



CITY OF *REHOBOTH BEACH*

2013/2014 BUDGET


BUDGET MESSAGE

Herewith, for your review and consideration is the recommended 2013/2014 City of Rehoboth Beach Budget.

The revenue is anticipated to be \$15,963,640.00 and the expenditures including a Capital Improvement Program in the amount of \$1,274,345.00 is anticipated to be \$15,963,640.00.

The 2013/2014 Budget does not include increases in rates for any City services.

I recommend that the 2013/2014 City of Rehoboth Beach Budget be adopted.


Gregory Ferrese
City Manager

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	REVENUE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 RECOMM.
	TAXES:						
10-000-4000	PROPERTY TAXES	1,117,853	1,128,659	1,307,776	1,313,541	1,316,000	1,325,000
10-000-4025	PENALTY ON TAXES	2,173	2,080	2,769	2,500	2,600	2,500
10-000-4030	TRANSFER TAX	939,424	1,146,629	956,390	925,000	1,370,000	1,080,000
10-000-4040	CONSTRUCTION TAX	7,171	12,914	21,004	19,000	28,000	25,000
10-000-4050	RENTAL TAX	737,962	784,720	836,339	818,000	860,000	890,000
	TOTAL TAXES	2,804,583	3,075,002	3,124,278	3,078,041	3,576,600	3,322,500
	LICENSES AND PERMITS:						
10-000-4100	MERCANTILE LICENSES	405,029	406,316	408,719	404,000	406,000	407,000
10-000-4110	BUILDING PERMITS	368,045	518,660	411,447	385,000	480,000	420,000
10-000-4120	INSPECTION FEES AND PERMITS	4,558	9,425	10,880	7,500	9,000	9,500
10-000-4130	BOARD OF ADJUSTMENT	10,000	11,000	10,000	9,000	5,000	7,000
10-000-4140	REINSPECTION FEES	675	1,225	1,200	1,100	1,000	1,000
10-000-4150	PLAN REVIEW	20,460	26,050	28,750	24,000	27,000	27,000
10-000-4160	COMPREHENSIVE TREE ORDINANCE	5,490	8,090	6,550	5,000	9,000	7,500
	TOTAL LICENSES AND PERMITS	814,257	980,766	877,546	835,600	937,000	879,000
	PARKING REVENUE:						
10-000-4200	PARKING METER REVENUE	2,312,692	2,476,880	2,588,052	2,600,000	2,726,191	2,715,000
10-000-4201	CELL PHONE TRANSACTION FEE	0	0	0	150,000	57,855	100,000
10-000-4210	DEAUVILLE BEACH PARKING	47,843	48,685	52,700	50,000	52,639	51,000
10-000-4220	PARKING METER FINES	540,924	660,555	666,255	655,000	530,000	515,000
10-000-4230	BUS PERMITS	960	810	1,500	1,200	930	900
10-000-4240	PREVIOUS YRS. DELINQUENT TICKETS	50,314	34,029	69,916	65,000	75,000	60,000
10-000-4250	PARKING PERMIT SALES	482,282	532,961	513,585	515,000	526,009	526,000
10-000-4260	PARKING PERMIT FINES	81,650	74,046	73,490	73,000	65,000	64,000
	TOTAL PARKING REVENUE	3,516,665	3,827,966	3,965,498	4,109,200	4,033,624	4,031,900
	POLICE AND ALDERMAN FINES:						
10-000-4300	POLICE FINES	79,783	91,194	55,252	85,000	55,000	57,000
10-000-4310	ALDERMAN FINES	108,722	96,898	79,910	92,000	70,000	72,000
	TOTAL POLICE AND ALDERMAN	188,505	188,092	135,162	177,000	125,000	129,000
	INTEREST AND RENTS:						
10-000-4400	INTEREST ON DEPOSITS	2,515	4,026	4,908	4,000	3,000	3,000
10-000-4401	INTEREST NEW PUBLIC WORKS GARAGE	21	1	0	0	0	0
10-000-4402	TOWER RENT	9,700	10,800	10,800	10,800	10,800	10,800
10-000-4410	CONVENTION CENTER RENTAL	121,032	141,303	133,731	140,000	130,000	130,000
10-000-4420	BEACH CONCESSIONS	138,000	142,000	146,000	150,000	150,000	154,000
10-000-4421	WEDDINGS ON BEACH	3,375	7,075	8,925	6,000	7,000	8,000
10-000-4430	GROVE PARK RENTAL	1,065	905	1,105	800	1,005	1,000
10-000-4440	TENNIS COURTS	13,328	10,840	11,292	10,800	11,209	11,000
10-000-4450	LEASE ON PROPERTY	98,446	98,877	71,584	71,175	71,175	71,175
10-000-4470	CABLE TV	69,680	71,429	72,634	71,000	73,000	73,000
10-000-4480	SALE OF PROPERTY & SUPPLIES	4,298	5,688	30,206	24,700	36,000	30,000
10-000-4490	VENDING MACHINES	567	419	418	400	400	400
10-000-4498	CONVENIENCE FEE FOR CREDIT CARDS	75		71	75	75	75
	TOTAL INTEREST AND RENTS	462,102	493,363	491,674	489,750	493,664	492,450

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	REVENUE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 RECOMM.
10-000-4500	REFUSE REVENUE:						
10-000-4510	REFUSE RESIDENTIAL	639,749	699,721	691,018	701,000	695,000	695,000
10-000-4520	REFUSE FEE COMMERCIAL	85,529	92,384	94,153	95,000	94,000	94,000
10-000-4530	REBATE DEL. SOLID WASTE AUTHORITY	29,545	28,643	10,769	10,500	9,924	9,500
	YARD WASTE	0	0	17,870	500	2,750	700
	TOTAL REFUSE REVENUE	754,823	820,748	813,810	807,000	801,674	799,200
10-000-4815	CONTRIBUTIONS:						
	BEACH PATROL DONATIONS	17,936	12,343	10,810	10,245	13,608	13,000
	TOTAL CONTRIBUTIONS	17,936	12,343	10,810	10,245	13,608	13,000
10-000-4415	MISCELLANEOUS REVENUE:						
10-000-4495	SIGNS	120	0	200	100	700	500
10-000-4499	INSURANCE REIMBURSEMENTS	1,491	1,640	9,920	2,500	1,500	2,000
10-000-4900	MISCELLANEOUS	37,958	153,098	40,543	24,000	15,000	18,000
10-000-1003	E911 FUNDS	29,429	32,277	37,790	39,000	41,000	42,000
10-000-1003	ENCUMBERED FROM 2012/2013 BUDGET (ASSESSMENT)	0	0	0	0	0	132,000
10-000-1003	ENCUMBERED FROM 2012-2013 BUDGET (WATER MAINS)	0	0	0	50,000	0	50,000
	TOTAL MISCELLANEOUS REVENUE	68,998	187,015	88,453	115,600	58,200	244,500
30-000-4419	WATER REVENUE:						
30-000-4600	WATER TURN ON/OFF & MISC. REVENUE	32,195	16,882	21,282	20,000	23,000	23,000
30-000-4605	METERED WATER IN TOWN	491,878	601,167	587,120	635,000	590,000	600,000
30-000-4610	METERED WATER OUT OF TOWN	706,864	863,890	873,691	880,000	870,000	890,000
30-000-4615	WATER CONNECTIONS	15,429	5,900	9,014	8,000	14,000	12,000
30-000-4620	WATER PENALTIES	1,202	2,769	2,125	2,200	1,900	2,000
30-000-4635	DEWEY BEACH WATER	387,114	422,170	504,696	523,000	530,000	550,000
	WATER METER INSTALLATIONS	87,603	99,696	131,938	115,000	146,000	145,000
	TOTAL WATER REVENUE	1,722,285	2,012,474	2,129,866	2,183,200	2,174,900	2,222,000
40-000-4700	WASTEWATER REVENUE:						
40-000-4705	METERED SEWER	1,126,517	1,019,669	1,159,501	1,157,000	1,175,000	1,180,000
40-000-4710	NORTH SHORES	173,598	184,636	205,241	220,000	231,000	246,948
40-000-4715	DEWEY BEACH SEWER	733,202	736,155	756,933	740,000	760,000	770,000
40-000-4720	HENLOPEN ACRES	64,119	39,005	56,133	61,000	59,000	60,000
40-000-4725	SEWER IMPACT FEE & INTEREST	0	4,138	1,490	1,744	2,700	2,000
40-000-4735	SEWER PENALTIES	731	59	2,028	1,000	1,800	1,800
	SEWER SERVICE & CONNECTION FEES	1,350	600	1,100	400	900	900
	TOTAL WASTEWATER REVENUE	2,099,517	1,984,262	2,182,426	2,181,144	2,230,400	2,261,648
40-000-4736	WASTEWATER REVENUE-OUTFALL PROJECT:						
40-000-4737	METERED SEWER SURCHARGE	113,910	238,920	406,624	578,500	587,500	590,000
40-000-4738	OUTFALL PROJECT DEWEY BEACH	0	0	399,894	513,000	54,000	636,480
40-000-4739	OUTFALL PROJECT HENLOPEN ACRES	0	0	44,433	57,000	6,000	70,720
	OUTFALL PROJECT NORTH SHORES	0	0	0	57,000	3,000	35,360
	TOTAL WASTEWATER REVENUE OUTFALL	113,910	238,920	850,951	1,205,500	650,500	1,332,560
	TOTAL GENERAL, WATER & WASTEWATER REVENUE	12,449,671	13,582,031	14,670,474	15,192,280	15,095,170	15,727,758

