

CITY OF REHOBOTH BEACH

ANNUAL BUDGET

2025 - 2026



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CITY MANAGER'S LETTER

Honorable Mayor, Board of Commissioners, and Rehoboth Beach Community:

We are pleased to present the City's Fiscal Year 2026 budget. This balanced budget reflects the priorities of the Board of Commissioners and aims to strengthen the fiscal health of the City.

Budget Development

The budget for Fiscal Year 2026 was developed with input from various sources, including the residents of Rehoboth Beach, the Mayor, Commissioners, the City Manager, and Department Heads. We held five budget meetings with the Board of Commissioners from January through March 2025. These meetings provided numerous opportunities for public input from residents. Through this transparent process, the management team was able to deliver a budget focused on accuracy—neither overly conservative nor aggressive. We identified and mitigated potential risks while utilizing multi-year forecasting to inform future budgets. As a result, staff determined that the Fiscal Year 2026 budget is reasonable compared to the FY 2025 reforecast, which indicated a budget surplus. Among the challenges in the FY2026 budget are the PFAS mitigation project involving technologies to remove “forever chemicals” from the water system and the completion of the Phase IV wastewater upgrade project.

Revenue and Expenditure Projections

Rehoboth Beach's revenue streams consist of taxes, service charges, fines, and user fees. While the City's revenue streams are stable, they are primarily user fee-based, such as parking fees and rental taxes. The General Fund revenue totals \$26,268,454.70, with total revenue from all funds, including enterprise funds, amounting to \$43,993,059.67. Property taxes, parking fees, and user fees will remain at the same rates as the prior year.

The Fiscal Year 2026 budget includes numerous capital projects designed to better serve residents, workers, and visitors in our community. Key projects include the completion of the Rehoboth Beach Patrol Headquarters and Comfort Station, a city-wide paving program for Christian and Munson Streets, sidewalk improvements, LED retrofit projects, vehicle replacements, and major upgrades to our wastewater facility. These initiatives demonstrate our commitment to providing a high level of service to the Rehoboth Beach community.

Personnel

We continue to focus on our city's most important asset—its people. The FY 2026 budget allocates funds for salary increases based on a comprehensive compensation and classification study, which is conducted every five years per the city's charter. Additionally, we have moved to cover 100% of health insurance costs for the employee portion while appropriately staffing essential areas.



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CITY MANAGER'S LETTER

For Fiscal Year 2026, the city budgeted for 109 full-time positions, 20 part-time positions, and 136 seasonal positions. An additional IT position has been created to enhance our responsiveness to the evolving needs of the police department and improve overall city technology use.

Conclusion

Thank you to the Board of Commissioners, city staff, and the community for your dedication and input throughout this budget process. This FY 2026 budget ensures that our city remains a vibrant, welcoming, and well-resourced community for generations to come.

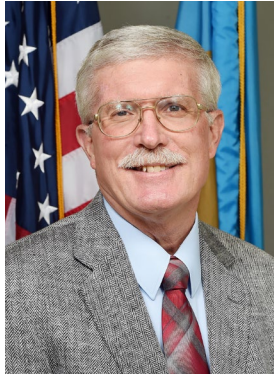
Sincerely,

Taylour R. B. Tedder, ICMA-CM, CEcD
City Manager
City of Rehoboth Beach, DE

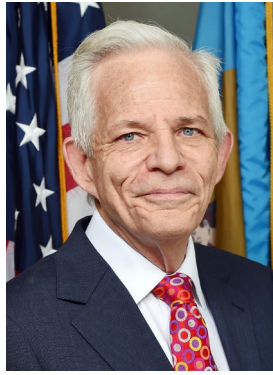


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CITY OF REHOBOTH BEACH BOARD OF COMMISSIONERS & CITY MANAGER



**Mayor
Stan Mills**
Term: 2023-2026



**Commissioner
Patrick Gossett**
Term: 2023-2026



**Commissioner
Edward Chrzanowski**
Term: 2022-2025



**Commissioner
Craig Thier**
Term: 2024-2027



**Commissioner
Mark Saunders**
Term: 2024-2026



**Commissioner
Francis "Bunky" Markert**
Term: 2002-2025



**Commissioner
Suzanne Goode**
Term: 2024-2027



**City Manager
Taylour Tedder**
Tenure: 2024-Present



**Assistant City Manager
Evan Miller**
Tenure: 2021-Present

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CITY OF REHOBOTH BEACH DEPARTMENT HEADS



Keith Banks
Police Chief



Henry Matlosz
Public Works Director



Burt Dukes
Finance Director



Max Hamby
IT Director



Robert Downs
Water Superintendent



Paul Hignutt
Wastewater Superintendent



Jean Hendershott-Lee
HR and Payroll Administrator



Mike Peterman
Streets Superintendent



Jeff Giles
Beach Patrol Captain



Corey Groll
Bandstand Director



June Embert
Parking Supervisor



Art Fahringer
Fleet Services Manager



Ann Womack
City Secretary



Luke Vannicola
Building and Grounds
Supervisor



Renee Bennett
Alderman



Lynne Coan
Communications Manager

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CITY OF REHOBOTH BEACH CITY BOARDS AND COMMITTEES

BOARD OR COMMITTEE	CHAIR
Audit Committee	Jim Little
Board of Adjustment	Barry Brandt
Board of Elections	Stephen Simmons
Parks and Shade Committee	Laura Ritter
Personnel Committee	Commissioner Patrick Gossett
Planning Commission	Michael Bryan
Wilmington/Baltimore Avenue Streetscape Task Force	Mayor Stan Mills
Mixed-use Zoning Ordinance Task Force	Mayor Stan Mills

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



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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 2024, the City was home to 1,292 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.



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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 109 full-time employees, including 19 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 -.0775 per hundred dollars of assessed value
Hotel Accommodations Tax - 3% City 8% State
Residential Rental Tax - 7%
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
Housing Units	3,081
Average Household Size	2,800 Square Feet
1950 Population Full-time	1,794
2024 Population	1,292
2023 Population Full-time	1,220
2023 Seasonal Population	25,000+
2023 County Population	263,509
2022 Median Age	62.8 Years
County Population Growth	2.42%
Median 2023 Income:	
City of Rehoboth Beach	\$141,250
Median 2023 Income- county & adjacent towns (US Data)	
Town of Dewey Beach	\$107,917
Town of Henlopen Acres	\$168,750
Sussex County, DE	\$78,162
State of Delaware	\$81,361
Median Property Value	\$1.24+ Million
Households Without Children	98%
Homeownership rate (City)	82%
Average Household Size	1.74 Occupants
Gender	51.89% Female 48.11% 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	96.2%
Non-white	3.8%

Major Employment Categories

Education, Health Care	17.2%
Finance, Insurance, Real Estate	15.3%
Arts, Entertainment, Recreation	15.3%
Professional, Scientific, Management	14.7%
Public Administration	13.2%
Construction	9.0%
Retail	8.3%

Education

68% hold Bachelor's Degree or higher

Other

Miles of Streets	18.55 Miles
Length of Beach	1.8 Miles
Lakes (.4 square miles)*	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 (includes Tennis/Pickleball and Playground)	1
Marine Dock Area	1

Awards

GFOA Distinguished Budget Presentation
Fiscal Years 2021, 2022, 2023, 2024, 2025
Arbor Day Foundation Tree City USA Award 34 Years
National Geographic's Top Ten Beach Towns

Website www.cityofrehoboth.com

Phone 302-227-6181

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HISTORY OF REHOBOTH BEACH

Before the boardwalk, rides, and shops, this coastal area was home to the Nanticoke and Delaware Lenape peoples. European arrival and smallpox devastated but didn't erase their population—these communities can still be found in Kent County and at the Nanticoke Indian Museum on Route 24.



As Dutch and English settlers moved into Lewes, they recognized the need for safer passage through Delaware Bay and funded the Cape Henlopen Lighthouse, constructed in 1765. The granite structure guided ships safely until beach erosion and storm damage caused its collapse in 1926.

In 1871, while the land consisted of farms and pine forests, Reverend R. W. Todd of Wilmington was inspired to establish a coastal Camp Meeting Association. He and investors purchased over 400 acres from farmers John Marsh and Lorenzo D. Martin, chartering the Rehoboth Beach Camp Meeting Association of the Methodist Episcopal Church by 1873.

That same year, the boardwalk was constructed at 1,000 yards long and 8 feet wide. Since then, it has undergone numerous changes due to storm damage and expansion to become today's mile-long attraction.

The 1870s brought permanent tent houses, cottages, hotels, a post office, and other businesses. The railroad extended the distance from Lewes to what is now Rehoboth Avenue. By 1881, camp meetings were

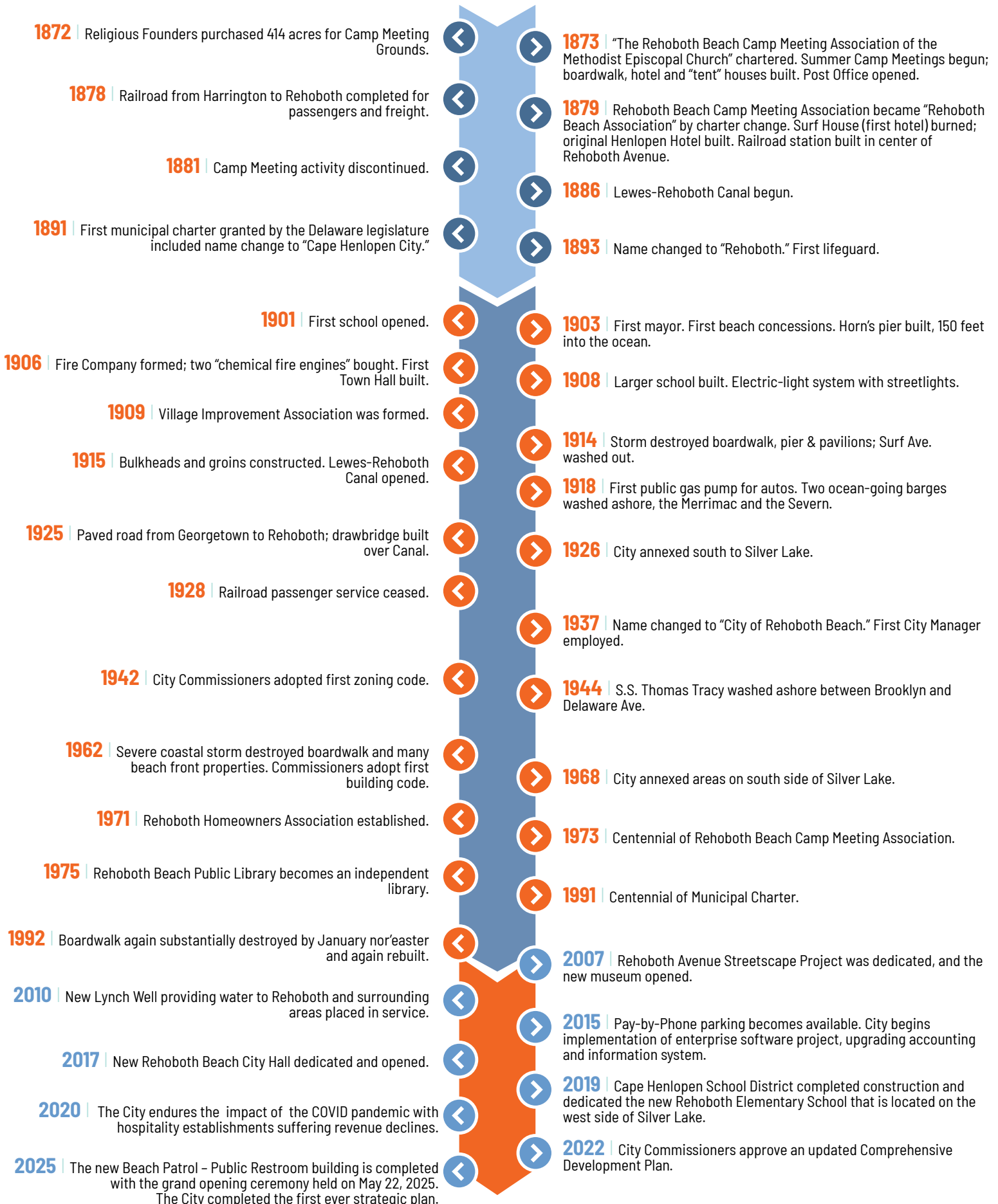
discontinued as the area became a resort destination. It was chartered as the municipality of Rehoboth in 1893 and became the City of Rehoboth Beach in 1937. In 1899, Charles S. Horn built a recreational pavilion at the end of Rehoboth Avenue with a 150-foot pier extending into the Atlantic. Resort amenities continued growing, drawing visitors from northern Delaware, Washington D.C., Philadelphia, and surrounding areas.

Throughout the 20th century, Rehoboth Beach evolved as a premier seaside destination, weathering hurricanes, economic challenges, and changing tourism patterns while maintaining its small-town charm. New businesses and accommodations emerged to serve generations of families making annual pilgrimages to its shores.

Today, Rehoboth Beach stands as a vibrant coastal community, honoring both its rich history and embracing a wide range of perspectives and experiences. From sacred indigenous land to Methodist camp meeting grounds to a beloved resort destination, it continues embodying its founding principle. The original meaning of Rehoboth—from Genesis 26:22, "room for all"—has proven true time and again, welcoming visitors from all walks of life to experience the timeless appeal of sun, sand, and sea.



THE TIMELINE OF REHOBOTH BEACH





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CITY OF REHOBOTH BEACH **BUDGET DEVELOPMENT TIMELINE**



The City's budget process begins when City staff prepare preliminary departmental budgets in November and ends with Commissioners' adoption of the budget at a meeting in the second half of March. All budget meetings and discussions are open to the public, with individuals having an opportunity to ask questions and provide input.

Prior to each meeting, Commissioners receive digital copies of the City Manager's updated 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 Legislative Portal website by the City Secretary and included in meeting agendas. At the direction of 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 budget, which goes into effect April 1, is adopted at the March Commissioners' meeting.

At the first FY2026 Budget meeting on January 17, 2025, City Manager Tedder presented the dates and agendas for the FY2026 budget meetings. The first meeting included the budgeted revenues and expenditures for all funds. The second meeting on February 10th included a discussion of the General Fund departmental budgets, and a discussion on Mayor and Commissioner salaries. The third meeting was devoted to discussion of the Water and Wastewater enterprise fund budgets. At the fourth meeting on March 10 the Commissioners discussed the contributions to be made to non-profit community partners, including the Rehoboth Beach Library, the Rehoboth Beach Historical Society, the Main Street organization and the Rehoboth Beach Volunteer Fire Company. At the March 21st meeting the Commissioners voted to approve the fiscal year 2026 budget.

At the Commissioners' first Special Budget Meeting, City Manager Tedder presented an overall view of the FY2026 operating and capital improvement budgets. The entire budgeted revenue for the City was \$43,993,060 while budgeted expenditures were \$43,770,326, leaving a surplus of \$153,054. General Fund Revenue was \$28,930,526 while expenditure were \$28,502,461. Water and Wastewater revenue was budgeted at \$4,959,500 and \$10,103,034, respectively. The City's real estate property tax rate was unchanged at .775 cents per hundred dollars of assessed value. Parking meter rates remained at \$4 per hour and rental tax was unchanged at 7% of gross rental receipts. Residential refuse charges were unchanged in the FY26 budget.



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CITY OF REHOBOTH BEACH **BUDGET DEVELOPMENT TIMELINE**



At the Special Budget Meeting on February 10th, City Manager Tedder presented line-item changes from the first meeting, including increased capital contributions from Sussex County for the wastewater outfall and plant upgrades. The City Solicitor position was removed at \$226,609 and legal fees were increased by \$300,000. Other line-item changes did not have a material effect on the overall budget. The Commissioners also discussed changes to the Mayor and Commissioners' salaries and reviewed the salaries of elected officials in area towns and cities. It was noted that a new three-year union contract with the uniformed police officers had been reached.

At the Special Budget Meeting on February 21st, the City Planner position was removed and replaced with consultancy fees. Overtime budgeted in the 911 department was reduced by \$100,000, as additional staff have been hired. The Building and Grounds part-time position was removed. The budget for rental tax revenue was increased to \$3.6 million.

During the Enterprise Fund budget discussions, line-item charges were reduced with Wastewater Chemicals expenditures increasing by \$114 thousand.

The March 10, 2025 Special Budget Meeting was devoted, partially, to discussing the contributions to be made to the non-profit organizations. The Commissioners approved contributions in the amount of \$435,800, with the Rehoboth Beach Volunteer Fire Company budgeted at \$250,000 while the Rehoboth Beach Historical Society, the Rehoboth Beach Library and MainStreet were budgeted for \$50,000, \$75,000 and \$60,000, respectively.

The Commissioners received the City Manager's presentation on the fiscal year 2026 budget for health insurance and merit pay. The Commissioners approved 100% premium coverage for employees and 80% for dependents. Employees are budgeted for 3% cost-of-living increases with merit increases of up to 3% left to the discretion of the City Manager.

At the final budget meeting on March 21, 2025, the budget was approved with five Commissioners voting to approve and one dissenting.

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CITY OF REHOBOTH BEACH BUDGET DEVELOPMENT TIMELINE

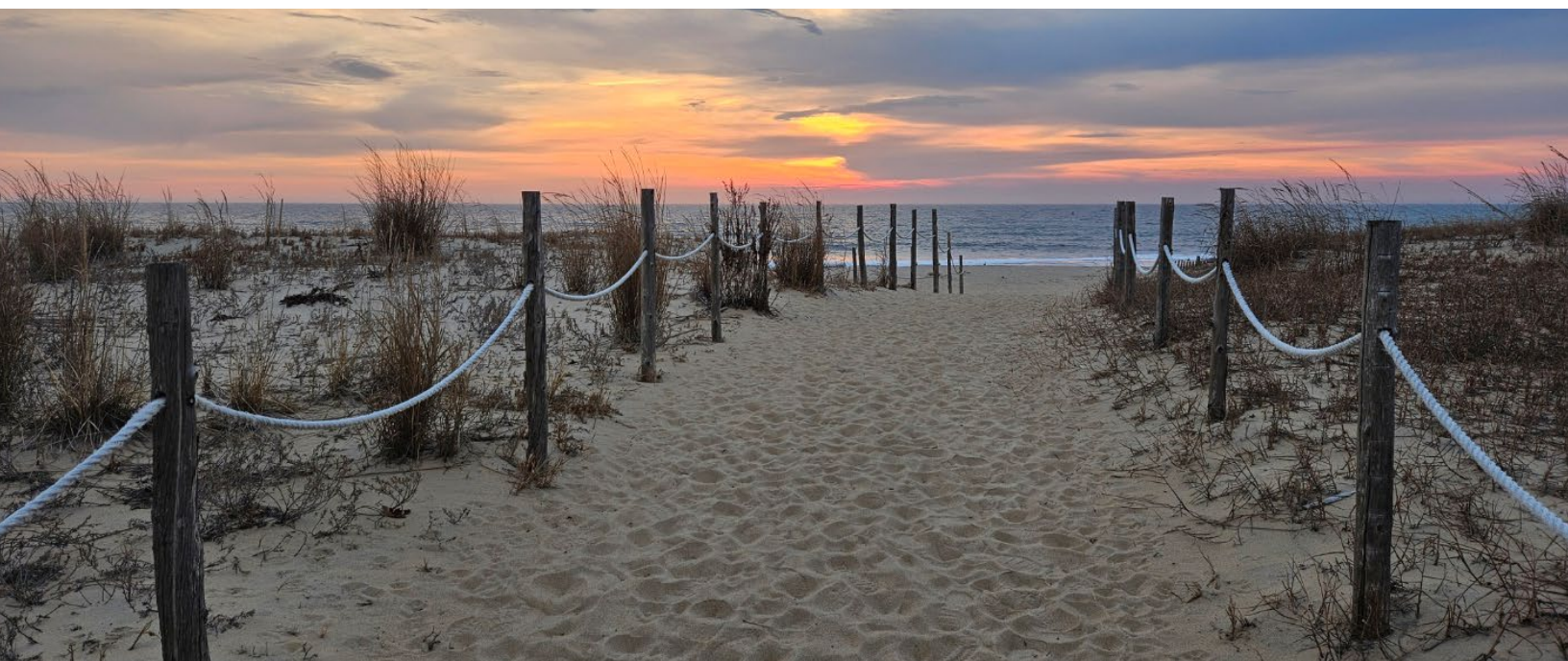
Description	Jan 17, 2025	Feb 6, 2025	Feb 21, 2025	March 10, 2025	March 21, 2025
Revenue General Fund	25,815,513.81	25,815,513.81	26,025,313.81	26,268,454.70	26,268,454.70
Other Financing Sources Encumbrance	3,016,804.65	3,016,804.65	2,483,000.00	2,483,000.00	2,483,000.00
Mayor/Commissioners	218,958.77	319,024.00	324,023.38	324,023.38	324,023.38
Finance	813,703.95	716,081.96	712,352.46	712,352.46	712,352.46
Administration	2,406,039.00	2,393,780.00	2,398,380.00	2,386,880.00	2,466,880.00
Alderman	124,320.64	124,320.64	124,320.64	124,320.64	124,320.64
IT	1,074,851.83	1,074,852.00	1,022,219.25	1,022,219.25	1,022,219.25
Building & License	1,027,396.76	1,100,897.22	1,070,020.50	1,070,020.50	1,070,020.50
Communications	259,141.19	259,141.19	259,141.19	259,141.19	259,141.19
Police	5,430,575.59	5,445,576.00	5,445,575.59	5,445,575.59	5,445,575.59
Streets and Refuse	4,653,830.09	4,709,330.00	4,552,011.09	4,552,011.09	4,552,011.09
Fleet Services	375,773.10	375,788.00	341,757.63	341,757.63	341,757.63
Comfort Stations	2,965,670.00	2,877,170.00	2,877,170.00	2,877,170.00	2,877,170.00
Building & Grounds	652,038.51	653,640.54	624,924.41	624,924.41	624,924.41
911 Dispatch	1,425,794.77	1,425,795.00	1,318,144.77	1,318,144.77	1,318,144.77
Parking Meter	1,707,582.17	1,652,582.17	1,652,582.17	1,652,582.17	1,694,582.17
Parks	957,962.61	962,988.61	962,988.61	962,988.61	962,988.61
Beach Patrol	1,305,119.50	1,305,119.50	1,305,119.50	1,305,119.50	1,305,119.50
Recreation & Tennis	-	-	-	-	-
Bandstand	275,929.50	280,929.50	280,929.50	280,929.50	280,929.50
Parking Permit	107,861.53	107,861.53	107,861.53	107,861.53	107,861.53
Contributions	385,800.00	385,800.00	385,800.00	385,800.00	435,800.00
Treasurer	1,491.80	1,491.80	1,491.80	1,491.80	1,491.80
Grants General Fund	51,530.00	51,530.00	51,530.00	51,530.00	51,530.00
Debt Service	2,347,067.00	2,347,067.00	2,347,067.00	2,347,067.12	2,347,067.12
Total Expenditures	28,568,438.33	28,570,766.66	28,165,411.02	28,153,911.14	28,325,911.14
Revenue In Excess of Expenditures	263,880.13	261,551.80	342,902.79	597,543.56	425,543.56
Water Fund Revenue	4,959,500.00	4,959,500.00	4,959,500.00	4,959,500.00	4,959,500.00
Water Fund Expenditures	3,927,502.96	3,927,503.96	3,920,181.96	3,950,181.96	4,100,181.96
Rev in Excess of Exp	1,031,997.04	1,031,996.04	1,039,318.04	1,009,318.04	859,318.04
Wastewater Department					
Total Wastewater Rev.	7,330,028.00	8,473,033.97	8,503,033.97	8,503,033.97	8,503,033.97
Other Financing Sources Encumbrance	2,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00
Total Wastewater Exp.	11,072,851.04	11,138,101.04	11,167,683.00	11,167,683.00	11,167,683.00
Rev in Excess of Exp.	-1,142,823.04	-1,065,067.07	-1,064,649.03	-1,064,649.03	-1,064,649.03
Police Grant Fund					
Total Police Grant Rev	51,271.00	51,271.00	55,071.00	55,071.00	55,071.00
Total Police Grant Exp	51,271.00	51,271.00	52,548.44	52,548.44	52,548.44
Rev in Excess of Expend	-	-	2,522.56	2,522.56	2,522.56

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CITY OF REHOBOTH BEACH BUDGET DEVELOPMENT TIMELINE

Description	Jan 17, 2025	Feb 6, 2025	Feb 21, 2025	March 10, 2025	March 21, 2025
Total MSA Grant Fund					
Total MSA Grant Rev	124,000.00	124,000.00	124,000.00	124,000.00	124,000.00
Total MSA Grant Exp	124,000.00	124,000.00	124,000.00	124,000.00	124,000.00
Rev in Excess of Exp.	-	-	-	-	-
Grand Total Revenue	43,897,117.46	44,040,123.43	43,749,918.78	43,993,059.67	43,993,059.67
Grand Total Expenditures	43,744,063.33	43,811,642.66	43,429,824.42	43,448,324.54	43,770,324.54
Total Rev in Excess of Exp	153,054.13	228,480.77	320,094.36	544,735.13	222,735.13
Capital Budget Included Above					
Building & Grounds	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00
Comfort Stations	2,558,000.00	2,483,000.00	2,483,000.00	2,483,000.00	2,483,000.00
Streets and Refuse	1,502,180.00	1,467,680.00	1,317,680.00	1,317,680.00	1,317,680.00
Fleet Services	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
Police Department	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
IT	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00
Parks and Recreation	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
General Fund	4,696,180.00	4,586,680.00	4,436,680.00	4,436,680.00	4,436,680.00
Wastewater Department	5,250,000.00	5,180,000.00	5,180,000.00	5,180,000.00	5,180,000.00
Water Department	1,615,000.00	1,615,000.00	1,615,000.00	1,645,000.00	1,795,000.00
Total All Funds	11,561,180.00	11,381,680.00	11,231,680.00	11,261,680.00	11,411,680.00





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CITY OF REHOBOTH BEACH FY 2024-2025 ANNUAL BUDGET DEVELOPMENT TIMELINE

NOV.

NOVEMBER 1 THROUGH NOVEMBER 30, 2024

- › Assistant 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, 2024

- › Assistant City Manager, Finance Director, and Director of Public Works 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 17, 2025

- › Presentation of the FY2026 budget by the City Manager.
- › Discussion of budgeted revenue sources and budgeted operating and capital expenditures.
- › Discussion of salary compensation and methodology for awarding increases.
- › Discussion of health insurance costs and the providers.

FEB.

FEBRUARY 10, 2025

- › Discussion of budgets for General Fund departments
- › Discussion of City pay scale positions with grades
- › Discussion of Commissioners' compensation
- › Discussion of staff salary positions
- › The operating and capital budgets of the departments are reviewed and discussed

FEBRUARY 21, 2025

- › Discussion of enterprise fund budgets with presentations by the Public Works Director and the Human Resources Director
- › Discussion of budget for PFAS and methods for treating
- › Changes included increased capital contributions for the Wastewater Fund and budget changes from the previous budget meeting



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CITY OF REHOBOTH BEACH FY 2025-2026 ANNUAL BUDGET DEVELOPMENT TIMELINE

MAR.

MARCH 10, 2025

- › Discussion of the draft of FY2026 budget
- › Presentations by Community Partners requesting City support, including the Rehoboth Beach Fire Company, Rehoboth Beach Public Library, Rehoboth Beach Main Street and the Rehoboth Beach Historical Society

MARCH 21, 2025

- › Discussion of the draft of FY2026 budget and changes in operating and capital budget from the prior meeting
- › The final operating and capital budgets are presented to the Board of Commissioners for approval
- › Commissioners vote to approve the budget

APR.

APRIL 1, 2025

- › Start of the Fiscal Year 2025-2026.





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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.



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STRATEGIC GOALS AND STRATEGIES

Process for Creating Strategic Goals

The City of Rehoboth Beach has long been known for its welcoming spirit, vibrant culture, and coastal charm. As the city continues to grow and evolve, its planning efforts have expanded to ensure that resources, decision-making, and long-term priorities align with the needs of residents, businesses, and visitors.

For years, the 2020 Comprehensive Development Plan (CDP) has served as the guiding document for 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 include housing, the environment, economic development, historic preservation, recreation, and transportation. As well as a set of visions outlined that includes a vision for water resources, city character, community services, neighborhoods, and businesses.

This year, the City of Rehoboth Beach introduced the 2025 Strategic Plan, expanding beyond the CDP to create a comprehensive roadmap for setting priorities across all areas of government operations and community life. This strategic plan represents the next step in organizing and prioritizing city initiatives, building on the foundation created by the 2020 Community Development Plan (CDP). This Strategic Plan was developed through a stakeholder-driven process, designed to be inclusive, transparent, and deeply rooted in community engagement. Input was gathered through one-on-one interviews with elected officials, community leaders, and residents; listening sessions with civic organizations; community meetings; and a widely distributed survey. Together, these efforts ensured that the final plan reflects the diverse needs, values, and aspirations of the Rehoboth Beach community.

Building on the CDP, the Strategic Plan is organized around three priority areas:

BUILD AND MAINTAIN FOUNDATIONAL YET FORWARD-LOOKING INFRASTRUCTURE – Ensuring that Rehoboth Beach continues to thrive by maintaining and upgrading critical infrastructure, including roads, sidewalks, utilities, and coastal systems, while planning for future challenges such as climate change.

FOSTER EXCELLENCE AND COORDINATION IN ALL CITY OPERATIONS – Strengthening governance, internal coordination, and partnerships across public, private, and regional entities to enhance customer service, transparency, and civic engagement.

CONTINUALLY IMPROVE ACCESS AND AMENITIES THROUGHOUT THE CITY – Investing in cultural events, recreational assets, walkability, parking, and accessibility to preserve Rehoboth Beach's distinctive identity while promoting inclusion and ease of access for all.



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STRATEGIC GOALS AND STRATEGIES

Each chapter of the CDP continues to outline specific goals, with action items designed to support city planning and development initiatives. The Strategic Plan builds on these goals, helping to set clear priorities, allocate funding, and track progress. To ensure accountability and follow-through, the Strategic Plan is accompanied by a detailed action plan, outlining specific initiatives, lead collaborators, key performance indicators, and timelines for implementation. Together, these tools will guide decision-making, help track progress, and ensure that the city remains a thriving, inclusive, and forward-looking community for generations to come.

The FY2026 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 and Strategic Plan.

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:

- Approved contribution to the Rehoboth Beach Historical Society, Rehoboth Beach Volunteer Fire Company, and the Rehoboth Beach Public Library.
- Continuation of the Seasonal Police Cadet Program, now in its 53rd year.

Strategic Goal: Protect, enhance, and expand the benefits of cultural resources for future generations.

Action Plans:

- Conduct a cultural resource inventory to document and assess the city's historic sites, landmarks, and cultural assets.
- Expand educational and engagement initiatives.
- Pursue alternative funding opportunities to support the conservation and promotion of cultural resources.

Strategic Goal: Explore development of a Tourism Management Plan.

Action Plans:

- Conduct a tourism impact assessment to evaluate visitor trends, economic benefits, and infrastructure strain.
- Engage stakeholders, including local businesses and residents, to gather input on balancing tourism growth with quality of life.



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STRATEGIC GOALS AND STRATEGIES

Topic: Community Character

Strategic Goal: Foster the continued vibrancy and unique character of Rehoboth Beach by prioritizing cultural opportunities that reflect the community's interests and values.

- Identify strategies for sustainable tourism management, including visitor education, capacity planning, and seasonal impact mitigation.
- Evaluate funding sources and potential partnerships.

- Expand partnerships with local artists, cultural organizations, and historical societies to develop community-driven cultural programming.
- Increase public art installations and cultural events that celebrate the city's unique identity and heritage.
- Develop a funding strategy for cultural initiatives, including grants, sponsorships, and public-private collaborations.
- Enhance accessibility and inclusivity in cultural programming to ensure events and opportunities are welcoming to all residents and visitors.

Topic: City Government

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

- Funding is included in the FY2026 budget to hire an additional 911 Dispatcher and reorganize the organizational structure of the Police Department.
- Continuation of the School Resource Officer program to teach, counsel, and protect students at Rehoboth Elementary School.
- 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.
- Investments in modern technologies to provide greater flexibility with current systems and provide more efficient services to the public.
- Continue to maintain and develop the City's online portal for meeting agendas, documents and minutes including the creation and use of Agenda Item Reports. These reports provide the elected officials, residents, and stakeholders with topic summaries, providing additional context to better understand the topic and what it hopes to accomplish.



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STRATEGIC GOALS AND STRATEGIES

Topic: City Government

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

- Identify, and as necessary, establish regular touchpoints with nearby municipalities to discuss shared priorities and policy alignment.
- Formalize agreements or memorandums of understanding (MOUs) between jurisdictions for collaborative projects and resource sharing.
- Strengthen engagement pathways with Sussex County Association of Towns and Delaware League of Local Governments.
- Continued participation in the Sussex County Association of Towns, Association of Coastal Towns, Delaware League of Local Governments, and City Manager's Association of Delaware.

Strategic Goal: Strengthen coordination and partnerships among public and private sector organizations within the City of Rehoboth Beach.

- Identify joint priorities that enhance economic development, infrastructure improvements, or community service.
- Embed public-private investment opportunities to support key city projects and long-term planning efforts.

Strategic Goal: Utilize reliable demographic data from government or other sources to aid in future planning.

- Determine and share accepted sources of data
- Continually monitor data sources to ensure credibility.

Strategic Goal: Develop and implement a comprehensive emergency response plan that includes related public awareness efforts.

- Develop a detailed emergency response plan.
- Train city staff and emergency response teams on the new plan.
- Develop marketing and communications campaigns to inform the public about protocols.

Strategic Goal: Increase coordination, communication, and input between and among city commissions, boards, and committees.

- Audit current commissions, boards, and committees to assess their purpose, structure, and effectiveness, identifying any overlaps or gaps in representation and function.
- Revise current guiding policies to establish a clear purpose, define member terms, and implement standardized reporting requirements.
- Conduct a comprehensive audit of all city committees.
- Strengthen the coordination between city commissioners and committees through clear guidelines and structured onboarding.



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STRATEGIC GOALS AND STRATEGIES

Topic: City Government

Strategic Goal: Ensure the highest level of stewardship in public records and information management.

- Develop processes and data management policies for all public record management.
- Establish a schedule for internal audits to ensure compliance with policies and procedures.
- Provide regular staff training on records management best practices, including compliance with open records laws and data security protocols.

Strategic Goal: Support ongoing maintenance of city assets to maximize lifespan and longevity

- Conduct a comprehensive asset inventory and condition assessment.
- Develop a preventive maintenance schedule for key infrastructure, facilities, and public spaces.
- Identify potential sources of funding.
- Leverage technology and data analytics to track asset conditions.

Strategic Goal: Continue to monitor and prioritize adherence to state and federal regulations governing public utility service provision.

- Implement processes and clarify responsibility for continual monitoring of regulations.

Topic: Community Organizations

Strategic Goal: Continue to support and encourage inclusivity with respect to the local community organizations, policies, events, and other activities.

- Continue to partner and participate in events and projects sponsored by various community organizations.
- Provide funding or grant opportunities for community groups that promote inclusivity within their programs or initiatives
- Develop a city-led recognition program to highlight organizations that demonstrate leadership in inclusivity efforts.
- Expand outreach and engagement efforts by actively soliciting input from underrepresented groups.
- Enhance accessibility and accommodations for individuals of all abilities at all city events, facilities, and public meetings.
- Develop and implement inclusivity training for city staff and elected officials.



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STRATEGIC GOALS AND STRATEGIES

Topic: Community Organizations

Strategic Goal: Continue to effectively promote and publicize the city's permitted and recognized recreational events.

- Continue maintaining the centralized event calendar on the city's website and social media platforms
- Encourage subscription to the city's Lines in the Sand newsletter.

Strategic Goal: Support and incentivize the voluntary use of accessibility best practices that exceed current Americans with Disabilities Act (ADA) requirements to meet the needs of an inclusive community and an aging population.

- Develop an accessibility best practice guide for businesses, developers, and community organizations.
- Incorporate universal design principles in city planning and permitting processes.
- Host training sessions and workshops for businesses on accessibility enhancements and benefits.

Topic: Community Profile

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

- Continue to fund and install mobility mats on beach dune crossings to facilitate entry and movement on the beach for all users.
- Continue to invest in 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.

Strategic Goal: Foster a culture of excellence in customer service by equipping City staff with the tools, training, and support necessary to meet community needs effectively.

- Establish clear service standards and expectations for all departments, ensuring consistency in interactions with residents and visitors.
- Develop and implement a comprehensive customer service training program for all City staff, focusing on responsiveness, communication, and problem-solving.



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STRATEGIC GOALS AND STRATEGIES

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.

- Continue reviewing current zoning codes to ensure conformance to adopted building codes.
- Identification of several initiatives that focus on identifying and conforming to community and neighborhood profiles.
- Annual recertification by the Community Rating System, which recognizes and encourages community flood plain management practices.
- Remain focused on integrating climate resilience and sustainability into zoning, land use, and infrastructure planning policies.

Topic: Housing

Strategic Goal: Advance efforts to continue a new mixed-use zone or amending an existing commercial zone to allow a mix of appropriately located and designed residential and commercial uses that would provide increased housing opportunities on individual properties within the City's commercial districts without adversely impacting nearby neighborhoods or violating the overall small-town scale of the City, taking into account input from community and business stakeholders.

- The City will continue efforts on mixed-use zoning classifications 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

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.

- Continuing to review land development application procedures and identify potential improvements in these procedures with timelines and process flow charts.

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STRATEGIC GOALS AND STRATEGIES

Topic: Economic Development & Opportunity

Strategic Goal: Foster a more business friendly environment by actively engaging business owners to ensure their input helps shape community priorities

- Establish a formal business advisory committee to gather ongoing input on city policies and economic initiatives.
- Host regular business roundtables and town halls.
- Streamline permitting and regulatory processes by identifying and reducing bureaucratic barriers to business development.

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 modes.

- Conduct a comprehensive traffic flow and congestion study to identify problem areas and peak travel times.
- Enhance pedestrian and bike-friendly infrastructure, including dedicated bike lanes, pedestrian crossings, and wayfinding signage
- Develop and promote a public transportation strategy with expanded shuttle services, rideshare hubs, and park-and-ride options.
- Establish seasonal traffic management plans that adjust traffic control measures during the season.

