

CITY OF REHOBOTH BEACH

ANNUAL BUDGET

2024 | 2025



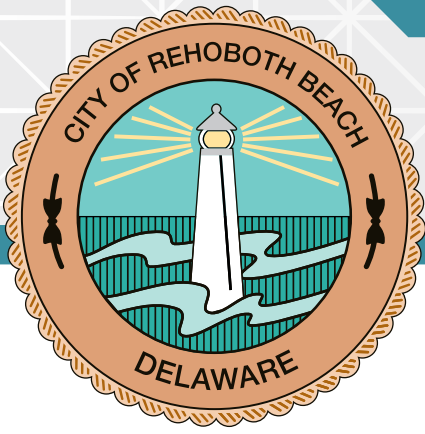


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CITY MANAGER'S LETTER

April 1, 2024

Rehoboth Beach Community,

On behalf of the City Manager's Office, I am pleased to present the City of Rehoboth Beach's adopted budget for Fiscal Year 2025. This \$38,648,981 budget reflects the city's ongoing commitment to maintaining and enhancing the quality of life in our community while planning responsibly for the future.

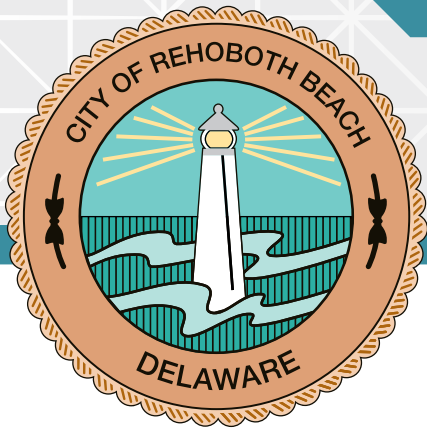
It's no secret that this year's budget cycle was particularly challenging. The budget process required difficult decisions to ensure that we can maintain essential services and address urgent infrastructure needs. Balancing the budget was no easy task, and the choices made—though tough—were essential to the long-term health of our city. Our city staff and Board of Commissioners approached each consideration and decision with a focus on creating a financially sustainable future, while also working to protect the quality of services we offer to our residents, businesses, visitors, and community partners.

Our Fiscal Year 2025 budget places a strong emphasis on capital improvements, with nearly \$10 million dedicated to projects aimed at securing Rehoboth Beach's infrastructure for years to come. Among these investments are the construction of a new beach patrol headquarters, significant upgrades to our wastewater treatment plant, and critical road resurfacing projects, including key portions of Rehoboth Avenue. These projects are vital to ensure our city's accessibility, safety, sustainability, and overall sense of community.

To balance the budget and fund these initiatives, the Board of Commissioners approved several rate adjustments, which were recommended by city staff. These included an increase in property taxes, a rise in wastewater meter fees, and adjustments to parking and rental taxes. We recognize that these increases affect a broad range of stakeholders—from homeowners to local businesses to our valued visitors. However, these actions ensured that the city is equipped to meet current needs and future challenges while maintaining the high standard of services expected in Rehoboth Beach.

We also remain focused on our city's most important asset—its people. The FY25 budget includes investments in our staff through salary increases informed by a comprehensive compensation and classification study, which is required every five years under the city's charter. We also planned for unprecedented increases in health insurance costs while appropriately staffing essential areas such as police, 911 dispatch, the city secretary's office and communications. Our emphasis was not only on ensuring that we have the right staff in place, but also that they are offered competitive employment packages when compared to the market.

In addition to these personnel investments, the budget allocates funds for several important initiatives, including development of a new city website, creation of a stormwater management plan, and the continued development of the city's ADA transition plan. We are also proud to continue supporting our community through contributions to local organizations and by extending seasonal restroom attendant hours to better serve our visitors.



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CITY MANAGER'S LETTER

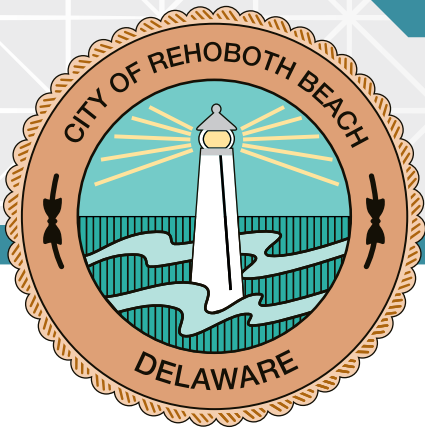
I want to express my gratitude to the Board of Commissioners and city staff for their dedication during this challenging budget process. I also extend my thanks to our residents and the business community for their understanding as we take steps that will ultimately strengthen the long-term financial stability and prosperity of Rehoboth Beach. Together, these measures ensure that our city remains a vibrant, welcoming, and well-resourced community for generations to come.

Sincerely,

A handwritten signature in black ink that reads "Evan Miller".

Evan Miller
Assistant City Manager

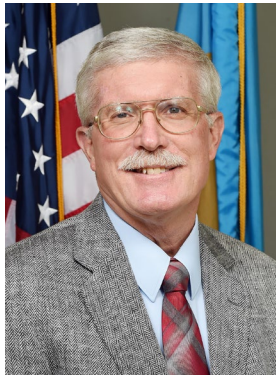




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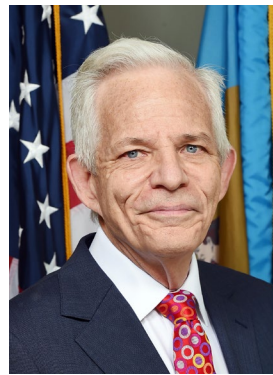
CITY OF REHOBOTH BEACH BOARD OF COMMISSIONERS & CITY MANAGER



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



**Commissioner
Don Preston**
Term: 2023-2026



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



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



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



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



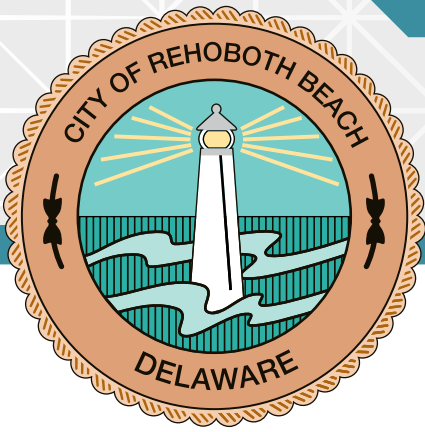
**Commissioner
Tim Bennett**
Term: 2021-2024



**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



Luke Vannicola
Building and Grounds
Supervisor



Mary Ellen Gray
Director of Planning and
Community Development



Robert Downs
Water Superintendent



Bill Woods
Wastewater Superintendent



Jean Hendershott-Lee
HR and Payroll Administrator



Max Hamby
IT Director



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



Renee Bennett
Alderman



Lynne Coan
Communications Manager



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CITY OF REHOBOTH BEACH CITY BOARDS AND COMMITTEES

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

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



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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 1,256 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 108 full-time employees, including 22 uniformed police officers, and 144 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%
Residential Rental Tax (effective 4/1/2024) - 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
Average Household Size	2,800 Square Feet
1950 Population Full-time	1,794
2023 Population Full-time	1,636
2023 Seasonal Population	25,000+
2023 County Population	237,378
2022 Median Age	64.1 years
County Population Growth	5.8%
Median 2021 Income: City of Rehoboth Beach	\$137,783
Median 2021 Income- county & adjacent towns	
Town of Dewey Beach	\$102,188
Town of Henlopen Acres	\$141,875
Sussex County, DE	\$68,886
Average Home Value	\$1.5+ Million
61.8% of home values exceed \$1 Million	
86.7% of home values exceed \$500 Thousand	
Households Without Children	91%
Homeownership rate city	85.2%
Average Household Size	1.83 Occupants
Gender 50.64% Female 49.36% Male	

City Business License Categories

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

Ethnic Makeup

White	98.2%
Non-white	1.8%

Education

67.9% hold Bachelor's Degree or higher
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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

Major County Employment Categories

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

Awards

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

Website www.cityofrehoboth.com

Phone 302-227-6181



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HISTORY OF REHOBOTH BEACH

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

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

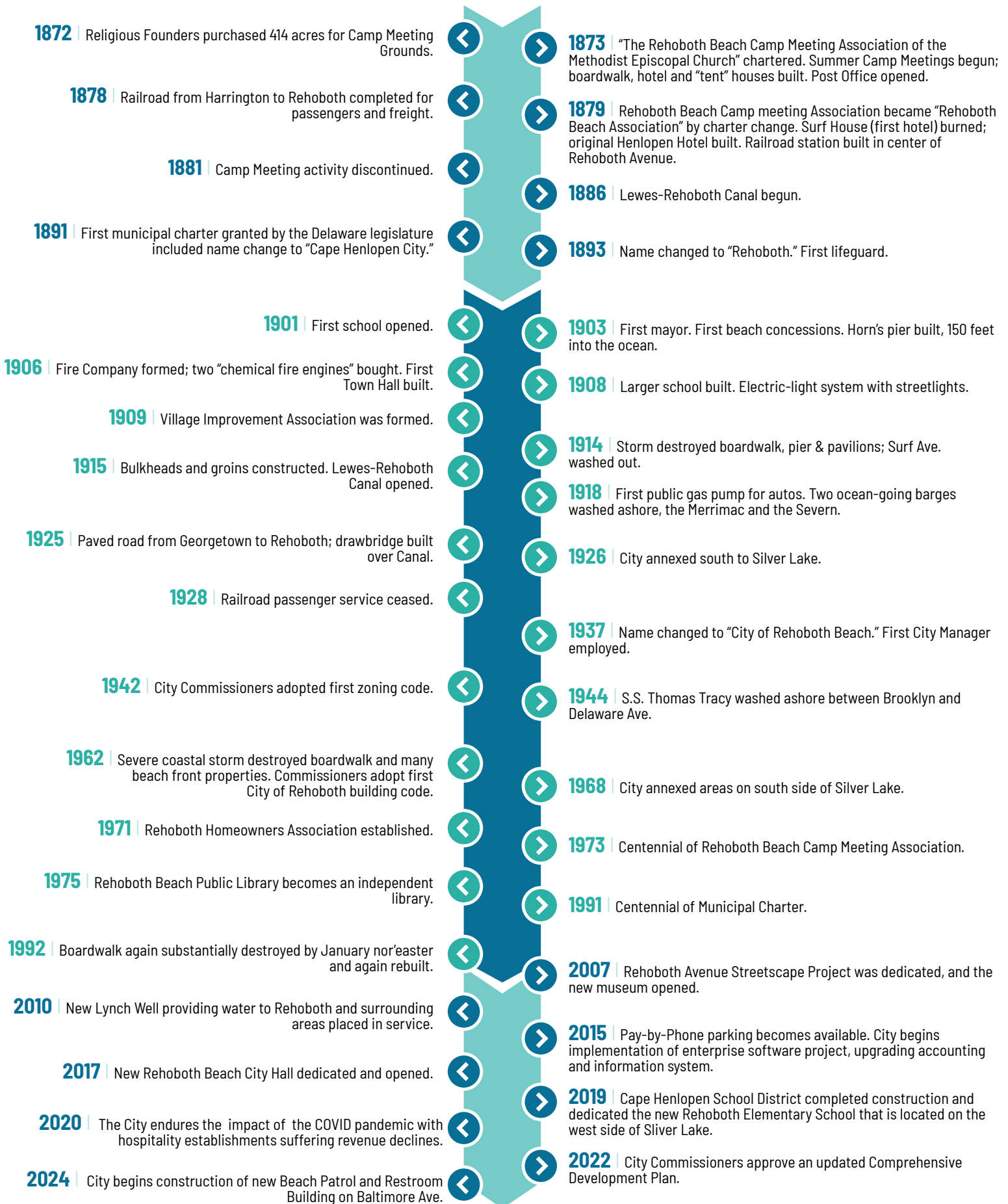
In 1872, Reverend Robert Todd of St. Paul's Methodist Episcopal Church in Wilmington, Delaware visited Oak Grove Camp Meeting on the New Jersey shore. He soon found himself consumed with the idea of creating a similar organization on the Delmarva Peninsula. He knew that some years earlier an effort had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



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

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

THE TIMELINE OF REHOBOTH BEACH





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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 FY2025 budget meeting on January 19, 2024, discussion was devoted to contribution requests received from the City's non-profit entities, including Main Street, Rehoboth Beach Public Library, Rehoboth Beach Historical Society/Museum, and the Rehoboth Beach Volunteer Fire Company.

At the second budget meeting on February 5, 2024, the Assistant City Manager and Finance Director presented a revised budget with a potential budget deficit of nearly \$3.4 million; they provided several revenue enhancements and expense reductions that could be considered to eliminate the deficit and requested guidance from Commissioners as to their priorities and recommendations for balancing the budget. Additionally, the Director of Public Works was in attendance and presented operating and capital budgets for the Streets, Fleet Services, Comfort Stations, Building and Grounds, Water, and Wastewater departments.

At the February 16, 2024 budget meeting, the Assistant City Manager presented operating and capital budgets for the Mayor and Commissioners as well as the Finance, Administration, Alderman Court, Information Technology, Building and Licensing, Parking Meter, Parks, Recreation and Tennis, and Parking Permit departments. Additional discussion took place with Commissioners related to possible additional revenue sources, including parking rate increases, property tax increases, parking permit increases, rental tax increases, and wastewater rate increases.



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CITY OF REHOBOTH BEACH **BUDGET DEVELOPMENT TIMELINE**

On March 4, 2024, the Assistant City Manager presented the operating budgets for the Police, Dispatch, Beach Patrol, Bandstand, and Communications departments. Additionally, Commissioners continued to discuss possible revenue increases, including but not limited to property taxes and wastewater rates. At this meeting, City staff also presented a first draft of the City's Fund Balance and Net Position Policy.

At the fifth budget meeting on March 15, 2024, Commissioners participated in final discussions on the budget, including contributions to be provided to the Rehoboth Beach Volunteer Fire Company, Rehoboth Beach Historical Society/Museum, Rehoboth Beach Public Library, and Rehoboth Beach Main Street.

At the sixth and final budget meeting on March 25, 2024, Commissioners ratified the March 15, 2024 decision to adopt the city budget for the fiscal year April 1, 2024 through March 31, 2025 for the limited purpose of correcting an inadvertent calculating error.





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CITY OF REHOBOTH BEACH BUDGET DEVELOPMENT TIMELINE

	Jan 19, 2024	Feb 5, 2024	Feb 16, 2024	March 5, 2024	March 15, 2024	March 25, 2024	NOTE
TOTAL GENERAL FUND REVENUE	-	21,456,567	21,356,567	21,356,567	21,356,567	24,572,637	A
TOTAL GENERAL FUND OPERATING EXPENDITURES	-	18,641,371	18,723,272	19,266,129	19,009,471	18,947,681	B
TOTAL GENERAL CAPITAL EXPENDITURES	-	5,330,000	5,410,000	5,410,000	5,410,000	5,410,000	D
TOTAL GENERAL FUND DEBT SERVICE	-	1,442,900	1,442,900	1,442,900	1,442,900	1,442,900	
TOTAL GENERAL FUND EXPENDITURES	-	25,414,271	25,576,172	26,119,029	25,862,371	25,800,581	
GENERAL FUND EXPENDITURES GENERAL FUND REVENUE IN EXCESS OF EXPENDITURES	-	(3,957,704)	(4,219,605)	(4,762,462)	(4,505,804)	(1,227,944)	
TOTAL WATER FUND REVENUE	-	4,940,454	4,940,454	4,940,454	4,940,454	4,940,454	
TOTAL WATER FUND OPERATING EXPENDITURES	-	1,989,012	1,990,076	2,001,363	1,980,308	1,988,857	B
TOTAL WATER FUND CAPITAL EXPENDITURES	-	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000	
TOTAL WATER FUND DEBT SERVICE	-	186,796	186,796	186,796	186,796	186,796	
WATER FUND EXPENDITURES	-	3,405,808	3,406,872	3,418,159	3,397,104	3,405,653	
WATER FUND REVENUE IN EXCESS OF EXPENDITURES	-	1,534,646	1,533,582	1,522,295	1,543,350	1,534,801	
TOTAL WASTEWATER FUND REVENUE	-	7,791,028	7,791,028	7,791,028	7,791,028	8,882,028	C
TOTAL WASTEWATER FUND OPERATING EXPENDITURES	-	2,865,550	2,865,550	2,938,004	2,903,969	2,918,705	B
TOTAL WASTEWATER FUND CAPITAL EXPENDITURES	-	3,005,000	3,405,000	3,405,000	3,405,000	3,405,000	E
TOTAL WASTEWATER FUND DEBT SERVICE	-	2,865,180	2,865,180	2,865,180	2,865,180	2,865,180	
TOTAL WASTEWATER FUND EXPENDITURES	-	8,735,730	9,135,730	9,208,184	9,174,149	9,188,885	
WASTEWATER FUND REVENUE IN EXCESS OF EXPENDITURES	-	(944,702)	(1,344,702)	(1,417,156)	(1,383,121)	(306,857)	
TOTAL MUNICIPAL STREET AID FUND REVENUE	-	124,000	124,000	124,000	124,000	124,000	
TOTAL MUNICIPAL STREET AID FUND EXPENDITURES	-	124,000	124,000	124,000	124,000	124,000	
MSA FUND REVENUE IN EXCESS OF EXPENDITURES	-	-	-	-	-	-	
TOTAL POLICE GRANT FUND REVENUE	-	51,271	51,271	51,271	51,271	51,271	
TOTAL POLICE GRANT FUND EXPENDITURES	-	51,271	51,271	51,271	51,271	51,271	
TOTAL POLICE GRANT FUND REVENUE IN EXCESS OF EXPENDITURES	-	-	-	-	-	-	
GRAND TOTAL REVENUE	-	34,363,320	34,263,320	34,263,320	34,263,320	38,570,390	
GRAND TOTAL EXPENDITURES	-	37,731,080	38,294,045	38,920,643	38,608,895	38,570,390	
GRAND TOTAL REVENUE IN EXCESS OF EXPENDITURES	-	(3,367,760)	(4,030,725)	(4,657,323)	(4,345,575)	-	

A) PARKING HOURLY RATES INCREASED FROM \$3 TO \$4 AN HOUR.
PROPERTY TAXES INCREASED FROM 6 CENTS PER HUNDRED OF ASSESSED VALUE TO 7.75 CENTS PER HUNDRED. RENTAL TAXES INCREASED FROM 6% TO 7% OF GROSS RENT.

MERCANTILE LICENSES INCREASED BY 20%. DEAUVILLE PARKING REVENUE OF \$100,000 WAS REMOVED AS A REVENUE SOURCE.

B) HEALTH INSURANCE PREMIUMS INCREASED BY 27% AND THE EMPLOYER/EMPLOYEE COST SHARE WAS CHANGED FROM 100%/0% TO 90%/10%. \$34,000 WAS ADDED IN THE WASTEWATER OPERATING EXPENDITURES FOR SLUDGE HAULING.

C) WASTEWATER RATES INCREASED FROM \$14.80 PER THOUSAND GALLONS TO \$18.81

D) LED RETROFIT PROJECT WAS ADDED TO CAPITAL OUTLAYS.

E) \$400,000 WAS ADDED TO THE STATE ROAD PUMP STATION PROJECT



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

NOV.

NOVEMBER 1 THROUGH NOVEMBER 30, 2023

- › 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, 2023

- › 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 19, 2024

- › Budget meetings are held by the Board of Commissioners.
- › Presentations by department heads and others are made as needed.
- › The Operating Budget and Capital Budget are revised based on guidance from the Board of Commissioners.

FEB.

FEBRUARY 5 AND FEBRUARY 16, 2024

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

MAR.

MARCH 4, MARCH 15 AND MARCH 25, 2024

- › Final budget meetings are held by the Board of Commissioners.
- › The Operating Budget and Capital Budget are revised and finalized based on guidance from the Board of Commissioners.
- › The final Operating and Capital Budgets are presented to the Board of Commissioners during their Regular Meeting for approval. Commissioners vote to approve the budget.

APR.

APRIL 1, 2024

- › Start of the Fiscal Year 2024-2025.



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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

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

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

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

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

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

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



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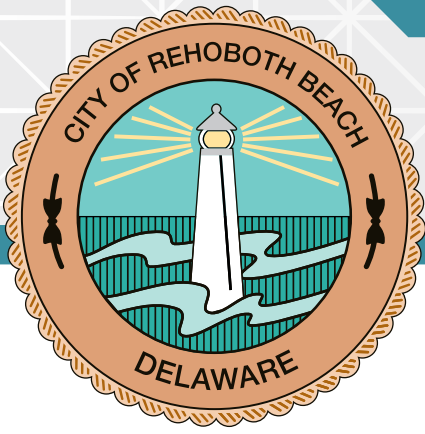
STRATEGIC GOALS AND STRATEGIES

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

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

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

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



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STRATEGIC GOALS AND STRATEGIES

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

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:

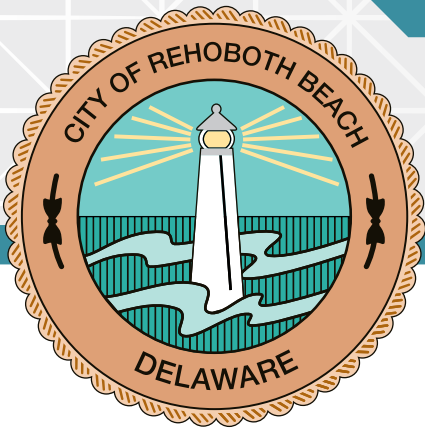
- Approved contribution to the Rehoboth Beach Historical Society, Rehoboth Beach Volunteer Fire Company, and the Rehoboth Beach Public Library.
- Continuation of the Seasonal Police Cadet Program, now in its 52nd year.

Topic: City Government & Community Organizations

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

Action Plans:

- Funding is included in the FY2025 budget to hire an additional 911 Dispatcher and reorganize the organizational structure of the Police Department, which includes the creation of a Deputy Chief of Police.
- Funding for the final phase of a new Beach Patrol Headquarters/ Restroom facility, which will combine expanded public restrooms and an ADA-compliant design with a state-of-the-art command center, locker room and training facility for the Rehoboth Beach Patrol.
- Continuation of the School Resource Officer program to teach, counsel, and protect students at Rehoboth Elementary School.



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STRATEGIC GOALS AND STRATEGIES

Topic: City Government & Community Organizations

- Training programs for our Police Officers including Diversity Training, Ethics in Law Enforcement, De-escalation, Implicit Bias, Crisis Intervention, Pro Train Tactical, Life-saving Medical Tactics, and more.
- Training programs for city staff including flood plain management, emergency response, land use, and utility and equipment operations.
- A new city website to improve the user experience through improved functionality and a responsive design that is easily navigable. The website would provide updated, refreshed, and reorganized content that improves functionality and the content management system.
- Investments in modern technologies to provide greater flexibility with current systems and provide more efficient services to the public.
- 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.

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

Action Plans:

- 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.
- Explore a three-way regional wastewater partnership with Sussex County and the Lewes Board of Public Works.

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

Action Plans:

- Approved contribution to Rehoboth Beach Main Street.
- Continue to partner and participate in events and projects sponsored by various community organizations



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STRATEGIC GOALS AND STRATEGIES

Topic: Community Profile

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

Action Plans:

- The FY2025 Operating Budget includes funding for the continuation of the City's ADA Transition Plan. This project supports efforts that remove barriers and enhance the accessibility of Rehoboth Beach for all.
- Continue to fund and install mobility mats on beach dune crossings to facilitate entry and movement on the beach for all users. FY2025 includes funding to purchase new beach wheelchairs and install additional dune mats.
- 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. Funding was included to bring 40 high quality performances to this venue throughout the summer.

Topic: Land Use and Annexation

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

Action Plans:

- 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.



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STRATEGIC GOALS AND STRATEGIES

Topic: Housing

Strategic Goal: Consider adopting 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.

Action Plans:

- In FY2025, the City will undertake an effort to develop a mixed-use zoning classification with flexible regulations, community, and business stakeholder input, limited to the City's commercial district, with appropriate design guidelines or standards, and protections for nearby residential and commercial properties.

Topic: Economic Development & Opportunity

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

Action Plans:

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

Topic: Transportation

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

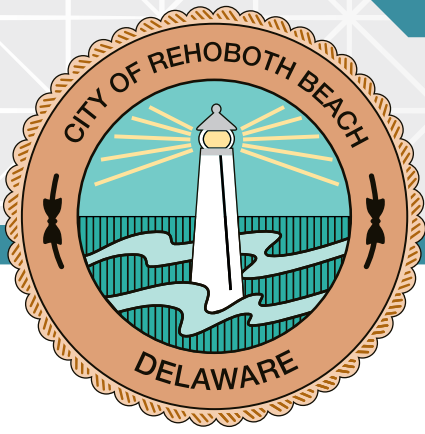
Action Plans:

- Implementation of Traffic and Transportation Study recommendations to seek improvement to current traffic, parking and pedestrian patterns and problems.

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

Action Plans:

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



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STRATEGIC GOALS AND STRATEGIES

Topic: Infrastructure

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

Action Plans:

- 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 annual water 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.

Action Plans:

- 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.
- Installation of the LED retrofit lights on Rehoboth Avenue, which will also provide the ability to remotely control these fixtures.
- Installation of stormwater and shoreline improvements at the end of Scarborough Avenue Extended.

Topic: Environmental Protection

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

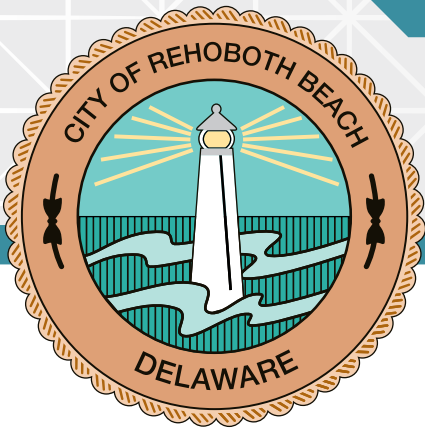
Action Plans:

- Implementation of the City's Tree Code.
- Hiring of a new City Arborist.
- Continue promoting the Commemorative Tree Program that supports tree planting on public property.

Strategic Goal: Establish a comprehensive approach to environmental planning.

Action Plans:

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



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STRATEGIC GOALS AND STRATEGIES

Topic: Environmental Protection

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

Action Plans:

- The City continues to fund and operate beach cleaning equipment and services that have resulted in the City receiving national recognition for its clean beaches. The FY2024 Annual Budget includes funding for the refurbishment of a beach rake.
- Funding 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.

Action Plans:

- 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.





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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.

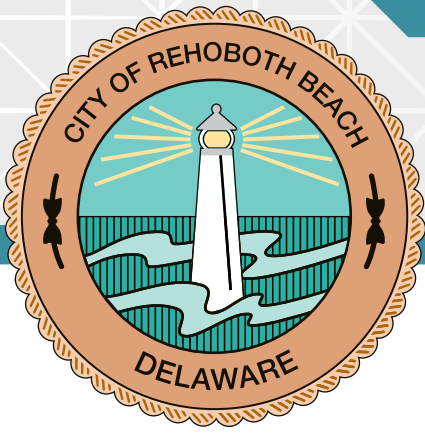
In FY2023, the City's opportunity to earn higher interest rates on short-term U.S. Government Treasury Bills required a review and update by the city staff, city solicitor and outside financial advisor of the existing investment policy. The proposed revised policy was presented to the Commissioners and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



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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.





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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 2025 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 FY2025
Capital Project Fund – Non-major Fund Unappropriated in FY2025	

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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FY2024 & FY2025 BUDGETED FUND BALANCES BY FUND

FUND BALANCE ACTIVITY	FY2024	FY2024	FY2025
	BUDGET	PROJECTED	BUDGET
GENERAL FUND			
BEGINNING FUND BALANCE	21,091,948	21,091,948	23,879,038
REVENUES	21,251,261	23,171,805	24,572,637
EXPENDITURES	22,316,426	20,580,054	25,779,173
OTHER FINANCING SOURCES	-	195,339	
ENDING FUND BALANCE	20,026,783	23,879,038	22,672,502
NON-MAJOR GOVERNMENTAL FUNDS			
BEGINNING FUND BALANCE	209,138	270,911	269,948
REVENUES	178,300	174,922	175,271
EXPENDITURES	(178,300)	175,885	(175,271)
ENDING FUND BALANCE	209,138	269,948	209,138
FUND BALANCE GOVERNMENTAL FUNDS	20,235,921	24,148,986	22,881,640
WASTEWATER FUND			
BEGINNING NET POSITION	20,310,317	20,310,317	19,274,533
REVENUES	8,662,307	6,733,583	7,925,928
CAPITAL CONTRIBUTION SUSSEX COUNTY	939,481	982,061	956,100
EXPENDITURES	9,522,858	8,751,428	9,188,885
ENDING NET POSITION	12,598,766	19,274,533	18,967,676
WATER FUND			
BEGINNING NET POSITION	19,438,466	19,438,466	21,766,473
REVENUES	4,709,500	4,995,255	4,940,454
EXPENDITURES	3,675,350	2,667,248	3,405,653
ENDING NET POSITION	19,239,467	21,766,473	23,301,274
NET POSITION ALL ENTERPRISE FUNDS	31,838,233	41,041,006	42,268,950



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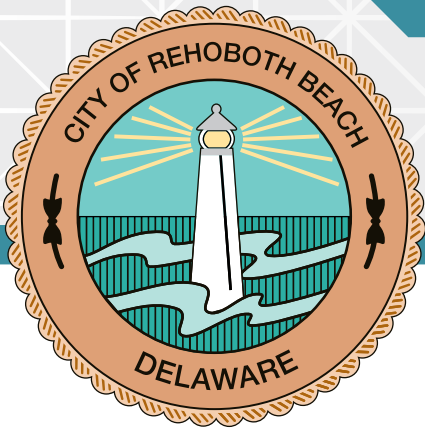
RELATIONSHIP BETWEEN FUNDS AND CITY DEPARTMENTS

The City of Rehoboth Beach organizational structure consists of twenty-one 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 Administrator 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 Director serves as the City's arborist and reports to the Director of Planning and Community Development. The Recreation Director reports to the Parks Director. The Bandstand Director, a part-time staff member, reports to the City Manager.