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	REVENUE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED REVENUE	2013-2014 RECOMM.
	RESTRICTED REVENUE:						
30-000-4625	WATER CAP. OUTSIDE CITY	86,000	108,000	158,500	100,000	135,000	115,000
30-000-4630	WATER CAP. IN CITY	30,500	6,000	6,353	7,000	24,000	8,000
30-000-4640	INTEREST WATER CAP. FEE	1,817	3,244	0	3,450	700	900
30-000-4641	INTEREST CD WATER CAP. FEE	19,941	0	740	10,000	2,000	2,000
30-000-4650	INTEREST LYNCH WELLS SETTLEMENT	137,728	0	0	0	0	0
30-000-4660	INTERGOVERNMENTAL GRANTS	8,486	7,161	0	0	0	0
40-000-4730	WASTEWATER IMPACT FEES	83,235	6,297	14,578	16,000	40,000	10,000
40-000-4750	INTEREST WASTEWATER RESERVE	64,029	1,378	32,411	1,000	1,100	1,100
50-000-4000	STREET AID	145,315	93,314	68,817	114,654	114,257	114,257
50-000-4745	INTEREST STREET AID	151	-18	45,838	25	25	25
	TOTAL RESTRICTED REVENUE	577,202	225,376	327,237	252,129	317,082	251,282
	GRANTS-RESTRICTED REVENUE:						
10-000-4407	INTEREST RBHS LEASE	10,031	8,961	7,891	7,500	8,000	7,800
10-000-4445	RBHS LEASE	0	0	25,000	0	0	0
10-000-4414	POLICE SPECIAL FUND REVENUE	309	79	0	0	0	0
10-000-4492	STORM DISASTER	0	33,148	21,231	0	20,000	0
10-000-4805	OCEAN OUTFALL GRANT ST. DEL.	0	0	45,000	0	0	0
10-000-4800	REVENUE SHARING GRANT	8,844	22,500	25,000	0	0	0
10-000-4902	TOBACCO GRANT	0	0	0	0	3,945	0
10-000-4884	LAKE GERAR BRIDGE GRANT	117,572	0	0	0	0	0
10-000-4825	SUBURBAN STREET AID	0	15,000	5,000	0	50,000	0
10-000-4833	BALTIMORE AVENUE RESTROOMS	0	0	3,500	0	62,400	0
10-000-4833	DELAWARE AVENUE RESTROOMS	0	0	14,087	80,000	80,000	0
10-000-4826	MAPPING GRANT	7,500	0	0	0	0	0
10-000-4828	SUSSEX COUNTY COUNCIL SILVER LAKE	1,000	0	0	0	0	0
10-000-4829	BOARDWALK PROJECT GRANT	3,549,627	1,679,368	0	0	0	0
10-000-4835	TWENTY FIRST CENTURY FUNDS	0	0	22,634	0	22,634	0
10-000-4841	ENERGY COMPETITIVE GRANT	0	14,336	511,624	0	500,000	0
10-000-4856	OTHER GRANTS	0	0	49,533	0	0	0
10-000-4848	GREENHOUSE GRANT-LED LIGHTS	0	0	0	15,000	15,000	0
10-000-4848	GREENHOUSE GRANT-BICYCLE & PEDESTRIAN STUDY	0	0	0	0	74,900	0
10-000-4850	DUI FUNDS	12,370	13,555	19,515	13,000	13,000	13,000
10-000-4868	SUSSEX COUNTY POLICE GRANT	11,156	0	0	20,000	16,950	20,000
10-000-4871	HOMELAND SECURITY- DEMA	28,750	0	0	0	0	0
10-000-4877	SLEAF GRANT	12,695	0	5,915	0	2,478	0
10-000-4879	DOJ BYRNE GRANT	0	14,500	0	0	0	0
10-000-4488	PARKS AND RECREATION (ICE HOUSE)	33,150	27,984	52,193	0	0	0
10-000-4889	PARKS AND RECREATION-MUSEUM	0	30,121	0	0	0	0
10-000-4494	PARKS AND RECREATION -MOBI MAT	0	0	0	0	10,837	0
10-000-4892	TRANSPORTATION ENHANCEMENT/MUSEUM	0	120,000	0	0	0	0
10-000-4892	TRANSPORTATION ENHANCEMENT LAKE AVENUE	0	0	0	160,000	172,224	0
10-000-4856	TWO BICYCLE PARKING STATIONS	0	0	0	0	10,100	0
10-000-4891	GROVE PARK PLAYGROUND EQUIPMENT	2,071	0	0	0	0	0
40-000-4701	WASTEWATER SEWER SURCHARGE	0	1,754	0	0	0	0
70-000-4830	EIDE GRANT	6,593	13,855	0	5,982	7,000	4,800
70-000-4845	SALLE GRANT	16,500	6,068	10,272	5,806	5,000	5,000
10-000-4860	POLICE PENSION ALLOCATION	87,351	75,594	66,168	72,000	71,000	71,000
10-000-4901	RECYCLING GRANT	0	0	34,745	0	16,202	0
	TOTAL GRANTS	3,905,519	2,076,823	884,563	379,288	1,161,670	121,600
	TOTAL GENERAL FUND REVENUE	12,480,654	12,449,671	14,670,474	15,192,280	15,095,170	15,727,758
	TOTAL RESTRICTED REVENUE	493,967	225,376	309,067	252,129	317,082	251,282
	TOTAL GRANT REVENUE	3,905,519	2,076,823	884,563	379,288	1,145,468	121,600
	GRAND TOTAL REVENUE	16,880,140	14,751,870	15,864,104	15,823,697	16,557,720	16,100,640
	LESS WASTEWATER RESTRICTED REVENUE	147,264	7,675	46,989	17,000	41,100	11,100
	LESS WATER RESTRICTED REVENUE	284,472	124,405	165,593	120,450	161,700	125,900
	TOTAL REVENUE	16,448,404	14,619,790	15,651,522	15,686,247	16,354,920	15,963,640

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	COMMISSIONERS:						
10-101-5010	SALARIES	4,835	4,778	4,757	4,750	4,750	4,750
10-101-5020	FICA EXPENSE	275	296	295	275	295	295
10-101-5022	MEDICARE EXPENSE	64	69	69	69	69	69
10-101-5062	PRINTING AND FORMS	9	67	44	500	500	500
10-101-5068	MEMBERSHIPS AND PUBLICATIONS	150	4,350	1,120	4,000	4,000	4,500
10-101-5069	SUNDRY	2,132	3,465	1,836	2,200	2,200	2,300
10-101-5100	LEGAL	46,149	47,799	44,003	43,000	43,000	44,000
10-101-5132	POSTAGE	275	2,626	418	600	600	700
10-101-5152	CONFERENCE AND TRAINING	570	50	2,000	750	1,500	4,000
10-101-5155	ADVERTISING	0	27	0	0	0	0
10-101-5169	PUBLIC OFFICIALS LIABILITY	13,716	21,924	14,118	15,000	17,085	19,920
	TOTAL EXPENSE	68,175	85,451	68,660	71,144	73,999	81,034
	TREASURERS & ASSESSORS:						
10-102-5010	SALARIES	4,443	4,615	3,493	11,000	11,000	4,500
10-102-5020	FICA EXPENSE	248	258	217	260	260	279
10-102-5022	MEDICARE EXPENSE	58	60	51	60	60	65
10-102-5114	CONTRACTUAL SERVICES	0	0	9,900	0	0	6,000
10-102-5181	WORKMAN'S COMPENSATION	0	-28	0	0	0	0
	TOTAL EXPENSE	4,749	4,905	13,661	11,320	11,320	10,844

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	ADMINISTRATION:						
10-103-5010	SALARIES	374,433	366,712	382,308	396,135	391,325	405,851
10-103-5015	OVERTIME	1,713	1,310	949	900	1,471	1,500
10-103-5017	SALARIES PART TIME	15,000	10,102	13,386	12,200	18,100	14,000
10-103-5020	FICA EXPENSE	23,972	23,097	24,357	24,737	25,475	26,273
10-103-5022	MEDICARE EXPENSE	5,606	5,402	5,697	5,786	5,957	6,145
10-103-5025	MEDICAL EXPENSE	59,792	67,914	69,622	74,609	69,738	72,095
10-103-5027	DENTAL INSURANCE	2,168	2,256	2,696	2,993	2,261	2,993
10-103-5029	DISABILITY	5,442	5,579	5,763	5,851	5,766	6,018
10-103-5033	LIFE INSURANCE	3,475	3,378	3,378	3,387	3,270	3,217
10-103-5035	PENSION	13,582	13,008	13,632	14,596	15,130	15,046
10-103-5037	UNEMPLOYMENT	2,192	2,571	2,770	2,445	2,500	2,445
10-103-5038	TRAINING TAX	2,947	3,022	3,057	3,100	3,085	3,100
10-103-5043	CAR ALLOWANCE	2,243	2,414	2,429	2,400	2,400	2,400
10-103-5047	RETIRED EMPLOYEE BENEFITS	12,046	24,583	35,304	44,003	34,181	38,203
10-103-5049	OTHER EMPLOYEE BENEFITS	3,884	4,053	4,345	3,400	3,955	4,000
10-103-5060	OFFICE SUPPLIES	5,927	11,336	5,496	4,800	4,900	5,100
10-103-5061	COMPUTER AND COPIER SUPPLIES	6,352	3,864	7,096	4,200	3,500	4,000
10-103-5062	PRINTING AND FORMS	9,560	6,222	8,946	7,300	8,500	8,000
10-103-5068	MEMBERSHIPS AND PUBLICATIONS	6,694	1,815	2,467	4,500	3,200	3,500
10-103-5069	SUNDRY	3,361	2,365	5,240	5,300	5,200	5,300
10-103-5100	LEGAL EXPENSE	62,927	100,372	37,961	53,000	45,000	45,000
10-103-5101	ADMINISTRATION COLLECTION FEES	12,768	15,877	9,291	14,000	11,000	12,000
10-103-5102	ANNUAL AUDIT AND ACCOUNTING	68,100	74,935	71,530	78,000	76,000	78,000
10-103-5104	COMPUTER PROGRAMMING/MAIN STREET	1,921	0	3,820	1,500	1,500	1,500
10-103-5105	ELECTION EXPENSE	35,143	133	2,226	3,500	2,176	2,800
10-103-5106	CODIFICATION	6,778	6,799	5,445	6,800	5,500	5,500
10-103-5107	BOARD OF ADJUSTMENT/LEGAL	16,578	15,952	18,446	15,000	11,000	13,000
10-103-5108	PLANNING COMMISSION/LEGAL & MISC.	27,403	81,646	47,287	35,000	30,000	25,000
10-103-5109	PROFESSIONAL SERVICES	16,027	36,807	523	5,000	3,500	3,500
10-103-5112	TRANSFER TAX FEE AND POSTAGE	9,264	8,759	7,985	9,200	13,500	10,500
10-103-5114	CONTRACTUAL SERVICES	45,004	44,738	47,362	43,000	46,000	47,000
10-103-5115	OTHER PROFESSIONAL SERVICES	6,781	11,393	600	5,000	1,500	2,000
10-103-5120	TELEPHONE & WEBSITE	12,829	13,273	6,675	12,800	7,000	8,000
10-103-5121	PUBLIC WIRELESS INTERNET	0	0	0	600	0	0
10-103-5125	CELL PHONES	202	385	386	425	400	425
10-103-5130	EQUIPMENT INSTALLATION	667	0	1,240	500	2,000	2,000
10-103-5132	POSTAGE	8,110	15,166	22,519	17,000	24,000	17,000
10-103-5135	RADIO & PAGERS	28	0	0	0	0	0
10-103-5145	OTHER COMMUNICATIONS	45	0	0	0	0	0
10-103-5152	CONFERENCE AND TRAINING	0	0	2,000	500	0	500
10-103-5155	ADVERTISING	14,851	10,011	13,466	10,500	9,800	10,500
10-103-5160	LIABILITY INSURANCE	3,102	2,948	2,631	2,360	2,450	2,622
10-103-5169	PUBLIC OFFICAL LIABILITY INSURANCE	0	0	1,659	0	0	0
10-103-5173	UMBRELLA INSURANCE	5,661	7,715	5,573	5,464	5,420	5,544
10-103-5174	EMPLOYEE BONDING	1,122	1,373	2,120	1,000	1,000	1,000
10-103-5175	COMMERCIAL PROPERTY INSURANCE	5,385	7,330	14,479	6,133	6,200	9,556
10-103-5177	BUILDING AND CONTENTS	1,347	1,797	1,577	1,692	1,640	1,703
10-103-5181	WORKMAN'S COMPENSATION	1,712	-700	1,653	1,750	2,300	3,018
10-103-5207	MAINTENANCE COPIER AND COMPUTER	33,613	42,315	33,997	31,000	34,000	34,000
10-103-5222	OFFICE EQUIPMENT	1,746	1,636	3,312	2,000	2,000	2,000
10-103-5242	LOAN PRINCIPAL AND INTEREST	762,316	762,316	734,906	734,906	734,906	734,906
10-103-5503	CONTINGENCY	0	106,613	7,128	140,000	30,000	122,000
10-103-9900	CAPITAL OUTLAY	5,883	8,133	57,072	0	0	0
	TOTAL EXPENSE	1,727,702	1,938,725	1,763,807	1,860,272	1,719,706	1,829,760