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

- Continuation of the annual street paving program, which incorporates improvements to crosswalks and curb ramps.
- Completion of the resurfacing Rehoboth Avenue to include the creation of additional accessible parking spaces.

Strategic Goal: Continue to evaluate parking needs and assess alternative parking models, incorporating digital enhancements for greater efficiency.

- Pilot digital parking solutions, such as real-time availability tracking, mobile payment systems, and smart meters.
- Explore alternative parking models, such as shared parking agreements with private businesses, satellite lots with shuttle service, and dynamic pricing strategies.
- Improve wayfinding and signage to better direct visitors and residents to available parking options.

Strategic Goal: Plan and implement a well-connected network of pedestrian pathways to key destinations throughout the city.

- Analyze current pedestrian use patterns
- Identify priority destinations for pedestrian access.
- Identify gaps in pedestrian access between priority destinations.



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STRATEGIC GOALS AND STRATEGIES

Topic: Infrastructure

Strategic Goal: Maintain and proactively plan and invest in infrastructure throughout the city, taking into account the future needs of the community as well as current and anticipated effects of climate change.

- Assess infrastructure vulnerabilities related to climate change.
- Explore upgrades for utility systems to enhance efficiency.

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

- Completion of a new pump station on State Road in partnership with Sussex County.
- Continue the annual sewer line investigation and replacement program.
- Continue the water service line inspection program to identify and eliminate lead service lines.

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

- Work towards implementation of the Advanced Metering Infrastructure (AMI), which will allow real time access to data on water usage for both City staff and utility customers.
- Continue the installation of the LED retrofit lights on Rehoboth Avenue following the 2025 summer season, which will also provide the ability to remotely control these fixtures.

Strategic Goal: Develop and implement a biannual process for identifying and addressing sidewalk maintenance needs.

- Identify the process for funding/policies to govern maintenance of sidewalks that fall to property owners.

Strategic Goal: Expand the city's internal technology infrastructure to support smart city initiatives and provide reliable services needed for sustainability and growth.

- Conduct audit of current IT infrastructure and assets, including software subscriptions
- Identify areas of opportunity and need for technology augmentation in support of the city's priorities.
- Develop an annual action plan guiding IT integration in.



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STRATEGIC GOALS AND STRATEGIES

Topic: Infrastructure

Strategic Goal: Seek to relocate overhead utilities underground, whenever feasible.

- Identify potential sources of grant funding to support relocation.

Strategic Goal: Prepare a citywide stormwater management plan.

- Convene relevant employees and subject matter experts to develop stormwater management plan.

Strategic Goal: Integrate streetscape initiatives into the city's yearly budget and annual Capital Improvement Plan.

- Develop a list of priority streetscape initiatives with associated costs.
- Establish dedicated funding mechanism or allotment within annual budget and CIP to fund ongoing and future streetscape projects.

Topic: Environmental Protection

Strategic Goal: Preserve, protect, conserve, and grow the City's abundant tree canopy and forest areas. Enhance the existing natural resources, parkland, and recreational opportunities.

- Continued adherence to the City's Tree Code and utilization of the City Arborist.
- Continue promoting the Commemorative Tree Program that supports tree planting on public property.
- 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.
- Funding made available to continue efforts related to the creation of a Stormwater Utility, which would provide stable funding for repairs and upgrades to stormwater infrastructure.
- 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: Adhere to the comprehensive approach to environmental planning outlined in the Stormwater Management Plan.

- Continue the development of the comprehensive Stormwater Management Plan, that has a focus on reducing pollution and contamination by controlling runoff of water into streets, lawns, rivers, and other sites.



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STRATEGIC GOALS AND STRATEGIES

Topic: Environmental Protection

Strategic Goal: Preserve, protect, conserve, and grow the City's abundant tree canopy and forest areas. Enhance the existing natural resources, parkland, and recreational opportunities.

- Continued adherence to the City's Tree Code and utilization of the City Arborist.
- Continue promoting the Commemorative Tree Program that supports tree planting on public property.
- 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.
- Funding made available to continue efforts related to the creation of a Stormwater Utility, which would provide stable funding for repairs and upgrades to stormwater infrastructure.
- 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.

- 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.

Strategic Goal: Incorporate beautification initiatives into the city's yearly budget and ongoing planning.

- Develop a long-term beautification plan that identifies priority initiatives with associated cost.
- Establish dedicated funding mechanism or allotment within annual budget to fund ongoing and future beautification projects.

Strategic Goal: Promote climate resilience and sustainability by actively collaborating with other communities.

- Develop partnerships with regional municipalities and organizations.

Strategic Goal: Develop policies that prioritize long-term climate resilience and sustainability.

- Conduct a policy review to assess existing regulations and identify gaps in climate resilience and sustainability efforts.
- When revising or creating zoning, land use, or infrastructure planning policies, integrate climate resilience guideline.

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.



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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 it 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.

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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 there 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 2026 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 FY2026
Capital Project Fund – Non-major Fund Unappropriated in FY2026	

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.



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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.





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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.



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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: Accumulated 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 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.

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FY2025 & FY2026 BUDGETED FUND BALANCES BY FUND

FUND BALANCE ACTIVITY	FY2025	FY2025	FY2026
GENERAL FUND	BUDGET	PROJECTED	BUDGET
BEGINNING BALANCE	23,879,037	22,651,092	29,884,698
REVENUES	24,572,637	26,895,844	28,751,455
EXPENDITURES	25,800,582	25,162,238	28,325,911
OTHER FINANCING SOURCES	-	5,500,000	-
ENDING FUNDING BALANCE	22,651,092	29,884,698	30,310,242
NON-MAJOR GOVERNMENTAL FUNDS			
BEGINNING FUND BALANCE	269,948	269,948	285,351
REVENUES	175,271	173,630	182,538
EXPENDITURES	175,271	158,227	181,041
ENDING FUND BALANCE	269,948	285,351	286,848
WASTEWATER FUND			
BEGINNING NET POSITION	21,684,492	21,446,538	23,164,018
REVENUES	7,994,831	7,200,233	8,643,928
CAPITAL CONTRIBUTION SUSSEX COUNTY	956,100	925,856	3,901,482
EXPENDITURES	9,188,885	6,408,609	11,167,683
ENDING NET POSITION	21,446,538	23,164,018	24,541,745
WATER FUND			
BEGINNING NET POSITION	20,491,789	22,065,591	24,648,139
REVENUES	4,979,454	5,382,755	4,959,500
EXPENDITURES ENDING NET POSITION	3,405,652	2,800,207	4,100,182
ENDING NET POSITION	22,065,591	24,648,139	25,507,457
NET POSITION ALL ENTERPRISE FUNDS	43,512,129	47,812,157	50,049,202

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RELATIONSHIP BETWEEN FUNDS AND CITY DEPARTMENTS

The City of Rehoboth Beach organizational structure consists of nineteen governmental fund departments and two enterprise fund departments. The departments operate within four functional areas, General Government, Public Safety, Public Works, and Culture & Recreation. In fiscal year 2025, a Finance Department was established, separating it from Administration. The Director of Finance continues to report 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 department heads in charge of the Water, Wastewater, Streets, Building and Grounds and Comfort Stations report to the Public Works Director who reports to the City Manager. The Human Resources Director is within the Administration Department and reports directly to the City Manager.

The 911 Dispatch supervisor and Beach Patrol Captain 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 to the City Manager.

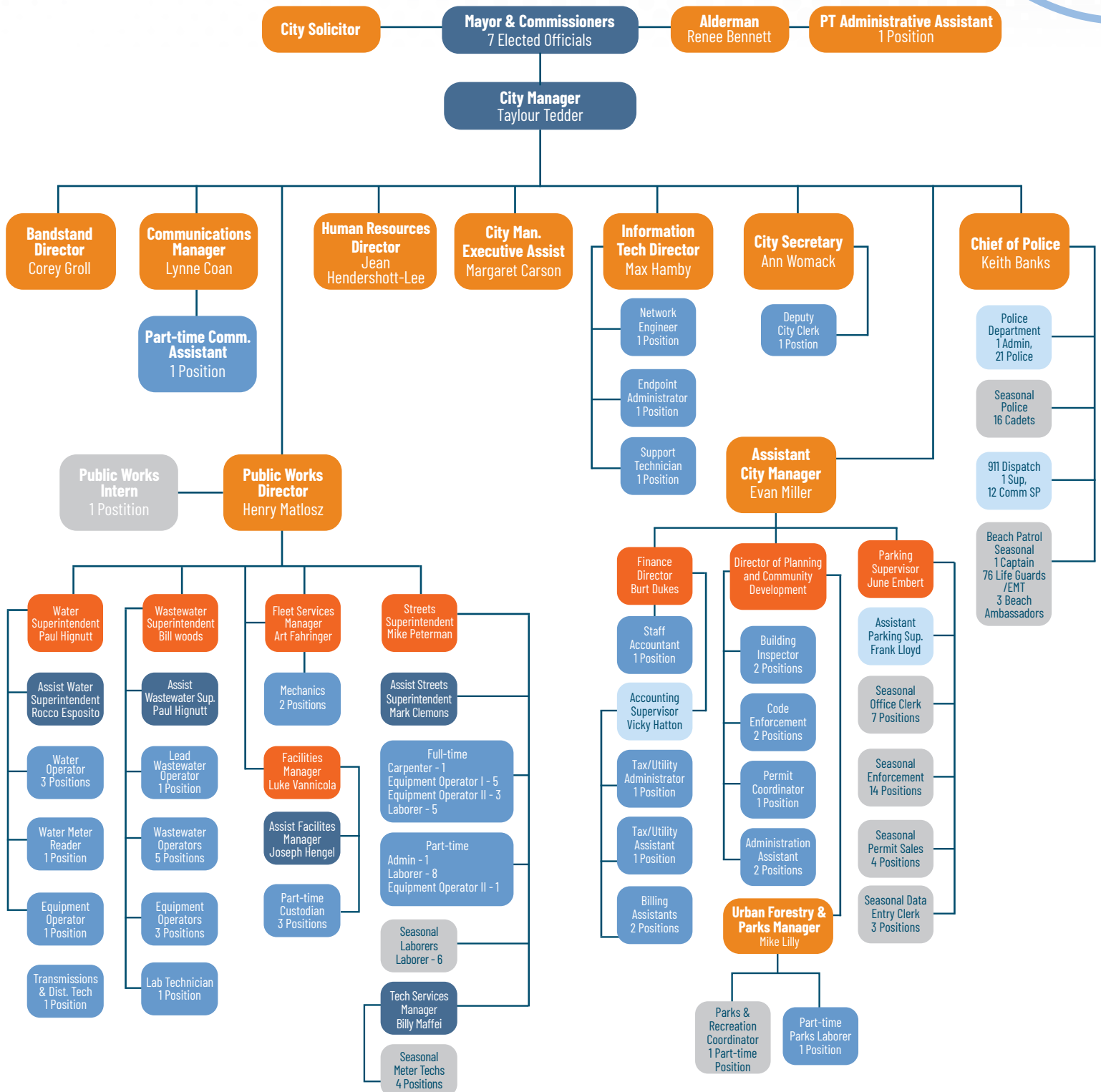
The Parks and Recreation Coordinator reports to the Urban Forestry and Parks manager who reports to the Director of Planning and Community Development.

Functional Unit/Fund Matrix	Governmental Function	Public Works Function	Public Safety Function	Culture and Recreation Fund	Enterprise Fund
Mayor & Commissioners	X				
Treasurer	X				
Administration	X				
Alderman	X				
Finance	X				
IT	X				
Building and License	X				
Police			X		
911 Dispatch			X		
Beach Patrol			X		
Police Grant Fund			X		
Streets and Refuse		X			
Parking Meters		X			
Municipal Street Aid Fund		X			
Parking Permit		X			
Tennis and Recreation				X	
Bandstand				X	
Parks				X	
Comfort Stations				X	
Water					X
Wastewater					X

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ORGANIZATION CHART

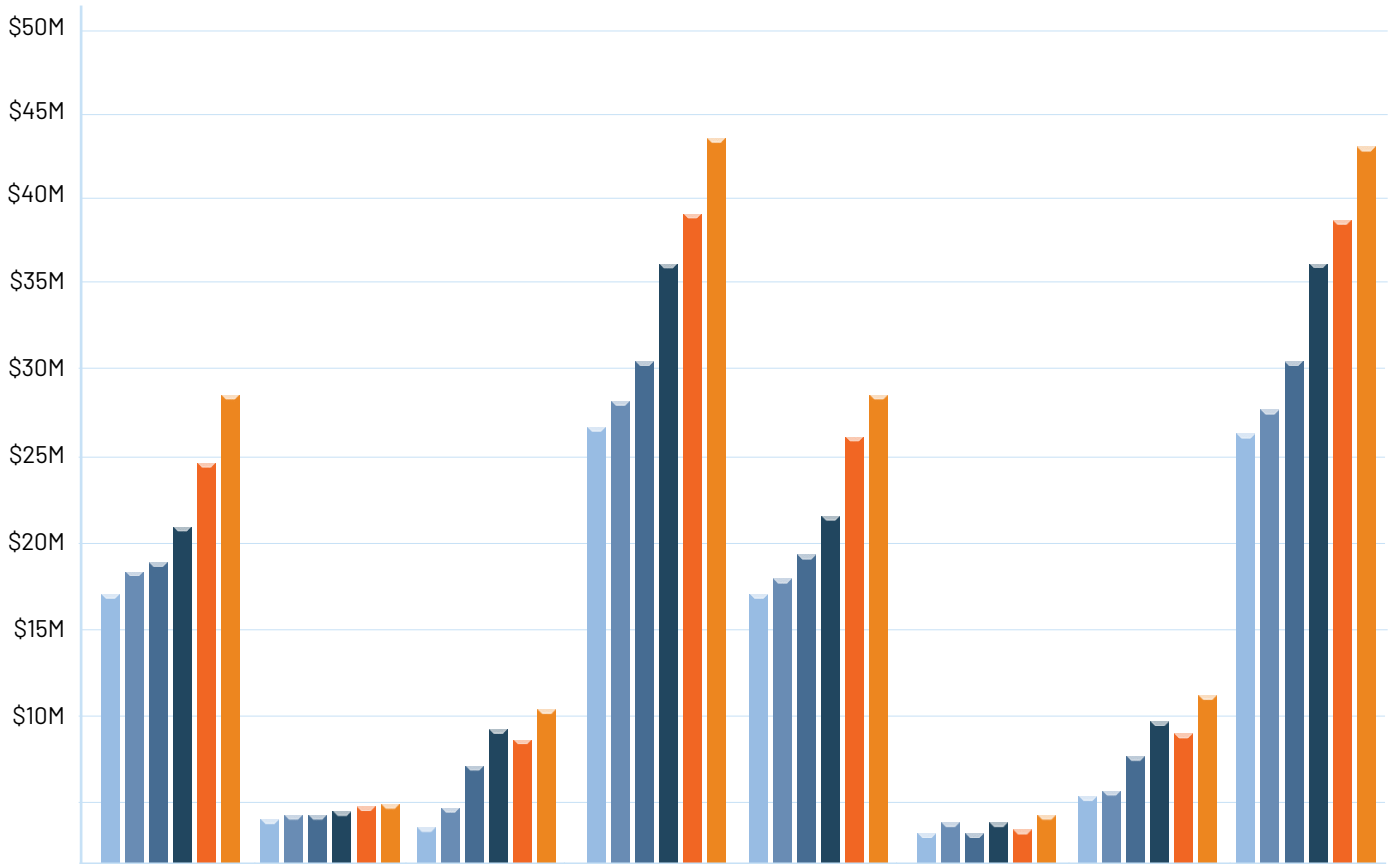


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BUDGET FY2021-FY2026

■ FY 2021
 ■ FY 2022
 ■ FY 2023
 ■ FY 2024
 ■ FY 2025
 ■ FY 2026



	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
FY 2025	24,747,908	4,940,454	8,882,028	38,570,390	25,975,852	3,405,653	9,188,885	38,570,390
FY 2026	28,930,526	4,959,500	10,103,034	43,993,060	28,502,459	4,100,182	11,167,683	43,770,324

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FISCAL YEAR 2026 BUDGET SUMMARY

SUMMARY TOTAL GOVERNMENT	FY2026 BUDGET	FY2025 BUDGET	\$ CHANGE	% CHANGE	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET
Total General Fund	28,751,455	24,572,637	4,178,818	17.01%	21,251,261	18,849,753	17,940,375
Total Non-major Governmental Funds	179,071	175,271	3,800	2.17%	178,300	165,200	178,720
Total Governmental Funds	28,930,526	24,747,908	4,182,618	16.90%	21,429,561	19,014,953	18,119,095
Total Water Enterprise Fund Revenue	4,959,500	4,940,454	19,046	0.39%	4,847,798	4,709,500	4,709,500
Total Wastewater Fund Revenue	10,103,034	8,882,028	1,221,006	13.75%	9,415,575	6,425,290	4,853,790
Total Revenue	43,993,060	38,570,390	5,422,670	14.06%	35,692,934	30,149,743	27,682,385
Total General Fund Expenditures	28,325,913	25,800,582	2,525,331	9.79%	22,316,426	18,811,262	18,185,915
Total Non-major Governmental Funds	176,548	175,271	1,277	0.73%	178,300	201,271	201,271
Total Governmental Fund Expenditures (total of above)	28,502,461	25,975,853	2,526,608	9.73%	22,494,726	19,012,533	18,387,186
Total Water Enterprise Fund Expenditures	4,100,182	3,405,652	694,530	20.39%	3,675,350	3,301,347	3,621,638
Total Wastewater Enterprise Fund Expenditures	11,167,683	9,188,885	1,978,798	21.53%	9,522,858	7,835,863	5,673,561
Total Expenditures	43,770,326	38,570,390	5,199,936	13.48%	35,692,934	30,149,743	27,682,385
Total Revenue Less Expenditures	222,734						

In the fiscal year 2026 budget, budgeted revenue, including all governmental and enterprise funds, increased by 14%/\$5.4 million. Fiscal year 2026 expenditures increase by 13.5%/\$5.2 with a surplus of \$222 thousand. In governmental funds (general fund, police grant fund and municipal street aid fund) the budgeted revenues increased by 17%/\$4.2 million. Total budgeted tax revenue increased by 10.5%/\$976 thousand) with budgeted rental tax increasing by \$500 thousand and property transfer tax increasing by \$450 thousand. The increases appear to be reasonable, based upon the actual amounts collected in fiscal year 2025.

Budgeted parking revenue increased by \$249 thousand or 2%. While parking meter rates remained unchanged at \$4 an hour, it is expected that there will be increased activity.

The real estate property tax rate was unchanged from fiscal year 2025 but the budgeted revenue increased by \$26 thousand due to the anticipated increase in assessments obtained from improvements made to properties.

Budgeted revenue from interest and rents increased by \$248 thousand due to the anticipated annual sale of City property and supplies and increased interest income. Budgeted interest income has been increased by \$95 thousand but is about \$30 thousand less than the amount earned in FY2025.

Budgeted license and permit revenue has increased by \$140 thousand/8%. It is anticipated that there will be increased commercial construction activity in fiscal year 2026 and that the budgeted amount may be conservative.



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FISCAL YEAR 2026 **BUDGET SUMMARY**

Budgeted revenue from water services and fees has only been increased by \$19 thousand. Revenue from in-town and out-of-town water income has been unchanged from FY2025.

The wastewater revenue budget has been increased by \$1.2 million, with most of the increased revenue derived from increased Sussex County capital contributions. With the amortization of the \$12 million wastewater plant loan beginning in September, the County will be assuming 42% of the debt service costs, a revenue source for the Wastewater department. There will also be revenue from the County's share of the costs for Phase IV of the plant improvements. The Phase IV costs will be shared based on the sewer flow percentages.

The governmental funds budget, including the general fund, police grant fund and the municipal street aid fund, increased by \$2.5 million/11.3%. The increase was due to the budgeted \$2.6 million increase in operating expenditures. Of the total budgeted operating expenditure increase, personnel expenditures represented \$1.35 million. Budgeted salary expenditures and medical insurance increased by \$1.18 million/12% and \$106 thousand/14%, respectively. Salary increases were due to new positions, cost-of-living and merit increases.

Contractual services, including legal, insurance, maintenance contracts, engineering and other services increased by \$729 thousand/12%. Budgeted legal services in the governmental funds increased by \$65,000 or 15%. The legal services increase was due to the \$65,000 increase in the Administration Department. Budgeted fiscal year 2026 governmental debt service expenditures are \$2.34 million, an increase of \$904 thousand from the prior year. The increase was due to the additional principal and interest expenditures for the beach patrol/public restroom building.

The FY2026 governmental budget for materials and supplies, the category for fuel, offices equipment, printing, and other material items, increased by \$28 thousand or 2.3%.

The expenditure increases in the Water and Wastewater Department FY2026 budgets were \$694 thousand and \$1.98 million, respectively. Much of the Water Department budgeted increases were due to increases in capital outlay expenditures. The Water Capital budget increased by \$565,000 with PFAS treatment representing \$500 thousand of the increase. In the Wastewater Department, the expenditures budget increased by \$1,775,000 as a result of the \$2.4 million planned outlay for the completion of Phase 3B and the \$2.3 million outlay for Phase IV at the treatment plant.

The FY2026 budgeted salaries in the Water and Wastewater Department increased by \$56 thousand and \$19 thousand, respectively. In the Water Department, the additional technician position contributed to the 11% increase. Total personnel costs in the Water Department and Wastewater Department increased by \$103 thousand and \$6 thousand, respectively.

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FISCAL YEAR 2026 BUDGET SUMMARY

The FY2026 budget for contractual services in the Water Department increased by \$13 thousand/1.3%. In the Wastewater Department, the budget for contractual services decreased by \$72 thousand.

The debt service in the Water Department is unchanged from FY2025. It has been budgeted to increase to \$237 thousand from \$102 thousand in the Wastewater Department. After the budget was approved, the City was notified that the \$12 million plant loan will begin amortizing in September with a second payment due in March 2026. The amount of the semi-annual payments are \$526,426.

GOVERNMENTAL FUNDS OPERATING EXPENDITURES	FY2026 BUDGET	% OF FY2026 BUDGET	\$ FY2026 INCREASE	FY2025 BUDGET	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET
Total Treasurer and Assessors Expenses	1,492	0.01%	-	1,492	2,784	2,784	2,784
Total Recreation and Tennis Expense	-	0.00%	(26,751)	26,751	50,368	22,747	20,974
Total Parking Permit Expense	107,862	0.50%	13,987	93,875	93,105	83,348	86,898
Total Alderman Expense	124,321	0.57%	2,607	121,714	106,562	93,154	70,831
Total Police Grants Expenditures (Gen. Fd & Grant Fd)	104,078	0.48%	1,277	102,801	116,800	101,271	105,169
Total Street Grants Expense - Restricted	124,000	0.57%	-	124,000	126,500	150,000	150,000
Total Communications	259,141	1.19%	(1,827)	260,968	191,568	122,015	86,584
Total Bandstand	280,930	1.29%	7,062	273,868	220,030	169,489	153,931
Total Fleet Services	306,758	1.41%	6,761	299,997	247,940	-	-
Total Donations and Contributions Expense	435,800	2.01%	70,000	365,800	335,800	322,500	217,000
Total Comfort Stations	394,170	1.81%	8,512	385,658	336,300	290,457	215,700
Total Mayor and Commissioners Expenses	324,024	1.49%	1,336	322,688	373,814	364,014	264,014
Total Parks Expense	562,989	2.59%	36,945	526,044	454,411	441,196	427,997
Total Building and Licensing Expense	1,070,021	4.93%	97,295	972,726	507,312	472,765	446,426
Total Finance (separated from Administration in FY25)	712,353	3.28%	184,188	528,165	-	-	-
Total Building and Grounds Expense	577,924	2.66%	(51,171)	629,095	624,315	447,597	351,697
Total IT Expense	948,219	4.37%	16,893	931,326	636,235	588,869	572,838
Total Beach Patrol Expense	1,305,120	6.01%	275,540	1,029,580	833,335	649,231	649,451
Total 911 Dispatch Expense	1,318,145	6.07%	40,062	1,278,083	1,065,561	828,882	763,921
Total Parking Meter Expense	1,694,582	7.80%	297,946	1,396,636	1,411,593	1,407,981	1,319,248
Total Administration Expenses	2,466,880	11.36%	285,022	2,181,858	2,669,906	2,565,928	2,350,731
Total Streets and Refuse Expense	3,234,331	14.89%	6,249	3,228,082	2,786,380	2,898,021	2,755,036
Total Police Department Expense	5,365,576	24.70%	1,323,830	4,041,746	3,477,471	3,321,460	3,127,355
Total Governmental Expenditures	21,718,716	100.00%	2,595,763	19,122,953	16,668,090	15,343,709	14,138,585
Water Department Operating Expenditures	2,118,386	41.49%	129,530	1,988,856	2,009,512	1,958,832	1,972,200
Wastewater Department Operating Expenditures	2,987,253	58.51%	68,548	2,918,705	2,743,781	2,560,017	2,329,715
Total Enterprise Funds	5,105,639	100.00%	198,078	4,907,561	4,753,293	4,518,849	4,301,915
Total Gov. & Enterp. Budgeted Operating Expend.	26,824,355	100.00%	2,793,841	24,030,514	21,421,383	19,862,558	18,440,500
Annual % Increase in Governmental Operating Exp.	13.57%			14.73%	8.63%	8.52%	4.45%
Annual % Increase in Water Fund Operating Exp.	6.51%			-1.03%	2.59%	-0.68%	-1.18%
Annual % Increase in Wastewater Fund Operating Exp.	2.35%			6.38%	7.18%	7.18%	-7.15%

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FISCAL YEAR 2026

BUDGET SUMMARY



CAPITAL EXPENDITURES BY DEPT.	FY2026 BUDGET	% OF FY2026	FROM FY2025	FY2025 BUDGET	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET
Mayor and Commissioners	-	0.00%	-	-	80,000	-	87,000
Information Technology	74,000	0.65%	(16,000)	90,000	83,000	44,000	93,000
Beach Patrol	-	0.00%	-	-	17,500	17,000	13,000
Building & Grounds	47,000	0.41%	(18,000)	65,000	25,500	-	6,800
Police Dept. & Grants	80,000	0.70%	55,000	25,000	150,800	30,000	50,527
911 Dispatch	-	0.00%	-	-	-	-	12,500
Streets & Refuse & Grants	1,317,680	11.55%	(362,320)	1,680,000	1,459,000	1,456,000	1,107,845
Fleet	35,000	0.31%	35,000	-	-	-	-
Parking Meter	-	0.00%	-	-	-	535,000	218,000
Comfort Stations	2,483,000	21.76%	(1,067,000)	3,550,000	2,400,000	431,000	550,000
Parks	400,000	3.51%	400,000	-	247,000	40,000	275,000
Bandstand	-	0.00%	-	-	45,000	-	-
Total Governmental Funds	4,436,680	38.88%	(973,320)	5,410,000	4,507,800	2,553,000	2,413,672
Water	1,795,000	15.73%	565,000	1,230,000	1,500,000	1,005,000	1,302,500
Wastewater	5,180,000	45.39%	1,775,000	3,405,000	4,373,000	2,892,000	1,010,000
Total Enterprise Funds	6,975,000	61.12%	2,340,000	4,635,000	5,873,000	3,897,000	2,312,500
Total All Funds	11,411,680	100.00%	1,366,680	10,045,000	10,380,800	6,450,000	4,726,172

DEBT SERVICE BY FUND	FY2026 BUDGET	FY2025 BUDGET	\$ CHANGE	% CHANGE	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET
General Fund	2,347,067	1,442,900	904,167	62.66%	1,318,836	1,145,824	1,864,929
Water Fund	186,796	186,796	-	0.00%	165,838	336,515	346,938
Wastewater Fund	3,000,430	2,865,180	135,250	4.72%	2,406,077	2,383,846	233,846
Total All Funds	5,534,293	4,494,876	1,039,417	23.12%	3,890,751	3,866,185	4,545,713

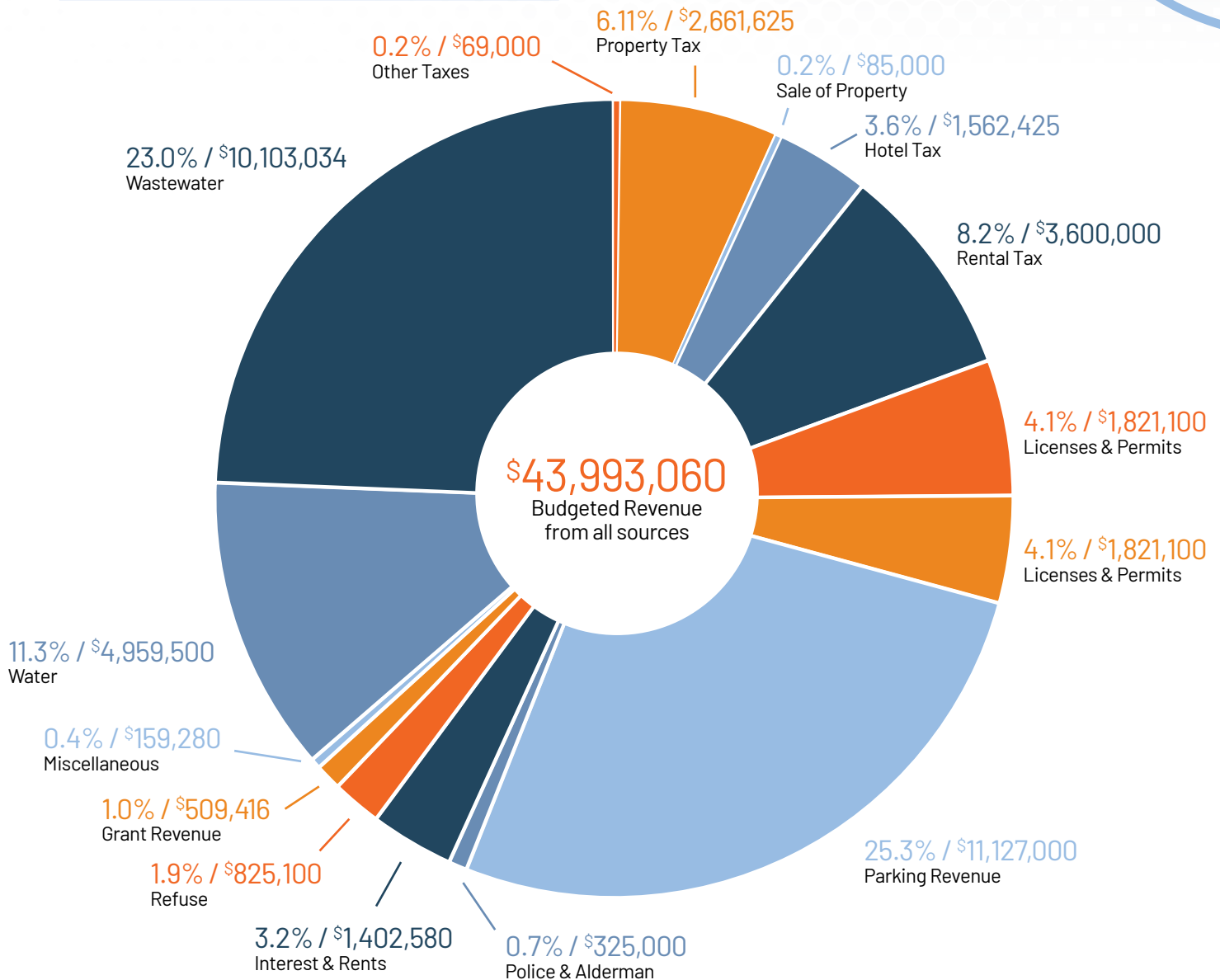


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ALL FUNDS REVENUE

FISCAL YEAR 2026

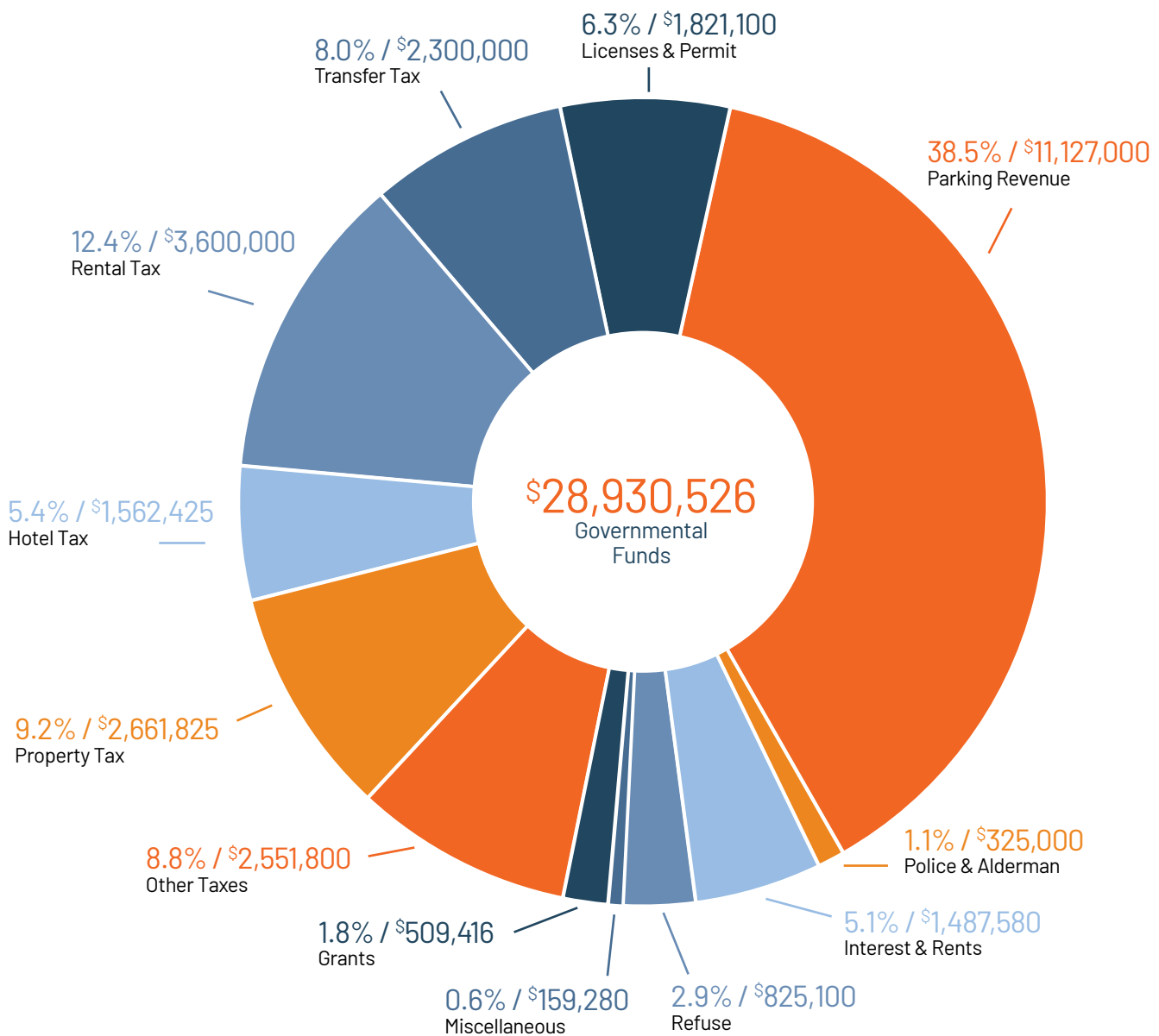


The City budgeted fiscal year 2026 revenue from all sources at \$43,993,060, an increase from the prior fiscal year budget of \$38,570,390. Governmental revenues are budgeted at \$28,421,110, an increase of \$3,673,202/15%. Enterprise fund revenues are budgeted at \$15,062,534, an increase of \$1,240,052/9%. The largest sources of governmental revenue are Parking (\$11,127,000/25.6%), Rental Tax (\$3,600,000/8.3%), Real Estate Property Tax (\$2,661,625/6.1%), and Real Estate Property Transfer Tax (\$2,300,000/5.3%).

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FISCAL YEAR 2026 GOVERNMENTAL FUND BY REVENUE TYPE

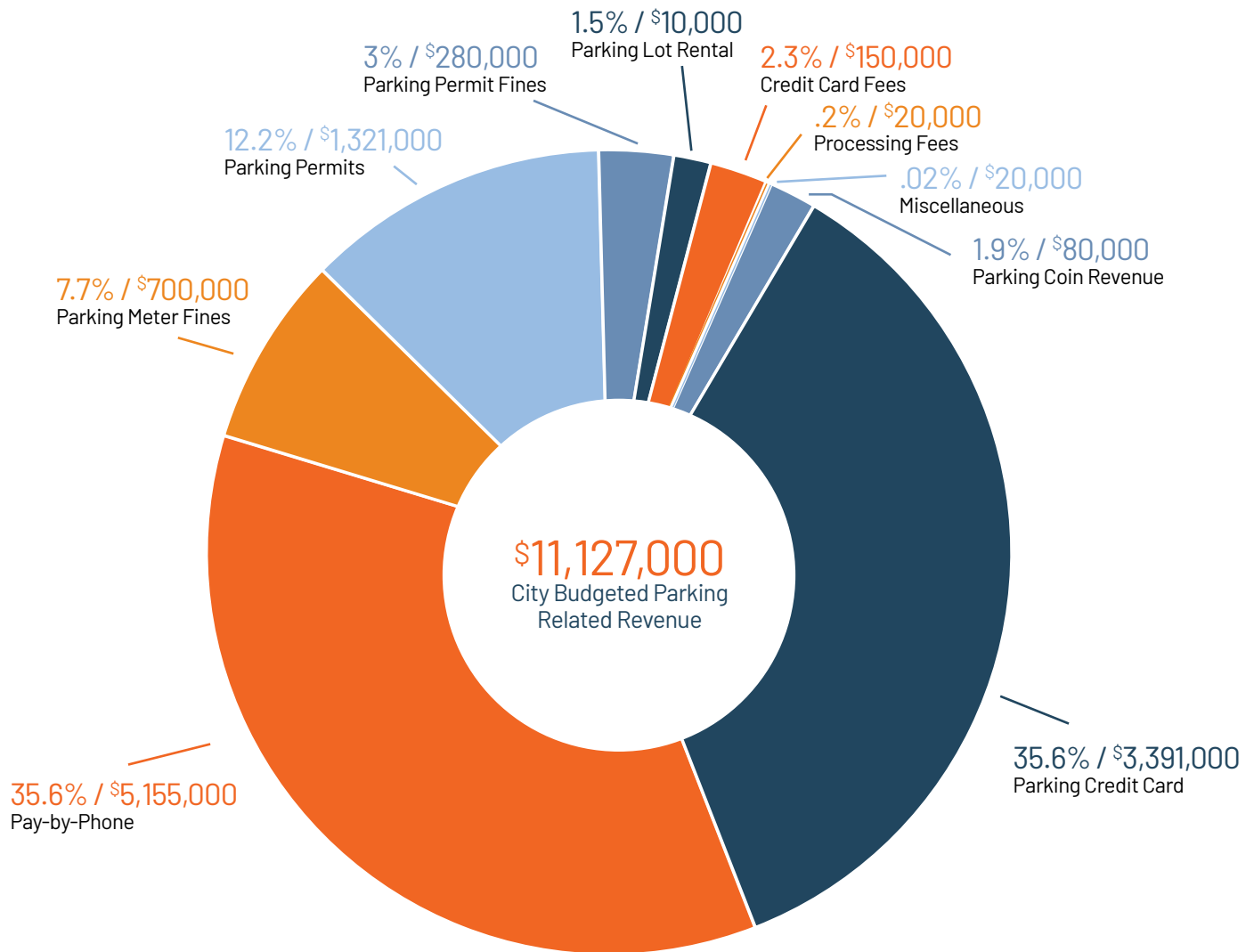


The total Fiscal Year 2026 revenue budget for the Governmental Funds, including the General Fund, the Police Grant Fund and the Municipal Street Aid Fund is \$28,930,526. Among the three funds, only the General Fund has sufficient revenue to be classified as a major fund.

