



CITY OF REHOBOTH BEACH

2015/2016 BUDGET

City of Rehoboth Beach

Sharon Lynn
City Manager

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April 1, 2015

The Honorable Samuel R. Cooper
Mayor of the City of Rehoboth Beach
Commissioners of the City of Rehoboth Beach
229 Rehoboth Avenue
Rehoboth Beach, DE 19971

Dear Mayor Cooper, Commissioner Gossett, Commissioner McGuinness, Commissioner Mills, Commissioner Sargent, Commissioner Sharp and Commissioner Zellers:

I am pleased to attach the final budget for the City of Rehoboth Beach fiscal year 2015-2016 as adopted by the Commissioners on March 20, 2015. The final budget continues the City's commitment to provide quality services to all citizens in a fiscally responsible manner while continuing to prioritize the investment in our unique and special community.

Thank you for your assistance and support in working with me to finalize the budget.

Respectfully,

Sharon Lynn
City Manager

2015-2016 Budget

ACCT. NO.	REVENUE	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED REVENUE	2015-2016 RECOMM.
10-000-4000	TAXES: PROPERTY TAXES	1,307,776	1,320,009	1,318,620	1,327,000	1,327,000	1,327,000
	ENCUMBER FROM 2013-2014 PROPERTY VALUATIONS	-	-	-	50,000	-	-
10-000-4025	PENALTY ON TAXES	2,769	2,059	2,256	2,300	2,200	2,300
10-000-4030	TRANSFER TAX	956,390	1,436,495	1,805,221	1,400,000	1,600,000	1,525,000
10-000-4040	CONSTRUCTION TAX	21,004	43,445	74,323	45,000	49,000	45,000
10-000-4050	RENTAL TAX	836,339	887,696	945,043	970,000	935,000	985,000
	TOTAL TAXES	3,124,278	3,689,704	4,145,463	3,794,300	3,913,200	3,884,300
	LICENSES AND PERMITS:						
10-000-4100	MERCANTILE LICENSES	408,719	415,583	418,882	415,000	421,000	522,000
10-000-4110	BUILDING PERMITS	411,447	613,266	742,564	540,000	540,000	560,000
10-000-4120	INSPECTION FEES AND PERMITS	10,880	12,985	14,180	11,000	13,000	14,000
10-000-4130	BOARD OF ADJUSTMENT	10,000	4,000	14,286	9,000	12,000	10,000
10-000-4140	REINSPECTION FEES	1,200	850	1,075	1,100	1,100	1,100
10-000-4150	PLAN REVIEW	28,750	35,120	39,140	30,000	30,000	30,000
10-000-4160	COMPREHENSIVE TREE ORDINANCE	6,550	10,631	14,450	10,000	10,000	15,000
	TOTAL LICENSES AND PERMITS	877,546	1,092,435	1,244,577	1,016,100	1,027,100	1,152,100
	PARKING REVENUE:						
10-000-4200	PARKING METER REVENUE	2,588,052	2,339,932	2,187,997	2,225,000	2,095,635	2,666,667
10-000-4201	PARKING REVENUE - PAY-BY-CELL	-	363,596	532,762	600,000	745,141	946,667
10-000-4201	PAY-BY-CELL PROVIDER REVENUE	-	-	-	-	-	78,750
10-000-4202	RB SHARE OF METER FEE	-	17,681	25,334	30,000	31,930	33,750
10-000-4203	T-2 ONLINE FEES	-	12,732	13,529	13,000	17,341	15,000
10-000-4210	DEAUVILLE BEACH PARKING	52,700	52,639	55,631	54,000	58,359	64,000
10-000-4211	PARKING LOT RENTAL	-	-	-	-	25,050	25,000
10-000-4220	PARKING METER FINES	666,255	513,829	485,873	510,000	574,646	525,000
10-000-4230	BUS PERMITS	1,500	980	1,120	900	1,375	1,200
10-000-4240	PREVIOUS YRS. DELINQUENT TICKETS	69,916	78,778	58,578	70,000	56,574	55,000
10-000-4250	PARKING PERMIT SALES	513,585	529,009	551,829	550,000	586,908	603,064
10-000-4260	PARKING PERMIT FINES	73,490	63,325	59,831	62,000	74,536	76,000
	TOTAL PARKING REVENUE	3,965,498	3,972,501	3,972,484	4,114,900	4,267,495	5,090,098
	POLICE AND ALDERMAN FINES:						
10-000-4300	POLICE FINES	55,252	53,120	48,448	53,000	108,000	110,000
10-000-4310	ALDERMAN FINES	79,910	73,143	68,258	66,000	71,000	75,000
	TOTAL POLICE AND ALDERMAN	135,162	126,263	116,706	119,000	179,000	185,000
	INTEREST AND RENTS:						
10-000-4400	INTEREST ON DEPOSITS	4,908	3,380	89	3,100	44	50
10-000-4401	INTEREST NEW PUBLIC WORKS GARAGE	-	-	466	-	-	-
10-000-4402	TOWER RENT	10,800	10,800	10,800	10,800	10,800	10,800
10-000-4403	INTEREST-TRANSFER TAX	-	222	1,260	-	1,650	1,200
10-000-4407	INTEREST INCOME RBHS	-	-	4,414	-	-	-
10-000-4409	REFUSE MISC. REVENUE	-	-	425	-	-	-
10-000-4410	CONVENTION CENTER RENTAL	133,731	105,912	125,463	115,000	115,000	70,000
10-000-4412	INT. CD GENERAL FUND	-	-	1,732	-	-	-
10-000-4420	BEACH CONCESSIONS	146,000	150,000	154,000	158,000	154,000	162,000
10-000-4421	WEDDINGS ON BEACH	8,925	10,625	20,000	12,000	12,625	25,000
10-000-4430	GROVE PARK RENTAL	1,105	1,170	1,105	950	950	1,000
10-000-4440	TENNIS COURTS	11,292	11,209	10,632	10,700	10,632	10,700
10-000-4450	LEASE ON PROPERTY	71,584	72,789	73,984	73,000	71,484	98,000
10-000-4470	CABLE TV	72,634	79,422	83,061	79,422	79,422	85,000
10-000-4480	SALE OF PROPERTY & SUPPLIES	30,206	35,456	30,118	40,000	30,000	35,000
10-000-4490	VENDING MACHINES	418	352	234	300	300	200
10-000-4498	CONVENIENCE FEE FOR CREDIT CARDS	71	60	-	75	75	-
	TOTAL INTEREST AND RENTS	491,674	481,397	517,783	503,347	486,982	498,950

2015-2016 Budget

ACCT. NO.	REVENUE	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED REVENUE	2015-2016 RECOMM.
	REFUSE REVENUE:						
10-000-4500	REFUSE RESIDENTIAL	691,018	695,350	693,457	693,000	695,000	748,140
10-000-4510	REFUSE FEE COMMERCIAL	94,153	77,657	80,138	81,000	85,000	81,000
10-000-4520	REBATE DEL. SOLID WASTE AUTHORITY	10,769	9,924	9,692	9,500	9,707	9,800
10-000-4530	YARD WASTE	17,870	2,800	2,485	700	2,500	500
	TOTAL REFUSE REVENUE	813,810	785,731	785,772	784,200	792,207	839,440
	CONTRIBUTIONS:						
10-000-4815	BEACH PATROL DONATIONS	10,810	15,470	19,682	14,000	18,615	14,000
	TOTAL CONTRIBUTIONS	10,810	15,470		14,000	18,615	14,000
	MISCELLANEOUS REVENUE:						
10-000-4415	SIGNS	200	700		300	300	400
10-000-4416	POLICE GEN. FUND MISC. REV.			6,090			
10-000-4417	STREET MISC. REVENUE			3,212			
10-000-4418	RECREATION MISCELLANEOUS REVENUE			850			
10-000-4419	PARKS MISCELLANEOUS REVENUE			646			
10-000-4495	INSURANCE REIMBURSEMENTS	9,920	103,129	46,267	20,000	50,000	20,000
10-000-4499	MISCELLANEOUS	40,543	30,305	5,547	20,000	10,000	15,000
10-000-4900	E911 FUNDS	37,790	45,347	45,347	45,347	45,347	45,348
10-000-1003	ENCUMBERED FROM 2012/2013 BUDGET (ASSESSMENT)	-	-			132,000	-
10-000-1003	ENCUMBERED FROM 2012-2013 BUDGET (WATER MAINS)	-	-				-
	TOTAL MISCELLANEOUS REVENUE	88,453	179,481	107,959	85,647	237,647	80,748
	WATER REVENUE:						
	ENCUMBERED FROM WATER CAP. FUND						130,780
	ENCUMBERED FROM PRIOR YEARS' FUND BALANCE				175,000		65,390
30-000-4419	WATER TURN ON/OFF & MISC. REVENUE	21,282	27,679	51,417	30,000	36,000	40,000
30-000-4600	METERED WATER IN TOWN	587,120	592,047	569,072	600,000	576,000	581,760
30-000-4605	METERED WATER OUT OF TOWN	873,691	878,406	889,836	900,000	925,000	934,250
30-000-4610	WATER CONNECTIONS	9,014	14,555	17,813	13,000	13,000	10,000
30-000-4615	WATER PENALTIES	2,125	2,797	3,360	1,800	1,800	1,800
30-000-4620	DEWEY BEACH WATER	504,696	531,731	505,536	550,000	518,000	535,000
30-000-4635	WATER METER INSTALLATIONS	131,938	186,850	237,109	145,000	150,000	150,000
	TOTAL WATER REVENUE	2,129,866	2,234,065	2,274,143	2,414,800	2,219,800	2,448,980
	WASTEWATER REVENUE:						
	ENCUMBERED FROM WASTEWATER CAP. FUND						130,780
	ENCUMBERED FROM PRIOR YEARS' FUND BALANCE						65,391
40-000-4700	METERED SEWER	1,159,501	1,174,467	1,126,851	1,187,000	1,130,000	1,160,000
40-000-4705	NORTH SHORES	205,241	234,372	188,912	198,000	234,000	178,234
40-000-4710	DEWEY BEACH SEWER	756,933	776,961	639,418	790,000	639,000	710,000
40-000-4715	HENLOPEN ACRES	56,133	62,095	66,408	60,000	60,000	65,000
40-000-4720	SEWER IMPACT FEE & INTEREST	1,490	52,448	4,654	4,500	4,500	4,500
40-000-4725	SEWER PENALTIES	2,028	3,149	3,418	1,600	1,600	1,600
40-000-4730	SEWER IMPACT FEES	14,578	47,760	45,433	10,000	58,800	58,800
40-000-4735	SEWER SERVICE & CONNECTION FEES	1,100	1,050	1,250	900	900	900
	TOTAL WASTEWATER REVENUE	2,197,004	2,352,302	2,076,344	2,242,000	2,128,800	2,375,205
	WASTEWATER REVENUE-OUTFALL PROJECT:						
	ENCUMBER FROM 2014-2015 BUDGET (WW Capitalization)				474,000		
	ENCUMBER FROM 2014-2015 BUDGET (WW Sewer Surcharge)						483,850
40-000-4736	METERED SEWER SURCHARGE	406,624	588,389	563,169	590,000	566,000	580,150
40-000-4737	OUTFALL PROJECT DEWEY BEACH	399,894	46,165	2,821	684,000	17,067	684,000
40-000-4738	OUTFALL PROJECT HENLOPEN ACRES	44,433	51,269	313	76,000	1,896	76,000
40-000-4739	OUTFALL PROJECT NORTH SHORES						76,000
	TOTAL WASTEWATER REVENUE OUTFALL	850,951	685,823	566,303	1,824,000	584,963	1,900,000
	TOTAL GENERAL, WATER & WASTEWATER REVENUE	14,788,272	15,615,172	15,807,534	16,912,294	15,855,809	18,468,821