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	ALDERMAN COURT:						
10-104-5010	SALARIES	64,434	42,679	29,125	30,560	30,469	31,512
10-104-5017	PART TIME SALARIES	0	12,631	24,425	31,200	28,834	31,200
10-104-5020	FICA EXPENSE	3,849	3,936	3,297	4,151	3,676	3,888
10-104-5022	MEDICARE EXPENSE	900	920	771	971	860	909
10-104-5025	MEDICAL INSURANCE	11,667	7,593	0	0	0	0
10-104-5027	DENTAL INSURANCE	564	529	358	460	413	39
10-104-5029	DISABILITY	945	748	456	465	456	475
10-104-5033	LIFE INSURANCE	705	614	486	486	486	486
10-104-5035	PENSION	869	846	886	913	879	942
10-104-5037	UNEMPLOYMENT	551	714	721	725	300	326
10-104-5049	OTHER EMPLOYEE BENEFITS	2	2	0	2	2	2
10-104-5060	OFFICE SUPPLIES	651	656	486	625	600	650
10-104-5061	COMPUTER AND COPIER SUPPLIES	0	0	913	0	0	300
10-104-5062	PRINTING AND FORMS	166	274	229	250	200	250
10-104-5068	MEMBERSHIPS AND PUBLICATIONS	148	52	89	400	200	200
10-104-5069	SUNDRY	21	83	0	50	75	75
10-104-5101	COLLECTION FEES	1,284	249	2,596	2,800	2,500	2,600
10-104-5104	COMPUTER PROGRAMMING	0	1,449	0	0	0	0
10-104-5120	TELEPHONE	1,148	477	290	600	300	400
10-104-5132	POSTAGE	805	664	462	800	775	800
10-104-5152	CONFERENCE AND TRAINING	0	44	92	100	100	100
10-104-5160	LIABILITY INSURANCE	480	449	405	363	380	404
10-104-5181	WORKMAN'S COMPENSATION	242	-166	167	175	140	326
10-104-5222	OFFICE EQUIPMENT	537	500	0	250	150	200
10-104-9900	CAPITAL OUTLAY	0	0	2,250	0	0	0
	TOTAL EXPENSE	89,968	75,943	68,504	76,346	71,795	76,084
	IT DEPARTMENT:						
10-105-5010	SALARIES	41,443	42,782	43,664	44,720	71,163	134,701
10-105-5015	OVERTIME	312	436	992	1,200	1,150	1,200
10-105-5020	FICA EXPENSE	2,481	2,560	2,638	2,847	4,700	8,602
10-105-5022	MEDICARE EXPENSE	580	599	617	665	1,049	2,011
10-105-5025	MEDICAL INSURANCE	15,075	16,432	16,854	17,570	17,903	24,130
10-105-5027	DENTAL INSURANCE	267	299	1,351	399	485	798
10-105-5029	DISABILITY	623	644	668	675	613	1,972
10-105-5033	LIFE INSURANCE	486	486	486	486	486	972
10-105-5035	PENSION	1,647	1,665	1,732	1,784	2,126	5,212
10-105-5037	UNEMPLOYMENT	273	326	325	263	326	652
10-105-5039	UNIFORMS	0	261	203	300	200	350
10-105-5043	CAR MILEAGE	0	50	46	100	100	100
10-105-5060	OFFICE SUPPLIES	134	400	435	450	450	450
10-105-5061	COMPUTER AND COPIER SUPPLIES	1,399	949	4,599	2,500	3,700	3,500
10-105-5065	REPAIRS AND SUPPLIES	941	224	526	1,000	9,800	1,500
10-105-5069	SUNDRY	0	0	550	100	75	100
10-105-5086	SMALL TOOLS	1,052	17	424	500	350	800
10-105-5089	VEHICLE FUEL	0	0	15	0	20	20
10-105-5114	CONTRACTUAL SERVICES	83,580	91,114	92,718	132,000	86,245	0
10-105-5115	OTHER PROFESSIONAL SERVICES	735	48	831	10,800	4,500	5,000
10-105-5120	TELEPHONE/DSL	2,944	2,779	3,954	3,100	3,100	3,200
10-105-5125	CELL PHONES	1,917	1,735	1,514	1,800	1,550	1,600
10-105-5132	POSTAGE	32	37	0	100	75	100
10-105-5152	CONFERENCE AND TRAINING	0	0	344	500	500	2,500
10-105-5181	WORKMAN'S COMPENSATION	159	-90	139	170	1,350	1,514
10-105-5207	MAINTENANCE CONTRACTS	5,007	5,650	2,465	5,700	2,480	3,000
10-105-5222	OFFICE EQUIPMENT	0	340	5,964	2,000	1,000	1,000
10-105-9900	CAPITAL OUTLAY	0	0	0	2,000	0	0
	TOTAL EXPENSE	161,087	169,743	184,054	233,729	215,496	204,984

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	BUILDING AND LICENSING:						
10-106-5010	SALARIES	157,026	158,956	166,172	203,120	202,435	207,044
10-106-5015	OVERTIME	917	894	1,433	1,800	1,000	1,500
10-106-5017	SALARIES PART TIME	28,785	30,251	63,268	31,500	32,500	32,261
10-106-5020	FICA EXPENSE	11,132	11,324	13,895	14,535	14,627	14,928
10-106-5022	MEDICARE EXPENSE	2,603	2,648	3,250	3,400	3,421	3,493
10-106-5025	MEDICAL INSURANCE	33,677	38,342	39,347	50,720	40,500	43,686
10-106-5027	DENTAL INSURANCE	990	1,047	1,255	1,796	1,357	1,397
10-106-5029	DISABILITY	2,362	2,437	2,533	2,794	2,643	3,123
10-106-5033	LIFE INSURANCE	1,701	1,701	1,701	1,953	2,106	2,196
10-106-5035	PENSION	5,659	5,509	5,745	5,679	6,118	6,810
10-106-5037	UNEMPLOYMENT	1,238	1,478	2,139	2,438	2,200	2,300
10-106-5039	UNIFORMS	0	0	485	600	400	600
10-106-5049	OTHER EMPLOYEE BENEFITS	10	10	20	100	100	100
10-106-5060	OFFICE SUPPLIES	1,921	2,175	1,879	2,400	1,800	2,000
10-106-5061	COMPUTER AND COPIER SUPPLIES	3,050	2,537	1,847	2,700	2,600	2,700
10-106-5062	PRINTING AND FORMS	829	2,017	1,281	2,100	1,900	2,000
10-106-5065	REPAIRS AND SUPPLIES	1,990	36	59	400	200	400
10-106-5068	MEMBERSHIPS AND PUBLICATIONS	718	707	1,020	1,000	2,000	1,200
10-106-5069	SUNDRY	308	126	216	350	250	300
10-106-5087	PHOTO SUPPLIES	0	0	126	250	200	200
10-106-5089	GASOLINE	533	705	760	750	800	850
10-106-5092	OIL	14	25	11	75	75	75
10-106-5100	LEGAL EXPENSE	19,135	28,925	46,605	27,500	55,000	45,000
10-106-5101	COLLECTIONS FEES	0	0	2,113	0	2,100	2,200
10-106-5104	COMPUTER PROGRAMMING	0	250	0	0	0	0
10-106-5114	CONTRACTUAL SERVICES/LEASE	5,895	0	673	0	0	0
10-106-5115	OTHER PROFESSIONAL SERVICES	6,520	17,173	-4,917	5,000	2,500	2,500
10-106-5120	TELEPHONE	1,336	1,261	898	1,350	950	1,000
10-106-5125	CELL PHONES	1,609	844	783	950	900	1,000
10-106-5130	EQUIPMENT INSTALLATION	2,896	0	1,240	1,000	800	1,000
10-106-5132	POSTAGE	769	827	1,181	1,200	1,000	1,300
10-106-5150	TRAVEL EXPENSE	0	57	543	500	400	600
10-106-5152	CONFERENCE AND TRAINING	239	749	920	800	600	1,000
10-106-5155	ADVERTISING	755	2,464	1,039	1,700	1,200	1,400
10-106-5160	LIABILITY INSURANCE	1,317	1,245	990	996	1,020	1,106
10-106-5165	AUTO INSURANCE	1,326	2,613	1,592	2,398	2,398	2,339
10-106-5174	BUILDERS RISK INSURANCE	718	0	0	0	0	0
10-106-5181	WORKMAN'S COMPENSATION	1,037	-73	1,067	1,100	1,800	2,263
10-106-5185	ELECTRIC	10,536	10,019	6,813	7,000	6,600	7,000
10-106-5207	MAINTENANCE CONTRACTS	3,195	2,674	2,565	2,800	2,700	2,800
10-106-5210	VEHICLE MAINTENANCE	254	4,058	1,831	500	300	500
10-106-5222	OFFICE EQUIPMENT	452	200	0	500	1,300	1,000
10-106-9900	CAPITAL OUTLAY	141,777	55,055	8,849	2,000	0	0
	TOTAL EXPENSE	455,229	391,266	383,227	387,754	400,800	403,171

