

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. There is 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 Supervisor 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 Supervisor to put together a preliminary budget. The Accounting Supervisor 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 Supervisor and the Town Manager to reach a budget all were comfortable with.

This year the budget will go to the Commissioners for review days prior to going to B&F due to timing of the January Commissioners monthly meeting. It is planned that after the Commissioners weigh in on the preliminary budget and B&F reviews, a second version of the budget will be presented to B&F and the Commissioners in February with a final budget being ready by early March.

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

Town of Dewey Beach
Statement of Activities
FY 24 Budget

1/11/2023
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Functions / Programs	Expenses	Program revenues		Net (expenses) revenue and changes in net position
		Charges for services	Operating grants and contributions	
Governmental activities				Governmental activities
General and administrative	1,813,565	2,183,500	105,000	474,935
Public Safety	2,090,081	267,500	124,784	(1,697,797)
Streets & Infrastructure	1,744,730	110,000	1,275,000	(359,730)
Beach Safety	499,446		8,000	(491,446)
				-
Total Governmental Activities	<u>6,147,822</u>	<u>2,561,000</u>	<u>1,512,784</u>	<u>-</u>
General Revenues				
Taxes and assessments				
Realty transfer				500,000
Accommodations				775,000
Hotel				437,500
Franchise fees				60,000
Concession fees				85,000
Investment income				
Net unrealized loss on investments				
Dewey Beach Enterprises				50,000
Other revenues				<u>337,000</u>
Total general revenues				<u>2,244,500</u>
Changes in net position				170,462

Town of Dewey Beach
Statement of Activities
FY 24 Budget

1/11/2023
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Grant & Donation Revenue Explanation

General & Administrative
 ARPA
Public Safety
 EDIE
 SALLE
 Violent Crimes Grant
 Police Account
Baeach Safety
 Donations
Streets & Infrastructure
 5G Grant
 Town Hall Grant
 Municipal Street Aid
Other Revenues:
 Public Hearing Fees
 Gain / Loss Sale of Equipment
 Misc
 COVID-19 Revenue

Charges for Service Explanation

General & Administrative
 Licenses & Permits
Public Safety
 Fines
Streets & Infrastructure
 20% Building Permits

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 Supervisor 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 format.

Another change is that this year the budget is being presented with more written explanations from both the department heads and the Accounting Supervisor. 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.

Finally In this presentation packet will be the full historical budget and the Capital Expenditures budget.

Thank you

Accounting / HR Supervisor.

Revenue Projections

Due to not having a property tax, the revenue streams of the Town of Dewey Beach are totally subject to visitors and those wishing to do business in our Town.

- Transfer Tax:

As many have stated, there are only so many properties that can be sold within the Town limits and that limits the amount of Transfer Tax that the Town can hope to collect. While the past couple years have been very lucrative, it would be unwise to project this next year as coming anywhere close to recent results.

Transfer Tax revenue is only being projected to be \$500,000. This is a significant decrease however the Town cannot be fiscally responsible and set the projection anywhere close to where it has been in the past.

- Accommodations Tax:

With the Town beginning to use a rental compliance software as well as a better tracking program, Accommodations Tax revenue has increased over the past couple of years. Accommodations Tax revenue is being budgeted at \$75,000 above FY23's projection. Revenues have been received over that amount for FY22 and FY23, however to project that the revenues will continue to have substantial jumps is not responsible as recent steps appear to have brought those that were missing in the past into notice and they will continue to be monitored going forward.

- Hotel / Lodging Tax:

This relatively new revenue stream has been very beneficial in allowing for better compensation of employees and to put aside some extra funds towards needed capital expenditures. With this stream still being relatively new there is not a long history of the cyclical nature of the stream and there is still learning as to which businesses are closed during the off season and which are open. Even with the continued increase in the percentage that the hotels are required to remit up to 3% being able to project this stream with any confident probability will not happen for another couple of years.

- Building Permits:

As with any fee that a Town requires, Building Permits are often met with resistance. Add to the fact that the current Building Official is passionate about making sure that any construction project in this Town will meet all the current building, DNREC and FEMA standards there is often frustration about having to go through the proper channels. With the addition of a part-time Code Enforcement officer, the Building Official has been able to work on processing the building permit requests quicker thus making the property owners and contractors happier.

The swell of properties changing hands over the past two years has resulted in an increase of building permit applications. Eventually, like Transfer Tax, this revenue stream will slow. However, it is expected that there should be about one more year of substantial revenue from building permits before they drop off precipitously.

- Business Licenses:

Both Rental and Commercial licenses have been in flux the past couple of years due to COVID and the renewal due date being changed so that the revenue stream is front-loaded in the fiscal year instead of back loaded. This year (FY23) about \$200,000 in revenue was “lost” due to it having to be moved back to Fiscal Year 22 on the books because the revenue came in during the end of the fiscal year even though it was for this fiscal year. The change should have been explained to the license holders by this time so that the majority of the revenue should fall in the correct fiscal year. However, to be safe, keeping the revenue projections the same as Fiscal Year 22 would be a safe bet.

The Budget and Finance Committee should review the possible increase in licensing fees as they have not been increased in over 10 years. The cost to run the Town has definitely increased over that same period.

- Parking:

This past year saw the highest Seasonal Parking Permit and Daily Parking Permit revenues of the last five years. While meter revenue was under projections, it was also up over most of the prior five years. Better signage as well as education of the public on the need for and ease of purchasing parking permits has led to increased sales of parking permits.

- Fines:

Due to the increased education of visitors about the need for parking permits, fewer parking citations were needed. This leads to lower revenue from parking tickets. However, that is not a bad thing for a Town if the opinion of the Town is that they educate before ticketing, people will be more likely to cooperate with the rules because they know Dewey Beach is a fair Town.

Better understanding of the rules as well as the people leads to a better atmosphere in the Town and fewer people needing to be ticketed for breaking the rules. This has led to lower revenue for Traffic fines and Ordinance violations.

- Grants:

Grants are used when possible. The Town of Dewey Beach receives the following grants on a regular basis.

Municipal Street Aid (MSA) funds every September based on the Town’s year-round population, mileage, and prior year’s usage. Every June the Town must report to the State how the funds were used. They can be used to pay for the electricity for street and traffic lights as well as signage around Town for parking, and safety. The State has certain requirement for what the money can be used for, and Dewey Beach staff make sure that the funds are only used for those applications.

Criminal Justice Council (CJC), Combat Violent Crime, State Aid to Local Law Enforcement (SALLE), Emergency Illegal Drug Enforcement (EIDE), and County Grants, are all programs through which the Dewey Beach Police Department received grant funds.

The Town of Dewey Beach has also been the recipient of funds from the State of Delaware through their Community Transportation Funds, the American Rescue Plan Act (ARPA) as well as other State sources.

These funds are unrecognized until all specifications are met then the funds become a recognized revenue source.

- Set Aside Funds

The Town of Dewey Beach has been diligent in preparing for the future by setting aside funds for streets and infrastructure upgrades as well as a Rainy Day as provided in the Fund Balance Policy that was adopted in May 2021. These funds are used for special projects or under dire situations in the case of the Rainy-Day Fund.