2015-2016 Budget

ACCT. NO.	REVENUE	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED REVENUE	2015-2016 RECOMM.
					-		
	RESTRICTED REVENUE:				-		
30-000-4625	WATER CAP. OUTSIDE CITY	158,500	174,000	289,959	125,000	130,000	130,000
30-000-4630	WATER CAP. IN CITY	6,353	32,000	22,472	20,000	14,000	14,000
30-000-4640	INTEREST WATER CAP. FEE	-	-	-	-	-	-
30-000-4641	INTEREST CD WATER CAP. FEE	740	2,484	2,736	2,500	2,500	2,500
30-000-4660	INTERGOVERNMENTAL GRANTS	-	-	-	-	-	-
40-000-4730	WASTEWATER IMPACT FEES	14,578	7,309	-	10,000	36,942	12,000
40-000-4750	INTEREST WASTEWATER RESERVE	32,411	1,458	71	-	-	-
40-000-4752	INTEREST WWTP RESERVE FUND	-	-	523	-	578	500
40-000-4770	SEWER IMPACT CD INTEREST	-	-	5,752	-	2,996	2,400
	DEBT PROCEEDS FOR OUTFALL PROJECT	-	-	-	-	-	-
50-000-4000	STREET AID	68,817	114,257	-	114,257	114,257	114,257
50-000-4745	INTEREST STREET AID	45,838	-	-	-	-	-
	TOTAL RESTRICTED REVENUE	327,237	331,508	321,513	271,757	301,273	275,657
	GRANTS-RESTRICTED REVENUE:						
10-000-4407	INTEREST RBHS LEASE	7,891	6,821	-	-	-	-
10-000-4414	POLICE SPECIAL FUND REVENUE	-	-	-	-	-	-
10-000-4445	RBHS LEASE	25,000	25,000	-	-	-	-
10-000-4488	PARKS AND RECREATION (ICE HOUSE)	52,193	-	-	-	-	-
10-000-4492	STORM DISASTER	21,231	-	-	-	-	-
10-000-4800	REVENUE SHARING GRANT	25,000	25,000	25,000	25,000	25,000	25,000
10-000-4805	OCEAN OUTFALL GRANT ST. DEL.	45,000	-	2,500	-	-	-
10-000-4825	SUBURBAN STREET AID	5,000	-	-	-	-	-
10-000-4829	BOARDWALK PROJECT GRANT	-	-	-	-	-	-
10-000-4833	SIDEWALK GRANTS	3,500	-	62,748	-	-	-
10-000-4833	DELAWARE AVENUE RESTROOMS	14,087	-	-	-	-	-
10-000-4841	ENERGY COMPETITIVE GRANT	511,624	103,413	-	-	-	-
10-000-4848	GREENHOUSE GRANT-LED LIGHTS	-	15,000	-	-	-	-
10-000-4848	GREENHOUSE GRANT-BICYCLE & PEDESTRIAN STUDY	-	16,233	-	-	-	-
10-000-4850	DUI FUNDS	19,515	47,380	19,899	25,000	22,000	25,000
10-000-4856	OTHER GRANTS	49,533	16,928	-	-	-	-
10-000-4860	POLICE PENSION ALLOCATION	66,168	87,504	67,378	74,000	67,769	67,769
10-000-4868	SUSSEX COUNTY POLICE GRANT	-	-	-	20,000	20,000	20,000
10-000-4870	DELAWARE AVENUE RESTROOMS	-	60,410	-	-	-	-
10-000-4877	SLEAF GRANT	5,915	-	-	-	-	-
10-000-4879	DOJ BYRNE GRANT	-	-	-	-	-	-
10-000-4889	PARKS AND RECREATION	-	5,289	33,326	-	-	-
10-000-4892	TRANSPORTATION ENHANCEMENT/MUSEUM	-	46,607	-	-	-	-
10-000-4901	RECYCLING GRANT	34,745	16,203	-	-	-	-
10-000-4902	SMOKING GRANT	-	1,431	-	-	-	-
10-000-4840	FEMA/DEMA GRANT	-	-	21,493	-	-	-
10-000-4882	LAKE AVENUE STREETScape(CAPITAL PROJECTS)	-	69,733	32,461	-	-	-
10-000-4801	SCHOOLVUE SEWER GRANT	-	-	12,143	-	-	-
40-000-4701	WASTEWATER SEWER SURCHARGE	-	-	-	-	-	-
70-000-4830	EIDE GRANT	-	4,500	-	5,500	5,000	5,500
70-000-4845	SALLE GRANT	10,272	5,860	-	5,800	5,900	5,800
70-000-4846	COMBAT VIOLENT CRIMES	-	20,525	-	20,000	25,733	20,000
	TOTAL GRANTS	886,402	542,952	264,805	175,300	171,402	169,069
	TOTAL GENERAL FUND REVENUE	14,670,474	15,615,172	15,807,534	16,912,294	15,855,809	18,468,821
	TOTAL RESTRICTED REVENUE	309,067	331,508	321,513	271,757	343,699	275,657
	TOTAL GRANT REVENUE	884,563	542,952	264,805	175,300	205,589	169,069
	GRAND TOTAL REVENUE	15,864,104	16,489,632	16,393,852	17,359,351	16,405,097	18,913,547
	LESS WASTEWATER RESTRICTED REVENUE	46,989	8,767	6,346	10,000	40,516	14,900
	LESS WATER RESTRICTED REVENUE	165,593	208,484	315,167	147,500	146,500	146,500
	TOTAL REVENUE	15,651,522	16,272,381	16,072,339	17,201,851	16,218,081	18,752,147

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	COMMISSIONERS:						
10-101-5010	SALARIES	4,757	4,778	4,778	4,750	4,750	4,750
10-101-5020	FICA EXPENSE	295	296	299	105	105	295
10-101-5022	MEDICARE EXPENSE	69	69	70	29	29	69
10-101-5062	PRINTING AND FORMS	44	27	301	500	400	500
10-101-5068	MEMBERSHIPS AND PUBLICATIONS	1,120	4,860	5,236	4,900	4,900	4,900
10-101-5069	SUNDRY	1,836	2,529	2,007	2,200	2,200	2,200
10-101-5100	LEGAL EXPENSE	44,003	51,595	49,276	46,000	46,000	60,000
10-101-5114	CONTRACTUAL SERVICES	-	1,575	350	-	-	-
10-101-5132	POSTAGE	418	373	116	600	600	600
10-101-5152	CONFERENCE AND TRAINING	2,000	1,275	489	4,000	2,000	4,000
10-101-5155	ADVERTISING	-	223	1,404	100	100	100
10-101-5169	PUBLIC OFFICIALS LIABILITY INSURANCE	14,118	17,085	18,674	20,123	19,920	24,609
	TOTAL EXPENSE	68,660	84,685	83,000	83,307	81,004	102,023
	TREASURERS & ASSESSORS:						
10-102-5010	SALARIES	3,493	4,450	2,464	2,400	1,750	2,400
10-102-5020	FICA EXPENSE	217	109	154	105	105	149
10-102-5022	MEDICARE EXPENSE	51	25	36	29	29	35
10-102-5114	CONTRACTUAL SERVICES	9,900	1,900	3,029	2,500	2,500	2,500
10-102-5181	WORKMAN'S COMPENSATION	-	-	-	-	-	-
	TOTAL EXPENSE	13,661	6,484	5,683	5,034	4,384	5,084

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	ADMINISTRATION:						
10-103-5010	SALARES AND DEFERRED COMPENSATION	382,308	390,695	430,614	467,494	474,641	516,355
10-103-5015	OVERTIME	949	1,541	1,278	1,400	1,031	1,400
10-103-5017	SALARIES PART-TIME	13,386	18,820	15,811	17,000	16,646	-
10-103-5020	FICA EXPENSE	24,357	25,188	27,125	30,349	27,547	32,101
10-103-5022	MEDICARE EXPENSE	5,697	5,891	6,463	7,099	6,442	7,507
10-103-5025	MEDICAL INSURANCE	69,622	69,633	71,328	76,100	74,742	80,666
10-103-5027	DENTAL INSURANCE	2,696	2,846	2,827	2,993	3,028	3,028
10-103-5029	DISABILITY INSURANCE	5,763	5,767	5,732	6,685	5,567	6,685
10-103-5033	LIFE INSURANCE	3,378	3,279	3,245	3,217	3,207	3,217
10-103-5035	PENSION	13,632	14,050	13,591	31,972	14,400	32,000
10-103-5037	UNEMPLOYMENT	2,770	2,552	4,929	4,523	2,600	4,636
10-103-5038	TRAINING TAX	3,057	3,104	1,279	3,350	3,300	3,350
10-103-5043	CAR ALLOWANCE	2,429	2,414	2,771	3,600	2,600	3,600
10-103-5047	RETIRED EMPLOYEE BENEFITS	35,304	33,162	34,357	41,292	40,400	41,292
10-103-5049	OTHER EMPLOYEE BENEFITS	4,345	3,823	3,982	4,200	3,900	4,200
10-103-5060	OFFICE SUPPLIES	5,496	6,265	4,407	5,200	5,000	5,200
10-103-5061	COMPUTER AND COPIER SUPPLIES	7,096	2,642	8,757	4,000	3,200	4,000
10-103-5062	PRINTING AND FORMS	8,946	8,415	9,466	8,100	8,200	8,100
10-103-5068	MEMBERSHIPS AND PUBLICATIONS	2,467	3,463	813	2,600	2,500	2,600
10-103-5069	SUNDRY	5,240	5,235	6,955	5,300	5,300	5,300
10-103-5100	LEGAL EXPENSE	37,961	28,285	42,841	45,000	36,800	40,000
10-103-5101	ADMINISTRATION COLLECTION FEES	9,291	12,674	12,852	12,000	11,500	13,000
10-103-5102	ANNUAL AUDIT AND ACCOUNTING	71,530	85,097	79,325	81,000	80,000	90,000
10-103-5104	COMPUTER PROGRAMMING/MAIN STREET	3,820	3,591	-	-	-	-
10-103-5105	ELECTION EXPENSE	2,226	2,175	205	2,800	206	2,800
10-103-5106	CODIFICATION	5,445	6,197	3,720	5,500	5,500	6,000
10-103-5107	BOARD OF ADJUSTMENT/LEGAL	18,446	17,861	21,238	12,500	12,000	19,000
10-103-5108	PLANNING COMMISSION/LEGAL & MISC.	47,287	23,433	37,584	20,000	20,000	35,000
10-103-5109	PROFESSIONAL SERVICES	523	2,750	11,340	2,800	-	2,800
10-103-5112	TRANSFER TAX FEE AND POSTAGE	7,985	12,208	18,052	13,000	13,500	15,000
10-103-5114	CONTRACTUAL SERVICES	47,362	53,783	51,648	55,000	55,000	80,000
10-103-5115	OTHER PROFESSIONAL SERVICES	600	600	149,334	53,000	11,000	25,000
10-103-5120	TELEPHONE & WEBSITE	6,675	5,229	4,887	5,000	4,200	6,000
10-103-5125	CELL PHONES	386	376	469	1,800	470	1,800
10-103-5130	EQUIPMENT INSTALLATION	1,240	1,621	583	2,000	-	2,000
10-103-5132	POSTAGE	22,519	30,927	15,740	23,000	22,500	23,000
10-103-5135	RADIO & PAGERS	-	26	-	-	-	-
10-103-5150	TRAVEL EXPENSE	-	-	6,905	-	-	-
10-103-5152	CONFERENCE AND TRAINING	2,000	-	224	2,500	250	3,500
10-103-5155	ADVERTISING	13,466	10,898	11,765	10,500	9,000	12,000
10-103-5160	LIABILITY INSURANCE	2,631	2,444	2,606	2,834	1,989	1,661
10-103-5169	PUBLIC OFFICIALS LIABILITY INSURANCE	1,659	-	-	-	-	-
10-103-5173	UMBRELLA INSURANCE	5,573	5,342	5,423	5,798	4,068	5,764
10-103-5174	EMPLOYEE BONDING	2,120	1,000	1,000	1,000	1,000	1,100
10-103-5175	COMMERCIAL PROPERTY INSURANCE	14,479	5,603	5,877	6,483	4,482	7,040
10-103-5177	BUILDING & CONTENTS INSURANCE	1,577	1,098	983	1,235	612	1,555
10-103-5181	WORKMAN'S COMPENSATION	1,653	2,531	3,825	4,032	6,800	6,800
10-103-5207	MAINTENANCE COPIER AND COMPUTER	33,997	23,163	29,829	28,000	28,000	30,000
10-103-5222	OFFICE EQUIPMENT	3,312	7,332	7,172	2,000	1,400	2,000
10-103-5242	LOAN PRINCIPAL AND INTEREST	734,906	734,906	734,906	734,906	734,906	734,906
10-103-5503	CONTINGENCY	7,128	-	37,525	176,768	53,200	228,563
	TOTAL OPERATING ADMINISTRATION	1,706,735	1,689,935	1,953,588	2,036,930	1,822,634	2,161,526
10-103-9900	CAPITAL OUTLAY ADMINISTRATION	57,072	94,417	55,249	248,000	253,000	285,000
	TOTAL EXPENSE ADMINISTRATION	1,763,807	1,784,352	2,008,837	2,284,930	2,075,634	2,446,526