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	POLICE DEPARTMENT:						
10-108-5010	SALARIES	1,005,847	937,591	907,324	990,000	953,135	1,068,531
10-108-5015	POLICE COURT TIME AND OVERTIME	52,999	52,088	67,995	62,000	63,006	64,000
10-108-5017	SALARIES PART TIME	145,861	167,945	196,039	200,000	168,804	181,000
10-108-5020	FICA EXPENSE	74,722	71,373	72,660	75,000	73,467	81,880
10-108-5022	MEDICARE EXPENSE	17,475	16,692	16,993	18,000	17,182	19,149
10-108-5025	MEDICAL INSURANCE	179,689	172,884	174,469	177,000	179,278	196,943
10-108-5027	DENTAL INSURANCE	5,978	5,291	5,207	6,800	7,082	7,581
10-108-5029	DISABILITY	15,551	13,410	13,697	16,073	13,791	15,972
10-108-5033	LIFE INSURANCE	13,284	11,162	10,692	11,500	10,692	11,988
10-108-5035	PENSION	132,400	109,017	124,126	141,000	120,506	151,118
10-108-5037	UNEMPLOYMENT	9,486	9,974	11,814	6,520	11,270	11,194
10-108-5039	UNIFORMS	9,750	10,029	8,717	10,000	9,000	8,000
10-108-5041	UNIFORMS PART TIME	1,457	1,475	1,585	3,000	2,337	9,200
10-108-5049	OTHER EMPLOYEES BENEFITS	966	2,053	2,339	2,000	2,200	2,300
10-108-5060	OFFICE SUPPLIES	372	79	657	1,000	900	1,000
10-108-5061	COMPUTER AND COPIER SUPPLIES	1,377	2,392	2,770	3,700	3,400	3,500
10-108-5062	PRINTING AND FORMS	649	346	431	1,000	1,200	1,200
10-108-5065	REPAIRS AND SUPPLIES	2,578	2,884	4,548	9,000	6,000	6,000
10-108-5066	FIRING RANGE EXPENSE	323	110	152	400	300	350
10-108-5067	MEDICAL SUPPLIES	346	175	154	400	300	350
10-108-5068	MEMBERSHIPS AND PUBLICATIONS	834	1,193	746	900	800	800
10-108-5069	SUNDRY	1,125	1,924	2,048	2,000	2,300	2,400
10-108-5087	PHOTO FINGERPRINT SUPPLIES	167	159	372	800	400	700
10-108-5088	APPLICATIONS AND TESTING	10,955	14,811	8,000	15,000	9,000	9,000
10-108-5089	GASOLINE	29,687	29,613	33,171	32,500	32,500	33,700
10-108-5092	OIL	18	0	27	200	50	100
10-108-5100	POLICE LEGAL EXPENSE	16,479	23,711	25,270	11,000	97,000	10,000
10-108-5101	POLICE COLLECTION FEES	0	0	0	600	100	300
10-108-5115	OTHER PROFESSIONAL SERVICES	0	0	8,675	0	0	0
10-108-5120	TELEPHONE	4,306	4,307	2,757	4,500	2,400	2,700
10-108-5125	CELL PHONES	6,546	6,905	6,526	7,000	6,500	6,800
10-108-5132	POSTAGE	635	585	722	800	700	750
10-108-5150	TRAVEL	24	50	341	500	350	450
10-108-5152	CONFERENCE AND TRAINING	2,838	194	9,611	11,000	9,700	10,000
10-108-5155	ADVERTISING	300	0	0	650	800	650
10-108-5160	LIABILITY INSURANCE	9,942	9,425	8,539	7,553	7,800	8,389
10-108-5165	AUTO INSURANCE	6,633	9,260	7,082	7,992	7,900	7,794
10-108-5171	POLICE LIABILITY INSURANCE	29,905	38,398	32,631	30,560	30,100	29,500
10-108-5173	UMBRELLA INSURANCE	4,950	6,749	4,878	4,781	4,750	4,851
10-108-5175	COMMERCIAL PROPERTY	4,707	6,405	5,477	5,367	6,100	8,361
10-108-5177	BUILDING AND CONTENTS	1,179	1,567	1,375	1,480	1,460	1,490
10-108-5181	WORKMAN'S COMPENSATION	60,545	57,523	53,415	57,000	94,000	120,080
10-108-5205	RADIO MAINTENANCE	0	0	0	600	600	1,000
10-108-5207	MAINTENANCE CONTRACTS	11,226	11,644	12,201	14,670	11,800	12,000
10-108-5210	VEHICLE MAINTENANCE	9,601	24,545	13,885	18,000	21,000	20,500
10-108-5222	OFFICE EQUIPMENT	241	0	150	500	250	1,300
10-108-5225	K-9 EXPENSE	2,136	948	0	0	0	0
10-108-9900	CAPITAL OUTLAY	0	0	36,104	0	0	0
10-108-9094	SUBTOTAL EXPENSE	1,886,089	1,836,886	1,896,372	1,970,346	1,992,210	2,134,871
	POLICE VEHICLE	0	23,227	42,461	43,500	43,500	72,400
	TOTAL EXPENSE	1,886,089	1,860,113	1,938,833	2,013,846	2,035,710	2,207,271

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	STREET DEPARTMENT:						
10-109-5010	SALARIES	294,153	266,688	269,279	286,635	285,602	297,307
10-109-5015	OVERTIME	9,836	12,233	12,436	13,500	10,595	13,000
10-109-5017	SALARIES PART TIME	63,282	74,618	83,905	74,500	79,455	85,000
10-109-5020	FICA EXPENSE	22,948	21,796	21,785	22,500	23,290	24,516
10-109-5022	MEDICARE EXPENSE	5,367	5,098	5,095	4,155	5,447	5,736
10-109-5025	MEDICAL INSURANCE	53,409	50,545	57,513	58,497	58,493	59,059
10-109-5027	DENTAL INSURANCE	2,131	1,863	2,624	2,196	3,365	2,196
10-109-5029	DISABILITY	4,473	4,128	3,548	4,328	4,378	4,470
10-109-5033	LIFE INSURANCE	3,523	3,016	2,571	3,526	3,221	3,356
10-109-5035	PENSION	6,851	5,094	4,556	6,731	4,214	6,248
10-109-5037	UNEMPLOYMENT	3,184	3,220	3,820	3,575	3,754	2,035
10-109-5039	UNIFORMS	4,969	4,267	4,144	4,800	5,800	5,000
10-109-5049	OTHER EMPLOYEE BENEFITS	260	445	941	400	900	900
10-109-5060	OFFICE SUPPLIES	863	1,461	1,424	850	750	800
10-109-5061	COMPUTER AND COPIER SUPPLIES	58	1,841	305	400	300	300
10-109-5062	PRINTING AND FORMS	0	0	1,664	0	200	200
10-109-5065	REPAIRS AND SUPPLIES	26,554	35,864	31,108	32,000	32,000	32,000
10-109-5069	SUNDRY	1,666	1,838	2,417	1,800	1,200	1,500
10-109-5084	JANITORIAL SUPPLIES	722	1,511	2,247	850	2,300	2,400
10-109-5086	SMALL TOOLS	4,187	4,207	4,043	4,100	3,000	3,500
10-109-5089	GASOLINE	9,275	10,537	14,529	14,500	14,500	14,700
10-109-5090	DIESEL FUEL	11,971	16,672	29,469	26,000	37,000	38,000
10-109-5092	OIL	241	255	353	500	400	400
10-109-5100	LEGAL EXPENSE	0	0	405	0	0	0
10-109-5110	ENGINEERING	1,557	20,392	41,559	5,000	20,000	10,000
10-109-5114	CONTRACTUAL SERVICES	1,137	2,505	1,362	500	3,500	2,000
10-109-5115	OTHER PROFESSIONAL SERVICES	0	0	379	0	0	0
10-109-5120	TELEPHONE	1,855	1,734	915	1,850	900	900
10-109-5125	CELL PHONES	501	803	772	750	725	750
10-109-5132	POSTAGE	24	0	133	50	50	50
10-109-5135	RADIO & PAGERS	1,006	0	0	200	500	400
10-109-5145	CONFERENCE AND TRAINING	0	0	149	0	0	0
10-109-5155	ADVERTISING	644	2,136	1,149	400	0	400
10-109-5160	LIABILITY INSURANCE	2,790	2,648	3,087	2,123	2,170	2,358
10-109-5165	AUTO INSURANCE	7,296	8,657	6,376	7,194	7,015	7,015
10-109-5173	UMBRELLA INSURANCE	1,938	2,653	1,915	1,874	1,890	1,902
10-109-5175	COMMERCIAL INSURANCE	1,845	2,515	2,143	2,104	2,200	3,278
10-109-5177	BUILDING AND CONTENTS	462	13	539	580	560	584
10-109-5181	WORKMAN'S COMPENSATION	13,531	12,660	13,867	15,000	25,000	32,025
10-109-5185	ELECTRIC AND STREET LIGHTS	42,082	67,133	61,916	58,000	57,000	60,000
10-109-5187	CHRISTMAS LIGHTS AND ELECTRIC	10,247	11,258	5,682	8,500	6,000	6,200
10-109-5188	STREET SIDEWALKS AND CURBS	31,220	19,019	26,175	20,000	15,000	16,000
10-109-5189	STREET-STORMS	0	0	20,131	0	20,000	0
10-109-5190	HEATING FUEL	9,258	9,384	4,647	10,000	6,000	6,000
10-109-5198	SEWER	850	813	929	1,100	1,000	1,000
10-109-5201	STREET MAINTENANCE	5,018	23,647	6,949	10,500	9,100	9,000
10-109-5203	BUILDING IMPROVEMENTS	1,120	951	1,908	1,000	500	1,000
10-109-5204	SNOW REMOVAL	68,292	39,414	1,216	18,000	15,000	15,000
10-109-5205	RADIO MAINTENANCE	18	0	0	500	0	300
10-109-5206	STREET IMPROVEMENTS	2,501	2,262	4,062	1,500	1,200	1,500
10-109-5207	MAINTENANCE CONTRACTS	511	447	1,189	1,200	1,000	1,200
10-109-5208	STORM SEWER MAINTENANCE	0	1,500	488	1,200	6,000	5,000
10-109-5209	BOARDWALK MAINTENANCE	7,159	21,139	24,822	23,000	31,000	25,000
10-109-5210	VEHICLE MAINTENANCE	35,619	49,953	47,749	46,000	55,000	51,000
10-109-5222	OFFICE EQUIPMENT	0	963	302	1,000	500	500
10-109-5224	EQUIPMENT RENTAL	352	0	2,448	2,500	2,000	4,022
10-109-9032	BOARDWALK DECKING	0	1,607	0	0	0	0
10-109-9900	CAPITAL OUTLAY	625,091	167,810	328,380	0	0	0
	TOTAL EXPENSE	1,403,847	1,001,213	1,173,519	807,968	870,974	867,007

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	REFUSE DEPARTMENT:						
10-110-5010	SALARIES	180,876	174,247	187,557	178,000	172,365	185,477
10-110-5015	OVERTIME	19,315	23,290	34,502	35,000	24,323	27,000
10-110-5017	SALARIES PART TIME	164,554	187,347	197,877	182,000	199,012	205,000
10-110-5020	FICA EXPENSE	22,871	24,389	26,627	24,738	24,533	25,884
10-110-5022	MEDICARE EXPENSE	5,349	5,704	6,227	5,786	5,781	6,053
10-110-5025	MEDICAL INSURANCE	49,508	56,378	66,411	62,200	56,407	62,173
10-110-5027	DENTAL INSURANCE	1,254	1,331	1,449	2,200	1,927	2,193
10-110-5029	DISABILITY	2,882	2,916	2,208	2,700	2,289	2,760
10-110-5033	LIFE INSURANCE	2,795	2,734	2,427	2,950	2,673	2,914
10-110-5035	PENSION	5,868	6,106	4,022	5,100	5,028	5,238
10-110-5037	UNEMPLOYMENT	4,475	5,364	6,742	3,000	6,329	6,872
10-110-5039	UNIFORMS	3,032	3,590	4,555	4,000	3,000	3,500
10-110-5041	UNIFORMS PART TIME	2,021	798	348	900	1,210	1,000
10-110-5049	OTHER EMPLOYEE BENEFITS	36	671	525	750	550	600
10-110-5062	PRINTING AND FORMS	592	0	710	700	650	700
10-110-5065	REPAIRS AND SUPPLIES	20,701	29,177	19,028	24,000	16,000	18,000
10-110-5069	SUNDRY	1,816	251	40	300	100	200
10-110-5084	JANITORIAL SUPPLIES	84	594	2,900	600	500	600
10-110-5090	DIESEL FUEL	14,544	17,357	19,562	20,500	21,000	22,000
10-110-5092	OIL	379	435	380	500	450	500
10-110-5101	COLLECTIONS FEES	2,765	2,619	956	2,700	1,000	1,400
10-110-5114	CONTRACT SERVICE RECYCLING PROGRAM	40,332	43,740	50,808	67,500	67,000	69,000
10-110-5132	POSTAGE	1,213	1,208	0	1,300	300	500
10-110-5135	RADIO & PAGERS	1,365	0	0	0	0	0
10-110-5155	ADVERTISING	0	0	0	200	0	200
10-110-5160	LIABILITY INSURANCE	3,489	3,312	2,957	2,655	2,700	2,950
10-110-5165	AUTO INSURANCE	4,647	6,484	4,955	5,594	5,600	5,455
10-110-5181	WORKMAN'S COMPENSATION	13,988	14,339	16,755	18,000	29,000	38,801
10-110-5196	LANDFILL DISPOSAL	182,993	200,007	187,962	188,000	187,000	185,000
10-110-5205	RADIO MAINTENANCE	0	0	0	500	300	400
10-110-5207	MAINTENANCE CONTRACTS	331	0	0	500	0	0
10-110-5210	VEHICLE MAINTENANCE	31,276	41,947	61,530	45,000	47,000	46,000
10-110-5242	EQUIPMENT RENTAL	0	0	0	500	300	300
10-110-9900	CAPITAL OUTLAY	3,852	0	124,466	0	0	0
	TOTAL EXPENSE	789,203	856,335	1,034,486	888,373	884,327	928,670
	COMFORT STATIONS:						
10-111-5015	OVERTIME	0	0	0	300	0	300
10-111-5020	FICA EXPENSE	0	0	0	20	0	20
10-111-5022	MEDICARE EXPENSE	0	0	0	0	0	5
10-111-5065	REPAIRS AND SUPPLIES	9,536	8,834	16,725	7,800	8,000	8,200
10-111-5084	JANITORIAL SUPPLIES	32,069	33,695	33,088	35,000	32,000	34,000
10-111-5114	CONTRACT SERVICES/LEASE	98,118	95,543	102,715	104,000	102,000	103,000
10-111-5115	PROFESSIONAL SERVICES	0	0	316	0	0	0
10-111-5155	ADVERTISING	0	0	167	0	0	0
10-111-5185	UTILITIES	7,902	8,878	8,673	9,500	9,000	9,200
10-111-5203	BUILDING IMPROVEMENTS	7,006	16,083	22,920	10,000	3,000	4,000
10-111-9900	CAPITAL OUTLAY	0	41,649	263,427	0	0	0
	TOTAL EXPENSE	154,631	204,682	448,031	166,620	154,000	158,725