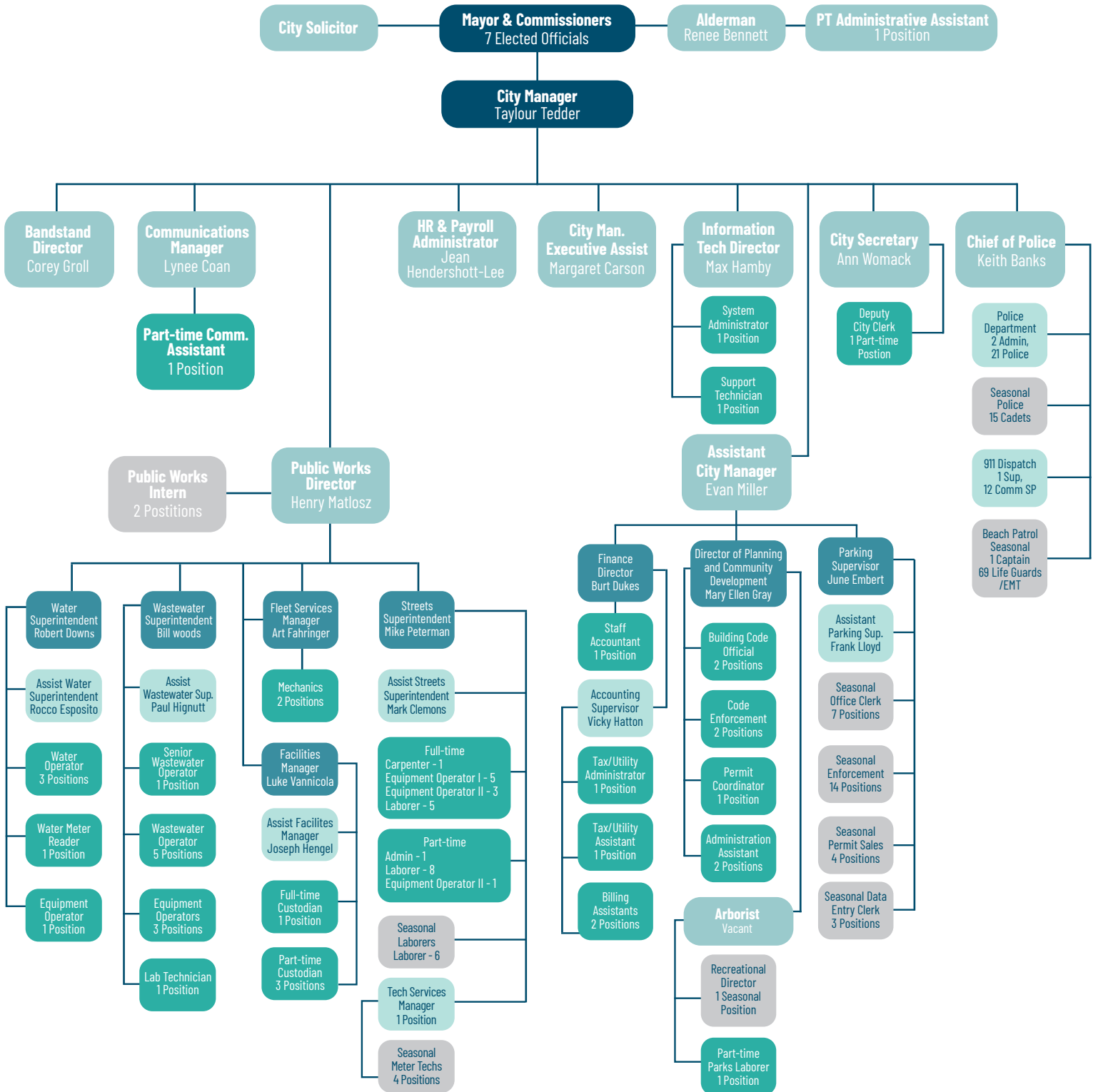
Functional Unit/Fund Matrix	Governmental Function	Public Works Function	Public Safety Function	Culture and Recreation Fund	Enterprise Fund
Mayor & Commissioners	X				
Treasurer	X				
Administration	X				
Alderman	X				
Finance	X				
IT	X				
Building and License	X				
Police			X		
911 Dispatch			X		
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

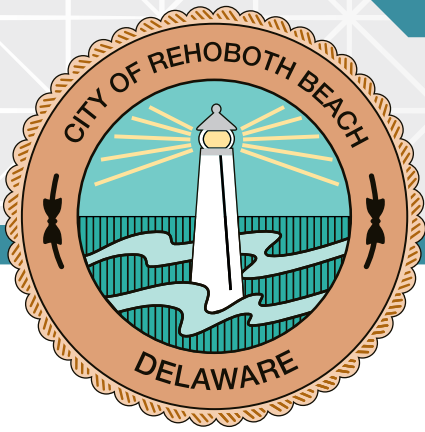


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ORGANIZATION CHART



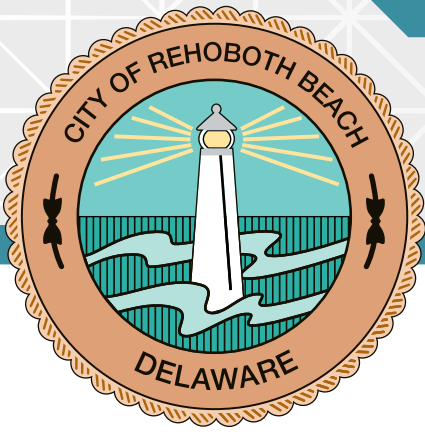


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BUDGET FY2025, FY2024, FY2023, FY2022 & FY2021





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FISCAL YEAR 2025 BUDGET SUMMARY

In the fiscal year ended March 31, 2025, budgeted revenue and expenditures, including Governmental and Enterprise Funds, increased by 8.1%/ \$2.9 million to \$38.6 million. In the governmental funds (General Fund, Police Grant Fund, and Municipal Street Aid Fund) the budgeted revenues increased by \$3.3 million or 15%. Total budgeted tax revenue increased by \$1.44 million. Budgeted property tax revenue, property transfer tax revenue and rental tax revenue increased by \$592 thousand, \$650 thousand, and \$200 thousand, respectively. Budgeted parking revenue increased by \$2.4 million with an increase in the hourly rate from \$3 to \$4. Of the total \$3.3 million increase in budgeted General Fund revenue, 74% was from parking sources and 18% was from property tax. While there has been a decline in property transfer tax from our highest year in FY2021 (\$4.2 million), the \$650 increase in the FY2025 budget appears to be justified, as the FY2024 projected amount is over \$2.1 million.

Revenue and Expenditures	FY2025 Budget	FY2024 Budget	\$ Change	% CHANGE	2023 Budget	FY2022 Budget	FY2021 Budget
Total Revenues	38,570,390	35,692,934	2,877,456	8.06%	30,149,743	27,682,385	26,186,674
Total Operating Expenditures	24,030,514	21,421,383	2,609,131	12.18%	19,833,558	18,410,500	18,066,109
Total Capital Expenditures	10,045,000	10,380,800	(335,800)	-3.23%	6,450,000	4,726,172	5,474,573
Total Debt Service	4,494,876	3,890,751	604,125	15.53%	3,866,185	4,545,713	2,645,992
Total Operating, Capital and Debt Service	38,570,390	35,692,934	2,877,456	8.06%	30,149,743	27,682,385	26,186,674
Revenue Less Expenditures	-	-	-	-	-	-	-





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FISCAL YEAR 2025 **BUDGET SUMMARY**

Much of the overall expenditure increase in all funds is attributed to operating expenditures. As a component, budgeted full-time salaries increased from \$6.1 million in FY2024 to \$7.4 million in FY2025. In the General Fund alone, budgeted full-time salaries increased from \$4.95 million to \$6.17 million, a \$1.22 million increase. These increases were due to added positions and annual rate increases. In FY2024, the City contracted for a salary study that was utilized to establish pay rates that would be competitive with area local government workers performing similar job duties.

Fiscal year 2025 budgeted medical insurance costs in the General Fund, Water Fund and Wastewater Fund increased by \$514 thousand, \$6.5 thousand and \$66 thousand, respectively. These were the largest single year premium increases in many years. The amounts were larger than the 27% premium rate increase imposed by the insurance providers. Additional personnel and modifications in individual, spouse and family plans were partially responsible for the overall increase. Departments with the largest annual budgeted medical premium costs are Police (\$521 thousand), Public Works (\$261 thousand), Wastewater (\$246 thousand), Water (\$132 thousand) and Administration (\$126 thousand).

In the governmental funds (General Fund, Police Grant Fund, and Municipal Street Aid Fund) the operating expenditures budget in FY2025 is \$ \$19,122,953 and increase of \$2,609,131 or 14.73% from fiscal year 2024.

Budgeted FY2025 revenue in the Water Department is \$62 thousand or 1.22% percent lower than in fiscal year 2024. The Water Fund operating expenditure budget declined by 1% or \$21 thousand. The budgeted surplus in the Water Department is \$1.5 million. The budgeted capital outlays in the Water Department increased by \$21 thousand to \$187 thousand. All debt in the Water Department is for the construction of the Lynch Well Project that was completed in 2010. The budgeted FY2025 debt service cost on the Lynch Well loan is \$187 thousand.

In the Wastewater Department, FY2025 revenue is budgeted at \$8.9 million, a decline of \$533 thousand from FY2024. The decline in revenue is due to the absence of \$1.97 million in revenue encumbered from the prior year sewer impact fees. Metered sewer fees charged to in-town property owners increased by 30% or \$866 thousand. Following the 2019 Wastewater rate study, a series of planned rate increases were presented to support the City's cost of planned improvements to the City's Wastewater plant and infrastructure. The FY2025 rate increase is in accordance with the results of the 2019 study. The budgeted Wastewater operating expenditures increased by \$175 thousand, largely as a result of increased personnel related costs, including salaries, medical insurance and pension contribution costs. Salaries, medical insurance premiums and pension contributions increased by \$56 thousand, \$65 thousand and \$25 thousand, respectively. Budgeted debt service costs increased by \$459, as a result of costs to service the three new loans from the Sussex County Government for the improvements to the wastewater treatment plant and infrastructure.



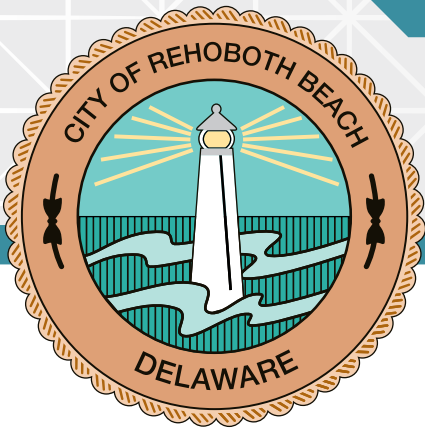
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FISCAL YEAR 2025 BUDGET SUMMARY

BUDGETED OPERATING EXPENDITURES	FY2025 BUDGET	% of FY2025 BUDGET	FY2025 INCREASE	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET	FY 2021 BUDGET
Total Treasurer and Assessors Expenditures	1,492	0.01%	(1,292)	2,784	2,784	2,784	2,784
Total Recreation and Tennis Expenditures	26,751	0.14%	(23,617)	50,368	22,747	20,974	48,798
Total Parking Permit Expenditures	93,875	0.49%	770	93,105	83,348	86,898	88,763
Total Alderman Expenditures	121,714	0.64%	15,152	106,562	93,154	70,831	70,317
Total Police Grants Expenditures (Gen. Fd & Grant Fd)	102,801	0.54%	(13,999)	116,800	101,271	105,169	53,200
Total Street Grant Expenditures - Restricted	124,000	0.65%	(2,500)	126,500	150,000	150,000	115,000
Total Communications Expenditures	260,968	1.36%	69,400	191,568	122,015	86,584	89,978
Total Bandstand Expenditures	273,868	1.43%	53,838	220,030	169,489	153,931	153,212
Total Fleet Services Expenditures	299,997	1.57%	52,057	247,940	-	-	-
Total Donations and Contributions Expenditures	365,800	1.91%	30,000	335,800	322,500	217,000	218,000
Total Comfort Stations Expenditures	385,658	2.02%	49,358	336,300	290,457	215,700	191,700
Total Mayor and Commissioners Expenditures	322,688	1.69%	(51,126)	373,814	364,014	264,014	261,762
Total Parks Expense Expenditures	526,044	2.75%	71,633	454,411	441,196	427,997	405,205
Total Finance (separated from Administration in FY25)	528,165	2.76%	528,165	-	-	-	-
Total Building and Grounds Expenditures	629,095	3.29%	4,780	624,315	447,597	351,697	422,727
Total Building and Licensing Expenditures	972,726	5.09%	465,414	507,312	472,765	446,426	482,916
Total IT Expenditures	931,326	4.87%	295,091	636,235	588,869	572,838	562,056
Total Beach Patrol Expenditures	1,029,580	5.38%	196,245	833,335	649,231	649,451	652,547
Total 911 Dispatch Expenditures	1,278,083	6.68%	212,522	1,065,561	828,882	763,921	738,971
Total Parking Meter Expenditures	1,396,636	7.30%	(14,957)	1,411,593	1,407,981	1,319,248	1,171,509
Total Administration Expenditures	2,181,858	11.41%	(488,048)	2,669,906	2,565,928	2,350,731	2,077,570
Total Streets and Refuse Expenditures	3,228,082	16.88%	441,702	2,786,380	2,898,021	2,755,036	2,753,632
Total Police Department Expenditures	4,041,746	21.14%	564,275	3,477,471	3,321,460	3,127,355	2,975,581
Total Governmental Expenditures	19,122,953	100.00%	2,454,863	16,668,090	15,343,709	14,138,585	13,536,228
Water Expenditures	1,988,856	40.53%	(20,656)	2,009,512	1,958,832	1,972,200	1,995,796
Wastewater Expenditures	2,918,705	59.47%	174,924	2,743,781	2,560,017	2,329,715	2,509,085
Total Enterprise Funds	4,907,561	100.00%	154,268	4,753,293	4,518,849	4,301,915	4,504,881
Total Gov. & Enterp. Budgeted Operating Exp.	24,030,514		2,609,131	21,421,383	19,862,558	18,440,500	18,041,109
Annual Increase in Governmental Operating Exp.	14.73%			8.63%	8.52%	4.45%	
Annual Increase in Water Fund Operating Exp.	-1.03%			2.59%	-0.68%	-1.18%	
Annual Increase in Wastewater Fund Operating Exp.	6.38%			7.18%	9.89%	-7.15%	





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FISCAL YEAR 2025 BUDGET SUMMARY

CAPITAL EXPENDITURES BY DEPT.	FY2025 BUDGET	% of FY2025 BUDGET	CHANGE FROM FY2024	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET	FY2021 BUDGET
Mayor and Commissioners	-	0.00%	(80,000)	80,000	-	87,000	87,000
Information Technology	90,000	1.66%	7,000	83,000	44,000	93,000	33,000
Beach Patrol	-	0.00%	(17,500)	17,500	17,000	13,000	-
Building & Grounds	65,000	1.20%	39,500	25,500	-	6,800	30,000
Police Dept. & Grants	25,000	0.46%	(125,800)	150,800	30,000	50,527	15,558
911 Dispatch	-	0.00%	-	-	-	12,500	12,501
Streets & Refuse & Grants	1,680,000	31.05%	221,000	1,459,000	1,456,000	1,107,845	1,926,170
Parking Meter	-	0.00%	-	-	535,000	218,000	468,344
Comfort Stations	3,550,000	65.62%	1,150,000	2,400,000	431,000	550,000	250,000
Parks	-	0.00%	(247,000)	247,000	40,000	275,000	380,000
Bandstand	-	0.00%	(45,000)	45,000	-	-	-
Total Governmental Funds	5,410,000	100.00%	902,200	4,507,800	2,553,000	2,413,672	3,202,573
Water	1,230,000	26.54%	(270,000)	1,500,000	1,005,000	1,302,500	985,000
Wastewater	3,405,000	73.46%	(968,000)	4,373,000	2,892,000	1,010,000	1,287,000
Total Enterprise Funds	4,635,000	100.00%	(1,238,000)	5,873,000	3,897,000	2,312,500	2,272,000
Total All Funds	10,045,000		(335,800)	10,380,800	6,450,000	4,726,172	5,474,573





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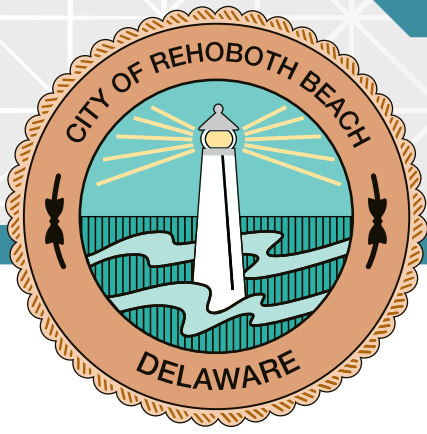
FISCAL YEAR 2025 **BUDGET SUMMARY**

The capital outlays budget for the entire city decreased by 3.23% or \$335.8 thousand. The Wastewater Department and Water Department capital budgets decreased by 22.1%/ \$968 thousand and 18%/ \$270 thousand, respectively. Of the total \$10 million FY25 budget, 35% or \$3.55 million was budgeted for the new Beach Patrol/public restroom facility. Improvements to the Wastewater plant are budgeted for \$3.4 million or 34% of the total capital budget. In the Streets Department, street paving projects are budgeted for \$1.25 million or 12.4% of the total capital budget.

Recent year capital budgets by department are presented in the table below. The total of the capital budgets for the six-year period from FY2020 to FY2025 is \$41,038,149. The full details of the CIP budget are presented in the last section of this budget document.

To develop revenue and expenditure forecasts for the fiscal year, the City utilizes monthly budget reports as a trend analysis tool. Variances between budgeted and actual revenues and expenditures are reviewed to determine the causes and whether they will impact future revenue and expenditure budgets.





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FISCAL YEAR 2025 BUDGET SUMMARY

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

DEBT SERVICE BY FUND	FY2025 BUDGET	\$ CHANGE	% CHANGE	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET	FY2021 BUDGET
General Fund	1,442,900	124,064	15.10%	1,318,836	1,145,824	1,864,929	986,400
Water Fund	186,796	20,958	(49.28%)	165,838	336,515	346,938	346,938
Wastewater Fund	2,865,180	459,103	0.93%	2,406,077	2,383,846	2,333,846	1,312,654
Total All Funds	4,494,876	604,125	0.64%	3,890,751	3,866,185	4,545,713	2,645,992





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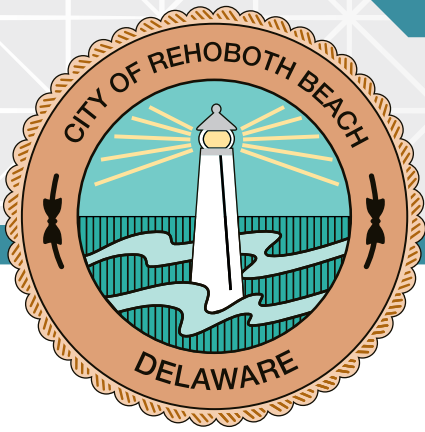


ALL FUNDS REVENUE

FY2021 - FY2025

Revenue Source	FY2025 BUDGET	\$ CHANGE	% CHANGE	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET	FY2021 BUDGET
Parking	10,877,800	2,446,900	29.0%	8,430,900	6,757,200	6,605,200	6,444,700
Property Tax	2,635,270	592,270	29.0%	2,043,000	2,043,000	2,043,000	2,017,000
Property Transfer Tax	1,850,000	650,000	54.2%	1,200,000	1,850,000	1,600,000	1,600,000
Rental Tax	3,100,000	200,000	6.9%	2,900,000	2,100,000	2,000,000	2,000,000
Hotel Accommodations Tax	1,562,425	18,753	1.2%	1,543,672	1,562,425	1,000,000	800,000
Other Taxes	69,000	(14,800)	-17.7%	83,800	68,800	68,800	58,100
Prior Year Encumbrance	-	-	-	-	250,000	-	15,000
Sale of Property	45,000	15,000	50.0%	30,000	45,000	1,045,000	800,000
Refuse	834,400	28,300	3.5%	806,100	672,637	650,750	843,133
Interest and Rents	1,194,780	130,065	12.2%	1,064,715	834,400	834,400	834,400
Grants	519,616	(418,358)	-44.6%	937,974	976,874	573,065	540,345
Police and Alderman Fines	265,000	(25,000)	-8.6%	290,000	205,000	180,000	145,000
Contributions	36,280	9,280	34.4%	27,000	29,280	19,280	19,280
Licenses and Permits	1,680,337	(252,063)	-13.0%	1,932,400	1,542,337	1,421,600	1,459,800
Miscellaneous	78,000	(62,000)	-44.3%	140,000	78,000	78,000	77,000
Total Governmental Funds	24,747,908	3,318,347	15.5%	21,429,561	19,014,953	18,119,095	17,653,758
Wastewater	8,882,028	(533,547)	-5.7%	9,415,575	6,425,290	4,853,790	4,238,235
Water	4,940,454	92,656	1.9%	4,847,798	4,709,500	4,709,500	4,294,681
Total Enterprise Funds	13,822,482	(440,891)	-3.1%	14,263,373	11,134,790	9,563,290	8,532,916
Total Revenue All Funds	38,570,390	2,877,456	8.1%	35,692,934	30,149,743	27,682,385	26,186,674



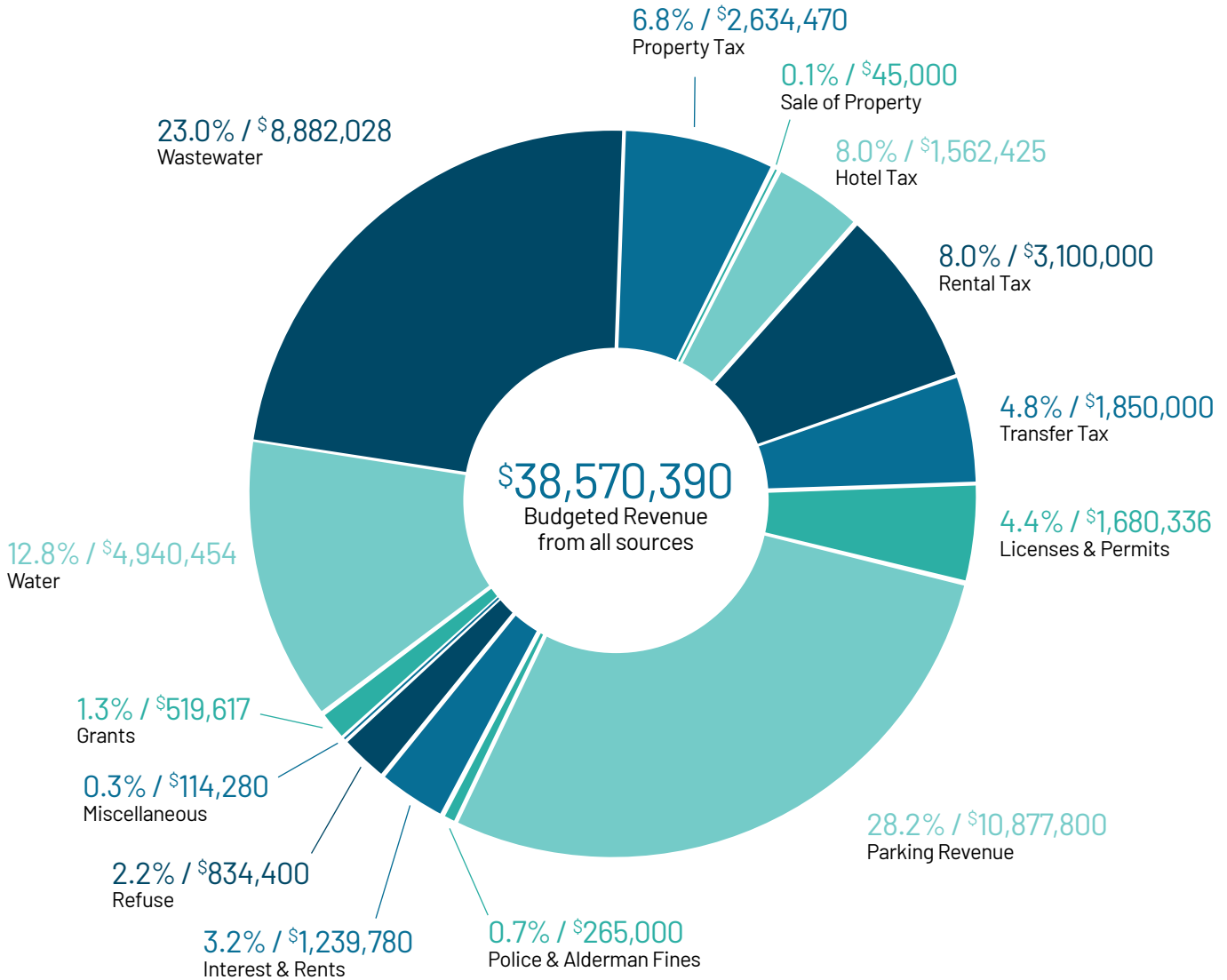


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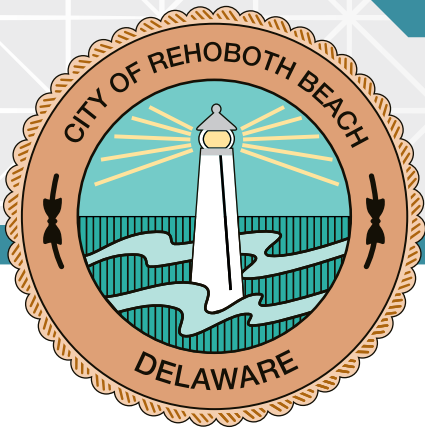


ALL FUNDS REVENUE

FY2021 - FY2025



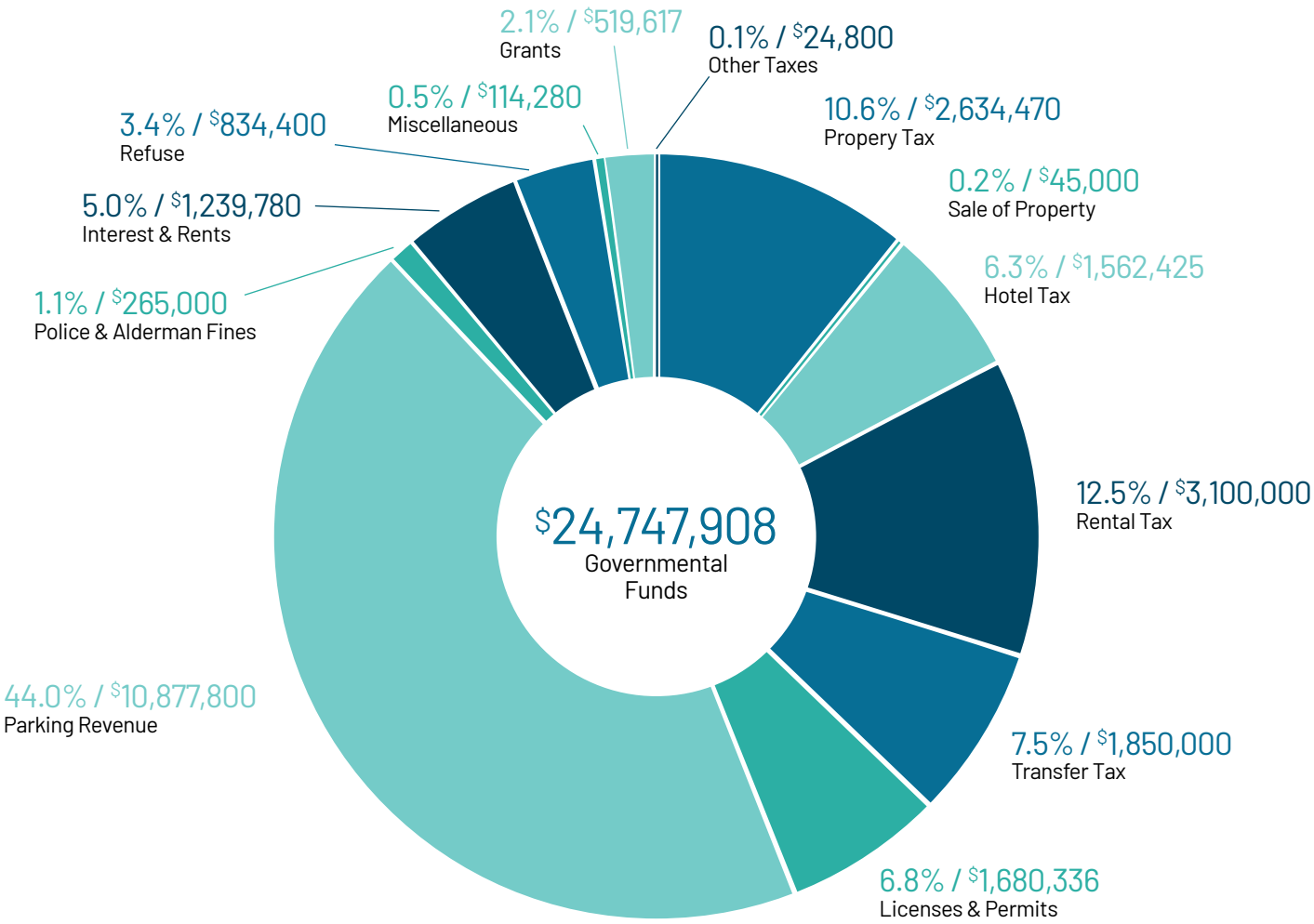
The City budgeted fiscal year 2025 revenue from all sources at \$38,570,390, an increase from the prior fiscal year of \$35,692,934. Governmental revenues are budgeted at \$24,228,291/63%, an increase from the prior year amount of \$21,429,561/60%. Enterprise fund revenues are budgeted at \$13,882,482/37% a decrease of \$381 thousand from the prior year. The largest sources of governmental revenue are Parking Revenue \$10,877,800/44.6%, Rental Tax \$3,100,000/12.7%, Property Tax \$2,634,470/10.8%, and Property Transfer Tax \$1,850,000/7.6%.



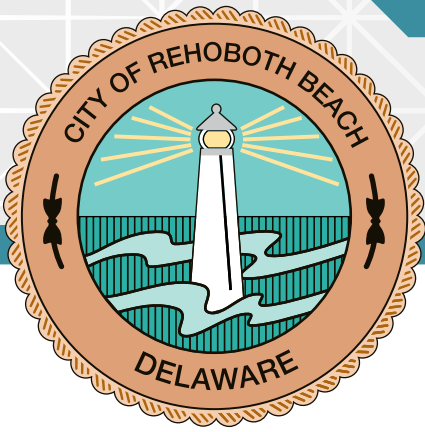
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FISCAL YEAR 2025 GOVERNMENTAL FUND BY REVENUE TYPE



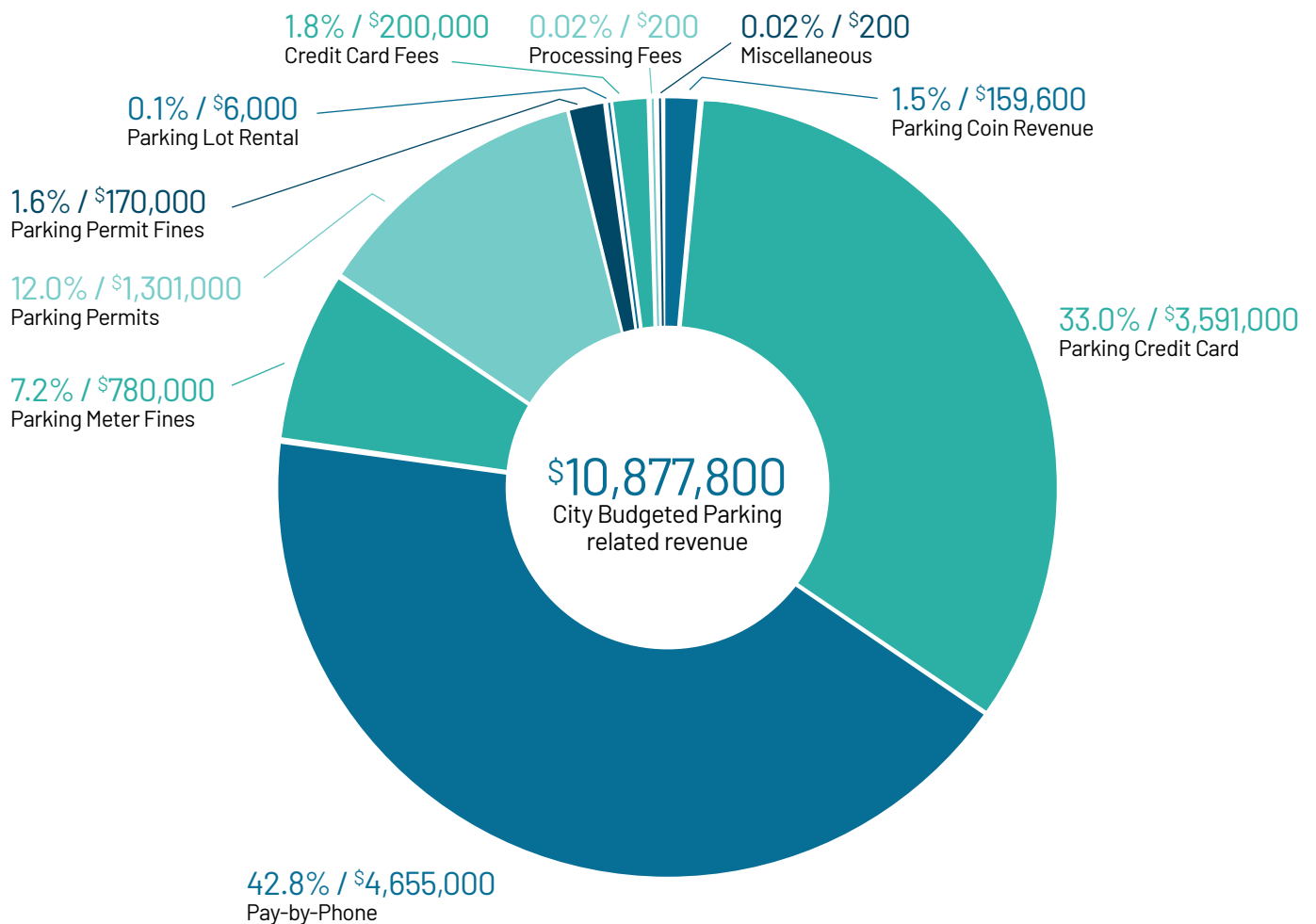
The total Fiscal Year 2025 revenue budget for the Governmental Funds, including the General Fund, the Police Grant Fund and the Municipal Street Aid Fund is \$24,747,908. Among the three funds, only the General Fund has sufficient revenue to be classified as a major fund.



