

CITY OF REHOBOTH BEACH

ANNUAL BUDGET

2022
2023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rehoboth Beach
Delaware**

For the Fiscal Year Beginning

April 01, 2022

Christopher P. Morrill

Executive Director



CITY OF REHOBOTH BEACH ANNUAL BUDGET 2022/2023

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CITY MANAGER'S LETTER

April 27, 2022

Honorable Mayor, Commissioners and City of Rehoboth Beach Residents:

It is my pleasure to present the Fiscal Year 2022-2023 Operating Budget in the amount of \$30,149,743. This amount includes \$6,450,000 in Capital Outlays which, although substantial, continues the City's commitment to maintaining city streets, repairing or replacing aging infrastructure and adding updated restroom facilities for citizens and visitors alike. In fact, 83% of the total capital improvement plan addresses these longterm investments. Many hours are spent by each Department Head to develop a responsible budget that meets the needs of the City.

This past year, the City once again experienced unprecedented times with the impacts associated from the COVID-19 pandemic. A tremendous amount of working hours each week by staff in the IT department were spent to ensure the public's ability to participate in open government meetings through remote communications. IT staff transitioned operations and functionality in ways unimaginable as the Commissioners maintained their commitment to provide safe, healthy working conditions for all employees. It was a welcome relief when in March governmental meetings went "live" and the public once again were invited to attend these meetings. I want to once again express my sincere gratitude for the hard work from all our staff, Commissioners and volunteers who patiently awaited the return to in-person meetings.

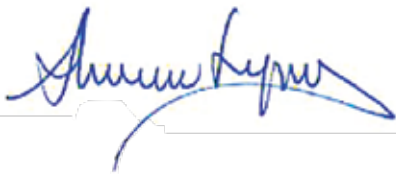
From a fiscal perspective, the City is in sound financial shape in keeping pace with conservative projections. We continue to witness strong tourism throughout the year that positively impacts revenue stream. And once again I salute the City's Director of Finance, Burton Dukes, for his diligence every day in having the best interests of the City and its residents in mind. He watched the market carefully and succeeded to consolidate city debt while securing lower interest rates that result in savings to all residents. And for the first time this past year, due to Mr. Dukes' acumen and diligence, the City received the most prestigious honor from the Government Finance Officers Association in earning recognition for the Distinguished Budget Presentation Award in having submitted a policy document, financial plan, operations guide and a communications tool that stands out amongst the best in the country.

I extend my sincere gratitude also to Mayor Mills and the Commissioners for their perseverance through long hours of budget meetings and their adoption of this year's fiscal budget for 2022-2023 on March 18, 2022. Proudly they were able to do this at an in-person regular meeting. We will continue to stay focused and resilient to ensure fiscal sustainability while preserving our valuable services to the community, and investing in our police and fire services in order to keep the City safe for all who live and visit here.

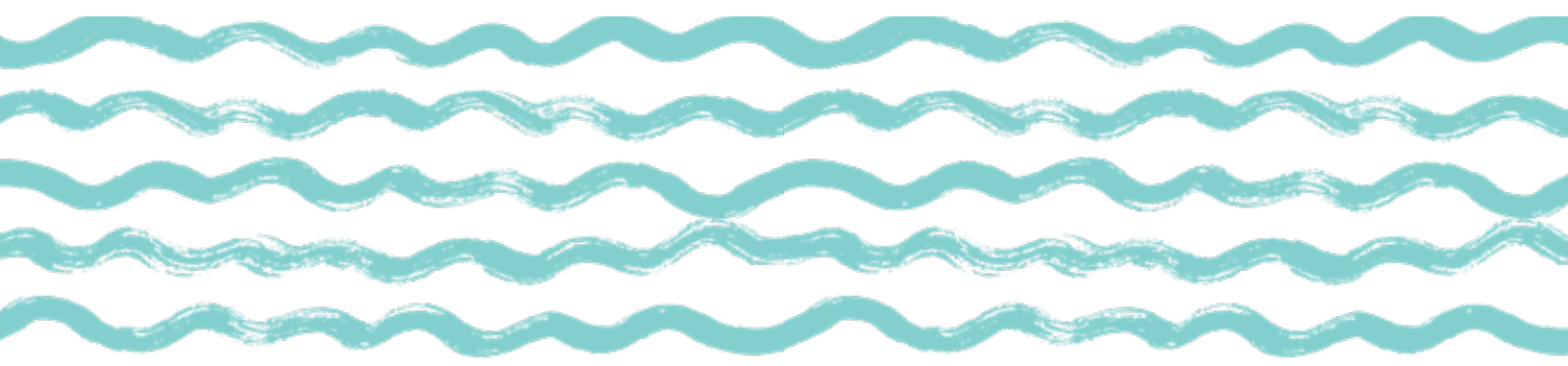
This budget, being my last for the City as I turn my own page and step down as city manager, has made me exceptionally proud as well as humbled to have served for over 8 years. I am confident the City is in the best of hands with the most capable, dedicated hard-working staff in place.

Sincerely,

Sincerely,



Sharon Lynn
City Manager





CITY OF REHOBOTH BEACH **BOARD OF COMMISSIONERS & CITY MANAGER**



Mayor Stan Mills
Term: 2020-2023



Commissioner Jay Lagree
Term: 2020-2023



Commissioner Patrick Gossett
Term: 2020-2023



Commissioner Edward Chranowski
Term: 2019-2022



Commissioner Toni Sharp
Term: 2021-2024



Commissioner Tim Bennett
Term: 2021-2024



Commissioner Susan Gay
Term: 2019-2022



City Manager Sharon Lynn
Term: 2014-May 2022



Interim City Manager Evan Miller
Began May 2022-



CITY OF REHOBOTH BEACH BOARDS & COMMITTEES

BOARD OR COMMITTEE	CHAIR
Animal Issues Committee	Commissioner Tim Bennett
Audit Committee	James Horty
Board of Adjustment	Jerome Capone
Board of Election	Stephen Simmons
Boardwalk & Beach Committee	Commissioner Jay Lagree
Environment Committee	Commissioner Edward Chrzanowski
Parks & Shade Tree Commission	Francis Markert Jr.
Personnel Committee	Commissioner Patrick Gossett
Planning Commission	Michael Bryan
Stormwater Utilities Task Force	Commissioner Jay Lagree
Streets & Transportation Committee	Commissioner Edward Chrzanowski
Trees & Green Infrastructure Committee	Commissioner Susan Gay
Wilmington/Baltimore Avenue Streetscape Task Force	Mayor Stan Mills



CITY OF REHOBOTH BEACH **OUR COMMUNITY**

The City of Rehoboth Beach is located on the Atlantic Coast, a few miles from the mouth of the Delaware River in Delaware's largest and most rural county, Sussex County. In 2022, the City was the home to 1,636 full-time residents. During the busiest summer months, the population increases to over 25,000. As a tourist destination, the City hosts more than 3.5 million visitors annually. Rehoboth Beach is often referred to as the "Nation's Summer Capital" due to the large number of visitors and part-time residents coming from the Washington, D.C. metropolitan area.

The City's award-winning beach and one-mile boardwalk is one of the Resort Area's most popular attractions. The City offers four public tennis courts and a number of playgrounds and parks, some of which connect to the State's hiker/biker trails. Both private and public transportation is available to shuttle riders within the City as well as to nearby Dewey Beach. Rehoboth Beach is known as the Culinary Capital of the Culinary Coast™ and offers a wide variety of dining options. Throughout the year, the Resort Area offers an abundance of events including the popular Jazz Festival and the Sea Witch® Festival.

Metered parking is available on Rehoboth Avenue, nearby streets and behind the Fire Hall from May 15th until September 15th. Parking in the residential and non-metered areas requires a permit that can be purchased at the City's parking building or at several street locations. Parking is also offered on the State's nearby Park & Ride facility with service into the City for a modest fee.



THE FOLLOWING ARE SOME OF THE CITY OF REHOBOTH'S
KEY STATISTICS:

SIZE OF CITY LIMITS



1.6 SQUARE
MILES

CITY POPULATION FULL-TIME **1950**



1,794

AVERAGE
HOUSEHOLD

SIZE
1.83

LAND AREA OF CITY LIMITS



1.2 SQUARE
MILES

CITY POPULATION FULL-TIME **2022**



1,636

MEDIAN
AGE **2022**



64.1
YEARS

AVERAGE
HOME
VALUE



\$1.5+ MILLION

GENDER **49.36%**
MALE

50.64%
FEMALE

HOUSEHOLDS
WITH
CHILDREN

9%+



HOUSEHOLD MEDIAN
INCOME CITY

\$115,000+

RACIAL MAKEUP
WHITE 98.2%



**NON-WHITE
1.8%**

HOUSEHOLDS
WITHOUT
CHILDREN

91%+



HOUSEHOLD MEDIAN
INCOME COUNTY

\$63,000+

2022 POPULATION
SUSSEX COUNTY

248,733



HISTORY OF REHOBOTH BEACH

For many millennia, Native Americans lived near Rehoboth. The Nanticoke tribe wintered inland and came to the shore to capture shellfish, shad, eel and herring in the warmer months. They also grew some crops like corn.

In the late 1500s and early 1600s, Europeans began to arrive in the area. They brought diseases like smallpox with them. The native population had no resistance to these diseases and died in large numbers. Later, lack of educational opportunities and jobs drove others to leave. Small numbers of Nanticoke descendants do remain in the area, particularly around Millsboro, Delaware. The Nanticoke Indian Museum on Route 24 provides additional information about the Nanticoke people in Delaware.

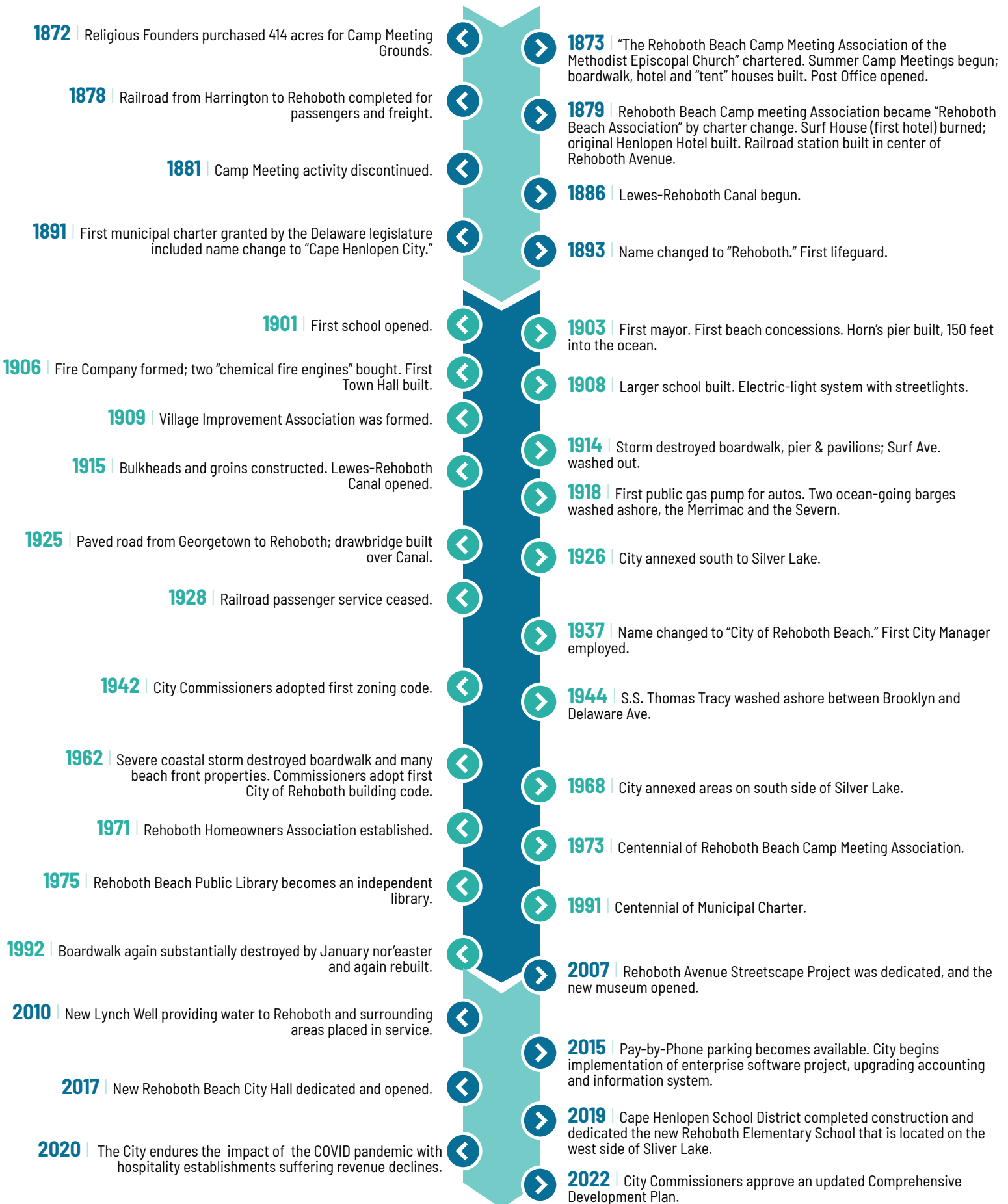
In 1872, Reverend Robert Todd of St. Paul's Methodist Episcopal Church in Wilmington, Delaware visited Oak Grove Camp Meeting on the New Jersey shore. He soon found himself consumed with the idea of creating a similar organization on the Delmarva Peninsula. He knew that some years earlier an effort had been made to establish a "watering place" near Rehoboth Bay along what is now Dewey Beach. He began to look for suitable property in the area, and soon purchased five parcels from local farmers totaling 414 acres, including land allowing access to the county road and a strip of land from an African American landowner whose family still retains land in the area.



On January 27, 1873, "The Rehoboth Camp Meeting Association of the Methodist Episcopal Church" was established here, with the purpose of "maintaining permanent Camp-Meeting ground and Christian Sea-side Resort." The grounds were laid out in a fan-shaped design with wide streets, parks and lots. The Tabernacle area was placed at the entrance end of the grounds, near what is now the canal. Reverend Todd's Association discontinued its Camp Meeting Activities in 1881, but the Grounds remained intact and other sponsors provided services here until about the turn of the century. In March 1891 Delaware's General Assembly established a municipality for the territory of the Grounds, naming it "Cape Henlopen City." In 1893 it was renamed "Rehoboth."

Reverend Todd chose the name "Rehoboth Beach" because "it locates the place... on the Sea Coast...but ... near the marvelous Rehoboth Bay in Delaware." Rehoboth Bay had been given its name in the early 1670s. Reverend Todd also stressed that the name "Rehoboth" was scriptural, referring to the story of Isaac (Genesis 26:22). In early Hebrew, Rehoboth meant "broad places."

THE TIMELINE OF REHOBOTH BEACH





BUDGET DEVELOPMENT TIMELINE

The City's budget process begins in November with the Commissioners voting to approve at a Commissioners' meeting in the second half of March. All budget meetings and discussions are open to the public, with the public having the opportunity to ask questions and provide input. Because of COVID-19 restrictions that required the City Hall to be closed, the FY2023 budget meetings were virtual.

Prior to each meeting, the Commissioners receive digital copies of the City Manager's proposed budget, including an index, government-wide summary, a line-by-line listing of proposed revenues and expenses, and a detailed list with photographs of proposed CIP items. This information is uploaded to the City's Civic Web site by the City Secretary and included in the agenda prior to the meetings. At the direction of the Commissioners, changes are noted, and revisions are made to the budget package that is distributed prior to the next scheduled budget meeting. This process is followed for each meeting until the completion of the final version of the budget. The agenda for a late March Commissioners' meeting includes the item to vote for formal adoption of the budget that begins on April 1.



BUDGET DEVELOPMENT TIMELINE

NOV.

NOVEMBER 1 THROUGH NOVEMBER 30, 2021

- › City Manager confers with Department Heads to assess capital and operating needs.
- › Project Coordinator confers with departments to develop capital needs priority document.

DEC.

DECEMBER 1 THROUGH DECEMBER 31, 2021

- › City Manager, Finance Director, Director of Public Works, and Projects Coordinator confer to develop Operating and Capital Budget.
- › Capital priorities document is reviewed and prepared for the first budget meeting of the Board of Commissioners.

JAN.

JANUARY 10 AND JANUARY 21, 2022

- › Budget Meetings are held by the Board of Commissioners.
- › Presentations by Department Heads and others are made as needed.
- › The Operating Budget and Capital Budget are revised based on guidance from the Board of Commissioners.

FEB.

FEBRUARY 7 AND FEBRUARY 18, 2022

- › Budget Meetings are held by the Board of Commissioners.
- › Presentations by Department Heads and others continue to be made as needed.
- › The Operating Budget and Capital Budget continue to be revised based on guidance from the Board of Commissioners.

MAR.

MARCH 7 AND MARCH 18, 2022

- › Final Budget Meetings are held by the Board of Commissioners.
- › The Operating Budget and Capital Budget are revised and finalized based on guidance from the Board of Commissioners.
- › The final Operating and Capital Budgets are presented to the Board of Commissioners for approval during their Regular Meeting.

APR.

APRIL 1, 2022

- › Start of the Fiscal Year 2022-2023.



OUR BUDGET

DOCUMENT OBJECTIVES

As budgeting is a forward-thinking and planning process, we believe that our budget document should be clearly presented and comprehensive. Below are the primary objectives.

The budget is a **policy document** intended to express the vision and priorities of our community and government leaders. It presents our goals with respect to both the maintenance and expansion of public infrastructure as well as how we have agreed to use taxpayer dollars for the daily operations of the city government.

The budget is a **measurement device** that establishes benchmarks used to monitor our operating performance throughout the year. Our monthly budget reports include an overall financial summary of revenues and departmental expenditures as well as the line-by-line costs within the departments.

The budget is a **financial planning aid**. Our five-year capital plan is intended to identify necessary future outlays that will require significant financial resources. It enables us to consider the services that our community will need not only this year but, also, in future years.

The budget is a **communications vehicle** that has both a quantifying and qualifying objective. It tells the story of who we are and what we do as a community and also provides useful financial data in a summary and very detailed format. Our annual budgets and auditor reports are available at cityofrehoboth.com under the Government and Budget tabs.

This year our budget document includes a Strategic Goals section that discusses our most important goals and the investments that we believe will enable us to achieve them. The investments that we have been making in technology will better enable us to efficiently plan our future, measure our performance and communicate our results to you. The investments in public infrastructure will provide a safe, healthy, and livable environment. Our substantial investments in public safety will provide our staff in the Police Department, 911 Dispatch and Beach Patrol with the training, leadership, facilities, and equipment necessary for the fulfillment of their duties and provide the safety and security that we desire. With input from our residents and stakeholders, our cultural and recreation goals have been expanded in order to maintain an attractive tree canopy, provide a safe and appealing park system and to offer improved recreational options.



STRATEGIC GOALS

GOAL	ACTIONS
<p>Safe Community</p> <p>How We Accomplish this Goal</p>	<ul style="list-style-type: none"> • Continue to seek grant opportunities to support public safety • Support training programs that enable public safety officers to be highly trained and competent <p>In addition to annual grants requested, applications for non-recurring grants are submitted.</p> <p>Multiple training programs will be attended by police officers in FY2023. Among the sessions are Annual Diversity Training, Ethics in Law Enforcement, De-escalation – minimize use of force, Implicit Bias Training, Crisis Intervention, Pro Train Tactical Training, Life-Saving Medical Tactics, and others.</p> <p>Funding for body cameras to be worn by full-time officers is available. The City is seeking funding for seasonal cadets to be equipped with body cameras.</p> <p>Funding for a school resource officer to teach , counsel, and protect students at Rehoboth Elementary has been budgeted.</p> <p>Funding is received through CVC grants for violent crimes and extra patrol enforcement in busy areas as well as for large scale events.</p> <p>Office of Highway Safety (OHS) funding is received for extra duty officers to conduct radar, pedestrian, seat belt enforcement and support at large holiday events.</p> <p>For pedestrian safety and convenience, funds are included in the FY2023 budget for a new pedestrian crosswalk on State Road and Grove St.</p>
<p>Inclusive Community</p> <p>How We Accomplish this Goal</p>	<ul style="list-style-type: none"> • Adequately fund ADA compliance, including public facilities, sidewalks and streets. <p>The City’s handicap curb cut project, supported with grant funding, has been on-going for many years and funds will be available in FY2023.</p> <p>Funding for the Delaware Ave. restroom improvements (\$250,000) has been budgeted in FY2023.</p> <p>The FY2023 budget includes funding for the design and upgrade of the Baltimore Ave. comfort station. Improvements include: 1) Four new ADA accessible restrooms 2) Two new ADA accessible changing rooms 3) Two new ADA accessible showers.</p>



GOAL	ACTIONS
<p>How We Accomplish this Goal</p>	<p>rooms 4) ADA compliant second floor that will accommodate the beach patrol headquarters.</p> <p>Beach access mats have been budgeted (\$58,000) in FY2023. The mats facilitate entry and movement on the beach for all users, including people with disabilities.</p> <p>The annual paving program (\$450, 000) provides for the resurfacing of various City streets as well as the construction of ADA compliant sidewalks and curbs that are adjacent to the streets.</p>
<p>Open, Effective and Responsive Government</p> <p>How We Accomplish this Goal</p>	<ul style="list-style-type: none"> • Provide citizens and interested parties with clear and comprehensive budget documents available on City website • Invest in modern technologies that facilitate the preparation and communication of accurate financial information that is valuable to our stakeholders • Maintain Civic Web and Document Center to provide public information • Maintain proactive public information programs <p>In 2015, the City implemented new enterprise accounting software from one of the leading municipal accounting software vendors in the country. This investment provided the capabilities to retrieve, analyze and prepare accurate reports in a more efficient manner. In April 2021, the city completed the implementation of a new time and benefit tracking system that interfaces with the City’s HR and payroll software. The upgrade provides enhanced functional capabilities, and by consolidating all HR and payroll applications with a single vendor, a significant reduction in maintenance costs has been achieved.</p> <p>Civic Web provides citizens with centralized access to information relating to meetings, agendas, and important issues that our Commissioners are addressing. Citizens have the ability to remotely attend meetings and participate. The City’s annual audit reports and budget documents are posted on the City website. The monthly Budget Reports are included in the Commissioners meeting agendas that are available to the public.</p> <p>The City publishes the bi-monthly “Lines in the Sand” newsletter on its website, informing visitors and citizens of upcoming events and city activities.</p>
<p>Culture & Recreation Opportunities</p>	<ul style="list-style-type: none"> • Support local organizations that serve citizens and visitors- Grants to local civic organizations • Continue support of Summer Bandstand Concert series • Support cultural events that make Rehoboth Beach a very attractive place to visit and live



GOAL	ACTIONS
<p>How We Accomplish this Goal</p>	<p>For many years, the City has supported in-town non-profit organizations that serve the community, including Main Street, the Rehoboth Beach Volunteer Fire Company, the Rehoboth Beach Public Library, and the Rehoboth Beach Historical Society. In the FY2023 Budget, the City increased its support to these organizations by increasing direct cash payments from \$217,000 in FY2022 to \$322,500 in FY2023, a 49% increase.</p> <p>When the Historical Society’s museum was completed in 2007 the City provided a \$250,000 loan at the City’s borrowing rate and, in 2013, agreed to forgive \$125,000 of the original amount. To support the operation of the Museum, the City has assumed most of the electric supply costs. Upon completion of the new City Hall, the Chamber of Commerce moved into the City’s building as 306 Rehoboth Avenue and has continued to receive a below-market rental rate.</p> <p>The Bandstand program, featuring many popular entertainment groups, has been funded in the FY2023.</p>
<p>Environmental Sustainability & Long-term Planning</p> <p>How We Accomplish this Goal</p>	<ul style="list-style-type: none"> • Committed to a sustainable build environment • Active stewardship of our natural resources • Support and encourage convenient recycling methods • Support innovative, efficient, environmentally friendly and cost-effective beach and boardwalk technologies that keep our beach and boardwalk clean and attractive <p>The City has continued to support the preservation of Silver and Gerar Lakes by managing the population of waterfowl with safe control methods that limit wildlife access to the shores of the lakes.</p> <p>The City offers both recycling of household papers and yard waste. Almost all of the cost for recycling programs has been absorbed in the regular annual trash bills that are billed quarterly at a cost significantly below that of private trash hauling companies.</p> <p>In addition to the April – October twice-a-week trash service, and the once-a-week November – March trash service, the city provides bulk pick of household items (excluding hazardous materials) during a week in the Spring and Fall.</p> <p>The City continues to fund and operate beach cleaning equipment and services that have resulted in the City receiving national recognition for its clean beaches. The FY2023 budget includes funding for the refurbishment of the beach cleaning rake and a new wheel loader.</p> <p>The FY2023 capital budget includes funding for a new Lake Gerar diffuser system.</p>



GOAL	ACTIONS
<p data-bbox="185 352 440 428">Vibrant Business Community</p> <p data-bbox="142 585 440 661">How We Accomplish this Goal</p>	<ul data-bbox="532 352 1463 533" style="list-style-type: none"> • Encourage open dialogue with the business community, supporting their significant role in our community. • Support business organizations • Provide city's services in the business community, including public safety, street cleaning, beach patrol, beach cleaning, directional signage <p data-bbox="532 590 1463 770">The business community's many attractions, including its wide range of culinary offerings, boardwalk amusements and shopping options, are a significant contributor to the enjoyment that residents and visitors experience. The City's annual financial support to Main Street and the Rehoboth Beach -Dewey Beach Chamber of Commerce, assists and strengthens the business community, facilitating their abilities to support the needs of their members and the community at large.</p> <p data-bbox="532 814 1463 905">By not imposing a rental tax on commercial properties, the City is continuing to support the owners and tenants of commercial properties, realizing that they compete with establishments outside the City.</p> <p data-bbox="532 940 1463 1031">The City's streets and refuse workers devote a significant portion of labor hours to the maintenance of the boardwalk and beaches. Multiple daily trash pick-ups are scheduled in the summer season.</p>
<p data-bbox="168 1108 440 1220">Fiscal Responsibility & Financial Strength</p> <p data-bbox="142 1335 440 1411">How We Accomplish this Goal</p>	<ul data-bbox="532 1115 1349 1268" style="list-style-type: none"> • Implement prudent financial planning with a view of short and long-term needs • Maintain appropriate reserves • Provide accurate financial information for decision-making • Spend revenue as effectively as possible <p data-bbox="532 1339 1463 1654">As a resort community, the City's revenues from parking fees, real estate transfer taxes and rental taxes represent a higher percentage of total revenues than is usually typical in a non-resort community. Because of the uncertain and cyclical trends that these revenue sources follow, the City's budgeting and revenue projection practices have been conservative. Cash reserves from real estate transfer taxes are restricted and exceed 50% of the FY2023 General Fund Budget. While Transfer Taxes are restricted by law, they would be available in the event of storm damage and essential infrastructure needs. In the FY2023 budget, the city approved a contingency amount exceeding \$303,000. This contingency is used to fund unanticipated expenditures.</p> <p data-bbox="532 1690 1463 1814">The City's on-going investment in software and equipment, including \$33,000 for desktop replacements approved in FY2023, is critical to the maintenance of user productivity. Monthly budget report preparation and analysis has been facilitated by the City's software and hardware investments.</p>



GOAL	ACTIONS
<p data-bbox="224 338 441 411">Quality Infrastructure</p> <p data-bbox="139 531 441 604">How We Accomplish this Goal</p>	<ul data-bbox="529 342 1175 485" style="list-style-type: none">• Maintain and invest in infrastructure including; clean drinking water, efficient wastewater processing, effective stormwater management, protective street maintenance, and modern communication technology. <p data-bbox="529 537 1484 632">The City’s project manager, public works director and city manager develop and regularly update the City’s Five-Year CIP Plan in order to best prepare for infrastructure needs.</p> <p data-bbox="529 665 1463 791">Among the FY2023 budgeted upgrades in the Water Department’s infrastructure are: 1) Water meter replacements (\$500,000) 2) Pipeline assessment and rehabilitation (\$250,000) 3) Well 6 replacement , investigation, and construction. 3) Storm sewer line assessment and repairs (\$200,000).</p> <p data-bbox="529 825 1484 951">In addition to the funding approved in prior years for \$12 million of upgrades (in progress) at the Wastewater Treatment Plant, the FY 2023 includes the following: 1) State Road Pump Station reconstruction (\$2 million) and 2) Sewer line rehabilitation (\$500,000) 3) Sanitary sewer system cleaning and CCTV (video of lines).</p>
<p data-bbox="139 1041 441 1115">Clean, Safe, Friendly Neighborhoods</p> <p data-bbox="139 1182 441 1255">How We Accomplish this Goal</p>	<ul data-bbox="529 1045 886 1150" style="list-style-type: none">• Maintain and promote parks• Preserve and expand tree canopy• Ensure walkability <p data-bbox="529 1188 1417 1251">In the FY2023 budget the Commissioners approved \$30,000 for repairs to the Grove Park pavilion.</p> <p data-bbox="529 1285 1446 1348">The FY2023 operating budget includes \$55,000 of funding for sidewalk and curb repairs.</p> <p data-bbox="529 1381 1479 1507">Tree preservation and replacement ordinances are designed to maintain the City’s tree canopy and status as a Tree City. Tree removal fees have been budgeted as a revenue source in FY2023. These fees are restricted for use in supporting the City’s tree planting projects.</p>



GOAL

ACTIONS

High-Performing, Dedicated, and Valued Employees

How We Accomplish this Goal

- Provide the highest level of service possible
- Act with honesty and integrity
- Empower employees to solve problems
- Value and reward excellent performance

Employees of municipalities in Delaware may participate in the State of Delaware health and dental insurance programs. On average, employees and dependents only have to assume about 20% of the total premium cost. The quality of the benefits and relatively low cost to employees has resulted in high worker retainage.

The City's defined contribution pension plans include a 457B income/investment deferral plan and a thrift plan. All full-time non-uniformed employees are eligible to participate in the thrift plan that provides a 75% match.

In recent years, the City has retained compensation consultants to provide guidance with the development of competitive wage and benefit packages.

The City's uniformed police officers may elect to participate in the State of Delaware Police and Firefighter Retirement Plan. The FY2023 budget for police officer retirement increased by \$9,500 to \$230,000.





FINANCIAL POLICIES

FOUNDATION OF BUDGETING POLICIES

As a resort community with significant revenue sources dependent upon fees and taxes that closely correlate with economic activity in the Mid-Atlantic region, it is essential that the City follow conservative budgeting and forecasting practices. The City's fiscal year begins on April 1, which allows the entire seasonal period, May-September, to be included in the same fiscal year. Since seventy percent or more of annual governmental revenue is usually collected within the first six months of the fiscal year, the City's elected officials and finance staff have valuable revenue forecasting insight to apply when monitoring operating and capital outlays for the remaining six months of the fiscal year.

ASSET PROTECTION

Because the City's bank balances exceed the FDIC deposit insurance limits, the City requires that all deposits be collateralized by marketable securities that are direct obligations of the United States Government, its agencies, or the State of Delaware. The market value of the collateral must exceed 102% of the balances held by the financial institution holding the City's deposits.

LIMITS ON PROPERTY TAXES

The City's charter provides for the levy and collection of property taxes that shall not exceed \$3 million within a fiscal year.

TRANSFER TAX SEGREGATED AND RESTRICTED

The City is required to segregate all revenues from property transfer taxes and to expend them solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements and debt reduction. (refer to Delaware Code Title 22, Chapter 16, Section 1601.)

INVESTMENT POLICY

The objectives of the City's investment policy, in the following order of importance, are #1 Safety, #2 Liquidity and #3 return on investments. Suitable investments include non-interest and interest-bearing checking accounts, savings accounts, certificates of deposit and direct obligations of the United States of America.



CIP PLANNING

To prepare for future capital outlay funding needs, the City prepares a five-year capital plan that is monitored on a continuing basis.

ASSET CAPITALIZATION

An analysis of expenditures is performed in order to determine the proper classification of capital outlays. Capital outlays that have a useful life exceeding one year with a cost exceeding \$25,000 qualify as fixed assets to be depreciated over their useful lives. The straight-line depreciation method is used to calculate depreciation on all assets.

SHORT-TERM BORROWING

The City's charter permits short-term borrowing in anticipation of revenues at a maximum amount of \$1,000,000, subject to the City's overall debt limit. As a practice, the City has not utilized its short-term borrowing powers.

DEBT LIMITS

The City's maximum outstanding debt limit is \$75 million. All outstanding debt for governmental funds and enterprise funds is guaranteed by the full-faith and credit of the city government.

BALANCED BUDGET

The City defines a balanced budget as total revenues equaling total expenditures of all funds. Operating transfers between funds are permitted to satisfy obligations between the funds.

ENCUMBRANCES

As a budgeting control mechanism, the city uses encumbrance accounting to allow budget line-item amounts to be updated as soon as a purchase order has been approved and entered in the system.

BUDGET REPORTING FREQUENCY

The city's interim reporting policy is to issue monthly budget reports in summary and full detail throughout the fiscal year.