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	BUILDING AND GROUNDS:						
10-112-5010	SALARIES	47,366	49,438	49,777	50,869	50,836	52,263
10-112-5015	OVERTIME	5,571	9,069	9,412	8,600	5,691	7,000
10-112-5017	SALARIES PART TIME	121,863	114,278	113,367	115,000	109,076	113,676
10-112-5020	FICA EXPENSE	10,770	10,641	10,661	10,500	10,765	10,722
10-112-5022	MEDICARE EXPENSE	2,519	2,489	2,493	2,559	2,401	2,508
10-112-5025	MEDICAL INSURANCE	11,653	13,186	13,524	13,046	13,524	14,356
10-112-5027	DENTAL INSURANCE	282	299	422	399	455	399
10-112-5029	DISABILITY	713	735	762	768	762	747
10-112-5033	LIFE INSURANCE	486	486	486	486	486	486
10-112-5035	PENSION	1,467	1,427	1,481	1,523	1,638	1,480
10-112-5037	UNEMPLOYMENT	2,466	2,156	2,303	3,326	3,983	3,500
10-112-5039	UNIFORMS	0	201	0	500	0	300
10-112-5041	UNIFORMS PART/TIME	981	1,303	0	1,000	0	700
10-112-5049	OTHER EMPLOYEE BENEFITS	0	5	0	0	5	5
10-112-5060	OFFICE SUPPLIES	17	107	64	200	200	200
10-112-5061	COMPUTER SUPPLIES	156	455	169	500	175	400
10-112-5062	PRINTING AND FORMS	0	0	0	75	0	75
10-112-5065	REPAIRS AND SUPPLIES	8,479	6,494	10,763	9,000	8,500	9,000
10-112-5069	SUNDRY	229	189	12	500	450	500
10-112-5084	JANITORIAL SUPPLIES	19,581	20,849	17,478	18,000	17,500	18,000
10-112-5089	VEHICLE FUEL	102	69	83	150	150	150
10-112-5110	ENGINEERING	0	1,052	0	0	0	0
10-112-5114	CONTRACTUAL SERVICE/LEASE	345	11,836	14,031	0	0	0
10-112-5115	OTHER PROFESSIONAL SERVICES	0	5,594	0	0	0	0
10-112-5120	TELEPHONE	757	754	689	775	650	700
10-112-5132	POSTAGE	24	0	0	100	0	100
10-112-5150	TRAVEL EXPENSE	0	0	0	75	0	75
10-112-5155	ADVERTISING	1,451	454	902	500	200	400
10-112-5160	LIABILITY INSURANCE	1,473	1,405	1,967	1,900	1,980	1,246
10-112-5165	AUTO INSURANCE	486	162	535	480	460	500
10-112-5181	WORKMAN'S COMPENSATION	6,063	6,339	6,755	7,200	10,000	14,214
10-112-5185	UTILITIES	58,895	65,807	56,912	66,000	51,000	58,000
10-112-5190	HEATING FUEL	5,249	10,455	15,630	14,000	15,000	15,000
10-112-5191	PROPANE GAS	4,408	5,723	4,714	5,200	4,900	5,100
10-112-5201	GENERAL MAINTENANCE	19,720	34,645	41,261	35,000	32,000	33,000
10-112-5203	BUILDING MAINTENANCE	2,520	-815	7,782	4,500	4,200	4,500
10-112-5207	MAINTENANCE CONTRACTS	7,513	10,031	9,423	8,200	10,300	10,500
10-112-5210	VEHICLE MAINTENANCE	61	275	366	400	250	400
10-112-5224	EQUIPMENT RENTAL	3,740	0	36	200	200	200
10-112-9900	CAPITAL OUTLAY	13,430	112,829	649,644	0	0	0
	TOTAL EXPENSE	360,836	500,422	1,043,904	381,531	357,737	380,402

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	911 DISPATCH CENTER:						
10-113-5010	SALARIES	298,738	305,075	286,431	318,000	307,633	327,275
10-113-5015	OVERTIME	8,772	12,481	29,902	24,500	25,263	26,000
10-113-5020	FICA	18,653	19,149	19,182	19,741	20,639	21,924
10-113-5022	MEDICARE	4,362	4,478	4,488	4,616	4,826	5,129
10-113-5025	MEDICAL INSURANCE	66,694	74,931	67,204	72,450	71,056	70,125
10-113-5027	DENTAL INSURANCE	2,591	2,693	2,936	3,600	3,491	3,591
10-113-5029	DISABILITY	4,553	4,699	4,373	4,800	4,295	4,919
10-113-5033	LIFE INSURANCE	4,374	4,374	3,969	4,375	3,888	4,374
10-113-5035	PENSION	8,700	7,425	7,499	7,105	7,726	8,537
10-113-5037	UNEMPLOYMENT	2,494	2,997	3,073	2,934	3,000	3,100
10-113-5039	UNIFORMS	786	1,469	1,100	2,140	1,800	2,300
10-113-5049	OTHER EMPLOYEES BENEFITS	365	350	380	410	400	400
10-113-5060	OFFICE SUPPLIES	111	166	250	400	400	400
10-113-5061	COMPUTER AND COPIER SUPPLIES	531	913	1,105	2,000	1,600	1,700
10-113-5062	PRINTING AND FORMS	31	0	96	150	100	150
10-113-5065	REPAIRS AND SUPPLIES	499	187	543	600	500	600
10-113-5068	MEMBERSHIPS AND PUBLICATIONS	294	2,550	303	1,000	700	2,900
10-113-5069	OTHER SUPPLIES	108	195	220	250	200	250
10-113-5088	APPLICATIONS AND TESTING	0	0	1,182	800	500	600
10-113-5120	TELEPHONE	743	213	92	300	200	300
10-113-5125	CELL PHONES	483	598	632	700	750	800
10-113-5132	POSTAGE	45	75	110	100	75	100
10-113-5150	TRAVEL	2,630	923	2,868	3,000	2,800	3,000
10-113-5152	CONFERENCE AND TRAINING	2,050	265	3,866	2,875	2,600	2,800
10-113-5155	ADVERTISING	40	0	788	400	0	400
10-113-5160	LIABILITY INSURANCE	2,520	2,387	2,129	1,914	1,950	2,126
10-113-5181	WORKMAN'S COMPENSATION	-1,403	-666	988	1,200	1,500	1,971
10-113-5205	RADIO MAINTENANCE	0	0	0	1,000	500	1,000
10-113-5207	MAINTENANCE CONTRACTS	30,202	5,992	6,604	12,700	12,900	8,300
10-113-5222	OFFICE EQUIPMENT	6,519	2,135	750	3,700	3,000	3,000
10-113-9900	CAPITAL OUTLAY	0	0	31,510	0	0	0
	TOTAL EXPENSE	466,485	456,054	484,571	497,760	484,292	508,071

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	PARKING METER:						
10-114-5010	SALARIES	110,188	95,793	101,626	103,575	104,781	108,728
10-114-5015	OVERTIME	5,948	7,046	8,713	9,000	10,245	10,000
10-114-5017	SALARIES PART TIME	145,830	167,528	161,439	162,000	175,175	178,000
10-114-5020	FICA EXPENSE	16,139	16,601	16,986	17,148	17,992	18,521
10-114-5022	MEDICARE EXPENSE	3,774	3,882	3,972	4,150	4,208	4,332
10-114-5025	MEDICAL INSURANCE	25,513	19,159	18,885	19,296	18,905	19,705
10-114-5027	DENTAL INSURANCE	1,015	898	1,078	1,197	1,211	1,197
10-114-5029	DISABILITY	1,688	1,245	1,546	1,561	1,545	1,626
10-114-5033	LIFE INSURANCE	1,687	1,045	1,288	1,288	1,288	1,288
10-114-5035	PENSION	3,133	2,652	3,296	3,513	3,772	3,665
10-114-5037	UNEMPLOYMENT	4,489	5,573	6,236	5,478	6,404	6,404
10-114-5039	UNIFORMS	714	442	665	1,000	750	900
10-114-5041	UNIFORMS PART TIME	1,226	995	1,585	1,500	2,376	2,000
10-114-5049	OTHER EMPLOYEE BENEFITS	93	87	12	125	12	100
10-114-5060	OFFICE SUPPLIES	883	319	910	900	1,000	1,000
10-114-5061	COMPUTER AND COPIER SUPPLIES	1,872	1,488	1,424	1,500	1,600	1,700
10-114-5062	PRINTING AND FORMS	912	599	1,047	700	1,300	1,000
10-114-5065	REPAIRS AND SUPPLIES	6,265	36,550	20,056	21,000	26,000	21,000
10-114-5069	SUNDRY	175	503	374	600	550	600
10-114-5083	PARKING METER TICKETS	5,440	3,315	5,818	6,500	4,300	6,100
10-114-5084	JANITORIAL SUPPLIES	0	10	25	100	75	100
10-114-5085	SPARE METER PARTS	19,559	21,327	80,502	20,000	24,800	20,000
10-114-5088	TRAFFIC STRIPING AND PAINT	700	16,787	12,714	10,500	8,300	14,500
10-114-5089	VEHICLE FUEL	3,489	4,150	4,376	4,500	4,800	4,500
10-114-5092	OIL	37	21	13	75	50	75
10-114-5101	COLLECTION FEES	38,379	60,418	90,297	90,000	88,000	91,000
10-114-5120	TELEPHONE	1,871	2,138	1,358	2,000	1,500	1,500
10-114-5122	CELL PHONE TRANSACTION FEE	0	0	0	105,000	44,000	70,000
10-114-5125	CELL PHONES	0	921	986	850	900	900
10-114-5130	EQUIPMENT INSTALLATION	600	0	1,240	1,000	800	1,000
10-114-5132	POSTAGE	6,350	4,110	5,015	6,000	5,100	5,100
10-114-5152	CONFERENCE AND TRAINING	0	180	0	250	0	250
10-114-5155	ADVERTISING	485	0	0	200	1,860	2,000
10-114-5160	LIABILITY INSURANCE	2,331	2,220	1,978	1,771	1,790	1,967
10-114-5165	AUTO INSURANCE	2,163	2,775	2,126	2,398	2,330	2,339
10-114-5173	UMBRELLA INSURANCE	2,685	3,666	2,639	2,589	2,595	2,627
10-114-5175	COMMERCIAL PROPERTY INSURANCE	2,547	3,475	2,966	2,906	3,800	4,000
10-114-5177	BUILDING AND CONTENTS INSURANCE	633	842	742	802	780	807
10-114-5181	WORKMAN'S COMPENSATION	5,803	5,421	6,461	6,880	13,000	16,643
10-114-5203	BUILDING MAINTENANCE	0	2,142	0	0	0	0
10-114-5205	RADIO MAINTENANCE	0	0	0	750	150	400
10-114-5207	MAINTENANCE AGREEMENTS	19,838	14,614	10,707	16,000	11,000	12,000
10-114-5210	VEHICLE MAINTENANCE	3,343	3,644	4,813	3,400	5,500	5,000
10-114-5222	OFFICE EQUIPMENT	920	1,261	2,454	1,000	500	1,000
10-114-5224	EQUIPMENT T-2 INCLUDING SOFTWARE	0	0	0	102,000	106,000	25,000
10-114-9900	CAPITAL OUTLAY AND SIGNS	32,950	67,116	33,715	5,000	0	0
	TOTAL EXPENSE	481,667	582,958	622,083	748,002	711,044	670,574