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FISCAL YEAR 2025 BUDGETED PARKING REVENUE BY CATEGORY



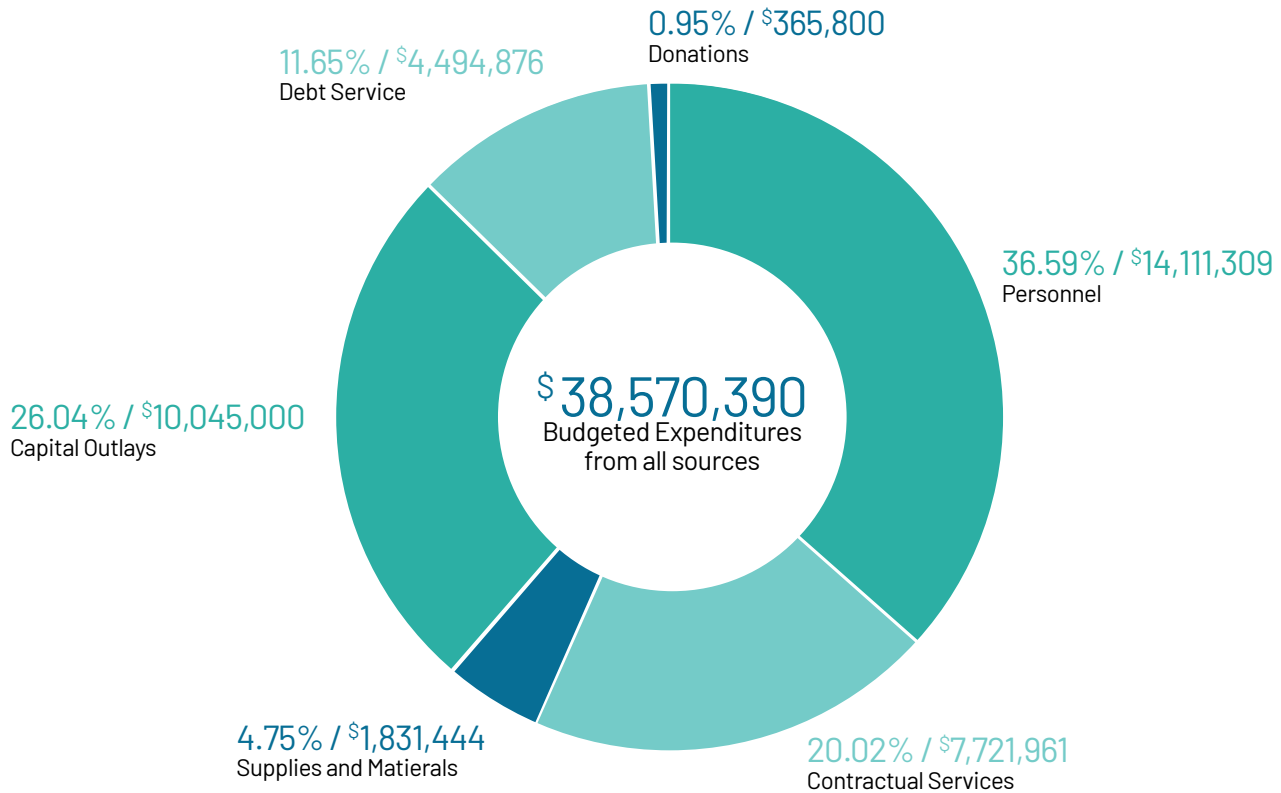
In fiscal year 2025, the City budgeted \$10,877,800 in parking related revenue. This represents an increase of \$2,446,900 from the 2024 fiscal year budget. The actual revenue for the summer season of 2023 was \$8,942,656. The one dollar increases in the hourly rate, a 33% increase, implies that the 21% increase from the actual prior year revenue should be obtainable. Charges for fines and permits fees were not increased from FY2024.



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FISCAL YEAR 2025 BUDGETED TOTAL EXPENDITURES ALL SOURCES



The City's entire FY2025 budget, including governmental and enterprise funds, increased by 8% from the FY2024 fiscal year. The most significant increase was in the personnel category with a \$2.8 million increase. Personnel costs include benefits as well as salary compensation. The combination of additional staff, filling vacant positions and compensation increases were the primary causes of the change. The City's compensation study, performed by an outside consulting firm, was completed and included recommended adjustments.

EXPENSE CATEGORY	FY2025	FY2024	CHANGE	FY2023	FY2022
Personnel	\$14,111,309	\$11,280,430	\$2,830,879	\$10,871,960	\$10,245,052
Contractual Services	7,721,961	7,883,928	(161,967)	6,925,225	6,397,965
Supplies and Materials	1,831,444	1,922,025	(90,581)	1,743,873	1,713,353
Capital Outlays	10,045,000	10,380,800	(335,800)	6,420,000	4,691,302
Debt Service	4,494,876	3,890,751	604,125	3,866,185	4,417,713
Donations	365,800	335,000	30,800	322,500	217,000
Total	38,570,390	35,692,934	2,877,456	30,149,743	27,682,385



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GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2025

GOVERNMENTAL FUNDS OPERATING EXPENDITURES	FY2025 BUDGET	% of FY2025 BUDGET	\$ FY2025 INCREASE	% FY2024 INCREASE	FY2024 BUDGET	% of FY2024 BUDGET	% FY2024 INCREASE	\$ FY2024 INCREASE	FY2023 BUDGET	FY2022 BUDGET	FY 2021 BUDGET
Total Treasurer and Assessors Expenses	1,492	0.01%	(1,292)	-46.41%	2,784	0.02%	0.00%	-	2,784	2,784	2,784
Total Recreation and Tennis Expense	26,751	0.14%	(23,617)	-46.89%	50,368	0.30%	121.43%	27,621	22,747	20,974	48,798
Total Parking Permit Expense	93,875	0.49%	770	0.83%	93,105	0.56%	11.71%	9,757	83,348	86,898	88,763
Total Alderman Expense	121,714	0.64%	15,152	14.22%	106,562	0.64%	14.39%	13,408	93,154	70,831	70,317
Total Police Grants Expenditures (Gen. Fd & Grant Fd)	102,801	0.54%	(13,999)	-11.99%	116,800	0.70%	15.33%	15,529	101,271	105,169	53,200
Total Street Grant Expense - Restricted	124,000	0.65%	(2,500)	-1.98%	126,500	0.76%	-15.667%	(23,500)	150,000	150,000	115,000
Total Communications	260,968	1.36%	69,400	36.23%	191,568	1.15%	57.00%	69,553	122,015	86,584	89,978
Total Bandstand	273,868	1.43%	53,838	24.47%	220,030	1.32%	29.82%	50,541	169,489	153,931	153,212
Total Fleet Services	299,997	1.57%	52,057	21.00%	247,940	1.49%	N/A	247,940	-	-	-
Total Donations and Contributions Expense	365,800	1.91%	30,000	8.93%	335,800	2.01%	4.12%	13,300	322,500	217,000	218,000
Total Comfort Stations	385,658	2.02%	49,358	14.68%	336,300	2.02%	15.78%	45,843	290,457	215,700	191,700
Total Mayor and Commissioners Expenses	322,688	1.69%	(51,126)	-13.68%	373,814	2.24%	2.69%	9,800	364,014	264,014	261,762
Total Parks Expense	526,044	2.75%	71,633	15.76%	454,411	2.73%	3.00%	13,215	441,196	427,997	405,205
Total Building and Licensing Expense	972,726	5.09%	465,414	91.74%	507,312	3.04%	7.31%	34,547	472,765	446,426	482,916
Total Finance (separated from Administration in FY25)	528,165	2.76%	528,165	N/A	-	-	-	-	-	-	-
Total Building and Grounds Expense	629,095	3.29%	4,780	4.780	624,315	3.75%	39.48%	176,718	447,597	351,697	422,727
Total IT Expense	931,326	4.87%	295,091	46.38%	636,235	3.82%	8.04%	47,366	588,869	572,838	562,056
Total Beach Patrol Expense	1,029,580	5.38%	196,245	23.55%	833,335	5.00%	28.36%	184,104	649,231	649,451	652,547
Total 911 Dispatch Expense	1,278,083	6.68%	212,522	19.94%	1,065,561	6.39%	28.55%	236,679	828,882	763,921	738,971
Total Parking Meter Expense	1,396,636	7.30%	(14,957)	-1.06%	1,411,593	8.47%	0.26%	3,612	1,407,981	1,319,248	1,171,509
Total Administration Expenses	2,181,858	11.41%	(488,048)	-18.28%	2,669,906	16.02%	4.05%	103,978	2,565,928	2,350,731	2,077,570
Total Streets and Refuse Expense	3,228,082	16.88%	441,702	15.85%	2,786,380	16.72%	-3.85%	(111,641)	2,898,021	2,755,036	2,753,632
Total Police Department Expense	4,041,746	21.14%	564,275	16.23%	3,477,471	20.86%	4.70%	156,011	3,321,460	3,127,355	2,975,581
Total	19,122,953	100.00%	2,454,863	14.73%	16,668,090	100.00%	8.63%	1,324,381	15,343,709	14,138,585	13,536,228
Annual Increase		14.73%				8.63%			8.52%	4.45%	

The City's FY2025 budget for governmental operating expenditures increased by \$2.45 million from FY2024. The largest increases are in the Police Department (\$564 thousand), Building and Licensing (\$465 thousand), IT (\$295 thousand), Parks (\$71 thousand) and Communications (\$69 thousand). The finance staff previously worked in Administration but have been moved into the newly created Finance Department. The combined costs of the two departments increased by \$40 thousand or 1.5%. The Administration's budget decreased by \$488 thousand as a result of lowering the legal budget by \$50 thousand to \$250 thousand in FY2025 and the removal of the Finance Department staff from the Administration's budget.

In the Police Department, the increased budget for full-time salaries (\$291 thousand), medical insurance (\$175 thousand), police pensions (\$60 thousand), and auto leases (\$50 thousand) accounted for most of the \$564 total Police Department operating expenditure budget increase. In the FY2025 salaries budget, the addition of a position for a police captain, an additional full-time officer and hourly rate increases, in accordance with the collective bargaining agreement, attributed to much of the increase in budgeted salaries.

The 911 Dispatching Department's FY2025 operating budget increased by \$212 thousand with full-time salaries (\$125 thousand increase) and medical insurance (\$63 thousand increase) causing most of the increase. Filling vacant positions and providing hourly rate increases were considered necessary in order to retain and attract staff. Increased medical premium rates were partially responsible for the increased budget.



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GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2025

In the Building and Licensing Department, increases in full-time salaries (\$272 thousand), medical insurance (\$58 thousand), other professional services (\$30 thousand), and pension cost (\$24 thousand) were responsible for most of the department's budget increase. The cost for additional positions previously approved in FY2024 were budgeted in FY2025. The increase in the other professional services is intended to fund the cost of consultants performing services related to the larger planned construction projects.

In the IT Department, the FY2025 operating expenditures budget increased by \$295 thousand, due to the \$147 thousand increase in maintenance contracts, the \$59 thousand increase in salaries and the increase in telephone costs (\$20 thousand). All telephone costs for the City are budgeted and reported in the IT Department. The City's transition to a software-as-a-service contract moved the City's core data processing to a cloud-based environment, eliminating the maintenance and management of an in-house server for financial, accounting, billing and other critical applications. The reduction of equipment costs and the benefit of additional security associated with a cloud-based environment justified the higher maintenance contract cost. Salary increases for IT staff were considered necessary to retain and attract staff.

In the Parks Department the overall budgeted operating cost increase was \$71 thousand. Budgeted salaries, medical insurance, liability/property insurance and pension costs increased by \$18 thousand, \$25 thousand, \$14 thousand, and \$4.5 thousand, respectively. The City does not currently employ an arborist and believes that the cost to attract one will require additional funding. The medical insurance cost has been budgeted for a family plan but may be lower depending on the marital status and/or dependents of the new hire.

The overall FY2025 increase in budgeted operating expenditures for the Communications Department is \$69 thousand. A part-time position has been created at a budgeted cost of \$34 thousand while the full-time position was upgraded at an additional cost of \$15 thousand. Additional budgeted cost increases were for memberships and publications (\$11 thousand), contractual services (\$48.5 thousand) and other professional services (\$9 thousand). The contractual services budget was increased by \$48.5 thousand due to costs associated with the development of a new web design, a freelance photographer, and the maintenance of the website. Other budgeted professional services costs increased by \$9 thousand in order to fund social media management, design services and mailing costs. The budget for memberships and publications increased by \$11 thousand in order to fund the "Reach Out Rehoboth" community engagement platform. The amount budgeted for advertising decreased from \$82 thousand to \$12 thousand as a result of the reallocation of costs that are now charged to memberships and publications, other professional services and contractual services.



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GOVERNMENTAL OPERATING EXPENDITURES

BUDGET FISCAL YEARS 2021-2025

The increased cost for the FY2025 contract to clean and maintain the restrooms was \$40 thousand, accounting for most of the \$49 thousand overall increase in the Comfort Station Department's budgeted operating costs.

The FY2025 budget for the Rehoboth Beach Patrol increased by \$196 thousand as a result of the \$218 thousand increase in salaries for the lifeguards. The need to attract qualified staff and the cost of seasonal housing necessitated the increase.

The FY2025 budget for the Streets Department increased by \$441 from the prior year. The most significant budgetary increases were in full-time salaries (\$192 thousand), medical insurance (\$74 thousand), and engineering (\$108 thousand). The salary increase was considered necessary in order to attract and retain staff. The medical insurance budget increase was a result of increased premium costs while engineering is a function of the amount and nature of projects that are planned.

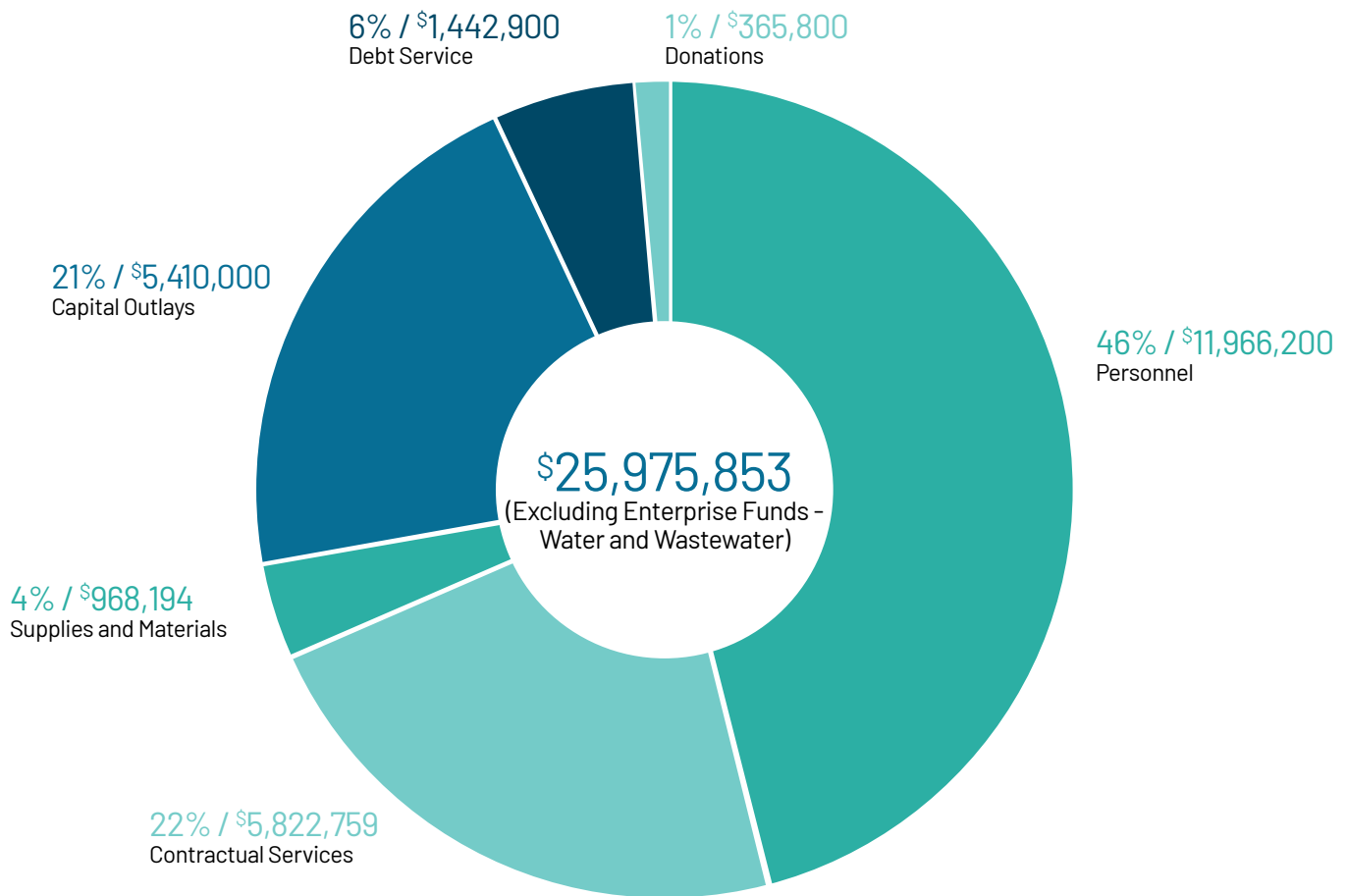




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FISCAL YEAR 2025 GOVERNMENTAL FUND EXPENDITURES



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



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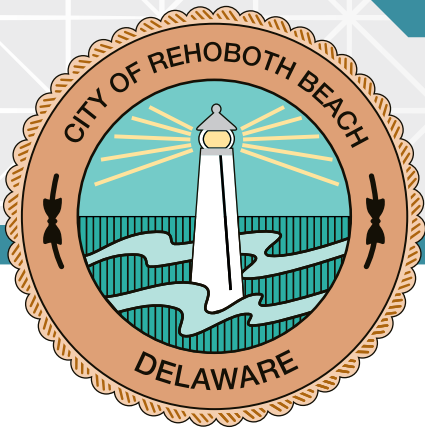


CAPITAL OUTLAYS BUDGET FY2021 THROUGH FY2025

The City’s fiscal year 2025 capital budget for the governmental and enterprise funds declined by \$335,800 to \$10,045,00. The departments with the largest portion of the capital budget were Wastewater (34%), Comfort Stations (35%), Streets (17%) and Water (12%). The \$2 million expenditure for the Phase 3B project at the wastewater treatment plant represents the largest wastewater capital outlay. In the Water Department, \$350 thousand for the water main replacement on the first block of Maryland Ave and the replacement of a section of the City’s water meters (\$500 thousand), are the department’s largest planned outlays. In the Streets Department, the budgeted cost (\$750 thousand) to resurface Rehoboth Ave. and the city-wide paving of Maryland Ave. and First Street (\$500 thousand dollars) are the department’s largest planned outlays. The Commissioners also approved a \$230 thousand expenditure for a vacuum type street sweeper. At the Baltimore Avenue comfort station, \$3.3 million is budgeted for the amount of the Beach Patrol/Public Restroom building.

CATEGORY	FY2025 CAPITAL BUDGET	%OF FY2025	CAPITAL BUDGET	%OF FY2024	FY2023 CAPITAL BUDGET	%OF FY2023	FY2022 CAPITAL BUDGET	%OF FY2022	FY2021 CAPITAL BUDGET	%OF FY2021	FY2021 - FY2025 TOTAL	%OF FY21 - FY25
Total	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%	37,076,545	100.0%
Wastewater	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%	12,967,000	35.0%
Comfort Stations	3,550,000	35.3%	2,400,000	23.1%	431,000	6.7%	550,000	11.6%	250,000	4.6%	7,181,000	19.4%
Water	1,230,000	12.2%	1,500,000	14.4%	1,005,000	15.6%	1,302,500	27.6%	985,000	18.0%	6,022,500	16.2%
Streets	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%	7,629,015	20.6%
Parks	-	0.0%	247,000	2.4%	40,000	0.6%	275,000	5.8%	380,000	6.9%	942,000	2.5%
Dispatch	-	0.0%	150,800	1.5%	-	0.0%	12,500	0.3%	12,501	0.2%	175,801	0.5%
Building & Grounds	65,000	0.6%	83,000	0.8%	-	0.0%	6,800	0.1%	30,000	0.5%	184,800	0.5%
Administration	-	0.0%	80,000	0.8%	-	0.0%	87,000	1.8%	87,000	1.6%	254,000	0.7%
IT	90,000	0.9%	45,000	0.4%	44,000	0.7%	93,000	2.0%	33,000	0.6%	305,000	0.8%
Police	25,000	0.2%	25,500	0.2%	30,000	0.5%	50,527	1.1%	15,558	0.3%	146,585	0.4%
Beach Patrol	-	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	3.3%

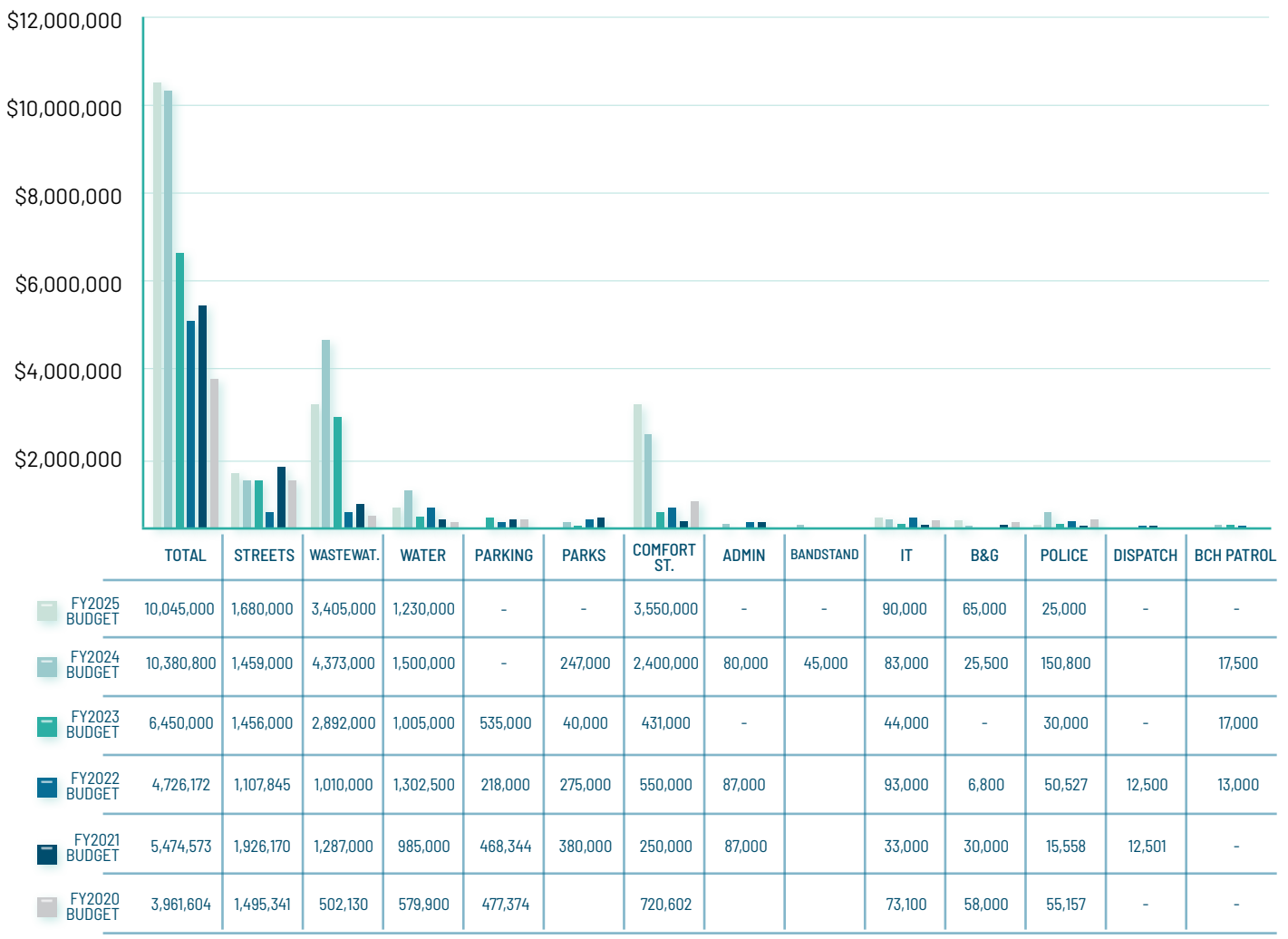




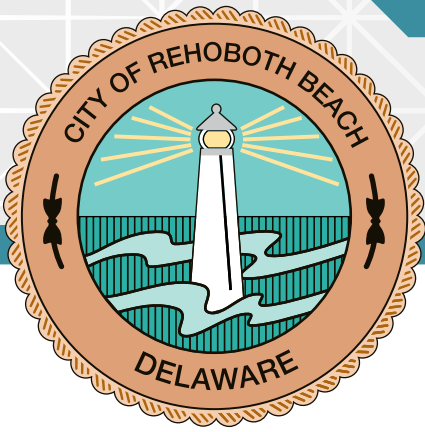
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CAPITAL OUTLAYS BUDGET FY2020 THROUGH FY2025



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

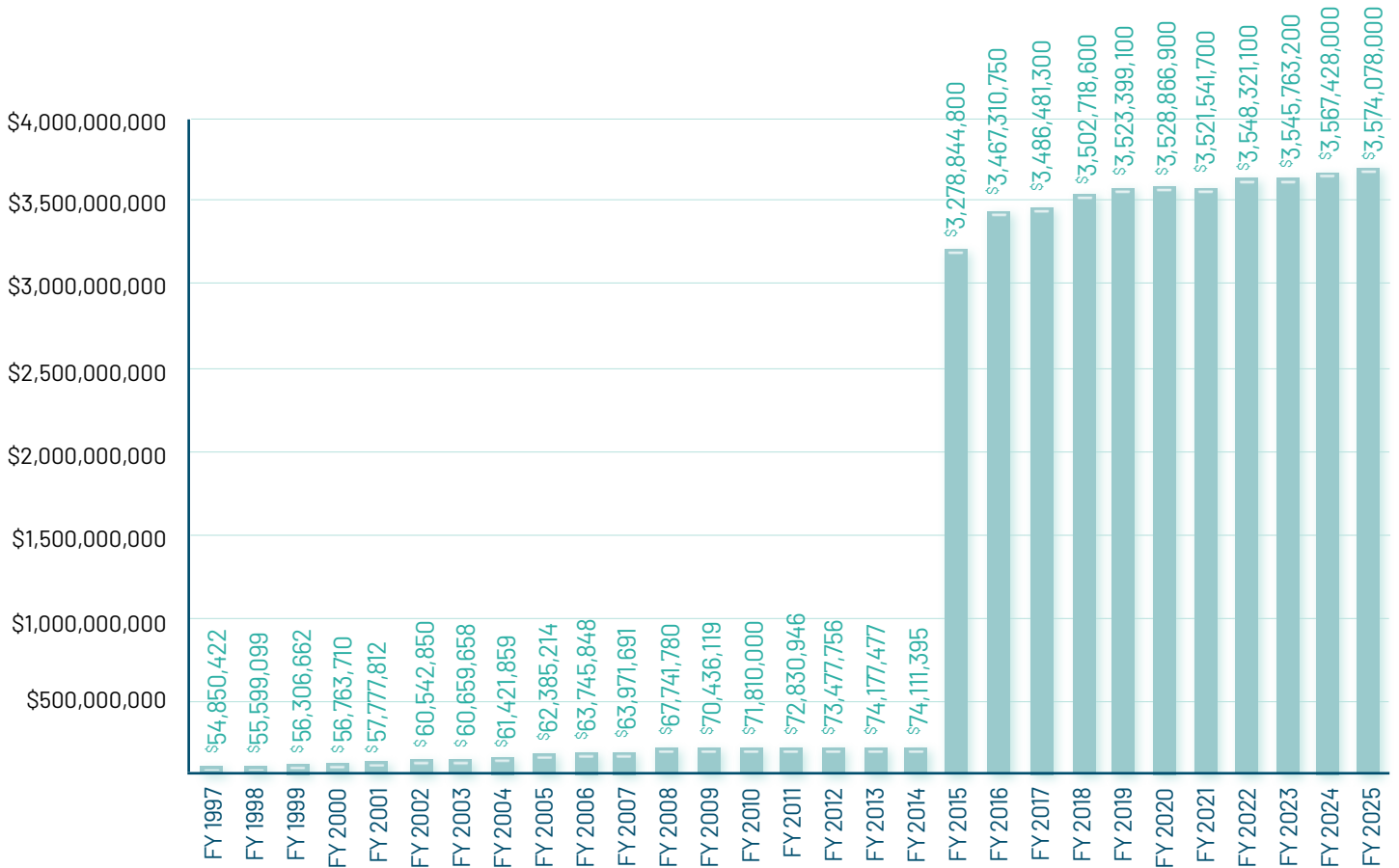


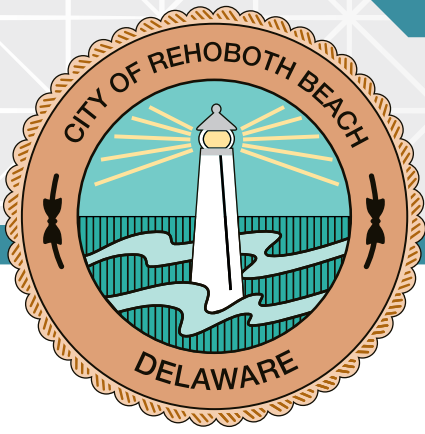
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CITY OF REHOBOTH BEACH REAL ESTATE PROPERTY TAX TRENDS

City of Rehoboth Beach Real Estate Assessed Value
FY1997 - FY2025



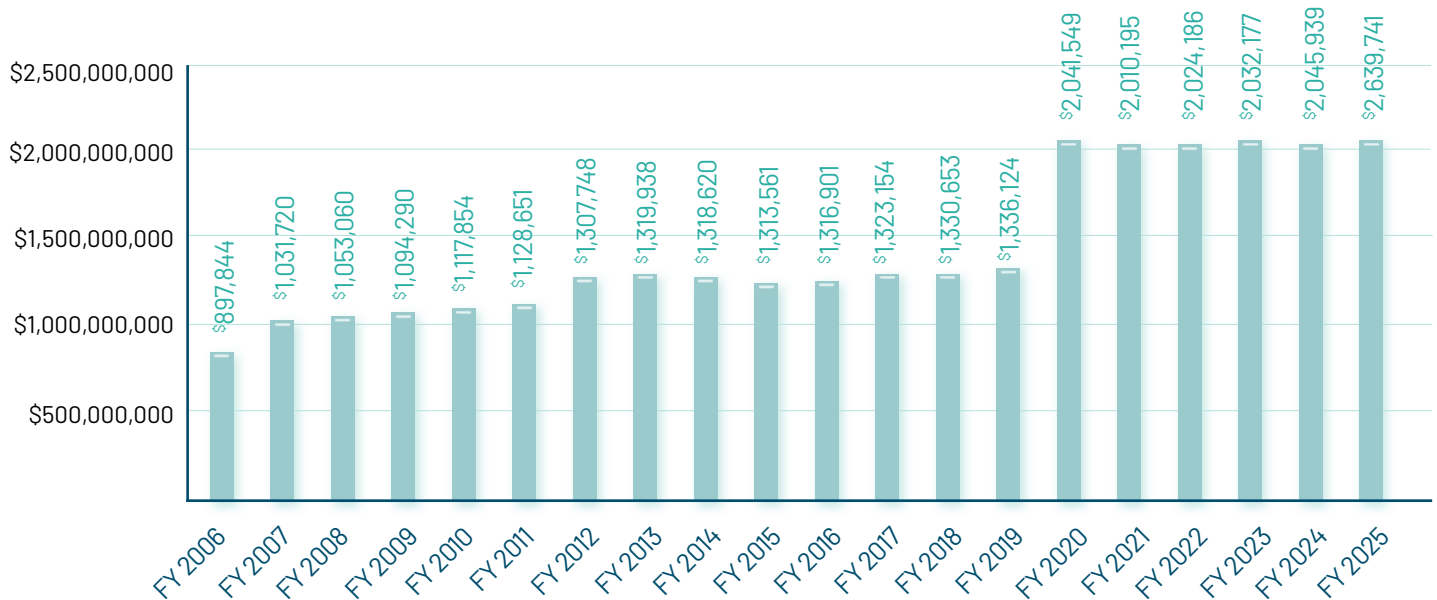


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CITY OF REHOBOTH BEACH REAL ESTATE PROPERTY TAX TRENDS

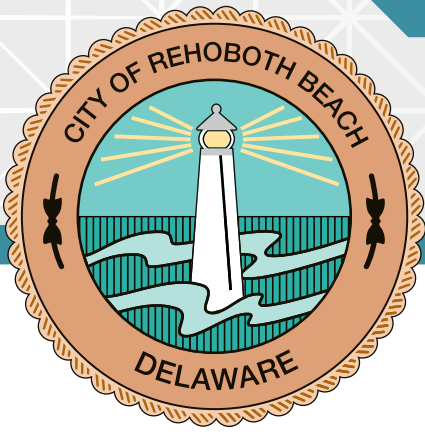
City of Rehoboth Beach Property Tax Trends Revenue
FY2006 - FY2025



From Fiscal Year 2019 through Fiscal Year 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 seven and three quarters cents per hundred dollars of assessed value. With the increase, the revenue is projected to generate an additional \$594 thousand dollars of revenue.