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FISCAL YEAR 2026 BUDGETED PARKING REVENUE BY CATEGORY

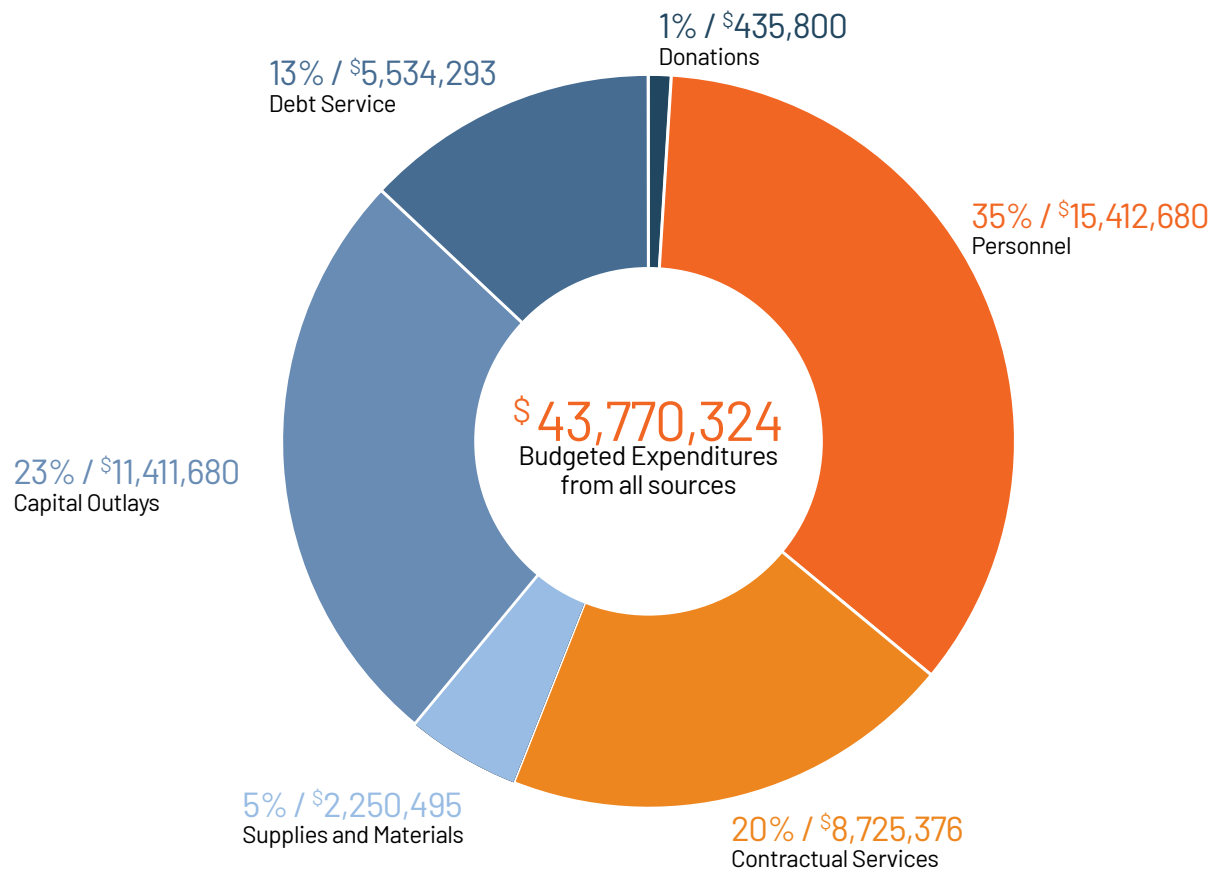


In fiscal year 2026, the City budgeted \$11,127,000 in parking related revenue. This represents an increase of \$249,200 from the 2025 fiscal year. The actual revenue for the summer season of 2024 was \$10,779,583, with an annual budget of \$10,877,800. For the FY2026 budget, there was an increase of \$249,200, or 2.29%.

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FISCAL YEAR 2026 BUDGETED TOTAL EXPENDITURES ALL SOURCES



	FY2026	FY2025	FY2024	FY2023	FY2022
Personnel	\$15,412,680	\$14,111,309	\$11,280,430	\$10,871,960	\$10,245,052
Contractual Services	\$8,725,376	\$7,721,961	\$7,883,928	\$6,925,225	\$6,397,965
Supplies and Materials	\$2,250,495	\$1,831,444	\$1,922,025	\$1,743,873	\$1,713,353
Capital Outlays	\$11,411,680	\$10,045,000	\$10,380,800	\$6,420,000	\$4,691,302
Debt Service	\$5,534,293	\$4,494,876	\$3,890,751	\$3,866,185	\$4,417,713
Donations	\$435,800	\$365,800	\$335,000	\$322,500	\$217,000
Total	\$43,770,324	\$38,570,390	\$35,692,934	\$30,149,743	\$27,682,385

The city budgeted fiscal year 2026 expenditures from all sources at \$43.7 million, an increase from FY2025 of \$5.1 million or 13.5%. Personnel expenditures increased by 9.2 % and health insurance increased by \$160 thousand (8.5%) to \$2.06 million.



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FISCAL YEAR 2026 **BUDGETED TOTAL EXPENDITURES ALL SOURCES**

Full-time salaries increased by \$875.5 thousand or 11.8%. The increase was a result of additional positions, merit increases and cost of living increases. Debt service increased by \$1.04 million as a result of the beginning of the amortization periods for the beach patrol/restroom building and the wastewater plant loans.

Contractual services increased by \$1.0 million, or 13%. Among the items that increased significantly are maintenance contracts (\$223 thousand increase/ 26.5%), parking pay-by-phone processing (\$175 thousand increase/77.7%) and parking credit card fees (\$74 thousand increase/26.8%). The parking-related processing fees increase as parking revenue increases.

Donations to local non-profit organizations increased by \$70,000 as a result of a \$50 thousand donation increase to the Rehoboth Beach Volunteer Fire Company and the \$20 thousand increase to the Rehoboth Beach Historical Society.

Capital Outlays FY2026 budget increased by \$1.36 million. At the wastewater plant, the cost of Phase IIIB (\$2.4 million) and Phase IV (\$2.3 million) were responsible for the increase.



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GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2026

Governmental Funds Operating Expenditures	FY2026 Budget	% of FY2025 Budget	\$ FY2026 Increase	% FY2025 Increase	FY2025 Budget	% of FY2025 Budget	% FY2025 Increase	\$ FY2025 Increase	FY2024 Budget	FY2023 Budget	FY2022 Budget	FY 2021 Budget
Total Treasurer and Assessors Expenses	1,492	0.01%	-	0.00%	1,492	0.01%	-46.41%	(1,292)	2,784	2,784	2,784	2,784
Total Recreation and Tennis Expense	-	0.00%	(26,751)	-100.00%	26,751	0.14%	-46.89%	(23,617)	50,368	22,747	20,974	48,798
Total Parking Permit Expense	107,862	0.50%	13,987	14.90%	93,875	0.49%	0.83%	770	93,105	83,348	86,898	88,763
Total Alderman Expense	124,321	0.57%	2,607	2.14%	121,714	0.64%	14.22%	15,152	106,562	93,154	70,831	70,317
Total Police Grants Expenditures (Gen. Fd & Grant Fd)	104,078	0.48%	1,277	1.24%	102,801	0.54%	-11.99%	(13,999)	116,800	101,271	105,169	53,200
Total Street Grant Expense - Restricted	124,000	0.57%	-	0.00%	124,000	0.65%	-1.98%	(2,500)	126,500	150,000	150,000	115,000
Total Communications	259,141	1.19%	(1,827)	-0.70%	260,968	1.36%	36.23%	69,400	191,568	122,015	86,584	89,978
Total Bandstand	280,930	1.29%	7,062	2.58%	273,868	1.43%	24.47%	53,838	220,030	169,489	153,931	153,212
Total Fleet Services	306,758	1.41%	6,761	2.25%	299,997	1.57%	21.00%	52,057	247,940	-	-	-
Total Donations and Contributions Expense	435,800	2.01%	70,000	19.14%	365,800	1.91%	8.93%	30,000	335,800	322,500	217,000	218,000
Total Comfort Stations	394,170	1.81%	8,512	2.21%	385,658	2.02%	14.68%	49,358	336,300	290,457	215,700	191,700
Total Mayor and Commissioners Expenses	324,024	1.49%	1,336	0.41%	322,688	1.69%	-13.68%	(51,126)	373,814	364,014	264,014	261,762
Total Parks Expense	562,989	2.59%	36,945	7.02%	526,044	2.75%	15.76%	71,633	454,411	441,196	427,997	405,205
Total Building and Licensing Expense	1,070,021	4.93%	97,295	10.00%	972,726	5.09%	91.74%	465,414	507,312	472,765	446,426	482,916
Total Finance (separated from Administration in FY25)	712,353	3.28%	184,188	34.87%	528,165	2.76%	0.00%	528,165	-	-	-	-
Total Building and Grounds Expense	577,924	2.66%	(51,171)	-8.13%	629,095	3.29%	0.77%	4,780	624,315	447,597	351,697	422,727
Total IT Expense	948,219	4.37%	16,893	1.81%	931,326	4.87%	46.38%	295,091	636,235	588,869	572,838	562,056
Total Beach Patrol Expense	1,305,120	6.01%	275,540	26.76%	1,029,580	5.38%	23.55%	196,245	833,335	649,231	649,451	652,547
Total 911 Dispatch Expense	1,318,145	6.07%	40,062	3.13%	1,278,083	6.68%	19.94%	212,522	1,065,561	828,882	763,921	738,971
Total Parking Meter Expense	1,694,582	7.80%	297,946	21.33%	1,396,636	7.30%	-1.06%	(14,957)	1,411,593	1,407,981	1,319,248	1,171,509
Total Administration Expenses	2,466,880	11.36%	285,022	13.06%	2,181,858	11.41%	-18.28%	(488,048)	2,669,906	2,565,928	2,350,731	2,077,570
Total Streets and Refuse Expense	3,234,331	14.89%	6,249	0.19%	3,228,082	16.88%	15.85%	441,702	2,786,380	2,898,021	2,755,036	2,753,632
Total Police Department Expense	5,365,576	24.70%	1,323,830	32.75%	4,041,746	21.14%	16.23%	564,275	3,477,471	3,321,460	3,127,355	2,975,581
Total	21,718,716	100.00%	2,595,763	13.57%	19,122,953	100.00%	14.73%	2,454,863	16,668,090	15,343,709	14,138,585	13,536,228
Annual Increase	13.57%				14.73%				8.63%	8.52%	4.45%	

The City's FY2026 budget for governmental operating expenditures increased by \$2.59 million from FY2025. The largest increases are in the Police Department (\$1,323,830), Administration (\$285,022), Finance (\$184,188), Beach Patrol (\$275,540), Parking Permit (\$13,987), Parking Meter (\$297,946). The Recreation & Tennis departmental expenses, including payroll, have been moved into the current Parks department, increasing the departmental budget by \$37 thousand.

In the Police Department, the increased budget for full-time salaries (\$559 thousand), medical insurance (\$31.8 thousand), police pensions (\$68 thousand), maintenance contracts (\$126.9 thousand), and auto lease & expense for a new police car (\$278 thousand and \$57.6 thousand respectively) accounted for most of the \$1.3 million increase. The salary increases are due to the previous year's additions to staff and hourly increases, in accordance with the collective bargaining agreement. Pensions increased due to more officers retiring. The maintenance contracts and vehicle increases are for new police vehicles and vehicle and office equipment.

The Administration Department increase in the FY2026 budget includes full-time salaries (\$139 thousand), medical insurance (\$19.9 thousand) and pension expense (\$22.5 thousand). Personnel increases are due to salary increases, full-time hiring of the Deputy City Clerk, and a summer Public's Works intern. There was an increase in legal expenses (\$65 thousand) and other professional services (\$120 thousand). Other professional services increased because of proposed projects such as concept & review of a vehicle entry barrier and wireless permit review as well as Tyler appraisal services, ADA transition plan and zoning code rewrite.



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GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2026



In the Finance Department, much of the increase is in full-time salaries (\$73.8 thousand) and other related employee taxes and benefits (\$132 thousand). These increases are largely due to increases in salaries and the filling of the full-time staff accountant position that had been vacant. The annual auditor expense (\$45 thousand) has been moved from Administration to Finance for FY2026.

The Beach Patrol had a budget increase in part-time salaries (\$214 thousand), which increased other related employee taxes and benefits (\$19.4 thousand). Hourly rates for seasonal lifeguards were increased to assist in recruitment efforts to compete with local lifeguard services in surrounding cities and parks. For the FY2026 budget, there is a housing allowance (\$30 thousand) for seasonal guards that require housing. There is now a budget item for an auto lease (\$14 thousand) for a four-wheeler and a truck used by beach patrol.

Parking Meter salaries have only slightly increased (\$375) for FY2026 with a reallocation between salaries (\$6.4 thousand), overtime (\$5 thousand) and part-time salaries (\$-11 thousand). Employee benefits increased (\$5.4 thousand) overall. Uniforms P/T has an increase (\$4 thousand) due to the new City logo and new uniforms for seasonal staff. Total processing and collection fees increased (\$200 thousand) because of an increase in usage of online and credit card purchases. Maintenance contracts have increased (\$79.4 thousand) due to increases in maintenance and support contracts for meters and software. In Parking Permits, the increase is largely in part-time salaries (\$12.5 thousand) and benefits (\$800 hundred).

The Parks department's overall increase (\$36.9 thousand) is due to part-time salaries (\$24,500). Beginning with FY2026, the Recreation and Tennis department was moved into the Parks department.

Building and Licensing received a budget increase (\$97 thousand) largely in salaries and benefits. Full-time salaries increase (\$35 thousand) for hourly and annual raises while part-time salaries decreased (\$-17.3 thousand) as the department no longer has part-time employees. Because of the overall increase in salaries, employee benefits have increased (\$42 thousand), mostly in medical and pension expenses.

In the IT department, there was an overall increase in the FY2026 Budget (\$16.8 thousand). While salaries were reduced (\$-9.3 thousand) because of staffing reductions, there was an increase in benefits (\$16.7 thousand) mostly in medical insurance. There were increases in advertising (\$3 thousand) and in travel (\$4 thousand) due to not having a budget for these in FY2025.



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GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2026



While other departments only saw a .48%-2% increase, the Communications and Building & Grounds departments saw decreases in the FY2026 Budget. In the Communications department, full-time salaries have increased (\$5.8 thousand) while part-time salaries have decreased (\$-5.4 thousand). Because full-time salaries increased, this included an increase in employee benefits (\$4.7 thousand). There was an increase in membership and publications (\$6 thousand). The largest decrease was in contractual services (\$-20 thousand) due to changing of vendors for the City's website development and maintenance. Building and Grounds also shows a decrease in their overall budget (\$51 thousand). The reduction in budget is in salaries (\$-37.8 thousand) and benefits (\$-10 thousand). These reductions are because of staff and hourly rate changes.

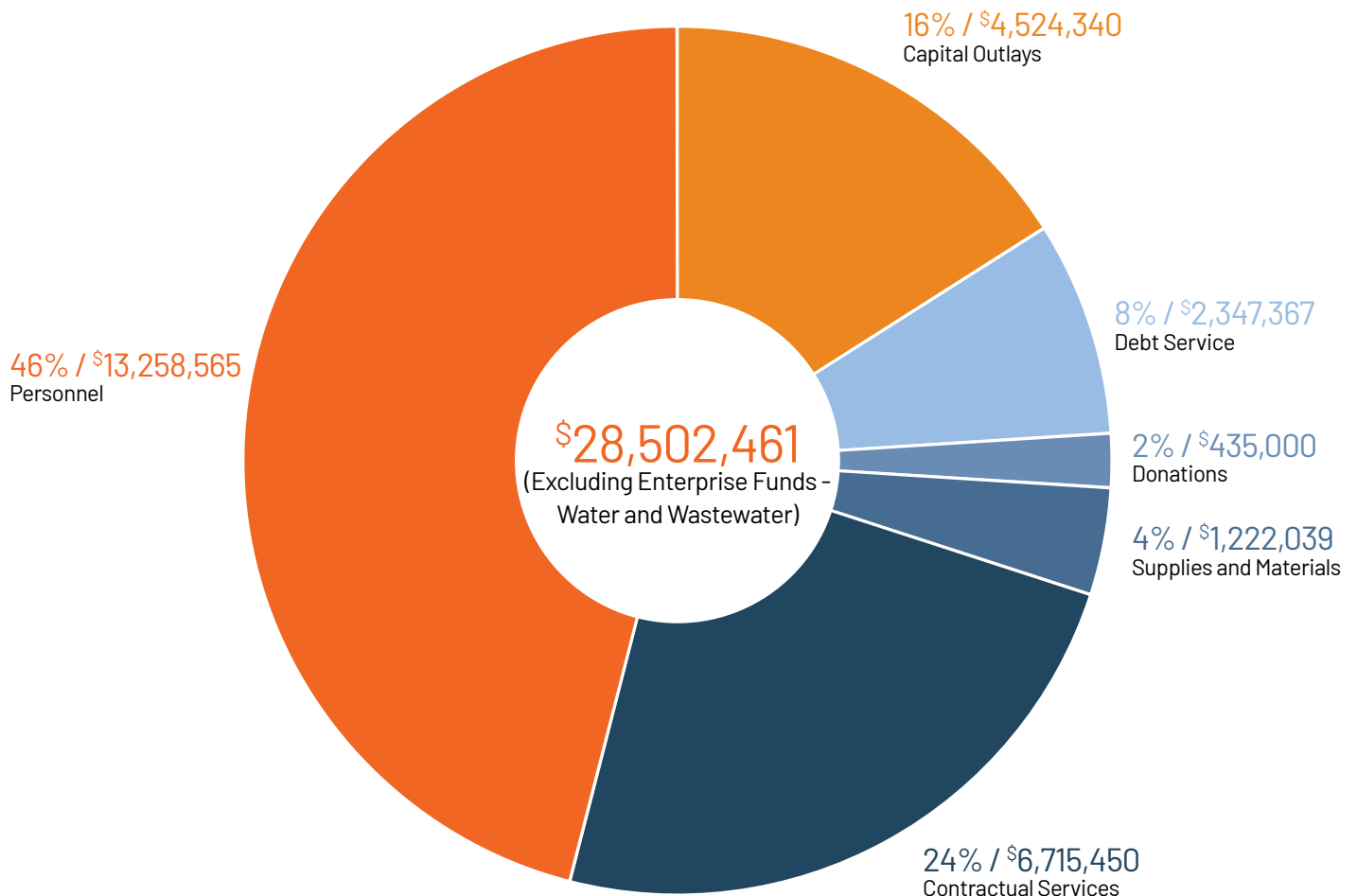
Medical and Dental premiums for employees in FY2026 will be paid 100% by the City. Employees will continue to pay for voluntary coverage for additional family members. Overall FY2026 government operating expenditures have increased by \$2.59 million, or 13.57% compared to FY2025.



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FISCAL YEAR 2026 GOVERNMENTAL FUND EXPENDITURES



Budget Category	FY2026 Budget	%FY2026 Budget	FY2025 Budget	%FY2025 Budget	FY2024 Budget	%FY2024 Budget	FY2023 Budget	%FY2023 Budget	FY2022 Budget	%FY2022 Budget
Personnel	13,258,565	47%	11,966,200	46%	9,731,249	43%	8,968,116	47%	8,434,977	46%
Contractual Services	6,715,450	24%	5,822,759	22%	5,509,067	24%	5,004,125	26%	4,573,375	25%
Supplies and Materials	1,222,039	4%	968,194	4%	1,091,974	5%	1,048,968	6%	1,046,103	6%
Capital Outlays	435,000	2%	365,800	1%	335,800	1%	322,500	13%	217,000	1%
Debt Service	2,347,067	8%	1,442,900	6%	1,318,836	6%	1,145,824	6%	1,736,929	9%
Donations	4,524,340	16%	5,410,000	21%	4,507,800	20%	2,523,000	2%	2,378,802	13%
Total Operating, Debt & Capital	28,502,461	100%	25,975,853	100%	22,494,726	100%	19,012,533	100%	18,387,186	100%

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CAPITAL OUTLAYS BUDGET FY2021 THROUGH FY2026

The City's fiscal year 2026 capital budget for the governmental and enterprise funds increased from \$10,045,00 to \$11,411,680, an increase of \$1,366,680. While the General Fund capital budget declined by \$973,320, the Water Fund budget increased by \$565,000 and the Wastewater Fund budget increased by \$1,775,000. The departments with the largest portion of the capital budget are Wastewater (45.4%), Comfort Stations (21.8%), Water (15.7%) and Streets (11.5%). The Wastewater budget includes \$2.4 million for the completion of Phase 3B and \$2.3 million for Phase IV. At the Baltimore Avenue comfort station, \$2.48 million is budgeted for the final stages of the Beach Patrol/Public Restroom building. In the Water Department, \$350 thousand is budgeted for the main water replacement on Munson Street (between Scarborough and Bayard), \$475 thousand is for water meter replacements and \$650 thousand for the PFAS treatment upgrade/design, and filter media tanks and piping (Wells 7&8). The largest capital project for the Streets Department is city-wide paving (Christian and Munson Streets) at \$585 thousand, \$257 thousand for a replacement hook hoist container truck, and \$200 thousand for storm sewer assessment and repairs (Stockley/Silver Lake lining).

Category	FY2026 CAPITAL BUDGET	% OF FY2026	FY2025 CAPITAL BUDGET	% OF FY2025	FY2024 CAPITAL BUDGET	% OF FY2024	FY2023 CAPITAL BUDGET	% OF FY2023	FY2022 CAPITAL BUDGET	% OF FY2022	FY2021 CAPITAL BUDGET	% OF FY2021	FY2021- 2026 TOTAL	% OF FY21-FY26
Total	11,411,680	100.0%	10,045,000	100.0%	10,380,800	100.0%	6,450,000	100.0%	4,726,172	100.0%	5,474,573	100.0%	48,488,225	100.0%
Wastewater	5,180,000	45.4%	3,405,000	33.9%	4,373,000	42.1%	2,892,000	44.8%	1,010,000	21.4%	1,287,000	23.5%	18,147,000	37.4%
Comfort Stations	2,483,000	21.8%	3,550,000	35.3%	2,400,000	23.1%	431,000	6.7%	550,000	11.6%	250,000	4.6%	9,664,000	19.9%
Water	1,795,000	15.7%	1,230,000	12.2%	1,500,000	14.4%	1,005,000	15.6%	1,302,500	27.6%	985,000	18.0%	7,817,500	16.1%
Streets	1,317,680	11.5%	1,680,000	16.7%	1,459,000	14.1%	1,456,000	22.6%	1,107,845	23.4%	1,926,170	35.2%	8,946,695	18.5%
Fleet	35,000	0.3%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	35,000	0.1%
Parks	400,000	3.5%	-	0.0%	247,000	2.4%	40,000	0.6%	275,000	5.8%	380,000	6.9%	1,342,000	2.8%
Dispatch	-	0.0%	-	0.0%	150,800	1.5%	-	0.0%	12,500	0.3%	12,501	0.2%	175,801	0.4%
Building & Grounds	47,000	0.4%	65,000	0.6%	83,000	0.8%	-	0.0%	6,800	0.1%	30,000	0.5%	231,800	0.5%
Administration	-	0.0%	-	0.0%	80,000	0.8%	-	0.0%	87,000	1.8%	87,000	1.6%	254,000	0.5%
IT	74,000	0.6%	90,000	0.9%	45,000	0.4%	44,000	0.7%	93,000	2.0%	33,000	0.6%	379,000	0.8%
Police	80,000	0.7%	25,000	0.2%	25,500	0.2%	30,000	0.5%	50,527	1.1%	15,558	0.3%	226,585	0.5%
Beach Patrol	-	0.0%	-	0.0%	17,500	0.2%	17,000	0.3%	13,000	0.3%	-	0.0%	47,500	0.1%
Parking	-	0.0%	-	-	-	0.0%	535,000	8.3%	218,000	4.6%	468,344	8.6%	1,221,344	2.5%

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CAPITAL OUTLAYS BUDGET FY2021 THROUGH FY2026

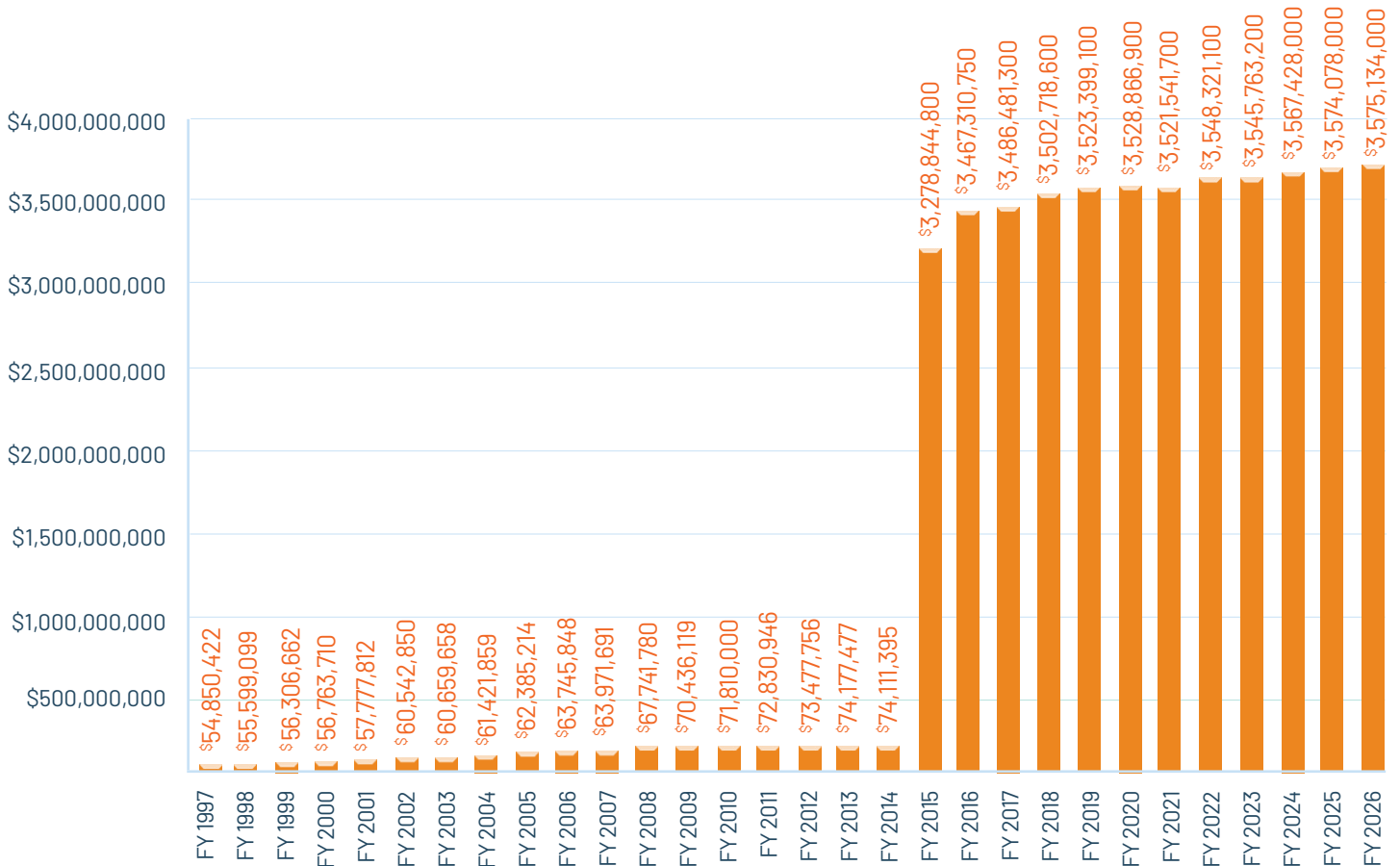


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CITY OF REHOBOTH BEACH REAL ESTATE ASSESSED VALUE TRENDS



City of Rehoboth Beach Real Estate Assessed Value Trends
FY1997 - FY2026

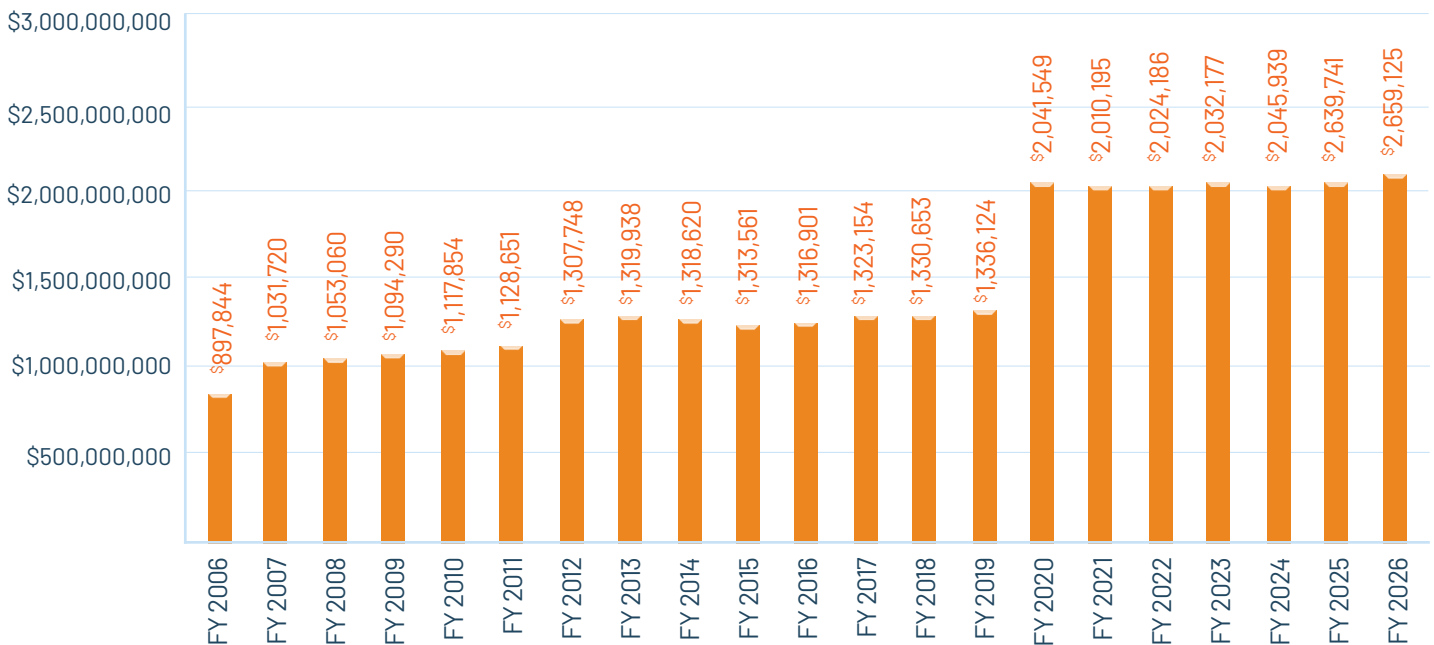


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CITY OF REHOBOTH BEACH REAL ESTATE PROPERTY TAX TRENDS



City of Rehoboth Beach Property Tax Trends Revenue
FY2006 - FY2026



From fiscal years 2019 – 2024, the City's real estate property tax rate remained unchanged at six cents per one hundred dollars of assessed value. Beginning with fiscal year 2025, the Commissioners voted to increase the rate to 7-3/4 cents per hundred dollars of assessed value. This generated an additional \$598 thousand of revenue.

Changes in property tax revenue and assessed values also result from improvements, new construction and demolitions. Churches and public buildings are exempt from property tax.

Beginning with FY2015, the Commissioners approved the reassessment of real estate in the city in order to obtain a greater degree of equity and fairness among property owners. The FY2015 reassessment did not result in an immediate tax increase until FY2020 when the rate increased from four cents per hundred of assessed value to six cents per hundred of assessed value.

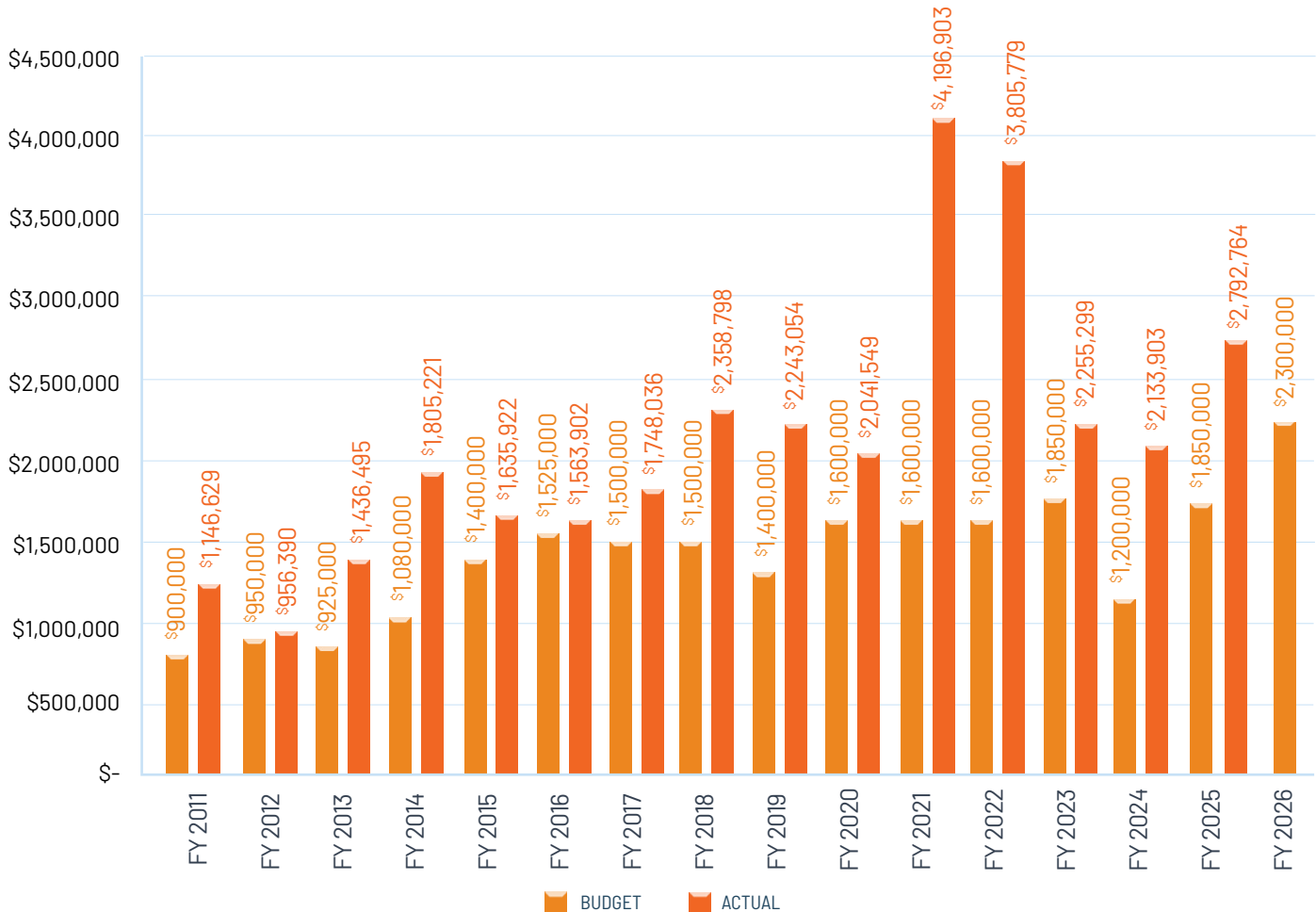
The property tax revenue for FY2026 (above) includes the period from April 1, 2025 – March 31, 2026. With additional construction in the final nine months of the year there will be a modest increase in total revenue.

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CITY OF REHOBOTH BEACH REAL ESTATE PROPERTY TRANSFER TAX TRENDS

City of Rehoboth Beach Real Estate
Property Transfer Tax Trends FY2011 - FY2026



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 transfers within city limits. Because the tax is dependent upon the strength of the local real estate market, it can be extremely volatile. In FY2025 the City received \$2,792,794, an increase of \$661,891 from the prior year. Given the uncertainty of the future transfer activity in fiscal year 2026, the budget has been established at \$2.3 million, \$492,794 or 18% less than the actual amount collected in fiscal year 2025. However, the FY2026 budget has been increased by \$450,000, a reasonable amount in view of recent actual trends. The City's conservative approach to budgeting transfer tax has enabled it to avoid deficits in the overall budget.