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	ALDERMAN COURT:						
10-104-5010	SALARIES	29,125	30,573	40,648	45,115	40,265	46,115
10-104-5017	PART TIME SALARIES	24,425	21,665	2,894	-	3,375	-
10-104-5020	FICA EXPENSE	3,297	3,223	2,694	2,797	5,706	2,859
10-104-5022	MEDICARE EXPENSE	771	754	631	654	633	669
10-104-5025	MEDICAL INSURANCE	-	-	-	-	-	-
10-104-5027	DENTAL INSURANCE	358	379	379	399	408	399
10-104-5029	DISABILITY INSURANCE	456	456	674	680	494	680
10-104-5033	LIFE INSURANCE	486	486	511	486	486	486
10-104-5035	PENSION	886	914	1,226	1,350	1,175	1,350
10-104-5037	UNEMPLOYMENT	721	569	451	518	580	518
10-104-5049	OTHER EMPLOYEE BENEFITS	-	-	-	2	2	2
10-104-5060	OFFICE SUPPLIES	486	579	288	650	450	650
10-104-5061	COMPUTER AND COPIER SUPPLIES	913	-	-	300	200	300
10-104-5062	PRINTING AND FORMS	229	204	272	250	180	250
10-104-5068	MEMBERSHIPS AND PUBLICATIONS	89	105	165	200	110	200
10-104-5069	SUNDRY	-	53	129	100	155	100
10-104-5101	COLLECTION FEES	2,596	1,826	2,009	2,250	2,000	2,069
10-104-5104	COMPUTER PROGRAMMING	-	-	-	-	-	-
10-104-5120	TELEPHONE	290	236	219	250	250	250
10-104-5132	POSTAGE	462	916	1,378	1,250	1,224	1,447
10-104-5152	CONFERENCE AND TRAINING	92	-	1,209	500	100	500
10-104-5160	LIABILITY INSURANCE	405	377	400	436	306	255
10-104-5181	WORKMAN'S COMPENSATION	167	240	267	382	266	266
10-104-5222	OFFICE EQUIPMENT	-	85	493	200	200	200
	TOTAL OPERATING ALDERMAN	66,254	63,640	56,937	58,769	58,565	59,565
10-104-9900	CAPITAL OUTLAY ALDERMAN	2,250	-	-	-	-	-
	TOTAL EXPENSE	68,504	63,640	56,937	58,769	58,565	59,565

2015-2016 Budget

ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	IT DEPARTMENT:						
10-105-5010	SALARIES	43,664	72,879	134,351	139,797	139,641	198,132
10-105-5015	OVERTIME	992	958	451	1,000	851	1,025
10-105-5020	FICA EXPENSE	2,638	5,732	8,141	8,730	8,521	12,348
10-105-5022	MEDICARE EXPENSE	617	1,340	1,904	2,043	1,993	2,888
10-105-5025	MEDICAL INSURANCE	16,854	19,234	27,573	29,142	28,236	30,891
10-105-5027	DENTAL INSURANCE	1,351	457	759	798	1,169	798
10-105-5029	DISABILITY INSURANCE	668	613	1,692	2,112	1,617	2,112
10-105-5033	LIFE INSURANCE	486	486	894	972	851	972
10-105-5035	PENSION	1,732	1,809	1,925	1,983	1,852	1,983
10-105-5037	UNEMPLOYMENT	325	914	772	1,036	1,000	1,036
10-105-5039	UNIFORMS	203	210	-	400	350	400
10-105-5043	CAR MILEAGE	46	-	91	150	125	150
10-105-5060	OFFICE SUPPLIES	435	347	97	450	450	350
10-105-5061	COMPUTER AND COPIER SUPPLIES	4,599	3,074	2,453	3,300	3,200	2,500
10-105-5065	REPAIRS AND SUPPLIES	526	9,714	9	2,000	2,500	2,000
10-105-5069	SUNDRY	550	34	24	100	100	100
10-105-5086	SMALL TOOLS	424	128	-	600	750	500
10-105-5089	VEHICLE FUEL	15	207	160	225	200	225
10-105-5114	CONTRACTUAL SERVICES	92,718	86,460	387	-	300	-
10-105-5115	OTHER PROFESSIONAL SERVICES	831	4,000	85	-	200	5,000
10-105-5120	TELEPHONE/DSL	3,954	3,646	1,629	3,200	2,800	3,200
10-105-5125	CELL PHONES	1,514	2,201	3,134	2,400	2,400	3,400
10-105-5132	POSTAGE	-	-	-	100	75	100
10-105-5152	CONFERENCE AND TRAINING	344	-	1,725	2,500	500	5,000
10-105-5165	AUTO INSURANCE	-	558	852	986	756	991
10-105-5181	WORKMAN'S COMPENSATION	139	1,302	960	2,074	2,000	2,000
10-105-5207	MAINTENANCE CONTRACTS	2,465	2,261	5,068	15,500	21,000	30,000
10-105-5210	VEHICLE MAINTENANCE	-	226	139	300	300	300
10-105-5222	OFFICE EQUIPMENT	5,964	372	1,222	1,000	1,150	1,000
	TOTAL OPERATING IT	184,054	219,162	196,497	222,898	224,887	309,401
10-105-9900	TOTAL CAPITAL OUTLAY IT	-	6,301	63,820	116,281	51,000	60,000
	TOTAL EXPENSE IT DEPARTMENT	184,054	225,463	260,317	339,179	275,887	369,401

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	BUILDING AND LICENSING:						
10-106-5010	SALARIES	166,172	203,808	206,772	213,211	207,421	212,607
10-106-5015	OVERTIME	1,433	606	810	800	451	800
10-106-5017	SALARIES PART-TIME	63,268	32,504	28,232	32,000	30,961	31,735
10-106-5020	FICA EXPENSE	13,895	14,201	14,218	15,253	14,716	15,199
10-106-5022	MEDICARE EXPENSE	3,250	3,321	3,325	3,091	3,442	3,555
10-106-5025	MEDICAL INSURANCE	39,347	39,347	40,885	43,999	42,563	46,639
10-106-5027	DENTAL INSURANCE	1,255	1,110	1,328	1,397	1,625	1,625
10-106-5029	DISABILITY INSURANCE	2,533	2,774	3,186	3,217	3,015	3,217
10-106-5033	LIFE INSURANCE	1,701	1,944	2,300	2,196	2,187	2,300
10-106-5035	PENSION	5,745	6,365	6,427	6,027	6,427	6,500
10-106-5037	UNEMPLOYMENT	2,139	1,627	1,885	2,849	1,700	2,849
10-106-5039	UNIFORMS	485	506	350	750	600	2,000
10-106-5049	OTHER EMPLOYEE BENEFITS	20	10	237	100	25	100
10-106-5060	OFFICE SUPPLIES	1,879	1,022	1,045	2,000	1,800	1,500
10-106-5061	COMPUTER AND COPIER SUPPLIES	1,847	2,161	4,712	3,000	2,500	2,500
10-106-5062	PRINTING AND FORMS	1,281	1,131	933	1,500	1,200	1,500
10-106-5065	REPAIRS AND SUPPLIES	59	34	92	300	300	300
10-106-5068	MEMBERSHIPS AND PUBLICATIONS	1,020	2,011	945	2,000	1,300	1,500
10-106-5069	SUNDRY	216	139	21	300	250	300
10-106-5087	PHOTO SUPPLIES	126	-	-	100	150	-
10-106-5089	GASOLINE	760	744	749	900	775	900
10-106-5092	OIL	11	10	-	75	25	75
10-106-5100	LEGAL EXPENSE	46,605	74,205	43,691	60,000	59,000	60,000
10-106-5101	COLLECTION FEES	2,113	2,383	3,471	5,000	3,115	5,000
10-106-5104	COMPUTER PROGRAMMING	-	1,197	-	-	-	-
10-106-5114	CONTRACTUAL SERVICES	673	195	495	-	200	23,000
10-106-5115	OTHER PROFESSIONAL SERVICES	(4,917)	-	1,080	2,000	-	2,000
10-106-5120	TELEPHONE	898	682	604	750	690	750
10-106-5125	CELL PHONES	783	1,034	731	1,200	1,100	2,500
10-106-5130	EQUIPMENT INSTALLATION	1,240	-	-	1,000	-	500
10-106-5132	POSTAGE	1,181	742	1,082	1,000	826	1,000
10-106-5135	RADIO AND PAGERS	-	77	-	-	-	-
10-106-5150	TRAVEL EXPENSE	543	383	1,178	1,000	1,160	1,000
10-106-5152	CONFERENCE AND TRAINING	920	246	947	2,000	1,000	3,000
10-106-5155	ADVERTISING	1,039	1,144	661	1,300	800	1,300
10-106-5160	LIABILITY INSURANCE	990	1,028	1,100	1,196	837	701
10-106-5165	AUTO INSURANCE	1,592	1,994	2,568	2,857	1,512	2,986
10-106-5181	WORKMAN'S COMPENSATION	1,067	1,905	2,636	3,035	4,000	4,000
10-106-5185	ELECTRIC	6,813	7,040	6,962	7,300	7,200	6,500
10-106-5203	B&L MAINTENANCE	-	600	-	-	-	-
10-106-5207	MAINTENANCE CONTRACTS	2,565	4,930	2,261	5,000	5,000	5,000
10-106-5210	VEHICLE MAINTENANCE	1,831	248	860	800	300	800
10-106-5222	OFFICE EQUIPMENT	-	1,285	1,172	1,000	500	1,000
	TOTAL OPERATING BUILDING & LICENSE	374,378	416,693	389,951	431,503	410,673	458,738
10-106-9900	CAPITAL OUTLAY BUILDING AND LICENSE	8,849	22,137	11,159	3,000	14,000	-
	TOTAL EXPENSE BUILDING AND LICENSE	383,227	438,830	401,110	434,503	424,673	458,738