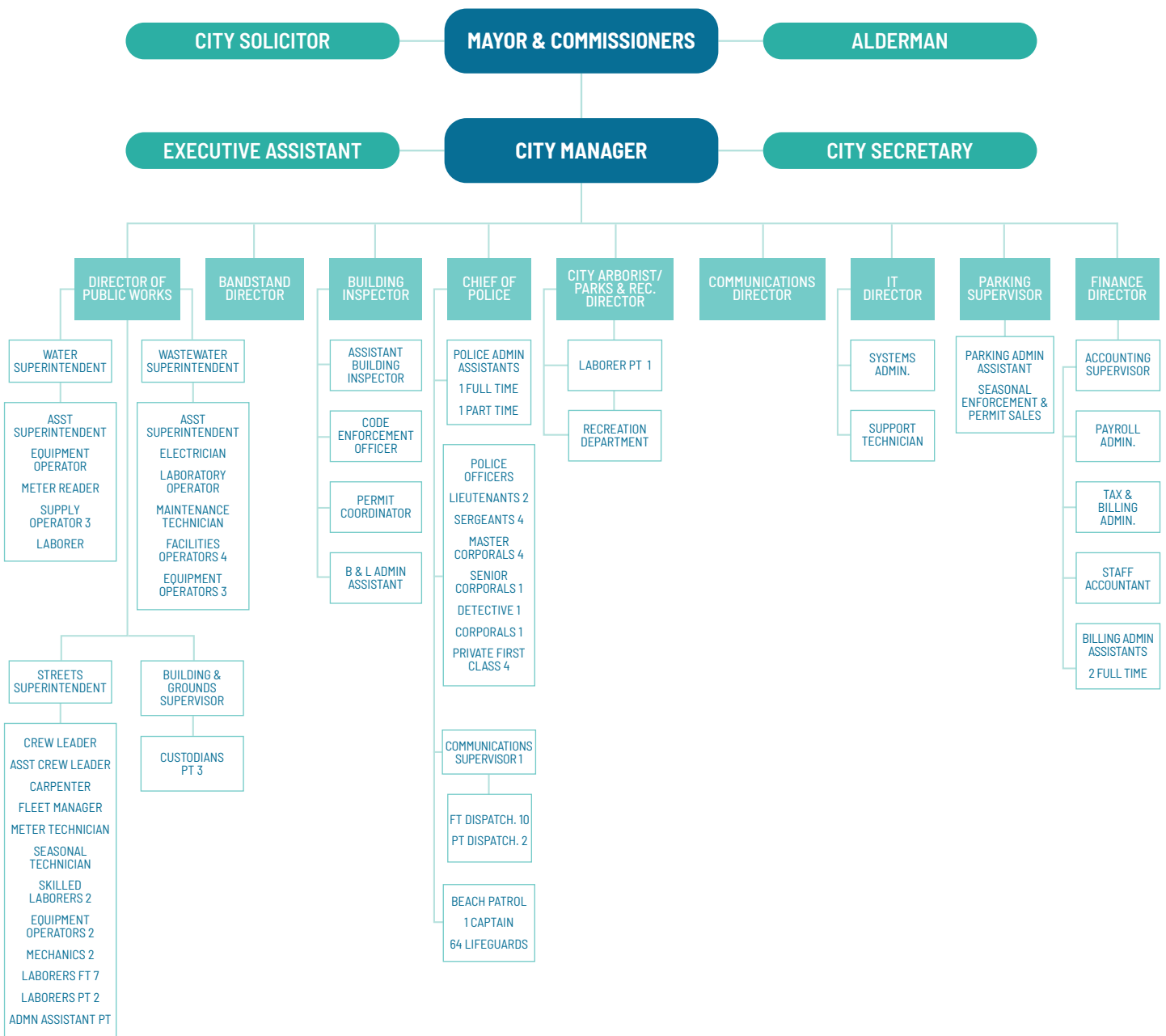
BUDGET AMENDMENTS

Budget amendments in the General Fund and enterprise funds must be approved by the City Commissioners. However, in the Public Safety Grant Fund, amendments are allowed to be made in line items when unbudgeted grants are received that support the expenditure increase.

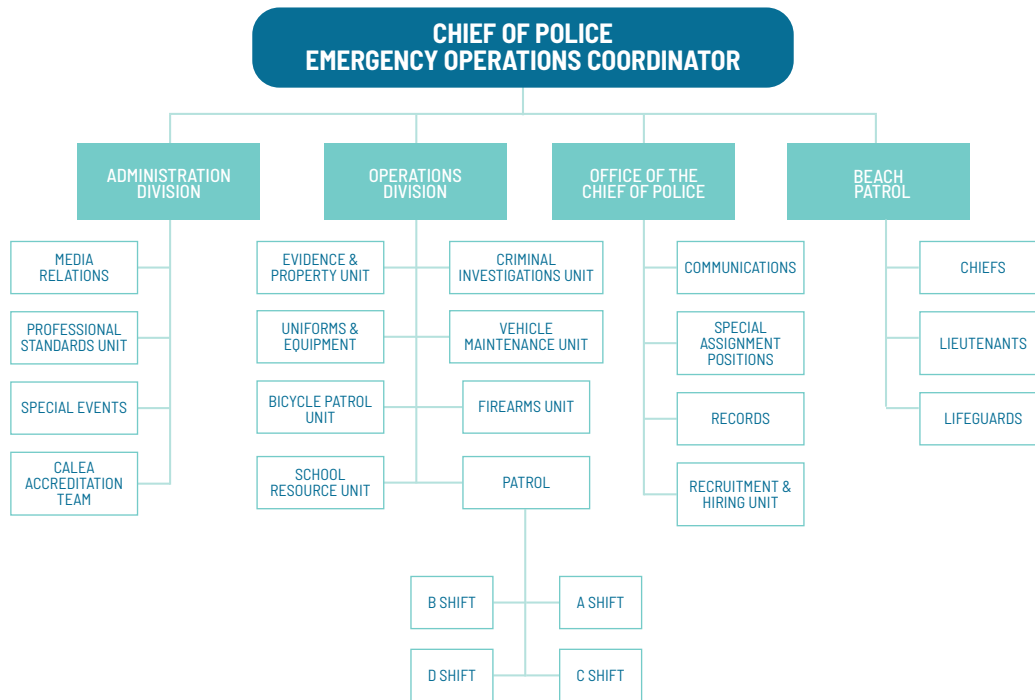


ORGANIZATION CHARTS

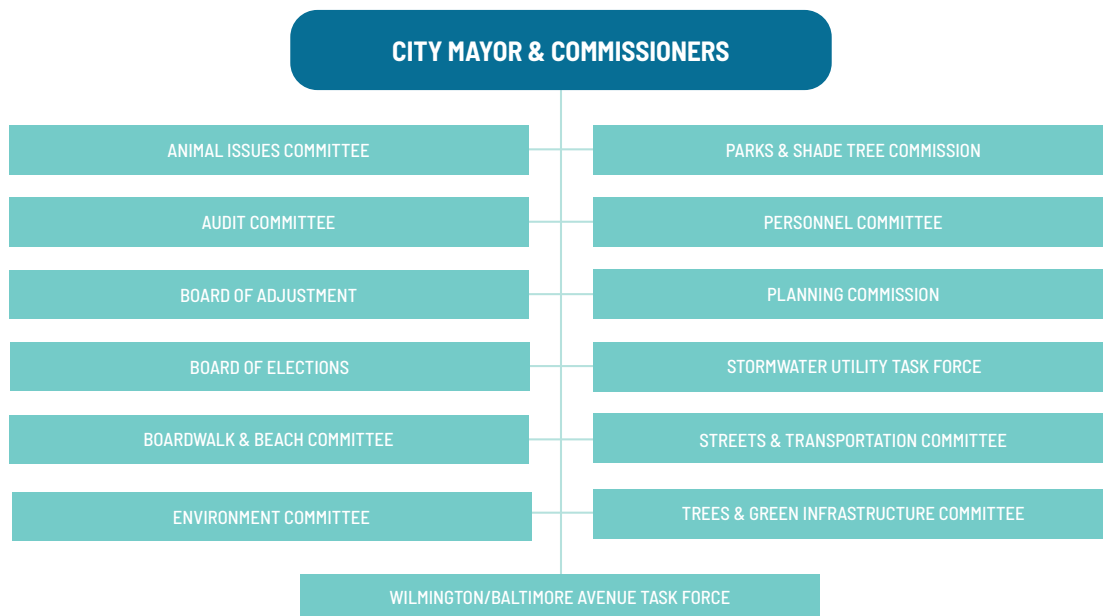
CITY OF REHOBOTH BEACH



CITY OF REHOBOTH BEACH POLICE DEPARTMENT



CITY OF REHOBOTH BEACH COMMITTEES





BUDGET SUMMARY

In our fiscal year that ended March 31, 2022, the city's seasonal revenue sources recovered from the COVID impact endured in the prior year. Parking related revenues increased by slightly over \$2 million from the prior year, restoring it to a normalized level. General Fund revenue exceeded budget by \$5.45 million. Property Transfer Tax exceeded budget by \$2.2 million while the rental tax, hotel accommodations tax, and building permits & appeals exceeded budget by \$1.1 million, \$508 thousand and \$545 thousand, respectively. The City also received \$417 thousand in American Rescue Plan Act (ARPA) grant funds that were unbudgeted.

As FY2022 transfer tax revenue exceeded budget by \$2.2 million, we believe that the FY2023 budget increase (to \$1.85 million) is justified. While the residential rental tax revenue reached a record level of \$3.06 million in FY2022, we have budgeted it conservatively at \$2.1 million in FY2023. During the peak COVID period, the level of off-season rentals was above normal, contributing to the record revenue in FY2022. Given the uncertainty of the continuation of the higher off-season rentals, we have only budgeted FY2023 rental tax revenue at \$2.1 million.

The FY2022 total operating expenditures of the general fund were well controlled and slightly below budget. In FY2023, the operating expenditures budget is 8.66% or \$1.2 million above the prior year. The departments with the largest increases include Police, Public Works, Contributions to Organizations and Mayor & Commissioners (legal fees).

When preparing the FY2023 operating expenditure budget, consideration was given to the difficulty of attracting both full-time and seasonal workers, especially in the public works department. Accordingly, personnel costs, including wages, benefits, uniforms, pension contributions and payroll taxes have been budgeted at \$10.49 million for governmental and enterprise funds, an increase of \$572.7 thousand/5.78% from the prior year. While most city workers received 3% wage increases, some departments in aggregate, including police, 911 dispatch and public works exceeded 3%. The wage rates of 911 Dispatch and Public Works staff was not considered sufficiently competitive and justified slightly above average increases in order to attract applicants. The cancellation of the city hall building maintenance contract and replacement with a full-time staff person required the department's full-time wage budget to increase. The premium for the State of Delaware health insurance plan increased by over 8%. The budget for part-time workers increased by 4% to \$1.41 million. The filling of vacant positions in the Wastewater Department was partially responsible for the department's \$78 thousand/8.05% increase in budgeted personnel costs.

In our Water Fund, we have budgeted FY2023 revenue at \$4.7 million, \$230 thousand below our prior year actual. The possible reduction in off-season water usage was our basis for lowering the FY2023 revenue budget. The budgeted operating expenditures for the Water Department have increased by \$12.3 thousand/1% while capital outlays have decreased by \$297 thousand.



CITY OF REHOBOTH BEACH BUDGET SUMMARY FISCAL YEARS 2023 & 2022

Compared to FY2022 budgeted revenues, city-wide budgeted revenues in FY2023 have increased by \$2,467,358. Governmental Funds (including the General Fund), Water Fund and Wastewater Fund budgeted revenues have increased by \$895,858, \$0 and \$1,571,500, respectively.

ALL FUNDS – REVENUES, OPERATING AND CAPITAL EXPENDITURES

REVENUES & EXPENDITURES	FY2023 BUDGET	FY2022 BUDGET	\$ CHANGE	% CHANGE	FY2021 BUDGET
Total Revenues	30,149,743	27,682,385	2,467,358	8.91%	26,186,674
Total Operating Expenditures	19,833,558	18,410,500	1,423,058	7.73%	18,006,109
Total Capital Expenditures	6,450,000	4,726,172	1,723,828	36.47%	5,474,573
Total Debt Service	3,866,185	26,186,674	(679,528)	(14.95%)	2,645,992
Total Operating, Capital & Debt Service	30,149,743	27,682,385	2,467,358	8.91%	26,186,674
Revenue less Expenditure	-	-	-	-	-

The most significant sources of FY2023 budgeted revenue that attributed to the overall budgeted increases are the hotel accommodations tax and parking revenue, as presented in the table below. In FY2022, the actual hotel accommodations tax revenue exceeded the amount budgeted by \$508 thousand. In FY2023, it has been increased to \$1.56 million, an amount slightly above the actual FY2022 level of \$1.51 million.

Property transfer tax revenue has been budgeted at \$1.85 million, representing an increase of \$250 thousand from the FY2022 budget. While the actual reported amounts of the FY2022 and FY2021 property transfer tax have been significantly higher than budget, it has been the City’s policy to budget it conservatively, given the past volatility and uncertainty of this revenue source.

Budgeted grant revenue increased by 70% (\$404 thousand) due to the American Rescue Plan (ARPA) distribution that the City will receive in FY2023 (\$417 thousand).


Following the COVID impact on FY2021 (summer season 2020), when parking revenues were over \$2 million below budget, the actual amounts collected in FY2022 exceeded budget by 5.7% or \$378 thousand. Given this improvement, we have increased the FY2023 parking revenue budget by \$152,000.

Wastewater revenues have been budgeted at \$6.5 million, an increase of \$1.57 million. This increase is attributed to the \$1.6 million capital contribution that was obtained from unused Outfall Project funds. These funds were restricted and are now being used for pending sewer projects.

ALL FUNDS - REVENUE

REVENUE SOURCE	FY2023 BUDGET	FY2022 BUDGET	\$ CHANGE	% CHANGE	FY 2021 BUDGET
Parking	6,757,200	6,605,200	152,000	2.30%	6,444,700
Property Tax	2,043,000	2,043,000	0	0.00%	2,017,000
Property Transfer Tax	1,850,000	1,600,000	250,000	15.63%	1,600,000
Rental Tax	2,100,000	2,000,000	100,000	5.00%	2,000,000
Hotel Accommodations Tax	1,562,425	1,000,000	562,425	56.24%	800,000
Other Taxes	68,800	68,800	0	0.00%	58,100
Prior Year Encumbrance	250,000	-	250,00	-	15,000
Sale of Property	45,000	1,045,000	(1,000,000)	(95.69%)	800,000
Interest & Rents	672,637	650,750	27,887	3.36%	843,133
Refuse	834,400	834,400	0	0.00%	834,400
Grants	976,874	573,065	403,809	70.46%	540,345
Police & Alderman Fines	205,000	180,000	25,000	13.89%	145,000
Contributions	29,280	19,280	10,000	51.87%	19,280
Licenses & Permits	1,542,337	1,421,600	120,737	8.49%	1,459,800
Miscellaneous	78,000	78,000	0	0.00%	77,000
Total Governmental Funds	19,014,953	18,119,095	895,858	4.94%	17,653,758
Wastewater	6,425,290	4,853,790	1,571,500	16.43%	4,238,235
Water	4,709,500	4,709,500	0	0.00%	4,294,681
Total Enterprise Funds	11,134,790	9,563,290	1,571,500	16.43%	8,532,916





City-wide budgeted operating expenses have been increased 7.73% or \$1,423,508. The largest budgeted increases in FY2023 are in the Wastewater (\$230 thousand/9.89%), Administration (\$215 thousand/9.15%) and Police categories (\$194 thousand/6.21%).

In Wastewater, the expenditures that contributed to the department's increases were salaries (\$58 thousand/9.46%), overtime (\$10 thousand/25%), chemicals (\$32 thousand/14.55%), other professional services (\$50 thousand/100%) and general maintenance (\$37 thousand/15.81%). The higher salary and overtime increase in FY2023 are, partially, a result of vacant positions in FY2022 as well as annual cost of living wages increases (3% average) in FY2023. General maintenance and chemicals increases are primarily due to anticipated cost increases for supplies & materials.

In Administration, items that primarily contributed to the department's increases include, other professional services (\$161 thousand/214%), salaries (\$63 thousand/8.97%), conferences and training (\$30 thousand/250%) and the Planning Commission costs (\$25 thousand/125%). Other professional services included \$156 thousand for ADA consultation services that will be necessary in order to comply with the terms of a legal settlement. The Conferences and Training budget has increased by \$30 thousand, partially due to the planned move to an enterprise SAAS (software-as-a-service) environment. Because many training meetings were cancelled during COVID, the budgets in FY2022 and FY2021 were reduced, creating a wider disparity with the FY2023 budget. Administration salaries increased as a result of the creation of the assistant city manager position and the change of the assistant to the city secretary position to full-time. The Planning Commission's budget has been increased (\$20 thousand/25%) in FY2023. This increase is in anticipation of a higher volume of matters, both commercial and residential, that will be presented to them.

The Mayor and Commissioners legal budget increased by \$100,000 in order to fund legal services related to construction code compliance. The Alderman budget was increased \$22.3 thousand in order to provide funding for a part-time administrative support position. This position was eliminated several years ago when the present alderman assumed her position. However, the volume of cases and compliance requirements justify the creation of the position.

The Communications Department's budget increased by \$35.4 thousand due to budget increases in the following categories: advertising (\$8.6 thousand), medical insurance (\$7.3 thousand), printing (\$8.4 thousand) and salary (\$7.4 thousand).

The Building and Grounds Department's budget increased by \$95,900 with much of the increase attributed to the creation of the building maintenance manager position. The past utilization of a third-party service contractor has been unsatisfactory both in terms of service quality and cost.

The operating costs of the Comfort Stations increased by \$74.8 thousand. The janitorial contract budget increased by \$37.5 thousand, and the building maintenance budget increased by \$27.3 thousand. The janitorial contract will require additional labor hours in order to maintain the cleanliness of the facilities. All maintenance services are contracted with third-party maintenance companies.

The Wastewater budget increased by \$230.3 thousand or 9.89%. The following expenditure categories attributed most significantly to the department's increase: wages and benefits (\$78 thousand), chemicals (\$32 thousand), other professional services (\$50 thousand) and General Maintenance (\$37 thousand). Unfilled positions in the prior year made the FY2023 increase appear abnormally higher. Professional services, not budgeted in the prior year, are needed to provide for video scoping of the wastewater lines. Higher materials costs required budgetary increases in the general maintenance and chemicals categories.

ALL FUNDS – OPERATING EXPENDITURES

EXPENDITURES BY DEPT.	FY2023 BUDGET	FY2022 BUDGET	\$ CHANGE	% CHANGE	FY2021 BUDGET
Mayor & Commissioners	364,014	264,014	100,000	37.88%	261,762
Treasurer	2,784	2,784	-	-	2,784
Administration	2,565,928	2,350,731	215,197	9.15%	2,077,570
Alderman	93,154	70,831	22,323	31.52%	70,317
Information Technology	588,869	572,838	16,031	2.80%	562,056
Building & License	472,765	446,426	26,339	5.90%	482,916
Building & Grounds	447,597	351,697	95,900	27.27%	422,727
Communications	122,015	86,584	35,431	40.92%	89,978
Police Dept. & Grants	3,341,460	3,151,253	190,207	6.04%	3,022,781
911 Dispatch	828,882	763,921	64,961	8.50%	738,971
Beach Patrol	649,231	649,451	(220)	(.030%)	652,547
Street & Refuse & Grants	2,898,021	2,755,036	142,985	5.19%	2,753,632
Parking Meter	1,407,981	1,319,248	88,733	6.73%	1,171,509
Parking Permit	83,348	86,898	(3,550)	(4.09%)	88,763
Comfort Stations	290,457	215,700	74,757	34.66%	191,700
Parks & Rec. & Tennis	463,943	448,971	14,972	(3.33%)	454,003
Bandstand	169,489	153,931	15,558	10.11%	153,212
Donations	322,500	217,000	105,500	48.62%	218,000
Total General Fund	15,112,438	13,907,314	547,357	8.67%	13,415,228
Police Grant Fund	51,271	51,271	-	0%	31,000
Street Grant Fund	150,000	150,000	-	0%	115,000
Total Governmental Funds	15,313,709	14,108,585	1,205,124	8.54%	13,561,228
Water	1,959,832	1,972,200	(12,368)	(.63%)	1,995,796
Wastewater	2,560,017	2,329,715	230,302	9.89%	2,509,085
Total Enterprise Funds	4,519,849	4,301,915	217,934	5.07%	4,504,881

In January 2022, the city refinanced loans provided by USDA (City Hall building) and the State of Delaware Drinking Water Fund (Lynch Well on Rt 1), reducing the rate to 1.61% and the amortization period to fifteen years. The city's advisor on the transaction prepared a bid offering that was submitted to over twenty financial institutions, with JP Morgan Chase offering the most attractive rate and terms. The present value of the savings exceeded \$1 million over the term of the loan.

DEBT SERVICE BY DEPT.	FY2023 BUDGET	FY2022 BUDGET	\$ CHANGE	% CHANGE	FY2021 BUDGET
General Fund	1,145,824	1,864,929	(719,105)	(38.56%)	986,400
Water Fund	336,515	346,938	(10,423)	(3.00%)	346,938
Wastewater Fund	2,383,846	2,333,846	107,428	2.14%	1,312,654
All Funds	3,866,185	4,545,713	(622,100)	14.95%	2,645,992

The city's capital budget increased by \$1.7 million/36.47%, with \$1.58 million of the increase budgeted for wastewater improvements. The largest component of the wastewater system capital outlay budget was the \$2 million State Road pump station reconstruction. The city's sewer pipeline rehabilitation program was budgeted for \$500 thousand. The Streets Department's budget was increased by \$348 thousand/31.4%. Included in the budget was \$400 thousand for city-wide paving, \$200 thousand for storm sewer assessment and repair, and \$200 thousand for the Wilmington and Baltimore Avenues streetscape design. Complete details of the FY2023 capital outlays are included in this document.

ALL FUNDS – CAPITAL EXPENDITURES

CAPITAL EXP. BY DEPT.	FY2023 BUDGET	FY2022 BUDGET	\$ CHANGE	% CHANGE	FY2021 BUDGET
Mayor & Commissioners	-	87,000	(87,000)	(100.00%)	87,000
Information Technology	44,000	93,000	(49,000)	(52.69%)	33,000
Beach Patrol	17,000	13,000	4,000	30.77%	-
Building & Grounds	-	6,800	(6,800)	100.00%	30,000
Police Dept. & Grants	30,000	50,527	(20,527)	(40.63%)	15,558
911 Dispatch	-	12,500	(12,500)	(100.00%)	12,501
Streets & Refuse & Grants	1,456,000	1,107,845	348,155	31.43%	1,926,170
Parking Meter	535,000	218,000	317,000	145.41%	468,344
Comfort Stations	431,000	550,000	(119,000)	(21.64%)	250,000
Parks	40,000	275,000	(235,000)	(84.45%)	380,000
Total Governmental Funds	2,553,000	2,413,672	139,328	5.77%	3,202,573
Water	1,005,000	1,302,500	(297,500)	(22.84%)	985,000
Wastewater	2,892,000	1,010,000	1,882,000	186.43%	1,287,000
Total Enterprise Funds	3,897,000	2,312,500	1,584,500	68.52%	2,272,000
Total All Funds	6,450,000	4,726,172	1,723,828	36.47%	5,474,573



CITY OF REHOBOTH BEACH BUDGET FY 2023, 2022 & FY 2021

■ FY 2021
 ■ FY 2022
 ■ FY 2023



In fiscal year ended March 31, 2023, budgeted revenues and expenses increased by 8.9%. The capital outlays budget for the entire City increased by \$1.58 million or 36.47%. The Wastewater Department’s capital budget increase of \$1.88 million accounted for the overall increase while the Water Fund capital budget decreased by \$297.5 thousand. The FY2023 General Fund capital budget increased by \$139 thousand or 5.8%.

For fiscal years 2023, 2022, 2021 and 2020 the capital budgets were as follows: FY2023 \$6,450,000, FY2022 \$4,726,172, FY2021 \$5,474,573, FY2020 \$3,961,604.

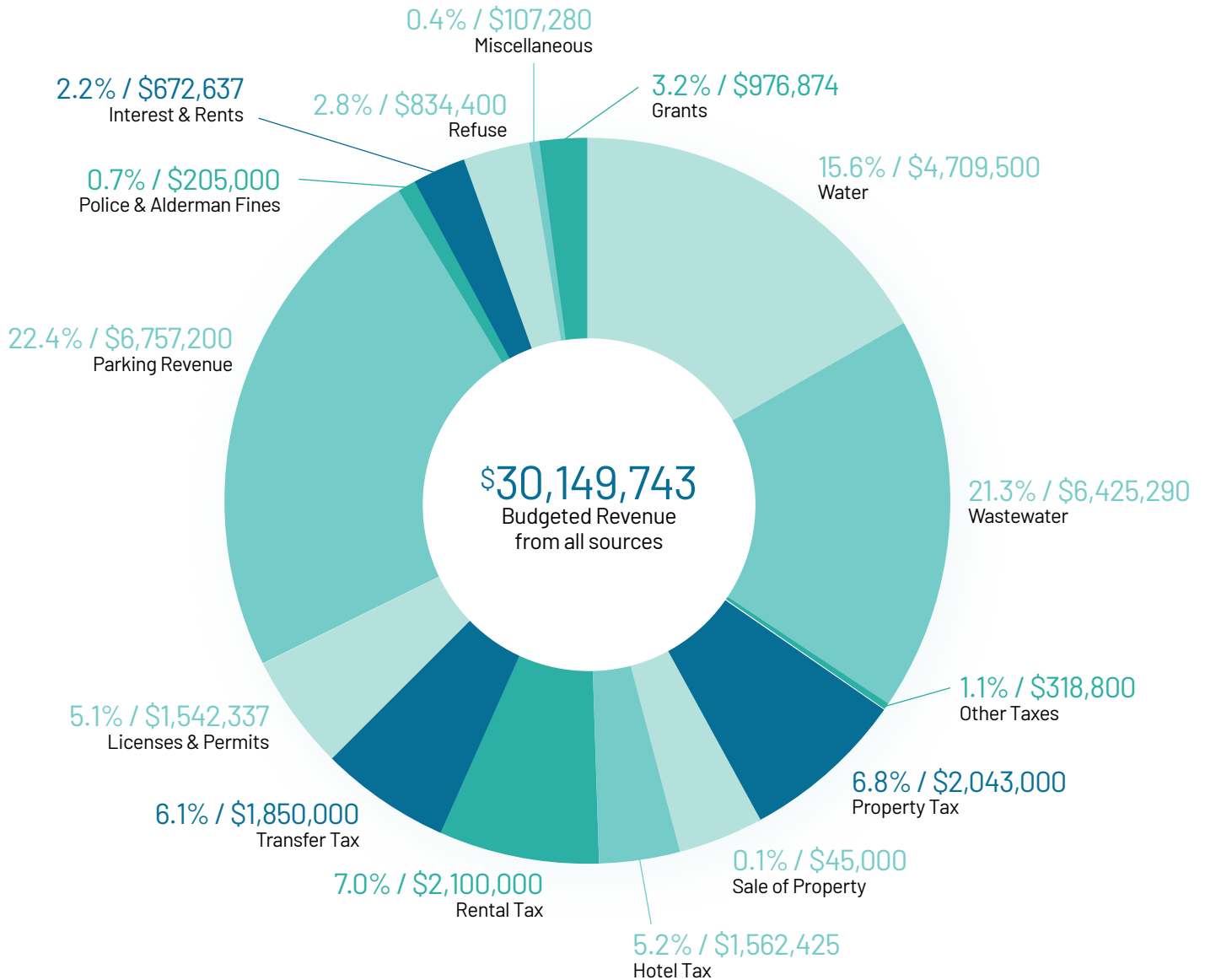
The governmental operating expenses budget in FY2023 is \$15.31 million, an increase of \$1.42 million or 8.54%. In the FY2023 Enterprise Fund budget (Water and Wastewater) operating expenses increased by \$217.9 thousand or 5.7%.

The governmental revenues budget increased by \$1.57 million or 4.94%. The significant increases were in the tax category, including property transfer tax (\$250,000) and the hotel accommodations tax (\$562,425). These increases were made based upon the FY2022 actual revenues.



FISCAL YEAR 2023

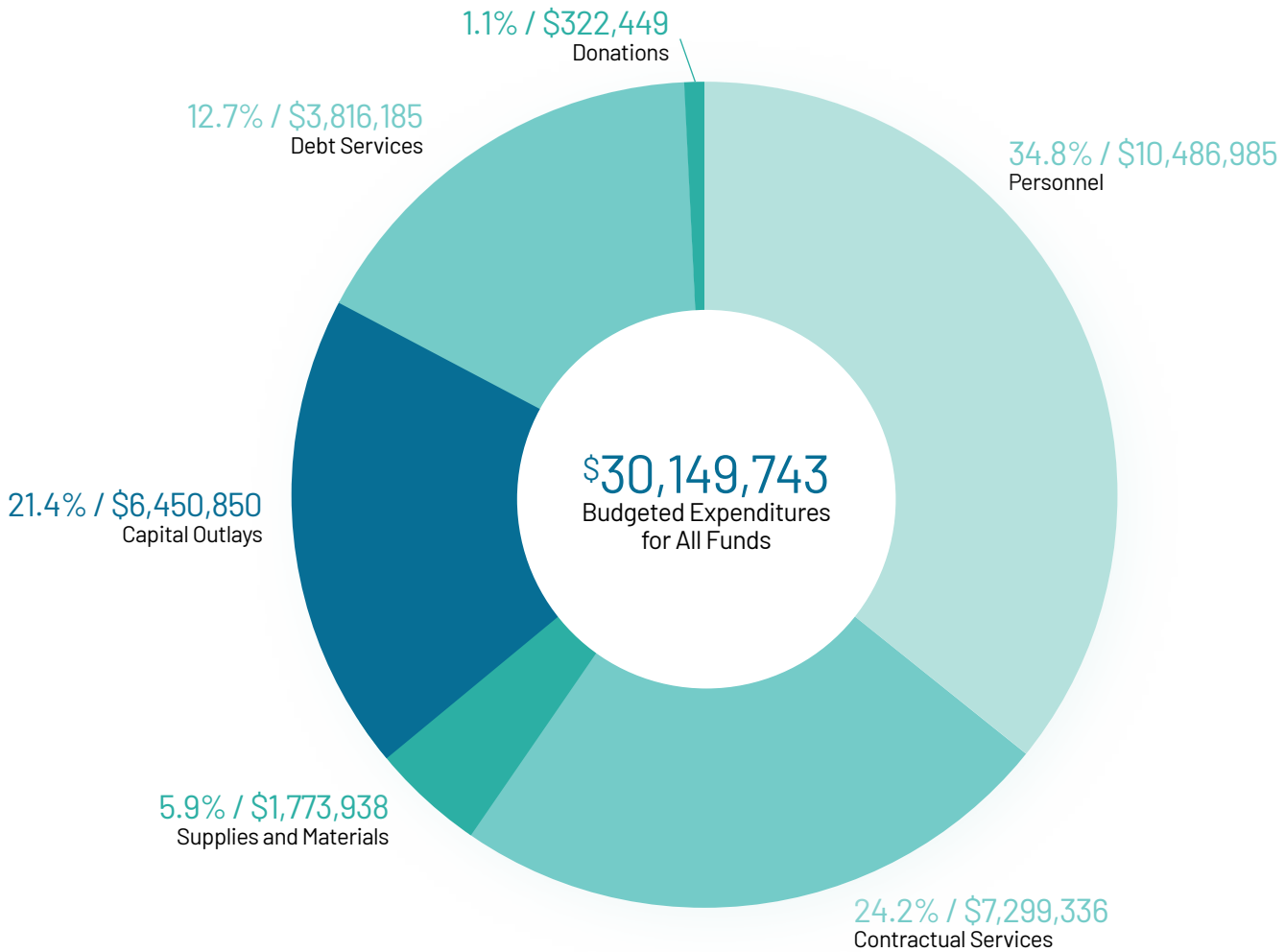
BUDGETED TOTAL REVENUE FROM ALL SOURCES



The City has budgeted fiscal year 2023 revenue from all sources at \$30,149,743. Governmental revenues are budgeted at \$19,014,953/63.07% of the total budget while Enterprise fund revenues are budgeted at \$11,134,790/36.93%. The City's largest sources of budgeted governmental revenue are Parking \$6,757,200/22.4%, Rental Tax \$2,100,000/7.0%, and Transfer Tax \$1,850,000/6.14%.



FISCAL YEAR 2023 BUDGETED EXPENDITURES ALL FUNDS



Total budgeted expenditures for the fiscal year ended March 31, 2023, including the General Fund, Police Grant Fund, Municipal Street Aid Fund, Water Fund and Wastewater Fund are \$30,149,743.



BASIS OF ACCOUNTING

AND MEASUREMENT FOCUS

Governmental fund financial statements are presented on current financial resources basis while Enterprise funds are presented on an economic resources basis. Accordingly, the balance sheet of governmental fund includes only current financial resources (current assets) and current financial obligations (current liabilities). Enterprise fund statements of net position are presented in a format that private enterprises would refer to as a “full balance sheet” that includes both current assets and current liabilities as well as noncurrent assets and noncurrent liabilities. Because the City’s Water and Wastewater Funds obtain most of their revenue from the sale of services to users as opposed to taxes and fees, the Statement of Net Position (assets, liabilities, and net position) is designed to closely resemble the balance sheet of a private sector entity.

Unlike cash accounting where revenues and expenditures are recognized when funds are received and payments are made, governmental funds utilize modified accrual accounting and enterprise funds utilize accrual accounting. The difference between modified accrual and accrual methods of accounting relates to the requirements for revenue recognition. Under modified accrual, revenue is recognized when earned and available. To be available the revenue must be collectible during the current period (fiscal year).

Example: Under the accrual method, when revenue is charged the amount of accounts receivable is increased by the amount of the charge and revenue is increased by the same amount. The same transaction under modified accrual would also increase accounts receivable by the amount of the charge but it would only recognize revenue in the amount that is available in the current period. The amount that is not available (collectible) would be recorded on the balance sheet as a deferred inflow of resources.

The City also presents government-wide statements that are prepared on a full-accrual basis. Unlike the fund financial statements that are a collection of separate operating entities, these statements offer a vision of the City as if were a single, integrated financial reporting unit. Fund statements focus on the near-term liquidity of the City while the government-wide statements offer a longer-term perspective, similar to a private sector entity.

