

TOWN OF OCEAN VIEW  
DELAWARE

March 9, 2020

TO: Honorable Mayor and Council  
FROM: Dawn Mitchell Parks, Finance Director *DM*  
VIA: Carol S. Houck, Town Manager *CH*  
SUBJECT: Monthly Financial Update as of February 29, 2020

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**1. Real Estate Tax**

FY20 property tax bills total \$2,238,142. Taxpayers had until September 30, 2019 to pay their current year taxes without penalty. YTD month-end property tax receivable as of February 29, 2020 is \$3,348 for current year taxes and \$799 prior year taxes.

**2. Water System**

The USDA debt (original loan amount in 2007 was \$4,600,000) was retired in mid-August 2018 with proceeds from general obligation bonds. The true interest rate on the new debt is 3.445%. The March 2019 – March 2021 payments will be interest only. After that time March payments will be interest only and September payments will be principal and interest, with the final payment being made in 2047.

The 2<sup>nd</sup> semi-annual payment of \$71,304 was made on September 15, 2019. The original balance on the general obligation bond that was issued for the water system was \$4,160,000 – the remaining principal balance is \$4,160,000. The next debt payment, interest only, of \$71,304 is due on March 15, 2020.

The most recent quarter was billed January 3<sup>rd</sup> in the amount of \$132,211. The February month end accounts receivable balance is \$21,126.

**3. Balances – Reserve and Committed Funds**

**(a) Trust Funds:**

**Emergency Reserve Trust Fund (ERTF) \$848,723**

The Emergency Reserve Trust is fully funded at 20% of the FY20 operating budget. ERTF currently has \$541,573 available for use in a Fulton Money Market account and \$307,150 invested with Raymond James Financial Services (a division of Fulton Financial Services).

**Capital Replacement Trust Fund (CRTF) \$1,161,987**

The FY20 obligation from the Capital Replacement Trust is \$839,131. Certificates of Deposit have been redeemed to cover the obligation. CRTF currently has \$828,223 available for use in WSFS Money Market account and \$333,764 invested with WSFS in the form of a 12-month, 1.9% CD that comes due 8/28/2020.

**Street Repair and Replacement Trust Fund (SRRTF) \$2,491,688**

The FY20 obligation from the Street Repair and Replacement Trust is \$952,237 for drainage projects, \$327,500 for street paving and \$147,000 for Sidewalks. SRRTF currently has \$485,3315 available for use in a Fulton Money Market account and \$1,880,447 invested with Fulton CRIM and includes \$125,926 held in MSA Money market account at Fulton Bank.

**(b) Emergency Services Enhancement Funding (ESEF) Program:**

The FY20 amount collected for ESEF is based on 144 new home construction permits issued from May 1<sup>st</sup> through the end of February 2020. The ESEF account balance as of February 29<sup>th</sup> after the disbursement to Millville Volunteer Fire Company is \$662,086.

**4. Transfer Taxes**

Transfer Taxes collected through 01/31/2020 are from 64.4% new construction home sales (\$914,163) with 8.7% of new construction being from land sales, developer to builder (\$142,988) and 35.6% resales of existing homes (\$583,243). February sales are not yet available and are not included in the percentage calculation. We are estimating approximately \$133,000 in Transfer Tax from Sussex County for the month of February.

Monthly Collections	Current FY20	1st Prior Yr. FY19	2nd Prior Yr. FY18	3rd Prior Yr. FY17	4th Prior Yr. FY16
May	\$ 183,612	\$ 210,567	\$ 152,400	\$ 73,800	\$ 51,800
June	266,180	85,391	159,100	100,900	89,900
July	128,196	127,263	92,200	39,000	95,100
August	211,145	85,443	130,300	81,700	42,000
September	142,100	130,912	134,800	41,100	70,200
October	231,319	197,866	114,800	44,900	62,500
November	168,247	122,412	122,500	101,900	46,200
December	200,885	115,343	88,600	68,600	27,100
January	108,708	93,695	75,900	62,300	37,900
February	13,841	100,434	69,800	37,100	88,600
March	-	107,561	131,100	105,400	109,800
April	-	148,957	163,700	105,100	67,300
<b>Total</b>	<b>\$ 1,654,235</b>	<b>\$ 1,525,844</b>	<b>\$ 1,435,200</b>	<b>\$ 861,800</b>	<b>\$ 788,400</b>

**5. FY2021 Budget Workshop Follow-up**

The summary of the 3rd draft of the FY21 Budget is attached as Appendix A and will be introduced this evening. Below is the recap of the changes made for the Draft #3 Operating Budget.