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	POLICE DEPARTMENT:						
10-108-5010	SALARIES	907,324	949,068	1,019,222	1,127,560	1,021,842	1,130,413
10-108-5015	POLICE COURT TIME, HOLIDAY AND OVERTIME	67,995	72,980	70,020	66,000	78,176	80,130
10-108-5017	SALARIES PART-TIME	196,039	174,742	198,228	196,000	175,000	197,375
10-108-5019	SALARIES OTHER (EVENTS ETC.)			-	-		15,000
10-108-5020	FICA EXPENSE	72,660	75,089	80,652	86,263	79,632	88,221
10-108-5022	MEDICARE EXPENSE	16,993	17,562	18,861	20,174	18,623	20,632
10-108-5025	MEDICAL INSURANCE	174,469	181,298	204,946	220,075	205,283	233,280
10-108-5027	DENTAL INSURANCE	5,207	6,461	7,046	7,581	7,257	7,600
10-108-5029	DISABILITY INSURANCE	13,697	13,792	15,210	16,886	14,087	16,886
10-108-5033	LIFE INSURANCE	10,692	10,692	11,584	11,988	11,016	11,988
10-108-5035	PENSION	124,126	126,784	144,040	170,303	150,900	168,814
10-108-5037	UNEMPLOYMENT	11,814	11,073	13,403	15,302	11,200	15,302
10-108-5039	UNIFORMS	8,717	13,608	11,396	15,700	8,300	11,473
10-108-5040	UNIFORMS NEW		37,213	1,892	-	1,892	-
10-108-5041	UNIFORMS PART TIME	1,585	2,753	6,759	5,000	5,630	5,751
10-108-5049	OTHER EMPLOYEES BENEFITS	2,339	2,019	1,714	3,300	2,100	3,300
10-108-5060	OFFICE SUPPLIES	657	651	684	1,000	700	1,000
10-108-5061	COMPUTER AND COPIER SUPPLIES	2,770	3,193	5,328	3,750	3,600	4,000
10-108-5062	PRINTING AND FORMS	431	2,111	634	1,000	1,000	1,275
10-108-5065	REPAIRS AND SUPPLIES	4,548	1,292	4,893	6,300	5,800	31,120
10-108-5066	FIRING RANGE EXPENSE	152	262	122	350	300	200
10-108-5067	MEDICAL SUPPLIES	154	152	152	450	300	7,864
10-108-5068	MEMBERSHIPS AND PUBLICATIONS	746	2,691	677	800	750	1,000
10-108-5069	SUNDRY	2,048	3,265	1,994	2,400	2,300	2,400
10-108-5087	PHOTO FINGERPRINT SUPPLIES	372	118	219	1,000	600	1,475
10-108-5088	APPLICATIONS AND TESTING	8,000	13,648	10,576	15,150	7,000	15,500
10-108-5089	GASOLINE	33,171	31,398	31,115	33,700	32,000	30,000
10-108-5092	OIL	27	-	16	100	100	1,500
10-108-5100	LEGAL EXPENSE	25,270	95,355	22,496	10,000	20,000	8,000
10-108-5101	POLICE COLLECTION FEES	-	-	-	300	300	-
10-108-5104	DATA PROCESSING	-	1,197	-	-	-	-
10-108-5114	CONTRACTUAL SERVICES	-	6,190	190	-	-	-
10-108-5115	OTHER PROFESSIONAL SERVICES	8,675	-	-	-	-	-
10-108-5120	TELEPHONE	2,757	2,463	2,193	2,600	2,400	2,400
10-108-5125	CELL PHONES	6,526	6,923	5,121	7,000	5,400	5,400
10-108-5132	POSTAGE	722	534	511	650	575	800
10-108-5132	RADIOS, PAGERS			4	-	-	-
10-108-5150	TRAVEL	341	20	-	450	300	1,700
10-108-5152	CONFERENCE AND TRAINING	9,611	7,859	9,566	8,000	6,000	13,500
10-108-5155	ADVERTISING	-	670	-	600	400	150
10-108-5160	LIABILITY INSURANCE	8,539	7,811	8,340	9,070	8,300	5,315
10-108-5165	AUTO INSURANCE	7,082	7,157	9,074	12,380	7,500	10,552
10-108-5171	POLICE LIABILITY INSURANCE	32,631	28,370	29,875	31,605	29,700	21,809
10-108-5173	UMBRELLA INSURANCE	4,878	4,679	4,753	5,075	4,800	5,052
10-108-5175	COMMERCIAL PROPERTY INSURANCE	5,477	4,907	5,145	5,675	8,375	6,123
10-108-5177	BUILDING & CONTENTS INSURANCE	1,375	957	855	1,085	1,200	1,361
10-108-5181	WORKMAN'S COMPENSATION	53,415	100,918	142,765	160,800	165,000	165,000
10-108-5205	RADIO MAINTENANCE				2,050	750	1,630
10-108-5207	MAINTENANCE CONTRACTS	12,201	11,424	12,082	13,170	11,500	14,769
10-108-5210	VEHICLE MAINTENANCE	13,885	24,784	39,928	25,000	33,000	15,250
10-108-5222	OFFICE EQUIPMENT	150	485	650	700	700	600
10-108-5225	K-9 EXPENSE						
	TOTAL OPERATING POLICE DEPARTMENT	1,860,268	2,066,618	2,154,931	2,324,342	2,151,588	2,382,910
10-108-9094	CAPITAL OUTLAY POLICE VEHICLE	42,461	28,165	86,438	45,000	72,000	
10-108-9900	CAPITAL OUTLAY OTHER POLICE DEPARTMENT	36,104	24,956	13,302	160,603	-	97,200
	TOTAL CAPITAL OUTLAYS POLICE DEPARTMENT	78,565	53,121	99,740	205,603	72,000	97,200
	TOTAL EXPENSE	1,938,833	2,119,739	2,254,671	2,529,945	2,223,588	2,480,110

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	STREET DEPARTMENT:						
10-109-5010	SALARIES	269,279	283,481	304,920	365,797	370,426	377,273
10-109-5015	OVERTIME	12,436	10,799	13,574	15,000	15,284	15,070
10-109-5017	SALARIES PART-TIME	83,905	94,852	85,743	45,315	39,000	55,000
10-109-5020	FICA EXPENSE	21,785	23,912	25,053	27,506	24,888	27,735
10-109-5022	MEDICARE EXPENSE	5,095	5,592	5,859	6,435	3,609	6,486
10-109-5025	MEDICAL INSURANCE	57,513	58,494	66,371	81,552	74,077	86,445
10-109-5027	DENTAL INSURANCE	2,624	3,046	3,119	2,696	3,987	4,000
10-109-5029	DISABILITY INSURANCE	3,548	4,378	4,433	5,153	4,196	5,153
10-109-5033	LIFE INSURANCE	2,571	3,221	3,143	3,966	2,988	3,966
10-109-5035	PENSION	4,556	4,953	5,125	7,885	5,000	7,885
10-109-5037	UNEMPLOYMENT	3,820	3,707	3,933	5,938	3,800	5,938
10-109-5039	UNIFORMS	4,144	6,646	7,648	7,500	7,544	7,500
10-109-5049	OTHER EMPLOYEE BENEFITS	941	788	1,958	900	850	900
10-109-5060	OFFICE SUPPLIES	1,424	641	1,175	800	750	800
10-109-5061	COMPUTER AND COPIER SUPPLIES	305	-	1,158	300	194	300
10-109-5062	PRINTING AND FORMS	1,664	181	-	200	150	200
10-109-5065	REPAIRS AND SUPPLIES	31,108	40,465	39,314	40,000	41,000	46,975
10-109-5069	SUNDRY	2,417	444	519	700	525	700
10-109-5084	JANITORIAL SUPPLIES	2,247	4,122	4,450	3,000	4,995	3,000
10-109-5086	SMALL TOOLS	4,043	2,381	3,881	2,500	2,500	2,500
10-109-5089	GASOLINE	14,529	14,294	15,404	16,500	16,055	16,500
10-109-5090	DIESEL FUEL	29,469	38,157	26,769	39,000	37,500	39,000
10-109-5092	OIL	353	382	469	400	390	400
10-109-5100	LEGAL EXPENSE	405	-	2,385	-	-	-
10-109-5110	ENGINEERING	41,559	18,107	27,083	10,000	24,000	25,000
10-109-5114	CONTRACTUAL SERVICES	1,362	3,673	983	3,000	1,200	3,000
10-109-5115	OTHER PROFESSIONAL SERVICES	379	-	-	-	-	-
10-109-5120	TELEPHONE	915	710	878	850	816	850
10-109-5125	CELL PHONES	772	752	675	700	1,025	1,025
10-109-5132	POSTAGE	133	5	(65)	50	50	50
10-109-5135	RADIO & PAGERS	-	1,718	-	400	400	400
10-109-5145	CONFERENCE AND TRAINING	149	-	40	500	-	500
10-109-5155	ADVERTISING	1,149	182	2,689	400	2,442	400
10-109-5160	LIABILITY INSURANCE	3,087	3,947	3,035	2,600	2,549	1,934
10-109-5165	AUTO INSURANCE	6,376	5,879	7,505	8,566	7,000	8,727
10-109-5173	UMBRELLA INSURANCE	1,915	1,833	1,861	1,989	1,395	1,978
10-109-5175	COMMERCIAL PROPERTY INSURANCE	2,143	1,929	2,016	2,224	1,539	2,385
10-109-5177	BUILDING & CONTENTS INSURANCE	539	372	333	424	207	533
10-109-5181	WORKMAN'S COMPENSATION	13,867	27,320	66,587	43,531	49,250	49,250
10-109-5185	ELECTRIC AND STREET LIGHTS	61,916	53,060	35,316	56,000	56,000	38,000
10-109-5187	CHRISTMAS LIGHTS AND ELECTRIC	5,682	14,804	21,970	7,000	23,885	22,000
10-109-5188	STREET SIDEWALKS AND CURBS	26,175	19,579	21,522	20,000	25,000	20,000
10-109-5189	STREET-STORMS	20,131	18,179	-	-	-	-
10-109-5190	HEATING FUEL	4,647	7,969	10,237	9,600	9,535	9,600
10-109-5198	SEWER	929	929	973	980	972	980
10-109-5201	STREET MAINTENANCE	6,949	8,364	2,912	8,400	8,400	9,000
10-109-5203	BUILDING IMPROVEMENTS	1,908	116	1,900	1,000	1,900	1,000
10-109-5204	SNOW REMOVAL	1,216	9,544	24,734	10,000	10,000	20,000
10-109-5205	RADIO MAINTENANCE	-	-	-	300	-	300
10-109-5206	STREET IMPROVEMENTS	4,062	-	13,807	1,200	275	1,500
10-109-5207	MAINTENANCE CONTRACTS	1,189	630	798	1,300	1,200	1,300
10-109-5208	STORM SEWER MAINTENANCE	488	5,934	9,356	5,000	5,000	5,000
10-109-5209	BOARDWALK MAINTENANCE AND BEACH SIGNS	24,822	35,549	21,930	35,000	23,000	25,000
10-109-5210	VEHICLE MAINTENANCE	47,749	65,076	56,687	55,000	54,000	55,000
10-109-5222	OFFICE EQUIPMENT	302	385	-	1,000	-	1,000
10-109-5224	EQUIPMENT RENTAL	2,448	957	261	1,000	900	1,000
10-109-9032	BOARDWALK DECKING	-	-	-	-	-	-
	TOTAL OPERATING STREETS DEPARTMENT	845,139	912,438	962,426	967,057	971,648	1,020,438
10-109-9900	CAPITAL OUTLAY	328,380	584,742	320,746	478,000	173,500	604,200
	TOTAL EXPENSE	1,173,519	1,497,180	1,283,172	1,445,057	1,145,148	1,624,638