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SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

AS OF APRIL 1, 2025

	FULL-TIME					PART-TIME					SEASONAL				
	FY2026	FY2025	FY2024	FY2023	FY2022	FY2026	FY2025	FY2024	FY2023	FY2022	FY2026	FY2025	FY2024	FY2023	FY2022
Mayor & Commissioners	0	-	-	-	-	7	7	7	7	7	0	-	-	-	-
Treasurer	0	-	-	-	-	-	1	1	1	2	0	-	-	-	-
Administration	6	5	12	12	11	0	1	-	-	1	0	-	-	-	-
Alderman	1	1	1	1	1	1	1	1	-	-	0	-	-	-	-
Finance (New FY25)	7	6	-	-	-	0	-	-	-	-	0	-	-	-	-
Fleet Services	3	3	3	-	-	0	-	-	-	-	0	-	-	-	-
Information & Tech.	4	3	3	3	3	0	-	-	-	-	0	-	-	-	-
Communications	1	1	1	1	1	1	1	-	-	-	0	-	-	-	-
Building and Licensing	8	8	6	5	5	0	-	-	1	-	0	-	-	-	-
Police															
(including not uniformed)	23	24	21	19	19	0	-	-	1	1	16	15	26	21	28
Streets	17	17	13	18	19	10	10	10	6	3	10	10	7	9	12
Building and Grounds	2	3	2	2	1	3	3	5	4	3	0	-	-	-	-
Dispatch	13	13	12	12	11	1	1	1	2	2	0	-	-	-	-
Parking	2	2	3	3	3	0	-	-	-	-	26	27	31	27	29
Parking Permit	0	-	-	-	-	0	-	-	-	-	4	4	4	4	6
Beach Patrol	0	-	-	-	-	0	-	-	-	-	80	70	70	75	52
Parks, Tennis and Rec.	1	1	1	1	1	2	1	1	1	1	0	-	1	1	2
Bandstand	0	-	-	-	-	1	0	0	-	-	0	-	1	1	1
Water	8	7	8	8	8	0	0	0	-	-	0	-	-	-	-
Wastewater	12	12	12	12	12	0	0	0	-	-	0	-	-	-	-
Total	108	106	98	97	95	28	26	26	23	20	136	126	140	138	130

For the fiscal year 2026, the city budgeted for 108 full-time positions, 20 part-time, excluding the treasurer and commissioners, and 136 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, the City has budgeted for a staff of six. The staff members performing accounting, billing and finance were separated from Administration in the FY2025 budget and moved into the newly created Finance Department. Five positions in Administration are filled by the city manager, his executive assistant, the assistant city manager, the human resources/payroll administrator, the city secretary and deputy city secretary. The city secretary devotes almost all of her 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.

Full-time positions in FY2026 were increased by four employees, including one in the IT department (previously vacant), one in the finance department (previously vacant), one in the water department and one in administration. However, it was also decreased by two employees, including one in the police department and one in building and grounds.

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SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS AS OF APRIL 1, 2025

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 FY2026 budget includes a \$367,617 expenditure for police pension contributions. This amount is offset by the amount budgeted for the State of Delaware's \$125,000 grant supporting the police pension.

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	FY2026	FY2025	FY2024	FY2023	FY2022	FY2021
CHIEF	1	1	1	1	1	1
CAPTAIN	1	1	-	-	-	-
LIEUTENANT	2	2	2	2	2	2
SERGEANT	4	4	4	4	4	4
CORPORAL	7	8	7	7	6	6
PFC	1	-	4	4	4	4
PATROLMAN	3	6	1	1	2	2
RECRUITS (ATTENDING ACADEMY)	2					
TOTAL FULL-TIME	21	22	19	19	19	19
SEASONAL CADETS	16	10	20	28	28	22

PENSION COST

	BUDGETED FY2026	% OF FY2026	BUDGETED FY2025	% OF FY2025	BUDGETED FY2024	% OF FY2024	BUDGETED FY2023	% OF FY2023	BUDGETED FY2022	% OF FY2022	BUDGETED FY2021	% OF FY2021	PROJECTED FY2025
ADMINISTRATION	58,000	11.02%	35,477	7.48%	38,000	14.26%	38,000	12.74%	38,000	13.20%	37,000	18.85%	29,546
ALDERMAN	3,277	0.62%	2,650	0.56%	2,703	1.01%	2,650	0.89%	2,650	0.92%	1,390	0.71%	2,737
IT	18,500	3.52%	19,546	4.12%	14,000	5.25%	12,650	4.24%	12,650	4.40%	9,000	4.59%	14,950
BLDG & LIC	45,000	8.55%	32,786	6.91%	8,700	3.26%	8,500	2.85%	8,500	2.95%	6,300	3.21%	13,909
BLDG & GDS	4,071	0.77%	3,721	0.78%	3,935	1.48%	3,950	1.32%	3,950	1.37%	3,700	1.88%	4,084
COMMUNICATIONS	4,846	0.92%	4,500	0.95%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	3,706
FINANCE	23,000	4.37%	12,140	2.56%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
FLEET SERVICES	8,564	1.63%	7,911	1.67%	1,500	0.56%	-	0.00%	-	0.00%	-	0.00%	5,809
STREETS/REFUSE	38,400	7.30%	36,421	7.68%	20,000	7.51%	19,250	6.45%	19,250	6.69%	18,800	9.58%	19,690
PARKS	4,900	0.93%	4,500	0.95%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
PARKING	7,244	1.38%	6,587	1.39%	4,400	1.65%	4,200	1.41%	3,150	1.09%	1,700	0.87%	6,120
POLICE	367,617	69.88%	299,575	63.15%	240,000	90.06%	230,000	77.10%	220,500	76.62%	173,000	88.13%	193,184
POLICE STATE FUNDED	(125,000)	-23.76%	(89,000)	-18.76%	(137,000)	-51.41%	(89,000)	-29.83%	(89,000)	-30.93%	(89,000)	-45.34%	(136,142)
DISPATCH	35,000	6.65%	13,900	2.93%	14,250	5.35%	13,900	4.66%	13,900	4.83%	7,500	3.82%	12,513
WATER	32,667	6.21%	26,824	5.65%	24,000	9.01%	21,430	7.18%	21,430	7.45%	8,900	4.53%	23,204
WASTEWATER	-	0.00%	56,880	11.99%	32,000	12.01%	32,800	10.99%	32,800	11.40%	18,000	9.17%	55,771
TOTAL	526,086	100.00%	474,418	100.00%	266,488	100.00%	298,330	100.00%	287,780	100.00%	196,290	100.00%	249,081

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FISCAL YEARS 2022-2026 PAYROLL BUDGET TRENDS

DEPARTMENT	FUNCTION	FY2026 BUDGET	\$ CHG PY	FY2025 % CHANGE	FY2026 % OF BUDGET	FY2025 BUDGET	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET	FY2025 ACTUAL
MAYOR AND COMMISSIONERS	GENERAL GOV.	4,750	-	0.00%	0.04%	4,750	4,750	4,750	4,750	4,712
TREASURER	GENERAL GOV.	1,200	-	0.00%	0.01%	1,200	2,400	2,400	2,400	1,159
ADMINISTRATION	GENERAL GOV.	730,000	123,980	20.46%	6.66%	606,020	778,162	779,467	728,855	643,758
ALDERMAN	GENERAL GOV.	103,211	1,401	1.38%	0.94%	101,810	88,811	75,402	56,975	95,879
IT	GENERAL GOV.	298,500	(9,387)	-3.05%	2.72%	307,887	246,288	238,057	224,666	253,143
COMMUNICATIONS	GENERAL GOV.	109,278	278	0.26%	1.00%	109,000	59,941	58,195	50,811	84,999
BLDG & LICENSING	GENERAL GOV.	587,000	13,237	2.31%	5.36%	573,763	277,228	293,787	265,200	555,341
BLDG & GROUNDS	GENERAL GOV.	220,306	(37,869)	-14.67%	2.01%	258,175	216,489	201,076	132,736	211,123
FINANCE	GENERAL GOV.	485,000	73,826	17.95%	4.43%	411,174	-	-	-	415,906
TOTAL GENERAL GOVERNMENT		2,539,245	165,466	6.97%	23.17%	2,373,779	1,674,069	1,653,134	1,466,393	2,266,020
POLICE	PUBLIC SAFETY	3,012,594	709,134	30.79%	27.49%	2,303,460	2,171,258	2,045,993	1,963,735	2,247,541
DISPATCH	PUBLIC SAFETY	882,899	14,151	1.63%	8.06%	868,748	743,625	583,675	528,260	819,471
BEACH PATROL	PUBLIC SAFETY	1,035,000	209,846	25.43%	9.44%	825,154	606,930	479,820	480,121	690,366
TOTAL PUBLIC SAFETY		4,930,493	933,131	23.34%	44.99%	3,997,362	3,521,813	3,109,488	2,972,116	3,757,378
STREETS & REFUSE	PUBLIC WORKS	1,285,962	65,292	5.35%	11.73%	1,220,670	1,012,400	1,062,178	1,012,560	1,231,699
FLEET SERVICES	PUBLIC WORKS	165,250	(7,783)	-4.50%	1.51%	173,033	148,275	-	-	164,090
PARKING	PUBLIC WORKS	436,512	375	0.09%	3.98%	436,137	417,200	454,086	392,751	366,096
PARKING PERMIT	PUBLIC WORKS	52,119	11,969	29.81%	0.48%	40,150	39,392	32,000	32,000	48,175
TOTAL PUBLIC WORKS		1,939,843	69,853	3.74%	17.70%	1,869,990	1,617,267	1,548,264	1,437,311	1,810,060
PARKS	CULTURE & REC.	137,825	32,825	31.26%	1.26%	105,000	86,785	84,526	101,805	56,922
RECREATION & TENNIS	CULTURE & REC.	-	(17,000)	N/A	0.00%	17,000	16,691	14,196	14,058	22,405
BANDSTAND	CULTURE & REC.	27,000	2,000	8.00%	0.25%	25,000	18,286	17,774	17,256	27,890
TOTAL CULTURAL AND RECREATION		164,825	17,825	12.13%	1.50%	147,000	121,762	116,496	133,119	107,217
WATER	ENTERPRISE	555,738	56,405	11.30%	5.07%	499,333	480,788	486,358	474,976	556,937
WASTEWATER	ENTERPRISE	830,000	19,037	2.35%	7.57%	810,963	755,354	772,336	654,250	811,396
TOTAL ENTERPRISE FUNDS		1,385,738	75,442	5.76%	12.64%	1,310,296	1,236,142	1,208,694	1,129,226	1,368,333
TOTAL ALL DEPARTMENTS		10,960,144	1,261,717	13.01%	100.00%	9,698,427	8,171,053	7,636,076	7,138,165	9,309,008

The payroll budget for fiscal year 2026 increased by \$1.26 million. Of the total salary increase from FY2024, 74% is due to increases in the Public Safety function (\$933 thousand). The budget for police and lifeguards increased by \$709 and \$210, respectively. The terms of the new three-year uniformed police officers salaries resulted in increased wages. Beach Patrol salaries were increased to levels comparable to those in nearby communities and five additional positions have been included in the FY2026 budget.

Budgeted Administration salaries increased by \$124 thousand due to cost-of-living increases, merit raises and the filling of the previously vacant staff accountant position.



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FISCAL YEARS 2022-2026 PAYROLL BUDGET TRENDS

Budgeted Building and Grounds full-time salaries decreased because the full-time custodian position was eliminated.

Budgeted Parking Permit Department salaries were slightly underbudgeted in the prior year and with cost-of-living increases the FY2026 budget increased by almost \$12 thousand/29.81%.

Water Department salaries increased by 11.3%, primarily, as a result of adding the position for a water distribution technician. Cost-of-living and merit increases also contributed to the department's salary increase.

The Tennis and Recreation department has been consolidated with the Parks Department and the Parks and Recreation Coordinator has become a full-time position.





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LOAN BALANCE AND MATURITY SCHEDULE



As of March 31, 2025, the City's total outstanding debt amounted to \$68,111,629. 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 Lynch Well loan in January 2022, consolidating the loan into a single loan of \$17.2 million. In order to obtain the best terms and rate possible, the City's debt offering package was presented to over twenty financial institutions. JP Morgan Chase's fixed rate of 1.61% for a fifteen-year period was selected. The present value savings of the refinanced debt exceeds \$1 million. Because the rate is on a simple interest 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 million from the State of Delaware Drinking Water Fund. The City began amortizing the loan in November 2009. In January 2022, the outstanding balance was refinanced with JP Morgan at the rate of 1.61%.

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 loan was drawn in March 2020. The bond began amortizing in September 2020 with the maturity date of March 1, 2043. The loan for the improvements to the wastewater treatment plant was fully drawn at \$12 million in FY2025 and will begin amortizing when the first payment is made on September 1, 2026. The annual principal and interest payments on the bond are \$1,052,853 with the maturity date on March 1, 2038.

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.

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LOAN BALANCE AND MATURITY SCHEDULE

As further necessary improvements to the wastewater treatment plant were identified (\$10.5 million), the City obtained three ten-year loans from Sussex County for its share of the costs, in the amounts of \$3,000,000, \$1,560,000 and \$780,000. The loans began amortizing in March 2023, following the completion of construction. The loan for \$3 million is at a rate of 0% while the other two loans are at 2%, all at a maturity date 12/31/2042.

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

LOAN DESCRIPTION	BALANCE 3/31/2024	CHANGE	BALANCE 03/31/2025	MATURITY DATE	INTEREST RATE	ANNUAL PAYMENT	LENDER
CITY HALL/LYNCH WELL	\$ 14,162,766	\$ (698,302)	\$ 13,464,464	1/1/37	1.61%	\$ 1,483,679	JP MORGAN CHASE
WASTEWATER PLANT	2,625,000	\$ (300,000)	2,325,000	12/31/32	0.00%	300,000	SUSSEX COUNTY
WASTEWATER PLANT	1,381,590	\$ (145,967)	1,235,623	12/31/32	2.00%	86,254	SUSSEX COUNTY
WASTEWATER PLANT	690,795	\$ (72,983)	617,812	12/31/32	2.00%	172,508	SUSSEX COUNTY
WASTEWATER PLANT	7,660,543	\$ 4,339,457	12,000,000	3/1/38	2.00%	1,052,853	STATE OF DELAWARE
OCEAN OUTFALL	34,668,927	\$ (1,518,595)	33,150,332	3/1/43	2.00%	2,204,418	STATE OF DELAWARE
BEACH PATROL/PUBLIC RESTROOMS	-	\$ 5,318,398	5,318,398	12/1/31	4.04%	904,167	M & T Bank
TOTAL	\$ 61,189,621	\$ 6,922,008	\$ 68,111,629			\$ 6,203,879	

FY 2026 ANNUAL PAYMENTS P & I (\$5,602,099) ÷ TOTAL EXPENDITURES LESS CAPITAL OUTLAYS (\$32,358,646) = 17.3%

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

**REAL ESTATE ASSESSED VALUE APRIL 1, 2025 \$3,575,134,000
DEBT LIMIT \$75 MILLION - PROPERTY TAX LIMIT \$3 MILLION**

TOTAL PROJECTED GENERAL FUND DEBT SERVICE

FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
MARCH 31, 2026	1,830,585	390,089	2,220,674
MARCH 31, 2027	1,877,883	343,037	2,220,920
MARCH 31, 2028	1,926,381	294,539	2,220,920
MARCH 31, 2029	1,675,659	246,335	1,921,994
MARCH 31, 2030	1,722,395	199,598	1,921,993
MARCH 31, 2031-2035	6,246,355	425,070	6,671,425
MARCH 31, 2036-2038	1,999,632	36,313	2,035,945
TOTAL PROJECTED GOVERNMENTAL FUND DEBT SERVICE	17,278,890	1,934,981	19,213,871

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LOAN BALANCE AND MATURITY SCHEDULE



TOTAL PROJECTED BUSINESS-TYPE DEBT SERVICE

FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
MARCH 31, 2026	3,063,941	909,240	3,973,181
MARCH 31, 2027	3,086,633	894,977	3,981,610
MARCH 31, 2028	3,008,543	833,376	3,841,919
MARCH 31, 2029	3,294,388	789,324	4,083,712
MARCH 31, 2030	3,217,919	726,102	3,944,021
MARCH 31, 2031-2035	15,717,524	2,745,366	18,462,890
MARCH 31, 2036-2040	13,102,387	1,293,075	14,395,462
MARCH 31, 2041-43	6,341,404	222,572	6,563,976
TOTAL PROJECTED ENTERPRISE FUND DEBT SERVICE	50,832,739	8,414,032	59,246,771

TOTAL PROJECTED DEBT SERVICE ALL FUNDS

FISCAL YEAR ENDING			TOTAL
MARCH 31, 2026	4,894,526	1,299,329	6,193,855
MARCH 31, 2027	4,964,516	1,238,014	6,202,530
MARCH 31, 2028	4,934,924	1,127,915	6,062,839
MARCH 31, 2029	4,970,047	1,035,659	6,005,706
MARCH 31, 2030	4,940,314	925,700	5,866,014
MARCH 31, 2031-2035	21,963,879	3,170,436	25,134,315
MARCH 31, 2036-40	15,102,019	1,329,388	16,431,407
MARCH 31, 2041-43	6,341,404	222,572	6,563,976
TOTAL PROJECTED GOV. & ENTERPRISE DEBT	68,111,629	10,349,013	78,460,642

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FISCAL YEAR 2021 - 2026 METERED 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 2026 fiscal year. The total volume of usage from in-town and out-of-town customers has remained relatively constant.

Total budgeted FY2026 metered revenue from in-town, out-of-town and Dewey Beach customers is \$4,630,000. Budgeted revenue from in-town customers is 28% of the total. Dewey Beach customers (25%) and out-of-town customers (47%) are projected to generate the remaining 72% of total metered water revenue.

For FY2026, the City's revenue budget is unchanged from FY2025.



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FISCAL YEAR 2021 - 2026 METERED 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 agreement and submitted it to the County for review and approval. The analysis considered the percentage of total water 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. At the expiration of the five-year agreement in December 2025, an updated five-year cost analysis for calendar years 2026-2030 will be prepared presented to the County for negotiation. The new agreement will also be heavily impacted by the planned capital outlay expenditures.

In FY2026, the City budgeted \$475,000 for meter replacements, \$350,000 for the water main replacement at Munson, Scarborough and Bayard Avenues and \$650,000 for PFAS treatment. All new meters will be equipped with the capability to be read from remote antennas that will be capable of transmitting readings to the City's utility billing system. At the completion of the project, customers with "smart meters" will be able to check meter usage and billings on the City's web portal. Meter replacements will be budgeted in future years until all customers have meters with the necessary transmission capacities. It is anticipated that a significant portion of the outlays for PFAS mitigation will be offset by proceeds from legal settlements.



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FISCAL YEAR 2021 - 2026 WASTEWATER BUDGETED REVENUE TRENDS



Total Fiscal Year 2026 Wastewater Fund revenue has been budgeted at \$10.2 million. Metered sewer rates remained unchanged for FY2025 at \$18.81 per thousand gallons. Ready-to-serve fees also did not increase. In 2018, the City formed an ad hoc committee to work with an outside consulting group that was tasked with projecting future operating costs, capital outlays, debt service costs and the rates to support the costs.

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FISCAL YEAR 2021 - 2026 WASTEWATER BUDGETED REVENUE TRENDS



The City's five-year capital outlay plan for the FY2026 through FY2030 period is \$17.8 million with \$17.5 million to occur in the FY2026 through FY2028 period. The size of the planned outlays was largely responsible for the increased user rates in FY2025.

For many years, the City has maintained a joint operating agreement with Sussex County that allows Dewey Beach and Henlopen Acres to send 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. As additional flow from West Rehoboth, a community included in the Dewey Beach district, has been recently added to the system, the flows from the Dewey district have increased. The Dewey Beach district's additional flow to the plant has the effect of increasing Dewey's cost share. The fact that the Dewey Beach district is using previously unused capacity and assuming the costs for it has a beneficial effect for users in Rehoboth Beach. In FY2025, flows from the communities utilizing the wastewater treatment plant are as follows:

Town or Community	Total FY2025 Flows (gallons)	Percentage of Total O & M
Rehoboth Beach	161.5 million	33.1%
Dewey Beach District	267.2 million	54.9%
Henlopen Acres	25.2 million	5.2%
North Shores	33.2 million	6.8%
Total	487.1 million	100.00%

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

The amount budgeted for Other Revenue has been increased substantially as a result of interest income earned on U.S. Treasury bills.

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FISCAL YEAR 2026 WASTEWATER PERFORMANCE MEASURES



FISCAL YEAR	TREATED FLOWS (MILLIONS OF GALLONS)				BIOSOLIDS (DRY TONS)		WORKFORCE	
	Total	PER STAFF	STAFF/TOTAL	AVG/MONTH	AVG/DAY	TO COUNTY	TO FIELDS	FT STAFF
FY2025	487	40.58	2.46%	40.58	1.35	306	0	12
FY2024	511	42.58	2.35%	42.58	1.42	319	29	12
FY2023	481	40.08	2.49%	40.08	1.34	294	61	12
FY2022	477	39.75	2.52%	39.75	1.33	292	186	12
FY2021	439	36.58	2.73%	36.58	1.22	n/a	253	12
FY2020	408	34.00	2.94%	34.00	1.13	n/a	n/a	12
FY2019	432	36.00	2.78%	36.00	1.20	n/a	n/a	12

CONTRACTED INSPECTIONS/CLEANINGS		
FISCAL YEAR	SEWER LINEAR FT	STORM WATER LINEAR FT
FY2025	1,010	620
FY2024	13,640	-
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 seven years, the flows processed have increased by fifty-five million gallons since FY2019. Per formal agreement with Sussex County, the City treats wastewater for the Town of Henlopen Acres and the Dewey Beach district. A separate cost sharing agreement with North Shores has been in place since the 1980's. The Dewey Beach district, including the Town of Dewey Beach and surrounding communities, 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 treatment plant. The community of North Shores utilizes pump stations and infrastructure.

The number of staff as a percentage of flow has remained relatively consistent for the past seven years. When all plant upgrades at the plant are completed, it is unlikely that operating staff will increase even with increases in the volume of treated wastewater.

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FISCAL YEAR 2021 - 2025 WATER DEPARTMENT PERFORMANCE



LOCATION	FY2021	% of Total	FY2022	% of Total	FY2023	% of Total	FY2024	% of Total	FY2025	% of Total
OUT-OF-TOWN CONSUMPTION	195,021,998	54.0%	185,309,000	49.9%	182,265,700	51.3%	161,277,000	47.3%	185,052,000	49.2%
IN-TOWN CONSUMPTION	166,022,000	46.0%	185,879,000	50.1%	173,254,006	48.7%	180,044,000	52.7%	191,127,000	50.8%
TOTAL CONSUMPTION	361,043,998	100.0%	371,188,000	100.0%	355,519,706	100.0%	341,321,000	100.0%	376,179,000	100.0%
FULL-TIME WATER DEPARTMENT STAFF	8		8		8		8		8	
BREEZEWOOD ACCOUNTS	199		199		199		199		198	
NORTH SHORES ACCOUNTS	258		258		259		261		261	
IN-TOWN ACCOUNTS	3,315		3,325		3,334		3,344		3,269	
OUT-OF-TOWN ACCOUNTS	2,497		2,507		2,526		2,558		2,568	
TOTAL ACCOUNTS	6,269		6,289		6,318		6,362		6,296	
ACCOUNTS PER STAFF PERSON	784		786		790		795		787	

The City of Rehoboth Beach provides metered water services to properties located within city limits and also to designated areas outside the City. Total volume of usage between in-town and out-of-town customers fluctuates within a few percentage points. Overall, there is relative consistency in the percentage of usage categories and in total usage.

The City's Water Department has staff of eight full-time workers serving over six thousand customers. The City is currently investing in advanced metering infrastructure (AMI) that will, when fully implemented, allow customers to access and monitor readings in real time. The full implementation of the AMI meter reading capabilities will further enhance performance and limit the number of staff required to perform services. The full-time staff/ number of accounts ratio is expected to decline slightly. The investment in AMI will not result in immediate savings to the City but it will result in a substantial savings benefit to part-time and full-time owners who will be able to monitor usage in real time, allowing them to detect leaks and avoid unnecessary water cost and property damage when away from home.

In FY2025, the number of in-town customers declined, most likely due to demolitions of older homes and lack of usage by certain resort homeowners. Because the City is almost fully built out, there is limited opportunity to significantly increase the number of accounts. Out-of-town customers will increase slightly because of the greater amount of land available for development. The annual fluctuations in total volume are impacted by weather and rain volume as well as tourism activity.

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CITY OF REHOBOTH PARKING PERFORMANCE MEASURES



Description	2019	2020	2021	2022	2023	2024
Parking Violations (meter only)	14,412	11,184	15,653	15,963	16,652	16,665
Total Citations Issued	20,061	17,123	23,214	24,068	25,757	30,337
Total Parking Permits Sold	24,698	16,455	22,914	23,341	21,743	14,236
Parking Meters Removed	560	454	331	101	-	-
Parking Meters Installed	46	47	30	77	-	-
Office Staff	8	6	8	7	7	8
Enforcement Staff	15	11	12	13	12	11
Meter Technicians	4	4	4	4	4	4
Number of Metered Spaces	2,645	2,645	2,645	2,645	2,645	2,645
Hourly Meter Fee	\$2	\$2-\$3	\$2-\$3	\$2-\$3	\$2-\$3	\$4
Parking Fine for Exceeding Time	\$30	\$30	\$30	\$30	\$30	\$30
Productivity Measures						
Citations Per Enforcement Staff	1,337	1,557	1,935	1,851	2,146	2,758
Parking Violations per Enf. Staff	961	1,017	1,304	1,228	1,388	1,515

We attribute much of the 2020 decline in violations and permit sales to the impact of COVID

The decline in parking permits sold in 2024 was due to the Deauville Beach parking lot transfer to the State of Delaware and to the consolidation of Saturday and Sunday permits into a single weekend permit.

The City's capital investment in updated technology and staff training has provided meter users with more payment options, including coins, credit cards 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 efficiency. The new technologies used to detect expired meter violations have enhanced productivity and limited increases in enforcement staff.

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CITY OF REHOBOTH BEACH POLICE PERFORMANCE MEASURES JANUARY 1, 2024-DECEMBER 31, 2024

CATEGORY	2018	2019	2020	2021	2022	2023	2024
POLICE CALLS FOR SERVICE	3425	3558	2667	2832	2991	2585	2756
ALARM RESPONSES	320	341	213	232	246	241	219
MEDICAL ASSISTS	219	430	109	168	194	165	215
CRIME REPORT **	3585	3662	2822	2937	3137	2705	2836
FIELD SERVICE REPORTS	2815	2907	2158	2225	2090	985	2270
MISDEMEANOR INCIDENT REPORTS	385	386	354	399	313	127	289
FELONY INCIDENT REPORTS	66	61	41	48	39	36	44
TRAFFIC COLLISIONS	148	187	132	150	147	161	139
PROPERTY DAMAGE COLLISIONS	141	174	123	135	140	141	125
PERSONAL INJURY COLLISIONS	8	13	9	15	7	20	14
DUI ARRESTS	45	49	30	32	37	14	26
IMPAIRED DRIVING REPORTS	45	49	30	31	37	14	26
CRIMINAL ARRESTS	326	387	272	280	347	181	271
MISDEMEANOR ARRESTS	272	327	233	243	313	159	236
FELONY ARRESTS	54	40	39	37	34	22	35
DRUG ARRESTS	60	72	87	113	129	9	9
CIVIL CITATIONS ISSUED	251	244	557	177	232	114	307
TRAFFIC ENFORCEMENT CONTACTS	3094	2491	2790	3630	3404	2619	3646
TRAFFIC CITATIONS ISSUED	1986	1812	1753	2200	2051	1809	2360
TRAFFIC WARNINGS ISSUED	1108	679	1037	1430	1353	810	1286
PARKING CITATIONS ISSUED	710	482	207	418	508	609	719
FULL-TIME POLICE OFFICERS	17	18	18	19	19	17	20
SEASONAL POLICE OFFICERS	21	22	19	13	20	13	12
FULL-TIME DISPATCH STAFF	10	10	10	9	10	10	13

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

*** The decrease in drug arrests is associated with the legalization of marijuana.

**** Through December of 2024

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Summary Total Government								
Total General Fund	22,980,411	22,345,619	23,367,143	18,849,753	21,251,261	24,572,637	32,395,847	28,751,455
Total Non-major Governmental Funds	180,151	179,985	174,921	165,200	178,300	175,271	173,630	179,071
Total Governmental Funds	23,160,562	22,525,604	23,542,064	19,014,953	21,429,561	24,747,908	32,569,477	28,930,526
Total CH Capital Project Revenue (net of refinanced)	-	-	-	-	-	-	-	-
Total Water Enterprise Fund Revenue	4,873,720	4,824,105	4,581,303	4,709,500	4,847,798	4,940,454	5,382,755	4,959,500
Total Wastewater Fund Revenue	5,521,833	12,179,310	7,336,530	6,425,290	9,415,575	8,882,028	8,126,088	10,103,034
Total Revenue	33,556,115	39,529,019	35,459,897	30,149,743	35,692,934	38,570,390	46,078,321	43,993,060
Total General Fund Expenditures	16,591,536	18,261,069	20,477,143	18,811,262	22,316,426	25,800,582	25,162,238	28,325,913
Total Non-major Governmental Funds	140,393	154,282	175,884	201,271	178,300	175,271	158,228	176,548
Total Governmental Fund Expenditures (total of above)	16,731,929	18,415,351	20,653,027	19,012,533	22,494,726	25,975,853	25,320,466	28,502,461
Total Water Enterprise Fund Expenditures	3,123,126	2,381,119	2,870,816	3,301,347	3,675,350	3,405,652	2,800,205	4,100,182
Total Wastewater Enterprise Fund Expenditures	5,470,087	10,861,296	10,291,741	7,835,863	9,522,858	9,188,885	6,408,500	11,167,683
Total Expenditures	25,325,142	31,657,766	33,815,584	30,149,743	35,692,934	38,570,390	34,529,171	43,770,326
Total Revenue Less Expenditures	8,230,974	7,871,253	1,644,314	-	-	-	11,549,150	222,734
Governmental Fund Revenues								
Taxes	10,469,399	9,133,499	8,798,700	7,874,225	7,770,472	9,216,695	10,989,722	12,676,050
Licenses and Permits	1,993,175	1,768,673	1,516,071	1,542,337	1,932,400	1,680,336	1,959,707	1,821,100
Parking Revenue	6,983,511	8,861,935	8,942,656	6,757,200	8,430,900	10,877,800	10,779,583	11,127,000
Police and Alderman Fines	297,197	301,724	322,588	205,000	290,000	265,000	359,869	325,000
Interest and Rents	1,924,406	808,540	1,634,913	717,637	1,094,715	1,239,780	1,473,558	1,487,580
Refuse Revenue	806,696	793,587	800,436	834,400	806,100	834,400	794,362	825,100
Contributions	29,315	30,826	24,960	29,280	27,000	36,280	32,545	42,280
Miscellaneous Revenue	166,159	221,128	246,562	78,000	140,000	78,000	197,869	117,000
Grants General Fund - Restricted	310,553	425,707	1,080,257	811,674	759,674	344,346	5,808,632	330,345
General Fund Revenue	22,980,411	22,345,619	23,367,143	18,849,753	21,251,261	24,572,637	32,395,847	28,751,455
Streets Fund Grant Revenue - Restricted	127,866	126,343	124,518	115,000	126,500	124,000	122,451	124,000
Police Grants Fund Revenue - Restricted	52,285	53,642	50,403	50,200	51,800	51,271	51,179	55,071
Non-major Governmental Funds Revenue	180,151	179,985	174,921	165,200	178,300	175,271	173,630	179,071
City Hall Const. Loan Proceeds (including Refi)	-	-	-	-	-	-	-	-
Total Governmental Fund Revenue	23,160,562	22,525,604	23,542,064	19,014,953	21,429,561	24,747,908	32,569,477	28,930,526
Enterprise Fund Revenues								
Total Water Fund Revenue (excl. restricted revenue)	4,873,720	4,824,105	4,581,303	4,709,500	4,847,798	4,940,454	5,382,755	4,959,500
Total Wastewater Fund Revenue (excl. restricted revenue)	5,521,833	12,179,310	7,336,530	6,425,290	9,415,575	8,882,028	8,126,088	10,103,034
Total Governmental & Enterprise Revenues	33,556,115	39,529,019	35,459,897	30,149,743	35,692,934	38,570,390	46,078,321	43,993,060
Governmental Funds Operating Expenditures								
Total Mayor and Commissioners								
Operating Expenditures	524,916	351,552	205,606	364,014	373,814	322,688	420,155	324,024
Total Treasurer and Assessors								
Operating Expenditures	1,766	1,287	1,343	2,784	2,784	1,492	1,251	1,492
Total Finance Operating Expenditures	-	-	-	-	-	528,165	579,196	712,353
Total Administration Operating Expenditures	1,995,717	1,960,910	2,548,390	2,565,928	2,669,906	2,181,858	2,079,764	2,466,880
Total Alderman Operating Expenditures	68,522	85,422	102,456	93,154	106,562	121,714	112,916	124,321
Total IT Operating Expenditures	509,143	550,770	601,012	588,869	636,235	931,326	722,788	948,219
Total Building and License Operating Expenditures	403,344	527,945	796,406	472,765	507,312	972,726	1,003,796	1,070,021
Total Building and Grounds Operating Expenditures	368,188	490,451	688,477	447,597	624,315	629,095	588,902	577,924

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CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2025



Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Total Communications Operating Expenditures	94,949	118,688	170,908	122,015	191,568	260,968	238,539	259,141
Total Police Department Operating Expenditures	2,912,369	3,077,442	3,406,677	3,321,460	3,477,471	4,041,746	3,854,913	5,365,576
Total Police Grant Operating Expenditures General Fund	29,430	7,054	44,704	20,000	30,000	21,530	18,530	51,530
Total 911 Dispatch Operating Expenditures	735,183	855,386	1,037,333	828,882	1,065,561	1,278,083	1,198,302	1,318,145
Total Beach Patrol Operating Expenditures	574,747	706,634	832,872	649,231	833,335	1,029,580	871,641	1,305,120
Total Streets and Refuse Operating Expenditures	2,566,737	2,799,095	2,556,493	2,898,021	2,786,380	3,228,082	2,968,470	3,234,331
Total Refuse Operating Exp. (merged with Streets FY 2019)	-	-	-	-	-	-	-	-
Total Fleet Services	-	-	218,542	-	247,940	299,997	285,479	306,758
Total Parking Meter Operating Expenditures	1,273,806	1,508,220	1,597,624	1,407,981	1,411,593	1,396,636	1,487,736	1,694,582
Total Parking Permit Operating Expenditures	76,161	84,622	97,834	83,348	93,105	93,875	97,835	107,862
Total Comfort Stations Operating Expenditures	209,690	301,857	322,269	290,457	336,300	385,658	338,462	394,170
Total Parks Operating Expenditures	475,653	415,055	421,541	441,196	454,411	526,044	515,277	562,989
Total Recreation and Tennis Operating Expenditures	19,870	20,614	52,742	22,747	50,368	26,751	31,200	-
Total Bandstand (incl. in Tennis & Rec in Prior Years) Operating	158,168	195,872	222,346	169,489	220,030	273,868	265,882	280,930
Total Donations Operating Expenditures	223,770	340,291	353,391	322,500	335,800	365,800	398,362	435,800
Total General Fund Operating Expenditures	13,222,129	14,399,167	16,278,966	15,112,438	16,454,790	18,917,682	18,079,397	21,542,166
Police Grant Fund	24,322	29,884	14,252	51,271	51,800	51,271	16,493	52,548
Street Aid Grant Fund	116,071	124,398	161,632	150,000	126,500	124,000	141,735	124,000
Total Non-Major Governmental Funds	140,393	154,282	175,884	201,271	178,300	175,271	158,228	176,548
Total Governmental Funds								
Operating Expenditures	13,362,522	14,553,449	16,454,850	15,313,709	16,633,090	19,092,953	18,237,625	21,718,714
Total General Fund Operating Expenditures	13,222,129	14,399,167	16,278,966	15,112,438	16,454,790	18,917,682	18,079,397	21,542,166
Total Police Grant Fund Expenditures	24,322	29,884	14,252	51,271	51,800	51,271	16,493	52,548
Total Street Grant Expense - Restricted	116,071	124,398	161,632	150,000	126,500	124,000	141,735	124,000
Total Non-Major Funds Operating Expenditures	140,393	154,282	175,884	201,271	178,300	175,271	158,228	176,548
Total Gover. Fund Operating	13,362,522	14,553,449	16,454,850	15,313,709	16,633,090	19,092,953	18,237,625	21,718,714
Total Water Fund Operating Expenditures	1,976,545	1,688,544	1,963,755	1,959,832	2,009,512	1,988,856	2,775,547	2,118,386
Total Wastewater Fund Operating Expenditures	2,376,863	2,759,669	2,806,120	2,560,017	2,743,781	2,918,705	5,686,295	2,987,253
Total Governmental & Enterprise								
Operating Expend.	17,715,930	19,001,662	21,224,725	19,833,558	21,386,383	24,000,514	26,699,467	26,824,353
Governmental Fund Capital Outlays								
Total Mayor and Commissioners Capital Outlays	-	-	-	-	-	-	-	-
Total Treasurer and Assessors Capital Outlays	-	-	-	-	-	-	-	-
Total Administration Capital Outlays	99,457	-	132,807	-	80,000	-	7,500	-
Total Alderman Capital Outlays	-	-	-	-	-	-	-	-
Total IT Capital Outlays	11,619	52,184	39,627	44,000	83,000	90,000	55,936	74,000
Total Building and License Capital Outlays	-	-	-	-	-	-	-	-
Total Building and Ground Capital Outlays	12,071	27,473	10,329	-	25,500	65,000	86,875	47,000
Total Communications Capital Outlays	-	-	-	-	-	-	-	-
Total Police Department Capital Outlays	10,866	83,352	7,795	-	150,800	25,000	6,173	80,000
Total Police Grant Capital Outlays General Fund	42,252	29,829	34,644	30,000	35,000	30,000	33,636	-
Total 911 Dispatch Capital Outlays	33,902	-	-	-	-	-	-	-
Total Beach Patrol Capital Outlays	9,365	17,000	17,708	17,000	17,500	-	-	-
Total Streets and Refuse Capital Outlays	1,448,412	1,332,483	1,546,239	1,456,000	1,459,000	1,680,000	1,299,617	1,317,680
Total Fleet Services	-	-	-	-	-	-	-	35,000
Total Refuse Capital Outlays (merged with Streets FY 2019)	-	-	-	-	-	-	-	-
Total Parking Meter Capital Outlays	217,891	534,304	27,450	535,000	-	-	-	-
Total Parking Permit Capital Outlays	-	-	-	-	-	-	-	-
Total Comfort Capital Outlays	395,684	480,120	981,371	431,000	2,400,000	3,550,000	4,034,780	2,483,000
Total Parks Capital Outlays	348,088	10,293	38,454	40,000	247,000	-	-	400,000
Total Recreation and Tennis Capital Outlays	-	-	-	-	-	-	-	-
Total Bandstand Capital Outlays	-	-	45,000	-	45,000	-	-	-