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7100]	Revenue							
Fund : GF	General Fund							
4000100	Transfer Tax	783,984.00	639,718.00	1,687,847.00	1,861,910.81	619,283.45	700,000.00	500,000.00
4000200	Accommodations Tax	510,696.00	426,335.00	483,033.00	775,190.79	795,875.54	700,000.00	775,000.00
4000250	Hotel Tax				207,810.64	350,405.83	392,500.00	437,500.00
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
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
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	1,878,082.44	1,922,500.00	1,857,500.00
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	1,878,082.44	1,922,500.00	1,857,500.00
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
4010100	Rental License	100,923.00	60,519.00	114,764.00	77,438.00	65,382.45	90,000.00	90,000.00
4010200	Commercial Rental License	2,293.00	1,746.00	3,164.00	153.00	1,692.00	0.00	1,000.00
4010300	Commerical Business	228,122.00	193,314.00	223,824.00	193,711.23	128,157.00	207,500.00	207,500.00
4010500	Seasonal	285,640.00	293,826.00	279,945.00	342,602.75	390,473.00	330,000.00	350,000.00
4010600	Daily	257,380.00	364,900.00	426,635.00	653,781.80	678,994.65	600,000.00	625,000.00
4010700	Parking Meters	327,524.00	344,650.00	284,098.00	413,351.88	387,474.31	410,000.00	385,000.00
4010800	Building	560,338.00	269,651.00	236,588.00	712,897.88	589,910.68	410,000.00	550,000.00
4010850	Building Permit Application Fees	0.00	0.00	450.00	11,292.31	19,135.00	0.00	15,000.00
4010900	Beach Fire	21,124.00	20,662.00	38,200.00	46,385.00	29,449.00	40,000.00	25,000.00
4011100	Dog Licenses	24,565.00	19,770.00	20,270.00	47,741.00	54,020.00	35,000.00	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	2,346,688.09	2,122,500.00	2,293,500.00
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	2,346,688.09	2,122,500.00	2,293,500.00

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7100]	Revenue							
Subgroup : [7100.03]	Fines							
Fund : GF	General Fund							
4020100	Parking Tickets	221,362.00	245,494.00	113,079.00	229,887.54	143,332.04	250,000.00	190,000.00
4020150	Delinquent Parking Tickets	23,996.00	6,912.00	4,422.00	4,355.80	1,459.78	0.00	0.00
4020300	Ordinance Fines & Court Costs	69,290.00	50,465.00	51,890.00	79,618.47	44,877.47	70,000.00	60,000.00
4020400	Traffic Fines	13,209.00	9,236.00	10,752.00	16,602.93	12,666.26	15,000.00	12,500.00
4020500	Capias / Contempt Charges	900.00	540.00	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
4020700	Fines - Other Courts	5,493.00	3,006.00	4,920.00	9,161.61	7,294.16	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	209,629.71	340,000.00	267,500.00
Subtotal All Funds Presented	Subtotal [7100.03] Fines	334,724.00	317,327.00	186,451.00	339,925.91	209,629.71	340,000.00	267,500.00
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	250,000.00
4060100	SALLE	0.00	0.00	0.00	4,268.60	482.30	0.00	5,000.00
4060200	EDIE	0.00	0.00	0.00	3,976.40	7,709.73	0.00	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
4060500	Community Transportation Funds	29,485.00	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	105,000.00
4070400	Police Department	25,000.00	41,135.00	74,795.00	34,418.70	95,600.01	0.00	30,000.00
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	420,000.00
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	420,000.00

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7100]	Revenue							
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	(11,544.96)	0.00	3,000.00
4040600	Police Reports	875.00	750.00	675.00	1,470.00	1,120.00	1,000.00	1,000.00
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
4040800	Pension State Funding	40,694.00	42,064.00	42,215.00	54,841.35	71,939.74	40,000.00	53,784.00
Subtotal Fund : GF	Subgroup : [7100.05] Donations and Other Revenues: Public Safety	119,907.00	83,674.00	88,998.00	138,857.65	123,927.77	71,000.00	87,784.00
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	123,927.77	71,000.00	87,784.00
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	1,766.00	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
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
Subtotal Fund : GF	Subgroup : [7100.06] Donations and Other Revenues: Beach Safety	9,188.00	8,022.00	7,693.00	21,529.00	12,017.00	8,000.00	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	12,017.00	8,000.00	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	0.00
4050100	Investment Income	0.00	0.00	2,568.00	10,975.53	18,337.00	0.00	0.00
Subtotal Fund : GF	Subgroup : [7100.07] Investment Income	18,109.00	48,300.00	5,070.00	11,458.02	18,367.57	1,000.00	0.00
Subtotal All Funds Presented	Subtotal [7100.07] Investment Income	18,109.00	48,300.00	5,070.00	11,458.02	18,367.57	1,000.00	0.00

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7100]	Revenue							
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)	(51,537.93)	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)	(51,537.93)	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)	(51,537.93)	0.00	0.00
Subgroup : [7100.09]	Other Revenues							
Fund : GF	General Fund							
4040100	Public Hearing Fees	4,050.00	2,250.00	(500.00)	4,500.00	10,900.00	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
4040900	Misc	17,758.00	15,456.00	4,961.00	47,968.47	29,954.71	2,500.00	327,500.00
4040950	COVID-19 Revenue			30,899.00	34,425.50	0.00	60,000.00	5,000.00
4041000	Town Hall Other	0.00	13,000.00			501.00		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
CR9510020	DBE Review Fund Income	150,000.00						
Subtotal Fund : GF	Subgroup : [7100.09] Other Revenues	303,525.00	309,082.00	72,860.00	154,393.97	41,355.71	114,000.00	1,384,000.00
Subtotal All Funds Presented	Subtotal [7100.09] Other Revenues	303,525.00	309,082.00	72,860.00	154,393.97	41,355.71	114,000.00	1,384,000.00
Subgroup : None								
All Funds Presented	Group Total [7100] Revenue	4,074,664.00	3,595,486.00	4,380,955.00	6,269,471.00	4,741,240.59	4,602,000.00	6,318,284.00

Year-Round Employee Obligations

When preparing the year-round employee obligation analysis for the upcoming fiscal year, five different options where raise rates were compared were done. This way Commissioners are informed about various options to reward current staff for their hard work with cost-of-living increases. There are spots where the Town is short staffed which leads to some employees taking on extra duties and then having to work overtime or things just don't get done. The resolution of these issues is also addressed in this analysis.

Currently there are two positions that are vacant that have been advertised – Town Clerk & Maintenance. There are also two positions within the Police Department among administrative staff that have been empty but there has been no effort to replace those employees; others have stepped up to fill the vacancies. Finally, there is a need within the Building and Code Enforcement Department for a dedicated Administrative Assistant.

With the Town Clerk position being opened, the job description is able to be evaluated and adjusted 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 conducting interviews on January 11th with four candidates who met the minimum requirements. The goal is to make an offer of employment by January 20th, 2023.

Over the years the Maintenance Department has had one or two employees for short periods. This past year a very valuable year-round maintenance worker was hired then lost. This department is responsible for not only maintenance around the Town buildings but also for maintenance on the Town's streets, rights-of-way, dune crossings, and street ends. The responsibilities of this department have expanded and can no longer be done by one employee. The current Maintenance Supervisor has done a great job keeping up with the maintenance challenges over the past two years. Because of the continued requirements, he has not had any real vacation and that is not good for the employee or the Town. To this end, two new employees would be best hired. One would be part-time and could take care of the landscaping, trash cleanup along the streets, restock 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 the Town is not relying on just one employee.

In the Police Department, the Lead Dispatcher retired this year. 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. So far these positions have not been slated for immediate fulfillment, however it is something that must be considered for the future.

Finally, the Building / Code Enforcement Department is in need of 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 enabled the Building Official 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 searching for necessary documents that are mislabeled, misfiled or missing.

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 raised Town employee and Police Officer pay rates in an attempt to be 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) released by the Bureau of Labor Statistics (BLS) states 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 were promised.

Currently there is no 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 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, Dewey Beach employees are more dependent on that annual COLA increases the Town approves than in other Towns or sectors.

Taking into consideration no premium increases for employee benefits or for Workers' Comp insurance, yet full family coverage for new employees, just replacing the Town Clerk and a Maintenance employee, and having the above stated percentage raises, the net increase for employees would be roughly \$300,000. Remember, that includes payroll taxes, workers' compensation insurance and employee benefits (medical, dental, vision, life, pension / 401k).