2015-2016 Budget

ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	REFUSE DEPARTMENT:						
10-110-5010	SALARIES	187,557	164,202	195,040	316,776	290,406	306,596
10-110-5015	OVERTIME	34,502	26,144	34,307	33,000	32,195	36,220
10-110-5017	SALARIES PART-TIME	197,877	255,204	226,534	89,669	91,232	96,318
10-110-5020	FICA EXPENSE	26,627	28,003	28,069	31,783	22,774	27,226
10-110-5022	MEDICARE EXPENSE	6,227	6,549	6,564	7,434	9,350	6,367
10-110-5025	MEDICAL INSURANCE	66,411	56,437	67,082	124,288	55,567	131,745
10-110-5027	DENTAL INSURANCE	1,449	1,354	1,113	3,289	2,400	2,500
10-110-5029	DISABILITY INSURANCE	2,208	2,290	1,887	3,756	1,795	3,000
10-110-5033	LIFE INSURANCE	2,427	2,631	2,403	4,263	2,286	3,200
10-110-5035	PENSION	4,022	5,636	3,537	7,787	3,398	6,000
10-110-5037	UNEMPLOYMENT	6,742	6,783	5,738	10,859	6,890	7,000
10-110-5039	UNIFORMS	4,555	2,765	5,408	3,500	3,700	3,500
10-110-5041	UNIFORMS PART TIME	348	1,209	339	1,000	450	750
10-110-5049	OTHER EMPLOYEE BENEFITS	525	45	1,140	600	500	600
10-110-5062	PRINTING AND FORMS	710	535	-	700	300	700
10-110-5065	REPAIRS AND SUPPLIES	19,028	13,020	14,341	18,000	17,500	15,000
10-110-5069	SUNDRY	40	-	-	200	50	300
10-110-5084	JANITORIAL SUPPLIES	2,900	-	133	300	100	200
10-110-5090	DIESEL FUEL	19,562	18,735	22,789	22,500	21,900	20,000
10-110-5092	OIL	380	192	471	500	475	500
10-110-5101	COLLECTION FEES	956	1,508	1,316	1,400	700	1,400
10-110-5114	CONTRACT SERVICE RECYCLING PROGRAM	50,808	67,029	68,807	69,000	69,000	69,000
10-110-5132	POSTAGE	-	-	-	-	-	-
10-110-5135	RADIO & PAGERS	-	128	-	150	-	-
10-110-5155	ADVERTISING	-	-	-	100	-	100
10-110-5160	LIABILITY INSURANCE	2,957	2,742	2,933	3,188	2,232	1,869
10-110-5165	AUTO INSURANCE	4,955	5,570	6,834	7,615	6,834	7,947
10-110-5181	WORKMAN'S COMPENSATION	16,755	33,217	53,906	52,927	51,500	51,500
10-110-5196	LANDFILL DISPOSAL	187,962	190,117	203,900	195,000	190,000	214,000
10-110-5205	RADIO MAINTENANCE	-	-	-	400	-	-
10-110-5207	MAINTENANCE CONTRACTS	-	-	334	-	-	-
10-110-5210	VEHICLE MAINTENANCE	61,530	41,595	65,444	46,000	53,000	60,000
10-110-5242	EQUIPMENT RENTAL	-	-	-	300	-	300
	TOTAL OPERATING TRASH DEPARTMENT	910,020	933,640	1,020,369	1,056,284	936,534	1,073,838
10-110-9900	CAPITAL OUTLAY TRASH DEPARTMENT	124,466	7,286	154,929	-	-	150,000
	TOTAL EXPENSE TRASH DEPARTMENT	1,034,486	940,926	1,175,298	1,056,284	936,534	1,223,838
	COMFORT STATIONS:						
10-111-5015	OVERTIME	-	-	-	300	300	300
10-111-5020	FICA EXPENSE	-	-	-	20	20	19
10-111-5022	MEDICARE EXPENSE	-	-	-	5	5	4
10-111-5065	REPAIRS AND SUPPLIES	16,725	10,760	13,346	9,500	9,000	11,000
10-111-5084	JANITORIAL SUPPLIES	33,088	30,024	22,248	32,000	32,000	35,500
10-111-5114	CONTRACTUAL SERVICES	102,715	100,068	101,990	105,000	103,000	112,500
10-111-5115	PROFESSIONAL SERVICES	316	-	-	-	-	-
10-111-5155	ADVERTISING	167	-	-	-	-	-
10-111-5185	UTILITIES	8,673	8,059	9,119	9,500	9,300	9,500
10-111-5203	BUILDING IMPROVEMENTS	22,920	4,251	3,774	4,000	3,900	5,500
	TOTAL OPERATING COMFORT STATIONS	184,604	153,162	150,477	160,325	157,525	174,323
10-111-9900	CAPITAL OUTLAY COMFORT STATIONS	263,427	125,759	43,283	30,300	-	11,200
	TOTAL EXPENSE	448,031	278,921	193,760	190,625	157,525	185,523

2015-2016 Budget

ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	BUILDING AND GROUNDS:				-		
10-112-5010	SALARIES	49,777	51,002	52,446	89,536	85,853	91,774
10-112-5015	OVERTIME	9,412	5,917	6,077	7,200	6,737	6,416
10-112-5017	SALARIES PART-TIME	113,367	107,660	114,097	95,535	113,336	97,923
10-112-5020	FICA EXPENSE	10,661	10,134	10,668	10,908	10,685	12,159
10-112-5022	MEDICARE EXPENSE	2,493	2,370	2,495	2,551	2,499	2,844
10-112-5025	MEDICAL INSURANCE	13,524	13,524	14,076	14,872	14,296	15,764
10-112-5027	DENTAL INSURANCE	422	380	380	399	750	750
10-112-5029	DISABILITY INSURANCE	762	762	805	768	762	768
10-112-5033	LIFE INSURANCE	486	486	511	468	486	468
10-112-5035	PENSION	1,481	1,521	1,564	1,524	1,564	1,524
10-112-5037	UNEMPLOYMENT	2,303	1,775	2,075	3,858	3,000	3,858
10-112-5039	UNIFORMS	-	-	-	300	200	400
10-112-5041	UNIFORMS PART/TIME	-	-	-	500	300	500
10-112-5049	OTHER EMPLOYEE BENEFITS	-	5	-	5	5	5
10-112-5060	OFFICE SUPPLIES	64	263	-	225	200	200
10-112-5061	COMPUTER SUPPLIES	169	-	1,047	300	300	300
10-112-5062	PRINTING AND FORMS	-	-	-	75	-	-
10-112-5065	REPAIRS AND SUPPLIES	10,763	7,005	11,710	8,500	8,500	13,350
10-112-5069	SUNDRY	12	385	295	500	475	-
10-112-5084	JANITORIAL SUPPLIES	17,478	21,792	22,138	18,500	18,500	13,000
10-112-5089	VEHICLE FUEL	83	215	215	200	200	200
10-112-5110	ENGINEERING	-	-	-	-	-	-
10-112-5114	CONTRACTUAL SERVICES	14,031	195	3,329	-	-	-
10-112-5115	OTHER PROFESSIONAL SERVICES	-	-	12,900	-	-	-
10-112-5120	TELEPHONE	689	638	728	700	650	700
10-112-5130	EQUIPMENT INSTALLATION	-	467	-	-	-	-
10-112-5132	POSTAGE	-	-	-	100	100	100
10-112-5150	TRAVEL EXPENSE	-	-	-	75	75	-
10-112-5155	ADVERTISING	902	-	-	300	-	300
10-112-5160	LIABILITY INSURANCE	1,967	2,906	1,928	1,347	1,246	1,229
10-112-5165	AUTO INSURANCE	535	1,280	1,043	956	1,043	1,213
10-112-5181	WORKMAN'S COMPENSATION	6,755	11,946	16,981	19,035	18,500	18,500
10-112-5185	UTILITIES	56,912	45,442	48,779	52,000	51,000	45,000
10-112-5190	HEATING FUEL	15,630	17,362	21,503	18,000	15,000	19,000
10-112-5191	PROPANE GAS	4,714	3,611	4,356	4,500	4,000	4,500
10-112-5201	GENERAL MAINTENANCE	41,261	40,829	36,910	33,000	25,000	20,000
10-112-5203	BUILDING MAINTENANCE	7,782	9,347	4,066	7,000	5,000	3,000
10-112-5207	MAINTENANCE CONTRACTS	9,423	13,052	8,608	14,000	13,000	11,000
10-112-5210	VEHICLE MAINTENANCE	366	107	413	400	300	400
10-112-5224	EQUIPMENT RENTAL	36	44	-	200	100	250
	TOTAL OPERATING BUILDING & GROUNDS	394,260	372,422	402,143	408,337	403,662	387,395
10-112-9900	CAPITAL OUTLAY BUILDING & GROUNDS	649,644	47,407	25,399	10,550	-	-
	TOTAL EXPENSE	1,043,904	419,829	427,542	418,887	403,662	387,395

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	911 DISPATCH CENTER:						
10-113-5010	SALARIES	286,431	301,930	304,064	329,453	298,762	348,089
10-113-5015	OVERTIME	29,902	30,545	40,121	30,000	29,074	36,000
10-113-5017	SALARIES PART-TIME	-	-	11,343	-	12,000	-
10-113-5020	FICA EXPENSE	19,182	20,122	21,671	21,864	21,132	23,814
10-113-5022	MEDICARE EXPENSE	4,486	4,706	5,068	5,144	4,942	5,569
10-113-5025	MEDICAL INSURANCE	67,204	66,229	64,074	67,145	63,667	71,174
10-113-5027	DENTAL INSURANCE	2,936	3,320	3,038	3,192	3,500	3,500
10-113-5029	DISABILITY INSURANCE	4,373	4,296	3,927	4,684	3,581	4,684
10-113-5033	LIFE INSURANCE	3,969	3,888	3,299	3,888	3,159	3,888
10-113-5035	PENSION	7,499	7,725	6,441	8,655	6,398	8,655
10-113-5037	UNEMPLOYMENT	3,073	3,124	3,599	4,144	3,200	4,144
10-113-5039	UNIFORMS	1,100	1,152	1,710	5,000	2,500	1,570
10-113-5049	OTHER EMPLOYEE BENEFITS	380	155	492	350	250	350
10-113-5060	OFFICE SUPPLIES	250	305	264	400	350	400
10-113-5061	COMPUTER AND COPIER SUPPLIES	1,105	1,115	1,077	1,600	1,400	2,200
10-113-5062	PRINTING AND FORMS	96	-	-	150	150	150
10-113-5065	REPAIRS AND SUPPLIES	543	-	2,178	800	2,200	900
10-113-5068	MEMBERSHIPS AND PUBLICATIONS	303	291	2,560	600	2,560	1,106
10-113-5069	OTHER SUPPLIES	220	106	54	250	150	250
10-113-5088	APPLICATIONS AND TESTING	1,182	383	1,481	600	815	425
10-113-5120	TELEPHONE	92	184	130	300	250	200
10-113-5125	CELL PHONES	632	952	882	900	810	500
10-113-5132	POSTAGE	110	36	91	100	100	100
10-113-5150	TRAVEL	2,868	2,895	2,927	3,300	2,800	3,500
10-113-5152	CONFERENCE AND TRAINING	3,866	2,285	1,639	2,500	2,100	3,250
10-113-5155	ADVERTISING	788	-	333	400	350	300
10-113-5160	LIABILITY INSURANCE	2,129	1,983	2,110	2,300	1,611	1,345
10-113-5181	WORKMAN'S COMPENSATION	988	1,635	4,488	2,650	5,000	5,000
10-113-5205	RADIO MAINTENANCE	-	-	510	1,000	750	500
10-113-5207	MAINTENANCE CONTRACTS	6,604	13,249	7,967	14,100	10,000	15,550
10-113-5222	OFFICE EQUIPMENT	750	931	8,668	4,000	2,500	1,000
	TOTAL OPEATING 911 DISPATCH	453,061	473,542	506,206	519,469	486,061	548,113
10-113-9900	CAPITAL OUTLAY 911 DISPATCH	31,510	-	10,000	-	-	-
	TOTAL EXPENSE	484,571	473,542	516,206	519,469	486,061	548,113