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Total Donations and Contributions Capital Outlays	-	-	-	-	-	-	15,528	-
Total Capital Project Fund City Hall (net of refi)	-	-	-	-	-	-	-	-
Restricted for City Hall Project	-	-	-	-	-	-	-	-
Total General Fund Capital Outlays	2,629,607	2,567,038	2,881,424	2,553,000	4,542,800	5,440,000	5,540,046	4,436,680
Total Police Grant Capital Outlays - Restricted	-	-	-	-	-	-	-	-
Total Streets Grant Capital Outlays - Restricted	-	-	-	-	-	-	-	-
Total Non-Major Fund Capital Outlays	-	-	-	-	-	-	-	-
Total Governmental Fund Capital Outlays	2,629,607	2,567,038	2,881,424	2,553,000	4,542,800	5,440,000	5,540,046	4,436,680
Debt Service General Fund	739,800	1,294,864	1,316,753	1,145,824	1,318,836	1,442,900	1,542,795	2,347,067
Debt Service Water Fund	67,120	34,847	249,333	336,515	165,838	186,796	24,658	186,796
Debt Service Wastewater Fund	2,362,582	3,016,993	2,400,987	2,383,846	2,406,077	2,865,180	722,314	3,000,430
Total Debt Service All Funds	3,169,502	4,346,704	3,967,073	3,866,185	3,890,751	4,494,876	2,289,766	5,534,293
Total General Fund Capital Outlays	2,629,607	2,567,038	2,881,424	2,553,000	4,542,800	5,440,000	5,540,046	4,436,680
Total Water Fund Capital Outlays	1,079,461	657,728	657,728	1,005,000	1,500,000	1,230,000	-	1,795,000
Total Wastewater Fund Capital Outlays	730,642	5,084,634	5,084,634	2,892,000	4,373,000	3,405,000	-	5,180,000
Total Capital Outlays All Funds	4,439,710	8,309,400	8,623,786	6,450,000	10,415,800	10,075,000	5,540,046	11,411,680
Total General Fund Operating, Capital and Debt Service	16,591,536	18,261,069	20,477,143	18,811,262	22,316,426	25,800,582	25,162,238	28,325,913
Total Governmental Fund & Enterp. Capital Outlays	4,439,710	8,309,400	8,623,786	6,450,000	10,415,800	10,075,000	5,540,046	11,411,680
Governmental Operating Expend. Capital Outlays & Debt Service								
Total Mayor and Commissioners Operating & Capital Expend.	524,916	351,552	205,606	364,014	373,814	322,688	420,155	324,024
Total Treasurer and Assessors Operating & Capital Expend.	1,766	1,287	1,343	2,784	2,784	1,492	1,251	1,492
Total Finance Operating & Capital Expenditures	-	-	-	-	-	528,165	579,196	712,353
Total Administration Operating & Capital Expenditures	2,095,174	1,960,910	2,681,197	2,565,928	2,749,906	2,181,858	2,087,264	2,466,880
Total Alderman Operating & Capital Expenditures	68,522	85,422	102,456	93,154	106,562	121,714	112,916	124,321
Total IT Operating & Capital Expenditures	520,762	602,954	640,639	632,869	719,235	1,021,326	778,724	1,022,219
Total Building and License Operating & Capital Expenditures	403,344	527,945	796,406	472,765	507,312	972,726	1,003,796	1,070,021
Total Building and Grounds Operating & Capital Expenditures	380,259	517,924	698,806	447,597	649,815	694,095	675,777	624,924
Total Communications Operating & Capital Expenditures	94,949	118,688	170,908	122,015	191,568	260,968	238,539	259,141
Total Police Department Operating & Capital Expenditures	2,923,235	3,160,794	3,414,472	3,321,460	3,628,271	4,066,746	3,861,087	5,445,576
Total Police GF Grant Operating & Capital Expenditures	71,682	36,883	79,348	50,000	65,000	51,530	52,166	51,530
Total 911 Dispatch Operating & Capital Expenditures	769,085	855,386	1,037,333	828,882	1,065,561	1,278,083	1,198,302	1,318,145
Total Beach Patrol Operating & Capital Expenditures	584,112	723,634	850,580	666,231	850,835	1,029,580	871,641	1,305,120
Total Streets and Refuse Operating & Capital Expenditures	4,015,149	4,131,578	4,102,732	4,354,021	4,245,380	4,908,082	4,268,087	4,552,011
Total Fleet Services	-	-	218,542	-	247,940	299,997	285,479	341,758
Total Parking Meter Operating & Capital Expenditures	1,491,697	2,042,524	1,625,074	1,942,981	1,411,593	1,396,636	1,487,736	1,694,582
Total Parking Permit Operating & Capital Expenditures	76,161	84,622	97,834	83,348	93,105	93,875	97,835	107,862

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Total Comfort Stations Operating and Capital Expenditures									
		605,374	781,977	1,303,640	721,457	2,736,300	3,935,658	4,373,242	2,877,170
Total Parks Operating and Capital Expenditures									
		823,741	425,348	459,995	481,196	701,411	526,044	515,277	962,989
Total Recreation and Tennis Operating & Capital Expenditures									
		19,870	20,614	52,742	22,747	50,368	26,751	31,200	-
Total Donations and Contributions Operating & Capital Expend.									
		223,770	340,291	353,391	322,500	335,800	365,800	413,890	435,800
Total Bandstand Operating and Capital Expenditures									
		158,168	195,872	267,346	169,489	265,030	273,868	265,882	280,930
Total Debt Service General Fund									
		739,800	1,294,864	1,316,753	1,145,824	1,318,836	1,442,900	1,542,795	2,347,067
Total General Fund Operating, Capital Expenditures & Debt Service									
		16,591,536	18,261,069	20,477,143	18,811,262	22,316,426	25,800,582	25,162,238	28,325,913
Total Police Grant Fund Expenditures									
		24,322	29,884	14,252	51,271	51,800	51,271	16,493	52,548
Total Street Grant Expense - Restricted									
		116,071	124,398	161,632	150,000	126,500	124,000	141,735	124,000
Total Governmental Operating, Capital Expenditures & Debt Service									
		16,731,929	18,415,351	20,653,027	19,012,533	22,494,726	25,975,853	25,320,466	28,502,461
Total Governmental Debt Service General Fund									
		739,800	1,294,864	1,316,753	1,145,824	1,318,836	1,442,900	1,542,795	2,347,067
Total Governmental Operating, Capital Outlays & Debt Service									
		17,471,729	19,710,215	21,969,780	20,158,357	23,813,562	27,418,753	26,863,261	30,849,528
Enterprise Funds									
Total Water Fund Operating and Capital Expenditures									
		3,056,006	2,346,272	2,621,483	2,964,832	3,509,512	3,218,856	2,775,547	3,913,386
Total Debt Service Water Fund									
		67,120	34,847	249,333	336,515	165,838	186,796	24,658	186,796
Total Water Fund Operating, Capital and Debt Service									
		3,123,126	2,381,119	2,870,816	3,301,347	3,675,350	3,405,652	2,800,205	4,100,182
Total Wastewater Fund Operating and Capital Exp.									
		3,107,505	7,844,303	7,890,754	5,452,017	7,116,781	6,323,705	5,686,295	8,167,253
Total Debt Service Wastewater Fund									
		2,362,582	3,016,993	2,400,987	2,383,846	2,406,077	2,865,180	722,314	3,000,430
Total Wastewater Fund Operating, Capital and Debt Service									
		5,470,087	10,861,296	10,291,741	7,835,863	9,522,858	9,188,885	6,408,608	11,167,683
Total Governmental & Enterprise Fund Operating & Capital Exp									
		26,064,942	32,952,630	33,815,584	30,149,743	35,692,934	38,570,390	34,529,279	43,770,326
General Government Taxes									
1000-1-000-400100	Property Taxes	2,024,186	2,032,177	2,045,939	2,043,000	2,043,000	2,635,470	2,644,102	2,661,825
1000-1-000-400200	Prior Year Beach Patrol Funding	-	-	-	-	-	-	-	2,483,000
1000-1-000-400250	Prior Year Encumbrance	-	-	-	250,000	-	-	-	-
1000-1-000-400300	Delinquent Taxes	-	-	-	(200)	(200)	(200)	-	(200)
1000-1-000-400350	Penalties & Interest	496	207	82	4,000	4,000	4,000	-	4,000
1000-1-000-400400	Property Transfer Tax	3,805,779	2,255,299	2,133,903	1,850,000	1,200,000	1,850,000	2,792,794	2,300,000
1000-1-000-400450	Construction Tax	70,098	89,078	42,993	65,000	80,000	65,000	81,061	65,000
1000-1-000-400500	Rental Tax	3,060,479	3,197,666	3,035,981	2,100,000	2,900,000	3,100,000	3,889,733	3,600,000
1000-1-000-400600	Hotel Accommodations Tax	1,508,361	1,559,072	1,539,802	1,562,425	1,543,672	1,562,425	1,582,032	1,562,425
Total Taxes		10,469,399	9,133,499	8,798,700	7,874,225	7,770,472	9,216,695	10,989,722	12,676,050
Licenses and Permits									
1000-1-000-401100	Mercantile License	613,501	558,999	568,517	600,000	614,000	738,000	576,764	738,000
1000-1-000-401150	Building Permits & Appeals	1,294,659	1,133,954	855,709	870,737	1,250,000	870,736	1,246,978	1,000,000
1000-1-000-401200	Inspection Fees & Permits	13,440	11,470	8,945	11,000	12,000	11,000	10,645	11,000
1000-1-000-401250	Board of Adjustment	13,100	16,500	19,650	12,000	12,000	12,000	20,400	12,000
1000-1-000-401275	Planning Commission Fees	2,800	1,400	10,100	8,000	3,000	8,000	12,500	8,000
1000-1-000-401300	Reinspection Fees	300	475	225	800	600	800		800

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-1-000-401350	Bld.& Lic.Plan Reviews	43,025	33,650	37,950	34,000	34,000	34,000	54,445	38,000
1000-1-000-401400	Comprehensive Tree Ordinance	3,950	4,550	6,725	2,500	3,500	2,500	21,300	10,000
1000-1-000-401450	Building and License Misc.	-	1,075	700	-	-	-	8,275	-
1000-1-000-410500	Pool Hot Tub Spa Lic. Revenue	8,400	6,600	7,550	3,300	3,300	3,300	8,400	3,300
Total Licenses and Permits		1,993,175	1,768,673	1,516,071	1,542,337	1,932,400	1,680,336	1,959,707	1,821,100
Parking Revenue									
1000-2-000-402100	Parking Meter Revenue	193,265	161,333	128,637	250,000	162,000	159,600	101,924	80,000
1000-2-000-402125	Parking Cr Cd Revenue	2,269,006	3,036,499	2,766,960	2,200,000	3,000,000	3,591,000	3,221,993	3,391,000
1000-2-000-402150	Pay-by Phone Revenue	2,276,912	3,272,041	3,578,937	2,200,000	3,000,000	4,655,000	4,908,559	5,155,000
1000-2-000-402175	Parking Cr Cd Charge	184,086	190,949	174,514	185,000	191,000	200,000	155,947	150,000
1000-2-000-402250	T-2 On Line Fees	20,014	21,859	23,279	15,000	20,000	15,000	23,691	20,000
1000-2-000-402350	Parking Deauville Beach	112,435	120,825	108,210	100,000	120,000	-	-	-
1000-2-000-402400	Parking Lot Rental	9,900	13,200	15,300	6,000	8,700	6,000	15,300	10,000
1000-2-000-402450	Parking Meter Fines	650,567	698,799	732,110	600,000	650,000	700,000	697,571	700,000
1000-2-000-402500	Bus Permits	1,100	2,065	225	1,000	2,000	1,000	815	1,000
1000-2-000-402550	Parking Meter Delinquent Acct.	81,686	54,722	83,363	80,000	60,000	80,000	92,866	80,000
1000-2-000-402600	Parking Permit Sales	992,774	1,053,332	1,135,044	950,000	1,025,000	1,300,000	1,321,740	1,320,000
1000-2-000-402650	Parking Permit Fines	191,766	202,388	177,548	170,000	192,000	170,000	217,824	200,000
1000-2-000-402700	Parking Misc. Revenue	-	33,923	18,529	200	200	200	21,353	20,000
Total Parking Revenue		6,983,511	8,861,935	8,942,656	6,757,200	8,430,900	10,877,800	10,779,583	11,127,000
Police and Alderman Fines									
1000-1-000-404100	Alderman's Court	91,331	89,194	78,615	65,000	88,000	65,000	127,482	90,000
1000-1-000-404150	Alderman's Court Security	-	-	-	-	-	-	15,678	10,000
1000-3-000-403100	Police Fines	205,866	212,530	243,973	140,000	202,000	200,000	216,709	225,000
Total Police and Alderman		297,197	301,724	322,588	205,000	290,000	265,000	359,869	325,000
Interest and Rents									
1000-4-000-405450	Tennis Courts	3,565	4,013	4,820	5,000	5,000	5,000	-	-
1000-1-000-406000	Cable TV	181,333	162,149	163,200	170,000	180,000	170,000	157,907	160,000
1000-1-000-408120	Rents-Tower	56,146	69,068	57,993	75,000	55,000	75,000	61,780	65,000
1000-1-000-408130	Interest-Transfer Tax	3,354	2,165	1	2,500	2,000	2,500	50	2,500
1000-1-000-408190	Convention Hall Rental	85,862	101,481	84,150	100,000	100,000	100,000	96,670	100,000
1000-1-000-408210	Int. CD General Fund	554	512	164,057	500	25,960	500	200,336	137,000
1000-4-000-408300	Beach Concessions	192,586	196,887	201,809	196,887	206,855	206,855	193,855	206,855
1000-4-000-408350	Weddings on Beach	23,050	13,850	11,900	10,000	12,000	10,000	9,800	10,000
1000-4-000-408400	Grove Park Rental	2,375	3,100	2,725	750	1,900	750	2,450	1,225
1000-1-000-408420	Lease of Property	123,578	121,249	119,254	112,000	128,000	120,000	121,161	120,000
1000-1-000-408100	Interest on Securities	-	134,066	629,610	-	348,000	504,175	629,549	600,000
1000-1-000-409100	Sale of Property & Supplies	1,252,003	-	195,339	45,000	30,000	45,000	-	85,000
1000-1-000-409130	Vending Machines	-	-	55	-	-	-	-	-
Total Interest and Rents		1,924,406	808,540	1,634,913	717,637	1,094,715	1,239,780	1,473,558	1,487,580
Refuse Revenue									
1000-1-000-408180	Refuse Misc. Revenue	-	-	-	100	100	100	-	100
1000-2-000-410000	Refuse Residential	804,206	790,787	798,751	825,000	805,000	825,000	793,382	815,000
1000-2-000-410250	Yard Waste	2,490	2,800	1,685	300	-	300	980	1,000
1000-2-000-410300	Rebate Del Solid Waste Authority	-	-	-	9,000	1,000	9,000	-	9,000
Total Refuse		806,696	793,587	800,436	834,400	806,100	834,400	794,362	825,100
Contributions									
1000-1-000-481100	Contributions	220	550	-	2,000	2,000	2,000	-	-
1000-4-000-481150	Commemorative Tree Donations	14,633	8,967	8,050	-	10,000	7,000	14,400	10,000
1000-3-000-481160	Beach Patrol Donations	1,000	2,674	-	17,280	3,000	17,280	650	17,280
1000-3-000-481165	Beach Patrol Troop Fund	10,930	15,585	15,360	10,000	12,000	10,000	15,450	15,000
1000-3-000-481180	Police Troop Fund	2,532	3,050	1,550	-	-	-	2,045	-
Total Contributions		29,315	30,826	24,960	29,280	27,000	36,280	32,545	42,280

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Miscellaneous Revenue									
1000-2-000-402700	Parking Misc. Revenue	-	-	-	-	-	-	-	-
1000-3-000-403200	Police Gen. Fund Misc. Revenue	2,700	2,900	2,245	-	-	-	3,310	-
1000-1-000-409170	Convenience Fee	45,166	48,729	46,907	21,000	32,000	21,000	52,400	45,000
1000-1-000-409160	Insurance Reimbursements	20,346	18,793	16,187	5,000	8,000	5,000	-	5,000
1000-1-000-409180	Miscellaneous	23,590	29,495	60,164	15,000	20,000	15,000	24,442	15,000
1000-3-000-409200	Event Revenue Police	54,980	69,308	79,105	35,000	60,000	35,000	102,860	50,000
1000-1-000-409210	Event Revenue Other	5,450	6,975	6,287	-	6,000	-	4,175	-
1000-2-000-485100	Street Miscellaneous Revenue	13,927	44,898	35,637	2,000	14,000	2,000	10,622	2,000
1000-4-000-405210	Parks Miscellaneous Revenue	-	30	30	-	-	-	60	-
Total Miscellaneous Revenue		166,159	221,128	246,562	78,000	140,000	78,000	197,869	117,000
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	81,567	87,689	-	150,000	75,000	150,000	14,669	50,000
1000-1-000-480140	Revenue Sharing Sussex Grant	-	-	-	-	-	-	-	-
1000-1-000-480160	COVID 19 Grants	-	26,498	-	417,329	417,328	-	-	-
1000-2-000-480250	Sidewalk Grant	-	-	-	-	-	-	-	-
1000-2-000-480270	FEMA/DEMA Grant	-	-	-	-	-	-	-	-
1000-0-000-480290	ARPA GRANT	-	-	831,403	-	-	-	-	-
1000-0-000-480410	DEA GRANT	-	-	7,405	-	-	-	-	-
1000-4-000-480415	Lewes Rehoboth Canal Grant	-	8,000	100,000	-	-	-	-	-
1000-3-000-480440	Office of Hwy Safety Grants-DUI	25,009	19,271	17,189	25,000	20,000	25,000	23,146	25,000
1000-1-000-480460	Grant Reversed	-	-	(162,491)	5,000	5,000	5,000	-	5,000
1000-3-000-480485	Police Pension Allocation	103,589	136,686	136,142	89,000	137,000	89,000	127,074	125,000
1000-1-000-480500	Sussex County Police Grant	35,000	30,000	35,000	30,000	35,000	30,000	40,000	40,000
1000-3-000-480580	DOJ BYRNE Grant	20,041	1,176	63,148	-	-	-	58,394	40,000
1000-1-000-480600	Lake Ave Streetscape	-	-	-	-	-	-	-	-
1000-1-000-480610	Sliver Lake Evaluation Grant	-	-	-	50,000	25,000	-	-	-
1000-4-000-480650	Parks and Recreation Grant	-	5,000	3,334	-	-	-	-	-
1000-3-000-480670	911 Emergency Grant	45,347	45,347	49,126	45,345	45,345	45,345	45,347	45,345
1000-2-000-480680	Recycling Grant	-	-	-	-	-	-	-	-
1000-4-000-481175	Tree Mitigation Grant	-	66,040	-	-	-	-	-	-
1000-1-000-490100	Loan Proceeds-Capital Projects	-	-	-	-	-	-	5,500,000	-
Total Grants General Fund Restricted		310,553	425,707	1,080,256	811,674	759,673	344,345	5,808,631	330,345
Restricted Rev. Streets Grant Fund									
1050-2-000-400150	Municipal Street Aid	127,866	126,343	124,518	115,000	126,500	124,000	122,451	124,000
Total Restricted Rev. Street Grant Fund		127,866	126,343	124,518	115,000	126,500	124,000	122,451	124,000
Restricted Rev. Police Grant Fund									
1060-3-000-480710	EIDE Grant	4,855	4,919	7,396	5,000	5,000	5,000	4,987	5,000
1060-3-000-480720	SALLE Grant	6,825	4,859	6,299	6,200	6,800	6,200	6,607	10,000
1060-3-000-480730	CVC Grant	40,605	43,864	36,708	39,000	40,000	40,071	39,585	40,071
Total Restricted Police Grant Revenue		52,285	53,642	50,403	50,200	51,800	51,271	51,179	55,071
Total Governmental Revenue		23,160,562	22,525,604	23,542,063	19,014,953	21,429,560	24,747,907	32,569,476	28,930,526
Mayor and Commissioners									
1000-1-101-501000	Salaries	4,512	4,148	3,754	4,750	4,750	4,750	4,712	4,750
1000-1-101-501900	Other Salaries	280	-	-	-	-	-	-	-
1000-1-101-502000	FICA Expense	66	294	298	295	295	295	292	295
1000-1-101-502200	Medicare Expense	892	69	34	69	69	69	69	69
1000-1-101-503700	Unemployment	-	-	-	-	-	-	12	-
1000-1-101-506200	Printing & Forms	-	1,741	428	700	700	700	1,609	700
1000-1-101-506800	Membership & Publications	6,789	6,811	7,315	14,000	10,000	8,000	2,928	8,000
1000-1-101-506900	Other Supplies	2,888	3,414	7,024	2,800	2,800	5,000	6,082	5,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-1-101-510000	Legal Services	477,015	259,866	140,214	300,000	300,000	250,000	358,589	250,000
1000-1-101-511400	Contractual Services			-	100	100	100	-	100
1000-1-101-511500	Other Professional Services		40,677	1,543	-	15,000	5,000	630	7,500
1000-1-101-513200	Postage		271	-	300	100	300	-	300
1000-1-101-515000	Travel Expense		1,296	1,508	500	500	500	315	500
1000-1-101-515200	Conferences & Training	545	929	1,792	2,500	2,500	2,500	1,342	2,500
1000-1-101-515500	Advertising	5,514	3,472	6,291	8,000	8,000	6,000	6,283	6,000
1000-1-101-516900	Public Officials Liability	26,415	28,564	35,019	29,000	29,000	39,474	37,293	38,310
1000-1-101-522200	Office Equipment	-		386	1,000	-	-	-	-
Total Operating Mayor & Commissioners Operating		524,916	351,552	205,606	364,014	373,814	322,688	420,155	324,024
Total Capital Outlays		-	-	-	-	-	-	-	-
Total Mayor and Commissioners Expenses		524,916	351,552	205,606	364,014	373,814	322,688	420,155	324,024
Treasurer									
1000-1-123-501000	Salaries	1,640	1,196	1,250	2,400	2,400	1,200	1,159	1,200
1000-1-123-502000	FICA Expense	102	74	75	149	149	75	75	74
1000-1-123-502200	Medicare Expense	24	17	18	35	35	17	18	17
1000-1-123-511400	Contractual Services	-	-		200	200	200		200
Total Treasurer Operating Expenditures		1,766	1,287	1,343	2,784	2,784	1,492	1,251	1,492
Total Capital Expenditures		-	-	-	-	-	-	-	-
Total Treasurer Expenses		1,766	1,287	1,343	2,784	2,784	1,492	1,251	1,492
Finance (created in FY2025)									
1000-1-102-501000	Salaries	-	-	-	-	-	409,174	415,883	483,000
1000-1-102-501500	Overtime	-	-	-	-	-	2,000	23	2,000
1000-1-102-502000	FICA Expense	-	-	-	-	-	25,493	26,086	30,070
1000-1-102-502200	Medicare Expense	-	-	-	-	-	399	6,101	7,033
1000-1-102-502500	Medical Insurance	-	-	-	-	-	72,615	73,005	97,455
1000-1-102-502700	Dental	-	-	-	-	-	2,246	2,356	3,145
1000-1-102-502900	Disability	-	-	-	-	-	12,140	4,612	5,000
1000-1-102-503300	Life Insurance	-	-	-	-	-		2,226	3,654
1000-1-102-503500	Pension	-	-	-	-	-		12,277	23,000
1000-1-102-503400	Unemployment	-	-	-	-	-		2,241	1,500
1000-1-102-504200	Paid Leave Tax	-	-	-	-	-	819	-	1,180
1000-1-102-506100	Office Supplies	-	-	-	-	-	1,500	1,531	1,500
1000-1-102-506900	Other Supplies	-	-	-	-	-		118	
1000-1-102-508800	Medical, Health, & Application	-	-	-	-	-		196	250
1000-1-102-510200	Auditors	-	-	-	-	-		-	45,000
1000-1-102-511400	Contractual Services	-	-	-	-	-		27,578	1,000
1000-1-102-511500	Other Professional Services	-	-	-	-	-		345	5,000
1000-1-102-515200	Conferences & Training	-	-	-	-	-		2,755	
1000-1-102-516000	Liability Insurance	-	-	-	-	-	1,779	1,232	1,941
1000-1-102-518100	Insurance Workers Comp	-	-	-	-	-		632	625
Total Operating Expenditures		-	-	-	-	-	528,165	579,196	712,353
1000-1-102-990000 Capital Outlays		-	-	-	-	-	-	-	-
Total Finance		-	-	-	-	-	528,165	579,196	712,353
Administration (Finance Department no longer included in Admin.)									
1000-1-103-501000	Salaries	689,142	702,039	781,530	767,467	776,162	591,020	633,619	730,000
1000-1-103-501500	Overtime	1,038	41	-	2,000	2,000	-	104	-
1000-1-103-501700	Part-Time Salaries	32,052	12,528	20,188	2,000	-	15,000	10,036	-
1000-1-103-501800	Intern Reimbursement	-	-	-	8,000	-	-	-	-
1000-1-103-502000	FICA Expense	43,215	42,498	47,938	47,707	48,246	37,573	38,952	45,260
1000-1-103-502200	Medicare Expense	10,107	9,939	11,211	11,302	11,283	8,787	9,581	10,585
1000-1-103-502500	Medical Insurance	102,427	114,294	124,506	117,420	125,163	126,195	113,834	145,900
1000-1-103-502600	Other Taxes	46	8,008	-	-	-		11,583	-

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-1-103-502700	Dental	4,703	4,789	4,180	4,860	4,493	2,246	2,250	2,700
1000-1-103-502900	Disability	10,300	10,971	11,247	11,600	11,950	11,600	6,053	9,000
1000-1-103-503300	Life Insurance	5,275	5,540	5,419	6,560	5,700	6,560	4,769	3,654
1000-1-103-503500	Pension	35,552	28,306	29,546	38,000	38,000	35,477	35,969	58,000
1000-1-103-503700	Unemployment	4,051	2,887	2,906	3,900	3,900	3,900	1,980	3,900
1000-1-103-503800	Training Tax	2,563	5,283	1,635	4,320	4,300	5,300	1,899	5,300
1000-1-103-503900	Uniforms	72	1,637	1,392	1,500	2,000	1,500	720	1,500
1000-1-103-504200	Paid Leave Tax	-	-	-	-	-	1,245	-	1,800
1000-1-103-504300	Car Allowance	-	-	4,740	-	3,600	7,200	3,621	14,400
1000-1-103-504700	Retired Employee Benefits	100,906	98,184	104,980	101,451	103,000	101,451	120,905	101,451
1000-1-103-504900	Other Employee Benefits	2,588	4,656	31,171	4,700	4,700	4,700	13,744	4,700
1000-1-103-506000	Office Supplies	-	-	-	-	-	-	-	-
1000-1-103-506100	Computer & Copier Supplies	10,455	8,402	8,743	12,000	10,000	8,000	9,651	8,000
1000-1-103-506200	Printing & Forms	16,927	10,759	18,889	15,000	15,000	15,000	12,589	15,000
1000-1-103-506800	Memberships & Publications	6,729	5,453	4,268	12,000	10,000	12,000	12,325	12,000
1000-1-103-506900	Other Supplies	14,156	10,570	20,228	8,000	10,000	8,000	18,421	8,000
1000-1-103-508800	Medical Health Testing	155	-	346	-	-	1,000	401	250
1000-1-103-510000	Legal Services	32,483	68,921	121,067	90,000	60,000	100,000	190,986	165,000
1000-1-103-510100	Collection Fees	16,682	19,584	32,415	19,000	17,000	25,250	44,609	25,250
1000-1-103-510200	Auditors	37,500	35,000	37,275	42,000	42,000	45,000	46,250	-
1000-1-103-510300	Fees Miscellaneous	-	3	60	-	-	-	-	-
1000-1-103-510400	COVID ARPA Expenditures	14,799	507	300	-	-	-	-	-
1000-1-103-510500	Election Expense	3,850	1,441	3,206	3,500	10,000	10,000	6,458	8,000
1000-1-103-510600	Codification	17,406	2,635	8,942	7,500	10,000	7,000	8,377	7,000
1000-1-103-510700	Board of Adjustment	30,812	9,093	10,017	30,000	10,000	10,000	3,407	10,000
1000-1-103-510710	Legal Services Board of Adjust.	37,956	40,191	19,620	50,000	45,000	40,000	39,423	30,000
1000-1-103-510800	Planning Commission	44,113	35,740	1,993	45,000	45,000	12,000	50,346	67,000
1000-1-103-510810	Legal Services Planning Comm.	66,608	66,454	163,985	55,000	75,000	120,000	179,639	130,000
1000-1-103-510900	CDP Professional Services	85,760	53,515	89,920	50,000	10,000	50,000	169	-
1000-1-103-511000	Engineering	-	-	-	5,000	-	5,000	-	3,000
1000-1-103-511200	Transfer Tax County Fee	37,953	22,553	21,339	16,000	18,000	16,000	27,928	23,000
1000-1-103-511400	Contractual Services	54,198	88,347	40,216	106,000	77,600	25,000	45,269	25,000
1000-1-103-511500	Other Professional Services	119,763	129,462	377,742	236,000	335,000	250,000	121,005	370,000
1000-1-103-513000	Equipment Installation	-	-	-	200	-	-	-	-
1000-1-103-513200	Postage	39,141	51,412	44,749	48,000	48,000	55,000	41,257	55,000
1000-1-103-515000	Travel Expense	2,081	6,706	1,300	10,000	10,000	10,000	6,763	10,000
1000-1-103-515200	Conferences & Training	8,375	26,342	25,796	42,000	30,000	20,000	37,644	20,000
1000-1-103-515500	Advertising	26,105	10,123	16,947	30,000	25,000	20,000	12,270	20,000
1000-1-103-516000	Liability Insurance	3,830	5,304	3,614	4,000	4,200	2,453	2,718	2,685
1000-1-103-517300	Umbrella Insurance	5,473	5,810	6,420	5,700	5,985	6,600	7,103	7,490
1000-1-103-517400	Employee Bonding	1,000	1,000	438	1,000	750	750	63	750
1000-1-103-517500	Commercial Property Ins.	11,191	12,173	11,192	12,500	7,318	11,509	11,622	12,361
1000-1-103-517700	Building and Contents	1,433	1,401	1,614	1,550	1,500	1,633	1,737	1,844
1000-1-103-518100	Workmen's Compensation	1,494	5,924	6,647	4,800	5,882	6,000	3,975	4,600
1000-1-103-520700	Maintenance Contracts	201,892	173,353	259,165	165,000	214,000	155,000	113,857	135,000
1000-1-103-522200	Office Equipment	1,360	1,132	7,348	2,500	2,500	2,500	1,888	2,500
1000-1-103-550200	Contingency Reserve	(51,447)	(77,460)	(116,177)	-	-	-	(39,432)	-
1000-1-103-550300	Contingency	51,447	77,460	116,177	303,891	370,674	171,409	51,432	150,000
Total Administration Operating		1,995,717	1,960,910	2,548,390	2,565,928	2,669,906	2,181,858	2,079,764	2,466,880
1000-1-103-990000	Capital Expenditures	99,457	-	132,807	-	80,000	-	7,500	-
Total Administration Operating and Capital Expenses		2,095,174	1,960,910	2,681,197	2,565,928	2,749,906	2,181,858	2,087,264	2,466,880
Alderman									
1000-1-104-501000	Salaries	57,406	58,607	60,953	58,554	60,311	71,000	67,755	73,000
1000-1-104-501700	Part-Time Salaries	-	12,460	26,195	16,848	28,500	30,810	28,124	30,211
1000-1-104-502000	FICA Expense	3,546	4,397	5,395	4,675	5,506	6,312	6,177	6,399
1000-1-104-502200	Medicare Expense	829	1,028	1,262	1,093	1,288	1,476	1,445	1,497

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-1-104-502700	Dental	469	453	452	500	449	449	450	449
1000-1-104-502900	Disability	877	903	931	900	950	900	1,080	1,118
1000-1-104-503300	Life Insurance	486	486	486	500	500	500	519	522
1000-1-104-503500	Pension	2,578	2,632	2,737	2,650	2,703	2,650	3,163	3,277
1000-1-104-503700	Unemployment	289	382	511	239	325	239	638	600
1000-1-104-504200	Paid Leave Tax	-	-	-	-	-	140	-	252
1000-1-104-504900	Other Employee Benefits	-	-	-	370	-	370	-	-
1000-1-104-506000	Office Supplies	-	947	-	-	-	-	-	-
1000-1-104-506100	Computer & Copier Supplies	444	-	1,383	1,400	1,400	1,400	997	1,400
1000-1-104-506200	Printing & Forms	316	202	-	750	800	800	-	800
1000-1-104-506800	Membership & Publications	-	56	-	200	200	200	61	200
1000-1-104-506900	Other Supplies	-	240	76	350	500	500	-	500
1000-1-104-508800	Medical Health Testing	-	113	-	-	-	-	-	-
1000-1-104-510100	Collection Fees	-	-	-	500	-	500	-	500
1000-1-104-513200	Postage	526	495	639	750	750	750	1,671	750
1000-1-104-514500	Other Communication Expense	-	-	-	-	-	-	-	-
1000-1-104-515200	Conferences & Training	-	-	-	250	250	250	-	250
1000-1-104-515500	Advertising	-	905	-	-	-	-	-	-
1000-1-104-516000	Liability Insurance	589	821	555	625	400	743	675	816
1000-1-104-518100	Workmen's Compensation	78	72	173	400	130	125	161	180
1000-1-104-520700	Maintenance Contracts	89	-	-	-	-	-	-	-
1000-1-104-522200	Office Equipment	-	223	708	1,600	1,600	1,600	-	1,600
Total Alderman Operating Expenses		68,522	85,422	102,456	93,154	106,562	121,714	112,916	124,321
1000-1-104-990000	Total Capital Expenditures	-	-	-	-	-	-	-	-
Total Alderman Operating and Capital Expenses		68,522	85,422	102,456	93,154	106,562	121,714	112,916	124,321