Changes in property taxes and assessed values also result from improvements, new construction, and demolitions. Properties such as churches and public buildings are exempt from property tax.

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 2015 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.

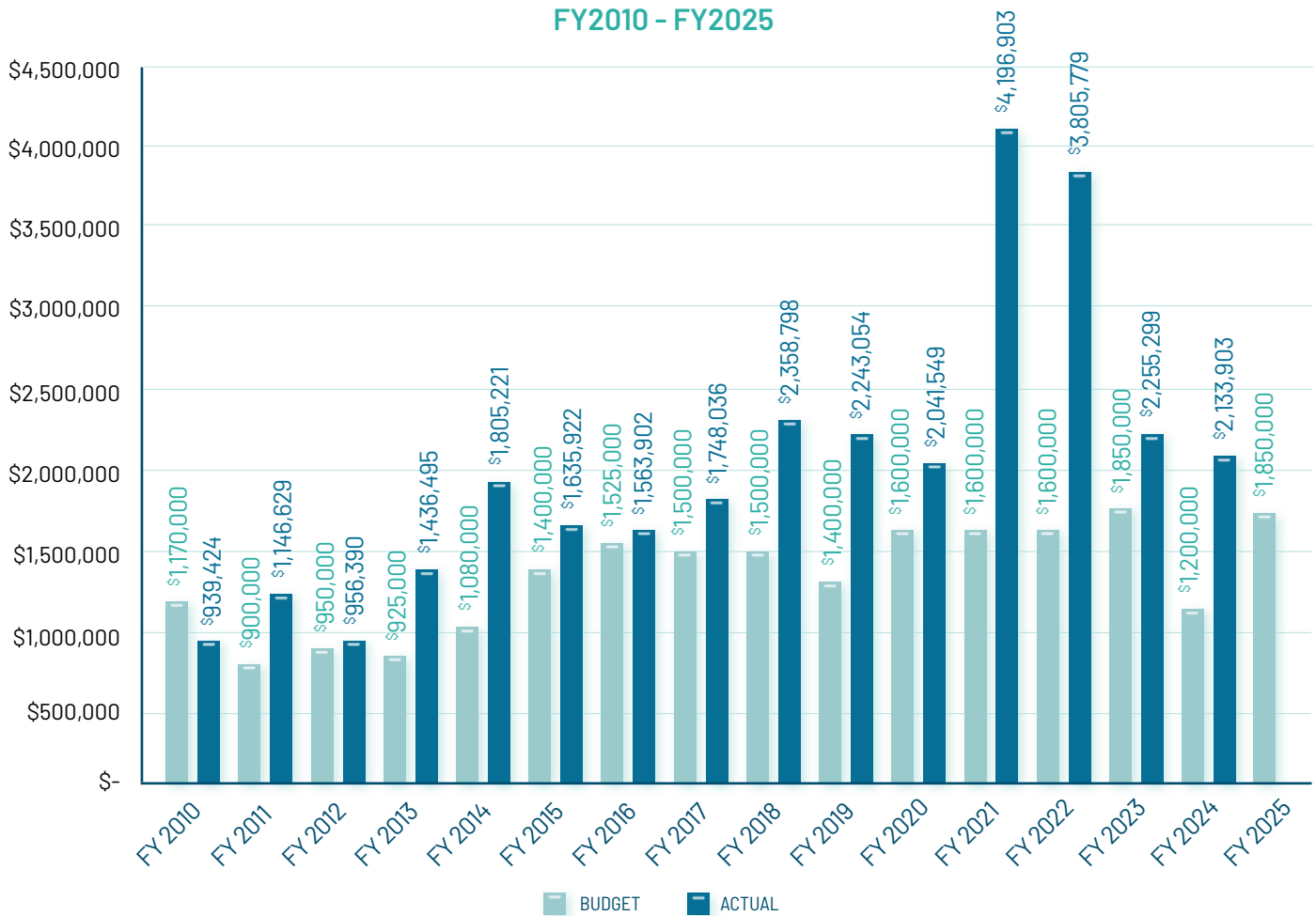


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CITY OF REHOBOTH BEACH REAL ESTATE PROPERTY TRANSFER TAX TRENDS

City of Rehoboth Beach Real Estate
Property Transfer Tax Trends
FY2010 - FY2025



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 FY2024 the City received \$2,133,903, a decline of \$121,396 from the prior year. Given the uncertainty of the future transfer activity in fiscal year 2025, the budget has been established at \$283,903 less (13%) than the actual amount collected in fiscal year 2024. 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

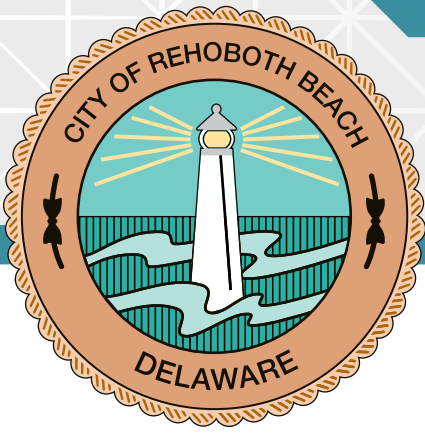
AS OF APRIL 1, 2024

	Full -Time				Part -Time				Seasonal			
	FY2025	FY2024	FY2023	FY2022	FY 2025	FY2024	FY2023	FY2022	FY2025	FY2024	FY2023	FY2022
Mayor & Commissioners	-	-	-	-	7	7	7	7	-	-	-	-
Treasurer	-	-	-	-	1	1	1	2	-	-	-	-
Administration	5	12	12	11	1	-	-	1	-	-	-	-
Alderman	1	1	1	1	1	1	-	-	-	-	-	-
Finance (New FY25)	6	-	-	-	-	-	-	-	-	-	-	-
Fleet Services	3	3	-	-	-	-	-	-	-	-	-	-
Information & Tech.	3	3	3	3	-	-	-	-	-	-	-	-
Communications	1	1	1	1	1	-	-	-	-	-	-	-
Building & Licensing	8	6	5	5	-	-	1	-	-	-	-	-
Police (including non-uniformed)	24	21	19	19	-	-	1	1	15	26	21	28
Streets	18	13	18	19	10	10	6	3	10	7	9	12
Building and Grounds	3	2	2	1	3	5	4	3	-	-	-	-
Dispatch	13	12	12	11	1	1	2	2	-	-	-	-
Parking	2	3	3	3	-	-	-	-	27	31	27	29
Parking Permit	-	-	-	-	-	-	-	-	4	4	4	4
Beach Patrol	-	-	-	-	-	-	-	-	70	70	75	52
Parks, Tennis and Rec.	1	1	1	1	2	1	1	1	-	1	1	2
Bandstand	-	-	-	-	1	0	-	-	-	1	1	1
Water	7	8	8	8	-	0	-	-	-	-	-	-
Wastewater	12	12	12	12	-	0	-	-	-	-	-	-
Total	107	98	97	95	28	26	23	20	126	140	138	130

For the fiscal year 2025, the City budgeted for 107 full-time positions, 20 part-time, excluding the treasurer and commissioners, and 125 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 five staff. The staff members performing accounting, billing and finance have been separated from Administration 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, and the 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 FY2025 were increased by nine employees, including three in the Police Department, one in Dispatch, five in Streets, and two in Building and Licensing. The Water Department decreased by one position. A Director of Planning position has been created to oversee the Building and Licensing Department. The Police Department created the position for a captain who will report directly to the Police Chief and hold the second highest position in the department.



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SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

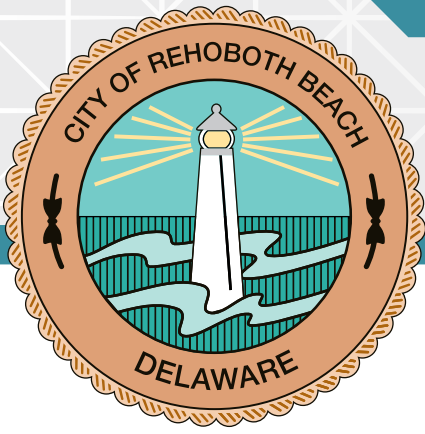
AS OF APRIL 1, 2024

In the Streets Department, four additional positions have been added in order to bring the number of workers to a level approaching the number of workers in FY2022 and FY2023. The Communications Department will include a part-time position to assist the Communications Director.

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 FY2025 budget includes \$385,418 for pension contributions after deducting the \$89,000 Police Pension Allocation received from the State of Delaware as support for the police officers' pension plan.

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	FY2025	FY2024	FY2023	FY2022	FY2021
Chief	1	1	1	1	1
Captain	1	-	-	-	-
Lieutenant	2	2	2	2	2
Sergeant	4	4	4	4	4
Corporal	8	7	7	6	6
PFC	-	4	4	4	4
Patrolman	6	1	1	2	2
Total Full-time	22	19	19	19	19
Seasonal Cadets	10	20	28	28	22



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SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

AS OF APRIL 1, 2024

PENSION COST

	BUDGETED FY2025	% FY2025	BUDGETED FY2024	% FY2024	BUDGETED FY2023	% FY2023	BUDGETED FY2022	% FY2022	BUDGETED FY2021	% FY2021	PROJECTED FY2024
Administration	35,477	7.48%	\$ 38,000	14.26%	38,000	12.74%	\$ 38,000	13.20%	\$ 37,000	18.85%	29,546
Alderman	2,650	0.56%	2,703	1.01%	2,650	0.89%	2,650	0.92%	1,390	0.71%	2,737
IT	19,546	4.12%	14,000	5.25%	12,650	4.24%	12,650	4.40%	9,000	4.59%	14,950
BLDG & LIC	32,786	6.91%	8,700	3.26%	8,500	2.85%	8,500	2.95%	6,300	3.21%	13,909
BLDG & GDS	3,721	0.78%	3,935	1.48%	3,950	1.32%	3,950	1.37%	3,700	1.88%	4,084
Communications	4,500	0.95%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	3,706
Finance	12,140	2.56%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Fleet Services	7,911	1.67%	1,500	0.56%	-	0.00%	-	0.00%	-	0.00%	5,809
Streets/Refuse	36,421	7.68%	20,000	7.51%	19,250	6.45%	19,250	6.69%	18,800	9.58%	19,690
Parks	4,500	0.95%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Parking	6,587	1.39%	4,400	1.65%	4,200	1.41%	3,150	1.09%	1,700	0.87%	6,120
Police	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	(89,000)	-18.76%	(137,000)	-51.41%	(89,000)	-29.83%	(89,000)	-30.93%	(89,000)	-45.34%	(136,142)
Dispatch	13,900	2.93%	14,250	5.35%	13,900	4.66%	13,900	4.83%	7,500	3.82%	12,513
Water	26,824	5.65%	24,000	9.01%	21,430	7.18%	21,430	7.45%	8,900	4.53%	23,204
Wastewater	56,880	11.99%	32,000.00	12.01%	32,800	10.99%	32,800	11.40%	18,000	9.17%	55,771
Total	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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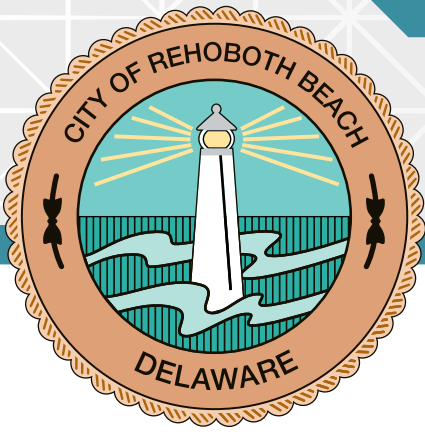


FISCAL YEARS 2021-2025 PAYROLL BUDGET TRENDS

DEPARTMENT	FUNCTION	FY2025 BUDGET	FY2024 % CHANGE	FY2025 % OF BUDGET	FY2024 BUDGET	FY2023 BUDGET	FY2022 BUDGET	FY2021 BUDGET	FY2024 ACTUAL
MAYOR AND COMMISSIONERS	GENERAL GOV.	4,750	0.00%	0.05%	\$ 4,750	4,750	4,750	4,750	3,754
TREASURER	GENERAL GOV.	1,200	-50.00%	0.01%	2,400	2,400	2,400	2,400	1,250
ADMINISTRATION	GENERAL GOV.	606,020	-22.12%	6.25%	778,162	779,467	728,855	710,869	801,717
ALDERMAN	GENERAL GOV.	101,810	14.64%	1.05%	88,811	75,402	56,975	55,734	87,148
IT	GENERAL GOV.	307,887	25.01%	3.17%	246,288	238,057	224,666	221,196	251,685
COMMUNICATIONS	GENERAL GOV.	109,000	81.85%	1.12%	59,941	58,195	50,811	49,692	61,889
BLDG & LICENSING	GENERAL GOV.	573,763	106.96%	5.92%	277,228	293,787	265,200	296,780	407,546
BLDG & GROUNDS	GENERAL GOV.	258,175	19.26%	2.66%	216,489	201,076	132,736	135,845	269,552
FINANCE	GENERAL GOV.	411,174	N/A	4.24%	-	-	-	-	-
TOTAL GENERAL GOVERNMENT		2,373,779	41.80%	24.48%	1,674,069	1,653,134	1,466,393	1,477,266	1,884,541
POLICE	PUBLIC SAFETY	2,303,460	6.09%	23.75%	2,171,258	2,045,993	1,963,735	1,869,475	2,091,647
DISPATCH	PUBLIC SAFETY	868,748	16.83%	8.96%	743,625	583,675	528,260	507,356	745,533
BEACH PATROL	PUBLIC SAFETY	825,154	35.96%	8.51%	606,930	479,820	480,121	475,941	650,688
TOTAL PUBLIC SAFETY		3,997,362	13.50%	41.22%	3,521,813	3,109,488	2,972,116	2,852,772	3,487,868
STREETS & REFUSE	PUBLIC WORKS	1,220,670	20.57%	12.59%	1,012,400	1,062,178	1,012,560	1,037,855	1,000,700
FLEET SERVICES	PUBLIC WORKS	173,033	16.70%	1.78%	148,275	-	-	-	123,880
PARKING	PUBLIC WORKS	436,137	4.54%	4.50%	417,200	454,086	392,751	356,568	438,939
PARKING PERMIT	PUBLIC WORKS	40,150	1.92%	0.41%	39,392	32,000	32,000	29,829	49,233
TOTAL PUBLIC WORKS		1,869,990	15.63%	19.28%	1,617,267	1,548,264	1,437,311	1,424,252	1,612,752
PARKS	CULTURE & REC.	105,000	20.99%	1.08%	86,785	84,526	101,805	96,500	71,509
RECREATION & TENNIS	CULTURE & REC.	17,000	1.85%	0.18%	16,691	14,196	14,058	33,852	14,274
BANDSTAND	CULTURE & REC.	25,000	36.72%	0.26%	18,286	17,774	17,256	16,918	18,595
TOTAL CULTURAL AND RECREATION		147,000	20.73%	1.52%	121,762	116,496	133,119	147,270	104,378
				0.00%					
WATER	ENTERPRISE	499,333	3.86%	5.15%	480,788	486,358	474,976	479,019	478,332
WASTEWATER	ENTERPRISE	810,963	7.36%	8.36%	755,354	772,336	654,250	684,550	752,459
TOTAL ENTERPRISE FUNDS		1,310,296	6.00%	13.51%	1,236,142	1,208,694	1,129,226	1,163,569	1,230,791
TOTAL ALL DEPARTMENTS		9,698,427	18.69%	100.00%	8,171,053	7,636,076	7,138,165	7,065,129	8,320,330

The payroll budget for fiscal year 2025 increased by \$1.53 million or 18.7%. The aggregate increase is a result of newly created positions, position upgrades and cost-of-living increases. There was a 107% salary increase in the Building and Licensing department, as new staff and director of planning positions were created. The combined budgeted increase from FY2024 in Administration Department and Finance Department is 31%/\$239 thousand, as compensation for the staff and city manager was revised.

Budgeted police salaries increased by \$132 thousand/6%. The increase is a result of the additional officers hired and position upgrades. The FY2025 budget includes positions for 22 full-time officers, an increase from 19 in the prior year.



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FISCAL YEARS 2021-2025 PAYROLL BUDGET TRENDS

In accordance with the uniformed police officers’ Teamsters Union labor agreement, in effect for the period April 1, 2022 – March 31, 2025, there is a 3.5% increase (1% for an additional year of service plus 2.5% annual increase) from FY2024 to FY2025.

The Communications Department budgeted salaries increased by 81%/\$49 thousand as a result of the hiring of a part-time staff person and the upgrade of existing staff.

The Streets and Refuse Department’s budgeted FY2025 salaries increased by 21%/\$209 thousand. The increase was a result of hiring more seasonal and full-time workers from the prior year as well as annual wage increases for workers.





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LOAN BALANCE AND MATURITY SCHEDULE

As of March 31, 2024, the City's total outstanding debt amounted to \$61,738,288. 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 loan began amortizing in September 2020 with the maturity date of March 1, 2043. The loan for the improvements to the wastewater treatment plant will be \$12 million when fully drawn. As of March 31, 2024, only \$7,660,543 had been drawn. Until the loan is fully drawn, the City will only make interest payments on the outstanding balance. The projected principal payment schedule is higher than the total of outstanding loans because all available funds from the State of Delaware Plant loan have not been fully drawn and are not yet included in the full amount of the available loan. The interest cost in the above table for the Plant Loan is estimated and is dependent upon the amount of the principal drawn during the year and the beginning date of amortization.

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 3/31/2023	CHANGE	BALANCE 03/31/2024	MATURITY DATE	INTEREST RATE	ANNUAL PAYMENT	LENDER
CITY HALL/LYNCH WELL	\$15,944,429	-\$1,232,996	\$ 14,711,433	1/1/37	1.61%	\$1483,679	JP MORGAN CHASE
WASTEWATER PLANT	\$2,625,000	\$0	2,625,000	12/31/32	0.00%	\$300,000	SUSSEX COUNTY
WASTEWATER PLANT	\$1,381,590	\$0	1,381,590	12/31/32	2.00%	\$86,254	SUSSEX COUNTY
WASTEWATER PLANT	\$690,795	\$0	690,795	12/31/32	2.00%	\$172,508	SUSSEX COUNTY
WASTEWATER PLANT	\$5,832,228	\$1,828,315	7,660,543	3/1/38	2.00%	\$116,645	STATE OF DELAWARE
OCEAN OUTFALL	\$36,157,600	-\$1,488,673	34,668,927	3/1/43	2.00%	\$2,204,418	STATE OF DELAWARE
SCHOOLVUE SEWER	\$54,892	-\$54,892	-	11/1/23	3.00%	\$0	STATE OF DELAWARE
TOTAL	\$62,686,534	-\$948,246	\$ 61,738,288			\$4,363,504	

FY 2025 ANNUAL PAYMENTS (PRINCIPAL + INTEREST) ÷ (TOTAL EXPENDITURES LESS CAPITAL OUTLAYS) = 15.3%

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

**REAL ESTATE ASSESSED VALUE MARCH 31, 2024 \$3,574,078,000
DEBT LIMIT \$75 MILLION - PROPERTY TAX LIMIT \$3 MILLION**

TOTAL PROJECTED GENERAL FUND DEBT SERVICE			
FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
MARCH 31, 2025	911,298	204,903	1,116,201
MARCH 31, 2026	926,104	190,142	1,116,246
MARCH 31, 2027	941,105	175,142	1,116,247
MARCH 31, 2028	956,348	159,898	1,116,246
MARCH 31, 2029	971,839	144,408	1,116,247
MARCH 31, 2030-34	5,100,475	480,757	5,581,232
MARCH 31, 2035-39	3,260,326	85,871	3,346,197
MARCH 31, 2040-43	-	-	-
Total Projected Government Debt Service	13,067,495	1,441,121	14,508,616



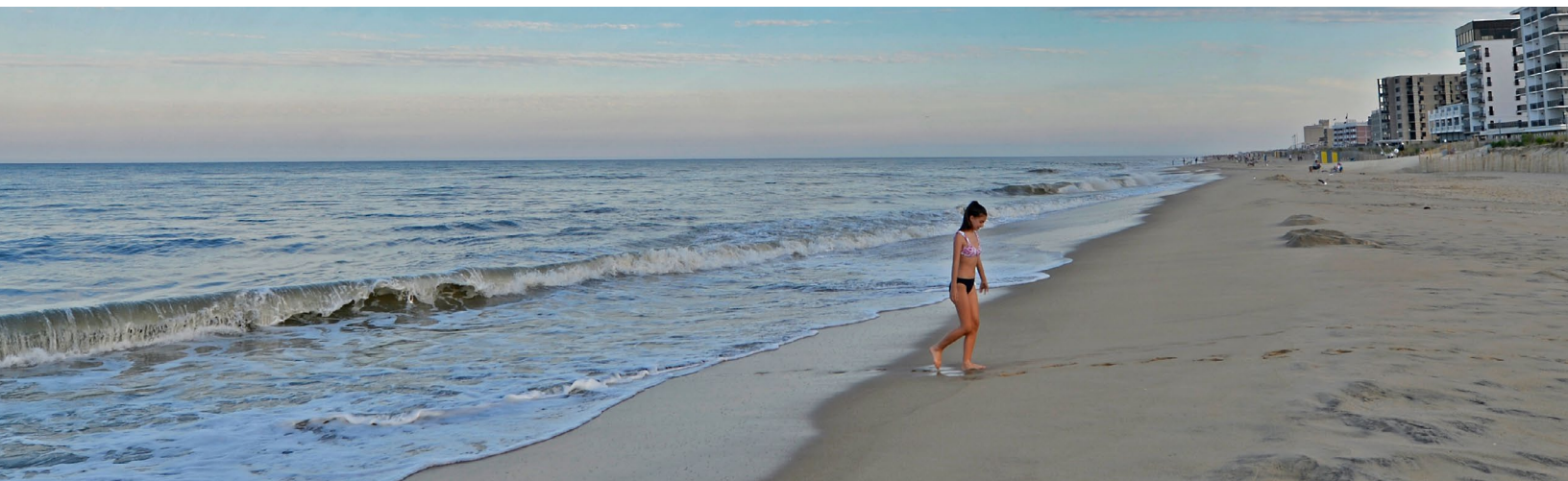
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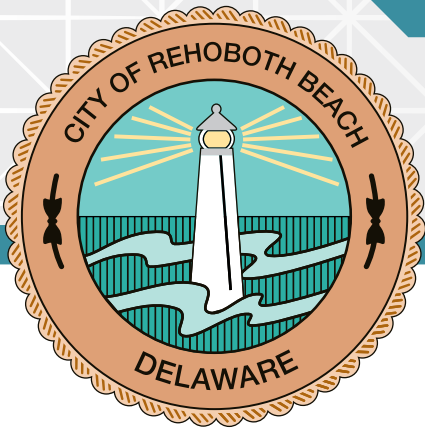


LOAN BALANCE AND MATURITY SCHEDULE

TOTAL PROJECTED BUSINESS-TYPE DEBT SERVICE			
FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
MARCH 31, 2025	2,893,411	870,098	3,763,509
MARCH 31, 2026	3,386,619	935,413	4,322,032
MARCH 31, 2027	3,440,410	875,196	4,315,606
MARCH 31, 2028	3,495,283	813,796	4,309,079
MARCH 31, 2029	3,140,275	752,868	3,893,143
MARCH 31, 2030-34	14,564,925	2,812,815	17,377,740
MARCH 31, 2035-39	13,701,075	1,533,950	15,235,025
MARCH 31, 2040-43	8,388,252	380,154	8,768,406
(less undrawn portion)	(4,339,457)		
Total Projected Enterprise Debt Service	48,670,793	8,974,290	57,645,083

TOTAL PROJECTED DEBT SERVICE ALL FUNDS			
FISCAL YEAR ENDING			TOTAL
MARCH 31, 2025	3,804,709	1,075,001	4,879,710
MARCH 31, 2026	4,312,723	1,125,555	5,438,278
MARCH 31, 2027	4,381,515	1,050,338	5,431,853
MARCH 31, 2028	4,451,631	973,694	5,425,325
MARCH 31, 2029	4,112,114	897,276	5,009,390
MARCH 31, 2030-34	19,665,400	3,293,572	22,958,972
MARCH 31, 2035-39	16,961,401	1,619,821	18,581,222
MARCH 31, 2040-43	8,388,252	380,154	8,768,406
(less undrawn portion)	(4,339,457)		
TOTAL PROJECTED GOV. & ENTERPRISE DEBT	61,738,288	10,415,411	72,153,699





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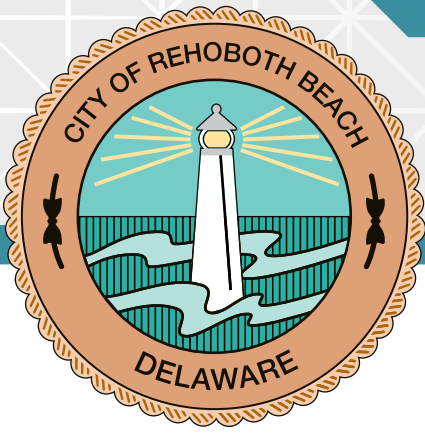
FISCAL YEAR 2025 WATER REVENUE BUDGET



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 2025 fiscal year. The total volume of usage from in-town and out-of-town customers has remained relatively constant.

Total budgeted FY2025 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 water usage revenue.

For FY2025, the City's revenue budget is 3% less than the prior year but 3% greater than the FY2024 actual revenue.



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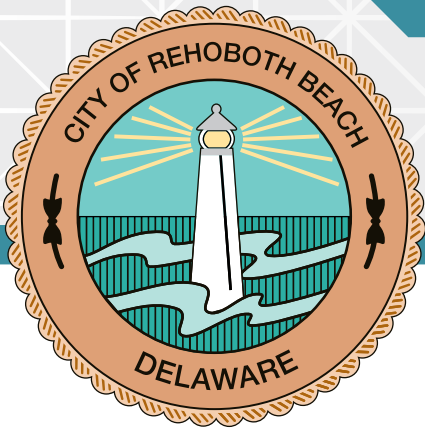
FISCAL YEAR 2024 WATER REVENUE BUDGET

The City has a contractual agreement with Sussex County to provide water to the Town of Dewey Beach. Effective January 1, 2021, the City and County approved a new five-year bulk water sale agreement. To establish the rates, the City prepared a comprehensive operating and capital cost analysis for the term of agreement and submitted it to the County for review and approval. The analysis considered the percentage of total plant flows used by Dewey Beach and applied it to the projected operating and capital costs over the five-year term of the agreement. While increased operating costs in the water department contributed to the rate increase, the planned capital projects were the most significant factors affecting the new rates.

In FY2025, the City has budgeted \$500,000 for meter replacements. 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.

