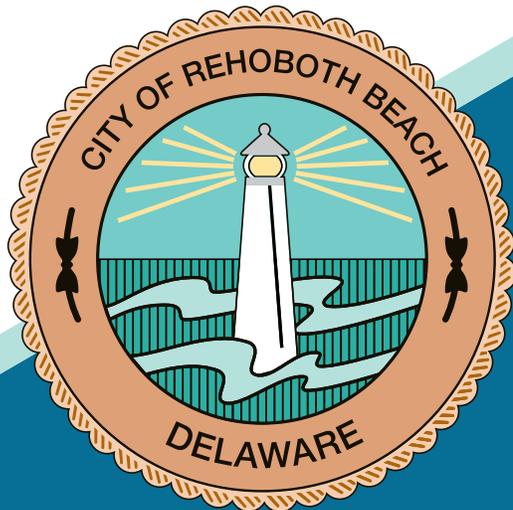

CITY OF
REHOBOTH BEACH

ANNUAL BUDGET

2021 / 2022





ANNUAL BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Rehoboth Beach, Delaware for its annual budget document for the year beginning April 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets criteria as a policy document, as a financial plan, as an operations guide and as a communications vehicle. It the goal of our government leaders that citizens and stakeholders have the benefit of a clear and comprehensive budget document which provides detailed insight relating to the City's financial position and activities as well as its plans for future projects and services.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

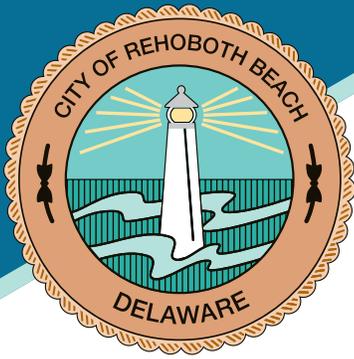
**City of Rehoboth Beach
Delaware**

FOR THE YEAR BEGINNING

April 1, 2021

Christopher P. Morrill

Executive Director/CEO



CITY OF REHOBOTH BEACH ANNUAL BUDGET 2021/2022

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CITY MANAGER'S LETTER

June 16, 2021

To the Honorable Mayor and Commissioners:

It is my pleasure to present the Fiscal Year 2021-2022 Operating Budget. Many hours are spent by each Department Head to develop a responsible budget that meets the needs of the City. In particular I am grateful to the City's Director of Finance, Burton Dukes, for his diligence and attention to every detail that goes into the budget process. I also thank the Mayor and Commissioners for their time spent during numerous meetings finalizing the budget. This adopted version reflects the many changes made during that process.

Each year my objective is to present a balanced budget with very prudent, yet conservative estimates, of revenue and expense projections. It is important that we continue to provide the best possible level of services to all citizens while implementing the priorities of the City Commissioners.

The fiscal year balanced budget for 2021-2022 was adopted by the Commissioners on March 19, 2021, while still convening at a virtual meeting due to the pandemic. The City's resilience throughout the crisis brought on by COVID-19 has been very evident as we faced truly unsettling times but still managed to come out of the rough patches slightly ahead of most projections. The hard-working staff has been able to keep our city safe and strong while working as they always do to make us proud of where we work and live. We will continue to stay focused and proceed with caution as we continue to shape the future of our city. We will remain sharply focused on prudent and effective strategies to ensure fiscal sustainability while preserving our valuable services to the community, and creating safer streets by investing in our police and fire services but also enhancing and investing in infrastructure that has been neglected in the past.

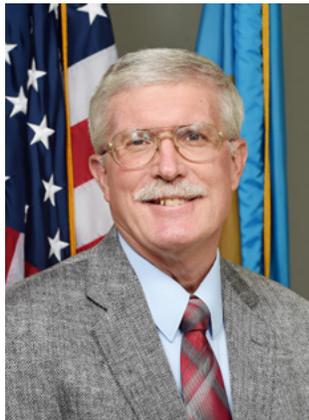
I remain humbled and positive to serve the City of Rehoboth Beach and its citizens.

Sincerely,

Sharon Lynn
City Manager



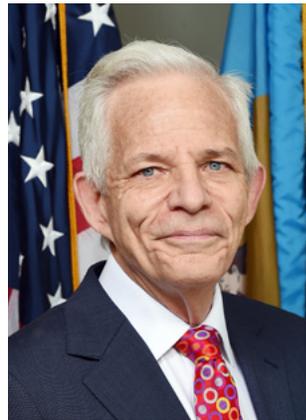
CITY OF REHOBOTH BEACH **BOARD OF COMMISSIONERS AND CITY MANAGER**



Mayor Stan Mills
Term: 2020-2023



**Commissioner
Pat Coluzzi**
Term: 2019-2021



**Commissioner
Patrick Gossett**
Term: 2020-2023



**Commissioner
Edward Chrzanowski**
Term: 2019-2022



City Manager Sharon Lynn
Term: 2014-



**Commissioner
Jay Lagree**
Term: 2020-2023



**Commissioner
Richard Byrne**
Term: 2018-2021



**Commissioner
Susan Gay**
Term: 2019-2022



CITY OF REHOBOTH BEACH BOARDS AND COMMITTEES

| BOARD OR COMMITTEE | CHAIR |
|--|------------------------------|
| Animal Issues Committee | Commissioner Richard Byrne |
| Audit Committee | Donald Derrickson |
| Bandstand/Convention Hall/Special Events Committee | Commissioner Patrick Gossett |
| Board of Adjustments | Jerry Capone |
| Board of Election | Steve Simmons |
| Boardwalk & Beach Committee | Commissioner Jay Lagree |
| Environmental Committee | Commissioner Richard Byrne |
| Trees & Green Infrastructure Committee | Commissioner Susan Gay |
| Parking Task Force | Commissioner Pat Coluzzi |
| Parks & Shade Tree Commission | Francis Markert Jr. |
| Personnel Committee | Commissioner Patrick Gossett |
| Planning Commission | Jeffrey Trunzo |
| Streets & Transportation Committee | Commissioner Pat Coluzzi |
| 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 2021, the City was the home to 1,606 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 Festivals and the Sea Witch® Festival.

Metered parking is available on Rehoboth Avenue, nearby streets and behind the Fire Hall from Memorial Day to the third Sunday in September. 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
TEMPERATURE
OCT-MARCH

68/
32°

LAND AREA OF CITY LIMITS



1.2 SQUARE
MILES

CITY POPULATION
FULL-TIME **2021**



1,606

AVERAGE
TEMPERATURE
APR-SEPT

85/
48°



AVERAGE
HOME
VALUE

\$1+ MILLION

MEDIAN
AGE **2018**



65.3 YEARS

HOUSEHOLDS
WITH
CHILDREN

65



HOUSEHOLD MEDIAN
INCOME **CITY**

\$115,000+

RACIAL MAKEUP

WHITE 98.1%



NON-WHITE 1.9%

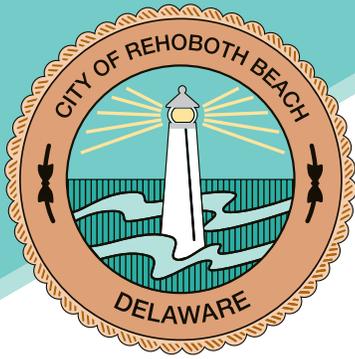
HOUSEHOLDS
WITHOUT
CHILDREN

698



HOUSEHOLD MEDIAN
INCOME **COUNTY**

\$61,000+



HISTORY AND EVOLUTION 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 in Delaware.

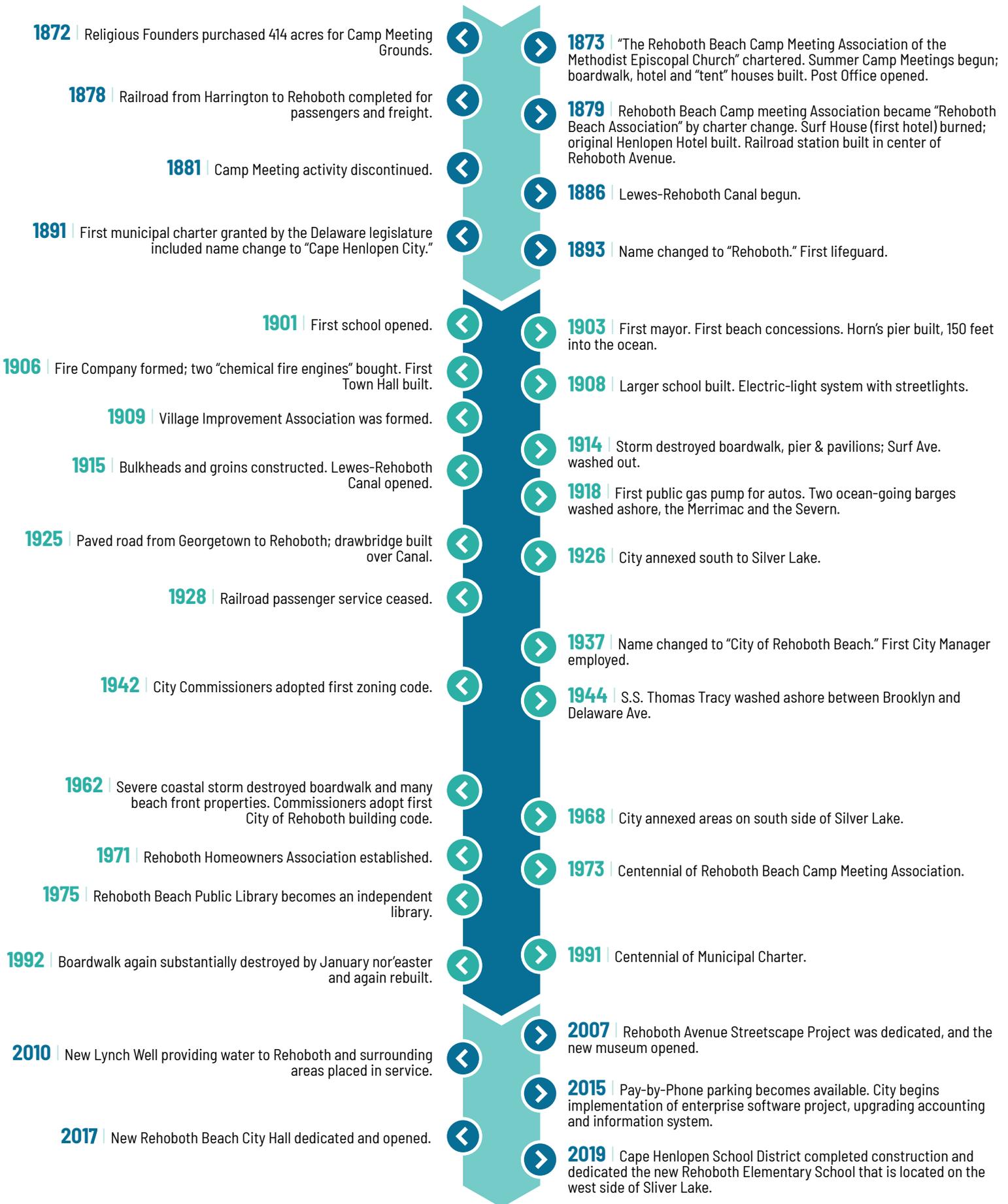


In 1872, Reverend Robert Todd of St. Paul's Methodist Episcopal Church in Wilmington, Delaware visited Oak Grove Camp Meeting on the New Jersey shore. He soon found himself consumed with the idea of creating a similar organization on the Delmarva Peninsula on the coast between the Delaware Bay and the Chesapeake Bay. 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 from local farmers five parcels totaling 414 acres, including land allowing access to the county road, including one strip 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

PROCESS AND 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 FY2022 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, 2020

- › 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, 2020

- › 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 4 AND JANUARY 15, 2021

- › 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 8 AND FEBRUARY 19, 2021

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

MAR.

MARCH 8 AND MARCH 19, 2021

- › 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 during their Regular Meeting for approval.

APR.

APRIL 1, 2021

- › Start of the Fiscal Year 2021-2022.



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 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> | <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>Inclusive Community</p> | <ul style="list-style-type: none"> • Adequately fund ADA compliance, including public facilities, sidewalks and streets. |
| <p>Open, Effective and Responsive Government</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>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 RB a very attractive place to visit and live |
| <p>Environmental Sustainability & Long-term Planning</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 |



| GOAL | ACTIONS |
|---|--|
| Vibrant Business Community | <ul 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 |
| Fiscal Responsibility & Financial Strength | <ul 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 |
| Quality Infrastructure | <ul style="list-style-type: none">• Maintain and invest in infrastructure including; clean drinking water, efficient wastewater processing, effective stormwater management, proactive street maintenance, modern communication technology. |
| Clean, Safe, Friendly Neighborhoods | <ul style="list-style-type: none">• Maintain and promote parks• Preserve and expand tree canopy• Ensure walkability |
| High-Performing, Dedicated, and Valued Employees | <ul style="list-style-type: none">• Provide the highest level of service possible• Act with honesty and integrity• Empower employees to solve problems• Value and reward excellent performance |



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 City's deposits held at financial institutions.

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.

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.

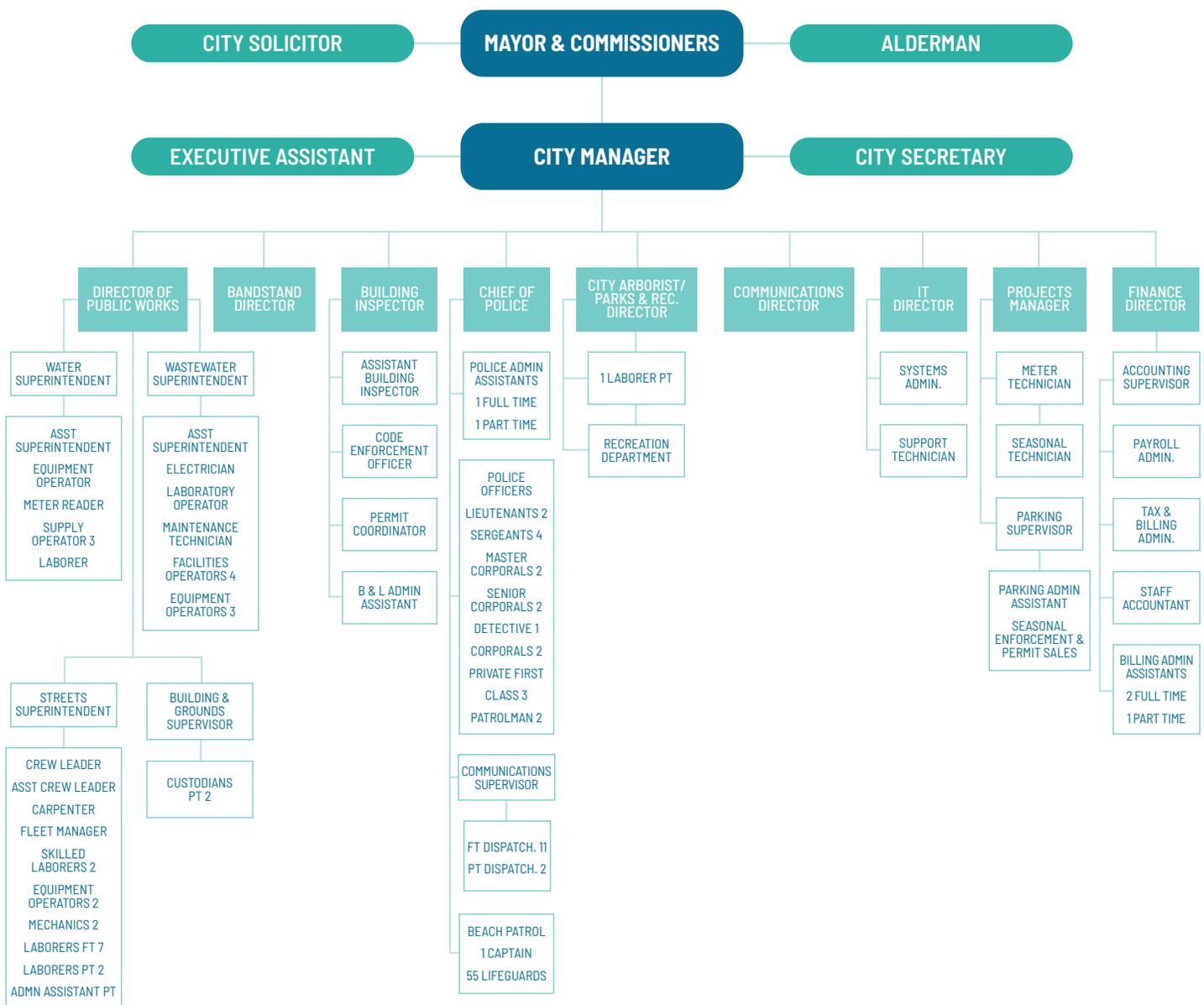
BUDGET AMENDMENTS

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.

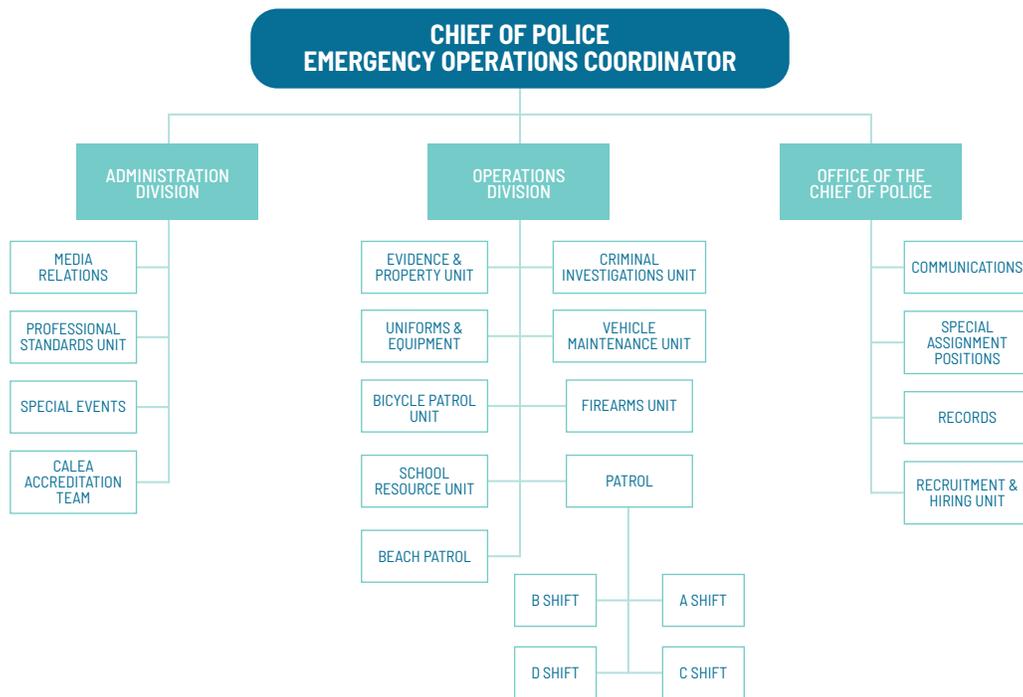


ORGANIZATION CHARTS

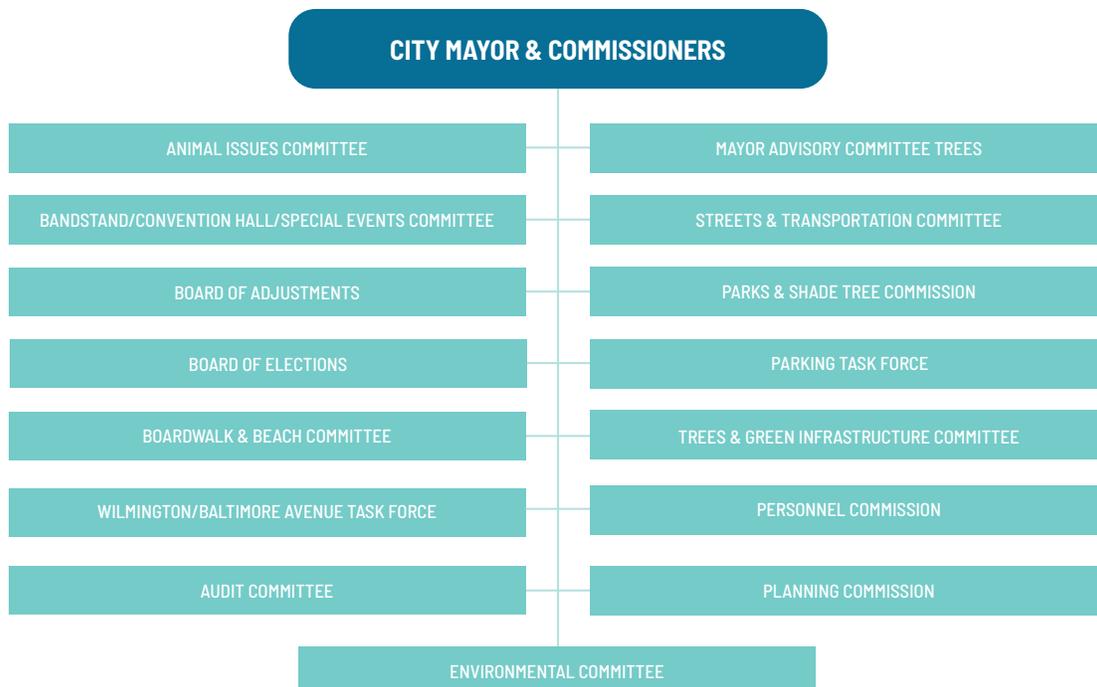
CITY OF REHOBOTH BEACH



CITY OF REHOBOTH BEACH POLICE DEPARTMENT



CITY OF REHOBOTH BEACH COMMITTEES





BUDGET SUMMARY

In our fiscal year ended March 31, 2021 the City was confronted with difficult challenges but also experienced some fortuitous events. The COVID-19 impact was especially difficult for our business community and government, both heavily dependent upon revenue from tourism. The City's largest source of revenue, parking fees, declined by almost \$2 million or 28.5%. Much of the revenue loss was offset by record revenues from property transfer tax. Extremely heavy real estate activity resulted in transfer taxes totaling almost \$4.2 million, exceeding budget by \$2.6 million. The newly implemented hotel accommodations tax was budgeted conservatively at \$800 thousand. In spite of lower occupancy rates due to COVID-19 restrictions, the City received almost \$720 thousand, a shortfall of only \$80 thousand. In total, the City's General Fund revenues exceeded budget, allowing the City to maintain normal services levels.

In our fiscal year ending March 31, 2022, it is unlikely that property transfer tax revenue will reach the level of the prior year. Absent COVID-19 and unfavorable weather conditions, the parking season is expected to recover and return to the levels in Fiscal Year 2020.

The City's cost of operations in FY2021 were controlled and were under budget. As many seasonal positions in the Public Works and Beach Patrol were unfilled in FY2021, actual personnel costs were below budget. In FY2022, the ability to attract both full-time and seasonal workers is proving to be very challenging. This may impose a degree of wage pressure, making it difficult to avoid variances in budgeted personnel costs.

Revenues from our Enterprise Funds, Water and Wastewater, remained strong, exceeding budget in FY2021. It appears that many part-time residents may have spent more offseason time in their vacation properties, electing to work remotely during the pandemic. It is uncertain as to whether the level of off-season activity is a trend that will continue in the future.

While the operating costs of the City's Enterprise Funds appear to be stable and will follow a trend correlating with the cost-of-living indices, the City's future capital outlay requirements in the Wastewater Fund are projected to be very large, in the range of \$11-\$12 million during the FY2023-FY2027 period. As the City is currently using over 80% of its \$75 million debt limit, much of the funding for the planned capital projects will have to be derived from user fees paid by residents in the city as well as those residing in the communities that use the City's wastewater plant and infrastructure. The city has restricted cash reserves, some of which could be used to fund a portion of the future capital outlays, relieving the users of a portion of the cost burden. However, the changing cost environment in the construction industry is a concern that confronts the City when planning these future capital projects.



CITY OF REHOBOTH BEACH BUDGET SUMMARY FISCAL YEARS 2022 & 2021

City-wide budgeted revenues have increased by \$1,495,711 when compared to FY 2021 budgeted revenues. The hotel accommodations tax, implemented in fiscal year 2021, has been budgeted at \$1,000,000 for fiscal year 2022.

ALL FUNDS – REVENUES, OPERATING AND CAPITAL EXPENDITURES

| REVENUES & EXPENDITURES | FY2022 BUDGET | FY2021 BUDGET | \$ CHANGE | % CHANGE |
|------------------------------|---------------|---------------|-----------|----------|
| Total Revenues | 27,682,385 | 26,186,674 | 1,495,711 | 5.71% |
| Total Operating Expenditures | 22,956,213 | 20,712,101 | 2,244,112 | 10.83% |
| Total Capital Expenditures | 4,726,172 | 5,474,573 | (748,401) | (13.67%) |
| Total Operating & Capital | 27,682,385 | 26,186,674 | 1,495,711 | 5.71% |
| Revenue less Expenditures | - | - | - | - |



The most significant sources of FY2022 budgeted revenue that attributed to the overall revenue increases are the sale of real estate, the hotel accommodations tax and parking revenue, as presented in the table below. On April 10, 2021, the City contracted to sell 84 Kent Street for \$1,070,000. In spite of the impact of COVID-19 on hotel bookings, the City's actual Hotel Accommodations Tax revenues in FY2021 were only \$90,000 less than the approved budget. Given this result, it appears reasonable to increase FY2022 budgeted revenues from the Hotel Accommodations Tax to \$1,000,000, an increase of \$200,000 from FY2021.

ALL FUNDS – REVENUE

| REVENUE SOURCE | FY2022 BUDGET | FY2021 BUDGET | \$ CHANGE | % CHANGE |
|---------------------------------|-------------------|-------------------|------------------|---------------|
| Parking | 6,605,200 | 6,444,700 | 160,500 | 2.49% |
| Property Tax | 2,043,000 | 2,017,000 | 26,000 | 1.29% |
| Property Transfer Tax | 1,600,000 | 1,600,000 | - | - |
| Rental Tax | 2,000,000 | 2,000,000 | - | - |
| Hotel Accommodations Tax | 1,000,000 | 800,000 | 200,000 | 25.00% |
| Other Taxes | 68,800 | 58,100 | 10,700 | 18.42% |
| Prior Year Encumbrance | - | 15,000 | (15,000) | - |
| Sale of Property | 1,045,000 | 800,000 | 245,000 | 30.63% |
| Interest & Rents | 650,750 | 843,133 | (192,383) | (22.82%) |
| Refuse | 834,400 | 834,400 | - | - |
| Grants | 573,065 | 540,345 | 32,720 | 6.06% |
| Police & Alderman Fines | 180,000 | 145,000 | 35,000 | 24.14% |
| Contributions | 19,280 | 19,280 | - | - |
| Licenses & Permits | 1,421,600 | 1,459,800 | (38,200) | (2.62%) |
| Miscellaneous | 78,000 | 77,000 | 1,000 | 1.30% |
| Total Governmental Funds | 18,119,095 | 17,653,758 | 465,337 | 2.064% |
| Wastewater | 4,853,790 | 4,238,235 | 615,555 | 14.52% |
| Water | 4,709,500 | 4,294,681 | 414,819 | 9.66% |
| Total Enterprise Funds | 9,563,290 | 8,532,916 | 1,030,374 | 12.08% |
| Total Revenue All Funds | 27,682,385 | 26,186,674 | 1,495,711 | 5.71% |

City-wide budgeted operating expenses have been increased 5.71% or \$1,495,711. The largest budgeted increases in FY2022 were in the Administration, Wastewater and Debt Service Categories. In Administration, Retired Employee Benefits, Legal Services and Contingency increased by \$50,509/99.15%, \$45,000/60% and \$137,602/85.72%, respectively. Retired Employee Benefits increased as a result of an increase in the number of employees receiving benefits. Budgeted legal fees were increased as a result of the increased building and construction activity and the related approval processes involved. The Contingency increase is a cushion for unanticipated outlays and may not be fully utilized. Debt service increases are budgeted to provide for additional principal payments on the USDA Loan for the construction costs of the new City Hall.

ALL FUNDS – OPERATING EXPENDITURES

| EXPENDITURES BY DEPT. | FY2022 BUDGET | FY2021 BUDGET | \$ CHANGE | % CHANGE |
|---------------------------------|-------------------|-------------------|------------------|---------------|
| Mayor & Commissioners | 264,014 | 261,762 | 2,252 | .86% |
| Treasurer | 2,784 | 2,784 | - | - |
| Administration | 2,350,731 | 2,077,570 | 273,161 | 13.15% |
| Alderman | 70,831 | 70,317 | 514 | .73% |
| Information Technology | 572,838 | 562,056 | 10,782 | 1.92% |
| Building & License | 446,426 | 482,916 | (36,490) | (7.56%) |
| Building & Grounds | 351,697 | 422,727 | (71,030) | (16.80%) |
| Communications | 86,584 | 89,978 | (3,394) | (3.77%) |
| Police Dept. & Grants | 3,202,524 | 3,053,781 | 148,743 | 4.87% |
| 911 Dispatch | 763,921 | 738,971 | 24,950 | 3.38% |
| Beach Patrol | 649,451 | 652,547 | (3,096) | (.47%) |
| Street & Refuse & Grants | 2,905,036 | 2,868,632 | 36,404 | 1.27% |
| Parking Meter | 1,319,248 | 1,171,509 | 147,739 | 12.61% |
| Parking Permit | 86,898 | 88,763 | (1,865) | (2.10%) |
| Comfort Stations | 215,700 | 191,700 | 24,000 | 12.52% |
| Parks & Rec. & Tennis | 448,971 | 454,003 | (5,032) | (1.11%) |
| Bandstand | 153,931 | 153,212 | 719 | .47% |
| Debt Service Gen. Fund | 1,864,929 | 986,400 | 878,529 | 89.06% |
| Contributions | 217,000 | 218,000 | (1,000) | (.46%) |
| Total Governmental Funds | 15,973,514 | 14,547,628 | 1,425,886 | 9.80% |
| Water | 2,319,138 | 2,342,734 | (23,596) | (1.01%) |
| Wastewater | 4,663,561 | 3,821,739 | 841,822 | 22.03% |
| Total Enterprise Funds | 6,982,699 | 6,164,473 | 818,226 | 13.27% |
| Total All Funds | 22,956,213 | 20,712,101 | 2,244,112 | 10.83% |

The city's capital budget decreased by \$748,401/13.67%, as fewer street paving projects were approved in FY2022. The Comfort Station capital budget increase is attributed to the renovation and expansion costs at the Delaware Avenue restroom (\$430,000) and Baltimore Avenue restroom & Beach Patrol facilities (\$120,000). Upgrades to the video surveillance systems on the boardwalk, Lynch Well and public works locations required Information Technology (IT) capital outlays to increase by \$60,000/181.82%.