The City’s budgets are prepared on a budgetary basis. To budget for the full cash requirements, debt service expenditures in our enterprise funds are budgeted for both interest and principal. Under GAAP, only interest would be budgeted and reported. Capital outlays in our enterprise funds are budgeted for the full amount of the outlay while depreciation expense is not budgeted. Only actual cash payments for the pension costs of uniformed police officers participating in the State of Delaware’s Police and Firefighter Retirement Plan are budgeted. Under GAAP, the actuarial costs of the plan would be recognized.



FUND STRUCTURE

The City of Rehoboth Beach’s accounting system is organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained in accordance with legal and managerial objectives. There are three broad categories of funds including, Governmental Funds, Proprietary Funds and Fiduciary Funds. Enterprise Funds and Internal Service Funds are within the category of Proprietary Funds.

FY 2023 CITY OF REHOBOTH BEACH FUNDS

GOVERNMENT FUNDS

General Fund
 Police Grant Fund
 Municipal Street Aid Fund
 Capital Project Fund

ENTERPRISE FUNDS

Water Fund
 Wastewater Fund
 Capital Project Wastewater Fund

The General Fund is the City’s primary operating fund where most city revenues and expenditures are recorded.

The Police Grant Fund is used for the purpose of, restricting and segregating the City’s public safety grants, including Emergency Illegal Drug Enforcement (EIDE), State Aid to Local Law Enforcement (SALLE), and Combat Violent Crimes Victims (CVC) grants.

The Municipal Street Aid Fund is distributed by the State of Delaware to local governments semi-annually. The primary criteria for allocation are the number of road miles within the municipality. The funds can be used for a range of street maintenance projects, including streetlight and electric costs.

The Capital Project Fund is used record activity as well as segregate and restrict assets, liabilities, revenues, and expenditures for major construction projects such as the City Hall Building Project that was completed in 2017. At the completion of a project, the City removes the asset from its Capital Project Fund and moves it into its Fixed Asset Fund, a holding fund for City fixed assets, i.e., buildings, infrastructure, equipment, and vehicles.

The Water and Wastewater Funds are used to record activity as well as segregate and restrict assets, liabilities, revenues, and expenditures related to their respective operations. Enterprise Funds engage in business-like activities and receive most of their revenue from services delivered to users.

The Wastewater Capital Project Fund is used to record activity, segregate, and restrict assets, liabilities, revenues, and expenditures for major wastewater construction projects. It was created at the beginning of the Outfall Construction Project. At the completion of the Wastewater Outfall Project, the assets were removed from the Capital Project Fund and moved to the Wastewater Fund.





FUND BALANCE

GOVERNMENTAL FUNDS AND NET POSITION - ENTERPRISE FUNDS

Fund Balance is the difference between fund assets and fund liabilities in a governmental or trust fund. The classifications of Fund Balance are presented below:

CATEGORIES OF FUND BALANCE IN GOVERNMENTAL OR TRUST FUNDS

NONSPENDABLE

These include amounts that are not in a spendable form or are legally or contractually required to remain intact. Examples include inventories and prepaid amounts.

RESTRICTED

These amounts are reported as restricted for specific purposes. Fund balance should be reported as restricted when constraints placed on the use of resources are either: 1) externally imposed by creditors, grantors, contributors or laws or regulations of other governments. 2) imposed by law through constitutional provisions or enabling legislation.

COMMITTED

Amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the government's highest level of decision-making authority. This is in contrast to restricted funds which are constrained by enabling legislation.

ASSIGNED

These amounts are constrained by the government's intent to be used for specific purposes and are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body to which the governing body (City Commissioners) has delegated the authority to assign amounts to be used for specific purposes.

UNASSIGNED

This is the residual classification for the fund balance, representing the portion of fund balance that has not been assigned to other fund balance categories.



CATEGORIES OF NET POSITION IN ENTERPRISE FUNDS

NET INVESTMENT IN CAPITAL ASSETS

A portion of an Enterprise Fund's Net Position includes its investment in capital assets:

- Less: Accumulate depreciation/amortization
- Less: Outstanding principal of capital-related borrowings related to the government's own capital assets (limited to proceeds expended for capital purposes and excluding unspent proceeds)
- Less: Debt used to refund capital-related borrowings
- Less: Any other capital-related liabilities as of fiscal year-end, including accounts payable and retainage payable.
- Less: Original issue premiums on outstanding issue premiums on outstanding capital-related debt.
- Less: Capital-related deferred inflows resources (such as a gain on refunding of outstanding capital-related debt)
- Less: Original issue discounts on outstanding capital-related debt
- Less: Capital related outflows of resources (such as a loss on refunding of outstanding of outstanding capital-related debt)

NET POSITION -RESTRICTED

The difference of non-capital assets whose use is restricted less related liabilities and deferred inflows of resources (excluding capital related borrowings)

NET POSITION - UNRESTRICTED

Any portion of Net Position that is not already classified as net Investment in Capital Assets and Net-position -restricted.

Because enterprise funds are business-like entities where most revenues are paid by users for goods and services, the financial statements closely resemble those of a business. Both current assets and current liabilities are reported as well as non-current assets and non-current liabilities. Current assets are expected to be realized in cash within a year and current liabilities are obligations that are expected to be liquidated usually within twelve months.

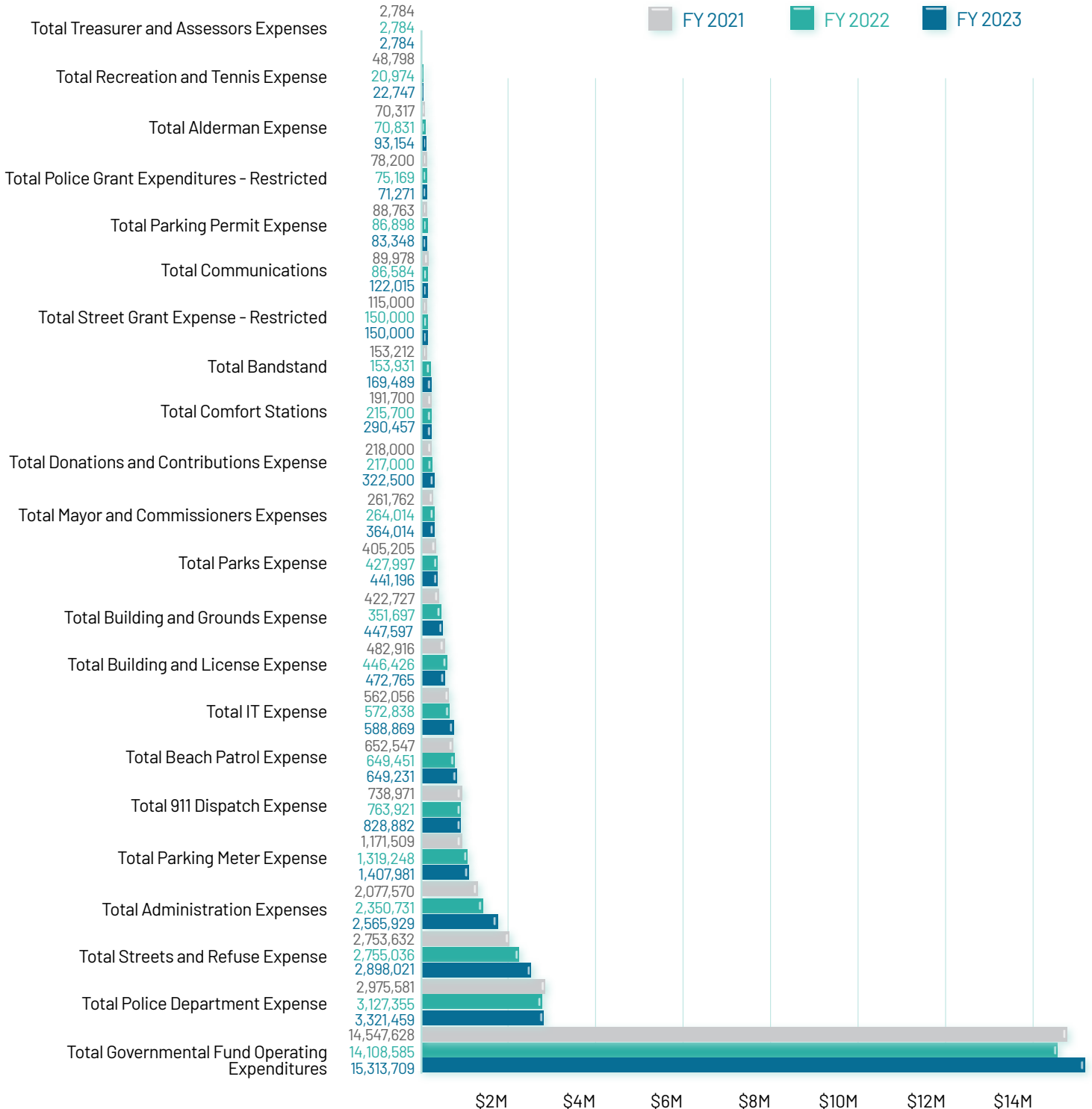
FY2023 AND FY2022 BUDGETED FUND BALANCES BY FUND

FUND BALANCE ACTIVITY	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 BUDGET
GENERAL FUND			
BEGINNING FUND BALANCE	11,625,654	11,924,654	11,857,834
REVENUES	23,396,583	18,119,095	18,849,753
EXPENDITURES	(17,161,042)	(18,185,915)	(18,811,262)
OTHER FINANCING SOURCES	-	-	
ENDING FUND BALANCE	17,861,195	11,857,834	11,896,325
NON-MAJOR GOVERNMENTAL FUNDS			
BEGINNING FUND BALANCE	205,451	174,259	151,708
REVENUES	179,471	178,720	165,200
EXPENDITURES	(175,740)	(201,271)	(201,271)
ENDING FUND BALANCE	209,182	151,708	115,637
CAPITAL PROJECTS FUND			
BEGINNING FUND BALANCE		-	-
REVENUES	-	-	-
EXPENDITURES	-	-	-
OTHER FINANCING SOURCES	-	-	-
CONSOLIDATED WITH GENERAL FUND		-	-
ENDING FUND BALANCE	-		
FUND BALANCE GOVERNMENTAL FUNDS	18,070,377	12,009,542	12,011,962
WASTEWATER FUND			
BEGINNING NET POSITION	14,244,021	13,772,744	12,952,973
REVENUES	5,529,671	4,853,790	6,425,290
EXPENDITURES	(4,793,786)	(5,673,561)	(7,835,863)
ENDING NET POSITION	14,979,906	12,952,973	11,542,400
WATER FUND			
BEGINNING NET POSITION	14,466,885	13,212,782	14,300,644
REVENUES	4,873,342	4,709,500	4,709,500
EXPENDITURES	(3,320,223)	(3,621,638)	(3,301,347)
ENDING NET POSITION	16,020,004	14,300,644	15,708,797
NET POSITION ALL ENTERPRISE FUNDS	30,999,910	27,253,617	27,251,197



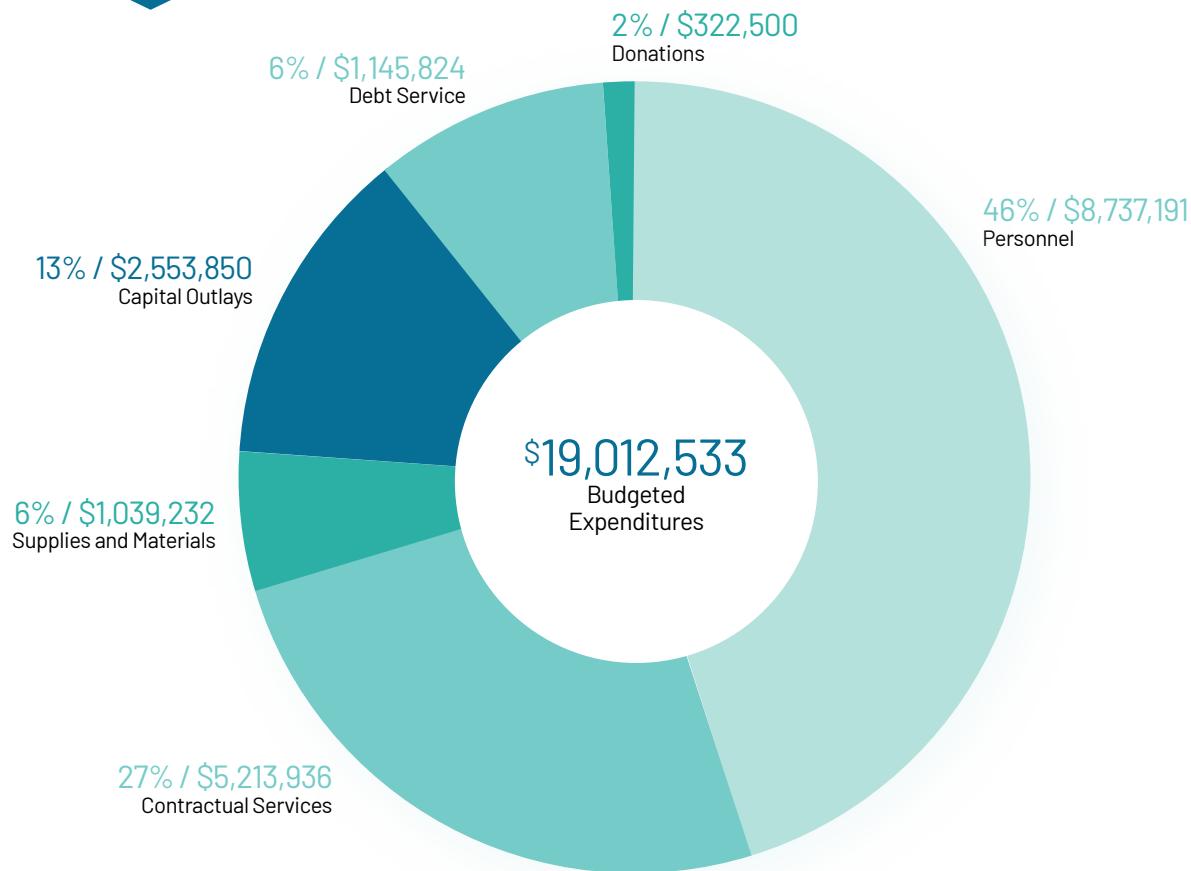
GOVERNMENTAL OPERATING EXPENDITURE BUDGET FY 2021, 2022 & FY 2023

(EXCLUDING ENTERPRISE FUNDS AND CAPITAL OUTLAYS)





GOVERNMENTAL FUNDS OPERATING AND CAPITAL EXPENDITURES BUDGET FY 2023 (EXCLUDING ENTERPRISE FUNDS - WATER & WASTEWATER)



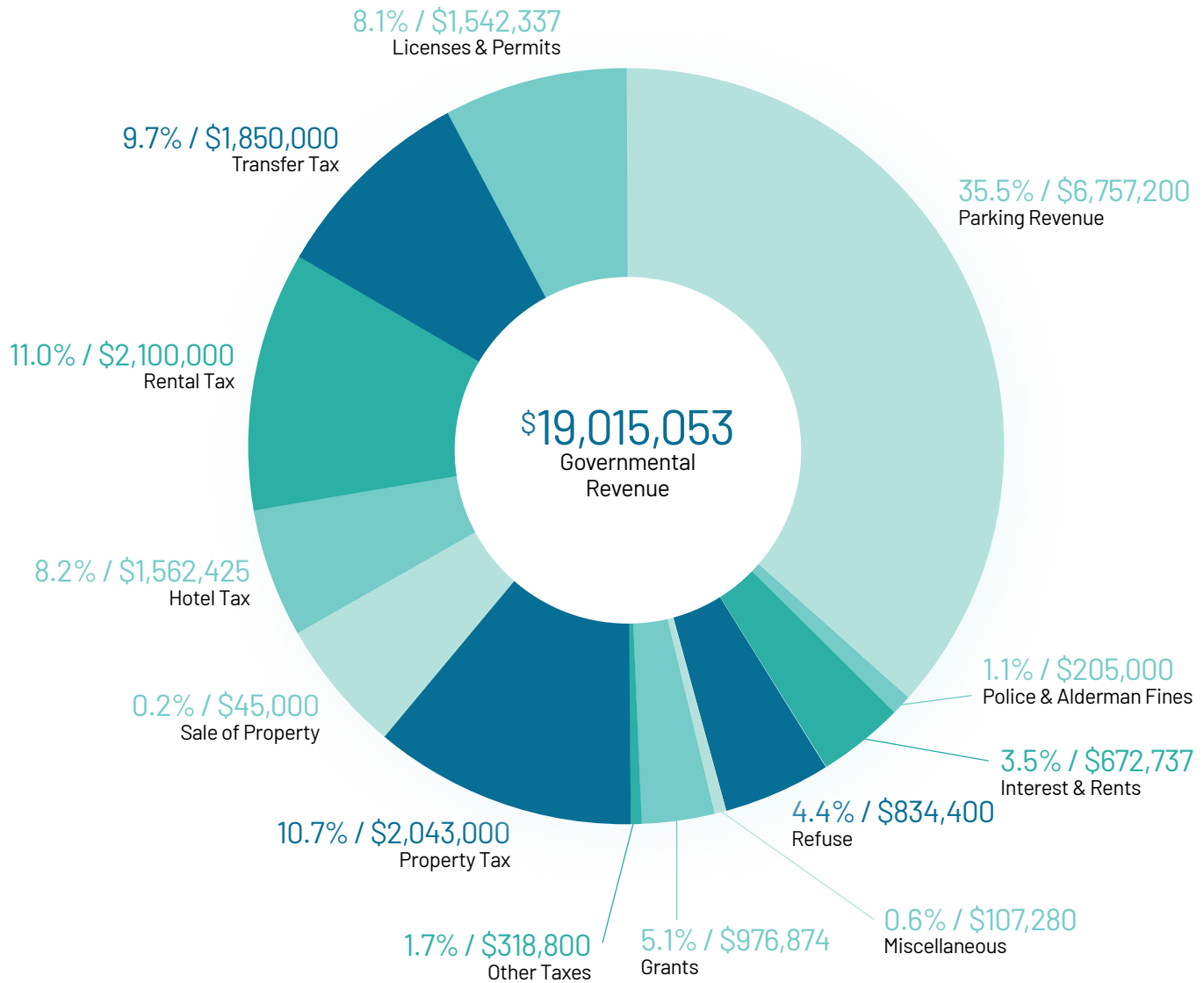
The budgeted expenditures for governmental funds, including the General Fund, Municipal Street Aid Fund, and Police Grant Fund amount to \$19,012,533. The debt service portion represents the interest and principal to be paid to JP Morgan Chase for the construction of the new city hall. The FY2023 governmental capital budget is \$2,553,850 or 13% of the total governmental budget. This is a \$140,178 increase from FY2022 governmental capital budget.

BUDGET CATEGORY	FY2023	%FY2023	FY2022	FY2021
Personnel	\$8,737,191	46%	\$8,241,269	\$7,993,445
Contractual Services	\$5,213,936	27%	\$4,615,396	\$4,308,121
Supplies and Materials	\$1,039,232	5%	\$1,035,148	\$1,071,662
Capital Outlays	\$2,553,850	13%	\$2,413,672	\$3,202,573
Debt Service	\$1,145,824	6%	\$1,736,929	\$986,400
Donations	\$322,500	2%	\$217,000	\$188,000
Total Governmental	\$19,012,533	100%	\$18,259,414	\$17,750,201



GOVERNMENTAL REVENUE BUDGET

EXCLUDING ENTERPRISE FUND REVENUE



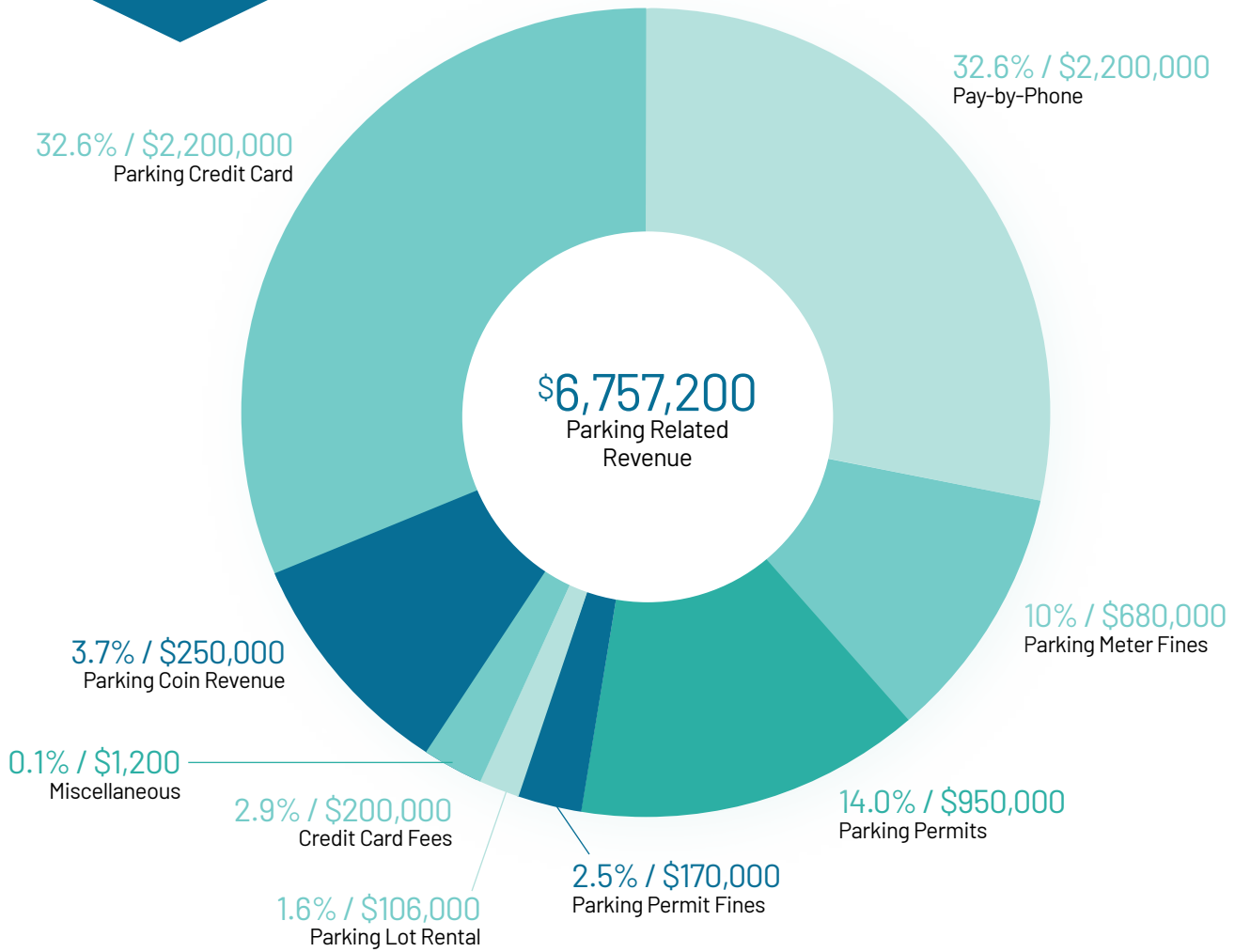
The City is budgeting \$19.01 million in governmental revenue for Fiscal Year 2023. Parking revenue represents the largest portion at 35.5% of total governmental revenue. Rental tax and property tax are the second and third highest share of revenue at 11% and 10.7%, respectively.

Many of our revenue sources are user-dependent and, to varying degrees, impacted by the macro-economic environment. Property transfer tax is potentially volatile, but it has assumed an upward linear trend in recent years. However, in fiscal year FY2022, transfer tax revenue amounted to \$3,805,779, slightly less than the \$4,196,903 that was collected in FY2021.



BUDGETED PARKING REVENUE BY CATEGORY

FISCAL YEAR 2023 BUDGET

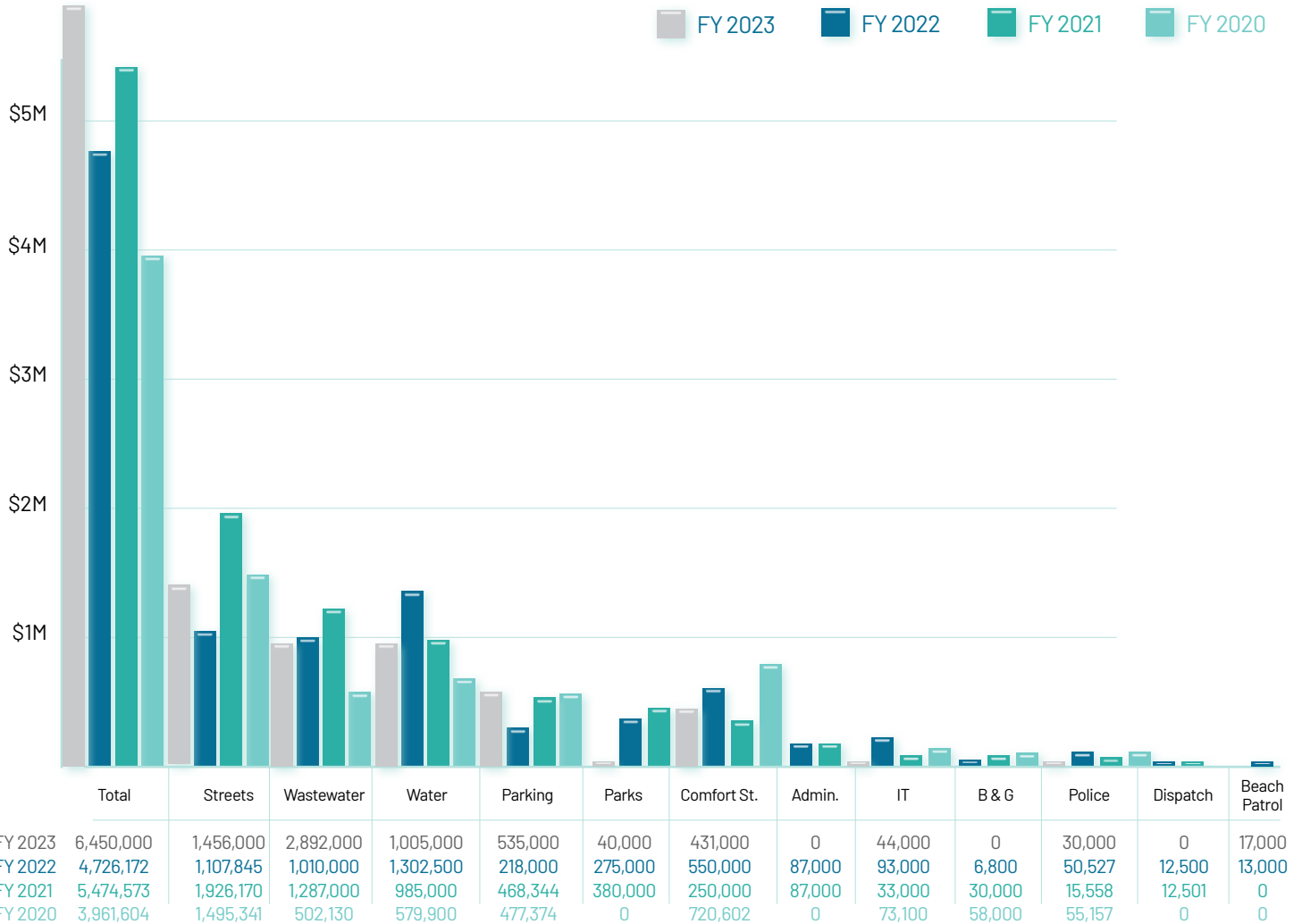


In fiscal year 2023, the City budgeted \$6,757,200 in parking related revenue. This represents an increase of \$152,000 from the 2022 fiscal year budget. As the actual revenue for the summer season of 2021 was \$6.98 Million, the budget increase appears to be justified.

With parking customers showing a preference for credit card and pay-by-phone payment options, the City anticipates a continuing decline in coin collection revenue. The usage of the pay-by-phone option provides customers with notification of a pending time expiration and allows them to replenish their meter via their smart phones. This has impacted meter fine revenue, as customers can avoid fines by remotely adding time to their meters.



FY2023, FY2022 & FY2021 & FY2020 CAPITAL OUTLAYS BUDGET



The City's capital budget increased from \$4.73 million in FY2022 to \$6.45 million in FY2023. In FY2023, Water and Wastewater and Streets Departments represented a combined total of 60.4% of the entire capital budget. The largest CIP expenditure in the Streets Department was for City-wide paving (\$450,000). In the Wastewater Department, \$2 million has been budgeted for the State Road pump station reconstruction project. In the Water Department, \$500 thousand has been budgeted for water meter replacements. The full-details of the City's five year capital budget is included in the this budget document.

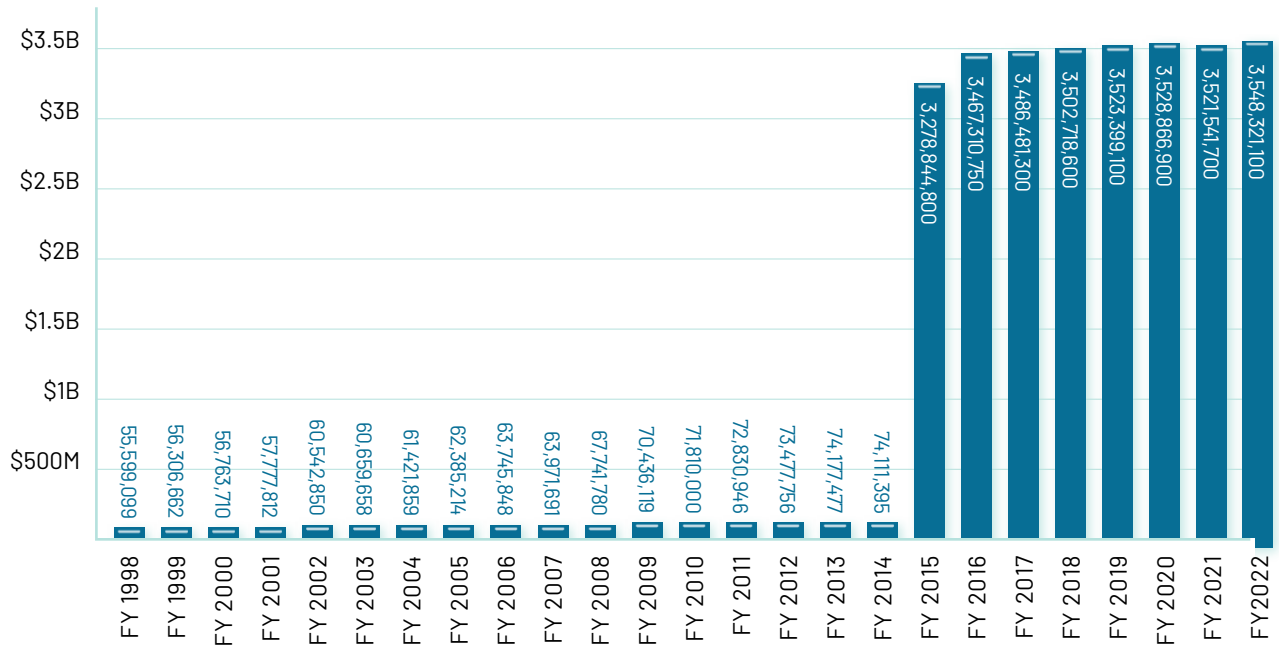
DEPARTMENT	FY2023 CAPITAL BUDGET	FY2022 CAPITAL BUDGET	FY2021 CAPITAL BUDGET	FY2020 CAPITAL BUDGET
Total	6,450,000	4,726,172	5,474,573	3,961,604
Streets	1,456,000	1,107,845	1,926,170	1,495,341
Wastewater	2,892,000	1,010,000	1,287,000	502,130
Water	1,005,000	1,302,500	985,000	579,900
Parking	535,000	218,000	468,344	477,374
Parks	40,000	275,000	380,000	-
Comfort Stations	431,000	550,000	250,000	720,602
Administration	-	87,000	87,000	-
IT	44,000	93,000	33,000	73,100
Bldg & Grounds	-	6,800	30,000	58,000
Police	30,000	50,527	15,558	55,157
Dispatch	-	12,500	12,501	-
Beach Patrol	17,000	13,000	-	-



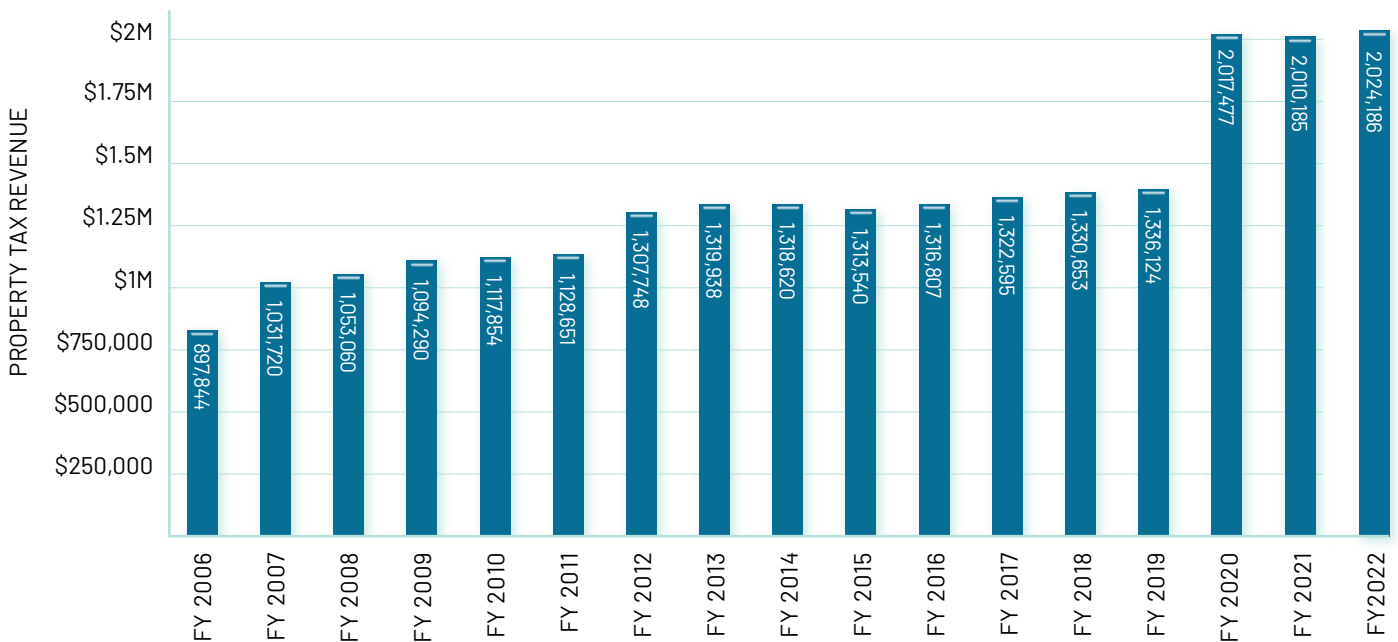


REAL ESTATE PROPERTY TAX TRENDS

CITY OF REHOBOTH BEACH REAL ESTATE ASSESSED VALUE



CITY OF REHOBOTH BEACH PROPERTY TAX TRENDS REVENUE FY2006-2022



In the City's fiscal year ending March 31, 2022, total revenue from real estate property tax increased from \$2.01 Million to \$2.02 Million. The per hundred rate of tax remained unchanged at six cents per hundred of assessed value. Changes in property taxes and assessed values also results from improvements, new construction, and demolitions. Properties such as churches and public buildings are exempt from property tax. Such properties are included in the assessed values in the above assessed value chart, but they are not taxed.

