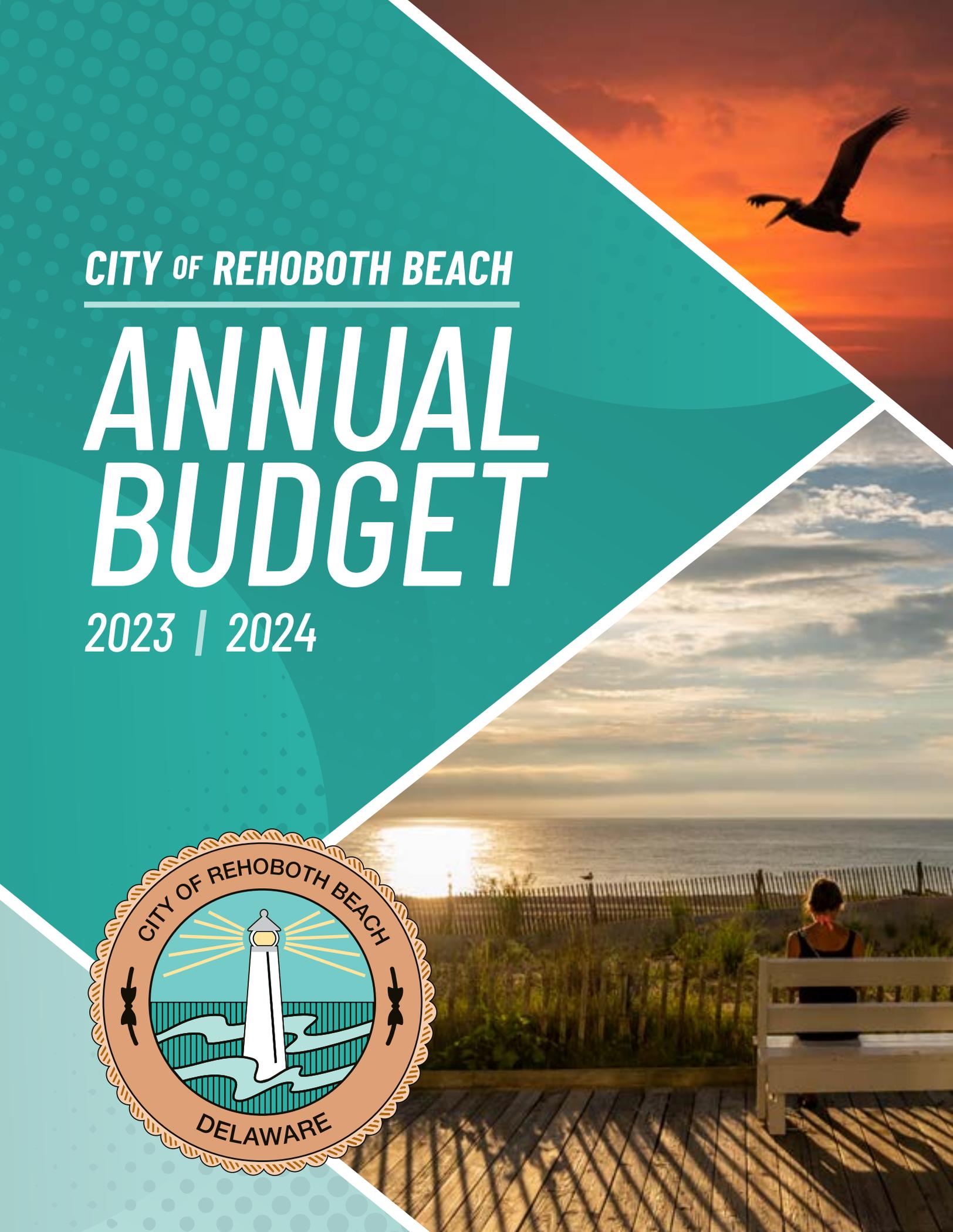
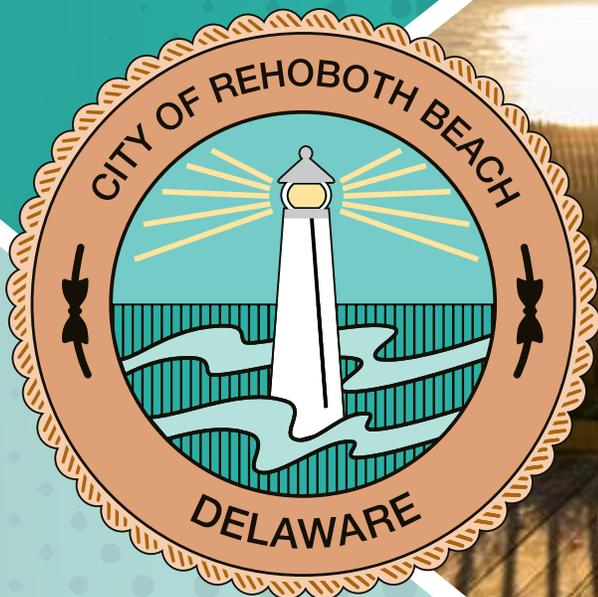


CITY OF REHOBOTH BEACH

ANNUAL BUDGET

2023 | 2024





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rehoboth Beach
Delaware**

For the Fiscal Year Beginning

April 01, 2023

Christopher P. Morill

Executive Director

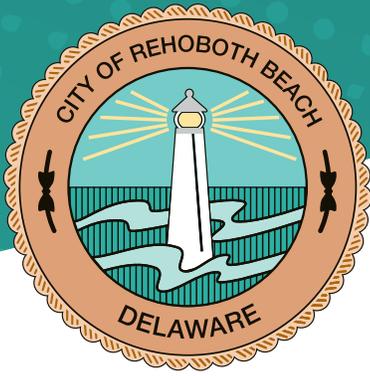
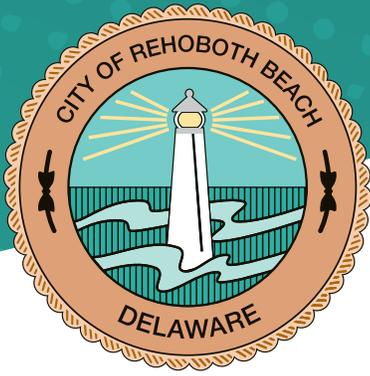


TABLE OF CONTENTS

2	City Manager’s Letter	45	Budgeted Expenditures All Fund
4	Our Commissioners and City Manager	46	Governmental Operating Expenditures
5	Boards and Committees	49	Capital Outlays Budget Summary
6	Our Community	51	Property Tax Trends
7	Community Profile	53	Transfer Tax Trends
8	History and Evolution of Rehoboth Beach	54	Summary City Staff Positions
10	Budget Development Process and Timeline	55	Pension Costs
13	Our Budget	56	Payroll Budget Comparisons
14	Strategic Goals and Strategies	58	Loan Balance and Maturity
21	Financial Policies	61	Water Revenue and Budget Trends
24	Basis of Accounting	63	Wastewater Revenue and Budget Trends
25	Fund Structure	65	Performance Measures
27	Fund Balance	69	Summary of Revenue and Expenditures for All Funds by Department
30	Relationship Between Funds and City Departments	92	5 Year Operating Revenue and Expenditure Plan
31	Organization Charts	95	5 Year Capital Expenditure Plan
36	Budget Summary	98	Capital Outlays Photographs and Graphic
43	Governmental Revenue Budget	111	Glossary
44	Budgeted Parking Revenue		



CITY MANAGER'S LETTER

May 10, 2023

Honorable Mayor, Commissioners and City of Rehoboth Beach Residents:

It is an honor to present a balanced Budget for Fiscal Year 2023-2024 in the amount of \$35,692,934. This amount includes a \$10,380,800 Capital Improvement Plan which is an increase of \$3,930,800 from FY2023. The 61% increase in our CIP signifies the City's resolve to continue addressing aging infrastructure within our city. The FY2024 budget framework is based on well-developed forecast assumptions and well-rehearsed expenditure rates that maintain special emphasis on essential city services. Historically, the city has consistently delivered outstanding value even though the tax base is constrained by our size (1.1 square mile), density and existing development characteristics. The unique character of our community required a unique approach to revenue stream development that resulted in the balanced use of taxation, fees and charges for a Rehoboth centric own-source revenue stream. The City Staff has worked diligently to nest the budget with the Comprehensive Development Plan goals and action items that seek to provide realistic authorizations and expenditures dispersed throughout the fiscal year. As we look ahead into 2023 and beyond, the City of Rehoboth Beach will undoubtedly encounter trials as we strive to maintain our position as the destination of choice for both residents and visitors alike.

Challenges

- Talent loss resulting from a competitive labor market and expanded flexible work options continues to drive labor costs.
- Recruitment challenges have arisen, also due to the competition in the labor market for staff. This puts an increased burden on existing staff and delays our ability to focus and deliver on new and expanded priorities.
- Inflation is increasing the costs of contracts for materials and services, reducing the availability of funds for other areas of emphasis.
- The continued effects of aging infrastructure impact the delivery of essential services across the depth and breadth of our city.
- Supply chain disruption continues to mount delays in development and operations throughout the community.

The FY2024 budget allocates a net increase of 2.0 full-time equivalent (FTE) positions, both of which are supported by general fund obligations. These and other future positions are essential to the continued growth of our city and the professionalization of the city staff. This budget also provides for the largest Capital Improvement Plan in the City's history with a very aggressive approach to infrastructure investment. We are thrilled to announce that we are on course to receive the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the third year. This prestigious award recognizes excellence in governmental budgeting and represents a significant achievement for our city.



CITY MANAGER'S LETTER

Summary

The City of Rehoboth Beach employs a conservative yet realistic approach to budgeting. When creating projections and estimates, the City uses all available data sources to develop scenarios relevant to our community. We believe this approach results in the best possible representation of the City's financial position. As we move forward into the new fiscal year, we remain committed to maintaining our financial stability and providing high-quality services to our residents and visitors. We will continue to work closely with our community partners, stakeholders, and elected officials to ensure that our budget reflects our values and priorities. I would like to personally thank Director of Finance Burt Dukes and Assistant City Manager Evan Miller for their tireless efforts in the development of this budget. The entire Rehoboth Beach team are incredible public servants, and I am grateful for all that you do, each and every day. I would like to also thank the Mayor and Board of Commissioners for their leadership and dedication during the entire budget development process. Thank you for your continued support, and we look forward to another successful year for the City of Rehoboth Beach.

Sincerely,

A handwritten signature in cursive script, appearing to read "Amy Chilton", is written in black ink.

City Manager, City of Rehoboth Beach





[RETURN TO TABLE OF CONTENTS](#)

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



**Mayor
Stan Mills**
Term: 2020-2023



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



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



**Commissioner
Edward Chrzanowski**
Term: 2019-2025



**Commissioner
Toni Sharp**
Term: 2021-2024



**Commissioner
Francis "Bunky" Markert**
Term: 2022-2025



**Commissioner
Tim Bennett**
Term: 2021-2024



**City Manager
Laurence Christian**
Began: 2023-



**Assistant City Manager
Evan Miller**
Began: 2021-



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH CITY BOARDS AND COMMITTEES

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

MEMBERS OF COMMITTEES ARE NOMINATED BY THE MAYOR AND APPROVED BY A MAJORITY VOTE OF THE COMMISSIONERS.



[RETURN TO TABLE OF CONTENTS](#)

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 2023, the City was home to 1,636 full-time residents. During the busiest summer months, the population increases to over 25,000. As a tourist destination, the City hosts more than 3.5 million visitors annually. Rehoboth Beach is often referred to as the "Nation's Summer Capital" due to the large number of visitors and part-time residents coming from the Washington, D.C. metropolitan area.

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

Metered parking is available on Rehoboth Avenue, nearby streets and behind the Fire Hall from May 15 until September 15. 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.





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH COMMUNITY PROFILE

The City of Rehoboth Beach, Delaware is a municipality governed in a Commissioner-City Manager structure with seven commissioners, including the mayor, each serving for three-year staggered terms.

The City employs 98 full-time employees, including 18 uniformed police officers, and over 130 seasonal and part-time employees. Among the services are Administration, Police, 911 Dispatch, Beach Patrol, Building and Licensing, Building and Grounds, Parks and Recreation, Parking, Water and Wastewater.

Tax Rates:

Property Tax-.06 per hundred dollars of assessed value
Hotel Accommodations Tax - 6%
Residential Rental Tax - 6%
Real Estate Transfer Tax - 4%, 1.5% retained by the City of Rehoboth Beach, 2.5% retained by the State of Delaware
Sales Tax - None

Demographics

Land Area 1.2 Square Miles
Total Area 1.6 Square Miles
Average Household Size 2,800 Square Feet
1950 Population Full-time 1,794
2023 Population Full-time 1,636
2023 Seasonal Population 25,000+
2023 County Population 237,378
2022 Median Age 64.1 years
County Population Growth 5.8%
Median 2021 Income:
City of Rehoboth Beach \$137,783
Median 2021 Income- county & adjacent towns
Town of Dewey Beach \$102,188
Town of Henlopen Acres \$141,875
Sussex County, DE \$ 68,886
Average Home Value \$1.5+ Million
61.8% of home values exceed \$1 Million
86.7% of home values exceed \$500 Thousand
Households Without Children 91%
Homeownership rate city 85.2%
Average Household Size 1.83 Occupants
Gender 50.64% Female 49.36% Male

City Business License Categories

Houses, Apartments/Rooms 1,530
Contractors 985
Professional Services 219
Retail 151
Restaurant & Outdoor Dining 133
Hotel/Motel 22
Entertainment 12
Other 5
Total Business Licenses 3,057

Ethnic Makeup

White	98.2%
Non-white	1.8%

Education

67.9% hold Bachelor's Degree or higher
--

Other

Miles of Streets	18.55 Miles
Length of Beach	1.8 Miles
Lakes	2 Sq Miles
Boardwalk Length	1 Mile
Zoned Park Land	33 Acres
Miles of Water Lines	60 Miles
Miles of Sewer Lines	26.20 Miles
Miles of Stormwater Lines	14.25 Miles
Children Playgrounds (City)	3
Tennis Courts/Pickleball Courts	2/4
City Bandstand	1
Museum	1
Number of Elementary Schools	1
(includes Tennis/Pickleball and Playground)	
Marine Dock Area	1

Major County Employment Categories

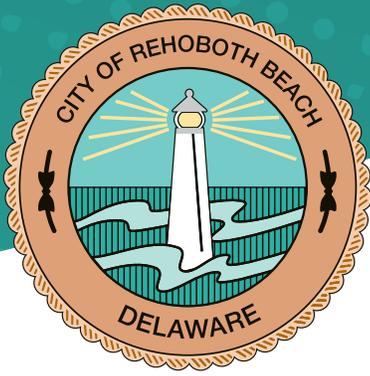
Health Care & Social Assistance	15.8%
Retail Trade	15.1%
Manufacturing	12.0%
Accommodations & Food Service	12.0%
Government	11.0%
Construction	7.1%
Administration & Waste Services	6.9%
Other Services, except Public Adm.	3.2%
Professional & Technical	3.0%
Transportation & Warehousing	2.5%

Awards

GFOA Distinguished Budget Presentation
Fiscal Years 2022 and 2023
Arbor Day Foundation Tree City USA Award 32 Years
National Geographic's Top Ten Beach Towns

Website www.cityofrehoboth.com

Phone 302-227-6181



HISTORY OF REHOBOTH BEACH

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

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

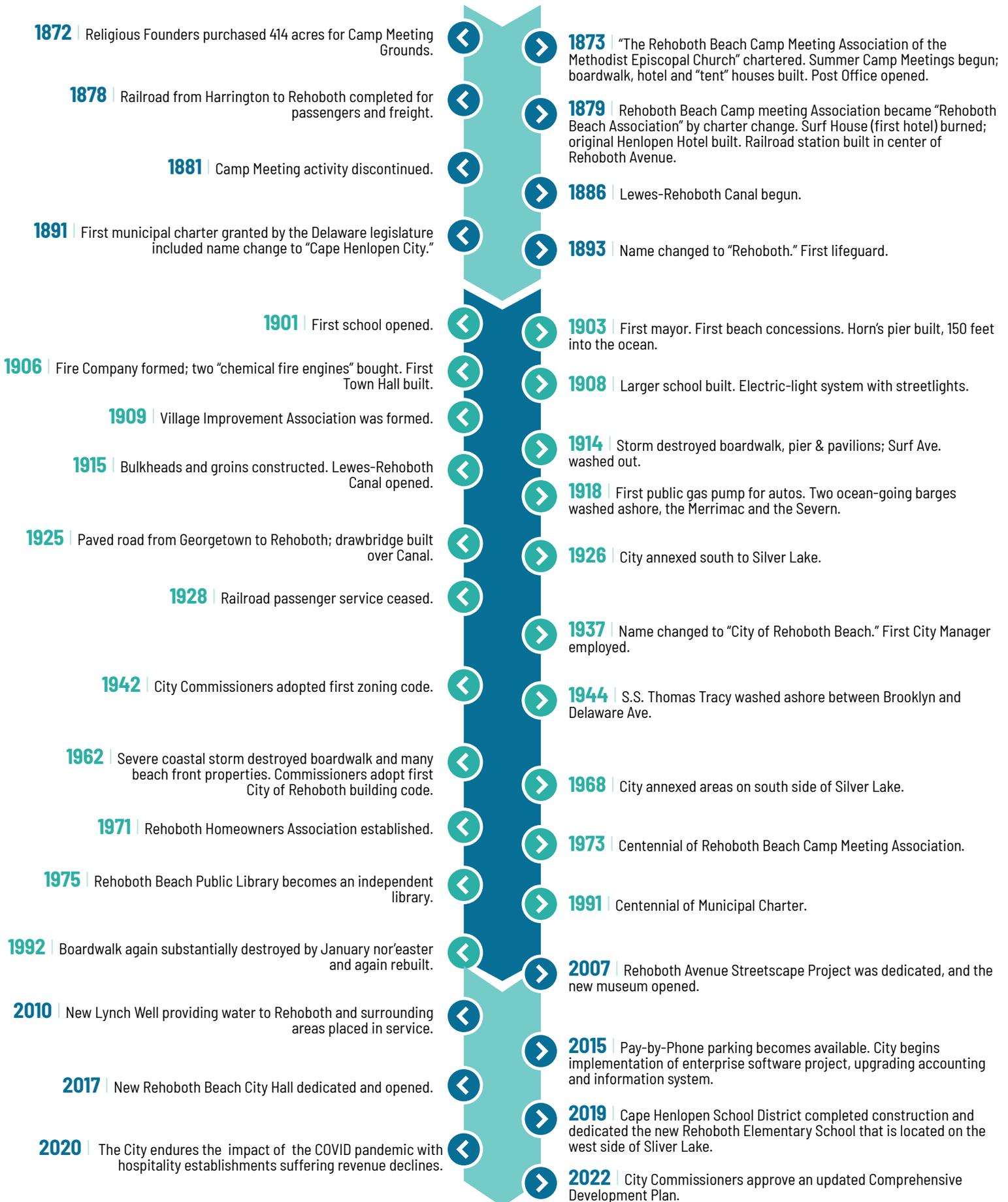
In 1872, Reverend Robert Todd of St. Paul's Methodist Episcopal Church in Wilmington, Delaware visited Oak Grove Camp Meeting on the New Jersey shore. He soon found himself consumed with the idea of creating a similar organization on the Delmarva Peninsula. He knew that some years earlier an effort had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

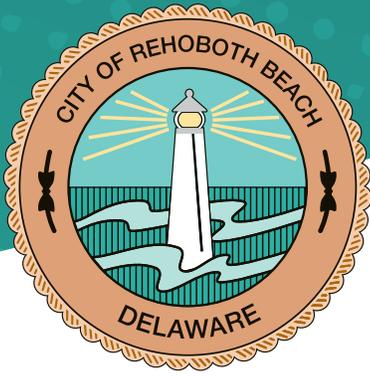


On January 27, 1873, "The Rehoboth Camp Meeting Association of the Methodist Episcopal Church" was established here, with the purpose of "maintaining permanent Camp-Meeting ground and Christian Sea-side Resort." The grounds were laid out in a fan-shaped design with wide streets, parks and lots. The Tabernacle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

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

THE TIMELINE OF REHOBOTH BEACH

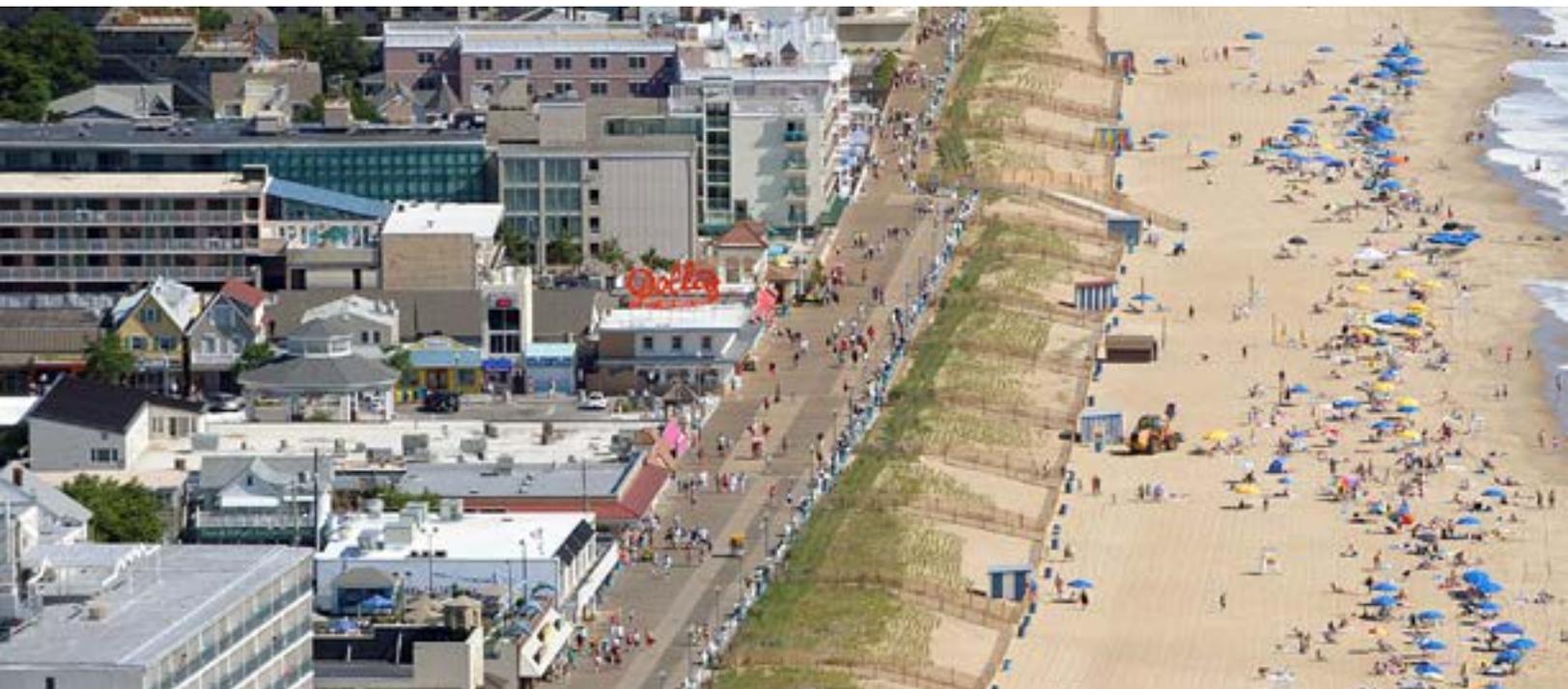




CITY OF REHOBOTH BEACH **BUDGET DEVELOPMENT TIMELINE**

The City’s budget process begins in November with the Commissioners voting to approve at a Commissioners’ meeting in the second half of March . All budget meetings and discussions are open to the public, with the public having the opportunity to ask questions and provide input. At the FY2024 budget meetings, members of the public commented and questioned the City’s charitable contribution to the Rehoboth Public Library, as the library board had disclosed their intention to retain a smaller facility in Rehoboth Beach while constructing a larger facility outside the City. The Commissioners agreed to make the originally proposed contribution with the stipulation that the donation proceeds be used only for the operation of the in-town location.

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.





CITY OF REHOBOTH BEACH BUDGET DEVELOPMENT TIMELINE

	JAN 20, 2023 MEETING #1	CHANGE	FEB 6, 2023 MEETING #2	CHANGE	FEB 17, 2023 MEETING #3	CHANGE	MARCH 6, 2023 MEETING #4 & #5
TOTAL GENERAL FUND REVENUE	21,274,261	(23,000)	21,251,261	-	21,251,261	-	21,251,261
TOTAL GENERAL FUND OPERATING EXPENDITURES	16,096,389	(23,000)	16,073,389	291,000	16,364,389	125,400	16,489,789
TOTAL GENERAL FUND CAPITAL EXPENDITURES	4,533,200	-	4,533,200	-	4,533,200	(25,400)	4,507,800
TOTAL GENERAL FUND DEBT SERVICE	1,318,836	-	1,318,836	-	1,318,836	-	1,318,836
TOTAL GENERAL FUND EXPENDITURES	21,948,425	(23,000)	21,925,425	291,000	22,216,425	100,000	22,316,425
GENERAL FUND REVENUE IN EXCESS OF EXPENDITURES	(674,164)	-	(674,164)	(291,000)	(965,164)	(100,000)	(1,065,164)
TOTAL WATER FUND REVENUE	4,847,798	-	4,847,798	-	4,847,798	-	4,847,798
TOTAL WATER FUND OPERATING EXPENDITURES	2,009,513	-	2,009,513	-	2,009,513	-	2,009,513
TOTAL WATER FUND CAPITAL EXPENDITURES	1,500,000	-	1,500,000	-	1,500,000	-	1,500,000
TOTAL WATER FUND DEBT SERVICE	165,838	-	165,838	-	165,838	-	165,838
TOTAL WATER FUND EXPENDITURES	3,675,351	-	3,675,351	-	3,675,351	-	3,675,351
WATER FUND REVENUE IN EXCESS OF EXPENDITURES	1,172,447	-	1,172,447	-	1,172,447	-	1,172,447
TOTAL WASTEWATER FUND REVENUE	9,124,575	-	9,124,575	291,000	9,415,575	-	9,415,575
TOTAL WASTEWATER FUND OPERATING EXPENDITURES	2,801,205	-	2,801,205	-	2,801,205	(57,424)	2,743,781
TOTAL WASTEWATER FUND CAPITAL EXPENDITURES	4,473,000	-	4,473,000	-	4,473,000	(100,000)	4,373,000
TOTAL WASTEWATER FUND DEBT SERVICE	2,348,653	-	2,348,653	-	2,348,653	57,424	2,406,077
TOTAL WASTEWATER FUND EXPENDITURES	9,622,858	-	9,622,858	-	9,622,858	(100,000)	9,522,858
WASTEWATER FUND REVENUE IN EXCESS OF EXPENDITURES	(498,283)	-	(498,283)	291,000	(207,283)	100,000	(107,283)
TOTAL MUNICIPAL STREET AID FUND REVENUE	126,500	-	126,500	-	126,500	-	126,500
TOTAL MUNICIPAL STREET AID FUND EXPENDITURES	126,500	-	126,500	-	126,500	-	126,500
MSA FUND REVENUES IN EXCESS OF EXPENDITURES	-	-	-	-	-	-	-
TOTAL POLICE GRANT FUND REVENUE	51,800	-	51,800	-	51,800	-	51,800
TOTAL POLICE GRANT FUND EXPENDITURES	51,800	-	51,800	-	51,800	-	51,800
POLICE GRANT FUND REVENUE IN EXCESS OF EXPENDITURES	-	-	-	-	-	-	-
GRAND TOTAL REVENUE	35,424,934	(23,000)	35,401,934	291,000	35,692,934	-	35,692,934
GRAND TOTAL EXPENDITURES	35,424,934	(23,000)	35,401,934	291,000	35,692,934	-	35,692,934
GRAND TOTAL REVENUE IN EXCESS OF EXPENDITURES	-	-	-	-	-	-	-

Modifications in the budget between the FY2024 meetings were relatively modest. In Meeting # 2, there was a \$35,000 reduction in Alderman revenues and an increase of \$12,000 in the police troop funding, a net of \$23,000. In Meeting #3, revenue from Henlopen Acres Sewer was revised and increased by \$291,000. The increase in costs budgeted for wastewater infrastructure improvements resulted in the Town of Henlopen Acres absorbing increased expenses. This increase in charges to the Town of Henlopen Acres will result in revenue to the City of Rehoboth Beach. The additional budgeted revenue from Henlopen Acres was applied to the contingency set aside for unanticipated expenses/cost overruns.

In Meeting #4 the capital outlay for Sanitary Sewer System Cleaning/CCTV was reduced from \$200,000 to \$100,000, as the lower amount is projected to be sufficient. For the preparation of office space in City Hall, \$80,000 was added to the budget. Debt service costs in the Wastewater Fund were revised upward by \$57,424.



CITY OF REHOBOTH BEACH FY 2023-2024 ANNUAL BUDGET DEVELOPMENT TIMELINE

NOV.

NOVEMBER 1 THROUGH NOVEMBER 30, 2022

- › City Manager confers with department heads to assess capital and operating needs.
- › Assistant City Manager confers with departments to develop a capital needs priority document.

DEC.

DECEMBER 1 THROUGH DECEMBER 31, 2022

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

JAN.

JANUARY 20, 2023

- › 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 6 AND FEBRUARY 17, 2023

- › Budget meeting is held by the Board of Commissioners.
- › Presentations by department heads and others continue to be made as needed.
- › The Operating Budget and Capital Budget continue to be revised based on guidance from the Board of Commissioners.

MAR.

MARCH 6 AND MARCH 17, 2023

- › 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. Commissioners vote to approve the budget.

APR.

APRIL 1, 2023

- › Start of the Fiscal Year 2023-2024.



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 AND STRATEGIES

Process for Creating Strategic Goals

Mandated by the State of Delaware, the City of Rehoboth Beach's Comprehensive Development Plan (CDP) outlines the city's vision and goals regarding future growth and management of resources. It is a broad, aspirational document, especially related to land use, and it serves as a guide for future decision-making. The CDP considers a range of topics and their relationships to one another; topics may include housing, the environment, economic development, historic preservation, recreation, and transportation.

During the Development of the CDP, a SWOT analysis was performed and involved input from City Commissions, Boards, and Committees, as well as select managers of City departments. Conducting the SWOT Analysis involved an evaluation of the City's internal and external facts that impact the organization's ability to achieve its goals. This analysis reflected local input and knowledge which is critical to evaluating the City's vitality and prosperity. The information collected helped determine key issues to be addressed and was further used to develop the City's goals and action items, which are identified in the Plan.

The CDP also established vision statements, which form the basis for the actions recommended to create the Rehoboth Beach of the future. These visions helped to define the core purpose of the City of Rehoboth Beach, the values that guide its operations, long-term aspirations, and the specific goals and action items to be addressed.

A VISION FOR WATER RESOURCES: Rehoboth Beach's careful use and preservation of its ocean, beach, canal, lakes, and adjacent waterways is at the heart of its social and economic vitality.

A VISION FOR CITY CHARACTER: Rehoboth Beach has a unique character, history, small-town charm and architectural design, pedestrian-oriented scale, and sense of place, expanding from its origins as a religious camp meeting site to a community that is characterized by neighborhoods with rich architectural styles and features; protection of its natural, historical, and cultural features; and its inclusivity for all citizens, workers, and visitors.

A VISION FOR COMMUNITY SERVICES: Rehoboth Beach is a year-round community with seasonal tourism as its major industry. It maintains a significant City infrastructure to serve all its community interests—its natural environment, its residences, its businesses, its tourists, and its regional function.



STRATEGIC GOALS AND STRATEGIES

A VISION FOR NEIGHBORHOODS: Rehoboth Beach’s residential areas continue to reflect its small-town character and architectural design, and its neighborliness, embodied by its diverse, inclusive, and forward-looking citizenry.

A VISION FOR BUSINESS: Rehoboth Beach’s downtown is a balanced mix of year-round and seasonal businesses with a residential scale, distinctive architectural design, and pedestrian-oriented character.

Each Chapter identified within the CDP contains several goals, which are meant to provide direction relating to growth management, redevelopment, housing, transportation, environmental protection, and City services based on past and present data and trends. In addition, action items were provided within each Chapter to establish clearly defined tasks. Following the adoption of the CDP, the Rehoboth Beach Board of Commissioners and Planning Commission participated in an exercise to rank and prioritize the 88 total action items. Of the 88 items, 10 items were identified as a top priority. Each of the 10 action items were then assigned a budget, sponsor, and timeline.

- Prepare a Citywide stormwater management plan.
- Review and revise City land use codes and regulations by identifying conflicting and ambiguous provisions and provisions needing updating, especially provisions necessary to implement the visions and goals in this Comprehensive Development Plan.
- Consider contracting with a professional traffic engineering firm to conduct an in-depth analysis of traffic volumes, patterns, and speeds throughout the City, as well as parking strategies including shuttle studies, and to make recommendations regarding a traffic management program that also includes pedestrian and bicycle safety measures such as traffic calming measures on specific streets, particularly those that carry the largest volumes of traffic to and from the City, Henlopen Acres, North Shores, and Gordons Pond Trail (e.g., Columbia, Henlopen, and Bayard Avenues; State Road).
- Consider amending the City’s zoning ordinance to define “impervious surface,” provide classifications (i.e., impervious vs. pervious) for alternative types of pavement or other surfaces, and adjust street design requirements, floor area ratio, lot coverage requirements, and maximum allowable building areas to address the concerns and possible strategies raised by the Resilient Community Partnership Project regarding stormwater runoff issues created by impervious surfaces.
- Continue to re-evaluate the City’s codes and regulations to provide clear and unambiguous code language, regulations, and definitions.
- Examine and evaluate the effectiveness and applicability of Form-Based Codes within Rehoboth.
- Consider the development of a Tourism Management Plan for the City.



STRATEGIC GOALS AND STRATEGIES

- Review and adopt an updated Official Zoning Map.
- Examine and evaluate a new mixed-use zoning classification with flexible regulations, community, and business stakeholder input, limited to the City's commercial district, with appropriate design guidelines or standards, and protections for nearby residential and commercial properties.
- Seek to improve two-way communication between the city, residents, businesses, and visitors.

The FY2024 Budget allocates financial, human, and material resources according to priorities and provides a framework for tracking programs towards the goals of the development plan. Additionally, the budget can help manage risk by identifying potential funding shortfalls early to take corrective action by seeking additional funding or adjusting project timelines. The budget is an essential tool in implementing the goals and action items identified in the CDP.

Topic: Community Character

Strategic Goal: Promote and provide appropriate support for health, safety, the arts, and cultural and historic resources in the city.

Action Plans:

- Capital improvements have been authorized for the Anna Hazzard Museum, an 1890's style "camp meeting" home featuring artifacts and memorabilia pertaining to the early days of Rehoboth Beach.
- Approved contribution to the Rehoboth Beach Historical Society for capital improvements to the Rehoboth Beach Museum.
- Continuation of the Seasonal Police Cadet Program, now in its 51st year.
- Approved contribution to the Rehoboth Beach Fire Company to support operations, training, and equipment. Additionally, funding was provided for the purchase of a new Aerial Tower Ladder Truck.

Topic: City Government & Community Organizations

Strategic Goal: Provide quality City services in an efficient, cost-effective manner for the health, safety, and betterment of the Rehoboth Beach community.

Action Plans:

- Funding for the 911 Dispatch Center to provide re-accreditations for the department and certifications for the staff. Additionally, funding to hire two new Dispatchers.
- Funding for the first phase of a new Beach Patrol Headquarters/ Restroom facility, which will combine expanded public restrooms and an ADA-compliant design with a state-of-the-art command center, locker room and training facility for the Rehoboth Beach Patrol.
- Continuation of the School Resource Officer program to teach, counsel, and protect students at Rehoboth Elementary School.



STRATEGIC GOALS AND STRATEGIES

Topic: City Government & Community Organizations

- Training programs for our Police Officers including Diversity Training, Ethics in Law Enforcement, De-escalation, Implicit Bias, Crisis Intervention, Pro Train Tactical, Life-saving Medical Tactics, and more.
- Training programs for city staff including flood plain management, emergency response, land use, and utility and equipment operations.
- A new city website to improve the user experience through improved functionality and a responsive design that is easily navigable. The website would provide updated, refreshed, and reorganized content that improves functionality and the content management system.
- Investments in modern technologies to provide greater flexibility with current systems and provide more efficient services to the public.
- Provide citizens and interested parties with clear and comprehensive budget documents available on the City website.
- Continue to maintain and develop the City's online portal for meeting agendas, documents and minutes.

Strategic Goal: Encourage greater coordination between and among the City, Sussex County, the State, and nearby municipal jurisdictions.

- Action Plans:**
- Participation in the Sussex County Association of Towns, Association of Coastal Towns, and Delaware League of Local Governments.

Strategic Goal: Continue to support and encourage inclusivity with respect to the local community organizations.

- Action Plans:**
- Funding provided for Engagement HQ, an online community engagement platform that would allow the city to engage with the community through alternative methods.
 - Continue to partner and participate in several events held annually by local community organizations.



STRATEGIC GOALS AND STRATEGIES

Topic: Community Profile

Strategic Goal: Continue to support inclusivity with respect to City policies and its events and other activities.

Action Plans:

- The FY2024 Operating Budget includes \$150,000 for the continuation of the City's ADA Transition Plan. This project supports efforts that remove barriers and enhance the accessibility of Rehoboth Beach for all.
- Continue to fund and install mobility mats on beach dune crossings to facilitate entry and movement on the beach for all users.
- Capital improvements to the Rehoboth Beach Bandstand, a free music and entertainment venue offering a Summer Concert Series from mid-June through Labor Day Weekend. The Bandstand has been providing free entertainment for Rehoboth Beach and its visitors since 1963.

Topic: Land Use and Annexation

Strategic Goal: Improve and clarify the City's planning processes by updating the City's land use codes and regulations and clarifying any ambiguous provisions. Pay particular attention to the architectural design, small-town scale, environmental impacts, and neighborhood compatibility of oceanfront structures.

Action Plans:

- Review of current land development application procedures and identifying potential improvements in these procedures with timelines and process flowcharts. Done in partnership with City Boards and Commissions.

Topic: Housing

Strategic Goal: Support and encourage a variety of housing stock for all ages and income levels.