Information Technology									
1000-1-105-501000	Salaries	230,822	239,444	250,211	237,284	245,488	304,887	251,954	297,000
1000-1-105-501500	Overtime	711	941	1,473	773	800	3,000	1,189	1,500
1000-1-105-502000	FICA Expense	13,888	14,398	15,048	14,760	15,270	19,089	15,881	18,507
1000-1-105-502200	Medicare Expense	3,248	3,367	3,519	3,452	3,570	4,464	3,714	4,328
1000-1-105-502500	Medical Insurance	28,353	29,813	32,186	29,436	30,420	47,426	41,375	62,060
1000-1-105-502700	Dental	1,407	1,358	1,355	1,414	1,348	1,348	1,255	1,800
1000-1-105-502900	Disability	3,188	3,262	3,330	2,850	3,400	2,850	3,437	5,000
1000-1-105-503300	Life Insurance	1,458	1,458	1,458	1,250	1,500	1,250	1,557	1,850
1000-1-105-503500	Pension	13,810	14,290	14,950	12,650	14,000	19,546	14,997	18,500
1000-1-105-503700	Unemployment	930	685	828	1,000	940	1,000	812	1,200
1000-1-105-503900	Uniforms	-	531	178	700	700	700	-	700
1000-1-105-504200	Paid Leave Tax	-	-	-	-	-	610	-	830
1000-1-105-504300	Car Allowance	-	-	-	300	300	-	-	-
1000-1-105-504900	Other Employee Benefits	-	-	-	-	-	-	-	-
1000-1-105-506000	Office Supplies	-	60	-	-	-	-	-	-
1000-1-105-506100	Computer and Copier Supplies	-	-	427	2,000	2,000	2,000	339	2,000
1000-1-105-506500	Minor Equipment and Supplies	3,389	11,676	7,683	10,000	10,000	10,000	12,126	10,000
1000-1-105-506540	Server Infrastructure	-	14,171	9,668	15,000	15,000	30,000	578	30,000
1000-1-105-506550	Desktop Hardware	1,706	3,054	2,316	5,000	5,000	5,000	-	5,000
1000-1-105-506560	Software & Licenses	1,630	3,609	6,737	8,000	18,000	30,000	10,067	30,000
1000-1-105-506900	Other Supplies	-	-	-	-	-	-	595	-
1000-1-105-508600	Small Tools	-	-	-	-	-	-	-	-
1000-1-105-508800	Medical, Health, & Application	-	-	-	-	-	-	158	250
1000-1-105-508900	Vehicle Fuel	52	29	29	300	300	300	27	300
1000-1-105-511400	Contractual Services	984	-	-	10,000	10,000	10,000	-	10,000
1000-1-105-511500	Other Professional Services	-	2,060	2,263	8,000	8,000	8,000	2,414	8,000
1000-1-105-512000	Telephone	59,978	67,950	90,098	58,000	80,000	100,000	95,428	100,000
1000-1-105-512500	Cell Phones	40,838	41,685	42,216	50,000	50,000	60,000	47,103	60,000
1000-1-105-513200	Postage	-	99	38	100	-	100	-	100
1000-1-105-515000	Travel Expense	-	-	-	-	-	-	752	4,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-1-105-515200	Conferences & Training	3,396	5,536	9,373	9,500	9,500	10,000	10,759	12,000
1000-1-105-515500	Advertising							1,538	3,000
1000-1-105-516000	Liability Insurance	198	44	459	300	300	1,603	1,267	1,792
1000-1-105-516500	Auto Insurance	1,637	1,137	1,441	1,800	955	1,653	1,134	1,027
1000-1-105-518100	Workmen's Compensation	301	212	505	1,000	444	500	430	475
1000-1-105-520700	Maintenance Contracts	96,994	89,901	101,602	101,000	105,000	252,000	201,902	252,000
1000-1-105-521000	Vehicle Maintenance	225	-	262	1,000	1,000	1,000	-	1,000
1000-1-105-522200	Office Equipment	-	-	1,359	2,000	3,000	3,000	-	4,000
1000-1-105-522450	Auto Lease	-	-	-	-	-	-	-	-
Total IT Operating Expenses		509,143	550,770	601,012	588,869	636,235	931,326	722,788	948,219
1000-1-105-990000	IT Capital Expenditures	11,619	52,184	39,627	44,000	83,000	90,000	55,936	74,000
Total IT Operating Expenses and Capital Outlays		520,762	602,954	640,639	632,869	719,235	1,021,326	778,724	1,022,219
Building & License									
1000-1-106-501000	Salaries	229,407	288,030	402,388	266,271	274,228	546,447	550,471	582,000
1000-1-106-501500	Overtime	1,191	1,922	5,158	10,200	3,000	10,000	4,869	5,000
1000-1-106-501700	Part-Time Salaries	17,114	-	-	17,316	-	17,316	-	-
1000-1-106-502000	FICA Expense	15,468	17,185	24,331	18,215	17,188	35,573	34,854	36,394
1000-1-106-502200	Medicare Expense	3,617	4,019	5,690	4,260	4,020	8,320	8,151	8,512
1000-1-106-502500	Medical Insurance	33,184	43,273	60,425	30,558	39,944	98,634	99,051	119,000
1000-1-106-502700	Dental	1,273	2,028	2,596	2,200	1,797	2,696	2,218	3,594
1000-1-106-502900	Disability	4,191	5,055	4,569	5,100	4,300	5,100	6,349	8,000
1000-1-106-503300	Life Insurance	2,592	2,916	2,592	2,920	2,500	2,920	3,419	4,200
1000-1-106-503500	Pension	8,623	11,757	13,909	8,500	8,700	32,786	35,888	45,000
1000-1-106-503700	Unemployment	1,977	1,259	2,784	1,800	1,500	1,800	2,323	1,800
1000-1-106-503900	Uniforms	1,292	1,096	1,844	1,000	1,500	1,750	1,023	2,000
1000-1-106-504200	Paid Leave Tax	-	-	-	-	-	1,100	-	1,400
1000-1-106-504300	Car Allowance	-	-	1,950	-	-	-	3,450	3,600
1000-1-106-504900	Other Employee Benefits	-	-	-	100	100	100	-	-
1000-1-106-506000	Office Supplies	-	-	-	-	-	-	-	-
1000-1-106-506100	Computer & Copier Supplies	803	1,452	1,502	1,500	1,500	1,500	1,432	1,500
1000-1-106-506200	Printing & Forms	145	1,393	1,315	5,000	3,000	3,000	3,002	3,000
1000-1-106-506500	Minor Equipment & Supplies	-	40	-	-	-	-	519	-
1000-1-106-506800	Memberships & Publications	889	830	2,607	2,000	2,000	7,100	2,663	7,700
1000-1-106-506900	Other Supplies	1,025	768	599	1,500	1,500	1,500	3,245	3,000
1000-1-106-508800	Medical Health Testing	113	113	565	-	100	500	271	-
1000-1-106-508900	Vehicle Fuel	447	604	635	1,000	1,000	750	829	750
1000-1-106-509200	Oil	16	50	36	75	75	75	48	75
1000-1-106-510000	Legal Services	40,096	101,717	95,936	35,000	55,000	70,000	108,777	70,000
1000-1-106-510100	Collection Fees	6,089	6,358	5,227	4,500	6,500	6,500	6,766	6,500
1000-1-106-510800	Planning Commission	-	-	73	-	-	-	-	-
1000-1-106-510400	COVID ARPA Expenditures	2,000	-	-	-	-	-	-	-
1000-1-106-511000	Engineering	-	-	825	-	10,000	10,000	980	10,000
1000-1-106-511400	Contractual Services/Lease	2,003	-	-	5,000	-	-	-	-
1000-1-106-511500	Other Professional Services	-	-	107,416	5,000	25,000	55,000	82,245	97,000
1000-1-106-512000	Telephone	-	-	-	-	-	-	-	-
1000-1-106-513000	Equipment Installation	564	-	-	-	-	-	-	-
1000-1-106-513200	Postage	2,337	3,924	4,447	2,500	2,500	2,500	4,814	4,000
1000-1-106-515000	Travel Expense	235	3,149	6,269	5,000	5,000	7,750	5,349	6,500
1000-1-106-515200	Conferences & Training	4,178	6,404	7,942	8,000	8,000	12,595	8,644	9,345
1000-1-106-515500	Advertising	5,810	4,359	12,644	3,500	5,000	8,500	4,943	8,500
1000-1-106-516000	Liability Insurance	1,614	2,237	1,521	1,750	960	2,034	1,846	2,236
1000-1-106-516500	Auto Insurance	3,605	2,988	2,515	3,900	3,000	2,480	2,060	2,015
1000-1-106-518100	Workmen's Compensation	717	873	2,289	2,100	1,400	1,400	2,787	2,900
1000-1-106-518500	Electric	-	-	-	-	-	-	-	-
1000-1-106-520700	Maintenance Contracts	2,200	2,518	3,998	5,000	5,000	3,000	3,068	3,000
1000-1-106-521000	Vehicle Maintenance	289	-	25	2,000	2,000	2,000	495	1,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026

	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-1-106-522200	Office Equipment	202	1,019	1,776	1,000	1,000	1,000	-	1,000
1000-1-106-522450	Auto Lease	8,038	8,609	8,008	9,000	9,000	9,000	6,947	9,500
Total Building and License Operating Expenses		403,344	527,945	796,406	472,765	507,312	972,726	1,003,796	1,070,021
1000-1-106-990000	Capital Outlays	-	-	-	-	-	-	-	-
Total Building and License Operating and Capital		403,344	527,945	796,406	472,765	507,312	972,726	1,003,796	1,070,021
Communications									
1000-1-107-501000	Salaries	50,994	58,265	61,889	58,195	59,941	75,000	73,933	80,761
1000-1-107-501700	Part-Time Salaries	4,045	-	-	-	-	34,000	11,066	28,517
1000-1-107-502000	FICA Expense	3,163	3,330	3,525	3,608	3,716	6,758	5,164	6,775
1000-1-107-502200	Medicare Expense	740	779	824	844	869	1,581	1,208	1,585
1000-1-107-502500	Medical Insurance	16,009	18,010	19,434	15,543	18,374	26,618	25,214	29,268
1000-1-107-502700	Dental	437	453	452	500	449	449	450	449
1000-1-107-502900	Disability	-	-	-	-	1,000	-	1,085	1,200
1000-1-107-503300	Life Insurance	-	-	-	-	500	-	479	522
1000-1-107-503500	Pension	1,358	3,488	3,706	-	-	4,500	4,585	4,846
1000-1-107-503700	Unemployment	635	219	247	525	635	525	487	525
1000-1-107-504200	Paid Leave Tax	-	-	-	-	-	150	-	150
1000-1-107-506100	Computer & Copier Supplies	146	92	97	300	300	500	321	500
1000-1-107-506200	Printing & Forms	80	10,605	10,722	8,500	11,000	13,500	10,250	15,000
1000-1-107-506500	Minor Equipment & Supplies	1,359	-	313	1,000	2,000	2,000	1,918	700
1000-1-107-506800	Memberships and Publications	-	-	23	-	-	11,000	11,780	17,000
1000-1-107-506900	Other Supplies	1,351	895	6,193	2,200	2,200	7,000	6,707	7,500
1000-1-107-508800	Medical Health Testing	113	-	-	-	-	-	193	-
1000-1-107-511400	Contractual Services	-	-	-	-	-	48,500	65,205	28,000
1000-1-107-511500	Other Professional Services	-	-	-	-	-	9,000	4,661	12,600
1000-1-107-513200	Postage	2,828	2,796	3,151	3,200	3,200	5,000	2,776	5,000
1000-1-107-515200	Conferences & Training	400	-	4,654	2,500	5,000	2,000	1,931	5,000
1000-1-107-515500	Advertising	11,074	19,530	55,218	22,600	82,000	12,000	8,192	12,000
1000-1-107-516000	Liability Insurance	-	-	9	-	-	587	411	643
1000-1-107-518100	Workmen's Compensation	217	226	451	2,500	384	300	522	600
Total Communications Operating Expense		94,949	118,688	170,908	122,015	191,568	260,968	238,539	259,141
1000-1-107-990000	Capital Outlays	-	-	-	-	-	-	-	-
Total Communications Operating Expense		94,949	118,688	170,908	122,015	191,568	260,968	238,539	259,141
Building and Grounds									
1000-1-112-501000	Salaries	78,867	125,460	169,551	126,009	132,077	165,702	139,182	133,631
1000-1-112-501500	Overtime	3,491	5,023	10,282	3,886	4,003	3,886	6,791	6,675
1000-1-112-501700	Part-Time Salaries	76,580	83,306	89,719	71,181	80,409	88,587	65,150	80,000
1000-1-112-502000	FICA Expense	9,601	12,909	16,324	12,467	13,422	16,007	13,455	13,659
1000-1-112-502200	Medicare Expense	2,245	3,019	3,818	2,916	3,139	3,744	3,147	3,194
1000-1-112-502500	Medical Insurance	17,927	25,868	28,062	17,359	26,382	40,248	22,475	31,505
1000-1-112-502700	Dental	589	928	929	575	898	899	568	899
1000-1-112-502900	Disability	922	1,644	1,984	960	2,000	960	2,051	2,100
1000-1-112-503300	Life Insurance	486	851	972	650	1,000	650	1,178	1,044
1000-1-112-503500	Pension	3,882	3,964	4,084	3,950	3,935	3,721	1,966	4,071
1000-1-112-503700	Unemployment	1,903	1,206	1,769	2,500	2,100	2,500	1,648	2,500
1000-1-112-503900	Uniforms	349	150	481	600	900	1,100	574	1,100
1000-1-112-504100	Uniforms P/T	-	-	-	500	600	600	435	600
1000-1-112-504200	Paid Leave Tax	-	-	-	-	-	331	-	590
1000-1-112-504300	Car Allowance	-	-	90	-	-	-	-	-
1000-1-112-504900	Other Employee Benefits	-	-	434	44	-	500	-	-
1000-1-112-506000	Office Supplies	-	63	-	-	-	-	-	-
1000-1-112-506100	Computer & Copier Supplies	155	-	151	400	650	650	60	300
1000-1-112-506200	Printing & Forms	179	-	-	500	500	500	275	350
1000-1-112-506500	Minor Equipment & Supplies	14,700	17,558	46,725	17,500	69,800	20,000	15,553	20,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-1-112-506900	Other Supplies	1,891	703	537	600	600	600	322	600
1000-1-112-508400	Janitorial Supplies	16,086	19,560	17,710	17,000	19,500	19,500	21,267	20,000
1000-1-112-508800	Medical Health Testing	164	-	-	-	200	200	490	-
1000-1-112-508900	Vehicle Fuel	369	341	386	400	500	500	360	500
1000-1-112-509200	Oil	-	20	-	-	-	-	20	-
1000-1-112-511000	Engineering	-	-	-	10,000	-	10,000	-	-
1000-1-112-511400	Contractual Services	-	1,200	-	-	-	-	-	-
1000-1-112-51300	Equipment Installation	-	3,933	-	-	-	-	-	-
1000-1-112-515000	Travel Expense	-	-	-	100	100	2,500	-	500
1000-1-112-515000	Advertising	1,368	-	-	-	2,000	2,000	3,443	2,000
1000-1-112-516000	Liability Insurance	1,819	2,814	1,707	2,000	2,000	2,283	2,063	2,498
1000-1-112-516500	Auto Insurance	332	702	838	500	500	827	935	1,008
1000-1-112-517500	Commercial Property Ins.	-	-	-	-	-	-	-	-
1000-1-112-518100	Workmen's Compensation	4,022	7,332	13,630	10,000	10,000	8,800	9,921	12,300
1000-1-112-518500	Electric	48,687	68,233	86,658	62,000	62,000	70,000	91,166	70,000
1000-1-112-519100	Propane Gas	-	-	165	-	-	-	-	-
1000-1-112-519000	Heating Fuel	10,798	11,131	8,226	10,000	24,000	10,000	8,636	10,000
1000-1-112-520100	General Maintenance	-	1,140	6,490	-	-	-	3,197	-
1000-1-112-520300	Building Maintenance	43,420	73,152	126,545	46,000	109,000	100,000	127,708	100,000
1000-1-112-520310	Building Maintenance Contract	20,522	-	44,453	-	-	-	44,103	50,000
1000-1-112-520700	Maintenance Contracts	-	12,268	199	20,000	45,000	45,000	-	-
1000-1-112-521000	Vehicle Maintenance	523	-	-	700	700	-	-	-
1000-1-112-522400	Equipment Rental	-	-	260	300	400	300	100	300
1000-1-112-522450	Auto Lease	6,311	5,973	5,298	6,000	6,000	6,000	661	6,000
Total Building and Grounds									
Operating Expenditures		368,188	490,451	688,477	447,597	624,315	629,095	588,902	577,924
1000-1-112-990000	Capital Outlays	12,071	27,473	10,329	-	25,500	65,000	86,875	47,000
Total Building and Grounds Operating and Capital		380,259	517,924	698,806	447,597	649,815	694,095	675,777	624,924

Public Safety

Police									
1000-3-108-501000	Salaries	1,602,320	1,604,997	1,757,730	1,599,021	1,655,158	1,945,931	1,903,728	2,504,665
1000-3-108-501500	Overtime	73,111	91,968	93,933	96,776	100,000	110,000	91,985	116,200
1000-3-108-501700	Part-Time Salaries	175,413	235,673	175,573	276,096	315,000	228,580	168,428	260,280
1000-3-108-501900	Other Salaries	11,620	59,539	64,410	35,000	62,000	63,000	83,400	90,000
1000-3-108-502000	FICA Expense	111,015	119,399	123,936	124,427	132,193	145,546	139,268	184,211
1000-3-108-502200	Medicare Expense	25,963	27,928	28,985	29,100	30,916	34,039	32,571	43,082
1000-3-108-502500	Medical Insurance	276,978	291,197	342,717	296,916	345,793	520,544	460,590	552,350
1000-3-108-502700	Dental	9,322	8,450	8,875	9,000	9,471	11,232	9,834	10,783
1000-3-108-502900	Disability	21,823	21,522	20,614	22,500	24,500	22,500	24,120	30,000
1000-3-108-503300	Life Insurance	12,744	12,015	11,232	13,000	13,300	13,000	14,156	13,000
1000-3-108-503500	Pension	235,941	183,025	193,184	230,000	240,000	299,575	257,263	367,617
1000-3-108-503700	Unemployment	9,150	7,539	8,419	10,000	11,000	10,000	9,271	10,000
1000-3-108-503900	Uniforms	14,469	13,552	25,277	17,555	25,015	32,000	26,186	49,120
1000-3-108-504100	Uniforms P/T	6,271	4,079	5,505	4,380	6,500	4,800	4,177	6,260
1000-3-108-504200	Paid Leave Tax	-	-	-	-	-	4,144	-	6,068
1000-3-108-504900	Other Employee Benefits	-	-	-	3,000	-	3,000	2,490	3,000
1000-3-108-504950	Housing Allowance	-	6,000	8,500	-	18,000	-	-	24,000
1000-3-108-506000	Office Supplies	-	2,904	-	-	-	-	-	-
1000-3-108-506100	Computer & Copier Supplies	-	-	3,500	3,600	3,600	3,600	3,164	3,720
1000-3-108-506200	Printing & Forms	195	940	597	1,260	1,500	1,500	1,455	2,055
1000-3-108-506300	Grants To Be Distributed	-	-	-	-	-	-	-	-
1000-3-108-506500	Minor Equipment & Supplies	9,997	5,445	34,474	10,001	34,856	52,000	100,541	36,080
1000-3-108-506600	Firing Range Expense	-	-	-	200	200	-	-	-
1000-3-108-506700	Medical Supplies	504	211	515	720	1,000	1,000	108	1,350
1000-3-108-506800	Membership & Publications	385	556	695	575	705	1,745	776	1,570
1000-3-108-506850	Troop Expense	1,237	2,796	2,698	2,000	4,000	4,000	2,259	4,000
1000-3-108-506900	Other Supplies	7,824	9,162	8,109	6,500	8,100	8,800	8,800	12,500

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-3-108-508710	Photo and Fingerprint Supplies	-	734	908	650	1,020	1,250	855	1,300
1000-3-108-508800	Medical Health Testing	9,617	18,018	16,193	21,730	21,040	30,300	26,418	24,685
1000-3-108-508900	Vehicle Fuel	27,753	33,637	27,503	30,000	30,000	36,000	31,916	40,000
1000-3-108-509000	Diesel Fuel	-	-	-	-	-	-	-	-
1000-3-108-509200	Oil	1,295	872	854	300	600	300	1,510	300
1000-3-108-510000	Legal Services	8,303	1,814	1,636	15,000	15,000	15,000	15,363	15,000
1000-3-108-511400	Contract Services	-	-	-	-	-	-	-	-
1000-3-108-511500	Other Professional Services	-	-	5,444	-	-	-	-	-
1000-3-108-512000	Telephone	-	-	-	7,000	-	-	-	-
1000-3-108-512500	Cell Phones	-	-	-	6,800	-	-	-	-
1000-3-108-513200	Postage	260	697	399	600	600	700	495	700
1000-3-108-513500	Radios	262	-	1,432	4,340	2,000	1,500	540	1,000
1000-3-108-515000	Travel Expense	1,488	5,199	3,071	4,730	7,175	9,075	9,405	13,725
1000-3-108-515200	Conferences & Training	10,008	25,402	25,706	29,135	27,955	27,665	22,203	24,055
1000-3-108-515500	Advertising	-	724	1,561	2,150	2,150	4,150	799	5,150
1000-3-108-516000	Liability Insurance	12,188	16,968	11,117	13,000	8,504	14,813	13,420	16,215
1000-3-108-516500	Auto Insurance	15,701	12,381	13,055	17,000	6,639	14,052	14,416	15,405
1000-3-108-517100	Police Professional Liability	34,967	40,196	37,155	36,000	24,692	37,335	38,373	40,486
1000-3-108-517300	Umbrella Insurance	4,792	5,074	5,613	5,000	3,023	6,000	6,212	6,551
1000-3-108-517500	Commercial Property Ins.	9,789	10,652	9,797	10,000	6,597	10,075	10,165	10,809
1000-3-108-517700	Building and Contents	1,251	1,125	1,419	1,400	884	1,429	1,527	1,614
1000-3-108-518100	Workmen's Compensation	63,119	49,555	113,126	130,000	101,035	85,000	106,264	120,000
1000-3-108-520500	Radio Maintenance	-	-	-	-	-	-	-	-
1000-3-108-520700	Maintenance Contracts	36,047	72,983	83,906	78,298	100,050	97,866	77,923	224,780
1000-3-108-521000	Vehicle Maintenance	11,276	12,710	15,088	12,500	15,500	16,500	22,853	25,000
1000-3-108-522200	Office Equipment	-	-	-	200	200	2,200	1,848	1,000
1000-3-108-522450	Auto Lease	57,971	59,804	112,216	104,000	60,000	110,000	107,840	388,230
1000-3-108-909420	Sussex County Grant Expend.	-	-	-	-	-	-	-	57,660
Total Operating Expenditures									
Police Department		2,912,369	3,077,442	3,406,677	3,321,460	3,477,471	4,041,746	3,854,913	5,365,576
1000-3-108-990000	Capital Outlays Police Dept.	10,866	83,352	7,795	-	150,800	25,000	6,173	80,000
Total Police Dept. Operating and Capital Outlays		2,923,235	3,160,794	3,414,472	3,321,460	3,628,271	4,066,746	3,861,087	5,445,576
Police Grants Expense									
1000-3-728-506500	DOJ Byrne Grant Equip. & Suppl.	29,430	7,054	22,352	-	10,000	-	18,530	-
1000-3-711-501000	Salaries EIDE	-	-	-	-	-	-	-	-
1000-3-711-502000	FICA Expense	-	-	-	-	-	-	-	-
1000-3-711-502200	Medicare Expense	-	-	-	-	-	-	-	-
1000-3-715-501000	DUI Salaries	-	-	-	20,000	20,000	20,000	-	20,000
1000-3-715-502000	FICA Expense	-	-	-	-	-	1,240	-	1,240
1000-3-715-502200	Medicare Expense	-	-	-	-	-	290	-	290
1000-3-728-506500	DOJ Byrne Grant Equip. & Suppl.	-	-	22,352	-	-	-	-	-
Police Grants Operating Expense		29,430	7,054	44,704	20,000	30,000	21,530	18,530	21,530
1000-3-701-909400	Sussex County Grant	42,252	29,829	34,644	30,000	35,000	30,000	33,636	30,000
Total General Fund Police Grants		71,682	36,883	79,348	50,000	65,000	51,530	52,166	51,530
1060-3-705-501000 Salaries					1,600	1,600	1,600		1,600
1060-3-707-506500	Minor Equip. & Supplies SALLE	5,803	11,825	3,789	4,200	6,700	3,200	7,413	3,200
1060-3-710-506500	Minor Equip. & Supplies EIDE	2,112	2,517	3,060	2,500	-	2,500	2,183	2,500
1060-3-711-501000	EIDE Salaries	-	-	-	2,500	2,500	2,500	-	2,500
1060-3-711-502000	FICA Expense	-	-	-	1,184	1,184	99	-	1,330
1060-3-711-502200	Medicare Expense	-	-	-	287	287	23	-	70
1060-3-740-501000	Salary CVC	-	-	-	15,000	15,000	17,349	-	17,349
1060-3-740-506500	Combat Violent Crimes Supplies	16,407	15,542	7,403	24,000	24,529	24,000	6,897	24,000
Total Police Grant Fund		24,322	29,884	14,252	51,271	51,800	51,271	16,493	52,548
Total Police Grants		96,004	66,767	93,600	101,271	116,800	102,801	68,659	104,078

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026

Description		FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
911 Dispatching									
1000-3-113-501000	Salaries	454,211	526,412	551,499	515,675	653,625	778,748	680,159	792,899
1000-3-113-501500	Overtime	80,589	94,929	192,748	68,000	90,000	90,000	138,789	90,000
1000-3-113-501700	Part-Time Salaries	432	789	1,287	-	-	-	523	-
1000-3-113-502000	FICA Expense	33,410	35,411	44,103	36,188	46,105	53,862	50,597	54,740
1000-3-113-502200	Medicare Expense	7,814	8,284	10,314	8,463	10,783	12,597	11,833	12,802
1000-3-113-502500	Medical Insurance	108,716	111,620	119,472	122,786	162,120	225,180	180,641	206,703
1000-3-113-502700	Dental	4,732	3,781	3,831	5,200	4,493	5,841	4,624	5,841
1000-3-113-502900	Disability	7,715	6,948	5,825	7,800	8,100	7,800	9,010	9,725
1000-3-113-503300	Life Insurance	5,265	4,253	3,281	5,500	5,400	5,500	4,938	6,790
1000-3-113-503500	Pension	12,171	11,697	12,513	13,900	14,250	13,900	18,031	35,000
1000-3-113-503700	Unemployment	3,430	2,558	3,494	4,500	1,400	4,500	4,062	4,500
1000-3-113-503900	Uniforms	1,360	3,510	10,306	4,700	14,360	12,680	8,818	10,300
1000-3-113-504200	Paid Leave Tax	-	-	-	-	-	1,558	-	2,065
1000-3-113-504900	Other Employee Benefits	-	-	-	100	-	100	-	-
1000-3-113-506000	Office Supplies	-	526	-	-	-	-	-	-
1000-3-113-506100	Computer & Copier Supplies	772	-	314	2,000	2,000	1,500	520	1,500
1000-3-113-506200	Printing and Forms	-	-	-	100	100	100	-	500
1000-3-113-506300	General 911 Grant	-	19,797	-	-	-	-	-	-
1000-3-113-506500	Minor Equipment & Supplies	486	717	1,018	1,000	1,360	1,360	6,912	4,000
1000-3-113-506800	Memberships & Publications	893	-	1,040	1,200	1,200	1,600	1,522	8,700
1000-3-113-506900	Other Supplies	222	435	999	600	1,000	2,500	2,607	4,000
1000-3-113-508800	Medical Health Testing	498	1,354	1,557	1,250	1,850	3,000	2,057	1,000
1000-3-113-511400	Contractual Services	-	-	18,714	-	-	-	12,251	-
1000-3-113-512500	Cell Phones	480	240	-	500	-	-	-	-
1000-3-113-513200	Postage	-	-	-	100	100	100	833	100
1000-3-113-513500	Radios	303	-	70	-	800	4,825	29,764	2,900
1000-3-113-515000	Travel Expense	1,374	1,729	6,290	7,000	11,700	12,200	7,281	15,500
1000-3-113-515200	Conferences & Training	4,057	4,786	8,710	7,020	9,265	10,900	11,065	7,770
1000-3-113-515500	Advertising	-	-	2,526	800	800	2,500	-	1,000
1000-3-113-516000	Liability Insurance	3,068	4,285	2,928	2,800	2,800	3,907	3,548	4,285
1000-3-113-518100	Workmen's Compensation	685	905	1,523	2,200	2,200	1,100	1,377	1,500
1000-3-113-520700	Maintenance Contracts	2,500	9,395	7,838	8,150	18,400	17,350	5,429	28,000
1000-3-113-522200	Office Equipment	-	1,025	25,133	1,350	1,350	2,875	1,111	6,025
Total 911 Dispatching Operating Expenditures		735,183	855,386	1,037,333	828,882	1,065,561	1,278,083	1,198,302	1,318,145
1000-3-113-990000	Capital Outlays	33,902	-	-	-	-	-	-	-
Total 911 Dispatching Operating & Capital		769,085	855,386	1,037,333	828,882	1,065,561	1,278,083	1,198,302	1,318,145
Beach Patrol									
1000-3-116-501500	Overtime	48,145	48,087	36,578	35,000	60,000	60,000	51,806	55,000
1000-3-116-501700	Part-Time Salaries	414,401	538,242	614,110	444,820	546,930	765,154	638,560	980,000
1000-3-116-502000	FICA Expense	28,665	36,352	40,260	29,749	40,730	51,159	44,481	64,170
1000-3-116-502200	Medicare Expense	6,704	8,502	9,416	6,957	9,525	11,965	10,403	15,008
1000-3-116-503700	Unemployment	8,115	8,049	7,644	8,500	12,250	8,500	8,313	8,500
1000-3-116-504100	Uniforms P/T	12,640	18,723	30,582	21,750	27,025	38,800	31,521	38,800
1000-3-116-504200	Paid Leave Tax	-	-	-	-	-	-	-	100
1000-3-116-504900	Other Employee Benefits	-	-	-	-	-	-	-	-
1000-3-116-504950	Housing Allowance	-	-	20,000	-	50,000	-	-	30,000
1000-3-116-505200	Swimmers Education	240	200	-	1,000	1,000	1,000	-	1,000
1000-3-116-505400	Junior Lifeguard Program	-	-	-	-	-	-	-	-
1000-3-116-506000	Office Supplies	33	-	-	-	-	-	-	-
1000-3-116-506100	Computer & Copier Supplies	-	-	-	300	300	300	178	300
1000-3-116-506200	Printing & Forms	-	187	250	500	500	500	45	500
1000-3-116-506500	Minor Equipment & Supplies	8,712	3,924	3,474	7,930	5,400	5,000	6,656	5,000
1000-3-116-506700	Medical Supplies	2,827	3,460	5,313	5,600	6,800	4,000	7,763	4,000
1000-3-116-506800	Memberships & Publications	1,575	2,030	2,205	1,800	2,100	2,400	2,385	2,400
1000-3-116-506900	Other Supplies	4,494	4,683	6,197	4,700	6,500	7,500	7,861	7,500
1000-3-116-508800	Medical Health Testing	4,624	3,006	3,040	4,500	3,500	4,000	6,432	7,300
1000-3-116-508900	Vehicle Fuel	155	265	315	250	400	500	573	500

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-3-116-510120	Beach Patrol Donations Expense	-	5,319	-	20,000	6,000	6,000	1,000	6,000
1000-3-116-511400	Contractual Services	-	-	-	-	-	-	-	-
1000-3-116-511500	Other Professional Services	928	616	1,514	1,100	1,300	3,200	25	2,000
1000-3-116-513000	Equipment Installation	-	-	-	500	-	500	-	500
1000-3-116-513200	Postage	-	-	-	-	-	-	-	-
1000-3-116-513500	Radio Maintenance	753	2,285	4,307	3,000	4,000	2,450	1,185	2,450
1000-3-116-515200	Conferences & Training	5,205	7,717	7,582	12,775	12,775	15,540	10,579	12,540
1000-3-116-515500	Advertising	-	-	3,461	-	-	2,500	1,000	1,500
1000-3-116-516000	Liability Insurance	3,692	5,132	3,449	4,000	3,800	4,612	4,178	5,056
1000-3-116-518100	Workmen's Compensation	22,522	8,883	32,689	32,000	29,000	32,000	34,735	35,000
1000-3-116-518500	Electric	-	-	-	-	-	-	941	-
1000-3-116-520100	General Maintenance	-	197	-	1,500	1,500	1,000	820	1,000
1000-3-116-520300	Building Maintenance	-	-	-	-	-	-	-	-
1000-3-116-521000	Vehicle Maintenance	317	775	486	1,000	2,000	1,000	200	5,000
1000-3-116-522200	Office Equipment	-	-	-	-	-	-	-	-
1000-3-116-522450	Auto Lease	-	-	-	-	-	-	-	13,996
Total Beach Patrol Operating Expenditures		574,747	706,634	832,872	649,231	833,335	1,029,580	871,641	1,305,120
1000-3-116-990000	Capital Outlay	9,365	17,000	17,708	17,000	17,500	-	-	-
Total Beach Patrol Operating and Capital		584,112	723,634	850,580	666,231	850,835	1,029,580	871,641	1,305,120

Public Works									
Streets and Refuse									
1000-2-109-501000	Salaries	732,212	916,885	739,413	824,418	702,198	894,769	867,570	920,962
1000-2-109-501500	Overtime	50,073	40,790	38,862	40,000	44,000	45,000	69,598	55,000
1000-2-109-501700	Part-Time Salaries	128,942	154,231	215,916	197,760	266,202	280,901	294,531	310,000
1000-2-109-502000	FICA Expense	53,462	65,547	58,901	65,855	62,769	75,682	77,918	79,730
1000-2-109-502200	Medicare Expense	12,503	15,329	13,770	15,402	14,680	17,700	18,223	18,646
1000-2-109-502500	Medical Insurance	189,076	209,870	178,833	203,033	187,264	261,324	250,775	295,326
1000-2-109-502700	Dental	7,454	8,063	6,630	8,700	6,739	6,739	6,529	7,700
1000-2-109-502900	Disability	8,344	11,303	11,095	10,200	10,500	10,200	12,294	14,000
1000-2-109-503300	Life Insurance	6,176	7,768	7,343	7,400	7,300	7,400	8,040	8,900
1000-2-109-503500	Pension	18,825	26,019	19,690	19,250	20,000	36,421	22,859	38,400
1000-2-109-503700	Unemployment	8,884	7,209	7,088	9,500	9,200	9,500	9,642	9,500
1000-2-109-503900	Uniforms	17,441	19,641	13,395	10,000	12,000	16,000	14,468	13,000
1000-2-109-504100	Uniforms P/T	3,931	3,956	5,742	4,000	6,000	6,000	1,190	6,000
1000-2-109-504200	Paid Leave Tax	-	-	-	-	-	1,790	-	9,500
1000-2-109-504300	Car Allowance	-	-	4,890	1,950	3,600	3,600	3,621	3,600
1000-2-109-504900	Other Employee Benefits	-	-	-	1,650	-	-	-	-
1000-2-109-506000	Office Supplies	-	-	-	-	-	-	-	-
1000-2-109-506100	Computer & Copier Supplies	958	1,003	975	1,100	1,100	1,000	1,275	1,000
1000-2-109-506200	Printing & Forms	1,210	205	-	3,000	3,000	1,000	-	-
1000-2-109-506500	Minor Equipment & Supplies	107,499	87,279	89,043	107,500	90,000	90,000	82,827	110,000
1000-2-109-506900	Other Supplies	12,231	7,238	8,952	12,203	11,000	11,000	10,425	10,000
1000-2-109-508400	Janitorial Supplies	1,399	734	1,250	1,400	1,400	1,400	808	1,000
1000-2-109-508600	Small Tools	-	-	-	-	-	-	-	-
1000-2-109-508800	Medical Health Testing	3,008	1,446	1,423	500	3,000	500	1,315	1,500
1000-2-109-508900	Vehicle Fuel	14,837	20,842	16,805	16,000	21,827	16,000	17,094	16,000
1000-2-109-509000	Diesel Fuel	30,786	59,769	35,973	47,000	76,319	47,000	35,601	47,000
1000-2-109-509200	Oil	2,821	1,836	2,212	1,700	2,183	1,700	2,015	1,700
1000-2-109-510100	Collection Fees	-	-	-	-	-	-	-	-
1000-2-109-510400	COVID Expenditures	17,000	-	-	-	-	-	-	-
1000-2-109-511000	Engineering	163,197	241,663	185,762	240,000	270,000	378,000	228,894	250,000
1000-2-109-511400	Contractual Services	256,869	285,793	279,749	250,000	260,000	260,000	271,975	260,000
1000-2-109-511500	Other Professional Services	67,660	2,732	5,145	17,000	5,000	5,000	3,718	5,000
1000-2-109-513200	Postage	-	590	-	50	50	50	-	50
1000-1-109-513500	Radios, Pagers & Maintenance	-	-	-	-	-	-	1,984	-
1000-2-109-515000	Travel	-	2,203	-	-	3,000	3,000	-	1,500
1000-2-109-515200	Conferences & Training	1,000	1,008	2,722	18,000	5,000	4,000	1,301	2,000
1000-2-109-515500	Advertising	3,144	2,891	8,484	4,000	4,000	4,000	746	4,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-2-109-516000	Liability Insurance	7,807	10,884	6,614	8,000	5,474	8,723	7,910	9,558
1000-2-109-516500	Auto Insurance	29,772	24,338	20,696	30,000	15,000	20,666	25,560	28,209
1000-2-109-517300	Umbrella Insurance	1,876	1,994	2,205	2,000	1,187	2,400	2,438	2,571
1000-2-109-517500	Commercial Property Ins.	3,832	4,173	3,845	4,000	2,580	3,957	3,993	4,246
1000-2-109-517700	Building and Contents Ins.	490	441	552	550	427	560	594	633
1000-2-109-518100	Workmen's Compensation	27,442	30,357	50,080	66,000	52,281	40,000	54,033	52,000
1000-2-109-518200	Insurance Recovery Expense	-	4,500	-	-	-	-	-	-
1000-2-109-518500	Electric	12,704	21,100	27,187	25,000	20,000	20,000	29,687	20,000
1000-2-109-518700	Holiday Decorations	22,978	9,886	10,054	22,000	20,000	15,000	15,709	15,000
1000-2-109-518800	Street Sidewalks and Curbs	54,925	53,953	54,361	55,000	55,000	55,000	57,877	55,000
1000-2-109-518900	Streets-Storms	8,135	-	7,584	8,000	8,000	8,000	4,044	8,000
1000-2-109-519000	Heating Fuel	5,298	5,323	4,067	9,000	9,000	9,000	5,289	9,000
1000-2-109-519600	Refuse Disposal Charge	168,584	151,219	145,706	180,000	180,000	170,000	139,700	170,000
1000-2-109-519800	Sewer Charge	1,032	1,099	1,146	1,100	1,100	1,100	1,181	1,100
1000-2-109-520100	General Maintenance	24,674	12,065	18,905	25,000	20,000	20,000	17,472	15,000
1000-2-109-520300	Building Maintenance	11,895	3,065	13,738	12,000	12,000	10,000	4,774	10,000
1000-2-109-520400	Snow Removal	5,487	1,799	2,222	20,000	10,000	10,000	10,655	10,000
1000-2-109-520600	Streets Imp.	4,062	-	4,000	4,000	4,000	75,000	74,831	65,000
1000-2-109-520700	Maintenance Contracts	4,435	4,173	3,967	3,700	5,000	5,000	4,043	5,000
1000-2-109-520800	Storm Sewer Maintenance	20,763	20,000	9,850	20,000	10,000	15,000	950	10,000
1000-2-109-520900	Boardwalk Maintenance	44,420	37,060	33,964	45,000	40,000	40,000	21,415	35,000
1000-2-109-521000	Vehicle Maintenance	118,910	129,393	116,372	130,000	127,000	130,000	98,371	125,000
1000-2-109-522200	Office Equipment	555	345	232	1,000	1,000	1,000	148	1,000
1000-2-109-522400	Equipment Rental	-	-	-	3,000	3,000	2,000	-	2,000
1000-2-109-522450	Auto Lease	65,719	68,085	59,083	85,100	75,000	69,000	70,562	80,000
Total Streets Operating Expense		2,566,737	2,799,095	2,556,493	2,898,021	2,786,380	3,228,082	2,968,470	3,234,331
1000-2-109-990000	Capital Outlays	1,448,412	1,332,483	1,546,239	1,456,000	1,459,000	1,680,000	1,299,617	1,317,680
Total Streets Operating and Capital		4,015,149	4,131,578	4,102,732	4,354,021	4,245,380	4,908,082	4,268,087	4,552,011