FY21 Budget		Impact on Unassigned Fund Balance	
<u>Changes made to the Current FY Budget (by each updated DRAFT) are as follows</u>			Cumulative
Increase to Unassigned Fund Balance as displayed Draft #1, Section 3 on Page 49 of Budget Detail			-
<b>DRAFT #2 to DRAFT #3 REVISIONS</b>			-
<b>10-Mar</b>			-
1	Increased Street Repair Maintenance by \$50,000 for each year. Funded by SRRTF (Trust Analysis has been updated. No impact to unassigned Fund Balance	-	-
2	Decrease to Building Permits Revenue as a result of increase of the Repairs & Renovations no cost threshold from \$5,000 to \$10,000.	(8,000)	(8,000)
3	Decrease transfer from GF to ESEF Committed as a result of increase of the Repairs and Renovations no cost threshold from \$5,000 to \$10,000. ESEF receives .5% of Building Permits.	2,500	(5,500)
4	Administration - decrease the purchase of Defibulators from 1 to 0.	2,000	(3,500)
5	Public Safety - decrease the purchase of Defibulators from 5 to 3.	3,500	-

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Respectfully submitted March 6, 2020  
 Dawn Mitchell Parks  
 Finance Director

# Town of Ocean View

## Comparison of Budget to Actual

Year-to-Date for the Fiscal Year Ending April 30, 2020

Revenues	February YTD Actual	FY20 Adopted Budget	Over (Under) Budget	Period 10 83% % of Budget	
PROPERTY TAX REVENUE	\$ 2,496,345	\$ 2,219,210	\$ 277,135	112%	A
TRANSFER TAXES	1,654,235	1,000,000	\$ 654,235	165%	B
BUILDING PERMITS					
Building Permits	571,222	449,000	\$ 122,222	127%	
Impact Fees	501,014	300,000	\$ 201,014	167%	
Other Permits/Fees	62,571	36,000	\$ 26,571	174%	
GRANTS					
State Grant - Municipal Street Aid	116,120	118,000	\$ (1,880)	98%	C
Public Safety Grants	148,791	94,500	\$ 54,291	157%	D
GROSS RENTAL RECEIPT TAXES	307,493	282,000	\$ 25,493	109%	E
LICENSES	142,425	155,000	\$ (12,575)	92%	F
MISCELLANEOUS					G
Cable Franchise Fee	59,739	63,000	\$ (3,261)	95%	
Interest	78,020	28,830	\$ 49,190	271%	
Other	83,358	29,000	\$ 54,358	287%	
P&Z and BOA Fees	12,395	15,000	\$ (2,605)	83%	
POLICE: Fines & Fees	38,459	33,000	\$ 5,459	117%	
REVENUE WITH OFFSETTING EXPENSE					H
Reimbursable Fees	97,289	100,500	\$ (3,212)	97%	
Pass through MVFC Ambulance Service	89,845	91,000	\$ (1,155)	99%	
<b>Total Revenues</b>	<b>\$ 6,459,320</b>	<b>\$ 5,014,040</b>	<b>\$ 1,445,280</b>	<b>129%</b>	
SRRTF: Sidewalk work FY20	\$ 44,600	\$ 147,000	(102,400)	30%	
ESEF: committed funds being granted FY20	\$ 80,000	\$ 80,000	0	100%	
SRRTF: Street Paving	\$ 294,454	\$ 327,500	(33,046)	90%	
FY20 Revenue Restricted/Committed					I
Capital Budget: Public Safety Grants	\$ -	(25,000)	25,000	0%	
Capital Replacement Trust Fund (CRTF 12.5%)	\$ (206,779)	(125,000)	(81,779)	165%	
Emergency Reserve Trust Fund (ERTF)	\$ (129,900)	(129,900)	0	100%	
Emergency Services Enhancement Fund (ESEF)	\$ (290,228)	(175,000)	(115,228)	166%	
Street Repair & Replacement Trust (SRRTF 25% + Add'l)	\$ (1,317,556)	\$ (745,100)	(572,456)	177%	
<b>Total Revenues Available for Operations</b>	<b>\$ 4,933,911</b>	<b>\$ 4,368,540</b>	<b>\$ 565,371</b>		

Recap	Actual	Budget	Over (Under) Budget
<b>Total Revenues Available for Operations (above)</b>	<b>\$ 4,933,911</b>	<b>\$ 4,368,540</b>	<b>\$ 565,371</b>
<b>Total Expenditures (Page 4 of 6)</b>	<b>3,383,208</b>	<b>4,198,115</b>	<b>(814,907)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 1,550,703</b>	<b>\$ 170,425</b>	<b>\$ 1,380,278</b>