Analysis was also prepared where not only the two advertised positions but the three other positions that were discussed here were filled. Both of those views were then looked at with the percentages to 6% for Police and 5% for all other employees.

Additionally, Lieutenant Hocker, Interim Officer in Charge, has 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). The results of this request have also been prepared.

The employee obligations presented on the budget have been estimated based on 10% increase for Police Officers and 6% for all other employees.

Seasonal Employee Obligations

During the summer season, Dewey Beach would not be able to function without seasonal help. Based on department heads' requests, volume of work, as well as past employment, it is expected the following seasonal level 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 Town Hall stays open until 6pm as well as Saturday and Sunday mornings. This person will normally work about 10 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. Sale of bonfires may offset the salary on the weekends.

- Maintenance 1 Seasonal Employee
This person will be responsible for keeping the Town clean, 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. If two maintenance employees are hired year-round, this position will not be needed.
- Parking Enforcement 15 Seasonal Employees
Last year J1 students were employed by the Town, and it is the hope to do the same this year. The J1s that worked for the Town have expressed interest in returning this year and bringing friends. These 15 employees would be made up of two office staff to assist the current Parking Supervisor and Parking Administrative Assistant in the heavier workload that summer brings as well as weekends. The rest of the employees would be on the streets educating our visitors on Town parking regulations and issuing parking citations.
- Beach Patrol 60 employees
Dewey Beach Patrol has a reputation as an outstanding 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 job, most of the guards are either students (high school or college) or teachers. This means that very few of them are able to 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 recruit people for 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	27,840.00	501,120.00	45,100.80	34,477.06	580,697.86	362,913.80

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		55,090.00	955,300.00	89,739.85	58,572.61	1,103,612.46	504,680.99

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



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 Department

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.01]	General and Administrative							
Fund : GF	General Fund							
6012100	Beautification	127,829.00	32,493.00	61,378.00	40,060.88	1,177.94	40,000.00	27,500.00
6012150	COVID-19 Expenses			81,812.00	19,867.90	2,314.75	60,000.00	5,000.00
6020100	Salary & Wages	256,466.00	284,415.00	238,952.00	299,344.72	273,713.98	314,720.00	378,104.00
6020110	Payroll Taxes	20,956.00	22,567.00	19,656.00	24,665.38	21,645.83	24,076.00	27,413.00
6020130	Employee Benefits	44,082.00	51,044.00	45,927.00	58,698.76	62,483.58	64,379.00	104,187.00
6020140	Pension Plan	2,182.00	5,767.00	4,516.00	3,310.13	467.37	4,650.00	6,804.00
6020160	Workers Comp		809.00	2,521.00	2,307.63	2,485.54	913.00	1,097.00
6020300	Salary & Wages	11,747.00	1,195.00	0.00	11,442.46	4,424.22	15,000.00	5,000.00
6020310	Payroll Taxes	997.00	111.00	0.00	1,059.43	550.43	1,448.00	450.00
6020360	Workers Comp	0.00	10.00	12.00	19.94	96.36	44.00	15.00
6020500	Utilities	16,425.00	16,957.00	15,361.00	19,630.67	15,152.29	25,602.00	21,213.00
6020510	Cleaning	2,958.00	2,400.00	2,450.00	2,907.50	1,955.00	2,750.00	2,900.00
6020520	Pest Control	200.00	206.00	212.00	427.50	432.00	500.00	500.00
6020530	Building Maintenance	3,487.00	5,251.00	4,463.00	1,800.73	331.66	5,000.00	2,500.00
6020605	Mileage Reimbursement	819.00	959.00	800.00	5,400.00	4,069.26	5,500.00	7,000.00
6021000	Postage	11,727.00	14,028.00	6,393.00	13,331.78	5,710.50	15,000.00	12,000.00
6021100	Professional Fees	190,512.00	86,882.00	123,595.00	77,893.25	88,062.13	50,000.00	75,000.00
6021200	Insurance	85,147.00	65,918.00	69,989.00	67,934.31	49,180.17	71,000.00	70,000.00
6021300	Dues & Publications	2,850.00	2,785.00	273.00	1,021.46	741.00	2,500.00	2,500.00
6021400	Training	5,024.00	4,656.00	1,090.00	4,187.83	10,485.94	1,000.00	7,500.00
6021500	Supplies	16,655.00	13,045.00	13,862.00	15,086.37	13,013.18	9,000.00	10,000.00
6021600	Printing	1,896.00	2,641.00	6,413.00	4,831.68	480.24	2,000.00	2,000.00
6021700	Misc	10,534.00	4,082.00	2,119.00	5,919.82	3,427.99	5,000.00	5,000.00
6021800	Equipment Maintenance				2,179.07		150.00	150.00
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	812,493.00	618,221.00	701,794.00	683,329.20	562,401.36	720,232.00	773,833.00

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

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.02]	Public Safety							
Fund : GF	General Fund							
6030100	Salary & Wages	541,983.00	543,489.00	676,230.00	793,144.54	656,570.22	750,000.00	900,534.00
6030105	Special Event Payroll	9,764.00	20,615.00	0.00	2,250.00	9,570.00	20,000.00	20,000.00
6030110	Payroll Taxes	44,484.00	45,124.00	55,881.00	57,543.17	49,405.29	58,905.00	66,739.00
6030130	Employee Benefits	151,456.00	145,936.00	152,064.00	142,017.50	127,111.21	174,293.00	204,678.00
6030140	Pension Plan	67,351.00	70,836.00	80,802.00	98,566.28	63,148.35	89,640.00	95,824.00
6030150	Uniforms	9,148.00	13,743.00	10,188.00	16,231.68	4,802.93	0.00	5,000.00
6030160	Workers Comp	0.00	37,854.00	25,001.00	31,230.12	18,174.52	51,600.00	61,957.00
6030200	Salary & Wages	79,599.00	115,008.00	120,533.00	128,146.94	90,324.30	155,770.00	102,640.00
6030210	Payroll Taxes	6,738.00	10,840.00	10,228.00	11,300.56	7,095.99	11,916.00	7,441.00
6030230	Employee Benefits	31,894.00	29,540.00	41,198.00	39,635.67	21,564.72	58,816.00	36,198.00
6030240	Pension Plan	1,194.00	1,503.00	1,799.00	2,200.78	2,846.40	2,496.00	2,712.00
6030260	Workers Comp	0.00	363.00	226.00	161.86	1,125.81	452.00	298.00
6030300	Salary & Wages	202,241.00	162,143.00	157,168.00	166,288.71	205,141.96	249,120.00	192,830.00
6030310	Payroll Taxes	20,085.00	14,966.00	13,223.00	20,974.02	19,296.30	23,044.00	17,355.00
6030350	Uniforms	4,636.00	2,900.00	3,513.00	3,147.89	2,725.45	4,000.00	4,000.00
6030360	Workers Comp	0.00	10,459.00	7,876.00	8,659.57	4,229.81	17,139.00	13,267.00
6030500	Utilities	20,010.00	23,236.00	22,435.00	18,414.25	14,338.42	37,392.00	20,074.00
6030510	Cleaning	2,550.00	2,400.00	2,450.00	2,907.50	1,982.98	2,750.00	2,974.00
6030520	Pest Control	199.00	206.00	212.00	427.50	432.00	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
6030600	Gas	27,493.00	23,604.00	23,160.00	40,171.89	36,828.76	48,206.00	51,560.00
6030610	Auto Maintenance & Repairs	30,282.00	20,792.00	34,396.00	27,464.74	33,007.42	25,000.00	25,000.00
6031100	Professional Fees	30,728.00	33,532.00	10,778.00	10,367.90	6,936.85	15,000.00	15,000.00
6031200	Insurance	124,756.00	67,744.00	79,702.00	130,573.42	109,537.29	100,000.00	150,000.00
6031300	Dues & Publications	938.00	663.00	1,251.00	1,205.47	600.66	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	10,000.00
6031500	Supplies	8,209.00	7,247.00	3,315.00	12,980.28	9,464.44	15,000.00	15,000.00
6031700	Misc	5,367.00	7,865.00	7,736.00	5,581.80	1,781.34	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