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	PARKING METER:						
10-114-5010	SALARIES	101,626	103,512	109,875	112,783	107,000	125,587
10-114-5015	OVERTIME	8,713	10,245	9,350	9,600	9,350	9,871
10-114-5017	SALARIES PART-TIME	161,439	176,012	183,985	184,000	182,982	210,888
10-114-5020	FICA EXPENSE	16,986	17,884	18,668	18,996	18,731	21,473
10-114-5022	MEDICARE EXPENSE	3,972	4,183	4,366	4,443	4,380	5,022
10-114-5025	MEDICAL INSURANCE	18,885	18,885	18,005	20,971	20,223	22,229
10-114-5027	DENTAL INSURANCE	1,078	1,138	1,013	1,197	1,525	1,525
10-114-5029	DISABILITY INSURANCE	1,546	1,546	1,568	1,691	1,546	1,691
10-114-5033	LIFE INSURANCE	1,288	1,288	1,271	1,288	1,288	1,288
10-114-5035	PENSION	3,296	3,499	3,864	3,817	4,027	3,817
10-114-5037	UNEMPLOYMENT	6,236	6,312	6,045	6,762	6,400	6,762
10-114-5039	UNIFORMS	665	644	1,018	1,300	1,150	1,300
10-114-5041	UNIFORMS PART TIME	1,585	2,377	1,663	2,000	1,670	2,000
10-114-5049	OTHER EMPLOYEE BENEFITS	12	12	36	75	50	75
10-114-5060	OFFICE SUPPLIES	910	891	762	1,000	750	1,000
10-114-5061	COMPUTER AND COPIER SUPPLIES	1,424	1,957	3,068	1,700	1,300	2,400
10-114-5062	PRINTING AND FORMS	1,047	1,520	1,356	1,500	1,400	1,500
10-114-5065	REPAIRS AND SUPPLIES	20,056	39,452	23,726	22,000	19,000	24,000
10-114-5069	SUNDRY	374	2,843	238	300	242	300
10-114-5083	PARKING METER TICKETS	5,818	4,213	1,854	5,500	2,000	5,500
10-114-5084	JANITORIAL SUPPLIES	25	9	28	100	75	100
10-114-5085	SPARE METER PARTS	80,502	41,234	15,606	22,000	15,500	15,000
10-114-5088	TRAFFIC STRIPING AND PAINT	12,714	9,557	5,767	9,500	5,500	7,500
10-114-5089	VEHICLE FUEL	4,376	4,668	4,751	4,800	4,700	4,800
10-114-5092	OIL	13	25	28	75	40	75
10-114-5100	LEGAL SERVICES	-	-	8,447	-	-	-
10-114-5101	COLLECTION FEES	90,297	84,778	33,042	70,000	65,000	40,000
10-114-5120	TELEPHONE	1,358	1,421	1,048	1,460	1,440	1,460
10-114-5122	CELL PHONE TRANSACTION FEE	-	9,349	4,643	65,500	63,300	78,500
10-114-5125	CELL PHONES	986	957	850	900	1,400	1,400
10-114-5130	EQUIPMENT INSTALLATION	1,240	-	75	1,000	-	1,000
10-114-5132	POSTAGE	5,015	4,356	4,763	5,300	5,100	7,800
10-114-5135	RADIOS, PAGERS	-	128	-	-	-	-
10-114-5140	BANK PROCESSING FEES FOR PARKMOBILE	-	-	94,271	95,000	107,273	65,000
10-114-5141	T-2 COLLECTION FEES	-	-	7,420	8,000	9,020	10,000
10-114-5152	CONFERENCE AND TRAINING	-	-	-	500	-	500
10-114-5155	ADVERTISING	-	1,857	1,040	1,500	1,040	1,500
10-114-5160	LIABILITY INSURANCE	1,978	1,833	1,959	2,127	1,992	1,249
10-114-5165	AUTO INSURANCE	2,126	2,147	2,268	2,857	2,268	2,637
10-114-5173	UMBRELLA INSURANCE	2,639	2,528	2,569	2,747	2,568	2,731
10-114-5175	COMMERCIAL PROPERTY INSURANCE	2,966	2,659	2,784	3,072	2,832	3,309
10-114-5177	BUILDING & CONTENTS INSURANCE	742	519	462	585	425	736
10-114-5181	WORKMAN'S COMPENSATION	6,461	13,138	17,565	20,934	19,500	19,500
10-114-5203	BUILDING MAINTENANCE	-	-	-	-	-	-
10-114-5205	RADIO MAINTENANCE	-	1,141	235	400	325	400
10-114-5207	MAINTENANCE AGREEMENTS	10,707	5,639	6,462	6,000	5,716	7,000
10-114-5210	VEHICLE MAINTENANCE	4,813	6,168	7,022	4,000	3,000	7,000
10-114-5222	OFFICE EQUIPMENT	2,454	1,869	1,366	1,000	1,218	2,600
10-114-5224	EQUIPMENT T-2 INCLUDING SOFTWARE	-	-	21,938	23,000	21,938	24,000
	TOTAL OPERATING PARKING METER	588,368	594,393	638,140	753,280	726,184	754,025
10-114-9900	CAPITAL OUTLAY PARKING METER	33,715	155,041	31,259	85,900	-	358,700
	TOTAL EXPENSE	622,083	749,434	669,399	839,180	726,184	1,112,725

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	PARKS DEPARTMENT:				-		
10-115-5017	SALARIES PART-TIME	4,601	4,799	4,956	5,000	4,800	5,232
10-115-5020	FICA EXPENSE	285	298	308	310	312	324
10-115-5022	MEDICARE EXPENSE	67	70	72	73	70	76
10-115-5037	UNEMPLOYMENT	143	148	137	150	150	150
10-115-5065	REPAIRS AND SUPPLIES	3,941	3,727	3,802	4,000	4,000	4,000
10-115-5069	OTHER SUPPLIES	-	-	-	75	50	1,000
10-115-5089	VEHICLE FUEL	48	-	-	-	-	-
10-115-5114	CONTRACTUAL SERVICES	102,843	92,904	104,082	105,000	102,000	112,500
10-115-5115	OTHER PROFESSIONAL SERVICES	56,553	-	-	-	-	-
10-115-5155	ADVERTISING	570	-	-	200	-	200
10-115-5160	LIABILITY INSURANCE	52	48	48	55	50	31
10-115-5173	UMBRELLA INSURANCE	5,137	4,919	4,992	5,326	5,100	5,306
10-115-5175	COMMERCIAL PROPERTY INSURANCE	5,748	5,153	5,395	5,955	5,400	6,403
10-115-5177	BUILDING & CONTENTS INSURANCE	1,443	999	894	1,135	1,000	1,427
10-115-5181	WORKMAN'S COMPENSATION	176	342	489	545	400	400
10-115-5185	ELECTRIC	2,925	2,571	2,568	2,800	2,800	2,800
10-115-5187	ELECTRIC RB HISTORICAL SOC. MUSEUM	-	-	13,128	-	-	-
10-115-5201	PARKS GENERAL REPAIR	-	-	75	-	-	-
10-115-5202	PARKS GENERAL REPAIR	3,421	1,468	4,100	2,500	3,000	2,000
10-115-5207	MAINTENANCE CONTRACTS	552	780	687	700	700	700
10-115-5211	TREES, PRUNING AND LANDSCAPING	34,732	11,144	37,961	20,000	20,000	30,000
10-115-5212	LAKE GERAR WATER QUALITY IMPROVEMENT	10,027	8,585	5,235	10,000	9,000	10,500
10-115-5214	PARKS-GARDEN	-	-	438	-	-	-
	TOTAL OPERATING PARKS	233,264	137,955	189,367	163,824	158,832	183,049
10-115-9100	PLAQUES, BENCHES, TREES	-	6,646	-	-	-	-
10-115-9900	CAPITAL OUTLAY PARKS	30,979	38,377	20,600	174,824	-	-
	TOTAL CAPITAL OUTLAY PARKS						
	TOTAL EXPENSE	264,243	183,178	209,967	338,648	158,832	183,049

2015-2016 Budget

ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	LIFEGUARDS:						
10-116-5015	OVERTIME	32,652	30,050	34,580	35,000	34,580	36,508
10-116-5017	SALARIES PART-TIME	373,596	397,644	395,837	401,000	395,837	432,913
10-116-5020	FICA EXPENSE	25,187	26,517	26,686	27,037	26,686	29,104
10-116-5022	MEDICARE EXPENSE	5,891	6,202	6,241	6,323	6,241	6,807
10-116-5037	UNEMPLOYMENT	12,255	12,915	11,715	13,000	11,715	13,000
10-116-5041	UNIFORMS PART TIME	14,788	15,652	16,691	16,800	16,691	17,000
10-116-5052	SWIMMERS EDUCATION	439	723	-	600	-	500
10-116-5054	LIFEGUARDS JUNIOR PROGRAM	3,482	3,713	3,329	3,900	3,329	4,000
10-116-5060	OFFICE SUPPLIES	934	551	1,538	900	1,538	700
10-116-5061	COMPUTER AND COPIER SUPPLIES	-	-	948	400	-	300
10-116-5062	PRINTING AND FORMS	368	472	259	500	258	500
10-116-5065	REPAIRS AND SUPPLIES	13,265	20,429	15,199	13,000	12,899	13,500
10-116-5067	MEDICAL SUPPLIES	2,256	3,230	2,921	3,200	2,900	3,500
10-116-5068	MEMBERSHIPS AND PUBLICATIONS	1,800	1,980	1,980	2,000	1,980	2,000
10-116-5069	SUNDRY	259	690	355	700	356	500
10-116-5088	DRUG TESTING	1,405	1,840	1,850	2,000	1,850	2,000
10-116-5089	VEHICLE FUEL	147	-	30	50	27	50
10-116-5101	BEACH PATROL DONATION EXPENSE	10,134	13,609	20,479	14,000	18,805	16,000
10-116-5115	OTHER PROFESSIONAL SERVICES	704	800	1,088	800	1,000	600
10-116-5120	TELEPHONE	439	314	272	400	253	200
10-116-5125	CELL PHONES	-	-	-	-	-	-
10-116-5130	EQUIPMENT INSTALLATION	-	-	-	-	-	-
10-116-5132	POSTAGE	-	-	-	100	80	50
10-116-5152	CONFERENCE AND TRAINING	950	800	500	1,000	-	1,200
10-116-5155	ADVERTISING	-	-	-	200	-	100
10-116-5160	LIABILITY INSURANCE	2,546	2,364	2,512	2,738	1,917	1,601
10-116-5165	AUTO INSURANCE	-	-	-	-	-	-
10-116-5181	WORKMAN'S COMPENSATION	16,023	32,295	42,686	51,459	49,000	49,000
10-116-5201	GENERAL MAINTENANCE	-	-	1,250	500	1,250	500
10-116-5205	RADIO MAINTENANCE	3,655	2,239	1,139	2,500	1,139	2,500
10-116-5210	VEHICLE MAINTENANCE	21	-	4,854	-	4,667	1,000
10-116-5222	OFFICE EQUIPMENT	-	1,516	1,136	1,000	1,136	1,000
	TOTAL OPEATING LIFEGUARDS	523,196	576,545	596,075	601,107	596,134	636,633
10-116-9900	CAPITAL OUTLAY LIFEGUARDS	10,464	39,608	6,305	21,600	6,305	-
	TOTAL EXPENSE	533,660	616,153	602,380	622,707	602,439	636,633

	RECREATION AND TENNIS:						
10-117-5015	OVERTIME	301	445	422	500	422	500
10-117-5017	SALARIES PART-TIME	26,219	30,033	30,527	30,600	30,386	32,229
10-117-5020	FICA EXPENSE	2,448	2,721	2,803	1,928	1,910	2,029
10-117-5022	MEDICARE EXPENSE	573	636	656	451	447	475
10-117-5037	UNEMPLOYMENT	801	904	819	850	808	850
10-117-5062	PRINTING AND FORMS	-	-	-	100	-	100
10-117-5065	REPAIRS AND SUPPLIES	4,482	1,516	1,337	1,400	1,337	1,400
10-117-5114	CONTRACTUAL SERVICES/LEASE	3,196	3,085	5,635	3,200	5,635	3,200
10-117-5116	BANDSTAND PROGRAMS	66,940	75,641	65,774	72,000	67,000	72,000
10-117-5117	BANDSTAND EXPENSE	14,663	14,190	11,199	7,000	7,000	20,000
10-117-5120	TELEPHONE	363	283	265	450	280	450
10-117-5155	ADVERTISING	-	-	-	100	-	100
10-117-5160	LIABILITY INSURANCE	191	177	189	206	144	120
10-117-5181	WORKMAN'S COMPENSATION	1,036	2,273	3,110	3,621	3,850	3,850
10-117-5185	ELECTRIC	210	229	801	450	400	450
10-117-5209	ANNA HAZZARD MUSEUM	190	181	4,067	500	300	500
	TOTAL OPEATING RECREATION AND TENNIS	121,613	132,314	127,604	123,356	119,919	138,253
10-117-9900	CAPITAL OUTLAY RECREATION AND TENNIS	9,280	24,367	37,248	-	-	-
	TOTAL EXPENSE	130,893	156,681	164,852	123,356	119,919	138,253