Fleet Services									
1000-2-110-501000	Salaries	-		123,254	-	147,275	173,033	161,927	165,000
1000-2-110-501500	Overtime	-		626	-	1,000	-	2,162	250
1000-2-110-502000	FICA Expense	-		7,718	-	9,193	10,728	10,243	10,246
1000-2-110-502200	Medicare Expense	-		1,805	-	2,150	2,509	2,396	2,396
1000-2-110-502500	Medical Insurance	-		28,445	-	35,811	40,888	37,027	39,510
1000-2-110-502700	Dental	-		1,079	-	1,348	1,348	1,273	1,348
1000-2-110-502900	Disability	-		-	-	2,400	-	2,449	3,000
1000-2-110-503300	Life Insurance	-		-	-	1,500	-	1,436	1,600
1000-2-110-503500	Pension	-		5,809	-	1,500	7,911	7,453	8,564
1000-2-110-503700	Unemployment	-		771	-	2,966	-	882	800
1000-2-110-503900	Uniforms	-		6,696	-	700	700	462	700
1000-2-110-504200	Paid Leave Tax	-		-	-	-	346	-	450
1000-2-110-506200	Printing & Forms	-		-	-	500	250	-	250
1000-2-110-506500	Minor Equipment & Supplies	-		15,051	-	17,000	17,000	19,125	17,000
1000-2-110-506900	Other Supplies	-		211	-	1,000	500	205	500
1000-2-110-508400	Janitorial Supplies	-		-	-	100	100	-	100
1000-2-110-508800	Medical, Health, & Applications	-	-	150	-	-	-	118	150
1000-2-110-508900	Vehicle Fuel	-		-	-	1,000	1,000	-	1,000
1000-2-110-509200	Oil	-	-	43	-	-	-	-	-
1000-2-110-510100	Collection Fees	-		-	-	-	-	-	-
1000-2-110-511400	Contractual Services/Recycling	-		9,511	-	10,000	25,000	20,917	25,000
1000-2-110-515000	Travel Expense	-		2,185	-	-	1,000	-	1,000
1000-2-110-515200	Conferences & Training	-		1,880	-	500	500	1,387	3,000
1000-2-110-515500	Advertising	-		-	-	-	-	3,014	-
1000-2-110-516000	Liability Insurance	-		855	-	-	1,169	1,066	1,286
1000-2-110-516500	Auto Insurance	-		1,206	-	-	1,515	1,134	1,008
1000-2-110-518100	Workmen's Compensation	-		8,076	-	7,497	5,000	7,263	8,100
1000-2-110-520300	Building Maintenance	-		-	-	-	-	-	5,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-2-110-520700	Maintenance Contracts	-	-	175	-	1,500	6,500	601	6,500
1000-2-110-521000	Vehicle Maintenance	-	-	2,996	-	3,000	3,000	2,940	3,000
Total Refuse Operating Expense		-	-	218,542	-	247,940	299,997	285,479	306,758
1000-2-110-990000	Capital Outlays	-	-	-	-	-	-	-	35,000
Total Refuse Operating and Capital		-	-	218,542	-	247,940	299,997	285,479	341,758
Parking									
1000-2-114-501000	Salaries	131,794	134,768	151,283	144,086	148,408	112,070	114,175	118,534
1000-2-114-501500	Overtime	8,451	15,088	17,669	10,000	10,000	10,000	13,737	15,000
1000-2-114-501700	Part-Time Salaries	222,408	249,078	269,986	300,000	258,792	314,067	238,184	302,978
1000-2-114-502000	FICA Expense	22,108	24,783	26,774	28,153	25,866	27,040	23,408	27,064
1000-2-114-502200	Medicare Expense	5,171	5,796	6,262	6,584	6,049	6,324	5,474	6,329
1000-2-114-502500	Medical Insurance	24,425	23,162	27,687	24,948	26,155	27,258	26,392	31,502
1000-2-114-502700	Dental	1,407	1,145	1,355	1,360	1,348	1,348	944	1,348
1000-2-114-502900	Disability	1,983	2,224	2,307	2,000	2,400	2,000	2,576	2,500
1000-2-114-503300	Life Insurance	1,458	1,458	1,458	1,550	1,500	1,550	1,557	1,550
1000-2-114-503500	Pension	4,605	5,342	6,120	4,200	4,400	6,587	6,853	7,244
1000-2-114-503700	Unemployment	4,947	4,327	4,155	5,500	5,500	5,500	3,760	5,500
1000-2-114-503900	Uniforms	667	1,324	1,323	1,500	1,500	1,000	990	1,000
1000-2-114-504100	Uniforms P/T	2,898	1,347	2,093	3,000	3,000	3,000	1,370	7,000
1000-2-114-504200	Paid Leave Tax	-	-	-	-	-	225	-	290
1000-2-114-504900	Other Employee Benefits	-	-	-	-	-	-	-	-
1000-2-114-506000	Office Supplies	-	1,308	-	-	-	-	-	-
1000-2-114-506100	Computer & Copier Supplies	1,002	-	1,754	2,000	2,000	2,000	847	2,000
1000-2-114-506200	Printing & Forms	3,461	1,295	1,143	1,000	2,000	2,000	1,688	2,000
1000-2-114-506500	Minor Equipment & Supplies	33,397	54,985	64,592	55,000	55,000	5,000	4,910	6,400
1000-2-114-506800	Memberships & Publications	-	-	-	600	600	715	715	735
1000-2-114-506900	Other Supplies	892	1,139	1,585	2,000	2,000	2,000	1,605	2,000
1000-2-114-508300	Tickets & Permits	13,501	7,732	11,675	8,000	13,000	13,000	13,059	15,000
1000-2-114-508400	Janitorial Supplies	8	28	37	100	100	100	66	100
1000-2-114-508500	Spare Parts for Parking Meters	23,338	30,378	29,929	30,000	30,000	30,000	29,610	25,000
1000-2-114-508800	Medical Health Testing	2,562	3,005	387	2,000	2,000	2,000	1,166	2,100
1000-2-114-508810	Traffic Painting	4,492	7,010	9,967	10,000	10,000	-	-	-
1000-2-114-508900	Vehicle Fuel	5,481	7,977	7,121	5,200	7,000	7,000	5,909	7,000
1000-2-114-509200	Oil	122	82	39	100	100	100	86	100
1000-2-114-510110	Parkmobile Fees	116,552	142,322	-	55,000	-	55,000	-	-
1000-2-114-511500	Other Professional Services	1,358	14,514	4,302	-	10,000	-	1,859	6,000
1000-2-114-512200	Pay-by-phone processing fee	241,589	246,127	325,050	225,000	275,000	225,000	357,032	400,000
1000-2-114-512600	Ticket Writers - Verizon Chge	-	-	-	-	-	-	-	-
1000-2-114-513000	Equipment Installation	29,450	126,125	-	130,000	-	-	-	-
1000-2-114-513200	Postage	5,340	6,655	7,629	7,500	7,500	10,000	8,540	10,000
1000-2-114-513500	Radio Maintenance	-	-	-	-	-	-	1,709	2,000
1000-2-114-514000	Fees Transfers/Interchange	-	-	-	-	-	-	-	-
1000-2-114-514100	Collection Fees T2 & Auth Dot	60,783	127,541	20,292	11,000	11,000	15,000	28,555	20,000
1000-2-114-514200	Parking Cr Cd Fees	59,273	1,756	276,546	80,000	255,000	276,000	338,417	350,000
1000-2-114-515000	Travel	-	-	-	1,000	3,000	2,000	-	2,000
1000-2-114-515200	Conferences & Training	-	-	436	4,200	4,500	1,500	-	1,500
1000-2-114-515500	Advertising	3,957	5,114	865	5,000	4,500	4,500	997	2,000
1000-2-114-516000	Liability Insurance	2,870	3,970	2,706	3,000	3,356	3,594	3,260	3,932
1000-2-114-516500	Auto Insurance	2,615	3,969	4,183	3,000	4,082	4,133	4,677	5,135
1000-2-114-517300	Umbrella Insurance	2,590	2,754	3,045	2,800	2,834	3,200	3,365	3,547
1000-2-114-517500	Commercial Property Ins.	5,308	5,771	5,301	5,800	5,945	5,451	5,508	5,859
1000-2-114-517700	Building and Contents Ins.	683	603	768	700	806	774	828	874
1000-2-114-518100	Workmen's Compensation	12,805	4,394	18,347	20,000	15,352	18,500	13,023	15,000
1000-2-114-520300	Building Maintenance	2,791	1,644	2,905	4,000	3,000	3,000	1,587	8,000
1000-2-114-520610	Deauville Beach Improvements	-	-	-	100	-	100	-	-
1000-2-114-520700	Maintenance Contracts	180,042	186,841	238,439	170,000	145,000	145,000	181,297	224,461
1000-2-114-521000	Vehicle Maintenance	1,720	1,983	1,720	2,000	2,000	2,000	1,276	2,000
1000-2-114-522200	Office Equipment	-	-	-	1,000	1,000	1,000	429	3,000
1000-2-114-522400	Equipment Rental	-	-	-	-	-	-	-	-
1000-2-114-522450	Auto Lease	23,502	41,356	38,389	28,000	39,000	39,000	36,294	39,000
Total Parking Operating Expense		1,273,806	1,508,220	1,597,624	1,407,981	1,411,593	1,396,636	1,487,736	1,694,582

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026

	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-2-114-990000	Capital Outlays	217,891	534,304	27,450	535,000	-	-	-	-
Total Parking Operating and Capital		1,491,697	2,042,524	1,625,074	1,942,981	1,411,593	1,396,636	1,487,736	1,694,582
Parking Permits									
1000-2-119-501000	Salaries	-	-	-	-	-	-	-	-
1000-2-119-501500	Overtime	677	1,622	2,363	-	1,000	2,500	1,608	2,000
1000-2-119-501700	Part-Time Salaries	23,953	37,274	46,870	32,000	38,392	37,650	46,566	50,119
1000-2-119-502000	FICA Expense	1,527	2,412	3,052	1,984	2,442	2,489	3,110	3,231
1000-2-119-502200	Medicare Expense	357	564	714	464	571	582	727	756
1000-2-119-503700	Unemployment	443	547	591	650	725	650	602	650
1000-2-119-504100	Uniforms P/T	2,038	2,330	2,510	2,500	2,500	2,500	2,500	2,000
1000-2-119-504900	Other Employee Benefits	-	-	-	-	-	-	-	-
1000-2-119-506000	Office Supplies	-	-	-	-	-	-	-	-
1000-2-119-506100	Computer & Copier Supplies	335	-	92	-	100	-	-	-
1000-2-119-506200	Printing & Forms	-	-	-	-	-	-	-	-
1000-2-119-506500	Minor Equipment & Supplies	-	-	-	-	-	-	-	-
1000-2-119-506900	Other Supplies	-	-	-	-	-	-	22	-
1000-2-119-508300	Tickets & Permits	2,755	-	-	-	-	-	-	-
1000-2-119-508800	Medical Health Testing	168	-	30	-	150	-	160	340
1000-2-119-509100	Signage	-	-	-	-	-	-	-	-
1000-2-119-509300	Informational Map	-	7,289	7,032	6,100	7,500	8,000	7,919	9,000
1000-2-119-509400	Parking Permits	40,873	30,570	31,182	35,000	35,000	35,000	30,899	35,000
1000-2-119-509700	P-N-R Subsidized	-	-	-	-	-	-	-	-
1000-2-119-511510	Pk. Permits-Commission Fees	-	-	-	-	-	-	-	-
1000-2-119-513200	Postage	-	-	-	-	-	-	-	-
1000-2-119-516000	Liability Insurance	634	893	594	650	675	804	717	865
1000-2-119-518100	Workmen's Compensation	1,221	832	1,641	2,300	2,350	2,000	2,405	2,400
1000-2-119-521000	Vehicle Maintenance	675	289	459	700	700	700	599	500
1000-2-119-522210	Pk. Permits Equipment	505	-	704	1,000	1,000	1,000	-	1,000
Total Parking Permit Operating Expense		76,161	84,622	97,834	83,348	93,105	93,875	97,835	107,862
1000-2-119-990000	Capital Outlays	-	-	-	-	-	-	-	-
Total Parking Permit Operating and Capital		76,161	84,622	97,834	83,348	93,105	93,875	97,835	107,862
Street Aid Grant Expenditures									
1050-2-701-518500	Street Light Electric Expense	113,655	106,213	139,799	115,000	115,000	115,000	123,400	115,000
1050-2-701-520100	General Maintenance Street Aid	2,416	18,185	21,833	35,000	11,500	9,000	18,336	9,000
TOTAL		116,071	124,398	161,632	150,000	126,500	124,000	141,735	124,000
Culture and Recreation									
Comfort Stations									
1000-4-111-506500	Minor Equipment & Supplies	-	-	175	-	-	500	798	500
1000-4-111-508400	Janitorial Supplies	57,235	57,182	68,430	58,000	61,000	70,000	57,697	70,000
1000-4-111-511000	Engineering	-	-	-	10,000	-	-	-	-
1000-4-111-511400	Contractual Services	130,000	185,499	192,536	167,457	185,000	225,000	232,988	251,500
1000-4-111-511500	Other Professional Services	-	147	-	-	-	-	-	-
1000-4-111-517410	Builders Risk Insurance	-	-	-	-	-	-	15,744	-
1000-4-111-517500	Commercial Property Ins.	1,602	-	2,869	-	-	2,158	520	2,170
1000-4-111-518500	Electric	4,317	6,751	7,438	10,000	12,000	10,000	7,252	10,000
1000-4-111-520300	Building Maintenance	16,536	52,278	50,821	45,000	78,300	78,000	23,462	60,000
Total Comfort Stations Operating Expenses		209,690	301,857	322,269	290,457	336,300	385,658	338,462	394,170
1000-4-111-990000	Capital Outlays	395,684	480,120	981,371	431,000	2,400,000	3,550,000	4,034,780	2,483,000
Total Comfort Stations		605,374	781,977	1,303,640	721,457	2,736,300	3,935,658	4,373,242	2,877,170
Parks									
1000-4-115-501000	Salaries	61,357	63,255	47,732	61,985	65,085	75,000	30,763	82,750
1000-4-115-501500	Overtime	180	99	-	1,545	200	-	856	575
1000-4-115-501700	Part-Time Salaries	19,580	21,964	23,778	20,996	21,500	30,000	25,303	54,500
1000-4-115-502000	FICA Expense	4,937	5,188	4,431	5,241	5,381	6,510	3,640	8,545
1000-4-115-502200	Medicare Expense	1,154	1,213	945	1,226	1,258	1,523	851	1,998
1000-4-115-502500	Medical Insurance	7,793	8,157	5,850	8,170	8,318	32,889	5,083	15,751
1000-4-115-502700	Dental	469	453	305	500	449	449	165	449
1000-4-115-502900	Disability	-	-	-	-	1,100	-	-	1,200

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
1000-4-115-503300	Life Insurance	-	-	-	-	500	-	-	522
1000-4-115-503500	Pension	-	-	-	-	-	4,500	-	4,900
1000-4-115-503700	Unemployment	605	451	293	700	400	475	698	725
1000-4-115-503900	Uniforms	407	607	192	500	500	1,000	1,036	1,000
1000-4-115-504200	Paid Leave Tax	-	-	-	-	-	150	-	275
1000-4-115-504900	Other Employee Benefits	-	-	-	-	-	-	-	550
1000-4-115-506500	Minor Equipment & Supplies	7,709	2,989	4,703	5,000	5,000	5,000	2,111	7,000
1000-4-115-506800	Memberships & Publications	455	759	500	500	500	1,500	-	1,500
1000-4-115-506900	Other Supplies	1,500	454	1,469	1,500	1,500	1,000	-	1,000
1000-4-115-508400	Janitorial Supplies	-	-	-	-	-	-	-	-
1000-4-115-508800	Medical, Health, & Application	-	-	-	-	-	-	223	-
1000-4-115-508900	Vehicle Fuel	1,911	2,013	1,870	1,800	2,000	2,000	3,504	2,000
1000-4-115-509200	Oil	-	23	43	49	50	49	-	49
1000-4-115-511000	Engineering	21,993	8,936	11,198	30,000	10,000	10,000	6,780	10,000
1000-4-115-511400	Contractual Services	224,545	110,685	110,079	115,000	115,000	115,000	200,869	119,000
1000-4-115-511500	Other Professional Services	-	-	-	-	-	-	-	-
1000-4-115-515000	Travel Expense	1,751	2,651	1,579	1,500	1,700	1,500	-	1,500
1000-4-115-515200	Conferences & Training	1,500	2,035	878	1,500	1,300	1,000	155	1,000
1000-4-115-515500	Advertising	-	-	1,167	-	-	2,000	4,205	2,000
1000-4-115-516000	Liability Insurance	70	108	4,143	64	70	5,250	5,095	6,532
1000-4-115-516500	Auto Insurance	332	702	2,044	1,245	1,000	2,480	2,066	2,054
1000-4-115-517300	Umbrella Insurance	5,026	5,336	5,895	4,500	4,200	6,000	6,518	6,872
1000-4-115-517500	Commercial Property Ins.	10,284	11,193	10,288	9,275	7,000	10,581	10,677	11,353
1000-4-115-517700	Building and Contents Ins.	1,322	1,170	1,479	900	1,500	1,500	1,596	1,694
1000-4-115-518100	Workmen's Compensation	2,521	2,171	4,020	5,000	2,700	3,100	2,263	3,680
1000-4-115-518500	Electric	5,702	5,673	8,713	9,000	6,000	6,000	8,594	6,400
1000-4-115-520200	Playground Maintenance	8,378	11,823	4,613	10,000	12,000	10,000	-	10,000
1000-4-115-520300	Museum Support	-	-	-	-	-	-	262	-
1000-4-115-520350	Fireworks	-	-	37,400	-	37,400	41,888	41,888	46,914
1000-4-115-520700	Maintenance Contracts	6,710	4,065	10,547	10,000	10,000	12,000	11,790	12,000
1000-4-115-520910	Anna Hazard Museum	-	-	-	-	-	-	-	1,000
1000-4-115-521000	Vehicle Maintenance	1,477	1,975	1,937	2,000	2,000	2,000	1,972	2,000
1000-4-115-521100	Trees, Pruning & Landscaping	24,111	73,844	61,716	80,000	70,000	70,000	92,941	70,000
1000-4-115-521150	Tree Preservation	15,000	15,000	25,000	15,000	25,000	25,000	-	25,000
1000-4-115-521200	Lake Gerar Water Quality Imp..	11,137	15,230	16,173	16,000	18,000	16,000	22,938	16,000
1000-4-115-521400	Parks-Garden	3,500	16,404	800	1,500	800	800	2,755	800
1000-4-115-521600	Commemorative Tree Expense	16,778	13,000	3,838	13,000	9,000	7,000	1,051	7,000
1000-4-115-522450	Auto Lease	5,459	5,429	5,923	6,000	6,000	14,900	16,628	14,900
Total Parks Operating Expense		475,653	415,055	421,541	441,196	454,411	526,044	515,277	562,989
1000-4-115-990000	Capital Outlays	348,088	10,293	38,454	40,000	247,000	-	-	400,000
Total Parks		823,741	425,348	459,995	481,196	701,411	526,044	515,277	962,989
Recreation and Tennis									
1000-4-117-501500	Overtime	-	-	-	-	-	-	524	-
1000-4-117-501700	Part-Time Salaries	13,887	14,172	14,273	14,196	16,691	17,000	21,881	-
1000-4-117-502000	FICA Expense	861	879	885	880	1,035	1,054	1,446	-
1000-4-117-502200	Medicare Expense	202	205	207	206	242	247	338	-
1000-4-117-503700	Unemployment	250	193	171	250	250	250	280	-
1000-4-117-504900	Other Employee Benefits	-	-	-	-	-	-	-	-
1000-4-117-506200	Printing & Forms	-	519	448	165	550	550	435	-
1000-4-117-506500	Minor Equipment & Supplies	1,080	179	1,696	2,000	2,000	2,000	1,138	-
1000-4-117-506900	Other Supplies	-	-	-	-	-	-	-	-
1000-4-117-511400	Contractual Services	2,110	2,775	3,140	3,000	3,500	3,300	3,435	-
1000-4-117-512000	Telephone	-	-	-	300	-	-	-	-
1000-4-117-512500	Cell Phones	-	-	-	-	-	-	-	-
1000-4-117-515500	Advertising	-	-	-	100	-	-	-	-
1000-4-117-516000	Liability Insurance	284	384	261	250	250	350	324	-
1000-4-117-518100	Workmen's Compensation	429	352	750	600	450	600	888	-
1000-4-117-518500	Electric	316	348	393	400	400	400	-	-
1000-4-117-518600	Comm Charge Station	-	-	-	-	-	-	-	-
1000-4-117-520910	Anna Hazard Museum	451	608	30,518	400	25,000	1,000	510	-
1000-4-117-521410	Tennis Court Maintenance	-	-	-	-	-	-	-	-

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Total Recreation & Tennis		19,870	20,614	52,742	22,747	50,368	26,751	31,200	-
1000-4-117-990000	Recreation Capital Outlay	-	-	-	-	-	-	-	-
Total Recreation & Tennis		19,870	20,614	52,742	22,747	50,368	26,751	31,200	-
Bandstand									
1000-4-118-501500	Overtime	-	-	-	-	-	-	1,815	1,000
1000-4-118-501700	Part-Time Salaries	16,391	17,690	18,598	17,774	18,286	25,000	26,075	26,000
1000-4-118-502000	FICA Expense	1,016	1,097	1,153	1,102	1,134	1,550	1,800	1,674
1000-4-118-502200	Medicare Expense	238	256	270	258	265	363	421	392
1000-4-118-503700	Unemployment	282	231	217	300	310	300	292	300
1000-4-118-506200	Printing and Forms	-	-	-	-	-	1,500	848	1,500
1000-4-118-506530	Special Events	-	-	(50)	-	-	5,000	3,225	5,000
1000-4-118-506500	Minor Equipment & Supplies	-	111	1,451	-	-	-	-	-
1000-4-118-511400	Contractual Services	-	-	-	-	-	18,100	17,884	17,600
1000-4-118-511600	Bandstand Programs	98,954	107,370	123,309	100,000	125,000	125,000	123,945	130,000
1000-4-118-511700	Bandstand Expenses	41,266	69,101	76,217	50,000	75,000	90,000	89,457	90,274
1000-4-118-518100	Workmen's Compensation	21	16	39	55	35	55	120	190
1000-4-118-518500	Electric	-	-	1,142	-	-	7,000	-	7,000
Total Bandstand Operating Expenses		158,168	195,872	222,346	169,489	220,030	273,868	265,882	280,930
1000-4-118-990000	Capital Outlays	-	-	45,000	-	45,000	-	-	-
Total Bandstand Expenses		158,168	195,872	267,346	169,489	265,030	273,868	265,882	280,930
Contributions									
1000-1-120-515700	RBHS Support	25,004	45,903	62,938	37,500	50,000	30,000	60,058	50,000
1000-1-120-550310	Main Street	62,211	62,773	63,460	60,000	60,000	60,000	63,070	60,000
1000-2-120-518500	Electric Fire Company	655	465	240	-	800	800	233	800
1000-2-120-550110	Fire Company Donation	105,900	156,150	150,000	150,000	150,000	200,000	200,000	250,000
1000-4-120-550410	Sister Cities	-	-	1,753	-	-	-	-	-
1000-4-120-515900	Library Support	30,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total Contributions Operating Expenses		223,770	340,291	353,391	322,500	335,800	365,800	398,362	435,800
1000-1-120-990000	Capital Outlays	-	-	-	-	-	-	15,528	-
Total Contributions Expenses		223,770	340,291	353,391	322,500	335,800	365,800	413,890	435,800
Debt Service									
1000-1-125-524200	Interest & Principal on Proj. Ln	739,800	1,294,864	1,316,753	1,145,824	1,318,836	1,442,900	1,316,753	1,442,900
1000-1-125-524235	Interest & Principal M&T Bank	-	-	-	-	-	-	226,042	904,167
Total Debt Service		739,800	1,294,864	1,316,753	1,145,824	1,318,836	1,442,900	1,542,795	2,347,067
Water Fund									
3000-5-000-430100	Metered Water I/T	1,323,290	1,263,701	1,268,118	1,280,000	1,285,133	1,280,000	1,294,989	1,280,000
3000-5-000-430150	Metered Water O/T	2,597,314	2,467,960	2,280,789	2,200,000	2,526,404	2,200,000	2,427,612	2,200,000
3000-5-000-430200	Dewey Beach Water	839,280	1,014,010	958,991	1,150,000	949,761	1,150,000	1,006,741	1,150,000
3000-5-000-430400	Meter Installations	38,640	50,764	61,568	45,000	42,000	45,000	68,009	45,000
3000-5-000-430450	Water Service Connections	10,595	11,940	17,530	8,500	8,500	8,500	13,180	8,500
3000-5-000-430550	Water Miscellaneous Revenue	81,013	53,215	52,228	25,000	35,000	25,000	98,543	25,000
3000-5-000-430600	Water Penalties	5,978	9,146	3,647	1,000	1,000	1,000	4,919	1,000
3000-5-000-480300	Grant Revenue	16,250	-	-	-	-	-	-	-
3000-5-000-408200	CD Interest Water. Cap.	1,186	551	-	3,000	2,500	3,000	-	3,000
3000-5-000-408800	Interest on Investments Water Cap	-	58,133	288,603	-	146,738	230,954	383,046	250,000
3000-5-000-430250	Water Cap O/T	22,000	54,000	54,000	18,000	30,000	18,000	38,000	18,000
3000-5-000-430300	Water Cap I/T	4,000	14,000	9,781	18,000	14,000	18,000	47,716	18,000
3000-5-000-481100	Donations	-	-	-	-	-	-	-	-
Total Water Revenue		4,939,546	4,997,420	4,995,255	4,748,500	5,041,036	4,979,454	5,382,755	4,998,500
Total Restricted Water Revenue									
3000-5-000-480300	Grant Revenue	16,250	-	-	-	-	-	-	-
3000-5-000-430400	Meter Installations	38,640	50,764	61,568	-	-	-	-	-
3000-5-000-408200	CD Interest Water Cap.	1,186	551	-	3,000	2,500	3,000	-	3,000
3000-5-000-408800	Interest on Investments Water Cap	-	54,000	288,603	-	146,738	-	-	-
3000-5-000-430250	Water Cap O/T	22,000	54,000	54,000	18,000	30,000	18,000	-	18,000
3000-5-000-430300	Water Cap I/T	4,000	14,000	9,781	18,000	14,000	18,000	-	18,000
Total Water Revenue Restricted		65,826	173,315	413,952	39,000	193,238	39,000	-	39,000
Total Water Fund Revenue less Restricted		4,873,720	4,824,105	4,581,303	4,709,500	4,847,798	4,940,454	5,382,755	4,959,500

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026

Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Water Fund Expenses								
3000-5-518-501000 Salaries	423,153	449,617	470,326	467,707	471,647	480,682	530,121	540,738
3000-5-518-501500 Overtime	15,282	10,057	8,005	18,651	9,141	18,651	26,815	15,000
3000-5-518-501700 Part-Time Salaries	-	-	-	-	-	-	-	-
3000-5-518-501900 Salaries Other	-	-	-	-	-	-	-	-
3000-5-518-502000 FICA Expense	26,885	26,892	28,349	30,154	29,809	30,959	34,685	34,456
3000-5-518-502022 Medicare Expense	6,287	6,289	6,630	7,052	6,971	7,240	8,112	8,058
3000-5-518-502500 Medical Insurance	80,860	100,754	98,361	85,618	125,727	132,287	138,295	158,313
3000-5-518-502700 Dental	2,872	3,335	3,345	3,800	3,594	3,594	3,454	3,594
3000-5-518-502900 Disability	5,555	5,190	5,081	6,650	6,100	6,650	5,841	7,000
3000-5-518-503300 Life Insurance	3,232	3,133	3,093	3,720	3,750	3,720	3,392	4,176
3000-5-518-503500 Pension	15,617	19,992	23,204	21,430	24,000	26,824	28,481	32,667
3000-5-518-503700 Unemployment	2,571	1,738	2,154	2,900	2,600	2,900	2,717	2,900
3000-5-518-503900 Uniforms	10,135	8,359	8,426	9,000	9,000	9,000	9,270	9,000
3000-5-518-504000 OPEB Expense	16,299	-	-	17,500	-	17,500	-	17,500
3000-5-518-504200 Paid Leave Tax	-	-	-	-	-	1,064	-	1,278
3000-5-518-504300 Car Allowance	-	-	4,590	1,950	3,600	3,600	3,621	3,600
3000-5-518-504900 Other Employee Benefits	450	200	200	450	300	450	272	-
3000-5-518-506100 Computer Supplies	2,200	1,587	2,194	2,200	2,200	2,000	1,415	1,500
3000-5-518-506200 Printing and Forms	245	-	1,273	500	500	1,500	175	1,500
3000-5-518-506500 Minor Equipment & Supplies	20,086	25,475	24,935	25,000	25,000	25,000	24,835	25,000
3000-5-518-506800 Membership & Publications	1,470	1,811	1,958	2,000	2,000	2,000	1,914	2,000
3000-5-518-506900 Other Supplies	902	949	1,072	1,000	1,000	1,000	395	1,000
3000-5-518-508100 Chemicals	104,055	91,447	117,304	85,000	110,000	90,000	109,990	95,000
3000-5-518-508200 Laboratory Supplies & Testing	8,000	7,199	10,269	10,000	10,000	10,000	7,361	10,000
3000-5-518-508400 Janitorial Supplies	231	250	255	250	250	250	171	250
3000-5-518-508600 Small Tools	6,000	3,442	5,393	6,000	6,000	6,000	3,815	6,000
3000-5-518-508800 Medical Health Testing	816	650	303	300	300	300	446	300
3000-5-518-508900 Vehicle Fuel	13,441	16,008	12,500	12,000	18,615	12,000	12,040	12,000
3000-5-518-509000 Diesel Fuel	618	1,225	393	2,000	2,000	2,000	592	2,000
3000-5-518-509200 Oil	416	345	316	400	450	400	467	400
3000-5-518-510000 Legal Services	-	-	-	2,500	-	2,500	759	2,500
3000-5-518-511000 Engineering	138,039	57,968	122,402	130,000	120,000	120,000	114,583	120,000
3000-5-518-511400 Contractual Services	500	495	405	500	500	500	-	500
3000-5-518-511500 Other Professional Services	19,169	1,800	11,274	20,000	10,000	10,000	1,835	10,000
3000-5-518-513200 Postage	-	4,326	1,581	500	4,500	4,500	2,580	4,500
3000-5-518-513500 Radios, Pagers & Maintenance	-	-	-	-	-	-	726	-
3000-5-518-515000 Travel Expense	-	-	3,601	-	5,000	5,000	-	4,000
3000-5-518-515200 Conferences & Training	5,672	7,424	3,982	7,500	2,500	2,500	4,687	2,500
3000-5-518-515500 Advertising	4,854	1,260	2,765	3,000	3,000	3,000	1,756	3,000
3000-5-518-516000 Liability Insurance	3,887	4,056	2,763	3,100	4,000	5,110	3,341	4,042
3000-5-518-516500 Auto Insurance	10,967	9,679	7,772	11,500	9,482	7,439	7,673	8,216
3000-5-518-517300 Umbrella Insurance	12,154	11,823	13,077	12,000	12,054	13,750	14,467	15,253
3000-5-518-517500 Commercial Property	23,812	24,801	22,810	24,000	24,907	23,460	23,685	25,187
3000-5-518-517700 Building and Contents	2,908	2,601	3,288	3,200	3,572	3,326	3,543	3,758
3000-5-518-518100 Workmen's Compensation	13,859	11,393	25,574	35,000	19,396	16,000	24,202	26,000
3000-5-518-518500 Electric	76,165	114,807	138,981	110,000	97,347	110,000	138,908	110,000
3000-5-518-519000 Heating Fuel	3,343	1,960	3,230	2,000	3,500	2,000	3,408	2,000
3000-5-518-520100 General Maintenance	377,581	252,993	272,843	200,000	225,000	250,000	209,168	250,000
3000-5-518-520200 SCADA Maintenance	87,284	29,432	40,961	90,000	90,000	25,000	24,859	25,000
3000-5-518-520300 Building Maintenance	15,255	11,437	32,398	15,000	35,000	25,000	25,647	15,000
3000-5-518-520700 Maintenance Contracts	82,381	85,322	96,210	100,000	100,000	100,000	97,101	100,000
3000-5-518-521000 Vehicle Maintenance	16,900	16,362	17,527	18,000	18,000	18,000	14,876	18,000
3000-5-518-521500 Utility Patching	100,000	97,046	42,869	100,000	100,000	100,000	79,780	100,000
3000-5-518-522200 Office Equipment	-	-	44	700	700	700	-	700
3000-5-518-522400 Equipment Rental	155	-	-	5,000	1,000	1,000	335	1,000
3000-5-518-522450 Auto Lease	50,495	63,717	54,387	63,600	60,000	57,000	39,727	57,000
3000-5-518-522800 Chemical Pumps New & Repair	5,000	5,000	7,094	5,000	6,000	6,000	35,421	15,000
3000-5-518-523000 Meters New & Repair	83,582	30,694	85,000	85,000	85,000	85,000	89,474	85,000
3000-5-518-523200 Connections New & Repair	69,502	67,132	71,978	70,000	75,000	75,000	73,288	75,000
3000-5-518-523300 Sensus Water Meter Equipment	15,000	14,347	16,483	15,000	15,000	15,000	15,000	15,000
3000-5-518-523400 Hydrants & Valves	4,500	1,912	2,449	4,500	4,500	4,500	30,224	25,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026

	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
3000-5-518-526000	Depreciation	-	-	-	-	-	-	724,536	-
3000-5-518-527000	Compensated Absence Balances	(14,097)	(27,187)	20,078	-	-	-	11,267	-
Total Water Fund Operating Expenses		1,976,545	1,688,544	1,963,755	1,959,832	2,009,512	1,988,856	2,775,547	2,118,386
3000-5-518-524300	Interest Expense	67,120	34,847	249,333	336,515	165,838	186,796	24,658	186,796
3000-5-518-990000	Water Capital Outlay	1,079,461	657,728	657,728	1,005,000	1,500,000	1,230,000	-	1,795,000
Total Water Fund Operating, Capital & interest Expense		3,123,126	2,381,119	2,870,816	3,301,347	3,675,350	3,405,652	2,800,205	4,100,182
Wastewater Fund									
Revenue									
4000-6-000-408100	Interest on Investments Sewer Impact	-	59,458	313,443	-	150,193	251,738	318,650	251,738
4000-6-000-408175	Interest on Deposits	538	1,875	41,901	2,000	2,000	2,000	71,045	20,000
4000-6-000-408220	Sewer Impact CD Interest	1,428	663	-	2,500	2,000	2,500	-	2,500
4000-6-000-409180	Miscellaneous Revenue	-	-	-	-	-	-	-	-
4000-6-000-440000	Metered Sewer	2,919,467	2,780,891	2,784,022	2,551,000	2,825,000	3,691,000	3,446,111	3,691,000
4000-6-000-440150	Sewer Surcharge	-	-	-	-	-	-	-	-
4000-6-000-440205	North Shores Sewer	107,883	210,599	431,174	285,000	285,000	390,000	555,691	450,000
4000-6-000-440210	Dewey Beach Sewer	1,441,643	2,069,868	2,744,929	915,000	1,379,097	1,800,000	2,472,264	1,800,000
4000-6-000-440215	Henlopen Acres Sewer	147,303	467,055	365,193	145,000	420,000	220,000	290,997	190,000
4000-6-000-440220	County Sewer	-	-	-	-	-	-	-	-
4000-6-000-440450	Sewer Connections & Inspection	2,100	5,380	2,150	1,590	1,590	1,590	1,500	1,590
4000-6-000-440500	Sewer Impact P&I Component	1,563	2,396	-	5,903	2,000	5,903	1,308	5,903
4000-6-000-440525	Sewer Impact Fees	21,643	17,513	23,770	30,000	30,000	30,000	41,176	30,000
4000-6-000-440575	Sewer Penalties	3,343	5,977	2,001	100	100	100	1,491	100
4000-6-000-480100	Sussex County Grant	-	500,000	-	-	-	-	-	-
4000-6-000-480200	Surface Water Planning Grant	5,275	10,431	25,000	-	-	-	-	-
4000-6-000-490155	Encumbered Sewer Impact Fees	-	-	-	-	1,965,327	-	-	-
4000-6-000-490150	Prior Year Encumbrance	-	-	-	1,600,000	1,600,000	1,600,000	-	1,600,000
4000-6-000-498000	Capital Contributions	894,819	6,129,109	982,061	956,100	939,461	956,100	925,856	1,163,106
4000-6-000-498800	Capital Contributions CS Share Ph IV	-	-	-	-	-	-	-	966,000
Total Wastewater Revenue		5,547,005	12,261,215	7,715,644	6,494,193	9,601,768	8,950,931	8,126,088	10,171,937
Wastewater Revenue Restricted									
4000-6-000-408100	Interest on Investments Sewer Impact	-	59,458	313,443	-	150,193	68,903	-	68,903
4000-6-000-408175	Interest on Deposits	538	1,875	41,901	3,000	2,000	-	-	-
4000-6-000-408220	Sewer Impact CD Interest	1,563	663	-	5,903	2,000	-	-	-
4000-6-000-440500	Sewer Impact P&I Component	1,428	2,396	-	30,000	2,000	-	-	-
4000-6-000-440525	Sewer Impact Fees	21,643	17,513	23,770	30,000	30,000	-	-	-
Total Restricted		25,172	81,905	379,114	68,903	186,193	68,903	-	68,903
Total Wastewater Revenue Unrestricted		5,521,833	12,179,310	7,336,530	6,425,290	9,415,575	8,882,028	8,126,088	10,103,034
Wastewater Fund Expenses									
4000-6-619-501000	Salaries	638,360	709,068	741,268	672,334	715,354	770,963	752,737	765,000
4000-6-619-501500	Overtime	49,308	36,042	42,192	50,002	40,000	40,000	58,659	65,000
4000-6-619-502000	FICA Expense	40,557	43,390	44,173	44,699	46,832	50,280	49,923	51,460
4000-6-619-502200	Medicare Expense	9,485	10,148	10,331	10,474	10,953	11,759	11,676	12,035
4000-6-619-502500	Medical Insurance	162,998	175,398	174,554	165,303	180,420	246,415	240,413	274,840
4000-6-619-502700	Dental	4,721	5,429	5,264	5,500	5,392	5,391	5,306	5,391
4000-6-619-502900	Disability	7,850	8,898	9,136	8,500	9,600	8,500	9,396	9,830
4000-6-619-503300	Life Insurance	5,559	5,665	5,508	5,700	5,900	5,700	5,618	6,300
4000-6-619-503500	Pension	33,865	39,608	55,771	32,800	32,000	56,880	68,172	-
4000-6-619-503700	Unemployment	3,678	2,794	3,014	4,800	1,500	4,800	3,862	4,800
4000-6-619-503900	Uniforms	16,639	19,628	19,600	18,750	18,750	24,300	18,532	24,300
4000-6-619-504000	OPEB Expense	27,774	-	-	-	-	-	-	-
4000-6-619-504200	Paid Leave Tax	-	-	-	-	-	-	-	1,919
4000-6-619-504300	Car Allowance	-	-	4,440	-	3,600	3,600	3,771	3,600
4000-6-619-504900	Other Employee Benefits	-	-	-	100	-	100	-	-
4000-6-619-506000	Office Supplies	-	-	-	-	-	-	-	-
4000-6-619-506100	Computer & Copier Supplies	718	890	363	1,155	700	500	456	750
4000-6-619-506200	Printing and Forms	-	-	165	250	250	250	85	200
4000-6-619-506500	Minor Equipment & Supplies	28,885	26,243	64,546	25,000	26,250	23,700	19,883	23,700
4000-6-619-506800	Memberships & Publications	323	511	1,260	1,050	1,050	2,000	1,613	2,000