Police Department

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.02]	Public Safety							
Fund : GF	General Fund							
6031900	Drug Testing	0.00	0.00	0.00	1,016.49	608.03	1,000.00	1,000.00
6082000	Drug Testing	0.00	0.00	0.00	123.04	0.00	0.00	0.00
7400000	Public Safety	0.00	0.00	0.00	15,530.40	(68,503.43)	0.00	0.00
CR6012601	EDIE expense							
CR6012602	SALLE expense							
CR6032000	Equip / Asset Purchase	1,415.00	1,666.00	69.00	141,252.00	53,087.43	0.00	45,000.00
Subtotal Fund : GF	Subgroup : [7200.02] Public Safety	1,441,776.00	1,444,171.00	1,579,629.00	1,952,906.36	1,504,948.93	1,944,539.00	2,090,081.00

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 beachscaping after big storms to keep the beach accessible, as well as normal duties throughout the town.

Don Richard

Maintenance Supervisor

Maintenance Department

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.03]	Streets							
Fund : GF	General Fund							
6040100	Salary & Wages	60,661.00	53,344.00	48,451.00	88,856.51	69,102.47	91,000.00	104,564.00
6040110	Payroll Taxes	5,293.00	4,496.00	3,883.00	7,534.55	5,527.17	6,962.00	7,581.00
6040130	Employee Benefits	10,056.00	10,842.00	11,397.00	11,398.20	10,867.59	33,524.00	43,949.00
6040140	Pension Plan	1,333.00	1,383.00	1,389.00	1,644.01	1,885.32	2,730.00	3,137.00
6040150	Uniforms	0.00	192.00	619.00	1,144.03	1,059.58	500.00	1,500.00
6040160	Workers Comp	0.00	3,728.00	2,386.00	1,856.23	1,404.26	5,678.00	6,525.00
6040300	Salary & Wages	0.00	0.00	0.00	0.00	8,572.00	0.00	10,000.00
6040310	Payroll Taxes	0.00	0.00	0.00	0.00	706.65	0.00	900.00
6040500	Utilities	5,663.00	5,601.00	4,014.00	4,235.89	1,970.88	6,691.00	2,500.00
6040530	Building Maintenance	3,393.00	686.00	473.00	853.69	0.00	1,000.00	1,000.00
6040600	Gas	3,452.00	2,789.00	2,193.00	5,278.05	4,802.36	5,000.00	7,924.00
6040610	Auto Maintenance & Repairs	2,358.00	1,295.00	2,199.00	176.26	233.95	1,000.00	1,000.00
6041500	Supplies	1,277.00	0.00	0.00	6,329.32	3,879.75	5,000.00	5,000.00
6041700	Misc	7,455.00	2,318.00	2,718.00	177.96	118.66	150.00	150.00
6041800	Equipment Maintenance	331.00	158.00	380.00	75.31	377.06	5,000.00	2,500.00
6042000	Equipment / Asset Purchase	0.00	20.00	3,327.00	9,920.00	35,098.98	0.00	75,000.00
Subtotal Fund : GF	Subgroup : [7200.03] Streets	101,272.00	86,852.00	83,429.00	139,480.01	145,606.68	164,235.00	273,230.00

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 Department

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.01]	General and Administrative							
Fund : GF	General Fund							
6050100	Salary & Wages	69,949.00	84,599.00	76,083.00	79,040.23	39,112.72	58,120.00	71,000.00
6050110	Payroll Taxes	5,862.00	7,146.00	6,414.00	6,815.97	3,106.85	4,446.00	5,148.00
6050130	Employee Benefits	31,695.00	32,769.00	33,023.00	43,423.30	22,305.92	31,226.00	30,638.00
6050140	Pension Plan	1,143.00	1,219.00	1,206.00	1,242.40	0.00	0.00	0.00
6050150	Uniforms	0.00	188.00	1,435.00	(158.06)	0.00	200.00	500.00
6050160	Workers Comp	0.00	596.00	391.00	321.34	851.24	459.00	561.00
6050300	Salary & Wages	86,346.00	57,537.00	16,553.00	57,169.25	81,223.45	114,227.00	77,895.00
6050310	Payroll Taxes	7,892.00	5,303.00	2,648.00	4,799.67	4,917.14	10,566.00	7,011.00
6050350	Uniforms	284.00	698.00	0.00	1,173.17	1,248.11	4,000.00	3,000.00
6050360	Workers Comp	0.00	621.00	401.00	362.49	606.89	902.00	615.00
6050500	Utilities	12,163.00	12,755.00	10,858.00	10,186.40	6,745.64	13,000.00	11,130.00
6050510	Cleaning	1,150.00	0.00	0.00	780.00	1,920.00	3,600.00	2,880.00
6050520	Pest Control	411.00	433.00	426.00	0.00	0.00	450.00	0.00
6050530	Building Maintenance	4,482.00	3,928.00	9,812.00	7,179.74	2,501.22	7,500.00	0.00
6050600	Gas	190.00	271.00	0.00	678.62	13.48	750.00	750.00
6050610	Auto Maintenance & Repair	104.00	522.00	170.00	248.95	156.25	1,000.00	1,000.00
6051100	Professional Fees	0.00	69.00	274.00	278.35	134.45	500.00	500.00
6051200	Insurance	2,513.00						
6051300	Dues & Publications	45.00	0.00	0.00	849.20			
6051400	Training	2,085.00	3,889.00	156.00	0.00	0.00	1,000.00	2,500.00
6051500	Supplies	8,086.00	6,379.00	3,361.00	5,796.52	2,505.04	7,500.00	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
6051900	Equipment Maintenance	1,990.00	579.00	1,185.00	1,175.76	220.00	2,000.00	1,000.00
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	238,133.00	222,530.00	167,258.00	223,603.50	167,900.23	262,946.00	222,628.00

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 business 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

Code Enforcement / Building Official

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.01]	General and Administrative							
Fund : GF	General Fund							
6060100	Salary & Wages	55,878.00	49,629.00	51,980.00	54,667.36	49,745.09	77,800.00	82,468.00
6060110	Payroll Taxes	4,594.00	4,191.00	4,106.00	4,775.85	4,001.54	5,952.00	5,979.00
6060130	Employee Benefits	12,223.00	7,107.00	10,250.00	10,725.34	9,878.94	13,967.00	25,251.00
6060140	Pension Plan	0.00	0.00	1,422.00	1,599.68	1,907.33	2,334.00	1,813.00
6060150	Uniforms	0.00	0.00	0.00	42.00	20.00	200.00	200.00
6060160	Workers Comp	0.00	449.00	270.00	207.26	546.37	615.00	651.00
6060500	Phone	602.00	542.00	502.00	545.34	647.65	700.00	900.00
6060600	Gas	1,588.00	636.00	960.00	1,524.36	1,689.82	1,500.00	2,788.00
6061300	Dues & Publications	40.00	452.00	145.00	200.74	0.00	500.00	500.00
6061400	Training	1,919.00	1,075.00	155.00	165.00	165.00	1,000.00	1,000.00
6061500	Supplies	67.00	1,204.00	864.00	1,547.80	913.43	750.00	1,500.00
6061700	Misc	62.00	103.00	99.00	53.38	52.00	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	69,567.17	105,568.00	123,300.00