	FY2025 BUDGET	FY2024 BUDGET	FY2024 ACTUAL	FY2023 BUDGET	FY2023 ACTUAL	FY 2022 BUDGET	FY 2022 ACTUAL	FY2021 BUDGET	FY2021 ACTUAL	FY2020 BUDGET	FY2020 ACTUAL
In-Town Water Revenue	1,280,000	1,285,133	1,268,118	1,280,000	1,263,701	1,280,000	1,323,290	1,270,935	1,191,727	1,270,935	1,191,727
Out-of-town Water Revenue	2,200,000	2,526,404	2,280,789	2,200,000	2,467,960	2,200,000	2,597,614	2,243,561	2,458,478	1,467,700	1,810,491
Dewey Beach Water Revenue	1,150,000	949,761	958,991	1,150,000	1,014,010	1,150,000	839,280	599,929	656,436	599,929	577,516

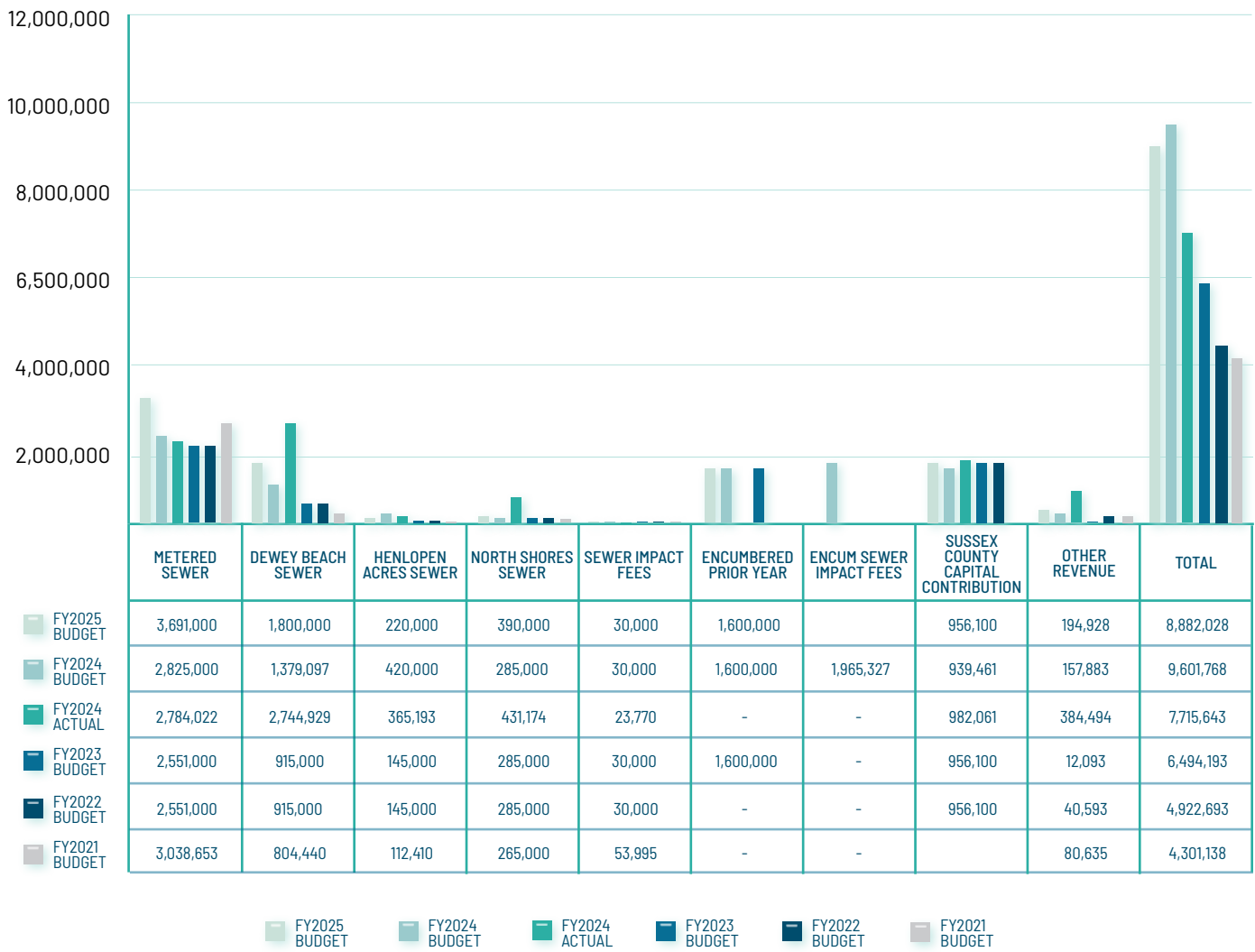




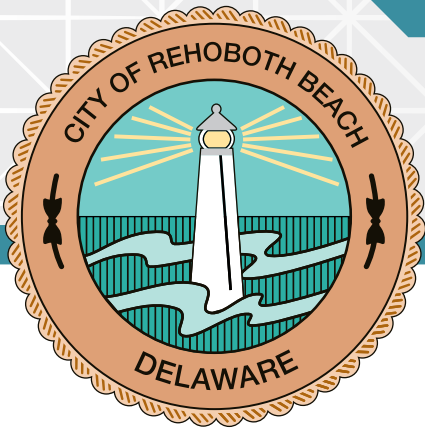
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WASTEWATER BUDGETED REVENUE TRENDS



Total Fiscal Year 2025 Wastewater Fund revenue has been budgeted at \$8.9 million. Metered sewer rates charged to in-town customers increased from \$14.70 to \$18.81 per thousand gallons, a 28% increase. Ready-to-serve fees did not increase. The rate increases were considered necessary in order to fund the future capital outlays and support debt service costs. 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. The FY2025 rate increase was consistent with the 2018 rate study.



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WASTEWATER BUDGETED REVENUE TRENDS

The City’s five-year capital outlay plan for the FY2025 through FY2029 period is \$17.9 million with \$16.6 million to occur in the FY2025 through FY2027 period. The size of the planned outlays was largely responsible for the increased user rates.

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 FY2024, flows from the communities utilizing the wastewater treatment plant are as follows:

Town or Community	Total FY2024 Flows (gallons)	Percentage of Total O & M
Rehoboth Beach	185.0 million	36.20%
Dewey Beach District	275.5 million	53.90%
Henlopen Acres	24.4 million	4.80%
North Shores	26.2 million	5.10%
Total	511.3 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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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
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
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 six years, the flows processed have increased by seventy-nine 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 City shares the cost of operating the plant based upon the percentage of flows processed for each entity as well as the cost of maintaining the components utilized by each specific entity. The cost sharing agreements have provided an overall operating and capital cost efficiency that benefits all parties. The City of Rehoboth Beach’s percentage flows is declining while the Dewey Beach district’s percentage is increasing. This shift is a result of an increasing number of Dewey Beach district users being added in the system. The flows from Henlopen Acres and North Shores are relatively stable with very small variances from year to year.



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CITY OF REHOBOTH WATER DEPARTMENT PERFORMANCE

LOCATION	FY2021	% of Total	FY2022	% of Total	FY2023	% of Total	FY2024	% 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%
IN-TOWN CONSUMPTION	166,022,000	46.0%	185,879,000	50.1%	173,254,006	48.7%	180,044,000	52.7%
TOTAL CONSUMPTION	361,043,998	100.0%	371,188,000	100.0%	355,519,706	100.0%	341,321,000	100.0%
FULL-TIME WATER DEPARTMENT STAFF	8		8		8		8	
BREEZEWOOD ACCOUNTS	199		199		199		199	
NORTH SHORES ACCOUNTS	258		258		259		261	
IN-TOWN ACCOUNTS	3,315		3,325		3,334		3,344	
OUT-OF-TOWN ACCOUNTS	2,497		2,507		2,526		2,558	
TOTAL ACCOUNTS	6,269		6,289		6,318		6,362	
ACCOUNTS PER STAFF PERSON	784		786		790		795	

The City of Rehoboth Beach provides metered water services to properties located within city limits and also 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 staff of eight full-time staff service over six thousand customers. The investment in new remote-read meters has added efficiency to the meter reading and billing process. The City is currently investing in advance metering infrastructure (AMI) that will, when fully implemented, allow customers to access and monitor readings in real time and monitor their volumes of usage.





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CITY OF REHOBOTH PARKING PERFORMANCE MEASURES

DESCRIPTION	2019	2020	2021	2022	2023
Parking Violations (Meter Only)	14,412	11,184	15,653	15,963	16,652
Total Citations Issued	20,061	17,123	23,214	24,068	25,757
Parking Permits Sold	24,698	16,455	22,914	23,341	21,743
Parking Meters Removed	560	454	331	101	0
Parking Meters Installed	46	47	30	77	0
Office Staff	8	6	8	7	7
Enforcement Staff	15	11	12	13	12
Meter Technicians	4	4	4	4	4
Meter Violations/Enforcement Staff	960	1,016	1,304	1,229	1,387
Permits Sold/Office Staff	3,087	2,742	2,864	3,334	3,106
Number of Metered Spaces	2,645	2,645	2,645	2,645	2,645
Hourly Meter Fee	2	\$2 - \$3	\$2 - \$3	\$2 - \$3	3
Parking Fine for Exceeding Time*	30	30	30	30	30

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

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





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CITY OF REHOBOTH BEACH POLICE PERFORMANCE MEASURES JANUARY 1, 2023-DECEMBER 31, 2023

CATEGORY	2018	2019	2020	2021	2022	2023
POLICE CALLS FOR SERVICE	3425	3558	2667	2832	2991	2595
ALARM RESPONSES	320	341	213	232	246	241
MEDICAL ASSISTS	219	430	109	168	194	165
CRIME REPORTS **	3565	3662	2822	2937	3137	2705
FIELD SERVICE REPORTS	2815	2907	2158	2225	2299	985
MISDEMEANOR INCIDENT REPORTS	385	386	354	399	493	127
FELONY INCIDENT REPORTS	66	61	41	48	39	36
TRAFFIC COLLISIONS	149	187	132	150	147	161
PROPERTY DAMAGE COLLISIONS	141	174	123	135	140	141
PERSONAL INJURY COLLISIONS	8	13	9	15	7	20
DUI ARRESTS	45	49	30	32	37	14
IMPAIRED DRIVING REPORTS	45	49	30	31	37	14
CRIMINAL ARRESTS	326	367	272	280	347	181
MISDEMEANOR ARRESTS	272	327	233	243	313	159
FELONY ARRESTS	54	40	39	37	34	22
DRUG ARRESTS	60	72	87	113	129	9
CIVIL CITATIONS ISSUED	251	244	557	177	232	114
TRAFFIC ENFORCEMENT CONTACTS	3094	2491	2790	3630	3404	2619
TRAFFIC CITATIONS ISSUED	1986	1812	1753	2200	2051	1809
TRAFFIC WARNINGS ISSUED	1108	679	1037	1430	1353	810
PARKING CITATIONS ISSUED	710	482	207	418	506	609
FULL-TIME POLICE OFFICERS	17	18	18	19	19	17
SEASONAL POLICE OFFICERS	21	22	19	13	20	13
FULL-TIME DISPATCH STAFF	10	10	10	9	10	10

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

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

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

**** Through December of 2023



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

Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
Summary Total Government							
Total General Fund	19,621,990	22,980,411	22,345,619	18,849,753	21,251,261	23,367,143	24,572,637
Total Non-major Governmental Funds	177,683	180,151	126,343	165,200	178,300	174,921	175,271
Total Governmental Funds	19,799,673	23,160,562	22,471,962	19,014,953	21,429,561	23,542,064	24,747,908
Total CH Capital Project Revenue (net of refinanced)				-			
Total Water Enterprise Fund Revenue	4,379,527	4,873,720	4,824,105	4,709,500	4,847,798	4,581,303	4,940,454
Total Wastewater Fund Revenue	5,250,920	5,521,833	12,179,310	6,425,290	9,415,575	7,336,530	8,882,028
Total Revenue	29,430,120	33,556,115	39,475,377	30,149,743	35,692,934	35,459,897	38,570,390
Total General Fund Expenditures							
Total General Fund Expenditures	17,877,008	16,367,766	17,920,778	18,811,262	22,316,426	20,627,143	25,800,582
Total Non-major Governmental Funds	178,832	140,393	154,282	201,271	178,300	175,884	175,271
Total Governmental Fund Expenditures (total of above)	18,055,840	16,508,159	18,075,060	19,012,533	22,494,726	20,803,027	25,975,853
Total Water Enterprise Fund Expenditures	2,184,407	3,123,126	2,381,119	3,301,347	3,675,350	2,870,816	3,405,652
Total Wastewater Enterprise Fund Expenditures	5,140,738	5,470,087	10,861,296	7,835,863	9,522,858	10,291,741	9,188,885
Total Expenditures	25,380,985	25,101,372	31,317,475	30,149,743	35,692,934	33,965,583	38,570,390
Total Revenue Less Expenditures	4,049,135	8,454,744	8,157,902	-	-	1,494,314	-
Governmental Fund Revenues							
Taxes	9,126,472	10,469,399	9,133,499	7,874,225	7,770,472	8,798,700	9,216,695
Licenses and Permits	1,336,121	1,993,175	1,768,673	1,542,337	1,932,400	1,516,071	1,680,336
Parking Revenue	4,963,203	6,983,511	8,861,935	6,757,200	8,430,900	8,942,656	10,877,800
Police and Alderman Fines	215,489	297,197	301,724	205,000	290,000	322,588	265,000
Interest and Rents	513,506	1,924,406	808,540	717,637	1,094,715	1,634,913	1,239,780
Refuse Revenue	829,206	806,696	793,587	834,400	806,100	800,436	834,400
Contributions	17,810	29,315	30,826	29,280	27,000	24,960	36,280
Miscellaneous Revenue	486,070	166,159	221,128	78,000	140,000	246,562	78,000
Grants General Fund - Restricted	2,134,113	310,553	425,707	811,674	759,674	1,080,257	344,346
General Fund Revenue	19,621,990	22,980,411	22,345,619	18,849,753	21,251,261	23,367,143	24,572,637
Streets Fund Grant Revenue - Restricted	128,458	127,866	126,343	115,000	126,500	124,518	124,000
Police Grants Fund Revenue - Restricted	49,225	52,285	-	50,200	51,800	50,403	51,271
Non-major Governmental Funds Revenue	177,683	180,151	126,343	165,200	178,300	174,921	175,271
City Hall Const. Loan Proceeds (including Refi)	-	-	-	-	-	-	-
Total Governmental Fund Revenue	19,799,673	23,160,562	22,471,962	19,014,953	21,429,561	23,542,064	24,747,908
Enterprise Fund Revenues							
Total Water Fund Revenue (excl. restricted revenue)	4,379,527	4,873,720	4,824,105	4,709,500	4,847,798	4,581,303	4,940,454
Total Wastewater Fund Revenue (excl. restricted revenue)	5,250,920	5,521,833	12,179,310	6,425,290	9,415,575	7,336,530	8,882,028
Total Governmental & Enterprise Revenues	29,430,120	33,556,115	39,475,377	30,149,743	35,692,934	35,459,897	38,570,390
Governmental Funds Operating Expenditures							
Total Mayor and Commissioners Operating Expenditures	516,174	524,916	351,552	364,014	373,814	205,606	322,688
Total Treasurer and Assessors Operating Expenditures	2,660	1,766	1,287	2,784	2,784	1,343	1,492
Total Finance Operating Expenditures							528,165
Total Administration Operating Expenditures	1,874,130	1,995,717	1,960,910	2,565,928	2,669,906	2,548,390	2,181,858
Total Alderman Operating Expenditures	69,286	68,522	85,422	93,154	106,562	102,456	121,714
Total IT Operating Expenditures	507,846	509,143	550,770	588,869	636,235	601,012	931,326
Total Building and License Operating Expenditures	460,187	403,344	527,945	472,765	507,312	796,406	972,726
Total Building and Grounds Operating Expenditures	299,028	368,188	490,451	447,597	624,315	688,477	629,095
Total Communications Operating Expenditures	85,977	94,949	118,688	122,015	191,568	170,908	260,968



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

Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
Total Police Department Operating Expenditures	2,961,941	2,912,369	3,077,442	3,321,460	3,477,471	3,406,677	4,041,746
Total Police Grant Operating Expenditures General Fund	44,036	71,682	36,883	50,000	65,000	79,348	51,530
Total 911 Dispatch Operating Expenditures	761,371	735,183	855,386	828,882	1,065,561	1,037,333	1,278,083
Total Beach Patrol Operating Expenditures	571,382	574,747	706,634	649,231	833,335	832,872	1,029,580
Total Streets and Refuse Operating Expenditures	2,397,610	2,566,737	2,799,095	2,898,021	2,786,380	2,556,493	3,228,082
Total Refuse Operating Exp. (merged with Streets FY 2019)	-	-	-	-	-	-	-
Total Fleet Services	-	-	-	-	247,940	218,542	299,997
Total Parking Meter Operating Expenditures	1,049,767	1,273,806	1,508,220	1,407,981	1,411,593	1,597,624	1,396,636
Total Parking Permit Operating Expenditures	45,476	76,161	84,622	83,348	93,105	97,834	93,875
Total Comfort Stations Operating Expenditures	176,903	209,690	301,857	290,457	336,300	322,269	385,658
Total Parks Operating Expenditures	308,775	475,653	415,055	441,196	454,411	421,541	526,044
Total Recreation and Tennis Operating Expenditures	19,587	19,870	20,614	22,747	50,368	52,742	26,751
Total Bandstand (incl. in Tennis & Rec in Prior Years) Operating	33,420	158,168	195,872	169,489	220,030	222,346	273,868
Total Donations Operating Expenditures	221,469	-	-	322,500	335,800	353,391	365,800
Total General Fund Operating Expenditures	12,407,025	13,040,611	14,088,705	15,142,438	16,489,790	16,313,610	18,947,682
Police Grant Fund	64,761	24,322	29,884	51,271	51,800	14,252	51,271
Street Aid Grant Fund	114,071	116,071	124,398	150,000	126,500	161,632	124,000
Total Non-Major Governmental Funds	178,832	140,393	154,282	201,271	178,300	175,884	175,271
Total Governmental Funds Operating Expenditures	12,585,857	13,181,004	14,242,987	15,343,709	16,668,090	16,489,494	19,122,953
Total General Fund Operating Expenditures	12,407,025	13,040,611	14,088,705	15,142,438	16,489,790	16,313,610	18,947,682
Total Police Grant Fund Expenditures	64,761	24,322	29,884	51,271	51,800	14,252	51,271
Total Street Grant Expense - Restricted	114,071	116,071	124,398	150,000	126,500	161,632	124,000
Total Non-Major Funds Operating Expenditures	178,832	140,393	154,282	201,271	178,300	175,884	175,271
Total Gover. Fund Operating	12,585,857	13,181,004	14,242,987	15,343,709	16,668,090	16,489,494	19,122,953
Total Water Fund Operating Expenditures	1,692,892	1,976,545	1,688,544	1,959,832	2,009,512	1,963,755	1,988,856
Total Wastewater Fund Operating Expenditures	2,365,567	2,376,863	2,759,669	2,560,017	2,743,781	2,806,120	2,918,705
Total Governmental & Enterprise Operating Expend.	16,844,316	17,534,412	18,691,200	19,863,558	21,421,383	21,259,369	24,030,514
Governmental Fund Capital Outlays							
Total Mayor and Commissioners Capital Outlays	-	-	-	-	-	-	-
Total Treasurer and Assessors Capital Outlays	-	-	-	-	-	-	-
Total Administration Capital Outlays	50,441	99,457	-	-	80,000	132,807	-
Total Alderman Capital Outlays	-	-	-	-	-	-	-
Total IT Capital Outlays	18,522	11,619	52,184	44,000	83,000	39,627	90,000
Total Building and License Capital Outlays	-	-	-	-	-	-	-
Total Building and Ground Capital Outlays	-	12,071	27,473	-	25,500	10,329	65,000
Total Communications Capital Outlays	-	-	-	-	-	-	-
Total Police Department Capital Outlays	15,663	10,866	83,352	-	150,800	7,795	25,000
Total Police Grant Capital Outlays General Fund	25,626	42,252	29,829	30,000	-	-	-
Total 911 Dispatch Capital Outlays	9,364	33,902	-	-	-	-	-
Total Beach Patrol Capital Outlays	-	9,365	17,000	17,000	17,500	17,708	-
Total Streets and Refuse Capital Outlays	2,396,845	1,448,412	1,332,483	1,456,000	1,459,000	1,546,239	1,680,000
Total Fleet Services	-	-	-	-	-	-	-
Total Refuse Capital Outlays(merged with Streets FY 2019)	-	-	-	-	-	-	-
Total Parking Meter Capital Outlays	359,188	217,891	534,304	535,000	-	27,450	-
Total Parking Permit Capital Outlays	-	-	-	-	-	-	-
Total Comfort Capital Outlays	48,647	395,684	480,120	431,000	2,400,000	981,371	3,550,000
Total Parks Capital Outlays	1,155,812	348,088	10,293	40,000	247,000	38,455	-
Total Recreation and Tennis Capital Outlays	-	-	-	-	-	-	-
Total Bandstand Capital Outlays	-	-	-	-	45,000	45,000	-
Total Donations and Contributions Capital Outlays	-	-	-	-	-	-	-
Total Capital Project Fund City Hall (net of refi)	-	-	-	-	-	-	-
Restricted for City Hall Project	-	-	-	-	-	-	-



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

Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
Total General Fund Capital Outlays	4,080,108	2,629,607	2,567,038	2,553,000	4,507,800	2,846,781	5,410,000
Total Police Grant Capital Outlays - Restricted	-	-	-	-	-	-	-
Total Streets Grant Capital Outlays - Restricted	-	-	-	-	-	-	-
Total Non-Major Fund Capital Outlays	-	-	-	-	-	-	-
Total Governmental Fund Capital Outlays	4,080,108	2,629,607	2,567,038	2,553,000	4,507,800	2,846,781	5,410,000
Debt Service General Fund	1,415,501	739,800	1,294,864	1,145,824	1,318,836	1,316,753	1,442,900
Debt Service Water Fund	63,167	67,120	34,847	336,515	165,838	249,333	186,796
Debt Service Wastewater Fund	2,332,879	2,362,582	3,016,993	2,383,846	2,406,077	2,400,987	2,865,180
Total Debt Service All Funds	3,811,547	3,169,502	4,346,704	3,866,185	3,890,751	3,967,073	4,494,876
Total General Fund Capital Outlays	4,080,108	2,629,607	2,567,038	2,553,000	4,507,800	2,846,781	5,410,000
Total Water Fund Capital Outlays	428,348	1,079,461	657,728	1,005,000	1,500,000	657,728	1,230,000
Total Wastewater Fund Capital Outlays	442,292	730,642	5,084,634	2,892,000	4,373,000	5,084,634	3,405,000
Total Capital Outlays All Funds	4,950,748	4,439,710	8,309,400	6,450,000	10,380,800	8,589,143	10,045,000
Total General Fund Operating, Capital and Debt Service	17,902,634	16,410,018	17,950,607	18,841,262	22,316,426	20,477,144	25,800,582
Total Governmental Fund & Enterp. Capital Outlays	4,950,748	4,439,710	8,309,400	6,450,000	10,380,800	8,589,143	10,045,000
Governmental Operating Expend. Capital Outlays & Debt Service							
Total Mayor and Commissioners Operating & Capital Expend.	516,174	524,916	351,552	364,014	373,814	205,606	322,688
Total Treasurer and Assessors Operating & Capital Expend.	2,660	1,766	1,287	2,784	2,784	1,343	1,492
Total Finance Operating & Capital Expenditures	-	-	-	-	-	-	528,165
Total Administration Operating & Capital Expenditures	1,924,571	2,095,174	1,960,910	2,565,928	2,749,906	2,681,197	2,181,858
Total Alderman Operating & Capital Expenditures	69,286	68,522	85,422	93,154	106,562	102,456	121,714
Total IT Operating & Capital Expenditures	526,368	520,762	602,954	632,869	719,235	640,639	1,021,326
Total Building and License Operating & Capital Expenditures	460,187	403,344	527,945	472,765	507,312	796,406	972,726
Total Building and Grounds Operating & Capital Expenditures	299,028	380,259	517,924	447,597	649,815	698,806	694,095
Total Communications Operating & Capital Expenditures	85,977	94,949	118,688	122,015	191,568	170,908	260,968
Total Police Department Operating & Capital Expenditures	2,977,604	2,923,235	3,160,794	3,321,460	3,628,271	3,414,472	4,066,746
Total Police GF Grant Operating & Capital Expenditures	44,036	71,682	36,883	50,000	65,000	79,348	51,530
Total 911 Dispatch Operating & Capital Expenditures	770,735	769,085	855,386	828,882	1,065,561	1,037,333	1,278,083
Total Beach Patrol Operating & Capital Expenditures	571,382	584,112	723,634	666,231	850,835	850,580	1,029,580
Total Streets and Refuse Operating & Capital Expenditures	4,794,455	4,015,149	4,131,578	4,354,021	4,245,380	4,102,732	4,908,082
Total Fleet Services	-	-	-	-	247,940	218,542	299,997
Total Parking Meter Operating & Capital Expenditures	1,408,955	1,491,697	2,042,524	1,942,981	1,411,593	1,625,074	1,396,636
Total Parking Permit Operating & Capital Expenditures	45,476	76,161	84,622	83,348	93,105	97,834	93,875
Total Comfort Stations Operating and Capital Expenditures	225,550	605,374	781,977	721,457	2,736,300	1,453,640	3,935,658
Total Parks Operating and Capital Expenditures	1,464,587	823,741	425,348	481,196	701,411	459,995	526,044
Total Recreation and Tennis Operating & Capital Expenditures	19,587	19,870	20,614	22,747	50,368	52,742	26,751
Total Donations and Contributions Operating & Capital Expend.	221,469	-	-	322,500	335,800	353,391	365,800
Total Bandstand Operating and Capital Expenditures	33,420	158,168	195,872	169,489	265,030	267,346	273,868
Total Debt Service General Fund	1,415,501	739,800	1,294,864	1,145,824	1,318,836	1,316,753	1,442,900
Total General Fund Operating, Capital Expenditures & Debt Service	17,877,008	16,367,766	17,920,778	18,811,262	22,316,426	20,627,143	25,800,582
Total Police Grant Fund Expenditures	64,761	24,322	29,884	51,271	51,800	14,252	51,271
Total Street Grant Expense - Restricted	114,071	116,071	124,398	150,000	126,500	161,632	124,000
Total Governmental Operating, Capital Expenditures & Debt Service	18,055,840	16,508,159	18,075,060	19,012,533	22,494,726	20,803,027	25,975,853
Total Governmental Debt Service General Fund	1,415,501	739,800	1,294,800	1,145,824	1,318,836	1,316,753	1,442,900
Total Governmental Operating, Capital Outlays & Debt Service	19,471,341	17,247,959	18,814,860	20,158,357	23,813,562	22,119,780	

Enterprise Funds

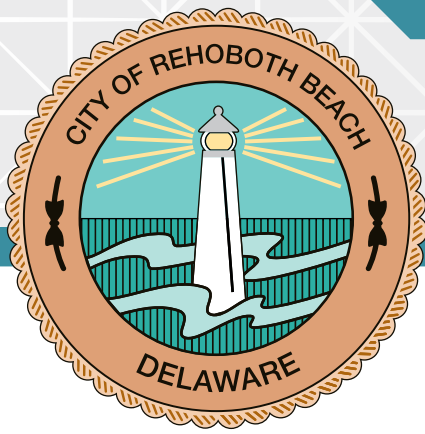


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CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2025

Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET	
Total Water Fund Operating and Capital Expenditures	2,121,240	3,056,006	2,346,272	2,964,832	3,509,512	2,621,483	3,218,856	
Total Debt Service Water Fund	63,167	67,120	34,847	336,515	165,838	249,333	186,796	
Total Water Fund Operating, Capital and Debt Service	2,184,407	3,123,126	2,381,119	3,301,347	3,675,350	2,870,816	3,405,652	
Total Wastewater Fund Operating and Capital Exp.	2,807,859	3,107,505	7,844,303	5,452,017	7,116,781	7,890,754	6,323,705	
Total Debt Service Wastewater Fund	2,332,879	2,362,582	3,016,993	2,383,846	2,406,077	2,400,987	2,865,180	
Total Wastewater Fund Operating, Capital and Debt Service	5,140,738	5,470,087	10,861,296	7,835,863	9,522,858	10,291,741	9,188,885	
Total Governmental & Enterprise Fund Operating & Capital Exp	26,796,486	25,841,172	32,057,275	30,149,743	35,692,934	33,965,584	38,570,390	
General Government								
Taxes								
1000-1-000-400100	Property Taxes	2,010,195	2,024,186	2,032,177	2,043,000	2,043,000	2,045,939	2,635,470
1000-1-000-400250	Prior Year Encumbrance	-	-	-	250,000	-	-	-
1000-1-000-400300	Delinquent Taxes	-	-	-	(200)	(200)	-	(200)
1000-1-000-400350	Penalties & Interest	2,558	496	207	4,000	4,000	82	4,000
1000-1-000-400400	Property Transfer Tax	4,196,903	3,805,779	2,255,299	1,850,000	1,200,000	2,133,903	1,850,000
1000-1-000-400450	Construction Tax	61,043	70,098	89,078	65,000	80,000	42,993	65,000
1000-1-000-400500	Rental Tax	2,136,065	3,060,479	3,197,666	2,100,000	2,900,000	3,035,981	3,100,000
1000-1-000-400600	Hotel Accommodations Tax	719,708	1,508,361	1,559,072	1,562,425	1,543,672	1,539,802	1,562,425
Total Taxes		9,126,472	10,469,399	9,133,499	7,874,225	7,770,472	8,798,700	9,216,695
Licenses and Permits								
1000-1-000-401100	Mercantile License	511,642	613,501	558,999	600,000	614,000	568,517	738,000
1000-1-000-401150	Building Permits & Appeals	763,234	1,294,659	1,133,954	870,737	1,250,000	855,709	870,736
1000-1-000-401200	Inspection Fees & Permits	8,620	13,440	11,470	11,000	12,000	8,945	11,000
1000-1-000-401250	Board of Adjustment	17,300	13,100	16,500	12,000	12,000	19,650	12,000
1000-1-000-401275	Planning Commission Fees	2,800	2,800	1,400	8,000	3,000	10,100	8,000
1000-1-000-401300	Reinspection Fees	275	300	475	800	600	225	800
1000-1-000-401350	Bld. & Lic. Plan Reviews	25,700	43,025	33,650	34,000	34,000	37,950	34,000
1000-1-000-401400	Comprehensive Tree Ordinance	3,900	3,950	4,550	2,500	3,500	6,725	2,500
1000-1-000-401450	Building and License Misc.	-	-	1,075	-	-	700	-
1000-1-000-401500	Pool Hot Tub Spa Lic. Revenue	2,650	8,400	6,600	3,300	3,300	7,550	3,300
Total Licenses and Permits		1,336,121	1,993,175	1,768,673	1,542,337	1,932,400	1,516,071	1,680,336
Parking Revenue								
1000-2-000-402100	Parking Meter Revenue	230,471	193,265	161,333	250,000	162,000	128,637	159,600
1000-2-000-402125	Parking Cr Cd Revenue	1,555,987	2,269,006	3,036,499	2,200,000	3,000,000	2,766,960	3,591,000
1000-2-000-402150	Pay-by Phone Revenue	1,458,248	2,276,912	3,272,041	2,200,000	3,000,000	3,578,937	4,655,000
1000-2-000-402175	Parking Cr Cd Charge	134,661	184,086	190,949	185,000	191,000	174,514	200,000
1000-2-000-402250	T-2 On Line Fees	14,985	20,014	21,859	15,000	20,000	23,279	15,000
1000-2-000-402350	Parking Deauville Beach	90,675	112,435	120,825	100,000	120,000	108,210	-
1000-2-000-402400	Parking Lot Rental	2,700	9,900	13,200	6,000	8,700	15,300	6,000
1000-2-000-402450	Parking Meter Fines	497,579	650,567	698,799	600,000	650,000	732,110	700,000
1000-2-000-402500	Bus Permits	180	1,100	2,065	1,000	2,000	225	1,000
1000-2-000-402550	Parking Meter Delinquent Acct.	89,350	81,686	54,722	80,000	60,000	83,363	80,000
1000-2-000-402600	Parking Permit Sales	696,919	992,774	1,053,332	950,000	1,025,000	1,135,044	1,300,000
1000-2-000-402650	Parking Permit Fines	157,878	191,766	202,388	170,000	192,000	177,548	170,000
1000-2-000-402700	Parking Misc. Revenue	33,570	-	33,923	200	200	18,529	200
Total Parking Revenue		4,963,203	6,983,511	8,861,935	6,757,200	8,430,900	8,942,656	10,877,800
Police and Alderman Fines								

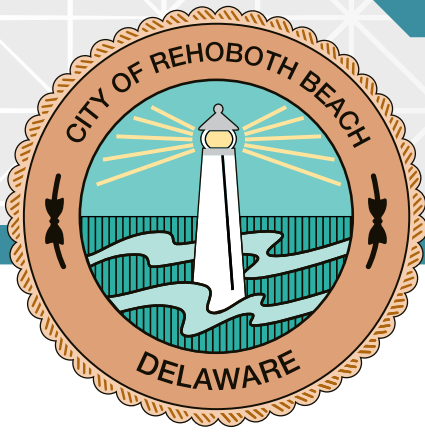


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CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2025