# Town of Ocean View

## Comparison of Budget to Actual

Year-to-Date for the Fiscal Year Ending April 30, 2020

Expenditures	February YTD Actual	FY20 Adopted Budget	Over (Under) Budget	Period 10
				83% % of Budget
<b>SALARY &amp; RELATED EMPLOYEE EXPENSES</b>				
Wages: Salary, Overtime, Bonus	1,327,972	1,680,380	\$ (352,408)	79%
Insurances: Dental, Health, Life	351,275	421,710	(70,436)	83%
Payroll Taxes	110,191	136,385	(26,194)	81%
Pension	149,927	189,565	(39,638)	79%
Worker's Compensation	62,835	77,085	(14,250)	82%
<b>CONTRACTED SERVICES</b>				
Committee Stipends	4,530	5,000	(470)	91%
Computer/Copier Maintenance & related expenses	39,879	46,150	(6,271)	86%
Other	16,038	26,350	(10,312)	61%
<b>EMPLOYEE RELATED EXPENSES, OTHER</b>				
GRANT AWARDS: ESEF FUNDS	80,000	80,000	-	100%
INSURANCE BUSINESS & BONDS	83,413	90,090	(6,677)	93%
<b>PROFESSIONAL SERVICES</b>				
Audit	17,500	19,500	(2,000)	90%
Engineering	20,897	30,500	(9,603)	69%
Legal	20,159	61,000	(40,841)	33%
Other	182,094	73,500	108,594	248%
Pass thru MVFC Ambulance Service	89,845	91,000	(1,155)	99%
Reimbursable - Engineering	131,324	100,000	31,324	131%
Reimbursable - Other	7,047	500	6,547	1409%
<b>PUBLIC RELATIONS</b>				
REPAIRS & MAINTENANCE	-			
Buildings, non-capital	10,342	18,700	(8,358)	55%
Drainage	-	10,000	(10,000)	0%
Machinery & Equipment, non-capital	1,343	7,000	(5,657)	19%
Park	23,822	28,000	(4,178)	85%
Street & Sidewalk Maintenance & Repairs	277,308	528,500	(251,192)	52%
Vehicles	17,376	15,500	1,876	112%
Other(Cleaning, Inspections, etc.)	17,080	24,100	(7,021)	71%
<b>SUPPLIES &amp; MISCELLANEOUS</b>				
Advertising	5,776	11,200	(5,424)	52%
Department Specific Supplies	47,599	66,500	(18,901)	72%
Gas & Diesel	25,633	36,000	(10,367)	71%
NonCapital Equipment/Grant Funded Equipment	42,571	56,300	(13,729)	76%
Office Supplies/Postage	19,406	19,300	106	101%
Uniforms	8,520	13,800	(5,280)	62%
<b>TELEPHONE &amp; COMMUNICATIONS</b>				
UTILITIES	-			
Street Lights	62,846	84,000	(21,154)	75%
Utilities	26,616	37,800	(11,184)	70%
<b>Total Expenditures</b>	<b>\$ 3,383,208</b>	<b>\$ 4,198,115</b>	<b>\$ (814,907)</b>	<b>81%</b>

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## Town of Ocean View

### Comparison of Operating Budget to Actual – Analytic Comments Year-to-Date for the Fiscal Year Ending April 30, 2020

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#### Revenues

- A. Property Tax Revenues:** The FY20 tax bills were mailed the last full week of May and taxpayers had until the end of August to pay without penalty. Supplemental bills were mailed mid-July and were also due by August 31. Penalties are billed 1.5% monthly on unpaid taxes.
- B. Transfer Taxes:** We continue to build the various reserve funds for future capital repairs and replacement needs, street and sidewalk repairs and emergency repairs. The reserve funds were established by ordinance for specific purposes. The FY20 budget includes using a portion of transfer tax to fund the Emergency Reserve Trust Fund up to the balance established by ordinance, 20% of the current year operating budget.
- C. Grants – State Grant (Municipal Street Aid):** Historically, the Town's share of MSA funding has been approximately 2% of the total state-wide grant. On July 18<sup>th</sup>, the State notified us of our portion, \$116,120. The first distribution of \$58,060 was received in July 2019 with the balance of \$58,060 distributed in January 2020.
- D. Public Safety Grants:** This category is comprised of various grants to aid in public safety including: (1) Sussex County Council provides an annual grant to each municipal police department that responds to calls within the County but outside that department's normal jurisdiction. These funds were moved to the capital budget and are used towards the purchase of a new police vehicle; (2) The State provides an annual grant to assist with the cost of the pension expense for those in the plan for sworn officers; (3) The Federal COPS Hiring Grant that was awarded to help offset the salary and benefits associated with the first 3 years of employing an additional officer.
- E. Gross Rental Receipts Tax:** The collection of GRRT tax is based on the calendar year and payments are due August 15 and February 15. Therefore, most revenue is received in July/August and January/February.
- F. Licenses:** The town issues business (annual and temporary), real estate/rental agent, and rental licenses. Licenses are issued on an annual basis and are due at the beginning of each calendar year. Accordingly, during the first eight months of the fiscal year, license collections are expected to be minimal. Normal collections primarily occur in December and January.
- G. Miscellaneous:** This category is primarily comprised of: (1) Cable Franchise Fees: The franchise agreement with Mediacom and is based on 5% of the cable company's revenue from its customers in Town and is paid quarterly. (2) reimbursement of prior year expenses; (3) rental of meeting room and park; (4) administrative fee (10% of reimbursable reviews); (5) Sale of assets; and (6) Donations.
- H. Revenue with Offsetting Expense:** The major components of this category are (1) The pass-thru ambulance fee for MVFC (\$91,000 budgeted). Funds collected will be turned over in September. (2) The charges billed by the Town to property developers for inspections of construction work related to roads, site development, and sidewalks that is done by the Town's engineer (\$100,500 budgeted).