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

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.01]	General and Administrative							
Fund : GF	General Fund							
6070100	Salary & Wages	55,148.00	62,536.00	41,240.00	60,236.07	31,572.83	107,721.00	60,772.00
6070110	Payroll Taxes	4,973.00	5,623.00	3,874.00	5,318.45	2,723.90	8,241.00	4,406.00
6070150	Uniforms	76.00	14.00	18.00	11.70	0.00	150.00	
6070160	Workers Comp	0.00	154.00	111.00	87.01	526.64	312.00	176.00
6071100	Professional Fees	1,255.00						
6071300	Dues & Publications	0.00	127.00	0.00	421.17	188.65	250.00	250.00
6071500	Supplies	2,130.00	512.00	749.00	1,967.46	1,069.45	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
66000	Payroll Expenses	0.00	0.00	0.00	(150.54)			
7200000	Broadband	0.00	0.00		19,468.75	(5,232.55)	0.00	250,000.00
CR6060000	Compensated Absences							
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	64,006.00	69,179.00	46,436.00	88,466.95	30,848.92	119,374.00	317,804.00

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 (ICS) 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

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7200]	Expenditures							
Subgroup : [7200.04]	Beach Safety							
Fund : GF	General Fund							
6080100	Salary & Wages	317,179.00	322,866.00	342,053.00	325,114.85	16,076.85	22,000.00	23,500.00
6080110	Payroll Taxes	29,380.00	30,068.00	32,251.00	31,248.50	1,443.82	1,595.00	1,704.00
6080120	Local Taxes							
6080130	Employee Benefits	384.00	419.00	490.00	704.40	528.30	704.00	704.00
6080150	Uniforms	1,994.00	6,956.00	10,399.00	1,666.80	0.00	0.00	0.00
6080160	Workers Comp	0.00	20,324.00	13,150.00	11,541.18	740.00	1,373.00	1,465.00
6080300	Salary & Wages	0.00	0.00	0.00	0.00	356,886.90	307,000.00	353,535.00
6080310	Payroll Taxes	0.00	0.00	0.00	0.00	33,729.62	28,398.00	31,818.00
608320	Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	3,535.00
6080350	Uniforms	0.00	0.00	0.00	6,569.00	4,785.88	10,000.00	10,000.00
6080360	Workers Comp	0.00	0.00	0.00	0.00	7,351.86	19,157.00	22,061.00
6080000	Seasonal Employee Other							
6080500	Utilities	7,479.00	7,194.00	7,273.00	6,086.12	5,323.49	12,122.00	8,784.00
6080510	Cleaning	300.00	200.00	1,200.00	1,710.00	1,560.00	2,000.00	2,340.00
6080530	Building Maintenance	1,157.00	3,136.00	4,475.00	4,265.85	557.12	5,000.00	1,500.00
6080550	Landhold Lease - LSS	5.00	0.00	0.00	5.00	0.00	0.00	0.00
6080600	Gas	460.00	553.00	386.00	926.91	0.00	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	2,500.00
6081200	Insurance	10,731.00	675.00	995.00	1,017.96	759.72	1,000.00	1,000.00
6081300	Dues & Publications	0.00	0.00	500.00	0.00	0.00	0.00	500.00
6081400	Training	690.00	0.00	10,420.00	9,835.70	7,220.00	10,000.00	10,000.00
6081500	Supplies	4,032.00	2,747.00	1,896.00	6,397.81	4,725.28	4,000.00	6,000.00
6081600	Printing	366.00	975.00	911.00	705.48	1,026.34	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
6081800	DBP Donations							
6081810	Donation Purchases	9,232.00	13,408.00	7,135.00	22,641.03	9,439.84	8,000.00	8,000.00
6081900	Equipment Maintenance	4,924.00	4,154.00	7,039.00	5,008.47	653.22	7,500.00	2,500.00
6082000	Equip / Asset Purchase	0.00	0.00	0.00	7,670.00	4,505.00	0.00	5,000.00
Subtotal Fund : GF	Subgroup : [7200.04] Beach Safety	388,404.00	418,181.00	442,329.00	445,758.36	460,120.92	444,849.00	499,446.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
Group : [7100]	Revenue							
Fund : GF	General Fund							
4000100	Transfer Tax	783,984.00	639,718.00	1,687,847.00	1,861,910.81	619,283.45	700,000.00	500,000.00
4000200	Accommodations Tax	510,696.00	426,335.00	483,033.00	775,190.79	795,875.54	700,000.00	775,000.00
4000250	Hotel Tax				207,810.64	350,405.83	392,500.00	437,500.00
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
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
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	1,878,082.44	1,922,500.00	1,857,500.00
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	1,878,082.44	1,922,500.00	1,857,500.00
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
4010100	Rental License	100,923.00	60,519.00	114,764.00	77,438.00	65,382.45	90,000.00	90,000.00
4010200	Commercial Rental License	2,293.00	1,746.00	3,164.00	153.00	1,692.00	0.00	1,000.00
4010300	Commerical Business	228,122.00	193,314.00	223,824.00	193,711.23	128,157.00	207,500.00	207,500.00
4010500	Seasonal	285,640.00	293,826.00	279,945.00	342,602.75	390,473.00	330,000.00	350,000.00
4010600	Daily	257,380.00	364,900.00	426,635.00	653,781.80	678,994.65	600,000.00	625,000.00
4010700	Parking Meters	327,524.00	344,650.00	284,098.00	413,351.88	387,474.31	410,000.00	385,000.00
4010800	Building	560,338.00	269,651.00	236,588.00	712,897.88	589,910.68	410,000.00	550,000.00
4010850	Building Permit Application Fees	0.00	0.00	450.00	11,292.31	19,135.00	0.00	15,000.00
4010900	Beach Fire	21,124.00	20,662.00	38,200.00	46,385.00	29,449.00	40,000.00	25,000.00
4011100	Dog Licenses	24,565.00	19,770.00	20,270.00	47,741.00	54,020.00	35,000.00	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	2,346,688.09	2,122,500.00	2,293,500.00
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	2,346,688.09	2,122,500.00	2,293,500.00
Subgroup : [7100.03]	Fines							
Fund : GF	General Fund							
4020100	Parking Tickets	221,362.00	245,494.00	113,079.00	229,887.54	143,332.04	250,000.00	190,000.00
4020150	Delinquent Parking Tickets	23,996.00	6,912.00	4,422.00	4,355.80	1,459.78	0.00	0.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
4020300	Ordinance Fines & Court Costs	69,290.00	50,465.00	51,890.00	79,618.47	44,877.47	70,000.00	60,000.00
4020400	Traffic Fines	13,209.00	9,236.00	10,752.00	16,602.93	12,666.26	15,000.00	12,500.00
4020500	Capias / Contempt Charges	900.00	540.00	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
4020700	Fines - Other Courts	5,493.00	3,006.00	4,920.00	9,161.61	7,294.16	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	209,629.71	340,000.00	267,500.00
Subtotal All Funds Presented	Subtotal [7100.03] Fines	334,724.00	317,327.00	186,451.00	339,925.91	209,629.71	340,000.00	267,500.00
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	250,000.00
4060100	SALLE	0.00	0.00	0.00	4,268.60	482.30	0.00	5,000.00
4060200	EDIE	0.00	0.00	0.00	3,976.40	7,709.73	0.00	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
4060500	Community Transportation Funds	29,485.00	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	105,000.00
4070400	Police Department	25,000.00	41,135.00	74,795.00	34,418.70	95,600.01	0.00	30,000.00
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	420,000.00
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	420,000.00
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	(11,544.96)	0.00	3,000.00
4040600	Police Reports	875.00	750.00	675.00	1,470.00	1,120.00	1,000.00	1,000.00
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
4040800	Pension State Funding	40,694.00	42,064.00	42,215.00	54,841.35	71,939.74	40,000.00	53,784.00
Subtotal Fund : GF	Subgroup : [7100.05] Donations and Other Revenues: Public Safety	119,907.00	83,674.00	88,998.00	138,857.65	123,927.77	71,000.00	87,784.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
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	123,927.77	71,000.00	87,784.00
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	1,766.00	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
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
Subtotal Fund : GF	Subgroup : [7100.06] Donations and Other Revenues: Beach Safety	9,188.00	8,022.00	7,693.00	21,529.00	12,017.00	8,000.00	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	12,017.00	8,000.00	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	0.00
4050100	Investment Income	0.00	0.00	2,568.00	10,975.53	18,337.00	0.00	0.00
Subtotal Fund : GF	Subgroup : [7100.07] Investment Income	18,109.00	48,300.00	5,070.00	11,458.02	18,367.57	1,000.00	0.00
Subtotal All Funds Presented	Subtotal [7100.07] Investment Income	18,109.00	48,300.00	5,070.00	11,458.02	18,367.57	1,000.00	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)	(51,537.93)	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)	(51,537.93)	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)	(51,537.93)	0.00	0.00
Subgroup : [7100.09]	Other Revenues							
Fund : GF	General Fund							
4040100	Public Hearing Fees	4,050.00	2,250.00	(500.00)	4,500.00	10,900.00	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
4040900	Misc	17,758.00	15,456.00	4,961.00	47,968.47	29,954.71	2,500.00	327,500.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
4040950	COVID-19 Revenue			30,899.00	34,425.50	0.00	60,000.00	5,000.00
4041000	Town Hall Other	0.00	13,000.00			501.00		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
CR9510020	DBE Review Fund Income	150,000.00						
Subtotal Fund : GF	Subgroup : [7100.09] Other Revenues	303,525.00	309,082.00	72,860.00	154,393.97	41,355.71	114,000.00	1,384,000.00
Subtotal All Funds Presented	Subtotal [7100.09] Other Revenues	303,525.00	309,082.00	72,860.00	154,393.97	41,355.71	114,000.00	1,384,000.00
Subgroup : None								
All Funds Presented	Group Total [7100] Revenue	4,074,664.00	3,595,486.00	4,380,955.00	6,269,471.00	4,741,240.59	4,602,000.00	6,318,284.00