Action Plans:

- Continuation of a housing allowance for seasonal Police Cadets and Lifeguards to attract talent by making their housing options more affordable.

Topic: Economic Development & Opportunity

Strategic Goal: Seek to increase economic redevelopment collaboration among private and public partnerships throughout the city to provide for a variety of commercial and service establishments.

Action Plans:

- Contributions to Rehoboth Beach Main Street to support downtown business programs & events and personnel costs.
- Implementation of an outdoor dining on public space program, creating mutually beneficial uses of public space.



STRATEGIC GOALS AND STRATEGIES

Topic: Transportation

Strategic Goal: Adopt a clear, well defined Traffic Management System which will address traffic congestion at peak periods and identify alternative modes of transportation to include motorized and nonmotorized.

Action Plans:

- Funding for the development of a Traffic and Transportation Study to identify current traffic and parking patterns and problems and provide clear improvement options and recommendations for implementable goals and action items.

Strategic Goal: Improve circulation throughout the city for pedestrians and bicyclists by planning a connected system of key destinations and enhanced maintenance of sidewalks.

Action Plans:

- Funding provided for the installation of a sidewalk on Grove Street, which would connect existing sidewalks that are discontinuous.
- Continuation of the annual street paving program, which incorporates improvements to crosswalks and curb ramps.

Topic: Infrastructure

Strategic Goal: Provide safe and adequate public utility services to present and future customers while in compliance with State and Federal regulations.

Action Plans:

- Construct a new pump station on State Road in partnership with Sussex County.
- Continue the annual sewer line investigation and replacement program.
- Continue the annual water line investigation and replacement program.
- Continue the water service line inspection program to identify and eliminate lead service lines.
- Annual Paving Program which provides for the resurfacing of various City streets as well as the construction of ADA compliant sidewalks and curb cuts that are adjacent to the streets.

Strategic Goal: Seek to increase technology infrastructure to support smart City initiatives and provide reliable services needed for sustainability and growth.

Action Plans:

- Funding provided to begin the transition towards Advanced Metering Infrastructure (AMI), which would allow real time access to data on water usage for both City staff and utility customers.
- Funding for an LED retrofit program on Rehoboth Avenue and the Boardwalk for street and sidewalk lights. This project would involve the ability to remotely control these fixtures.



STRATEGIC GOALS AND STRATEGIES

Topic: Environmental Protection

Strategic Goal: Preserve, protect, conserve, and grow the City's abundant tree canopy and forest areas.

Action Plans:

- Adopt the amendments to the City's Tree Code, a project that is several years in the making.
- Continue promoting the Commemorative Tree Program that supports tree planting on public property.

Strategic Goal: Establish a comprehensive approach to environmental planning.

Action Plans:

- Funding provided for development of a comprehensive Stormwater Management Plan, which will have a focus on reducing pollution and contamination by controlling runoff of water into streets, lawns, rivers, and other sites.

Strategic Goal: Seek to preserve, protect, and enhance existing natural resources, parkland, and recreational opportunities.

Action Plans:

- Continuation of the Lake Management Plan in partnership with the U.S. Army Corps of Engineers, Delaware Department of Natural Resources and Environmental Control, Sussex County, and Dewey Beach. The Lakes Management Plan will focus on best management practices for Silver Lake and Lake Comegys.
- The City continues to fund and operate beach cleaning equipment and services that have resulted in the City receiving national recognition for its clean beaches. The FY2024 Annual Budget includes funding for the refurbishment of a beach rake.
- Funding available for a Lake Gerar accretion project, which would involve the removal of layers of silt and sediment that have accumulated at the western prong of the lake.
- Continue to support the preservation of Silver Lake and Lake Gerar by managing the population of waterfowl with safe control methods that limit wildlife access to the shores of the lakes.

Strategic Goal: Build a healthier community by enhancing the health and wellness of City patrons through innovative and diversified parks, recreation, leisure, and cultural opportunities.

Action Plans:

- Resurfacing of the Deauville Beach Tennis Courts to include additional striping for Pickle Ball.
- Continued maintenance to the City's parks, some of which feature play areas for children and paved walking paths.
- Continuation of summer recreation events for children and families.



FINANCIAL POLICIES

DEVELOPMENT OF FINANCIAL POLICIES

The city manager, finance director and elected officials participate in the development and review of financial policies. Some policies, including collateralization of deposits, establishment of debt limits, short-term borrowing limits, maximum amounts of property tax levies and collections are approved by the Commissioners and codified. The city manager and the financial staff develop the capital and operating plans and present the budget for the upcoming year to the Commissioners for approval. Longer-term budgets are prepared by the financial staff and presented to the Commissioners for use in the creation of future budgets. The asset capitalization and depreciation policies are recommended by the finance director to the city manager for approval, following guidelines of city governments similar to the size and structure of Rehoboth Beach.

The State of Delaware Code provides the requirements relating to property transfer tax financial management and policies.

In FY2023, the City's opportunity to earn higher interest rates on short-term U.S. Government Treasury Bills required a review and update by the city staff, city solicitor and outside financial advisor of the existing investment policy. The proposed revised policy was presented to the Commissioners and approved at a public meeting.

FOUNDATION OF BUDGETING POLICIES

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

ASSET PROTECTION

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



FINANCIAL POLICIES

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 Investment. Suitable investments include non-interest and interest-bearing checking accounts, savings accounts, certificates of deposit and direct obligations of the United States of America.

CIP PLANNING

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

ASSET CAPITALIZATION

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

SHORT-TERM BORROWING

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

DEBT LIMITS

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



FINANCIAL POLICIES

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.





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

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

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

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

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



CITY OF REHOBOTH BEACH 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. Within the category of Governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds. In the fiduciary funds category are pension funds, investment trust funds, private-purpose trust funds and custodial funds. The types of funds utilized by the City of Rehoboth Beach are shown below.

FY 2024 CITY OF REHOBOTH BEACH FUNDS

GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
General Fund – Major Fund	Water Fund – Major Fund
Police Grant Fund – Non-major Fund	Wastewater Fund – Major Fund
Municipal Street Aid Fund – Non-major Fund	Capital Project Wastewater Fund – Non-major Fund Unappropriated in FY2024
Capital Project Fund – Non-major Fund Unappropriated in FY2024	

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

The Police Grant Fund is a specialty governmental fund 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 (specialty governmental fund) is one of the recipients of semi-annual distributions from the State of Delaware to local governments. 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.



CITY OF REHOBOTH BEACH **FUND STRUCTURE**

The Capital Project Fund (governmental 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 2017. It has been inactive since the completion of the City Hall Building with outlay activity recorded in the General Fund and the fixed asset records. At the completion of a major project, the City removes the asset from its Capital Project Fund and moves it into its Fixed Asset Fund, the holding fund for the City's fixed assets records such as buildings, infrastructure, equipment, and vehicles. This is a non-reporting fund needed for the preparation of government-wide financial statements.

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. It is currently inactive with outlay activity recorded in 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.



FUND BALANCE

GOVERNMENTAL FUNDS AND NET POSITION

ENTERPRISE FUNDS

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.



[RETURN TO TABLE OF CONTENTS](#)

FY2024 & FY2023 BUDGETED FUND BALANCES BY FUND

FUND BALANCE ACTIVITY	FY2023	FY2023	FY2024
GENERAL FUND	PROJECTED	BUDGET	BUDGET
BEGINNING FUND BALANCE	10,625,654	10,625,654	10,664,145
REVENUES	22,442,503	18,849,753	21,251,261
EXPENDITURES	(18,896,015)	(18,811,262)	(22,316,426)
OTHER FINANCING SOURCES	-	-	-
ENDING FUND BALANCE	14,172,142	10,664,145	9,598,980
NON-MAJOR GOVERNMENTAL FUNDS			
BEGINNING FUND BALANCE	245,209	245,209	209,138
REVENUES	182,730	165,200	178,300
EXPENDITURES	(167,925)	(201,271)	(178,300)
ENDING FUND BALANCE	260,014	209,138	209,138
FUND BALANCE GOVERNMENTAL FUNDS	14,432,156	10,873,283	9,808,118
WASTEWATER FUND			
BEGINNING NET POSITION	14,116,622	14,116,622	12,706,049
REVENUES	5,529,671	6,425,290	9,415,575
EXPENDITURES	(8,258,800)	(7,835,863)	(9,522,858)
ENDING NET POSITION	11,387,493	12,706,049	12,598,766
WATER FUND			
BEGINNING NET POSITION	16,797,164	16,797,164	18,205,317
REVENUES	5,039,826	4,709,500	4,709,500
EXPENDITURES	(2,869,197)	(3,301,347)	(3,675,350)
ENDING NET POSITION	18,967,793	18,205,317	19,239,467
NET POSITION ALL ENTERPRISE FUNDS	30,355,286	30,911,366	31,838,233



RELATIONSHIP BETWEEN FUNDS AND CITY DEPARTMENTS

The City of Rehoboth Beach organizational structure consists of seventeen governmental fund departments and two enterprise funds. The departments operate within four functional areas, General Government, Public Safety, Public Works, and Culture-Recreation. The finance staff are in the Administration Department, with the Finance Director reporting to the Assistant City Manager. The Parking Department, Parking Permit Department, and Building and Licensing Department heads also report to the Assistant City Manager. The Building and Grounds Department, Water Fund and Wastewater Fund Department heads report to the Public Works Director. The Human Resources Administrator is within the Administration Department and reports directly to the City Manager.

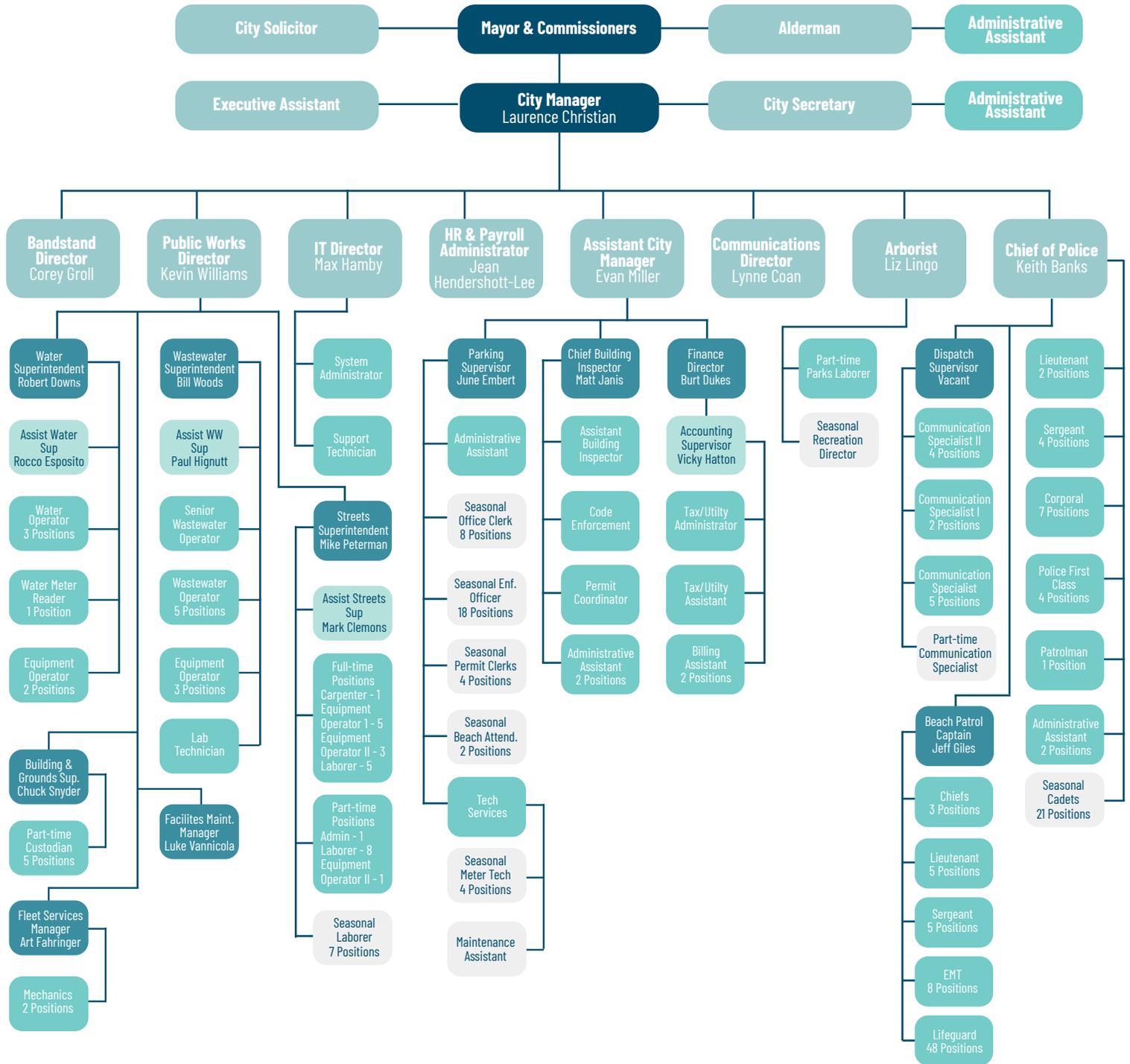
The three public safety department heads report to the Police Chief who reports directly to the City Manager. All department heads within the public works function, excluding the Parking and Parking Permit department heads, report to the Public Works Director who reports directly to the City Manager.

The City Arborist manages the Parks Department and Tennis and Recreation Department and reports to the City Manager. The Comfort Stations Department is managed by the Building and Grounds Department Head who reports to the Public Works Director. The Bandstand Department Director, a part-time staffer, reports to the City Manager.

DEPARTMENT/DIVISION	GENERAL FUND	OTHER SPECIAL REVENUE FUNDS	WATER FUND	WASTEWATER FUND	CAPITAL PROJECT FUND	WASTEWATER CAPITAL PROJECT FUND
<i>GENERAL GOVERNMENT</i>						
CITY TREASURER	X					
ADMINISTRATION	X	X			X	
ALDERMAN	X					
INFORMATION TECHNOLOGY	X					
BUILDING AND LICENSING	X					
BUILDING AND GROUNDS	X					
COMMUNICATIONS	X					
<i>PUBLIC SAFETY</i>						
POLICE	X					
DISPATCH	X					
BEACH PATROL	X					
<i>PUBLIC WORKS</i>						
STREETS & REFUSE	X					
FLEET SERVICES	X					
PARKING METER	X					
PARKING PERMIT	X					
WATER			X			
WASTEWATER				X		X
<i>CULTURE AND RECREATION</i>						
COMFORT STATIONS	X					
PARKS	X					
BANDSTAND	X					
TENNIS AND RECREATION	X					

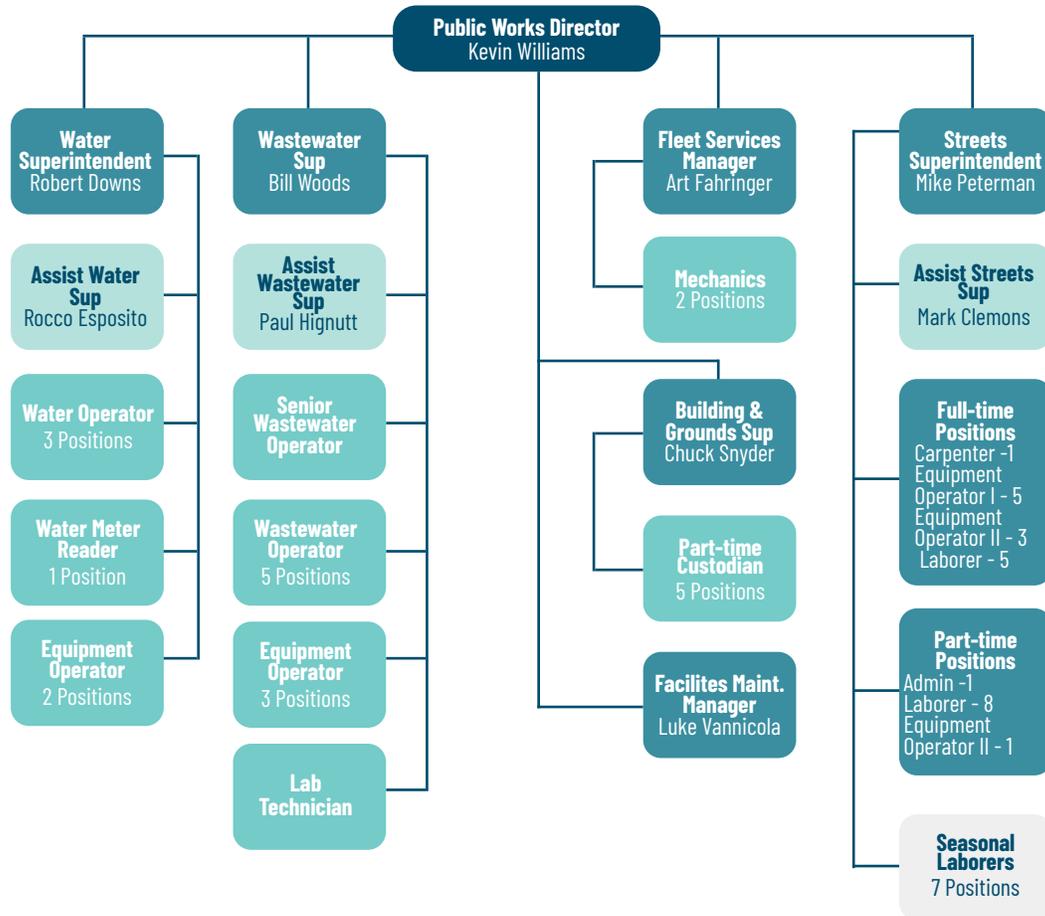


ORGANIZATION CHART



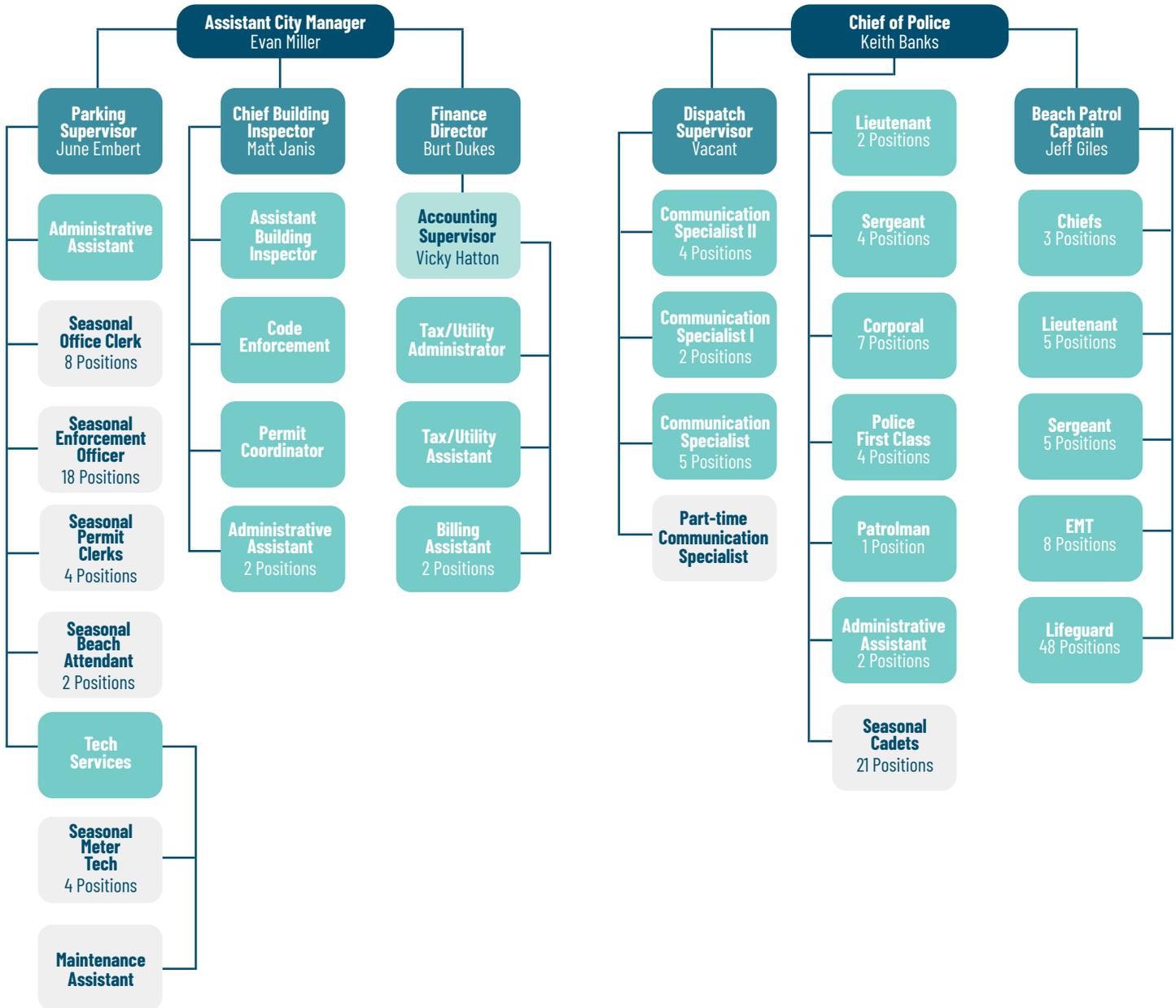


ORGANIZATION CHART





ORGANIZATION CHART

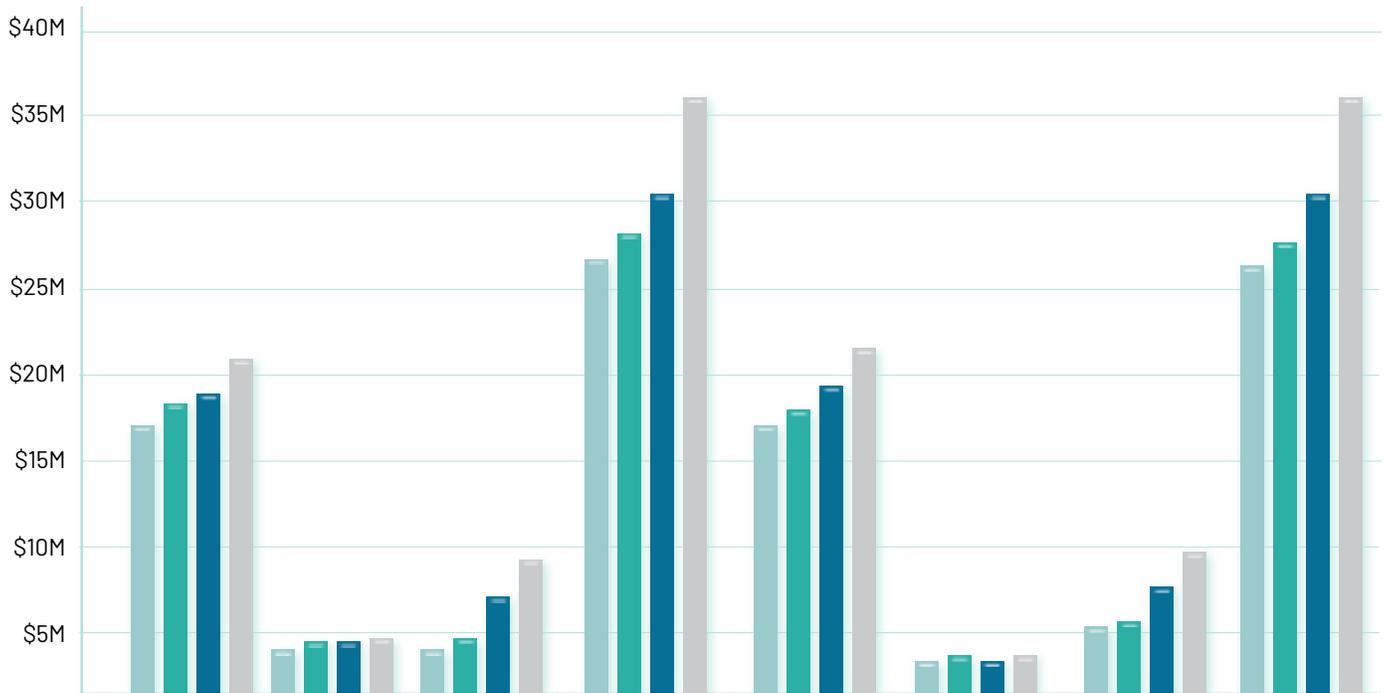




[RETURN TO TABLE OF CONTENTS](#)

BUDGET FY2024, FY2023, FY2022 AND FY2021

■ FY 2021
 ■ FY 2022
 ■ FY 2023
 ■ FY 2024



	Total Gov. Revenue	Total Water Revenue	Total Wastewater Revenue	Total Revenue	Total Gov. Expenses	Total Water Expenses	Total Wastewater Expenses	Total Expenses
FY 2021	17,653,758	4,294,681	4,238,235	26,186,674	17,750,201	3,327,734	5,108,739	26,186,674
FY 2022	18,119,095	4,709,500	4,853,790	27,682,385	18,387,186	3,621,638	5,673,561	27,682,385
FY 2023	19,014,953	4,709,500	6,425,290	30,149,743	19,012,533	3,301,347	7,835,863	30,149,743
FY 2024	21,429,561	4,847,798	9,415,575	35,692,934	22,494,726	3,675,350	9,522,858	35,692,934

In the fiscal year ended March 31, 2024, budgeted revenues and expenses increased by 18.4%. The capital outlays budget for the entire City increased by \$3.9 million or 60.9%. The Wastewater Department and Water Department capital budgets increased by \$1.48 million (51.2%) and \$495 thousand (49.25%), respectively. The FY2024 General Fund capital budget increased by \$1.95 million or 76.6%. In the General Fund, the new Beach Patrol/Baltimore Ave. Restroom Project (\$2.4 million) was responsible for the increase from the prior year. In the Wastewater Fund, the State Road Pump Station Project (\$2.4 million) was the largest component of its \$4.37 million budget.

For fiscal years 2024, 2023, 2022, 2021 and 2020 the total capital budgets for all funds were as follows: FY2024 \$10,380,800, FY2023 \$6,450,000, FY2022 \$4,726,172, FY2021 \$5,474,573, and FY2020 \$3,961,604.



BUDGET FY2024, FY2023, FY2022 AND FY2021

In the governmental funds (General Fund, Police Grant Fund and Municipal Street Aid Fund), the operating expenses budget in FY2024 is \$16.7 million, an increase of \$1.32 million or 8.63%. In the enterprise funds, the Water Fund operating budget increased by \$49.7 thousand/2.53% while the Wastewater Fund budget increased by \$183.78/7.18%. The largest departmental increase was in the 911 Dispatch Department, as salary increases and the filling of vacant positions attributed to the overall increase.

The governmental revenues budget has increased by \$2.4 million or 12.7%. The most significant increase is in the parking category, as the revenue increased by \$2.09 million or 24.8%. The budgeted increase is based upon the prior year actual which returned to a level even above that of the pre-COVID 19 years.





FISCAL YEAR 2024 BUDGET SUMMARY

With the severe impact of COVID 19 having passed, the City expects to report revenues and expenditures at levels above those in the Pre-COVID 19 period. Total General Fund FY2023 revenues are projected to exceed budget by more than \$3.7 million. Based upon the FY2023 actual parking revenues, the City has budgeted FY2024 parking revenues at \$8.43 million, almost \$415 less than the prior year. Much of the FY2023 actual excess is due to parking, transfer tax, and rental tax exceeding budget by \$2.1 million, \$313 thousand, and \$1.1 million, respectively.

REVENUES & EXPENDITURES	FY2024 BUDGET	FY2023 BUDGET	\$ CHANGE	% CHANGE	FY2022 BUDGET	FY2021 BUDGET
TOTAL REVENUES	35,692,934	30,149,743	5,543,191	18.4%	27,682,385	26,186,674
TOTAL OPERATING EXPENDITURES	21,421,383	19,833,558	1,587,825	8.0%	18,410,500	18,006,109
TOTAL CAPITAL EXPENDITURES	10,380,800	6,450,000	3,930,800	60.9%	4,726,172	5,474,573
TOTAL DEBT SERVICE	3,890,751	3,866,185	24,566	0.6%	4,545,713	2,645,992
TOTAL OPERATING, CAPITAL & DEBT SERVICE	35,692,934	30,149,743	5,543,191	18.4%	27,682,385	26,186,674
REVENUE LESS EXPENDITURES	-	-	-	-	-	-

There are indications that real estate sales activity is slowing in the City. Accordingly, the FY2024 budget for property transfer tax has been reduced by \$650 thousand, to \$1.2 million. This is a very conservative level, as it is \$963 thousand/55% less than actual FY2023 property transfer tax revenue. The higher interest rates on U.S. Government Treasury Bills have allowed the City to obtain significantly higher interest income while purchasing T-bills with maturities of only three and six months. In the General Fund, Water Fund and Wastewater Fund, the City has budgeted FY2024 T-bill interest income at \$348 thousand, \$147 thousand, and \$150 thousand, a total of \$645 thousand. At current rates, the interest income would exceed \$1 million. Because of the uncertainty of changes in future short-term rates, this income source is budgeted at a very conservative level.





FISCAL YEAR 2024 **BUDGET SUMMARY**

In FY2023, the City received \$417 thousand in American Rescue Plan Act (ARPA) grant funds that were unbudgeted. However, the ARPA funds were not recognized as revenue in FY2023 but will be recognized in FY2024 when the funds are spent.

The FY2023 total operating expenditures of the General Fund are expected to exceed the budget but by only 1%-2%. In FY2024 the operating expenditures budget increased by 8.65% or \$1.35 million above the prior year. The departments with the largest budgeted increases in FY2024 are 911 Dispatch (\$236 thousand), Beach Patrol (\$184 thousand), Wastewater (\$183 thousand) and Building and Grounds (\$177 thousand). The budgeted cost increase in 911 Dispatch is primarily due to salary and benefit increases. In the prior year, the combination of vacant positions and lower wages resulted in the above average budgeted cost increases in the FY2024 budget. The extensive level of training, the critical importance of the positions and the cost of training dispatchers makes it important that staff be retained by providing wages competitive with other 911 Dispatch departments. In the Beach Patrol, the budgeted part-time salary cost increase is partially a result of more than expected returning lifeguards who received step increases and promotions as well as the \$50 thousand housing allowance added to the FY2024 budget.

Budgeted cost increases in the Wastewater Fund are attributed to increases in chemicals (\$48 thousand), electricity (\$30 thousand), engineering (\$50 thousand) and salaries (\$43 thousand). The budget for chemicals was a result of materials inflation while the electricity budget increase occurred when the State of Delaware contracted provider filed for bankruptcy. The engineering budget increase is a function of the planned projects at the wastewater plant.

In the Building and Grounds Department, budgeted increases in building maintenance (\$63 thousand), maintenance contracts (\$25 thousand) and minor equipment/supplies (\$52 thousand) were the largest components of the FY2024 budgeted increases. Much of the cost increases were a result of increased costs for materials and contractual labor.



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 BUDGET SUMMARY

OPERATING EXPENDITURES BY DEPT	FY2024 BUDGET	FY2023 BUDGET	\$ CHANGE	% CHANGE	FY2022 BUDGET	FY2021 BUDGET
MAYOR & COMMISSIONERS	373,814	364,014	9,800	2.69%	264,014	261,762
TREASURER	2,784	2,784	-	0.00%	2,784	2,784
ADMINISTRATION	2,669,906	2,565,928	103,978	4.05%	2,350,731	2,077,570
ALDERMAN	106,562	93,154	13,408	14.39%	70,831	70,317
INFORMATION TECHNOLOGY	636,235	588,869	47,366	8.04%	572,838	562,056
BUILDING & LICENSE	507,312	472,765	34,547	7.31%	446,426	482,916
BUILDING AND GROUNDS	624,315	447,597	176,718	39.48%	351,697	422,727
COMMUNICATIONS	191,568	122,015	69,553	57.00%	86,584	89,978
POLICE DEPT. & GRANTS	3,542,471	3,371,460	171,011	5.07%	3,181,253	3,022,781
911 DISPATCH	1,065,561	828,882	236,679	28.55%	763,921	738,971
BEACH PATROL	833,335	649,231	184,104	28.36%	649,451	652,547
STREETS & REFUSE & GRANTS	2,786,380	2,898,021	(111,641)	(3.85%)	2,755,036	2,753,632
FLEET SERVICES	247,940	-	247,940	N/A	-	-
PARKING METER	1,411,593	1,407,981	3,612	0.26%	1,319,248	1,171,509
PARKING PERMIT	93,105	83,348	9,757	11.71%	86,898	88,763
COMFORT STATIONS	336,300	290,457	45,843	15.78%	215,700	191,700
PARKS & REC. & TENNIS	504,779	463,943	40,836	8.80%	448,971	454,003
BANDSTAND	220,030	169,489	50,541	29.82%	153,931	153,212
DONATIONS	335,800	322,500	13,300	4.12%	217,000	218,000
TOTAL GENERAL FUND	16,489,790	15,142,438	1,347,352	8.90%	13,937,314	13,415,228
POLICE GRANT FUND	51,800	51,271	529	1.03%	51,271	31,000
STREET GRANT FUND	126,500	150,000	(23,500)	(15.67%)	150,000	115,000
TOTAL GOVERNMENTAL FUNDS	16,668,090	15,343,709	1,324,381	8.63%	14,138,585	13,561,228
WATER	2,009,512	1,959,832	49,680	2.53%	1,972,200	1,995,796
WASTEWATER	2,743,781	2,560,017	183,764	7.18%	2,329,715	2,509,085
TOTAL ENTERPRISE FUNDS	4,753,293	4,519,849	233,444	5.16%	4,301,915	4,504,881
TOTAL GOVERNMENTAL & ENTERPRISE FUNDS	21,421,383	19,863,558	1,557,825	7.84%	18,440,500	18,066,109

The City's debt service costs have been controlled by obtaining low interest rates with long maturities. In January 2022, the City refinanced the USDA loan used for the construction of the new City Hall and the State of Delaware Drinking Water Fund loan used to construct the Lynch Well. Among multiple financial institution offers, J.P. Morgan Chase offered the lowest rate (1.6%) with no extension in maturities. The present value savings of the refinancing saved the City over \$1 million.



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 BUDGET SUMMARY

DEBT SERVICE BY FUND	FY2024 BUDGET	FY2023 BUDGET	\$ CHANGE	% CHANGE	FY2022 BUDGET	FY2021 BUDGET
GENERAL FUND	1,318,836	1,145,824	173,012	15.10%	1,864,929	986,400
WATER FUND	165,838	336,515	(170,677)	(49.28%)	346,938	346,938
WASTEWATER FUND	2,406,077	2,383,846	22,231	0.93%	2,333,846	1,312,654
TOTAL ALL FUNDS	3,890,751	3,866,185	24,566	0.64%	4,545,713	2,645,992

For FY2024, the City’s capital budget increased by 61% or \$3,930,800. The General Fund, Water Fund, and Wastewater Fund shares of the total budget (\$10,380,800) are 43.4%, 14.5% and 42.1%, respectively. In the General Fund, the \$2.4 million construction project for the Baltimore Avenue Restroom/Beach Patrol Headquarters is 53% of the General Fund budget.

In the Wastewater Fund, the State Road Pump Station Project (\$2,500,000) and the completion of Phase 3B Plant Project (\$1 million) represents 78% of the Wastewater Fund’s capital budget.





[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 BUDGET SUMMARY

CAPITAL EXPENDITURES BY DEPT	FY2024 BUDGET	FY2023 BUDGET	\$ CHANGE	% CHANGE	FY2022 BUDGET	FY2021 BUDGET
MAYOR & COMMISSIONERS	80,000	-	80,000	N/A	87,000	87,000
INFORMATION TECHNOLOGY	83,000	44,000	39,000	88.64%	93,000	33,000
BEACH PATROL	17,500	17,000	500	2.94%	13,000	-
BUILDING & GROUNDS	25,500	-	25,500	N/A	6,800	30,000
POLICE DEPT. & GRANTS	150,800	30,000	120,800	402.67%	50,527	15,558
911 DISPATCH	-	-	-	0.00%	12,500	12,501
STREETS & REFUSE & GRANTS	1,459,000	1,456,000	3,000	0.21%	1,107,845	1,926,170
PARKING METER	-	535,000	(535,000)	0.00%	218,000	468,344
COMFORT STATIONS	2,400,000	431,000	1,969,000	456.84%	550,000	250,000
PARKS	247,000	40,000	207,000	517.50%	275,000	380,000
BANDSTAND	45,000	-	45,000	N/A	-	-
TOTAL GOVERNMENTAL FUNDS	4,507,800	2,553,000	1,954,800	76.57%	2,413,672	3,202,573
WATER	1,500,000	1,005,000	495,000	49.25%	1,302,500	985,000
WASTEWATER	4,373,000	2,892,000	1,481,000	51.21%	1,010,000	1,287,000
TOTAL ENTERPRISE FUNDS	5,873,000	3,897,000	1,976,000	50.71%	2,312,500	2,272,000
TOTAL ALL FUNDS	10,380,800	6,450,000	3,930,800	60.94%	4,726,172	5,474,573

Fiscal year 2024 is expected to be more challenging than FY2023 and FY2022. With no increase in parking meter rates, the FY2024 budget for total parking revenue is \$431 thousand/5% less than the actual amount collected in FY2023. Because seasonal revenue sources, including hotel accommodations tax and the residential rental tax are expected to remain flat or only slightly above FY2023 actuals, the FY2024 revenue budget has been adjusted accordingly. The budgeted revenues for property transfer tax have been reduced by \$650,000. Given the uncertainty in the local real estate sale trends, the budget reduction in transfer tax collections is considered prudent.

To continue to fulfill the City’s infrastructure needs, the capital budget has been increased to \$10,380,800 or 61% above FY2023.

In the Wastewater Fund, the City encumbered past collections from sewer impact fees and unspent Ocean Outfall monies and will utilize them for planned projects. The encumbrances have enabled the city to defer rate increases.

The FY2024 operating expenditures budget in all funds has increased by \$1.56 million, as personnel costs for wages and benefits contributed to much of the increase. Even with the conservative revenue budget and the increased operating and capital budget, the City has presented a balanced FY2024 budget without reducing services to citizens. The year-end results, however, are unlikely to compare favorably with the past fiscal year.