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026

	Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
4000-6-619-506900	Other Supplies	421	698	559	800	1,200	800	801	800
4000-6-619-508100	Chemicals	237,702	327,126	405,478	252,000	300,000	400,000	410,067	514,406
4000-6-619-508200	Laboratory Supplies & Equip	51,380	52,062	50,040	48,500	58,000	58,000	51,737	77,800
4000-6-619-508400	Janitorial Supplies	401	2,240	-	600	500	250	-	250
4000-6-619-508800	Medical Health Testing	985	757	302	-	150	500	342	400
4000-6-619-508600	Small Tools	-	-	-	-	-	-	-	-
4000-6-619-508900	Vehicle Fuel	9,944	9,050	7,036	12,000	9,753	9,500	6,129	9,500
4000-6-619-509000	Diesel Fuel	17,359	23,822	13,642	22,000	25,003	21,500	15,045	21,500
4000-6-619-509200	Oil	389	434	590	500	500	400	612	400
4000-6-619-510000	Legal Services	-	-	-	1,000	1,000	1,000	105	1,000
4000-6-619-511000	Engineering	295,470	134,709	101,584	145,000	195,000	130,000	63,599	110,000
4000-6-619-511100	Sussex County - Sludge	10,662	28,766	31,064	20,000	35,000	69,000	65,313	78,000
4000-6-619-511400	Contractual Services	-	88,769	-	400	400	400	223	-
4000-6-619-511500	Other Professional Services	-	28,693	7,589	50,000	50,000	50,000	77,805	10,000
4000-6-619-513000	Equipment Installation	9,947	850	10,198	11,000	11,000	13,000	11,685	13,000
4000-6-619-513200	Postage	-	-	-	1,000	1,000	500	298	500
4000-6-619-513500	Radios	1,403	-	-	-	-	-	570	-
4000-6-619-514500	Other Communication Expense	-	-	-	-	-	-	-	-
4000-6-619-515000	Travel Expense	-	-	2,314	-	6,000	4,000	417	4,000
4000-6-619-515200	Conferences & Training	5,540	12,044	8,282	8,500	2,500	5,000	4,086	5,000
4000-6-619-515500	Advertising	2,626	-	4,612	1,000	1,000	3,000	3,649	-
4000-6-619-516000	Liability Insurance	5,331	7,427	5,256	5,600	4,959	5,805	5,451	6,296
4000-6-619-516500	Auto Insurance	14,718	9,570	7,301	16,000	9,564	7,440	9,870	11,298
4000-6-619-517300	Umbrella Insurance	903	964	1,062	1,050	1,001	1,075	1,172	1,236
4000-6-619-517500	Commercial Property Insurance	1,856	2,017	1,851	2,100	2,078	1,903	1,929	2,054
4000-6-619-517700	Building and Contents Ins.	26,545	28,585	29,819	28,500	29,513	30,944	32,077	33,741
4000-6-619-518100	Workmen's Compensation	21,252	19,567	39,919	47,000	36,430	28,000	35,246	38,000
4000-6-619-518500	Electric	153,218	428,638	403,636	250,000	280,000	250,000	365,682	250,000
4000-6-619-518710	Main Pumping Station Electric	7,081	7,964	8,032	8,800	8,899	8,800	8,521	8,800
4000-6-619-518800	Other Pumping Stations	10,461	14,063	17,914	14,000	13,490	14,000	17,673	14,000
4000-6-619-519000	Heating Fuel	66	-	-	3,500	1,000	3,500	420	3,500
4000-6-619-519600	Disposal Charge	-	10,000	-	-	-	-	-	-
4000-6-619-520100	General Maintenance	237,167	290,237	220,178	271,000	271,000	270,000	220,303	270,000
4000-6-619-520200	SCADA Maintenance	26,347	23,064	30,612	39,500	39,500	39,500	21,845	39,500
4000-6-619-520300	Building Maintenance	31,261	23,074	24,979	35,000	25,000	25,000	21,832	35,000
4000-6-619-520700	Maintenance Contracts	18,996	23,581	19,915	23,000	24,000	47,000	42,910	73,147
4000-6-619-521000	Vehicle Maintenance	10,290	15,296	6,179	15,000	15,000	15,000	6,903	15,000
4000-6-619-521210	Sludge Disposal Vehicle Rep.	26,287	29,598	21,993	30,000	30,000	30,000	23,143	15,000
4000-6-619-522200	Office Equipment	923	871	162	1,000	1,000	1,000	961	1,000
4000-6-619-522400	Equipment Rental	973	-	-	3,000	1,000	1,000	-	2,000
4000-6-619-522450	Auto Lease	26,206	55,192	35,802	63,500	73,040	36,000	20,960	36,000
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	4,683	2,523	1,113	5,000	4,000	4,000	3,594	4,000
4000-6-619-526000	Depreciation	-	-	-	-	-	-	2,831,614	-
4000-6-619-526100	Sewer Reserve Fund	-	-	-	30,000	30,000	30,000	-	30,000
4000-6-619-527000	Compensated Absences Balances	30,600	(73,044)	58,772	-	-	-	4,745	-
4000-6-619-550300	Contingency	-	-	-	-	-	-	-	-
Total Wastewater Operating Expenses		2,376,863	2,759,669	2,806,120	2,560,017	2,743,781	2,918,705	5,686,186	2,987,253
4000-6-619-524230	Interest & Principal Schoolvue	57,428	57,428	57,425	57,428	57,425	-	-	-
4000-6-619-524250	Interest & Principal Outfall	2,204,418	2,276,418	2,204,418	2,276,418	2,204,418	2,204,418	683,208	2,204,418
4000-6-619-524255	Interest Plant	100,736	103,832	139,144	50,000	144,234	102,000	-	237,250
4000-6-619-524320	Interest & Principal SC Loan A	-	300,000	-	-	-	300,000	-	300,000
4000-6-619-524330	Interest & Principal SC Loan B	-	186,210	-	-	-	172,508	25,835	172,508
4000-6-619-524340	Interest & Principal SC Loan C	-	93,105	-	-	-	86,254	13,271	86,254
Total Debt Service Interest and Principal		2,362,582	3,016,993	2,400,987	2,383,846	2,406,077	2,865,180	722,314	3,000,430
4000-6-619-990000	Capital Outlays	730,642	5,084,634	5,084,634	2,892,000	4,373,000	3,405,000	-	5,180,000
Total Wastewater Operating, Capital and Debt Service		5,470,087	10,861,296	10,291,741	7,835,863	9,522,858	9,188,885	6,408,500	11,167,683
Wastewater Capital Project (restricted)									
4000-6-000-440150	Wastewater Surcharge	-	-	-	-	-	-	-	-
4010-6-000-490175	Loan Proceeds DNREC	-	-	-	-	-	-	-	-

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CITY OF REHOBOTH BEACH FISCAL YEAR 2026 BUDGET APRIL 1, 2023 - MARCH 31, 2026



Description	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET	FY2025 PROJECTED	FY2026 BUDGET
Total	-	-	-	-	-	-	-	-
Wastewater Capital Fund Outlays (restricted)								
4010-6-619-506500 Minor Equipment & Supplies							108	
4010-6-620-524240 Construction Period Interest	-				-			
4010-6-620-990000 Capital Outlays	-				-			
Total	-	-	-	-	-	-	108	-



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FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING FISCAL YEARS 2025-2029



GENERAL FUND	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Parking Fees	10,877,800	11,127,000	11,683,350	12,851,685	14,136,854	15,550,539
Fines & Forfeitures	265,000	325,000	334,750	344,793	355,136	365,790
Interest Income and Rents	1,024,780	1,242,580	1,267,432	1,292,780	1,318,636	1,345,009
Refuse	834,400	825,100	849,853	875,349	901,609	928,657
Grants Gen Fund	344,346	330,345	333,648	336,985	340,355	343,758
Contributions	36,280	42,280	42,280	42,280	42,280	42,281
Misc Gov Revenue	78,000	117,000	119,340	121,727	124,161	126,645
Franchise Fees	170,000	160,000	160,000	160,000	160,000	160,000
Fixed Asset Sales	45,000	85,000	40,000	40,000	40,000	40,000
Misc. Revenue	-	-	3,278	3,377	3,478	3,478
Property Taxes	2,635,470	2,661,825	2,715,062	2,850,815	2,993,355	3,023,289
Property Transfer Taxes	1,850,000	2,300,000	2,438,000	2,584,280	2,739,337	2,903,697
Rental Taxes	3,100,000	3,600,000	3,744,000	3,893,760	4,049,510	4,211,491
Hotel Accommodations Taxes	1,562,425	1,562,425	1,609,298	1,657,577	1,707,304	1,758,523
Prior Year Beach Patrol Funding	-	2,483,000	-	-	-	-
Other Taxes	68,800	68,800	70,864	72,990	75,180	77,435
Licences & Permits	1,680,336	1,821,100	1,930,366	2,046,188	2,168,959	2,299,097
Total General Fund Revenue	24,572,637	28,751,455	27,341,520	29,174,584	31,156,154	33,179,689
Salaries General Fund	8,432,477	9,552,957	9,839,546	10,134,732	10,438,774	10,751,937
Taxes and Benefits	3,297,908	3,769,620	3,958,101	4,156,006	4,363,806	4,581,997
Contractual Services	5,255,774	6,591,450	6,789,194	6,992,869	7,202,655	7,418,735
Supplies & Material	1,595,723	1,192,339	1,228,109	1,264,952	1,302,901	1,341,988
Capital Outlays	5,410,000	4,436,680	2,428,000	5,915,500	5,090,000	10,329,000
Debt Service	1,442,900	2,347,067	2,347,067	2,347,067	2,347,067	2,347,067
Aid To Other Gov & E	365,800	435,800	457,590	480,470	504,493	529,718
General Fund	25,800,582	28,325,913	27,047,606	31,291,596	31,249,697	37,300,442
Revenue in Excess of Expenditures	(1,227,945)	425,542	293,914	(2,117,012)	(93,543)	(4,120,753)
Grant Fund - Police and Municipal Street Aid						
Revenue		179,071	180,000	180,000	180,000	180,000
Expenditures		176,548	180,000	180,000	180,000	180,000
Revenue in Excess of Expenditures		2,523				
WATER FUND						
Metered Water I/T	1,280,000	1,280,000	1,344,000	1,411,200	1,481,760	1,555,848
Metered Water O/T	2,200,000	2,200,000	2,310,000	2,379,300	2,450,679	2,524,199
Dewey Beach Water	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000

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FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING FISCAL YEARS 2025-2029



GENERAL FUND	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Water Cap O/T	18,000	18,000	18,540	19,096	19,669	20,259
Water Cap I/T	18,000	18,000	18,540	19,096	19,669	20,259
Restricted Revenue	(39,000)	(78,000)	(80,340)	(82,750)	(85,233)	(87,790)
Meter Installations	45,000	45,000	46,350	47,741	49,173	50,648
Water Service Connections	8,500	8,500	8,755	9,018	9,288	9,567
Water Penalties	1,000	1,000	1,030	1,061	1,093	1,126
Water Miscellaneous	25,000	67,000	69,010	71,080	73,213	75,409
Interest Income	233,954	250,000	257,500	265,225	273,182	281,377
Total Water Revenue	4,940,454	4,959,500	5,108,285	5,261,534	5,419,380	5,581,961
Salaries Water Fund Water	499,333	555,738	572,410	589,582	607,270	625,488
Taxes and Benefits Water	245,788	265,042	278,294	292,209	306,819	322,160
Contractual Services	1,085,085	957,256	985,974	1,015,553	1,046,019	1,077,400
Supplies & Material	158,650	340,350	350,561	361,077	371,910	383,067
Capital Outlays	1,230,000	1,795,000	850,000	850,000	850,000	850,000
Debt Service	186,796	186,796	186,796	186,796	186,796	186,796
Water Fund Expenditures	3,405,652	4,100,182	3,224,034	3,295,217	3,368,814	3,444,911
Revenue in Excess of Expenditures	1,534,802	859,318	1,884,251	1,966,316	2,050,565	2,137,050
WASTEWATER FUND						
Metered Sewer	3,691,000	3,691,000	3,875,550	4,069,328	4,272,794	4,486,434
North Shores Sewer	390,000	450,000	472,500	496,125	520,931	546,978
Dewey Beach Sewer	1,800,000	1,800,000	1,890,000	1,984,500	2,083,725	2,187,911
Henlopen Acres Sewer	220,000	190,000	199,500	209,475	219,949	230,946
Sewer Connections & Inspection	1,590	1,590	1,638	1,687	1,737	1,790
Sewer Impact P&I Component	5,903	5,903	5,903	5,903	5,903	5,903
Sewer Impact Fees	30,000	30,000	30,000	30,000	30,000	30,000
Sewer Penalties	100	100	100	100	100	100
Interest Income	256,238	274,238	251,113	251,113	251,113	251,113
Capital Contribution Sussex Cty	956,100	2,129,106	2,010,133	2,010,133	2,010,133	2,010,133
Prior Year Encumbrances	1,600,000	1,600,000	-	-	-	-
Restricted Revenue	(68,903)	(68,903)	(68,903)	(68,903)	(68,903)	(68,903)
Total Wastewater Revenue	8,882,028	10,103,034	8,667,534	8,989,460	9,327,482	9,682,404
Salaries Wastewater	810,963	830,000	854,900	880,547	906,963	934,172
Taxes and Benefits	417,725	394,475	414,199	434,909	456,654	479,487
Contractual Services	1,169,117	1,053,472	1,085,076	1,117,628	1,151,157	1,185,692
Supplies & Material	520,900	709,306	730,585	752,503	775,078	798,330
Capital Outlays	3,405,000	5,180,000	6,680,000	680,000	680,000	680,000
Debt Service	2,865,180	3,000,430	4,786,030	4,786,030	4,786,030	4,786,030

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FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING FISCAL YEARS 2025-2029



GENERAL FUND	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Wastewater Fund Expenditures	9,188,885	11,167,683	14,550,790	8,651,617	8,755,883	8,863,711
Revenue in Excess of Expenditures	(306,857)	(1,064,649)	(5,883,256)	337,843	571,600	818,693
All Major Funds						
Revenue in Excess of Expenditures All Funds	-	222,734	(3,705,092)	187,147	2,528,622	(1,165,010)
Capital Outlays All Funds	10,045,000	11,411,680	9,958,000	7,445,500	6,620,000	11,859,000





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FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING

FISCAL YEARS 2026-2030



The City's five-year budget plan for the fiscal years 2026-2030 includes projections for revenue, operating expenditures, capital expenditures and debt service costs. Following are the assumptions included in the above schedule.

- Most General Fund Revenues will increase by 3% annually.
- Property Transfer tax and Licenses & Permits are projected to increase 6% annually through fiscal year 2030. Increased commercial construction activity is expected to result in higher building permit revenues.
- Parking revenue is projected to increase 5% in FY2027, and 10% annually in FY2028 – FY2030.
- Franchise fees are projected to be flat as many users seek alternatives to cable TV subscriptions
- Interest income is projected to increase by 2% annually, primarily as a result of reinvesting the interest earned.
- Property taxes are projected to increase by 1%, 2%, 5%, 5% and 5% in FY2026-2030, respectively.
- Licenses and Permits are projected to increase by 6% annually as a result of increased commercial construction.
- The capital outlays used in the City's long-term capital plan were applied in this projection. However, it is probable that there will be significant modifications.
- Salary increases were projected at 3% annually in the General Fund, Water and Wastewater Funds.
- Taxes and Benefits were projected to increase 5% annually in all three Major Funds, as medical insurance costs are projected to increase at rates exceeding overall inflation.
- Supplies & Materials and Contractual Services were projected to increase 3% annually
- Debt service costs included in loan amortization schedules were applied.
- Metered water revenues were projected to increase by 5% annually and other water related revenues were projected to increase at 3% annually.
- Metered sewer revenue and revenue from Dewey Beach, Henlopen Acres and North Shores is projected to increase by 5% annually in order to fund wastewater capital outlays.
- Debt service costs in the Wastewater Fund will increase to \$4,786,030 in FY2027, a result of the amortization of the \$12 million plant loan.
- In FY2028, the General Fund is projected to incur a deficit of \$2.1 million, largely a result of the \$5.9 million capital budget. The surpluses in the enterprise funds offset the general fund deficit and makes the projected surplus in all funds combined \$337 thousand.
- In FY2030, the General Fund is projected to incur a \$4.1 million deficit. A \$1.1 million deficit in all funds combined is projected. The most likely options to increase or eliminate the deficit will be increasing revenue from tourism related sources or reducing the General Fund capital budget.

The level of projected capital outlays is the primary cause of expenditures exceeding revenues in fiscal years FY2026-FY2030. To fund the capital outlays, the City will have the options of utilizing a combination of borrowing capacity, fund balance reserves, additional revenue or deferral of capital projects.

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CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN



PRIORITY CODES

0=completed/essential 1=Highest Priority 5=Lowest Priority

Line	Department		Priority	2026	2027	2028	2029	2030
1	Building & Grounds	Replace HVAC Units in Convention Center Conference Rooms	2	\$17,000	\$19,000			
2	Building & Grounds	Replace Heat Pump System Convention Center Conference Room	2	\$20,000				
3	Building & Grounds	Table Replacements	0	\$10,000				
4	Building & Grounds	Convention Center Audio/Visual	2			\$130,000		
5	Building & Grounds	Install Building Automation in City Hall	4		\$90,000			
7	Building & Grounds	Replace Convention Center Doors/Frames	3		\$20,000			
8	Building & Grounds	Repair HVAC in Parking Department Building	3		\$30,000			
6	Building & Grounds	Replace Roof at Museum	4				\$150,000	
9								
10	Account # 10-112	Total Building & Grounds		\$47,000	\$159,000	\$130,000	\$0	\$0
11								
13	Comfort Stations	Baltimore Ave Restroom/BP Headquarters (Design)	0	\$83,000				
14	Comfort Stations	Baltimore Ave Restroom/BP Headquarters (Construction/CM/I)	0	\$2,400,000				
15								
16	Account #10-111	Total Comfort Stations		\$2,483,000	\$0	\$0	\$0	\$0
17								
18	Streets & Refuse	City-wide Paving Program (Christian and Munson)	1	\$585,000	\$600,000	\$600,000	\$600,000	\$600,000
19	Streets & Refuse	Sidewalk Improvements	2	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
20	Streets & Refuse	Storm Sewer Assessment and Repairs (Stockley/Silver Lake Lining)	1	\$200,000	\$50,000	\$50,000	\$50,000	\$50,000
22	Streets & Refuse	Beach Rake Refurbishment	1	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
23	Streets & Refuse	LED Retrofit Project (Rehoboth Ave FY25 & FY26 and Boardwalk FY27)	1	\$105,000	\$475,000	\$200,000		
24	Streets & Refuse	Public Works Facility (Design & Construct)	0	\$50,000	TBD			
25	Streets & Refuse	Replace Hook Hoist Container Truck (1999 Volvo)	1	\$257,680			\$0	
27	Streets & Refuse	Replace Skid Steer (Trade in, out of warranty)	4	\$0	\$45,000			
28	Streets & Refuse	Boardwalk Restoration			\$ -	\$ -	\$ -	
29	Streets & Refuse	Bayard Ave Stormwater Improvements (Construction Phase I&II)	3		\$250,000	\$1,750,000	\$1,750,000	
31	Streets & Refuse	Replace Trash Truck (M-20, M-5, and M-6)	2		\$180,000	\$180,000	\$180,000	
33	Streets & Refuse	Replacement Beach Rake Tractor	2		\$85,000			\$85,000
32	Streets & Refuse	Truck Barn	5			\$100,000		
30	Streets & Refuse	Wilmington/Baltimore Avenue Streetscape Project	5			\$1,340,000	\$1,180,000	\$9,420,000
21	Streets & Refuse	Replace Boardwalk EV Trash Truck	5			\$34,500		
26	Streets & Refuse	EV Vehicle Charging Stations	5			\$150,000	\$100,000	
34	Streets & Refuse	Stormwater Basin #40 Design/Construction (Kent/Cookman/Sussex)	3			\$1,200,000	\$800,000	
35	Streets & Refuse	Replacement Polaris Vehicle	3				\$17,000	
36	Streets & Refuse	Replace Street Sweeper - Vacuum Type	3				\$230,000	
37								
38	Account # 10-109	Total Streets/Refuse Department		\$1,317,680	\$1,805,000	\$5,724,500	\$5,027,000	\$10,275,000
39								
40	Fleet Services	Remove and Replace Vehicle Lift	2	\$35,000	\$0	\$0	\$0	\$0
41								
42	Account # 10-110	Total Fleet Services Department		\$35,000	\$0	\$0	\$0	\$0
43								
44	Beach Patrol	Polaris UTV Replacement	4			\$17,000		
45	Beach Patrol	Jet Ski	4				\$19,000	
46								

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CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN



PRIORITY CODES

0=completed/essential 1=Highest Priority 5=Lowest Priority

Line	Department	Priority	2026	2027	2028	2029	2030
47	Account # 10-116 Total Beach Patrol		\$0	\$0	\$17,000	\$19,000	\$0
48							
49	Parking Virtual Parking Permit Solution	2		\$50,000			
50							
51	Account # 10-114 Total Parking Department		\$0	\$50,000	\$0	\$0	\$0
52							
53	Police Shed for Police Equipment (City Hall)	2	\$80,000				
54	Police Cone and Barrier Trailer	3		\$24,000			
55							
56	Account # 10-108 Total Rehoboth Beach Police Department		\$80,000	\$24,000	\$0	\$0	\$0
57							
58	911 Dispatch Center 24/7 Task Chairs	3		\$9,000			
59							
60	Account # 10-113 Total Rehoboth Beach 911 Dispatch Center		\$0	\$9,000	\$0	\$0	\$0
61							
62	Wastewater Phase 3B Completion (over remaining SRF Loan)	1	\$2,400,000				
63	Wastewater Miscellaneous Pump Replacements	1	\$45,000	\$45,000	\$45,000	\$45,000	\$50,000
64	Wastewater PLC Replacement (North Shores #1, Newbold, Hickman)	1	\$100,000	\$100,000	\$100,000	\$100,000	
65	Wastewater Pump Station Valve Replacements	3	\$110,000	\$125,000			
66	Wastewater Sewer Pipe Rehabilitation Program (North Shores)	2	\$150,000	\$100,000	\$100,000		
67	Wastewater Sanitary Sewer System Cleaning/CCTV	2	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
68	Wastewater Phase IV Wastewater Treatment Plant Upgrades (Capital Budget)	1	\$2,300,000	\$6,000,000	\$5,700,000		
69	Wastewater Control Panel Replacement (North Shores)	1	\$50,000				
70	Wastewater Replacement Forklift	4		\$80,000			
71							
72							
73	Account # 40-619 Total Wastewater Department		\$5,180,000	\$6,395,000	\$5,970,000	\$170,000	\$75,000
74							
75	Water Water Meter Replacements	1	\$475,000	\$500,000	\$500,000	\$500,000	\$500,000
76	Water Lynch Plant High Lift and Transfer Pump Rehab	0	\$50,000	\$50,000			
77	Water Water Main Replacements (Munson between Scarborough and Bayard)	1	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
78	Water Replacement Trailer (for backhoe)	3	\$40,000				
79	Water PFAS (Treatment upgrade design)	1	\$150,000	\$75,000			
80	Water PFAS Filter Media Tanks and Piping (Well 7 and Well 8)	1	\$500,000	\$3,000,000	\$500,000		
81	Water Water Interconnect (Well 8)	0	\$80,000				
82	Water Well 6 Replacement	1	\$150,000	\$0			
83	Water Lynch Wells Security Cameras	2		\$15,000			
84	Water Lynch Wells Communication Equipment Refresh	3		\$20,000			
85	Water Well Rehab - 10	4		\$50,000			
86	Water Well Rehab - 8 (Feasibility/Construction)	1		\$200,000			
87	Water Filter Media Replacement (Lynch Well)	4			\$250,000		
88							
89	Account # 30-518 Total Water Department		\$1,795,000	\$4,260,000	\$1,600,000	\$850,000	\$850,000
90							
91	IT Computer Lifecycle Replacements	2	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000
92	IT Radio replacements	2	\$10,000				

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CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN



PRIORITY CODES

0=completed/essential 1=Highest Priority 5=Lowest Priority

Line	Department		Priority	2026	2027	2028	2029	2030
93	IT	Copier replacements	3	\$20,000	\$20,000			\$10,000
94	IT	UPS Battery Replacement	1		\$15,000			
95								
96	Account # 10-105	Total Information Technology		\$74,000	\$79,000	\$44,000	\$44,000	\$54,000
97								
98	Parks & Recreation	Grove Park Canal Access Dock	1	\$400,000				
99	Parks & Recreation	Lake Gerar Accretion Restoration Project	3		\$200,000			
100	Parks & Recreation	Bayard Ave Landscaping	3		\$100,000			
101								
102	Account # 10-115	Total Parks & Recreation Department		\$400,000	\$300,000	\$0	\$0	\$0
103								
104		Total Building & Grounds		\$47,000	\$159,000	\$130,000	\$0	\$0
105		Total Comfort Stations		\$2,483,000	\$0	\$0	\$0	\$0
106		Total Streets/Refuse		\$1,317,680	\$1,805,000	\$5,724,500	\$5,027,000	\$10,275,000
107		Total Fleet Services		\$35,000	\$0	\$0	\$0	\$0
108		Total Beach Patrol		\$0	\$0	\$17,000	\$19,000	\$0
109		Total Parking		\$0	\$50,000	\$0	\$0	\$0
110		Total Police		\$80,000	\$24,000	\$0	\$0	\$0
111		Total 911 Dispatch		\$0	\$9,000	\$0	\$0	\$0
112		Total Wastewater		\$5,180,000	\$6,395,000	\$5,970,000	\$170,000	\$75,000
113		Total Water		\$1,795,000	\$4,260,000	\$1,600,000	\$850,000	\$850,000
114		Total IT		\$74,000	\$79,000	\$44,000	\$44,000	\$54,000
115		Total Parks & Recreation		\$400,000	\$300,000	\$0	\$0	\$0
116								
117		Annual Totals		\$11,411,680	\$13,081,000	\$13,485,500	\$6,110,000	\$11,254,000
118		General Fund Total		\$4,436,680	\$2,426,000	\$5,915,500	\$5,090,000	\$10,329,000
119		Enterprise Fund Total		\$6,975,000	\$10,655,000	\$7,570,000	\$1,020,000	\$925,000

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FISCAL YEAR 2026 CAPITAL OUTLAY COST BENEFIT SUMMARY

	ASSET DESCRIPTION	AMOUNT	JUSTIFICATION & BENEFITS
1	Replace HVAC Units in Convention Center Conference Rooms	\$17,000	Unit performance and reliability is declining. Replacement offers the benefit of improved energy efficiency and reliability.
2	Replace Heat Pump System Convention Center Conference Room	\$20,000	Same as item 1
3	Table Replacements	\$10,000	Folding tables are in poor condition. Improved functionality and appearance would be a benefit.
10	Total Building & Grounds	\$47,000	
13	Baltimore Ave Restroom/BP Headquarters (Design)	\$83,000	Project was completed in May 2025
14	Baltimore Ave Restroom/BP Headquarters (Construction/CM/I)	\$2,400,000	Project was completed in May 2025
16	Total Comfort Stations	\$2,483,000	Project was completed in May 2025. The new larger building contains more space and offers greater functionality than the over sixty-year-old building that it replaced. There are larger locker facilities for male and female guards. There are numerous safety benefits for beach visitors and swimmers, including improved sightlines along the beach and a modern first-aid station. The public restroom section has been expanded with four changing rooms and two accessible family restrooms.
18	City-wide Paving Program (Christian and Munson)	\$585,000	The paving is needed to improve the safety and condition of the street.
19	Sidewalk Improvements	\$100,000	Sidewalks contain cracks and are uneven in many places. Replacement would reduce the risk of injury and improve the appearance.

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FISCAL YEAR 2026 CAPITAL OUTLAY COST BENEFIT SUMMARY

	ASSET DESCRIPTION	AMOUNT	JUSTIFICATION & BENEFITS
20	Storm Sewer Assessment and Repairs (Stockley/Silver Lake Lining)	\$200,000	The storm sewer drains have not been assessed in many years. Keeping the sewer lines in good condition offers a public health benefit.
22	Beach Rake Refurbishment	\$20,000	Repairs were needed to enable the public works staff to efficiently clean the beach, which is the City's main tourist attraction.
23	LED Retrofit Project (Rehoboth Ave FY25 & FY26 and Boardwalk FY27)	\$105,000	The old lighting fixtures/equipment are failing with replacement parts becoming difficult to obtain. Installing new LED lighting offers energy efficiency, improved lighting, reduced light pollution and lower maintenance costs. The \$80,000 grant will cover most of the cost.
24	Public Works Facility (Design & Construct)	\$50,000	The present building is over fifty years old and does not meet ADA requirements. Office and other room space is limited and inefficient. A new building would comply with ADA requirements while improving the efficiency of usable space.
25	Replace Hook Hoist Container Truck (1999 Volvo)	\$257,680	The truck is over twenty-five years old and requires considerable maintenance. A reliable replacement is needed to haul the "solid waste cakes" to Sussex County for final disposal.
38	Total Streets/Refuse Department	\$1,317,680	
40	Remove and Replace Vehicle Lift	\$35,000	Lift is dated with limited ability to efficiently inspect it. A new lift could be efficiently inspected and maintained.
42	Total Fleet Services Department	\$35,000	
53	Shed for Police Equipment (City Hall)	\$80,000	Police lack sufficient space to store equipment. The shed will accommodate their needs.

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FISCAL YEAR 2026 CAPITAL OUTLAY COST BENEFIT SUMMARY

	ASSET DESCRIPTION	AMOUNT	JUSTIFICATION & BENEFITS
56	Total Rehoboth Beach Police Department	\$80,000	
62	Phase 3B Completion (over remaining SRF Loan)	\$2,400,000	An essential wastewater project
63	Miscellaneous Pump Replacements	\$45,000	Pump maintenance is essential for sewage transport.
64	PLC Replacement (North Shores #1, Newbold, Hickman)	\$100,000	Program logic component is essential for operation
65	Pump Station Valve Replacements	\$110,000	Essential components for sewer operation
66	Sewer Pipe Rehabilitation Program (North Shores)	\$150,000	Essential components for sewer operation
67	Sanitary Sewer System Cleaning/CCTV	\$25,000	Needed to assess condition of pipes
68	Phase IV Wastewater Treatment Plant Upgrades (Capital Budget)	\$2,300,000	Planned project needed for safety and environmental benefits
69	Control Panel Replacement (North Shores)	\$50,000	Component essential for North Shores wastewater system.
73	Total Wastewater Department	\$5,180,000	The plant upgrades have been in process for over 8 years. They will offer benefits to the environment and the health of the public.
75	Water Meter Replacements	\$475,000	Water meters need to be upgraded with the full capability for remote reading. The new Sensus iPerl meters are a component of the AMI system (Advance Meter Infrastructure) that provides remote transfer of data from the meter to our central location.
76	Lynch Plant High Lift and Transfer Pump Rehab	\$50,000	The high lift is essential for the movement of water into the water main.

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FISCAL YEAR 2026 CAPITAL OUTLAY COST BENEFIT SUMMARY

	ASSET DESCRIPTION	AMOUNT	JUSTIFICATION & BENEFITS
77	Water Main Replacements (Munson between Scarborough and Bayard)	\$350,000	Water meters need to be upgraded with the full capability for remote reading. They are an essential component of the AMI meter reading system
78	Replacement Trailer (for backhoe)	\$40,000	Needed for full utilization of equipment
79	PFAS (Treatment upgrade design)	\$150,000	The current system lacks the capability to remove PFAS from the water system. PFAS has been linked to immune system suppression, cancer and other diseases. The City is a party in class action suits and has already recovered a portion of the estimated damages.
80	PFAS Filter Media Tanks and Piping (Well 7 and Well 8)	\$500,000	See above comments.
81	Water Interconnect (Well 8)	\$80,000	In the event of a water shortage or system failure, the city does not have a source of water to replace the loss of water. The interconnect will allow the City and a private water company to exchange water in the event of system failures.
86	Well 6 Replacement	\$150,000	Well 6 is not in operation. The City will relocate the well near the Beebe Health Center on Warrington Road and make it operational.
89	Total Water Department	\$1,795,000	
91	Computer Lifecycle Replacements	\$44,000	To provide network security and improved functionality, the City replaces a portion of the desk top units annually.
92	Radio replacements	\$10,000	Radios are replaced as they age and lose functionality.
93	Copier replacements	\$20,000	Copier is requiring more maintenance and needs to be replaced.

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FISCAL YEAR 2026 CAPITAL OUTLAY COST BENEFIT SUMMARY

	ASSET DESCRIPTION	AMOUNT	JUSTIFICATION & BENEFITS
96	Total Information Technology	\$74,000	
98	Grove Park Canal Access Dock	\$400,000	The canal dock conditional assessment indicated that there could be a potential risk to the public. The work will be conducted to minimize the risk.
102	Total Parks & Recreation Department	\$400,000	
104	Total Building & Grounds	\$47,000	
105	Total Comfort Stations	\$2,483,000	
106	Total Streets/Refuse	\$1,317,680	
107	Total Fleet Services	\$35,000	
108	Total Beach Patrol	\$ -	
109	Total Parking	\$ -	
110	Total Police	\$80,000	
111	Total 911 Dispatch	\$ -	
112	Total Wastewater	\$5,180,000	
113	Total Water	\$1,795,000	
114	Total IT	\$74,000	
115	Total Parks & Recreation	\$400,000	
117	Annual Totals	\$11,411,680	
118	General Fund Total	\$4,436,680	
119	Enterprise Fund Total	\$6,975,000	

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CITY OF REHOBOTH BEACH FY2026 CAPITAL BUDGET ITEMS



BUILDING & GROUNDS

LINE 1 AND LINE 2
CONVENTION CENTER HVAC
\$37,000



LINE 6
ROOF AT MUSEUM
\$150,000



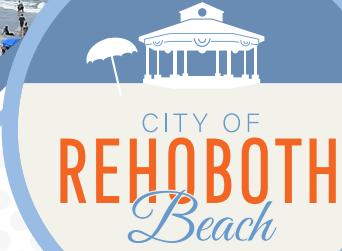
COMFORT STATIONS

LINE 13 AND LINE 14
BEACH PATROL BUILDING
\$2,483,000



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CITY OF REHOBOTH BEACH FY2026 CAPITAL BUDGET ITEMS



STREETS & REFUSE

LINE 18
STREET PAVING CHRISTIAN AND MUNSON
\$585,000



LINE 36
STREET SWEEPER
\$230,000



LINE 19
SIDEWALK IMPROVEMENTS
\$100,000



LINE 20
**STORM SEWER ASSESSMENT
AND REPAIR**
\$200,000



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CITY OF REHOBOTH BEACH FY2026 CAPITAL BUDGET ITEMS



STREETS & REFUSE

LINE 22
BEACH RAKE
\$20,000



LINE 23
STREETS LED LIGHTING
\$105,000

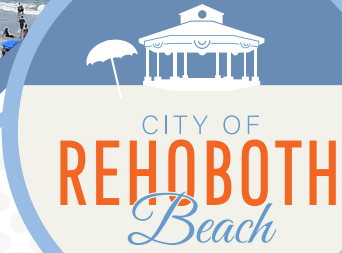


LINE 35
POLARIS VEHICLE
\$17,000



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CITY OF REHOBOTH BEACH FY2026 CAPITAL BUDGET ITEMS



WASTEWATER

LINE 62
WASTEWATER 3B PROJECT
\$2,400,000



LINE 63
PUMPS WASTEWATER PLANT
\$45,000



LINE 64
PLC REPLACEMENT
\$100,000



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CITY OF REHOBOTH BEACH FY2026 CAPITAL BUDGET ITEMS



WASTEWATER

LINE 65
PUMP STATION VALVE
REPLACEMENTS
\$110,000



LINE 67
SANITARY SEWER CLEANING
\$25,000



WATER

LINE 86
WELL #6 REPLACEMENT
\$150,000



LINE 80
WATER FILTER MEDIA
REPLACEMENT
\$500,000



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CITY OF REHOBOTH BEACH FY2026 CAPITAL BUDGET ITEMS



WATER

LINE 75
WATER METER REPLACEMENT
\$475,000



LINE 77
WATERMAIN REPLACEMENT
\$350,000



LINE 76
LYNCH WELL
\$50,000



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CITY OF REHOBOTH BEACH FY2026 CAPITAL BUDGET ITEMS



IT

LINE 91 COMPUTER LIFECYCLE REPLACEMENTS \$44,000



LINE 92 RADIO REPLACEMENTS \$10,000



LINE 93 COPIER REPLACEMENTS \$20,000





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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 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 with its 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 Post-employment 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 \$1 million, effective October 1, 2024.

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).