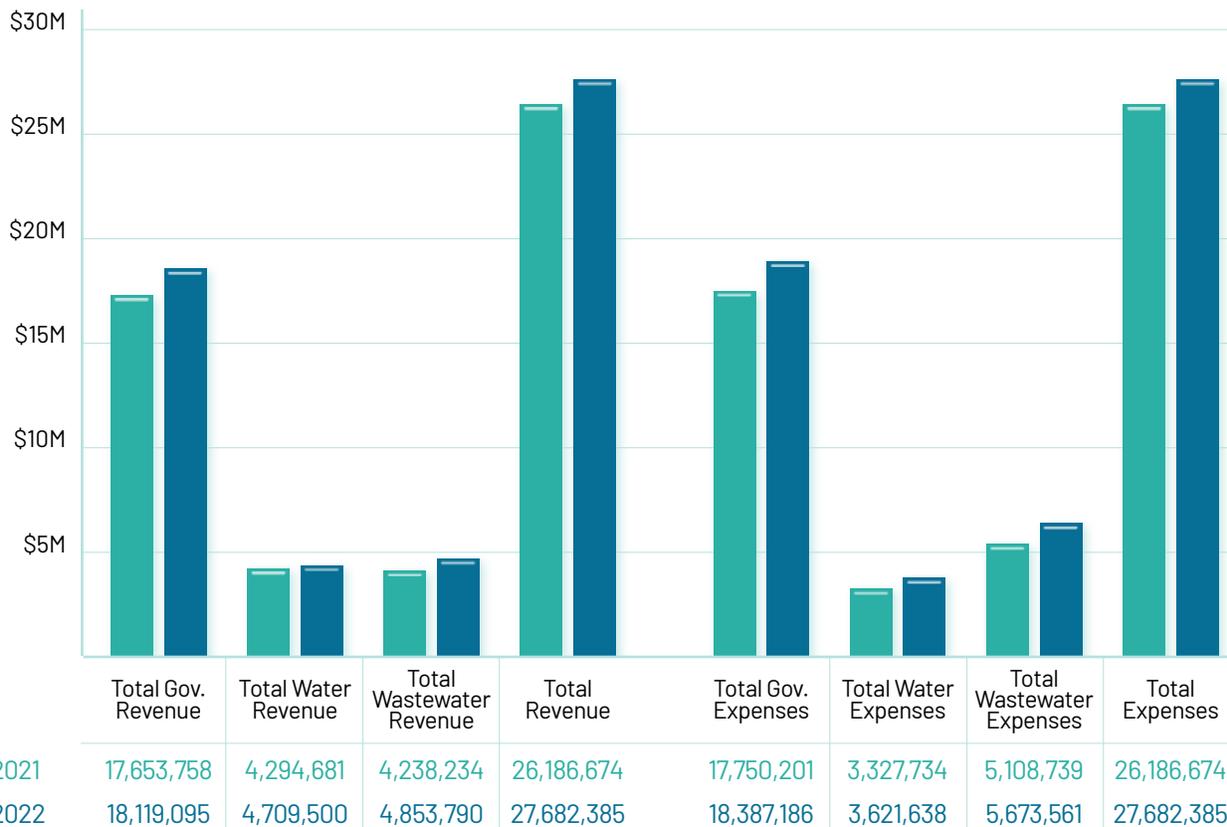
ALL FUNDS – CAPITAL EXPENDITURES

| EXPENDITURES BY DEPT. | FY2022 BUDGET | FY2021 BUDGET | \$ CHANGE | % CHANGE |
|---------------------------------|------------------|------------------|------------------|-----------------|
| Mayor & Commissioners | 87,000 | 87,000 | - | - |
| Information Technology | 93,000 | 33,000 | 60,000 | 181.82% |
| Beach Patrol | 13,000 | - | 13,000 | - |
| Building & Grounds | 6,800 | 30,000 | (23,200) | (77.33%) |
| Police Dept. & Grants | 50,527 | 15,558 | 34,969 | 224.77% |
| 911 Dispatch | 12,500 | 12,501 | (1) | - |
| Streets & Refuse & Grants | 1,107,845 | 1,926,170 | (818,325) | (42.48%) |
| Parking Meter | 218,000 | 468,344 | (250,344) | (53.45%) |
| Comfort Stations | 550,000 | 250,000 | 300,000 | 120.00% |
| Parks | 275,000 | 380,000 | (105,000) | (27.63%) |
| Total Governmental Funds | 2,413,672 | 3,202,573 | (788,901) | (24.63%) |
| Water | 1,302,500 | 985,000 | 317,500 | 32.23% |
| Wastewater | 1,010,000 | 1,287,000 | (277,000) | (21.52%) |
| Total Enterprise Funds | 2,312,500 | 2,272,000 | 40,500 | 1.78% |
| Total All Funds | 4,726,172 | 5,474,573 | (748,401) | (13.67%) |



CITY OF REHOBOTH BEACH BUDGET FY 2022 & FY 2021

■ FY 2021 ■ FY 2022

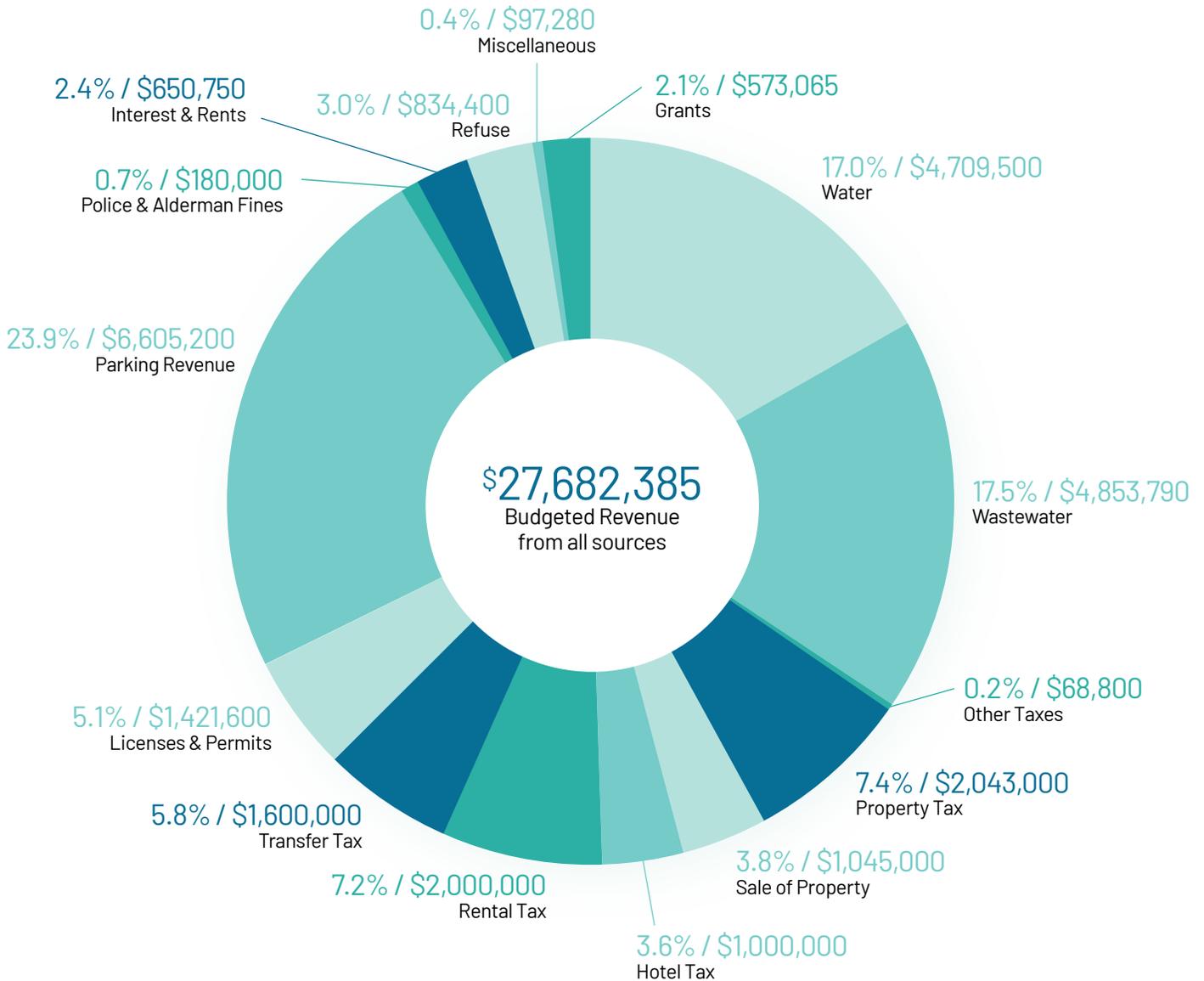


In fiscal year ended March 31, 2021, budgeted revenues and expenses increased by 5.7%. The capital outlays budget for the entire City decreased by 14.06%. Even with the decrease of over \$773 thousand the capital budget is substantial compared to fiscal years prior to FY2020. The capital budget for the Streets Department declined by \$818 thousand and accounted for the overall decline. The decrease in the Streets Department was a result of fewer paving projects budgeted in FY2022. The Governmental operating expenses increased by 9.8%. The budgeted operating expenses of the Water Fund decreased by 1.01% while the budgeted operating expenses of the Wastewater Fund have increased by 22.03%. Much of the budget increase in Wastewater expense is a result of increased debt service costs, as the Outfall Loan began amortizing with loan payments including both interest and principal. Before the full loan amount, \$40,481,095, was drawn from the Delaware Water Pollution Control Revolving Fund only interest payments were allowed to be paid.



FISCAL YEAR 2022

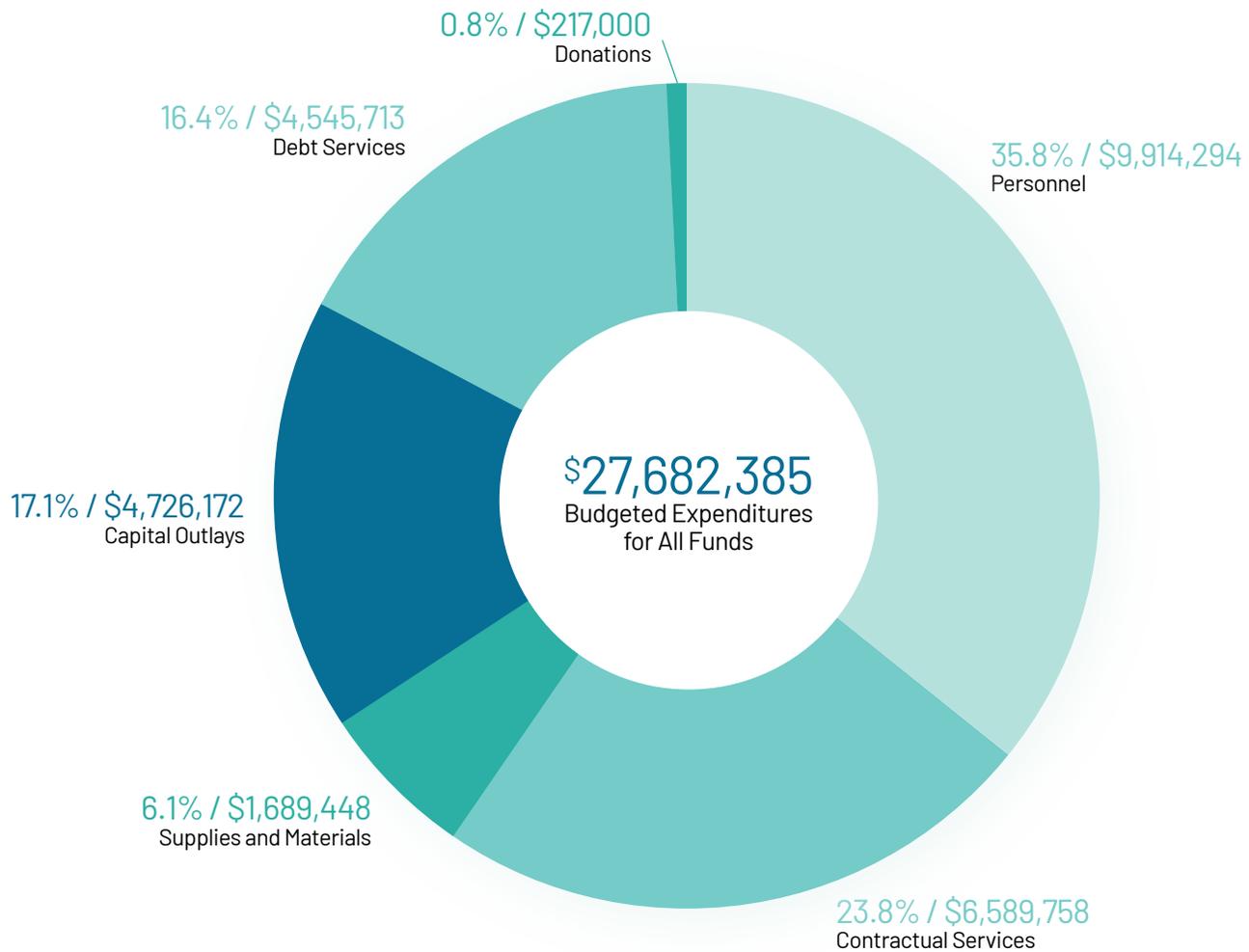
BUDGETED TOTAL REVENUE FROM ALL SOURCES



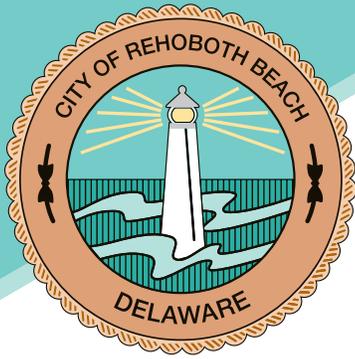
The City has budgeted revenue from all sources at \$27,682,385. Enterprise Fund revenue has been budgeted at \$9,563,290 or 34.5% of total revenue. Parking revenue is budgeted at \$6,605,200, 23.9% of all revenue, and represents the single largest source of revenue for the City.



FISCAL YEAR 2022 BUDGETED EXPENDITURES ALL FUNDS



Total budgeted expenditures for the fiscal year ended March 31, 2021, including the General Fund, Police Grant Fund, Municipal Street Aid Fund, Water Fund and Wastewater Fund are \$27,682,385.



BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Governmental fund financial statements are presented on a *current financial resources basis* while Enterprise funds are presented on an *economic resources basis*. Accordingly, the balance sheet of governmental funds 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 non-current assets and non-current 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 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 2022 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.

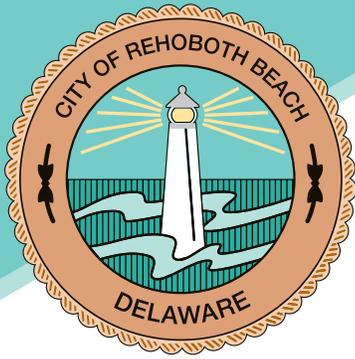
The Municipal Street Aid Fund is distributed by the State of Delaware to local governments semi-annually. The primary criteria for allocation are the number of road miles within the municipality. The funds can be used for a range of street maintenance projects, including streetlight and electric costs.

The Capital Project Fund is used to 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 2018. 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.

FY2022 AND FY2021 BUDGETED FUND BALANCES BY FUND

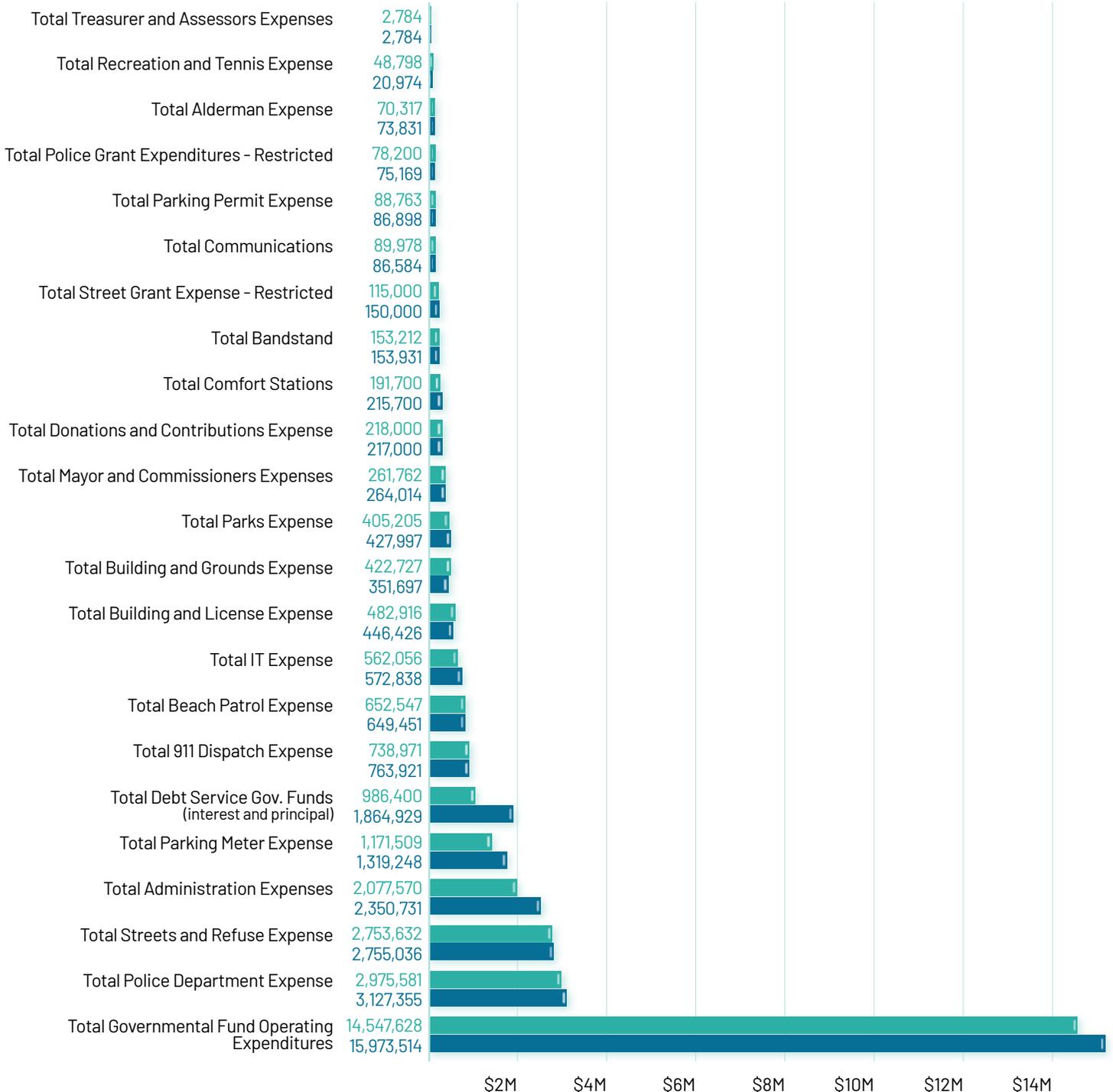
| FUND BALANCE ACTIVITY | FY 2021 PROJECTED | FY 2021 BUDGET | FY 2022 BUDGET |
|--|-------------------|----------------|----------------|
| GENERAL FUND | | | |
| BEGINNING FUND BALANCE | 12,021,097 | 12,021,097 | 11,924,654 |
| REVENUES | 19,221,961 | 17,507,758 | 18,119,095 |
| EXPENDITURES | (15,252,130) | (17,604,201) | (18,185,915) |
| OTHER FINANCING SOURCES | - | - | - |
| ENDING FUND BALANCE | 15,990,928 | 11,924,654 | 11,857,834 |
| NON-MAJOR GOVERNMENTAL FUNDS | | | |
| BEGINNING FUND BALANCE | 174,259 | 174,259 | 174,259 |
| REVENUES | 177,683 | 146,000 | 178,720 |
| EXPENDITURES | (156,436) | (146,000) | (201,271) |
| ENDING FUND BALANCE | 195,506 | 174,259 | 151,708 |
| CAPITAL PROJECTS FUND | | | |
| BEGINNING FUND BALANCE | (3,170,029) | - | - |
| REVENUES | - | - | - |
| EXPENDITURES | - | - | - |
| OTHER FINANCING SOURCES | - | - | - |
| CONSOLIDATED WITH GENERAL FUND | 3,170,029 | - | - |
| ENDING FUND BALANCE | - | - | - |
| FUND BALANCE GOVERNMENTAL FUNDS | 16,186,434 | 12,098,913 | 12,009,542 |
| WASTEWATER FUND | | | |
| BEGINNING NET POSITION | 14,643,248 | 14,643,248 | 13,772,744 |
| REVENUES | 5,120,166 | 4,238,235 | 4,853,790 |
| EXPENDITURES | (5,042,373) | (5,108,739) | (5,673,561) |
| ENDING NET POSITION | 14,721,041 | 13,772,744 | 12,952,973 |
| WATER FUND | | | |
| BEGINNING NET POSITION | 12,245,835 | 12,245,835 | 13,212,782 |
| REVENUES | 4,418,701 | 4,294,681 | 4,709,500 |
| EXPENDITURES | (2,320,569) | (3,327,734) | (3,621,638) |
| ENDING NET POSITION | 14,343,967 | 13,212,782 | 14,300,644 |
| NET POSITION ALL ENTERPRISE FUNDS | 29,065,008 | 26,985,526 | 27,253,617 |



GOVERNMENTAL OPERATING EXPENDITURE BUDGET FY 2022 & FY 2021

(EXCLUDING ENTERPRISE FUNDS AND CAPITAL OUTLAYS)

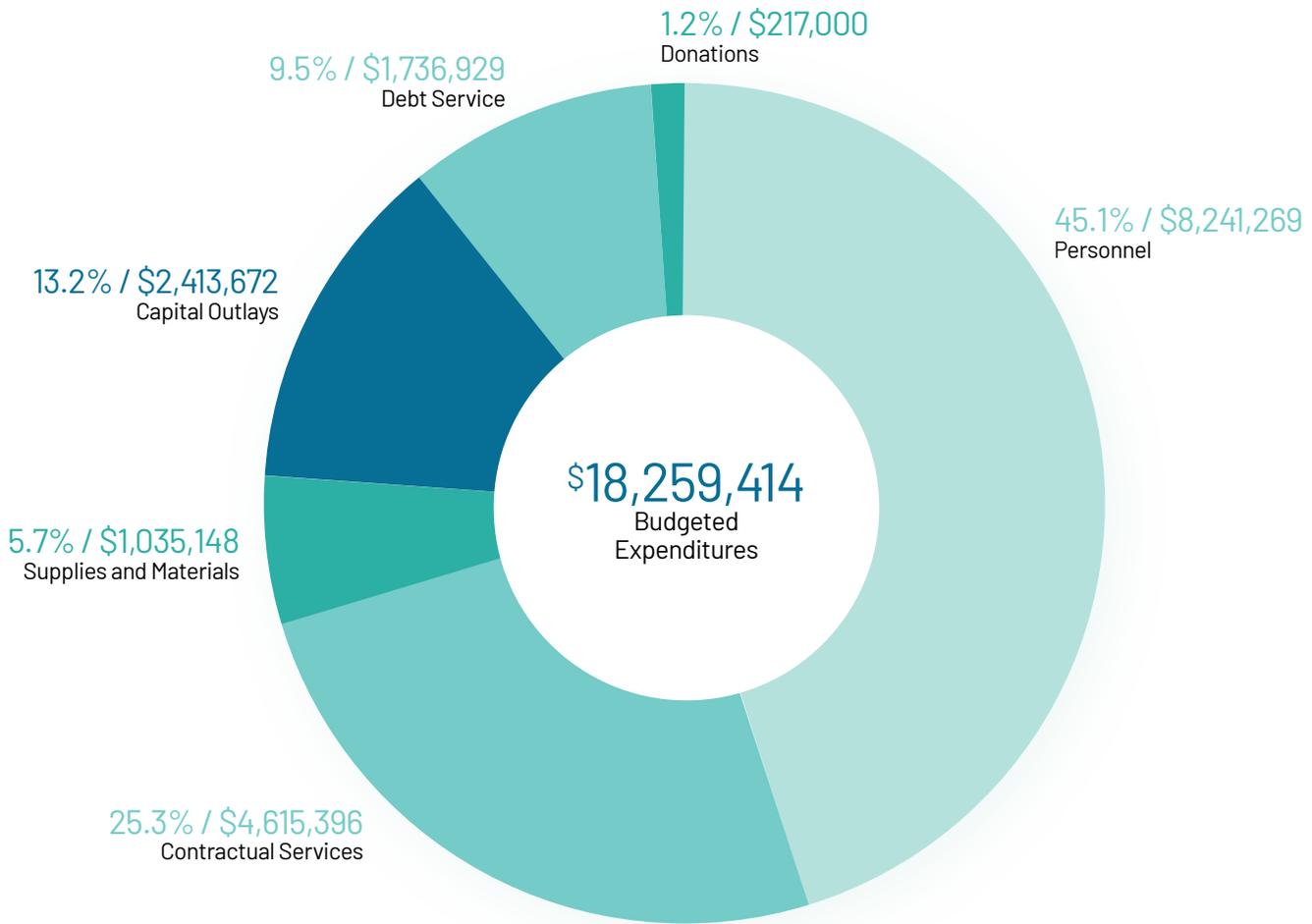
FY 2021 FY 2022





GOVERNMENTAL FUNDS OPERATING AND CAPITAL EXPENDITURES BUDGET FY 2022 AND FY 2021

(EXCLUDING ENTERPRISE FUNDS - WATER & WASTEWATER)



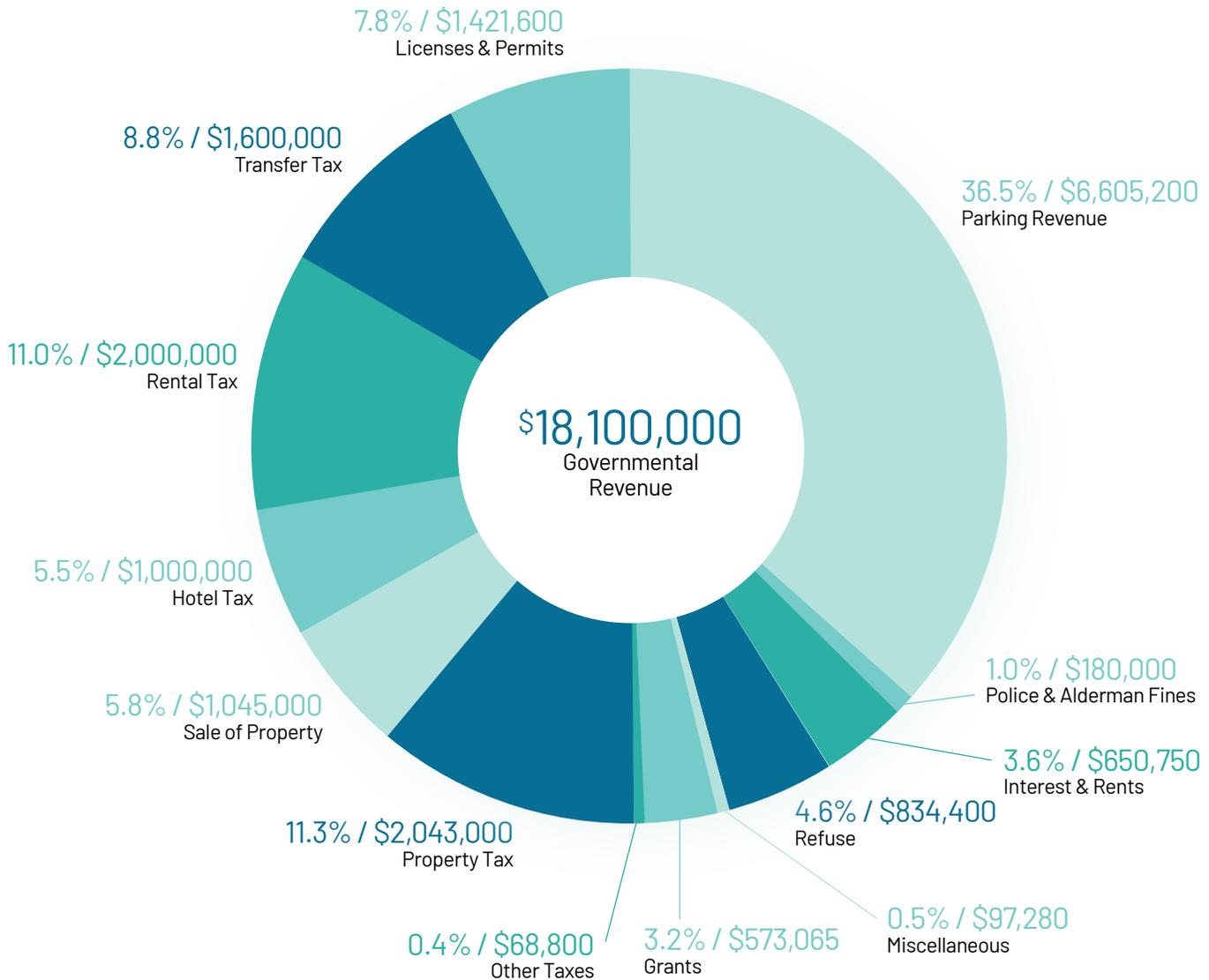
The budgeted expenditures for governmental funds, including the General Fund, Municipal Street Aid Fund, and Police Grant Fund amount to \$18,259,414. The debt service portion represents the quarterly principal and interest payment to be paid to USDA for the new City Hall Building that was dedicated in 2018. The FY2022 governmental capital budget is \$2,413,672/51% of the City's total capital budget. This \$788,901 decline from FY2021 was a result of fewer paving projects in the Public Works Department.

| BUDGET CATEGORY | FY2022 | %FY2022 | FY2021 |
|---------------------------|---------------------|-------------|---------------------|
| Personnel | \$8,241,269 | 45% | \$7,993,445 |
| Contractual Services | 4,615,396 | 25% | 4,308,121 |
| Supplies and Materials | 1,035,148 | 6% | 1,071,662 |
| Capital Outlays | 2,413,672 | 13% | 3,202,573 |
| Debt Service | 1,736,929 | 10% | 986,400 |
| Donations | 217,000 | 1% | 188,000 |
| Total Governmental | \$18,259,414 | 100% | \$17,750,201 |



GOVERNMENTAL REVENUE BUDGET

EXCLUDING ENTERPRISE FUND REVENUE



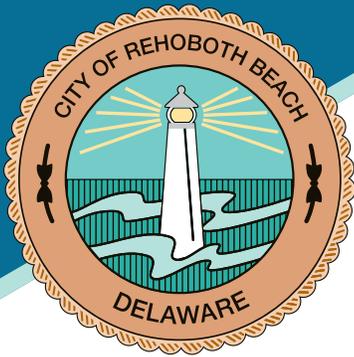
The City is budgeting \$18.1 million in governmental revenue for Fiscal Year 2022. Real estate property tax represents eleven percent of the total or \$2.04 million. Many of the other sources are user-dependent and, to varying degrees, impacted by the macro economic environment. While Property Transfer Tax is potentially volatile, it has assumed an upward trend in recent years, albeit not a consistent linear trend.



Parking Revenue is budgeted at \$6.6 million or 36.5% of governmental revenue, excluding Enterprise Fund revenue. Rental tax from residential properties is projected at \$2.1 million for FY 2021 but is only budgeted at \$2 million for FY 2022 or 11.0% of total governmental revenue. Property transfer tax, 8.8% of total governmental revenue, is budgeted at \$1.6 million. This is less than the FY 2021 projected amount of over \$4.2 million but, given the extremely volatile trend of this tax, the amount budgeted is intentionally conservative.

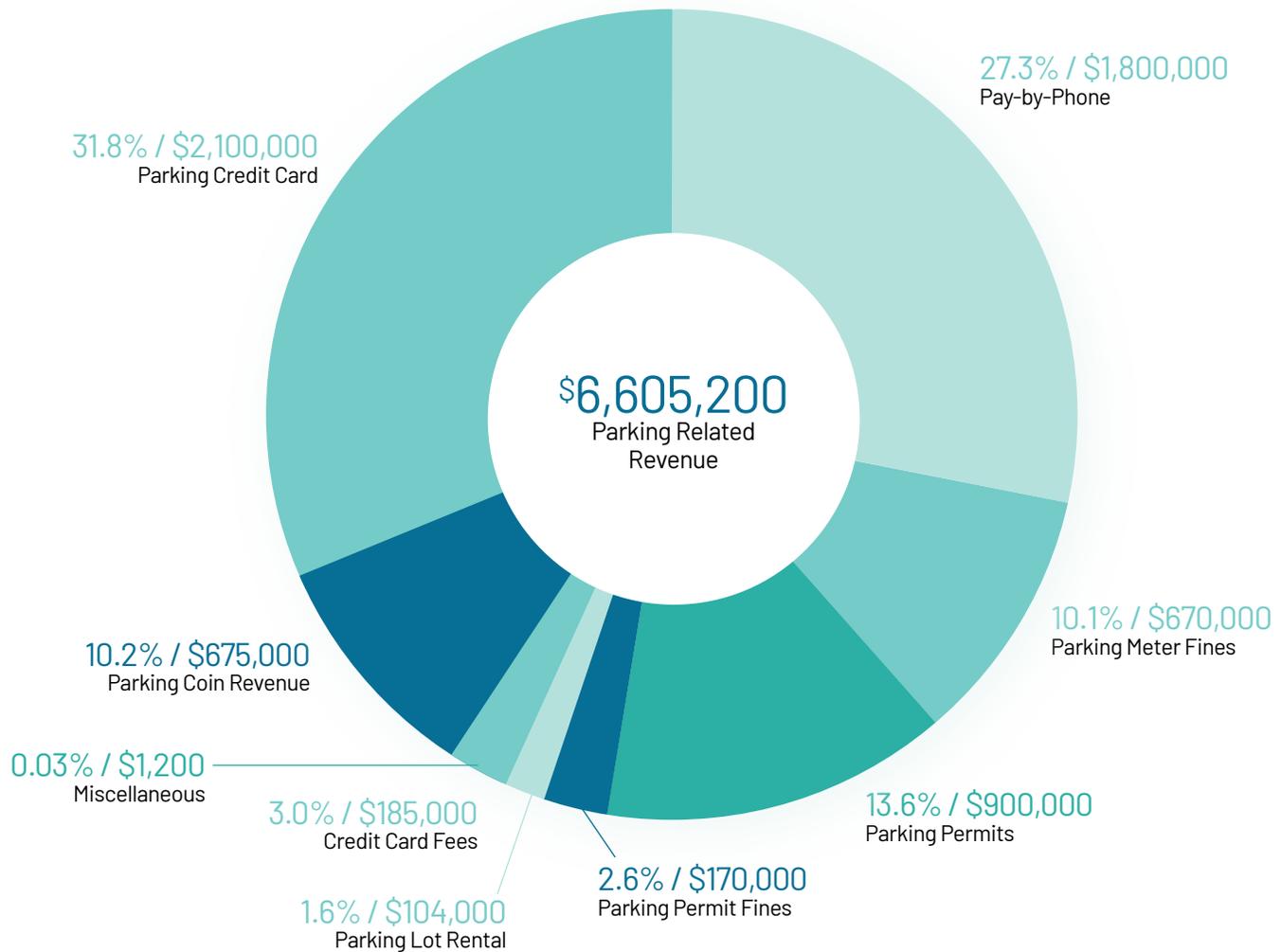
Revenues from building permits are impacted by the trend in construction activity and are budgeted at \$750,000, \$50,000 less than FY2021. Mercantile Licenses tend to be relatively consistent but were impacted by COVID-19 in FY2021 and only totaled \$511 thousand. We believe that there will be significantly more business activity in the 2021 summer season and have budgeted \$600 thousand for Mercantile Licenses in our fiscal year ending March 31, 2022 (FY2022).