[RETURN TO TABLE OF CONTENTS](#)

ALL FUNDS REVENUE

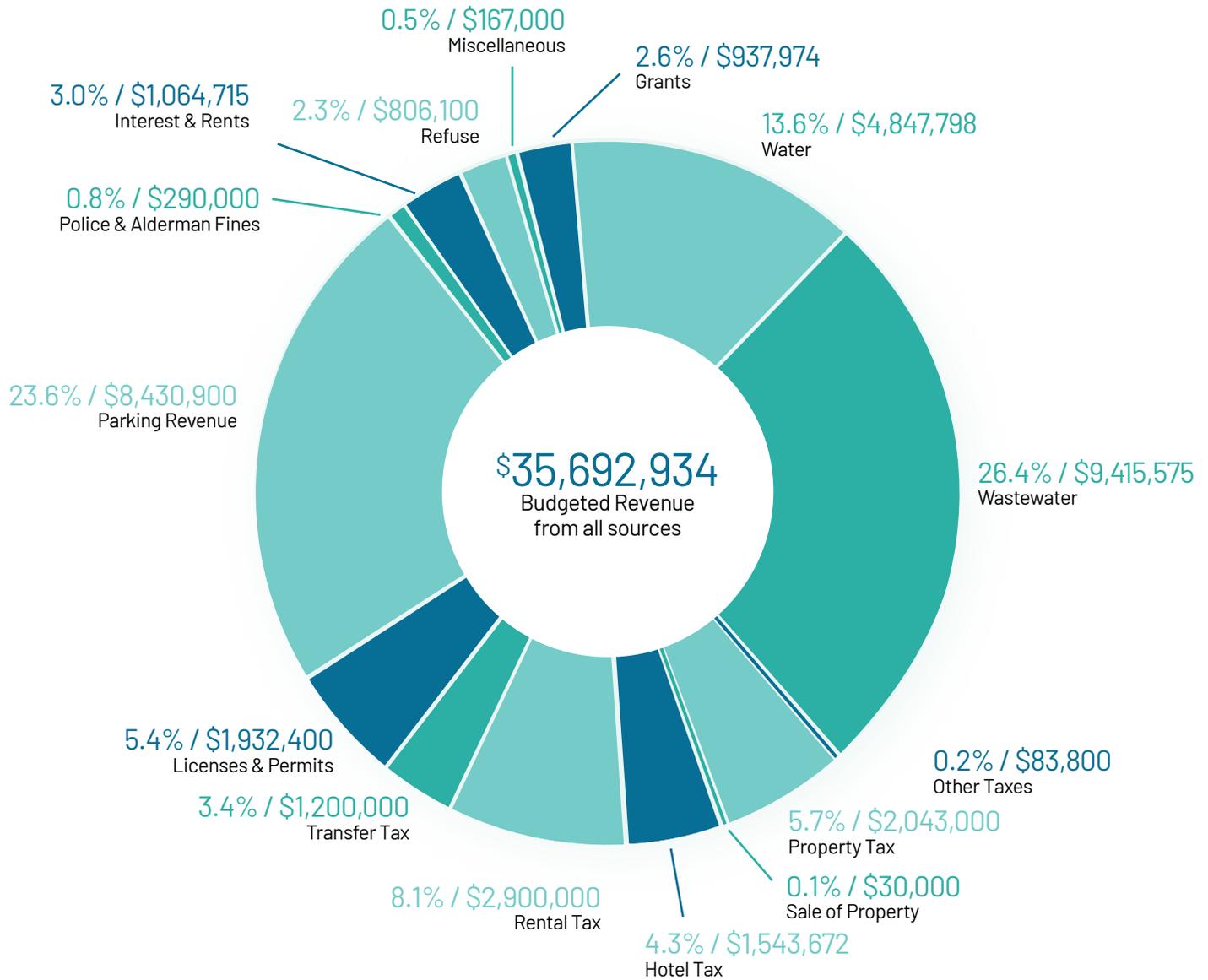
FY2021 - FY2024

REVENUE SOURCE	FY2024 BUDGET	FY2023 BUDGET	\$ CHANGE	% CHANGE	FY2022 BUDGET	FY2021 BUDGET
PARKING	8,430,900	6,757,200	1,673,700	24.8%	6,605,200	6,444,700
PROPERTY TAX	2,043,000	2,043,000	-	0.0%	2,043,000	2,017,000
PROPERTY TRANSFER TAX	1,200,000	1,850,000	(650,000)	(35.1%)	1,600,000	1,600,000
RENTAL TAX	2,900,000	2,100,000	800,000	38.1%	2,000,000	2,000,000
HOTEL ACCOMMODATIONS TAX	1,543,672	1,562,425	(18,753)	(1.2%)	1,000,000	800,000
OTHER TAXES	83,800	68,800	15,000	21.8%	68,800	58,100
PRIOR YEAR ENCUMBRANCE	-	250,000	(250,000)	(100.0%)	-	15,000
SALE OF PROPERTY	30,000	45,000	(15,000)	(-33.3%)	1,045,000	800,000
REFUSE	806,100	672,637	133,463	19.8%	650,750	843,133
INTEREST AND RENTS	1,064,715	834,400	230,315	27.6%	834,400	834,400
GRANTS	937,974	976,874	(38,900)	(4.0%)	573,065	540,345
POLICE AND ALDERMAN FINES	290,000	205,000	85,000	41.5%	180,000	145,000
CONTRIBUTIONS	27,000	29,280	(2,280)	(7.8%)	19,280	19,280
LICENSES AND PERMITS	1,932,400	1,542,337	390,063	25.3%	1,421,600	1,459,800
MISCELLANEOUS	140,000	78,000	62,000	79.5%	78,000	77,000
TOTAL GOVERNMENTAL FUNDS	21,429,561	19,014,953	2,414,608	12.7%	18,119,095	17,653,758
WASTEWATER	9,415,575	6,425,290	2,990,285	46.5%	4,853,790	4,238,235
WATER	4,847,798	4,709,500	138,298	2.9%	4,709,500	4,294,681
TOTAL ENTERPRISE FUNDS	14,263,373	11,134,790	3,128,583	28.1%	9,563,290	8,532,916
TOTAL REVENUE ALL FUNDS	35,692,934	30,149,743	5,543,191	18.4%	27,682,385	26,186,674





FISCAL YEAR 2024 BUDGETED TOTAL REVENUE FROM ALL SOURCES

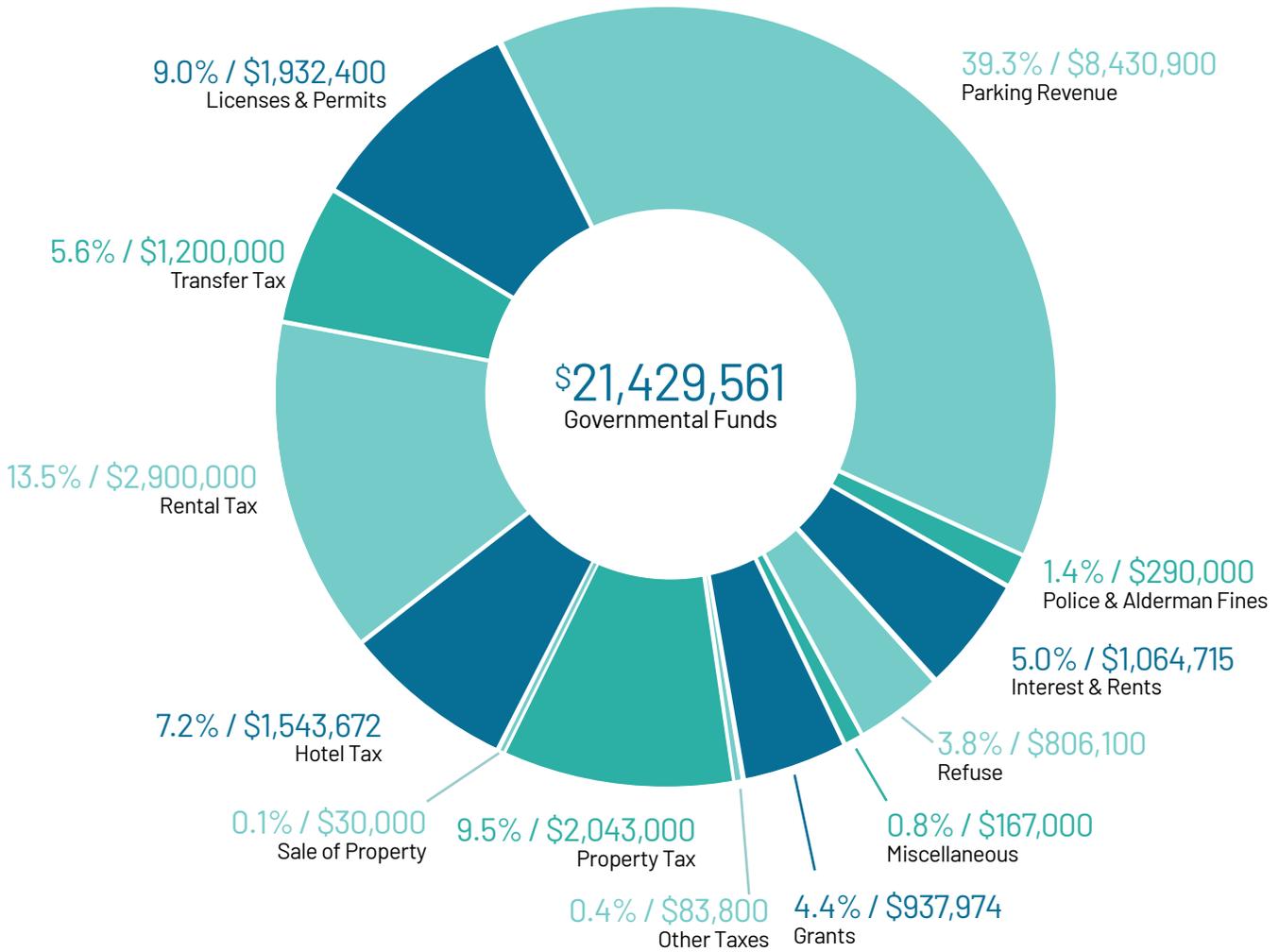


The City budgeted fiscal year 2024 revenue from all sources at \$35,692,934. Governmental revenues are budgeted at \$21,429,561/60% of the total budget while Enterprise fund revenues are budgeted at \$14,263,373/40%. The City's largest sources of budgeted governmental revenue are Parking \$8,430,900/23.6%, Residential Rental Tax \$2,900,000/8.1%, Property Tax \$2,043,000/5.7%, and Hotel Accommodations Tax \$1,543,672/4.3%.



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 GOVERNMENTAL FUND REVENUE BY TYPE

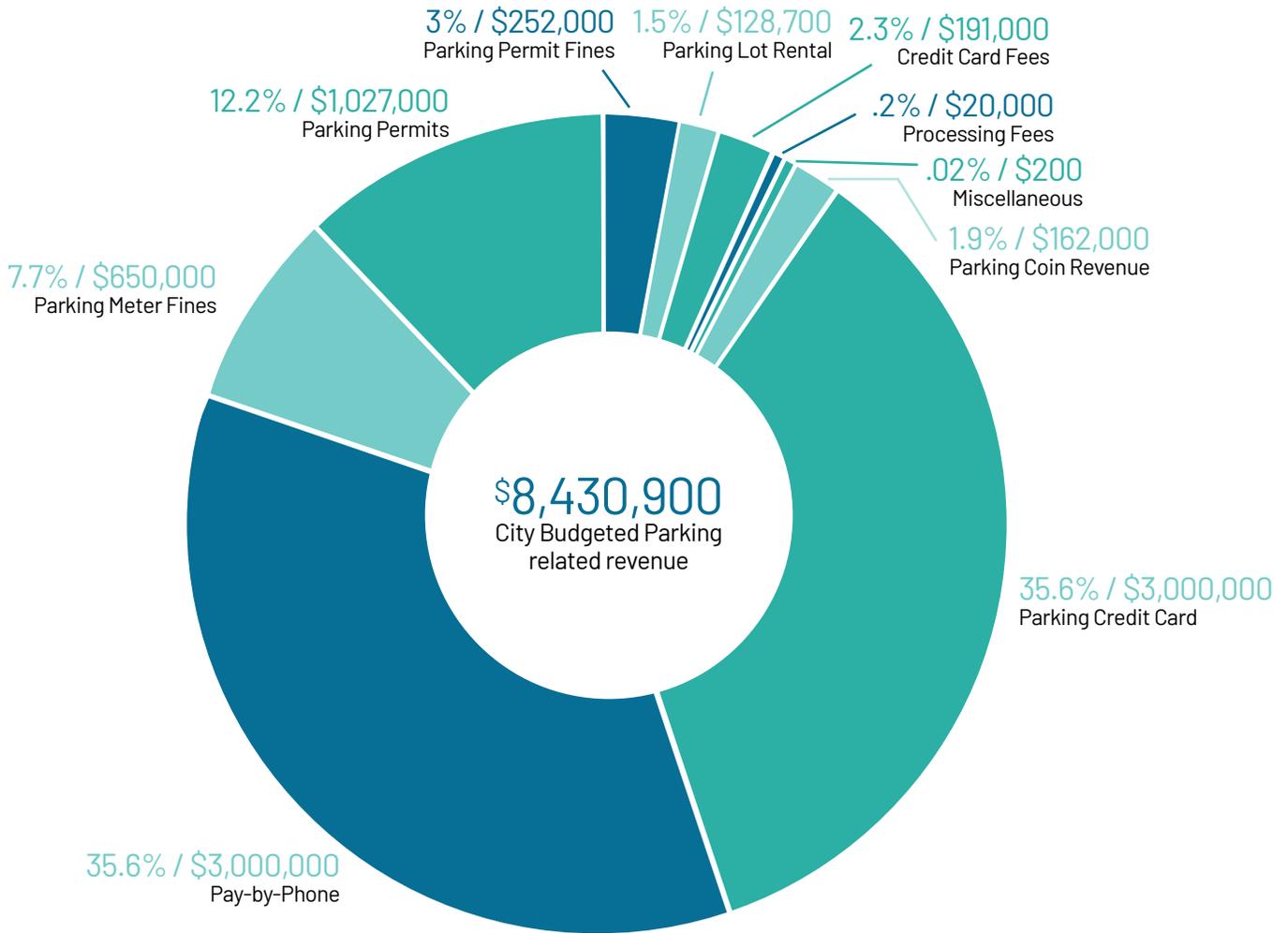


The total Fiscal Year 2024 revenue budget for the Governmental Funds, including the General Fund, Police Grant Fund and the Municipal Street Aid Fund is \$21,429,561. Among the three funds, only the General Fund has sufficient revenue to be classified as a major fund.



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 BUDGET BUDGETED PARKING REVENUE BY CATEGORY



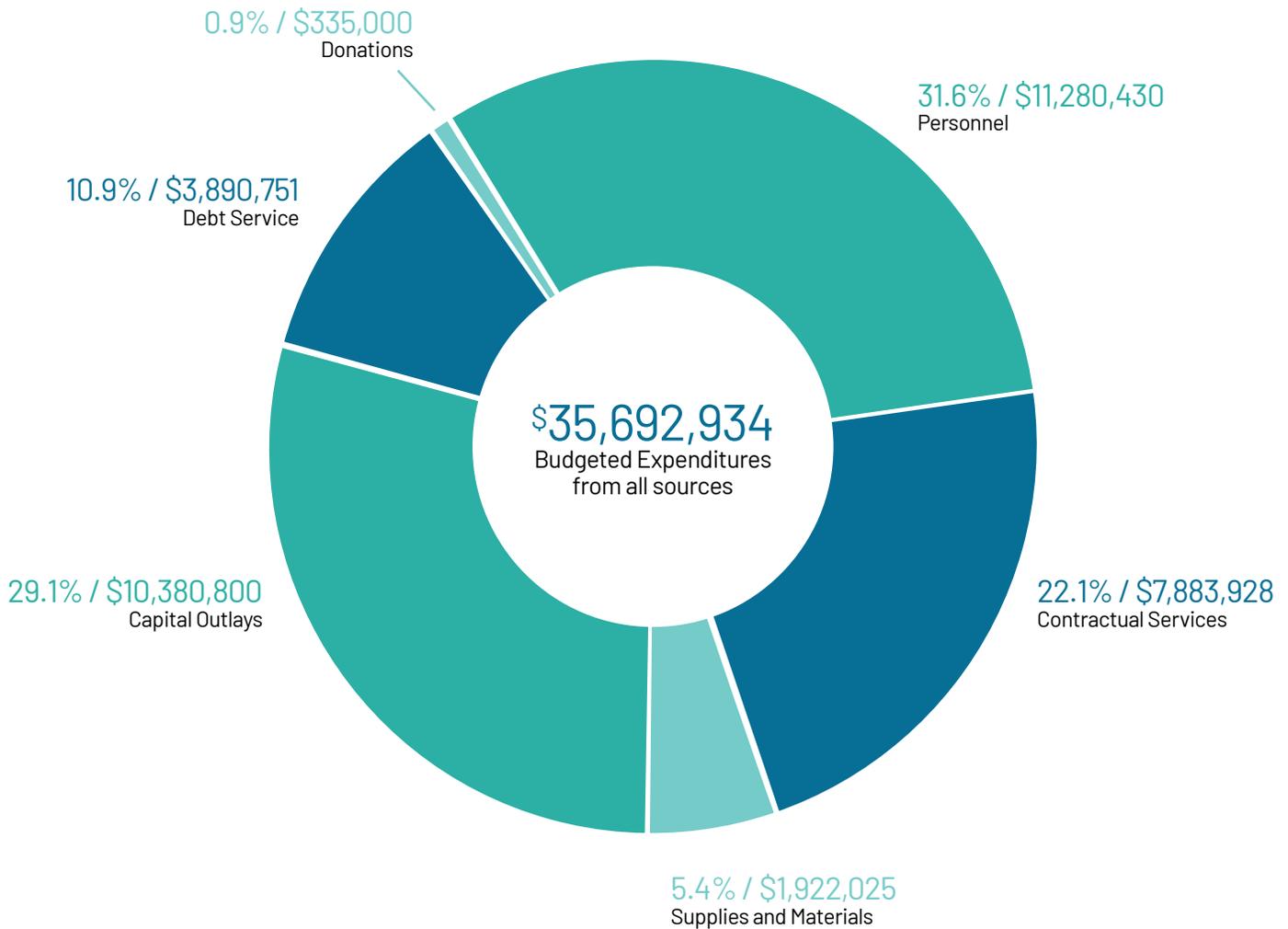
In Fiscal Year 2024, the City budgeted \$8,430,900 in parking related revenue. This represents an increase of \$1,673,700 from the 2023 fiscal year budget. As the actual revenue for the summer season of 2022 was \$8,845,612, the budget increase appears to be justified.

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



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 BUDGETED TOTAL EXPENDITURES ALL SOURCES



Total budgeted expenditures for the fiscal year ended March 31, 2024, including the General Fund, Police Grant Fund, Municipal Street Aid Fund, Water Fund and Wastewater Fund are \$35,692,934.



GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2024

	FY2024	% OF FY204	% FY2024	\$FY2024	FY2023	FY2022	FY2021
GOVERNMENTAL FUNDS' OPERATING EXPENDITURES	BUDGET	BUDGET	INCREASE	INCREASE	BUDGET	BUDGET	BUDGET
TOTAL TREASURER AND ASSESSORS EXPENSES	2,784	0.02%	0.00%	-	2,784	2,784	2,784
TOTAL RECREATION AND TENNIS EXPENSE	50,368	0.30%	121.43%	27,621	22,747	20,974	48,798
TOTAL PARKING PERMIT	93,105	0.56%	11.71%	9,757	83,348	86,898	88,763
TOTAL ALDERMAN EXPENSE	106,562	0.64%	14.39%	13,408	93,154	70,831	70,317
TOTAL POLICE GRANTS EXPENDITURES (GEN. FD & GRANT FD)	116,800	0.70%	15.33%	15,529	101,271	105,169	53,200
TOTAL STREET GRANT EXPENSE - RESTRICTED	126,500	0.76%	-15.667%	(23,500)	150,000	150,000	115,000
TOTAL COMMUNICATIONS	191,568	1.15%	57.00%	69,553	122,015	86,584	89,978
TOTAL BANDSTAND	220,030	1.32%	29.82%	50,541	169,489	153,931	153,212
TOTAL FLEET SERVICES	247,940	1.49%	N/A	247,940	-	-	-
TOTAL DONATIONS AND CONTRIBUTIONS EXPENSE	335,800	2.01%	4.12%	13,300	322,500	217,000	218,000
TOTAL COMFORT STATIONS	336,300	2.02%	15.78%	45,843	290,457	215,700	191,700
TOTAL MAYOR AND COMMISSIONERS EXPENSES	373,814	2.24%	2.69%	9,800	364,014	264,014	261,762
TOTAL PARKS EXPENSE	454,411	2.73%	3.00%	13,215	441,196	427,997	405,205
TOTAL BUILDING AND LICENSING EXPENSE	507,312	3.04%	7.31%	34,547	472,765	446,426	482,916
TOTAL BUILDING AND GROUNDS EXPENSE	624,315	3.75%	39.48%	176,718	447,597	351,697	422,727
TOTAL IT EXPENSE	636,235	3.82%	8.04%	47,366	588,869	572,838	562,056
TOTAL BEACH PATROL EXPENSE	833,335	5.00%	28.36%	184,104	649,231	649,451	652,547
TOTAL 911 DISPATCH EXPENSE	1,065,561	6.39%	28.55%	236,679	828,882	763,921	738,971
TOTAL PARKING METER EXPENSE	1,411,593	8.47%	0.26%	3,612	1,407,981	1,319,248	1,171,509
TOTAL ADMINISTRATION EXPENSES	2,669,906	16.02%	4.05%	103,978	2,565,928	2,350,731	2,077,570
TOTAL STREETS AND REFUSE EXPENSE	2,786,380	16.72%	-3.85%	(111,641)	2,898,021	2,755,036	2,753,632
TOTAL POLICE DEPARTMENT EXPENSE	3,477,471	20.86%	4.70%	156,011	3,321,460	3,127,355	2,975,581
TOTAL	16,668,090	100.00%	8.63%	1,324,381	15,343,709	14,138,585	13,536,228
ANNUAL INCREASE		8.63%			8.52%	4.45%	

The FY2024 governmental funds' budgeted operating expenditures increased by \$1.3 million/8.63%.

The creation of the Fleet Services Department in FY2024 resulted in the removal of the three mechanics from the Streets and Refuse Department as well as other operating expenditures related to Fleet Services. The combined FY2024 budgeted operating expenditures of the Streets, Refuse and Fleet Services Departments are \$3.03 million, an increase of \$136 thousand/4.7% from the prior year. Most of the budgeted increase is due to higher wage expenditures that increased by \$98.4 thousand/9.27%. Of the total budgeted wage increase, \$68.4 thousand is in the seasonal wage category. To fill seasonal worker positions, the City believes that it is necessary to budget FY2024 salaries at rates above the City's overall wage rate increase.

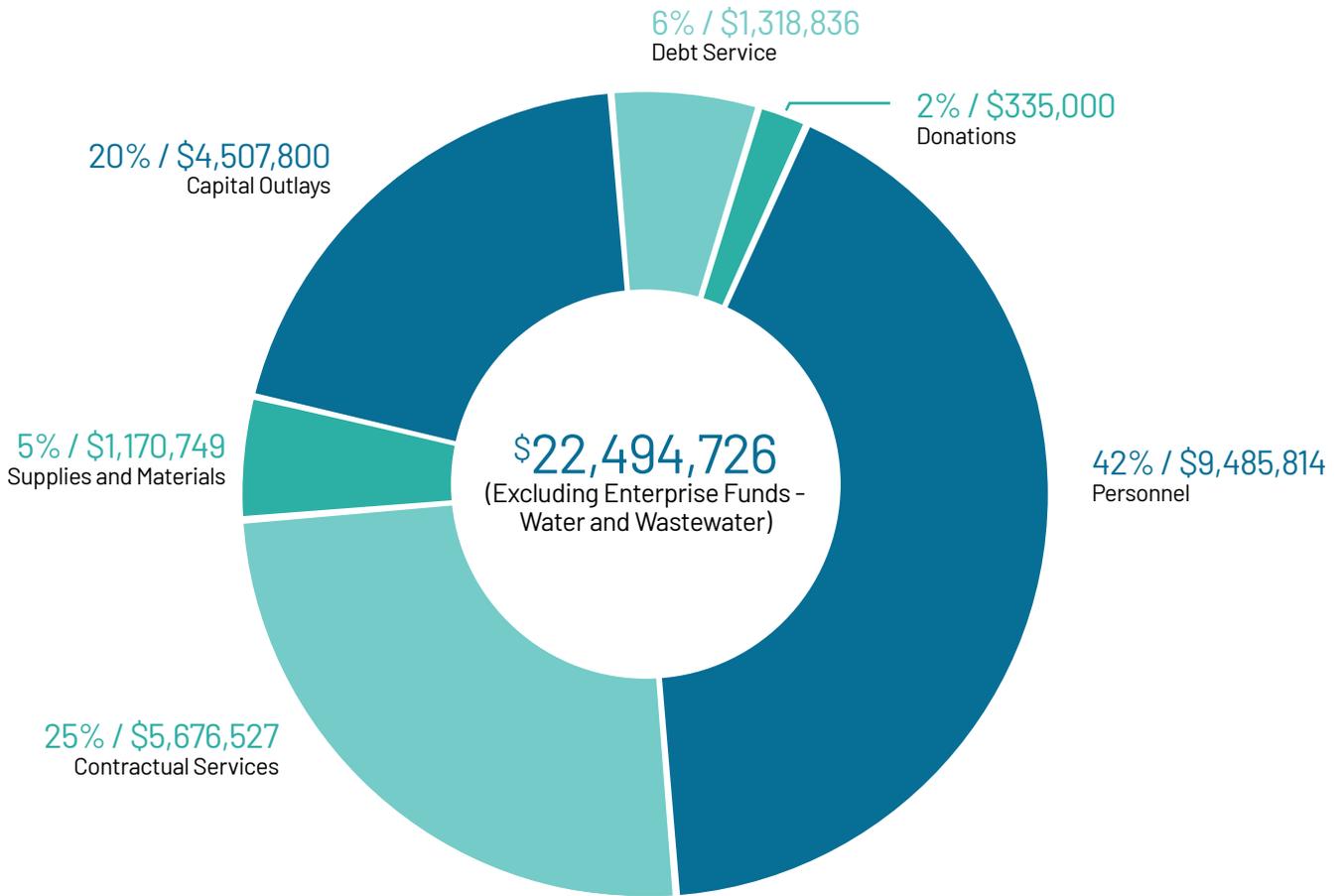
The Building and Grounds FY2024 budget increased by \$176 thousand/39.5%. The building maintenance (\$63 thousand increase) and minor equipment and supplies \$52.3 (thousand increase) accounted for much of the overall increase. These cost increases were largely related to the overall inflation occurring in the nation's economy.

The Communications Department FY2024 budget increased by \$69.5 thousand/57% due to the \$59.4 thousand increase in advertising expenditures.



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 GOVERNMENTAL FUND EXPENDITURES



The budgeted expenditures for governmental funds, including the General Fund, Municipal Street Aid Fund, and Police Grant Fund, amount to \$22,494,726. The debt service portion represents the interest and principal to be paid to JPMorgan Chase for the construction of the new city hall. The FY2024 governmental capital budget is \$4,507,800 or 20% of the total governmental capital budget. This is a \$1,953,950 increase from the FY2023 governmental capital budget.

BUDGET CATEGORY	BUDGET FY2024	%FY2024 BUDGET	BUDGET FY2023	%FY2023 BUDGET	BUDGET FY2022	%FY2022 BUDGET	BUDGET FY2021	%FY2021 BUDGET
PERSONNEL	9,485,814	42%	8,737,191	46%	8,241,269	45%	7,993,445	45%
CONTRACTUAL SERVICES	5,676,527	25%	5,213,936	27%	4,615,396	25%	4,308,121	24%
SUPPLIES AND MATERIALS	1,170,749	5%	1,039,232	5%	1,035,148	6%	1,071,662	6%
CAPITAL OUTLAYS	4,507,800	20%	2,553,850	13%	2,413,672	13%	3,202,573	18%
DEBT SERVICE	1,318,836	6%	1,145,824	6%	1,736,929	10%	986,400	6%
DONATIONS	335,000	2%	322,500	2%	217,000	1%	188,000	1%
TOTAL GOVERNMENT	22,494,726	100%	19,012,533	100%	18,259,414	100%	17,750,201	100%



GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2024

The Beach Patrol FY2024 operating expenditures budget increased by \$184 thousand with most of the increase (\$127 thousand) in the wages category. The greater number of lifeguards returning in FY2024 and receiving step increases as well as a greater number of filled positions attributed to the increase. The significant increase in the junior lifeguard program required more labor hours, as more lifeguards are needed to supervise and manage the operation.

The 911 Dispatch Department's budget increased by \$236.7 thousand/28.6%, as wage expenditures were responsible for \$160 thousand of the overall increase. In order to offer salaries that are competitive with other 911 Dispatch Departments in Sussex County and to fill positions that were vacant in FY2023, the City increased the department's budget at an above average level. Also, the extensive training and certifications required add to the cost of hiring and retaining staff. The medical insurance budget increased by \$39 thousand/32%. The increase is due to the 9% premium increase as well as the increase in participants added to the policy.

The Bandstand budget increase of \$50.5 thousand is almost entirely due to the cost of the programs and the expenditures associated with them.

The Recreation and Tennis budget increased by \$27.6 thousand/121.4%, Almost the entire increase is due to the amount budgeted (\$25,000) for improvements to the Anna Hazzard Museum.





CAPITAL OUTLAYS BUDGET FY2020 THROUGH FY2024

The City’s capital budget increased from \$6,450,000 in FY2023 to \$10,380,800 in FY2024. In FY2024, the Wastewater, Comfort Stations, Water and Streets Departments represent a combined total of 93.8% of the entire capital budget. In the Wastewater Department, the State Road Pump Station Project (\$2,500,000) and the Phase 3B Project at the Wastewater Plant (\$1,000,000) are the largest components of its FY2024 budget. In the Streets and Refuse Department, the City-wide Paving Program (\$450,000) and the LED Retrofit Project (\$383,000) make up the most significant portion of its budget. In the Comfort Station Department, the Baltimore Avenue Restroom/Beach Patrol Headquarters (\$2,400,000) constitute the entire amount of its budget. See pages 92 to 104 for the complete FY2024 Capital Outlay Budget in detail and photographs.

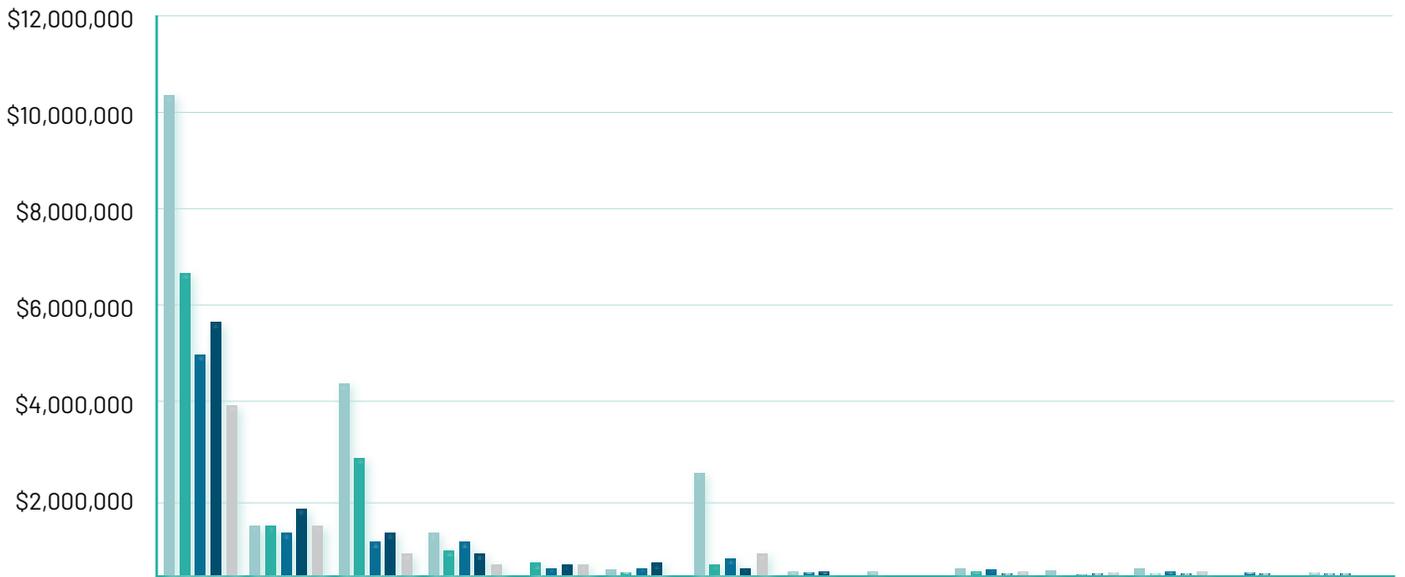
	FY2024 CAPITAL BUDGET	% OF FY2024	FY2023 CAPITAL BUDGET	% OF FY2023	FY2022 CAPITAL BUDGET	%OF FY2022	FY2021 CAPITAL BUDGET	% OF FY2021	FY2020 CAPITAL BUDGET	% OF FY2022
TOTAL	10,380,800	100.0%	6,450,000	100.0%	4,726,172	100.0%	5,474,573	100.0%	3,961,604	100.0%
WASTEWATER	4,373,000	42.1%	2,892,000	44.8%	1,010,000	21.4%	1,287,000	23.5%	502,130	12.7%
COMFORT STATIONS	2,400,000	23.1%	431,000	6.7%	550,000	11.6%	250,000	4.6%	720,602	18.2%
WATER	1,500,000	14.4%	1,005,000	15.6%	1,302,500	27.6%	985,000	18.0%	579,900	14.6%
STREETS	1,459,000	14.1%	1,456,000	22.6%	1,107,845	23.4%	1,926,170	35.2%	1,495,341	37.7%
PARKS	247,000	2.4%	40,000	0.6%	275,000	5.8%	380,000	6.9%	-	-
DISPATCH	150,800	1.5%	-	0.0%	12,500	0.3%	12,501	0.2%	-	-
BLDG & GROUNDS	83,000	0.8%	-	0.0%	6,800	0.1%	30,000	0.5%	58,000	1.5%
ADMINISTRATION	80,000	0.8%	-	0.0%	87,000	1.8%	87,000	1.6%	-	-
IT	45,000	0.4%	44,000	0.7%	93,000	2.0%	33,000	0.6%	73,100	1.8%
POLICE	25,500	0.2%	30,000	0.5%	50,527	1.1%	15,558	0.3%	55,157	1.4%
BEACH PATROL	17,500	0.2%	17,000	0.3%	13,000	0.3%	-	-	-	-
PARKING	-	0.0%	535,000	8.3%	218,000	4.6%	468,344	8.6%	477,374	12.1%





[RETURN TO TABLE OF CONTENTS](#)

CAPITAL OUTLAYS BUDGET FY2020 THROUGH FY2024



	TOTAL	STREETS	WASTEWAT.	WATER	PARKING	PARKS	COMFORT ST.	ADMIN	BANDSTAND	IT	B&G	POLICE	DISPATCH	BCH PATROL
FY2024 BUDGET	10,380,000	1,459,000	4,373,000	1,500,000	-	247,000	2,400,000	80,000	45,000	83,000	25,500	150,800		17,500
FY2023 BUDGET	6,450,000	1,456,000	2,892,000	1,005,000	535,000	40,000	431,000	-		44,000	-	30,000	-	17,000
FY2022 BUDGET	4,726,172	1,107,845	1,010,000	1,302,500	218,000	275,000	550,000	87,000		93,000	6,800	50,527	12,500	13,000
FY2021 BUDGET	5,474,573	1,926,170	1,287,000	985,000	468,344	380,000	250,000	87,000		33,000	30,000	15,558	12,501	-
FY2020 BUDGET	3,961,604	1,495,341	502,130	579,900	477,374		720,602			73,100	58,000	55,157	-	-

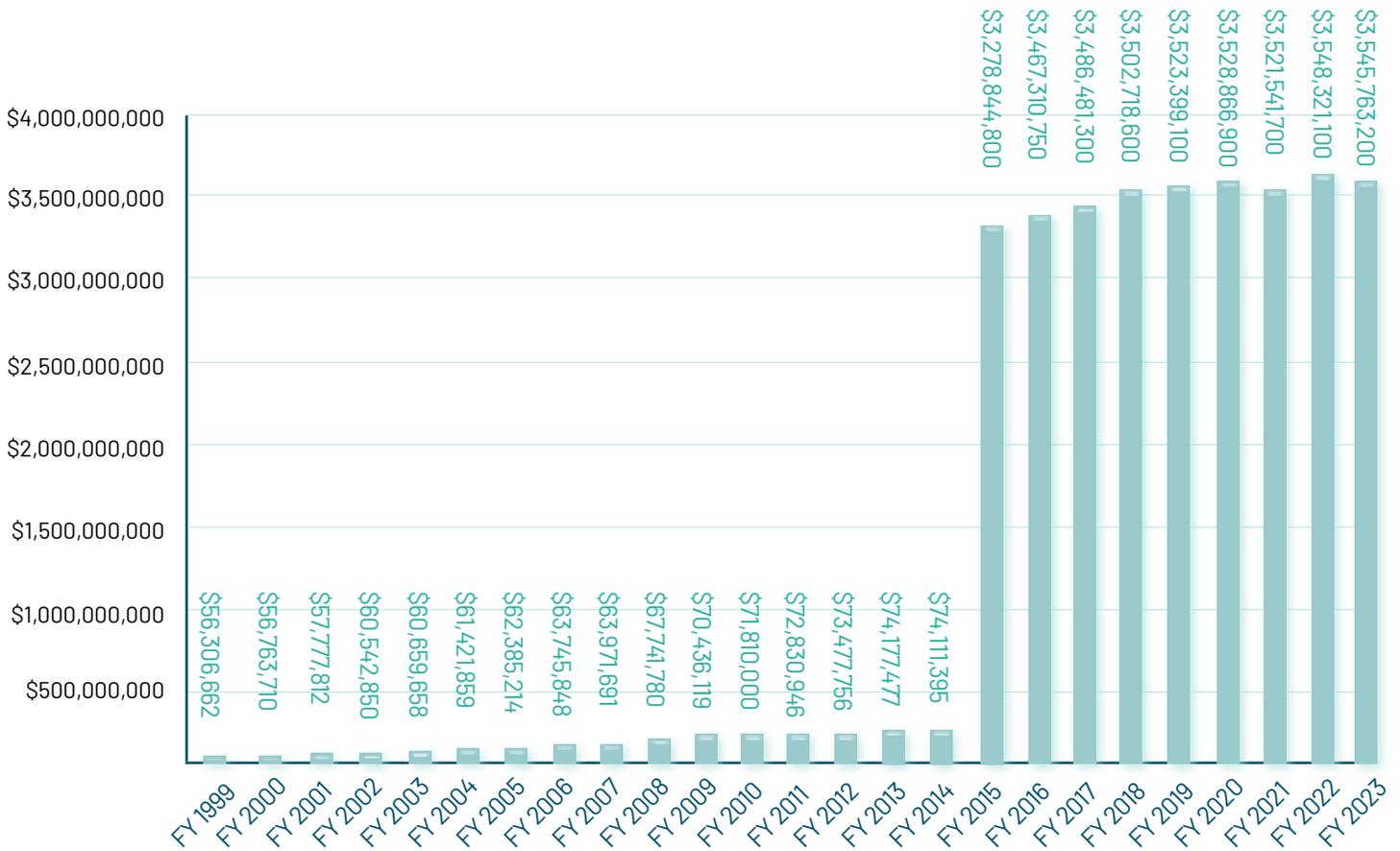
■ FY2024 BUDGET
 ■ FY2023 BUDGET
 ■ FY2022 BUDGET
 ■ FY2021 BUDGET
 ■ FY2020 BUDGET