Description		FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-1-000-404100	Alderman's Court	74,941	91,331	89,194	65,000	88,000	78,615	65,000
1000-3-000-403100	Police Fines	140,548	205,866	212,530	140,000	202,000	243,973	200,000
Total Police and Alderman		215,489	297,197	301,724	205,000	290,000	322,588	265,000
Interest and Rents								
1000-4-000-405450	Tennis Courts	2,993	3,565	4,013	5,000	5,000	4,820	5,000
1000-1-000-406000	Cable TV	179,203	181,333	162,149	170,000	180,000	163,200	170,000
1000-1-000-408800	Interest on Investments	-	-	-	-	-	-	-
1000-1-000-408120	Rents-Tower	53,762	56,146	69,068	75,000	55,000	57,993	75,000
1000-1-000-408130	Interest-Transfer Tax	4,632	3,354	2,165	2,500	2,000	1	2,500
1000-1-000-408190	Convention Hall Rental	(23,113)	85,862	101,481	100,000	100,000	84,150	100,000
1000-1-000-408210	Int. CD General Fund	766	554	512	500	25,960	164,057	500
1000-4-000-408300	Beach Concessions	166,463	192,586	196,887	196,887	206,855	201,809	206,855
1000-4-000-408350	Weddings on Beach	3,650	23,050	13,850	10,000	12,000	11,900	10,000
1000-4-000-408400	Grove Park Rental	250	2,375	3,100	750	1,900	2,725	750
1000-1-000-408420	Lease of Property	123,905	123,578	121,249	112,000	128,000	119,254	120,000
1000-1-000-408800	Interest on Securities	-	-	134,066	-	348,000	629,610	504,175
1000-1-000-409100	Sale of Property & Supplies	995	1,252,003	-	45,000	30,000	195,339	45,000
1000-1-000-409130	Vending Machines	-	-	-	-	-	55	-
Total Interest and Rents		513,506	1,924,406	808,540	717,637	1,094,715	1,634,913	1,239,780
Refuse Revenue								
1000-1-000-408180	Refuse Misc. Revenue	-	-	-	100	100	-	100
1000-2-000-410000	Refuse Residential	827,230	804,206	790,787	825,000	805,000	798,751	825,000
1000-2-000-410100	Refuse Commercial	-	-	-	-	-	-	-
1000-2-000-410250	Yard Waste	1,976	2,490	2,800	300	-	1,685	300
1000-2-000-410300	Rebate Del Solid Waste Authority	-	-	-	9,000	1,000	-	9,000
Total Refuse		829,206	806,696	793,587	834,400	806,100	800,436	834,400
Contributions								
1000-1-000-481100	Contributions	-	220	550	2,000	2,000	-	2,000
1000-4-000-481150	Commemorative Tree Donations	12,500	14,633	8,967	-	10,000	8,050	7,000
1000-3-000-481160	Beach Patrol Donations	-	1,000	2,674	17,280	3,000	-	17,280
1000-3-000-481165	Beach Patrol Troop Fund	-	10,930	15,585	10,000	12,000	15,360	10,000
1000-3-000-481180	Police Troop Fund	5,310	2,532	3,050	-	-	1,550	-
Total Contributions		17,810	29,315	30,826	29,280	27,000	24,960	36,280
Miscellaneous Revenue								
1000-2-000-402700	Parking Misc. Revenue	-	-	-	-	-	-	-
1000-3-000-403200	Police Gen. Fund Misc. Revenue	-	2,700	2,900	-	-	2,245	-
1000-1-000-409170	Convenience Fee	24,445	45,166	48,729	21,000	32,000	46,907	21,000
1000-1-000-409160	Insurance Reimbursements	12,475	20,346	18,793	5,000	8,000	16,187	5,000
1000-1-000-409180	Miscellaneous	16,286	23,590	29,495	15,000	20,000	60,164	15,000
1000-3-000-409200	Event Revenue Police	1,010	54,980	69,308	35,000	60,000	79,105	35,000
1000-1-000-409210	Event Revenue Other	15	5,450	6,975	-	6,000	6,287	-
1000-2-000-485100	Street Miscellaneous Revenue	2,738	13,927	44,898	2,000	14,000	35,637	2,000
1000-4-000-405210	Parks Miscellaneous Revenue	-	-	30	-	-	30	-
1000-1-000-490100	Loan Proceeds USDA	429,101	-	-	-	-	-	-
Total Miscellaneous Revenue		486,070	166,159	221,128	78,000	140,000	246,562	78,000
Grants Gen. Fund Restricted Revenue								
1000-2-000-480200	Stormwater Outfalls-State Grant	-	-	-	-	-	-	-
1000-1-000-409150	Storm Disaster	-	-	-	-	-	-	-
1000-1-000-480110	Grants - Other	1,328,672	81,567	87,689	150,000	75,000	-	150,000



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

Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-1-000-480140	Revenue Sharing Sussex Grant	-	-	-	-	-	-
1000-1-000-480160	COVID 19 Grants	71,832	-	26,498	417,329	417,328	831,403
1000-2-000-480250	Sidewalk Grant	-	-	-	-	-	-
1000-2-000-480270	FEMA/DEMA Grant	-	-	-	-	-	-
1000-0-000-480290	ARPA GRANT	-	-	-	-	-	-
1000-0-000-480110	DEA GRANT	-	-	-	-	7,405	-
1000-4-000-480415	Lewes Rehoboth Canal Grant	390,000	-	8,000	-	100,000	-
1000-3-000-480440	Office of Hwy Safety Grants-DUI	16,170	25,009	19,271	25,000	20,000	17,189
1000-1-000-480460	Grant Reversed	-	-	-	5,000	5,000	(162,491)
1000-3-000-480485	Police Pension Allocation	89,706	103,589	136,686	89,000	137,000	136,142
1000-1-000-480500	Sussex County Police Grant	30,000	35,000	30,000	30,000	35,000	30,000
1000-3-000-480580	DOJ BYRNE Grant	17,921	20,041	1,176	-	-	63,148
1000-1-000-480600	Lake Ave Streetscape	144,465	-	-	-	-	-
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	45,347	45,345	45,345	49,126
1000-2-000-480680	Recycling Grant	-	-	-	-	-	-
1000-4-000-481175	Tree Mitigation Grant	-	-	66,040	-	-	-
Total Grants General Fund Restricted	2,134,113	310,553	425,707	811,674	759,673	1,080,256	344,345
Restricted Rev. Streets Grant Fund							
1050-2-000-400150	Municipal Street Aid	128,458	127,866	126,343	115,000	126,500	124,518
Total Restricted Rev. Street Grant Fund	128,458	127,866	126,343	115,000	126,500	124,518	124,000
Restricted Rev. Police Grant Fund							
1060-3-000-480710	EIDE Grant	4,591	4,855	4,919	5,000	5,000	7,396
1060-3-000-480720	SALLE Grant	6,615	6,825	4,859	6,200	6,800	6,299
1060-3-000-480730	CVC Grant	38,019	40,605	43,864	39,000	40,000	36,708
Total Restricted Police Grant Revenue	49,225	52,285	43,642	50,200	51,800	50,403	51,271
Total Governmental Revenue	19,799,673	23,160,562	22,471,962	19,014,953	21,429,560	23,542,063	24,747,907
Mayor and Commissioners							
1000-1-101-501000	Salaries	4,891	4,512	4,148	4,750	4,750	3,754
1000-1-101-501900	Other Salaries	-	280	-	295	295	-
1000-1-101-502000	FICA Expense	303	66	294	69	69	298
1000-1-101-502200	Medicare Expense	71	892	69	-	-	34
1000-1-101-506200	Printing & Forms	210	-	1,741	700	700	428
1000-1-101-506800	Membership & Publications	6,750	6,789	6,811	14,000	10,000	7,315
1000-1-101-506900	Other Supplies	2,291	2,888	3,414	2,800	2,800	7,024
1000-1-101-510000	Legal Services	468,436	477,015	259,866	300,000	300,000	140,214
1000-1-101-511400	Contractual Services	-	-	-	100	100	-
1000-1-101-511500	Other Professional Services	-	-	40,677	-	15,000	1,543
1000-1-101-513200	Postage	-	-	271	300	100	-
1000-1-101-515000	Travel Expense	-	-	1,296	500	500	1,508
1000-1-101-515200	Conferences & Training	-	545	929	2,500	2,500	1,792
1000-1-101-515500	Advertising	7,839	5,514	3,472	8,000	8,000	6,291
1000-1-101-516900	Public Officials Liability	25,383	26,415	28,564	29,000	29,000	35,019
1000-1-101-522200	Office Equipment	-	-	-	1,000	-	386
Total Operating Mayor & Commissioners Operating	516,174	524,916	351,552	364,014	373,814	205,606	322,688
Total Capital Outlays	-	-	-	-	-	-	-
Total Mayor and Commissioners Expenses	516,174	524,916	351,552	364,014	373,814	205,606	322,688

Treasurer



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

	Description	FY 2021	FY2022	FY2023	FY2023	FY2024	FY2024	FY2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
1000-1-123-501000	Salaries	2,471	1,640	1,196	2,400	2,400	1,250	1,200
1000-1-123-502000	FICA Expense	153	102	74	149	149	75	75
1000-1-123-502200	Medicare Expense	36	24	17	35	35	18	17
1000-1-123-511400	Contractual Services	-	-	-	200	200	-	200
Total Treasurer Operating Expenditures		2,660	1,766	1,287	2,784	2,784	1,343	1,492
Total Capital Expenditures		-	-	-	-	-	-	-
Total Treasurer Expenses		2,660	1,766	1,287	2,784	2,784	1,343	1,492

Finance (created in FY2025)								
1000-1-102-501000	Salaries							409,174
1000-1-102-501500	Overtime							2,000
1000-1-102-502000	FICA Expense							25,493
1000-1-102-502200	Medicare Expense							399
1000-1-102-502500	Medical Insurance							72,615
1000-1-102-502700	Dental							2,246
1000-1-102-502900	Pension							12,140
1000-1-102-504200	Paid Leave Tax							819
1000-1-102-506100	Office Supplies							1,500
1000-1-102-516000	Liability Insurance							1,779
Total Operating Expenditures								528,165
1000-1-102-990000	Capital Outlays							-
Total Finance								528,165

Administration (Finance Department no longer included in Admin.)								
1000-1-103-501000	Salaries	675,796	689,142	702,039	767,467	776,162	781,530	591,020
1000-1-103-501500	Overtime	-	1,038	41	2,000	2,000	-	-
1000-1-103-501700	Part-Time Salaries	14,315	32,052	12,528	2,000	-	20,188	15,000
1000-1-103-501800	Intern Reimbursement	-	-	-	8,000	-	-	-
1000-1-103-502000	FICA Expense	41,750	43,215	42,498	47,707	48,246	47,938	37,573
1000-1-103-502200	Medicare Expense	9,802	10,107	9,939	11,302	11,283	11,211	8,787
1000-1-103-502500	Medical Insurance	134,662	102,427	114,294	117,420	125,163	124,506	126,195
1000-1-103-502600	Other Taxes		46	8,008				-
1000-1-103-502700	Dental	4,705	4,703	4,789	4,860	4,493	4,180	2,246
1000-1-103-502900	Disability	11,248	10,300	10,971	11,600	11,950	11,247	11,600
1000-1-103-503300	Life Insurance	6,374	5,275	5,540	6,560	5,700	5,419	6,560
1000-1-103-503500	Pension	37,235	35,552	28,306	38,000	38,000	29,546	35,477
1000-1-103-503700	Unemployment	3,617	4,051	2,887	3,900	3,900	2,906	3,900
1000-1-103-503800	Training Tax	2,717	2,563	5,283	4,320	4,300	1,635	5,300
1000-1-103-503900	Uniforms	668	72	1,637	1,500	2,000	1,392	1,500
1000-1-103-504200	Paid Leave Tax							1,245
1000-1-103-504300	Car Allowance	-	-	-	-	3,600	4,740	7,200
1000-1-103-504700	Retired Employee Benefits	100,682	100,906	98,184	101,451	103,000	104,980	101,451
1000-1-103-504900	Other Employee Benefits	4,664	2,588	4,656	4,700	4,700	31,171	4,700
1000-1-103-506000	Office Supplies	-	-	-	-	-	-	-
1000-1-103-506100	Computer & Copier Supplies	4,026	10,455	8,402	12,000	10,000	8,743	8,000
1000-1-103-506200	Printing & Forms	7,132	16,927	10,759	15,000	15,000	18,889	15,000
1000-1-103-506800	Memberships & Publications	6,516	6,729	5,453	12,000	10,000	4,268	12,000
1000-1-103-506900	Other Supplies	9,784	14,156	10,570	8,000	10,000	20,228	8,000
1000-1-103-508800	Medical Health Testing	-	155	-	-	-	346	1,000
1000-1-103-510000	Legal Services	69,948	32,483	68,921	90,000	60,000	121,067	100,000
1000-1-103-510100	Collection Fees	14,686	16,682	19,584	19,000	17,000	32,415	25,250
1000-1-103-510200	Auditors	37,500	37,500	35,000	42,000	42,000	37,275	45,000
1000-1-103-510300	Fees Miscellaneous	35	-	3	-	-	60	-
1000-1-103-510400	COVID ARPA Expenditures	-	14,799	507	-	-	300	-



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

	Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-1-103-510500	Election Expense	11,036	3,850	1,441	3,500	10,000	3,206	10,000
1000-1-103-510600	Codification	4,557	17,406	2,635	7,500	10,000	8,942	7,000
1000-1-103-510700	Board of Adjustment	15,684	30,812	9,093	30,000	10,000	10,017	10,000
1000-1-103-510710	Legal Services Board of Adjust.	20,811	37,956	40,191	50,000	45,000	19,620	40,000
1000-1-103-510800	Planning Commission	14,419	44,113	35,740	45,000	45,000	1,993	12,000
1000-1-103-510810	Legal Services Planning Comm.	106,938	66,608	66,454	55,000	75,000	163,985	120,000
1000-1-103-510900	CDP Professional Services	50,782	85,760	53,515	50,000	10,000	89,920	50,000
1000-1-103-511000	Engineering	-	-	-	5,000	-	-	5,000
1000-1-103-511200	Transfer Tax County Fee	41,969	37,953	22,553	16,000	18,000	21,339	16,000
1000-1-103-511400	Contractual Services	89,106	54,198	88,347	106,000	77,600	40,216	25,000
1000-1-103-511500	Other Professional Services	20,140	119,763	129,462	236,000	335,000	377,742	250,000
1000-1-103-513000	Equipment Installation	-	-	-	200	-	-	-
1000-1-103-513200	Postage	44,210	39,141	51,412	48,000	48,000	44,749	55,000
1000-1-103-515000	Travel Expense	-	2,081	6,706	10,000	10,000	1,300	10,000
1000-1-103-515200	Conferences & Training	2,576	8,375	26,342	42,000	30,000	25,796	20,000
1000-1-103-515500	Advertising	19,546	26,105	10,123	30,000	25,000	16,947	20,000
1000-1-103-516000	Liability Insurance	3,406	3,830	5,304	4,000	4,200	3,614	2,453
1000-1-103-517300	Umbrella Insurance	4,648	5,473	5,810	5,700	5,985	6,420	6,600
1000-1-103-517400	Employee Bonding	1,000	1,000	1,000	1,000	750	438	750
1000-1-103-517500	Commercial Property Ins.	10,101	11,191	12,173	12,500	7,318	11,192	11,509
1000-1-103-517700	Building and Contents	900	1,433	1,401	1,550	1,500	1,614	1,633
1000-1-103-518100	Workmen's Compensation	2,785	1,494	5,924	4,800	5,882	6,647	6,000
1000-1-103-520700	Maintenance Contracts	210,057	201,892	173,353	165,000	214,000	259,165	155,000
1000-1-103-522200	Office Equipment	1,597	1,360	1,132	2,500	2,500	7,348	2,500
1000-1-103-550200	Contingency Reserve	(75,831)	(51,447)	(77,460)	-	-	(116,177)	-
1000-1-103-550300	Contingency	75,831	51,447	77,460	303,891	370,674	116,177	171,409
Total Administration Operating		1,874,130	1,995,717	1,960,910	2,565,928	2,669,906	2,548,390	2,181,858
1000-1-103-990000	Capital Expenditures	50,441	99,457	-	-	80,000	132,807	-
Total Administration Operating and Capital Expenses		1,924,571	2,095,174	1,960,910	2,565,928	2,749,906	2,681,197	2,181,858
Alderman								
1000-1-104-501000	Salaries	58,228	57,406	58,607	58,554	60,311	60,953	71,000
1000-1-104-501700	Part-Time Salaries	-	-	12,460	16,848	28,500	26,195	30,810
1000-1-104-502000	FICA Expense	3,595	3,546	4,397	4,675	5,506	5,395	6,312
1000-1-104-502200	Medicare Expense	841	829	1,028	1,093	1,288	1,262	1,476
1000-1-104-502700	Dental	461	469	453	500	449	452	449
1000-1-104-502900	Disability	859	877	903	900	950	931	900
1000-1-104-503300	Life Insurance	486	486	486	500	500	486	500
1000-1-104-503500	Pension	2,624	2,578	2,632	2,650	2,703	2,737	2,650
1000-1-104-503700	Unemployment	355	289	382	239	325	511	239
1000-1-104-504200	Paid Leave Tax	-	-	-	-	-	-	140
1000-1-104-504900	Other Employee Benefits	-	-	-	370	-	-	370
1000-1-104-506000	Office Supplies	72	-	947	-	-	-	-
1000-1-104-506100	Computer & Copier Supplies	-	444	-	1,400	1,400	1,383	1,400
1000-1-104-506200	Printing & Forms	106	316	202	750	800	-	800
1000-1-104-506800	Membership & Publications	37	-	56	200	200	-	200
1000-1-104-506900	Other Supplies	409	-	240	350	500	76	500
1000-1-104-508800	Medical Health Testing	-	-	113	-	-	-	-
1000-1-104-510100	Collection Fees	-	-	-	500	-	-	500
1000-1-104-513200	Postage	444	526	495	750	750	639	750
1000-1-104-514500	Other Communication Expense	-	-	-	-	-	-	-
1000-1-104-515200	Conferences & Training	-	-	-	250	250	-	250
1000-1-104-515500	Advertising	-	-	905	-	-	-	-
1000-1-104-516000	Liability Insurance	527	589	821	625	400	555	743
1000-1-104-518100	Workmen's Compensation	153	78	72	400	130	173	125



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

Description		FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-1-104-520700	Maintenance Contracts	89	89	-	-	-	-	-
1000-1-104-522200	Office Equipment	-	-	223	1,600	1,600	708	1,600
Total Alderman Operating Expenses		69,286	68,522	85,422	93,154	106,562	102,456	121,714
1000-1-104-990000	Total Capital Expenditures	-	-	-	-	-	-	-
Total Alderman Operating and Capital Expenses		69,286	68,522	85,422	93,154	106,562	102,456	121,714
Information Technology								
1000-1-105-501000	Salaries	225,028	230,822	239,444	237,284	245,488	250,211	304,887
1000-1-105-501500	Overtime	155	711	941	773	800	1,473	3,000
1000-1-105-502000	FICA Expense	13,516	13,888	14,398	14,760	15,270	15,048	19,089
1000-1-105-502200	Medicare Expense	3,161	3,248	3,367	3,452	3,570	3,519	4,464
1000-1-105-502500	Medical Insurance	34,616	28,353	29,813	29,436	30,420	32,186	47,426
1000-1-105-502700	Dental	1,384	1,407	1,358	1,414	1,348	1,355	1,348
1000-1-105-502900	Disability	2,909	3,188	3,262	2,850	3,400	3,330	2,850
1000-1-105-503300	Life Insurance	1,337	1,458	1,458	1,250	1,500	1,458	1,250
1000-1-105-503500	Pension	13,051	13,810	14,290	12,650	14,000	14,950	19,546
1000-1-105-503700	Unemployment	943	930	685	1,000	940	828	1,000
1000-1-105-503900	Uniforms	370	-	531	700	700	178	700
1000-1-105-504200	Paid Leave Tax	-	-	-	-	-	-	610
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	106	-	-	2,000	2,000	427	2,000
1000-1-105-506500	Minor Equipment and Supplies	27,139	3,389	11,676	10,000	10,000	7,683	10,000
1000-1-105-506540	Server Infrastructure	-	-	14,171	15,000	15,000	9,668	30,000
1000-1-105-506550	Desktop Hardware	-	1,706	3,054	5,000	5,000	2,316	5,000
1000-1-105-506560	Software & Licenses	-	1,630	3,609	8,000	18,000	6,737	30,000
1000-1-105-506900	Other Supplies	409	-	-	-	-	-	-
1000-1-105-508600	Small Tools	-	-	-	-	-	-	-
1000-1-105-508900	Vehicle Fuel	32	52	29	300	300	29	300
1000-1-105-511400	Contractual Services	1,272	984	-	10,000	10,000	-	10,000
1000-1-105-511500	Other Professional Services	-	-	2,060	8,000	8,000	2,263	8,000
1000-1-105-512000	Telephone	52,266	59,978	67,950	58,000	80,000	90,098	100,000
1000-1-105-512500	Cell Phones	41,358	40,838	41,685	50,000	50,000	42,216	60,000
1000-1-105-513200	Postage	-	-	99	100	-	38	100
1000-1-105-515200	Conferences & Training	1,785	3,396	5,536	9,500	9,500	9,373	10,000
1000-1-105-516000	Liability Insurance	-	198	44	300	300	459	1,603
1000-1-105-516500	Auto Insurance	1,195	1,637	1,137	1,800	955	1,441	1,653
1000-1-105-518100	Workmen's Compensation	603	301	212	1,000	444	505	500
1000-1-105-520700	Maintenance Contracts	85,153	96,994	89,901	101,000	105,000	101,602	252,000
1000-1-105-521000	Vehicle Maintenance	58	225	-	1,000	1,000	262	1,000
1000-1-105-522200	Office Equipment	-	-	-	2,000	3,000	1,359	3,000
1000-1-105-522450	Auto Lease	-	-	-	-	-	-	-
Total IT Operating Expenses		507,846	509,143	550,770	588,869	636,235	601,012	931,326
1000-1-105-990000	IT Capital Expenditures	18,522	11,619	52,184	44,000	83,000	39,627	90,000
Total IT Operating Expenses and Capital Outlays		526,368	520,762	602,954	632,869	719,235	640,639	1,021,326
Building & License								
1000-1-106-501000	Salaries	301,453	229,407	288,030	266,271	274,228	402,388	546,447
1000-1-106-501500	Overtime	2,906	1,191	1,922	10,200	3,000	5,158	10,000
1000-1-106-501700	Part-Time Salaries	3,811	17,114	-	17,316	-	-	17,316
1000-1-106-502000	FICA Expense	18,610	15,468	17,185	18,215	17,188	24,331	35,573
1000-1-106-502200	Medicare Expense	4,352	3,617	4,019	4,260	4,020	5,690	8,320
1000-1-106-502500	Medical Insurance	35,207	33,184	43,273	30,558	39,944	60,425	98,634
1000-1-106-502700	Dental	1,962	1,273	2,028	2,200	1,797	2,596	2,696



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

Description		FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-1-106-502900	Disability	4,893	4,191	5,055	5,100	4,300	4,569	5,100
1000-1-106-503300	Life Insurance	2,876	2,592	2,916	2,920	2,500	2,592	2,920
1000-1-106-503500	Pension	10,020	8,623	11,757	8,500	8,700	13,909	32,786
1000-1-106-503700	Unemployment	2,161	1,977	1,259	1,800	1,500	2,784	1,800
1000-1-106-503900	Uniforms	1,161	1,292	1,096	1,000	1,500	1,844	1,750
1000-1-106-504200	Paid Leave Tax	-	-	-	-	-	-	1,100
1000-1-106-504300	Car Allowance	-	-	-	-	-	1,950	-
1000-1-106-504900	Other Employee Benefits	108	-	-	100	100	-	100
1000-1-106-506000	Office Supplies	-	-	-	-	-	-	-
1000-1-106-506100	Computer & Copier Supplies	-	803	1,452	1,500	1,500	1,502	1,500
1000-1-106-506200	Printing & Forms	-	145	1,393	5,000	3,000	1,315	3,000
1000-1-106-506500	Minor Equipment & Supplies	-	-	40	-	-	-	-
1000-1-106-506800	Memberships & Publications	1,392	889	830	2,000	2,000	2,607	7,100
1000-1-106-506900	Other Supplies	1,973	1,025	768	1,500	1,500	599	1,500
1000-1-106-508800	Medical Health Testing	-	113	113	-	100	565	500
1000-1-106-508900	Vehicle Fuel	333	447	604	1,000	1,000	635	750
1000-1-106-509200	Oil	25	16	50	75	75	36	75
1000-1-106-510000	Legal Services	38,209	40,096	101,717	35,000	55,000	95,936	70,000
1000-1-106-510100	Collection Fees	6,540	6,089	6,358	4,500	6,500	5,227	6,500
1000-1-106-510800	Planning Commission	-	-	-	-	-	73	-
1000-1-106-510400	COVID ARPA Expenditures	-	2,000	-	-	-	-	-
1000-1-106-511000	Engineering	-	-	-	-	10,000	825	10,000
1000-1-106-511400	Contractual Services/Lease	338	2,003	-	5,000	-	-	-
1000-1-106-511500	Other Professional Services	-	-	-	5,000	25,000	107,416	55,000
1000-1-106-512000	Telephone	642	-	-	-	-	-	-
1000-1-106-513000	Equipment Installation	-	564	-	-	-	-	-
1000-1-106-513200	Postage	2,052	2,337	3,924	2,500	2,500	4,447	2,500
1000-1-106-515000	Travel Expense	108	235	3,149	5,000	5,000	6,269	7,750
1000-1-106-515200	Conferences & Training	1,922	4,178	6,404	8,000	8,000	7,942	12,595
1000-1-106-515500	Advertising	3,518	5,810	4,359	3,500	5,000	12,644	8,500
1000-1-106-516000	Liability Insurance	1,435	1,614	2,237	1,750	960	1,521	2,034
1000-1-106-516500	Auto Insurance	3,594	3,605	2,988	3,900	3,000	2,515	2,480
1000-1-106-518100	Workmen's Compensation	1,934	717	873	2,100	1,400	2,289	1,400
1000-1-106-518500	Electric	-	-	-	-	-	-	-
1000-1-106-520700	Maintenance Contracts	2,200	2,200	2,518	5,000	5,000	3,998	3,000
1000-1-106-521000	Vehicle Maintenance	78	289	-	2,000	2,000	25	2,000
1000-1-106-522200	Office Equipment	70	202	1,019	1,000	1,000	1,776	1,000
1000-1-106-522450	Auto Lease	4,304	8,038	8,609	9,000	9,000	8,008	9,000
Total Building and License Operating Expenses		460,187	403,344	527,945	472,765	507,312	796,406	972,726
1000-1-106-990000	Capital Outlays	-	-	-	-	-	-	-
Total Building and License Operating and Capital		460,187	403,344	527,945	472,765	507,312	796,406	972,726
Communications								
1000-1-107-501000	Salaries	46,831	50,994	58,265	58,195	59,941	61,889	75,000
1000-1-107-501700	Part-Time Salaries	7,830	4,045	-	-	-	-	34,000
1000-1-107-502000	FICA Expense	3,290	3,163	3,330	3,608	3,716	3,525	6,758
1000-1-107-502200	Medicare Expense	769	740	779	844	869	824	1,581
1000-1-107-502500	Medical Insurance	8,851	16,009	18,010	15,543	18,374	19,434	26,618
1000-1-107-502700	Dental	386	437	453	500	449	452	449
1000-1-107-502900	Disability	-	-	-	-	1,000	-	-
1000-1-107-503300	Life Insurance	-	-	-	-	500	-	-
1000-1-107-503500	Pension	-	1,358	3,488	-	-	3,706	4,500
1000-1-107-503700	Unemployment	404	635	219	525	635	247	525
1000-1-107-504200	Paid Leave Tax	-	-	-	-	-	-	150



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

	Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-1-107-506100	Computer & Copier Supplies	-	146	92	300	300	97	500
1000-1-107-506200	Printing & Forms	-	80	10,605	8,500	11,000	10,722	13,500
1000-1-107-506500	Minor Equipment & Supplies	170	1,359	-	1,000	2,000	313	2,000
1000-1-107-506800	Memberships and Publications						23	11,000
1000-1-107-506900	Other Supplies	813	1,351	895	2,200	2,200	6,193	7,000
1000-1-107-508800	Medical Health Testing	-	113	-			-	
1000-1-107-511400	Contractual Services						-	48,500
1000-1-107-511500	Other Professional Services						-	9,000
1000-1-107-513200	Postage	784	2,828	2,796	3,200	3,200	3,151	5,000
1000-1-107-515200	Conferences & Training	-	400		2,500	5,000	4,654	2,000
1000-1-107-515500	Advertising	15,444	11,074	19,530	22,600	82,000	55,218	12,000
1000-1-107-516000	Liability Insurance	-	-	-	-	-	9	587
1000-1-107-518100	Workmen's Compensation	405	217	226	2,500	384	451	300
Total Communications Operating Expense		85,977	94,949	118,688	122,015	191,568	170,908	260,968
1000-1-107-990000	Capital Outlays	-	-	-	-	-	-	-
Total Communications Operating Expense		85,977	94,949	118,688	122,015	191,568	170,908	260,968
Building and Grounds								
1000-1-112-501000	Salaries	66,616	78,867	125,460	126,009	132,077	169,551	165,702
1000-1-112-501500	Overtime	256	3,491	5,023	3,886	4,003	10,282	3,886
1000-1-112-501700	Part-Time Salaries	45,695	76,580	83,306	71,181	80,409	89,719	88,587
1000-1-112-502000	FICA Expense	6,783	9,601	12,909	12,467	13,422	16,324	16,007
1000-1-112-502200	Medicare Expense	1,586	2,245	3,019	2,916	3,139	3,818	3,744
1000-1-112-502500	Medical Insurance	20,412	17,927	25,868	17,359	26,382	28,062	40,248
1000-1-112-502700	Dental	484	589	928	575	898	929	899
1000-1-112-502900	Disability	902	922	1,644	960	2,000	1,984	960
1000-1-112-503300	Life Insurance	582	486	851	650	1,000	972	650
1000-1-112-503500	Pension	3,952	3,882	3,964	3,950	3,935	4,084	3,721
1000-1-112-503700	Unemployment	1,114	1,903	1,206	2,500	2,100	1,769	2,500
1000-1-112-503900	Uniforms	498	349	150	600	900	481	1,100
1000-1-112-504100	Uniforms P/T	-	-	-	500	600	-	600
1000-1-112-504200	Paid Leave Tax						-	331
1000-1-112-504300	Car Allowance	-	-	-	-	-	90	-
1000-1-112-504900	Other Employee Benefits	33	-	-	44	-	434	500
1000-1-112-506000	Office Supplies	329	-	63	-	-	-	-
1000-1-112-506100	Computer & Copier Supplies	-	155		400	650	151	650
1000-1-112-506200	Printing & Forms	-	179		500	500	-	500
1000-1-112-506500	Minor Equipment & Supplies	8,695	14,700	17,558	17,500	69,800	46,725	20,000
1000-1-112-506900	Other Supplies	434	1,891	703	600	600	537	600
1000-1-112-508400	Janitorial Supplies	14,679	16,086	19,560	17,000	19,500	17,710	19,500
1000-1-112-508800	Medical Health Testing	-	164		-	200	-	200
1000-1-112-508900	Vehicle Fuel	211	369	341	400	500	386	500
1000-1-112-509200	Oil			20			-	-
1000-1-112-511000	Engineering	-	-	-	10,000	-	-	10,000
1000-1-112-511400	Contractual Services	358	-	1,200	-	-	-	-
1000-1-112-51300	Equipment Installation			3,933			-	-
1000-1-112-515000	Travel Expense	-	-	-	100	100	-	2,500
1000-1-112-515000	Advertising	-	1,368	-	-	2,000	-	2,000
1000-1-112-516000	Liability Insurance	1,618	1,819	2,814	2,000	2,000	1,707	2,283
1000-1-112-516500	Auto Insurance	1,195	332	702	500	500	838	827
1000-1-112-517500.	Commercial Property Ins.	1,467	-	-	-	-	-	-
1000-1-112-518100	Workmen's Compensation	6,546	4,022	7,332	10,000	10,000	13,630	8,800
1000-1-112-518500	Electric	52,139	48,687	68,233	62,000	62,000	86,658	70,000
1000-1-112-519100	Propane Gas	-	-	-	-	-	165	