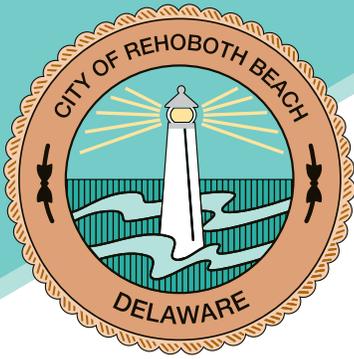
BUDGETED PARKING REVENUE BY CATEGORY

FISCAL YEAR 2022 BUDGET

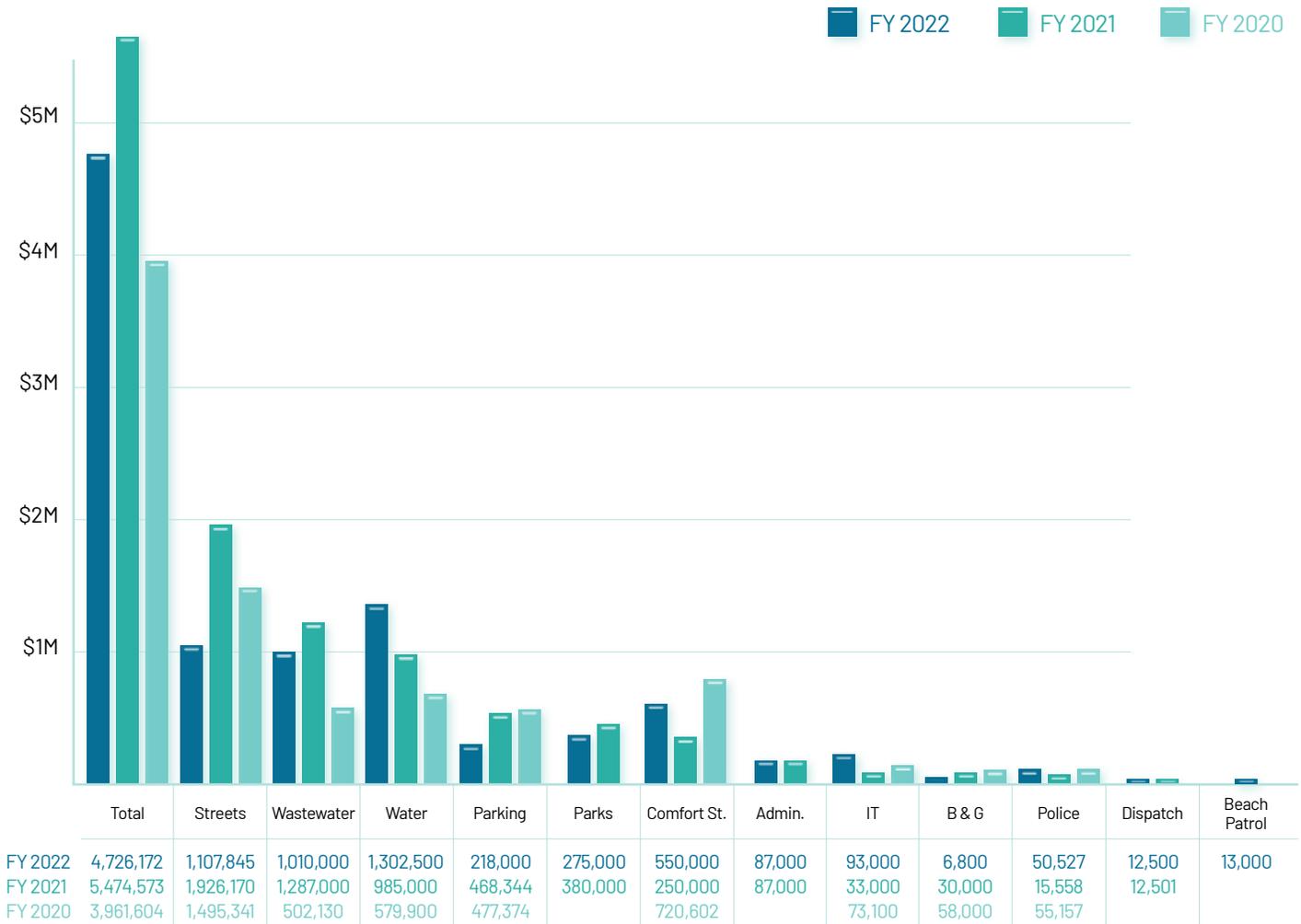


In fiscal year 2022, the City budgeted \$6,605,200 in parking related revenue. This represents an increase of \$160,500 from the 2020 fiscal year budget. As the actual revenue for the summer season of 2019 was \$6.95 million, the budget increase appears to be justified. Revenue in FY2021 was impacted by COVID-19 and was not useful as a forecasting metric.

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.



FY2022, FY2021 & FY2020 CAPITAL OUTLAYS BUDGET



The City's capital budget decreased from \$5.47 million in fiscal year 2021 to \$4.72 million in fiscal year 2022. The largest outlay in the Streets Dept. will be the \$450,000 city-wide paving program. The sewer vacuum replacement and the sewer line replacement programs were budgeted at \$420 thousand and \$400 thousand, respectively, and were the major budgeted outlays in the Wastewater Dept. In the Water Department, \$500 thousand is budgeted for meter replacements and \$250 thousand for pipe assessment and rehabilitation, representing the department's largest outlays. Budgeted outlays for the Delaware Avenue restrooms and Baltimore Avenue restrooms & Beach Patrol Building are \$450 thousand and \$120 thousand, respectively. Refer to the Capital Budget section for the complete listing of all FY2022 budgeted outlays.



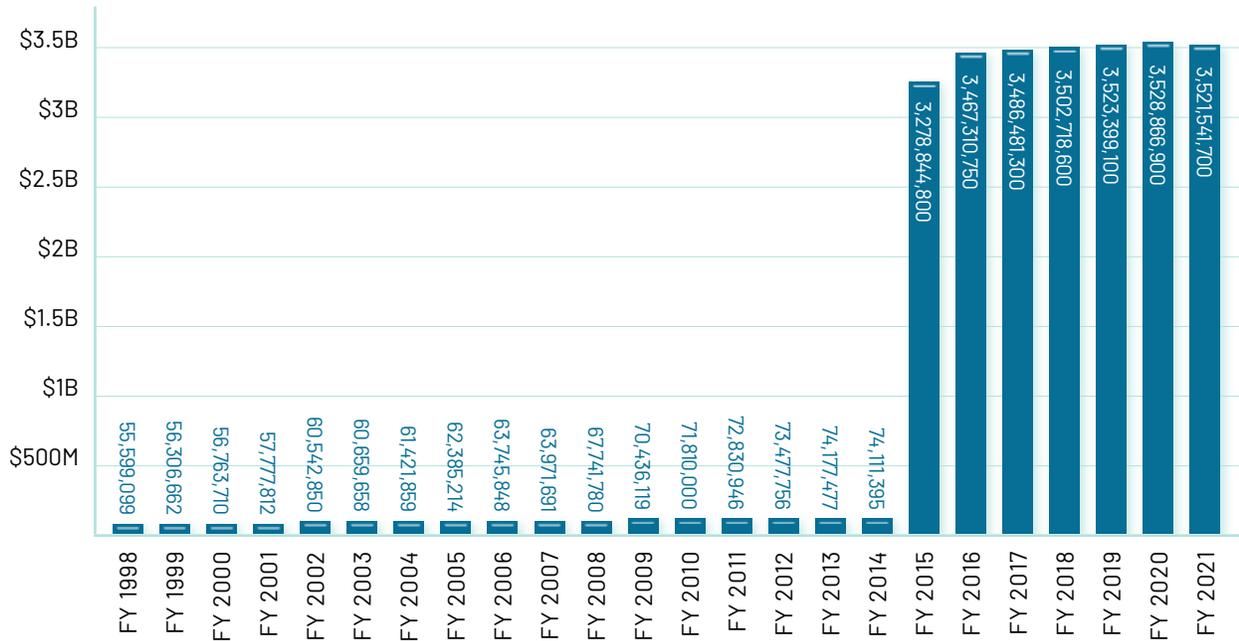
| DEPARTMENT | FY2022 CAPITAL BUDGET | FY2021 CAPITAL BUDGET | FY2020 CAPITAL BUDGET |
|------------------|-----------------------|-----------------------|-----------------------|
| Total | 4,726,172 | 5,474,573 | 3,961,604 |
| Streets | 1,107,845 | 1,926,170 | 1,495,341 |
| Wastewater | 1,010,000 |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





REAL ESTATE PROPERTY TAX TRENDS

CITY OF REHOBOTH BEACH REAL ESTATE ASSESSED VALUE



CITY OF REHOBOTH BEACH PROPERTY TAX TRENDS REVENUE FY2006-2021





In the City's fiscal year ending March 31, 2021, total revenue from real estate property tax decreased from \$2.04 million to \$2.01 million. The decrease in revenue was a result of demolitions that occurred without the completion and reassessment of newly constructed buildings. The City does not reassess structures until the work is completed, eliminating construction-in-progress from assessment.

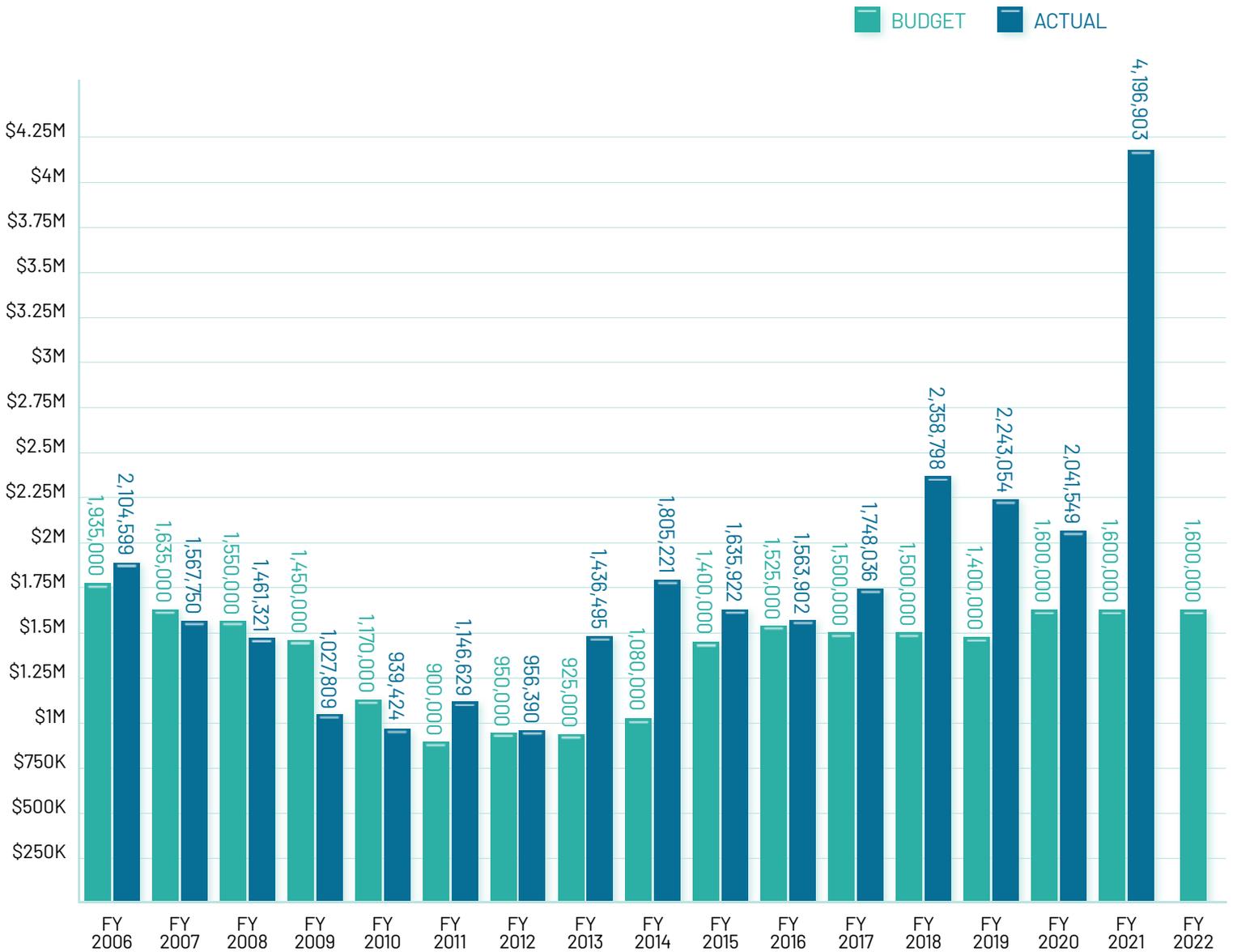
The per hundred rate of tax remained unchanged at six cents per hundred of assessed value. Changes in taxes on properties also results from improvements, new construction, and demolitions. Properties such as churches and public buildings are exempt from property tax. Such properties are included in the 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



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 FY2021 the City received almost \$4.2 million in property transfer tax. Given the magnitude of the FY2021 receipts when compared to prior years, we consider it to be an anomaly and have only budgeted \$1.6 million for FY2022.



SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

AS OF APRIL 1, 2022

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

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

As of April 1, 2021, the City had 96 full-time positions, 20 part-time year-round, and 130 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 eleven staff, including seven working in finance, billing, payroll/HR, and accounting. The remaining four positions are filled by the City Manager, her administrative assistant, the City Secretary, and the City Project Coordinator. The City Secretary devotes almost all of her time to supporting the Mayor & Commissioners as well as the City's boards and commissions, especially the Board

of Adjustment and the Planning Commission. The Project Coordinator supervises the Parking and Parking Permit Departments and works with the Public Works Director and City Manager in a planning and support capacity.

The Public Works Director is the direct supervisor of the Water, Wastewater, Streets & Refuse and the Building and Grounds Department. His time is budgeted and allocated to these departments based upon the estimated time required to serve each department. While there are twelve seasonal positions in the trash and streets job categories, the lack of applications implies that not all of them will be filled for the 2021 Summer season. Compensation levels as well as COVID-19 concerns appear to be impacting the number of applications.

The Police Department has nineteen full-time uniformed officer positions including the police chief, twenty eight seasonal cadet positions, one full-time administrative assistant position and one part-time administrative assistant position. All seasonal officer positions may not be filled at one time due to terminations, resignations, and early departures to return to college. For the 2021 summer season, it appears that only about fourteen of the twenty-eight seasonal officers will be filled. The lack of affordable housing, COVID-19 concerns and compensation levels are all factors that may have resulted in fewer applications.

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 administrated by the State of Delaware. The FY 2022 budget includes \$220,500 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 2022, 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, subject to limits. 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 | FY2020 | FY 2021 | FY2022 |
|-----------------|--------|---------|--------|
| Chief | 1 | 1 | 1 |
| Lieutenant | 2 | 2 | 2 |
| Sergeant | 4 | 4 | 4 |
| Corporal | 5 | 6 | 6 |
| PFC | 5 | 4 | 4 |
| Patrolman | 1 | 2 | 2 |
| Total Full-time | 18 | 19 | 19 |
| Seasonal Cadets | 24 | 22 | 28 |

PENSION COST

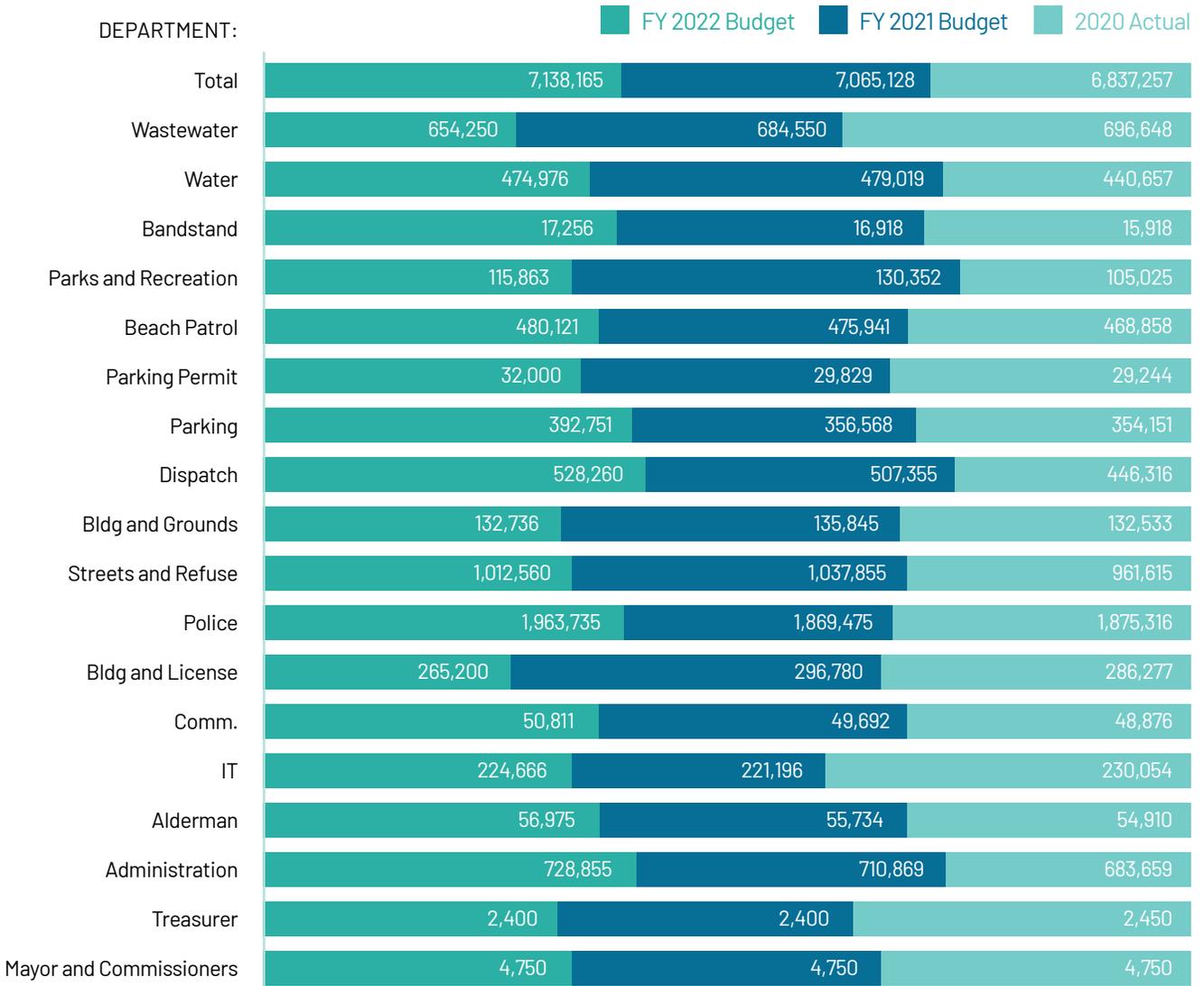
| | BUDGETED FY2022 | % FY2022 | BUDGETED FY2021 | % FY2021 | PROJECTED FY2021 |
|-------------------|--------------------|----------|--------------------|----------|---------------------|
| Administration | \$38,000 | 13.20% | \$37,000 | 18.8% | \$37,235 |
| Alderman | 2,650 | 0.92% | 1,390 | 0.7% | 2,624 |
| IT | 12,650 | 4.40% | 9,000 | 4.6% | 12,433 |
| Bldg & License | 8,500 | 2.95% | 6,300 | 3.2% | 10,120 |
| Bldg & Grounds | 3,950 | 1.37% | 3,700 | 1.9% | 3,920 |
| Streets/Ref. | 19,250 | 6.69% | 18,800 | 9.6% | 19,566 |
| Parking | 3,150 | 1.09% | 1,700 | 0.9% | 3,701 |
| Police | 220,500 | 76.62% | 173,000 | 88.1% | 228,975 |
| Police Allocation | (89,000) | -30.93% | (89,000) | -45.3% | (89,706) |
| Dispatch | 13,900 | 4.83% | 7,500 | 3.8% | 13,834 |
| Water | 21,430 | 7.45% | 8,900 | 4.5% | 21,108 |
| Wastewater | 32,800 | 11.40% | 18,000 | 9.2% | 33,493 |
| Total | \$287,780 | 100.00% | \$196,290 | 100.0% | \$297,303 |





FISCAL YEARS 2022, 2021 AND 2020

PAYROLL BUDGET COMPARISONS



PAYROLL BUDGET

The payroll budget for Fiscal Year 2022 increased by 1%. In accordance with the City’s contract with the police officers’ union, full-time uniformed police officers will receive a 3.5% wage increase plus any step grade increases to which they are entitled. Most non-uniformed full-time employees will receive an increase of 2%. Some employees may assume new positions that will provide them with increases above 2%. The total payroll budget increased by \$73,037 from FY 2021.



While the increase for individual employees will average 2%, the overall budgeted rate increase of 1% is a result of fewer seasonal and part-time positions as well as the increased number of vacant positions.

The Parks Department will be merged with the Recreation and Tennis Department, and be renamed, "Parks and Recreation". 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. In the 2021 season, we expect a higher contribution to the City's net revenue from the tennis courts. With tennis professionals available to teach clinics and offer lessons, we expect that the tennis and pickleball activity will increase and appeal to a broader range of participants.





LOAN BALANCE AND MATURITY SCHEDULE

| LOAN DESCRIPTION | PHASE | BALANCE 3/31/2021 | MATURITY DATE | RATE | LOAN SOURCE |
|-----------------------|----------|-------------------|---------------|--------|-------------------|
| City Hall Loan #1 | | \$ 8,058,018 | 12/22/2041 | 2.375% | USDA |
| City Hall Loan #2 | | 7,596,007 | 6/22/2040 | 2.375% | USDA |
| Lynch Well DNREC | | 2,194,675 | 11/1/2027 | 2.76% | State of Delaware |
| Wastewater Plant | Phase 2 | - | See Note | 0% | Sussex County |
| Wastewater Plant | Phase 2A | - | See Note | 2.00% | Sussex County |
| Ocean Outfall | | 39,047,525 | 3/1/2043 | 2.00% | State of Delaware |
| Wastewater Plant | Phase 1 | 4,953,788 | 3/1/2038 | 2.00% | State of Delaware |
| Schoolvue Sewer | | 163,581 | 11/1/2023 | 3.00% | State of Delaware |
| Total as of 3/31/2021 | | \$62,013,594 | | | |

As of March 31, 2021, the City's outstanding debt amounted to \$62,013,594. 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 federal agency, state, or county government and have not 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 maturity will occur in June 2040 instead of December 2041.

For the construction of the Lynch Well Project, 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.

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 Wastewater 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 \$4,953,788 had been drawn. Until the loan is fully drawn, the City will only make interest payments on the balance.

As Sussex County utilizes a significant portion of the wastewater plant's total processed volume to serve Dewey Beach and Henlopen Acres, it will share 42% of the debt service costs on the aforementioned Outfall and Plant Improvement Loan. The City will share the remaining 58%. Because the City is obligated for the full amount of the plant and outfall loans, it reports 100% of the interest cost as an expense while recognizing the County's 42% debt payment share (interest and principal) as revenue (capital contribution). The County's obligation to pay the City for 42% of the debt service cost has been established by formal agreement.

Additional improvements and upgrades to the 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.

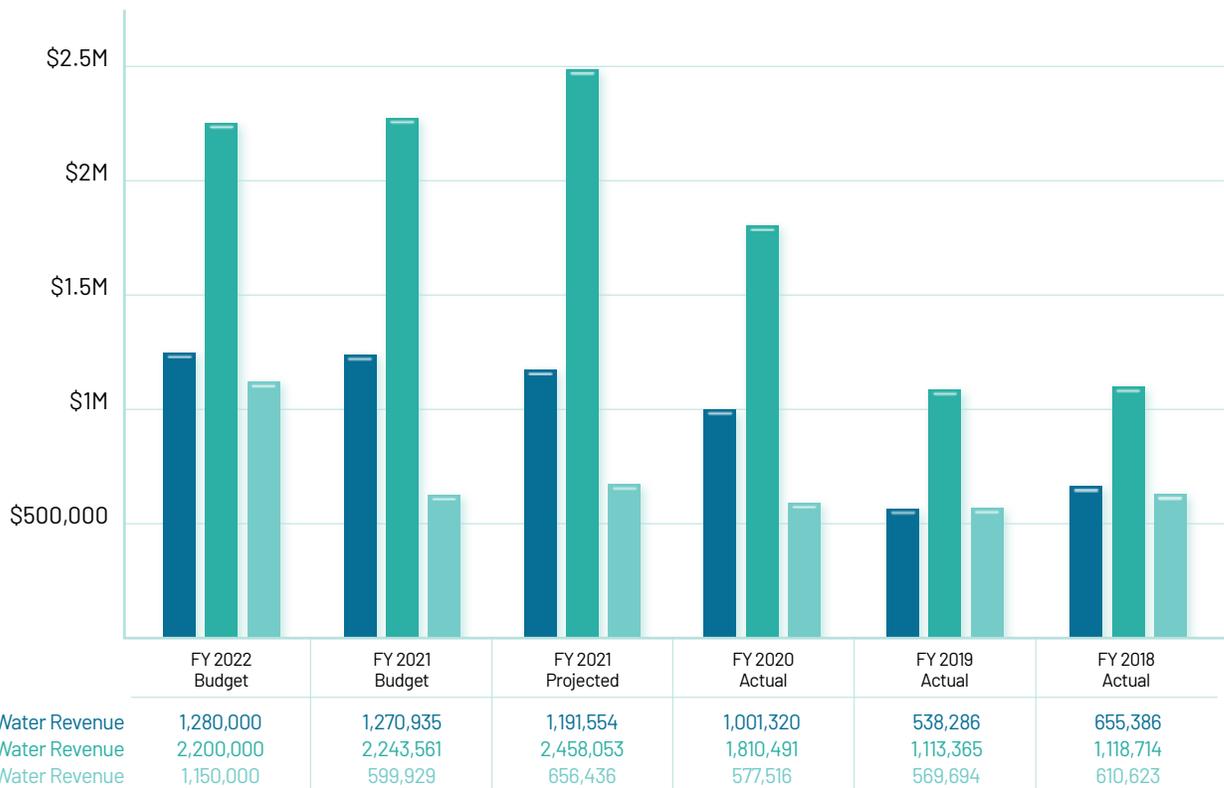
The total cost of the City's project is estimated at \$9 million. The County will share 50% of \$6 Million in construction costs and finance the City's portion, \$3 million, at 0% over ten years.

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 TRENDS

■ In-town Water Revenue
 ■ Out-of-town Water Revenue
 ■ Dewey Beach Water Revenue



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 2022 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 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 in the Water Department contributed to the rate increase, the planned capital projects were the most significant factors affecting the new rates.



WASTEWATER REVENUE TRENDS



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 2021-2027 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.