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH REAL ESTATE PROPERTY TAX TRENDS

City of Rehoboth Beach Real Estate Assessed Value
FY1999 - FY2023





CITY OF REHOBOTH BEACH REAL ESTATE PROPERTY TAX TRENDS

City of Rehoboth Beach Property Tax Trends Revenue
FY2006 - FY2023



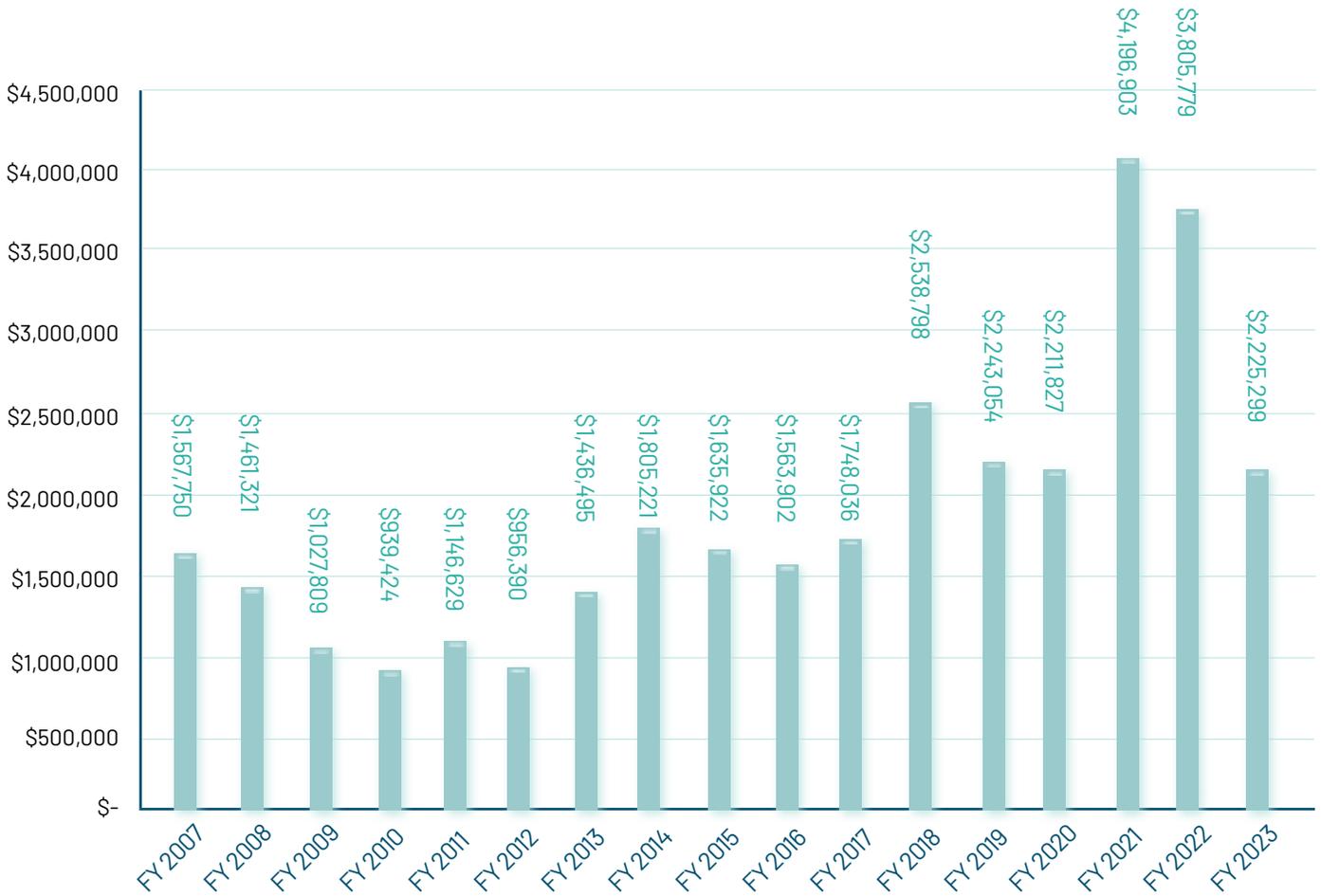
In the City’s fiscal year ending March 31, 2023, total revenue from real estate property tax increased from \$2.024 million to \$2.032 million, an increase of \$7,991. The per hundred rate of tax remained unchanged at six cents per hundred dollars of assessed value. Changes in property taxes and assessed values also result 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 reassessment of real estate within the city in order to obtain a greater degree of equity and fairness among homeowners. The 2015 reassessment 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.



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH 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 2.5% while Sussex County retains 1.5% on properties transferred outside municipal areas. As a municipality, the City of Rehoboth Beach receives 1.5% of taxable property transfers within city limits. Because this tax is dependent upon the strength of the local real estate market, it can be extremely volatile. In FY2023 the City received almost \$2.23 million in property transfer tax, a decline of \$1,580,480 from the prior year. Given the slowing trend in real estate transactions, the revenue budget for transfer tax has been reduced to \$1,200,000, a reduction of \$650,000 from the prior year level of \$1,850,000.



[RETURN TO TABLE OF CONTENTS](#)

SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

AS OF APRIL 1, 2024

	FULL-TIME				PART-TIME				SEASONAL			
	FY2024	FY2023	FY2022	FY2021	FY2024	FY2023	FY2022	FY2021	FY2024	FY2023	FY2022	FY2021
MAYOR & COMMISSIONERS	-	-	-	-	7	7	7	7	-	-	-	-
TREASURER	-	-	-	-	1	1	2	2	-	-	-	-
ADMINISTRATION	12	12	11	11	-	-	1	1	-	-	-	-
ALDERMAN	1	1	1	1	1	-	-	-	-	-	-	-
INFORMATION & TECH.	3	3	3	3	-	-	-	-	-	-	-	-
COMMUNICATIONS	1	1	1	1	-	-	-	-	-	-	-	-
BUILDING AND LICENSING	6	5	5	5	-	1	-	-	-	-	-	-
POLICE	21	19	19	19	-	1	1	1	26	21	28	25
PUBLIC WORKS	16	18	19	19	10	6	3	3	7	9	12	12
BUILDING AND GROUNDS	2	2	1	1	5	4	3	3	-	-	-	-
DISPATCH	12	12	11	11	1	2	2	2	-	-	-	-
PARKING	3	3	3	3	-	-	-	-	31	27	29	29
PARKING PERMIT	-	-	-	-	-	-	-	-	4	4	6	6
BEACH PATROL	-	-	-	-	-	-	-	-	70	75	52	76
PARKS, TENNIS AND REC.	1	1	1	1	1	1	1	1	1	1	2	11
BANDSTAND	-	-	-	-	-	-	-	-	1	1	1	1
WATER	8	8	8	8	-	-	-	-	-	-	-	-
WASTEWATER	12	12	12	12	-	-	-	-	-	-	-	-
TOTAL	98	97	95	95	26	23	20	20	140	138	130	160

As of April 1, 2024, the City had 98 full-time positions, 26 part-time year-round, and 140 seasonal positions. During the year, it is expected that there will be vacant positions. It is also anticipated that employees, especially in the seasonal category, will be terminated or will vacate their positions, resulting in multiple employees holding the same job position during the year.

In the Administration Department, there are twelve staff, including six working in finance, billing, and accounting. The remaining six positions are filled by the City Manager, his executive assistant, the Assistant City Manager, the Human Resources/Payroll Administrator, the City Secretary, and her administrative assistant. The City Secretary and her assistant devote almost all of their time to supporting the mayor and commissioners as well as the City’s boards and commissions, especially the Board of Adjustment and the Planning Commission.

The full-time uniformed officers are members of the International Brotherhood of Teamsters. They participate in the State of Delaware Police and Firefighter Retirement Plan, a defined benefit pension plan administered by the State of Delaware. The FY2024 budget includes \$240,000 for police pension expenditures which are offset by the offset by the \$137,000 contribution from the State of Delaware’s police pension allocation.



[RETURN TO TABLE OF CONTENTS](#)

SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

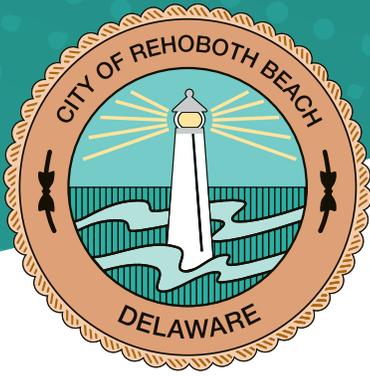
AS OF APRIL 1, 2024

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’ contributions. All full-time employees, including full-time uniformed police officers, may participate in the City’s 457B, a deferred contribution plan to which the City does not contribute.

UNIFORMED POLICE OFFICERS	FY2024	FY2023	FY2022	FY2021
CHIEF	1	1	1	1
LIEUTENANT	2	2	2	2
SERGEANT	4	4	4	4
CORPORAL	7	7	6	6
PFC	4	4	4	4
PATROLMAN	1	1	2	2
TOTAL FULL-TIME	19	19	19	19
SEASONAL CADETS	21	28	28	22

PENSION COST

	BUDGETED FY2024	% FY2024	BUDGETED FY2023	% FY2023	BUDGETED FY2022	% FY2022	BUDGETED FY2021	% FY2021	PROJECTED FY2022
ADMINISTRATION	38,000	14.26%	\$38,000	12.74%	\$38,000	13.20%	\$37,000	18.8%	\$35,552
ALDERMAN	2,703	1.01%	2,650	0.89%	2,650	0.92%	1,390	0.7%	2,578
IT	14,000	5.25%	12,650	4.24%	12,650	4.40%	9,000	4.6%	13,810
BLDG & LIC	8,700	3.26%	8,500	2.85%	8,500	2.95%	6,300	3.2%	8,623
BLDG & GDS	3,935	1.48%	3,950	1.32%	3,950	1.37%	3,700	1.9%	3,882
COMMUNICATIONS	-	0.0%	-	0.0%	-	0.0%	-	0.0%	1,358
FLEET SERVICES	1,500	0.56%							
STREETS/REF.	20,000	7.51%	19,250	6.45%	19,250	6.69%	18,800	9.6%	18,825
PARKING	4,400	1.65%	4,200	1.41%	3,150	1.09%	1,700	0.9%	4,604
POLICE	240,000	90.06%	230,000	77.10%	220,500	76.62%	173,000	88.1%	235,941
POLICE ALLOC.	(137,000)	-51.41%	(89,000)	-29.83%	(89,000)	-30.93%	(89,000)	-45.3%	(103,589)
DISPATCH	14,250	5.35%	13,900	4.66%	13,900	4.83%	7,500	3.8%	12,171
WATER	24,000	9.01%	21,430	7.18%	21,430	7.45%	8,900	4.5%	15,617
WASTEWATER	32,000	12.01%	32,800	10.99%	32,800	11.40%	18,000	9.2%	33,865
TOTAL	266,488	100.00%	298,330	100.00%	\$287,780	100.00%	\$196,290	100.0%	\$283,237



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEARS 2020-2024 PAYROLL BUDGET COMPARISONS

DEPARTMENT	FUNCTION	FY2024 BUDGET	FY2024 % CHANGE	FY2024% OF BUDGET	FY2023 BUDGET	FY2022 BUDGET	FY2021 BUDGET	FY2020 BUDGET	2022 ACTUAL
MAYOR & COMMISSIONERS	GENERAL GOV.	\$4,750	0.00%	0.06%	\$4,750	\$4,750	\$4,750	\$4,750	\$4,513
TREASURER	GENERAL GOV.	\$2,400	0.00%	0.03%	\$2,400	\$2,400	\$2,400	\$2,450	\$1,640
ADMINISTRATION	GENERAL GOV.	\$778,162	-0.17%	9.52%	\$779,467	\$728,855	\$710,869	\$683,659	\$722,231
ALDERMAN	GENERAL GOV.	\$88,811	17.78%	1.09%	\$75,402	\$56,975	\$55,734	\$54,910	\$57,406
IT	GENERAL GOV.	\$246,288	3.46%	3.01%	\$238,057	\$224,666	\$221,196	\$230,054	\$231,533
COMM.	GENERAL GOV.	\$59,941	3.00%	0.73%	\$58,195	\$50,811	\$49,692	\$48,876	\$55,039
BLDG AND LICENSING	GENERAL GOV.	\$277,228	-5.64%	3.39%	\$293,787	\$265,200	\$296,780	\$286,277	\$247,711
BLDG AND GROUNDS	GENERAL GOV.	\$216,489	7.67%	2.65%	\$201,076	\$132,736	\$135,845	\$132,533	\$158,938
TOTAL GENERAL GOVERNMENT		\$1,674,069	1.27%	20.49%	\$1,653,134	\$1,466,393	\$1,477,266	\$1,443,509	\$1,479,011
POLICE	PUBLIC SAFETY	\$2,171,258	6.12%	26.57%	\$2,045,993	\$1,963,735	\$1,869,475	\$1,875,316	\$1,862,464
DISPATCH	PUBLIC SAFETY	\$743,625	27.40%	9.10%	\$583,675	\$528,260	\$507,355	\$446,316	\$535,232
BEACH PATROL	PUBLIC SAFETY	\$606,930	26.49%	7.43%	\$479,820	\$480,121	\$475,941	\$468,858	\$462,546
TOTAL PUBLIC SAFETY		\$3,521,813	13.26%	43.10%	\$3,109,488	\$2,972,116	\$2,852,771	\$2,790,490	\$2,860,242
STREETS & REFUSE	PUBLIC WORKS	\$1,012,400	-4.69%	12.39%	\$1,062,178	\$1,012,560	\$1,037,855	\$961,615	\$911,227
FLEET SERVICES	PUBLIC WORKS	\$148,275	N/A	1.81%	-	-	-	-	-
PARKING	PUBLIC WORKS	\$417,200	-8.12%	5.11%	\$454,086	\$392,751	\$356,568	\$354,151	\$362,654
PARKING PERMIT	PUBLIC WORKS	\$39,392	23.10%	0.48%	\$32,000	\$32,000	\$29,829	\$29,244	\$24,630
TOTAL PUBLIC WORKS		\$1,617,267	4.46%	19.79%	\$1,548,264	\$1,437,311	\$1,424,252	\$1,345,010	\$1,298,511
PARKS	CULTURE & REC	\$86,785	2.67%	1.06%	\$84,526	\$101,805	\$96,500	\$67,850	\$81,118
RECREATION & TENNIS	CULTURE & REC	\$16,691	17.58%	0.20%	\$14,196	\$14,058	\$33,852	\$37,175	\$13,877
BANDSTAND	CULTURE & REC	\$18,286	2.88%	0.22%	\$17,774	\$17,256	\$16,918	\$15,918	\$16,391
TOTAL CULTURAL & RECREATION		\$121,762	4.52%	1.49%	\$116,496	\$133,119	\$147,270	\$120,943	\$111,396
WATER	ENTERPRISE	\$480,788	-1.15%	5.88%	\$486,358	\$474,976	\$479,019	\$440,657	\$438,435
WASTEWATER	ENTERPRISE	\$755,354	4.57%	9.24%	\$722,336	\$654,250	\$684,550	\$696,648	\$687,668
TOTAL ENTERPRISE FUNDS		\$1,236,142	2.27%	15.13%	\$1,208,694	\$1,129,226	\$1,163,569	\$1,137,305	\$1,126,103
TOTAL ALL DEPARTMENTS		\$8,171,053	7.01%	100.00%	\$7,636,076	\$7,138,165	\$7,065,128	\$6,837,257	\$6,875,263

The payroll budget for Fiscal Year 2024 increased by 7.01%/\$534,977. Most full-time non-uniformed employees will receive an increase of 3%.

In accordance with the uniformed police officers' Teamsters Union labor agreement (April 1, 2022 – March 31, 2025), there is a 2.5% increase from FY2023 to FY2024. In addition, officers will receive an additional step increase of 1% on their anniversary date. Promotions in rank, also, result in higher base pay.

Factors that attributed to the aggregate 7.01% increase include the annual cost-of-living increases, merit increases, additional positions added at higher starting salaries or the filling of positions that were vacant in the prior fiscal year.



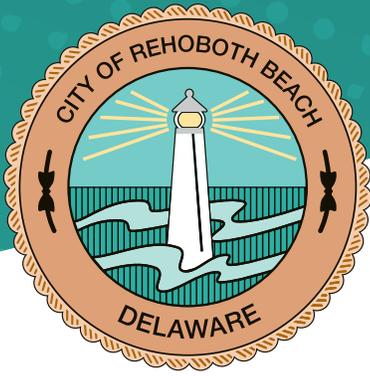
FISCAL YEARS 2020-2024 PAYROLL BUDGET COMPARISONS

The largest budgeted pay increases were in the public safety category. The 911 dispatch department pay scales were revised to attract staff at salaries competitive with other 911 Dispatching departments in the area.

Budgeted salaries for the Beach Patrol increased in FY2024 due to more lifeguards returning at higher pay rates, more overtime required to supervise the junior lifeguard program, and fewer early departures at the end of the season. The FY2023 Beach Patrol salaries had an above average negative variance from budget. The assumptions made in the creation of the FY2023 budget were revised, resulting in an above average increase in FY2024.

The Alderman Court added a part-time assistant position that had been unfilled since Judge Bennett assumed her position.





LOAN BALANCE AND MATURITY SCHEDULE

As of March 31, 2023, the City's total outstanding debt amounted to \$62,695,067. All debt is general obligation debt with the City providing its guarantee, utilizing its taxing power and unrestricted revenues. The City's lenders are either a commercial bank, state, or county government. None have required the City to obtain a bond rating.

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

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

To fund the construction of the Ocean Outfall Project and the improvements to the wastewater plant and infrastructure, the City obtained financing from the State of Delaware Water Pollution Control Revolving Fund. The Outfall Project was completed in May 2018 with the City making interest-only payments until the full amount of the \$40,481,095 loan was drawn in March 2020. This loan began amortizing in September 2020 with the maturity date remaining unchanged. The loan for the improvements to the Wastewater Treatment plant will be \$12 million when fully drawn. As of March 31, 2023, only \$5,832,228 had been drawn. Until the loan is fully drawn, the City will only make interest payments on the balance. The projected principal and interest payment schedule is higher than the total of outstanding loans because all available funds from the State of Delaware Plant loan have not been fully drawn and are not yet included in the loan balances. The interest cost in the above table for the plant loan is estimated and is dependent upon the amount of principal draws taken during the fiscal year.

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



[RETURN TO TABLE OF CONTENTS](#)

LOAN BALANCE AND MATURITY SCHEDULE

Additional plant improvements to the wastewater plant were completed in the Spring of 2023 at a total cost of \$10.5 million. Sussex County paid the entire amount of the project cost and loaned the City its share of the costs, \$5,340,000. Three million dollars of the amount loaned is at 0% interest with the remaining \$2,340,000 financed at 2%. The loan will be amortized over a ten-year period with maturity on December 31, 2032.

Participating with the County in the aforementioned plant project allowed the City to obtain lower construction and engineering costs while obtaining favorable interest rates and terms.

LOAN DESCRIPTION	BALANCE 03/31/2023	MATURITY DATE	INTEREST RATE	ANNUAL PAYMENT	LENDER
CITY HALL/LYNCH WELL	\$15,950,429	1/1/2037	1.61%	\$1,483,679	J.P. MORGAN CHASE
WASTEWATER PLANT	2,625,000	12/31/2032	0.00%	300,000	SUSSEX COUNTY
WASTEWATER PLANT	1,381,590	12/31/2032	2.00%	86,254	SUSSEX COUNTY
WASTEWATER PLANT	690,795	12/31/2032	2.00%	172,508	SUSSEX COUNTY
WASTEWATER PLANT	5,832,228	3/1/2038	2.00%	116,645	STATE OF DELAWARE
OCEAN OUTFALL	36,157,600	3/1/2043	2.00%	2,204,418	STATE OF DELAWARE
SCHOOLVUE SEWER	57,425	11/1/2023	3.00%	57,425	STATE OF DELAWARE
TOTAL	\$62,695,067			\$4,420,929	

FY 2024 ANNUAL PAYMENTS (PRINCIPAL + INTEREST) ÷ (TOTAL EXPENDITURES LESS CAPITAL OUTLAYS = 17.47%

TOTAL DEBT LIMIT FOR THE CITY (INCLUDING ALL GOVERNMENTAL AND ENTERPRISE FUNDS) \$75,000,000

**PROJECTED LEGAL DEBT CALCULATION FOR FISCAL YEAR 2024
 ASSESSED VALUE MARCH 31, 2023 \$3,545,763,200
 DEBT LIMIT \$75 MILLION - PROPERTY TAX LIMIT \$3 MILLION**

TOTAL PROJECTED GENERAL FUND DEBT SERVICE			
	PRINCIPAL	INTEREST	TOTAL
FISCAL YEAR ENDING			
MARCH 31, 2024	921,061	225,400	1,146,461
MARCH 31, 2025	935,996	210,481	1,146,477
MARCH 31, 2026	951,173	195,321	1,146,494
MARCH 31, 2027	966,596	179,914	1,146,510
MARCH 31, 2028	982,268	164,257	1,146,525
MARCH 31, 2029-33	5,155,459	577,409	5,732,868
MARCH 31, 2034-38	4,431,708	153,090	4,584,798
MARCH 31, 2 039-43	-	-	-
DEBT SERVICE	14,344,261	1,705,872	16,050,133



[RETURN TO TABLE OF CONTENTS](#)

LOAN BALANCE AND MATURITY SCHEDULE

TOTAL PROJECTED BUSINESS-TYPE DEBT SERVICE			
	PRINCIPAL	INTEREST	TOTAL
FISCAL YEAR ENDING			
MARCH 31, 2024	1,857,956	881,022	2,738,978
MARCH 31, 2025	2,354,439	914,593	3,269,032
MARCH 31, 2026	2,394,492	884,524	3,279,016
MARCH 31, 2027	3,329,543	899,220	4,228,763
MARCH 31, 2028	3,389,594	839,591	4,229,185
MARCH 31, 2029-33	15,997,535	3,327,492	19,325,027
MARCH 31, 2034-38	14,805,006	1,865,902	16,670,908
MARCH 31, 2039-43	10,394,756	578,067	10,972,823
TOTAL PROJECTED BUSINESS -TYPE DEBT SERVICE	54,523,321	10,190,411	64,713,732

TOTAL PROJECTED DEBT SERVICE ALL FUNDS			
	PRINCIPAL	INTEREST	TOTAL
FISCAL YEAR ENDING			
MARCH 31, 2024	2,779,017	1,106,422	3,885,439
MARCH 31, 2025	3,290,435	1,125,074	4,415,509
MARCH 31, 2026	3,345,665	1,079,845	4,425,510
MARCH 31, 2027	4,296,139	1,079,134	5,375,273
MARCH 31, 2028	4,371,862	1,003,848	5,375,710
MARCH 31, 2029-33	21,152,994	3,904,901	25,057,895
MARCH 31, 2034-38	19,236,714	2,018,992	21,255,706
MARCH 31, 2039-43	10,394,756	578,067	10,972,823
TOTAL PROJECTED GENERAL FUND DEBT SERVICE	68,867,582	11,896,283	80,763,865





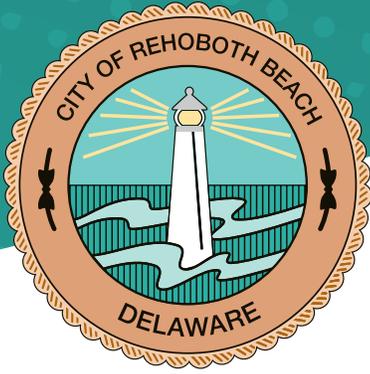
FISCAL YEAR 2024 WATER REVENUE BUDGET



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 2024 fiscal year. The total volume of usage from in-town and out-of-town customers has remained relatively constant.

Total budgeted FY2024 revenue from In-town, Out-of-town and Dewey Beach customers is \$4,761,298. Revenue from In-town customers is 27% of the total. Dewey Beach customers (20%) and Out-of-town customers (53%), are projected to generate the remaining 73% of the revenue.

For FY2024, the city has budgeted for a 2.8% increase in the above referenced revenue categories. The budget methodology is based upon the assumption that the volume of water will increase by 2.8%, even though the rates are unchanged from FY2023. A portion of the revenue increase is projected to be derived from new customers added to the system.



[RETURN TO TABLE OF CONTENTS](#)

FISCAL YEAR 2024 **WATER REVENUE BUDGET**

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 BUDGETED REVENUE TRENDS



■ FY2024 BUDGET
 ■ FY2023 BUDGET
 ■ FY2022 BUDGET
 ■ FY2021 BUDGET
 ■ FY2023 PROJECTED
 ■ FY2022 ACTUAL
 ■ FY2021 ACTUAL

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



WASTEWATER BUDGETED REVENUE TRENDS

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

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

The wastewater metered rates in the FY2024 budget have been unchanged from the prior year. However, the unused funds (\$1.6 million) available from DNREC's loan for the Outfall Project have been previously restricted and are being included in the FY2024 budget. They will be utilized for the State Road pump station project or other eligible wastewater projects. The City is also encumbering sewer impact fees (\$1.97 million) that have been set aside for the wastewater expansion/improvement project at the treatment plant.

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

In FY2024, Other Revenue has been budgeted at \$157,883, a significant increase from FY2023. This increase is due to the interest income that is projected to be earned on the City's investment in U.S. Government Treasury Bills.



WASTEWATER PERFORMANCE MEASURES

FISCAL YEAR	TREATED FLOWS (MILLIONS OF GALLONS)					BIOSOLIDS (DRY TONS)		WORKFORCE	
	TOTAL	PER STAFF	TOTAL/STAFF	AVG/MONTH	AVG/DAY	TO COUNTY	TO FIELDS	FT STAFF	PT STAFF
FY2023	481	40.08	2.49%	40.1	1.32	294	61	12	-
FY2022	477	39.75	2.52%	39.8	1.31	292	186	12	-
FY2021	439	36.58	2.73%	36.6	1.20	N/A	253	12	-
FY2020	408	34.00	2.94%	34.0	1.12	-	N/A	12	-
FY2019	432	36.00	2.78%	36.0	1.18	-	N/A	12	-

CONTRACTED INSPECTIONS/CLEANINGS		
FISCAL YEAR	SEWER LINEAR FT	STORM WATER LINEAR FT
FY2023	28,017	9,120
FY2022	16,867	13,233
FY2021	28,099	7,217
FY2020	28,161	19,972

While the City’s wastewater plant staff has remained at twelve full-time workers for more than five years, the flows processed have increased by 49 million gallons since FY2019. Per formal agreement with Sussex County, the City treats wastewater for the Towns of Henlopen Acres and Dewey Beach. A separate cost sharing agreement with North Shores has been in place since the 1980’s. The Town of Dewey Beach delivers its flow to the plant via a connecting sewer line and does not rely on City pump stations or infrastructure. The Town of Henlopen Acres uses the City’s main pump station and sewer lines for delivery to the plant. The community of North Shores utilizes pump stations and infrastructure. The City shares the cost of operating the plant based upon the percentage of flows processed for each entity as well as the cost of maintaining the components utilized by each specific entity . The cost sharing agreements have provided an overall operating cost and capital cost efficiency that benefits all parties.





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH PARKING PERFORMANCE MEASURES

DESCRIPTION	2019	2020	2021	2022
PARKING VIOLATIONS BY YEAR	14,412	11,184	15,653	15,963
PARKING PERMITS SOLD	24,698	16,455	22,914	23,341
PARKING METERS REMOVED	560	454	331	101
PARKING METERS INSTALLED	46	47	30	77
OFFICE STAFF	8	6	8	7
ENFORCEMENT STAFF	15	11	12	13
METER TECHNICIANS	4	4	4	4
VIOLATION/ENFORCEMENT STAFF	961	1,017	1,304	1,228
PERMITS SOLD/OFFICE STAFF	3,087	2,743	2,864	3,334
NUMBER OF METERED SPACES	2,645	2,645	2,645	2,645
HOURLY METER FEE	\$2.00	\$2.00 - \$3.00	\$2.00 - \$3.00	\$3.00

The City’s capital investment in updated technology and staff training has provided meter users with more payment options, including coin, credit card and pay-by-phone. It has also made the revenue collection process more efficient, significantly reducing the volume of coins collected and the costs associated with collecting and processing them for deposit. The addition of multi-space meters has provided a more appealing streetscape and enhanced efficiencies.





CITY OF REHOBOTH BEACH POLICE PERFORMANCE MEASURES STATISTICS JANUARY 1, 2022-DECEMBER 31, 2022

CATEGORY	2018	2019	2020	2021	2022
POLICE CALLS FOR SERVICE*	3425	3558	2667	2832	2991
ALARM RESPONSES	320	341	213	232	246
MEDICAL ASSISTS	219	430	109	168	194
CRIME REPORTS**	3565	3662	2822	2937	3137
FIELD SERVICE REPORTS	2815	2907	2158	2225	2299
MISDEMEANOR INCIDENT REPORTS	385	386	354	399	493
FELONY INCIDENT REPORTS	66	61	41	48	39
TRAFFIC COLLISIONS	149	187	132	150	147
PROPERTY DAMAGE COLLISIONS	141	174	123	135	140
PERSONAL INJURY COLLISIONS	8	13	9	15	7
DUI ARRESTS	45	49	30	32	37
IMPAIRED DRIVING REPORTS	45	49	30	31	37
CRIMINAL ARRESTS	326	367	272	280	347
MISDEMEANOR ARRESTS	272	327	233	243	313
FELONY ARRESTS	54	40	39	37	34
DRUG ARRESTS	60	72	87	113	129
CIVIL CITATIONS ISSUED	251	244	557	177	232
TRAFFIC ENFORCEMENT CONTACTS	3094	2491	2790	3630	3404
TRAFFIC CITATIONS ISSUED	1986	1812	1753	2200	2051
TRAFFIC WARNINGS ISSUED	1108	679	1037	1430	1353
PARKING CITATIONS ISSUED	710	482	207	418	506
FULL-TIME POLICE OFFICERS	17	18	18	19	19
SEASONAL POLICE OFFICERS	21	22	19	13	20
FULL-TIME DISPATCH STAFF	10	10	10	9	10

*The notable drop in police calls for service, reports, and arrest activity from 2020 and beyond relates directly to changes in response protocols, policy, and procedures in association with the COVID-19 pandemic.

** A single call for police service can have multiple reports associated.



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH POLICE WATER DEPARTMENT PERFORMANCE

BILLABLE IN-TOWN AND OUT-OF-TOWN	FY2019	%FY2019	FY2020	%FY2020	FY2021	%FY2021	FY2022	%FY2022
OUT-OF-TOWN WATER CONSUMPTION 1" METERS	83,979,000	25.5%	82,176,004	25.7%	92,292,003	28.1%	88,721,000	25.10%
OUT-OF-TOWN WATER CONSUMPTION >1" METERS	61,997,000	18.8%	49,331,000	15.4%	58,305,000	17.8%	72,340,000	20.47%
TOTAL OUT-OF-TOWN	145,976,000	44.3%	131,507,004	41.1%	150,597,003	45.9%	161,061,000	45.57%
IN-TOWN WATER CONSUMPTION 1" METERS	123,511,000	37.5%	123,920,000	38.8%	127,128,000	38.8%	125,253,000	35.44%
IN-TOWN WATER CONSUMPTION >1" METERS	59,853,000	18.2%	64,326,000	20.1%	50,330,000	15.3%	67,156,000	19.00%
TOTAL IN-TOWN	183,364,000	55.7%	188,246,000	58.9%	177,458,000	54.1%	192,409,000	54.43%
TOTAL IN-TOWN AND OUT-OF-TOWN	329,340,000	100.0%	319,753,004	100.0%	328,055,003	100.0%	353,470,000	100.00%
FULL-TIME WATER DEPARTMENT STAFF	8		8		8		7	
BREEZEWOOD ACCOUNTS	196		198		199		199	
NORTH SHORES ACCOUNTS	255		257		258		258	
IN-TOWN ACCOUNTS	3,316		3,316		3,315		3,325	
OUT-OF-TOWN ACCOUNTS	2,487		2,492		2,497		2,507	
TOTAL ACCOUNTS	6,254		6,263		6,269		6,289	
ACCOUNTS PER STAFF PERSON	782		783		784		898	

The City of Rehoboth Beach provides metered water services to properties located within city limits and also to designated areas outside of the city. While there have been variances in total usage of over 10.5%, it is probable that the lower years of FY2020 and FY2021 were impacted by COVID-19. Most meters larger than one inch are serving commercial establishments, many of them engaged in the food service and hospitality business. We attribute the FY2020 and FY2021 usage decline among the in-town customers with larger than one-inch meters to the impact of COVID-19 when many businesses were not fully operational.

Overall, there is relative consistency in the percentage of usage categories and in total volume usage. The City's Water Department staff has remained constant (eight full-time) with the exception of FY2022 when there was a vacant position.

The installation of remote-read meters throughout the City has added efficiency to the meter reading and billing process. Given the tenure of the staff and the enhanced technologies, it is not anticipated that the City will need to add full-time or part-time personnel within the next three to five years.