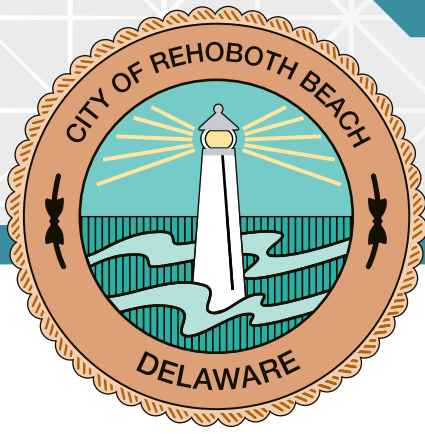
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CITY OF REHOBOTH BEACH FISCAL YEAR 2024 BUDGET APRIL 1, 2023 - MARCH 31, 2025

	Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-1-112-519000	Heating Fuel	7,014	10,798	11,131	10,000	24,000	8,226	10,000
1000-1-112-520100	General Maintenance	-	-	1,140	-	-	6,490	-
1000-1-112-520300	Building Maintenance	37,458	43,420	73,152	46,000	109,000	126,545	100,000
1000-1-112-520310	Building Maintenance Contract	-	20,522	-	-	-	44,453	-
1000-1-112-520700	Maintenance Contracts	11,525	-	12,268	20,000	45,000	199	45,000
1000-1-112-521000	Vehicle Maintenance	96	523	-	700	700	-	-
1000-1-112-522400	Equipment Rental	-	-	-	300	400	260	300
1000-1-112-522450	Auto Lease	6,351	6,311	5,973	6,000	6,000	5,298	6,000
Total Building and Grounds Operating Expenditures		299,028	368,188	490,451	447,597	624,315	688,477	629,095
1000-1-112-990000	Capital Outlays	-	12,071	27,473	-	25,500	10,329	65,000
Total Building and Grounds Operating and Capital		299,028	380,259	517,924	447,597	649,815	698,806	694,095

Public Safety								
Police								
1000-3-108-501000	Salaries	1,486,194	1,602,320	1,604,997	1,599,021	1,655,158	1,757,730	1,945,931
1000-3-108-501500	Overtime	66,399	73,111	91,968	96,776	100,000	93,933	110,000
1000-3-108-501700	Part-Time Salaries	218,826	175,413	235,673	276,096	315,000	175,573	228,580
1000-3-108-501900	Other Salaries	98	11,620	59,539	35,000	62,000	64,410	63,000
1000-3-108-502000	FICA Expense	105,268	111,015	119,399	124,427	132,193	123,936	145,546
1000-3-108-502200	Medicare Expense	24,619	25,963	27,928	29,100	30,916	28,985	34,039
1000-3-108-502500	Medical Insurance	344,886	276,978	291,197	296,916	345,793	342,717	520,544
1000-3-108-502700	Dental	8,869	9,322	8,450	9,000	9,471	8,875	11,232
1000-3-108-502900	Disability	18,830	21,823	21,522	22,500	24,500	20,614	22,500
1000-3-108-503300	Life Insurance	11,128	12,744	12,015	13,000	13,300	11,232	13,000
1000-3-108-503500	Pension	228,975	235,941	183,025	230,000	240,000	193,184	299,575
1000-3-108-503700	Unemployment	10,853	9,150	7,539	10,000	11,000	8,419	10,000
1000-3-108-503900	Uniforms	18,753	14,469	13,552	17,555	25,015	25,277	32,000
1000-3-108-504100	Uniforms P/T	7,408	6,271	4,079	4,380	6,500	5,505	4,800
1000-3-108-504200	Paid Leave Tax	-	-	-	-	-	-	4,144
1000-3-108-504900	Other Employee Benefits	67	-	-	3,000	-	-	3,000
1000-3-108-504950	Housing Allowance	-	-	6,000	-	18,000	8,500	-
1000-3-108-506000	Office Supplies	3,263	-	2,904	-	-	-	-
1000-3-108-506100	Computer & Copier Supplies	-	-	-	3,600	3,600	3,500	3,600
1000-3-108-506200	Printing & Forms	788	195	940	1,260	1,500	597	1,500
1000-3-108-506300	Grants To Be Distributed	-	-	-	-	-	-	-
1000-3-108-506500	Minor Equipment & Supplies	12,045	9,997	5,445	10,001	34,856	34,474	52,000
1000-3-108-506600	Firing Range Expense	-	-	-	200	200	-	-
1000-3-108-506700	Medical Supplies	405	504	211	720	1,000	515	1,000
1000-3-108-506800	Membership & Publications	678	385	556	575	705	695	1,745
1000-3-108-506850	Troop Expense	607	1,237	2,796	2,000	4,000	2,698	4,000
1000-3-108-506900	Other Supplies	5,076	7,824	9,162	6,500	8,100	8,109	8,800
1000-3-108-508710	Photo and Fingerprint Supplies	649	-	734	650	1,020	908	1,250
1000-3-108-508800	Medical Health Testing	17,307	9,617	18,018	21,730	21,040	16,193	30,300
1000-3-108-508900	Vehicle Fuel	15,838	27,753	33,637	30,000	30,000	27,503	36,000
1000-3-108-509000	Diesel Fuel	-	-	-	-	-	-	-
1000-3-108-509200	Oil	774	1,295	872	300	600	854	300
1000-3-108-510000	Legal Services	5,910	8,303	1,814	15,000	15,000	1,636	15,000
1000-3-108-511400	Contract Services	12,308	-	-	-	-	-	-
1000-3-108-511500	Other Professional Services	1,655	-	-	-	-	5,444	-
1000-3-108-512000	Telephone	-	-	-	7,000	-	-	-
1000-3-108-512500	Cell Phones	-	-	-	6,800	-	-	-
1000-3-108-513200	Postage	178	260	697	600	600	399	700
1000-3-108-513500	Radios	1,080	262	-	4,340	2,000	1,432	1,500
1000-3-108-515000	Travel Expense	875	1,488	5,199	4,730	7,175	3,071	9,075



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

	Description	FY 2021	FY2022	FY2023	FY2023	FY2024	FY2024	FY2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
1000-3-108-515200	Conferences & Training	17,878	10,008	25,402	29,135	27,955	25,706	27,665
1000-3-108-515500	Advertising	651	-	724	2,150	2,150	1,561	4,150
1000-3-108-516000	Liability Insurance	10,917	12,188	16,968	13,000	8,504	11,117	14,813
1000-3-108-516500	Auto Insurance	14,171	15,701	12,381	17,000	6,639	13,055	14,052
1000-3-108-517100	Police Professional Liability	32,060	34,967	40,196	36,000	24,692	37,155	37,335
1000-3-108-517300	Umbrella Insurance	4,064	4,792	5,074	5,000	3,023	5,613	6,000
1000-3-108-517500	Commercial Property Ins.	8,839	9,789	10,652	10,000	6,597	9,797	10,075
1000-3-108-517700	Building and Contents	783	1,251	1,125	1,400	884	1,419	1,429
1000-3-108-518100	Workmen's Compensation	107,769	63,119	49,555	130,000	101,035	113,126	85,000
1000-3-108-520500	Radio Maintenance	-	-	-	-	-	-	-
1000-3-108-520700	Maintenance Contracts	59,142	36,047	72,983	78,298	100,050	83,906	97,866
1000-3-108-521000	Vehicle Maintenance	8,697	11,276	12,710	12,500	15,500	15,088	16,500
1000-3-108-522200	Office Equipment	-	-	-	200	200	-	2,200
1000-3-108-522450	Auto Lease	66,361	57,971	59,804	104,000	60,000	112,216	110,000
1000-3-108-909420	Sussex County Grant Expend.	-	-	-	-	-	-	-
Total Operating Expenditures Police Department		2,961,941	2,912,369	3,077,442	3,321,460	3,477,471	3,406,677	4,041,746
1000-3-108-990000	Capital Outlays Police Dept.	15,663	10,866	83,352	-	150,800	7,795	25,000
Total Police Dept. Operating and Capital Outlays		2,977,604	2,923,235	3,160,794	3,321,460	3,628,271	3,414,472	4,066,746
Police Grants Expense								
1000-3-728-506500	DOJ Byrne Grant Equip. & Suppl.	18,410	29,430	7,054	-	10,000	22,352	-
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
1000-3-715-502000	FICA Expense	-	-	-	-	-	-	1,240
1000-3-715-502200	Medicare Expense	-	-	-	-	-	-	290
1000-3-728-506500	DOJ Byrne Grant Equip. & Suppl.	-	-	-	-	-	22,352	-
Police Grants Operating Expense		18,410	29,430	7,054	20,000	30,000	44,704	21,530
1000-3-701-909400	Sussex County Grant	25,626	42,252	29,829	30,000	35,000	34,644	30,000
Total General Fund Police Grants		44,036	71,682	36,883	50,000	65,000	79,348	51,530
1060-3-705-501000	Salaries	-	-	-	1,600	1,600	-	1,600
1060-3-707-506500	Minor Equip. & Supplies SALLE	4,944	5,803	11,825	4,200	6,700	3,789	3,200
1060-3-710-506500	Minor Equip. & Supplies EIDE	4,442	2,112	2,517	2,500	-	3,060	2,500
1060-3-711-501000	EIDE Salaries	-	-	-	2,500	2,500	-	2,500
1060-3-711-502000	FICA Expense	-	-	-	1,184	1,184	-	99
1060-3-711-502200	Medicare Expense	-	-	-	287	287	-	23
1060-3-740-501000	Salary CVC	23,035	-	-	15,000	15,000	-	17,349
1060-3-740-506500	Combat Violent Crimes Supplies	32,340	16,407	15,542	24,000	24,529	7,403	24,000
Total Police Grant Fund		64,761	24,322	29,884	51,271	51,800	14,252	51,271
Total Police Grants		108,797	96,004	66,767	101,271	116,800	93,600	102,801
911 Dispatching								
1000-3-113-501000	Salaries	447,744	454,211	526,412	515,675	653,625	551,499	778,748
1000-3-113-501500	Overtime	77,830	80,589	94,929	68,000	90,000	192,748	90,000
1000-3-113-501700	Part-Time Salaries	1,048	432	789	-	-	1,287	-
1000-3-113-502000	FICA Expense	30,782	33,410	35,411	36,188	46,105	44,103	53,862
1000-3-113-502200	Medicare Expense	7,199	7,814	8,284	8,463	10,783	10,314	12,597
1000-3-113-502500	Medical Insurance	14,179	108,716	111,620	122,786	162,120	119,472	225,180
1000-3-113-502700	Dental	4,899	4,732	3,781	5,200	4,493	3,831	5,841
1000-3-113-502900	Disability	6,551	7,715	6,948	7,800	8,100	5,825	7,800
1000-3-113-503300	Life Insurance	4,860	5,265	4,253	5,500	5,400	3,281	5,500
1000-3-113-503500	Pension	13,834	12,171	11,697	13,900	14,250	12,513	13,900



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

Description		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
1000-3-113-503700	Unemployment	3,618	3,430	2,558	4,500	1,400	3,494	4,500
1000-3-113-503900	Uniforms	1,384	1,360	3,510	4,700	14,360	10,306	12,680
1000-3-113-504200	Paid Leave Tax	-	-	-	-	-	-	1,558
1000-3-113-504900	Other Employee Benefits	-	-	-	100	-	-	100
1000-3-113-506000	Office Supplies	2,236	-	526	-	-	-	-
1000-3-113-506100	Computer & Copier Supplies	-	772	-	2,000	2,000	314	1,500
1000-3-113-506200	Printing and Forms	-	-	-	100	100	-	100
1000-3-113-506300	General 911 Grant	-	-	19,797	-	-	-	-
1000-3-113-506500	Minor Equipment & Supplies	322	486	717	1,000	1,360	1,018	1,360
1000-3-113-506800	Memberships & Publications	893	893	-	1,200	1,200	1,040	1,600
1000-3-113-506900	Other Supplies	329	222	435	600	1,000	999	2,500
1000-3-113-508800	Medical Health Testing	413	498	1,354	1,250	1,850	1,557	3,000
1000-3-113-511400	Contractual Services	-	-	-	-	-	18,714	-
1000-3-113-512500	Cell Phones	480	480	240	500	-	-	-
1000-3-113-513200	Postage	-	-	-	100	100	-	100
1000-3-113-513500	Radios	456	303	-	-	800	70	4,825
1000-3-113-515000	Travel Expense	241	1,374	1,729	7,000	11,700	6,290	12,200
1000-3-113-515200	Conferences & Training	2,208	4,057	4,786	7,020	9,265	8,710	10,900
1000-3-113-515500	Advertising	604	-	-	800	800	2,526	2,500
1000-3-113-516000	Liability Insurance	2,760	3,068	4,285	2,800	2,800	2,928	3,907
1000-3-113-518100	Workmen's Compensation	1,411	685	905	2,200	2,200	1,523	1,100
1000-3-113-520700	Maintenance Contracts	7,898	2,500	9,395	8,150	18,400	7,838	17,350
1000-3-113-522200	Office Equipment	192	-	1,025	1,350	1,350	25,133	2,875
Total 911 Dispatching Operating Expenditures		761,371	735,183	855,386	828,882	1,065,561	1,037,333	1,278,083
1000-3-113-990000	Capital Outlays	9,364	33,902	-	-	-	-	-
Total 911 Dispatching Operating & Capital		770,735	769,085	855,386	828,882	1,065,561	1,037,333	1,278,083
Beach Patrol								
1000-3-116-501500	Overtime	16,197	48,145	48,087	35,000	60,000	36,578	60,000
1000-3-116-501700	Part-Time Salaries	426,978	414,401	538,242	444,820	546,930	614,110	765,154
1000-3-116-504950	Housing Allowance	-	-	-	-	50,000	20,000	-
1000-3-116-502000	FICA Expense	27,477	28,665	36,352	29,749	40,730	40,260	51,159
1000-3-116-502200	Medicare Expense	6,426	6,704	8,502	6,957	9,525	9,416	11,965
1000-3-116-503700	Unemployment	7,809	8,115	8,049	8,500	12,250	7,644	8,500
1000-3-116-504100	Uniforms P/T	40,291	12,640	18,723	21,750	27,025	30,582	38,800
1000-3-116-504900	Other Employee Benefits	-	-	-	-	-	-	-
1000-3-116-505200	Swimmers Education	-	240	200	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
1000-3-116-506200	Printing & Forms	65	-	187	500	500	250	500
1000-3-116-506500	Minor Equipment & Supplies	4	8,712	3,924	7,930	5,400	3,474	5,000
1000-3-116-506700	Medical Supplies	794	2,827	3,460	5,600	6,800	5,313	4,000
1000-3-116-506800	Memberships & Publications	1,680	1,575	2,030	1,800	2,100	2,205	2,400
1000-3-116-506900	Other Supplies	4,661	4,494	4,683	4,700	6,500	6,197	7,500
1000-3-116-508800	Medical Health Testing	3,757	4,624	3,006	4,500	3,500	3,040	4,000
1000-3-116-508900	Vehicle Fuel	112	155	265	250	400	315	500
1000-3-116-510120	Beach Patrol Donations Expense	689	-	5,319	20,000	6,000	-	6,000
1000-3-116-511400	Contractual Services	-	-	-	-	-	-	-
1000-3-116-511500	Other Professional Services	425	928	616	1,100	1,300	1,514	3,200
1000-3-116-513000	Equipment Installation	-	-	-	500	-	-	500
1000-3-116-513200	Postage	-	-	-	-	-	-	-
1000-3-116-513500	Radio Maintenance	3,000	753	2,285	3,000	4,000	4,307	2,450
1000-3-116-515200	Conferences & Training	990	5,205	7,717	12,775	12,775	7,582	15,540



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

Description		FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-3-116-515500	Advertising	604	-	-	-	-	3,461	2,500
1000-3-116-516000	Liability Insurance	3,298	3,692	5,132	4,000	3,800	3,449	4,612
1000-3-116-518100	Workmen's Compensation	25,908	22,522	8,883	32,000	29,000	32,689	32,000
1000-3-116-520100	General Maintenance	-	-	197	1,500	1,500	-	1,000
1000-3-116-520300	Building Maintenance	-	-	-	-	-	-	-
1000-3-116-521000	Vehicle Maintenance	217	317	775	1,000	2,000	486	1,000
1000-3-116-522200	Office Equipment	-	-	-	-	-	-	-
Total Beach Patrol Operating Expenditures		571,382	574,747	706,634	649,231	833,335	832,872	1,029,580
1000-3-116-990000	Capital Outlay	-	9,365	17,000	17,000	17,500	17,708	-
Total Beach Patrol Operating and Capital		571,382	584,112	723,634	666,231	850,835	850,580	1,029,580
Public Works								
Streets and Refuse								
1000-2-109-501000	Salaries	697,007	732,212	916,885	824,418	702,198	739,413	894,769
1000-2-109-501500	Overtime	26,877	50,073	40,790	40,000	44,000	38,862	45,000
1000-2-109-501700	Part-Time Salaries	188,370	128,942	154,231	197,760	266,202	215,916	280,901
1000-2-109-502000	FICA Expense	53,850	53,462	65,547	65,855	62,769	58,901	75,682
1000-2-109-502200	Medicare Expense	12,594	12,503	15,329	15,402	14,680	13,770	17,700
1000-2-109-502500	Medical Insurance	237,377	189,076	209,870	203,033	187,264	178,833	261,324
1000-2-109-502700	Dental	7,286	7,454	8,063	8,700	6,739	6,630	6,739
1000-2-109-502900	Disability	9,732	8,344	11,303	10,200	10,500	11,095	10,200
1000-2-109-503300	Life Insurance	7,103	6,176	7,768	7,400	7,300	7,343	7,400
1000-2-109-503500	Pension	19,566	18,825	26,019	19,250	20,000	19,690	36,421
1000-2-109-503700	Unemployment	8,858	8,884	7,209	9,500	9,200	7,088	9,500
1000-2-109-503900	Uniforms	15,930	17,441	19,641	10,000	12,000	13,395	16,000
1000-2-109-504100	Uniforms P/T	2,631	3,931	3,956	4,000	6,000	5,742	6,000
1000-2-109-504200	Paid Leave Tax	-	-	-	-	-	-	1,790
1000-2-109-504300	Car Allowance	-	-	-	1,950	3,600	4,890	3,600
1000-2-109-504900	Other Employee Benefits	317	-	-	1,650	-	-	-
1000-2-109-506000	Office Supplies	1,041	-	-	-	-	-	-
1000-2-109-506100	Computer & Copier Supplies	-	958	1,003	1,100	1,100	975	1,000
1000-2-109-506200	Printing & Forms	-	1,210	205	3,000	3,000	-	1,000
1000-2-109-506500	Minor Equipment & Supplies	82,942	107,499	87,279	107,500	90,000	89,043	90,000
1000-2-109-506900	Other Supplies	19,131	12,231	7,238	12,203	11,000	8,952	11,000
1000-2-109-508400	Janitorial Supplies	903	1,399	734	1,400	1,400	1,250	1,400
1000-2-109-508600	Small Tools	-	-	-	-	-	-	-
1000-2-109-508800	Medical Health Testing	278	3,008	1,446	500	3,000	1,423	500
1000-2-109-508900	Vehicle Fuel	12,613	14,837	20,842	16,000	21,827	16,805	16,000
1000-2-109-509000	Diesel Fuel	21,139	30,786	59,769	47,000	76,319	35,973	47,000
1000-2-109-509200	Oil	1,020	2,821	1,836	1,700	2,183	2,212	1,700
1000-2-109-510100	Collection Fees	-	-	-	-	-	-	-
1000-2-109-510400	COVID Expenditures	-	17,000	-	-	-	-	-
1000-2-109-511000	Engineering	81,310	163,197	241,663	240,000	270,000	185,762	378,000
1000-2-109-511400	Contractual Services	216,384	256,869	285,793	250,000	260,000	279,749	260,000
1000-2-109-511500	Other Professional Services	66,202	67,660	2,732	17,000	5,000	5,145	5,000
1000-2-109-513200	Postage	-	-	590	50	50	-	50
1000-2-109-515000	Travel	-	-	2,203	-	3,000	-	3,000
1000-2-109-515200	Conferences & Training	400	1,000	1,008	18,000	5,000	2,722	4,000
1000-2-109-515500	Advertising	6,747	3,144	2,891	4,000	4,000	8,484	4,000
1000-2-109-516000	Liability Insurance	7,006	7,807	10,884	8,000	5,474	6,614	8,723
1000-2-109-516500	Auto Insurance	26,924	29,772	24,338	30,000	15,000	20,696	20,666
1000-2-109-517300	Umbrella Insurance	1,593	1,876	1,994	2,000	1,187	2,205	2,400
1000-2-109-517500	Commercial Property Ins.	3,467	3,832	4,173	4,000	2,580	3,845	3,957
1000-2-109-517700	Building and Contents Ins.	306	490	441	550	427	552	560



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

	Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-2-109-518100	Workmen's Compensation	51,794	27,442	30,357	66,000	52,281	50,080	40,000
1000-2-109-518200	Insurance Recovery Expense	-	-	4,500	-	-	-	-
1000-2-109-518500	Electric	18,934	12,704	21,100	25,000	20,000	27,187	20,000
1000-2-109-518700	Holiday Decorations	23,954	22,978	9,886	22,000	20,000	10,054	15,000
1000-2-109-518800	Street Sidewalks and Curbs	53,959	54,925	53,953	55,000	55,000	54,361	55,000
1000-2-109-518900	Streets-Storms	2,543	8,135	-	8,000	8,000	7,584	8,000
1000-2-109-519000	Heating Fuel	3,004	5,298	5,323	9,000	9,000	4,067	9,000
1000-2-109-519600	Refuse Disposal Charge	151,003	168,584	151,219	180,000	180,000	145,706	170,000
1000-2-109-519800	Sewer Charge	1,022	1,032	1,099	1,100	1,100	1,146	1,100
1000-2-109-520100	General Maintenance	21,610	24,674	12,065	25,000	20,000	18,905	20,000
1000-2-109-520300	Building Maintenance	16,346	11,895	3,065	12,000	12,000	13,738	10,000
1000-2-109-520400	Snow Removal	335	5,487	1,799	20,000	10,000	2,222	10,000
1000-2-109-520600	Streets Imp.	3,691	4,062	-	4,000	4,000	4,000	75,000
1000-2-109-520700	Maintenance Contracts	3,679	4,435	4,173	3,700	5,000	3,967	5,000
1000-2-109-520800	Storm Sewer Maintenance	-	20,763	20,000	20,000	10,000	9,850	15,000
1000-2-109-520900	Boardwalk Maintenance	23,718	44,420	37,060	45,000	40,000	33,964	40,000
1000-2-109-521000	Vehicle Maintenance	103,470	118,910	129,393	130,000	127,000	116,372	130,000
1000-2-109-522200	Office Equipment	-	555	345	1,000	1,000	232	1,000
1000-2-109-522400	Equipment Rental	5,500	-	-	3,000	3,000	-	2,000
1000-2-109-522450	Auto Lease	76,144	65,719	68,085	85,100	75,000	59,083	69,000
Total Streets Operating Expense		2,397,610	2,566,737	2,799,095	2,898,021	2,786,380	2,556,493	3,228,082
1000-2-109-990000	Capital Outlays	2,396,845	1,448,412	1,332,483	1,456,000	1,459,000	1,546,239	1,680,000
Total Streets Operating and Capital		4,794,455	4,015,149	4,131,578	4,354,021	4,245,380	4,102,732	4,908,082
Fleet Services								
1000-2-110-501000	Salaries	-	-	-	-	147,275	123,254	173,033
1000-2-110-501500	Overtime	-	-	-	-	1,000	626	-
1000-2-110-502000	FICA Expense	-	-	-	-	9,193	7,718	10,728
1000-2-110-502200	Medicare Expense	-	-	-	-	2,150	1,805	2,509
1000-2-110-502500	Medical Insurance	-	-	-	-	35,811	28,445	40,888
1000-2-110-502700	Dental	-	-	-	-	1,348	1,079	1,348
1000-2-110-502900	Disability	-	-	-	-	2,400	-	-
1000-2-110-503300	Life Insurance	-	-	-	-	1,500	-	-
1000-2-110-503500	Pension	-	-	-	-	1,500	5,809	7,911
1000-2-110-503700	Unemployment	-	-	-	-	2,966	771	-
1000-2-110-503900	Uniforms	-	-	-	-	700	6,696	700
1000-2-110-504200	Paid Leave Tax	-	-	-	-	-	-	346
1000-2-110-506200	Printing & Forms	-	-	-	-	500	-	250
1000-2-110-506500	Minor Equipment & Supplies	-	-	-	-	17,000	15,051	17,000
1000-2-110-506900	Other Supplies	-	-	-	-	1,000	211	500
1000-2-110-508400	Janitorial Supplies	-	-	-	-	100	-	100
1000-2-110-508800	Medical, Health, & Applications	-	-	-	-	-	150	-
1000-2-110-508900	Vehicle Fuel	-	-	-	-	1,000	-	1,000
1000-2-110-509200	Oil	-	-	-	-	-	43	-
1000-2-110-510100	Collection Fees	-	-	-	-	-	-	-
1000-2-110-511400	Contractual Services/Recycling	-	-	-	-	10,000	9,511	25,000
1000-2-110-515000	Travel Expense	-	-	-	-	-	2,185	1,000
1000-2-110-515200	Conferences & Training	-	-	-	-	500	1,880	500
1000-2-110-515500	Advertising	-	-	-	-	-	-	-
1000-2-110-516000	Liability Insurance	-	-	-	-	-	855	1,169
1000-2-110-516500	Auto Insurance	-	-	-	-	-	1,206	1,515
1000-2-110-518100	Workmen's Compensation	-	-	-	-	7,497	8,076	5,000
1000-2-110-520700	Maintenance Contracts	-	-	-	-	1,500	175	6,500
1000-2-110-521000	Vehicle Maintenance	-	-	-	-	3,000	2,996	3,000



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

Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
Total Refuse Operating Expense	-	-	-	-	247,940	218,542	299,997
1000-2-110-990000	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-
Total Refuse Operating and Capital	-	-	-	-	247,940	218,542	299,997
Parking							
1000-2-114-501000	Salaries	127,248	131,794	134,768	144,086	148,408	151,283
1000-2-114-501500	Overtime	6,872	8,451	15,088	10,000	10,000	17,669
1000-2-114-501700	Part-Time Salaries	202,502	222,408	249,078	300,000	258,792	269,986
1000-2-114-502000	FICA Expense	20,612	22,108	24,783	28,153	25,866	26,774
1000-2-114-502200	Medicare Expense	4,820	5,171	5,796	6,584	6,049	6,262
1000-2-114-502500	Medical Insurance	29,371	24,425	23,162	24,948	26,155	27,687
1000-2-114-502700	Dental	1,349	1,407	1,145	1,360	1,348	1,355
1000-2-114-502900	Disability	1,729	1,983	2,224	2,000	2,400	2,307
1000-2-114-503300	Life Insurance	1,256	1,458	1,458	1,550	1,500	1,458
1000-2-114-503500	Pension	3,701	4,605	5,342	4,200	4,400	6,120
1000-2-114-503700	Unemployment	4,808	4,947	4,327	5,500	5,500	4,155
1000-2-114-503900	Uniforms	1,385	667	1,324	1,500	1,500	1,323
1000-2-114-504100	Uniforms P/T	2,666	2,898	1,347	3,000	3,000	2,093
1000-2-114-504200	Paid Leave Tax	-	-	-	-	-	225
1000-2-114-504900	Other Employee Benefits	470	-	-	-	-	-
1000-2-114-506000	Office Supplies	1,292	-	1,308	-	-	-
1000-2-114-506100	Computer & Copier Supplies	-	1,002	-	2,000	2,000	1,754
1000-2-114-506200	Printing & Forms	943	3,461	1,295	1,000	2,000	1,143
1000-2-114-506500	Minor Equipment & Supplies	55,187	33,397	54,985	55,000	55,000	64,592
1000-2-114-506800	Memberships & Publications	285	-	-	600	600	-
1000-2-114-506900	Other Supplies	1,964	892	1,139	2,000	2,000	1,585
1000-2-114-508300	Tickets & Permits	3,053	13,501	7,732	8,000	13,000	11,675
1000-2-114-508400	Janitorial Supplies	-	8	28	100	100	37
1000-2-114-508500	Spare Parts for Parking Meters	29,614	23,338	30,378	30,000	30,000	29,929
1000-2-114-508800	Medical Health Testing	42	2,562	3,005	2,000	2,000	387
1000-2-114-508810	Traffic Painting	8,967	4,492	7,010	10,000	10,000	9,967
1000-2-114-508900	Vehicle Fuel	3,149	5,481	7,977	5,200	7,000	7,121
1000-2-114-509200	Oil	67	122	82	100	100	39
1000-2-114-510100	Parkmobile Fees	54,130	116,552	142,322	55,000	-	55,000
1000-2-114-511500	Other Professional Services	17,942	1,358	14,514	-	10,000	4,302
1000-2-114-512200	Pay-by-phone processing fee	171,039	241,589	246,127	225,000	275,000	325,050
1000-2-114-512600	Ticket Writers - Verizon Chge	-	-	-	-	-	-
1000-2-114-513000	Equipment Installation	39,025	29,450	126,125	130,000	-	-
1000-2-114-513200	Postage	6,164	5,340	6,655	7,500	7,500	7,629
1000-2-114-513500	Radio Maintenance	-	-	-	-	-	-
1000-2-114-514000	Fees Transfers/Interchange	-	-	-	-	-	-
1000-2-114-514100	Collection Fees T2 & Auth Dot	10,623	60,783	127,541	11,000	11,000	20,292
1000-2-114-514200	Parking Cr Cd Fees	85,865	59,273	1,756	80,000	255,000	276,546
1000-2-114-515000	Travel	-	-	-	1,000	3,000	-
1000-2-114-515200	Conferences & Training	400	-	-	4,200	4,500	436
1000-2-114-515500	Advertising	4,464	3,957	5,114	5,000	4,500	865
1000-2-114-516000	Liability Insurance	2,564	2,870	3,970	3,000	3,356	2,706
1000-2-114-516500	Auto Insurance	4,584	2,615	3,969	3,000	4,082	4,183
1000-2-114-517300	Umbrella Insurance	2,198	2,590	2,754	2,800	2,834	3,045
1000-2-114-517500	Commercial Property Ins.	4,784	5,308	5,771	5,800	5,945	5,301
1000-2-114-517700	Building and Contents Ins.	423	683	603	700	806	768
1000-2-114-518100	Workmen's Compensation	15,193	12,805	4,394	20,000	15,352	18,347
1000-2-114-520300	Building Maintenance	232	2,791	1,644	4,000	3,000	2,905
1000-2-114-520610	Deauville Beach Improvements	-	-	-	100	-	100
1000-2-114-520700	Maintenance Contracts	78,189	180,042	186,841	170,000	145,000	238,439