CITY OF REHOBOTH BEACH

FISCAL YEAR 2022 BUDGET

(APRIL 1, 2021 - MARCH 31, 2022)

| DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| Summary Total Government | | | | | | |
| Total General Fund | 14,914,016 | 15,047,856 | 17,678,679 | 19,221,961 | 17,507,758 | 17,940,375 |
| Total Non-major Governmental Funds | 156,841 | 178,350 | 178,774 | 177,683 | 146,000 | 178,720 |
| Total Governmental Funds | 15,070,857 | 15,226,206 | 17,857,453 | 19,399,644 | 17,653,758 | 18,119,095 |
| Total CH Capital Project Revenue (net of refinanced) | 6,083,424 | - | - | - | - | - |
| Total Water Enterprise Fund Revenue | 2,466,028 | 2,413,494 | 3,474,329 | 4,418,701 | 4,294,681 | 4,709,500 |
| Total Wastewater Wastewater Fund Revenue | 3,195,295 | 2,407,317 | 4,291,370 | 5,120,166 | 4,238,235 | 4,853,790 |
| Total Revenue | 26,815,604 | 20,047,017 | 25,623,152 | 28,938,511 | 26,186,674 | 27,682,385 |
| Total Expenditures | | | | | | |
| Total General Fund Expenditures | 13,733,683 | 13,790,472 | 15,680,688 | 16,189,459 | 17,604,201 | 18,185,915 |
| Total CH Capital Project Expenditures | 7,795,214 | 250,620 | - | - | - | - |
| Total Non-major Governmental Funds | 186,740 | 132,874 | 151,147 | 146,492 | 146,000 | 201,271 |
| Total Governmental Fund Expenditures | 21,715,637 | 14,173,966 | 15,831,835 | 16,335,951 | 17,750,201 | 18,387,186 |
| Total Water Enterprise Fund Expenditures | 1,742,520 | 1,736,238 | 2,723,806 | 2,320,569 | 3,327,734 | 3,621,638 |
| Total Wastewater Enterprise Fund Expenditures | 2,219,989 | 2,537,219 | 3,149,898 | 5,042,373 | 5,108,739 | 5,673,561 |
| Total Expenditures | 25,678,146 | 18,447,423 | 21,705,539 | 23,698,894 | 26,186,674 | 27,682,385 |
| Total Revenue Less Expenditures | 1,137,457 | 1,599,594 | 3,917,613 | 5,239,617 | - | - |
| Governmental Fund Revenues | | | | | | |
| Taxes | 4,908,764 | 5,578,214 | 6,665,147 | 9,159,869 | 6,490,100 | 6,711,800 |
| Licenses and Permits | 1,317,235 | 1,521,883 | 1,632,970 | 1,336,121 | 1,459,800 | 1,421,600 |
| Parking Revenue | 5,610,350 | 5,759,226 | 6,947,467 | 4,965,817 | 6,444,700 | 6,605,200 |
| Police and Alderman Fines | 179,882 | 209,485 | 146,763 | 211,000 | 145,000 | 180,000 |
| Interest and Rents | 523,978 | 712,350 | 810,807 | 511,763 | 1,643,133 | 1,695,750 |
| Refuse Revenue | 817,752 | 774,376 | 834,547 | 829,072 | 834,400 | 834,400 |
| Contributions | 24,320 | 26,057 | 41,823 | 17,810 | 19,280 | 19,280 |
| Miscellaneous Revenue | 76,067 | 85,527 | 118,272 | 56,396 | 77,000 | 78,000 |
| Grants General Fund - Restricted | 1,455,668 | 380,738 | 480,883 | 2,134,113 | 394,345 | 394,345 |
| General Fund Revenue | 14,914,016 | 15,047,856 | 17,678,679 | 19,221,961 | 17,507,758 | 17,940,375 |
| Streets Fund Grant Revenue - Restricted | 110,158 | 131,558 | 129,856 | 128,458 | 115,000 | 128,520 |
| Police Grants Fund Revenue - Restricted | 46,683 | 46,792 | 48,918 | 49,225 | 31,000 | 50,200 |
| Non-major Governmental Funds Revenue | 156,841 | 178,350 | 178,774 | 177,683 | 146,000 | 178,720 |
| City Hall Const. Loan Proceeds (including Refi) | - | - | - | - | - | - |
| Total Governmental Fund Revenue | 15,070,857 | 15,226,206 | 17,857,453 | 19,399,644 | 17,653,758 | 18,119,095 |
| Enterprise Fund Revenues | | | | | | |
| Total Water Fund Revenue (excl. restricted revenue) | 2,466,028 | 2,413,494 | 3,474,329 | 4,418,701 | 4,294,681 | 4,709,500 |
| Total Wastewater Fund Revenue | 3,195,295 | 2,407,317 | 4,291,370 | 5,120,166 | 4,238,235 | 4,853,790 |
| Total Governmental & Enterprise Revenues | 20,732,180 | 20,047,017 | 25,623,152 | 28,938,511 | 26,186,674 | 27,682,385 |

| DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Governmental Fund Operating Expenditures | | | | | | |
| Total Mayor and Commissioners Expenses | 202,926 | 241,562 | 315,863 | 502,160 | 261,762 | 264,014 |
| Total Treasurer and Assessors Expenses | 2,569 | 2,799 | 2,307 | 2,660 | 2,784 | 2,784 |
| Total Administration Expenses | 1,490,016 | 1,667,570 | 1,705,708 | 1,840,705 | 2,077,570 | 2,350,731 |
| Total Debt Service Gov. Funds (interest and principal) | 613,037 | 986,400 | 986,400 | 1,168,901 | 986,400 | 1,864,929 |
| Total Alderman Expense | 66,804 | 66,664 | 62,080 | 69,346 | 70,317 | 70,831 |
| Total IT Expense | 364,841 | 547,758 | 462,517 | 505,261 | 562,056 | 572,838 |
| Total Building and License Expense | 522,862 | 464,368 | 395,371 | 449,702 | 482,916 | 446,426 |
| Total Building and Grounds Expense | 373,637 | 350,302 | 362,064 | 307,795 | 422,727 | 351,697 |
| Total Communications | - | 72,213 | 78,307 | 84,687 | 89,978 | 86,584 |
| Total Police Department Expense | 2,632,784 | 2,695,868 | 2,738,546 | 2,910,591 | 2,975,581 | 3,127,355 |
| Total Police Grant Expenditures General Fund | 7,098 | 9,564 | (2,514) | 18,410 | 22,200 | 23,898 |
| Total 911 Dispatch Expense | 657,737 | 680,906 | 726,012 | 739,230 | 738,971 | 763,921 |
| Total Beach Patrol Expense | 627,623 | 591,024 | 643,587 | 541,376 | 652,547 | 649,451 |
| Total Streets and Refuse Expense | 976,909 | 2,303,153 | 2,252,563 | 2,352,730 | 2,753,632 | 2,755,036 |
| Total Refuse Expense (merged with Streets FY 2019) | 996,272 | - | - | - | - | - |
| Total Parking Meter Expense | 1,080,799 | 1,102,145 | 1,189,013 | 1,022,587 | 1,171,509 | 1,319,248 |
| Total Parking Permit Expense | 103,063 | 95,366 | 97,546 | 35,183 | 88,763 | 86,898 |
| Total Comfort Stations | 186,267 | 197,209 | 180,528 | 178,391 | 191,700 | 215,700 |
| Total Parks Expense | 262,976 | 317,405 | 443,772 | 307,960 | 405,205 | 427,997 |
| Total Recreation and Tennis Expense | 161,188 | 59,988 | 42,523 | 19,585 | 48,798 | 20,974 |
| Total Bandstand (incl. in Tennis & Rec in Prior Years) | - | 115,197 | 128,027 | 33,423 | 153,212 | 153,931 |
| Total Donations and Contributions Expense | 109,514 | 156,656 | 217,367 | 221,469 | 218,000 | 217,000 |
| Total General Fund Operating Expenditures | 11,438,922 | 12,724,117 | 13,027,588 | 13,312,152 | 14,376,628 | 15,772,243 |
| Total Police Grant Fund Expenditures | 63,823 | 22,672 | 42,001 | 32,421 | 31,000 | 51,271 |
| Total Street Grant Expense - Restricted | 122,917 | 110,202 | 109,146 | 114,071 | 115,000 | 150,000 |
| Total Non-Major Funds Operating Expenditures | 186,740 | 132,874 | 151,147 | 146,492 | 146,000 | 201,271 |
| Total Governmental Fund Operating Expenditures | 11,625,662 | 12,856,991 | 13,178,735 | 13,458,644 | 14,522,628 | 15,973,514 |
| Total Water Fund Operating Expenditures | 1,701,370 | 1,717,880 | 2,319,424 | 1,995,569 | 2,342,734 | 2,319,138 |
| Total Wastewater Fund Operating Expenditures | 2,219,989 | 2,464,755 | 2,708,233 | 4,357,104 | 3,821,739 | 4,663,561 |
| Total Governmental & Enterprise Operating Expend. | 15,547,021 | 17,039,626 | 18,206,392 | 19,811,318 | 20,687,101 | 22,956,213 |
| Governmental Fund Capital Outlays | | | | | | |
| Total Mayor and Commissioners Expenses | - | - | - | - | - | - |
| Total Treasurer and Assessors Expenses | - | - | - | - | - | - |
| Total Administration Expenses | 876,874 | 59,587 | 24,932 | 50,441 | 87,000 | 87,000 |
| Total Alderman Expense | - | - | - | - | - | - |
| Total IT Expense | 49,264 | 161,814 | 74,873 | 20,000 | 33,000 | 93,000 |
| Total Building and License Expense | - | 1,053 | - | - | - | - |
| Total Building and Grounds Expense | 41,066 | 49,323 | 766,024 | - | 30,000 | 6,800 |
| Total Communications | - | - | - | - | - | - |
| Total Police Department Expense | 113,445 | 3,276 | 16,520 | 15,663 | 15,558 | 20,527 |
| Total Police Grant Expenditures General Fund | 29,128 | 22,148 | 33,126 | 23,955 | 25,000 | 30,000 |
| Total 911 Dispatch Expense | 217,694 | 10,397 | - | 12,500 | 12,501 | 12,500 |
| Total Beach Patrol Expense | - | - | - | - | - | 13,000 |
| Total Streets and Refuse Expense | 937,485 | 628,007 | 1,340,835 | 2,371,429 | 1,926,170 | 1,107,845 |
| Total Refuse Expense (merged with Streets FY 2019) | 11,281 | - | - | - | - | - |
| Total Parking Meter Expense | 142 | 13,720 | 396,790 | 383,708 | 468,344 | 218,000 |
| Total Parking Permit Expense | 1,200 | - | - | - | - | - |
| Total Comfort Stations | 17,182 | - | - | 50,000 | 250,000 | 550,000 |
| Total Parks Expense | - | 86,506 | - | 1,155,812 | 380,000 | 275,000 |
| Total Recreation and Tennis Expense | - | 30,524 | - | - | - | - |
| Total Bandstand | - | - | - | - | - | - |

| DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|------------------|------------------|------------------|---------------------|------------------|------------------|
| Total Donations and Contributions Expense | - | - | - | - | - | - |
| Total Capital Project Fund City Hall (net of refi) | - | - | - | - | - | - |
| Restricted for City Hall Project | - | - | - | - | - | - |
| Total General Fund Capital Outlays | 2,294,761 | 1,066,355 | 2,653,100 | 4,083,508 | 3,227,573 | 2,413,672 |
| Total Police Grant Expenditures - Restricted | - | - | - | - | - | - |
| Total Streets Grant Expenditures - Restricted | - | - | - | - | - | - |
| Total Non-Major Fund Capital Outlays | - | - | - | - | - | - |
| Total Governmental Fund Outlays | 2,294,761 | 1,066,355 | 2,653,100 | 4,083,508 | 3,227,573 | 2,413,672 |
| Total Water Fund Capital Outlays | 41,150 | 18,358 | 404,382 | 325,000 | 985,000 | 1,302,500 |
| Total Wastewater Fund Capital Outlays | - | 72,464 | 441,665 | 685,269 | 1,287,000 | 1,010,000 |
| Total Governmental Fund & Enterp. Capital Outlays | 2,335,911 | 1,157,177 | 3,499,147 | 5,093,777 | 5,499,573 | 4,726,172 |
| Governmental Operating Expend. and Capital Outlays | | | | | | |
| Total Mayor and Commissioners Expenses | 202,926 | 241,562 | 315,863 | 502,160 | 261,762 | 264,014 |
| Total Treasurer and Assessors Expenses | 2,569 | 2,799 | 2,307 | 2,271 | 2,784 | 2,784 |
| Total Administration Expenses | 2,366,890 | 1,727,157 | 1,730,640 | 1,891,146 | 2,164,570 | 2,437,731 |
| Total Alderman Expense | 66,804 | 66,664 | 62,080 | 69,346 | 70,317 | 70,831 |
| Total IT Expense | 414,105 | 709,572 | 537,390 | 525,261 | 595,056 | 665,838 |
| Total Building and License Expense | 522,862 | 465,421 | 395,371 | 449,702 | 482,916 | 446,426 |
| Total Building and Grounds Expense | 414,703 | 399,625 | 1,128,088 | 307,795 | 452,727 | 358,497 |
| Total Communications | - | 72,213 | 78,307 | 84,687 | 89,978 | 86,584 |
| Total Police Department Expense | 2,746,229 | 2,699,144 | 2,755,066 | 2,926,254 | 2,991,139 | 3,147,882 |
| Total Police GF Grant Expenditures | 36,226 | 31,712 | 30,612 | 42,365 | 47,200 | 53,898 |
| Total 911 Dispatch Expense | 875,431 | 691,303 | 726,012 | 751,730 | 751,472 | 776,421 |
| Total Beach Patrol Expense | 627,623 | 591,024 | 643,587 | 541,376 | 652,547 | 662,451 |
| Total Streets and Refuse Expense | 1,914,394 | 2,931,160 | 3,593,398 | 4,724,159 | 4,679,802 | 3,862,881 |
| Total Refuse Expense (merged with Streets FY 2019) | 1,007,553 | - | - | - | - | - |
| Total Parking Meter Expense | 1,080,941 | 1,115,865 | 1,585,803 | 1,406,295 | 1,639,853 | 1,537,248 |
| Total Parking Permit Expense | 104,263 | 95,366 | 97,546 | 35,183 | 88,763 | 86,898 |
| Total Comfort Stations | 203,449 | 197,209 | 180,528 | 178,391 | 441,700 | 765,700 |
| Total Parks Expense | 262,976 | 403,911 | 443,772 | 307,960 | 785,205 | 702,997 |
| Total Recreation and Tennis Expense | 161,188 | 90,512 | 42,523 | 19,585 | 48,798 | 20,974 |
| Total Donations and Contributions Expense | 109,514 | 156,656 | 217,367 | 221,469 | 153,212 | 153,931 |
| Total Bandstand Expense | - | 115,197 | 128,027 | 33,423 | 218,000 | 217,000 |
| Total Capital Project Fund City Hall (net of refi) | - | - | - | - | - | - |
| Debt Service | 613,037 | 986,400 | 986,400 | 1,168,901 | 986,400 | 1,864,929 |
| Total General Fund Expenditures | 13,733,683 | 13,790,472 | 15,680,688 | 16,189,459 | 17,604,201 | 18,185,915 |
| Total Police Grant Fund Expenditures | 63,823 | 22,672 | 42,001 | 32,421 | 31,000 | 51,271 |
| Total Street Grant Expense - Restricted | 122,917 | 110,202 | 109,146 | 114,071 | 115,000 | 150,000 |
| Total Operating and Capital Expenditures | 13,920,423 | 13,923,346 | 15,831,835 | 16,335,951 | 17,750,201 | 18,387,186 |
| Total Water Fund Operating and Capital Expenditures | 1,742,520 | 1,736,238 | 2,723,806 | 2,320,569 | 3,327,734 | 3,621,638 |
| Total Wastewater Fund Operating and Capital Exp. | 2,219,989 | 2,537,219 | 3,149,898 | 5,042,373 | 5,108,739 | 5,673,561 |
| Total Governmental & Enterprise Fund | 17,882,932 | 18,196,803 | 21,705,539 | 23,698,894 | 26,186,674 | 27,682,385 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|---------------------------|-----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| General Government | | | | | | | |
| Taxes | | | | | | | |
| 1000-1-000-400100 | Property Taxes | 1,330,653 | 1,336,124 | 2,041,549 | 2,010,204 | 2,017,000 | 2,043,000 |
| 1000-1-000-400250 | Prior Year Encumbrance | - | - | - | - | 15,000 | - |
| 1000-1-000-400300 | Delinquent Taxes | (177) | (83) | - | - | (200) | (200) |
| 1000-1-000-400350 | Penalties & Interest | 4,245 | 5,462 | 4,135 | 2,558 | 3,300 | 4,000 |
| 1000-1-000-400400 | Property Transfer Tax | 2,358,798 | 2,243,054 | 2,211,827 | 4,200,000 | 1,600,000 | 1,600,000 |
| 1000-1-000-400450 | Construction Tax | 75,059 | 82,852 | 70,560 | 61,043 | 55,000 | 65,000 |
| 1000-1-000-400500 | Rental Tax | 1,140,186 | 1,910,805 | 2,309,685 | 2,136,064 | 2,000,000 | 2,000,000 |
| 1000-1-000-400600 | Hotel Tax | - | - | 27,391 | 750,000 | 800,000 | 1,000,000 |
| | Total Taxes | 4,908,764 | 5,578,214 | 6,665,147 | 9,159,869 | 6,490,100 | 6,711,800 |
| Licenses and Permits | | | | | | | |
| 1000-1-000-401100 | Mercantile License | 436,193 | 540,249 | 615,823 | 511,642 | 600,000 | 600,000 |
| 1000-1-000-401150 | Building Permits & Appeals | 819,507 | 923,763 | 961,657 | 763,234 | 800,000 | 750,000 |
| 1000-1-000-401200 | Inspection Fees & Permits | 15,190 | 15,911 | 11,080 | 8,620 | 10,000 | 11,000 |
| 1000-1-000-401250 | Board of Adjustment | (3,000) | (1,000) | - | 17,300 | 6,000 | 12,000 |
| 1000-1-000-401275 | Planning Commission Fees | - | - | - | 2,800 | - | 8,000 |
| 1000-1-000-401300 | Reinspection Fees | 1,050 | 1,200 | 650 | 275 | 800 | 800 |
| 1000-1-000-401350 | Bld. & Lic. Plan Reviews | 36,765 | 31,300 | 36,200 | 25,700 | 34,000 | 34,000 |
| 1000-1-000-401400 | Comprehensive Tree Ordinance | 7,880 | 7,210 | 4,260 | 3,900 | 6,000 | 2,500 |
| 1000-1-000-410500 | Pool Hot Tub Spa Lic. Revenue | 3,650 | 3,250 | 3,300 | 2,650 | 3,000 | 3,300 |
| | Total Licenses and Permits | 1,317,235 | 1,521,883 | 1,632,970 | 1,336,121 | 1,459,800 | 1,421,600 |
| Parking Revenue | | | | | | | |
| 1000-2-000-402100 | Parking Meter Revenue | 1,295,607 | 1,034,123 | 704,358 | 230,471 | 605,000 | 675,000 |
| 1000-2-000-402125 | Parking Cr Cd Revenue | 1,354,404 | 1,347,227 | 2,224,428 | 1,555,987 | 2,350,000 | 2,100,000 |
| 1000-2-000-402150 | Pay-by Phone Revenue | 1,239,421 | 1,509,745 | 1,881,344 | 1,458,248 | 1,600,000 | 1,800,000 |
| 1000-2-000-402175 | Parking Cr Cd Charge | 178,709 | 185,152 | 193,005 | 134,661 | 185,000 | 185,000 |
| 1000-2-000-402250 | T-2 On Line Fees | 20,348 | 21,833 | 15,271 | 14,949 | 13,000 | 15,000 |
| 1000-2-000-402350 | Parking Deauville Beach | 80,551 | 78,745 | 98,210 | 90,675 | 95,000 | 95,000 |
| 1000-2-000-402400 | Parking Lot Rental | 6,300 | 6,300 | 6,300 | 2,700 | - | 9,000 |
| 1000-2-000-402450 | Parking Meter Fines | 521,376 | 533,776 | 618,552 | 496,529 | 530,000 | 575,000 |
| 1000-2-000-402500 | Bus Permits | 279 | 2,000 | 1,600 | 180 | 1,500 | 1,000 |
| 1000-2-000-402550 | Parking Meter Delinquent Acct. | 79,306 | 61,106 | 82,566 | 89,350 | 65,000 | 80,000 |
| 1000-2-000-402600 | Parking Permit Sales | 710,654 | 843,162 | 937,848 | 696,919 | 850,000 | 900,000 |
| 1000-2-000-402650 | Parking Permit Fines | 123,295 | 136,057 | 183,817 | 157,578 | 150,000 | 170,000 |
| 1000-2-000-402700 | Parking Misc. Revenue | 100 | - | 168 | 37,570 | 200 | 200 |
| | Total Parking Revenue | 5,610,350 | 5,759,226 | 6,947,467 | 4,965,817 | 6,444,700 | 6,605,200 |
| Police and Alderman Fines | | | | | | | |
| 1000-1-000-404100 | Alderman's Court | 77,146 | 71,407 | 57,718 | 70,000 | 60,000 | 60,000 |
| 1000-3-000-403100 | Police Fines | 102,736 | 138,078 | 89,045 | 141,000 | 85,000 | 120,000 |
| | Total Police and Alderman | 179,882 | 209,485 | 146,763 | 211,000 | 145,000 | 180,000 |
| Interest and Rents | | | | | | | |
| 1000-4-000-405450 | Tennis Courts | 12,140 | 10,050 | 11,160 | 2,993 | 10,000 | 5,000 |
| 1000-1-000-406000 | Cable TV | 175,840 | 169,693 | 177,629 | 179,203 | 170,000 | 170,000 |
| 1000-1-000-408100 | Interest on Deposits | - | - | 25,500 | - | 88,000 | - |
| 1000-1-000-408120 | Rents-Tower | 46,041 | 92,145 | 69,425 | 52,929 | 63,073 | 75,000 |
| 1000-1-000-408130 | Interest-Transfer Tax | 20 | 8,728 | 69,491 | 4,508 | 52,000 | 5,500 |
| 1000-1-000-408190 | Convention Hall Rental | 6,391 | 104,123 | 99,788 | - | 120,000 | 80,000 |
| 1000-1-000-408210 | Int. CD General Fund | 501 | 2,395 | 20,033 | 767 | 500 | 500 |



| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|-------------------------------------|----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-4-000-408300 | Beach Concessions | 140,320 | 197,990 | 165,310 | 166,463 | 187,400 | 192,000 |
| 1000-4-000-408350 | Weddings on Beach | 14,000 | 12,175 | 12,350 | 3,650 | 10,000 | 10,000 |
| 1000-4-000-408400 | Grove Park Rental | 945 | 1,690 | 1,000 | 250 | 750 | 750 |
| 1000-1-000-408420 | Lease of Property | 103,674 | 109,978 | 111,783 | 100,005 | 111,110 | 112,000 |
| 1000-1-000-409100 | Sale of Property & Supplies | 23,933 | 3,383 | 47,267 | 995 | 830,000 | 1,045,000 |
| 1000-1-000-409130 | Vending Machines | 173 | - | 71 | - | 300 | - |
| Total Interest and Rents | | 523,978 | 712,350 | 810,807 | 511,763 | 1,643,133 | 1,695,750 |
| Refuse Revenue | | | | | | | |
| 1000-1-000-408180 | Refuse Misc. Revenue | - | - | - | - | 100 | 100 |
| 1000-2-000-410000 | Refuse Residential | 771,161 | 761,984 | 824,740 | 827,201 | 825,000 | 825,000 |
| 1000-2-000-410100 | Refuse Commercial | 31,381 | 488 | - | - | - | - |
| 1000-2-000-410250 | Yard Waste | 1,365 | 1,120 | 570 | 1,871 | 300 | 300 |
| 1000-2-000-410300 | Rebate Del Solid Waste Authority | 13,845 | 10,784 | 9,237 | - | 9,000 | 9,000 |
| Total Refuse | | 817,752 | 774,376 | 834,547 | 829,072 | 834,400 | 834,400 |
| Contributions | | | | | | | |
| 1000-1-000-481100 | Contributions | 2,250 | 1,750 | 1,720 | - | 2,000 | 2,000 |
| 1000-4-000-481150 | Commemorative Tree Donations | - | - | 21,450 | 12,500 | - | - |
| 1000-3-000-481160 | Beach Patrol Donations | 21,349 | 23,158 | 17,280 | - | 17,280 | 17,280 |
| 1000-3-000-481180 | Police Troop Fund | 721 | 1,149 | 1,373 | 5,310 | - | - |
| Total Contributions | | 24,320 | 26,057 | 41,823 | 17,810 | 19,280 | 19,280 |
| Miscellaneous Revenue | | | | | | | |
| 1000-4-000-405200 | Recreation Misc. Revenue | 640 | - | - | - | - | - |
| 1000-2-000-402700 | Parking Misc. Revenue | - | - | - | - | - | - |
| 1000-3-000-403200 | Police Gen. Fund Misc. Revenue | 42,454 | 13,325 | 170 | - | 38,000 | - |
| 1000-1-000-409170 | Convenience Fee | 647 | 6,772 | 20,457 | 24,442 | 17,000 | 21,000 |
| 1000-1-000-409160 | Insurance Reimbursements | 9,569 | 5,126 | 15,946 | 12,475 | 5,000 | 5,000 |
| 1000-1-000-409180 | Miscellaneous | 19,954 | 10,363 | 20,238 | 16,076 | 15,000 | 15,000 |
| 1000-3-000-409200 | Event Revenue Police | - | 42,213 | 49,775 | 650 | - | 35,000 |
| 1000-1-000-409210 | Event Revenue Other | - | 1,887 | 8,878 | 15 | - | - |
| 1000-2-000-485100 | Street Miscellaneous Revenue | 2,803 | 4,402 | 2,808 | 2,738 | 2,000 | 2,000 |
| 1000-4-000-405210 | Parks Miscellaneous Revenue | - | 1,439 | - | - | - | - |
| Total Miscellaneous Revenue | | 76,067 | 85,527 | 118,272 | 56,396 | 77,000 | 78,000 |
| Grants Gen. Fund Restricted Revenue | | | | | | | |
| 1000-2-000-480200 | Stormwater Outfalls-State Grant | - | - | - | - | - | - |
| 1000-1-000-409150 | Storm Disaster | - | - | - | - | - | - |
| 1000-1-000-480110 | Grants - Other | 9,077 | 13,112 | 283,685 | 1,328,672 | 150,000 | 150,000 |
| 1000-1-000-480140 | Revenue Sharing Sussex Grant | 32,050 | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 1000-1-000-480160 | COVID 19 Grants | - | - | - | 71,832 | - | - |
| 1000-2-000-480250 | Sidewalk Grant | - | 97,854 | - | - | - | - |
| 1000-2-000-480270 | FEMA/DEMA Grant | 924,316 | - | - | - | - | - |
| 1000-4-000-480415 | Lewes Rehoboth Canal Grant | - | - | - | 390,000 | - | - |
| 1000-3-000-480440 | Office of Hwy Safety Grants-DUI | 16,668 | 29,004 | 25,415 | 16,170 | 25,000 | 25,000 |
| 1000-1-000-480460 | Grants- Other | - | 60,000 | - | - | 5,000 | 5,000 |
| 1000-3-000-480485 | Police Pension Allocation | 79,080 | 86,475 | 89,386 | 89,706 | 89,000 | 89,000 |
| 1000-1-000-480500 | Sussex County Police Grant | - | - | - | - | - | - |
| 1000-3-000-480580 | DOJ BYRNE Grant | 7,050 | - | 7,050 | 17,921 | - | - |
| 1000-1-000-480600 | Lake Ave Streetscape | 337,080 | - | - | 144,465 | - | - |
| 1000-1-000-480610 | Sliver Lake Evaluation Grant | - | - | - | - | 50,000 | 50,000 |
| 1000-4-000-480650 | Parks and Recreation Grant | 5,000 | 5,000 | - | - | - | - |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|---|----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-3-000-480670 | 911 Emergency Grant | 45,347 | 45,347 | 45,347 | 45,347 | 45,345 | 45,345 |
| 1000-2-000-480680 | Recycling Grant | - | 18,946 | - | - | - | - |
| Total Grants General Fund Restricted | | 1,455,668 | 380,738 | 480,883 | 2,134,113 | 394,345 | 394,345 |
| Restricted Rev. Streets Grant Fund | | | | | | | |
| 1050-2-000-400150 | Municipal Street Aid | 110,158 | 131,558 | 129,856 | - | 115,000 | 128,520 |
| Total Restricted Rev. Street Grant Fund | | 110,158 | 131,558 | 129,856 | - | 115,000 | 128,520 |
| Restricted Rev. Police Grant Fund | | | | | | | |
| 1060-3-000-480710 | EIDE Grant | 3,919 | 4,573 | 4,588 | 4,591 | 5,000 | 5,000 |
| 1060-3-000-480720 | SALLE Grant | 6,655 | 4,534 | 6,065 | 6,615 | 6,000 | 6,200 |
| 1060-3-000-480730 | CVC Grant | 36,109 | 37,685 | 38,265 | 38,019 | 20,000 | 39,000 |
| Total Restricted Police Grant Revenue | | 46,683 | 46,792 | 48,918 | 49,225 | 31,000 | 50,200 |
| Capital Project Fund City Hall | | | | | | | |
| 1070-1-000-490175 (includes \$6.8 Million Refi) | Revenue City Hall Project | 6,083,424 | - | - | - | - | - |
| | Encumbered for City Hall Project | - | - | - | - | - | - |
| Total Revenue City Hall Project | | - | - | - | - | - | - |
| 1070-1-130-510000 | Legal Services | - | - | - | - | - | - |
| 1070-1-130-511500 | Other Professional Services | 34 | - | - | - | - | - |
| 1070-1-130-517700 | Builder Risk Policy | 24,924 | - | - | - | - | - |
| 1070-1-130-524200 (paid off WSFS FY2018 , USDA assumed) | Construction Loan Payoff | - | - | - | - | - | - |
| 1070-1-130-524200 | Interest & Principal | 312,052 | - | - | - | - | - |
| 1070-1-130-560000 | Construction Design | 12,895 | - | - | - | - | - |
| 1070-1-130-565000 | Moving Expenses | 18,464 | - | - | - | - | - |
| 1070-1-130-570000 | Construction City Hall | 7,347,559 | 250,620 | - | - | - | - |
| 1070-1-130-575000 | Trailer Setup and Rental | 79,286 | - | - | - | - | - |
| Total City Hall Project Fund Expenses | | 7,795,214 | 250,620 | - | - | - | - |
| Total Governmental Revenue | | 156,841 | 178,350 | 178,774 | 49,225 | 146,000 | 178,720 |
| Governmental Functions | | | | | | | |
| Mayor and Commissioners | | | | | | | |
| 1000-1-101-501000 | Salaries | 4,551 | 5,146 | 4,354 | 4,891 | 4,750 | 4,750 |
| 1000-1-101-501900 | Other Salaries | - | - | - | - | 295 | - |
| 1000-1-101-502000 | FICA Expense | 285 | 319 | 263 | 303 | 295 | 295 |
| 1000-1-101-502200 | Medicare Expense | 67 | 75 | 62 | 71 | 69 | 69 |
| 1000-1-101-506200 | Printing & Forms | 558 | 445 | 683 | 210 | 700 | 700 |
| 1000-1-101-506800 | Membership & Publications | 3,766 | 7,187 | 7,313 | 6,750 | 14,000 | 14,000 |
| 1000-1-101-506900 | Other Supplies | 2,609 | 660 | 153 | 2,290 | 2,800 | 2,800 |
| 1000-1-101-510000 | Legal Services | 149,439 | 192,480 | 266,735 | 454,403 | 200,000 | 200,000 |
| 1000-1-101-511400 | Contractual Services | - | 14 | 39 | 20 | 100 | 100 |
| 1000-1-101-511500 | Other Professional Services | 2,060 | 2,100 | - | - | - | - |
| 1000-1-101-513200 | Postage | - | - | 15 | - | 300 | 300 |
| 1000-1-101-515000 | Travel Expense | 4,143 | 4,358 | - | - | 500 | 500 |
| 1000-1-101-515200 | Conferences & Training | 1,136 | 1,184 | 428 | - | 2,500 | 2,500 |
| 1000-1-101-515500 | Advertising | 5,051 | 2,144 | 7,265 | 7,839 | 8,000 | 8,000 |
| 1000-1-101-516900 | Public Officials Liability | 28,861 | 25,351 | 28,553 | 25,383 | 26,453 | 29,000 |
| 1000-1-101-522200 | Office Equipment | 400 | 99 | - | - | 1,000 | 1,000 |
| Total Operating Mayor & Commissioners Operating | | 202,926 | 241,562 | 315,863 | 502,160 | 261,762 | 264,014 |
| Total Capital Outlays | | - | - | - | - | - | - |
| Total Mayor and Commissioners Expenses | | 202,926 | 241,562 | 315,863 | 502,160 | 261,762 | 264,014 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|---------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| Treasurer | | | | | | | |
| 1000-1-102-501000 | Salaries | 2,386 | 2,600 | 2,143 | 2,471 | 2,400 | 2,400 |
| 1000-1-102-502000 | FICA Expense | 148 | 161 | 133 | 153 | 149 | 149 |
| 1000-1-102-502200 | Medicare Expense | 35 | 38 | 31 | 36 | 35 | 35 |
| 1000-1-102-511400 | Contractual Services | - | - | - | - | 200 | 200 |
| Total Treasurer Operating Expenditures | | 2,569 | 2,799 | 2,307 | 2,660 | 2,784 | 2,784 |
| Total Capital Expenditures | | - | - | - | - | - | - |
| Total Treasurer Expenses | | 2,569 | 2,799 | 2,307 | 2,660 | 2,784 | 2,784 |
| Administration | | | | | | | |
| 1000-1-103-501000 | Salaries | 564,366 | 663,920 | 657,002 | 675,796 | 694,309 | 704,295 |
| 1000-1-103-501500 | Overtime | 2,221 | 562 | 2,854 | - | 2,000 | 2,000 |
| 1000-1-103-501700 | Part-Time Salaries | - | - | 3,246 | 14,315 | 14,560 | 14,560 |
| 1000-1-103-501800 | Intern Reimbursement | (20,642) | (30,354) | (1,061) | - | - | 8,000 |
| 1000-1-103-502000 | FICA Expense | 33,596 | 39,214 | 38,992 | 41,750 | 44,074 | 45,189 |
| 1000-1-103-502200 | Medicare Expense | 7,832 | 9,253 | 9,218 | 9,802 | 10,308 | 10,568 |
| 1000-1-103-502500 | Medical Insurance | 111,233 | 114,834 | 117,299 | 113,534 | 116,291 | 114,000 |
| 1000-1-103-502700 | Dental | 2,117 | 2,995 | 4,845 | 4,705 | 6,910 | 4,860 |
| 1000-1-103-502900 | Disability | 6,914 | 9,456 | 10,936 | 11,248 | 11,266 | 11,600 |
| 1000-1-103-503300 | Life Insurance | 4,376 | 5,832 | 6,121 | 6,374 | 6,600 | 6,560 |
| 1000-1-103-503500 | Pension | 20,976 | 24,284 | 33,829 | 37,235 | 37,000 | 38,000 |
| 1000-1-103-503700 | Unemployment | 4,173 | 3,878 | 3,745 | 3,617 | 1,200 | 3,900 |
| 1000-1-103-503800 | Training Tax | 3,240 | 2,661 | 2,940 | 2,717 | 4,320 | 4,320 |
| 1000-1-103-503900 | Uniforms | - | - | - | 668 | 1,500 | 1,500 |
| 1000-1-103-504300 | Car Allowance | - | - | - | - | - | - |
| 1000-1-103-504700 | Retired Employee Benefits | 48,696 | 51,924 | 59,406 | 100,682 | 50,942 | 101,451 |
| 1000-1-103-504900 | Other Employee Benefits | 3,444 | 2,906 | 5,062 | 4,664 | 4,700 | 4,700 |
| 1000-1-103-506000 | Office Supplies | 6,169 | 9,242 | 8,617 | - | - | - |
| 1000-1-103-506100 | Computer & Copier Supplies | 4,120 | - | - | 4,123 | 12,000 | 12,000 |
| 1000-1-103-506200 | Printing & Forms | 14,003 | 7,403 | 11,241 | 7,132 | 15,000 | 15,000 |
| 1000-1-103-506800 | Memberships & Publications | 4,518 | 4,114 | 10,283 | 6,516 | 12,000 | 12,000 |
| 1000-1-103-506900 | Other Supplies | 7,713 | 10,892 | 13,751 | 9,764 | 8,000 | 8,000 |
| 1000-1-103-510000 | Legal Services | 44,475 | 43,905 | 90,210 | 65,992 | 75,000 | 120,000 |
| 1000-1-103-510100 | Collection Fees | 18,949 | 15,382 | 11,024 | 14,686 | 19,000 | 19,000 |
| 1000-1-103-510200 | Auditors | 136,170 | 41,300 | 50,375 | 42,000 | 50,000 | 42,000 |
| 1000-1-103-510300 | Fees Miscellaneous | 2,473 | 1,786 | 1,068 | 100 | - | - |
| 1000-1-103-510500 | Election Expense | 1,622 | 2,754 | 2,996 | 11,036 | 3,500 | 3,500 |
| 1000-1-103-510600 | Codification | 4,042 | 6,314 | 9,271 | 5,000 | 7,500 | 7,500 |
| 1000-1-103-510700 | Board of Adjustment | 37,415 | 27,105 | 30,485 | 18,000 | 80,000 | 40,000 |
| 1000-1-103-510710 | Legal Services Board of Adjust. | - | - | - | 21,000 | - | 40,000 |
| 1000-1-103-510800 | Planning Commission | 88,850 | 39,646 | 28,823 | 14,419 | 80,000 | 20,000 |
| 1000-1-103-510810 | Legal Services Planning Comm. | - | - | - | 94,739 | - | 60,000 |
| 1000-1-103-510900 | CDP Professional Services | - | 7,987 | 21,859 | 45,590 | - | 39,200 |
| 1000-1-103-511000 | Engineering | - | - | 1,900 | 1,000 | 25,000 | 5,000 |
| 1000-1-103-511200 | Transfer Tax County Fee | 23,615 | 22,431 | 22,118 | 41,969 | 16,000 | 16,000 |
| 1000-1-103-511400 | Contractual Services | 105,004 | 180,916 | 85,996 | 89,353 | 106,000 | 106,000 |
| 1000-1-103-511500 | Other Professional Services | 33,548 | 60,569 | 63,658 | 20,140 | 65,000 | 75,000 |
| 1000-1-103-512000 | Telephone | 7,791 | - | - | - | - | - |
| 1000-1-103-512500 | Cell Phones | 4,878 | - | - | - | - | - |
| 1000-1-103-513000 | Equipment Installation | - | - | - | - | 500 | 500 |
| 1000-1-103-513200 | Postage | 16,402 | 40,320 | 38,375 | 44,209 | 48,000 | 48,000 |
| 1000-1-103-514500 | Other Communication Expense | - | 4,750 | - | - | - | - |
| 1000-1-103-515000 | Travel Expense | 5,309 | 5,140 | 4,631 | - | 12,000 | 12,000 |
| 1000-1-103-515200 | Conferences & Training | 9,381 | 8,023 | 7,331 | 2,576 | 12,000 | 12,000 |
| 1000-1-103-515500 | Advertising | 37,787 | 16,437 | 18,819 | 19,546 | 30,000 | 30,000 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|---|------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-1-103-516000 | Liability Insurance | 2,901 | 3,162 | 3,330 | 3,406 | 3,330 | 3,500 |
| 1000-1-103-517300 | Umbrella Insurance | 4,648 | 4,824 | 4,998 | 4,647 | 4,998 | 4,998 |
| 1000-1-103-517400 | Employee Bonding | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1000-1-103-517500 | Commercial Property Ins. | 6,240 | 8,161 | 10,029 | 10,101 | 10,029 | 10,101 |
| 1000-1-103-517700 | Building and Contents | 1,146 | 864 | 1,178 | 900 | 1,178 | 1,000 |
| 1000-1-103-518100 | Workmen's Compensation | 5,541 | 1,744 | 3,728 | 3,000 | 4,800 | 4,800 |
| 1000-1-103-519100 | Over/Short Vault Cash | 1,035 | - | - | - | - | - |
| 1000-1-103-520700 | Maintenance Contracts | 58,577 | 187,489 | 193,320 | 210,057 | 207,000 | 207,000 |
| 1000-1-103-522200 | Office Equipment | 2,152 | 2,545 | 860 | 1,597 | 2,500 | 2,500 |
| 1000-1-103-550200 | Contingency Reserve | (52,058) | (241,206) | (160,821) | (75,831) | - | - |
| 1000-1-103-550300 | Contingency | 52,058 | 241,206 | 160,821 | 75,831 | 160,255 | 297,629 |
| Total Administration Operating | | 1,490,016 | 1,667,570 | 1,705,708 | 1,840,705 | 2,077,570 | 2,350,731 |
| 1000-1-103-990000 | Capital Expenditures | 876,874 | 59,587 | 24,932 | 50,441 | 87,000 | 87,000 |
| Total Administration Operating and Capital Expenses | | 2,366,890 | 1,727,157 | 1,730,640 | 1,891,146 | 2,164,570 | 2,437,731 |
| Alderman | | | | | | | |
| 1000-1-104-501000 | Salaries | 52,853 | 55,694 | 52,141 | 58,228 | 55,734 | 56,975 |
| 1000-1-104-502000 | FICA Expense | 3,977 | 3,442 | 3,218 | 3,595 | 3,455 | 3,532 |
| 1000-1-104-502200 | Medicare Expense | 930 | 805 | 753 | 841 | 808 | 826 |
| 1000-1-104-502700 | Dental | 430 | 431 | 484 | 461 | 500 | 500 |
| 1000-1-104-502900 | Disability | 810 | 895 | 843 | 859 | 850 | 900 |
| 1000-1-104-503300 | Life Insurance | 486 | 527 | 486 | 490 | 500 | 500 |
| 1000-1-104-503500 | Pension | 1,927 | 1,605 | 2,205 | 2,624 | 1,390 | 2,650 |
| 1000-1-104-503700 | Unemployment | 329 | 299 | 238 | 355 | 400 | 238 |
| 1000-1-104-504900 | Other Employee Benefits | - | - | - | - | 370 | 370 |
| 1000-1-104-506000 | Office Supplies | 163 | 1,418 | 143 | 72 | - | - |
| 1000-1-104-506100 | Computer & Copier Supplies | 1,026 | - | - | - | - | - |
| 1000-1-104-506200 | Printing & Forms | 738 | - | - | 106 | 750 | 750 |
| 1000-1-104-506500 | Minor Equipment and Supplies | - | - | - | - | - | - |
| 1000-1-104-506800 | Membership & Publications | 132 | - | 53 | 37 | 200 | 200 |
| 1000-1-104-506900 | Other Supplies | - | - | - | 409 | 350 | 350 |
| 1000-1-104-510100 | Collection Fees | 391 | 412 | 228 | - | 2,500 | 500 |
| 1000-1-104-511500 | Other Professional Services | - | - | - | - | - | - |
| 1000-1-104-512000 | Telephone | 1,223 | - | - | - | - | - |
| 1000-1-104-513200 | Postage | 791 | 394 | 495 | 500 | 750 | 750 |
| 1000-1-104-514500 | Other Communication Expense | - | - | - | - | - | - |
| 1000-1-104-515200 | Conferences & Training | - | - | - | - | 250 | 250 |
| 1000-1-104-516000 | Liability Insurance | 451 | 487 | 510 | 527 | 510 | 540 |
| 1000-1-104-518100 | Workmen's Compensation | 147 | 166 | 194 | 153 | 400 | 400 |
| 1000-1-104-520700 | Maintenance Contracts | - | 89 | 89 | 89 | - | - |
| 1000-1-104-522200 | Office Equipment | - | - | - | - | 600 | 600 |
| Total Alderman Operating Expenses | | 66,804 | 66,664 | 62,080 | 69,346 | 70,317 | 70,831 |
| 1000-1-104-990000 | Total Capital Expenditures | - | - | - | - | - | - |
| Total Alderman Operating and Capital Expenses | | 66,804 | 66,664 | 62,080 | 69,346 | 70,317 | 70,831 |
| Information Technology | | | | | | | |
| 1000-1-105-501000 | Salaries | 222,373 | 232,276 | 204,690 | 228,804 | 219,156 | 223,916 |
| 1000-1-105-501500 | Overtime | 1,015 | 312 | 159 | 300 | 2,040 | 750 |
| 1000-1-105-502000 | FICA Expense | 13,214 | 13,688 | 12,226 | 14,204 | 13,714 | 13,929 |
| 1000-1-105-502200 | Medicare Expense | 3,090 | 3,201 | 2,859 | 3,322 | 3,207 | 3,258 |
| 1000-1-105-502500 | Medical Insurance | 41,851 | 41,443 | 30,220 | 27,882 | 20,144 | 28,579 |
| 1000-1-105-502700 | Dental | 1,274 | 1,290 | 1,301 | 1,319 | 1,200 | 1,415 |
| 1000-1-105-502900 | Disability | 3,168 | 3,473 | 2,820 | 2,909 | 3,600 | 2,850 |
| 1000-1-105-503300 | Life Insurance | 1,458 | 1,580 | 1,215 | 1,337 | 1,500 | 1,250 |
| 1000-1-105-503500 | Pension | 8,515 | 8,932 | 10,637 | 12,433 | 9,000 | 12,650 |
| 1000-1-105-503700 | Unemployment | 571 | 829 | 948 | 923 | 500 | 1,000 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|---|------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-1-105-503900 | Uniforms | - | 192 | - | 144 | 400 | 700 |
| 1000-1-105-504300 | Car Allowance | 51 | 49 | - | - | 300 | 300 |
| 1000-1-105-504900 | Other Employee Benefits | - | - | 114 | - | - | - |
| 1000-1-105-506000 | Office Supplies | 466 | 1,719 | 616 | 200 | - | - |
| 1000-1-105-506100 | Computer and Copier Supplies | 684 | - | - | - | 3,000 | 2,000 |
| 1000-1-105-506500 | Minor Equipment and Supplies | 14,788 | 38,913 | 19,397 | 18,000 | 45,700 | 10,000 |
| 1000-1-105-506540 | Server Infrastructure | - | - | - | - | - | 15,000 |
| 1000-1-105-506550 | Desktop Hardware | - | - | - | - | - | 5,000 |
| 1000-1-105-506560 | Software & Licenses | - | - | - | - | - | 8,000 |
| 1000-1-105-506900 | Other Supplies | - | 172 | 29 | 50 | - | - |
| 1000-1-105-508600 | Small Tools | 90 | - | - | - | - | - |
| 1000-1-105-508900 | Vehicle Fuel | 117 | 74 | 99 | 100 | 300 | 300 |
| 1000-1-105-511400 | Contractual Services | 18 | 948 | - | 1,400 | 10,000 | 10,000 |
| 1000-1-105-511500 | Other Professional Services | 433 | 9,501 | 65 | 100 | 8,000 | 8,000 |
| 1000-1-105-512000 | Telephone/DSL | 2,189 | 46,648 | 53,333 | 58,000 | 50,000 | 58,000 |
| 1000-1-105-512500 | Cell Phones | 4,030 | 41,217 | 41,856 | 44,000 | 50,000 | 50,000 |
| 1000-1-105-513200 | Postage | 14 | 14 | 37 | - | 100 | 100 |
| 1000-1-105-515200 | Conferences & Training | 200 | 6,285 | 1,091 | 1,786 | 9,500 | 9,500 |
| 1000-1-105-516500 | Auto Insurance | 1,054 | 1,124 | 1,245 | 1,245 | 1,245 | 1,245 |
| 1000-1-105-517700 | Builder Risk Policy | - | - | - | - | - | - |
| 1000-1-105-518100 | Workmen's Compensation | 587 | 701 | 774 | 603 | 2,000 | 1,000 |
| 1000-1-105-520700 | Maintenance Contracts | 43,004 | 93,177 | 76,716 | 86,000 | 104,450 | 101,000 |
| 1000-1-105-521000 | Vehicle Maintenance | 350 | - | - | 200 | 1,000 | 1,000 |
| 1000-1-105-522200 | Office Equipment | 237 | - | 70 | - | 2,000 | 2,000 |
| 1000-1-105-522450 | Auto Lease | - | - | - | - | - | 96 |
| Total IT Operating Expenses | | 364,841 | 547,758 | 462,517 | 505,261 | 562,056 | 572,838 |
| 1000-1-105-990000 | IT Capital Expenditures | 49,264 | 161,814 | 74,873 | 20,000 | 33,000 | 93,000 |
| Total IT Operating Expenses and Capital Outlays | | 414,105 | 709,572 | 537,390 | 525,261 | 595,056 | 665,838 |
| Building & License | | | | | | | |
| 1000-1-106-501000 | Salaries | 323,495 | 278,353 | 231,013 | 301,453 | 295,355 | 255,000 |
| 1000-1-106-501500 | Overtime | 456 | 1,245 | 11,499 | 2,906 | 1,425 | 10,200 |
| 1000-1-106-501700 | Part-Time Salaries | - | - | - | 3,811 | - | - |
| 1000-1-106-502000 | FICA Expense | 19,490 | 16,417 | 15,035 | 18,610 | 18,400 | 16,442 |
| 1000-1-106-502200 | Medicare Expense | 4,270 | 3,839 | 3,516 | 4,352 | 4,303 | 3,845 |
| 1000-1-106-502500 | Medical Insurance | 82,502 | 59,484 | 35,551 | 29,682 | 32,881 | 29,668 |
| 1000-1-106-502700 | Dental | 1,968 | 1,720 | 1,802 | 1,961 | 3,210 | 2,200 |
| 1000-1-106-502900 | Disability | 4,005 | 4,369 | 4,694 | 4,893 | 2,814 | 5,100 |
| 1000-1-106-503300 | Life Insurance | 2,592 | 2,795 | 2,916 | 2,876 | 2,549 | 2,920 |
| 1000-1-106-503500 | Pension | 5,949 | 4,590 | 7,448 | 10,120 | 6,300 | 8,500 |
| 1000-1-106-503700 | Unemployment | 2,483 | 1,656 | 1,500 | 2,161 | 2,900 | 1,800 |
| 1000-1-106-503900 | Uniforms | 2,318 | 784 | 1,041 | 1,161 | 1,000 | 1,000 |
| 1000-1-106-504900 | Other Employee Benefits | - | 33 | - | 108 | 100 | 100 |
| 1000-1-106-506000 | Office Supplies | 2,245 | 1,423 | 1,677 | - | - | - |
| 1000-1-106-506100 | Computer & Copier Supplies | - | - | - | - | - | 1,500 |
| 1000-1-106-506200 | Printing & Forms | 3,141 | 1,497 | 1,320 | - | 3,000 | 1,500 |
| 1000-1-106-506500 | Minor Equipment & Supplies | 587 | - | 54 | 100 | - | - |
| 1000-1-106-506800 | Memberships & Publications | 451 | 3,713 | 1,742 | 1,392 | 2,000 | 2,000 |
| 1000-1-106-506900 | Other Supplies | 1,576 | 26 | 873 | 1,948 | 2,500 | 1,500 |
| 1000-1-106-508900 | Vehicle Fuel | 693 | 776 | 587 | 350 | 1,000 | 1,000 |
| 1000-1-106-509200 | Oil | - | - | 13 | 25 | 75 | 75 |
| 1000-1-106-510000 | Legal Services | 25,654 | 59,352 | 44,456 | 32,881 | 30,000 | 35,000 |
| 1000-1-106-510100 | Collection Fees | 3,342 | 769 | 2,581 | 6,540 | 4,500 | 4,500 |
| 1000-1-106-510700 | Board of Adjustment | 44 | 81 | - | - | - | - |
| 1000-1-106-511000 | Engineering | - | - | - | - | 10,000 | 10,000 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|-----------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-1-106-511400 | Contractual Services/Lease | 6,185 | 2,655 | - | 338 | 5,000 | 5,000 |
| 1000-1-106-511500 | Other Professional Services | 2,500 | 585 | 590 | - | 5,115 | 5,000 |
| 1000-1-106-512000 | Telephone | 3,633 | - | - | 642 | 4,750 | - |
| 1000-1-106-512500 | Cell Phones | 2,397 | - | - | - | - | - |
| 1000-1-106-513200 | Postage | 139 | 22 | 2,991 | 2,052 | 2,500 | 2,500 |
| 1000-1-106-515000 | Travel Expense | 970 | 381 | 2,518 | 108 | 5,000 | 5,000 |
| 1000-1-106-515200 | Conferences & Training | 3,904 | 5,685 | 3,550 | 1,922 | 8,000 | 8,000 |
| 1000-1-106-515500 | Advertising | 914 | 1,767 | 1,358 | 3,584 | 2,500 | 2,500 |
| 1000-1-106-516000 | Liability Insurance | 1,222 | 1,330 | 1,411 | 1,435 | 1,411 | 1,450 |
| 1000-1-106-516500 | Auto Insurance | 3,163 | 3,355 | 3,748 | 3,594 | 3,748 | 3,748 |
| 1000-1-106-518100 | Workmen's Compensation | 2,001 | 1,266 | 1,827 | 2,023 | 4,075 | 2,100 |
| 1000-1-106-518500 | Electric | 4,772 | - | - | - | 4,200 | - |
| 1000-1-106-520700 | Maintenance Contracts | 2,211 | 4,400 | 3,550 | 2,200 | 5,000 | 5,000 |
| 1000-1-106-521000 | Vehicle Maintenance | 1,483 | - | 198 | 100 | 2,000 | 2,000 |
| 1000-1-106-522200 | Office Equipment | 107 | - | - | 70 | 1,000 | 1,000 |
| 1000-1-106-522450 | Auto Lease | - | - | 4,312 | 4,304 | 4,305 | 9,278 |
| Total Building and License Operating Expenses | | 522,862 | 464,368 | 395,371 | 449,702 | 482,916 | 446,426 |
| 1000-1-106-990000 | Capital Outlays | - | 1,053 | - | - | - | - |
| Total Building and License Operating and Capital | | 522,862 | 465,421 | 395,371 | 449,702 | 482,916 | 446,426 |

Communications (separate depart. budget created 2019)

| | | | | | | | |
|--|----------------------------|---|--------|--------|--------|--------|--------|
| 1000-1-107-501000 | Salaries | - | 47,174 | 48,174 | 46,831 | 49,692 | 50,811 |
| 1000-1-107-501700 | Part-Time Salaries | - | - | - | 7,830 | - | - |
| 1000-1-107-502000 | FICA Expense | - | 2,601 | 2,867 | 3,290 | 3,081 | 3,150 |
| 1000-1-107-502200 | Medicare Expense | - | 608 | 671 | 769 | 721 | 737 |
| 1000-1-107-502500 | Medical Insurance | - | 7,775 | 8,084 | 7,462 | 8,084 | 8,286 |
| 1000-1-107-502700 | Dental | - | - | 358 | 385 | - | 500 |
| 1000-1-107-503700 | Unemployment | - | 208 | 269 | 404 | 1,800 | 300 |
| 1000-1-107-506000 | Office Supplies | - | 87 | - | - | - | - |
| 1000-1-107-506100 | Computer & Copier Supplies | - | - | - | - | 2,000 | 500 |
| 1000-1-107-506200 | Printing & Forms | - | 3,528 | 805 | 100 | 100 | 100 |
| 1000-1-107-506500 | Minor Equipment & Supplies | - | - | 2,131 | 170 | 1,000 | 1,000 |
| 1000-1-107-506900 | Other Supplies | - | 4,675 | - | 813 | 2,000 | 2,200 |
| 1000-1-107-513200 | Postage | - | 519 | 1,481 | 784 | 500 | 1,500 |
| 1000-1-107-515200 | Conferences & Training | - | 30 | - | - | 1,000 | 1,000 |
| 1000-1-107-515500 | Advertising | - | 1,449 | 11,072 | 15,444 | 20,000 | 14,000 |
| 1000-1-107-518100 | Workmen's Compensation | - | 3,559 | 2,395 | 405 | - | 2,500 |
| Total Communications Operating Expense | | - | 72,213 | 78,307 | 84,687 | 89,978 | 86,584 |
| 1000-1-107-990000 | Capital Outlays | - | - | - | - | - | - |
| Total Communications Operating Expense | | - | 72,213 | 78,307 | 84,687 | 89,978 | 86,584 |

Building and Grounds

| | | | | | | | |
|-------------------|--------------------|--------|--------|--------|--------|--------|--------|
| 1000-1-112-501000 | Salaries | 70,290 | 62,513 | 58,990 | 66,616 | 62,964 | 59,855 |
| 1000-1-112-501500 | Overtime | 810 | 3,304 | 3,804 | 256 | 3,773 | 3,773 |
| 1000-1-112-501700 | Part-Time Salaries | 68,340 | 65,244 | 68,185 | 45,695 | 69,108 | 69,108 |
| 1000-1-112-502000 | FICA Expense | 8,404 | 7,864 | 7,913 | 6,783 | 8,422 | 8,230 |
| 1000-1-112-502200 | Medicare Expense | 1,965 | 1,839 | 1,851 | 1,586 | 1,970 | 1,925 |
| 1000-1-112-502500 | Medical Insurance | 23,013 | 16,480 | 16,442 | 17,210 | 16,442 | 16,853 |
| 1000-1-112-502700 | Dental | 440 | 447 | 508 | 484 | 882 | 495 |
| 1000-1-112-502900 | Disability | 1,316 | 950 | 886 | 902 | 960 | 960 |
| 1000-1-112-503300 | Life Insurance | 851 | 527 | 486 | 582 | 1,033 | 650 |
| 1000-1-112-503500 | Pension | 2,714 | 2,322 | 3,358 | 3,920 | 3,700 | 3,950 |
| 1000-1-112-503700 | Unemployment | 1,686 | 1,124 | 1,145 | 1,113 | 1,200 | 1,350 |
| 1000-1-112-503900 | Uniforms | - | 370 | 968 | 498 | 500 | 500 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|---|-------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-1-112-504100 | Uniforms P/T | 204 | 200 | - | - | 300 | 300 |
| 1000-1-112-504900 | Other Employee Benefits | - | 33 | - | 33 | 45 | 45 |
| 1000-1-112-506000 | Office Supplies | - | 238 | - | 329 | - | - |
| 1000-1-112-506100 | Computer & Copier Supplies | - | - | - | - | 500 | 500 |
| 1000-1-112-506200 | Printing & Forms | - | 1,174 | 90 | - | 500 | 500 |
| 1000-1-112-506500 | Minor Equipment & Supplies | 23,571 | 16,131 | 18,063 | 8,695 | 29,000 | 15,000 |
| 1000-1-112-506900 | Other Supplies | 166 | - | 9 | 420 | 600 | 600 |
| 1000-1-112-508400 | Janitorial Supplies | 19,890 | 13,768 | 16,529 | 14,678 | 28,500 | 15,000 |
| 1000-1-112-508900 | Vehicle Fuel | 351 | 133 | 351 | 211 | 350 | 350 |
| 1000-1-112-511400 | Contractual Services | 350 | 21,442 | 9,777 | 358 | - | - |
| 1000-1-112-511500 | Other Professional Services | - | 5,025 | - | - | - | - |
| 1000-1-112-512000 | Telephone | 1,582 | - | - | - | - | - |
| 1000-1-112-512500 | Cell Phones | - | - | - | - | - | - |
| 1000-1-112-515000 | Travel Expense | - | - | - | - | 100 | 100 |
| 1000-1-112-516000 | Liability Insurance | 1,476 | 1,506 | 1,581 | 1,618 | 1,581 | 1,581 |
| 1000-1-112-516500 | Auto Insurance | 1,054 | 1,124 | 1,245 | 1,195 | 1,245 | 1,245 |
| 1000-1-112-517500. | Commercial Property Ins. | - | - | - | 1,467 | - | 1,467 |
| 1000-1-112-518100 | Workmen's Compensation | 7,781 | 6,676 | 9,509 | 6,546 | 17,000 | 10,000 |
| 1000-1-112-518500 | Electric | 52,903 | 67,389 | 62,704 | 52,139 | 62,000 | 62,000 |
| 1000-1-112-519000 | Heating Fuel | 9,982 | 5,876 | - | 7,014 | 6,000 | 6,000 |
| 1000-1-112-520100 | General Maintenance | 2,319 | 988 | - | - | - | - |
| 1000-1-112-520300 | Building Maintenance | 11,536 | 37,078 | 50,576 | 49,000 | 74,700 | 40,000 |
| 1000-1-112-520310 | Building Maintenance Contract | 55,373 | - | - | - | - | - |
| 1000-1-112-520700 | Maintenance Contracts | 4,075 | 7,978 | 16,839 | 12,000 | 22,000 | 22,000 |
| 1000-1-112-521000 | Vehicle Maintenance | 1,005 | 559 | 32 | 96 | 700 | 700 |
| 1000-1-112-522400 | Equipment Rental | 180 | - | 247 | - | 300 | 300 |
| 1000-1-112-522450 | Auto Lease | - | - | 9,976 | 6,351 | 6,352 | 6,360 |
| Total Building and Grounds Operating Expenditures | | 373,637 | 350,302 | 362,064 | 307,795 | 422,727 | 351,697 |
| 1000-1-112-990000 | Capital Outlays | 41,066 | 49,323 | 766,024 | - | 30,000 | 6,800 |
| Total Building and Grounds Operating and Capital | | 414,703 | 399,625 | 1,128,088 | 307,795 | 452,727 | 358,497 |
| Public Safety | | | | | | | |
| Police | | | | | | | |
| 1000-3-108-501000 | Salaries | 1,320,851 | 1,337,186 | 1,312,202 | 1,486,194 | 1,415,962 | 1,514,563 |
| 1000-3-108-501500 | Overtime | 76,882 | 79,406 | 66,460 | 66,399 | 89,217 | 96,776 |
| 1000-3-108-501700 | Part-Time Salaries | 284,662 | 242,478 | 267,083 | 218,826 | 276,096 | 276,096 |
| 1000-3-108-501900 | Other Salaries | - | 23,771 | 10,059 | 98 | 35,000 | 35,000 |
| 1000-3-108-502000 | FICA Expense | 101,573 | 100,070 | 98,542 | 105,268 | 110,439 | 119,191 |
| 1000-3-108-502200 | Medicare Expense | 23,611 | 23,403 | 23,046 | 24,619 | 25,829 | 27,875 |
| 1000-3-108-502500 | Medical Insurance | 270,778 | 271,790 | 268,166 | 290,772 | 274,017 | 288,268 |
| 1000-3-108-502700 | Dental | 7,707 | 7,659 | 8,313 | 8,868 | 9,823 | 8,800 |
| 1000-3-108-502900 | Disability | 18,396 | 19,724 | 18,394 | 18,830 | 17,800 | 18,500 |
| 1000-3-108-503300 | Life Insurance | 11,502 | 11,975 | 10,966 | 11,128 | 11,600 | 11,000 |
| 1000-3-108-503500 | Pension | 173,581 | 166,232 | 206,255 | 228,975 | 173,000 | 220,500 |
| 1000-3-108-503700 | Unemployment | 6,988 | 9,029 | 9,851 | 11,523 | 12,500 | 11,000 |
| 1000-3-108-503900 | Uniforms | 20,566 | 17,205 | 13,668 | 17,600 | 15,742 | 17,903 |
| 1000-3-108-504100 | Uniforms P/T | 2,441 | 4,880 | - | 7,500 | 7,534 | 6,871 |
| 1000-3-108-504900 | Other Employee Benefits | 402 | 133 | 4,187 | 67 | 3,000 | 3,000 |
| 1000-3-108-506000 | Office Supplies | 630 | 2,418 | 35 | - | - | - |
| 1000-3-108-506100 | Computer & Copier Supplies | 569 | - | 1,470 | 3,263 | 6,030 | 4,250 |
| 1000-3-108-506200 | Printing & Forms | 242 | 248 | 2,337 | 788 | 1,060 | 1,260 |
| 1000-3-108-506300 | Grants To Be Distributed | - | 476 | - | - | - | - |
| 1000-3-108-506500 | Minor Equipment & Supplies | 6,417 | 13,373 | 2,400 | 12,045 | 22,278 | 14,896 |
| 1000-3-108-506600 | Firing Range Expense | 179 | 179 | 149 | - | 200 | 200 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-3-108-506700 | Medical Supplies | 215 | 300 | 181 | 425 | 612 | 570 |
| 1000-3-108-506800 | Membership & Publications | 834 | 803 | 553 | 678 | 575 | 575 |
| 1000-3-108-506850 | Troop Expense | - | - | 1,494 | 607 | 1,500 | 1,500 |
| 1000-3-108-506900 | Other Supplies | 5,598 | 4,741 | 5,630 | 5,076 | 6,000 | 6,500 |
| 1000-3-108-508710 | Photo and Fingerprint Supplies | 1,037 | 903 | 501 | 650 | 828 | 650 |
| 1000-3-108-508800 | Medical Health Testing | 13,603 | 15,239 | 16,135 | 17,307 | 19,410 | 16,405 |
| 1000-3-108-508900 | Vehicle Fuel | 25,685 | 28,544 | 25,155 | 14,625 | 25,000 | 25,000 |
| 1000-3-108-509000 | Diesel Fuel | - | - | - | - | - | - |
| 1000-3-108-509200 | Oil | - | - | 578 | 800 | 300 | 300 |
| 1000-3-108-510000 | Legal Services | 18,314 | 24,143 | 39,144 | 5,722 | 15,000 | 15,000 |
| 1000-3-108-511400 | Contract Services | 486 | - | - | 12,308 | - | - |
| 1000-3-108-511500 | Other Professional Services | - | - | 1,115 | 1,655 | - | - |
| 1000-3-108-512000 | Telephone | 8,319 | - | - | - | 7,000 | 7,000 |
| 1000-3-108-512500 | Cell Phones | 7,116 | - | - | - | 6,800 | 6,800 |
| 1000-3-108-513000 | Equipment Installation | 350 | 2,000 | - | - | - | - |
| 1000-3-108-513200 | Postage | 481 | 416 | 488 | 178 | 900 | 900 |
| 1000-3-108-513500 | Radios | - | 613 | 624 | 1,080 | 1,688 | 1,688 |
| 1000-3-108-515000 | Travel Expense | 2,602 | 1,723 | 567 | 925 | 6,889 | 2,370 |
| 1000-3-108-515200 | Conferences & Training | 24,083 | 22,569 | 28,722 | 19,678 | 29,095 | 19,800 |
| 1000-3-108-515500 | Advertising | 50 | - | - | 651 | 100 | 900 |
| 1000-3-108-516000 | Liability Insurance | 9,262 | 10,128 | 10,656 | 10,917 | 10,656 | 11,000 |
| 1000-3-108-516500 | Auto Insurance | 11,060 | 12,321 | 15,739 | 14,171 | 14,739 | 14,500 |
| 1000-3-108-517100 | Police Professional Liability | 30,301 | 31,059 | 34,056 | 32,060 | 34,056 | 34,000 |
| 1000-3-108-517300 | Umbrella Insurance | 4,063 | 4,218 | 4,370 | 4,064 | 4,370 | 4,370 |
| 1000-3-108-517500 | Commercial Property Ins. | 5,455 | 7,141 | 8,775 | 8,839 | 8,775 | 8,839 |
| 1000-3-108-517700 | Building and Contents | 1,006 | 756 | 1,026 | 783 | 1,026 | 900 |
| 1000-3-108-518100 | Workmen's Compensation | 98,887 | 100,254 | 129,505 | 107,768 | 130,000 | 130,000 |
| 1000-3-108-520500 | Radio Maintenance | 283 | - | - | - | - | - |
| 1000-3-108-520700 | Maintenance Contracts | 17,777 | 74,365 | 42,405 | 60,000 | 54,807 | 67,383 |
| 1000-3-108-521000 | Vehicle Maintenance | 17,847 | 21,232 | 9,645 | 10,500 | 15,900 | 12,000 |
| 1000-3-108-522200 | Office Equipment | 93 | 765 | 235 | - | 200 | 200 |
| 1000-3-108-522450 | Auto Lease | - | - | 37,664 | 66,361 | 72,228 | 62,256 |
| Total Operating Expenditures Police Department | | 2,632,784 | 2,695,868 | 2,738,546 | 2,910,591 | 2,975,581 | 3,127,355 |
| 1000-3-108-909420 | Sussex County Grant Expend. | 46,118 | - | - | - | - | 4,870 |
| 1000-3-108-990000 | Capital Outlays Police Dept. | 67,327 | 3,276 | 16,520 | 15,663 | 15,558 | 15,657 |
| Total Police Dept. Operating and Capital Outlays | | 2,746,229 | 2,699,144 | 2,755,066 | 2,926,254 | 2,991,139 | 3,147,882 |