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
SUMMARY TOTAL GOVERNMENT							
TOTAL GENERAL FUND	17,678,679	19,621,990	22,980,411	22,442,503	17,940,375	18,849,753	21,251,261
TOTAL NON-MAJOR GOVERNMENTAL FUNDS	178,774	177,683	180,151	182,730	178,720	165,200	178,300
TOTAL GOVERNMENTAL FUNDS	17,857,453	19,799,673	23,160,562	22,625,233	18,119,095	19,014,953	21,429,561
TOTAL CH CAPITAL PROJECT REVENUE (NET OF REFINANCED)	-	-	-	-	-	-	-
TOTAL WATER ENTERPRISE FUND REVENUE	3,474,329	4,379,527	4,873,720	5,039,826	4,709,500	4,709,500	4,847,798
TOTAL WASTEWATER FUND REVENUE	4,291,370	5,250,920	5,528,891	5,529,671	4,853,790	6,425,290	9,415,575
TOTAL REVENUE	25,623,152	29,430,120	33,563,173	33,194,730	27,682,385	30,149,743	35,692,934
TOTAL GENERAL FUND EXPENDITURES							
TOTAL GENERAL FUND EXPENDITURES	15,680,688	17,877,008	16,367,766	18,896,015	18,185,915	18,811,262	22,316,426
TOTAL NON-MAJOR GOVERNMENTAL FUNDS	151,147	178,832	140,393	167,925	201,271	201,271	178,300
TOTAL GOVERNMENTAL FUND EXPENDITURES (TOTAL OF ABOVE)	15,831,835	18,055,840	16,508,159	19,063,940	18,387,186	19,012,533	22,494,726
TOTAL WATER ENTERPRISE FUND EXPENDITURES	2,723,806	2,184,407	3,686,731	2,869,197	3,621,638	3,301,347	3,675,350
TOTAL WASTEWATER ENTERPRISE FUND EXPENDITURES	3,149,898	5,140,738	5,470,087	8,258,800	5,673,561	7,835,863	9,522,858
TOTAL EXPENDITURES	21,705,539	25,380,985	25,664,977	30,191,937	27,682,385	30,149,743	35,692,934
TOTAL REVENUE LESS EXPENDITURES	3,917,613	4,049,135	7,898,197	3,002,793	-	-	-
GOVERNMENTAL FUND REVENUES							
TAXES	6,665,147	9,126,472	10,469,399	8,964,260	6,711,800	7,874,225	7,770,472
LICENSES AND PERMITS	1,632,970	1,336,121	1,993,175	1,770,191	1,421,600	1,542,337	1,932,400
PARKING REVENUE	6,947,467	4,963,203	6,983,511	8,845,612	6,605,200	6,757,200	8,430,900
POLICE AND ALDERMAN FINES	146,763	215,489	297,197	299,602	180,000	205,000	290,000
INTEREST AND RENTS	810,807	513,506	1,924,406	749,685	1,695,750	717,637	1,094,715
REFUSE REVENUE	834,547	829,206	806,696	793,587	834,400	834,400	806,100
CONTRIBUTIONS	41,823	17,810	29,315	30,826	19,280	29,280	27,000
MISCELLANEOUS REVENUE	118,272	486,070	166,159	218,778	78,000	78,000	140,000
GRANTS GENERAL FUND - RESTRICTED	480,883	2,134,113	310,553	769,962	394,345	811,674	759,674
GENERAL FUND REVENUE	17,678,679	19,621,990	22,980,411	22,442,503	17,940,375	18,849,753	21,251,261
STREETS FUND GRAND REVENUE - RESTRICTED	129,856	128,458	127,866	127,866	128,520	115,000	126,500
POLICE GRANTS FUND REVENUE - RESTRICTED	48,918	49,225	52,285	54,864	50,200	50,200	51,800
NON-MAJOR GOVERNMENTAL FUNDS REVENUE	178,774	177,683	180,151	182,730	178,720	165,200	178,300
CITY HALL CONST. LOAN PROCEEDS (INCLUDING REFI)	-	-	-	-	-	-	-
TOTAL GOVERNMENTAL FUND REVENUE	17,857,453	19,799,673	23,160,562	22,625,233	18,119,095	19,014,953	21,429,561
ENTERPRISE FUND REVENUES							
TOTAL WATER FUND REVENUE (EXCL. RESTRICTED REVENUE)	3,474,329	4,379,527	4,873,720	5,039,826	4,709,500	4,709,500	4,847,798
TOTAL WASTEWATER FUND REVENUE (EXCL. RESTRICTED REVENUE)	4,291,370	5,250,920	5,528,891	5,529,671	4,853,790	6,425,290	9,415,575
TOTAL GOVERNMENTAL & ENTERPRISE REVENUES	25,623,152	29,430,120	33,563,173	33,194,730	27,682,385	30,149,743	35,692,934
GOVERNMENTAL FUNDS OPERATING EXPENDITURES							
TOTAL MAYOR AND COMMISSIONERS OPERATING EXPENDITURES	315,863	516,174	524,916	351,897	264,014	364,014	373,814
TOTAL TREASURER AND ASSESSORS OPERATING EXPENDITURES	2,307	2,660	1,766	1,356	2,784	2,784	2,784
TOTAL ADMINISTRATION OPERATING EXPENDITURES	1,705,708	1,874,130	1,995,717	1,951,795	2,350,731	2,565,928	2,669,906
TOTAL ALDERMAN OPERATING EXPENDITURES	62,080	69,286	68,522	74,900	70,831	93,154	106,562
TOTAL IT OPERATING EXPENDITURES	462,517	507,846	509,143	577,077	572,838	588,869	636,235
TOTAL BUILDING AND LICENSING OPERATING EXPENDITURES	395,371	460,187	403,344	522,568	446,426	472,765	507,312
TOTAL BUILDING AND GROUNDS OPERATING EXPENDITURES	362,064	299,028	368,188	503,504	351,697	447,597	624,315
TOTAL COMMUNICATIONS OPERATING EXPENDITURES	78,307	85,977	94,949	122,394	86,584	122,015	191,568
TOTAL POLICE DEPARTMENT OPERATING EXPENDITURES	2,738,546	2,961,941	2,912,369	3,232,165	3,127,355	3,321,460	3,477,471
TOTAL POLICE GRANT OPERATING EXPENDITURES GENERAL FUND	30,612	44,036	71,682	56,883	53,898	50,000	65,000
TOTAL 911 DISPATCH OPERATING EXPENDITURES	726,012	761,371	735,183	881,162	763,921	828,882	1,065,561



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
TOTAL BEACH PATROL OPERATING EXPENDITURES	643,587	571,382	574,747	729,245	649,451	649,231	833,335
TOTAL STREETS AND REFUSE OPERATING EXPENDITURES	2,252,563	2,397,610	2,566,737	2,878,449	2,755,036	2,898,021	2,786,380
TOTAL REFUSE OPERATING EXP. (MERGED WITH STREETS FY 2019)	-	-	-	-	-	-	-
TOTAL FLEET SERVICES	-	-	-	-	-	-	247,940
TOTAL PARKING METER OPERATING EXPENDITURES	1,189,013	1,049,767	1,273,806	1,520,910	1,319,248	1,407,981	1,411,593
TOTAL PARKING PERMIT OPERATING EXPENDITURES	97,546	45,476	76,161	85,784	86,898	83,348	93,105
TOTAL COMFORT STATIONS OPERATING EXPENDITURES	180,528	176,903	209,690	310,611	215,700	290,457	336,300
TOTAL PARKS OPERATING EXPENDITURES	443,772	308,775	475,653	397,027	427,997	441,196	454,411
TOTAL RECREATION AND TENNIS OPERATING EXPENDITURES	42,523	19,587	19,870	21,451	20,974	22,747	50,386
TOTAL BANDSTAND (INCL. IN TENNIS & REC IN PRIOR YEARS) OPERATING	128,027	33,420	158,168	197,000	153,931	169,489	220,030
TOTAL DONATIONS OPERATING EXPENDITURES	217,367	221,469	-	340,291	217,000	322,500	335,800
TOTAL GENERAL FUND OPERATING EXPENDITURES	12,074,314	12,407,025	13,040,611	14,756,469	13,937,314	15,142,438	16,489,790
POLICE GRANT FUND	42,001	64,761	24,322	39,740	51,271	51,271	51,800
STREET AID GRANT FUND	109,146	114,071	116,071	128,185	150,000	150,000	126,500
TOTAL NON-MAJOR GOVERNMENTAL FUNDS	151,147	178,832	140,393	167,925	201,271	201,271	178,300
TOTAL GOVERNMENTAL FUNDS OPERATING EXPENDITURES	12,225,461	12,585,857	13,181,004	14,924,394	14,138,585	15,343,709	16,668,090
TOTAL GENERAL FUND OPERATING EXPENDITURES	12,074,314	12,407,025	13,040,611	14,756,469	13,937,314	15,142,438	16,489,790
TOTAL POLICE GRANT FUND EXPENDITURES	42,001	64,761	24,322	39,740	51,271	51,271	51,800
TOTAL STREET GRAND EXPENSE - RESTRICTED	109,146	114,071	116,071	128,185	150,000	150,000	126,500
TOTAL NON-MAJOR FUNDS OPERATING EXPENDITURES	151,147	178,832	140,393	167,925	201,271	201,271	178,300
TOTAL GOVER. FUND OPERATING	12,225,461	12,585,857	13,181,004	14,924,394	14,138,585	15,343,709	16,668,090
TOTAL WATER FUND OPERATING EXPENDITURES	1,975,626	1,692,892	2,540,150	1,709,952	1,972,200	1,959,832	2,009,512
TOTAL WASTEWATER FUND OPERATING EXPENDITURES	2,182,368	2,365,567	2,376,863	2,767,621	2,329,715	2,560,017	2,743,781
TOTAL GOVERNMENTAL & ENTERPRISE OPERATING EXPEND.	16,383,455	16,644,316	18,098,017	19,401,967	18,440,500	19,863,558	21,421,383
GOVERNMENTAL FUND CAPITAL OUTLAYS							
TOTAL MAYOR AND COMMISSIONERS CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL TREASURER AND ASSESSORS CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL ADMINISTRATION CAPITAL OUTLAYS	24,932	50,441	99,457	100,000	87,000	-	80,000
TOTAL ALDERMAN CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL IT CAPITAL OUTLAYS	74,873	18,522	11,619	52,184	93,000	44,000	83,000
TOTAL BUILDING AND LICENSING CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL BUILDING AND GROUND CAPITAL OUTLAYS	766,024	-	12,071	27,476	6,800	-	25,500
TOTAL COMMUNICATIONS CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT CAPITAL OUTLAYS	16,520	15,663	10,866	83,352	20,527	-	150,800
TOTAL POLICE GRANT CAPITAL OUTLAYS GENERAL FUND	33,126	25,626	42,252	29,829	30,000	30,000	-
TOTAL 911 DISPATCH CAPITAL OUTLAYS	-	9,364	33,902	-	12,500	-	-
TOTAL BEACH PATROL CAPITAL OUTLAYS	-	-	9,365	17,000	13,000	17,000	17,500
TOTAL STREET AND REFUSE CAPITAL OUTLAYS	1,340,835	2,396,845	1,448,412	1,539,000	1,107,845	1,456,000	1,459,000
TOTAL FLEET SERVICES	-	-	-	-	-	-	-
TOTAL REFUSE CAPITAL OUTLAYS (MERGED WITH STREETS FY 2019)	-	-	-	-	-	-	-
TOTAL PARKING METER CAPITAL OUTLAYS	396,790	359,188	217,891	534,304	218,000	535,000	-
TOTAL PARKING PERMIT CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL COMFORT CAPITAL OUTLAYS	-	48,647	395,684	459,331	550,000	431,000	2,400,000
TOTAL PARKS CAPITAL OUTLAYS	-	1,155,812	348,088	10,293	275,000	40,000	247,000
TOTAL RECREATION AND TENNIS CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL BANDSTAND CAPITAL OUTLAYS	-	-	-	-	-	-	45,000
TOTAL DONATIONS AND CONTRIBUTIONS CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUND CITY HALL (NET OF REFI)	-	-	-	-	-	-	-
RESTRICTED FOR CITY HALL PROJECT	-	-	-	-	-	-	-
TOTAL GENERAL FUND CAPITAL OUTLAYS	2,653,100	4,080,108	2,629,607	2,852,769	2,413,672	2,553,000	4,507,800
TOTAL POLICE GRANT CAPITAL OUTLAYS - RESTRICTED	-	-	-	-	-	-	-
TOTAL STREETS GRANT CAPITAL OUTLAYS - RESTRICTED	-	-	-	-	-	-	-
TOTAL NON-MAJOR FUND CAPITAL OUTLAYS	-	-	-	-	-	-	-



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
TOTAL GOVERNMENTAL FUND CAPITAL OUTLAYS	2,653,100	4,080,108	2,629,607	2,852,769	2,413,672	2,553,000	4,507,800
DEBT SERVICE GENERAL FUND	986,400	1,415,501	739,800	1,316,606	1,864,929	1,145,824	1,318,836
DEBT SERVICE WATER FUND	343,798	63,167	67,120	346,938	346,938	336,515	165,838
DEBT SERVICE WASTEWATER FUND	525,865	2,332,879	2,362,582	3,091,144	2,333,846	2,383,846	2,406,077
TOTAL DEBT SERVICE ALL FUNDS	1,856,063	3,811,547	3,169,502	4,754,688	4,545,713	3,866,185	3,890,751
TOTAL GENERAL FUND CAPITAL OUTLAYS	2,653,100	4,080,108	2,629,607	2,852,769	2,413,672	2,553,000	4,507,800
TOTAL WATER FUND CAPITAL OUTLAYS	404,382	428,348	1,079,461	812,307	1,302,500	1,005,000	1,500,000
TOTAL WASTEWATER FUND CAPITAL OUTLAYS	441,665	442,292	730,642	2,400,035	1,010,000	2,892,000	4,373,000
TOTAL CAPITAL OUTLAYS ALL FUNDS	3,499,147	4,950,748	4,439,710	6,065,111	4,726,172	6,450,000	10,380,800
TOTAL GENERAL FUND OPERATING, CAPITAL AND DEBT SERVICE	15,713,814	17,902,634	16,410,018	18,925,844	18,215,915	18,841,262	22,316,426
TOTAL GOVERNMENTAL FUND & ENTERP. CAPITAL OUTLAYS	3,499,147	4,950,748	4,439,710	6,065,111	4,726,172	6,450,000	10,380,800
GOVERNMENTAL OPERATING EXPEND. CAPITAL OUTLAYS & DEBT SERVICE							
TOTAL MAYOR AND COMMISSIONERS OPERATING & CAPITAL EXPEND.	315,863	516,174	524,916	351,897	264,014	364,014	373,814
TOTAL TREASURER AND ASSESSORS OPERATING & CAPITAL EXPEND.	2,307	2,660	1,766	1,356	2,784	2,784	2,784
TOTAL ADMINISTRATION OPERATING & CAPITAL EXPENDITURES	1,730,640	1,924,571	2,095,174	2,051,795	2,437,731	2,565,928	2,749,906
TOTAL ALDERMAN OPERATING & CAPITAL EXPENDITURES	62,080	69,286	68,522	74,900	70,831	93,154	106,562
TOTAL IT OPERATING & CAPITAL EXPENDITURES	537,390	526,368	520,762	629,261	665,838	632,869	719,235
TOTAL BUILDING AND LICENSING OPERATING & CAPITAL EXPENDITURES	395,371	460,187	403,344	522,568	446,426	472,765	507,312
TOTAL BUILDING AND GROUNDS OPERATING & CAPITAL EXPENDITURES	1,128,088	299,028	380,259	530,980	358,497	447,597	649,815
TOTAL COMMUNICATIONS OPERATING & CAPITAL EXPENDITURES	78,307	85,977	94,949	122,394	86,584	122,015	191,568
TOTAL POLICE DEPARTMENT OPERATING & CAPITAL EXPENDITURES	2,755,066	2,977,604	2,923,235	3,315,517	3,147,882	3,321,460	3,628,271
TOTAL POLICE GF GRANT OPERATING & CAPITAL EXPENDITURES	30,612	44,036	71,682	56,883	53,898	50,000	65,000
TOTAL 911 DISPATCH OPERATING & CAPITAL EXPENDITURES	726,012	770,735	769,085	881,162	776,421	828,882	1,065,561
TOTAL BEACH PATROL OPERATING & CAPITAL EXPENDITURES	643,587	571,382	584,712	746,245	662,451	666,231	850,835
TOTAL STREETS AND REFUSE OPERATING & CAPITAL EXPENDITURES	3,593,398	4,794,455	4,015,149	4,417,449	3,862,881	4,354,021	4,245,380
TOTAL FLEET SERVICES	-	-	-	-	-	-	247,940
TOTAL PARKING METER OPERATING & CAPITAL EXPENDITURES	1,585,803	1,408,955	1,491,697	2,055,214	1,537,248	1,942,981	1,411,593
TOTAL PARKING PERMIT OPERATING & CAPITAL EXPENDITURES	97,546	45,476	76,161	85,784	86,898	83,348	93,105
TOTAL COMFORT STATIONS OPERATING & CAPITAL EXPENDITURES	180,528	225,550	605,374	769,942	765,700	721,457	2,736,300
TOTAL PARKS OPERATING AND CAPITAL EXPENDITURES	443,772	1,464,587	823,741	407,320	702,997	481,196	701,411
TOTAL RECREATION AND TENNIS OPERATING & CAPITAL EXPENDITURES	42,523	19,587	19,870	21,451	20,974	22,747	50,368
TOTAL DONATIONS AND CONTRIBUTIONS OPERATING & CAPITAL EXPEND.	217,367	221,469	-	340,291	217,000	322,500	335,800
TOTAL BANDSTAND OPERATING AND CAPITAL EXPENDITURES	128,027	33,420	158,168	197,000	153,931	169,489	265,030
TOTAL DEBT SERVICE GENERAL FUND	986,400	1,415,501	739,800	1,316,606	1,864,929	1,145,824	1,318,836
TOTAL GENERAL FUND OPERATING, CAPITAL EXPENDITURES & DEBT SERVICE	15,680,688	17,877,008	16,367,766	18,896,015	18,185,915	18,811,262	22,316,426
TOTAL POLICE GRANT FUND EXPENDITURES	42,001	64,761	24,322	39,740	51,271	51,271	51,800
TOTAL STREET GRANT EXPENSE - RESTRICTED	109,146	114,071	116,071	128,185	150,000	150,000	126,500
TOTAL GOVERNMENTAL OPERATING, CAPITAL EXPENDITURE & DEBT SERVICE	15,831,835	18,055,840	16,508,159	19,063,940	18,387,186	19,012,533	22,494,726
TOTAL GOVERNMENTAL DEBT SERVICE GENERAL FUND	986,400	1,415,501	739,800	1,316,606	1,864,929	1,145,824	1,318,836
TOTAL GOVERNMENTAL OPERATING, CAPITAL OUTLAYS & DEBT SERVICE	16,818,235	19,471,341	17,247,959	20,380,546	20,252,115	20,158,357	23,813,562
ENTERPRISE FUNDS							
TOTAL WATER FUND OPERATING AND CAPITAL EXPENDITURES	2,380,008	2,121,240	3,619,611	2,522,259	3,274,700	2,964,832	3,509,512
TOTAL DEBT SERVICE WATER FUND	343,798	63,167	67,120	346,938	346,938	336,515	165,838
TOTAL WATER FUND OPERATING, CAPITAL AND DEBT SERVICE	2,723,806	2,184,407	3,686,731	2,869,197	3,621,638	3,301,347	3,675,350
TOTAL WASTEWATER FUND OPERATING AND CAPITAL EXP.	2,624,033	2,807,859	3,107,505	5,167,656	3,339,715	5,452,017	7,116,781
TOTAL DEBT SERVICE WASTEWATER FUND	525,865	2,332,879	2,362,582	3,091,144	2,333,846	2,383,846	2,406,077
TOTAL WASTEWATER FUND OPERATING, CAPITAL AND DEBT SERVICE	3,149,898	5,140,738	5,470,087	8,258,800	5,673,561	7,835,863	9,522,858



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

	DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
TOTAL GOVERNMENTAL, ENTERPRISE FUND OPERATING, CAPITAL, & DEBT SERVICE EXP.		22,691,939	26,796,486	26,404,777	31,508,543	27,682,385	30,149,743	35,692,934
GENERAL GOVERNMENT								
TAXES								
1000-1-000-400100	PROPERTY TAXES	2,041,549	2,010,195	2,024,186	2,032,177	2,043,000	2,043,000	2,043,000
1000-1-000-400250	PRIOR YEAR ENCUMBRANCE	-	-	-	-	-	250,000	4,000
1000-1-000-400300	DELINQUENT TAXES	-	-	-	-	(200)	(200)	(200)
1000-1-000-400350	PENALTIES & INTEREST	4,135	2,558	496	207	4,000	4,000	4,000
1000-1-000-400400	PROPERTY TRANSFER TAX	2,211,827	4,196,903	3,805,779	2,163,064	1,600,000	1,850,000	1,200,000
1000-1-000-400450	CONSTRUCTION TAX	70,560	61,043	70,098	89,078	65,000	65,000	80,000
1000-1-000-400500	RENTAL TAX	2,309,685	2,136,065	3,060,479	3,170,011	2,000,000	2,100,000	2,900,000
1000-1-000-400600	HOTEL ACCOMMODATIONS TAX	27,391	719,708	1,508,361	1,509,723	1,000,000	1,562,425	1,543,672
TOTAL TAXES		6,665,147	9,126,472	10,469,399	8,964,260	6,711,800	7,874,225	7,770,472
LICENSES AND PERMITS								
1000-1-000-401100	MERCANTILE LICENSE	615,823	511,642	613,501	558,999	600,000	600,000	614,000
1000-1-000-401150	BUILDING PERMITS & APPEALS	961,657	763,234	1,294,659	1,135,472	750,000	870,737	1,250,000
1000-1-000-401200	INSPECTION FEES & PERMITS	11,080	8,620	13,440	11,470	11,000	11,000	12,000
1000-1-000-401250	BOARD OF ADJUSTMENT	-	17,300	13,100	16,500	12,000	12,000	12,000
1000-1-000-401275	PLANNING COMMISSION FEES	-	2,800	2,800	1,400	8,000	8,000	3,000
1000-1-000-401300	REINSPECTION FEES	650	275	300	475	800	800	600
1000-1-000-401350	BLD. & LIC. PLAN REVIEWS	36,200	25,700	43,025	33,650	34,000	34,000	34,000
1000-1-000-401400	COMPREHENSIVE TREE ORDINANCE	4,260	3,900	3,950	4,550	2,500	2,500	3,500
1000-1-000-401450	BUILDING AND LICENSE MISC.	-	-	-	1,075	-	-	-
1000-1-000-401500	POOL HOT TUB SPA LIC. REVENUE	3,300	2,650	8,400	6,600	3,300	3,300	3,300
TOTAL LICENSES AND PERMITS		1,632,970	1,336,121	1,993,175	1,770,191	1,421,600	1,542,337	1,932,400
PARKING REVENUE								
1000-2-000-402100	PARKING METER REVENUE	704,358	230,471	193,265	161,332	675,000	250,000	162,000
1000-2-000-402125	PARKING CR CD REVENUE	2,224,428	1,555,987	2,269,006	3,036,499	2,100,000	2,200,000	3,000,000
1000-2-000-402150	PAY-BY PHONE REVENUE	1,881,344	1,458,248	2,276,912	3,272,041	1,800,000	2,200,000	3,000,000
1000-2-000-402175	PARKING CR CD CHARGE	193,005	134,661	184,086	190,949	185,000	185,000	191,000
1000-2-000-402250	T-2 ON LINE FEES	15,271	14,985	20,014	21,410	15,000	15,000	20,000
1000-2-000-402350	PARKING DEAUVILLE BEACH	98,210	90,675	112,435	120,825	95,000	100,000	120,000
1000-2-000-402400	PARKING LOT RENTAL	6,300	2,700	9,900	13,200	9,000	6,000	8,700
1000-2-000-402450	PARKING METER FINES	618,552	497,579	650,567	686,634	575,000	600,000	650,000
1000-2-000-402500	BUS PERMITS	1,600	180	1,100	2,065	1,000	1,000	2,000
1000-2-000-402550	PARKING METER DELINQUENT ACCT.	82,566	89,350	81,686	54,722	80,000	80,000	60,000
1000-2-000-402600	PARKING PERMIT SALES	937,848	696,919	992,774	1,053,332	900,000	950,000	1,025,000
1000-2-000-402650	PARKING PERMIT FINES	183,817	157,878	191,766	198,680	170,000	170,000	192,000
1000-2-000-402700	PARKING MISC. REVENUE	168	33,570	-	33,923	200	200	200
TOTAL PARKING REVENUE		6,947,467	4,963,203	6,983,511	8,845,612	6,605,200	6,757,200	8,430,900
POLICE AND ALDERMAN FINES								
1000-1-000-404100	ALDERMAN'S COURT	57,718	74,941	91,331	89,159	60,000	65,000	88,000
1000-3-000-403100	POLICE FINES	89,045	140,548	205,866	210,443	120,000	140,000	202,000
TOTAL POLICE AND ALDERMAN		146,763	215,489	297,197	299,602	180,000	205,000	290,000
INTEREST AND RENTS								
1000-4-000-405450	TENNIS COURTS	11,160	2,993	3,565	4,013	5,000	5,000	5,000
1000-1-000-406000	CABLE TV	177,629	179,203	181,333	162,149	170,000	170,000	180,000
1000-1-000-408100	INTEREST ON INVESTMENTS	25,500	-	-	-	-	-	348,000
1000-1-000-408120	RENTS-TOWER	69,425	53,762	56,146	57,068	75,000	75,000	55,000
1000-1-000-408130	INTEREST-TRANSFER TAX	69,491	4,632	3,354	2,165	5,500	2,500	2,000
1000-1-000-408190	CONVENTION HALL RENTAL	99,788	(23,113)	85,862	101,481	80,000	100,000	100,000
1000-1-000-408210	INT. CD GENERAL FUND	20,033	766	554	512	500	500	25,960



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

	DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-4-000-408300	BEACH CONCESSIONS	165,310	166,463	192,586	196,887	192,000	196,887	206,855
1000-4-000-408350	WEDDINGS ON BEACH	12,350	3,650	23,050	13,850	10,000	10,000	12,000
1000-4-000-408400	GROVE PARK RENTAL	1,000	250	2,375	3,100	750	750	1,900
1000-1-000-408420	LEASE OF PROPERTY	111,783	123,905	123,578	120,574	112,000	112,000	128,000
1000-1-000-408800	INTEREST ON SECURITIES	-	-	-	87,888	-	-	-
1000-1-000-409100	SALE OF PROPERTY & SUPPLIES	47,267	995	1,252,003	-	1,045,000	45,000	30,000
1000-1-000-409130	VENDING MACHINES	71	-	-	-	-	-	-
TOTAL INTEREST AND RENTS		810,807	513,506	1,924,406	749,687	1,695,750	717,637	1,094,715
REFUSE REVENUE								
1000-1-000-408180	REFUSE MISC. REVENUE	-	-	-	-	100	100	100
1000-2-000-410000	REFUSE RESIDENTIAL	824,740	827,230	804,206	790,787	825,000	825,000	805,000
1000-2-000-410100	REFUSE COMMERCIAL	-	-	-	-	-	-	-
1000-2-000-410250	YARD WASTE	570	1,976	2,490	2,800	300	300	-
1000-2-000-410300	REBATE DEL SOLID WASTE AUTHORITY	9,237	-	-	-	9,000	9,000	1,000
TOTAL REFUSE		834,547	829,206	806,696	793,587	834,400	834,400	806,100
CONTRIBUTIONS								
1000-1-000-481100	CONTRIBUTIONS	1,720	-	220	550	2,000	2,000	2,000
1000-4-000-481150	COMMEMORATIVE TREE DONATIONS	21,450	12,500	14,633	8,967	-	-	10,000
1000-3-000-481160	BEACH PATROL DONATIONS	17,280	-	1,000	2,674	17,280	17,280	3,000
1000-3-000-481165	BEACH PATROL TROOP FUND	1,373	-	10,930	15,585	-	10,000	12,000
1000-3-000-481180	POLICE TROOP FUND	-	5,310	2,532	3,050	-	-	-
TOTAL CONTRIBUTIONS		41,823	17,810	29,315	30,826	19,280	29,280	27,000
MISCELLANEOUS REVENUE								
1000-2-000-402700	PARKING MISC. REVENUE	-	-	-	-	-	-	-
1000-3-000-403200	POLICE GEN. FUND MISC. REVENUE	170	-	2,700	2,900	-	-	-
1000-1-000-409170	CONVENIENCE FEE	20,457	24,445	45,166	48,724	21,000	21,000	32,000
1000-1-000-409160	INSURANCE REIMBURSEMENTS	15,946	12,475	20,346	18,793	5,000	5,000	8,000
1000-1-000-409180	MISCELLANEOUS	20,238	16,286	23,590	27,150	15,000	15,000	20,000
1000-3-000-409200	EVENT REVENUE POLICE	49,775	1,010	54,980	69,308	35,000	35,000	60,000
1000-1-000-409210	EVENT REVENUE OTHER	8,878	15	5,450	6,975	-	-	6,000
1000-2-000-485100	STREET MISCELLANEOUS REVENUE	2,808	2,738	13,927	44,898	2,000	2,000	14,000
1000-4-000-405210	PARKS MISCELLANEOUS REVENUE	-	-	-	30	-	-	-
1000-1-000-490100	LOAN PROCEEDS USDA	-	429,101	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		118,272	486,070	166,159	218,778	78,000	78,000	140,000
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	283,685	1,328,672	81,567	87,689	150,000	150,000	75,000
1000-1-000-480140	REVENUE SHARING SUSSEX GRANT	30,000	-	-	-	30,000	-	-
1000-1-000-480160	COVID 19 GRANTS	-	71,832	-	440,572	-	417,329	417,329
1000-2-000-480250	SIDEWALK GRANT	-	-	-	-	-	-	-
1000-2-000-480270	FEMA/DEMA GRANT	-	-	-	-	-	-	-
1000-4-000-480415	LEWES REHOBOTH CANAL GRANT	-	390,000	-	8,000	-	-	-
1000-3-000-480440	OFFICE OF HWY SAFETY GRANTS-DUI	25,415	16,170	25,009	19,271	25,000	25,000	20,000
1000-1-000-480460	GRANTS- OTHER	-	-	5,000	5,000	5,000	-	-
1000-3-000-480485	POLICE PENSION ALLOCATION	89,386	89,706	103,589	136,686	89,000	89,000	137,000
1000-1-000-480500	SUSSEX COUNTY POLICE GRANT	-	30,000	35,000	30,000	-	30,000	35,000
1000-3-000-480580	DOJ BYRNE GRANT	7,050	17,921	20,041	1,176	-	-	-
1000-1-000-480600	LAKE AVE STREETSCAPE	144,465	-	-	-	-	-	-
1000-1-000-480610	SILVER LAKE EVALUATION GRANT	-	-	-	-	50,000	50,000	25,000



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION		FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-4-000-480650	PARKS AND RECREATION GRANT		-	-	5,000	-	-	
1000-3-000-480670	911 EMERGENCY GRANT	45,347	45,347	45,347	41,568	45,345	45,345	45,345
1000-2-000-480680	RECYCLING GRANT		-	-	-	-	-	
TOTAL GRANTS GENERAL FUND RESTRICTED		480,883	2,134,113	310,553	769,962	394,345	811,674	759,674
RESTRICTED REV. STREETS GRANT FUND								
1050-2-000-400150	MUNICIPAL STREET AID	129,856	128,458	127,866	127,866	128,520	115,000	126,500
TOTAL RESTRICTED REV. STREET GRANT FUND		129,856	128,458	127,866	127,866	128,520	115,000	126,500
RESTRICTED REV. POLICE GRANT FUND								
1060-3-000-480710	EIDE GRANT	4,588	4,591	4,855	5,000	5,000	5,000	5,000
1060-3-000-480720	SALLE GRANT	6,065	6,615	6,825	6,000	6,200	6,200	6,800
1060-3-000-480730	CVC GRANT	38,265	38,019	40,605	43,864	39,000	39,000	40,000
TOTAL RESTRICTED POLICE GRANT REVENUE		48,918	49,225	52,285	54,864	50,200	50,200	51,800
TOTAL GOVERNMENTAL REVENUE		17,857,453	19,799,673	-	22,625,235	18,119,095	19,014,953	21,429,561
MAYOR AND COMMISSIONERS								
1000-1-101-501000	SALARIES	4,354	4,891	4,512	4,987	4,750	4,750	4,750
1000-1-101-501900	OTHER SALARIES	-	-	280	-	-	295	295
1000-1-101-502000	FICA EXPENSE	263	303	66	309	295	69	69
1000-1-101-502200	MEDICARE EXPENSE	62	71	892	73	69	-	-
1000-1-101-506200	PRINTING & FORMS	683	210		1,741	700	700	700
1000-1-101-506800	MEMBERSHIP & PUBLICATIONS	7,313	6,750	6,789	6,811	14,000	14,000	10,000
1000-1-101-506900	OTHER SUPPLIES	153	2,291	2,888	3,414	2,800	2,800	2,800
1000-1-101-510000	LEGAL SERVICES	266,735	468,436	477,015	260,000	200,000	300,000	300,000
1000-1-101-511400	CONTRACTUAL SERVICES	39	-	-	-	100	100	100
1000-1-101-511500	OTHER PROFESSIONAL SERVICES		-		41,000	-	-	15,000
1000-1-101-513200	POSTAGE	15	-		300	300	300	100
1000-1-101-515000	TRAVEL EXPENSE		-		1,296	500	500	500
1000-1-101-515200	CONFERENCES & TRAINING	428	-	545	929	2,500	2,500	2,500
1000-1-101-515500	ADVERTISING	7,265	7,839	5,514	2,473	8,000	8,000	8,000
1000-1-101-516900	PUBLIC OFFICIALS LIABILITY	28,553	25,383	26,415	28,564	29,000	29,000	29,000
1000-1-101-522200	OFFICE EQUIPMENT		-		-	1,000	1,000	-
TOTAL OPERATING MAYOR & COMMISSIONERS OPERATING		315,863	516,174	524,916	351,897	264,014	364,014	373,814
TOTAL CAPITAL OUTLAYS		-	-	-	-	-	-	-
TOTAL MAYOR AND COMMISSIONERS EXPENSES		315,863	516,174	524,916	351,897	264,014	364,014	373,814
TREASURER								
1000-1-102-501000	SALARIES	2,143	2,471	1,640	1,260	2,400	2,400	2,400
1000-1-102-502000	FICA EXPENSE	133	153	102	78	149	149	149
1000-1-102-502200	MEDICARE EXPENSE	31	36	24	18	35	35	35
1000-1-102-511400	CONTRACTUAL SERVICES	-	-	-	-	200	200	200
TOTAL TREASURER OPERATING EXPENDITURES		2,307	2,660	1,766	1,356	2,784	2,784	2,784
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-	-	-
TOTAL TREASURER EXPENSES		2,307	2,660	1,766	1,356	2,784	2,784	2,784



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
ADMINISTRATION							
1000-1-103-501000 SALARIES	657,002	675,796	689,142	730,000	704,295	767,467	776,162
1000-1-103-501500 OVERTIME	2,854	-	1,038	41	2,000	2,000	2,000
1000-1-103-501700 PART-TIME SALARIES	3,246	14,315	32,052	12,528	14,560	2,000	-
1000-1-103-501800 INTERN REIMBURSEMENT	(1,061)	-	-	-	8,000	8,000	-
1000-1-103-502000 FICA EXPENSE	38,992	41,750	43,215	46,039	45,189	47,707	48,246
1000-1-103-502200 MEDICARE EXPENSE	9,218	9,802	10,107	10,767	10,568	11,302	11,283
1000-1-103-502500 MEDICAL INSURANCE	117,299	134,662	102,427	117,304	114,000	117,420	125,163
1000-1-103-502600 OTHER TAXES			46	8,008			
1000-1-103-502700 DENTAL	4,845	4,705	4,703	4,896	4,860	4,860	4,493
1000-1-103-502900 DISABILITY	10,936	11,248	10,300	10,971	11,600	11,600	11,950
1000-1-103-503300 LIFE INSURANCE	6,121	6,374	5,275	5,540	6,560	6,560	5,700
1000-1-103-503500 PENSION	33,829	37,235	35,552	29,084	38,000	38,000	38,000
1000-1-103-503700 UNEMPLOYMENT	3,745	3,617	4,051	3,793	3,900	3,900	3,900
1000-1-103-503800 TRAINING TAX	2,940	2,717	2,563	5,283	4,320	4,320	4,300
1000-1-103-503900 UNIFORMS	-	668	72	1,637	1,500	1,500	2,000
1000-1-103-504300 CAR ALLOWANCE	-	-	-	-	-	-	3,600
1000-1-103-504700 RETIRED EMPLOYEE BENEFITS	59,406	100,682	100,906	99,184	101,451	101,451	103,000
1000-1-103-504900 OTHER EMPLOYEE BENEFITS	5,062	4,664	2,588	4,656	4,700	4,700	4,700
1000-1-103-506000 OFFICE SUPPLIES	8,617	-	-	-	-	-	-
1000-1-103-506100 COMPUTER & COPIER SUPPLIES	-	4,026	10,455	6,224	12,000	12,000	10,000
1000-1-103-506200 PRINTING & FORMS	11,241	7,132	16,927	10,759	15,000	15,000	15,000
1000-1-103-506800 MEMBERSHIPS & PUBLICATIONS	10,283	6,516	6,729	5,453	12,000	12,000	10,000
1000-1-103-506900 OTHER SUPPLIES	13,751	9,784	14,156	10,012	8,000	8,000	10,000
1000-1-103-508800 MEDICAL HEALTH TESTING			155	-			-
1000-1-103-510000 LEGAL SERVICES	90,210	69,948	32,483	59,158	120,000	90,000	60,000
1000-1-103-510100 COLLECTION FEES	11,024	14,686	16,682	19,584	19,000	19,000	17,000
1000-1-103-510200 AUDITORS	50,375	37,500	37,500	35,000	42,000	42,000	42,000
1000-1-103-510300 FEES MISCELLANEOUS	1,068	35		3	-	-	-
1000-1-103-510400 COVID ARPA EXPENDITURES			14,799	507			-
1000-1-103-510500 ELECTION EXPENSE	2,996	11,036	3,850	1,440	3,500	3,500	10,000
1000-1-103-510600 CODIFICATION	9,271	4,557	17,406	2,635	7,500	7,500	10,000
1000-1-103-510700 BOARD OF ADJUSTMENT	30,485	15,684	30,812	6,676	40,000	30,000	10,000
1000-1-103-510710 LEGAL SERVICES BOARD OF ADJUST.	-	20,811	37,956	38,476	40,000	50,000	45,000
1000-1-103-510800 PLANNING COMMISSION	28,823	14,419	44,113	16,832	20,000	45,000	45,000
1000-1-103-510810 LEGAL SERVICES PLANNING COMM.	-	106,938	66,608	63,284	60,000	55,000	75,000
1000-1-103-510900 CDP PROFESSIONAL SERVICES	21,859	50,782	85,760	53,515	39,200	50,000	10,000
1000-1-103-511000 ENGINEERING	1,900	-	-	-	5,000	5,000	-
1000-1-103-511200 TRANSFER TAX COUNTY FEE	22,118	41,969	37,953	21,631	16,000	16,000	18,000
1000-1-103-511400 CONTRACTUAL SERVICES	85,996	89,106	54,198	81,736	106,000	106,000	77,600
1000-1-103-511500 OTHER PROFESSIONAL SERVICES	63,658	20,140	119,763	129,462	75,000	236,000	335,000
1000-1-103-513000 EQUIPMENT INSTALLATION	-	-	-	-	500	200	-
1000-1-103-513200 POSTAGE	38,375	44,210	39,141	51,412	48,000	48,000	48,000
1000-1-103-515000 TRAVEL EXPENSE	4,631	-	2,081	6,706	12,000	10,000	10,000
1000-1-103-515200 CONFERENCES & TRAINING	7,331	2,576	8,375	26,342	12,000	42,000	30,000
1000-1-103-515500 ADVERTISING	18,819	19,546	26,105	8,673	30,000	30,000	25,000
1000-1-103-516000 LIABILITY INSURANCE	3,330	3,406	3,830	5,304	3,500	4,000	4,200
1000-1-103-517300 UMBRELLA INSURANCE	4,998	4,648	5,473	5,810	4,998	5,700	5,985
1000-1-103-517400 EMPLOYEE BONDING	1,000	1,000	1,000	1,000	1,000	1,000	750
1000-1-103-517500 COMMERCIAL PROPERTY INS.	10,029	10,101	11,191	12,173	10,101	12,500	7,318
1000-1-103-517700 BUILDING AND CONTENTS	1,178	900	1,433	1,401	1,000	1,550	1,500
1000-1-103-518100 WORKMEN'S COMPENSATION	3,728	2,785	1,494	6,371	4,800	4,800	5,882
1000-1-103-520700 MAINTENANCE CONTRACTS	193,320	210,057	201,892	173,353	207,000	165,000	214,000
1000-1-103-522200 OFFICE EQUIPMENT	860	1,597	1,360	1,132	2,500	2,500	2,500
1000-1-103-550200 CONTINGENCY RESERVE	(160,821)	(75,831)	(51,447)	(77,460)	-	-	-