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	PARKING PERMITS:						
10-119-5015	OVERTIME	2,682	2,480	2,371	2,500	2,372	2,503
10-119-5017	SALARIES PART-TIME	57,843	58,096	51,673	54,000	46,837	50,000
10-119-5020	FICA EXPENSE	3,613	3,795	3,351	3,503	3,387	3,255
10-119-5022	MEDICARE EXPENSE	845	888	784	819	793	761
10-119-5037	UNEMPLOYMENT	1,621	1,770	1,440	1,500	1,440	1,500
10-119-5041	UNIFORMS PART TIME	1,234	580	1,171	1,500	1,170	1,500
10-119-5060	OFFICE SUPPLIES	178	290	196	400	200	400
10-119-5061	COMPUTER AND COPIER SUPPLIES	66	-	-	400	160	400
10-119-5062	PRINTING AND FORMS	931	30	752	900	752	900
10-119-5065	REPAIRS AND SUPPLIES	2,843	985	1,583	1,000	1,051	1,000
10-119-5083	PARKING PERMIT TICKETS	389	1,383	4,035	1,800	4,035	1,800
10-119-5091	PARKING PERMIT SIGNAGE	780	-	-	300	-	300
10-119-5093	PARKING PERMIT INFORMATIONAL MAP	8,700	10,559	7,966	9,000	7,966	9,000
10-119-5094	PARKING PERMITS	21,999	23,441	26,094	24,000	23,500	24,000
10-119-5097	P-N-R SUBSIDIZED PARKING	64,305	70,677	63,843	64,500	63,843	64,500
10-119-5115	COMMISSION FEES	2,618	2,546	3,171	3,400	3,171	3,400
10-119-5132	POSTAGE	2,500	80	90	1,000	90	1,000
10-119-5135	RADIO & PAGERS	-	-	-	200	-	200
10-119-5155	ADVERTISING	-	-	-	200	-	200
10-119-5160	LIABILITY INSURANCE	446	414	433	474	440	276
10-119-5181	WORKMAN'S COMPENSATION	1,590	3,545	4,418	5,648	5,300	5,300
10-119-5210	VEHICLE MAINTENANCE (BIKES)	404	16	217	350	217	350
10-119-5222	PARKING PERMIT EQUIPMENT	-	385	-	-	-	-
	TOTAL OPERATING PARKING PERMITS	175,587	181,960	173,588	177,394	166,724	172,545
10-119-9900	CAPITAL OUTLAY PARKING PERMITS	-	-	-	-	-	-
	TOTAL EXPENSE	175,587	181,960	173,588	177,394	166,724	172,545
	DONATIONS AND CONTRIBUTIONS:						
10-115-5187	ELECTRIC-REHOBOTH BEACH MUSEUM	8,468	9,454		11,000	10,000	14,000
	MUSEUM - MISC. EXPENSE				10,000	10,000	10,000
10-120-5185	FIRE COMPANY ELECTRIC	434	2,360	547	600	600	600
10-120-5500	CONTRIBUTION TO FIRE COMPANY	30,000	30,000	30,154	30,000	30,000	30,000
10-120-5155	PROMOTE CENTRAL BUSINESS DISTRICT	750	8,498	9,489	10,000	10,000	12,000
10-120-5156	MAIN STREET RENT EXPENSE	-	38,000	38,000	-	-	-
10-120-5157	RBHS SUPPORT	-	10,000	-	-	-	-
10-120-5503	MAIN STREET	46,591	15,669		38,000	38,000	38,000
10-120-5504	SISTER CITIES	-	150	-	-	-	-
10-121-5185	LIBRARY UTILITIES	12,000	12,000	12,000	12,000	12,000	15,000
	TOTAL OPERATING DONATIONS AND CONTRIBUTIONS	98,243	126,131	90,190	111,600	110,600	119,600
10-120-9900	CAPITAL OUTLAY DONATIONS AND CONTRIBUTIONS	-	844		-	-	23,000
	TOTAL EXPENSE	98,243	126,975	90,190	111,600	110,600	142,600

Note:Acct. 10-117-5114 for 2013-2014 includes the \$2500.00 lease payment to the State (Deauville Beach) one time payment.

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	WATER DEPARTMENT:						
30-518-5010	SALARIES	258,709	272,916	275,909	344,384	332,100	357,529
30-518-5015	OVERTIME	15,490	15,094	19,923	16,000	16,268	21,034
30-518-5020	FICA EXPENSE	16,854	17,948	18,591	19,930	18,330	23,471
30-518-5022	MEDICARE EXPENSE	3,942	4,198	4,348	4,661	4,287	5,489
30-518-5025	MEDICAL INSURANCE	55,989	54,285	54,083	74,438	54,826	78,904
30-518-5027	DENTAL INSURANCE	2,873	3,024	3,038	2,355	2,700	3,000
30-518-5029	DISABILITY INSURANCE	4,141	4,189	4,443	4,484	3,889	4,484
30-518-5033	LIFE INSURANCE	2,661	2,697	2,836	2,697	2,697	2,697
30-518-5035	PENSION	9,370	8,051	8,293	9,327	7,960	9,327
30-518-5037	UNEMPLOYMENT	1,821	1,867	2,131	2,901	2,300	2,901
30-518-5039	UNIFORMS	3,764	3,694	5,066	4,200	3,900	4,200
30-518-5040	OPEB EXPENSES	17,351	12,392	10,980	17,500	17,500	17,500
30-518-5049	OTHER EMPLOYEE BENEFITS	380	437	1,122	450	400	450
30-518-5060	OFFICE SUPPLIES	192	630	30	800	750	800
30-518-5061	COMPUTER AND COPIER SUPPLIES	748	332	1,979	1,100	1,000	1,100
30-518-5062	PRINTING AND FORMS	910	2,587	-	1,100	900	1,100
30-518-5065	REPAIRS AND SUPPLIES	9,315	7,464	7,637	7,000	6,900	5,000
30-518-5067	MEDICAL & HEALTH TESTING	(46)	-	-	300	250	300
30-518-5068	MEMBERSHIPS AND PUBLICATIONS	820	2,865	500	2,000	1,200	2,000
30-518-5069	SUNDRY	22	42	130	300	280	300
30-518-5081	CHEMICALS	68,279	63,991	62,066	67,000	66,500	67,000
30-518-5082	LABORATORY SUPPLIES AND TESTING	9,338	3,464	120	2,500	2,500	2,500
30-518-5084	JANITORIAL SUPPLIES	14	57	49	150	100	250
30-518-5086	SMALL TOOLS	5,060	598	3,802	2,500	2,400	2,500
30-518-5089	VEHICLE FUEL	14,153	14,831	13,772	14,200	14,000	16,500
30-518-5090	DIESEL FUEL	1,325	2,953	1,606	3,500	3,100	5,000
30-518-5092	OIL	321	203	146	200	160	200
30-518-5100	LEGAL EXPENSE	608	29,968	91,878	15,000	70,000	15,000
30-518-5104	COMPUTER PROGRAMMING	-	-	-	-	-	-
30-518-5110	ENGINEERING	17,849	37,853	30,530	15,000	28,000	45,000
30-518-5114	CONTRACTUAL SERVICES	319	-	337	195	-	195
30-518-5115	OTHER PROFESSIONAL SERVICES	2,019	195	-	1,000	-	1,000
30-518-5120	TELEPHONE	2,279	1,825	2,299	2,100	1,960	2,100
30-518-5125	CELL PHONES	445	376	366	450	640	640
30-518-5130	EQUIPMENT INSTALLATION	-	5,341	-	-	-	-
30-518-5132	POSTAGE	2,177	473	6,290	4,000	3,900	6,000
30-518-5135	RADIO & PAGERS	229	357	229	800	230	1,000
30-518-5152	CONFERENCE AND TRAINING	235	150	210	1,000	250	1,000
30-518-5155	ADVERTISING	819	983	2,611	1,200	1,100	1,200
30-518-5160	LIABILITY INSURANCE	3,268	4,645	4,738	2,168	4,738	3,020
30-518-5165	AUTO INSURANCE	4,785	3,889	5,607	6,665	5,607	6,520
30-518-5173	UMBRELLA INSURANCE	10,741	10,896	11,064	11,815	8,300	11,761
30-518-5175	COMMERCIAL PROPERTY INSURANCE	12,752	11,421	11,979	13,210	9,135	14,302
30-518-5177	BUILDING & CONTENTS INSURANCE	3,208	2,229	1,997	2,517	2,242	3,169
30-518-5181	WORKMAN'S COMPENSATION	11,362	21,271	32,715	33,900	37,000	37,000
30-518-5185	ELECTRIC	109,031	96,721	101,883	116,000	116,000	125,000
30-518-5190	HEATING FUEL	1,500	-	4,207	2,000	1,900	2,000
30-518-5196	REFUSE DISPOSAL CHARGE	-	-	-	300	275	300
30-518-5201	GENERAL MAINTENANCE	126	57,367	114,292	80,000	80,000	110,000
30-518-5202	SCADA MAINTENANCE	1,175	12,090	1,650	10,000	3,000	10,000
30-518-5203	BUILDING IMPROVEMENTS	301	79	-	1,000	500	1,000
30-518-5205	RADIO MAINTENANCE	-	359	-	600	450	600
30-518-5207	MAINTENANCE CONTRACTS	66,073	69,496	78,871	68,000	68,000	80,000
30-518-5210	VEHICLE MAINTENANCE	22,266	27,611	8,771	10,000	7,000	12,000
30-518-5215	UTILITY PATCHING	111,250	83,235	79,868	80,000	85,000	80,000
30-518-5222	OFFICE EQUIPMENT	1,314	216	60	700	500	700
30-518-5224	EQUIPMENT RENTAL	-	1,230	-	-	-	500
30-518-5228	NEW AND REPAIR CHEMICAL PUMPS	3,120	85,701	-	3,200	3,000	3,000
30-518-5230	METER REPAIR AND CONNECTION	56,030	63,336	91,277	70,000	75,000	70,000
30-518-5232	NEW METERS AND CONNECTIONS	134,889	-	138,924	70,000	75,000	70,000
30-518-5233	SENSUS WATER METER EQUIPMENT	1,283	-	-	7,000	3,500	7,000
30-518-5234	HYDRANTS AND VALVES	46	3,931	-	4,500	4,200	4,500
30-000-2011	WATER PRINCIPAL ON WATER TOWER	337,064	-	-	-	-	-
30-000-2035	LYNCH WELL LOAN PRINCIPAL	219,210	225,302	231,563	227,998	231,570	244,612
30-000-2011	INTEREST EXPENSE WATER TOWER	16,797	-	-	-	-	-
30-518-5243	INTEREST EXPENSE LYNCH WELL	125,207	119,045	112,712	108,939	113,000	102,325
30-518-5260	DEPRECIATION EXPENSE	539,532	539,395	532,039	-	-	-
30-518-5270	COMPENSATED ABSENCE BALANCES	(2,693)	2,838	(280)	-	-	-
	TOTAL OPERATING WATER DEPARTMENT	2,320,412	2,020,633	2,201,267	1,577,234	1,608,194	1,707,980
30-518-9990	CAPITAL ASSET ADDITIONS	-	-	-	313,000	-	285,371
	TOTAL EXPENSE	2,320,412	2,020,633	2,201,267	1,890,234	1,608,194	1,993,351