**Comparison of Operating Budget to Actual – Analytic Comments**  
**Year-to-Date for the Fiscal Year Ending April 30, 2019**

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**Revenue not available for Operations**

- I. FY20 Revenue Restricted/Committed:** These funds are committed or restricted for specific purposes and thus are not available for general operations. The restricted funds are comprised of transfer tax revenue and interest earned on the restricted funds. A portion of the Impact Fees collected are committed for Emergency Services Enhancement Fund (ESEF) which are distributed as a grant award each spring.

**Expenditures**

- J. Contracted Services, Other:** Contracted services other are comprised of various maintenance agreements (ie elevator, HVAC, pest control, etc.), cleaning services, and holiday décor management.
- K. Employee Related Expenses, Other:** This line includes expenses for dues and membership, meetings and seminars, and travel reimbursement.
- L. Grant Awards: ESEF Funds:** At the end of FY19, a total of \$433,794 in ESEF collections were carried over to FY20. In past years the carryover was significantly less, however council made the conscious decision in FY17 to limit the grant award so that as less fees are collected in future years that Town will be able to continue to grant funds to assist with necessary capital purchases. The grant request and subsequent distribution occurs in the spring.
- M. Insurance – Business:** The Town’s general business insurance policies renew annually on May 7 and the premiums are paid at the beginning of the fiscal year.
- N. Public Relations:** The primary expenses are for Concerts in the Park, Movies in the Park, Holiday Market and Cops & Goblins. Most of these costs are incurred in the first half of the fiscal year.
- O. Repairs & Maintenance – Street & Sidewalk Maintenance, Replacement & Repairs:** This line represents Sidewalk repairs and annual street maintenance. Street Paving determined by the 2019 Street Paving Study is also included in this line item.
- P. Supplies & Miscellaneous-Department Specific:** Related to G&A are fees associated with banking/investments and transfer tax collections. With Public Safety the expenses are primarily ammunition, canine and various PS specific supplies. DPW the expenses include street signage.

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# Town of Ocean View

FY 2021 - FY 2025

Draft Three

# Appendix A

Operating Budget	FY20	FY21	FY22	FY23	FY24	FY25
<b>Operating Budget Summary</b>						
Total Revenue Available for Operations	\$ 4,368,540	\$ 4,855,667	\$ 4,714,179	\$ 4,587,097	\$ 4,518,460	\$ 4,390,612
Departmental Operating Expenses:						
General & Administrative	1,519,205	1,077,684	1,096,963	1,107,915	1,120,007	1,127,350
Planning & Zoning		652,460	661,141	672,294	682,777	693,797
Public Safety	1,593,450	1,921,727	1,951,220	1,986,333	2,023,743	2,056,750
Public Works	1,085,460	959,545	848,768	1,118,149	1,044,400	942,131
Total Operating Expenses	4,198,115	4,611,416	4,558,092	4,884,691	4,870,927	4,820,029
Available Revenue in excess of (less than) Operating Expenses	170,425	244,251	156,086	(297,594)	(352,467)	(429,417)
Other Funding Sources:						
<i>Current Yr. Budget Amendment Impact (Op &amp; Cap)</i>	-					
Capital Funding Sources:						
Sussex County Public Safety Grant	25,000	100,000	25,000	25,000	25,000	25,000
Capital Replacement Trust Fund (CRTF)	839,131	208,802	109,162	102,335	66,252	82,768
Street Repair & Replacement Trust Fund (SRRTF)	952,237	1,144,785	1,041,500	594,000	50,000	-
Total Other Funding Sources	1,816,368	1,453,587	1,175,662	721,335	141,252	107,768
Excess (Deficit) Funding before Capital Expenditures	1,986,793	1,697,837	1,331,748	423,741	(211,215)	(321,649)
Capital Expenditures:						
Total Expenditures from Capital Improvement Plan	1,960,703	1,697,837	1,307,912	843,585	276,252	222,768
Excess (Deficit) Funding after all Expenditures	26,090	0	23,836	(419,844)	(487,467)	(544,417)
Projected Unassigned Fund Balance	\$ 1,344,239	\$ 1,344,239	\$ 1,368,076	\$ 948,232	\$ 460,765	\$ (83,652)
	\$	\$ 1,318,149				