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

	DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-1-103-550300	CONTINGENCY	160,821	75,831	51,447	77,460	297,629	303,891	370,674
TOTAL ADMINISTRATION OPERATING		1,705,708	1,874,130	1,995,717	1,951,795	2,350,731	2,565,928	2,669,906
1000-1-103-990000	CAPITAL EXPENDITURES	24,932	50,441	99,457	100,000	87,000	-	80,000
TOTAL ADMINISTRATION OPERATING AND CAPITAL EXPENSES		1,730,640	1,924,571	2,095,174	2,051,795	2,437,731	2,565,928	2,749,906
ALDERMAN								
1000-1-104-501000	SALARIES	52,141	58,228	57,406	60,098	56,975	58,554	60,311
1000-1-104-501700	PART-TIME SALARIES	-	-	-	-	-	16,848	28,500
1000-1-104-502000	FICA EXPENSE	3,218	3,595	3,546	4,530	3,532	4,675	5,506
1000-1-104-502200	MEDICARE EXPENSE	753	841	829	1,059	826	1,093	1,288
1000-1-104-502700	DENTAL	484	461	469	464	500	500	449
1000-1-104-502900	DISABILITY	843	859	877	903	900	900	950
1000-1-104-503300	LIFE INSURANCE	486	486	486	486	500	500	500
1000-1-104-503500	PENSION	2,205	2,624	2,578	2,699	2,650	2,650	2,703
1000-1-104-503700	UNEMPLOYMENT	238	355	289	515	238	239	325
1000-1-104-504900	OTHER EMPLOYEE BENEFITS	-	-	-	-	370	370	-
1000-1-104-506000	OFFICE SUPPLIES	143	72	-	-	-	-	-
1000-1-104-506100	COMPUTER & COPIER SUPPLIES	-	-	444	949	-	1,400	1,400
1000-1-104-506200	PRINTING & FORMS	-	106	316	202	750	750	800
1000-1-104-506800	MEMBERSHIP & PUBLICATIONS	53	37	-	56	200	200	200
1000-1-104-506900	OTHER SUPPLIES	-	409	-	250	350	350	500
1000-1-104-508800	MEDICAL HEALTH TESTING	-	-	-	113	-	-	-
1000-1-104-510100	COLLECTION FEES	228	-	-	-	500	500	-
1000-1-104-513200	POSTAGE	495	444	526	500	750	750	750
1000-1-104-514500	OTHER COMMUNICATION EXPENSE	-	-	-	-	-	-	-
1000-1-104-515200	CONFERENCES & TRAINING	-	-	-	-	250	250	250
1000-1-104-515500	ADVERTISING	-	-	-	905	-	-	-
1000-1-104-516000	LIABILITY INSURANCE	510	527	589	821	540	625	400
1000-1-104-518100	WORKMEN'S COMPENSATION	194	153	78	250	400	400	130
1000-1-104-520700	MAINTENANCE CONTRACTS	89	89	89	100	-	-	-
1000-1-104-522200	OFFICE EQUIPMENT	-	-	-	-	600	1,600	1,600
TOTAL ALDERMAN OPERATING EXPENSES		62,080	69,286	68,522	74,900	70,831	93,154	106,562
1000-1-104-990000	TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	-	-
TOTAL ALDERMAN OPERATING AND CAPITAL EXPENSES		62,080	69,286	68,522	74,900	70,831	93,154	106,562
INFORMATION TECHNOLOGY								
1000-1-105-501000	SALARIES	204,690	225,028	230,822	245,560	223,916	237,284	245,488
1000-1-105-501500	OVERTIME	159	155	711	941	750	773	800
1000-1-105-502000	FICA EXPENSE	12,226	13,516	13,888	14,765	13,92	14,760	15,270
1000-1-105-502200	MEDICARE EXPENSE	2,859	3,161	3,248	3,452	3,258	3,452	3,570
1000-1-105-502500	MEDICAL INSURANCE	30,220	34,616	28,353	30,565	28,579	29,436	30,420
1000-1-105-502700	DENTAL	1,301	1,384	1,407	1,400	1,415	1,414	1,348
1000-1-105-502900	DISABILITY	2,820	2,909	3,188	3,262	2,850	2,850	3,400
1000-1-105-503300	LIFE INSURANCE	1,215	1,337	1,458	1,458	1,250	1,250	1,500
1000-1-105-503500	PENSION	10,637	13,051	13,810	14,657	12,650	12,650	14,000
1000-1-105-503700	UNEMPLOYMENT	948	943	930	893	1,000	1,000	940
1000-1-105-503900	UNIFORMS	-	370	-	531	700	700	700
1000-1-105-504300	CAR ALLOWANCE	-	-	-	-	300	300	300
1000-1-105-504900	OTHER EMPLOYEE BENEFITS	114	-	-	-	-	-	-
1000-1-105-506000	OFFICE SUPPLIES	616	-	-	60	-	-	-
1000-1-105-506100	COMPUTER AND COPIER SUPPLIES	-	106	-	-	2,000	2,000	2,000
1000-1-105-506500	MINOR EQUIPMENT AND SUPPLIES	19,397	27,139	3,389	7,868	10,000	10,000	10,000
1000-1-105-506540	SERVER INFRASTRUCTURE	-	-	-	14,171	15,000	15,000	15,000
1000-1-105-506550	DESKTOP HARDWARE	-	-	1,706	3,054	5,000	5,000	5,000
1000-1-105-506560	SOFTWARE & LICENSES	-	-	1,630	3,609	8,000	8,000	18,000



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-1-105-506900 OTHER SUPPLIES	29	409	-	-	-	-	-
1000-1-105-508600 SMALL TOOLS	-	-	-	-	-	-	-
1000-1-105-508900 VEHICLE FUEL	99	32	52	100	300	300	300
1000-1-105-511400 CONTRACTUAL SERVICES	-	1,272	984	500	10,000	10,000	10,000
1000-1-105-511500 OTHER PROFESSIONAL SERVICES	65	-	-	2,060	8,000	8,000	8,000
1000-1-105-512000 TELEPHONE	53,333	52,266	59,978	70,000	58,000	58,000	80,000
1000-1-105-512500 CELL PHONES	41,856	41,358	40,838	45,000	50,000	50,000	50,000
1000-1-105-513200 POSTAGE	37	-	-	100	100	100	-
1000-1-105-515200 CONFERENCES & TRAINING	1,091	1,785	3,396	5,600	9,500	9,500	9,500
1000-1-105-516000 LIABILITY INSURANCE	-	-	198	44	-	300	300
1000-1-105-516500 AUTO INSURANCE	1,245	1,195	1,637	1,137	1,245	1,800	955
1000-1-105-518100 WORKMEN'S COMPENSATION	774	603	301	440	1,000	1,000	444
1000-1-105-520700 MAINTENANCE CONTRACTS	76,716	85,153	96,994	104,450	101,000	101,000	105,000
1000-1-105-521000 VEHICLE MAINTENANCE	-	58	225	400	1,000	1,000	1,000
1000-1-105-522200 OFFICE EQUIPMENT	70	-	-	1,000	2,000	2,000	3,000
1000-1-105-522450 AUTO LEASE	-	-	-	-	96	-	-
TOTAL IT OPERATING EXPENSES	462,517	507,846	509,143	577,077	572,838	588,869	636,235
1000-1-105-990000 IT CAPITAL EXPENDITURES	74,873	18,522	11,619	52,184	93,000	44,000	83,000
TOTAL IT OPERATING EXPENSES AND CAPITAL OUTLAYS	537,390	526,368	520,762	629,261	665,838	632,869	719,235

BUILDING AND LICENSING							
1000-1-112-501000 SALARIES	231,013	301,453	229,407	294,200	255,000	266,271	274,228
1000-1-112-501500 OVERTIME	11,499	2,906	1,191	2,007	10,200	10,200	3,000
1000-1-112-501700 PART-TIME SALARIES	-	3,811	17,114	-	-	17,316	-
1000-1-112-502000 FICA EXPENSE	7,913	6,783	9,601	13,631	8,230	12,467	13,422
1000-1-106-502000 FICA EXPENSE	15,035	18,610	15,468	18,365	16,442	18,215	17,188
1000-1-106-502200 MEDICARE EXPENSE	3,516	4,352	3,617	4,295	3,845	4,260	4,020
1000-1-106-502500 MEDICAL INSURANCE	35,551	35,207	33,184	44,223	29,668	30,558	39,944
1000-1-106-502700 DENTAL	1,802	1,962	1,273	2,073	2,200	2,200	1,797
1000-1-106-502900 DISABILITY	4,694	4,893	4,191	5,055	5,100	5,100	4,300
1000-1-106-503300 LIFE INSURANCE	2,916	2,876	2,592	2,916	2,920	2,920	2,500
1000-1-106-503500 PENSION	7,448	10,020	8,623	12,034	8,500	8,500	8,700
1000-1-106-503700 UNEMPLOYMENT	1,500	2,161	1,977	1,659	1,800	1,800	1,500
1000-1-106-503900 UNIFORMS	1,041	1,161	1,292	1,096	1,000	1,000	1,500
1000-1-106-504900 OTHER EMPLOYEE BENEFITS	-	108	-	50	100	100	100
1000-1-106-506000 OFFICE SUPPLIES	1,677	-	-	-	-	-	-
1000-1-106-506100 COMPUTER & COPIER SUPPLIES	-	-	803	1,453	1,500	1,500	1,500
1000-1-106-506200 PRINTING & FORMS	1,320	-	145	1,393	1,500	5,000	3,000
1000-1-106-506500 MINOR EQUIPMENT & SUPPLIES	54	-	-	40	-	-	-
1000-1-106-506800 MEMBERSHIPS & PUBLICATIONS	1,742	1,392	889	1,000	2,000	2,000	2,000
1000-1-106-506900 OTHER SUPPLIES	873	1,973	1,025	768	1,500	1,500	1,500
1000-1-106-508800 MEDICAL HEALTH TESTING	-	-	113	113100	-	-	-
1000-1-106-508900 VEHICLE FUEL	587	333447	604	1,000	1,000	1,000	-
1000-1-106-509200 OIL	13	25	16	50	75	75	75
1000-1-106-510000 LEGAL SERVICES	44,456	38,209	40,096	85,000	35,000	35,000	55,000
1000-1-106-510100 COLLECTION FEES	2,581	6,540	6,089	6,400	4,500	4,500	6,500
1000-1-106-510400 COVID ARPA EXPENDITURES	-	-	2,000	-	-	-	-
1000-1-106-511000 ENGINEERING	-	-	-	-	10,000	-	10,000
1000-1-106-511400 CONTRACTUAL SERVICES/LEASE	-	338	2,003	-	5,000	5,000	-
1000-1-106-511500 OTHER PROFESSIONAL SERVICES	590	-	-	1,000	5,000	5,000	25,000
1000-1-106-512000 TELEPHONE	-	642	-	-	-	-	-
1000-1-106-513000 EQUIPMENT INSTALLATION	-	-	564	-	-	-	-
1000-1-106-513200 POSTAGE	2,991	2,052	2,337	3,975	2,500	2,500	2,500
1000-1-106-515000 TRAVEL EXPENSE	2,518	108	235	3,149	5,000	5,000	5,000
1000-1-106-515200 CONFERENCES & TRAINING	3,550	1,922	4,178	6,280	8,000	8,000	8,000
1000-1-106-515500 ADVERTISING	1,358	3,518	5,810	4,100	2,500	3,500	5,000



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024	
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	
1000-1-106-516000	LIABILITY INSURANCE	1,411	1,435	1,614	2,237	1,450	1,750	960
1000-1-106-516500	AUTO INSURANCE	3,748	3,594	3,605	2,988	3,748	3,900	3,000
1000-1-106-518100	WORKMEN'S COMPENSATION	1,827	1,934	717	1,400	2,100	2,100	1,400
1000-1-106-518500	ELECTRIC	-	-	-	-	-	-	-
1000-1-106-520700	MAINTENANCE CONTRACTS	3,550	2,200	2,200	2,518	5,000	5,000	5,000
1000-1-106-521000	VEHICLE MAINTENANCE	198	78	289	500	2,000	2,000	2,000
1000-1-106-522200	OFFICE EQUIPMENT	-	70	202	1,018	1,000	1,000	1,000
1000-1-106-522450	AUTO LEASE	4,312	4,304	8,038	8,609	9,278	9,000	9,000
TOTAL BUILDING AND LICENSING OPERATING EXPENSES		395,371	460,187	403,344	522,568	446,426	472,765	507,312
1000-1-106-990000	CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL BUILDING AND LICENSING OPERATING AND CAPITAL		395,371	460,187	403,344	522,568	446,426	472,765	507,312

COMMUNICATIONS (SEPARATE DEPART. BUDGET CREATED 2019)								
1000-1-107-501000	SALARIES	48,174	46,831	50,994	59,747	50,811	58,195	59,941
1000-1-107-501700	PART-TIME SALARIES	-	7,830	4,045	-	-	-	-
1000-1-107-502000	FICA EXPENSE	2,867	3,290	3,163	3,704	3,150	3,608	3,716
1000-1-107-502200	MEDICARE EXPENSE	671	769	740	866	737	844	869
1000-1-107-502500	MEDICAL INSURANCE	8,084	8,851	16,009	18,455	8,286	15,543	18,374
1000-1-107-502700	DENTAL	358	386	437	463	500	500	449
1000-1-107-502900	DISABILITY	-	-	-	-	-	-	1,000
1000-1-107-503300	LIFE INSURANCE	-	-	-	-	-	-	500
1000-1-107-503500	PENSION	-	-	1,358	3,577	-	-	-
1000-1-107-503700	UNEMPLOYMENT	269	404	635	325	300	525	635
1000-1-107-506100	COMPUTER & COPIER SUPPLIES	-	-	146	92	500	300	300
1000-1-107-506200	PRINTING & FORMS	805	-	80	11,000	100	8,500	11,000
1000-1-107-506500	MINOR EQUIPMENT & SUPPLIES	2,131	170	1,359	-	1,000	1,000	2,000
1000-1-107-506900	OTHER SUPPLIES	-	813	1,351	900	2,200	2,200	2,200
1000-1-107-508800	MEDICAL HEALTH TESTING	-	-	113	-	-	-	-
1000-1-107-513200	POSTAGE	1,481	784	2,828	2,900	1,500	3,200	3,200
1000-1-107-515200	CONFERENCES & TRAINING	-	-	400	-	1,000	2,500	5,000
1000-1-107-515500	ADVERTISING	11,072	15,444	11,074	20,000	14,000	22,600	82,000
1000-1-107-518100	WORKMEN'S COMPENSATION	2,395	405	217	365	2,500	2,500	384
TOTAL COMMUNICATIONS OPERATING EXPENSE		78,307	85,977	94,949	122,394	86,584	122,015	191,568
1000-1-107-990000	CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL COMMUNICATIONS OPERATING EXPENSE		78,307	85,977	94,949	122,394	86,584	122,015	191,568

BUILDING AND GROUNDS								
1000-1-112-501000	SALARIES	58,990	66,616	78,867	128,761	59,855	126,009	132,077
1000-1-112-501500	OVERTIME	3,804	256	3,491	5,100	3,773	3,886	4,003
1000-1-112-501700	PART-TIME SALARIES	68,185	45,695	76,580	86,000	69,108	71,181	80,409
1000-1-112-502000	FICA EXPENSE	7,913	6,783	9,601	13,631	8,230	12,467	13,422
1000-1-112-502200	MEDICARE EXPENSE	1,851	1,586	2,245	1,519	1,925	2,916	3,139
1000-1-112-502500	MEDICAL INSURANCE	16,442	20,412	17,927	26,520	16,853	17,359	26,382
1000-1-112-502700	DENTAL	508	484	589	951	495	575	898
1000-1-112-502900	DISABILITY	886	902	922	1,644	960	960	2,000
1000-1-112-503300	LIFE INSURANCE	486	582	486	851	650	650	1,000
1000-1-112-503500	PENSION	3,358	3,952	3,882	4,066	3,950	3,950	3,935
1000-1-112-503700	UNEMPLOYMENT	1,145	1,114	1,903	1,602	1,350	2,500	2,100
1000-1-112-503900	UNIFORMS	968	498	349	150	500	600	900
1000-1-112-504100	UNIFORMS P/T	-	-	-	-	300	500	600
1000-1-112-504900	OTHER EMPLOYEE BENEFITS	-	33	-	-	45	44	-
1000-1-112-506000	OFFICE SUPPLIES	-	329	-	-	-	-	-
1000-1-112-506100	COMPUTER & COPIER SUPPLIES	-	-	155	100	500	400	650
1000-1-112-506200	PRINTING & FORMS	90	-	179	100	500	500	500
1000-1-112-506500	MINOR EQUIPMENT & SUPPLIES	18,063	8,695	14,700	17,500	15,000	17,500	69,800
1000-1-112-506900	OTHER SUPPLIES	9	434	1,891	750	600	600	600



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024	
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	
1000-1-112-508400	JANITORIAL SUPPLIES	16,529	14,679	16,086	19,560	15,000	17,000	19,500
1000-1-112-508800	MEDICAL HEALTH TESTING		-	164	100	-	-	200
1000-1-112-508900	VEHICLE FUEL	351	211	369	350	350	400	500
1000-1-112-509200	OIL				20			
1000-1-112-511000	ENGINEERING		-	-	-		10,000	-
1000-1-112-511400	CONTRACTUAL SERVICES	9,777	358	-	1,200	-	-	-
1000-1-112-51300	EQUIPMENT INSTALLATION				3,932			
1000-1-112-515000	TRAVEL EXPENSE	-	-	-	-	100	100	100
1000-1-112-515000	ADVERTISING		-	1,368	1,400	-	-	2,000
1000-1-112-516000	LIABILITY INSURANCE	1,581	1,618	1,819	2,814	1,581	2,000	2,000
1000-1-112-516500	AUTO INSURANCE	1,245	1,195	332	702	1,245	500	500
1000-1-112-517500	COMMERCIAL PROPERTY INS.		1,467	-	-	1,467	-	-
1000-1-112-518100	WORKMEN'S COMPENSATION	9,509	6,546	4,022	10,000	10,000	10,000	10,000
1000-1-112-518500	ELECTRIC	62,704	52,139	48,687	70,000	62,000	62,000	62,000
1000-1-112-519000	HEATING FUEL	-	7,014	10,798	11,500	6,000	10,000	24,000
1000-1-112-520100	GENERAL MAINTENANCE	-	-	-	1,140	-	-	-
1000-1-112-520300	BUILDING MAINTENANCE	50,576	37,458	43,420	73,200	40,000	46,000	109,000
1000-1-112-520310	BUILDING MAINTENANCE CONTRACT	-	-	20,522	-	-	-	-
1000-1-112-520700	MAINTENANCE CONTRACTS	16,839	11,525	-	12,268	22,000	20,000	45,000
1000-1-112-521000	VEHICLE MAINTENANCE	32	96	523	100	700	700	700
1000-1-112-522400	EQUIPMENT RENTAL	247	-	-	-	300	300	400
1000-1-112-522450	AUTO LEASE	9,976	6,351	6,311	5,973	6,360	6,000	6,000
TOTAL BUILDING AND GROUNDS OPERATING EXPENDITURES		362,064	299,028	368,188	503,504	351,697	447,597	624,315
1000-1-112-990000	CAPITAL OUTLAYS	766,024	-	12,071	27,476	6,800	-	25,500
TOTAL BUILDING AND GROUNDS OPERATING AND CAPITAL		1,128,088	299,028	380,259	530,980	358,497	447,597	649,815
PUBLIC SAFETY								
POLICE								
1000-3-108-501000	SALARIES	1,312,202	1,486,194	1,602,320	1,650,000	1,514,563	1,599,021	1,655,158
1000-3-108-501500	OVERTIME	66,460	66,399	73,111	98,000	96,776	96,776	100,000
1000-3-108-501700	PART-TIME SALARIES	267,083	218,826	175,413	235,673	276,096	276,096	315,000
1000-3-108-501900	OTHER SALARIES	10,059	98	11,620	59,539	35,000	35,000	62,000
1000-3-108-502000	FICA EXPENSE	98,542	105,268	111,015	126,679	119,191	124,427	132,193
1000-3-108-502200	MEDICARE EXPENSE	23,046	24,619	25,963	29,627	27,875	29,100	30,916
1000-3-108-502500	MEDICAL INSURANCE	268,166	344,886	276,978	298,631	288,268	296,916	345,793
1000-3-108-502700	DENTAL	8,313	8,869	9,322	8,654	8,800	9,000	9,471
1000-3-108-502900	DISABILITY	18,394	18,830	21,823	21,522	18,500	22,500	24,500
1000-3-108-503300	LIFE INSURANCE	10,966	11,128	12,744	12,015	11,000	13,000	13,300
1000-3-108-503500	PENSION	206,255	228,975	235,941	215,000	220,500	230,000	240,000
1000-3-108-503700	UNEMPLOYMENT	9,851	10,853	9,150	9,800	11,000	10,000	11,000
1000-3-108-503900	UNIFORMS	13,668	18,753	14,469	15,000	17,903	17,555	25,015
1000-3-108-504100	UNIFORMS P/T	-	7,408	6,271	6,000	6,871	4,380	6,500
1000-3-108-504900	OTHER EMPLOYEE BENEFITS	4,187	67	-	350	3,000	3,000	-
1000-3-108-504950	HOUSING ALLOWANCE	-	-	-	6,000	-	-	18,000
1000-3-108-506000	OFFICE SUPPLIES	35	3,263	-	-	-	-	-
1000-3-108-506100	COMPUTER & COPIER SUPPLIES	1,470	-	-	3,000	4,250	3,600	3,600
1000-3-108-506200	PRINTING & FORMS	2,337	788	195	1,000	1,260	1,260	1,500
1000-3-108-506300	GRANTS TO BE DISTRIBUTED	-	-	-	-	-	-	-
1000-3-108-506500	MINOR EQUIPMENT & SUPPLIES	2,400	12,045	9,997	5,000	14,896	10,001	34,856
1000-3-108-506600	FIRING RANGE EXPENSE	149	-	-	200	200	200	200
1000-3-108-506700	MEDICAL SUPPLIES	181	405	504	215	570	720	1,000
1000-3-108-506800	MEMBERSHIP & PUBLICATIONS	553	678	385	556	575	575	705
1000-3-108-506850	TROOP EXPENSE	1,494	607	1,237	2,796	1,500	2,000	4,000
1000-3-108-506900	OTHER SUPPLIES	5,630	5,076	7,824	9,200	6,500	6,500	8,100
1000-3-108-508710	PHOTO AND FINGERPRINT SUPPLIES	501	649	-	734	650	650	1,020
1000-3-108-508800	MEDICAL HEALTH TESTING	16,135	17,307	9,617	18,500	16,405	21,730	21,040



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

	DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-3-108-508900	VEHICLE FUEL	25,155	15,838	27,753	34,000	25,000	30,000	30,000
1000-3-108-509000	DIESEL FUEL	-	-	-	-	-	-	-
1000-3-108-509200	OIL	578	774	1,295	900	300	300	600
1000-3-108-510000	LEGAL SERVICES	39,144	5,910	8,303	2,000	15,000	15,000	15,000
1000-3-108-511400	CONTRACT SERVICES	-	12,308	-	-	-	-	-
1000-3-108-511500	OTHER PROFESSIONAL SERVICES	1,115	1,655	-	-	-	-	-
1000-3-108-512000	TELEPHONE	-	-	-	-	7,000	7,000	-
1000-3-108-512500	CELL PHONES	-	-	-	-	6,800	6,800	-
1000-3-108-513200	POSTAGE	488	178	260	750	900	600	600
1000-3-108-513500	RADIOS	624	1,080	262	500	1,688	4,340	2,000
1000-3-108-515000	TRAVEL EXPENSE	567	875	1,488	5,198	2,370	4,730	7,175
1000-3-108-515200	CONFERENCES & TRAINING	28,722	17,878	10,008	25,502	19,800	29,135	27,955
1000-3-108-515500	ADVERTISING	-	651	-	724	900	2,150	2,150
1000-3-108-516000	LIABILITY INSURANCE	10,656	10,917	12,188	16,968	11,000	13,000	8,504
1000-3-108-516500	AUTO INSURANCE	15,739	14,171	15,701	12,381	14,500	17,000	6,639
1000-3-108-517100	POLICE PROFESSIONAL LIABILITY	34,056	32,060	34,967	40,196	34,000	36,000	24,692
1000-3-108-517300	UMBRELLA INSURANCE	4,370	4,064	4,792	5,074	4,370	5,000	3,023
1000-3-108-517500	COMMERCIAL PROPERTY INS.	8,775	8,839	9,789	10,652	8,839	10,000	6,597
1000-3-108-517700	BUILDING AND CONTENTS	1,026	783	1,251	1,125	900	1,400	884
1000-3-108-518100	WORKMEN'S COMPENSATION	129,505	107,769	63,119	96,000	130,000	130,000	101,035
1000-3-108-520500	RADIO MAINTENANCE	-	-	-	-	-	-	-
1000-3-108-520700	MAINTENANCE CONTRACTS	42,405	59,142	36,047	73,000	67,383	78,298	100,050
1000-3-108-521000	VEHICLE MAINTENANCE	9,645	8,697	11,276	13,000	12,000	12,500	15,500
1000-3-108-522200	OFFICE EQUIPMENT	235	-	-	700	200	200	200
1000-3-108-522450	AUTO LEASE	37,664	66,361	57,971	59,804	62,256	104,000	60,000
1000-3-108-909420	SUSSEX COUNTY GRANT EXPEND.	-	-	-	-	4,870	-	-
TOTAL OPERATING EXPENDITURES POLICE DEPARTMENT		2,738,546	2,961,941	2,912,369	3,232,165	3,127,355	3,321,460	3,477,471
1000-3-108-990000	CAPITAL OUTLAYS POLICE DEPT.	16,520	15,663	10,866	83,352	15,657	-	150,800
TOTAL POLICE DEPT. OPERATING AND CAPITAL OUTLAYS		2,755,066	2,977,604	2,923,235	3,315,517	3,143,012	3,321,460	3,628,271
POLICE GRANTS EXPENSE								
1000-3-728-506500	DOJ BYRNE GRANT EQUIP. & SUPPL.	-	18,410	29,430	-	-	-	10,000
1000-3-711-501000	SALARIES EIDE	-	-	-	-	2,200	-	-
1000-3-711-502000	FICA EXPENSE	-	-	-	-	136	-	-
1000-3-711-502200	MEDICARE EXPENSE	-	-	-	-	32	-	-
1000-3-715-501000	DUI SALARIES	-	-	-	20,000	20,000	20,000	20,000
1000-3-715-502000	FICA EXPENSE	-	-	-	-	1,240	-	-
1000-3-715-502200	MEDICARE EXPENSE	-	-	-	-	290	-	-
1000-3-728-506500	DOJ BYRNE GRANT EQUIP. & SUPPL.	(2,514)	-	-	7,054	-	-	-
POLICE GRANTS OPERATING EXPENSE		(2,514)	18,410	29,430	27,054	23,898	20,000	30,000
1000-3-701-909400	SUSSEX COUNTY GRANT	33,126	25,626	42,252	29,829	30,000	30,000	35,000
TOTAL GENERAL FUND POLICE GRANTS		30,612	44,036	71,682	56,883	53,898	50,000	65,000
TOTAL POLICE GRANTS								
1060-3-705-501000	SALARIES	-	-	-	-	1,600	1,600	1,600
1060-3-707-506500	MINOR EQUIP. & SUPPLIES SALLE	7,651	4,944	5,803	5,900	4,200	4,200	6,700
1060-3-710-506500	MINOR EQUIP. & SUPPLIES EIDE	2,010	4,442	2,112	1,500	2,500	2,500	-
1060-3-711-501000	EIDE SALARIES	-	-	-	-	2,500	2,500	2,500
1060-3-711-502000	FICA EXPENSE	-	-	-	-	1,184	1,184	1,184
1060-3-711-502200	MEDICARE EXPENSE	-	-	-	-	287	287	287
1060-3-740-501000	SALARY CVC	-	23,035	-	-	15,000	15,000	15,000
1060-3-740-506500	COMBAT VIOLENT CRIMES SUPPLIES	32,340	32,340	16,407	32,340	24,000	24,000	24,529
TOTAL POLICE GRANT FUND		42,001	64,761	24,322	39,740	51,271	51,271	51,800
TOTAL POLICE GRANTS		72,613	108,797	96,004	96,623	105,169	101,271	116,800



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
911 DISPATCHING							
1000-3-113-501000 SALARIES	420,832	447,744	454,211	538,205	460,260	515,675	653,625
1000-3-113-501500 OVERTIME	82,753	77,830	80,589	98,700	68,000	68,000	90,000
1000-3-113-501700 PART-TIME SALARIES	2,009	1,048	432	800	-	-	-
1000-3-113-502000 FICA EXPENSE	29,600	30,782	33,410	39,538	32,752	36,188	46,105
1000-3-113-502200 MEDICARE EXPENSE	6,923	7,199	7,814	9,247	7,660	8,463	10,783
1000-3-113-502500 MEDICAL INSURANCE	112,237	141,179	108,716	113,887	119,209	122,786	162,120
1000-3-113-502700 DENTAL	5,058	4,899	4,732	3,868	5,200	5,200	4,493
1000-3-113-502900 DISABILITY	6,064	6,551	7,715	6,948	6,600	7,800	8,100
1000-3-113-503300 LIFE INSURANCE	4,455	4,860	5,265	4,253	4,860	5,500	5,400
1000-3-113-503500 PENSION	11,622	13,834	12,171	12,000	13,900	13,900	14,250
1000-3-113-503700 UNEMPLOYMENT	3,464	3,618	3,430	3,500	4,500	4,500	1,400
1000-3-113-503900 UNIFORMS	3,759	1,384	1,360	3,520	2,100	4,700	14,360
1000-3-113-504900 OTHER EMPLOYEE BENEFITS	114	-	-	-	100	100	-
1000-3-113-506000 OFFICE SUPPLIES	1,323	2,236	-	-	-	-	-
1000-3-113-506100 COMPUTER & COPIER SUPPLIES	-	-	772	-	2,600	2,000	2,000
1000-3-113-506200 PRINTING AND FORMS	133	-	-	1,125	100	100	100
1000-3-113-506300 GENERAL 911 GRANT	-	-	-	19,797	-	-	-
1000-3-113-506500 MINOR EQUIPMENT & SUPPLIES	819	322	486	725	900	1,000	1,360
1000-3-113-506800 MEMBERSHIPS & PUBLICATIONS	877	893	893	100	1,100	1,200	1,200
1000-3-113-506900 OTHER SUPPLIES	261	329	222	450	500	600	1,000
1000-3-113-508800 MEDICAL HEALTH TESTING	748	413	498	1,354	900	1,250	1,850
1000-3-113-512500 CELL PHONES	480	480	480	240	480	500	-
1000-3-113-513200 POSTAGE	34	-	-	-	100	100	100
1000-3-113-513500 RADIOS	110	456	303	100	500	-	800
1000-3-113-515000 TRAVEL EXPENSE	4,340	241	1,374	1,800	10,000	7,000	11,700
1000-3-113-515200 CONFERENCES & TRAINING	7,537	2,208	4,057	4,800	6,500	7,020	9,265
1000-3-113-515500 ADVERTISING	-	604	-	-	800	800	800
1000-3-113-516000 LIABILITY INSURANCE	2,700	2,760	3,068	4,285	2,800	2,800	2,800
1000-3-113-518100 WORKMEN'S COMPENSATION	1,866	1,411	685	1,500	2,200	2,200	2,200
1000-3-113-520700 MAINTENANCE CONTRACTS	14,749	7,898	2,500	9,395	7,950	8,150	18,400
1000-3-113-522200 OFFICE EQUIPMENT	1,145	192	-	1,025	1,350	1,350	1,350
TOTAL 911 DISPATCHING OPERATING EXPENDITURES	726,012	761,371	735,183	881,162	763,921	828,882	1,065,561
1000-3-113-990000 CAPITAL OUTLAYS	-	9,364	33,902	-	12,500	-	-
TOTAL 911 DISPATCHING OPERATING & CAPITAL	726,012	770,735	769,085	881,162	776,421	828,882	1,065,561
BEACH PATROL							
1000-3-116-501500 OVERTIME	30,510	16,197	48,145	48,087	31,121	35,000	60,000
1000-3-116-501700 PART-TIME SALARIES	447,492	426,978	414,401	539,379	449,000	444,820	546,930
1000-3-116-504950 HOUSING ALLOWANCE	-	-	-	-	-	-	50,000
1000-3-116-502000 FICA EXPENSE	29,636	27,477	28,665	36,423	29,768	29,749	40,730
1000-3-116-502200 MEDICARE EXPENSE	6,931	6,426	6,704	8,518	6,962	6,957	9,525
1000-3-116-503700 UNEMPLOYMENT	7,806	7,809	8,115	10,315	8,500	8,500	12,250
1000-3-116-504100 UNIFORMS P/T	18,971	40,291	12,640	18,723	32,000	21,750	27,025
1000-3-116-504900 OTHER EMPLOYEE BENEFITS	-	-	-	-	-	-	-
1000-3-116-505200 SWIMMERS EDUCATION	156	-	240	200	300	1,000	1,000
1000-3-116-505400 JUNIOR LIFEGUARD PROGRAM	4,951	-	-	-	-	-	-
1000-3-116-506000 OFFICE SUPPLIES	494	-	33	-	-	-	-
1000-3-116-506100 COMPUTER & COPIER SUPPLIES	-	-	-	-	300	300	300
1000-3-116-506200 PRINTING & FORMS	494	65	-	187	500	500	500
1000-3-116-506500 MINOR EQUIPMENT & SUPPLIES	14,975	4	8,712	3,924	14,500	7,930	5,400
1000-3-116-506700 MEDICAL SUPPLIES	4,228	794	2,827	3,460	4,500	5,600	6,800
1000-3-116-506800 MEMBERSHIPS & PUBLICATIONS	2,450	1,680	1,575	2,030	2,500	1,800	2,100
1000-3-116-506900 OTHER SUPPLIES	4,181	4,661	4,494	4,683	4,700	4,700	6,500
1000-3-116-508800 MEDICAL HEALTH TESTING	4,031	3,757	4,624	3,006	3,500	4,500	3,500
1000-3-116-508900 VEHICLE FUEL	224	112	155	266	250	250	400



[RETURN TO TABLE OF CONTENTS](#)

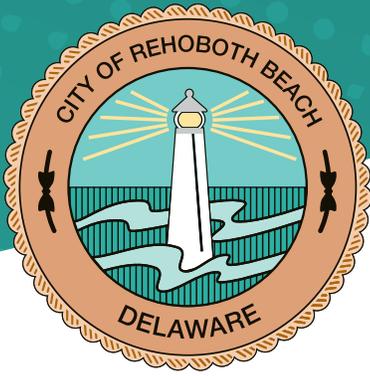
CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-3-116-510120 BEACH PATROL DONATIONS EXPENSE	22,618	689	-	5,319	-	20,000	6,000
1000-3-116-511400 CONTRACTUAL SERVICES	-	-	-	-	-	-	-
1000-3-116-511500 OTHER PROFESSIONAL SERVICES	1,379	425	928	616	1,500	1,100	1,300
1000-3-116-513000 EQUIPMENT INSTALLATION	498	-	-	-	500	500	-
1000-3-116-513200 POSTAGE	-	-	-	-	-	-	-
1000-3-116-513500 RADIO MAINTENANCE	748	3,000	753	2,285	3,000	3,000	4,000
1000-3-116-515200 CONFERENCES & TRAINING	1,479	990	5,205	7,717	12,000	12,775	12,775
1000-3-116-515500 ADVERTISING	-	604	-	-	-	-	-
1000-3-116-516000 LIABILITY INSURANCE	3,222	3,298	3,692	5,132	3,300	4,000	3,800
1000-3-116-518100 WORKMEN'S COMPENSATION	32,206	25,908	22,522	28,000	36,000	32,000	29,000
1000-3-116-520100 GENERAL MAINTENANCE	1,350	-	-	200	1,000	1,500	1,500
1000-3-116-520300 BUILDING MAINTENANCE	498	-	-	-	1,500	-	-
1000-3-116-521000 VEHICLE MAINTENANCE	1,759	217	317	775	2,000	1,000	2,000
1000-3-116-522200 OFFICE EQUIPMENT	300	-	-	-	-	-	-
TOTAL BEACH PATROL OPERATING EXPENDITURES	643,587	571,382	574,747	729,245	649,451	649,231	833,335
1000-3-116-990000 CAPITAL OUTLAY	-	-	9,365	17,000	13,000	17,000	17,500
TOTAL BEACH PATROL OPERATING AND CAPITAL	643,587	571,382	584,112	746,245	662,451	666,231	850,835

PUBLIC WORKS

STREETS AND REFUSE

1000-2-109-501000 SALARIES	724,444	697,007	732,212	937,454	780,560	824,418	702,198
1000-2-109-501500 OVERTIME	35,892	26,877	50,073	41,309	40,000	40,000	44,000
1000-2-109-501700 PART-TIME SALARIES	169,991	188,370	128,942	157,232	192,000	197,760	266,202
1000-2-109-502000 FICA EXPENSE	54,738	53,850	53,462	70,432	62,779	65,855	62,769
1000-2-109-502200 MEDICARE EXPENSE	12,802	12,594	12,503	16,472	14,682	15,402	14,680
1000-2-109-502500 MEDICAL INSURANCE	205,059	237,377	189,076	215,055	197,719	203,033	187,264
1000-2-109-502700 DENTAL	8,600	7,286	7,454	8,267	8,700	8,700	6,739
1000-2-109-502900 DISABILITY	8,957	9,732	8,344	11,303	12,000	10,200	10,500
1000-2-109-503300 LIFE INSURANCE	6,878	7,103	6,176	7,768	7,500	7,400	7,300
1000-2-109-503500 PENSION	15,659	19,566	18,825	26,680	19,250	19,250	20,000
1000-2-109-503700 UNEMPLOYMENT	8,896	8,858	8,884	9,500	9,500	9,500	9,200
1000-2-109-503900 UNIFORMS	27,053	15,930	17,441	18,546	10,000	10,000	12,000
1000-2-109-504100 UNIFORMS P/T	-	2,631	3,931	3,956	4,000	4,000	6,000
1000-2-109-504300 CAR ALLOWANCE	-	-	-	-	1,950	1,950	3,600
1000-2-109-504900 OTHER EMPLOYEE BENEFITS	3,155	317	-	-	1,650	1,650	-
1000-2-109-506000 OFFICE SUPPLIES	313	1,041	-	-	-	-	-
1000-2-109-506100 COMPUTER & COPIER SUPPLIES	-	-	958	1,010	1,100	1,100	1,100
1000-2-109-506200 PRINTING & FORMS	78	-	1,210	204	3,000	3,000	3,000
1000-2-109-506500 MINOR EQUIPMENT & SUPPLIES	104,273	82,942	107,499	90,000	107,500	107,500	90,000
1000-2-109-506900 OTHER SUPPLIES	14,042	19,131	12,231	8,000	12,204	12,203	11,000
1000-2-109-508400 JANITORIAL SUPPLIES	865	903	1,399	800	1,400	1,400	1,400
1000-2-109-508600 SMALL TOOLS	-	-	-	-	-	-	-
1000-2-109-508800 MEDICAL HEALTH TESTING	-	278	3,008	1,500	500	500	3,000
1000-2-109-508900 VEHICLE FUEL	11,113	12,613	14,837	21,000	16,000	16,000	21,827
1000-2-109-509000 DIESEL FUEL	35,510	21,139	30,786	63,000	47,000	47,000	76,319
1000-2-109-509200 OIL	1,205	1,020	2,821	1,836	1,700	1,700	2,183
1000-2-109-510100 COLLECTION FEES	-	-	-	-	-	-	-
1000-2-109-510400 COVID EXPENDITURES	-	-	17,000	-	-	-	-
1000-2-109-511000 ENGINEERING	45,381	81,310	163,197	245,000	167,000	240,000	270,000
1000-2-109-511400 CONTRACTUAL SERVICES	164,633	216,384	256,869	272,652	192,000	250,000	260,000
1000-2-109-511500 OTHER PROFESSIONAL SERVICES	13,043	66,202	67,660	2,732	67,000	17,000	5,000
1000-2-109-513200 POSTAGE	163	-	-	625	50	50	50
1000-2-109-515000 TRAVEL	-	-	-	2,203	-	-	3,000
1000-2-109-515200 CONFERENCES & TRAINING	302	400	1,000	1,008	18,000	18,000	5,000
1000-2-109-515500 ADVERTISING	2,808	6,747	3,144	2,200	4,000	4,000	4,000
1000-2-109-516000 LIABILITY INSURANCE	6,861	7,006	7,807	10,884	7,200	8,000	5,474