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
	WASTEWATER DEPARTMENT:						
40-619-5010	SALARIES	459,289	468,368	496,767	542,517	536,368	552,459
40-619-5015	OVERTIME	34,246	34,893	37,851	31,000	42,000	42,000
40-619-5017	SALARIES PART-TIME	30,930	28,168	23,986	-	31,757	-
40-619-5020	FICA EXPENSE	32,090	32,704	34,462	35,785	34,137	36,856
40-619-5022	MEDICARE EXPENSE	7,505	7,649	8,060	8,369	7,984	8,620
40-619-5025	MEDICAL INSURANCE	112,878	115,650	122,032	128,811	123,265	136,540
40-619-5027	DENTAL INSURANCE	3,184	3,032	3,096	4,030	4,100	4,200
40-619-5029	DISABILITY INSURANCE	7,111	6,474	7,520	7,600	4,300	7,600
40-619-5033	LIFE INSURANCE	4,780	4,714	4,881	4,642	4,641	4,642
40-619-5035	PENSION	13,404	15,299	15,900	15,696	15,289	15,696
40-619-5037	UNEMPLOYMENT	3,681	3,428	3,876	3,690	3,500	3,690
40-619-5039	UNIFORMS	6,557	8,450	7,217	7,500	7,300	9,700
40-619-5040	OPEB EXPENSES	31,592	21,713	19,970	-	-	-
40-619-5043	CAR MILEAGE	3,643	3,621	3,621	3,600	3,600	4,200
40-619-5049	OTHER EMPLOYEE BENEFITS	696	534	1,879	650	600	650
40-619-5060	OFFICE SUPPLIES	187	697	377	900	850	900
40-619-5061	COMPUTER AND COPIER SUPPLIES	22	-	902	400	380	400
40-619-5062	PRINTING AND FORMS	2,684	1,556	-	2,000	1,200	2,000
40-619-5065	REPAIRS AND SUPPLIES	14,459	12,581	14,173	12,000	12,800	12,000
40-619-5068	MEMBERSHIPS AND PUBLICATIONS	50	920	123	1,000	900	1,000
40-619-5069	SUNDRY	68	190	197	400	300	400
40-619-5081	CHEMICALS	252,608	188,555	158,914	180,000	170,000	180,000
40-619-5082	LABORATORY SUPPLIES AND TESTING	44,358	30,922	42,834	35,000	35,000	39,000
40-619-5084	JANITORIAL SUPPLIES	379	359	727	500	650	675
40-619-5086	SMALL TOOLS	402	653	605	1,100	800	1,100
40-619-5089	VEHICLE FUEL	15,999	16,142	15,397	15,000	14,800	15,000
40-619-5090	DIESEL FUEL	23,526	13,747	19,942	23,000	22,500	23,000
40-619-5092	OIL	84	244	114	250	250	250
40-619-5100	LEGAL EXPENSE	-	8,600	-	3,000	3,000	3,000
40-619-5110	ENGINEERING	5,042	180	-	3,000	4,000	25,000
40-619-5111	LAND APPLICATION CITY'S PART	-	-	-	-	100	-
40-619-5114	CONTRACTUAL SERVICES	-	195	345	-	195	-
40-619-5115	OTHER PROFESSIONAL SERVICES	2,019	-	-	-	-	-
40-619-5120	TELEPHONE	1,097	762	1,457	1,100	1,100	1,400
40-619-5125	CELL PHONES	388	376	337	500	2,100	2,100
40-619-5132	POSTAGE	753	2,200	4,278	2,500	2,500	3,500
40-619-5135	RADIOS & PAGERS	369	450	344	450	450	450
40-619-5150	TRAVEL	-	100	-	100	-	100
40-619-5152	CONFERENCE AND TRAINING	770	1,500	1,663	1,200	1,200	2,000
40-619-5155	ADVERTISING	98	800	1,170	1,500	1,100	1,500
40-619-5160	LIABILITY INSURANCE	29,749	24,858	21,828	35,791	25,400	13,912
40-619-5165	AUTO INSURANCE	6,546	6,445	6,177	6,665	6,177	7,183
40-619-5173	UMBRELLA INSURANCE	3,121	885	900	961	900	956
40-619-5175	COMMERCIAL PROPERTY INSURANCE	1,036	927	975	1,074	975	-
40-619-5177	BUILDING & CONTENTS INSURANCE	256	184	159	205	159	258
40-619-5181	WORKMAN'S COMPENSATION	20,269	36,235	54,178	57,735	58,000	58,000
40-619-5185	ELECTRIC	265,164	268,980	245,708	270,000	270,000	280,000
40-619-5187	ELECTRIC MAIN PUMPING STATION	8,245	5,053	8,308	7,500	7,414	7,800
40-619-5188	ELECTRIC PUMPING STATION	13,852	18,088	17,789	17,000	16,900	17,680
40-619-5190	HEATING FUEL	3,135	2,800	1,470	3,500	3,200	3,500
40-619-5196	LANDFILL DISPOSAL	-	-	1,183	2,200	2,200	2,200
40-619-5201	GENERAL MAINTENANCE	99,534	102,065	148,098	150,000	160,000	150,000
40-619-5202	SCADA MAINTENANCE	1,872	7,290	329	5,000	5,000	10,000
40-619-5205	RADIO MAINTENANCE	-	-	-	400	-	400
40-619-5207	MAINTENANCE CONTRACTS	11,867	12,704	16,422	14,500	13,800	14,500
40-619-5210	VEHICLE MAINTENANCE	13,232	17,145	17,040	16,500	14,500	20,000
40-619-5212	SLUDGE DISPOSAL VEHICLE REPAIRS	34,923	31,904	56,295	30,000	38,000	30,000
40-619-5222	OFFICE EQUIPMENT	428	100	-	1,000	-	1,000
40-619-5224	EQUIPMENT RENTAL	100	1,254	-	1,400	-	1,400
40-619-5226	LAND RENTAL SLUDGE	36,125	36,125	36,302	36,125	36,125	72,000
40-619-5232	CONNECTIONS AND REPLACEMENTS	973	3,923	2,613	3,000	2,800	3,000
40-000-2030	BOND PAYABLE-PRINCIPAL SCHOOLVUE	-	-	-	39,213	-	39,213
40-619-5242	INTEREST EXPENSE SCHOOLVUE	-	-	-	13,208	-	13,208
40-619-5260	DEPRECIATION EXPENSE	804,380	814,399	821,389	-	-	-
40-619-5270	COMPENSATED ABSENCES BALANCE	1,482	16,907	(5,026)	-	-	-
	TOTAL OPERATING WASTEWATER DEPARTMENT	2,473,237	2,444,697	2,507,154	1,791,767	1,756,566	1,887,838
40-619-9900	CAPITAL ASSET ADDITIONS						479,371
40-619-5261	SEWER RESERVE FUND	32,552	111,347	3,749	30,000	30,000	30,000
	TOTAL EXPENSE	2,505,789	2,556,044	2,510,903	1,926,767	1,786,566	2,397,209

Note: Wastewater Dept. is an enterprise fund with capital outlays reported as asset additions not expenditures.

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ACCT. NO.	EXPENSES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014-2015 BUDGET	2014-2015 PROJECTED EXPENSE	2015-2016 RECOMM.
40-619-5271	WASTEWATER EXPENSE -OUTFALL PROJECT:						
40-619-5272	OUTFALL ENGINEERING	677,217	120,308	10,507	1,900,000	47,409	1,900,000
	SURCHARGE RESERVE FUND	-	-	-	-	-	-
	TOTAL	677,217	120,308	-	1,900,000	47,409	1,900,000
50-109-5185	STREET AID EXPENDITURES:						
50-109-9900	STREET LIGHTS	63,721	104,710	104,831	105,000	92,806	105,000
	STREET AID CAPITAL IMPROVEMENTS	16,442	28,730	-	-	-	-
	TOTAL	80,163	133,440	104,831	105,000	92,806	105,000
	GRANTS AND RESTRICTED ACCOUNTS:						
10-115-9900	PARKS & RECREATION - MOBI MAT	-	-	-	-	-	-
10-706-5010	EUDL GRANT	-	6,840	810	-	-	-
10-710-5065	MINOR EQUIPMENT & SUPPLIES EIDE	-	-	3,541	-	-	-
10-716-5065	POLICE SPECIAL REVENUE	2,790	18,867	-	-	-	-
10-715-5010	DUI SALARIES	18,744	3,437	17,763	23,000	17,800	18,245
10-722-5065	SLEAF	2,566	34,465	-	-	-	-
10-723-9094	POLICE GRANT SUSSEX COUNTY	17,736	-	8,437	20,000	-	20,000
10-729-5065	SUSSEX COUNTY POLICE GRANT EXPENDITURES	-	-	-	-	-	-
	ECONOMIC DEVELOPMENT GRANT	-	-	-	-	-	10,000
10-106-9901	NEW BUILDING & LICENSING-LOAN PROCEED	17,736	-	-	-	-	-
10-109-9901	BOARDWALK UPGRADE LOAN PROCEED	-	-	-	-	-	-
70-703-5065	OHS IN BOARD VIDEO	-	25,100	-	-	-	-
70-740-5010	EIDE GRANT	6,328	5,998	5,011	5,500	4,800	5,638
70-707-5010	SALLE GRANT	5,440	11,449	5,715	5,800	5,000	5,945
70-711-5010	SALARIES	-	1,209	48	-	200	-
70-740-5065	FUND TO COMBAT VIOLENT CRIME	-	16,115	12,479	20,000	24,868	20,000
	TOTAL GRANTS	71,340	123,480	-	74,300	52,668	79,828
	TOTAL OPERATING EXPENDITURES	14,435,829	15,144,800	15,155,685	14,739,117	13,474,792	16,398,105
	TOTAL CAPITAL IMPROVEMENTS	1,614,064	1,189,760	859,137	1,617,234	569,805	2,354,042
	TOTAL EXPENSE & CAPITAL IMPROVEMENTS	16,049,893	16,334,560	16,014,822	16,356,351	14,044,597	18,752,147

ADMINISTRATION:	
1 ENTERPRISE SOFTWARE	285,000
	<u>285,000</u>
IT DEPARTMENT:	
1 SERVER, HARDWARE	15,000
2 CENTALIZED MGT SOFTWARE	15,000
3 COMPUTER REPLACEMENT	15,000
4 GIS INFRASTRUCTURE & SOFTWARE	15,000
	<u>60,000</u>
POLICE DEPARTMENT:	
1 MOBILE & PORTABLE RADIOS	39,000
2 POLICE EQUIPMENT	6,200
3 COMPUTER REPLACEMENT	12,000
4 POLICE VEHICLE	40,000
	<u>97,200</u>
STREET DEPARTMENT:	
1 TOWER SWITCHING	1,700
2 A-FRAME BARCADES	10,000
3 SKID STEER	-
4 REFURBISH BEACH CLEANER	30,000
5 LAKE AVE STREETScape (20% of total)	174,000
6 STORM WATER STUDY (ROD)	138,500
7 CITY-WIDE PAVING PLAN	250,000
	<u>604,200</u>
REFUSE:	
1 TRASH TRUCK 25 CUBIC YARD \$150,000	150,000
	<u>150,000</u>
COMFORT STATIONS:	
1 HANDRAILS DELAWARE AVE RESTROOM	5,400
2 Fans(10)	5,800
	11,200
PARKING METER:	
1 Ticket Writers & Software	8,700
2 Parking Pay Stations (50)	350,000
	<u>358,700</u>

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WATER DEPARTMENT:

1 TOWER SWITCHING	1,700
2 DIGITAL RADIO UPGRADE	12,500
3 FIRE HYDRANT PROJECT	75,000
4 1/2 OF COST OF LAKE DRIVE WATER LOOP	196,171
	<u>285,371</u>

WASTEWATER DEPARTMENT:

1 TOWER SWITCHING	1,700
2 DIGITAL RADIO UPGRADE	12,500
3 MIXER	87,000
4 PUMP AT STATE ROAD PUMP STATION	25,000
5 SLUDGE PUMPS	107,000
6 OXIDATION DITCH BLOWER (2)	40,000
7 SEWER LINE REPLACEMENT	-
8 1/2 OF COST OF LAKE DRIVE SEWER EXT.	196,171
9 STATE ROAD GENERATOR FENCING AND SCREENING	10,000
	<u>479,371</u>

FIRE DEPARTMENT:

1 AIR BOTTLES (replace 30)	23,000
	<u>23,000</u>

TOTAL

2,354,042