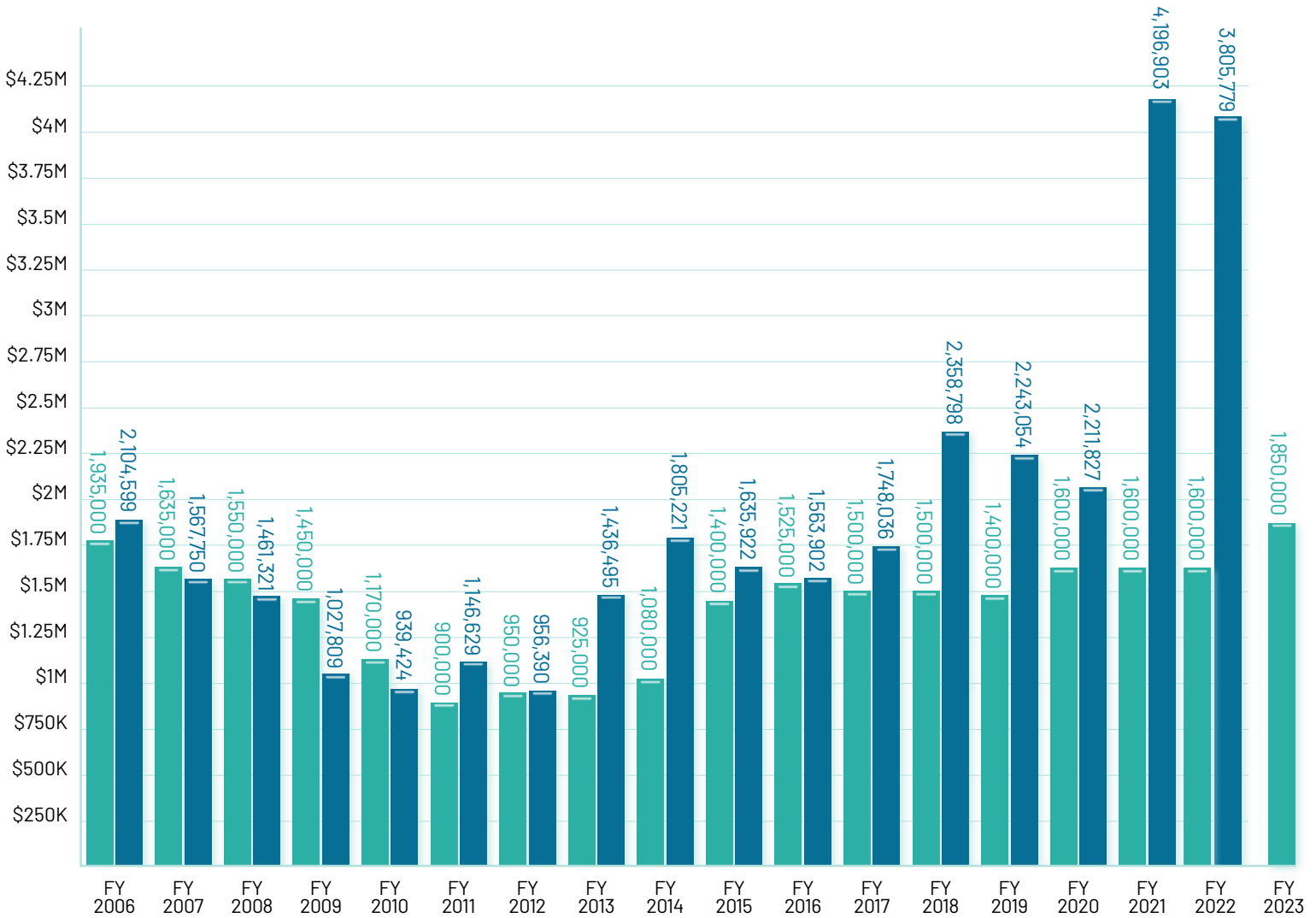
In Fiscal year 2015, the Commissioners approved the re-assessment of real estate within the city in order to obtain a greater degree of equity and fairness among homeowners. The 2015 re-assessment did not result in an immediate tax increase until FY2018 when the rate per hundred dollars of assessed value increased from four cents per hundred to six cents per hundred.





REAL ESTATE PROPERTY TRANSFER TAX TRENDS

■ BUDGET ■ ACTUAL



The Delaware Property Transfer Tax is 4% of the value of taxable real estate transfers. The State of Delaware retains 2-1/2% while Sussex County retains 1-1/2% on properties transferred outside municipal areas. As a municipality, the City of Rehoboth Beach receives 1-1/2% of taxable property transfers. Because this tax is dependent upon the strength of the local real estate market, it can be extremely volatile. In FY2022 the City received almost \$3.8 million in property transfer tax, a decline of \$391 thousand from the prior year. While the City is anticipating lower transfer tax revenues in FY2023, it is considered highly probable that they will exceed the \$1.85 million budget.



SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

AS OF APRIL 1, 2023

	FULL-TIME FY2023	FULL-TIME FY2022	FULL-TIME FY2021	PART-TIME FY2023	PART-TIME FY2022	PART-TIME FY2021	SEASONAL FY2023	SEASONAL FY2022	SEASONAL FY2021
Mayor & Commissioners	-	-	-	7	7	7	-	-	-
Treasurer	-	-	-	1	2	2	-	-	-
Administration	12	11	11	-	1	1	-	-	-
Alderman	1	1	1	-	-	-	-	-	-
IT	3	3	3	-	-	-	-	-	-
Comm.	1	1	1	-	-	-	-	-	-
Bldg & License	5	5	5	1	-	-	-	-	-
Police	19	19	19	1	1	1	21	28	25
Public Works	18	19	19	6	3	3	9	12	12
Bldg & Grounds	2	1	1	4	3	3	-	-	-
Dispatch	12	11	11	2	2	2	-	-	-
Parking	3	3	3	-	-	-	27	29	29
Parking Permit	-	-	-	-	-	-	4	6	6
Beach Patrol	-	-	-	-	-	-	75	52	76
Parks & Tennis & Recreation	1	1	1	1	1	1	1	2	11
Bandstand	-	-	-	-	-	-	1	1	1
Water	8	8	8	-	-	-	-	-	-
Wastewater	12	12	12	-	-	-	-	-	-
Total	97	96	95	23	20	20	138	130	160

Police Dept. includes 18 full-time officers and 1 full-time administrative assistant.

As of April 1, 2022, the City had 97 full-time positions, 23 part-time year-round, and 138 seasonal positions. During the year, it is expected that there will be vacant positions. It is also anticipated that employees, especially in the seasonal category, will be terminated or will vacate their positions, resulting in multiple employees holding the same job position during the year.

In the Administration Department, there are twelve staff, including seven working in finance, billing, payroll/HR, and accounting. The remaining five positions are filled by the City Manager, her administrative assistant, the Assistant City Manager, the City Secretary, and her administrative assistant. The City Secretary and her assistant devote almost all of their time to supporting the Mayor & Commissioners as well as the City's boards and commissions, especially the Board of Adjustment and the Planning Commission. With the retirement

of City Manager Sharon Lynn in May 2022, the Assistant City Manager assumed the position of Interim City Manager.

The full-time uniformed officers are members of the International Brotherhood of Teamsters. They participate in the State of Delaware Police and Firefighter Retirement Plan, a defined benefit pension plan administered by the State of Delaware. The FY 2023 budget includes \$230,000 for police officer pension expense. The City receives Police Pension Allocation revenue from the State of Delaware that offsets a portion of the annual police pension cost. In FY 2023, the budget contains \$89,000 in Police Pension Allocation revenue.

Full-time staff, excluding the uniformed police officers, may elect to participate in the City's thrift plan, a defined contribution plan. The City matches 75% of the employees' contribution. All full-time employees, including full-time uniformed police officers, may participate in the City's 457B Plan, a deferred compensation plan to which the City does not contribute.

The table below presents the number of available uniformed police positions by rank.

POSITION	FY2023	FY 2022	FY2021
Chief	1	1	1
Lieutenant	2	2	2
Sergeant	4	4	4
Corporal	7	6	6
PFC	4	4	4
Patrolman	1	2	2
Total Full-time	19	19	19
Seasonal Cadets	28	28	22

PENSION COST

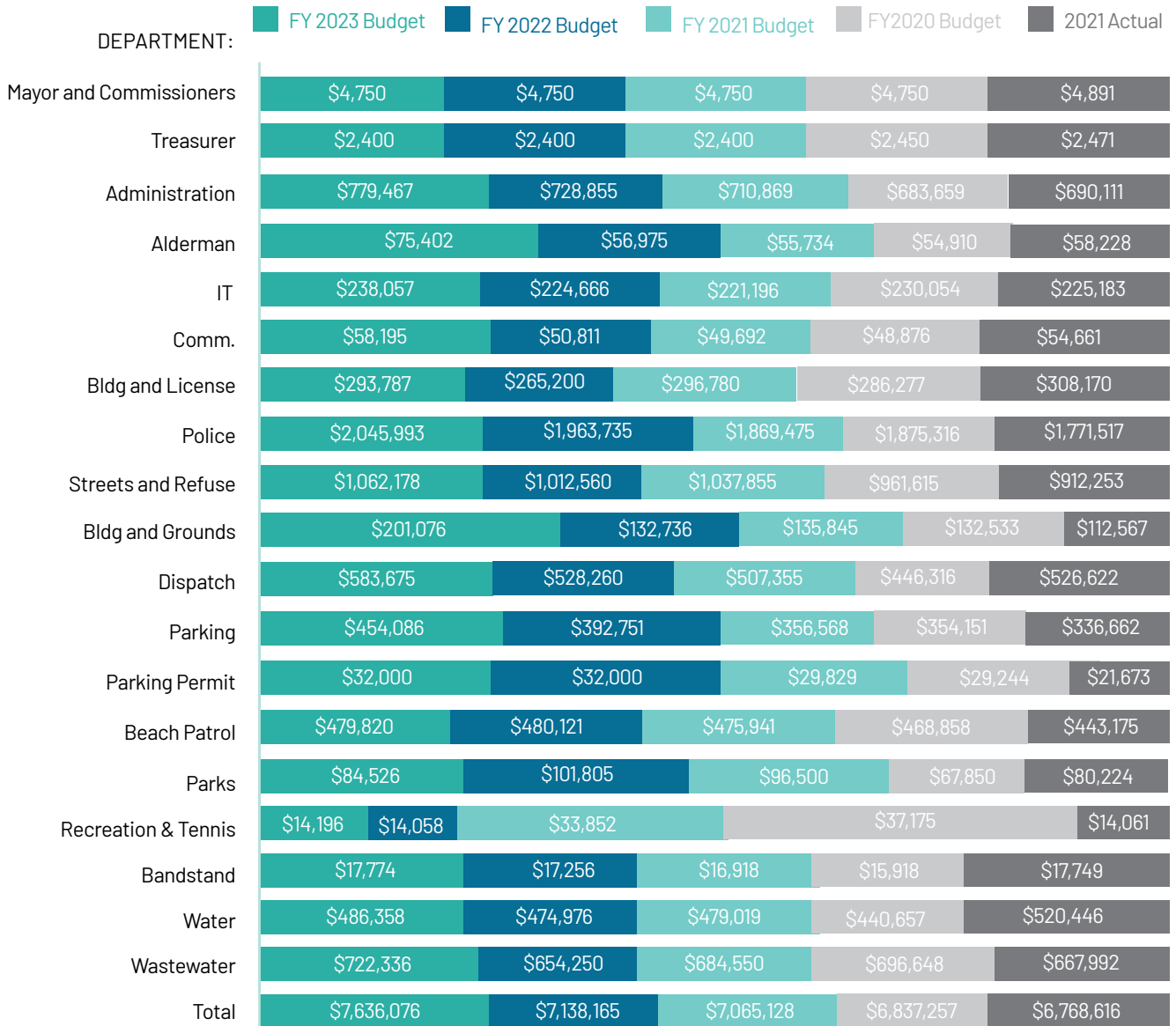
	BUDGETED FY2023	% FY2023	BUDGETED FY2022	% FY2022	BUDGETED FY2021	% FY2021	PROJECTED FY2022
Administration	\$38,000	12.74%	\$38,000	13.20%	\$37,000	18.8%	\$35,552
Alderman	\$2,650	0.89%	\$2,650	0.92%	\$1,390	0.7%	\$2,587
IT	\$12,650	4.24%	\$12,650	4.40%	\$9,000	4.6%	\$13,810
Bldg & License	\$8,500	2.85%	\$8,500	2.95%	\$6,300	3.2%	\$8,623
Bldg & Grounds	\$3,950	1.32%	\$3,950	1.37%	\$3,700	1.9%	\$3,882
Communications	-	0.00%	-	0.00%	-	0.00%	\$1,358
Streets/Ref.	\$19,250	6.45%	\$19,250	6.69%	\$18,800	9.6%	\$18,825
Parking	\$4,200	1.41%	\$3,150	1.09%	\$1,700	0.9%	\$4,604
Police	\$230,000	77.10%	\$220,500	76.62%	\$173,000	88.1%	\$235,941
Police Allocation	(89,000)	-29.83%	(89,000)	-30.93%	(89,000)	-45.3%	(103,589)
Dispatch	\$13,900	4.66%	\$13,900	4.83%	\$7,500	3.8%	\$12,171
Water	\$21,430	7.18%	\$21,430	7.45%	\$8,900	4.5%	\$15,617
Wastewater	\$32,800	10.99%	\$32,800	11.40%	\$18,000	9.2%	\$33,865
Total	\$298,330	100.00%	\$287,780	100.00%	\$196,290	100.00%	\$283,237





FISCAL YEARS 2023, 2022, AND 2021

PAYROLL BUDGET COMPARISONS



PAYROLL BUDGET

The payroll budget for Fiscal Year 2023 increased by 6.98%. In accordance with the City's contract with the police officers' union, full-time uniformed police officers will receive a 3% wage increase plus any step grade increases to which they are entitled. Most non-uniformed full-time employees will receive an increase of 3%. Some employees may assume new positions that will provide them with increases above 3%. The total payroll budget increased by \$497,911 from FY 2022.



The increases in the Alderman and Building & Grounds departments increased by 32.34% and 51.49%, respectively. The Commissioners approved the City Manager’s recommendation to hire a part-time administrator in the Alderman’s court. This position existed prior to the period when our current alderman was hired but has been vacant since 2016. The administrative workload justified the position. In the Building & Grounds department, the Commissioners approved the replacement of an outside contractor responsible for building maintenance with a full-time building maintenance manager. It is expected that the building maintenance service level will significantly improve at approximately the same cost charged by the contractor

For the 2020 summer season, the City began contracting with a professional tennis management company for the operation of the tennis courts at Deauville Beach, resulting in the elimination of most of the labor costs associated with staffing and operating the courts. The City’s share of the revenue from the tennis courts exceeded the net revenues obtained in the past. With tennis professionals available to teach clinics and offer lessons, we expect that the tennis and pickleball activity will continue to increase and appeal to a broader range of participants.





LOAN BALANCE AND MATURITY SCHEDULE

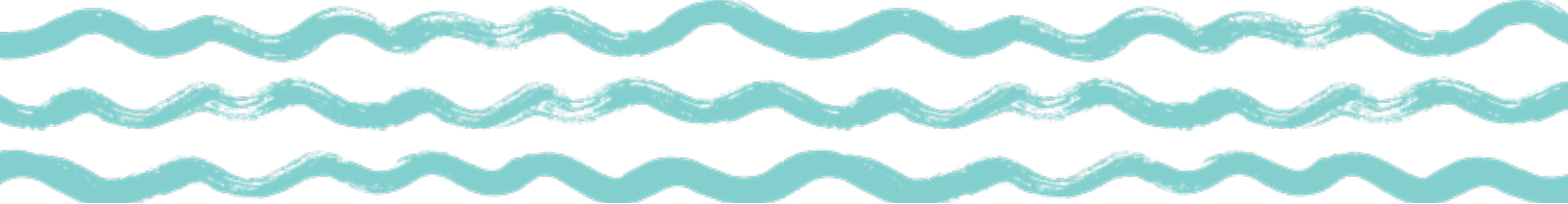
LOAN DESCRIPTION	PHASE	BALANCE 3/31/2022	MATURITY DATE	RATE	ANNUAL PAYMENTS	LOAN SOURCE
City Hall/ Lynch well		\$17,168,332	1/1/2037	1.61%	1,482,329	JP Morgan Chase
Wastewater plant	Phase 2	-	See Note	0%	-	Sussex county
Wastewater plant	Phase 2A	-	See Note	2.00%	-	Sussex Couty
Ocean Outfall	-	37,616,939	3/1/2043	2.00%	2,204,418	State of Delaware
Wastewater Plamt	Phase 1	5,103,084	3/1/2038	2.00%	111,000	State of Delaware
Schoolvue Sewer	-	110,669	11/1/2023	3.00%	57,425	State of Delaware
Total as of 3/31/2022	-	59,999,024	-	-	3,855,172	State of Delaware

FY 2023 Budgeted Debt Service (principal + interest) ÷ (Total expenditures less capital outlays = 16.27%
Total Debt Limit for the City (including all governmental and enterprise funds) \$75,000,000

As of March 31, 2022, the City's total outstanding debt amounted to \$59,999,024. All city debt is general obligation debt with the City providing a guarantee, utilizing its taxing power and unrestricted revenues. The City's lenders are either a commercial bank, state, or county government. None have required the City to obtain a bond rating.

When the City was in the planning and construction phase of the new City Hall, it obtained \$18 million in construction financing from PNC Bank at 68% of the daily LIBOR rate plus .81% . During the loan term, the rate averaged less than 1%. At the completion of the City Hall Building Project in October 2017, the PNC construction loan was paid off and permanent financing was obtained from USDA in the form of two \$9 Million loans. However, the full amount of one of the loans was not drawn, leaving an undrawn amount of \$429,101. Because USDA required the principal and interest payments on Loan #2 to be based upon \$9 Million, the City drew the remaining portion of the loan and immediately paid the same amount back as a principal payment (\$429,101). The maturity was shortened by eighteen months.

In order to reduce debt service costs, the City refinanced the City Hall loan and the Lynch Well loan in January 2022, consolidating the two loans into a single loan of \$17.2 million. In order to obtain the best terms and rate possible, the City's debt offering package was presented to over twenty financial institutions. JP Morgan's fixed rate of 1.61% for a fifteen-year term was selected. The present value of the savings on the refinanced debt exceeds \$1 million. Because the JP Morgan Chase rate is on a simple interest rate basis, the loan payments will vary and decline during the term of the loan.



For the construction of the Lynch Well Project in 2007, the City obtained permanent financing in the amount of \$5,000,000 from the State of Delaware Drinking Water Fund. The City began amortizing the loan in November 2009. In January 2022, the outstanding balance was refinanced with JP Morgan Chase.

To fund the construction of the Ocean Outfall and the improvements to the City's wastewater facility, the City obtained financing from the State of Delaware Water Pollution Control Revolving Fund. The Outfall Project was completed in May 2018 with the City making interest-only payments until the full amount of the \$40,481,095 loan was drawn in March 2020. This loan began amortizing in September 2020 with the maturity date remaining unchanged. The loan for the improvements to the Wastewater Treatment plant will be \$12 Million when fully drawn. As of March 31, 2021, only \$5,103,084 had been drawn. Until the loan is fully drawn, the City will only make interest payments on the balance. The interest cost in the above table for the plant loan is estimated and is dependent upon the amount of principal draws taken during the fiscal year.

Sussex County's share of the debt service costs on the outfall and plant owed to the State of Delaware (42%) is recognized as a Capital Contribution (revenue) when the City submits invoices to the County. As the City is the owner of the wastewater treatment plant/facilities, it is obligated for the full amount of the outfall and plant debt. The County's obligation to pay the City for 42% of the debt service cost has been established by a formal agreement.

As Sussex County utilizes a significant portion of the wastewater plant's total processed volume to serve Dewey Beach, Henlopen Acres, and West Rehoboth, it will share 42% of the debt service costs on the aforementioned Outfall and Plant Improvement Loan. The City will share the remaining 58%.

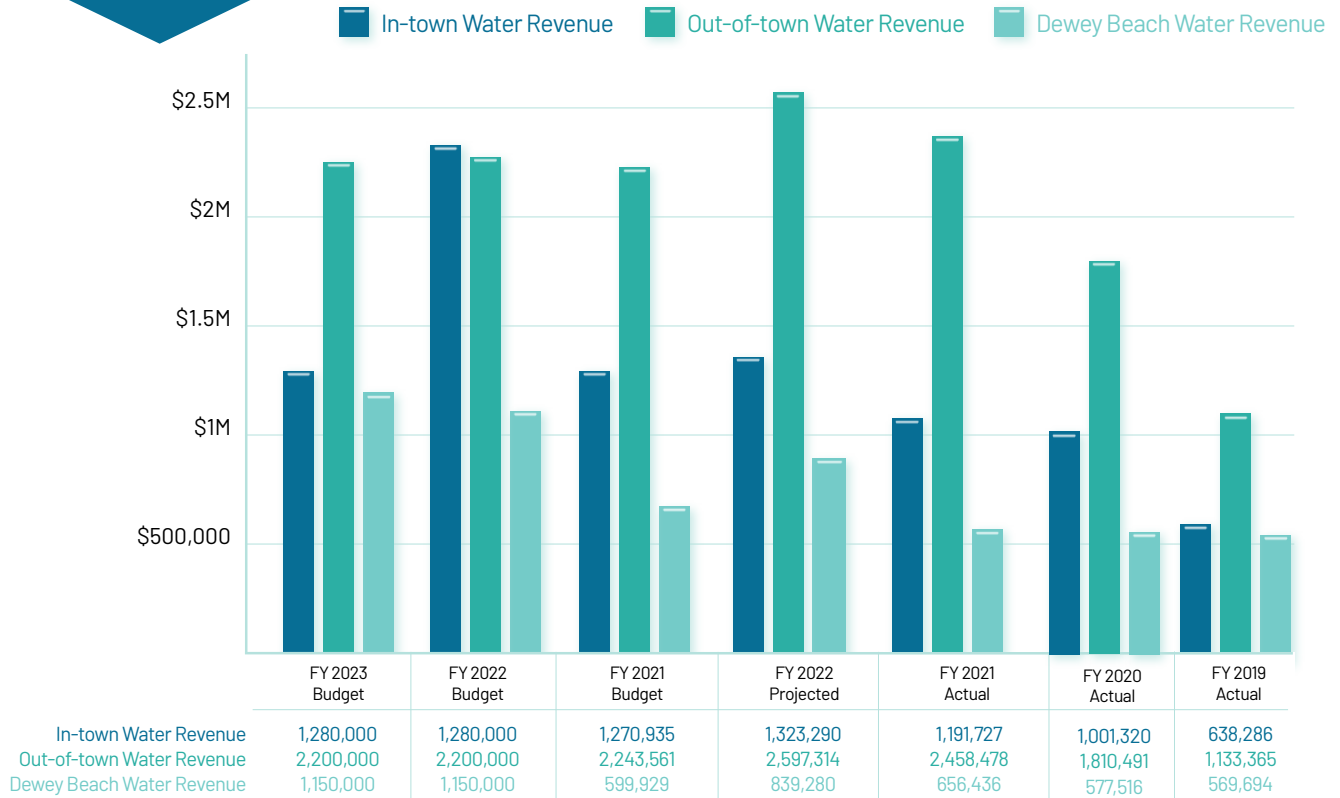
Other improvements and upgrades to the city's wastewater plant are continuing. Sussex County is also conducting an upgrade project at its wastewater facilities and offered the City the opportunity to participate with them in a joint project that will increase the project scale and attract the most competitive bids from contractors.

The total cost of the City's plant project is estimated at \$9 Million. The County will share 50% of \$6 Million in construction costs and finance the City's portion, \$3 Million, at 0% over ten years.

The County will share 42% of the remaining portion of the estimated \$3 Million project cost while the City will assume 58%. The County will pay the contractors in full at the completion of the project and will finance the City's 58% share, \$1,740,000, at 2% over a ten-year period.



WATER REVENUE BUDGET TRENDS



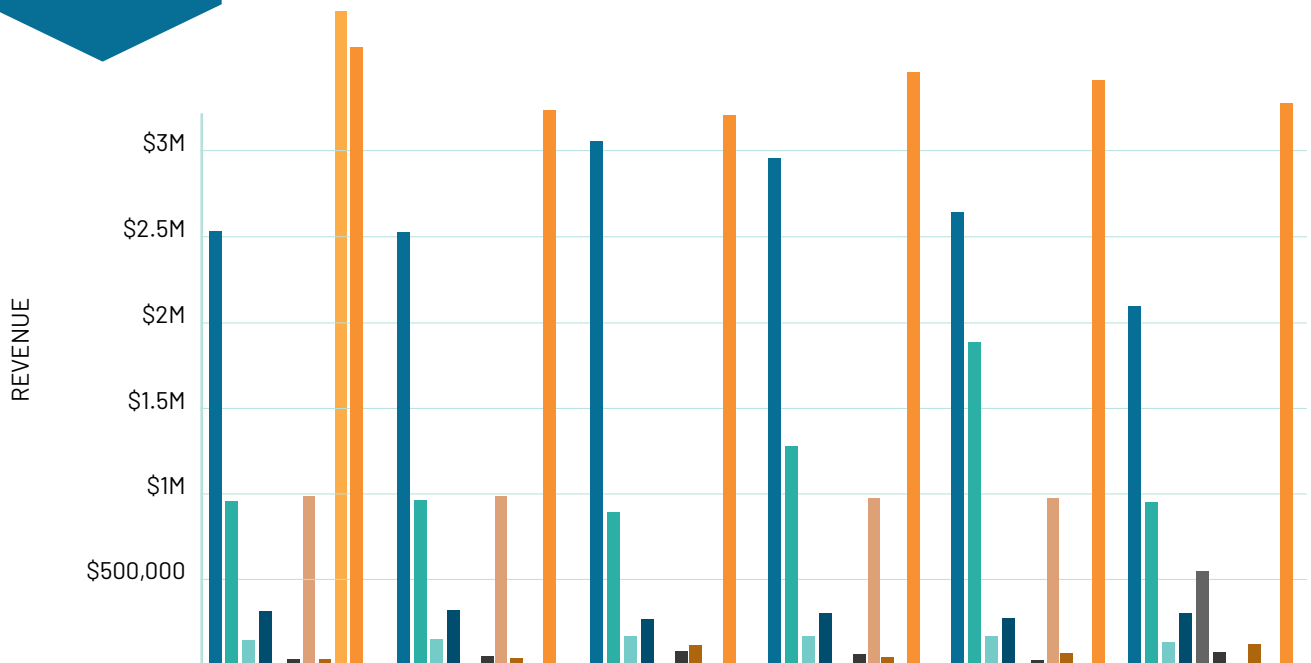
Following a rate study by an independent consulting group, the City increased rates for in-town and out-of-town customers, effective October 2019. These rates will continue to be applied during the 2023 fiscal year. The total volume of usage from in-town and out-of-town customers has remained relatively constant.

The City has a contractual agreement with the Sussex County to provide water to the Town of Dewey Beach. Effective January 1, 2021, the City and County approved a new five-year bulk water sale agreement. To establish the rates, the City prepared a comprehensive operating and capital cost analysis for the term of the agreement and submitted it to the County for review and approval. The analysis considered the percentage of total plant flows used by Dewey Beach and applied it to the projected operating and capital costs over the five-year term of the agreement. While increased operating costs at in the Water Department contributed to the rate increase, the planned capital projects were the most significant factors affecting the new rates.

The fiscal year 2023 revenue budget was not increased from the prior year even though the projected actual for FY2022 is higher than the FY2023 budget. In FY2022, unusually higher owner occupancy and off-season rental activity appeared to be related to the COVID pandemic, as more owners and tenants came to the coastal area to work remotely. It is uncertain if the off-season owner occupancy and off-season rental activity will remain at the past levels.



WASTEWATER REVENUE TRENDS



	FY 2023 Budget	FY 2022 Budget	FY 2021 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual
Metered Sewer	2,551,000	2,551,000	3,038,653	2,900,000	2,627,847	2,187,070
Dewey Beach Sewer	915,000	915,000	804,440	1,250,000	1,183,323	912,795
Henlopen Acres Sewer	145,000	145,000	112,410	170,000	166,977	132,593
North Shores Sewer	285,000	285,000	265,000	250,000	291,772	281,979
Sewer Surcharge	-	-	-	-	-	647,823
Sewer Impact Fees	30,000	30,000	53,995	21,600	17,654	57,917
Sussex County Capital Contribution	956,100	956,100	-	949,696	942,463	-
Other Revenue	12,093	40,593	80,635	14,125	43,535	134,840
Encumbered Prior Year	1,600,000	-	-	-	-	-
Total	6,494,193	4,922,693	4,355,133	5,555,421	5,273,571	4,355,017

The Ocean Outfall Project was completed in May 2018. The cost of the project required the city to revise the wastewater rates in order to support the new operating, capital, and debt service cost structure. With the support of its rate study consultant, the City's ad hoc rate study group recommended new rates that became effective in October 2019. The rates were structured to not only help cover the current fiscal year's operating, capital, and debt service costs but also a portion of future costs. As the city will be conducting a number of capital projects at its wastewater facility in the 2021-2026 period, the City's ad hoc rate committee recommended that the rates assume a linear trend as opposed to adjusting them up and down in the same pattern as the timing of the debt service and capital project payments. This consistent upward trend has a rate smoothing effect that avoids huge user rate increases in a single year followed by a large decline in the following year.

For many years, the City has maintained a joint operating agreement with Sussex County that allows Dewey Beach and Henlopen Acres to send their untreated wastewater to the City's plant for processing. The City also has a similar agreement with the community of North Shores. Both agreements utilize metered flow percentages of wastewater as the basis for allocating costs to the respective communities. Since the annual costs billed to the County are computed by applying flow percentages times costs, the County will not receive the benefit of the smoothing effect that is factored into the City of Rehoboth customer rates. Therefore, the budgeted revenue received from the County and North Shores will follow the same pattern and timing as the actual operating, capital, and debt service cost expenditures. This difference in methodology has the effect of creating, in certain years, larger differences in the aggregate amounts of revenue between the City's customers and those of the County and North Shores.

In the second quarter of fiscal year 2023 (July - September), the wastewater plant began receiving untreated flow from the West Rehoboth area that had been previously sent the Sussex County's Wolfe Neck plant. This additional flow will lower the City's percentage of the operating costs at the plant. The dollar savings that will accrue to the City will primarily be in fixed costs, as we do not anticipate them to increase as a result of the new flow.

The wastewater metered rates in the FY2023 budget have been unchanged from the prior year. However, the unused funds (\$1.6 million) available from DNREC's loan for the Outfall Project have been previously restricted and are being included in the FY2023 budget. They will be utilized for the State Road pump station project or other eligible wastewater projects.

Per agreement, Sussex County pays 42% of the debt service costs for the Ocean Outfall and Plant loans received from Delaware Department of Natural Resources. This revenue is reported as a capital contribution.