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

	DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-2-109-516500	AUTO INSURANCE	24,986	26,924	29,772	24,338	27,000	30,000	15,000
1000-2-109-517300	UMBRELLA INSURANCE	1,716	1,593	1,876	1,994	1,750	2,000	1,187
1000-2-109-517500	COMMERCIAL PROPERTY INS.	3,439	3,467	3,832	4,173	3,470	4,000	2,580
1000-2-109-517700	BUILDING AND CONTENTS INS.	404	306	490	441	404	550	427
1000-2-109-518100	WORKMEN'S COMPENSATION	65,287	51,794	27,442	50,000	66,000	66,000	52,281
1000-2-109-518200	INSURANCE RECOVERY EXPENSE	2,965	-	-	4,500	-	-	-
1000-2-109-518500	ELECTRIC	20,941	18,934	12,704	21,100	25,000	25,000	20,000
1000-2-109-518700	HOLIDAY DECORATIONS	17,154	23,954	22,978	9,886	22,000	22,000	20,000
1000-2-109-518800	STREET SIDEWALKS AND CURBS	29,625	53,959	54,925	54,000	55,000	55,000	55,000
1000-2-109-518900	STREETS-STORMS	5,001	2,543	8,135	-	8,000	8,000	8,000
1000-2-109-519000	HEATING FUEL	3,316	3,004	5,298	5,500	9,000	9,000	9,000
1000-2-109-519600	REFUSE DISPOSAL CHARGE	147,985	151,003	168,584	170,000	180,000	180,000	180,000
1000-2-109-519800	SEWER CHARGE	1,022	1,022	1,032	1,100	1,100	1,100	1,100
1000-2-109-520100	GENERAL MAINTENANCE	8,857	21,610	24,674	13,000	25,000	25,000	20,000
1000-2-109-520300	BUILDING MAINTENANCE	2,615	16,346	11,895	4,000	12,000	12,000	12,000
1000-2-109-520400	SNOW REMOVAL	10,243	335	5,487	1,800	20,000	20,000	10,000
1000-2-109-520600	STREETS IMP.	2,855	3,691	4,062	-	4,000	4,000	4,000
1000-2-109-520700	MAINTENANCE CONTRACTS	3,666	3,679	4,435	4,500	1,800	3,700	5,000
1000-2-109-520800	STORM SEWER MAINTENANCE	26,253	-	20,763	20,000	20,000	20,000	10,000
1000-2-109-520900	BOARDWALK MAINTENANCE	29,737	23,718	44,420	37,059	45,000	45,000	40,000
1000-2-109-521000	VEHICLE MAINTENANCE	132,387	103,470	118,910	134,000	130,000	130,000	127,000
1000-2-109-522200	OFFICE EQUIPMENT	510	-	555	345	1,000	1,000	1,000
1000-2-109-522400	EQUIPMENT RENTAL	-	5,500	-	-	3,000	3,000	3,000
1000-2-109-522450	AUTO LEASE	28,885	76,144	65,719	68,085	87,168	85,100	75,000
	TOTAL STREETS OPERATING EXPENSE	2,252,563	2,397,610	2,566,737	2,878,449	2,755,036	2,898,021	2,786,380
1000-2-109-990000	CAPITAL OUTLAYS	1,340,835	2,396,845	1,448,412	1,539,000	1,107,845	1,456,000	1,459,000
	TOTAL STREETS OPERATING AND CAPITAL	3,593,398	4,794,455	4,015,149	4,417,449	3,862,881	4,354,021	4,245,380
FLEET SERVICES								
1000-2-110-501000	SALARIES	-	-	-	-	-	-	147,275
1000-2-110-501500	OVERTIME	-	-	-	-	-	-	1,000
1000-2-110-502000	FICA EXPENSE	-	-	-	-	-	-	9,193
1000-2-110-502200	MEDICARE EXPENSE	-	-	-	-	-	-	2,150
1000-2-110-502500	MEDICAL INSURANCE	-	-	-	-	-	-	35,811
1000-2-110-502700	DENTAL	-	-	-	-	-	-	1,348
1000-2-110-502900	DISABILITY	-	-	-	-	-	-	2,400
1000-2-110-503300	LIFE INSURANCE	-	-	-	-	-	-	1,500
1000-2-110-503500	PENSION	-	-	-	-	-	-	1,500
1000-2-110-503700	UNEMPLOYMENT	-	-	-	-	-	-	2,966
1000-2-110-503900	UNIFORMS	-	-	-	-	-	-	700
1000-2-110-506200	PRINTING & FORMS	-	-	-	-	-	-	500
1000-2-110-506500	MINOR EQUIPMENT & SUPPLIES	-	-	-	-	-	-	17,000
1000-2-110-506900	OTHER SUPPLIES	-	-	-	-	-	-	1,000
1000-2-110-508400	JANITORIAL SUPPLIES	-	-	-	-	-	-	100
1000-2-110-508900	VEHICLE FUEL	-	-	-	-	-	-	1,000
1000-2-110-510100	COLLECTION FEES	-	-	-	-	-	-	-
1000-2-110-511400	CONTRACTUAL SERVICES/RECYCLING	-	-	-	-	-	-	10,000
1000-2-110-515200	CONFERENCES & TRAINING	-	-	-	-	-	-	500
1000-2-110-515500	ADVERTISING	-	-	-	-	-	-	-
1000-2-110-518100	WORKMEN'S COMPENSATION	-	-	-	-	-	-	7,497
1000-2-110-520700	MAINTENANCE CONTRACTS	-	-	-	-	-	-	1,500
1000-2-110-521000	VEHICLE MAINTENANCE	-	-	-	-	-	-	3,000
	TOTAL REFUSE OPERATING EXPENSE	-	-	-	-	-	-	247,940
1000-2-110-990000	CAPITAL OUTLAYS	-	-	-	-	-	-	-
	TOTAL REFUSE OPERATING AND CAPITAL	-	-	-	-	-	-	247,940



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
PARKING							
1000-2-114-501000	125,867	127,248	131,794	137,335	128,945	144,086	148,408
1000-2-114-501500	11,977	6,872	8,451	15,088	12,000	10,000	10,000
1000-2-114-501700	247,509	202,502	222,408	249,614	251,806	300,000	258,792
1000-2-114-502000	23,630	20,612	22,108	24,926	24,351	28,153	25,866
1000-2-114-502200	5,526	4,820	5,171	5,830	5,695	6,584	6,049
1000-2-114-502500	16,790	29,371	24,425	23,595	24,221	24,948	26,155
1000-2-114-502700	1,377	1,349	1,407	1,168	1,360	1,360	1,348
1000-2-114-502900	1,958	1,729	1,983	2,224	1,960	2,000	2,400
1000-2-114-503300	1,262	1,256	1,458	1,458	1,110	1,550	1,500
1000-2-114-503500	2,390	3,701	4,605	5,448	3,150	4,200	4,400
1000-2-114-503700	5,140	4,808	4,947	5,575	5,500	5,500	5,500
1000-2-114-503900	1,234	1,385	667	1,324	1,500	1,500	1,500
1000-2-114-504100	2,980	2,666	2,898	1,347	3,000	3,000	3,000
1000-2-114-504900	1,176	470	-	-	-	-	-
1000-2-114-506000	1,414	1,292	-	-	-	-	-
1000-2-114-506100	-	-	1,002	1,310	2,000	2,000	2,000
1000-2-114-506200	1,339	943	3,461	1,300	3,500	1,000	2,000
1000-2-114-506500	76,899	55,187	33,397	55,000	55,000	55,000	55,000
1000-2-114-506800	-	285	-	-	600	600	600
1000-2-114-506900	1,047	1,964	892	1,139	2,000	2,000	2,000
1000-2-114-508300	1,771	3,053	13,501	7,732	5,000	8,000	13,000
1000-2-114-508400	12	-	8	28	100	100	100
1000-2-114-508500	49,996	29,614	23,338	30,378	30,000	30,000	30,000
1000-2-114-508800	-	42	2,562	368	1,500	2,000	2,000
1000-2-114-508810	8,485	8,967	4,492	7,010	10,000	10,000	10,000
1000-2-114-508900	5,934	3,149	5,481	8,000	5,200	5,200	7,000
1000-2-114-509200	21	67	122	100	100	100	100
1000-2-114-510110	51,253	54,130	116,552	142,322	55,000	55,000	-
1000-2-114-511500	7,142	17,942	1,358	14,514	8,000	-	10,000
1000-2-114-512200	218,632	171,039	241,589	246,127	225,000	225,000	275,000
1000-2-114-512600	-	-	-	-	-	-	-
1000-2-114-513000	-	39,025	29,450	126,125	25,000	130,000	-
1000-2-114-513200	6,140	6,164	5,340	6,700	7,500	7,500	7,500
1000-2-114-513500	-	-	-	-	-	-	-
1000-2-114-514000	-	-	-	-	-	-	-
1000-2-114-514100	10,811	10,623	60,783	127,600	11,000	11,000	11,000
1000-2-114-514200	122,196	85,865	59,273	1,786	125,000	80,000	255,000
1000-2-114-515000	-	-	-	-	-	1,000	3,000
1000-2-114-515200	-	400	-	-	1,000	4,200	4,500
1000-2-114-515500	4,227	4,464	3,957	4,330	3,000	5,000	4,500
1000-2-114-516000	2,496	2,564	2,870	3,970	2,500	3,000	3,356
1000-2-114-516500	3,748	4,584	2,615	3,969	4,600	3,000	4,082
1000-2-114-517300	2,367	2,198	2,590	2,754	2,200	2,800	2,834
1000-2-114-517500	4,749	4,784	5,308	5,772	4,790	5,800	5,945
1000-2-114-517700	560	423	683	603	500	700	806
1000-2-114-518100	21,480	15,193	12,805	15,000	22,000	20,000	15,352
1000-2-114-520300	1,222	232	2,791	1,644	6,400	4,000	3,000
1000-2-114-520610	-	-	-	-	100	100	-
1000-2-114-520700	55,352	78,189	180,042	186,841	199,000	170,000	145,000
1000-2-114-521000	1,867	2,034	1,720	2,200	2,000	2,000	2,000
1000-2-114-522200	-	73	-	-	1,000	1,000	1,000
1000-2-114-522400	70,345	14,277	-	-	8,000	-	-
1000-2-114-522450	8,692	22,212	23,502	41,356	25,560	28,000	39,000
TOTAL PARKING OPERATING EXPENSE	1,189,013	1,049,767	1,273,806	1,520,910	1,319,248	1,407,981	1,411,593
1000-2-114-990000	396,790	359,188	217,891	534,304	218,000	535,000	-



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
TOTAL PARKING OPERATING AND CAPITAL	1,585,803	1,408,955	1,491,697	2,055,214	1,537,248	1,942,981	1,411,593
PARKING PERMITS							
1000-2-119-501000 SALARIES	-	-	-	-	-	-	-
1000-2-119-501500 OVERTIME	1,287	793	677	1,622	-	-	1,000
1000-2-119-501700 PART-TIME SALARIES	31,267	20,880	23,953	37,274	32,000	32,000	38,392
1000-2-119-502000 FICA EXPENSE	2,018	1,344	1,527	2,412	1,984	1,984	2,442
1000-2-119-502200 MEDICARE EXPENSE	472	314	357	564	464	464	571
1000-2-119-503700 UNEMPLOYMENT	521	390	443	700	650	650	725
1000-2-119-504100 UNIFORMS P/T	1,961	476	2,038	2,330	2,000	2,500	2,500
1000-2-119-504900 OTHER EMPLOYEE BENEFITS	-	-	-	-	-	-	-
1000-2-119-506000 OFFICE SUPPLIES	168	-	-	-	-	-	-
1000-2-119-506100 COMPUTER & COPIER SUPPLIES	-	-	335	-	600	-	100
1000-2-119-506200 PRINTING & FORMS	835	-	-	-	-	-	-
1000-2-119-506500 MINOR EQUIPMENT & SUPPLIES	1,128	-	-	-	-	-	-
1000-2-119-508300 TICKETS & PERMITS	1,739	-	2,755	-	-	-	-
1000-2-119-508800 MEDICAL HEALTH TESTING	-	-	168	-	-	-	150
1000-2-119-509100 SIGNAGE	-	658	-	-	1,000	-	-
1000-2-119-509300 INFORMATIONAL MAP	-	-	-	7,289	-	6,100	7,500
1000-2-119-509400 PARKING PERMITS	29,184	17,942	40,873	-	40,000	35,000	35,000
1000-2-119-509700 P-N-R SUBSIDIZED	14,666	-	-	-	-	-	-
1000-2-119-511510 PK. PERMITS-COMMISSION FEES	3,656	-	-	30,570	3,100	-	-
1000-2-119-513200 POSTAGE	-	-	-	-	-	-	-
1000-2-119-516000 LIABILITY INSURANCE	552	571	634	893	600	650	675
1000-2-119-518100 WORKMEN'S COMPENSATION	2,233	1,272	1,221	1,841	2,300	2,300	2,350
1000-2-119-521000 VEHICLE MAINTENANCE	419	439	675	289	700	700	700
1000-2-119-522210 PK. PERMITS EQUIPMENT	5,440	397	505	-	1,500	1,000	1,000
TOTAL PARKING PERMIT OPERATING EXPENSE	97,546	45,476	76,161	85,784	86,898	83,348	93,105
1000-2-119-990000 CAPITAL OUTLAYS	-	-	-	-	-	-	-
TOTAL PARKING PERMIT OPERATING AND CAPITAL	97,546	45,476	76,161	85,784	86,898	83,348	93,105
STREET AID GRANT EXPENDITURES							
1050-2-701-518500 STREET LIGHT ELECTRIC EXPENSE	109,146	114,071	113,655	110,000	115,000	115,000	115,000
1050-2-701-520100 GENERAL MAINTENANCE STREET AID	-	-	2,416	18,185	35,000	35,000	11,500
TOTAL	109,146	114,071	116,071	128,185	150,000	150,000	126,500
CULTURE AND RECREATION							
COMFORT STATIONS							
1000-4-111-506500 MINOR EQUIPMENT & SUPPLIES	12,200	-	-	-	-	-	-
1000-4-111-508400 JANITORIAL SUPPLIES	47,271	41,075	57,235	60,000	58,000	58,000	61,000
1000-4-111-511000 ENGINEERING	-	-	-	-	-	10,000	-
1000-4-111-511400 CONTRACTUAL SERVICES	105,869	115,000	130,000	185,500	130,000	167,457	185,000
1000-4-111-511500 OTHER PROFESSIONAL SERVICES	-	-	-	147	-	-	-
1000-4-111-517500 COMMERCIAL PROPERTY INS.	-	-	1,602	5,164	-	-	-
1000-4-111-518500 ELECTRIC	8,381	5,891	4,317	6,800	10,000	10,000	12,000
1000-4-111-520300 BUILDING MAINTENANCE	6,807	14,937	16,536	53,000	17,700	45,000	78,300
TOTAL COMFORT STATIONS OPERATING EXPENSES	180,528	176,903	209,690	310,611	215,700	290,457	336,300
1000-4-111-990000 CAPITAL OUTLAYS	-	48,647	395,684	459,331	550,000	431,000	2,400,000
TOTAL COMFORT STATIONS	180,528	225,550	605,374	769,942	765,700	721,457	2,736,300
PARKS							
1000-4-115-501000 SALARIES	46,519	61,470	61,357	64,864	60,305	61,985	65,085
1000-4-115-501500 OVERTIME	53	-	180	100	1,500	1,545	200



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-4-115-501700							
1000-4-115-502000							
1000-4-115-502200							
1000-4-115-502500							
1000-4-115-502700							
1000-4-115-502900							
1000-4-115-503300							
1000-4-115-503700							
1000-4-115-503900							
1000-4-115-504900							
1000-4-115-506500							
1000-4-115-506800							
1000-4-115-506900							
1000-4-115-508400							
1000-4-115-508900							
1000-4-115-509200							
1000-4-115-511000							
1000-4-115-511400							
1000-4-115-511500							
1000-4-115-515000							
1000-4-115-515200							
1000-4-115-516000							
1000-4-115-516500							
1000-4-115-517300							
1000-4-115-517500							
1000-4-115-517700							
1000-4-115-518100							
1000-4-115-518500							
1000-4-115-520200							
1000-4-115-520350							
1000-4-115-520700							
1000-4-115-521000							
1000-4-115-521100							
1000-4-115-521150							
1000-4-115-521200							
1000-4-115-521400							
1000-4-115-521600							
1000-4-115-522450							
TOTAL PARKS OPERATING EXPENSE	443,772	308,775	475,653	397,027	427,997	441,196	454,411
1000-4-115-990000							
TOTAL PARKS	443,772	1,464,587	823,741	407,320	702,997	481,196	701,411
RECREATION AND TENNIS							
1000-4-117-501500							
1000-4-117-501700							
1000-4-117-502000							
1000-4-117-502200							
1000-4-117-503700							
1000-4-117-504900							
1000-4-117-506200							
1000-4-117-506500							
1000-4-117-506900							
1000-4-117-511400							
1000-4-117-512000							
1000-4-117-512500							
1000-4-117-515500							
1000-4-117-501500							
1000-4-117-501700							
1000-4-117-502000							
1000-4-117-502200							
1000-4-117-503700							
1000-4-117-504900							
1000-4-117-506200							
1000-4-117-506500							
1000-4-117-506900							
1000-4-117-511400							
1000-4-117-512000							
1000-4-117-512500							
1000-4-117-515500							



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
1000-4-117-516000	LIABILITY INSURANCE	241	247	284	384	250	250
1000-4-117-518100	WORKMEN'S COMPENSATION	2,230	807	429	625	600	450
1000-4-117-518500	ELECTRIC	306	290	316	350	400	400
1000-4-117-518600	COMM CHARGE STATION	-	-	-	-	400	-
1000-4-117-520910	ANNA HAZZARD MUSEUM	396	464	451	607	-	25,000
1000-4-117-521410	TENNIS COURT MAINTENANCE	-	2,390	-	-	-	-
TOTAL RECREATION & TENNIS		42,523	19,587	19,870	21,451	20,974	50,368
1000-4-117-990000	RECREATION CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL RECREATION & TENNIS		42,523	19,587	19,870	21,451	20,974	50,368
BANDSTAND							
1000-4-118-501500	OVERTIME	-	-	-	-	-	-
1000-4-118-501700	PART-TIME SALARIES	15,515	17,749	16,391	18,641	17,256	18,286
1000-4-118-502000	FICA EXPENSE	962	1,100	1,016	1,156	1,070	1,134
1000-4-118-502200	MEDICARE EXPENSE	225	257	238	270	250	265
1000-4-118-503700	UNEMPLOYMENT	303	317	282	306	300	310
1000-4-118-506500	MINOR EQUIPMENT & SUPPLIES	205	-	-	61	-	-
1000-4-118-511600	BANDSTAND PROGRAMS	84,393	367	98,954	107,420	100,000	125,000
1000-4-118-511700	BANDSTAND EXPENSES	26,369	13,583	41,266	69,101	35,000	75,000
1000-4-118-518100	WORKMEN'S COMPENSATION	55	47	21	45	55	35
TOTAL BANDSTAND OPERATING EXPENSES		128,027	33,420	158,168	197,000	153,931	220,030
1000-4-118-990000	CAPITAL OUTLAYS	-	-	-	-	-	45,000
TOTAL BANDSTAND EXPENSES		128,027	33,420	158,168	197,000	153,931	265,030
CONTRIBUTIONS							
1000-1-120-515700	RBHS SUPPORT	43,363	28,109	25,004	45,903	27,000	50,000
1000-1-120-550310	MAIN STREET	52,748	62,596	62,211	62,773	60,000	60,000
1000-2-120-518500	ELECTRIC FIRE COMPANY	806	764	655	465	-	800
1000-2-120-550110	FIRE COMPANY DONATION	105,450	100,000	105,900	156,150	100,000	150,000
1000-4-120-518500	LIBRARY SUPPORT	15,000	30,000	30,000	75,000	30,000	75,000
TOTAL CONTRIBUTIONS	TOTAL CONTRIBUTIONS	217,367	221,469		340,291	217,000	335,800
DEBT SERVICE							
1000-1-125-524200	INTEREST & PRINCIPAL ON PROJ. LN	986,400	1,415,501	739,800	1,316,606	1,736,929	1,145,824
TOTAL DEBT SERVICE		986,400	1,415,501	739,800	1,316,606	1,736,929	1,318,836
WATER FUND							
3000-5-000-430100	METERED WATER I/T	1,001,320	1,191,727	1,323,290	1,323,290	1,280,000	1,285,133
3000-5-000-430150	METERED WATER O/T	1,810,491	2,458,478	2,597,314	2,597,314	2,200,000	2,526,404
3000-5-000-430200	DEWEY BEACH WATER	577,516	656,436	839,280	967,654	1,150,000	949,761
3000-5-000-430400	METER INSTALLATIONS	47,039	39,722	38,640	38,640	45,000	42,000
3000-5-000-430450	WATER SERVICE CONNECTIONS	10,123	9,933	10,595	10,595	8,500	8,500
3000-5-000-430550	WATER MISCELLANEOUS REVENUE	64,250	35,325	81,013	81,013	25,000	35,000
3000-5-000-430600	WATER PENALTIES	4,121	4,886	5,978	5,600	1,000	1,000
3000-5-000-480300	GRANT REVENUE	6,508	22,742	16,250	16,250	-	-
3000-5-000-408200	CD INTEREST WATER. CAP.	44,113	1,639	1,186	2,500	3,000	2,500
3000-5-000-408800	INTEREST ON INVESTMENTS WATER CAP	-	-	-	38,110	-	146,738
3000-5-000-430250	WATER CAP O/T	18,000	27,000	22,000	22,000	18,000	30,000
3000-5-000-430300	WATER CAP I/T	18,000	6,000	4,000	4,500	18,000	14,000
3000-5-000-481100	DONATIONS	-	-	-	-	-	-
TOTAL WATER REVENUE		3,601,481	4,453,888	4,939,546	5,107,466	4,748,500	5,041,036
TOTAL RESTRICTED WATER REVENUE							
3000-5-000-480300	GRANT REVENUE		22,742	16,250			-
3000-5-000-430400	METER INSTALLATIONS	47,039	39,722	38,640	38,640	-	-



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION		FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
3000-5-000-408200	CD INTEREST WATER CAP.	44,113	1,639	1,186	2,500	3,000	3,000	2,500
3000-5-000-408800	INTEREST ON INVESTMENTS WATER CAP							146,738
3000-5-000-430250	WATER CAP O/T	18,000	27,000	22,000	22,000	18,000	18,000	30,000
3000-5-000-430300	WATER CAP I/T	18,000	6,000	4,000	4,500	18,000	18,000	14,000
TOTAL WATER REVENUE RESTRICTED		127,152	74,361	65,826	67,640	9,000	39,000	193,238
TOTAL WATER FUND REVENUE LESS RESTRICTED		3,474,329	4,379,527	4,873,720	5,039,826	4,709,500	4,709,500	4,847,798
WATER FUND EXPENSES								
3000-5-518-501000	SALARIES	430,489	486,950	423,153	459,620	440,045	467,707	471,647
3000-5-518-501500	OVERTIME	37,105	33,496	15,282	10,685	34,931	18,651	9,141
3000-5-518-501700	SALARIES PART-TIME	-	-	-	-	-	-	-
3000-5-518-501900	SALARIES OTHER	-	-	-	-	-	-	-
3000-5-518-502000	FICA EXPENSE	27,903	30,946	26,885	29,159	29,449	30,154	29,809
3000-5-518-502022	MEDICARE EXPENSE	6,526	7,237	6,287	6,819	6,887	7,052	6,971
3000-5-518-502500	MEDICAL INSURANCE	91,132	101,321	80,860	103,233	83,124	85,618	125,727
3000-5-518-502700	DENTAL	3,533	3,345	2,872	3,419	3,800	3,800	3,594
3000-5-518-502900	DISABILITY	6,618	6,599	5,555	5,190	6,650	6,650	6,100
3000-5-518-503300	LIFE INSURANCE	3,902	3,661	3,232	3,133	3,720	3,720	3,750
3000-5-518-503500	PENSION	16,506	21,108	15,617	20,475	21,430	21,430	24,000
3000-5-518-503700	UNEMPLOYMENT	2,515	2,746	2,571	2,314	2,900	2,900	2,600
3000-5-518-503900	UNIFORMS	7,005	7,479	10,135	8,040	9,000	9,000	9,000
3000-5-518-504000	OPEB EXPENSE	15,562	22,530	16,299	17,500	17,500	17,500	-
3000-5-518-504300	CAR ALLOWANCE	-	-	-	-	1,950	1,950	3,600
3000-5-518-504900	OTHER EMPLOYEE BENEFITS	1,555	300	450	200	450	450	300
3000-5-518-506100	COMPUTER SUPPLIES	685	2,200	2,200	1,587	2,200	2,200	2,200
3000-5-518-506200	PRINTING AND FORMS	-	460	245	-	500	500	500
3000-5-518-506500	MINOR EQUIPMENT & SUPPLIES	17,115	40,278	20,086	25,467	20,000	25,000	25,000
3000-5-518-506800	MEMBERSHIP & PUBLICATIONS	778	915	1,470	1,811	2,000	2,000	2,000
3000-5-518-506900	OTHER SUPPLIES	600	852	902	1,000	800	1,000	1,000
3000-5-518-508100	CHEMICALS	102,311	54,740	104,055	92,000	105,000	85,000	110,000
3000-5-518-508200	LABORATORY SUPPLIES & TESTING	8,000	7,790	8,000	7,300	8,000	10,000	10,000
3000-5-518-508400	JANITORIAL SUPPLIES	112	-	231	250	250	250	250
3000-5-518-508600	SMALL TOOLS	6,000	-	6,000	3,500	6,000	6,000	6,000
3000-5-518-508800	MEDICAL HEALTH TESTING	315	327	816	650	300	300	300
3000-5-518-508900	VEHICLE FUEL	10,885	7,582	13,441	16,500	12,000	12,000	18,615
3000-5-518-509000	DIESEL FUEL	1,239	367	618	1,300	2,000	2,000	2,000
3000-5-518-509200	OIL	158	169	416	350	400	400	450
3000-5-518-510000	LEGAL SERVICES	-	-	-	-	2,500	2,500	-
3000-5-518-511000	ENGINEERING	132,744	113,717	138,039	55,000	148,000	130,000	120,000
3000-5-518-511400	CONTRACTUAL SERVICES	116	-	500	500	500	500	500
3000-5-518-511500	OTHER PROFESSIONAL SERVICES	3,632	-	19,169	1,800	20,000	20,000	10,000
3000-5-518-513200	POSTAGE	913	250	-	4,326	1,000	500	4,500
3000-5-518-515000	TRAVEL EXPENSE	-	-	-	-	-	-	5,000
3000-5-518-515200	CONFERENCES & TRAINING	3,339	1,992	5,672	7,425	7,500	7,500	2,500
3000-5-518-515500	ADVERTISING	237	235	4,854	550	1,000	3,000	3,000
3000-5-518-516000	LIABILITY INSURANCE	3,071	3,022	3,887	4,056	3,100	3,100	4,000
3000-5-518-516500	AUTO INSURANCE	7,492	9,159	10,967	9,679	9,200	11,500	9,482
3000-5-518-517300	UMBRELLA INSURANCE	10,179	9,468	12,154	11,823	10,000	12,000	12,054
3000-5-518-517500	COMMERCIAL PROPERTY	20,428	20,581	23,812	24,801	20,600	24,000	24,907
3000-5-518-517700	BUILDING AND CONTENTS	2,396	1,827	2,908	2,601	2,000	3,200	3,572
3000-5-518-518100	WORKMEN'S COMPENSATION	33,565	29,118	13,859	20,000	35,000	35,000	19,396
3000-5-518-518500	ELECTRIC	97,911	88,075	76,165	116,000	110,000	110,000	97,347
3000-5-518-519000	HEATING FUEL	839	3,115	3,343	2,000	2,000	2,000	3,500
3000-5-518-520100	GENERAL MAINTENANCE	447,750	213,315	377,581	200,000	200,000	200,000	225,000
3000-5-518-520200	SCADA MAINTENANCE	3,502	49,841	87,284	30,000	90,000	90,000	90,000
3000-5-518-520300	BUILDING MAINTENANCE	235	395	15,255	12,000	15,000	15,000	35,000



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION		FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
3000-5-518-520700	MAINTENANCE CONTRACTS	35,463	56,489	82,381	85,322	100,000	100,000	100,000
3000-5-518-521000	VEHICLE MAINTENANCE	10,641	7,098	16,900	17,000	18,000	18,000	18,000
3000-5-518-521500	UTILITY PATCHING	115,846	24,466	100,000	97,056	100,000	100,000	100,000
3000-5-518-522200	OFFICE EQUIPMENT	-	180	-	-	700	700	700
3000-5-518-522400	EQUIPMENT RENTAL	9,929	-	155	-	5,000	5,000	1,000
3000-5-518-522450	AUTO LEASE	54,006	37,615	50,495	63,717	70,314	63,600	60,000
3000-5-518-522800	CHEMICAL PUMPS NEW & REPAIR	3,000	5,021	5,000	5,000	5,000	5,000	6,000
3000-5-518-523000	METERS NEW & REPAIR	78,575	85,000	83,582	30,694	85,000	85,000	85,000
3000-5-518-523200	CONNECTIONS NEW & REPAIR	72,922	70,015	69,502	70,000	70,000	70,000	75,000
3000-5-518-523300	SENSUS WATER METER EQUIPMENT	23,593	15,000	15,000	15,000	15,000	15,000	15,000
3000-5-518-523400	HYDRANTS & VALVES	4,753	4,500	4,500	2,100	4,500	4,500	4,500
3000-5-518-526000	DEPRECIATION	-	-	563,605	-	-	-	-
3000-5-518-527000	COMPENSATED ABSENCE BALANCES	-	-	(14,097)	-	-	-	-
TOTAL WATER FUND OPERATING EXPENSES		1,975,626	1,692,892	2,540,150	1,709,952	1,972,200	1,959,832	2,009,512
3000-5-518-524300	DEBT SERVICE P & I	343,798	63,167	67,120	346,938	346,938	336,515	165,838
3000-5-518-990000	WATER CAPITAL OUTLAY	404,382	428,348	1,079,461	812,307	1,302,500	1,005,000	1,500,000
TOTAL WATER FUND OPERATING, CAPITAL & DEBT SERVICE		2,723,806	2,184,407	3,686,731	2,869,197	3,621,638	3,301,347	3,675,350
REVENUE								
4000-6-000-408100	INTEREST ON INVESTMENTS SEWER IMPACT	-	-	-	-	-	-	150,193
4000-6-000-408175	INTEREST ON DEPOSITS	160	1,651	538	550	3,000	2,000	2,000
4000-6-000-408220	SEWER IMPACT CD INTEREST	51,078	1,973	1,428	1,600	30,000	2,500	2,000
4000-6-000-409180	MISCELLANEOUS REVENUE	354	-	-	-	-	-	-
4000-6-000-440000	METERED SEWER	2,187,070	2,627,847	2,919,467	2,900,000	2,551,000	2,551,000	2,825,000
4000-6-000-440150	SEWER SURCHARGE	647,823	(647)	-	-	-	-	-
4000-6-000-440205	NORTH SHORES SEWER	281,979	291,772	107,883	250,000	285,000	285,000	285,000
4000-6-000-440210	DEWEY BEACH SEWER	912,795	1,183,323	1,441,643	1,250,000	915,000	915,000	1,379,097
4000-6-000-440215	HENLOPEN ACRES SEWER	132,593	166,977	147,303	170,000	145,000	145,000	420,000
4000-6-000-440220	COUNTY SEWER	-	-	-	-	-	-	-
4000-6-000-440450	SEWER CONNECTIONS & INSPECTION	1,350	2,050	2,100	1,800	1,590	1,590	1,590
4000-6-000-440500	SEWER IMPACT P&I COMPONENT	5,570	1,373	1,563	1,600	5,903	5,903	2,000
4000-6-000-440525	SEWER IMPACT FEES	57,917	17,654	21,643	21,600	30,000	30,000	30,000
4000-6-000-440575	SEWER PENALTIES	3,076	2,486	3,343	3,300	100	100	100
4000-6-000-480200	SURFACE WATER PLANNING GRANT	73,606	34,295	5,275	5,275	-	-	-
4000-6-000-490155	ENCUMBERED SEWER IMPACT FEES	-	-	-	-	-	-	1,965,327
4000-6-000-490150	PRIOR YEAR ENCUMBRANCE	-	-	-	-	-	1,600,000	1,600,000
4000-6-000-498000	CAPITAL CONTRIBUTIONS	-	942,463	894,819	949,696	956,100	956,100	939,461
TOTAL WASTEWATER REVENUE		4,355,017	5,273,571	5,547,005	5,555,421	4,922,693	6,494,193	9,601,768
WASTEWATER REVENUE RESTRICTED								
4000-6-000-408100	INTEREST ON INVESTMENTS SEWER IMPACT	-	-	-	-	-	-	150,193
4000-6-000-408175	INTEREST ON DEPOSITS	160	1,651	(538)	550	3,000	3,000	2,000
4000-6-000-408220	SEWER IMPACT CD INTEREST	51,078	1,973	(1,563)	1,600	5,903	5,903	2,000
4000-6-000-440500	SEWER IMPACT P&I COMPONENT	5,570	1,373	(1,428)	1,600	30,000	30,000	2,000
4000-6-000-440525	SEWER IMPACT FEES	57,917	17,654	21,643	22,000	30,000	30,000	30,000
TOTAL RESTRICTED		63,647	22,651	18,114	25,750	68,903	68,903	186,193
TOTAL WASTEWATER REVENUE UNRESTRICTED		4,291,370	5,250,920	5,528,891	5,529,671	4,853,790	6,425,290	9,415,575
WASTEWATER FUND EXPENSES								
4000-6-619-501000	SALARIES	557,979	621,564	638,360	724,195	614,250	672,334	715,354
4000-6-619-501500	OVERTIME	38,617	46,428	49,308	37,273	40,000	50,002	40,000
4000-6-619-502000	FICA EXPENSE	34,830	39,450	40,557	47,211	40,564	44,699	46,832
4000-6-619-502200	MEDICARE EXPENSE	8,146	9,226	9,485	11,041	9,487	10,474	10,953
4000-6-619-502500	MEDICAL INSURANCE	152,616	205,334	162,998	179,561	160,488	165,303	180,420
4000-6-619-502700	DENTAL	4,724	4,788	4,721	5,556	5,500	5,500	5,392
4000-6-619-502900	DISABILITY	6,188	8,396	7,850	8,898	8,500	8,500	9,600