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	PARKS DEPARTMENT:						
10-115-5017	SALARIES PART TIME	3,970	3,001	4,601	4,300	5,502	5,500
10-115-5020	FICA EXPENSE	246	186	285	267	341	341
10-115-5022	MEDICARE EXPENSE	58	44	67	62	80	80
10-115-5037	UNEMPLOYMENT	100	78	143	69	143	148
10-115-5065	REPAIRS AND SUPPLIES	1,863	4,069	3,941	4,000	2,000	4,000
10-115-5069	OTHER SUPPLIES	0	0	0	100	0	100
10-115-5089	VEHICLE FUEL	0	42	48	0	0	0
10-115-5114	CONTRACTUAL SERVICES	100,348	116,174	102,843	103,000	102,900	103,000
10-115-5115	OTHER PROFESSIONAL SERVICES	18,259	2,770	56,553	0	0	0
10-115-5155	ADVERTISING	1,283	210	570	250	0	250
10-115-5160	LIABILITY INSURANCE	66	52	52	46	47	50
10-115-5173	UMBRELLA INSURANCE	4,059	7,098	5,137	5,019	5,000	5,093
10-115-5175	COMMERCIAL INSURANCE	4,950	6,736	5,748	5,634	8,600	8,778
10-115-5177	BUILDING AND CONTENTS INSURANCE	1,227	1,638	1,443	1,554	1,520	1,564
10-115-5181	WORKMAN'S COMPENSATION	151	109	176	180	300	448
10-115-5185	ELECTRIC	14,203	2,553	2,925	2,500	2,400	2,600
10-115-5201	PARKS GENERAL REPAIR	0	247	0	0	0	0
10-115-5202	PARKS GENERAL REPAIR	3,057	4,549	3,421	3,400	1,000	3,200
10-115-5207	MAINTENANCE CONTRACTS	627	702	552	650	630	650
10-115-5211	TREES, PRUNING AND LANDSCAPING	20,580	8,400	34,732	25,000	15,000	25,000
10-115-5214	PARKS-GARDEN	0	0	0	7,000	7,000	2,000
10-115-5212	LAKE GERAR WATER QUALITY IMPROVEMENT	8,344	9,593	10,027	10,000	9,600	10,000
10-115-9900	CAPITAL OUTLAY	22,050	198,605	30,979	0	0	0
	TOTAL EXPENSE	205,441	366,856	264,243	173,031	162,063	172,802
	LIFEGUARDS:						
10-116-5015	OVERTIME	27,579	31,315	32,652	33,500	31,315	33,500
10-116-5017	SALARIES PART TIME	375,536	368,989	373,596	376,000	397,644	405,000
10-116-5020	FICA EXPENSE	24,222	24,276	25,187	24,896	26,595	27,311
10-116-5022	MEDICARE EXPENSE	5,665	5,678	5,891	5,967	6,219	6,387
10-116-5037	UNEMPLOYMENT	9,821	10,112	12,255	13,000	12,915	13,000
10-116-5041	UNIFORMS PART TIME	13,336	14,057	14,788	15,500	15,675	16,000
10-116-5052	SWIMMERS EDUCATION	0	0	439	500	725	600
10-116-5054	LIFEGUARDS JUNIOR PROGRAM	3,045	3,760	3,482	3,800	3,720	3,900
10-116-5060	OFFICE SUPPLIES	693	867	934	1,000	600	900
10-116-5061	COMPUTER AND COPIER SUPPLIES	0	0	0	500	0	400
10-116-5062	PRINTING AND FORMS	277	594	368	600	475	550
10-116-5065	REPAIRS AND SUPPLIES	13,293	13,257	13,265	13,000	13,100	13,500
10-116-5067	MEDICAL SUPPLIES	3,363	2,588	2,256	3,000	3,230	3,200
10-116-5068	MEMBERSHIPS AND PUBLICATIONS	1,800	2,100	1,800	2,000	1,980	2,000
10-116-5069	SUNDRY	37	408	259	700	700	700
10-116-5088	DRUG TESTING	2,565	2,520	1,405	2,500	1,850	1,900
10-116-5089	VEHICLE FUEL	0	101	147	0	0	0
10-116-5101	BEACH PATROL DONATION EXPENSE	20,215	12,490	10,134	10,245	13,608	13,000
10-116-5115	OTHER PROFESSIONAL SERVICES	175	2,473	704	500	250	500
10-116-5120	TELEPHONE	774	746	439	600	300	450
10-116-5125	CELL PHONES	1,529	254	0	0	0	0
10-116-5130	EQUIPMENT INSTALLATION	0	0	0	300	0	300
10-116-5132	POSTAGE	0	0	0	100	0	100
10-116-5152	CONFERENCE AND TRAINING	1,050	750	950	900	800	900
10-116-5155	ADVERTISING	0	0	0	200	0	200
10-116-5160	LIABILITY INSURANCE	3,003	2,848	2,546	2,280	2,425	2,533
10-116-5165	AUTO INSURANCE	177	0	0	0	0	0
10-116-5181	WORKMAN'S COMPENSATION	17,012	14,789	16,023	17,500	34,000	41,654
10-116-5201	GENERAL MAINTENANCE	100	850	0	200	0	200
10-116-5205	RADIO MAINTENANCE	4,808	2,413	3,655	4,800	4,000	4,000
10-116-5210	VEHICLE MAINTENANCE	0	0	21	0	0	0
10-116-5222	OFFICE EQUIPMENT	0	0	0	750	1,520	1,000
10-116-9900	CAPITAL OUTLAY	0	0	10,464	0	0	0
	TOTAL EXPENSE	530,075	518,235	533,660	534,838	573,646	593,685

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	RECREATION AND TENNIS:						
10-117-5015	OVERTIME	438	645	301	600	445	600
10-117-5017	SALARIES PART TIME	29,853	29,011	26,219	24,000	29,996	31,000
10-117-5020	FICA EXPENSE	2,597	2,613	2,448	2,300	1,887	1,959
10-117-5022	MEDICARE EXPENSE	607	611	573	550	475	456
10-117-5037	UNEMPLOYMENT	757	774	801	800	802	805
10-117-5062	PRINTING AND FORMS	0	0	0	100	0	100
10-117-5065	REPAIRS AND SUPPLIES	1,377	1,971	4,482	1,800	1,515	1,800
10-117-5114	CONTRACTUAL SERVICES	3,866	2,985	3,196	3,500	3,085	3,300
10-117-5116	BANDSTAND PROGRAMS	53,323	67,631	66,940	64,000	71,360	72,000
10-117-5117	BANDSTAND EXPENSE	12,156	15,984	14,663	11,000	8,500	11,000
10-117-5120	TELEPHONE	750	791	363	750	400	600
10-117-5155	ADVERTISING	0	0	0	100	0	100
10-117-5160	LIABILITY INSURANCE	231	216	191	172	165	191
10-117-5181	WORKMAN'S COMPENSATION	1,013	108	1,036	1,100	2,200	2,829
10-117-5185	ELECTRIC	156	208	210	250	230	260
10-117-5209	ANNA HAZZARD MUSEUM	0	221	190	400	200	3,500
10-117-9900	CAPITAL OUTLAY	0	0	9,280	0	0	0
	TOTAL EXPENSE	107,124	123,769	130,893	111,422	121,260	130,500
	PARKING PERMITS:						
10-119-5015	OVERTIME	2,021	2,232	2,682	2,700	2,480	2,700
10-119-5017	SALARIES PART TIME	54,401	47,901	57,843	57,500	57,762	59,000
10-119-5020	FICA EXPENSE	3,498	3,108	3,613	3,642	3,918	3,887
10-119-5022	MEDICARE EXPENSE	818	727	845	873	874	909
10-119-5037	UNEMPLOYMENT	1,371	1,210	1,621	1,325	1,753	1,825
10-119-5041	UNIFORMS PART TIME	1,060	959	1,234	1,500	580	1,200
10-119-5060	OFFICE SUPPLIES	350	249	178	300	290	325
10-119-5061	COMPUTER AND COPIER SUPPLIES	412	425	66	450	0	400
10-119-5062	PRINTING AND FORMS	517	388	931	1,000	100	900
10-119-5065	REPAIRS AND SUPPLIES	283	140	2,843	600	1,000	1,000
10-119-5083	PARKING PERMIT TICKETS	1,690	0	389	2,000	1,385	1,800
10-119-5091	PARKING PERMIT SIGNAGE	79	0	780	500	0	500
10-119-5093	PARKING PERMIT INFORMATIONAL MAP	8,583	8,583	8,700	12,000	10,600	9,000
10-119-5094	PARKING PERMITS	21,355	22,957	21,999	23,500	23,000	24,000
10-119-5097	P-N-R SUBSIDIZED PARKING	22,636	56,373	64,305	65,000	70,680	71,500
10-119-5115	COMMISSION FEES	2,316	2,138	2,618	2,700	2,550	2,800
10-119-5132	POSTAGE	2,222	0	2,500	2,700	1,500	2,500
10-119-5135	RADIO & PAGERS	0	0	0	200	0	200
10-119-5155	ADVERTISING	0	0	0	200	0	200
10-119-5160	LIABILITY INSURANCE	519	496	446	395	410	438
10-119-5181	WORKMAN'S COMPENSATION	1,804	1,191	1,590	1,700	3,800	4,571
10-119-5210	VEHICLE MAINTENANCE (BIKES)	380	110	404	450	300	450
10-119-9900	CAPITAL OUTLAY	0	0	0	0	0	0
	TOTAL EXPENSE	126,315	149,187	175,587	181,235	182,982	190,105
	DONATIONS AND CONTRIBUTIONS:						
10-115-5187	ELECTRIC-REHOBOTH BEACH MUSEUM	0	11,733	8,468	13,000	9,000	11,500
10-115-9900	MUSEUM - MISC. EXPENSE	0	0	0	10,000	10,000	10,000
10-120-5185	FIRE COMPANY ELECTRIC	-941	476	434	600	500	600
10-120-5500	CONTRIBUTION TO FIRE COMPANY	30,000	30,000	30,000	30,000	30,000	30,000
10-120-5155	PROMOTE CENTRAL BUSINESS DISTRICT	8,890	9,160	750	10,000	10,000	10,000
10-120-5156	MAIN STREET RENT EXPENSE	1,965	0	0	0	0	0
10-120-5503	MAIN STREET	38,000	38,000	46,591	38,000	38,000	38,000
10-121-5185	LIBRARY UTILITIES	12,000	12,000	12,000	12,000	12,000	12,000
10-120-9900	CAPITAL OUTLAY/WAY FINDING SIGNS	37,542	2,924	0	0	0	0
	TOTAL EXPENSE	127,456	104,293	98,243	113,600	109,500	112,100