CITY OF REHOBOTH BEACH

FISCAL YEAR 2022 BUDGET

(APRIL 1, 2022 - MARCH 31, 2023)

DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
Summary Total Government							
Total General Fund	15,047,856	17,678,679	19,621,990	23,217,112	17,507,758	17,940,375	18,849,753
Total Non-major Governmental Funds	178,350	178,774	177,683	179,471	146,000	178,720	165,200
Total Governmental Funds	15,226,206	17,857,453	19,799,673	23,396,583	17,653,758	18,119,095	19,014,953
Total CH Capital Project Revenue (net of refinanced)	-0	-0	-0	-0	-0	-0	-0
Total Water Enterprise Fund Revenue	2,413,494	3,474,329	4,379,527	4,873,342	4,294,681	4,709,500	4,709,500
Total Wastewater Wastewater Fund Revenue	2,407,317	4,291,370	5,250,920	5,529,671	4,238,235	4,853,790	6,425,290
Total Revenue	20,047,017	25,623,152	29,430,120	33,799,596	26,186,674	27,682,385	30,149,743
Total Expenditures							
Total General Fund Expenditures	13,790,472	15,680,688	17,877,008	17,161,042	17,604,201	18,185,915	18,811,262
Total CH Capital Project Expenditures	250,620	-0	-0	-0	-0	-0	-0
Total Non-major Governmental Funds	132,874	151,147	178,832	175,740	146,000	201,271	201,271
Total Governmental Fund Expenditures	14,173,966	15,831,835	18,055,840	17,336,782	17,750,201	18,387,186	19,012,533
Total Water Enterprise Fund Expenditures	1,736,238	2,723,806	2,184,407	3,320,223	3,327,734	3,621,638	3,301,347
Total Wastewater Enterprise Fund Expenditures	2,537,219	3,149,898	5,140,738	4,793,786	5,108,739	5,673,561	7,835,863
Total Expenditures	18,447,423	21,705,539	25,380,985	25,450,791	26,186,674	27,682,385	30,149,743
Total Revenue Less Expenditures	1,599,594	3,917,613	4,049,135	8,348,805	-0	-0	-0
Governmental Fund Revenues							
Taxes	5,578,214	6,665,147	9,126,472	10,441,583	6,490,100	6,711,800	7,874,225
Licenses and Permits	1,521,883	1,632,970	1,336,121	1,880,085	1,459,800	1,421,600	1,542,337
Parking Revenue	5,759,226	6,947,467	4,963,203	6,981,544	6,444,700	6,605,200	6,757,200
Police and Alderman Fines	209,485	146,763	215,489	278,820	145,000	180,000	205,000
Interest and Rents	712,350	810,807	513,506	1,918,015	1,643,133	1,695,750	717,637
Refuse Revenue	774,376	834,547	829,206	806,720	834,400	834,400	834,400
Contributions	26,057	41,823	17,810	29,315	19,280	19,280	29,280
Miscellaneous Revenue	85,527	118,272	486,070	161,937	77,000	78,000	78,000
Grants General Fund - Restricted	380,738	480,883	2,134,113	719,093	394,345	394,345	811,674
General Fund Revenue	15,047,856	17,678,679	19,621,990	23,217,112	17,507,758	17,940,375	18,849,753
Streets Fund Grant Revenue - Restricted	131,558	129,856	128,458	127,866	115,000	128,520	115,000
Police Grants Fund Revenue - Restricted	46,792	48,918	48,225	51,605	31,000	50,200	50,200
Non-major Governmental Funds Revenue	178,350	178,774	177,683	179,471	146,000	178,720	165,200
City Hall Const. Loan Proceeds (including Refi)	-0	-0	-0	-0	-0	-0	-0
Total Governmental Fund Revenue	15,226,206	17,857,453	19,799,673	23,396,583	17,653,758	18,119,095	19,014,953
Enterprise Fund Revenues							
Total Water Fund Revenue (excl. restricted revenue)	2,413,494	3,474,329	4,379,527	4,873,342	4,294,681	4,709,500	4,709,500
Total Wastewater Fund Revenue	2,407,317	4,291,370	5,250,920	5,529,671	4,238,235	4,853,790	6,425,290
Total Governmental & Enterprise Revenues	20,047,017	25,623,152	29,430,120	33,799,673	26,186,674	27,682,385	30,149,743

DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
Governmental Fund Operating Expenditures							
Total Mayor and Commissioners Expenses	241,562	315,863	516,174	514,914	261,762	264,014	364,014
Total Treasurer and Assessors Expenses	2,799	2,307	2,660	2,038	2,784	2,784	2,784
Total Administration Expenses	1,667,570	1,705,708	1,874,130	1,947,489	2,077,570	2,350,731	565,928
Total Alderman Expense	66,664	62,080	69,286	67,310	70,317	70,831	93,154
Total IT Expense	547,758	462,517	507,846	514,170	562,056	572,838	588,869
Total Building and License Expense	464,368	395,371	460,187	470,686	482,916	446,426	472,765
Total Building and Grounds Expense	350,302	362,064	299,028	345,512	422,727	351,697	447,597
Total Communications	72,213	78,307	85,977	96,952	89,978	86,584	122,015
Total Police Department Expense	2,695,868	2,738,546	2,961,941	2,808,862	2,975,581	3,127,355	3,321,460
Total Police Grant Expenditures General Fund	9,564	(2,514)	18,410	20,000	22,200	23,898	20,000
Total 911 Dispatch Expense	680,906	726,012	761,371	737,378	738,971	763,921	828,882
Total Beach Patrol Expense	591,024	643,587	571,382	571,982	652,547	649,451	649,231
Total Streets and Refuse Expense	2,303,153	2,252,563	2,397,610	2,584,360	2,753,632	2,755,036	2,898,021
Total Refuse Expense (merged with Streets FY 2019)	-0	-0	-0	-0	-0	-0	0
Total Parking Meter Expense	1,102,145	1,189,013	1,049,767	1,287,744	1,171,509	1,319,248	1,407,981
Total Parking Permit Expense	95,366	97,546	45,476	64,746	88,763	86,898	83,348
Total Comfort Stations	197,209	180,528	176,903	236,500	191,700	215,700	290,457
Total Parks Expense	317,405	443,772	308,775	489,826	405,205	427,997	441,196
Total Recreation and Tennis Expense	59,988	42,523	19,587	23,419	48,798	20,974	22,747
Total Bandstand (incl. in Tennis & Rec in Prior Years)	115,197	128,027	33,420	159,572	153,212	153,931	169,489
Total Donations and Contributions Expense	156,656	217,367	221,469	322,500	218,000	217,000	322,500
Total General Fund Operating Expenditures	11,737,717	12,041,188	12,381,399	13,265,960	13,390,228	13,907,314	15,112,438
Total Police Grant Fund Expenditures	22,672	42,001	64,761	55,740	31,000	51,271	51,271
Total Street Aid Grant	110,202	109,146	114,071	120,000	115,000	150,000	150,000
Total Non-Major Funds Operating Expenditures	132,874	151,147	178,832	175,740	146,000	201,271	201,271
Total Governmental Fund Operating Expenditures	11,870,591	12,192,335	12,560,231	13,441,700	13,536,228	14,108,585	15,313,709
Total General Fund Expenditures	11,737,717	12,041,188	12,381,399	13,265,960	13,390,228	13,907,314	15,112,438
Total Police Grant Expenditures	22,672	42,001	64,761	55,740	31,000	51,271	51,271
Total Street Grant Expense - Restricted	110,202	109,146	114,071	120,000	115,000	150,000	150,000
Total Non-Major Funds Expenditures	132,874	151,147	178,832	175,740	146,000	201,271	201,271
Total Government Fund Operating Expense	11,870,591	12,192,335	12,560,231	13,441,700	13,536,228	14,108,585	15,313,709
Total Water Fund Operating Expenditures	1,370,942	1,975,626	1,692,892	1,825,990	1,995,796	1,972,200	1,959,832
Total Wastewater Fund Operating Expenditures	1,948,582	2,182,368	2,365,567	2,270,614	2,509,085	2,329,715	2,560,017
Total Governmental & Enterprise Operating Expend.	15,190,115	16,350,329	16,618,690	17,538,304	18,041,109	18,410,500	19,833,558

Governmental Fund Capital Outlays

Total Mayor and Commissioners Capital Outlays	-0	-0	-0	-0	-0	-0	-0
Total Treasurer and Assessors Capital Outlays	-0	-0	-0	-0	-0	-0	-0
Total Administration Capital Outlays	59,587	24,932	50,441	100,000	87,000	87,000	-0
Total Alderman Capital Outlays	-0	-0	-0	-0	-0	-0	-0
Total IT Capital Outlays	161,814	74,873	18,522	15,000	33,000	93,000	44,000
Total Building and License Capital Outlays	1,053	-0	-0	-0	-0	-0	-0
Total Building and Grounds Capital Outlays	49,323	766,024	-0	12,500	30,000	6,800	-0
Total Communications Capital Outlays	-0	-0	-0	-0	-0	-0	-0
Total Police Department Capital Outlays	3,726	16,520	15,663	10,856	15,558	20,527	-0
Total Police Grant Expenditures General Fund	22,148	33,126	25,626	30,000	25,000	30,000	30,000
Total 911 Dispatch Capital Outlays	10,397	-0	9,364	33,902	12,501	12,500	-0
Total Beach Patrol Capital Outlays	-0	-0	-0	10,000	-0	13,000	17,000
Total Streets and Refuse Capital Outlays	628,007	1,340,835	2,396,845	1,539,000	1,926,170	1,107,845	1,456,000
Total Refuse Expense (merged with Streets FY 2019)	-0	-0	-0	-0	-0	-0	-0
Total Parking Meter Capital Outlays	13,720	396,790	359,188	218,000	468,344	218,000	535,000

DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
Total Parking Permit Expense	-0	-0	-0	-0	-0	-0	-0
Total Comfort Stations	-0	-0	48,647	430,000	250,000	550,000	431,000
Total Parks Expense	86,506	-0	1,155,812	350,000	380,000	275,000	40,000
Total Recreation and Tennis Expense	30,524	-0	-0	-0	-0	-0	-0
Total Bandstand	-0	-0	-0	-0	-0	-0	-0
Total Donations and Contributions Expense	-0	-0	-0	-0	-0	-0	-0
Total Capital Project Fund City Hall (net of refi)	-0	-0	-0	-0	-0	-0	-0
Restricted for City Hall Project	-0	-0	-0	-0	-0	-0	-0
Total General Fund Capital Outlays	1,066,355	2,653,100	4,080,108	2,749,258	3,227,573	2,413,672	2,553,000
Total Police Grant Expenditures - Restricted	-0	-0	-0	-0	-0	-0	-0
Total Streets Grant Expenditures - Restricted	-0	-0	-0	-0	-0	-0	-0
Total Non-Major Fund Capital Outlays	-0	-0	-0	-0	-0	-0	-0
Total Governmental Fund Outlays	1,066,355	2,653,100	4,080,108	2,749,258	3,227,573	2,413,672	2,553,000
Debt Service General Fund	986,400	986,400	1,415,501	1,145,824	986,400	1,864,929	1,145,824
Debt Service Water Fund	346,938	343,798	63,167	346,938	346,938	346,938	336,515
Debt Service Wastewater Fund	516,173	525,865	4,698,446	1,798,928	1,312,654	2,333,846	2,383,846
Total Debt Service All Funds	1,849,511	1,856,063	6,177,114	3,291,690	2,645,992	4,545,713	3,866,185
Total General Fund Capital Outlays	1,066,355	2,653,100	4,080,108	2,749,258	3,227,573	2,413,672	2,553,000
Total Water Fund Capital Outlays	18,358	404,382	428,348	1,147,295	985,000	1,302,500	1,005,000
Total Wastewater Fund Capital Outlays	72,464	441,665	442,292	724,244	1,287,000	1,010,000	2,892,000
Total Governmental Fund & Enterp. Capital Outlays	1,157,177	3,499,147	4,950,748	4,620,797	5,499,573	4,726,172	6,450,000
Governmental Operating Expend. and Capital Outlays							
Total Mayor and Commissioners Expenses	241,562	315,863	516,174	514,914	261,762	264,014	364,014
Total Treasurer and Assessors Expenses	2,799	2,307	2,660	2,038	2,784	2,784	2,784
Total Administration Expenses	1,727,157	1,730,640	1,924,571	2,047,489	2,164,570	2,437,731	2,565,928
Total Alderman Expense	66,664	62,080	69,286	67,310	70,317	70,831	93,154
Total IT Expense	709,572	537,390	526,368	529,170	595,056	665,838	632,869
Total Building and License Expense	465,421	395,371	460,187	470,686	482,916	446,426	472,765
Total Building and Grounds Expense	399,625	1,128,088	299,028	358,012	452,727	358,497	447,597
Total Communications	72,213	78,307	85,977	96,952	89,978	86,584	122,015
Total Police Department Expense	2,699,144	2,755,066	2,977,604	2,819,718	2,991,139	3,147,882	3,321,460
Total Police GF Grant Expenditures	31,712	30,612	44,036	50,000	47,200	53,898	50,000
Total 911 Dispatch Expense	691,303	726,012	770,735	771,280	751,472	776,421	828,882
Total Beach Patrol Expense	591,024	643,587	571,382	581,982	652,547	662,451	666,231
Total Streets and Refuse Expense	2,931,160	3,593,398	4,798,455	4,123,360	4,679,802	3,862,881	4,354,021
Total Refuse Expense (merged with Streets FY 2019)	-0	-0	-0	-0	-0	-0	-0
Total Parking Meter Expense	1,115,865	1,585,803	1,408,955	1,505,744	1,639,853	1,537,248	1,942,981
Total Parking Permit Expense	95,366	97,546	45,476	64,746	88,763	86,898	83,348
Total Comfort Stations	197,209	180,528	225,550	666,500	441,700	765,700	721,457
Total Parks Expense	403,911	443,772	1,464,587	839,826	785,205	702,997	481,196
Total Recreation and Tennis Expense	90,512	42,523	19,587	23,419	48,798	20,794	22,747
Total Donations and Contributions Expense	156,656	217,367	221,469	322,500	218,000	217,000	322,500
Total Bandstand Expense	115,197	128,027	33,420	159,572	153,212	153,931	169,489
Total Capital Project Fund City Hall (net of refi)	250,620	-0	-0	-0	-0	-0	-0
Total General Fund Expense	14,694,288	14,845,435	16,641,547	16,190,958	16,763,801	16,522,257	17,866,709
Total Police Grant Expense	986,400	986,400	1,415,501	1,415,824	986,400	1,864,929	1,145,824
Total Street Grant Expense	110,202	109,146	114,071	120,000	115,000	150,000	150,000
Total Government Expenditures	13,187,566	14,845,435	16,640,339	16,190,958	16,763,801	16,522,257	17,866,709
Total Debt Service Expense	986,400	986,400	1,415,501	1,145,824	986,400	1,864,929	1,145,824
Total Government Outlays and Debt Service	14,173,966	15,831,835	18,055,840	17,336,782	17,750,201	18,387,186	19,012,533
Enterprise Funds	1,389,300	2,380,008	2,121,240	2,973,285	2,980,796	3,274,700	2,964,832
Total Water Fund Operating and Capital Exp.	346,938	343,798	63,167	346,938	346,938	346,938	336,515
Total Debt Service Water Fund.	1,736,238	2,723,806	2,184,407	3,320,223	3,327,734	3,621,638	3,301,347

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
Total Wastewater Fund Operating and Capital Exp.		2,021,046	2,624,033	2,807,859	2,994,858	3,796,085	3,339,715	5,452,017
Total Debt Service Wastewater Fund		516,173	525,865	4,698,446	1,798,928	1,312,654	2,333,846	2,383,846
Total Wastewater Fund Operating, Capital and Debt Serv.		2,537,219	3,149,898	7,506,305	4,793,786	5,108,739	5,673,561	7,835,863
Total Governmental & Enterprise Fund Operating, Cap Exp.		18,447,423	21,705,539	27,746,552	25,450,791	26,186,674	27,682,385	30,149,743

General Government

Taxes								
1000-1-000-400100	Property Taxes	1,336,124	2,041,549	2,010,195	2,021,762	2,017,000	2,043,000	2,043,000
1000-1-000-400250	Prior Year Encumbrance	-0	-0	-0	-0	15,000	-0	250,000
1000-1-000-400300	Delinquent Taxes	(83)	-0	-0	-0	(200)	(200)	(200)
1000-1-000-400350	Penalties & Interest	5,462	4,135	2,558	460	3,300	4,000	4,000
1000-1-000-400400	Property Transfer Tax	2,243,054	2,211,827	4,196,903	3,819,000	1,600,000	1,600,000	1,850,000
1000-1-000-400450	Construction Tax	82,852	70,560	61,043	58,000	55,000	65,000	65,000
1000-1-000-400500	Rental Tax	1,910,805	2,309,685	2,136,065	3,041,310	2,000,000	2,000,000	2,100,000
1000-1-000-400600	Hotel Tax	-0	27,391	719,708	1,501,051	800,000	1,000,000	1,562,425
Total Taxes		5,578,214	6,665,147	9,126,472	10,441,583	6,490,100	6,711,800	7,874,225

Licenses and Permits

1000-1-000-401100	Mercantile License	540,249	615,823	511,642	600,460	600,000	600,000	600,000
1000-1-000-401150	Building Permits & Appeals	923,763	961,657	763,234	1,200,000	800,000	750,000	870,737
1000-1-000-401200	Inspection Fees & Permits	15,911	11,080	8,620	12,000	10,000	11,000	11,000
1000-1-000-401250	Board of Adjustment	(1,000)	-0	17,300	12,100	6,000	12,000	12,000
1000-1-000-401275	Planning Commission Fees	-0	-0	2,800	2,800	-0	8,000	8,000
1000-1-000-401300	Reinspection Fees	1,200	650	275	300	800	800	800
1000-1-000-401350	Bld.& Lic.Plan Reviews	31,300	36,200	25,700	40,525	34,000	34,000	34,000
1000-1-000-401400	Comprehensive Tree Ordinance	7,210	4,260	3,900	3,500	6,000	2,500	2,500
1000-1-000-410500	Pool Hot Tub Spa Lic. Revenue	3,250	3,300	2,650	8,400	3,000	3,300	3,300
Total Licenses and Permits		1,521,883	1,632,970	1,336,121	1,880,085	1,459,800	1,421,600	1,542,337

Parking Revenue

1000-2-000-402100	Parking Meter Revenue	1,034,123	704,358	230,471	193,265	605,000	675,000	250,000
1000-2-000-402125	Parking Cr Cd Revenue	1,347,227	2,224,428	1,555,987	2,269,006	2,350,000	2,100,000	2,200,000
1000-2-000-402150	Pay-by Phone Revenue	1,509,745	1,881,344	1,458,248	2,276,912	1,600,000	1,800,000	2,200,000
1000-2-000-402175	Parking Cr Cd Charge	185,152	193,005	134,661	184,086	185,000	185,000	185,000
1000-2-000-402250	T-2 On Line Fees	21,833	15,271	14,985	19,970	13,000	15,000	15,000
1000-2-000-402350	Parking Deauville Beach	78,745	98,210	90,675	112,435	95,000	95,000	100,000
1000-2-000-402400	Parking Lot Rental	6,300	6,300	2,700	9,900	-	9,000	6,000
1000-2-000-402450	Parking Meter Fines	533,776	618,552	497,579	649,165	530,000	575,000	600,000
1000-2-000-402500	Bus Permits	2,000	1,600	180	1,100	1,500	1,000	1,000
1000-2-000-402550	Parking Meter Delinquent Acct.	61,106	82,566	89,350	81,690	65,000	80,000	80,000
1000-2-000-402600	Parking Permit Sales	843,162	937,848	696,919	992,774	850,000	900,000	950,000
1000-2-000-402650	Parking Permit Fines	136,057	183,817	157,878	191,241	150,000	170,000	170,000
1000-2-000-402700	Parking Misc. Revenue	-	168	37,570	-0	200	200	200
Total Parking Revenue		5,759,226	6,947,467	4,963,203	6,981,544	6,444,700	6,605,200	6,757,200

Police and Alderman Fines

1000-1-000-404100	Alderman's Court	71,407	57,718	74,941	88,000	60,000	60,000	65,000
1000-3-000-403100	Police Fines	138,078	89,045	140,548	190,820	85,000	120,000	140,000
Total Police and Alderman		209,485	146,763	215,489	278,820	145,000	180,000	205,000

Interest and Rents

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
Interests and Rents								
1000-4-000-405450	Tennis Courts	10,050	11,160	2,993	3,565	10,000	5,000	5,000
1000-1-000-406000	Cable TV	169,693	177,629	179,203	181,500	170,000	170,000	170,000
1000-1-000-408100	Interest on Deposits	-	25,500	-	-	88,000	-	-
1000-1-000-408120	Rents-Tower	92,145	69,425	53,762	54,000	63,073	75,000	75,000
1000-1-000-408130	Interest-Transfer Tax	8,728	69,491	4,632	2,900	52,000	5,500	2,500
1000-1-000-408190	Convention Hall Rental	104,123	99,788	(23,113)	83,562	120,000	80,000	100,000
1000-1-000-408210	Int. CD General Fund	2,395	20,033	766	500	500	500	500
1000-4-000-408300	Beach Concessions	197,990	165,310	166,463	192,585	187,400	192,000	196,887
1000-4-000-408350	Weddings on Beach	12,175	12,350	3,650	21,450	10,000	10,000	10,000
1000-4-000-408400	Grove Park Rental	1,690	1,000	250	2,375	750	750	750
1000-1-000-408420	Lease of Property	109,978	111,783	123,905	123,578	111,110	112,000	112,000
1000-1-000-409100	Sale of Property & Supplies	3,383	47,267	995	1,252,000	830,000	1,045,000	45,000
1000-1-000-409130	Vending Machines	-	71	-	-	300	-	-
Total Interest and Rents		712,350	810,807	513,506	1,918,015	1,643,133	1,695,750	717,637
Refuse Revenue								
1000-1-000-408180	Refuse Misc. Revenue	-	-	-	-	100	100	100
1000-2-000-410000	Refuse Residential	761,984	824,740	827,230	804,300	825,000	825,000	825,000
1000-2-000-410100	Refuse Commercial	488	-	-	-	-	-	-
1000-2-000-410250	Yard Waste	1,120	570	1,976	2,420	300	300	300
1000-2-000-410300	Rebate Del Solid Waste Authority	10,784	9,237	-	-	9,000	9,000	9,000
Total Refuse		774,376	834,547	829,206	806,720	834,400	834,400	834,400
Contributions								
1000-1-000-481100	Contributions	1,750	1,720	-	200	2,000	2,000	2,000
1000-4-000-481150	Commemorative Tree Donations	-	21,450	12,500	14,633	-	-	-
1000-3-000-481160	Beach Patrol Donations	23,158	17,280	-	1,000	17,280	17,280	17,280
1000-3-000-481165	Beach Patrol Troop Fund	1,149	1,373	-	10,930	-	-	10,000
1000-3-000-481180	Police Troop Fund	-	-	5,310	2,532	-	-	-
Total Contributions		26,057	41,823	17,810	29,315	19,280	19,280	29,280
Miscellaneous Revenue								
1000-4-000-405200	Recreation Misc. Revenue	-	-	-	-	-	-	-
1000-2-000-402700	Parking Misc. Revenue	-	-	-	-	-	-	-
1000-3-000-403200	Police Gen. Fund Misc. Revenue	13,325	170	-	2,550	38,000	-	-
1000-1-000-409170	Convenience Fee	6,772	20,457	24,445	44,300	17,000	21,000	21,000
1000-1-000-409160	Insurance Reimbursements	5,126	15,946	12,475	20,345	5,000	5,000	5,000
1000-1-000-409180	Miscellaneous	10,363	20,238	16,286	22,000	15,000	15,000	15,000
1000-3-000-409200	Event Revenue Police	42,213	49,775	1,010	54,980	-	35,000	35,000
1000-1-000-409210	Event Revenue Other	1,887	8,878	15	5,450	-	-	-
1000-2-000-485100	Street Miscellaneous Revenue	4,402	2,808	2,738	12,312	2,000	2,000	2,000
1000-1-000-490100	Loan Proceeds USDA	-	-	429,101	-	-	-	-
1000-4-000-405210	Parks Miscellaneous Revenue	-	-	0	-	-	-	-
Total Miscellaneous Revenue		85,527	118,272	486,070	161,937	77,000	78,000	78,000
Grants Gen. Fund Restricted Revenue								
1000-1-000-480110	Grants - Other	13,112	283,685	1,328,672	76,566	150,000	150,000	150,000
1000-1-000-480140	Revenue Sharing Sussex Grant	25,000	30,000	-	-	30,000	30,000	-

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-1-000-480160	COVID 19 Grants	-	-	71,832	417,329	-	-	417,329
1000-2-000-480250	Sidewalk Grant	97,854	-	-	-	-	-	-
1000-2-000-480270	FEMA/DEMA Grant	-	-	-	-	-	-	-
1000-4-000-480415	Lewes Rehoboth Canal Grant	-	-	390,000	-	-	-	-
1000-3-000-480440	Office of Hwy Safety Grants-DUI	29,004	25,415	16,170	25,000	25,000	25,000	25,000
1000-1-000-480460	Grants- Other	60,000	-	-	-	5,000	5,000	5,000
1000-3-000-480485	Police Pension Allocation	86,475	89,386	89,706	103,589	89,000	89,000	89,000
1000-1-000-480500	Sussex County Police Grant	-	-	30,000	35,000	-	-	30,000
1000-3-000-480580	DOJ BYRNE Grant	-	7,050	17,921	20,041	-	-	-
1000-1-000-480600	Lake Ave Streetscape	-	-	144,465	-	-	-	-
1000-1-000-480610	Sliver Lake Evaluation Grant	-	-	-	-	50,000	50,000	50,000
1000-4-000-480650	Parks and Recreation Grant	5,000	-	-	-	-	-	-
1000-3-000-480670	911 Emergency Grant	45,347	45,347	45,347	41,568	45,345	45,345	45,345
1000-2-000-480680	Recycling Grant	18,946	-	-	-	-	-	-
Total Grants General Fund Restricted		380,738	480,883	2,134,113	719,093	394,345	394,345	811,674
Restricted Rev. Streets Grant Fund								
1050-2-000-400150	Municipal Street Aid	131,558	129,856	128,458	127,866	115,000	128,520	115,000
Total Restricted Rev. Street Grant Fund		131,558	129,856	128,458	127,866	115,000	128,520	115,000
Restricted Rev. Police Grant Fund								
1060-3-000-480710	EIDE Grant	4,573	4,588	4,591	5,000	5,000	5,000	5,000
1060-3-000-480720	SALLE Grant	4,534	6,065	6,615	6,000	6,000	6,200	6,200
1060-3-000-480730	CVC Grant	37,685	38,265	38,019	40,605	20,000	39,000	39,000
Total Restricted Police Grant Revenue		46,792	48,918	49,225	51,605	31,000	50,200	50,200
Capital Project Fund City Hall								
1070-1-000-490175 (includes \$6.8 Million Refi)	Revenue City Hall Project	-	-	-	-	-	-	-
	Encumbered for City Hall Project	-	-	-	-	-	-	-
Total Revenue City Hall Project		-	-	-	-	-	-	-
1070-1-130-510000	Legal Services	-	-	-	-	-	-	-
1070-1-130-511500	Other Professional Services	-	-	-	-	-	-	-
1070-1-130-517700	Builder Risk Policy	-	-	-	-	-	-	-
1070-1-130-524200 (paid off WSFS FY2018 , USDA assumed)	Construction Loan Payoff	-	-	-	-	-	-	-
1070-1-130-524200	Interest & Principal	-	-	-	-	-	-	-
1070-1-130-560000	Construction Design	-	-	-	-	-	-	-
1070-1-130-565000	Moving Expenses	-	-	-	-	-	-	-
1070-1-130-570000	Construction City Hall	250,620	-	-	-	-	-	-
1070-1-130-575000	Trailer Setup and Rental	-	-	-	-	-	-	-
Total City Hall Project Fund Expenses		250,620	-	-	-	-	-	-
Total Governmental Revenue		15,226,206	17,857,453	19,799,673	23,396,583	17,653,758	18,119,095	19,014,953
Governmental Functions								
Mayor and Commissioners								
1000-1-101-501000	Salaries	5,146	4,354	4,891	4,750	4,750	4,750	4,750
1000-1-101-501900	Other Salaries	-	-	-	-	295	-	295
1000-1-101-502000	FICA Expense	319	263	303	295	295	295	69
1000-1-101-502200	Medicare Expense	75	62	71	69	69	69	-
1000-1-101-506200	Printing & Forms	445	683	210	900	700	700	700
1000-1-101-506800	Membership & Publications	7,187	7,313	6,750	8,000	14,000	14,000	14,000

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-1-101-506900	Other Supplies	660	153	2,291	2,200	2,800	2,800	2,800
1000-1-101-510000	Legal Services	192,480	266,735	468,436	461,000	200,000	200,000	300,000
1000-1-101-511400	Contractual Services	14	39	-	100	100	100	100
1000-1-101-511500	Other Professional Services	2,100	-	-	-	-	-	-
1000-1-101-513200	Postage	-	15	-	100	300	300	300
1000-1-101-515000	Travel Expense	4,358	-	-	1,000	500	500	500
1000-1-101-515200	Conferences & Training	1,184	428	-	2,000	2,500	2,500	2,500
1000-1-101-515500	Advertising	2,144	7,265	7,839	7,500	8,000	8,000	8,000
1000-1-101-516900	Public Officials Liability	25,351	28,553	25,383	26,000	26,453	29,000	29,000
1000-1-101-522200	Office Equipment	99	-	-	1,000	1,000	1,000	1,000
Total Operating Mayor & Commissioners Operating		241,562	315,863	516,174	514,914	261,762	264,014	364,014
Total Capital Outlays		-	-	-	-	-	-	-
Total Mayor and Commissioners Expenses		241,562	315,863	516,174	514,914	261,762	264,014	364,014

Treasurer								
1000-1-102-501000	Salaries	2,600	2,143	2,471	1,800	2,400	2,400	2,400
1000-1-102-502000	FICA Expense	161	133	153	112	149	149	149
1000-1-102-502200	Medicare Expense	38	31	36	26	35	35	35
1000-1-102-511400	Contractual Services	-	-	-	100	200	200	200
Total Treasurer Operating Expenditures		2,799	2,307	2,660	2,038	2,784	2,784	2,784
Total Capital Expenditures		-	-	-	-	-	-	-
Total Treasurer Expenses		2,799	2,307	2,660	2,038	2,784	2,784	2,784

Administration								
1000-1-103-501000	Salaries	663,920	657,002	675,796	682,190	694,309	704,295	767,467
1000-1-103-501500	Overtime	562	2,854	-	3,000	2,000	2,000	2,000
1000-1-103-501700	Part-Time Salaries	-	3,246	14,315	-	14,560	14,560	2,000
1000-1-103-501800	Intern Reimbursement	(30,354)	(1,061)	-	-	-	8,000	8,000
1000-1-103-502000	FICA Expense	39,214	38,992	41,750	42,387	44,074	45,189	47,707
1000-1-103-502200	Medicare Expense	9,253	9,218	9,802	9,913	10,308	10,568	11,302
1000-1-103-502500	Medical Insurance	114,834	117,299	134,662	97,102	116,291	114,000	117,420
1000-1-103-502700	Dental	2,995	4,845	4,705	4,500	6,910	4,860	4,860
1000-1-103-502900	Disability	9,456	10,936	11,248	10,600	11,266	11,600	11,600
1000-1-103-503300	Life Insurance	5,832	6,121	6,374	6,500	6,600	6,560	6,560
1000-1-103-503500	Pension	24,284	33,829	37,235	37,610	37,000	38,000	38,000
1000-1-103-503700	Unemployment	3,878	3,745	3,617	3,700	1,200	3,900	3,900
1000-1-103-503800	Training Tax	2,661	2,940	2,717	2,800	4,320	4,320	4,320
1000-1-103-503900	Uniforms	-	-	668	-	1,500	1,500	1,500
1000-1-103-504300	Car Allowance	-	-	-	-	-	-	-
1000-1-103-504700	Retired Employee Benefits	51,924	59,406	100,682	100,000	50,942	101,451	101,451
1000-1-103-504900	Other Employee Benefits	2,906	5,062	4,664	3,800	4,700	4,700	4,700
1000-1-103-506000	Office Supplies	9,242	8,617	-	-	-	-	-
1000-1-103-506100	Computer & Copier Supplies	-	-	4,026	11,000	12,000	12,000	12,000
1000-1-103-506200	Printing & Forms	7,403	11,241	7,132	17,000	15,000	15,000	15,000
1000-1-103-506800	Memberships & Publications	4,114	10,283	6,516	6,500	12,000	12,000	12,000
1000-1-103-506900	Other Supplies	10,892	13,751	9,784	15,000	8,000	8,000	8,000
1000-1-103-510000	Legal Services	43,905	90,210	69,948	30,951	75,000	120,000	90,000
1000-1-103-510100	Collection Fees	15,382	11,024	14,686	19,000	19,000	19,000	19,000
1000-1-103-510200	Auditors	41,300	50,375	37,500	42,000	50,000	42,000	42,000
1000-1-103-510300	Fees Miscellaneous	1,786	1,068	35	500	-	-	-
1000-1-103-510400	COVID ARPA Expenditures	-	-	-	15,500	-	-	-
1000-1-103-510500	Election Expense	2,754	2,996	11,036	3,850	3,500	3,500	3,500
1000-1-103-510600	Codification	6,314	9,271	4,557	17,450	7,500	7,500	7,500