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

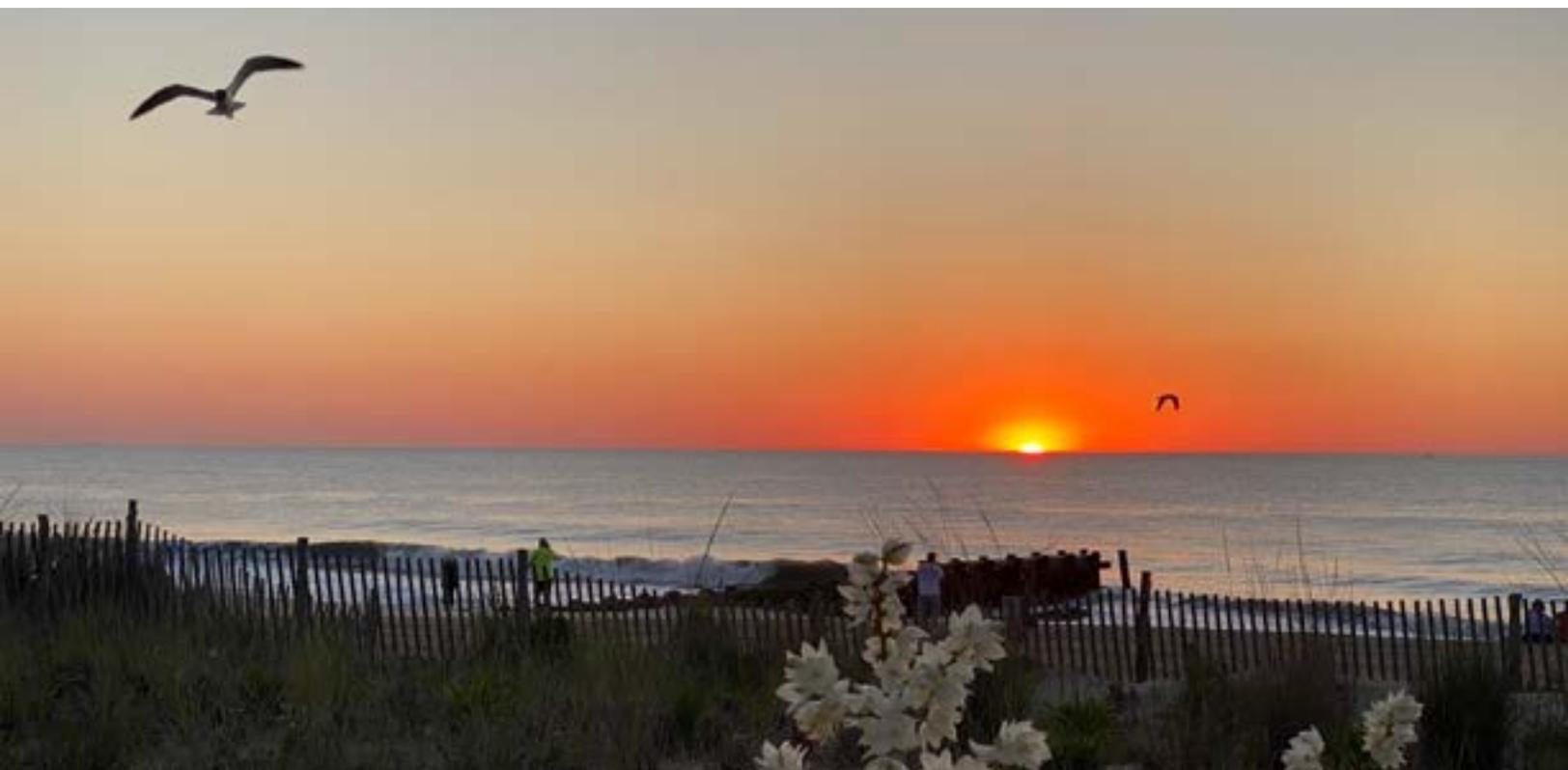
	DESCRIPTION	FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
4000-6-619-503300	LIFE INSURANCE	4,382	5,751	5,559	5,665	5,700	5,700	5,900
4000-6-619-503500	PENSION	19,613	33,493	33,865	40,990	32,800	32,800	32,000
4000-6-619-503700	UNEMPLOYMENT	4,421	3,986	3,678	3,742	4,800	4,800	1,500
4000-6-619-503900	UNIFORMS	13,714	16,473	16,639	18,490	18,750	18,750	18,750
4000-6-619-504000	OPEB EXPENSE	26,518	38,392	27,774	-	-	-	-
4000-6-619-504300	CAR ALLOWANCE	-	-	-	-	-	-	3,600
4000-6-619-504900	OTHER EMPLOYEE BENEFITS	1,315	142	-	-	100	100	-
4000-6-619-506000	OFFICE SUPPLIES	-	-	-	-	-	-	-
4000-6-619-506100	COMPUTER & COPIER SUPPLIES	249	643	718	1,000	1,100	1,155	700
4000-6-619-506200	PRINTING AND FORMS	210	-	-	-	-	250	250
4000-6-619-506500	MINOR EQUIPMENT & SUPPLIES	14,088	15,796	28,885	26,053	20,000	25,000	26,250
4000-6-619-506800	MEMBERSHIPS & PUBLICATIONS	828	544	323	511	1,000	1,050	1,050
4000-6-619-506900	OTHER SUPPLIES	785	83	421	750	400	800	1,200
4000-6-619-508100	CHEMICALS	202,891	216,513	237,702	328,000	220,000	252,000	300,000
4000-6-619-508200	LABORATORY SUPPLIES & EQUIP	42,288	42,618	51,380	48,236	46,100	48,500	58,000
4000-6-619-508400	JANITORIAL SUPPLIES	549	611	401	300	600	600	500
4000-6-619-508800	MEDICAL HEALTH TESTING	-	176	985	800	-	-	150
4000-6-619-508600	SMALL TOOLS	-	-	-	-	-	-	-
4000-6-619-508900	VEHICLE FUEL	8,616	5,225	9,944	11,000	9,500	12,000	9,753
4000-6-619-509000	DIESEL FUEL	19,911	8,227	17,359	24,000	20,000	22,000	25,003
4000-6-619-509200	OIL	554	121	389	500	500	500	500
4000-6-619-510000	LEGAL SERVICES	-	-	-	-	1,000	1,000	1,000
4000-6-619-511000	ENGINEERING	66,887	320,248	295,470	145,000	145,000	145,000	195,000
4000-6-619-511100	SUSSEX COUNTY - SLUDGE	-	2,613	10,662	29,000	20,000	20,000	35,000
4000-6-619-511400	CONTRACTUAL SERVICES	25,900	300	-	-	400	400	400
4000-6-619-511500	OTHER PROFESSIONAL SERVICES	8,424	125	-	29,000	-	50,000	50,000
4000-6-619-513000	EQUIPMENT INSTALLATION	-	4,291	9,947	850	10,000	11,000	11,000
4000-6-619-513200	POSTAGE	756	34	-	-	2,000	1,000	1,000
4000-6-619-513500	RADIOS	-	178	1,403	-	2,700	-	-
4000-6-619-514500	OTHER COMMUNICATION EXPENSE	-	-	-	-	-	-	-
4000-6-619-515000	TRAVEL EXPENSE	-	-	-	-	-	-	6,000
4000-6-619-515200	CONFERENCES & TRAINING	4,006	1,952	5,540	12,050	7,500	8,500	2,500
4000-6-619-515500	ADVERTISING	2,503	325	2,626	-	1,000	1,000	1,000
4000-6-619-516000	LIABILITY INSURANCE	33,114	29,226	5,331	7,427	5,000	5,600	4,959
4000-6-619-516500	AUTO INSURANCE	11,231	10,789	14,718	9,570	11,300	16,000	9,564
4000-6-619-517300	UMBRELLA INSURANCE	834	770	903	964	800	1,050	1,001
4000-6-619-517500	COMMERCIAL PROPERTY INSURANCE	1,659	1,674	1,856	2,017	1,700	2,100	2,078
4000-6-619-517700	BUILDING AND CONTENTS INS.	192	18,441	26,545	28,585	19,000	28,500	29,513
4000-6-619-518100	WORKMEN'S COMPENSATION	43,999	38,240	21,252	34,000	47,000	47,000	36,430
4000-6-619-518500	ELECTRIC	225,784	203,892	153,218	430,000	250,000	250,000	280,000
4000-6-619-518710	MAIN PUMPING STATION ELECTRIC	6,725	7,354	7,081	8,000	8,800	8,800	8,899
4000-6-619-518800	OTHER PUMPING STATIONS	11,702	13,580	10,461	15,000	14,000	14,000	13,490
4000-6-619-519000	HEATING FUEL	-	-	66	-	3,500	3,500	1,000
4000-6-619-519600	DISPOSAL CHARGE	-	-	-	10,000	-	-	-
4000-6-619-520100	GENERAL MAINTENANCE	392,966	226,417	237,167	230,000	234,000	271,000	271,000
4000-6-619-520200	SCADA MAINTENANCE	3,648	7,891	26,347	23,063	36,500	39,500	39,500
4000-6-619-520300	BUILDING MAINTENANCE	-	1,813	31,261	25,000	35,000	35,000	25,000
4000-6-619-520700	MAINTENANCE CONTRACTS	17,184	9,377	18,996	23,581	20,500	23,000	24,000
4000-6-619-521000	VEHICLE MAINTENANCE	10,979	10,547	10,290	15,300	15,000	15,000	15,000
4000-6-619-521210	SLUDGE DISPOSAL VEHICLE REP.	14,408	28,439	26,287	29,600	30,000	30,000	30,000
4000-6-619-522200	OFFICE EQUIPMENT	889	660	923	900	1,000	1,000	1,000
4000-6-619-522400	EQUIPMENT RENTAL	3,237	671	973	-	3,000	3,000	1,000
4000-6-619-522450	AUTO LEASE	73,760	18,727	26,206	55,192	62,126	63,500	73,040
4000-6-619-522600	LAND RENTAL SLUDGE	46,750	46,750	46,750	46,750	46,750	46,750	46,750
4000-6-619-523210	SEWER CONNECTIONS	5,200	36,263	4,683	3,000	5,000	5,000	4,000
4000-6-619-526100	SEWER RESERVE FUND	-	-	-	30,000	30,000	30,000	30,000

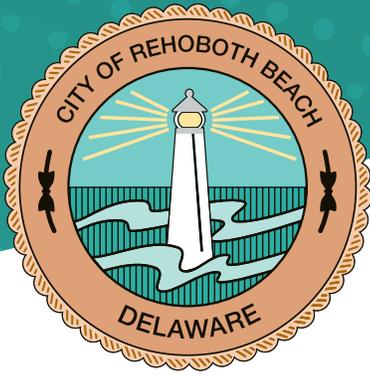


[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2024

DESCRIPTION		FY2020	FY2021	FY2022	FY2023	FY2022	FY2023	FY2024
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET
4000-6-619-527000	COMPENSATED ABSENCES BALANCES	5,799	-	30,600	-	-	-	-
4000-6-619-550300	CONTINGENCY	-	-	-	-	-	-	-
TOTAL WASTEWATER OPERATING EXPENSES		2,182,368	2,365,567	2,376,863	2,767,621	2,329,715	2,560,017	2,743,781
4000-6-619-524230	INTEREST & PRINCIPAL SCHOOLVUE	57,428	57,425	57,428	57,428	57,428	57,428	57,425
4000-6-619-524250	INTEREST & PRINCIPAL OUTFALL	468,437	2,204,418	2,204,418	2,276,418	2,276,418	2,276,418	2,204,418
4000-6-619-524255	INTEREST PLANT	-	71,036	100,736	102,983	-	50,000	144,234
4000-6-619-524320	INTEREST & PRINCIPAL SC LOAN A	-	-	-	375,000	-	-	-
4000-6-619-524330	INTEREST & PRINCIPAL SC LOAN B	-	-	-	186,210	-	-	-
4000-6-619-524340	INTEREST & PRINCIPAL SC LOAN C	-	-	-	93,105	-	-	-
TOTAL DEBT SERVICE INTEREST AND PRINCIPAL DEBT SERVICE INT AND PRINCIPAL		525,865	2,332,879	2,362,582	3,091,144	2,333,846	2,383,846	2,406,077
4000-6-619-990000	CAPITAL OUTLAYS	441,665	442,292	730,642	2,400,035	1,010,000	2,892,000	4,373,000
TOTAL WASTEWATER OPERATING , CAPITAL AND DEBT SERVICE WASTEWATER DEPT.		3,149,898	5,140,738	5,470,087	8,258,800	5,673,561	7,835,863	9,522,858
WASTEWATER CAPITAL PROJECT (RESTRICTED)								
4000-6-000-440150	WASTEWATER SURCHARGE	-	(647)	-	-	-	-	-
4010-6-000-490175	LOAN PROCEEDS DNREC	69,408	-	-	-	-	-	-
TOTAL		69,408	(647)	-	-	-	-	-
WASTEWATER CAPITAL FUND OUTLAYS (RESTRICTED)								
4010-6-620-524240	CONSTRUCTION PERIOD INTEREST	415,505	-	-	-	-	-	-
4010-6-620-990000	CAPITAL OUTLAYS	78,176	2,061,415	-	-	-	-	-
TOTAL		493,681	2,061,415	-	-	-	-	-





FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING

FISCAL YEARS 2024-2029

GENERAL FUND	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
PARKING FEES	8,430,900	8,683,827	8,944,342	9,212,672	9,489,052	9,773,724
FINES & FORFEITURES	290,000	298,700	307,661	316,891	326,398	336,189
RENTAL INCOME	508,755	524,018	539,738	555,930	572,608	589,786
INTEREST INCOME	375,960	387,239	398,856	410,822	423,146	435,841
REFUSE	806,100	830,283	855,191	880,847	907,273	934,491
GRANTS GEN FUND	759,674	782,464	805,938	830,116	855,020	880,670
CONTRIBUTIONS	24,000	24,720	25,462	26,225	27,012	27,823
MISC. GOV REVENUE	140,000	144,200	148,526	152,982	157,571	162,298
FRANCHISE FUNDS	180,000	185,400	190,962	196,691	202,592	208,669
FIXED ASSET SALES	30,000	30,900	31,827	32,782	33,765	34,778
MISC. REVENUE	3,000	3,090	3,183	3,278	3,377	3,478
PROPERTY TAXES	2,043,000	2,104,290	2,167,419	2,232,441	2,299,414	2,368,397
PROPERTY TRANSFER TAXES	1,200,000	1,236,000	2,000,000	2,500,000	3,000,000	3,000,000
RENTAL TAXES	2,900,000	2,987,000	3,076,610	3,168,908	3,263,976	3,361,895
HOTEL ACCOMMODATIONS TAXES	1,543,672	1,589,982	1,637,682	1,686,812	1,737,416	1,789,539
OTHER TAXES	83,800	86,314	88,903	91,571	94,318	97,147
LICENSES & PERMITS	1,932,400	1,990,372	2,050,083	2,111,586	2,174,933	2,240,181
TOTAL GENERAL FUND REVENUE	21,251,261	21,888,799	23,272,383	24,410,554	25,567,871	26,244,907
SALARIES GENERAL FUND	6,915,811	7,123,285	7,336,984	7,557,093	7,783,806	8,017,320
TAXES AND BENEFITS	2,549,432	2,549,432	2,549,432	2,549,432	2,549,432	2,549,432
CONTRACTUAL SERVICES	5,630,027	5,578,421	5,745,774	5,918,147	6,095,691	6,278,562
SUPPLIES & MATERIAL	1,139,520	1,173,706	1,208,917	1,245,184	1,282,540	1,321,016
CAPITAL OUTLAYS	4,427,800	7,107,000	5,652,000	763,000	618,000	625,000
DEBT SERVICE	1,318,836	1,146,461	1,146,461	1,146,461	1,146,461	1,146,461
AID TO OTHER GOVERNMENTS AND ENTITIES	335,000	335,000	335,000	335,000	335,000	335,000
GENERAL FUND EXPENDITURES	22,316,426	25,324,525	24,429,244	25,175,777	25,945,183	26,738,166
REVENUE IN EXCESS OF EXPENDITURES	(1,013,559)	(3,435,726)	(1,883,781)	(1,953,950)	(2,026,701)	(2,102,130)
WATER FUND						
METERED WATER I/T	1,285,133	1,349,390	1,416,859	1,487,702	1,562,087	1,640,192
METERED WATER O/T	2,526,404	2,652,724	2,785,360	2,924,628	3,070,860	3,224,403
DEWEY BEACH WATER	949,761	978,254	1,007,601	1,037,829	1,068,964	1,101,033
WATER CAP O/T	30,000	30,900	31,827	32,782	33,765	34,778
WATER CAP I/T	14,000	14,420	14,853	15,298	15,757	16,230
RESTRICTED REVENUE	(193,238)	(199,035)	(205,006)	(211,156)	(217,491)	(224,016)
METER INSTALLATIONS	42,000	43,260	44,558	45,895	47,271	48,690
WATER SERVICE CONNECTIONS	8,500	8,755	9,018	9,288	9,567	9,854
WATER PENALTIES	1,000	1,030	1,061	1,093	1,126	1,159
WATER MISCELLANEOUS	35,000	35,000	35,000	35,000	35,000	35,000
INTEREST INCOME	149,238	74,619	74,619	74,619	74,619	74,619
TOTAL WATER REVENUE	4,847,798	4,803,467	4,947,571	5,095,998	5,248,878	5,406,344
SALARIES WATER FUND WATER	480,788	495,212	510,068	525,370	541,131	557,365
TAXES AND BENEFITS WATER	225,847	232,622	239,601	246,789	254,193	261,819
CONTRACTUAL SERVICES	983,163	1,012,658	1,043,038	1,074,329	1,106,559	1,139,755
SUPPLIES & MATERIAL	319,714	329,306	339,186	349,361	359,842	370,637
CAPITAL OUTLAYS	1,500,000	1,456,000	992,000	850,000	850,000	850,000
DEBT SERVICE	165,838	335,851	335,836	335,819	336,242	-
WATER FUND EXPENDITURES	3,675,351	3,785,612	3,899,180	4,016,155	4,136,640	4,260,739
REVENUE IN EXCESS OF EXPENDITURES	988,209	1,017,855	1,048,391	1,079,843	1,112,238	1,145,605



FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING

FISCAL YEARS 2024-2029

GENERAL FUND	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
WASTEWATER FUND						
METERED SEWER	2,825,000	3,637,188	4,182,766	4,810,180	5,531,708	6,361,464
NORTH SHORES SEWER	285,000	366,938	421,978	485,275	558,066	641,776
DEWEY BEACH SEWER	1,379,097	1,775,587	2,041,925	2,348,214	2,700,446	3,105,513
HENLOPEN ACRES SEWER	420,000	540,750	621,863	715,142	822,413	945,775
SEWER CONNECTIONS & INSPECTION	1,590	1,638	1,687	1,737	1,790	1,843
SEWER IMPACT P&I COMPONENT	2,000	2,060	2,122	2,185	2,251	2,319
SEWER IMPACT FEES	30,000	30,900	31,827	32,782	33,765	34,778
SEWER PENALTIES	100	103	106	109	113	116
INTEREST INCOME	154,193	150,000	150,000	150,000	150,000	150,000
CAPITAL CONTRIBUTION SUSSEX CTY	939,461	1,231,936	1,236,136	1,635,036	1,635,036	1,635,036
PRIOR YEAR ENCUMBRANCES	3,565,327	-	-	-	-	-
RESTRICTED REVENUE	(186,193)	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)
TOTAL WASTEWATER REVENUE	9,415,575	7,552,099	8,505,409	9,995,662	11,250,588	12,693,621
WASTEWATER FUND EXPENDITURES						
SALARIES WASTEWATER	755,354	778,015	801,355	825,396	850,158	875,662
TAXES AND BENEFITS	332,627	342,606	352,884	363,471	374,375	385,606
CONTRACTUAL SERVICES	1,195,844	1,231,719	1,268,671	1,306,731	1,345,933	1,386,311
SUPPLIES & MATERIAL	459,956	473,755	487,967	502,606	517,685	533,215
CAPITAL OUTLAYS	4,373,000	5,675,000	8,680,000	655,000	655,000	700,000
DEBT SERVICE	2,406,077	2,933,180	2,943,180	3,892,944	3,892,944	3,892,944
WASTEWATER FUND EXPENDITURES	9,522,858	11,434,274	14,534,057	7,546,148	7,636,094	7,773,738
REVENUE IN EXCESS OF EXPENDITURES	(107,283)	(3,882,176)	(6,028,648)	2,449,514	3,614,494	4,919,882
ALL MAJOR FUNDS						
REVENUE IN EXCESS OF EXPENDITURES	(132,633)	(6,300,047)	(6,864,039)	1,575,407	2,700,031	3,963,357
CAPITAL OUTLAYS ALL FUNDS	10,300,800	14,238,000	15,324,000	2,268,000	2,123,000	2,175,000

The City's five-year budget plan for fiscal years 2025 through 2029 includes projections for revenue, operating expenditures, capital expenditures and debt service costs. Following are assumptions included in the above schedule:

- Most General Fund revenues will increase 3% annually.
- Wastewater revenues from metered sewer will increase by 28% in FY2025 and continue increasing at 15% through FY2029.
- Metered water revenue will increase by 5% annually through FY2029.
- Interest income will decline by approximately 50% in FY2025 and interest rates are estimated at 2% through FY2029.
- Wages and benefits will increase 3% annually.
- Contractual services costs and supplies and materials will increase by 3% annually through FY2029.



FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING

FISCAL YEARS 2024-2029

- Debt service costs will be those used in the City’s current principal and interest payment schedules on outstanding debt and undrawn amounts from the City’s loan from the State of Delaware sewer reserve fund.
- Capital outlays include the amounts in the City’s long-term capital outlay schedule as presented in this document.

Using the above assumptions, the City will incur reductions in aggregate fund balances of \$6.3 million, and \$6.8 million in FY2025 and FY2026, respectively, before returning to increases of \$1.6 million (FY2027), \$2.7 million (FY2028) and \$4.0 million (FY2029). In order to prevent the large reductions in fund balance in FY2025 and FY2026, the City has multiple options. Among the possible alternatives are the deferral of certain capital projects into later years, cancellation of capital projects, increasing funding from existing revenue categories or introducing new sources of revenue. Also, the city has accumulated reserve funds from property transfer taxes that could be utilized if they qualify for use in accordance with the Delaware Code. However, utilizing the funds for non-emergency purposes would represent a change from past practices. There is also the option of using the City’s remaining borrowing capacity of approximately \$15 million. However, the use of a significant portion of the City’s remaining borrowing capacity would reduce funding that could be available for emergencies or essential purposes.





CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN

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

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

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

LINE #	DEPARTMENT	PROJECT/EQUIPMENT	PRIORITY	2024	2025	2026	2027	2028
1	ADMINISTRATION	OFFICE SPACES IN CITY HALL	DEFERRABLE	\$80,000	\$395,000			
2								
3	ACCOUNT #10-103	TOTAL ADMINISTRATION		\$80,000	\$395,000	\$-	\$-	\$-
4								
5	BANDSTAND	NEW SPEAKERS	DEFERRABLE	\$25,000				
6	BANDSTAND	SOUNDBOARD AND EQUIPMENT	DEFERRABLE	\$14,000	\$15,000	\$15,000	\$60,000	\$15,000
7	BANDSTAND	NEW AMPLIFIERS	DEFERRABLE	\$6,000				
8								
9	ACCOUNT # 10-118	TOTAL BANDSTAND		\$45,000	\$15,000	\$15,000	\$60,000	\$15,000
10								
11	BUILDING & GROUNDS	NEW TABLES FOR CONVENTION CENTER	DEFERRABLE	\$10,500				
12	BUILDING & GROUNDS	REPLACEMENT WINDOWS CONVENTION CENTER CONFERENCE ROOM	URGENT	\$15,000				
13	BUILDING & GROUNDS	CONVENTION CENTER AUDIO/VISUAL			\$112,000			
14	BUILDING & GROUNDS	REPLACE ASPHALT ROOF AT CONVENTION CENTER			\$45,000			
15	BUILDING & GROUNDS	REPLACE CONVENTION CENTER DOORS/FRAMES			\$20,000			
16	BUILDING & GROUNDS	REPLACE HEAT PUMP SYSTEM CONVENTION CENTER CONFERENCE ROOM			\$20,000			
17	BUILDING & GROUNDS	INSTALL BUILDING AUTOMATION IN CITY HALL				\$90,000		
18								
19	ACCOUNT # 10-112	TOTAL BUILDING & GROUNDS		\$25,500	\$197,000	\$90,000	\$-	\$-
20								
21	COMFORT STATIONS	BALTIMORE AVE RESTROOM/BP HEADQUARTERS EXPANSION (DESIGN AND CM)	DEFERRABLE	\$ 50,000	\$36,000			
22	COMFORT STATIONS	BALTIMORE AVE RESTROOM/BP HEADQUARTERS EXPANSION (CONSTRUCTION)	DEFERRABLE	\$2,250,000	\$2,250,000			
23								
24	ACCOUNT #10-111	TOTAL COMFORT STATIONS		\$2,400,000	\$2,286,000	\$-	\$-	\$-
25								
26	STREETS & REFUSE	BEACH RAKE REFURBISHMENT	DEFERRABLE	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
27	STREETS & REFUSE	CITY-WIDE PAVING PROGRAM (SCARBOROUGH & LAUREL)	URGENT	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
28	STREETS & REFUSE	RESURFACE REHOBOTH AVE (2ND STREET TO BOARDWALK)	URGENT	\$55,000	\$550,000			
29	STREETS & REFUSE	STORM SEWER ASSESSMENT AND REPAIRS	URGENT	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
30	STREETS & REFUSE	STORMWATER OUTFALL REPAIR - SCARBOROUGH EXT.	DEFERRABLE	\$97,000				
31	STREETS & REFUSE	GROVE STREET SIDEWALK (6TH STREET TO STATE ROAD)	DEFERRABLE	\$86,000				
32	STREETS & REFUSE	GROVE STREET CURBING (GROVE STREET AT COLUMBIA)	DEFERRABLE	\$48,000				
33	STREETS & REFUSE	REPLACE TRUCK TRUCK (M-4)	URGENT	\$170,000		\$180,000		
34	STREETS & REFUSE	TRUCK BARN	DESIRABLE	\$100,000				
35	STREETS & REFUSE	LED RETROFIT PROJECT (REHOBOTH AVE. MEDIAN/BOARDWALK/ REHOBOTH AVE. SIDEWALK)	DEFERABLE	\$383,000	\$310,000	\$160,000		



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN

LINE #	DEPARTMENT	PROJECT/EQUIPMENT	PRIORITY	2024	2025	2026	2027	2028
36	STREETS & REFUSE	PUBLIC WORKS FACILITY (DESIGN & CONSTRUCT)			\$300,000	\$2,000,000		
37	STREETS & REFUSE	REPLACE HOOK HOIST CONTAINER TRUCK			\$210,000			
38	STREETS & REFUSE	BOARDWALK RESTORATION			\$-	\$-	\$-	
39	STREETS & REFUSE	BAYARD AVE STORMWATER IMPROVEMENTS (CONSTRUCTION PHASE I&II)			\$860,000	\$1,710,000		
40	STREETS & REFUSE	REPLACEMENT STREET SWEEPER - BRUSH TYPE			\$230,000			
41	STREETS & REFUSE	STORMWATER BASIN #40 DESIGN/CONSTRUCTION (KENT/COOKMAN/SUSSEX)			\$1,200,000	\$800,000		
42	STREETS & REFUSE	REPLACEMENT POLARIS VEHICLE			\$17,000			
43	STREETS & REFUSE	REPLACEMENT BEACH RAKE TRACTOR					\$85,000	
44								
45	ACCOUNT #10-109	TOTAL STREETS/REFUSE DEPARTMENT		\$1,459,000	\$4,247,000	\$5,420,000	\$655,000	\$70,000
46								
47	BEACH PATROL	SEA DOO GTI WITH TRAILER AND RESCUE SLID	DESIRABLE	\$17,500				
48	BEACH PATROL	UTILITY VEHICLE			\$31,000			
49	BEACH PATROL	RADIO REPLACEMENT			\$10,000			
50	BEACH PATROL	POLARIS UTV REPLACEMENT				\$25,000		
51								
52	ACCOUNT #10-116	TOTAL BEACH PATROL		\$17,500	\$41,000	\$25,000	\$-	\$-
53								
54	PARKING	VIRTUAL PARKING PERMIT SOLUTION			\$50,000			
55								
56	ACCOUNT #10-114	TOTAL PARKING DEPARTMENT		\$-	\$50,000	\$-	\$-	\$-
57								
58	POLICE	CVSA III COMPUTER	URGENT	\$6,800				
59	POLICE	REPLACEMENT POLICE VEHICLES	URGENT	\$144,000	\$138,000	\$69,000		
60	POLICE	CONE AND BARRICADE TRAILER			\$20,000			
61								
62	ACCOUNT #10-108	TOTAL REHOBOTH BEACH POLICE DEPARTMENT		\$150,800	\$138,000	\$69,000	\$-	\$-
63								
64	WASTEWATER	STATE ROAD PS RECONSTRUCTION	URGENT	\$2,500,000				
65	WASTEWATER	SANITARY SEWER SYSTEM CLEANING/CCTV	DEFERRABLE	\$100,000	\$150,000	\$50,000	\$50,000	\$50,000
66	WASTEWATER	PLC REPLACEMENT (PS1)	URGENT	\$68,000	\$70,000	\$75,000	\$75,000	\$75,000
67	WASTEWATER	SEWER PIPE REHABILITATION PROGRAM	URGENT	\$50,000	\$500,000	\$500,000	\$500,000	\$500,000
68	WASTEWATER	MISCELLANEOUS PUMP REPLACEMENTS	DEFERRABLE	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
69	WASTEWATER	STORAGE SHED/CONEX CONTAINERS FOR EQUIPMENT	DESIRABLE	\$25,000	\$25,000			
70	WASTEWATER	PHASE 3B COMPLETION (OVER REMAINING SRF LOAN)	URGENT	\$1,000,000	\$600,000			
71	WASTEWATER	WWTP UPGRADE - PHASE IV (DESIGN)	URGENT	\$600,000	\$200,000			
72	WASTEWATER	PHASE IV WASTEWATER TREATMENT PLANT UPGRADES (CAPITAL BUDGET)			\$4,000,000	\$8,000,000		
73	WASTEWATER	PUMP STATION CONDITION ASSESSMENTS			\$100,000			
74	WASTEWATER	REPLACEMENT FORKLIFT				\$25,000		
75								
76	ACCOUNT #40-619	TOTAL WASTEWATER DEPARTMENT		\$4,373,000	\$5,675,000	\$8,680,000	\$655,000	\$655,000
77								
78	WATER	WATER METER REPLACEMENTS	URGENT	\$250,000	\$500,000	\$500,000	\$500,000	\$500,000
79	WATER	WATER MAIN REPLACEMENTS (LAUREL; SCARBOROUGH TO BAYARD FY24)	URGENT	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
80	WATER	WELL 6 REPLACEMENT PERMITTING/CONSTRUCTION	URGENT	\$650,000				
81	WATER	METER READING SYSTEM EQUIPMENT (FLEX NET)	DEFERRABLE	\$250,000				
82	WATER	WELL REHAB - 10			\$50,000			
83	WATER	WELL REHAB - 8			\$250,000			
84	WATER	REPLACEMENT TRAILER (FOR BACKHOE)			\$25,000			
85	WATER	LYNCH PLANT HIGH LIFT AND TRANSFER PUMP IMPROVEMENTS			\$141,000	\$142,000		
86	WATER	FILTER MEDIA REPLACEMENT			\$140,000			
87	WATER	REPLACEMENT UTILITY TRUCK (#34)			\$-			
88								
89	ACCOUNT #30-518	TOTAL WATER DEPARTMENT		\$1,500,000	\$1,456,000	\$992,000	\$850,000	\$850,000
90								
91	IT	COMPUTER LIFECYCLE REPLACEMENTS	URGENT	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
92	IT	GENERATOR FOR 2ND STREET WATER TOWER	DEFERRABLE	\$15,000				



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN

LINE #	DEPARTMENT	PROJECT/EQUIPMENT	PRIORITY	2024	2025	2026	2027	2028
93	IT	LYNCH WELLS SECURITY CAMERAS	URGENT	\$15,000				
94	IT	LYNCH WELLS COMMUNICATION EQUIPMENT REFRESH	DEFERRABLE	\$20,000				
95	IT	FLEET VEHICLE (FORD EXPLORER)			\$-			
96	IT	UPS BATTERY REPLACEMENT					\$15,000	
97								
98	ACCOUNT #10-105	TOTAL INFORMATION TECHNOLOGY		\$83,000	\$33,000	\$33,000	\$48,000	\$33,000
99								
100	PARKS & RECREATION	LAKE GERAR ACCRETION RESTORATION PROJECT	DEFERRABLE	\$152,000				
101	PARKS & RECREATION	GROVE PARK FENCE REPLACEMENT	DEFERRABLE	\$55,000				
102	PARKS & RECREATION	DEAUVILLE BEACH TENNIS COURT RESURFACING	DEFERRABLE	\$40,000				
103	PARKS & RECREATION	BAYARD AVE LANDSCAPING			\$100,000			
104								
105	ACCOUNT #10-115	TOTAL PARKS & RECREATION DEPARTMENT		\$247,000	\$100,000	\$-	\$-	\$-
106								
107	SUSSEX CITY GRANT	SUSSEX COUNTY GRANT EXPENDITURE						
108								
109	ACCOUNT #10-701	TOTAL SUSSEX COUNTY GRANT EXPENDITURE		\$-	\$-	\$-	\$-	\$-
110								
111	TOTAL ADMINISTRATION			\$80,000	\$395,000	\$-	\$-	\$-
112	TOTAL BANDSTAND			\$45,000	\$15,000	\$15,000	\$60,000	\$15,000
113	TOTAL BUILDING & GROUNDS			\$25,500	\$197,000	\$90,000	\$-	\$-
114	TOTAL COMFORT STATIONS			\$2,400,000	\$2,286,000	\$-	\$-	\$-
115	TOTAL STREETS/REFUSE			\$1,459,000	\$4,247,000	\$5,420,000	\$655,000	\$570,000
116	TOTAL BEACH PATROL			\$17,500	\$41,000	\$25,000	\$-	\$-
117	TOTAL PARKING			\$-	\$50,000	\$-	\$-	\$-
118	TOTAL POLICE			\$150,800	\$138,000	\$69,000	\$-	\$-
119	TOTAL WASTEWATER			\$4,373,000	\$5,675,000	\$8,680,000	\$655,000	\$655,000
120	TOTAL WATER			\$1,500,000	\$1,456,000	\$992,000	\$850,000	\$850,000
121	TOTAL IT			\$83,000	\$33,000	\$33,000	\$48,000	\$33,000
122	TOTAL PARKS & RECREATION			\$247,000	\$100,000	\$-	\$-	\$-
123	TOTAL SUSSEX COUNTY GRANT EXPENDITURE			\$-	\$-	\$-	\$-	\$-
124								
125	ANNUAL TOTALS			\$10,380,800	\$14,238,000	\$15,324,000	\$2,268,000	\$2,123,000
126	GENERAL FUND TOTAL			\$4,427,800	\$7,107,000	\$5,652,000	\$763,000	\$618,000
127	ENTERPRISE FUND TOTAL			\$5,873,000	\$7,131,000	\$9,672,000	\$1,505,000	\$1,505,000
	URGENT			\$6,406,800				
	DEFERRABLE			\$3,831,500				
	DESIRABLE			\$142,500				





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

ADMINISTRATION

LINE 1
OFFICE SPACE CITY HALL
\$80,000



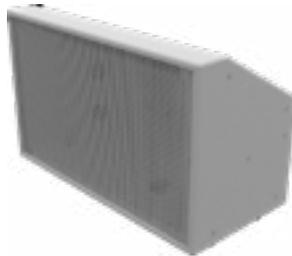
BUILDINGS AND GROUNDS

LINE 11
REPLACEMENT TABLES
\$10,500



BANDSTAND

LINE 5
NEW SPEAKERS
\$25,000



LINE 6
SOUNDBOARD AND
EQUIPMENT
\$14,000



LINE 7
NEW AMPLIFIERS
\$6,000



LINE 12
REPLACE WINDOWS
CONVENTION CENTER
\$15,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

COMFORT STATIONS

LINE 21 & 22
BALTIMORE AVE RESTROOM/RBP HEADQUARTERS
EXPANSION (DESIGN AND CONSTRUCTION)
\$2,400,000



STREETS DEPARTMENT

LINE 26
BEACH RAKE REFURBISHMENT
\$20,000



LINE 27
CITY-WIDE PAVING
\$450,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

STREETS DEPARTMENT

LINE 31
GROVE/ 6TH STREET SIDEWALK
\$86,000



STREETS DEPARTMENT

LINE 32
GROVE STREET CURB IMPROVEMENTS
\$48,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

STREETS DEPARTMENT

LINE 33
REPLACE TRASH TRUCK
\$170,000



STREETS DEPARTMENT

LINE 34
TRUCK BARN
\$100,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

STREETS DEPARTMENT

LINE 35
LED RETROFIT - REHOBOTH AVE MEDIAN
\$383,000



BEACH PATROL

LINE 47
SEA DOO GTI
\$17,500



POLICE

LINE 58
CVSA III COMPUTER
\$6,800



LINE 59
REPLACEMENT POLICE VEHICLES
\$207,400





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

WASTEWATER DEPARTMENT

LINE 64
STATE ROAD PS RECONSTRUCTION
\$2,500,000



WASTEWATER DEPARTMENT

LINE 65
SANITARY SEWER SYSTEM CLEANING/CCTV
\$100,000



\$200,000



[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

WASTEWATER DEPARTMENT

LINE 66
PLC REPLACEMENT (PS1)
\$68,000



WASTEWATER DEPARTMENT

LINE 67
SEWER PIPE REHABILITATION PROGRAM
\$50,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

WASTEWATER DEPARTMENT

LINE 68
MISCELLANEOUS PUMP REPLACEMENTS
\$30,000



LINE 69
STORAGE SHED/CONEX
CONTAINER FOR EQUIPMENT
\$25,000



WASTEWATER DEPARTMENT

LINE 70
WWTP REHAB-PHASE 3B
\$1,000,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH **FY2024 CAPITAL BUDGET ITEMS**

WASTEWATER DEPARTMENT

LINE 71
WWTP REHAB-PHASE 4 (DESIGN)
\$600,000



WATER DEPARTMENT

LINE 78
WATER METER REPLACEMENTS
\$250,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

WATER DEPARTMENT

LINE 79
WATER MAIN REPLACEMENT
\$350,000



LINE 80
WELL 6 REPLACEMENT
\$650,000



WATER DEPARTMENT

LINE 81
METER READING FLEX NET SYSTEM
\$250,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

IT DEPARTMENT

LINE 91
COMPUTER LIFECYCLE REPLACEMENTS
\$33,000



LINE 92
GENERATOR FOR 2ND STREET WATER TOWER
\$15,000



IT DEPARTMENT

LINE 93
LYNCH WELLS SECURITY CAMERAS
\$15,000



LINE 94
LYNCH WELLS COMMUNICATION
EQUIPMENT REFRESH
\$20,000





[RETURN TO TABLE OF CONTENTS](#)

CITY OF REHOBOTH BEACH FY2024 CAPITAL BUDGET ITEMS

PARKS & RECREATION DEPARTMENT

LINE 100
LAKE GERAR ACCRETION RESTORATION
\$152,000



LINE 101
GROVE PARK FENCE REPLACEMENT
\$55,000



PARKS & RECREATION DEPARTMENT

LINE 102
DEAUVILLE BEACH TENNIS COURT RESURFACING
\$40,000





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.



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

Modified Accrual Basis – Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two separate ways: (1) revenues are not recognized until they are earned, measurable and available and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when the liability is first incurred (if earlier). To recognize revenue under the accrual basis of accounting the revenue only has to be earned. In governmental accounting, any portion that is not earned, measurable and available cannot be classified as revenue but as a deferred inflow of resources (reported on the balance sheet).

Other Postemployment Benefits (OPEB) – Consist of (1) benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as (2) post-employment health care benefits paid 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).