*(Adjusted to FY19 Audit Balance)*

# Town of Ocean View

FY 2021 - FY 2025

Draft Three

Operating Budget	FY20	FY21	FY22	FY23	FY24	FY25
<b>Revenue</b>						
PROPERTY TAXES & PENALTIES	\$ 2,219,210	\$ 2,398,217	\$ 2,446,181	\$ 2,482,753	\$ 2,507,457	\$ 2,532,531
TRANSFER TAXES	\$ 1,000,000	\$ 1,250,000	\$ 1,000,000	\$ 950,000	\$ 925,000	\$ 900,000
BUILDING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Permits (.5% of New Construction designated to ESEF)	\$ 449,000	\$ 745,305	\$ 484,800	\$ 170,000	\$ 180,000	\$ 185,000
Impact Fees - \$1,936 (\$500 designated to ESEF)	\$ 300,000	\$ 278,220	\$ 403,800	\$ 132,300	\$ 118,350	\$ 87,000
Other Permits & Fees	\$ 36,000	\$ 56,500	\$ 50,200	\$ 40,000	\$ 30,000	\$ 25,000
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Street Aid - Public Works	\$ 118,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
Public Safety Grants	\$ 94,500	\$ 106,500	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
GROSS RENTAL RECEIPTS TAXES	\$ 282,000	\$ 310,200	\$ 341,220	\$ 350,000	\$ 350,000	\$ 350,000
LICENSES	\$ 155,000	\$ 127,000	\$ 127,000	\$ 127,000	\$ 127,000	\$ 127,000
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CATV - Mediacom	\$ 63,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Interest Income	\$ 28,830	\$ 63,810	\$ 61,885	\$ 62,362	\$ 53,965	\$ 44,215
Other	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
PLANNING & ZONING/BOARD OF ADJ FEES	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,000	\$ 13,000	\$ 13,000
POLICE FINES & FEES	\$ 33,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
REVENUE WITH OFFSETTING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursable Fees	\$ 100,500	\$ 101,000	\$ 101,505	\$ 102,013	\$ 102,523	\$ 102,523
Pass Through MVFC Ambulance Service	\$ 91,000	\$ 90,000	\$ 90,450	\$ 90,902	\$ 91,357	\$ 91,357
<b>TOTAL REVENUE</b>	<b>5,014,040</b>	<b>5,795,752</b>	<b>5,446,041</b>	<b>4,845,329</b>	<b>4,822,651</b>	<b>4,781,626</b>
Less: Transfer Tax, ESEF (\$500/impact fee), Sussex Cty Grant	(1,200,000)	(1,586,430)	(1,262,220)	(1,052,710)	(1,019,530)	(1,001,125)
Plus: SRRTF (annual street paving)/ESEF to distribute	554,500	646,345	530,358	794,478	715,339	610,111
<b>Adjusted Revenue Available for Operations</b>	<b>4,368,540</b>	<b>4,855,667</b>	<b>4,714,179</b>	<b>4,587,097</b>	<b>4,518,460</b>	<b>4,390,612</b>