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-1-103-510700	Board of Adjustment	27,105	30,485	15,684	32,000	80,000	40,000	30,000
1000-1-103-510710	Legal Services Board of Adjust.	-	-	20,881	38,000	-	40,000	50,000
1000-1-103-510800	Planning Commission	39,646	28,823	14,419	45,000	80,000	20,000	45,000
1000-1-103-510810	Legal Services Planning Comm.	-	-	106,938	68,000	-	60,000	55,000
1000-1-103-510900	CDP Professional Services	7,987	21,859	50,782	82,000	-	39,200	50,000
1000-1-103-511000	Engineering	-	1,900	-	-	25,000	5,000	5,000
1000-1-103-511200	Transfer Tax County Fee	22,431	22,118	41,969	36,000	16,000	16,000	16,000
1000-1-103-511400	Contractual Services	180,916	85,996	89,106	60,000	106,000	106,000	106,000
1000-1-103-511500	Other Professional Services	60,569	63,658	20,140	100,000	65,000	75,000	236,000
1000-1-103-513000	Equipment Installation	-	-	-	-	500	500	200
1000-1-103-513200	Postage	40,320	38,375	44,210	36,000	48,000	48,000	48,000
1000-1-103-514500	Other Communication Expense	4,750	-	-	-	-	-	-
1000-1-103-515000	Travel Expense	5,140	4,631	-	3,200	12,000	12,000	10,000
1000-1-103-515200	Conferences & Training	8,023	7,331	2,576	10,000	12,000	12,000	42,000
1000-1-103-515500	Advertising	16,437	18,819	19,546	30,000	30,000	30,000	30,000
1000-1-103-516000	Liability Insurance	3,162	3,330	3,406	3,084	3,330	3,500	4,000
1000-1-103-517300	Umbrella Insurance	4,824	4,998	4,648	5,473	4,998	4,998	5,700
1000-1-103-517400	Employee Bonding	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1000-1-103-517500	Commercial Property Ins.	8,161	10,029	10,101	11,191	10,029	10,101	12,500
1000-1-103-517700	Building and Contents	864	1,178	900	1,433	1,178	1,000	1,550
1000-1-103-518100	Workmen's Compensation	1,744	3,728	2,785	1,700	4,800	4,800	4,800
1000-1-103-519100	Over/Short Vault Cash	-	-	-	-	-	-	-
1000-1-103-520700	Maintenance Contracts	187,489	193,320	210,057	199,000	207,000	207,000	165,000
1000-1-103-522200	Office Equipment	2,545	860	1,597	1,400	2,500	2,500	2,500
1000-1-103-550200	Contingency Reserve	(241,206)	(160,821)	(75,831)	(51,447)	-	-	-
1000-1-103-550300	Contingency	241,206	160,821	75,831	51,447	160,255	297,629	303,891
Total Administration Operating		1,667,570	1,705,708	1,874,130	1,947,489	2,077,570	2,350,731	2,565,928
1000-1-103-990000	Capital Expenditures	59,587	24,932	50,441	100,000	87,000	87,000	-
Total Administration Operating and Capital Expenses		1,727,157	1,730,640	1,924,571	2,047,489	2,164,570	2,437,731	2,565,928
Alderman								
1000-1-104-501000	Salaries	55,694	52,141	58,228	54,910	55,734	56,975	58,554
1000-1-104-501700	Part-Time Salaries	-	-	-	-	-	-	16,848
1000-1-104-502000	FICA Expense	3,442	3,218	3,595	3,404	3,455	3,532	4,675
1000-1-104-502200	Medicare Expense	805	753	841	805	808	826	1,093
1000-1-104-502700	Dental	431	484	461	500	500	500	500
1000-1-104-502900	Disability	895	843	859	850	850	900	900
1000-1-104-503300	Life Insurance	527	486	486	500	500	500	500
1000-1-104-503500	Pension	1,605	2,205	2,624	2,500	1,390	2,650	2,650
1000-1-104-503700	Unemployment	299	238	355	75	400	238	239
1000-1-104-504900	Other Employee Benefits	-	-	-	-	370	370	370
1000-1-104-506000	Office Supplies	1,418	143	72	-	-	-	-
1000-1-104-506100	Computer & Copier Supplies	-	-	-	1,400	-	-	1,400
1000-1-104-506200	Printing & Forms	-	-	106	316	750	750	750
1000-1-104-506500	Minor Equipment and Supplies	-	-	-	-	-	-	-
1000-1-104-506800	Membership & Publications	-	53	37	200	200	200	200
1000-1-104-506900	Other Supplies	-	-	409	250	350	350	350
1000-1-104-510100	Collection Fees	412	228	-	-	2,500	500	500
1000-1-104-511500	Other Professional Services	-	-	-	-	-	-	-
1000-1-104-512000	Telephone	-	-	-	-	-	-	-
1000-1-104-513200	Postage	394	495	444	500	750	750	750

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-1-104-514500	Other Communication Expense	-	-	-	-	-	-	-
1000-1-104-515200	Conferences & Training	-	-	-	250	250	250	250
1000-1-104-516000	Liability Insurance	487	510	527	500	510	540	625
1000-1-104-518100	Workmen's Compensation	166	194	153	250	400	400	400
1000-1-104-520700	Maintenance Contracts	89	89	89	100	-	-	-
1000-1-104-522200	Office Equipment	-	-	-	-	600	600	1,600
Total Alderman Operating Expenses		66,664	62,080	69,286	67,310	70,317	70,831	93,154
1000-1-104-990000	Total Capital Expenditures	-	-	-	-	-	-	-
Total Alderman Operating and Capital Expenses		66,664	62,080	69,286	67,310	70,317	70,831	93,154
Information Technology								
1000-1-105-501000	Salaries	232,276	204,690	225,028	219,156	219,156	223,916	237,284
1000-1-105-501500	Overtime	312	159	155	1,000	2,040	750	773
1000-1-105-502000	FICA Expense	13,688	12,226	13,516	14,263	13,714	13,929	14,760
1000-1-105-502200	Medicare Expense	3,201	2,859	3,161	3,336	3,207	3,258	3,452
1000-1-105-502500	Medical Insurance	41,443	30,220	34,616	28,000	20,144	28,579	29,436
1000-1-105-502700	Dental	1,290	1,301	1,384	1,400	1,200	1,415	1,414
1000-1-105-502900	Disability	3,473	2,820	2,909	3,600	3,600	2,850	2,850
1000-1-105-503300	Life Insurance	1,580	1,215	1,337	1,500	1,500	1,250	1,250
1000-1-105-503500	Pension	8,932	10,637	13,051	13,800	9,000	12,650	12,650
1000-1-105-503700	Unemployment	829	948	943	100	500	1,000	1,000
1000-1-105-503900	Uniforms	192	-	370	400	400	700	700
1000-1-105-504300	Car Allowance	49	-	-	-	300	300	300
1000-1-105-504900	Other Employee Benefits	-	114	-	-	-	-	-
1000-1-105-506000	Office Supplies	1,719	616	-	-	-	-	-
1000-1-105-506100	Computer and Copier Supplies	-	-	106	-	3,000	2,000	2,000
1000-1-105-506500	Minor Equipment and Supplies	38,913	19,397	27,139	5,000	45,700	10,000	10,000
1000-1-105-506540	Server Infrastructure	-	-	-	-	-	15,000	15,000
1000-1-105-506550	Desktop Hardware	-	-	-	1,720	-	5,000	5,000
1000-1-105-506560	Software & Licenses	-	-	-	1,650	-	8,000	8,000
1000-1-105-506900	Other Supplies	172	29	409	60	-	-	-
1000-1-105-508600	Small Tools	-	-	-	-	-	-	-
1000-1-105-508900	Vehicle Fuel	74	99	32	250	300	300	300
1000-1-105-511400	Contractual Services	948	-	1,272	1,200	10,000	10,000	10,000
1000-1-105-511500	Other Professional Services	9,501	65	-	250	8,000	8,000	8,000
1000-1-105-512000	Telephone	46,648	53,333	52,266	60,000	50,000	58,000	58,000
1000-1-105-512500	Cell Phones	41,217	41,856	41,358	45,000	50,000	50,000	50,000
1000-1-105-513200	Postage	14	37	-	100	100	100	100
1000-1-105-515200	Conferences & Training	6,285	1,091	1,785	4,000	9,500	9,500	9,500
1000-1-105-516000	Liability Insurance	-	-	-	198	-	-	300
1000-1-105-516500	Auto Insurance	1,124	1,245	1,195	1,637	1,245	1,245	1,800
1000-1-105-518100	Workmen's Compensation	701	774	603	300	2,000	1,000	1,000
1000-1-105-520700	Maintenance Contracts	93,177	76,716	85,153	104,450	104,450	101,000	101,000
1000-1-105-521000	Vehicle Maintenance	-	-	58	800	1,000	1,000	1,000
1000-1-105-522200	Office Equipment	-	70	-	1,000	2,000	2,000	2,000
1000-1-105-522450	Auto Lease	-	-	-	-	-	96	-
Total IT Operating Expenses		547,758	462,517	507,846	514,170	562,056	572,838	588,869
1000-1-105-990000	IT Capital Expenditures	161,814	74,873	18,522	15,000	33,000	93,000	44,000
Total IT Operating Expenses and Capital Outlays		709,572	537,390	526,368	529,170	595,056	665,838	632,869

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
Building & License								
1000-1-106-501000	Salaries	278,353	231,013	301,453	290,000	295,355	255,000	266,271
1000-1-106-501500	Overtime	1,245	11,499	2,906	2,000	1,425	10,200	10,200
1000-1-106-501700	Part-Time Salaries	-	-	3,811	17,000	-	-	17,316
1000-1-106-502000	FICA Expense	16,417	15,035	18,610	19,158	18,400	16,442	18,215
1000-1-106-502200	Medicare Expense	3,839	3,516	4,352	4,481	4,303	3,845	4,260
1000-1-106-502500	Medical Insurance	59,484	35,551	35,207	31,125	32,881	29,668	30,558
1000-1-106-502700	Dental	1,720	1,802	1,962	1,200	3,210	2,200	2,200
1000-1-106-502900	Disability	4,369	4,694	4,893	5,000	2,814	5,100	5,100
1000-1-106-503300	Life Insurance	2,795	2,916	2,876	2,950	2,549	2,920	2,920
1000-1-106-503500	Pension	4,590	7,448	10,020	9,500	6,300	8,500	8,500
1000-1-106-503700	Unemployment	1,656	1,500	2,161	1,825	2,900	1,800	1,800
1000-1-106-503900	Uniforms	784	1,041	1,161	1,300	1,000	1,000	1,000
1000-1-106-504900	Other Employee Benefits	33	-	108	115	100	100	100
1000-1-106-506000	Office Supplies	1,423	1,677	-	-	-	-	-
1000-1-106-506100	Computer & Copier Supplies	-	-	-	-	-	1,500	1,500
1000-1-106-506200	Printing & Forms	1,497	1,320	-	1,500	3,000	1,500	5,000
1000-1-106-506500	Minor Equipment & Supplies	-	54	-	200	-	-	-
1000-1-106-506800	Memberships & Publications	3,713	1,742	1,392	1,600	2,000	2,000	2,000
1000-1-106-506900	Other Supplies	26	873	1,973	1,200	2,500	1,500	1,500
1000-1-106-508900	Vehicle Fuel	776	587	333	750	1,000	1,000	1,000
1000-1-106-509200	Oil	-	13	25	50	75	75	75
1000-1-106-510000	Legal Services	59,352	44,456	38,209	34,000	30,000	35,000	35,000
1000-1-106-510100	Collection Fees	769	2,581	6,540	6,200	4,500	4,500	4,500
1000-1-106-510700	Board of Adjustment	81	-	-	-	-	-	-
1000-1-106-511000	Engineering	-	-	-	-	10,000	10,000	-
1000-1-106-511400	Contractual Services/ Lease	2,655	-	338	2,000	5,000	5,000	5,000
1000-1-106-511500	Other Professional Services	585	590	-	2,500	5,115	5,000	5,000
1000-1-106-512000	Telephone	-	-	642	-	4,750	-	-
1000-1-106-512500	Cell Phones	-	-	-	-	-	-	-
1000-1-106-513000	Equipment Installation	-	-	-	564	-	-	-
1000-1-106-513200	Postage	22	2,991	2,052	2,500	2,500	2,500	2,500
1000-1-106-515000	Travel Expense	381	2,518	108	1,000	5,000	5,000	5,000
1000-1-106-515200	Conferences & Training	5,685	3,550	1,922	5,000	8,000	8,000	8,000
1000-1-106-515500	Advertising	1,767	1,358	3,518	6,000	2,500	2,500	3,500
1000-1-106-516000	Liability Insurance	1,330	1,411	1,435	1,650	1,411	1,450	1,750
1000-1-106-516500	Auto Insurance	3,355	3,748	3,594	3,605	3,748	3,748	3,900
1000-1-106-518100	Workmen's Compensation	1,266	1,827	1,934	900	4,075	2,100	2,100
1000-1-106-518500	Electric	-	-	-	-	4,200	-	-
1000-1-106-520700	Maintenance Contracts	4,400	3,550	2,200	2,300	5,000	5,000	5,000
1000-1-106-521000	Vehicle Maintenance	-	198	78	1,000	2,000	2,000	2,000
1000-1-106-522200	Office Equipment	-	-	70	200	1,000	1,000	1,000
1000-1-106-522450	Auto Lease	-	4,312	4,304	8,200	4,305	9,278	9,000
Total Building and License Operating Expenses		464,368	395,371	460,187	470,686	482,916	446,426	472,765
1000-1-106-990000	Capital Outlays	1,053	-	-	-	-	-	-
Total Building and License Operating and Capital		465,421	395,371	460,187	470,686	482,916	446,426	472,765
Communications (separate depart. budget created 2019)								
1000-1-107-501000	Salaries	47,174	48,174	46,831	49,692	49,692	50,811	58,195
1000-1-107-501700	Part-Time Salaries	-	-	7,830	4,045	-	-	-
1000-1-107-502000	FICA Expense	2,601	2,867	3,290	3,332	3,081	3,150	3,608

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-1-107-502200	Medicare Expense	608	671	769	779	721	737	844
1000-1-107-502500	Medical Insurance	7,775	8,084	8,851	15,090	8,084	8,286	15,543
1000-1-107-502700	Dental	-	358	386	500	-	500	500
1000-1-107-503700	Unemployment	208	269	404	600	1,800	300	525
1000-1-107-506000	Office Supplies	87	-	-	-	-	-	-
1000-1-107-506100	Computer & Copier Supplies	-	-	-	-	2,000	500	300
1000-1-107-506200	Printing & Forms	3,528	805	-	-	100	100	8,500
1000-1-107-506500	Minor Equipment & Supplies	-	2,131	170	1,400	1,000	1,000	1,000
1000-1-107-506900	Other Supplies	4,675	-	813	1,414	2,000	2,200	2,200
1000-1-107-513200	Postage	519	1,481	784	2,900	500	1,500	3,200
1000-1-107-515200	Conferences & Training	30	-	-	-	1,000	1,000	2,500
1000-1-107-515500	Advertising	1,449	11,072	15,444	13,500	20,000	14,000	22,600
1000-1-107-518100	Workmen's Compensation	3,559	2,395	405	2,500	-	2,500	2,500
Total Communications Operating Expense		72,213	78,307	85,977	96,952	89,978	86,584	122,015
1000-1-107-990000	Capital Outlays	-	-	-	-	-	-	-
Total Communications Operating Expense		72,213	78,307	85,977	96,952	89,978	86,584	122,015

Building and Grounds								
1000-1-112-501000	Salaries	62,513	58,990	66,616	77,000	62,964	59,855	126,009
1000-1-112-501500	Overtime	3,304	3,804	256	300	3,773	3,773	3,886
1000-1-112-501700	Part-Time Salaries	65,244	68,185	45,695	75,000	69,108	69,108	71,181
1000-1-112-502000	FICA Expense	7,864	7,913	6,783	9,443	8,422	8,230	12,467
1000-1-112-502200	Medicare Expense	1,839	1,851	1,586	2,208	1,970	1,925	2,916
1000-1-112-502500	Medical Insurance	16,480	16,442	20,412	16,441	16,442	16,853	17,359
1000-1-112-502700	Dental	447	508	484	538	882	495	575
1000-1-112-502900	Disability	950	886	902	930	960	960	960
1000-1-112-503300	Life Insurance	527	486	582	486	1,033	650	650
1000-1-112-503500	Pension	2,322	3,358	3,952	3,800	3,700	3,950	3,950
1000-1-112-503700	Unemployment	1,124	1,145	1,114	1,750	1,200	1,350	2,500
1000-1-112-503900	Uniforms	370	968	498	400	500	500	600
1000-1-112-504100	Uniforms P/T	200	-	-	-	300	300	500
1000-1-112-504900	Other Employee Benefits	33	-	33	-	45	45	44
1000-1-112-506000	Office Supplies	238	-	329	-	-	-	-
1000-1-112-506100	Computer & Copier Supplies	-	-	0	300	500	500	400
1000-1-112-506200	Printing & Forms	1,174	90	-	450	500	500	500
1000-1-112-506500	Minor Equipment & Supplies	16,131	18,063	8,695	14,000	29,000	15,000	17,500
1000-1-112-506900	Other Supplies	-	9	434	2,000	600	600	600
1000-1-112-508400	Janitorial Supplies	13,768	16,529	14,679	17,000	28,500	15,000	17,000
1000-1-112-508800	Medical Health Testing	-	-	-	165	-	-	-
1000-1-112-508900	Vehicle Fuel	133	351	211	300	350	350	400
1000-1-112-511000	Engineering	-	-	-	-	-	-	10,000
1000-1-112-511400	Contractual Services	21,442	9,777	358	1,000	-	-	-
1000-1-112-511500	Other Professional Services	5,025	-	-	-	-	-	-
1000-1-112-512000	Telephone	-	-	-	-	-	-	-
1000-1-112-512500	Cell Phones	-	-	-	-	-	-	-
1000-1-112-515000	Travel Expense	-	-	-	-	100	100	100
1000-1-112-516000	Liability Insurance	1,506	1,581	1,618	1,819	1,581	1,581	2,000
1000-1-112-516500	Auto Insurance	1,124	1,245	1,195	332	1,245	1,245	500
1000-1-112-517500	Commercial Property Ins.	-	-	1,467	-	-	1,467	-
1000-1-112-518100	Workmen's Compensation	6,676	9,509	6,546	4,500	17,000	10,000	10,000
1000-1-112-518500	Electric	67,389	62,704	52,139	38,000	62,000	62,000	62,000

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-1-112-519000	Heating Fuel	5,876	-	7,014	9,000	6,000	6,000	10,000
1000-1-112-520100	General Maintenance	988	-	-	-	-	-	-
1000-1-112-520300	Building Maintenance	37,078	50,576	37,458	45,000	74,700	40,000	46,000
1000-1-112-520310	Building Maintenance Contract	-	-	-	-	-	-	-
1000-1-112-520700	Maintenance Contracts	7,978	16,839	11,525	15,000	22,000	22,000	20,000
1000-1-112-521000	Vehicle Maintenance	559	32	96	600	700	700	700
1000-1-112-522400	Equipment Rental	-	247	-	-	300	300	300
1000-1-112-522450	Auto Lease	-	9,976	6,351	6,350	6,352	6,360	6,000
Total Building and Grounds Operating Expenditures		350,302	362,064	299,028	345,512	422,727	351,697	447,597
1000-1-112-990000	Capital Outlays	49,323	766,024	-	12,500	30,000	6,800	-
Total Building and Grounds Operating and Capital		399,625	1,128,088	299,028	358,012	452,727	358,497	447,597

Public Safety

Police

1000-3-108-501000	Salaries	1,337,186	1,312,202	1,486,194	1,560,000	1,415,962	1,514,563	1,599,021
1000-3-108-501500	Overtime	79,406	66,460	66,399	75,000	89,217	96,776	96,776
1000-3-108-501700	Part-Time Salaries	242,478	267,083	218,826	185,000	276,096	276,096	276,096
1000-3-108-501900	Other Salaries	23,771	10,059	98	-	35,000	35,000	35,000
1000-3-108-502000	FICA Expense	100,070	98,542	105,268	112,840	110,439	119,191	124,427
1000-3-108-502200	Medicare Expense	23,403	23,046	24,619	26,390	25,829	27,875	29,100
1000-3-108-502500	Medical Insurance	271,790	268,166	344,886	264,120	274,017	288,268	296,916
1000-3-108-502700	Dental	7,659	8,313	8,869	8,842	9,823	8,800	9,000
1000-3-108-502900	Disability	19,724	18,394	18,830	22,183	17,800	18,500	22,500
1000-3-108-503300	Life Insurance	11,975	10,966	11,128	12,744	11,600	11,000	13,000
1000-3-108-503500	Pension	166,232	206,255	228,975	225,000	173,000	220,500	230,000
1000-3-108-503700	Unemployment	9,029	9,851	10,853	9,200	12,500	11,000	10,000
1000-3-108-503900	Uniforms	17,205	13,668	18,753	15,000	15,742	17,903	17,555
1000-3-108-504100	Uniforms P/T	4,880	-	7,408	6,500	7,534	6,871	4,380
1000-3-108-504900	Other Employee Benefits	133	4,187	67	350	3,000	3,000	3,000
1000-3-108-506000	Office Supplies	2,418	35	3,263	-	-	-	-
1000-3-108-506100	Computer & Copier Supplies	-	1,470	-	2,200	6,030	4,250	3,600
1000-3-108-506200	Printing & Forms	248	2,337	788	250	1,060	1,260	1,260
1000-3-108-506300	Grants To Be Distributed	476	-	-	-	-	-	-
1000-3-108-506500	Minor Equipment & Supplies	13,373	2,400	12,045	15,000	22,278	14,896	10,001
1000-3-108-506600	Firing Range Expense	179	149	-	250	200	200	200
1000-3-108-506700	Medical Supplies	300	181	405	505	612	570	720
1000-3-108-506800	Membership & Publications	803	553	678	500	575	575	575
1000-3-108-506850	Troop Expense	-	1,494	607	1,500	1,500	1,500	2,000
1000-3-108-506900	Other Supplies	4,741	5,630	5,076	8,200	6,000	6,500	6,500
1000-3-108-508710	Photo and Fingerprint Supplies	903	501	649	200	828	650	650
1000-3-108-508800	Medical Health Testing	15,239	16,135	17,307	12,000	19,410	16,405	21,730
1000-3-108-508900	Vehicle Fuel	28,544	25,155	15,838	27,900	25,000	25,000	30,000
1000-3-108-509000	Diesel Fuel	-	-	-	-	-	-	-
1000-3-108-509200	Oil	-	578	774	1,250	300	300	300
1000-3-108-510000	Legal Services	24,143	39,144	5,910	5,500	15,000	15,000	15,000
1000-3-108-511400	Contract Services	-	-	12,308	1,000	-	-	-
1000-3-108-511500	Other Professional Services	-	1,115	1,655	-	-	-	-
1000-3-108-512000	Telephone	-	-	-	-	7,000	7,000	7,000
1000-3-108-512500	Cell Phones	-	-	-	-	6,800	6,800	6,800
1000-3-108-513000	Equipment Installation	2,000	-	-	-	-	-	-
1000-3-108-513200	Postage	416	488	178	850	900	900	600

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-3-108-513500	Radios	613	624	1,080	1,200	1,688	1,688	4,340
1000-3-108-515000	Travel Expense	1,723	567	875	2,000	6,889	2,370	4,730
1000-3-108-515200	Conferences & Training	22,569	28,722	17,878	10,100	29,095	19,800	29,135
1000-3-108-515500	Advertising	-	-	651	100	100	900	2,150
1000-3-108-516000	Liability Insurance	10,128	10,656	10,917	12,188	10,656	11,000	13,000
1000-3-108-516500	Auto Insurance	12,321	15,739	14,171	15,701	14,739	14,500	17,000
1000-3-108-517100	Police Professional Liability	31,059	34,056	32,060	34,967	34,056	34,000	36,000
1000-3-108-517300	Umbrella Insurance	4,218	4,370	4,064	4,792	4,370	4,370	5,000
1000-3-108-517500	Commercial Property Ins.	7,141	8,775	8,839	9,789	8,775	8,839	10,000
1000-3-108-517700	Building and Contents	756	1,026	783	1,251	1,026	900	1,400
1000-3-108-518100	Workmen's Compensation	100,254	129,505	107,769	6,800	130,000	130,000	130,000
1000-3-108-520500	Radio Maintenance	-	-	-	-	-	-	-
1000-3-108-520700	Maintenance Contracts	74,365	42,405	59,142	38,000	54,807	67,383	78,298
1000-3-108-521000	Vehicle Maintenance	21,232	9,645	8,697	13,000	15,900	12,000	12,500
1000-3-108-522200	Office Equipment	765	235	-	700	200	200	200
1000-3-108-522450	Auto Lease	-	37,664	66,361	58,000	72,228	62,256	104,000
Total Operating Expenditures Police Department		2,695,868	2,738,546	2,966,941	2,808,862	2,975,581	3,127,355	3,321,460
1000-3-108-909420	Sussex County Grant Expend.	-	-	-	-	-	4,870	-
1000-3-108-990000	Capital Outlays Police Dept.	3,276	16,520	15,663	10,856	15,558	15,657	-
Total Police Dept. Operating and Capital Outlays		2,699,144	2,755,066	2,982,604	2,819,718	3,001,139	3,147,882	3,321,460

Police Grants Expense

1000-3-728-506500	DOJ Byrne Grant Equip. & Suppl.	-	-	18,410	-	-	-	-
1000-3-710-506500	Minor Equip & Supplies EIDE	-	-	-	-	-	-	-
1000-3-711-501000	Salaries EIDE	-	-	-	-	2,200	2,200	-
1000-3-711-502000	FICA Expense	-	-	-	-	-	136	-
1000-3-711-502200	Medicare Expense	-	-	-	-	-	32	-
1000-3-715-501000	DUI Salaries	-	-	-	20,000	20,000	20,000	20,000
1000-3-715-502000	FICA Expense	-	-	-	-	-	1,240	-
1000-3-715-502200	Medicare Expense	-	-	-	-	-	290	-
1000-3-756-506500	BJA Grant-City Portion	-	-	-	-	-	-	-
1000-3-727-506500	Seaf Grant Expenses	-	-	-	-	-	-	-
1000-3-728-506500	DOJ Byrne Grant Equip. & Suppl.	9,564	(2,514)	-	-	-	-	-
Police Grants Operating Expense		9,564	(2,514)	18,410	20,000	22,200	23,898	20,000
1000-3-701-909400	Sussex County Grant	22,148	33,126	25,626	30,000	25,000	30,000	30,000
Total General Fund Police Grants		31,712	30,612	44,036	50,000	47,200	53,898	50,000

1060-3-705-501000	Salaries	-	-	-	-	-	1,600	1,600
1060-3-707-506500	Minor Equip. & Supplies SALLE	4,194	7,651	4,944	5,900	-	4,200	4,200
1060-3-710-506500	Minor Equip. & Supplies EIDE	2,156	2,010	4,442	2,500	-	2,500	2,500
1060-3-711-501000	EIDE Salaries	-	-	-	-	31,000	2,500	2,500
1060-3-711-502000	FICA Expense	-	-	-	-	-	1,184	1,184
1060-3-711-502200	Medicare Expense	-	-	-	-	-	287	287
1060-3-740-501000	Salary CVC	16,322	-	23,035	15,000	-	15,000	15,000
1060-3-740-506500	Combat Violent Crimes Supplies	-	32,340	32,340	32,340	-	24,000	24,000
Total Police Grant Fund Police Grants		22,672	42,001	64,761	55,740	31,000	51,271	51,271
Total Police Grants		54,384	72,613	108,797	105,740	78,200	105,169	101,271

911 Dispatching

1000-3-113-501000	Salaries	388,777	420,832	447,744	447,000	460,196	460,260	515,675
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	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-3-113-501500	Overtime	85,538	82,753	77,830	79,000	30,000	68,000	68,000
1000-3-113-501700	Part-Time Salaries	8,295	2,009	1,048	450	17,159	-	-
1000-3-113-502000	FICA Expense	28,202	29,600	30,782	32,640	31,456	32,752	36,188
1000-3-113-502200	Medicare Expense	6,596	6,923	7,199	7,634	7,357	7,660	8,463
1000-3-113-502500	Medical Insurance	104,431	112,237	141,179	112,150	119,722	119,209	122,786
1000-3-113-502700	Dental	3,955	5,058	4,899	4,531	3,700	5,200	5,200
1000-3-113-502900	Disability	5,651	6,064	6,551	7,800	4,800	6,600	7,800
1000-3-113-503300	Life Insurance	4,212	4,455	4,860	5,300	4,200	4,860	5,500
1000-3-113-503500	Pension	8,792	11,622	13,834	13,000	7,500	13,900	13,900
1000-3-113-503700	Unemployment	3,183	3,464	3,618	3,100	4,500	4,500	4,500
1000-3-113-503900	Uniforms	2,062	3,759	1,384	1,800	2,725	2,100	4,700
1000-3-113-504900	Other Employee Benefits	258	114	-	-	100	100	100
1000-3-113-506000	Office Supplies	2,053	1,323	2,236	-	-	-	-
1000-3-113-506100	Computer & Copier Supplies	-	-	-	800	2,900	2,600	2,000
1000-3-113-506200	Printing and Forms	-	133	-	325	150	100	100
1000-3-113-506300	General 911 Grant	8,404	-	-	-	-	-	-
1000-3-113-506500	Minor Equipment & Supplies	481	819	322	1,100	900	900	1,000
1000-3-113-506800	Memberships & Publications	856	877	893	1,000	1,106	1,100	1,200
1000-3-113-506900	Other Supplies	400	261	329	500	500	500	600
1000-3-113-508800	Medical Health Testing	684	748	413	900	900	900	1,250
1000-3-113-512000	Telephone	-	-	-	-	-	-	-
1000-3-113-512500	Cell Phones	480	480	480	480	480	480	500
1000-3-113-513200	Postage	16	34	-	-	100	100	100
1000-3-113-513500	Radios	-	110	456	500	500	500	-
1000-3-113-515000	Travel Expense	4,091	4,340	241	2,500	10,300	10,000	7,000
1000-3-113-515200	Conferences & Training	4,267	7,537	2,208	5,000	6,540	6,500	7,020
1000-3-113-515500	Advertising	707	-	604	800	800	800	800
1000-3-113-516000	Liability Insurance	2,566	2,700	2,760	3,068	2,700	2,800	2,800
1000-3-113-518100	Workmen's Compensation	1,644	1,866	1,411	1,000	4,500	2,200	2,200
1000-3-113-520700	Maintenance Contracts	2,349	14,749	7,898	5,000	11,650	7,950	8,150
1000-3-113-522200	Office Equipment	1,956	1,145	192	-	1,530	1,350	1,350
Total 911 Dispatching Operating Expenditures		680,906	726,012	761,371	737,971	738,971	763,921	828,882
1000-3-113-990000	Capital Outlays	10,397	-	9,364	33,902	12,501	12,500	-
Total 911 Dispatching Operating & Capital		691,303	726,012	770,735	771,280	751,472	776,421	828,882
Beach Patrol								
1000-3-116-501500	Overtime	26,235	30,510	16,197	31,000	31,121	31,121	35,000
1000-3-116-501700	Part-Time Salaries	418,070	447,492	426,978	422,241	444,820	449,000	444,820
1000-3-116-502000	FICA Expense	27,547	29,636	27,477	30,000	29,508	29,768	29,749
1000-3-116-502200	Medicare Expense	6,443	6,931	6,426	6,900	6,901	6,962	6,957
1000-3-116-503700	Unemployment	6,975	7,806	7,809	7,900	12,000	8,500	8,500
1000-3-116-504100	Uniforms P/T	17,191	18,971	40,291	12,640	18,500	32,000	21,750
1000-3-116-504900	Other Employee Benefits	565	-	-	-	-	-	-
1000-3-116-505200	Swimmers Education	-	156	-	250	250	300	1,000
1000-3-116-505400	Junior Lifeguard Program	4,779	4,951	0	-	6,000	-	-
1000-3-116-506000	Office Supplies	762	494	-	-	-	-	-
1000-3-116-506100	Computer & Copier Supplies	-	-	-	50	1,000	300	300
1000-3-116-506200	Printing & Forms	429	494	65	100	500	500	500
1000-3-116-506500	Minor Equipment & Supplies	13,117	14,975	4	9,000	-	14,500	7,930
1000-3-116-506700	Medical Supplies	1,183	2,450	794	3,000	4,500	4,500	5,600
1000-3-116-506800	Memberships & Publications	1,980	2,450	1,680	1,700	2,750	2,750	1,800

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-3-116-506900	Other Supplies	3,128	4,181	4,661	4,6610	4,700	4,700	4,700
1000-3-116-508800	Medical Health Testing	3,192	4,031	3,757	4,500	3,500	3,500	4,500
1000-3-116-508900	Vehicle Fuel	169	224	112	201	150	250	250
1000-3-116-510120	Beach Patrol Donations Expense	27,090	22,618	689	-	20,000	-	20,000
1000-3-116-511400	Contractual Services	-	-	-	-	-	-	-
1000-3-116-511500	Other Professional Services	1,092	1,379	425	1,100	1,500	1,500	1,100
1000-3-116-512000	Telephone	-	-	-	-	-	-	-
1000-3-116-512500	Cell Phones	-	-	-	-	500	-	-
1000-3-116-513000.	Equipment Installation	-	498	-	1,500	500	500	500
1000-3-116-513200	Postage	-	-	-	-	25	-	-
1000-3-116-513500	Radio Maintenance	484	748	3,000	-	3,000	3,000	3,000
1000-3-116-515200	Conferences & Training	1,200	1,479	990	6,500	2,000	12,000	12,775
1000-3-116-515500	Advertising	-	-	604	-	100	-	-
1000-3-116-516000	Liability Insurance	3,054	3,222	3,298	3,800	3,222	3,300	4,000
1000-3-116-518100	Workmen's Compensation	25,281	32,206	25,908	23,500	50,000	36,000	32,000
1000-3-116-520100	General Maintenance	294	1,350	-	500	1,000	1,000	1,500
1000-3-116-520300	Building Maintenance	-	498	-	500	1,000	1,500	-
1000-3-116-521000	Vehicle Maintenance	764	1,759	217	500	2,500	2,000	1,000
1000-3-116-522200	Office Equipment	-	300	-	-	1,000	-	-
Total Beach Patrol Operating Expenditures		591,024	643,587	571,382	571,982	652,547	649,451	649,231
1000-3-116-990000	Capital Outlay	-	-	-	10,000	-	13,000	17,000
Total Beach Patrol Operating and Capital		591,024	643,587	571,382	581,982	652,547	662,451	666,231