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	35,514.67	35,000.00	40,000.00
6010125	Bank Fees - Transfer Tax	6,378.00	6,187.00	15,987.00	20,126.57	6,192.87	7,000.00	5,000.00
6010140	Investment Fee	0.00	2,988.00	3,127.00	3,167.25	793.10	3,000.00	3,000.00
6010150	Collection Agency Fees	11,182.00	2,943.00	1,998.00	1,604.87	457.80	0.00	0.00
6010200	Commissioner & Committee Exp	1,915.00	5,870.00	373.00	4,546.70	1,160.80	2,000.00	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
6010300	Donations	6,303.00	7,113.00	0.00	5,600.00	5,474.97	5,000.00	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
6010500	Legal Fees - Regular	93,776.00	67,445.00	57,845.00	56,921.25	29,627.50	60,000.00	60,000.00
6010550	Legal Fees - Lawsuit	11,984.00	236,965.00	2,373.00	18,343.00	83,913.00	20,000.00	50,000.00
6010600	Audit Fees	19,763.00	20,060.00	21,000.00	24,500.00	31,990.00	45,000.00	45,000.00
6010700	Comp Plan	2,643.00	1,600.00	0.00	0.00	0.00	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
6010900	IT	43,851.00	42,408.00	79,966.00	105,164.45	83,326.72	85,000.00	100,000.00
6011000	Equipment / Asset Purchase	0.00	57,693.00	234,634.00	8,265.00	0.00	0.00	0.00
6011100	Employee Bonuses	10,450.00	10,350.00	8,750.00	10,250.00	10,200.00	12,000.00	15,000.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
6011150	Payroll Expenses	0.00	0.00	0.00	27,958.95	6,063.90	0.00	10,000.00
6011200	Dues / Publications	4,985.00	5,285.00	5,788.00	4,300.00	4,869.00	6,500.00	7,500.00
6011300	Legal Ads	4,580.00	10,542.00	18,709.00	13,876.48	15,738.00	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
6011500	Compensated Absence Exp.			28,835.00	0.06	(53,219.48)		
6012100	Beautification	127,829.00	32,493.00	61,378.00	40,060.88	1,177.94	40,000.00	27,500.00
6012150	COVID-19 Expenses			81,812.00	19,867.90	2,314.75	60,000.00	5,000.00
6020100	Salary & Wages	256,466.00	284,415.00	238,952.00	299,344.72	273,713.98	314,720.00	378,104.00
6020110	Payroll Taxes	20,956.00	22,567.00	19,656.00	24,665.38	21,645.83	24,076.00	27,413.00
6020130	Employee Benefits	44,082.00	51,044.00	45,927.00	58,698.76	62,483.58	64,379.00	104,187.00
6020140	Pension Plan	2,182.00	5,767.00	4,516.00	3,310.13	467.37	4,650.00	6,804.00
6020160	Workers Comp		809.00	2,521.00	2,307.63	2,485.54	913.00	1,097.00
6020300	Salary & Wages	11,747.00	1,195.00	0.00	11,442.46	4,424.22	15,000.00	5,000.00
6020310	Payroll Taxes	997.00	111.00	0.00	1,059.43	550.43	1,448.00	450.00
6020360	Workers Comp	0.00	10.00	12.00	19.94	96.36	44.00	15.00
6020500	Utilities	16,425.00	16,957.00	15,361.00	19,630.67	15,152.29	25,602.00	21,213.00
6020510	Cleaning	2,958.00	2,400.00	2,450.00	2,907.50	1,955.00	2,750.00	2,900.00
6020520	Pest Control	200.00	206.00	212.00	427.50	432.00	500.00	500.00
6020530	Building Maintenance	3,487.00	5,251.00	4,463.00	1,800.73	331.66	5,000.00	2,500.00
6020605	Mileage Reimbursement	819.00	959.00	800.00	5,400.00	4,069.26	5,500.00	7,000.00
6021000	Postage	11,727.00	14,028.00	6,393.00	13,331.78	5,710.50	15,000.00	12,000.00
6021100	Professional Fees	190,512.00	86,882.00	123,595.00	77,893.25	88,062.13	50,000.00	75,000.00
6021200	Insurance	85,147.00	65,918.00	69,989.00	67,934.31	49,180.17	71,000.00	70,000.00
6021300	Dues & Publications	2,850.00	2,785.00	273.00	1,021.46	741.00	2,500.00	2,500.00
6021400	Training	5,024.00	4,656.00	1,090.00	4,187.83	10,485.94	1,000.00	7,500.00
6021500	Supplies	16,655.00	13,045.00	13,862.00	15,086.37	13,013.18	9,000.00	10,000.00
6021600	Printing	1,896.00	2,641.00	6,413.00	4,831.68	480.24	2,000.00	2,000.00
6021700	Misc	10,534.00	4,082.00	2,119.00	5,919.82	3,427.99	5,000.00	5,000.00
6021800	Equipment Maintenance				2,179.07		150.00	150.00
6050100	Salary & Wages	69,949.00	84,599.00	76,083.00	79,040.23	39,112.72	58,120.00	71,000.00
6050110	Payroll Taxes	5,862.00	7,146.00	6,414.00	6,815.97	3,106.85	4,446.00	5,148.00
6050130	Employee Benefits	31,695.00	32,769.00	33,023.00	43,423.30	22,305.92	31,226.00	30,638.00
6050140	Pension Plan	1,143.00	1,219.00	1,206.00	1,242.40	0.00	0.00	0.00
6050150	Uniforms	0.00	188.00	1,435.00	(158.06)	0.00	200.00	500.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
6050160	Workers Comp	0.00	596.00	391.00	321.34	851.24	459.00	561.00
6050300	Salary & Wages	86,346.00	57,537.00	16,553.00	57,169.25	81,223.45	114,227.00	77,895.00
6050310	Payroll Taxes	7,892.00	5,303.00	2,648.00	4,799.67	4,917.14	10,566.00	7,011.00
6050350	Uniforms	284.00	698.00	0.00	1,173.17	1,248.11	4,000.00	3,000.00
6050360	Workers Comp	0.00	621.00	401.00	362.49	606.89	902.00	615.00
6050500	Utilities	12,163.00	12,755.00	10,858.00	10,186.40	6,745.64	13,000.00	11,130.00
6050510	Cleaning	1,150.00	0.00	0.00	780.00	1,920.00	3,600.00	2,880.00
6050520	Pest Control	411.00	433.00	426.00	0.00	0.00	450.00	0.00
6050530	Building Maintenance	4,482.00	3,928.00	9,812.00	7,179.74	2,501.22	7,500.00	0.00
6050600	Gas	190.00	271.00	0.00	678.62	13.48	750.00	750.00
6050610	Auto Maintenance & Repair	104.00	522.00	170.00	248.95	156.25	1,000.00	1,000.00
6051100	Professional Fees	0.00	69.00	274.00	278.35	134.45	500.00	500.00
6051200	Insurance	2,513.00						
6051300	Dues & Publications	45.00	0.00	0.00	849.20			
6051400	Training	2,085.00	3,889.00	156.00	0.00	0.00	1,000.00	2,500.00
6051500	Supplies	8,086.00	6,379.00	3,361.00	5,796.52	2,505.04	7,500.00	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
6051900	Equipment Maintenance	1,990.00	579.00	1,185.00	1,175.76	220.00	2,000.00	1,000.00
6060100	Salary & Wages	55,878.00	49,629.00	51,980.00	54,667.36	49,745.09	77,800.00	82,468.00
6060110	Payroll Taxes	4,594.00	4,191.00	4,106.00	4,775.85	4,001.54	5,952.00	5,979.00
6060130	Employee Benefits	12,223.00	7,107.00	10,250.00	10,725.34	9,878.94	13,967.00	25,251.00
6060140	Pension Plan	0.00	0.00	1,422.00	1,599.68	1,907.33	2,334.00	1,813.00
6060150	Uniforms	0.00	0.00	0.00	42.00	20.00	200.00	200.00
6060160	Workers Comp	0.00	449.00	270.00	207.26	546.37	615.00	651.00
6060500	Phone	602.00	542.00	502.00	545.34	647.65	700.00	900.00
6060600	Gas	1,588.00	636.00	960.00	1,524.36	1,689.82	1,500.00	2,788.00
6061300	Dues & Publications	40.00	452.00	145.00	200.74	0.00	500.00	500.00
6061400	Training	1,919.00	1,075.00	155.00	165.00	165.00	1,000.00	1,000.00
6061500	Supplies	67.00	1,204.00	864.00	1,547.80	913.43	750.00	1,500.00
6061700	Misc	62.00	103.00	99.00	53.38	52.00	250.00	250.00
6070100	Salary & Wages	55,148.00	62,536.00	41,240.00	60,236.07	31,572.83	107,721.00	60,772.00
6070110	Payroll Taxes	4,973.00	5,623.00	3,874.00	5,318.45	2,723.90	8,241.00	4,406.00
6070150	Uniforms	76.00	14.00	18.00	11.70	0.00	150.00	
6070160	Workers Comp	0.00	154.00	111.00	87.01	526.64	312.00	176.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
6071100	Professional Fees	1,255.00						
6071300	Dues & Publications	0.00	127.00	0.00	421.17	188.65	250.00	250.00
6071500	Supplies	2,130.00	512.00	749.00	1,967.46	1,069.45	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
66000	Payroll Expenses	0.00	0.00	0.00	(150.54)			
7200000	Broadband	0.00	0.00		19,468.75	(5,232.55)	0.00	250,000.00
CR6060000	Compensated Absences							
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	1,474,613.00	1,492,499.00	1,502,445.00	1,415,510.17	1,118,607.91	1,508,120.00	1,813,565.00
Subtotal All Funds Presented	Subtotal [7200.01] General and Administrative	1,474,613.00	1,492,499.00	1,502,445.00	1,415,510.17	1,118,607.91	1,508,120.00	1,813,565.00
Subgroup : [7200.02]	Public Safety							
Fund : GF	General Fund							
6030100	Salary & Wages	541,983.00	543,489.00	676,230.00	793,144.54	656,570.22	750,000.00	900,534.00
6030105	Special Event Payroll	9,764.00	20,615.00	0.00	2,250.00	9,570.00	20,000.00	20,000.00
6030110	Payroll Taxes	44,484.00	45,124.00	55,881.00	57,543.17	49,405.29	58,905.00	66,739.00
6030130	Employee Benefits	151,456.00	145,936.00	152,064.00	142,017.50	127,111.21	174,293.00	204,678.00
6030140	Pension Plan	67,351.00	70,836.00	80,802.00	98,566.28	63,148.35	89,640.00	95,824.00
6030150	Uniforms	9,148.00	13,743.00	10,188.00	16,231.68	4,802.93	0.00	5,000.00
6030160	Workers Comp	0.00	37,854.00	25,001.00	31,230.12	18,174.52	51,600.00	61,957.00
6030200	Salary & Wages	79,599.00	115,008.00	120,533.00	128,146.94	90,324.30	155,770.00	102,640.00
6030210	Payroll Taxes	6,738.00	10,840.00	10,228.00	11,300.56	7,095.99	11,916.00	7,441.00
6030230	Employee Benefits	31,894.00	29,540.00	41,198.00	39,635.67	21,564.72	58,816.00	36,198.00
6030240	Pension Plan	1,194.00	1,503.00	1,799.00	2,200.78	2,846.40	2,496.00	2,712.00
6030260	Workers Comp	0.00	363.00	226.00	161.86	1,125.81	452.00	298.00
6030300	Salary & Wages	202,241.00	162,143.00	157,168.00	166,288.71	205,141.96	249,120.00	192,830.00
6030310	Payroll Taxes	20,085.00	14,966.00	13,223.00	20,974.02	19,296.30	23,044.00	17,355.00
6030350	Uniforms	4,636.00	2,900.00	3,513.00	3,147.89	2,725.45	4,000.00	4,000.00
6030360	Workers Comp	0.00	10,459.00	7,876.00	8,659.57	4,229.81	17,139.00	13,267.00
6030500	Utilities	20,010.00	23,236.00	22,435.00	18,414.25	14,338.42	37,392.00	20,074.00
6030510	Cleaning	2,550.00	2,400.00	2,450.00	2,907.50	1,982.98	2,750.00	2,974.00
6030520	Pest Control	199.00	206.00	212.00	427.50	432.00	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