# Town of Ocean View

FY 2021 - FY 2025

Draft Three

Operating Budget	FY20	FY21	FY22	FY23	FY24	FY25
<b>Department 510 - General Administration Expenses</b>						
<b>SALARY &amp; RELATED EMPLOYEE EXPENSES</b>						
Salary, including OT & Bonus	610,570	374,235	375,400	380,786	387,217	391,883
Insurances: Dental, Health, Life	151,075	60,262	66,840	68,075	69,336	70,686
Payroll Taxes	49,525	29,798	30,232	30,568	31,200	31,591
Pension	45,490	26,085	26,441	26,786	28,485	29,395
Worker's Compensation	5,275	1,069	3,317	3,377	1,789	1,815
<b>Personnel Related Costs</b>	<b>861,935</b>	<b>491,450</b>	<b>502,230</b>	<b>509,593</b>	<b>518,026</b>	<b>525,370</b>
<b>CONTRACTED SERVICES</b>						
Committee Stipends	5,000	-	-	-	-	-
Computer/Copier Maintenance & related expenses	35,100	37,000	37,185	37,371	37,558	37,558
Other	16,000	18,730	23,824	23,943	24,062	24,062
<b>EMPLOYEE RELATED EXPENSES, OTHER</b>	<b>27,300</b>	<b>25,700</b>	<b>25,829</b>	<b>25,958</b>	<b>26,087</b>	<b>26,087</b>
<b>GRANT AWARDS: ESEF FUNDS</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>INSURANCE BUSINESS &amp; BONDS</b>	<b>20,370</b>	<b>21,500</b>	<b>22,575</b>	<b>23,704</b>	<b>24,889</b>	<b>24,889</b>
<b>PROFESSIONAL SERVICES</b>						
Audit	19,500	21,000	21,105	21,211	21,317	21,317
Engineering	25,000	-	-	-	-	-
Legal	35,000	30,000	30,150	30,301	30,452	30,452
Property Assessments	-	73,964	74,334	74,705	75,079	75,079
Other	62,500	34,400	34,572	34,745	34,919	34,919
Pass thru MVFC Ambulance Service	91,000	90,000	90,450	90,902	91,357	91,357
Reimbursable - Engineering	100,000	-	-	-	-	-
Reimbursable - Other	500	-	-	-	-	-
<b>PUBLIC RELATIONS</b>	<b>29,500</b>	<b>39,000</b>	<b>39,195</b>	<b>39,391</b>	<b>39,588</b>	<b>39,588</b>
<b>REPAIRS &amp; MAINTENANCE</b>						
Buildings	10,000	10,000	10,050	10,100	10,151	10,151
Machinery & Equipment	1,000	1,000	1,005	1,010	1,015	1,015
Vehicles	1,000	-	-	-	-	-
Other (Cleaning, Inspections, etc.)	11,700	19,900	20,000	20,099	20,200	20,200
<b>SUPPLIES &amp; MISCELLANEOUS</b>						
Advertising	10,000	8,000	8,040	8,080	8,121	8,121
Department Specific Supplies	18,000	25,040	25,165	25,291	25,417	25,417
Gas & Diesel	1,000	-	-	-	-	-
NonCapital Equipment/Grant Equipment	14,000	12,750	12,814	12,878	12,942	12,942
Office Supplies/Postage	15,000	9,000	9,045	9,090	9,136	9,136
Uniforms	1,000	500	503	505	508	508
TELEPHONE & COMMUNICATIONS	14,100	13,200	13,266	13,332	13,399	13,399
UTILITIES	13,700	15,550	15,628	15,706	15,784	15,784
<b>Total Expenses General &amp; Administrative</b>	<b>1,519,205</b>	<b>1,077,684</b>	<b>1,096,963</b>	<b>1,107,915</b>	<b>1,120,007</b>	<b>1,127,350</b>
<i>Personnel costs</i>	<i>861,935</i>	<i>491,450</i>	<i>502,230</i>	<i>509,593</i>	<i>518,026</i>	<i>525,370</i>
<i>Dept. other costs</i>	<i>657,270</i>	<i>586,234</i>	<i>594,733</i>	<i>598,322</i>	<i>601,980</i>	<i>601,980</i>
<b>Total dept. costs</b>	<b>1,519,205</b>	<b>1,077,684</b>	<b>1,096,963</b>	<b>1,107,915</b>	<b>1,120,007</b>	<b>1,127,350</b>

# Town of Ocean View

FY 2021 - FY 2025

Draft Three

Operating Budget	FY20	FY21	FY22	FY23	FY24	FY25
<b>Department 515 - Planning &amp; Zoning Expenses</b>						
<b>SALARY &amp; RELATED EMPLOYEE EXPENSES</b>						
Salary, including OT & Bonus	-	319,910	326,281	332,778	339,406	346,166
Insurances: Dental, Health, Life	-	58,880	62,268	63,395	64,545	65,836
Payroll Taxes	-	26,458	24,666	26,053	26,572	28,072
Pension	-	23,013	22,540	23,449	24,394	25,721
Worker's Compensation	-	6,949	7,050	7,191	7,334	7,477
<b>Personnel Related Costs</b>	-	<b>435,210</b>	<b>442,805</b>	<b>452,866</b>	<b>462,252</b>	<b>473,272</b>
<b>CONTRACTED SERVICES</b>						
Committee Stipends	-	5,000	5,025	5,050	5,075	5,075
Computer/Copier Maintenance & related expenses	-	8,600	8,643	8,686	8,730	8,730
Other	-	-	-	-	-	-
<b>EMPLOYEE RELATED EXPENSES, OTHER</b>	-	17,950	18,040	18,130	18,221	18,221
<b>GRANT AWARDS: ESEF FUNDS</b>	-	-	-	-	-	-
<b>INSURANCE BUSINESS &amp; BONDS</b>	-	-	-	-	-	-
<b>PROFESSIONAL SERVICES</b>	-	-	-	-	-	-
Audit	-	-	-	-	-	-
Engineering	-	25,000	25,125	25,251	25,377	25,377
Legal	-	14,000	14,070	14,140	14,211	14,211
Property Assessments	-	-	-	-	-	-
Other	-	17,000	17,085	17,170	17,256	17,256
Pass thru MVFC Ambulance Service	-	-	-	-	-	-
Reimburseable - Engineering	-	100,000	100,500	101,003	101,508	101,508
Reimburseable - Other	-	1,000	1,005	1,010	1,015	1,015
<b>PUBLIC RELATIONS</b>	-	5,000	5,025	5,050	5,075	5,075
<b>REPAIRS &amp; MAINTENANCE</b>	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Vehicles	-	1,000	1,005	1,010	1,015	1,015
Other (Cleaning, Inspections, etc.)	-	-	-	-	-	-
<b>SUPPLIES &amp; MISCELLANEOUS</b>	-	-	-	-	-	-
Advertising	-	10,000	10,050	10,100	10,151	10,151
Department Specific Supplies	-	-	-	-	-	-
Gas & Diesel	-	1,000	1,005	1,010	1,015	1,015
NonCapital Equipment/Grant Equipment	-	3,500	3,518	3,535	3,553	3,553
Office Supplies/Postage	-	6,000	6,030	6,060	6,090	6,090
Uniforms	-	1,000	1,005	1,010	1,015	1,015
TELEPHONE & COMMUNICATIONS	-	1,200	1,206	1,212	1,218	1,218
UTILITIES	-	-	-	-	-	-
<b>Total Expenses Planning &amp; Zoning</b>	-	<b>652,460</b>	<b>661,141</b>	<b>672,294</b>	<b>682,777</b>	<b>693,797</b>
<b>Personnel costs</b>	-	<b>435,210</b>	<b>442,805</b>	<b>452,866</b>	<b>462,252</b>	<b>473,272</b>
<b>Dept. other costs</b>	-	<b>217,250</b>	<b>218,336</b>	<b>219,428</b>	<b>220,525</b>	<b>220,525</b>
<b>Total dept. costs</b>	-	<b>652,460</b>	<b>661,141</b>	<b>672,294</b>	<b>682,777</b>	<b>693,797</b>