Public Works

Streets and Refuse

1000-2-109-501000	Salaries	705,943	724,444	697,007	710,000	798,206	780,560	824,418
1000-2-109-501500	Overtime	36,210	35,892	26,877	64,000	45,077	40,000	40,000
1000-2-109-501700	Part-Time Salaries	176,449	169,991	188,370	145,000	194,572	192,000	197,760
1000-2-109-502000	FICA Expense	53,595	54,738	53,850	56,978	64,347	62,779	65,855
1000-2-109-502200	Medicare Expense	12,534	12,802	12,594	13,325	15,049	14,682	15,402
1000-2-109-502500	Medical Insurance	208,091	205,059	237,377	194,389	219,254	197,119	203,033
1000-2-109-502700	Dental	7,267	8,600	7,286	8,000	10,709	8,700	8,700
1000-2-109-502900	Disability	9,073	8,957	9,732	12,000	15,073	12,000	10,200
1000-2-109-503300	Life Insurance	7,164	6,878	7,103	6,500	12,300	7,500	7,400
1000-2-109-503500	Pension	11,314	15,659	19,566	18,800	18,800	19,250	19,250
1000-2-109-503700	Unemployment	9,059	8,896	8,858	8,800	18,100	9,500	9,500
1000-2-109-503900	Uniforms	17,652	27,053	15,930	16,000	10,000	10,000	10,000
1000-2-109-504100	Uniforms P/T	3,357	-	2,631	-	4,000	4,000	4,000
1000-2-109-504300	Car Allowance	-	-	-	-	1,950	1,950	1,950
1000-2-109-504900	Other Employee Benefits	2,224	3,155	317	1,000	1,650	1,650	1,650
1000-2-109-506000	Office Supplies	372	313	1,041	-	-	-	-
1000-2-109-506100	Computer & Copier Supplies	-	-	-	1,000	1,100	1,100	1,100
1000-2-109-506200	Printing & Forms	3,435	78	-	1,225	3,000	3,000	3,000
1000-2-109-506500	Minor Equipment & Supplies	108,311	104,273	82,942	107,000	107,500	107,500	107,500
1000-2-109-506900	Other Supplies	10,968	14,042	19,131	12,000	12,204	12,204	12,203
1000-2-109-508400	Janitorial Supplies	1,089	865	903	1,764	1,400	1,400	1,400
1000-2-109-508600	Small Tools	-	-	-	-	-	-	-
1000-2-109-508800	Medical, Health, & Application	-	-	278	3,000	-	500	500
1000-2-109-508900	Vehicle Fuel	25,848	11,113	12,613	14,000	16,000	16,000	16,000
1000-2-109-509000	Diesel Fuel	36,831	35,510	21,139	30,000	47,000	47,000	47,000
1000-2-109-509200	Oil	973	1,205	1,020	3,000	1,700	1,700	1,700

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-2-109-510100	Collection Fees	-	-	-	-	-	-	-
1000-2-109-511000	Engineering	15,121	45,381	81,310	168,000	84,024	167,000	240,000
1000-2-109-511400	Contractual Services	227,301	164,633	216,384	250,000	192,000	192,000	250,000
1000-2-109-511500	Other Professional Services	254	13,043	66,202	68,000	67,000	67,000	17,000
1000-2-109-512000	Telephone	-	-	-	-	-	-	-
1000-2-109-512500	Cell Phones	-	-	-	-	-	-	-
1000-2-109-513200	Postage	-	163	-	50	50	50	50
1000-2-109-515200	Conferences & Training	242	302	400	1,000	18,500	18,000	18,000
1000-2-109-515500	Advertising	7,029	2,808	6,747	3,500	4,000	4,000	4,000
1000-2-109-516000	Liability Insurance	6,416	6,861	7,006	7,807	6,861	7,200	8,000
1000-2-109-516500	Auto Insurance	22,394	24,986	26,924	30,000	24,986	27,000	30,000
1000-2-109-517300	Umbrella Insurance	1,653	1,716	1,593	1,900	1,716	1,750	2,000
1000-2-109-517500	Commercial Property Ins.	2,799	3,439	3,467	3,832	3,439	3,470	4,000
1000-2-109-517700	Building and Contents Ins.	297	404	306	490	404	404	550
1000-2-109-518100	Workmen's Compensation	51,520	65,287	51,794	30,000	25,000	66,000	66,000
1000-2-109-518200	Insurance Recovery Expense	-	2,965	-	-	-	-	-
1000-2-109-518500	Electric	24,433	20,941	18,934	8,500	38,000	25,000	25,000
1000-2-109-518700	Christmas Lights	20,236	17,154	23,954	23,000	22,000	22,000	22,000
1000-2-109-518800	Street Sidewalks and Curbs	29,273	29,625	53,959	56,000	55,000	55,000	55,000
1000-2-109-518900	Streets-Storms	2,600	5,001	2,543	8,300	8,000	8,000	8,000
1000-2-109-519000	Heating Fuel	5,330	3,316	3,004	5,000	9,000	9,000	9,000
1000-2-109-519600	Refuse Disposal Charge	143,377	147,985	151,003	170,000	247,844	180,000	180,000
1000-2-109-519800	Sewer Charge	1,017	1,022	1,022	1,100	1,100	1,100	1,100
1000-2-109-520100	General Maintenance	8,807	8,857	21,610	26,000	25,000	25,000	25,000
1000-2-109-520300	Building Maintenance	2,961	2,615	16,346	19,000	18,000	12,000	12,000
1000-2-109-520400	Snow Removal	15,993	10,243	335	8,000	20,000	20,000	20,000
1000-2-109-520500	Radio Maintenance	310	-	-	-	-	-	-
1000-2-109-520600	Streets Imp.	1,934	2,855	3,691	3,000	4,000	4,000	4,000
1000-2-109-520700	Maintenance Contracts	2,013	3,666	3,679	4,500	1,800	1,800	3,700
1000-2-109-520800	Storm Sewer Maintenance	85,928	26,253	-	22,000	20,000	20,000	20,000
1000-2-109-520900	Boardwalk Maintenance	28,813	29,737	23,718	37,000	40,000	45,000	45,000
1000-2-109-521000	Vehicle Maintenance	144,151	132,387	103,470	115,000	130,000	130,000	130,000
1000-2-109-522200	Office Equipment	392	510	-	600	1,000	1,000	1,000
1000-2-109-522400	Equipment Rental	2,800	-	5,500	1,000	3,000	3,000	3,000
1000-2-109-522450	Auto Lease	-	28,885	76,144	67,000	62,917	87,168	85,100
	Total Streets Operating Expense	2,303,153	2,252,563	2,397,610	2,584,360	2,753,632	2,755,036	2,898,021
1000-2-109-990000	Capital Outlays	628,007	1,340,835	2,396,845	1,539,000	1,926,170	1,107,845	1,456,000
	Total Streets Operating and Capital	2,931,160	3,593,398	4,794,455	4,123,360	4,679,802	3,862,881	4,354,021
	Refuse (merged with Streets)							
1000-2-110-501000	Salaries	-	-	-	-	-	-	-
1000-2-110-501500	Overtime	-	-	-	-	-	-	-
1000-2-110-501700	Part-Time Salaries	-	-	-	-	-	-	-
1000-2-110-502000	FICA Expense	-	-	-	-	-	-	-
1000-2-110-502200	Medicare Expense	-	-	-	-	-	-	-
1000-2-110-502500	Medical Insurance	-	-	-	-	-	-	-
1000-2-110-502700	Dental	-	-	-	-	-	-	-
1000-2-110-502900	Disability	-	-	-	-	-	-	-
1000-2-110-503300	Life Insurance	-	-	-	-	-	-	-
1000-2-110-503500	Pension	-	-	-	-	-	-	-
1000-2-110-503700	Unemployment	-	-	-	-	-	-	-
1000-2-110-503900	Uniforms	-	-	-	-	-	-	-
1000-2-110-504100	Uniforms P/T	-	-	-	-	-	-	-
1000-2-110-504900	Other Employee Benefits	-	-	-	-	-	-	-

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-2-110-506200	Printing & Forms	-	-	-	-	-	-	-
1000-2-110-506500	Minor Equipment & Supplies	-	-	-	-	-	-	-
1000-2-110-506900	Other Supplies	-	-	-	-	-	-	-
1000-2-110-508400	Janitorial Supplies	-	-	-	-	-	-	-
1000-2-110-509000	Diesel Fuel	-	-	-	-	-	-	-
1000-2-110-509200	Oil	-	-	-	-	-	-	-
1000-2-110-510100	Collection Fees	-	-	-	-	-	-	-
1000-2-110-511400	Contractual Services/ Recycling	-	-	-	-	-	-	-
1000-2-110-513200	Postage	-	-	-	-	-	-	-
1000-2-110-515500	Advertising	-	-	-	-	-	-	-
1000-2-110-516000	Liability Insurance	-	-	-	-	-	-	-
1000-2-110-516500	Auto Insurance	-	-	-	-	-	-	-
1000-2-110-518100	Workmen's Compensation	-	-	-	-	-	-	-
1000-2-110-519600	Refuse Disposal Charge	-	-	-	-	-	-	-
1000-2-110-521000	Vehicle Maintenance	-	-	-	-	-	-	-
Total Refuse Operating Expense		-	-	-	-	-	-	-
1000-2-110-990000	Capital Outlays	-	-	-	-	-	-	-
Total Refuse Operating and Capital		-	-	-	-	-	-	-
Parking								
1000-2-114-501000	Salaries	129,455	125,867	127,248	126,000	92,762	128,945	144,086
1000-2-114-501500	Overtime	10,082	11,977	6,872	8,600	12,000	12,000	10,000
1000-2-114-501700	Part-Time Salaries	237,849	247,509	202,502	221,500	251,806	251,806	300,000
1000-2-114-502000	FICA Expense	23,166	23,630	20,612	22,078	24,171	24,351	28,153
1000-2-114-502200	Medicare Expense	5,418	5,526	4,820	5,163	5,170	5,695	6,584
1000-2-114-502500	Medical Insurance	16,172	16,790	29,371	24,052	16,168	24,221	24,948
1000-2-114-502700	Dental	1,291	1,377	1,349	1,350	1,350	1,360	1,360
1000-2-114-502900	Disability	2,069	1,958	1,729	2,000	1,956	1,960	2,000
1000-2-114-503300	Life Insurance	1,537	1,262	1,256	1,458	1,577	1,110	1,550
1000-2-114-503500	Pension	1,828	2,390	3,701	4,500	1,700	3,150	4,200
1000-2-114-503700	Unemployment	4,844	5,140	4,808	5,000	5,500	5,500	5,500
1000-2-114-503900	Uniforms	1,298	1,234	1,385	1,200	1,500	1,500	1,500
1000-2-114-504100	Uniforms P/T	2,025	2,980	2,666	1,000	3,000	3,000	3,000
1000-2-114-504900	Other Employee Benefits	327	1,176	470	-	1,500	-	-
1000-2-114-506000	Office Supplies	2,776	1,414	1,292	-	-	-	-
1000-2-114-506100	Computer & Copier Supplies	-	-	-	1,000	2,000	2,000	2,000
1000-2-114-506200	Printing & Forms	3,396	1,339	943	4,000	4,500	3,500	1,000
1000-2-114-506500	Minor Equipment & Supplies	41,078	76,899	55,187	28,000	55,000	55,000	55,000
1000-2-114-506800	Memberships & Publications	-	-	285	-	595	600	600
1000-2-114-506900	Other Supplies	846	1,047	1,964	1,200	2,000	2,000	2,000
1000-2-114-508300	Tickets & Permits	3,562	1,771	3,053	13,500	8,813	5,000	8,000
1000-2-114-508400	Janitorial Supplies	114	12	-	50	100	100	100
1000-2-114-508500	Spare Parts for Parking Meters	22,051	49,996	29,614	25,000	30,000	30,000	30,000
1000-2-114-508800	Medical, Health, & Applications	-	-	42	1,400	-	1,500	2,000
1000-2-114-508810	Traffic Painting	6,426	8,485	8,967	5,000	10,000	10,000	10,000
1000-2-114-508900	Vehicle Fuel	3,789	5,934	3,149	6,000	5,200	5,200	5,200
1000-2-114-509200	Oil	-	21	67	100	100	100	100
1000-2-114-510110	Parkmobile Fees	39,793	51,253	54,130	117,000	45,000	55,000	55,000
1000-2-114-511500	Other Professional Services	2,424	7,142	17,942	1,400	20,800	8,000	-
1000-2-114-512000	Telephone	-	-	-	-	-	-	-

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-2-114-512200	Pay-by-phone processing fee	193,698	218,632	171,039	242,000	218,000	225,000	225,000
1000-2-114-512500	Cell Phones	-	-	-	-	-	-	-
1000-2-114-512600	Ticket Writers - Verizon Chge	-	-	-	-	-	-	-
1000-2-114-513000	Equipment Installation	-	-	39,025	30,500	37,000	25,000	130,000
1000-2-114-513200	Postage	4,800	6,140	6,164	6,000	6,000	7,500	7,500
1000-2-114-513500	Radio Maintenance	-	-	-	-	500	500	-
1000-2-114-514000	Fees Transfers/Interchange	343	-	-	-	-	-	-
1000-2-114-514100	Collection Fees T2 & Auth Dot	9,890	10,811	10,623	61,000	10,000	11,000	11,000
1000-2-114-514200	Parking Cr Cd Fees	100,778	122,196	85,865	61,000	125,000	125,000	80,000
1000-2-114-515200	Conferences & Training	112	-	400	-	150	1,000	4,200
1000-2-114-515500	Advertising	1,068	4,227	4,464	4,000	2,000	3,000	5,000
1000-2-114-516000	Liability Insurance	2,377	2,496	2,564	28,700	2,496	2,500	3,000
1000-2-114-516500	Auto Insurance	2,834	3,748	4,584	2,700	3,748	4,600	3,000
1000-2-114-517300	Umbrella Insurance	2,283	2,367	2,198	2,600	2,367	2,200	2,800
1000-2-114-517500	Commercial Property Ins.	3,865	4,749	4,784	5,308	4,749	4,790	5,800
1000-2-114-517700	Building and Contents Ins.	414	560	423	683	560	500	700
1000-2-114-518100	Workmen's Compensation	16,716	21,480	15,193	13,200	22,000	22,000	20,000
1000-2-114-520300	Building Maintenance	192	1,222	232	2,800	1,000	6,400	4,000
1000-2-114-520610	Deauville Beach Improvements	-	-	-	-	100	100	100
1000-2-114-520700	Maintenance Contracts	52,874	55,352	78,189	173,500	55,000	199,000	170,000
1000-2-114-521000	Vehicle Maintenance	1,897	1,867	2,034	2,200	5,000	2,000	2,000
1000-2-114-522200	Office Equipment	945	-	73	500	1,000	1,000	1,000
1000-2-114-522400	Equipment Rental	143,443	70,345	14,277	-	50,000	8,000	-
1000-2-114-522450	Auto Lease	-	8,692	22,212	23,502	20,571	25,560	28,000
Total Parking Operating Expense		1,102,145	1,189,013	1,049,767	1,287,744	1,171,509	1,319,248	1,407,981
1000-2-114-990000	Capital Outlays	13,720	396,790	359,188	218,000	468,344	218,000	535,000
Total Parking Operating and Capital		1,115,865	1,585,803	1,408,955	1,505,744	1,639,853	1,537,248	1,942,981
Parking Permits								
1000-2-119-501000	Salaries	-	-	-	-	-	-	-
1000-2-119-501500	Overtime	928	1,287	793	677	-	-	-
1000-2-119-501700	Part-Time Salaries	27,784	31,267	20,880	23,954	29,829	32,000	32,000
1000-2-119-502000	FICA Expense	1,777	2,018	1,344	1,527	1,849	1,984	1,984
1000-2-119-502200	Medicare Expense	416	472	314	357	433	464	464
1000-2-119-503700	Unemployment	459	521	390	519	1,500	650	650
1000-2-119-504100	Uniforms P/T	1,696	1,961	476	2,100	2,000	2,000	2,500
1000-2-119-504900	Other Employee Benefits	16	-	-	-	-	-	-
1000-2-119-506000	Office Supplies	454	168	-	-	-	-	-
1000-2-119-506100	Computer & Copier Supplies	-	-	-	350	600	600	-
1000-2-119-506200	Printing & Forms	900	835	-	-	-	-	-
1000-2-119-506500	Minor Equipment & Supplies	492	1,128	-	-	-	-	-
1000-2-119-506900	Other Supplies	6	-	-	-	-	-	-
1000-2-119-508300	Tickets & Permits	1,780	1,739	-	2,755	-	-	-
1000-2-119-509100	Signage	270	-	658	-	1,000	1,000	-
1000-2-119-509300	Informational Map	-	-	-	-	-	-	6,100
1000-2-119-509400	Parking Permits	37,388	29,184	17,942	-	40,000	40,000	35,000
1000-2-119-509700	P-N-R Subsidized	15,162	14,666	-	-	-	-	-
1000-2-119-511510	Pk. Permits-Commission Fees	3,594	3,656	-	29,472	3,100	3,100	-
1000-2-119-513200	Postage	-	-	-	-	-	-	-
1000-2-119-515500	Advertising	-	-	-	-	-	-	-

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-2-119-516000	Liability Insurance	532	552	571	634	552	600	650
1000-2-119-518100	Workmen's Compensation	1,497	2,233	1,272	1,221	5,700	2,300	2,300
1000-2-119-521000	Vehicle Maintenance	215	419	439	675	700	700	700
1000-2-119-522210	Pk. Permits Equipment	-	5,440	397	505	1,500	1,500	1,000
Total Parking Permit Operating Expense		95,366	97,546	45,476	64,746	88,763	86,898	83,348
1000-2-119-990000	Capital Outlays	-	-	-	-	-	-	-
Total Parking Permit Operating and Capital		95,366	97,546	45,476	64,746	88,763	86,898	83,348

Street Aid Grant Expenditures

1050-2-701-518500	Street Light Electric Expense	110,202	109,146	114,071	110,000	115,000	115,000	115,000
1050-2-701-520100	General Maintenance Street Aid	-	-	-	10,000	-	35,000	35,000
TOTAL		110,202	109,146	114,071	120,000	115,000	150,000	150,000

Culture and Recreation

Comfort Stations

1000-4-111-506500	Minor Equipment & Supplies	19,472	12,200	-	-	-	-	-
1000-4-111-508400	Janitorial Supplies	45,140	47,271	41,075	60,000	58,000	58,000	58,000
1000-4-111-511400	Engineering	-	-	-	-	-	-	10,000
1000-4-111-511400	Contractual Services	108,869	105,869	115,000	156,000	106,000	130,000	167,457
1000-4-111-518500	Electric	7,936	8,381	5,891	4,500	10,000	10,000	10,000
1000-4-111-520300	Building Maintenance	15,792	6,807	14,937	16,000	17,700	17,700	45,000
Total Comfort Stations Operating Expenses		197,209	180,528	176,903	236,500	191,700	215,700	290,457
1000-4-111-990000	Capital Outlays	-	-	48,647	430,000	250,000	550,000	431,000
Total Comfort Stations		197,209	180,528	225,550	666,500	441,700	765,700	721,457

Parks

1000-4-115-501000	Salaries	49,186	46,519	61,470	60,430	55,000	60,305	61,985
1000-4-115-501500	Overtime	149	53	-	250	1,500	1,500	1,545
1000-4-115-501700	Part-Time Salaries	15,323	17,656	18,754	19,187	40,000	40,000	20,996
1000-4-115-502000	FICA Expense	3,906	3,894	4,880	4,950	5,983	6,312	5,241
1000-4-115-502200	Medicare Expense	914	910	1,141	1,158	1,399	1,476	1,226
1000-4-115-502500	Medical Insurance	7,753	7,738	9,607	8,125	7,738	7,932	8,170
1000-4-115-502700	Dental	430	484	461	460	-	500	500
1000-4-115-503700	Unemployment	540	611	699	300	150	700	700
1000-4-115-503900	Uniforms	-	-	343	-	500	500	500
1000-4-115-504900	Other Employee Benefits	-	-	-	-	-	-	-
1000-4-115-506500	Minor Equipment & Supplies	4,817	5,907	3,956	8,000	6,000	11,000	5,000
1000-4-115-506800	Memberships & Publications	-	1,110	245	500	500	500	500
1000-4-115-506900	Other Supplies	59	2,809	1,500	1,800	1,500	1,500	1,500
1000-4-115-508400	Janitorial Supplies	-	-	-	-	-	-	-
1000-4-115-508900	Vehicle Fuel	307	2,137	831	2,400	3,000	2,500	1,800
1000-4-115-509200	Oil	-	25	21	25	-	-	49
1000-4-115-511000	Engineering	-	-	19,950	25,000	30,000	30,000	30,000
1000-4-115-511400	Contractual Services	127,449	210,403	84,674	225,000	115,000	115,000	115,000
1000-4-115-511500	Other Professional Services	-	6,000	-	3,000	6,000	2,500	-
1000-4-115-515000	Travel Expense	155	2,112	23	1,800	1,500	1,500	1,500
1000-4-115-515200	Conferences & Training	1,474	639	645	1,500	1,500	1,500	1,500
1000-4-115-515500	Advertising	354	-	-	-	200	-	-
1000-4-115-516000	Liability Insurance	60	62	64	70	62	64	64
1000-4-115-516500	Auto Insurance	864	1,245	1,195	350	1,245	1,245	1,245
1000-4-115-517300	Umbrella Insurance	4,431	4,583	4,262	5,026	4,583	4,500	4,500

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-4-115-517500	Commercial Property Ins.	7,494	9,210	9,275	10,300	9,210	9,275	9,275
1000-4-115-517700	Building and Contents Ins.	801	1,085	819	1,322	1,085	900	900
1000-4-115-518100	Workmen's Compensation	3,395	4,596	4,555	2,700	5,000	5,000	5,000
1000-4-115-518500	Electric	3,498	8,345	7,229	4,500	9,000	9,000	9,000
1000-4-115-520200	Playground Maintenance	3,219	8,000	-	8,800	10,000	10,000	10,000
1000-4-115-520700	Maintenance Contracts	150	-	-	7,000	-	10,000	10,000
1000-4-115-521000	Vehicle Maintenance	1,180	1,371	1,245	1,600	2,000	2,000	2,000
1000-4-115-521100	Trees, Pruning & Landscaping	54,785	59,465	29,455	30,000	40,000	33,000	80,000
1000-4-115-521150	Tree Preservation	7,000	7,000	15,000	15,000	15,000	15,000	15,000
1000-4-115-521200	Lake Gerar Water Quality Imp.	15,312	16,817	11,913	12,000	16,000	16,000	16,000
1000-4-115-521400	Parks-Garden	2,400	3,500	4,000	3,800	4,000	3,500	1,500
1000-4-115-521600	Commemorative Tree Expense	-	9,486	4,989	17,500	5,000	17,000	13,000
1000-4-115-522450	Auto Lease	-	-	5,574	6,000	5,550	6,288	6,000
1000-4-115-910000	Parks Plaques Benches	-	-	-	-	-	-	-
Total Parks Operating Expense		317,405	443,772	308,755	489,826	405,205	427,997	441,196
1000-4-115-990000	Capital Outlays	86,506	-	1,115,812	350,000	380,000	275,000	40,000
Total Parks		403,911	443,772	1,464,587	839,826	785,205	702,997	481,196
Recreation and Tennis								
1000-4-117-501500	Overtime	445	406	-	14,000	500	-	-
1000-4-117-501700	Part-Time Salaries	45,213	31,204	14,060	-	33,352	14,058	14,196
1000-4-117-502000	FICA Expense	2,826	1,936	872	1,600	2,099	872	880
1000-4-117-502200	Medicare Expense	661	453	204	375	491	204	206
1000-4-117-503700	Unemployment	729	553	253	600	975	250	250
1000-4-117-504900	Other Employee Benefits	33	-	-	-	-	-	-
1000-4-117-506200	Printing & Forms	249	250	-	100	165	165	165
1000-4-117-506500	Minor Equipment & Supplies	3,568	2,582	-	2,000	-	-	2,000
1000-4-117-506900	Other Supplies	50	50	-	-	-	-	-
1000-4-117-511400	Contractual Services	3,225	1,916	-	3,000	3,000	3,000	3,000
1000-4-117-511600	Bandstand Programs	-	-	-	-	-	-	-
1000-4-117-511700	Bandstand Expenses	-	-	-	-	-	-	-
1000-4-117-512000	Telephone	-	-	-	-	300	300	300
1000-4-117-512500	Cell Phones	-	-	-	-	375	375	-
1000-4-117-513500	Radios & Pagers	-	-	-	-	2,000	-	-
1000-4-117-515500	Advertising	-	-	-	100	100	100	100
1000-4-117-516000	Liability Insurance	227	241	247	284	241	250	250
1000-4-117-518100	Workmen's Compensation	1,988	2,230	807	460	4,400	600	600
1000-4-117-518500	Electric	301	306	290	400	400	400	400
1000-4-117-518600	Comm Charge Station	-	-	-	-	-	400	-
1000-4-117-520910	Anna Hazzard Museum	473	396	464	500	400	-	400
1000-4-117-521410	Tennis Court Maintenance	-	-	2,390	-	-	-	-
Total Recreation & Tennis		59,988	42,523	19,587	23,419	48,798	20,974	22,747
1000-4-117-990000	Recreation Capital Outlay	30,524	-	-	-	-	-	-
Total Recreation & Tennis (FY2018 included Bandstand Expenses)		90,512	42,523	19,587	23,419	48,798	20,974	22,747
Bandstand								
1000-4-118-501500	Overtime	-	-	-	-	-	-	-
1000-4-118-501700	Part-Time Salaries	7,829	15,515	17,749	16,975	16,918	17,256	17,774
1000-4-118-502000	FICA Expense	485	962	1,100	1,052	1,049	1,070	1,102
1000-4-118-502200	Medicare Expense	114	225	257	246	245	250	258
1000-4-118-503700	Unemployment	125	303	317	300	-	300	300
1000-4-118-506500	Minor Equipment & Supplies	-	205	-	-	-	-	-
1000-4-118-506900	Other Supplies	-	-	-	-	-	-	-

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
1000-4-118-511600	Bandstand Programs	76,898	84,393	367	98,954	100,000	100,000	100,000
1000-4-118-511700	Bandstand Expenses	29,723	26,369	13,583	42,000	35,000	35,000	50,000
1000-4-118-518100	Workmen's Compensation	23	55	47	45	-	55	55
Total Bandstand Operating Expenses		115,197	128,027	33,420	159,572	153,212	153,931	169,489
1000-4-118-990000	Capital Outlays	-	-	-	-	-	-	-
Total Bandstand Expenses (FY2019 Separated from Tennis and Recreation)		115,197	128,027	33,420	159,572	153,212	153,931	169,489
Contributions								
1000-1-120-515700	RBHS Support	24,065	43,363	28,109	37,500	28,000	27,000	37,500
1000-1-120-550310	Main Street	53,527	52,748	62,596	60,000	60,000	60,000	60,000
1000-2-120-518500	Electric Fire Company	634	806	764	-	-	-	-
1000-2-120-550110	Fire Company Donation	63,430	105,450	100,000	150,000	100,000	100,000	150,000
1000-4-120-518500	Library Support	15,000	15,000	30,000	75,000	30,000	30,000	75,000
Total Contributions		156,656	217,367	221,469	322,500	218,000	217,000	322,500
Debt Service								
1000-1-125-524200	Interest & Principal on Proj. Ln	986,400	986,400	1,415,501	1,145,824	986,400	1,736,929	1,145,824
Total Debt Service		986,400	986,400	1,415,501	1,145,824	986,400	1,736,929	1,145,824
Water Fund								
3000-5-000-430100	Metered Water I/T	638,286	1,001,320	1,191,727	1,323,290	1,270,935	1,280,000	1,280,000
3000-5-000-430150	Metered Water O/T	1,133,365	1,810,491	2,458,478	2,597,314	2,243,561	2,200,000	2,200,000
3000-5-000-430200	Dewey Beach Water	569,694	577,516	656,436	839,280	599,929	1,150,000	1,150,000
3000-5-000-430400	Meter Installations	38,824	47,039	39,722	38,640	90,000	45,000	45,000
3000-5-000-430450	Water Service Connections	16,140	10,123	9,933	10,595	14,049	8,500	8,500
3000-5-000-430550	Water Miscellaneous Revenue	52,398	64,250	35,325	81,013	47,764	25,000	25,000
3000-5-000-430600	Water Penalties	3,611	4,121	4,886	5,600	3,443	1,000	1,000
3000-5-000-480300	Grant Revenue	-	6,508	22,742	16,250	32,500	-	-
3000-5-000-408200	CD Interest Water. Cap.	4,860	44,113	1,639	2,500	47,000	3,000	3,000
3000-5-000-430250	Water Cap O/T	30,000	18,000	27,000	22,000	25,000	18,000	18,000
3000-5-000-430300	Water Cap I/T	11,500	18,000	6,000	4,500	20,000	18,000	18,000
3000-5-000-481100	Donations	-	-	-	-	82,500	-	-
Total Restricted Water Revenue		2,498,678	3,601,481	4,453,888	4,940,982	4,476,681	4,748,500	4,748,500
3000-5-000-480300	Grant Revenue	-	-	22,742	-	-	-	-
3000-5-000-430400	Meter Installations	38,824	47,039	39,722	38,640	90,000	-	-
3000-5-000-408200	CD Interest Water Cap.	4,860	44,113	1,639	2,500	47,000	3,000	3,000
3000-5-000-430250	Water Cap O/T	30,000	18,000	27,000	22,000	25,000	18,000	18,000
3000-5-000-430300	Water Cap I/T	11,500	18,000	6,000	4,500	20,000	18,000	18,000
Total Water Revenue Restricted		85,184	127,152	74,361	67,640	182,000	39,000	39,000
Total Water Fund Revenue less Restricted		2,413,494	3,474,329	4,379,527	4,873,342	4,294,681	4,709,500	4,709,500
Water Fund Expenses								
3000-5-518-501000								
3000-5-518-501500	Salaries	400,656	430,489	486,950	416,942	454,829	440,045	467,707
3000-5-518-501700	Overtime	25,712	37,105	33,496	23,715	24,190	34,931	18,651
3000-5-518-501900	Salaries Part-time	-	-	-	-	-	-	-
3000-5-518-502000	FICA Expense	25,487	27,903	30,946	27,320	29,699	29,449	30,154
3000-5-518-502022	Medicare Expense	5,961	6,526	7,237	6,390	6,946	6,887	7,052
3000-5-518-502500	Medical Insurance	73,134	91,132	101,321	80,000	91,133	83,124	85,618
3000-5-518-502700	Dental	2,818	3,533	3,345	3,212	4,025	3,800	3,800
3000-5-518-502900	Disability	4,490	6,618	6,599	6,770	5,740	6,650	6,650

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
3000-5-518-503300	Life Insurance	3,024	3,902	3,661	4,086	3,498	3,720	3,720
3000-5-518-503500	Pension	7,074	16,506	21,108	18,000	8,900	21,430	21,430
3000-5-518-503700	Unemployment	3,145	2,515	2,746	2,500	1,500	2,900	2,900
3000-5-518-503900	Uniforms	8,382	7,005	7,479	10,000	9,000	9,000	9,000
3000-5-518-504000	OPEB Expense	15,054	15,562	22,530	17,500	17,500	17,500	17,500
3000-5-518-504300	Car Allowance	-	-	-	-	1,950	1,950	1,950
3000-5-518-504900	Other Employee Benefits	1,248	1,555	300	500	450	450	450
3000-5-518-506100	Office Supplies	1,959	685	2,200	2,200	2,200	2,200	2,200
3000-5-518-506200	Printing and Forms	-	-	460	250	500	500	500
3000-5-518-506500	Minor Equipment & Supplies	6,226	17,115	40,278	23,000	40,000	20,000	25,000
3000-5-518-506800	Membership & Publications	1,548	778	915	1,500	2,000	2,000	2,000
3000-5-518-506900	Other Supplies	1,613	600	852	1,000	800	800	1,000
3000-5-518-508100	Chemicals	55,553	102,311	54,740	75,000	67,000	105,000	85,000
3000-5-518-508200	Laboratory Supplies & Testing	2,500	8,000	7,790	8,500	8,000	8,000	10,000
3000-5-518-508400	Janitorial Supplies	23	112	-	250	250	250	250
3000-5-518-508600	Small Tools	4,000	6,000	-	6,000	-	6,000	6,000
3000-5-518-508800	Medical & Health Testing	-	315	327	900	300	300	300
3000-5-518-508900	Vehicle Fuel	9,810	10,885	7,582	12,500	12,000	12,000	12,000
3000-5-518-509000	Diesel Fuel	712	1,239	367	1,000	2,000	2,000	2,000
3000-5-518-509200	Oil	273	158	169	300	400	400	400
3000-5-518-510000	Legal Services	-	-	-	-	2,500	2,500	2,500
3000-5-518-511000	Engineering	82,676	132,744	113,717	125,000	110,000	148,000	130,000
3000-5-518-511400	Contractual Services	530	116	-	500	500	500	500
3000-5-518-511500	Other Professional Services	17,953	3,632	-	15,000	54,167	20,000	20,000
3000-5-518-512000	Telephone	-	-	-	-	-	-	-
3000-5-518-512500	Cell Phones	-	-	-	-	-	-	-
3000-5-518-513200	Postage	60	913	250	-	3,000	1,000	500
3000-5-518-515200	Conferences & Training	1,978	3,339	1,992	5,700	7,500	7,500	7,500
3000-5-518-515500	Advertising	1,000	237	235	5,200	1,000	1,000	3,000
3000-5-518-516000	Liability Insurance	2,421	3,071	3,022	2,800	2,939	3,100	3,100
3000-5-518-516500	Auto Insurance	7,239	7,492	9,159	11,000	7,492	9,200	11,500
3000-5-518-517300	Umbrella Insurance	9,825	10,179	9,468	11,500	10,179	10,000	12,000
3000-5-518-517500	Commercial Property	16,633	20,428	20,581	23,000	20,428	20,600	24,000
3000-5-518-517700	Building and Contents	1,764	2,396	1,827	3,000	2,396	2,000	3,200
3000-5-518-518100	Workmen's Compensation	22,758	33,565	29,118	15,000	39,000	35,000	35,000
3000-5-518-518500	Electric	101,503	97,911	88,075	75,000	110,000	110,000	110,000
3000-5-518-519000	Heating Fuel	1,070	839	3,115	3,500	2,000	2,000	2,000
3000-5-518-520100	General Maintenance	140,818	447,750	213,315	200,000	200,000	200,000	200,000
3000-5-518-520200	SCADA Maintenance	-	3,502	49,841	75,000	50,000	90,000	90,000
3000-5-518-520300	Building Maintenance	-	235	395	15,000	7,000	15,000	15,000
3000-5-518-520700	Maintenance Contracts	89,575	35,463	56,489	90,000	125,000	100,000	100,000
3000-5-518-521000	Vehicle Maintenance	15,419	10,641	7,098	17,500	18,000	18,000	18,000
3000-5-518-521500	Utility Patching	42,510	115,846	24,466	65,000	100,000	100,000	100,000
3000-5-518-522200	Office Equipment	-	-	180	-	700	700	700
3000-5-518-522400	Equipment Rental	239	9,929	-	155	10,000	5,000	5,000
3000-5-518-522450	Auto Lease	-	54,006	37,615	60,000	37,885	70,314	63,600
3000-5-518-522800	Chemical Pumps New & Repair	2,862	3,000	5,021	5,000	5,000	5,000	5,000
3000-5-518-523000	Meters New & Repair	74,220	78,575	85,000	80,000	85,000	85,000	85,000
3000-5-518-523200	Connections New & Repair	74,662	72,922	70,015	75,000	70,000	70,000	70,000
3000-5-518-523300	Sensus Water Meter Equipment	98	23,593	15,000	15,000	15,000	15,000	15,000
3000-5-518-523400	Hydrants & Valves	4,706	4,753	4,500	2,800	4,500	4,500	4,500