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	WATER DEPARTMENT:						
30-518-5010	SALARIES	294,227	279,390	258,709	283,000	272,767	290,195
30-518-5015	OVERTIME	17,737	20,392	15,490	18,000	13,437	16,000
30-518-5020	FICA EXPENSE	19,560	18,679	16,854	17,403	17,450	19,000
30-518-5022	MEDICARE EXPENSE	4,574	4,368	3,942	4,070	4,149	4,447
30-518-5025	MEDICAL INSURANCE	55,763	63,134	55,989	56,564	54,778	56,654
30-518-5027	DENTAL INSURANCE	2,623	2,696	2,873	2,355	3,137	2,355
30-518-5029	DISABILITY	4,467	4,610	4,141	4,232	4,189	4,357
30-518-5033	LIFE INSURANCE	3,297	3,183	2,661	2,697	2,697	2,697
30-518-5035	PENSION	9,400	10,259	9,370	8,810	8,195	9,066
30-518-5037	UNEMPLOYMENT	1,884	2,219	1,821	2,300	1,916	2,021
30-518-5039	UNIFORMS	3,138	2,907	3,764	3,000	3,800	3,850
30-518-5040	OPEB EXPENSES	21,194	15,180	17,351	15,500	17,500	17,500
30-518-5049	OTHER EMPLOYEE BENEFITS	149	1,011	380	1,000	500	700
30-518-5060	OFFICE SUPPLIES	453	548	192	1,000	450	800
30-518-5061	COMPUTER AND COPIER SUPPLIES	1,098	1,588	748	1,300	650	1,100
30-518-5062	PRINTING AND FORMS	593	0	910	1,350	500	1,100
30-518-5065	REPAIRS AND SUPPLIES	1,642	2,881	9,315	5,500	4,700	5,500
30-518-5067	MEDICAL & HEALTH TESTING	0	0	-46	300	200	300
30-518-5068	MEMBERSHIPS AND PUBLICATIONS	4,020	1,833	820	2,200	1,500	1,500
30-518-5069	SUNDRY	72	414	22	300	150	250
30-518-5081	CHEMICALS	57,828	63,615	68,279	65,000	64,500	67,000
30-518-5082	LABORATORY SUPPLIES AND TESTING	3,528	2,639	9,338	2,800	2,500	2,600
30-518-5084	JANITORIAL SUPPLIES	67	298	14	150	125	150
30-518-5086	SMALL TOOLS	268	4,323	5,060	2,500	2,400	2,500
30-518-5089	VEHICLE FUEL	12,586	13,379	14,153	13,000	13,500	14,000
30-518-5090	DIESEL FUEL	1,101	4,565	1,325	3,200	3,100	3,400
30-518-5092	OIL	162	116	321	150	125	150
30-518-5100	LEGAL SERVICES	0	0	608	1,000	1,500	1,500
30-518-5104	COMPUTER PROGRAMMING	0	495	0	0	0	0
30-518-5110	ENGINEERING	-372	24,404	17,849	20,000	24,000	20,000
30-518-5120	TELEPHONE	4,401	3,931	2,279	4,200	2,800	3,300
30-518-5114	OTHER CONTRACTUAL SERVICES	0	6,217	319	0	0	0
30-518-5115	OTHER PROFESSIONAL FEES	0	0	2,019	0	0	0
30-518-5125	CELL PHONE	225	390	445	450	420	450
30-518-5132	POSTAGE	6,493	3,848	2,177	4,800	3,500	3,700
30-518-5135	RADIO & PAGERS	566	286	229	2,000	400	800
30-518-5152	CONFERENCE AND TRAINING	263	150	235	300	250	300
30-518-5155	ADVERTISING	517	517	819	1,000	1,000	1,200
30-518-5160	LIABILITY INSURANCE	2,370	6,163	3,268	1,805	1,840	2,005
30-518-5165	AUTO INSURANCE	5,838	9,757	4,785	4,796	4,720	4,677
30-518-5173	UMBRELLA INSURANCE	11,532	24,960	10,741	11,134	11,160	11,298
30-518-5175	COMMERCIAL PROPERTY	10,977	2,015	12,752	12,498	10,500	9,402
30-518-5177	BUILDING & CONTENTS	2,736	9,476	3,208	3,448	3,325	3,470
30-518-5181	WORKMAN'S COMPENSATION	11,416	23,687	11,362	12,700	23,000	25,953
30-518-5185	ELECTRIC	156,109	141,508	109,031	145,000	120,000	135,000
30-518-5190	HEATING FUEL	-38	0	1,500	1,000	1,500	1,700
30-518-5196	REFUSE DISPOSAL CHARGE	231	0	0	300	0	300
30-518-5201	GENERAL MAINTENANCE	75,280	133,268	126	82,000	52,000	75,000
30-518-5202	SCADA MAINTENANCE	195	4,869	1,175	7,000	6,500	7,000
30-518-5203	BUILDING IMPROVEMENTS	0	0	301	1,000	400	800
30-518-5205	RADIO MAINTENANCE	316	0	0	600	300	500
30-518-5207	MAINTENANCE CONTRACTS	60,903	67,808	66,073	68,000	67,000	68,000
30-518-5210	VEHICLE MAINTENANCE	12,057	13,004	22,266	17,500	27,000	23,000
30-518-5215	UTILITY PATCHING	95,504	78,118	111,250	85,000	90,000	85,000
30-518-5222	OFFICE EQUIPMENT	1,617	0	1,314	2,000	1,000	1,200
30-518-5224	EQUIPMENT RENTAL	0	0	0	300	1,230	1,200
30-518-5228	NEW AND REPAIR CHEMICAL PUMPS	1,543	3,197	3,120	3,500	2,500	3,200
30-518-5230	METER REPAIR AND CONNECTION	14,355	5,413	56,030	25,000	43,000	25,000
30-518-5232	NEW METERS AND CONNECTIONS	50,764	95,869	134,889	65,000	67,000	65,000
30-518-5233	SENSUS WATER METER EQUIPMENT	0	0	1,283	10,000	6,000	7,000
30-518-5234	HYDRANTS AND VALVES	0	3,000	46	3,000	3,931	4,200
30-000-2011	WATER PRINCIPAL ON WATER TOWER	337,064	337,064	337,064	326,900	326,900	0
30-518-5242	INTEREST EXPENSE WATER TOWER LOAN	53,612	38,163	16,797	16,300	16,300	0
30-000-2035	LYNCH WELL LOAN PRINCIPAL	105,000	219,210	219,210	225,310	225,310	231,570
30-518-5243	INTEREST EXPENSE LYNCH WELL	137,728	131,203	125,207	121,636	121,636	113,000
30-518-5260	DEPRECIATION EXPENSE	210,837	391,972	539,532	0	0	0
30-518-5270	COMPENSATED ABSENCE BALANCES	325	-2,340	-2,693	0	0	0
30-518-9900	CAPITAL OUTLAY	0	0	0	0	0	0
	TOTAL EXPENSE	1,891,795	2,301,849	2,320,412	1,804,158	1,766,837	1,464,917