# Town of Ocean View

FY 2021 - FY 2025

Draft Three

Operating Budget	FY20	FY21	FY22	FY23	FY24	FY25
<b>Department 520 - Public Safety Expenses</b>						
<b>SALARY &amp; RELATED EMPLOYEE EXPENSES</b>						
Salary	884,590	1,032,575	1,047,966	1,066,788	1,086,085	1,105,065
Insurances: Dental, Health, Life	194,815	252,474	257,137	261,893	266,745	271,693
Payroll Taxes	71,435	84,068	84,071	85,594	87,155	88,693
Pension	130,360	149,256	153,982	158,677	164,897	171,189
Worker's Compensation	60,600	68,104	68,867	70,100	71,359	72,607
	<b>1,341,800</b>	<b>1,586,477</b>	<b>1,612,022</b>	<b>1,643,052</b>	<b>1,676,241</b>	<b>1,709,247</b>
<b>Personnel Related Costs</b>						
<b>CONTRACTED SERVICES</b>						
Computer/Copier Maintenance & related expenses	9,650	11,550	11,608	11,666	11,724	11,724
Other	8,350	8,350	8,392	8,434	8,476	8,476
<b>EMPLOYEE RELATED EXPENSES, OTHER</b>	15,000	29,200	29,346	29,493	29,640	29,640
<b>INSURANCE BUSINESS &amp; BONDS</b>	47,250	50,500	53,025	55,676	58,460	58,460
<b>PROFESSIONAL SERVICES</b>						
Legal	1,000	1,000	1,005	1,010	1,015	1,015
Other	10,000	40,900	41,105	41,310	41,517	41,517
<b>PUBLIC RELATIONS</b>	2,100	3,000	3,015	3,030	3,045	3,045
<b>REPAIRS &amp; MAINTENANCE</b>						
Buildings	7,700	3,000	3,015	3,030	3,045	3,045
Machinery & Equipment	3,000	3,000	3,015	3,030	3,045	3,045
Vehicles	12,000	15,000	15,075	15,150	15,226	15,226
Other (Cleaning, Inspections, etc.)	8,400	8,550	8,593	8,636	8,679	8,679
<b>SUPPLIES &amp; MISCELLANEOUS</b>						
Advertising	200	1,000	1,005	1,010	1,015	1,015
Department Specific Supplies	21,000	28,500	28,643	28,786	28,930	28,930
Gas & Diesel	28,000	32,000	32,160	32,321	32,482	32,482
NonCapital Equipment	32,000	45,000	45,225	45,451	45,678	45,678
Office Supplies/Postage	4,000	4,000	4,020	4,040	4,060	4,060
Uniforms	10,000	11,000	11,055	11,110	11,166	11,166
<b>TELEPHONE &amp; COMMUNICATIONS</b>	18,700	26,400	26,532	26,665	26,798	26,798
<b>UTILITIES</b>						
Utilities	13,300	13,300	13,367	13,433	13,500	13,500
	<b>1,593,450</b>	<b>1,921,727</b>	<b>1,951,220</b>	<b>1,986,333</b>	<b>2,023,743</b>	<b>2,056,750</b>
<b>Total Expenses Public Safety</b>						
Personnel costs	1,341,800	1,586,477	1,612,022	1,643,052	1,676,241	1,709,247
Dept. other costs	251,650	335,250	339,199	343,281	347,503	347,503
<b>Total dept. costs</b>	<b>1,593,450</b>	<b>1,921,727</b>	<b>1,951,220</b>	<b>1,986,333</b>	<b>2,023,743</b>	<b>2,056,750</b>