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 |
| 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 | Sleaf Grant Expenses | - | - | - | - | - | - |
| 1000-3-728-506500 | DOJ Byrne Grant Equip. & Suppl. | 7,098 | 9,564 | (2,514) | - | - | - |
| 1000-3-701-909400 | Sussex County Grant | - | - | - | - | - | - |
| Police Grants Operating Expense | | 7,098 | 9,564 | (2,514) | 18,410 | 22,200 | 23,898 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-3-701-909400 | Sussex County Grant | 29,128 | 22,148 | 33,126 | 23,955 | 25,000 | 30,000 |
| Total General Fund Police Grants | | 36,226 | 31,712 | 30,612 | 42,365 | 47,200 | 53,898 |
| | | | | | | | |
| 1060-3-705-501000 | Salaries | - | - | - | - | - | 1,600 |
| 1060-3-707-506500 | Minor Equip. & Supplies SALLE | 4,610 | 4,194 | 7,651 | 4,944 | - | 4,200 |
| 1060-3-710-506500 | Minor Equip. & Supplies EIDE | 4,065 | 2,156 | 2,010 | 4,442 | - | 2,500 |
| 1060-3-711-501000 | EIDE Salaries | - | - | - | - | 31,000 | 2,500 |
| 1060-3-711-502000 | FICA Expense | - | - | - | - | - | 1,184 |
| 1060-3-711-502200 | Medicare Expense | - | - | - | - | - | 287 |
| 1060-3-740-501000 | Salary CVC | - | 16,322 | - | - | - | 15,000 |
| 1060-3-740-506500 | Combat Violent Crimes Supplies | 55,148 | - | 32,340 | 23,035 | - | 24,000 |
| Total Police Grant Fund Police Grants | | 63,823 | 22,672 | 42,001 | 32,421 | 31,000 | 51,271 |
| Total Police Grants | | 100,049 | 54,384 | 72,613 | 74,786 | 78,200 | 105,169 |
| | | | | | | | |
| 911 Dispatching | | | | | | | |
| 1000-3-113-501000 | Salaries | 349,807 | 388,777 | 420,832 | 447,744 | 460,196 | 460,260 |
| 1000-3-113-501500 | Overtime | 74,271 | 85,538 | 82,753 | 77,830 | 30,000 | 68,000 |
| 1000-3-113-501700 | Part-Time Salaries | 35,916 | 8,295 | 2,009 | 1,048 | 17,159 | - |
| 1000-3-113-502000 | FICA Expense | 27,632 | 28,202 | 29,600 | 30,782 | 31,456 | 32,752 |
| 1000-3-113-502200 | Medicare Expense | 6,319 | 6,596 | 6,923 | 7,199 | 7,357 | 7,660 |
| 1000-3-113-502500 | Medical Insurance | 96,506 | 104,431 | 112,237 | 119,058 | 119,722 | 119,209 |
| 1000-3-113-502700 | Dental | 3,608 | 3,955 | 5,058 | 4,899 | 3,700 | 5,200 |
| 1000-3-113-502900 | Disability | 5,090 | 5,651 | 6,064 | 6,600 | 4,800 | 6,600 |
| 1000-3-113-503300 | Life Insurance | 3,848 | 4,212 | 4,455 | 4,860 | 4,200 | 4,860 |
| 1000-3-113-503500 | Pension | 8,117 | 8,792 | 11,622 | 13,834 | 7,500 | 13,900 |
| 1000-3-113-503700 | Unemployment | 4,106 | 3,183 | 3,464 | 3,618 | 4,500 | 4,500 |
| 1000-3-113-503900 | Uniforms | 2,483 | 2,062 | 3,759 | 1,384 | 2,725 | 2,100 |
| 1000-3-113-504900 | Other Employee Benefits | - | 258 | 114 | 150 | 100 | 100 |
| 1000-3-113-506000 | Office Supplies | 749 | 2,053 | 1,323 | - | - | - |
| 1000-3-113-506100 | Computer & Copier Supplies | 1,974 | - | - | 2,236 | 2,900 | 2,600 |
| 1000-3-113-506200 | Printing and Forms | - | - | 133 | - | 150 | 100 |
| 1000-3-113-506300 | General 911 Grant | - | 8,404 | - | - | - | - |
| 1000-3-113-506500 | Minor Equipment & Supplies | 4,766 | 481 | 819 | 52 | 900 | 900 |
| 1000-3-113-506800 | Memberships & Publications | 7,100 | 856 | 877 | 893 | 1,106 | 1,100 |
| 1000-3-113-506900 | Other Supplies | 653 | 400 | 261 | 329 | 500 | 500 |
| 1000-3-113-508800 | Medical Health Testing | 809 | 684 | 748 | 413 | 900 | 900 |
| 1000-3-113-512000 | Telephone | 1,415 | - | - | - | - | - |
| 1000-3-113-512500 | Cell Phones | 480 | 480 | 480 | 480 | 480 | 480 |
| 1000-3-113-513200 | Postage | - | 16 | 34 | 50 | 100 | 100 |
| 1000-3-113-513500 | Radios | - | - | 110 | 456 | 500 | 500 |
| 1000-3-113-515000 | Travel Expense | 4,458 | 4,091 | 4,340 | 241 | 10,300 | 10,000 |
| 1000-3-113-515200 | Conferences & Training | 8,598 | 4,267 | 7,537 | 2,208 | 6,540 | 6,500 |
| 1000-3-113-515500 | Advertising | - | 707 | - | 604 | 800 | 800 |
| 1000-3-113-516000 | Liability Insurance | 2,350 | 2,566 | 2,700 | 2,760 | 2,700 | 2,800 |
| 1000-3-113-518100 | Workmen's Compensation | 741 | 1,644 | 1,866 | 1,411 | 4,500 | 2,200 |
| 1000-3-113-520700 | Maintenance Contracts | 4,625 | 2,349 | 14,749 | 7,899 | 11,650 | 7,950 |
| 1000-3-113-522200 | Office Equipment | 1,306 | 1,956 | 1,145 | 192 | 1,530 | 1,350 |
| Total 911 Dispatching Operating Expenditures | | 657,737 | 680,906 | 726,012 | 739,230 | 738,971 | 763,921 |
| 1000-3-113-990000 | Capital Outlays | 217,694 | 10,397 | - | 12,500 | 12,501 | 12,500 |
| Total 911 Dispatching Operating & Capital | | 875,431 | 691,303 | 726,012 | 751,730 | 751,472 | 776,421 |
| Beach Patrol | | | | | | | |
| 1000-3-116-501500 | Overtime | 24,116 | 26,235 | 30,510 | 16,197 | 31,121 | 31,121 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|---|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-3-116-501700 | Part-Time Salaries | 449,342 | 418,070 | 447,492 | 426,978 | 444,820 | 449,000 |
| 1000-3-116-502000 | FICA Expense | 29,320 | 27,547 | 29,636 | 27,477 | 29,508 | 29,768 |
| 1000-3-116-502200 | Medicare Expense | 6,857 | 6,443 | 6,931 | 6,426 | 6,901 | 6,962 |
| 1000-3-116-503700 | Unemployment | 7,940 | 6,975 | 7,806 | 8,200 | 12,000 | 8,500 |
| 1000-3-116-504100 | Uniforms P/T | 17,485 | 17,191 | 18,971 | 10,290 | 18,500 | 32,000 |
| 1000-3-116-504900 | Other Employee Benefits | 33 | 565 | - | - | - | - |
| 1000-3-116-505200 | Swimmers Education | - | - | 156 | - | 250 | 300 |
| 1000-3-116-505400 | Junior Lifeguard Program | 4,567 | 4,779 | 4,951 | - | 6,000 | - |
| 1000-3-116-506000 | Office Supplies | 612 | 762 | 494 | - | - | - |
| 1000-3-116-506100 | Computer & Copier Supplies | 54 | - | - | - | 1,000 | 300 |
| 1000-3-116-506200 | Printing & Forms | 489 | 429 | 494 | 65 | 500 | 500 |
| 1000-3-116-506500 | Minor Equipment & Supplies | 14,178 | 13,117 | 14,975 | 400 | - | 14,500 |
| 1000-3-116-506700 | Medical Supplies | 3,913 | 1,183 | 4,228 | 494 | 4,500 | 4,500 |
| 1000-3-116-506800 | Memberships & Publications | 1,980 | 1,980 | 2,450 | 1,680 | 2,750 | 2,750 |
| 1000-3-116-506900 | Other Supplies | 4,009 | 3,128 | 4,181 | 4,661 | 4,700 | 4,700 |
| 1000-3-116-508800 | Medical Health Testing | 3,699 | 3,192 | 4,031 | 3,757 | 3,500 | 3,500 |
| 1000-3-116-508900 | Vehicle Fuel | - | 169 | 224 | 112 | 150 | 250 |
| 1000-3-116-510120 | Beach Patrol Donations Expense | 20,137 | 27,090 | 22,618 | 689 | 20,000 | - |
| 1000-3-116-511400 | Contractual Services | 350 | - | - | - | - | - |
| 1000-3-116-511500 | Other Professional Services | 1,198 | 1,092 | 1,379 | 425 | 1,500 | 1,500 |
| 1000-3-116-512000 | Telephone | 285 | - | - | - | - | - |
| 1000-3-116-512500 | Cell Phones | 758 | - | - | - | 500 | - |
| 1000-3-116-513000 | Equipment Installation | - | - | 498 | - | 500 | 500 |
| 1000-3-116-513200 | Postage | - | - | - | - | 25 | - |
| 1000-3-116-513500 | Radio Maintenance | 2,601 | 484 | 748 | 3,000 | 3,000 | 3,000 |
| 1000-3-116-515200 | Conferences & Training | 500 | 1,200 | 1,479 | - | 2,000 | 12,000 |
| 1000-3-116-515500 | Advertising | - | - | - | 603 | 100 | - |
| 1000-3-116-516000 | Liability Insurance | 2,795 | 3,054 | 3,222 | 3,298 | 3,222 | 3,300 |
| 1000-3-116-518100 | Workmen's Compensation | 27,637 | 25,281 | 32,206 | 25,907 | 50,000 | 36,000 |
| 1000-3-116-520100 | General Maintenance | 954 | 294 | 1,350 | 200 | 1,000 | 1,000 |
| 1000-3-116-520300 | Building Maintenance | - | - | 498 | - | 1,000 | 1,500 |
| 1000-3-116-521000 | Vehicle Maintenance | 1,608 | 764 | 1,759 | 217 | 2,500 | 2,000 |
| 1000-3-116-522200 | Office Equipment | 206 | - | 300 | 300 | 1,000 | - |
| Total Beach Patrol Operating Expenditures | | 627,623 | 591,024 | 643,587 | 541,376 | 652,547 | 649,451 |
| 1000-3-116-990000 | Capital Outlay | - | - | - | - | - | 13,000 |
| Total Beach Patrol Operating and Capital | | 627,623 | 591,024 | 643,587 | 541,376 | 652,547 | 662,451 |

Public Works

Streets and Refuse

| | | | | | | | |
|-------------------|--------------------|---------|---------|---------|---------|---------|---------|
| 1000-2-109-501000 | Salaries | 370,213 | 705,943 | 724,444 | 697,007 | 798,206 | 780,560 |
| 1000-2-109-501500 | Overtime | 2,510 | 36,210 | 35,892 | 26,877 | 45,077 | 40,000 |
| 1000-2-109-501700 | Part-Time Salaries | 40,148 | 176,449 | 169,991 | 188,370 | 194,572 | 192,000 |
| 1000-2-109-502000 | FICA Expense | 24,908 | 53,595 | 54,738 | 53,850 | 64,347 | 62,779 |
| 1000-2-109-502200 | Medicare Expense | 5,681 | 12,534 | 12,802 | 12,594 | 15,049 | 14,682 |
| 1000-2-109-502500 | Medical Insurance | 91,407 | 208,091 | 205,059 | 200,132 | 219,254 | 197,119 |
| 1000-2-109-502700 | Dental | 3,279 | 7,267 | 8,600 | 7,286 | 10,709 | 8,700 |
| 1000-2-109-502900 | Disability | 5,319 | 9,073 | 8,957 | 9,732 | 15,073 | 12,000 |
| 1000-2-109-503300 | Life Insurance | 3,572 | 7,164 | 6,878 | 7,103 | 12,300 | 7,500 |
| 1000-2-109-503500 | Pension | 8,693 | 11,314 | 15,659 | 19,566 | 18,800 | 19,250 |
| 1000-2-109-503700 | Unemployment | 2,793 | 9,059 | 8,896 | 8,858 | 18,100 | 9,500 |
| 1000-2-109-503900 | Uniforms | 9,186 | 17,652 | 27,053 | 15,930 | 10,000 | 10,000 |
| 1000-2-109-504100 | Uniforms P/T | - | 3,357 | - | 2,632 | 4,000 | 4,000 |
| 1000-2-109-504300 | Car Allowance | - | - | - | - | 1,950 | 1,950 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|-------------------|-------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-2-109-504900 | Other Employee Benefits | 836 | 2,224 | 3,155 | 317 | 1,650 | 1,650 |
| 1000-2-109-506000 | Office Supplies | - | 372 | 313 | - | - | - |
| 1000-2-109-506100 | Computer & Copier Supplies | 340 | - | - | 1,041 | 1,100 | 1,100 |
| 1000-2-109-506200 | Printing & Forms | - | 3,435 | 78 | - | 3,000 | 3,000 |
| 1000-2-109-506500 | Minor Equipment & Supplies | 54,917 | 108,311 | 104,273 | 72,922 | 107,500 | 107,500 |
| 1000-2-109-506900 | Other Supplies | 627 | 10,968 | 14,042 | 19,019 | 12,204 | 12,204 |
| 1000-2-109-508400 | Janitorial Supplies | 943 | 1,089 | 865 | 903 | 1,400 | 1,400 |
| 1000-2-109-508600 | Small Tools | 1,943 | - | - | - | - | - |
| 1000-2-109-508800 | Medical , Health, & Application | - | - | - | 278 | - | 500 |
| 1000-2-109-508900 | Vehicle Fuel | 22,006 | 25,848 | 11,113 | 8,402 | 16,000 | 16,000 |
| 1000-2-109-509000 | Diesel Fuel | 13,125 | 36,831 | 35,510 | 17,677 | 47,000 | 47,000 |
| 1000-2-109-509200 | Oil | 824 | 973 | 1,205 | 1,020 | 1,700 | 1,700 |
| 1000-2-109-510100 | Collection Fees | - | - | - | - | - | - |
| 1000-2-109-511000 | Engineering | 20,333 | 15,121 | 45,381 | 81,310 | 84,024 | 167,000 |
| 1000-2-109-511400 | Contractual Services | 6,100 | 227,301 | 164,633 | 215,267 | 192,000 | 192,000 |
| 1000-2-109-511500 | Other Professional Services | 250 | 254 | 13,043 | 66,202 | 67,000 | 67,000 |
| 1000-2-109-512000 | Telephone | 2,512 | - | - | - | - | - |
| 1000-2-109-512500 | Cell Phones | 2,247 | - | - | - | - | - |
| 1000-2-109-513200 | Postage | - | - | 163 | - | 50 | 50 |
| 1000-2-109-515200 | Conferences & Training | - | 242 | 302 | 400 | 18,500 | 18,000 |
| 1000-2-109-515500 | Advertising | 1,789 | 7,029 | 2,808 | 6,747 | 4,000 | 4,000 |
| 1000-2-109-516000 | Liability Insurance | 2,702 | 6,416 | 6,861 | 7,006 | 6,861 | 7,200 |
| 1000-2-109-516500 | Auto Insurance | 12,980 | 22,394 | 24,986 | 26,924 | 24,986 | 27,000 |
| 1000-2-109-517300 | Umbrella Insurance | 1,591 | 1,653 | 1,716 | 1,593 | 1,716 | 1,750 |
| 1000-2-109-517500 | Commercial Property Ins. | 2,139 | 2,799 | 3,439 | 3,467 | 3,439 | 3,470 |
| 1000-2-109-517700 | Building and Contents Ins. | 661 | 297 | 404 | 306 | 404 | 404 |
| 1000-2-109-518100 | Workmen's Compensation | 23,466 | 51,520 | 65,287 | 51,794 | 25,000 | 66,000 |
| 1000-2-109-518200 | Insurance Recovery Expense | - | - | 2,965 | - | - | - |
| 1000-2-109-518500 | Electric | 29,287 | 24,433 | 20,941 | 18,934 | 38,000 | 25,000 |
| 1000-2-109-518700 | Christmas Lights | 8,158 | 20,236 | 17,154 | 23,954 | 22,000 | 22,000 |
| 1000-2-109-518800 | Street Sidewalks and Curbs | 45,573 | 29,273 | 29,625 | 53,959 | 55,000 | 55,000 |
| 1000-2-109-518900 | Streets-Storms | 274 | 2,600 | 5,001 | 2,443 | 8,000 | 8,000 |
| 1000-2-109-519000 | Heating Fuel | 6,765 | 5,330 | 3,316 | 3,004 | 9,000 | 9,000 |
| 1000-2-109-519600 | Refuse Disposal Charge | - | 143,377 | 147,985 | 159,817 | 247,844 | 180,000 |
| 1000-2-109-519800 | Sewer Charge | 1,001 | 1,017 | 1,022 | 1,100 | 1,100 | 1,100 |
| 1000-2-109-520100 | General Maintenance | 14,010 | 8,807 | 8,857 | 21,610 | 25,000 | 25,000 |
| 1000-2-109-520300 | Building Maintenance | 1,770 | 2,961 | 2,615 | 17,000 | 18,000 | 12,000 |
| 1000-2-109-520400 | Snow Removal | 7,974 | 15,993 | 10,243 | 335 | 20,000 | 20,000 |
| 1000-2-109-520500 | Radio Maintenance | - | 310 | - | - | - | - |
| 1000-2-109-520600 | Streets Imp. | 4,920 | 1,934 | 2,855 | 4,000 | 4,000 | 4,000 |
| 1000-2-109-520700 | Maintenance Contracts | 216 | 2,013 | 3,666 | 3,679 | 1,800 | 1,800 |
| 1000-2-109-520800 | Storm Sewer Maintenance | 18,393 | 85,928 | 26,253 | - | 20,000 | 20,000 |
| 1000-2-109-520900 | Boardwalk Maintenance | 40,893 | 28,813 | 29,737 | 26,000 | 40,000 | 45,000 |
| 1000-2-109-521000 | Vehicle Maintenance | 57,043 | 144,151 | 132,387 | 105,219 | 130,000 | 130,000 |
| 1000-2-109-522200 | Office Equipment | 592 | 392 | 510 | - | 1,000 | 1,000 |
| 1000-2-109-522400 | Equipment Rental | - | 2,800 | - | 3,000 | 3,000 | 3,000 |
| 1000-2-109-522450 | Auto Lease | - | - | 28,885 | 76,144 | 62,917 | 87,168 |
| | Total Streets Operating Expense | 976,909 | 2,303,153 | 2,252,563 | 2,352,730 | 2,753,632 | 2,755,036 |
| 1000-2-109-990000 | Capital Outlays | 937,485 | 628,007 | 1,340,835 | 2,371,429 | 1,926,170 | 1,107,845 |
| | Total Streets Operating and Capital | 1,914,394 | 2,931,160 | 3,593,398 | 4,724,159 | 4,679,802 | 3,862,881 |
| | Refuse (merged with Streets) | | | | | | |
| 1000-2-110-501000 | Salaries | 315,677 | - | - | - | - | - |
| 1000-2-110-501500 | Overtime | 33,902 | - | - | - | - | - |
| 1000-2-110-501700 | Part-Time Salaries | 74,702 | - | - | - | - | - |



| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|------------------------------------|---------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-2-110-502000 | FICA Expense | 24,557 | - | - | - | - | - |
| 1000-2-110-502200 | Medicare Expense | 5,743 | - | - | - | - | - |
| 1000-2-110-502500 | Medical Insurance | 127,197 | - | - | - | - | - |
| 1000-2-110-502700 | Dental | 3,868 | - | - | - | - | - |
| 1000-2-110-502900 | Disability | 3,802 | - | - | - | - | - |
| 1000-2-110-503300 | Life Insurance | 3,548 | - | - | - | - | - |
| 1000-2-110-503500 | Pension | 3,336 | - | - | - | - | - |
| 1000-2-110-503700 | Unemployment | 7,024 | - | - | - | - | - |
| 1000-2-110-503900 | Uniforms | 8,631 | - | - | - | - | - |
| 1000-2-110-504100 | Uniforms P/T | 865 | - | - | - | - | - |
| 1000-2-110-504900 | Other Employee Benefits | 1,043 | - | - | - | - | - |
| 1000-2-110-506200 | Printing & Forms | - | - | - | - | - | - |
| 1000-2-110-506500 | Minor Equipment & Supplies | 31,259 | - | - | - | - | - |
| 1000-2-110-506900 | Other Supplies | 2,650 | - | - | - | - | - |
| 1000-2-110-508400 | Janitorial Supplies | - | - | - | - | - | - |
| 1000-2-110-509000 | Diesel Fuel | 10,861 | - | - | - | - | - |
| 1000-2-110-509200 | Oil | 406 | - | - | - | - | - |
| 1000-2-110-510100 | Collection Fees | 313 | - | - | - | - | - |
| 1000-2-110-511400 | Contractual Services/Recycling | 89,194 | - | - | - | - | - |
| 1000-2-110-513200 | Postage | - | - | - | - | - | - |
| 1000-2-110-515500 | Advertising | - | - | - | - | - | - |
| 1000-2-110-516000 | Liability Insurance | 3,257 | - | - | - | - | - |
| 1000-2-110-516500 | Auto Insurance | 8,329 | - | - | - | - | - |
| 1000-2-110-518100 | Workmen's Compensation | 23,176 | - | - | - | - | - |
| 1000-2-110-519600 | Refuse Disposal Charge | 169,912 | - | - | - | - | - |
| 1000-2-110-521000 | Vehicle Maintenance | 43,020 | - | - | - | - | - |
| Total Refuse Operating Expense | | 996,272 | - | - | - | - | - |
| 1000-2-110-990000 | Capital Outlays | 11,281 | - | - | - | - | - |
| Total Refuse Operating and Capital | | 1,007,553 | - | - | - | - | - |
| Parking | | | | | | | |
| 1000-2-114-501000 | Salaries | 124,246 | 129,455 | 125,867 | 127,248 | 92,762 | 128,945 |
| 1000-2-114-501500 | Overtime | 9,335 | 10,082 | 11,977 | 6,872 | 12,000 | 12,000 |
| 1000-2-114-501700 | Part-Time Salaries | 230,756 | 237,849 | 247,509 | 202,502 | 251,806 | 251,806 |
| 1000-2-114-502000 | FICA Expense | 22,575 | 23,166 | 23,630 | 20,612 | 24,171 | 24,351 |
| 1000-2-114-502200 | Medicare Expense | 5,280 | 5,418 | 5,526 | 4,820 | 5,170 | 5,695 |
| 1000-2-114-502500 | Medical Insurance | 15,967 | 16,172 | 16,790 | 24,763 | 16,168 | 24,221 |
| 1000-2-114-502700 | Dental | 1,274 | 1,291 | 1,377 | 1,349 | 1,350 | 1,360 |
| 1000-2-114-502900 | Disability | 1,873 | 2,069 | 1,958 | 1,729 | 1,956 | 1,960 |
| 1000-2-114-503300 | Life Insurance | 1,458 | 1,537 | 1,262 | 1,256 | 1,577 | 1,110 |
| 1000-2-114-503500 | Pension | 1,725 | 1,828 | 2,390 | 3,701 | 1,700 | 3,150 |
| 1000-2-114-503700 | Unemployment | 5,435 | 4,844 | 5,140 | 4,808 | 5,500 | 5,500 |
| 1000-2-114-503900 | Uniforms | 1,580 | 1,298 | 1,234 | 1,385 | 1,500 | 1,500 |
| 1000-2-114-504100 | Uniforms P/T | 1,850 | 2,025 | 2,980 | 2,666 | 3,000 | 3,000 |
| 1000-2-114-504900 | Other Employee Benefits | 128 | 327 | 1,176 | 470 | 1,500 | - |
| 1000-2-114-506000 | Office Supplies | 1,161 | 2,776 | 1,414 | - | - | - |
| 1000-2-114-506100 | Computer & Copier Supplies | 1,699 | - | - | 1,293 | 2,000 | 2,000 |
| 1000-2-114-506200 | Printing & Forms | 5,266 | 3,396 | 1,339 | 943 | 4,500 | 3,500 |
| 1000-2-114-506500 | Minor Equipment & Supplies | 34,978 | 41,078 | 76,899 | 55,275 | 55,000 | 55,000 |
| 1000-2-114-506800 | Memberships & Publications | - | - | - | 285 | 595 | 600 |
| 1000-2-114-506900 | Other Supplies | 1,176 | 846 | 1,047 | 2,000 | 2,000 | 2,000 |
| 1000-2-114-508300 | Tickets & Permits | 6,426 | 3,562 | 1,771 | 3,083 | 8,813 | 5,000 |
| 1000-2-114-508400 | Janitorial Supplies | 19 | 114 | 12 | - | 100 | 100 |
| 1000-2-114-508500 | Spare Parts for Parking Meters | 27,948 | 22,051 | 49,996 | 29,614 | 30,000 | 30,000 |
| 1000-2-114-508800 | Medical, Health, & Applications | - | - | - | 42 | - | 1,500 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|-------------------|-------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-2-114-508810 | Traffic Painting | 7,452 | 6,426 | 8,485 | 8,967 | 10,000 | 10,000 |
| 1000-2-114-508900 | Vehicle Fuel | 3,405 | 3,789 | 5,934 | 3,149 | 5,200 | 5,200 |
| 1000-2-114-509200 | Oil | - | - | 21 | 67 | 100 | 100 |
| 1000-2-114-510110 | Parkmobile Fees | 46,589 | 39,793 | 51,253 | 54,130 | 45,000 | 55,000 |
| 1000-2-114-511500 | Other Professional Services | 960 | 2,424 | 7,142 | 17,940 | 20,800 | 8,000 |
| 1000-2-114-512000 | Telephone | 3,623 | - | - | - | - | - |
| 1000-2-114-512200 | Pay-by-phone processing fee | 168,454 | 193,698 | 218,632 | 172,000 | 218,000 | 225,000 |
| 1000-2-114-512500 | Cell Phones | 1,026 | - | - | - | - | - |
| 1000-2-114-512600 | Ticket Writers - Verizon Chge | 4,461 | - | - | - | - | - |
| 1000-2-114-513000 | Equipment Installation | - | - | - | 39,025 | 37,000 | 25,000 |
| 1000-2-114-513200 | Postage | 4,930 | 4,800 | 6,140 | 7,000 | 6,000 | 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 | 8,667 | 9,890 | 10,811 | 10,623 | 10,000 | 11,000 |
| 1000-2-114-514200 | Parking Cr Cd Fees | 105,153 | 100,778 | 122,196 | 85,865 | 125,000 | 125,000 |
| 1000-2-114-515200 | Conferences & Training | - | 112 | - | 400 | 150 | 1,000 |
| 1000-2-114-515500 | Advertising | 672 | 1,068 | 4,227 | 4,464 | 2,000 | 3,000 |
| 1000-2-114-516000 | Liability Insurance | 2,172 | 2,377 | 2,496 | 2,564 | 2,496 | 2,500 |
| 1000-2-114-516500 | Auto Insurance | 1,054 | 2,834 | 3,748 | 4,584 | 3,748 | 4,600 |
| 1000-2-114-517300 | Umbrella Insurance | 2,202 | 2,283 | 2,367 | 2,198 | 2,367 | 2,200 |
| 1000-2-114-517500 | Commercial Property Ins. | 2,959 | 3,865 | 4,749 | 4,784 | 4,749 | 4,790 |
| 1000-2-114-517700 | Building and Contents Ins. | 540 | 414 | 560 | 423 | 560 | 500 |
| 1000-2-114-518100 | Workmen's Compensation | 17,153 | 16,716 | 21,480 | 15,193 | 22,000 | 22,000 |
| 1000-2-114-520300 | Building Maintenance | 634 | 192 | 1,222 | 232 | 1,000 | 6,400 |
| 1000-2-114-520610 | Deauville Beach Improvements | - | - | - | - | 100 | 100 |
| 1000-2-114-520700 | Maintenance Contracts | 46,198 | 52,874 | 55,352 | 53,669 | 55,000 | 199,000 |
| 1000-2-114-521000 | Vehicle Maintenance | 1,317 | 1,897 | 1,867 | 2,033 | 5,000 | 2,000 |
| 1000-2-114-522200 | Office Equipment | 135 | 945 | - | 73 | 1,000 | 1,000 |
| 1000-2-114-522400 | Equipment Rental | 148,888 | 143,443 | 70,345 | 14,277 | 50,000 | 8,000 |
| 1000-2-114-522450 | Auto Lease | - | - | 8,692 | 22,211 | 20,571 | 25,560 |
| | Total Parking Operating Expense | 1,080,799 | 1,102,145 | 1,189,013 | 1,022,587 | 1,171,509 | 1,319,248 |
| 1000-2-114-990000 | Capital Outlays | 142 | 13,720 | 396,790 | 383,708 | 468,344 | 218,000 |
| | Total Parking Operating and Capital | 1,080,941 | 1,115,865 | 1,585,803 | 1,406,295 | 1,639,853 | 1,537,248 |
| Parking Permits | | | | | | | |
| 1000-2-119-501000 | Salaries | - | - | - | - | - | - |
| 1000-2-119-501500 | Overtime | 1,431 | 928 | 1,287 | 793 | - | - |
| 1000-2-119-501700 | Part-Time Salaries | 26,181 | 27,784 | 31,267 | 20,879 | 29,829 | 32,000 |
| 1000-2-119-502000 | FICA Expense | 1,712 | 1,777 | 2,018 | 1,344 | 1,849 | 1,984 |
| 1000-2-119-502200 | Medicare Expense | 400 | 416 | 472 | 314 | 433 | 464 |
| 1000-2-119-503700 | Unemployment | 515 | 459 | 521 | 390 | 1,500 | 650 |
| 1000-2-119-504100 | Uniforms P/T | 1,692 | 1,696 | 1,961 | 476 | 2,000 | 2,000 |
| 1000-2-119-504900 | Other Employee Benefits | - | 16 | - | - | - | - |
| 1000-2-119-506000 | Office Supplies | 694 | 454 | 168 | 112 | - | - |
| 1000-2-119-506100 | Computer & Copier Supplies | 240 | - | - | - | 600 | 600 |
| 1000-2-119-506200 | Printing & Forms | 559 | 900 | 835 | - | - | - |
| 1000-2-119-506500 | Minor Equipment & Supplies | 1,238 | 492 | 1,128 | - | - | - |
| 1000-2-119-506900 | Other Supplies | - | 6 | - | - | - | - |
| 1000-2-119-508300 | Tickets & Permits | 1,837 | 1,780 | 1,739 | - | - | - |
| 1000-2-119-509100 | Signage | - | 270 | - | 657 | 1,000 | 1,000 |
| 1000-2-119-509300 | Informational Map | - | - | - | - | - | - |
| 1000-2-119-509400 | Parking Permits | 38,307 | 37,388 | 29,184 | 7,540 | 40,000 | 40,000 |
| 1000-2-119-509700 | P-N-R Subsidized | 19,170 | 15,162 | 14,666 | - | - | - |
| 1000-2-119-511510 | Pk. Permits-Commission Fees | 2,817 | 3,594 | 3,656 | - | 3,100 | 3,100 |
| 1000-2-119-513200 | Postage | - | - | - | - | - | - |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-2-119-515500 | Advertising | - | - | - | - | - | - |
| 1000-2-119-516000 | Liability Insurance | 482 | 532 | 552 | 571 | 552 | 600 |
| 1000-2-119-518100 | Workmen's Compensation | 2,115 | 1,497 | 2,233 | 1,272 | 5,700 | 2,300 |
| 1000-2-119-521000 | Vehicle Maintenance | 368 | 215 | 419 | 438 | 700 | 700 |
| 1000-2-119-522210 | Pk. Permits Equipment | 3,305 | - | 5,440 | 397 | 1,500 | 1,500 |
| Total Parking Permit Operating Expense | | 103,063 | 95,366 | 97,546 | 35,183 | 88,763 | 86,898 |
| 1000-2-119-990000 | Capital Outlays | 1,200 | - | - | - | - | - |
| Total Parking Permit Operating and Capital | | 104,263 | 95,366 | 97,546 | 35,183 | 88,763 | 86,898 |
| Street Aid Grant Expenditures | | | | | | | |
| 1050-2-701-518500 | Street Light Electric Expense | 122,882 | 110,202 | 109,146 | 114,071 | 115,000 | 115,000 |
| 1050-2-701-520100 | General Maintenance Street Aid | 35 | - | - | - | - | 35,000 |
| TOTAL | | 122,917 | 110,202 | 109,146 | 114,071 | 115,000 | 150,000 |
| Culture and Recreation | | | | | | | |
| Comfort Stations | | | | | | | |
| 1000-4-111-506500 | Minor Equipment & Supplies | 19,364 | 19,472 | 12,200 | - | - | - |
| 1000-4-111-508400 | Janitorial Supplies | 49,129 | 45,140 | 47,271 | 42,000 | 58,000 | 58,000 |
| 1000-4-111-511400 | Contractual Services | 105,861 | 108,869 | 105,869 | 115,000 | 106,000 | 130,000 |
| 1000-4-111-518500 | Electric | 8,218 | 7,936 | 8,381 | 5,891 | 10,000 | 10,000 |
| 1000-4-111-520300 | Building Maintenance | 3,695 | 15,792 | 6,807 | 15,500 | 17,700 | 17,700 |
| Total Comfort Stations Operating Expenses | | 186,267 | 197,209 | 180,528 | 178,391 | 191,700 | 215,700 |
| 1000-4-111-990000 | Capital Outlays | 17,182 | - | - | 50,000 | 250,000 | 550,000 |
| Total Comfort Stations | | 203,449 | 197,209 | 180,528 | 228,391 | 441,700 | 765,700 |
| Parks | | | | | | | |
| 1000-4-115-501000 | Salaries | 42,798 | 49,186 | 46,519 | 61,470 | 55,000 | 60,305 |
| 1000-4-115-501500 | Overtime | 112 | 149 | 53 | - | 1,500 | 1,500 |
| 1000-4-115-501700 | Part-Time Salaries | 18,731 | 15,323 | 17,656 | 18,754 | 40,000 | 40,000 |
| 1000-4-115-502000 | FICA Expense | 3,754 | 3,906 | 3,894 | 4,880 | 5,983 | 6,312 |
| 1000-4-115-502200 | Medicare Expense | 878 | 914 | 910 | 1,141 | 1,399 | 1,476 |
| 1000-4-115-502500 | Medical Insurance | 7,195 | 7,753 | 7,738 | 8,100 | 7,738 | 7,932 |
| 1000-4-115-502700 | Dental | 381 | 430 | 484 | 461 | - | 500 |
| 1000-4-115-503700 | Unemployment | 807 | 540 | 611 | 699 | 150 | 700 |
| 1000-4-115-503900 | Uniforms | - | - | - | 343 | 500 | 500 |
| 1000-4-115-504900 | Other Employee Benefits | - | - | - | - | - | - |
| 1000-4-115-506500 | Minor Equipment & Supplies | 2,997 | 4,817 | 5,907 | 3,956 | 6,000 | 11,000 |
| 1000-4-115-506800 | Memberships & Publications | - | - | 1,110 | 245 | 500 | 500 |
| 1000-4-115-506900 | Other Supplies | 197 | 59 | 2,809 | 1,500 | 1,500 | 1,500 |
| 1000-4-115-508400 | Janitorial Supplies | - | - | - | - | - | - |
| 1000-4-115-508900 | Vehicle Fuel | - | 307 | 2,137 | 830 | 3,000 | 2,500 |
| 1000-4-115-509200 | Oil | - | - | 25 | 21 | - | - |
| 1000-4-115-511000 | Engineering | - | - | - | 19,950 | 30,000 | 30,000 |
| 1000-4-115-511400 | Contractual Services | 124,375 | 127,449 | 210,403 | 85,000 | 115,000 | 115,000 |
| 1000-4-115-511500 | Other Professional Services | - | - | 6,000 | - | 6,000 | 2,500 |
| 1000-4-115-515000 | Travel Expense | - | 155 | 2,112 | 23 | 1,500 | 1,500 |
| 1000-4-115-515200 | Conferences & Training | 925 | 1,474 | 639 | 645 | 1,500 | 1,500 |
| 1000-4-115-515500 | Advertising | - | 354 | - | - | 200 | - |
| 1000-4-115-516000 | Liability Insurance | 54 | 60 | 62 | 64 | 62 | 64 |
| 1000-4-115-516500 | Auto Insurance | - | 864 | 1,245 | 1,195 | 1,245 | 1,245 |
| 1000-4-115-517300 | Umbrella Insurance | 4,269 | 4,431 | 4,583 | 4,262 | 4,583 | 4,500 |
| 1000-4-115-517500 | Commercial Property Ins. | 5,732 | 7,494 | 9,210 | 9,275 | 9,210 | 9,275 |
| 1000-4-115-517700 | Building and Contents Ins. | 1,056 | 801 | 1,085 | 819 | 1,085 | 900 |
| 1000-4-115-518100 | Workmen's Compensation | 3,462 | 3,395 | 4,596 | 4,555 | 5,000 | 5,000 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 1000-4-115-518500 | Electric | 8,549 | 3,498 | 8,345 | 7,500 | 9,000 | 9,000 |
| 1000-4-115-518700 | Electric RB His. Soc. Museum | - | - | - | - | - | - |
| 1000-4-115-520200 | Playground Maintenance | 3,968 | 3,219 | 8,000 | - | 10,000 | 10,000 |
| 1000-4-115-520700 | Maintenance Contracts | 375 | 150 | - | - | - | 10,000 |
| 1000-4-115-521000 | Vehicle Maintenance | - | 1,180 | 1,371 | 1,295 | 2,000 | 2,000 |
| 1000-4-115-521100 | Trees, Pruning & Landscaping | 23,075 | 54,785 | 59,465 | 29,500 | 40,000 | 33,000 |
| 1000-4-115-521150 | Tree Preservation | 7040 | 7000 | 7000 | 15,000 | 15,000 | 15,000 |
| 1000-4-115-521200 | Lake Gerar Water Quality Imp.. | - | 15,312 | 16,817 | 11,914 | 16,000 | 16,000 |
| 1000-4-115-521400 | Parks-Garden | 2,396 | 2,400 | 3,500 | 4,000 | 4,000 | 3,500 |
| 1000-4-115-521600 | Commemorative Tree Expense | - | - | 9,486 | 4,989 | 5,000 | 17,000 |
| 1000-4-115-522450 | Auto Lease | - | - | - | 5,574 | 5,550 | 6,288 |
| 1000-4-115-910000 | Parks Plaques Benches | (150) | - | - | - | - | - |
| Total Parks Operating Expense | | 262,976 | 317,405 | 443,772 | 307,960 | 405,205 | 427,997 |
| 1000-4-115-990000 | Capital Outlays | - | 86,506 | - | 1,155,812 | 380,000 | 275,000 |
| Total Parks | | 262,976 | 403,911 | 443,772 | 1,463,772 | 785,205 | 702,997 |
| Recreation and Tennis | | | | | | | |
| 1000-4-117-501500 | Overtime | 821 | 445 | 406 | - | 500 | - |
| 1000-4-117-501700 | Part-Time Salaries | 54,430 | 45,213 | 31,204 | 14,060 | 33,352 | 14,058 |
| 1000-4-117-502000 | FICA Expense | 3,423 | 2,826 | 1,936 | 872 | 2,099 | 872 |
| 1000-4-117-502200 | Medicare Expense | 800 | 661 | 453 | 204 | 491 | 204 |
| 1000-4-117-503700 | Unemployment | 982 | 729 | 553 | 251 | 975 | 250 |
| 1000-4-117-504900 | Other Employee Benefits | - | 33 | - | - | - | - |
| 1000-4-117-506200 | Printing & Forms | - | 249 | 250 | - | 165 | 165 |
| 1000-4-117-506500 | Minor Equipment & Supplies | 1,757 | 3,568 | 2,582 | - | - | - |
| 1000-4-117-506900 | Other Supplies | 160 | 50 | 50 | - | - | - |
| 1000-4-117-511400 | Contractual Services | 2,762 | 3,225 | 1,916 | - | 3,000 | 3,000 |
| 1000-4-117-511600 | Bandstand Programs | 63,174 | - | - | - | - | - |
| 1000-4-117-511700 | Bandstand Expenses | 27,815 | - | - | - | - | - |
| 1000-4-117-512000 | Telephone | 284 | - | - | - | 300 | 300 |
| 1000-4-117-512500 | Cell Phones | 590 | - | - | - | 375 | 375 |
| 1000-4-117-513500 | Radios & Pagers | - | - | - | - | 2,000 | - |
| 1000-4-117-515500 | Advertising | - | - | - | - | 100 | 100 |
| 1000-4-117-516000 | Liability Insurance | 215 | 227 | 241 | 247 | 241 | 250 |
| 1000-4-117-518100 | Workmen's Compensation | 2,344 | 1,988 | 2,230 | 807 | 4,400 | 600 |
| 1000-4-117-518500 | Electric | 363 | 301 | 306 | 290 | 400 | 400 |
| 1000-4-117-518600 | Comm Charge Station | 374 | - | - | - | - | 400 |
| 1000-4-117-520910 | Anna Hazzard Museum | 894 | 473 | 396 | 464 | 400 | - |
| 1000-4-117-521410 | Tennis Court Maintenance | - | - | - | 2,390 | - | - |
| Total Recreation & Tennis | | 161,188 | 59,988 | 42,523 | 19,585 | 48,798 | 20,974 |
| 1000-4-117-990000 | Recreation Capital Outlay | - | 30,524 | - | - | - | - |
| Total Recreation & Tennis (FY2018 included Bandstand Expenses) | | 161,188 | 90,512 | 42,523 | 19,585 | 48,798 | 20,974 |
| Bandstand | | | | | | | |
| 1000-4-118-501500 | Overtime | - | - | - | - | - | - |
| 1000-4-118-501700 | Part-Time Salaries | - | 7,829 | 15,515 | 17,749 | 16,918 | 17,256 |
| 1000-4-118-502000 | FICA Expense | - | 485 | 962 | 1,100 | 1,049 | 1,070 |
| 1000-4-118-502200 | Medicare Expense | - | 114 | 225 | 258 | 245 | 250 |
| 1000-4-118-503700 | Unemployment | - | 125 | 303 | 320 | - | 300 |
| 1000-4-118-504900 | Other Employee Benefits | - | - | - | - | - | - |
| 1000-4-118-506200 | Printing & Forms | - | - | - | - | - | - |
| 1000-4-118-506500 | Minor Equipment and Supplies | - | - | 205 | - | - | - |
| 1000-4-118-506900 | Other Supplies | - | - | - | - | - | - |
| 1000-4-118-511400 | Contractual Services | - | - | - | - | - | - |
| 1000-4-118-511600 | Bandstand Programs | - | 76,898 | 84,393 | 367 | 100,000 | 100,000 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET | | |
|--|--------------------------------|------------------|----------------------------------|------------------|---------------------|------------------|------------------|---------|-----------|
| 1000-4-118-511700 | Bandstand Expenses | - | 29,723 | 26,369 | 13,582 | 35,000 | 35,000 | | |
| 1000-4-118-512500 | Cell Phones | - | - | - | - | - | - | | |
| 1000-4-118-515500 | Advertising | - | - | - | - | - | - | | |
| 1000-4-118-516000 | Liability Insurance | - | - | - | - | - | - | | |
| 1000-4-118-518100 | Workmen's Compensation | - | 23 | 55 | 47 | - | 55 | | |
| Total Bandstand Operating Expenses | | - | 115,197 | 128,027 | 33,423 | 153,212 | 153,931 | | |
| 1000-4-118-990000 | Capital Outlays | - | - | - | - | - | - | | |
| Total Bandstand Expenses (FY2019 Separated from Tennis and Recreation) | | - | 115,197 | 128,027 | 33,423 | 153,212 | 153,931 | | |
| Contributions | | | | | | | | | |
| 1000-1-120-515700 | RBHS Support | 24,685 | 24,065 | 43,363 | 28,109 | 28,000 | 27,000 | | |
| 1000-1-120-515800 | Promote Central Business Dist. | - | - | - | - | - | - | | |
| 1000-1-120-550310 | Main Street | 21,785 | 53,527 | 52,748 | 62,596 | 60,000 | 60,000 | | |
| 1000-2-120-518500 | Electric Fire Company | 1,142 | 634 | 806 | 764 | - | - | | |
| 1000-2-120-550110 | Fire Company Donation | 61,902 | 63,430 | 105,450 | 100,000 | 100,000 | 100,000 | | |
| 1000-4-120-518500 | Library Support | 15,000 | 15,000 | 15,000 | 30,000 | 30,000 | 30,000 | | |
| Total Contributions | | 109,514 | 156,656 | 217,367 | 221,469 | 218,000 | 217,000 | | |
| Debt Service | | | | | | | | | |
| 1000-1-125-524200 | | | | | | | | | |
| Total Debt Service | | | Interest & Principal on Proj. Ln | 613,037 | 986,400 | 986,400 | 1,168,901 | 986,400 | 1,736,929 |
| Water Fund | | 613,037 | 986,400 | 986,400 | 1,168,901 | 986,400 | 1,736,929 | | |
| 3000-5-000-430100 | Metered Water I/T | 655,386 | 638,286 | 1,001,320 | 1,191,554 | 1,270,935 | 1,280,000 | | |
| 3000-5-000-430150 | Metered Water O/T | 1,118,714 | 1,133,365 | 1,810,491 | 2,458,053 | 2,243,561 | 2,200,000 | | |
| 3000-5-000-430200 | Dewey Beach Water | 610,623 | 569,694 | 577,516 | 656,436 | 599,929 | 1,150,000 | | |
| 3000-5-000-430400 | Meter Installations | 124,174 | 38,824 | 470,399 | 39,722 | 90,000 | 45,000 | | |
| 3000-5-000-430450 | Water Service Connections | 18,806 | 16,140 | 10,123 | 9,933 | 14,049 | 8,500 | | |
| 3000-5-000-430550 | Water Miscellaneous Revenue | 58,543 | 52,398 | 64,250 | 35,375 | 47,764 | 25,000 | | |
| 3000-5-000-430600 | Water Penalties | 3,956 | 3,611 | 4,121 | 4,886 | 3,443 | 1,000 | | |
| 3000-5-000-480300 | Grant Revenue | - | - | 6,508 | 22,742 | 32,500 | - | | |
| 3000-5-000-408200 | CD Interest Water. Cap. | 1,069 | 4,860 | 44,113 | 1,638 | 47,000 | 3,000 | | |
| 3000-5-000-430250 | Water Cap O/T | 159,000 | 30,000 | 18,000 | 27,000 | 25,000 | 18,000 | | |
| 3000-5-000-430300 | Water Cap I/T | 14,500 | 11,500 | 18,000 | 6,000 | 20,000 | 18,000 | | |
| 3000-5-000-481100 | Donations | - | - | - | - | 82,500 | - | | |
| Total Water Revenue | | - | - | - | - | - | - | | |
| Total Restricted Water Revenue | | 2,764,771 | 2,498,678 | 3,601,481 | 4,453,339 | 4,476,681 | 4,748,500 | | |
| Total Restricted Water Revenue | | | | | | | | | |
| 3000-5-000-430400 | Meter Installations | 124,174 | 38,824 | 470,399 | 39,722 | 90,000 | - | | |
| 3000-5-000-408200 | CD Interest Water Cap. | 1,069 | 4,860 | 44,113 | 1,638 | 47,000 | 3,000 | | |
| 3000-5-000-430250 | Water Cap O/T | 159,000 | 30,000 | 18,000 | 27,000 | 25,000 | 18,000 | | |
| 3000-5-000-430300 | Water Cap I/T | 14,500 | 11,500 | 18,000 | 6,000 | 20,000 | 18,000 | | |
| Total Water Revenue Restricted | | 298,743 | 85,184 | 127,152 | 34,638 | 182,000 | 39,000 | | |
| Total Water Fund Revenue less Restricted | | 2,466,028 | 2,413,494 | 3,474,329 | 4,418,701 | 4,294,681 | 4,709,500 | | |
| Water Fund Expenses | | | | | | | | | |
| 3000-5-518-501000 | | | | | | | | | |
| 3000-5-518-501500 | Salaries | 362,992 | 400,656 | 430,489 | 486,950 | 454,829 | 440,045 | | |
| 3000-5-518-501700 | Overtime | 18,840 | 25,712 | 37,105 | 33,496 | 24,190 | 34,931 | | |
| 3000-5-518-501900 | Salaries Part-time | - | - | - | - | - | - | | |
| 3000-5-518-502000 | FICA Expense | 23,663 | 25,487 | 27,903 | 30,946 | 29,699 | 29,449 | | |
| 3000-5-518-502022 | Medicare Expense | 5,390 | 5,961 | 6,526 | 7,237 | 6,946 | 6,887 | | |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|-------------------|-------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 3000-5-518-502500 | Medical Insurance | 73,659 | 73,134 | 91,132 | 85,423 | 91,133 | 83,124 |
| 3000-5-518-502700 | Dental | 2,877 | 2,818 | 3,533 | 3,345 | 4,025 | 3,800 |
| 3000-5-518-502900 | Disability | 5,519 | 4,490 | 6,618 | 6,599 | 5,740 | 6,650 |
| 3000-5-518-503300 | Life Insurance | 3,329 | 3,024 | 3,902 | 3,661 | 3,498 | 3,720 |
| 3000-5-518-503500 | Pension | 9,749 | 7,074 | 16,506 | 21,108 | 8,900 | 21,430 |
| 3000-5-518-503700 | Unemployment | 2,288 | 3,145 | 2,515 | 2,845 | 1,500 | 2,900 |
| 3000-5-518-503900 | Uniforms | 7,998 | 8,382 | 7,005 | 7,479 | 9,000 | 9,000 |
| 3000-5-518-504000 | OPEB Expense | - | 15,054 | 15,562 | 17,000 | 17,500 | 17,500 |
| 3000-5-518-504300 | Car Allowance | - | - | - | - | 1,950 | 1,950 |
| 3000-5-518-504900 | Other Employee Benefits | 1,199 | 1,248 | 1,555 | 300 | 450 | 450 |
| 3000-5-518-506100 | Office Supplies | 415 | 1,959 | 685 | 2,200 | 2,200 | 2,200 |
| 3000-5-518-506200 | Printing and Forms | 936 | - | - | 460 | 500 | 500 |
| 3000-5-518-506500 | Minor Equipment & Supplies | 4,987 | 6,226 | 17,115 | 373 | 40,000 | 20,000 |
| 3000-5-518-506800 | Membership & Publications | 488 | 1,548 | 778 | 915 | 2,000 | 2,000 |
| 3000-5-518-506900 | Other Supplies | 343 | 1,613 | 600 | 900 | 800 | 800 |
| 3000-5-518-508100 | Chemicals | 71,370 | 55,553 | 102,311 | 58,000 | 67,000 | 105,000 |
| 3000-5-518-508200 | Laboratory Supplies & Testing | 2,637 | 2,500 | 8,000 | 7,790 | 8,000 | 8,000 |
| 3000-5-518-508400 | Janitorial Supplies | 36 | 23 | 112 | 100 | 250 | 250 |
| 3000-5-518-508600 | Small Tools | 4,316 | 4,000 | 6,000 | - | - | 6,000 |
| 3000-5-518-508800 | Medical & Health Testing | - | - | 315 | 327 | 300 | 300 |
| 3000-5-518-508900 | Vehicle Fuel | 9,685 | 9,810 | 10,885 | 7,582 | 12,000 | 12,000 |
| 3000-5-518-509000 | Diesel Fuel | 463 | 712 | 1,239 | 367 | 2,000 | 2,000 |
| 3000-5-518-509200 | Oil | 357 | 273 | 158 | 180 | 400 | 400 |
| 3000-5-518-510000 | Legal Services | - | - | - | - | 2,500 | 2,500 |
| 3000-5-518-511000 | Engineering | 118,944 | 82,676 | 132,744 | 109,711 | 110,000 | 148,000 |
| 3000-5-518-511400 | Contractual Services | 623 | 530 | 116 | - | 500 | 500 |
| 3000-5-518-511500 | Other Professional Services | 10,405 | 17,953 | 3,632 | - | 54,167 | 20,000 |
| 3000-5-518-512000 | Telephone | 2,485 | - | - | - | - | - |
| 3000-5-518-512500 | Cell Phones | 3,125 | - | - | - | - | - |
| 3000-5-518-513200 | Postage | 3,769 | 60 | 913 | 300 | 3,000 | 1,000 |
| 3000-5-518-515200 | Conferences & Training | 625 | 1,978 | 3,339 | 2,000 | 7,500 | 7,500 |
| 3000-5-518-515500 | Advertising | - | 1,000 | 237 | 250 | 1,000 | 1,000 |
| 3000-5-518-516000 | Liability Insurance | 2,594 | 2,421 | 3,071 | 3,022 | 2,939 | 3,100 |
| 3000-5-518-516500 | Auto Insurance | 8,166 | 7,239 | 7,492 | 9,159 | 7,492 | 9,200 |
| 3000-5-518-517300 | Umbrella Insurance | 12,295 | 9,825 | 10,179 | 9,468 | 10,179 | 10,000 |
| 3000-5-518-517500 | Commercial Property | 15,534 | 16,633 | 20,428 | 20,581 | 20,428 | 20,600 |
| 3000-5-518-517700 | Building and Contents | 2,331 | 1,764 | 2,396 | 1,827 | 2,396 | 2,000 |
| 3000-5-518-518100 | Workmen's Compensation | 21,538 | 22,758 | 33,565 | 29,118 | 39,000 | 35,000 |
| 3000-5-518-518500 | Electric | 101,571 | 101,503 | 97,911 | 93,000 | 110,000 | 110,000 |
| 3000-5-518-519000 | Heating Fuel | 629 | 1,070 | 839 | 3,150 | 2,000 | 2,000 |
| 3000-5-518-520100 | General Maintenance | 51,185 | 140,818 | 447,750 | 225,692 | 200,000 | 200,000 |
| 3000-5-518-520200 | SCADA Maintenance | - | - | 3,502 | 49,841 | 50,000 | 90,000 |
| 3000-5-518-520300 | Building Maintenance | - | - | 235 | 500 | 7,000 | 15,000 |
| 3000-5-518-520700 | Maintenance Contracts | 87,706 | 89,575 | 35,463 | 57,000 | 125,000 | 100,000 |
| 3000-5-518-521000 | Vehicle Maintenance | 11,540 | 15,419 | 10,641 | 798 | 18,000 | 18,000 |
| 3000-5-518-521500 | Utility Patching | 108,560 | 42,510 | 115,846 | 24,466 | 100,000 | 100,000 |
| 3000-5-518-522200 | Office Equipment | 170 | - | - | 300 | 700 | 700 |
| 3000-5-518-522400 | Equipment Rental | - | 239 | 9,929 | - | 10,000 | 5,000 |
| 3000-5-518-522450 | Auto Lease | - | - | 54,006 | 37,615 | 37,685 | 70,314 |
| 3000-5-518-522800 | Chemical Pumps New & Repair | - | 2,862 | 3,000 | 5,750 | 5,000 | 5,000 |
| 3000-5-518-523000 | Meters New & Repair | 77,622 | 74,220 | 78,575 | 85,000 | 85,000 | 85,000 |
| 3000-5-518-523200 | Connections New & Repair | 98,003 | 74,662 | 72,922 | 75,000 | 70,000 | 70,000 |
| 3000-5-518-523300 | Sensus Water Meter Equipment | 2,367 | 98 | 23,593 | 15,000 | 15,000 | 15,000 |
| 3000-5-518-523400 | Hydrants & Valves | 2,081 | 4,706 | 4,753 | 4,500 | 4,500 | 4,500 |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 3000-5-518-524300 | Interest Lynch Well | 85,569 | 78,307 | 70,839 | 63,167 | 63,168 | 58,597 |
| 3000-5-518-524300 | Principal Lynch Well | 258,397 | 268,631 | 272,959 | 283,771 | 283,770 | 288,341 |
| 3000-5-518-526000 | Depreciation | - | - | - | - | - | - |
| 3000-5-518-527000 | Compensated Absence Balances | (21,616) | (1,979) | 891 | 100,000 | 100,000 | - |
| Total Water Fund Operating Expenses | | 1,701,370 | 1,717,880 | 2,319,424 | 1,995,569 | 2,342,734 | 2,319,138 |
| 3000-5-518-990000 | Water Capital Outlay | 41,150 | 18,358 | 404,382 | 325,000 | 985,000 | 1,302,500 |
| Total Water Fund Operating and Capital | | 1,742,520 | 1,736,238 | 2,723,806 | 2,320,569 | 3,327,734 | 3,621,638 |

Wastewater Fund

Revenue

| | | | | | | | |
|--------------------------|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 4000-6-000-408175 | Interest on Deposits | 36 | 2 | 160 | 1,657 | 57,000 | 3,000 |
| 4000-6-000-408220 | Sewer Impact CD Interest | 1,288 | 5,856 | 51,078 | 1,973 | 1,250 | 30,000 |
| 4000-6-000-440000 | Metered Sewer | 1,135,951 | 1,237,692 | 2,187,070 | 2,628,008 | 3,038,653 | 2,551,000 |
| 4000-6-000-440150 | Sewer Surcharge | - | - | 647,823 | - | - | - |
| 4000-6-000-440205 | North Shores Sewer | 325,933 | 145,990 | 281,979 | 193,483 | 265,000 | 285,000 |
| 4000-6-000-440210 | Dewey Beach Sewer | 972,257 | 785,543 | 912,795 | 1,150,381 | 804,440 | 915,000 |
| 4000-6-000-440215 | Henlopen Acres Sewer | 96,535 | 126,930 | 132,593 | 167,000 | 112,410 | 145,000 |
| 4000-6-000-440220 | County Sewer | - | - | - | - | 11,206 | - |
| 4000-6-000-440450 | Sewer Connections & Inspection | 1,650 | 1,600 | 1,350 | 2,050 | 1,590 | 1,590 |
| 4000-6-000-440500 | Sewer Impact P&I Component | 5,543 | 6,242 | 5,570 | 1,400 | 5,903 | 5,903 |
| 4000-6-000-440525 | Sewer Impact Fees | 42,310 | 54,206 | 57,917 | 17,654 | 53,995 | 30,000 |
| 4000-6-000-440575 | Sewer Penalties | 3,436 | 3,320 | 3,076 | 2,486 | 3,686 | 100 |
| 4000-6-000-440705 | Outfall Project Dewey Beach | 504,312 | - | - | - | - | - |
| 4000-6-000-440710 | Outfalls Project Henlopen Acres | 56,035 | - | - | - | - | - |
| 4000-6-000-480200 | Surface Water Planning Grant | - | - | 73,606 | 34,295 | - | - |
| 4000-6-000-480300 | Grant Asset Mgt Program | - | 100,000 | - | - | - | - |
| 4000-6-000-498000 | Capial Contributions | - | - | - | 942,463 | - | 956,100 |
| Total Wastewater Revenue | | 93,643 | - | - | - | - | - |
| | | 3,238,929 | 2,467,381 | 4,355,017 | 5,142,850 | 4,355,133 | 4,922,693 |

Wastewater Revenue Restricted

| | | | | | | | |
|-------------------|------------------------------|--------|--------|--------|--------|---------|--------|
| 4000-6-000-408175 | Interest on Deposits | 36 | 2 | 160 | 1,657 | 57,000 | 3,000 |
| 4000-6-000-408220 | Sewer Impact P & I Component | - | - | - | 1,973 | - | 5,903 |
| 4000-6-000-440500 | Sewer Impact CD Interest | 1,288 | 5,856 | 5,570 | 1,400 | - | 30,000 |
| 4000-6-000-440525 | Sewer Impact Fees | 42,310 | 54,206 | 57,917 | 17,654 | 59,898 | 30,000 |
| Total Restricted | | 43,634 | 60,064 | 63,647 | 22,684 | 116,898 | 68,903 |

Total Wastewater Revenue Unrestricted

| | | | | | | | |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 3,195,295 | 2,407,317 | 4,291,370 | 5,120,166 | 4,238,235 | 4,853,790 |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|