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
6030600	Gas	27,493.00	23,604.00	23,160.00	40,171.89	36,828.76	48,206.00	51,560.00
6030610	Auto Maintenance & Repairs	30,282.00	20,792.00	34,396.00	27,464.74	33,007.42	25,000.00	25,000.00
6031100	Professional Fees	30,728.00	33,532.00	10,778.00	10,367.90	6,936.85	15,000.00	15,000.00
6031200	Insurance	124,756.00	67,744.00	79,702.00	130,573.42	109,537.29	100,000.00	150,000.00
6031300	Dues & Publications	938.00	663.00	1,251.00	1,205.47	600.66	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	10,000.00
6031500	Supplies	8,209.00	7,247.00	3,315.00	12,980.28	9,464.44	15,000.00	15,000.00
6031700	Misc	5,367.00	7,865.00	7,736.00	5,581.80	1,781.34	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
6031900	Drug Testing	0.00	0.00	0.00	1,016.49	608.03	1,000.00	1,000.00
6082000	Drug Testing	0.00	0.00	0.00	123.04	0.00	0.00	0.00
7400000	Public Safety	0.00	0.00	0.00	15,530.40	(68,503.43)	0.00	0.00
CR6012601	EDIE expense							
CR6012602	SALLE expense							
CR6032000	Equip / Asset Purchase	1,415.00	1,666.00	69.00	141,252.00	53,087.43	0.00	45,000.00
Subtotal Fund : GF	Subgroup : [7200.02] Public Safety	1,441,776.00	1,444,171.00	1,579,629.00	1,952,906.36	1,504,948.93	1,944,539.00	2,090,081.00
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	1,504,948.93	1,944,539.00	2,090,081.00