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
3000-5-518-526000	Depreciation	-	-	-	-	-	-	-
3000-5-518-527000	Compensated Absence Balances	(1,979)	-	-	80,000	100,000	-	-
Total Water Fund Operating Expenses		1,370,942	1,975,626	1,692,892	1,825,990	1,995,796	1,972,200	1,959,832
3000-5-518-990000	Water Capital Outlay	18,358	404,382	428,348	1,147,295	985,000	1,302,500	1,005,000
Total Water Fund Operating and Capital		1,736,238	2,723,806	2,184,407	3,320,223	3,327,734	3,621,638	3,301,347
Wastewater Fund								
Revenue								
4000-6-000-408175	Interest on Deposits	2	160	1,651	550	57,000	3,000	2,000
4000-6-000-408220	Sewer Impact CD Interest	5,856	51,078	1,973	1,600	1,250	30,000	2,500
4000-6-000-409180	Miscellaneous Revenue	-	-	354	-	-	-	-
4000-6-000-440000	Metered Sewer	1,237,692	2,187,070	2,627,847	2,900,000	3,038,653	2,551,000	2,551,000
4000-6-000-440150	Sewer Surcharge	-	647,823	(647)	-	-	-	-
4000-6-000-440205	North Shores Sewer	145,990	281,979	291,772	250,000	265,000	285,000	285,000
4000-6-000-440210	Dewey Beach Sewer	785,543	912,795	1,183,323	1,250,000	804,440	915,000	915,000
4000-6-000-440215	Henlopen Acres Sewer	126,930	132,593	166,977	170,000	112,410	145,000	145,000
4000-6-000-440220	County Sewer	-	-	-	-	11,206	-	-
4000-6-000-440450	Sewer Connections & Inspection	1,600	1,350	2,050	1,800	1,590	1,590	1,590
4000-6-000-440500	Sewer Impact P&I Component	6,242	5,570	1,373	1,600	5,903	5,903	5,903
4000-6-000-440525	Sewer Impact Fees	54,206	57,917	17,654	21,600	53,995	30,000	30,000
4000-6-000-440575	Sewer Penalties	3,320	3,076	2,486	3,300	3,686	100	100
4000-6-000-440705	Outfall Project Dewey Beach	-	-	-	-	-	-	-
4000-6-000-440710	Outfalls Project Henlopen Acres	-	-	-	-	-	-	-
4000-6-000-480200	Surface Water Planning Grant	-	73,606	34,295	5,275	-	-	-
4000-6-000-480300	Grant Asset Mgt Program	100,000	-	-	-	-	-	-
4000-6-000-498000	Capial Contributions	-	-	942,463	949,696	-	956,100	956,100
Total Wastewater Revenue		2,467,381	4,355,017	5,273,571	5,555,421	4,355,133	4,922,693	6,494,193
Wastewater Revenue Restricted								
4000-6-000-408175	Interest on Deposits	2	160	1,651	550	57,000	3,000	3,000
4000-6-000-408220	Sewer Impact P & I Component	-	-	1,973	1,600	-	5,903	5,903
4000-6-000-440500	Sewer Impact CD Interest	5,856	5,570	1,373	1,600	-	30,000	30,000
4000-6-000-440525	Sewer Impact Fees	54,206	57,917	17,654	22,000	59,898	30,000	30,000
Total Restricted		60,064	63,647	22,651	25,750	116,898	68,903	68,903
Total Wastewater Revenue Unrestricted		2,407,317	4,291,370	5,250,920	5,529,671	4,238,235	4,853,790	6,425,290
Wastewater Fund Expenses								
4000-6-619-501000	Salaries	626,252	557,979	621,564	640,000	621,045	614,250	672,334
4000-6-619-501500	Overtime	60,357	38,617	46,428	60,000	63,505	40,000	50,002
4000-6-619-502000	FICA Expense	43,453	34,830	39,450	43,400	42,442	40,564	44,699
4000-6-619-502200	Medicare Expense	10,163	8,146	9,226	10,115	9,926	9,487	10,474
4000-6-619-502500	Medical Insurance	126,596	152,616	205,334	160,000	179,509	160,488	165,303
4000-6-619-502700	Dental	3,262	4,724	4,788	4,500	7,872	5,500	5,500
4000-6-619-502900	Disability	9,116	6,188	8,396	8,500	9,440	8,500	8,500
4000-6-619-503300	Life Insurance	5,090	4,382	5,751	5,559	5,498	5,700	5,700
4000-6-619-503500	Pension	16,946	19,613	33,493	32,800	18,000	32,800	32,800
4000-6-619-503700	Unemployment	3,676	4,421	3,986	3,500	4,800	4,800	4,800
4000-6-619-503900	Uniforms	13,548	13,714	16,473	16,000	16,750	18,750	18,750
4000-6-619-504000	OPEB Expense	25,652	26,518	38,392	-	-	-	-
4000-6-619-504300	Car Allowance	-	-	-	-	1,950	-	-

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
4000-6-619-504900	Other Employee Benefits	443	1,315	142	-	100	100	100
4000-6-619-506000	Office Supplies	552	249	643	-	-	1,100	-
4000-6-619-506100	Computer & Copier Supplies	-	-	-	1,000	1,100	-	1,155
4000-6-619-506200	Printing and Forms	275	210	-	-	-	-	250
4000-6-619-506500	Minor Equipment & Supplies	18,581	14,088	15,796	20,000	15,200	20,000	25,000
4000-6-619-506800	Memberships & Publications	-	828	544	-	1,000	1,000	1,050
4000-6-619-506900	Other Supplies	3,943	785	83	900	400	400	800
4000-6-619-508100	Chemicals	208,619	202,891	216,513	250,000	205,000	220,000	252,000
4000-6-619-508200	Laboratory Supplies & Equip	38,562	42,288	42,618	50,000	44,100	46,100	48,500
4000-6-619-508400	Janitorial Supplies	328	549	611	600	600	600	600
4000-6-619-508800	Medical, Health Applications	-	-	176	1,000	-	-	-
4000-6-619-508600	Small Tools	-	-	-	-	-	-	-
4000-6-619-508900	Vehicle Fuel	9,323	8,616	5,225	11,000	9,500	9,500	12,000
4000-6-619-509000	Diesel Fuel	12,336	19,911	8,227	20,000	20,000	20,000	22,000
4000-6-619-509200	Oil	608	554	121	500	500	500	500
4000-6-619-510000	Legal Services	-	-	-	-	1,000	1,000	1,000
4000-6-619-511000	Engineering	40,695	66,687	320,248	190,000	95,000	145,000	145,000
4000-6-619-511100	Sussex County - Sludge	-	-	2,613	15,000	30,000	20,000	20,000
4000-6-619-511400	Contractual Services	39,809	25,900	300	-	400	400	400
4000-6-619-511500	Other Professional Services	17,173	8,424	125	5,000	-	-	50,000
4000-6-619-512000	Telephone	-	-	-	-	-	-	-
4000-6-619-512500	Cell Phones	-	-	-	-	-	-	-
4000-6-619-513000	Equipment Installation	-	-	4,291	10,000	5,000	10,000	11,000
4000-6-619-513200	Postage	2,139	756	34	500	2,000	2,000	1,000
4000-6-619-513500	Radios	-	-	178	1,500	4,688	2,700	-
4000-6-619-514500	Other Communication Expense	-	-	-	-	-	-	-
4000-6-619-515000	Travel Expense	-	-	-	-	-	-	-
4000-6-619-515200	Conferences & Training	2,278	4,006	1,952	6,000	7,500	7,500	8,500
4000-6-619-515500	Advertising	2,908	2,503	325	3,000	1,000	1,000	1,000
4000-6-619-516000	Liability Insurance	25,353	33,114	29,226	5,600	33,114	5,000	5,600
4000-6-619-516500	Auto Insurance	10,082	11,231	10,789	15,000	11,231	11,300	16,000
4000-6-619-517300	Umbrella Insurance	795	834	770	950	834	800	1,050
4000-6-619-517500	Commercial Property Insurance	1,349	1,659	1,674	2,000	1,659	1,700	2,100
4000-6-619-517700	Building and Contents Ins.	144	192	18,441	28,000	192	19,000	28,500
4000-6-619-518100	Workmen's Compensation	43,373	43,999	38,240	24,000	56,000	47,000	47,000
4000-6-619-518500	Electric	276,488	225,784	203,892	89,000	250,000	250,000	250,000
4000-6-619-518710	Main Pumping Station Electric	7,224	6,725	7,354	7,000	8,800	8,800	8,800
4000-6-619-518800	Other Pumping Stations	9,869	11,702	13,580	70,000	14,000	14,000	14,000
4000-6-619-519000	Heating Fuel	-	-	-	1,000	3,500	3,500	3,500
4000-6-619-520100	General Maintenance	152,433	392,966	226,417	230,000	245,000	234,000	271,000
4000-6-619-520200	SCADA Maintenance	4,965	3,648	7,891	25,000	10,000	36,500	39,500
4000-6-619-520300	Building Maintenance	-	-	1,813	32,000	2,000	35,000	35,000
4000-6-619-520700	Maintenance Contracts	13,291	17,184	9,377	19,000	20,500	20,500	23,000
4000-6-619-521000	Vehicle Maintenance	24,930	10,979	10,547	11,940	15,000	15,000	15,000
4000-6-619-521210	Sludge Disposal Vehicle Rep.	37,503	14,408	28,439	28,000	32,000	30,000	30,000
4000-6-619-522200	Office Equipment	24	889	660	1,000	1,000	1,000	1,000
4000-6-619-522400	Equipment Rental	460	3,237	671	1,000	750	3,000	3,000
4000-6-619-522450	Auto Lease	-	73,760	18,727	28,000	33,930	62,126	63,500
4000-6-619-522600	Land Rental Sludge	38,958	46,750	46,750	46,750	46,750	46,750	46,750

	DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 PROJECTED	FY2021 BUDGET	FY2022 BUDGET	FY2023 BUDGET
4000-6-619-523210	Sewer Connections	3,588	5,200	36,263	5,000	3,000	5,000	5,000
4000-6-619-526000	Depreciation	-	-	-	-	-	-	-
4000-6-619-526100	Sewer Reserve Fund	-	-	-	-	-	-	-
4000-6-619-52700	Compensated Absences	(44,930)	5,799	-	-	-	-	-
4000-6-619-550300	Balances Contingency	-	-	-	-	265,000	-	-
Total Wastewater Operating Expenses		1,948,582	2,182,368	2,365,567	2,270,614	2,509,085	2,329,715	2,560,017
4000-6-619-524230	Interest & Principal Schoolvue	57,428	57,428	57,428	57,428	57,428	57,428	57,428
4000-6-619-524250	Interest & Principal Outfall	458,745	468,437	2,204,418	1,700,000	1,255,226	2,276,418	2,276,418
4000-6-619-524255	Interest Plant	-	-	71,036	41,500	-	-	50,000
4000-6-619-526000	Debt Service Int and Principal	516,173	525,865	4,698,446	1,798,928	1,312,654	2,333,846	2,383,846
4000-6-619-990000	Capital Outlays	72,464	441,665	442,292	724,244	1,287,000	1,010,000	2,892,000
Total Wastewater Operating and Capital		2,537,219	3,149,898	5,140,738	4,793,786	5,108,739	5,673,561	7,835,863
Wastewater Capital Project (restricted)								
4000-6-000-440150	Wastewater Surcharge	540,265	-	(647)	-	-	-	-
4010-6-000-473700	Outfall Dewey Beach	-	-	-	-	-	-	-
4010-6-000-473800	Outfall Henlopen Acres	-	-	-	-	-	-	-
4010-6-000-490175	Loan Proceeds DNREC	26,069,264	69,408	-	-	-	-	-
Total		26,609,529	69,408	(647)	-	-	-	-
Wastewater Capital Fund Outlays (restricted)								
4010-6-620-524240	Construction Period	669,352	415,505	-	-	-	-	-
4010-6-620-510000	Interest Legal	184	-	-	-	-	-	-
4010-6-620-990000	Capital Outlays	12,039,381	78,176	2,061,415	-	-	-	-
Total		12,708,917	493,681	2,061,415	-	-	-	-





CITY OF REHOBOTH BEACH 5 YEAR EXPENDITURE PLAN

Beginning in November, the city manager, project coordinator, and public works director meet with department heads in order to discuss capital outlay needs and requirements for the pending five-year period. The outcome of the meetings is the development of a capital outlay prioritization schedule in preparation for discussions that include the finance director. These internal capital project discussions involve an overall review of all sources of revenues, operating expenditures and debt service requirements and provide the framework for the preparation of the entire city budget.

Public meetings are held in the January – March period in order to discuss and modify the city budget. Citizens have access to the budget documents prior to the meetings and may request to ask questions and offer comments regarding the budget and its contents. In past years, significant attention and discussion has been focused upon the necessity and cost of proposed capital outlays.

After the final commissioners’ budget meeting in March, the vote to approve or reject the budget is added to the commissioners’ regular meeting agenda in late March. The budget is voted upon as a single city-wide budget the includes operating and capital expenditures.

LINE #	DEPARTMENT	PROJECT/EQUIPMENT	2023	2024	2025	2026	2027
1	Administration	City Hall Third Floor Fit-out		\$97,000			
2							
2	Account # 10-103	Total Administration	-	\$97,000	-	-	-
4							
5	Building & Grounds	Convention Center Audio/Visual		\$112,000			
6							
7	Account # 10-112	Total Building & Grounds	-	\$112,000	-	-	-
8							
9	Comfort Stations	Delaware Avenue Restroom Expansion	\$250,000				
10	Comfort Stations	Baltimore Avenue Restroom/BP Headquarters Expansion	\$181,000	\$2,250,000	\$1,110,000		
11							
12	Account #10-111	Total Comfort Stations	\$431,000	\$2,250,000	\$1,110,000	-	-
13							
14	Streets & Refuse	Access Mats	\$58,000				
15	Streets & Refuse	Replace Hook Hoist Container Truck	\$193,000				\$200,000
16	Streets & Refuse	Beach Rake Refurbishment	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
17	Streets & Refuse	New Wheel Loader	\$325,000				
18	Streets & Refuse	City-wide paving	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
19	Streets & Refuse	Storm Sewer Assessment and Repairs	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
20	Streets & Refuse	Wilmington/Baltimore Avenues Streetscape (Design and Construct)	\$200,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
21	Streets & Refuse	Truck Barn		\$100,000			
22	Streets & Refuse	LED retrofit project (Center Island/Boardwalk/sidewalk)		\$205,000	\$80,000	\$190,000	
23	Streets & Refuse	Boardwalk restoration		TBD	TBD	TBD	TBD
24	Streets & Refuse	Beyard Ave Stormwater Improvements (Construction and Phase I & II)		\$315,000	\$610,000		

LINE #	DEPARTMENT	PROJECT/EQUIPMENT	2023	2024	2025	2026	2027
25	Streets & Refuse	Replacement Street Sweeper - Brush type		\$230,000			
26	Streets & Refuse	Stormwater Basin #40 Design/Construction (Kent/Cookman/Sussex)		\$830,000	\$600,000		
27	Streets & Refuse	Replacement Polaris Vehicle		\$17,000			
28	Streets & Refuse	Replacement Trash Truck (M-4)		\$170,000		\$180,000	
29	Streets & Refuse	Replacement Beach Rake Tractor			\$85,000		
30	Streets & Refuse	Replacement Street Sweeper - Vacuum Type					\$240,000
31	Account # 10-109	Total Streets/Refuse Department	\$1,456,000	\$9,547,000	\$9,055,000	\$8,050,000	\$8,120,000
32							
33	Beach Patrol	Polaris Emergency Vehicle	\$17,000				
34							
35	Account # 10-116	Total Beach Patrol	\$17,000	-	-	-	-
36							
37	Parking	Luke Cosmo Parking Pay Stations (Phase III)	\$535,000				
38	Parking	Virtual Parking Permit Solution		\$40,000			
39							
40	Account # 10-114	Total Parking Department	\$535,000	\$40,000	-	-	-
41							
42	Poice	Portable radios		\$17,000			
43	Police	Equipment Trailer	-	\$30,000			
44							
45	Account # 10-108	Total Rehoboth Beach Police Department		\$47,000			
46							
47	Wastewater	State Road PS Reconstruction	\$2,000,000				
48	Wastewater	St. Lawrence PS Valve Replacement	\$135,000				
49	Wastewater	Sanitary Sewer System Cleaning/CCTV	\$100,000	\$100,000	\$100,000		
50	Wastewater	PLC Replacement (PS1-B3)	\$110,000	\$55,000	\$55,000	\$55,000	\$55,000
51	Wastewater	Sewer Pipe Rehabilitation Program	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
52	Wastewater	Miscellaneous Pump Replacements	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
53	Wastewater	Replacement Golf Cart	\$17,000				
54	Wastewater	Clarifier Painting		\$50,000	\$50,000		
55	Wastewater	Storage Shed for Equipment		\$25,000	\$25,000		
56	Wastewater	WWTP Upgrades-Phase IV (Design)		\$800,000			
57	Wastewater	Phase IV Wastewater Treatment Plant Upgrades (Capital Budget)			\$6,000,000	\$6,000,000	
58	Wastewater	Replacement Forklift			\$25,000		
59	Account # 40-619	Total Wastewater Department	\$2,892,000	\$1,560,000	\$6,785,000	\$6,585,000	\$85,000
60							
61	Water	Water Meter Replacements	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
62	Water	Pipe Assessment and Rehabilitation	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
63	Water	2nd Street Tower Power & Controls Renewal	\$50,000				
64	Water	Lincoln Street Water Tower SCADA and Controls Replacement	\$55,000				
65	Water	Well 2R Rehab	\$50,000				
66	Water	Well 6 Replacement Investigation/Construction	\$100,000	\$800,000			
67	Water	Well Rehab -10		\$50,000			
68	Water	Meter Reading System Equipment		\$250,000			
69	Water	Well Rehab -8		\$250,000			
70	Water	Lynch Plant high Lift and transfer Pump improvements		\$141,000	\$142,000		
71	Water	Filter Media Replacement			\$140,000		
72	Water	Replacement Utility Truck (#34)			TBD		
73							
74	Account # 30-518	Total Water Department	\$1,005,000	\$2,241,000	\$1,032,000	\$750,000	\$705,000
75							
76	IT	Computer Lifecycle Replacements	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
77	IT	UPS battery replacement	\$11,000				
78	IT	Fleet Vehicle (Ford Explorer Pooled Vehicle)		TBD			

LINE #	DEPARTMENT	PROJECT/EQUIPMENT	2023	2024	2025	2026	2027
79							
80	Account # 10-105	Total Information Technology	\$44,000	\$33,000	\$33,000	\$33,000	\$33,000
81							
82	Parks & Recreation	Lake Gerar Tot Lot ADA Enhancements	\$10,000				
83	Parks & Recreation	Grove Park Pavilion repairs	\$30,000				
84	Parks & Recreation	Riding Mower replacement					
85	Parks & Recreation	Lake Gerar Accretion restoration Project		\$152,000			
86	Parks & Recreation	Bayard Ave landscaping		\$100,000			
87	Parks & Recreation	Deauville Beach Tennis Court Maintenance		\$28,000			
88							
89	Account # 10-115	Total Parks & Recreation Department	\$40,000	\$280,000	-	-	-
90							
91	Sussex Cty Grant	Sussex County Grant Expenditure	\$30,000				
92							
93	Account # 10-701	Total Sussex County Grant Expenditure	\$30,000	-	-	-	-
94							
95		Total Administration		\$97,000	-	-	-
96		Total Building & Grounds		\$112,000		-	-
97		Total Comfort Stations	\$431,000	\$2,250,000	\$1,110,000	-	-
98		Total Streets/Refuse	\$1,456,000	\$9,547,000	\$9,055,000	\$8,050,000	\$8,120,000
99		Total Beach Patrol	\$17,000	-	-	-	-
100		Total Parking	\$535,000	\$40,000	-	-	-
101		Total Police		\$47,000			
102		Total Wastewater	\$2,982,000	\$1,560,000	\$6,785,000	\$6,585,000	\$585,000
103		Total Water	\$1,005,000	\$2,241,000	\$1,032,000	\$750,000	\$750,000
104		Total IT	\$44,000	\$33,000	\$33,000	\$33,000	\$33,000
105		Total Parks & Recreation	\$40,000	\$280,000	-	-	-
106		Total Sussex County Grant Expenditure	\$30,000				
107							
108		Annual Totals	\$6,450,000	\$16,207,000	\$18,015,000	\$15,418,000	\$9,488,000
109		General Fund Total	\$2,553,000	\$12,406,000	\$10,198,000	\$8,083,000	\$8,153,000
110		Enterprise Fund Total	\$3,897,000	\$3,801,000	\$7,817,000	\$7,335,000	\$1,335,000



Line 9
Delaware Ave Restroom



Line 10
Baltimore Ave Restroom/BP Headquarters Expansion (Design)



Line 14
Access Mats



Line 15
Replace Hook Hoist Container Truck



Line 16
Beach Rake Refurbishment



Line 17
New Wheel Loader



Line 18
City-wide Paving



Line 19
Storm Sewer Assessment and Repairs



Line 20
Wilmington/Baltimore Avenues Streetscape (Design)

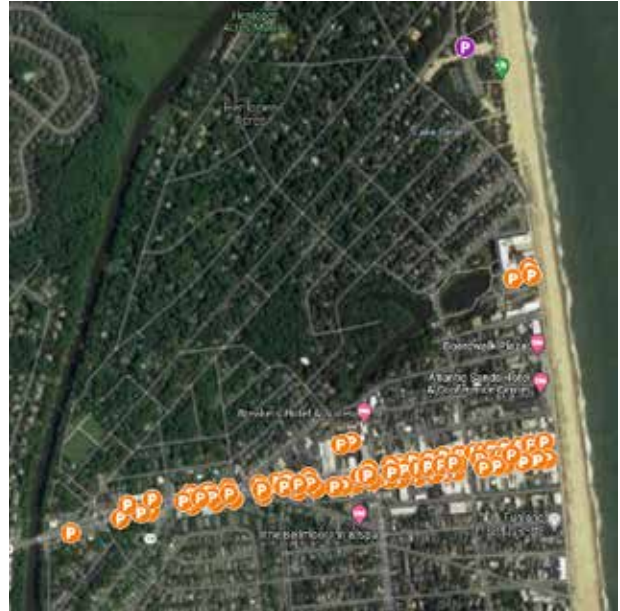


Line 33
Polaris Vehicle





Line 37
Luke Cosmo Parking Pay Stations



Line 47
State Road PS Reconstruction



Line 48
St. Lawrence PS Valve Replacement



Line 49
Sanitary Sewer System Cleaning/CCTV



Line 50
PLC Replacement (PS-B3)



Line 51
Sewer Pipe Rehabilitation Program



Line 52
Miscellaneous Pump Replacements



Line 53
Golf Cart Replacement



Line 61
Water Meter Replacements



Line 62
Pipe Assessment and Rehabilitation





Line 63
2nd Street Tower Power & Controls Renewal



Line 64
Lincoln Street Water Tower SCADA and Controls Replacement

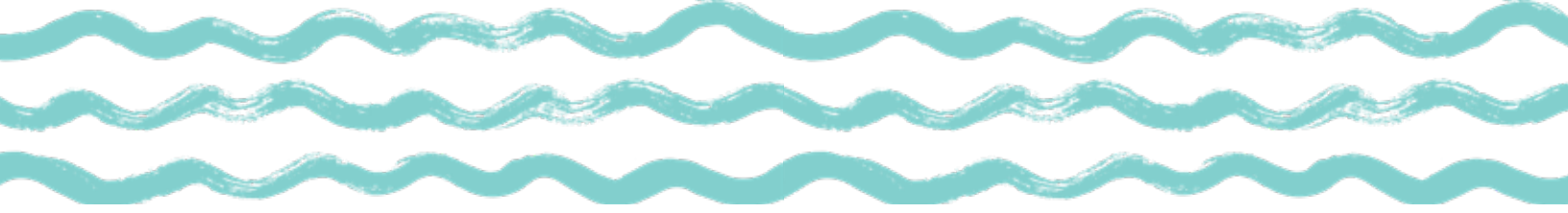


Line 65
Well 2R Rehab



Line 66
Well 6 Replacement Investigation



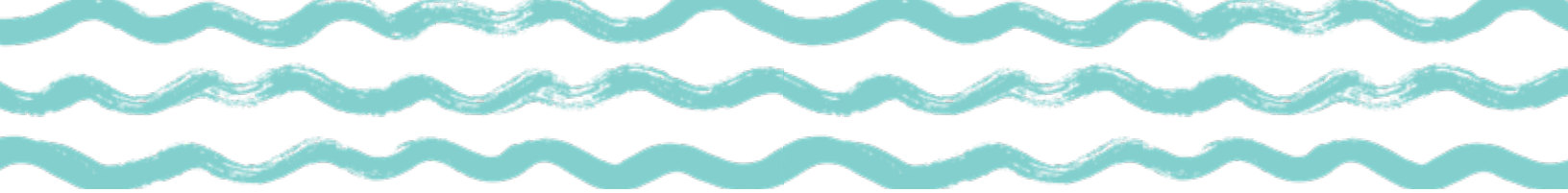


Line 76
Computer Lifecycle Replacements

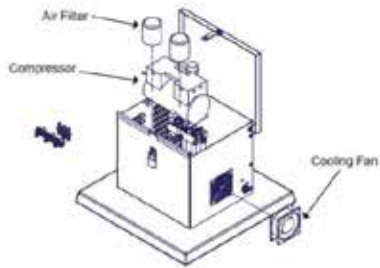


Line 77
UPS Battery Replacement





Line 82
Lake Gerar Diffuser System



Line 83
Grove Park Pavilion Repairs





GLOSSARY

Accrual Basis – The method of accounting that recognizes the timing of events and transactions in the period when they occur, regardless of the timing of the related cash flows.

Balanced Budget – A budget in which estimated revenues equal estimated expenditures.

Basis of Accounting – Timing of recognition for financial purposes (when the effects of transactions should be recognized in financial statements).

Budgetary Basis – Method used to determine when revenues and expenditures are recognized for budgetary reporting.

Business-type activities – One of two types of activities reported in Government-wide financial statements. The activities of the City's Water and Wastewater Departments are reported as Business-type activities.

Calendar Year – The twelve months beginning on January 1 and ending on December 31.

Capital Improvements Program (CIP) – A financial plan for major expenditures, including buildings, infrastructure and equipment that have a useful life beyond a single accounting period.

Cash Basis of Accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Debt Service – The payment of principal and interest on borrowed funds.

Depreciation – An accounting method for allocating the cost of a physical assets over their useful life or expected useful life. The City of Rehoboth depreciates assets on a straight-line basis with expense recognized evenly throughout the estimated life of the asset.

Encumbrance – An amount of money committed for the payment of goods and services not yet received.


Enterprise Fund – A subcategory of the Proprietary Fund type where fees for goods or services are the primary sources of revenue. The City of Rehoboth's major Enterprise Funds are the Water and Wastewater Fund.

Expenditure – An actual payment by check, inter-fund transfer, or by recordation of an amount due for goods received or services rendered.

Fiscal Year (FY) – Any period of twelve consecutive months designated as the budget year. The City of Rehoboth Beach's fiscal year begins on April 1 and ends on March 31.

Fixed Asset – An asset with a useful life beyond a single accounting period.

Franchise Fee – Charges levied, usually against a corporation or individual, in return for granting a privilege or permitting the use of public property. The City of Rehoboth currently receives franchise fees from Comcast for operating cable services within the City.



Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances and changes therein, which are segregated for specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Financial Statements - Basic financial statements presented for governmental, proprietary and fund categories, in contrast to government-wide financial statements.

Fund Type - There are three major categories of funds. Governmental Funds, Proprietary Funds and Fiduciary Funds. Enterprise Funds are a subcategory of a Proprietary Fund. The City of Rehoboth Beach has the following Governmental fund types, including the General fund, Police Grant fund, Municipal Street Aid fund and the Capital Projects fund. The City's Proprietary Fund includes its three Enterprise Funds: the Water Fund, the Wastewater Fund, and the Wastewater Capital Project Fund.

Fund Balance - The net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources and deferred inflows of resources).

Generally Accepted Accounting Principles (GAAP) - Conventions, rules, and procedures that together serve as the norm for the fair presentation of financial statements.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative accounting and financial reporting standard-setting body for United States state and local governments.

General Fund - One of five governmental fund types. All state and local governments are required to have a General Fund. The General Fund serves as the chief operating fund of a government.

General Obligation Bonds (GOB) - Debt that the City has pledged is full faith and credit to repay. All of the City of Rehoboth Beach debt is GOB debt, including the debt of the Water and Wastewater Funds.

Governmental Fund - Funds generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds and permanent funds. The City of Rehoboth has a general fund, two special revenue funds and a capital project fund.

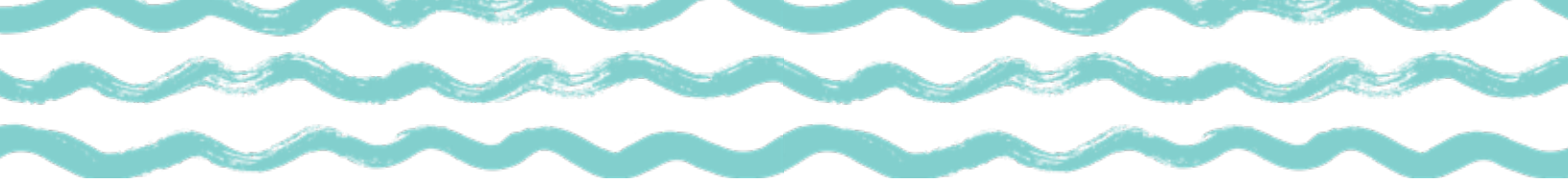
Government-wide financial statements - Financial statements that incorporate all of a government's governmental and business-type, as well as its nonfiduciary component units. There are two basic government-wide statements: the statement of net position and the statement of activities.

Grants - Transactions in which one governmental entity transfers cash or other items of value (or incurs a liability for) to another governmental entity, an individual, or an organization as a means of sharing program costs, subsidizing other governments or entities, or otherwise reallocating resources to the recipients.

Major Fund - Governmental fund or Enterprise fund reported in a separate column on the government-wide financial statements.

Measurement Focus - Types of balances (and related charges) reported in a given set of financial statements (economic resources or current financial resources). Measurement focus determines what is recognized in the financial statements, while basis of accounting determines when recognition takes place.

Modified Accrual Basis - Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two separate ways: (1) revenues are not recognized until they are earned, measurable and available and (2) expenditures are recognized in the period



in which governments in general normally liquidate the related liability rather than when the liability is first incurred (if earlier). To recognize revenue under the accrual basis of accounting the revenue only has to be earned. In governmental accounting, any portion that is not earned, measurable and available cannot be classified as revenue but as a deferred inflow of resources (reported on the balance sheet).

Other Postemployment Benefits (OPEB) – Consist of (1) benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as (2) post-employment health care benefits paid the in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

Operating Budget – The portion of the City’s budget that provides resources for the day-to-day operations of the city.

Personnel Costs – Expenditures that include salary costs for employees, including overtime expenses and associated fringe benefits.

Proprietary Fund – One of the three major classes of funds: 1) Governmental 2) Proprietary and 3) Fiduciary. The Enterprise Funds (Water and Wastewater) of the City are a type of Proprietary Fund.

Single Audit – Audit to meet the needs of all federal grantor agencies and performed in accordance with the Single Audit Act of 1984 (as amended) and Office of Management and Budget (OMB) Uniform Guidance. The City is required to have a Single Audit performed when it receives Federal Funding in excess of \$750,000.

Yellow Book – Term commonly used to describe the Governmental Accountability Office’s publication Governmental Auditing Standards, the source of Generally Accepted Government Auditing Standards (GAGAS).