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	WASTEWATER DEPARTMENT:						
40-619-5010	SALARIES	459,294	473,985	459,289	475,834	467,522	491,341
40-619-5015	OVERTIME	27,543	24,644	34,246	26,500	27,703	28,500
40-619-5017	SALARIES PART TIME	12,665	30,048	30,930	29,000	21,312	29,000
40-619-5020	FICA EXPENSE	30,208	32,224	32,090	32,116	33,575	34,259
40-619-5022	MEDICARE EXPENSE	7,437	7,536	7,505	7,698	7,489	8,014
40-619-5025	MEDICAL INSURANCE	105,166	116,271	112,878	118,048	122,890	122,031
40-619-5027	DENTAL INSURANCE	2,486	2,689	3,184	4,030	3,367	4,030
40-619-5029	DISABILITY INSURANCE	6,540	7,301	7,111	7,155	6,473	7,380
40-619-5033	LIFE INSURANCE	5,083	4,942	4,780	4,739	4,738	4,739
40-619-5035	PENSION	15,079	13,598	13,404	14,766	17,615	15,242
40-619-5037	UNEMPLOYMENT	3,483	4,059	3,681	3,292	3,517	3,690
40-619-5039	UNIFORMS	5,607	5,235	6,557	6,000	7,500	7,000
40-619-5040	OPEB EXPENSES	0	26,886	31,592	0	0	0
40-619-5043	CAR MILEAGE	3,364	3,621	3,643	3,600	3,600	3,600
40-619-5049	OTHER EMPLOYEE BENEFITS	267	1,002	696	1,110	800	1,000
40-619-5060	OFFICE SUPPLIES	98	883	187	1,000	750	900
40-619-5061	COMPUTER AND COPIER SUPPLIES	0	0	22	450	200	400
40-619-5062	PRINTING AND FORMS	2,064	0	2,684	2,800	2,500	2,700
40-619-5065	REPAIRS AND SUPPLIES	8,647	7,202	14,459	9,000	9,200	9,500
40-619-5068	MEMBERSHIPS AND PUBLICATIONS	30	300	50	800	920	1,000
40-619-5069	SUNDRY	62	527	68	550	300	400
40-619-5081	CHEMICALS	218,989	228,272	252,608	222,000	220,000	225,000
40-619-5082	LABORATORY SUPPLIES AND TESTING	37,887	30,337	44,358	35,000	30,000	35,000
40-619-5084	JANITORIAL SUPPLIES	0	0	379	550	375	500
40-619-5086	SMALL TOOLS	482	104	402	1,000	900	1,100
40-619-5089	VEHICLE FUEL	9,861	12,726	15,999	13,500	14,500	15,000
40-619-5090	DIESEL FUEL	13,880	15,908	23,526	22,000	20,000	22,000
40-619-5092	OIL	226	90	84	250	150	250
40-619-5100	LEGAL FEES	8,556	743	0	5,000	0	3,000
40-619-5110	ENGINEERING	12,434	16,030	5,042	15,000	5,000	5,000
40-619-5111	LAND APPLICATION CITY'S PART	10,054	5,793	0	0	0	0
40-619-5114	CONTRACTUAL SERVICES	0	1,545	0	0	0	0
40-619-5115	OTHER PROFESSIONAL SERVICES	0	0	2,019	0	0	0
40-619-5120	TELEPHONE	2,003	2,013	1,097	2,200	1,100	1,900
40-619-5125	CELL PHONE	322	355	388	500	400	500
40-619-5132	POSTAGE	2,459	1,570	753	2,200	900	1,500
40-619-5135	RADIOS & PAGERS	304	391	369	450	400	450
40-619-5150	TRAVEL	0	101	0	100	0	100
40-619-5152	CONFERENCE AND TRAINING	650	1,107	770	1,500	700	1,000
40-619-5155	ADVERTISING	0	613	98	800	200	400
40-619-5160	LIABILITY INSURANCE	60,862	33,861	29,749	23,396	28,200	26,800
40-619-5165	AUTO INSURANCE	6,633	5,038	6,546	7,996	7,900	7,800
40-619-5173	UMBRELLA INSURANCE	936	705	3,121	905	900	918
40-619-5175	COMMERCIAL PROPERTY	887	665	1,036	1,016	920	770
40-619-5177	BUILDING AND CONTENTS	219	149	256	280	270	282
40-619-5181	WORKMAN'S COMPENSATION	17,126	18,257	20,269	20,100	39,500	43,690
40-619-5185	ELECTRIC	309,656	297,681	265,164	295,000	270,000	280,000
40-619-5187	ELECTRIC MAIN PUMPING STATION	9,047	8,856	8,245	10,000	9,000	10,000
40-619-5188	ELECTRIC PUMPING STATION	16,686	16,830	13,852	17,000	17,500	17,500
40-619-5190	HEATING FUEL	4,069	3,731	3,135	3,800	3,200	3,500
40-619-5196	LANDFILL DISPOSAL	0	0	0	1,200	0	1,000
40-619-5201	GENERAL MAINTENANCE	95,678	81,450	99,534	135,000	95,000	110,000
40-619-5202	SCADA MAINTENANCE	1,595	701	1,872	3,000	5,000	5,000
40-619-5205	RADIO MAINTENANCE	0	0	0	500	0	400
40-619-5207	MAINTENANCE CONTRACTS	5,061	19,513	11,867	16,500	13,500	14,500
40-619-5210	VEHICLE MAINTENANCE	8,616	12,482	13,232	13,000	17,000	15,000
40-619-5212	SLUDGE DISPOSAL VEHICLE REPAIRS	29,243	23,829	34,923	25,000	18,000	25,000
40-619-5222	OFFICE EQUIPMENT	0	382	428	1,000	400	1,000
40-619-5224	EQUIPMENT RENTAL	0	2,035	100	1,000	1,400	1,400
40-619-5226	LAND RENTAL SLUDGE	36,125	36,125	36,125	36,125	36,125	36,125
40-619-5232	CONNECTIONS AND REPLACEMENTS	46	1,505	973	2,200	4,200	3,000
40-000-2030	BOND PAYABLE-PRINCIPAL SCHOOLVUE	0	0	0	0	0	39,213
40-619-5242	INTEREST EXPENSE SCHOOLVUE	0	0	0	0	0	13,208
40-619-5260	DEPRECIATION EXPENSE	760,415	790,149	804,380	0	0	0
40-619-5270	COMPENSATED ABSENCES BALANCE	-2,008	-3,690	1,482	0	0	0
40-619-9900	CAPITAL OUTLAY	0	0	0	0	0	0
	SUBTOTAL EXPENSE	2,373,922	2,430,905	2,473,237	1,684,556	1,604,611	1,743,532
40-619-5261	SEWER RESERVE FUND	40,351	58,847	32,552	30,000	30,000	30,000
	TOTAL EXPENSE	2,414,273	2,489,752	2,505,789	1,714,556	1,634,611	1,773,532

**City of Rehoboth Beach Budget
2013-2014**

ACCT. NO.	EXPENSES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED EXPENSE	2013-2014 RECOMM.
	WASTEWATER EXPENSE -OUTFALL PROJECT:						
40-619-5271	OUTFALL ENGINEERING	0	0	0	1,425,000	150,000	1,768,000
40-619-5272	SURCHARGE RESERVE FUND	0	0	0	0	0	0
	TOTAL WASTEWATER OUTFALL PROJECT	0	0	0	1,425,000	150,000	1,768,000
	STREET AID EXPENDITURES:						
50-109-5185	STREET LIGHTS	95,873	112,298	63,721	114,654	114,257	114,257
50-109-9900	STREET AID CAPITAL IMPROVEMENTS	0	39,070	16,442	0	0	0
	TOTAL	95,873	151,368	80,163	114,654	114,257	114,257
	GRANTS AND RESTRICTED ACCOUNTS:						
10-103-9900	COMPETITIVE ENERGY GRANT	0	0	0	0	500,000	0
10-115-9900	PARKS & RECREATION - MOBI MAT	0	24,949	0	0	10,837	0
10-000-4892	TRANSPORTATION ENHANCEMENT LAKE AVE.	0	0	0	0	172,224	0
10-716-5065	POLICE SPECIAL REVENUE	0	3,021	2,790	0	0	0
10-715-5010	DUI SALARIES	12,459	13,486	18,744	13,000	13,000	13,000
10-722-5065	SLEAF	12,695	0	2,566	0	0	0
10-723-9094	POLICE CAR SUSSEX COUNTY	0	27,267	17,736	20,000	20,000	20,000
10-729-5065	SUSSEX COUNTY POLICE GRANT	13,577	3,021	0	0	0	0
10-730-5065	EJA GRANT	0	14,617	0	0	2,478	0
10-106-9901	NEW BUILDING & LICENSING-LOAN PROCEED	0	0	17,736	0	0	0
10-109-9901	BOARDWALK UPGRADE LOAN PROCEED	0	1,680,189	0	0	0	0
10-109-9030	SUBURBAN STREET AID	0	0	0	0	50,000	0
10-109-9173	21ST CENTURY FUNDS	0	0	0	0	0	0
70-710-5010	EIDE GRANT	17,750	9,757	6,328	5,982	4,800	4,800
70-707-5010	SALLE GRANT	4,357	1,215	5,440	5,806	5,000	5,000
	TOTAL GRANTS	60,838	1,777,522	71,340	44,788	778,339	42,800
	TOTAL OVERALL EXPENDITURES	13,608,858	16,110,641	15,407,670	14,361,947	13,584,695	14,689,295
	TOTAL CAPITAL IMPROVEMENTS	0	0	0	1,357,300	1,325,000	1,274,345
	TOTAL EXPENSE & CAPITAL IMPROVEMENTS	13,608,858	16,110,641	15,407,670	15,719,247	14,909,695	15,963,640

**City of Rehoboth Beach Budget
2013-2014**

CAPITAL IMPROVEMENTS

ADMINISTRATION:		
1	CITY HALL-UPGRADE BUILDING DESIGN	100,000
2	NEW COMPUTERS (3)	<u>3,000</u>
	TOTAL	103,000
BUILDING AND LICENSING:		
1	TABLETS (2)	2,000
2	NEW COMPUTERS (2)	2,000
3	WIDE FORMAT SCANNER FOR CONSTRUCTION DRAWINGS	<u>10,000</u>
	TOTAL	14,000
IT DEPARTMENT:		
1	COMPUTER	1,500
2	SERVER	40,000
3	SOFTWARE	23,200
4	HARDWARE-RACKS, SWITCHES, ETC.	<u>10,000</u>
	TOTAL	74,700
POLICE DEPARTMENT:		
1	800 MHZ MID POWER MOBILE RADIOS 2@\$4,247.20	<u>8,945</u>
	TOTAL	8,945
STREET DEPARTMENT:		
1	NEW 25 CU. FT. HIGH COMPACTION REFUSE VEHICLE TO REPLACE 2001 VEHICLE	146,000
2	ONE NEW LEAF MACHINE	32,000
3	BUMP OUT SCARBOROUGH AVENUE EXTENDED	13,000
4	TWO NEW BILLY GOATS	4,000
5	COMPUTER (1)	<u>1,000</u>
	TOTAL	196,000
CONVENTION CENTER:		
1	REPLACE CONVENTION CENTER OVEN AND GRILL IN THE KITCHEN AREA	9,500
2	REPLACE SMALL REFRIGERATOR IN CONVENTION CENTER KITCHEN AREA	1,900
3	EXTERIOR PAINTING-CONVENTION CENTER	7,500
4	REPLACE ALTO SHAMM WARMER IN KITCHEN	<u>2,300</u>
	TOTAL	21,200
PARKING METER:		
1	NEW CHANGE MACHINE WITH DUAL ACCEPTORS FOR REHOBOTH AVENUE AT THE BANDSTAND	9,600
2	REHOBOTH AVENUE-NEW THERMO PLASTIC WHITE AND YELLOW LINES	8,000
3	COMPUTER (1)	<u>1,000</u>
	TOTAL	18,600
BEACH PATROL:		
1	MOTOROLA REPEATER	<u>6,400</u>
	TOTAL	6,400
WATER DEPARTMENT:		
1	REPLACE AND UPGRADE WATER MAINS	50,000
2	SALTWATER INTRUSION	35,000
3	COMPUTER (1)	<u>1,000</u>
	TOTAL	86,000
WASTEWATER DEPARTMENT:		
1	SERVICE TRUCK TO REPLACE YEAR 2000 VEHICLE	30,000
2	REPLACE 26 YEAR OLD SUBMERSIBLE PUMP AT NEWBOLD SQUARE PUMP STATION	17,000
3	REPLACE T1 PISTA GRIT SYSTEM IN THE PRELIMINARY TREATMENT BUILDING	46,500
4	PURCHASE AND INSTALL GENERATORS AT STATE ROAD LIFT STATION	85,000
5	REPLACE BATTERY OPERATED MAINTENANCE CART	6,500
6	COMPUTERS (3)	<u>3,000</u>
	TOTAL	188,000
COMFORT STATIONS:		
1	INTERIOR PAINTING IN ALL RESTROOMS	12,000
2	UPGRADE GROVE PARK RESTROOMS	<u>35,000</u>
	TOTAL	47,000
MISCELLANEOUS:		
1	PROPERTY VALUATIONS	150,000
2	WIDENING OF 350 LINAR FEET OF SURF AVENUE NEAR OAK AVENUE BY 5 FEET	28,000
3	REPAIR AND PAINT FIRE HYDRANTS AT ALL LOCATIONS	175,000
4	REPLACEMENT OF INLETS ON BROOKLYN AVENUE AT THE BOARDWALK	52,000
5	BEAUTIFICATION OF A FEW STREET ENDS	15,000
6	PURCHASE PLAYGROUND EQUIPMENT AT VARIOUS PARKS	5,000
7	ADA CURB RAMPS	55,000
8	NEW BIKE RACKS	8,000
9	NEW TRASH RECEPTACLES TO REPLACE DAMAGED RECEPTACLES	5,000
10	WAY FINDING SIGNS	2,500
11	STREETSCAPE MAINTENANCE	<u>15,000</u>
	TOTAL	510,500
GRAND TOTAL		1,274,345