Wastewater Fund Expenses

| | | | | | | | |
|-------------------|----------------------------|---------|---------|---------|---------|---------|---------|
| 4000-6-619-501000 | Salaries | 627,605 | 626,252 | 557,979 | 621,564 | 621,045 | 614,250 |
| 4000-6-619-501500 | Overtime | 51,593 | 60,357 | 38,617 | 46,494 | 63,505 | 40,000 |
| 4000-6-619-502000 | FICA Expense | 40,318 | 43,453 | 34,830 | 39,450 | 42,442 | 40,564 |
| 4000-6-619-502200 | Medicare Expense | 9,430 | 10,163 | 8,146 | 9,226 | 9,926 | 9,487 |
| 4000-6-619-502500 | Medical Insurance | 172,391 | 126,596 | 152,616 | 173,117 | 179,509 | 160,488 |
| 4000-6-619-502700 | Dental | 4,560 | 3,262 | 4,724 | 4,788 | 7,872 | 5,500 |
| 4000-6-619-502900 | Disability | 9,556 | 9,116 | 6,188 | 8,396 | 9,440 | 8,500 |
| 4000-6-619-503300 | Life Insurance | 5,370 | 5,090 | 4,382 | 5,751 | 5,498 | 5,700 |
| 4000-6-619-503500 | Pension | 19,506 | 16,946 | 19,613 | 33,493 | 18,000 | 32,800 |
| 4000-6-619-503700 | Unemployment | 3,890 | 3,676 | 4,421 | 4,041 | 4,800 | 4,800 |
| 4000-6-619-503900 | Uniforms | 13,142 | 13,548 | 13,714 | 16,473 | 16,750 | 18,750 |
| 4000-6-619-504000 | OPEB Expense | - | 25,652 | 26,518 | - | - | - |
| 4000-6-619-504300 | Car Allowance | - | - | - | - | 1,950 | - |
| 4000-6-619-504900 | Other Employee Benefits | 911 | 443 | 1,315 | 142 | 100 | 100 |
| 4000-6-619-506000 | Office Supplies | 502 | 552 | 249 | 643 | - | 1,100 |
| 4000-6-619-506100 | Computer & Copier Supplies | - | - | - | - | 1,100 | - |

| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|-------------------|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 4000-6-619-506200 | Printing and Forms | - | 275 | 210 | - | - | - |
| 4000-6-619-506500 | Minor Equipment & Supplies | 14,007 | 18,581 | 14,088 | 15,132 | 15,200 | 20,000 |
| 4000-6-619-506800 | Memberships & Publications | 180 | - | 828 | 544 | 1,000 | 1,000 |
| 4000-6-619-506900 | Other Supplies | 54 | 3,943 | 785 | 83 | 400 | 400 |
| 4000-6-619-508100 | Chemicals | 210,916 | 208,619 | 202,891 | 216,513 | 205,000 | 220,000 |
| 4000-6-619-508200 | Laboratory Supplies & Equip | 42,324 | 38,562 | 42,288 | 42,618 | 44,100 | 46,100 |
| 4000-6-619-508400 | Janitorial Supplies | 476 | 328 | 549 | 611 | 600 | 600 |
| 4000-6-619-508800 | Medical, Health Applications | - | - | - | 176 | - | - |
| 4000-6-619-508600 | Small Tools | 944 | - | - | - | - | - |
| 4000-6-619-508900 | Vehicle Fuel | 5,631 | 9,323 | 8,616 | 5,225 | 9,500 | 9,500 |
| 4000-6-619-509000 | Diesel Fuel | 7,782 | 12,336 | 19,911 | 8,227 | 20,000 | 20,000 |
| 4000-6-619-509200 | Oil | 171 | 608 | 554 | 121 | 500 | 500 |
| 4000-6-619-510000 | Legal Services | - | - | - | - | 1,000 | 1,000 |
| 4000-6-619-511000 | Engineering | 40,321 | 40,695 | 66,687 | 125,000 | 95,000 | 145,000 |
| 4000-6-619-511100 | Sussex County - Sludge | - | - | - | 3,000 | 30,000 | 20,000 |
| 4000-6-619-511400 | Contractual Services | 14,636 | 39,809 | 25,900 | 125 | 400 | 400 |
| 4000-6-619-511500 | Other Professional Services | 7,808 | 17,173 | 8,424 | - | - | - |
| 4000-6-619-512000 | Telephone | 3,647 | - | - | - | - | - |
| 4000-6-619-512500 | Cell Phones | 4,355 | - | - | - | - | - |
| 4000-6-619-513000 | Equipment Installation | - | - | - | 4,291 | 5,000 | 10,000 |
| 4000-6-619-513200 | Postage | 6,692 | 2,139 | 756 | 50 | 2,000 | 2,000 |
| 4000-6-619-513500 | Radios | - | - | - | 178 | 4,688 | 2,700 |
| 4000-6-619-514500 | Other Communication Expense | 370 | - | - | - | - | - |
| 4000-6-619-515000 | Travel Expense | - | - | - | - | - | - |
| 4000-6-619-515200 | Conferences & Training | 1,718 | 2,278 | 4,006 | 1,952 | 7,500 | 7,500 |
| 4000-6-619-515500 | Advertising | - | 2,908 | 2,503 | 325 | 1,000 | 1,000 |
| 4000-6-619-516000 | Liability Insurance | 20,622 | 25,353 | 33,114 | 4,418 | 33,114 | 5,000 |
| 4000-6-619-516500 | Auto Insurance | 9,472 | 10,082 | 11,231 | 10,789 | 11,231 | 11,300 |
| 4000-6-619-517300 | Umbrella Insurance | 767 | 795 | 834 | 770 | 834 | 800 |
| 4000-6-619-517500 | Commercial Property Insurance | 1,038 | 1,349 | 1,659 | 1,674 | 1,659 | 1,700 |
| 4000-6-619-517700 | Building and Contents Ins. | 192 | 144 | 192 | 18,441 | 192 | 19,000 |
| 4000-6-619-518100 | Workmen's Compensation | 37,364 | 43,373 | 43,999 | 38,066 | 56,000 | 47,000 |
| 4000-6-619-518500 | Electric | 266,497 | 276,488 | 225,784 | 203,891 | 250,000 | 250,000 |
| 4000-6-619-518700 | Main Pumping Station Electric | 8,816 | 7,224 | 6,725 | 7,354 | 8,800 | 8,800 |
| 4000-6-619-518800 | Other Pumping Stations | 15,950 | 9,869 | 11,702 | 13,580 | 14,000 | 14,000 |
| 4000-6-619-519000 | Heating Fuel | - | - | - | - | 3,500 | 3,500 |
| 4000-6-619-520100 | General Maintenance | 131,274 | 152,433 | 392,966 | 212,843 | 245,000 | 234,000 |
| 4000-6-619-520200 | SCADA Maintenance | 1,125 | 4,965 | 3,648 | 8,000 | 10,000 | 36,500 |
| 4000-6-619-520300 | Building Maintenance | - | - | - | 1,851 | 2,000 | 35,000 |
| 4000-6-619-520700 | Maintenance Contracts | 12,980 | 13,291 | 17,184 | 12,542 | 20,500 | 20,500 |
| 4000-6-619-521000 | Vehicle Maintenance | 12,583 | 24,930 | 10,979 | 9,271 | 15,000 | 15,000 |
| 4000-6-619-521210 | Sludge Disposal Vehicle Rep. | 29,671 | 37,503 | 14,408 | 30,883 | 32,000 | 30,000 |
| 4000-6-619-522200 | Office Equipment | - | 24 | 889 | 725 | 1,000 | 1,000 |
| 4000-6-619-522400 | Equipment Rental | - | 460 | 3,237 | 671 | 750 | 3,000 |
| 4000-6-619-522450 | Auto Lease | - | - | 73,760 | 18,727 | 33,930 | 62,126 |
| 4000-6-619-522600 | Land Rental Sludge | 38,250 | 38,958 | 46,750 | 46,750 | 46,750 | 46,750 |
| 4000-6-619-523210 | Sewer Connections | 2,378 | 3,588 | 5,200 | 36,263 | 3,000 | 5,000 |
| 4000-6-619-524230 | Interest & Principal Schoolvue | 57,425 | 57,428 | 57,428 | 57,428 | 57,428 | 57,428 |
| 4000-6-619-524250 | Interest & Principal Outfall | - | 458,745 | 468,437 | 2,204,418 | 1,255,226 | 2,276,418 |
| 4000-6-619-524270 | Sussex County Principal | - | - | - | - | - | - |
| 4000-6-619-526000 | Depreciation | - | - | - | - | - | - |
| 4000-6-619-524275 | Construction Period Interest | - | - | - | - | - | - |
| 4000-6-619-526100 | Sewer Reserve Fund | 232,781 | - | - | 30,000 | 30,000 | 30,000 |
| 4000-6-619-527000 | Compensated Absences Balances | 19,998 | (44,930) | 5,799 | - | - | - |



| | DESCRIPTION | FY2018 ACTUAL | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 PROJECTED | FY2021 BUDGET | FY2022 BUDGET |
|--|------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|
| 4000-6-619-550300 | Contingency | - | - | - | - | 265,000 | - |
| Total Wastewater Operating Expenses | | 2,219,989 | 2,464,755 | 2,708,233 | 4,357,104 | 3,821,739 | 4,663,561 |
| 4000-6-619-990000 | Capital Outlays | - | 72,464 | 441,665 | 685,269 | 1,287,000 | 1,010,000 |
| Total Wastewater Operating and Capital | | 2,219,989 | 2,537,219 | 3,149,898 | 5,042,373 | 5,108,739 | 5,673,561 |
| Wastewater Capital Project (restricted) | | | | | | | |
| 4000-6-000-440150 | Wastewater Surcharge | 533,089 | 540,265 | - | - | - | - |
| 4010-6-000-473700 | Outfall Dewey Beach | - | - | - | - | - | - |
| 4010-6-000-473800 | Outfall Henlopen Acres | - | - | - | - | - | - |
| 4010-6-000-490175 | Loan Proceeds DNREC | - | - | - | - | - | - |
| Total | | 533,089 | 540,265 | - | - | - | - |
| Wastewater Capital Fund Outlays (restricted) | | | | | | | |
| 4010-6-620-524240 | Construction Period Interest | - | 669,352 | - | - | - | - |
| 4010-6-620-510000 | Legal | 16,906 | 184 | - | - | - | - |
| 4010-6-620-990000 | Capital Outlays | 741,667 | 18,624,311 | - | - | - | - |
| Total | | 758,573 | 19,293,847 | - | - | - | - |





CITY OF REHOBOTH BEACH

2022 CAPITAL BUDGET

(APRIL 1, 2021 - MARCH 31, 2022)

| LINE # | DEPARTMENT | PROJECT/EQUIPMENT | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------|-------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|
| 1 | Administration | Alterations to City Hall Reception Desk | \$87,000 | | | | |
| 2 | Administration | City Hall Third Floor Fit-out | | \$97,000 | | | |
| 3 | | | | | | | |
| 4 | Account # 10-103 | Total Administration | \$87,000 | \$97,000 | - | - | - |
| 5 | | | | | | | |
| 6 | Building & Grounds | Manlift | \$6,800 | | | | |
| 7 | Building & Grounds | Lighthouse Structural Assessment/Repairs | | \$10,000 | \$100,000 | | |
| 8 | Building & Grounds | Convention Center Chairs | | | \$30,000 | | |
| 9 | Building & Grounds | Convention Center Audio/Visual | | | \$112,000 | | |
| 10 | | | | | | | |
| 11 | Account # 10-112 | Total Building & Grounds | \$6,800 | \$10,000 | \$242,000 | - | - |
| 12 | | | | | | | |
| 13 | Comfort Stations | Delaware Avenue Restroom Expansion | \$430,000 | | | | |
| 14 | Comfort Stations | Baltimore Avenue Restroom/BP Headquarters Expansion | \$120,000 | TBD | | | |
| 15 | | | | | | | |
| 16 | Account #10-111 | Total Comfort Stations | \$550,000 | - | - | - | - |
| 17 | | | | | | | |
| 18 | Streets & Refuse | City-wide Paving | \$450,000 | \$450,000 | \$450,000 | \$450,000 | \$450,000 |
| 19 | Streets & Refuse | Storm Sewer Assessment and Repairs | \$50,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| 20 | Streets & Refuse | Electric Vehicle for Boardwalk | \$40,000 | | | | |
| 21 | Streets & Refuse | Stormwater Basin #40 Design/Construction (Kent/Cookman/Sussex) | \$50,000 | \$830,000 | \$600,000 | | |
| 22 | Streets & Refuse | Roof for City Garage | \$21,780 | | | | |
| 23 | Streets & Refuse | Polaris Vehicle | \$13,371 | | \$14,000 | | |
| 24 | Streets & Refuse | Replacement Tractor | \$78,000 | | \$80,000 | | |
| 25 | Streets & Refuse | Skid Steer | \$90,000 | | | | |
| 26 | Streets & Refuse | Leaf Vacuum | \$69,194 | | | | |
| 27 | Streets & Refuse | Concrete Pad at Recycle Yard | \$15,500 | | | | |
| 28 | Streets & Refuse | Replacement Trash Truck (M-4) | \$125,000 | | \$170,000 | | |
| 29 | Streets & Refuse | Electric Vehicle Charging Stations | \$30,000 | | | | |
| 30 | Streets & Refuse | State Rd/Grove St Pedestrian Crosswalk | \$50,000 | | | | |
| 31 | Streets & Refuse | Stormwater Utility Feasibility Study | \$25,000 | | | | |
| 32 | Streets & Refuse | Roll-off Truck | | \$170,000 | | \$170,000 | |
| 33 | Streets & Refuse | LED Retrofit Project (Center Island/Boardwalk/Sidewalk) | | \$205,000 | \$80,000 | \$190,000 | |
| 34 | Streets & Refuse | Baltimore and Wilmington Avenue Streetscape (Design and construct) | | \$300,000 | \$4,000,000 | | |
| 35 | Streets & Refuse | Snow Plow for Loader | | \$14,000 | | | |
| 36 | Streets & Refuse | Boardwalk Restoration | | TBD | TBD | TBD | |
| 37 | Streets & Refuse | Bayard Ave Stormwater Improvements (Construction Phase I & II) | | \$315,000 | \$610,000 | | |
| 38 | Streets & Refuse | Street Sweeper - Brush Type | | \$230,000 | | | |
| 39 | | | | | | | |
| 40 | Account # 10-109 | Total Streets/Refuse Department | \$1,107,845 | \$2,714,000 | \$6,204,000 | \$1,010,000 | \$650,000 |
| 41 | | | | | | | |
| 42 | Beach Patrol | Polaris Emergency Vehicle | \$13,000 | | | | |
| 43 | Beach Patrol | Public Announcement (P.A.) System | | \$10,000 | | | |
| 44 | | | | | | | |
| 45 | Account # 10-116 | Total Beach Patrol | \$13,000 | \$10,000 | - | - | - |



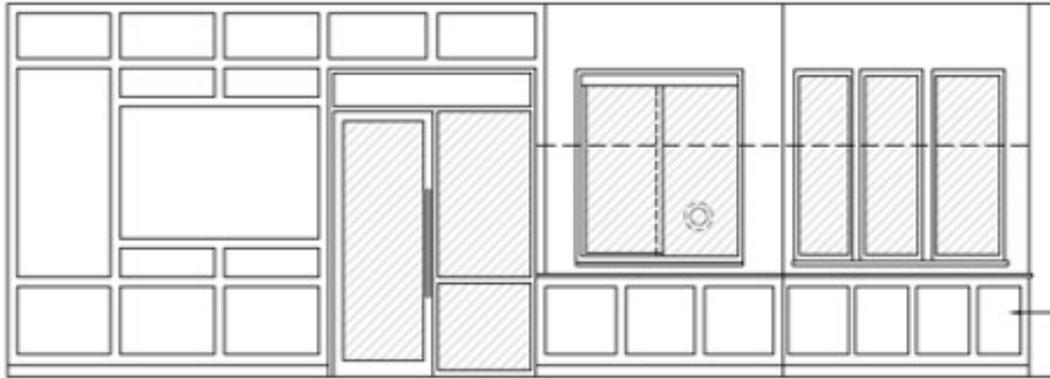
| LINE # | DEPARTMENT | PROJECT/EQUIPMENT | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------|-------------------------|---|--------------------|------------------|--------------------|--------------------|------------------|
| 46 | | | | | | | |
| 47 | Parking | Luke Cosmo Parking Pay Stations (Phase III) | \$218,000 | | | | |
| 48 | Parking | Virtual Parking Permit Solution | | \$30,000 | | | |
| 49 | | | | | | | |
| 50 | Account # 10-114 | Total Parking Department | \$218,000 | \$30,000 | - | - | - |
| 51 | | | | | | | |
| 52 | 911 Dispatch | Radio Replacement | \$12,500 | | \$15,000 | | |
| 53 | 911 Dispatch | Desktop Computers (911 FUNDS) | - | | | | |
| 54 | | | | | | | |
| 55 | Account # 10-113 | Total 911 Dispatch Center | \$12,500 | - | \$15,000 | - | - |
| 56 | | | | | | | |
| 57 | Police | Portable Radios | \$15,657 | | \$16,520 | | |
| 58 | Police | Equipment for New Police Vehicle | \$4,870 | | | | |
| 59 | Police | Equipment Trailer | | \$25,000 | | | |
| 60 | | | | | | | |
| 61 | Account # 10-108 | Total Rehoboth Beach Police Department | \$20,527 | \$25,000 | \$16,520 | - | - |
| 62 | | | | | | | |
| 63 | Wastewater | Pump Station Rehabilitation | \$135,000 | \$135,000 | \$135,000 | \$135,000 | |
| 64 | Wastewater | Sewer Vacuum Truck | \$420,000 | | | | |
| 65 | Wastewater | Sewer Line Assessment and Rehabilitation Program | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$400,000 |
| 66 | Wastewater | Portable Generator - Hickman Street | \$27,000 | | | | |
| 67 | Wastewater | Pump Replacements | \$28,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| 68 | Wastewater | Air Compressor | | \$24,000 | | | |
| 69 | Wastewater | Replacement Golf Cart | | \$10,000 | | | |
| 70 | Wastewater | Storage Shed for Equipment | | TBD | | | |
| 71 | Wastewater | Forklift | | | | TBD | |
| 72 | Wastewater | Phase IV Wastewater Treatment Plant Upgrades (Capital Budget) | | | \$6,000,000 | \$6,000,000 | |
| 73 | | | | | | | |
| 74 | Account # 40-619 | Total Wastewater Department | \$1,010,000 | \$599,000 | \$6,565,000 | \$6,565,000 | \$430,000 |
| 75 | | | | | | | |
| 76 | Water | Water Meter Replacements | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 |
| 77 | Water | Pipe Assessment and Rehabilitation | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 |
| 78 | Water | Dump Truck Replacement (#39) | \$115,000 | | | | |
| 79 | Water | Backhoe Replacement (#38) | \$150,000 | | | | |
| 80 | Water | Well 3A Rehab - Chemical Regeneration/Scrubbing (Lynch well) | \$150,000 | | | | |
| 81 | Water | 2nd Street Tower Power & Controls Renewal | \$67,500 | \$67,500 | | | |
| 82 | Water | Lincoln Street Water Tower SCADA and Controls Replacement | \$60,000 | \$142,000 | | | |
| 83 | Water | Pole Barn for Equipment | \$10,000 | | | | |
| 84 | Water | Well 2R Rehab | | \$19,000 | \$30,000 | | |
| 85 | Water | Well 8 Rehab | | | \$250,000 | | |
| 86 | Water | Lynch Plant High Lift and Transfer Pump Improvements | | | \$141,000 | \$142,000 | |
| 87 | Water | Filter Media Replacement | | | | \$140,000 | |
| 88 | Water | Replacement Utility Truck (#34) | | | | TBD | |
| 89 | | | | | | | |
| 90 | Account # 30-518 | Total Water Department | \$1,302,500 | \$978,500 | \$1,171,000 | \$1,032,000 | \$750,000 |
| 91 | | | | | | | |
| 92 | IT | Computer Lifecycle Replacements | \$33,000 | \$33,000 | \$33,000 | | |
| 93 | IT | Fiber Connection - Boardwalk Cameras | \$30,000 | | | | |
| 94 | IT | Lynch Well Hardware Refresh | \$15,000 | | | | |
| 95 | IT | Video Surveillance - Water/Wastewater/City Garage | \$15,000 | | | | |
| 96 | IT | Fleet Vehicle (Ford Explorer Pooled Vehicle) | | TBD | | | |
| 97 | | | | | | | |
| 98 | Account # 10-105 | Total Information Technology | \$93,000 | \$33,000 | \$33,000 | - | - |
| 99 | | | | | | | |



| LINE # | DEPARTMENT | PROJECT/EQUIPMENT | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------|-------------------------|--|--------------------|--------------------|---------------------|--------------------|--------------------|
| 100 | Parks & Recreation | Lake Gerar Tot Lot ADA Enhancements | \$275,000 | | | | |
| 101 | Parks & Recreation | Lake Gerar Accretion Restoration Project | | \$53,000 | | | |
| 102 | Parks & Recreation | Park Master Planning (Lake Gerar) | | \$61,000 | TBD | | |
| 103 | Parks & Recreation | Bayard Ave Landscaping | | \$100,000 | | | |
| 104 | Parks & Recreation | Deauville Beach Tennis Court Maintenance | | \$28,000 | | | |
| 105 | | | | | | | |
| 106 | Account # 10-115 | Total Parks & Recreation Department | \$275,000 | \$242,000 | - | - | - |
| 107 | | | | | | | |
| 108 | Sussex Cty Grant | Sussex County Grant Expenditure | \$30,000 | | | | |
| 109 | | | | | | | |
| 110 | Account # 10-701 | Total Sussex County Grant Expenditure | \$30,000 | - | - | - | - |
| 111 | | | | | | | |
| 112 | | Total Administration | \$87,000 | \$97,000 | - | - | - |
| 113 | | Total Building & Grounds | \$6,800 | \$10,000 | \$242,000 | - | - |
| 114 | | Total Comfort Stations | \$550,000 | - | - | - | - |
| 115 | | Total Streets/Refuse | \$1,107,845 | \$2,714,000 | \$6,204,000 | \$1,010,000 | \$650,000 |
| 116 | | Total Beach Patrol | \$13,000 | \$10,000 | - | - | - |
| 117 | | Total Parking | \$218,000 | \$30,000 | - | - | - |
| 118 | | Total Dispatch 911 | \$12,500 | - | \$15,000 | - | - |
| 119 | | Total Police | \$20,527 | \$25,000 | \$16,520 | - | - |
| 120 | | Total Wastewater | \$1,010,000 | \$599,000 | \$6,565,000 | \$6,565,000 | \$430,000 |
| 121 | | Total Water | \$1,302,500 | \$978,500 | \$1,171,000 | \$1,032,000 | \$750,000 |
| 122 | | Total IT | \$93,000 | \$33,000 | \$33,000 | - | - |
| 123 | | Total Parks & Recreation | \$275,000 | \$242,000 | - | - | - |
| 124 | | Total Sussex County Grant Expenditure | \$30,000 | | | | |
| 125 | | | | | | | |
| 126 | | Annual Totals | \$4,726,172 | \$4,738,500 | \$14,246,520 | \$8,607,000 | \$1,830,000 |
| 127 | | General Fund Total | \$2,413,672 | \$3,161,000 | \$6,510,520 | \$1,010,000 | \$650,000 |
| 128 | | Enterprise Fund Total | \$2,312,500 | \$1,577,500 | \$7,736,000 | \$7,597,000 | \$1,180,000 |



Line 1
Alterations City Hall Reception

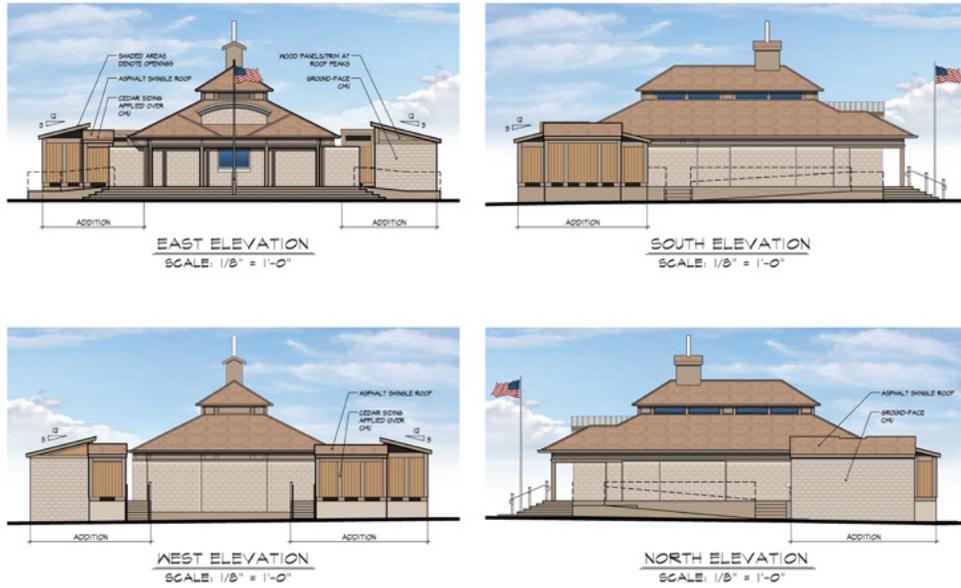


LOBBY 136
ELEVATION 5

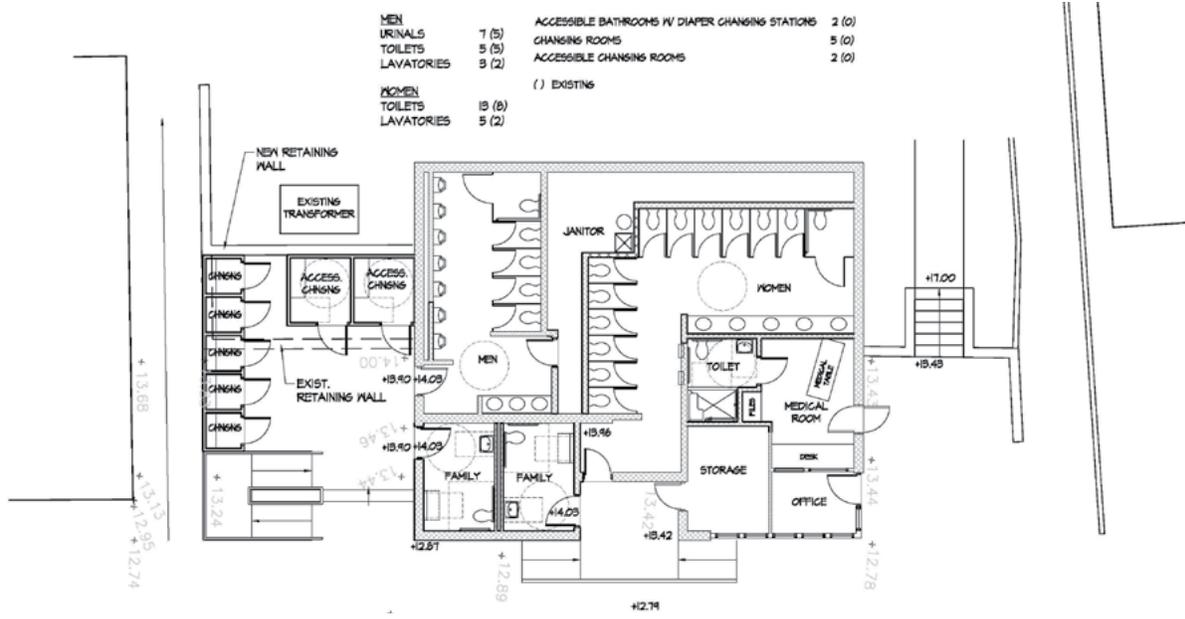
Line 6
Manlift



Line 13
Delaware Ave Restroom



Line 14
Baltimore Ave Restroom

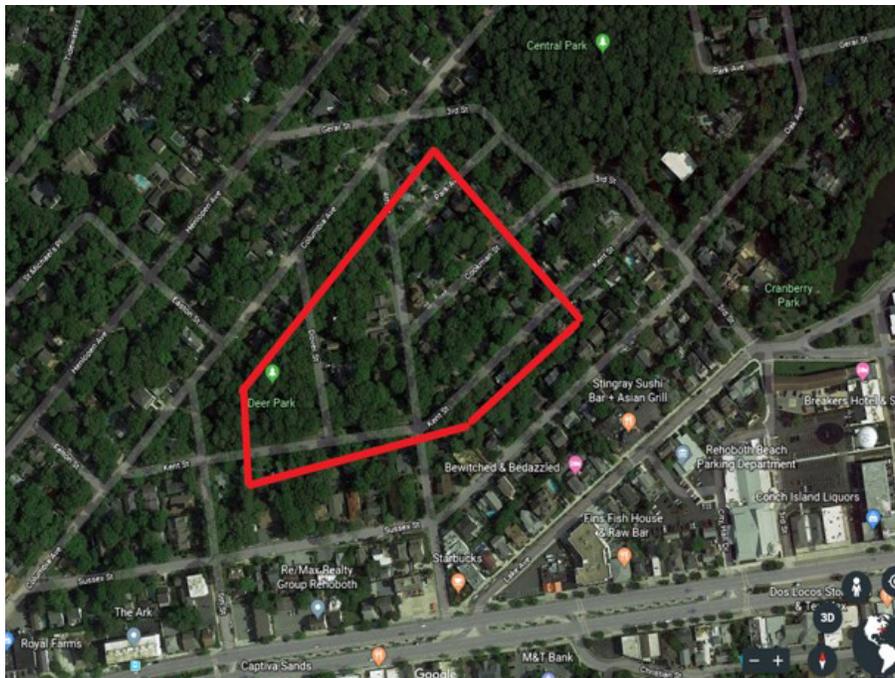




Line 20
Electric Vehicle for Boardwalk



Line 21
Stormwater Basin #40





Line 22
Roof for City Garage



Line 23
Polaris Vehicle





Line 24
Replacement Tractor



Line 25
Skid Steer



Line 26
Leaf Vacuum



Line 27
Concrete Pad at Recycle Yard





Line 28
Replacement Trash Truck

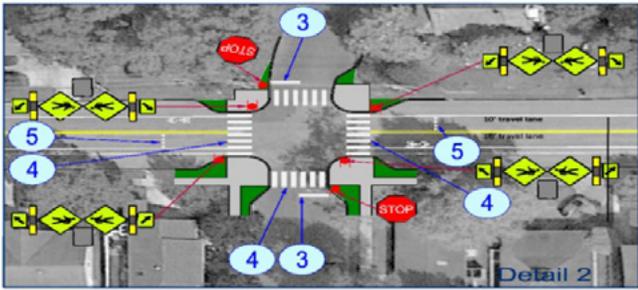


Line 29
Electric Vehicle Charging Stations

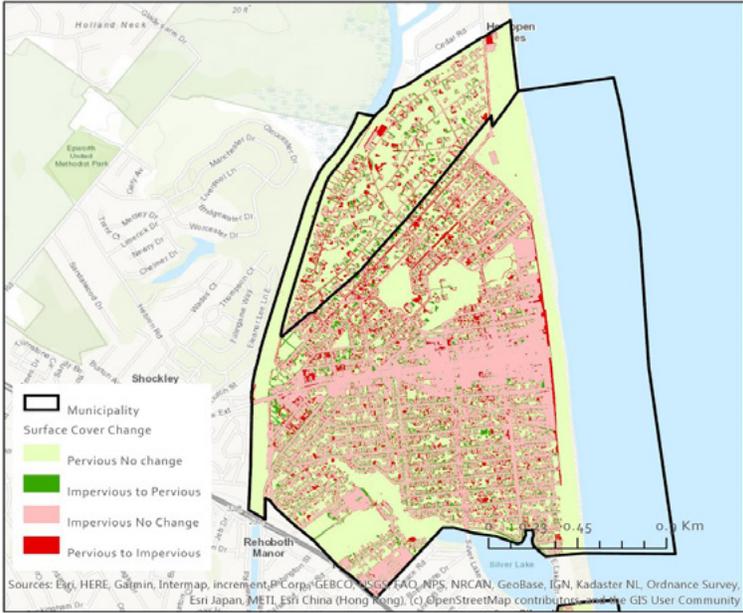




Line 30
State Road Ped Crossing



Line 31
Stormwater Utility Feasibility Study





Line 42
Polaris Emergency Vehicle



Line 47
Luke Cosmo Pay Stations





Line 57
Portable Radio_Police and Dispatch

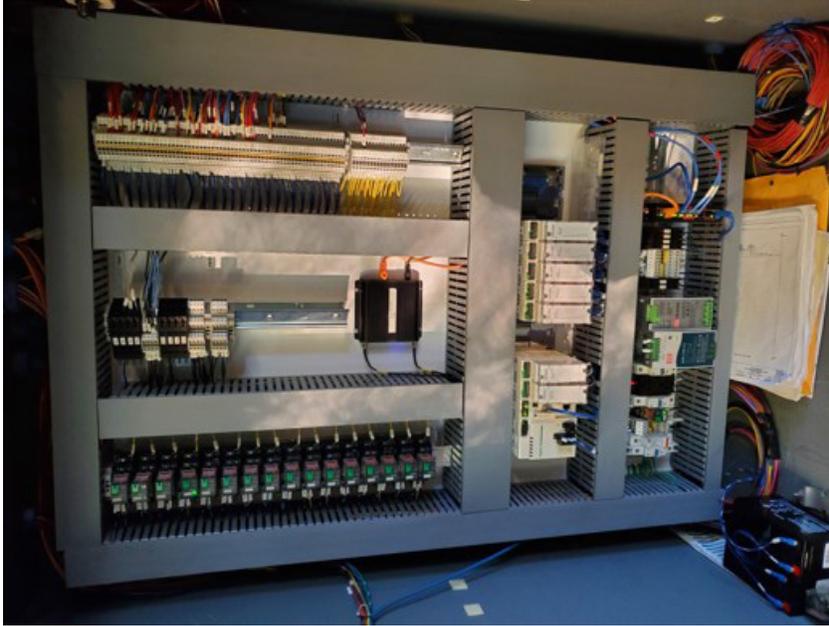


Line 58
Equipment for New Police Vehicle





Line 63
Pump Station Rehab



Line 64
Sewer Vacuum Truck





Line 65
Sewer Line Assessment and Repairs



Line 66
Portable Generator





Line 67
Pump Replacement

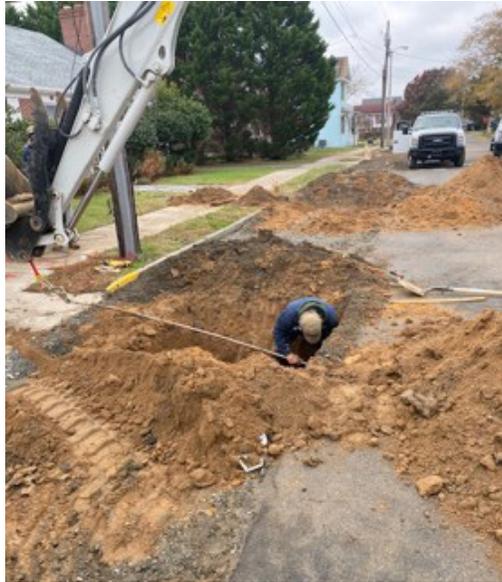


Line 76
Water Meter Replacement





Line 77
Pipe Assessment and Rehab_Water



Line 78
Dump Truck Replacement



Line 82
Water Tower SCADA



Line 83
Pole Barn for Equipment





Line 94
Lynch Well Hardware



Line 95
Video Surveillance_Garage





Line 100
Lake Gerar Tot Lot ADA Enhancements





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 include its three Enterprise Funds including 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 governments 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) postemployment 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).