Subgroup : [7200.03]	Streets							
Fund : GF	General Fund							
6012000	Bayard Avenue Operating	63,328.00	62,415.00	9,277.00	5,577.97	4,742.94	7,500.00	7,500.00
6012200	Trash	17,521.00	22,707.00	27,128.00	25,347.39	20,229.81	30,000.00	30,000.00
6012300	Street Signs / Lights	22,655.00	14,990.00	14,531.00	19,867.90	38,233.90	20,000.00	45,000.00
6012400	Parking Meter / Permit Expenses	7,871.00	7,972.00	11,628.00	14,296.15	7,322.36	10,000.00	25,000.00
6012500	Street Sweeping / Snow Removal	0.00	0.00	0.00	368.57	0.00	1,000.00	0.00
6012600	Municipal Street Aid Expend.	1,197.00	5,851.00	7,436.00				
6012700	Town Hall Property Expenses	2,024.00	514.00	758.00	1,656.96	(2,206.32)	1,500.00	1,003,000.00
6012800	Storm Water / Street Flooding	25,067.00	31,345.00	37,253.00	6,874.96	5,575.96	0.00	111,000.00
6040100	Salary & Wages	60,661.00	53,344.00	48,451.00	88,856.51	69,102.47	91,000.00	104,564.00
6040110	Payroll Taxes	5,293.00	4,496.00	3,883.00	7,534.55	5,527.17	6,962.00	7,581.00
6040130	Employee Benefits	10,056.00	10,842.00	11,397.00	11,398.20	10,867.59	33,524.00	43,949.00
6040140	Pension Plan	1,333.00	1,383.00	1,389.00	1,644.01	1,885.32	2,730.00	3,137.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
6040150	Uniforms	0.00	192.00	619.00	1,144.03	1,059.58	500.00	1,500.00
6040160	Workers Comp	0.00	3,728.00	2,386.00	1,856.23	1,404.26	5,678.00	6,525.00
6040300	Salary & Wages	0.00	0.00	0.00	0.00	8,572.00	0.00	10,000.00
6040310	Payroll Taxes	0.00	0.00	0.00	0.00	706.65	0.00	900.00
6040500	Utilities	5,663.00	5,601.00	4,014.00	4,235.89	1,970.88	6,691.00	2,500.00
6040530	Building Maintenance	3,393.00	686.00	473.00	853.69	0.00	1,000.00	1,000.00
6040600	Gas	3,452.00	2,789.00	2,193.00	5,278.05	4,802.36	5,000.00	7,924.00
6040610	Auto Maintenance & Repairs	2,358.00	1,295.00	2,199.00	176.26	233.95	1,000.00	1,000.00
6041500	Supplies	1,277.00	0.00	0.00	6,329.32	3,879.75	5,000.00	5,000.00
6041700	Misc	7,455.00	2,318.00	2,718.00	177.96	118.66	150.00	150.00
6041800	Equipment Maintenance	331.00	158.00	380.00	75.31	377.06	5,000.00	2,500.00
6042000	Equipment / Asset Purchase	0.00	20.00	3,327.00	9,920.00	35,098.98	0.00	75,000.00
7100000	Streets & Infrastructure	0.00	0.00	0.00	232,437.00	196,013.00	0.00	250,000.00
Subtotal Fund : GF	Subgroup : [7200.03] Streets	240,935.00	232,646.00	191,440.00	445,906.91	415,518.33	234,235.00	1,744,730.00
Subtotal All Funds Presented	Subtotal [7200.03] Streets	240,935.00	232,646.00	191,440.00	445,906.91	415,518.33	234,235.00	1,744,730.00
Subgroup : [7200.04]	Beach Safety							
Fund : GF	General Fund							
6080100	Salary & Wages	317,179.00	322,866.00	342,053.00	325,114.85	16,076.85	22,000.00	23,500.00
6080110	Payroll Taxes	29,380.00	30,068.00	32,251.00	31,248.50	1,443.82	1,595.00	1,704.00
6080120	Local Taxes							
6080130	Employee Benefits	384.00	419.00	490.00	704.40	528.30	704.00	704.00
6080150	Uniforms	1,994.00	6,956.00	10,399.00	1,666.80	0.00	0.00	0.00
6080160	Workers Comp	0.00	20,324.00	13,150.00	11,541.18	740.00	1,373.00	1,465.00
6080300	Salary & Wages	0.00	0.00	0.00	0.00	356,886.90	307,000.00	353,535.00
6080310	Payroll Taxes	0.00	0.00	0.00	0.00	33,729.62	28,398.00	31,818.00
608320	Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	3,535.00
6080350	Uniforms	0.00	0.00	0.00	6,569.00	4,785.88	10,000.00	10,000.00
6080360	Workers Comp	0.00	0.00	0.00	0.00	7,351.86	19,157.00	22,061.00
6080000	Seasonal Employee Other							
6080500	Utilities	7,479.00	7,194.00	7,273.00	6,086.12	5,323.49	12,122.00	8,784.00
6080510	Cleaning	300.00	200.00	1,200.00	1,710.00	1,560.00	2,000.00	2,340.00

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget
6080530	Building Maintenance	1,157.00	3,136.00	4,475.00	4,265.85	557.12	5,000.00	1,500.00
6080550	Landhold Lease - LSS	5.00	0.00	0.00	5.00	0.00	0.00	0.00
6080600	Gas	460.00	553.00	386.00	926.91	0.00	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	2,500.00
6081200	Insurance	10,731.00	675.00	995.00	1,017.96	759.72	1,000.00	1,000.00
6081300	Dues & Publications	0.00	0.00	500.00	0.00	0.00	0.00	500.00
6081400	Training	690.00	0.00	10,420.00	9,835.70	7,220.00	10,000.00	10,000.00
6081500	Supplies	4,032.00	2,747.00	1,896.00	6,397.81	4,725.28	4,000.00	6,000.00
6081600	Printing	366.00	975.00	911.00	705.48	1,026.34	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
6081800	DBP Donations							
6081810	Donation Purchases	9,232.00	13,408.00	7,135.00	22,641.03	9,439.84	8,000.00	8,000.00
6081900	Equipment Maintenance	4,924.00	4,154.00	7,039.00	5,008.47	653.22	7,500.00	2,500.00
6082000	Equip / Asset Purchase	0.00	0.00	0.00	7,670.00	4,505.00	0.00	5,000.00
Subtotal Fund : GF	Subgroup : [7200.04] Beach Safety	388,404.00	418,181.00	442,329.00	445,758.36	460,120.92	444,849.00	499,446.00
Subtotal All Funds Presented	Subtotal [7200.04] Beach Safety	388,404.00	418,181.00	442,329.00	445,758.36	460,120.92	444,849.00	499,446.00
Subgroup : [7200.05]	Beach Replenishment							
All Funds Presented	Group Total [7200] Expenditures	3,545,728.00	3,587,497.00	3,715,843.00	4,260,081.80	3,499,196.09	4,131,743.00	6,147,822.00
	NET (INCOME) LOSS	528,936.00	7,989.00	665,112.00	2,009,389.20	1,242,044.50	470,257.00	170,462.00