# Town of Ocean View

FY 2021 - FY 2025

Draft Three

Operating Budget	FY20	FY21	FY22	FY23	FY24	FY25
<b>Department 530 - Public Works Expenses</b>						
<b>SALARY &amp; RELATED EMPLOYEE EXPENSES</b>						
Salary	185,220	89,437	91,213	93,026	94,874	96,760
Insurances: Dental, Health, Life	75,820	24,304	25,447	25,946	26,456	26,976
Payroll Taxes	15,425	7,724	7,575	7,726	7,881	8,038
Pension	13,715	6,550	6,528	6,792	6,966	7,352
Worker's Compensation	11,210	5,242	5,343	5,449	5,558	5,670
<b>Personnel Related Costs</b>	<b>301,390</b>	<b>133,257</b>	<b>136,105</b>	<b>138,939</b>	<b>141,835</b>	<b>144,795</b>
<b>CONTRACTED SERVICES</b>						
Computer/Copier Maintenance & related expenses	1,400	300	302	303	305	305
Other	2,000	1,800	1,809	1,818	1,827	1,827
<b>EMPLOYEE RELATED EXPENSES, OTHER</b>	<b>1,000</b>	<b>1,000</b>	<b>1,005</b>	<b>1,010</b>	<b>1,015</b>	<b>1,015</b>
<b>GRANT AWARDS: ESEF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INSURANCE BUSINESS &amp; BONDS</b>	<b>22,470</b>	<b>23,594</b>	<b>24,773</b>	<b>26,012</b>	<b>27,312</b>	<b>27,312</b>
<b>PROFESSIONAL SERVICES</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Engineering	25,000	-	-	-	-	-
Legal	1,000	-	-	-	-	-
Other	500	500	503	505	508	508
<b>PUBLIC RELATIONS</b>	<b>30,200</b>	<b>30,200</b>	<b>30,351</b>	<b>30,503</b>	<b>30,655</b>	<b>30,655</b>
<b>REPAIRS &amp; MAINTENANCE</b>	<b>1,000</b>	<b>1,000</b>	<b>1,005</b>	<b>1,010</b>	<b>1,015</b>	<b>1,015</b>
Buildings	10,000	40,250	40,451	40,654	40,857	40,857
Drainage	3,000	2,200	2,211	2,222	2,233	2,233
Machinery & Equipment	28,000	20,000	20,100	20,201	20,302	20,302
Park	528,500	566,345	450,358	714,478	635,339	530,111
Street & Sidewalk Maintenance & Repair	2,500	2,000	2,010	2,020	2,030	2,030
Vehicles	4,000	3,000	3,015	3,030	3,045	3,045
<b>SUPPLIES &amp; MISCELLANEOUS</b>	<b>1,000</b>	<b>500</b>	<b>503</b>	<b>505</b>	<b>508</b>	<b>508</b>
Advertising	27,500	19,500	19,598	19,695	19,794	19,794
Department Specific Supplies	7,000	3,500	3,518	3,535	3,553	3,553
Gas & Diesel	10,300	5,300	5,327	5,353	5,380	5,380
NonCapital Equipment	300	300	302	303	305	305
Office Supplies/Postage	2,800	1,200	1,206	1,212	1,218	1,218
Uniforms	4,500	3,200	3,216	3,232	3,248	3,248
<b>TELEPHONE &amp; COMMUNICATIONS</b>	<b>84,000</b>	<b>90,000</b>	<b>90,450</b>	<b>90,902</b>	<b>91,357</b>	<b>91,357</b>
Street Lights	10,800	10,600	10,653	10,706	10,760	10,760
Utilities	<b>1,085,460</b>	<b>959,545</b>	<b>848,768</b>	<b>1,118,149</b>	<b>1,044,400</b>	<b>942,131</b>
<b>Total Expenses Public Works</b>	<b>301,390</b>	<b>133,257</b>	<b>136,105</b>	<b>138,939</b>	<b>141,835</b>	<b>144,795</b>
<b>Personnel costs</b>	<b>301,390</b>	<b>133,257</b>	<b>136,105</b>	<b>138,939</b>	<b>141,835</b>	<b>144,795</b>
<b>Dept. other costs</b>	<b>784,070</b>	<b>826,289</b>	<b>712,663</b>	<b>979,209</b>	<b>902,564</b>	<b>797,336</b>
<b>Total dept. costs</b>	<b>1,085,460</b>	<b>959,545</b>	<b>848,768</b>	<b>1,118,149</b>	<b>1,044,400</b>	<b>942,131</b>