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

Description		FY 2021	FY2022	FY2023	FY2023	FY2024	FY2024	FY2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
1000-2-114-521000	Vehicle Maintenance	2,034	1,720	1,983	2,000	2,000	1,720	2,000
1000-2-114-522200	Office Equipment	73	-	-	1,000	1,000	-	1,000
1000-2-114-522400	Equipment Rental	14,277	-	-	-	-	-	-
1000-2-114-522450	Auto Lease	22,212	23,502	41,356	28,000	39,000	38,389	39,000
Total Parking Operating Expense		1,049,767	1,273,806	1,508,220	1,407,981	1,411,593	1,597,624	1,396,636
1000-2-114-990000	Capital Outlays	359,188	217,891	534,304	535,000	-	27,450	-
Total Parking Operating and Capital		1,408,955	1,491,697	2,042,524	1,942,981	1,411,593	1,625,074	1,396,636
Parking Permits								
1000-2-119-501000	Salaries	-	-	-	-	-	-	-
1000-2-119-501500	Overtime	793	677	1,622	-	1,000	2,363	2,500
1000-2-119-501700	Part-Time Salaries	20,880	23,953	37,274	32,000	38,392	46,870	37,650
1000-2-119-502000	FICA Expense	1,344	1,527	2,412	1,984	2,442	3,052	2,489
1000-2-119-502200	Medicare Expense	314	357	564	464	571	714	582
1000-2-119-503700	Unemployment	390	443	547	650	725	591	650
1000-2-119-504100	Uniforms P/T	476	2,038	2,330	2,500	2,500	2,510	2,500
1000-2-119-504900	Other Employee Benefits	-	-	-	-	-	-	-
1000-2-119-506000	Office Supplies	-	-	-	-	-	-	-
1000-2-119-506100	Computer & Copier Supplies	-	335	-	-	100	92	-
1000-2-119-506200	Printing & Forms	-	-	-	-	-	-	-
1000-2-119-506500	Minor Equipment & Supplies	-	-	-	-	-	-	-
1000-2-119-508300	Tickets & Permits	-	2,755	-	-	-	-	-
1000-2-119-508800	Medical Health Testing	-	168	-	-	150	30	-
1000-2-119-509100	Signage	658	-	-	-	-	-	-
1000-2-119-509300	Informational Map	-	-	7,289	6,100	7,500	7,032	8,000
1000-2-119-509400	Parking Permits	17,942	40,873	30,570	35,000	35,000	31,182	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	571	634	893	650	675	594	804
1000-2-119-518100	Workmen's Compensation	1,272	1,221	832	2,300	2,350	1,641	2,000
1000-2-119-521000	Vehicle Maintenance	439	675	289	700	700	459	700
1000-2-119-522210	Pk. Permits Equipment	397	505	-	1,000	1,000	704	1,000
Total Parking Permit Operating Expense		45,476	76,161	84,622	83,348	93,105	97,834	93,875
1000-2-119-990000	Capital Outlays	-	-	-	-	-	-	-
Total Parking Permit Operating and Capital		45,476	76,161	84,622	83,348	93,105	97,834	93,875
Street Aid Grant Expenditures								
1050-2-701-518500	Street Light Electric Expense	114,071	113,655	106,213	115,000	115,000	139,799	115,000
1050-2-701-520100	General Maintenance Street Aid	-	2,416	18,185	35,000	11,500	21,833	9,000
TOTAL		114,071	116,071	124,398	150,000	126,500	161,632	124,000
Culture and Recreation								
Comfort Stations								
1000-4-111-506500	Minor Equipment & Supplies	-	-	-	-	-	175	500
1000-4-111-508400	Janitorial Supplies	41,075	57,235	57,182	58,000	61,000	68,430	70,000
1000-4-111-511000	Engineering	-	-	-	10,000	-	-	-
1000-4-111-511400	Contractual Services	115,000	130,000	185,499	167,457	185,000	192,536	225,000
1000-4-111-511500	Other Professional Services	-	-	147	-	-	-	-
1000-4-111-517500	Commercial Property Ins.	-	1,602	-	-	-	2,869	2,158
1000-4-111-518500	Electric	5,891	4,317	6,751	10,000	12,000	7,438	10,000
1000-4-111-520300	Building Maintenance	14,937	16,536	52,278	45,000	78,300	50,821	78,000
Total Comfort Stations Operating Expenses		176,903	209,690	301,857	290,457	336,300	322,269	385,658
1000-4-111-990000	Capital Outlays	48,647	395,684	480,120	4,310,000	2,400,000	1,131,371	3,550,000
Total Comfort Stations		225,550	605,374	781,977	721,457	2,736,300	1,453,640	3,935,658



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

Description		FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
Parks								
1000-4-115-501000	Salaries	61,470	61,357	63,255	61,985	65,085	47,732	75,000
1000-4-115-501500	Overtime	-	180	99	1,545	200	-	-
1000-4-115-501700	Part-Time Salaries	18,754	19,580	21,964	20,996	21,500	23,778	30,000
1000-4-115-502000	FICA Expense	4,880	4,937	5,188	5,241	5,381	4,431	6,510
1000-4-115-502200	Medicare Expense	1,141	1,154	1,213	1,226	1,258	945	1,523
1000-4-115-502500	Medical Insurance	9,607	7,793	8,157	8,170	8,318	5,850	32,889
1000-4-115-502700	Dental	461	469	453	500	449	305	449
1000-4-115-502900	Disability	-	-	-	-	1,100	-	-
1000-4-115-503300	Life Insurance	-	-	-	-	500	-	-
1000-4-115-503500	Pension	-	-	-	-	-	-	4,500
1000-4-115-503700	Unemployment	699	605	451	700	400	293	475
1000-4-115-503900	Uniforms	343	407	607	500	500	192	1,000
1000-4-115-504200	Paid Leave Tax	-	-	-	-	-	-	150
1000-4-115-504900	Other Employee Benefits	-	-	-	-	-	-	-
1000-4-115-506500	Minor Equipment & Supplies	3,956	7,709	2,989	5,000	5,000	4,703	5,000
1000-4-115-506800	Memberships & Publications	245	455	759	500	500	500	1,500
1000-4-115-506900	Other Supplies	1,500	1,500	454	1,500	1,500	1,469	1,000
1000-4-115-508400	Janitorial Supplies	-	-	-	-	-	-	-
1000-4-115-508900	Vehicle Fuel	831	1,911	2,013	1,800	2,000	1,870	2,000
1000-4-115-509200	Oil	21	-	23	49	50	43	49
1000-4-115-511000	Engineering	19,950	21,993	8,936	30,000	10,000	11,198	10,000
1000-4-115-511400	Contractual Services	84,674	224,545	110,685	115,000	115,000	110,079	115,000
1000-4-115-511500	Other Professional Services	-	-	-	-	-	-	-
1000-4-115-515000	Travel Expense	23	1,751	2,651	1,500	1,700	1,579	1,500
1000-4-115-515200	Conferences & Training	645	1,500	2,035	1,500	1,300	878	1,000
1000-4-115-515500	Advertising	-	-	-	-	-	1,167	2,000
1000-4-115-516000	Liability Insurance	64	70	108	64	70	4,143	5,250
1000-4-115-516500	Auto Insurance	1,195	332	702	1,245	1,000	2,044	2,480
1000-4-115-517300	Umbrella Insurance	4,262	5,026	5,336	4,500	4,200	5,895	6,000
1000-4-115-517500	Commercial Property Ins.	9,275	10,284	11,193	9,275	7,000	10,288	10,581
1000-4-115-517700	Building and Contents Ins.	819	1,322	1,170	900	1,500	1,479	1,500
1000-4-115-518100	Workmen's Compensation	4,555	2,521	2,171	5,000	2,700	4,020	3,100
1000-4-115-518500	Electric	7,229	5,702	5,673	9,000	6,000	8,713	6,000
1000-4-115-520200	Playground Maintenance	-	8,378	11,823	10,000	12,000	4,613	10,000
1000-4-115-520350	Fireworks	-	-	-	-	37,400	37,400	41,888
1000-4-115-520700	Maintenance Contracts	-	6,710	4,065	10,000	10,000	10,547	12,000
1000-4-115-521000	Vehicle Maintenance	1,245	1,477	1,975	2,000	2,000	1,937	2,000
1000-4-115-521100	Trees, Pruning & Landscaping	29,455	24,111	73,844	80,000	70,000	61,716	70,000
1000-4-115-521150	Tree Preservation	15,000	15,000	15,000	15,000	25,000	25,000	25,000
1000-4-115-521200	Lake Gear Water Quality Imp..	11,913	11,137	15,230	16,000	18,000	16,173	16,000
1000-4-115-521400	Parks-Garden	4,000	3,500	16,404	1,500	800	800	800
1000-4-115-521600	Commemorative Tree Expense	4,989	16,778	13,000	13,000	9,000	3,838	7,000
1000-4-115-522450	Auto Lease	5,574	5,459	5,429	6,000	6,000	5,923	14,900
Total Parks Operating Expense		308,775	475,653	415,055	441,196	454,411	421,541	526,044
1000-4-115-990000	Capital Outlays	1,155,812	348,088	10,293	40,000	247,000	38,454	-
Total Parks		1,464,587	823,741	425,348	481,196	701,411	459,995	526,044
Recreation and Tennis								
1000-4-117-501500	Overtime	-	-	-	-	-	-	-
1000-4-117-501700	Part-Time Salaries	14,060	13,887	14,172	14,196	16,691	14,273	17,000
1000-4-117-502000	FICA Expense	872	861	879	880	1,035	885	1,054
1000-4-117-502200	Medicare Expense	204	202	205	206	242	207	247
1000-4-117-503700	Unemployment	253	250	193	250	250	171	250



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

	Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
1000-4-117-504900	Other Employee Benefits	-	-	-	-	-	-	-
1000-4-117-506200	Printing & Forms	-	-	519	165	550	448	550
1000-4-117-506500	Minor Equipment & Supplies	-	1,080	179	2,000	2,000	1,696	2,000
1000-4-117-506900	Other Supplies	-	-	-	-	-	-	-
1000-4-117-511400	Contractual Services	-	2,110	2,775	3,000	3,500	3,140	3,300
1000-4-117-512000	Telephone	-	-	-	300	-	-	-
1000-4-117-512500	Cell Phones	-	-	-	-	-	-	-
1000-4-117-515500	Advertising	-	-	-	100	-	-	-
1000-4-117-516000	Liability Insurance	247	284	384	250	250	261	350
1000-4-117-518100	Workmen's Compensation	807	429	352	600	450	750	600
1000-4-117-518500	Electric	290	316	348	400	400	393	400
1000-4-117-518600	Comm Charge Station	-	-	-	-	-	-	-
1000-4-117-520910	Anna Hazzard Museum	464	451	608	400	25,000	30,518	1,000
1000-4-117-521410	Tennis Court Maintenance	2,390	-	-	-	-	-	-
Total Recreation & Tennis		19,587	19,870	20,614	22,747	50,368	52,742	26,751
1000-4-117-990000	Recreation Capital Outlay	-	-	-	-	-	-	-
Total Recreation & Tennis		19,587	19,870	20,614	22,747	50,368	52,742	26,751
Bandstand								
1000-4-118-501500	Overtime	-	-	-	-	-	-	-
1000-4-118-501700	Part-Time Salaries	17,749	16,391	17,690	17,774	18,286	18,598	25,000
1000-4-118-502000	FICA Expense	1,100	1,016	1,097	1,102	1,134	1,153	1,550
1000-4-118-502200	Medicare Expense	257	238	256	258	265	270	363
1000-4-118-503700	Unemployment	317	282	231	300	310	217	300
1000-4-118-506200	Printing and Forms	-	-	-	-	-	-	1,500
1000-4-118-506530	Special Events	-	-	-	-	-	(50)	5,000
1000-4-118-506500	Minor Equipment & Supplies	-	-	111	-	-	1,451	-
1000-4-118-511400	Contractual Services	-	-	-	-	-	-	18,100
1000-4-118-511600	Bandstand Programs	367	98,954	107,370	100,000	125,000	123,309	125,000
1000-4-118-511700	Bandstand Expenses	13,583	41,266	69,101	50,000	75,000	76,217	90,000
1000-4-118-518100	Workmen's Compensation	47	21	16	55	35	39	55
1000-4-118-518500	Electric	-	-	-	-	-	1,142	7,000
Total Bandstand Operating Expenses		33,420	158,168	195,872	169,489	220,030	222,346	273,868
1000-4-118-990000	Capital Outlays	-	-	-	-	45,000	45,000	-
Total Bandstand Expenses		33,420	158,168	195,872	169,489	265,030	267,346	273,868
Contributions								
1000-1-120-515700	RBHS Support	28,109	25,004	45,903	37,500	50,000	62,938	30,000
1000-1-120-550310	Main Street	62,596	62,211	62,773	60,000	60,000	63,460	60,000
1000-2-120-518500	Electric Fire Company	764	655	465	-	800	240	800
1000-2-120-550110	Fire Company Donation	100,000	105,900	156,150	150,000	150,000	150,000	200,000
1000-4-120-550410	Sister Cities	-	-	-	-	-	1,753	-
1000-4-120-518500	Library Support	30,000	30,000	75,000	75,000	75,000	75,000	75,000
Total Contributions		221,469	223,770	340,291	322,500	335,800	353,391	365,800
Debt Service								
1000-1-125-524200	Interest & Principal on Proj. Ln	1,415,501	739,800	1,294,864	1,145,824	1,318,836	1,316,753	1,442,900
Total Debt Service		1,415,501	739,800	739,800	1,145,824	1,318,836	1,316,753	1,442,900
Water Fund								
3000-5-000-430100	Metered Water I/T	1,191,727	1,323,290	1,263,701	1,280,000	1,285,133	1,268,118	1,280,000
3000-5-000-430150	Metered Water O/T	2,458,478	2,597,314	2,467,960	2,200,000	2,526,404	2,280,789	2,200,000
3000-5-000-430200	Dewey Beach Water	656,436	839,280	1,014,010	1,150,000	949,761	958,991	1,150,000
3000-5-000-430400	Meter Installations	39,722	38,640	50,764	45,000	42,000	61,568	45,000



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

Description		FY 2021	FY2022	FY2023	FY2023	FY2024	FY2024	FY2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
3000-5-000-430450	Water Service Connections	9,933	10,595	11,940	8,500	8,500	17,530	8,500
3000-5-000-430550	Water Miscellaneous Revenue	35,325	81,013	53,215	25,000	35,000	52,228	25,000
3000-5-000-430600	Water Penalties	4,886	5,978	9,146	1,000	1,000	3,647	1,000
3000-5-000-480300	Grant Revenue	22,742	16,250	-	-	-	-	-
3000-5-000-408200	CD Interest Water. Cap.	1,639	1,186	551	3,000	2,500	-	3,000
3000-5-000-408800	Interest on Investments Water Ca	-	-	58,133	-	146,738	288,603	230,954
3000-5-000-430250	Water Cap O/T	27,000	22,000	54,000	18,000	30,000	54,000	18,000
3000-5-000-430300	Water Cap I/T	6,000	4,000	14,000	18,000	14,000	9,781	18,000
3000-5-000-481100	Donations	-	-	-	-	-	-	-
Total Water Revenue		4,453,888	4,939,546	4,997,420	4,748,500	5,041,036	4,995,255	4,979,454
Total Restricted Water Revenue								
3000-5-000-480300	Grant Revenue	22,742	16,250	-	-	-	-	-
3000-5-000-430400	Meter Installations	39,722	38,640	50,764	-	-	61,568	-
3000-5-000-408200	CD Interest Water Cap.	1,639	1,186	551	3,000	2,500	-	3,000
3000-5-000-408800	Interest on Investments Water Cap	-	-	54,000	-	146,738	288,603	-
3000-5-000-430250	Water Cap O/T	27,000	22,000	54,000	18,000	30,000	54,000	18,000
3000-5-000-430300	Water Cap I/T	6,000	4,000	14,000	18,000	14,000	9,781	18,000
Total Water Revenue Restricted		74,361	65,826	173,315	39,000	193,238	413,952	39,000
Total Water Fund Revenue less Restricted		4,379,527	4,873,720	4,824,105	4,709,500	4,847,798	4,581,303	4,940,454
Water Fund Expenses								
3000-5-518-501000	Salaries	486,950	423,153	449,617	467,707	471,647	470,326	480,682
3000-5-518-501500	Overtime	33,496	15,282	10,057	18,651	9,141	8,005	18,651
3000-5-518-501700	Part-Time Salaries	-	-	-	-	-	-	-
3000-5-518-501900	Salaries Other	-	-	-	-	-	-	-
3000-5-518-502000	FICA Expense	30,946	26,885	26,892	30,154	29,809	28,349	30,959
3000-5-518-502022	Medicare Expense	7,237	6,287	6,289	7,052	6,971	6,630	7,240
3000-5-518-502500	Medical Insurance	101,321	80,860	100,754	85,618	125,727	98,361	132,287
3000-5-518-502700	Dental	3,345	2,872	3,335	3,800	3,594	3,345	3,594
3000-5-518-502900	Disability	6,599	5,555	5,190	6,650	6,100	5,081	6,650
3000-5-518-503300	Life Insurance	3,661	3,232	3,133	3,720	3,750	3,093	3,720
3000-5-518-503500	Pension	21,108	15,617	19,992	21,430	24,000	23,204	26,824
3000-5-518-503700	Unemployment	2,746	2,571	1,738	2,900	2,600	2,154	2,900
3000-5-518-503900	Uniforms	7,479	10,135	8,359	9,000	9,000	8,426	9,000
3000-5-518-504000	OPEB Expense	22,530	16,299	-	17,500	-	-	17,500
3000-5-518-504200	Paid Leave Tax	-	-	-	-	-	-	1,064
3000-5-518-504300	Car Allowance	-	-	-	1,950	3,600	4,590	3,600
3000-5-518-504900	Other Employee Benefits	300	450	200	450	300	200	450
3000-5-518-506100	Computer Supplies	2,200	2,200	1,587	2,200	2,200	2,194	2,000
3000-5-518-506200	Printing and Forms	460	245	-	500	500	1,273	1,500
3000-5-518-506500	Minor Equipment & Supplies	40,278	20,086	25,475	25,000	25,000	24,935	25,000
3000-5-518-506800	Membership & Publications	915	1,470	1,811	2,000	2,000	1,958	2,000
3000-5-518-506900	Other Supplies	852	902	949	1,000	1,000	1,072	1,000
3000-5-518-508100	Chemicals	54,740	104,055	91,447	85,000	110,000	117,304	90,000
3000-5-518-508200	Laboratory Supplies & Testing	7,790	8,000	7,199	10,000	10,000	10,269	10,000
3000-5-518-508400	Janitorial Supplies	-	231	250	250	250	255	250
3000-5-518-508600	Small Tools	-	6,000	3,442	6,000	6,000	5,393	6,000
3000-5-518-508800	Medical Health Testing	327	816	650	300	300	303	300
3000-5-518-508900	Vehicle Fuel	7,582	13,441	16,008	12,000	18,615	12,500	12,000
3000-5-518-509000	Diesel Fuel	367	618	1,225	2,000	2,000	393	2,000
3000-5-518-509200	Oil	169	416	345	400	450	316	400
3000-5-518-510000	Legal Services	-	-	-	2,500	-	-	2,500
3000-5-518-511000	Engineering	113,717	138,039	57,968	130,000	120,000	122,402	120,000
3000-5-518-511400	Contractual Services	-	500	495	500	500	405	500



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

	Description	FY 2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	FY2024 PROJECTED	FY2025 BUDGET
3000-5-518-511500	Other Professional Services	-	19,169	1,800	20,000	10,000	11,274	10,000
3000-5-518-513200	Postage	250	-	4,326	500	4,500	1,581	4,500
3000-5-518-515000	Travel Expense	-	-	-	-	5,000	3,601	5,000
3000-5-518-515200	Conferences & Training	1,992	5,672	7,424	7,500	2,500	3,982	2,500
3000-5-518-515500	Advertising	235	4,854	1,260	3,000	3,000	2,765	3,000
3000-5-518-516000	Liability Insurance	3,022	3,887	4,056	3,100	4,000	2,763	5,110
3000-5-518-516500	Auto Insurance	9,159	10,967	9,679	11,500	9,482	7,772	7,439
3000-5-518-517300	Umbrella Insurance	9,468	12,154	11,823	12,000	12,054	13,077	13,750
3000-5-518-517500	Commercial Property	20,581	23,812	24,801	24,000	24,907	22,810	23,460
3000-5-518-517700	Building and Contents	1,827	2,908	2,601	3,200	3,572	3,288	3,326
3000-5-518-518100	Workmen's Compensation	29,118	13,859	11,393	35,000	19,396	25,574	16,000
3000-5-518-518500	Electric	88,075	76,165	114,807	110,000	97,347	138,981	110,000
3000-5-518-519000	Heating Fuel	3,115	3,343	1,960	2,000	3,500	3,230	2,000
3000-5-518-520100	General Maintenance	213,315	377,581	252,993	200,000	225,000	272,843	250,000
3000-5-518-520200	SCADA Maintenance	49,841	87,284	29,432	90,000	90,000	40,961	25,000
3000-5-518-520300	Building Maintenance	395	15,255	11,437	15,000	35,000	32,398	25,000
3000-5-518-520700	Maintenance Contracts	56,489	82,381	85,322	100,000	100,000	96,210	100,000
3000-5-518-521000	Vehicle Maintenance	7,098	16,900	16,362	18,000	18,000	17,527	18,000
3000-5-518-521500	Utility Patching	24,466	100,000	97,046	100,000	100,000	42,869	100,000
3000-5-518-522200	Office Equipment	180	-	-	700	700	44	700
3000-5-518-522400	Equipment Rental	-	155	-	5,000	1,000	-	1,000
3000-5-518-522450	Auto Lease	37,615	50,495	63,717	63,600	60,000	54,387	57,000
3000-5-518-522800	Chemical Pumps New & Repair	5,021	5,000	5,000	5,000	6,000	7,094	6,000
3000-5-518-523000	Meters New & Repair	85,000	83,582	30,694	85,000	85,000	85,000	85,000
3000-5-518-523200	Connections New & Repair	70,015	69,502	67,132	70,000	75,000	71,978	75,000
3000-5-518-523300	Sensus Water Meter Equipment	15,000	15,000	14,347	15,000	15,000	16,483	15,000
3000-5-518-523400	Hydrants & Valves	4,500	4,500	1,912	4,500	4,500	2,449	4,500
3000-5-518-526000	Depreciation	-	-	-	-	-	-	-
3000-5-518-527000	Compensated Absence Balances	-	(14,097)	(27,187)	-	-	20,078	-
Total Water Fund Operating Expenses		1,692,892	1,976,545	1,688,544	1,959,832	2,009,512	1,963,755	1,988,856
3000-5-518-524300	Interest Expense	63,167	67,120	34,847	336,515	165,838	249,333	186,796
3000-5-518-990000	Water Capital Outlay	428,348	1,079,461	657,728	1,005,000	1,500,000	657,728	1,230,000
Total Water Fund Operating, Capital & interest Expense		2,184,407	3,123,126	2,381,119	3,301,347	3,675,350	2,870,816	3,405,652
Wastewater Fund								
Revenue								
4000-6-000-408100	Interest on Investments Sewer Impact	-	-	59,458	-	150,193	313,443	251,738
4000-6-000-408175	Interest on Deposits	1,651	538	1,875	2,000	2,000	41,901	2,000
4000-6-000-408220	Sewer Impact CD Interest	1,973	1,428	663	2,500	2,000	-	2,500
4000-6-000-409180	Miscellaneous Revenue	354	-	-	-	-	-	-
4000-6-000-440000	Metered Sewer	2,627,847	2,919,467	2,780,891	2,551,000	2,825,000	2,784,022	3,691,000
4000-6-000-440150	Sewer Surcharge	(647)	-	-	-	-	-	-
4000-6-000-440205	North Shores Sewer	291,772	107,883	210,599	285,000	285,000	431,174	390,000
4000-6-000-440210	Dewey Beach Sewer	1,183,323	1,441,643	2,069,868	915,000	1,379,097	2,744,929	1,800,000
4000-6-000-440215	Henlopen Acres Sewer	166,977	147,303	467,055	145,000	420,000	365,193	220,000
4000-6-000-440220	County Sewer	-	-	-	-	-	-	-
4000-6-000-440450	Sewer Connections & Inspection	2,050	2,100	5,380	1,590	1,590	2,150	1,590
4000-6-000-440500	Sewer Impact P&I Component	1,373	1,563	2,396	5,903	2,000	-	5,903
4000-6-000-440525	Sewer Impact Fees	17,654	21,643	17,513	30,000	30,000	23,770	30,000
4000-6-000-440575	Sewer Penalties	2,486	3,343	5,977	100	100	2,001	100
4000-6-000-480100	Sussex County Grant	-	-	500,000	-	-	-	-
4000-6-000-480200	Surface Water Planning Grant	34,295	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



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

	Description	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
4000-6-000-498000	Capial Contributions	942,463	894,819	6,129,109	956,100	939,461	982,061	956,100
Total Wastewater Revenue		5,273,571	5,547,005	12,261,215	6,494,193	9,601,768	7,715,644	8,950,931
Wastewater Revenue Restricted								
4000-6-000-408100	Interest on Invesments Sewer Imj	-	-	59,458	-	150,193	313,443	68,903
4000-6-000-408175	Interest on Deposits	1,651	538	1,875	3,000	2,000	4,1901	
4000-6-000-408220	Sewer Impact CD Interest	1,973	1,563	663	5,903	2,000	-	
4000-6-000-440500	Sewer Impact P&I Component	1,373	1,428	2,396	30,000	2,000	-	
4000-6-000-440525	Sewer Impact Fees	17,854	21,643	17,513	30,000	30,000	23,770	
Total Restricted		22,651	25,172	81,905	68,903	186,193	379,114	68,903
Total Wastewater Revenue Unrestricted		5,250,920	5,521,833	12,179,310	6,425,290	9,415,575	7,336,530	8,882,028
Wastewater Fund Expenses								
4000-6-619-501000	Salaries	621,564	638,360	709,068	672,334	715,354	741,268	770,963
4000-6-619-501500	Overtime	46,428	49,308	36,042	50,002	40,000	42,192	40,000
4000-6-619-502000	FICA Expense	39,450	40,557	43,390	44,699	46,832	44,173	50,280
4000-6-619-502200	Medicare Expense	9,226	9,485	10,148	10,474	10,953	10,331	11,759
4000-6-619-502500	Medical Insurance	205,334	162,998	175,398	165,303	180,420	174,554	246,415
4000-6-619-502700	Dental	4,788	4,721	5,429	5,500	5,392	5,264	5,391
4000-6-619-502900	Disability	8,396	7,850	8,898	8,500	9,600	9,136	8,500
4000-6-619-503300	Life Insurance	5,751	5,559	5,665	5,700	5,900	5,508	5,700
4000-6-619-503500	Pension	33,493	33,865	39,608	32,800	32,000	55,771	56,880
4000-6-619-503700	Unemployment	3,986	3,678	2,794	4,800	1,500	3,014	4,800
4000-6-619-503900	Uniforms	16,473	16,639	19,628	18,750	18,750	19,600	24,300
4000-6-619-504000	OPEB Expense	38,392	27,774	-	-	-	-	-
4000-6-619-504300	Car Allowance	-	-	-	-	3,600	4,440	3,600
4000-6-619-504900	Other Employee Benefits	142	-	-	100	-	-	100
4000-6-619-506000	Office Supplies	-	-	-	-	-	-	-
4000-6-619-506100	Computer & Copier Supplies	643	718	890	1,155	700	363	500
4000-6-619-506200	Printing and Forms	-	-	-	250	250	165	250
4000-6-619-506500	Minor Equipment & Supplies	15,796	28,885	26,243	25,000	26,250	64,546	23,700
4000-6-619-506800	Memberships & Publications	544	323	511	1,050	1,050	1,260	2,000
4000-6-619-506900	Other Supplies	83	421	698	800	1,200	559	800
4000-6-619-508100	Chemicals	216,513	237,702	327,126	252,000	300,000	405,478	400,000
4000-6-619-508200	Laboratory Supplies & Equip	42,618	51,380	52,062	48,500	58,000	50,040	58,000
4000-6-619-508400	Janitorial Supplies	611	401	2,240	600	500	-	250
4000-6-619-508800	Medical Health Testing	176	985	757	-	150	302	500
4000-6-619-508600	Small Tools	-	-	-	-	-	-	-
4000-6-619-508900	Vehicle Fuel	5,225	9,944	9,050	12,000	9,753	7,036	9,500
4000-6-619-509000	Diesel Fuel	8,227	17,359	23,822	22,000	25,003	13,642	21,500
4000-6-619-509200	Oil	121	389	434	500	500	590	400
4000-6-619-510000	Legal Services	-	-	-	1,000	1,000	-	1,000
4000-6-619-511000	Engineering	320,248	295,470	134,709	145,000	195,000	101,584	130,000
4000-6-619-511100	Sussex County - Sludge	2,613	10,662	28,766	20,000	35,000	31,064	69,000
4000-6-619-511400	Contractual Services	300	-	88,769	400	400	-	400
4000-6-619-511500	Other Professional Services	125	-	28,693	50,000	50,000	7,589	50,000
4000-6-619-513000	Equipment Installation	4,291	9,947	850	11,000	11,000	10,198	13,000
4000-6-619-513200	Postage	34	-	-	1,000	1,000	-	500
4000-6-619-513500	Radios	178	1,403	-	-	-	-	-
4000-6-619-514500	Other Communication Expense	-	-	-	-	-	-	-
4000-6-619-515000	Travel Expense	-	-	-	-	6,000	2,314	4,000
4000-6-619-515200	Conferences & Training	1,952	5,540	12,044	8,500	2,500	8,282	5,000
4000-6-619-515500	Advertising	325	2,626	-	1,000	1,000	4,612	3,000
4000-6-619-516000	Liability Insurance	29,226	5,331	7,427	5,600	4,959	5,256	5,805



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

	Description	FY 2021	FY2022	FY2023	FY2023	FY2024	FY2024	FY2025
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
4000-6-619-516500	Auto Insurance	10,789	14,718	9,570	16,000	9,564	7,301	7,440
4000-6-619-517300	Umbrella Insurance	770	903	964	1,050	1,001	1,062	1,075
4000-6-619-517500	Commercial Property Insurance	1,674	1,856	2,017	2,100	2,078	1,851	1,903
4000-6-619-517700	Building and Contents Ins.	18,441	26,545	28,585	28,500	29,513	29,819	30,944
4000-6-619-518100	Workmen's Compensation	38,240	21,252	19,567	47,000	36,430	39,919	28,000
4000-6-619-518500	Electric	203,892	153,218	428,638	250,000	280,000	403,636	250,000
4000-6-619-518710	Main Pumping Station Electric	7,354	7,081	7,964	8,800	8,899	8,032	8,800
4000-6-619-518800	Other Pumping Stations	13,580	10,461	14,063	14,000	13,490	17,914	14,000
4000-6-619-519000	Heating Fuel	-	66	-	3,500	1,000	-	3,500
4000-6-619-519600	Disposal Charge	-	-	10,000	-	-	-	-
4000-6-619-520100	General Maintenance	226,417	237,167	290,237	271,000	271,000	220,178	270,000
4000-6-619-520200	SCADA Maintenance	7,891	26,347	23,064	39,500	39,500	30,612	39,500
4000-6-619-520300	Building Maintenance	1,813	31,261	23,074	35,000	25,000	24,979	25,000
4000-6-619-520700	Maintenance Contracts	9,377	18,996	23,581	23,000	24,000	19,915	47,000
4000-6-619-521000	Vehicle Maintenance	10,547	10,290	15,296	15,000	15,000	6,179	15,000
4000-6-619-521210	Sludge Disposal Vehicle Rep.	28,439	26,287	29,598	30,000	30,000	21,993	30,000
4000-6-619-522200	Office Equipment	660	923	871	1,000	1,000	162	1,000
4000-6-619-522400	Equipment Rental	671	973	-	3,000	1,000	-	1,000
4000-6-619-522450	Auto Lease	18,727	26,206	55,192	63,500	73,040	35,802	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	36,263	4,683	2,523	5,000	4,000	1,113	4,000
4000-6-619-526100	Sewer Reserve Fund	-	-	-	30,000	30,000	-	30,000
4000-6-619-527000	Compensated Absences Balances	-	30,600	(73,044)	-	-	58,772	-
4000-6-619-550300	Contingency	-	-	-	-	-	-	-
Total Wastewater Operating Expenses		2,365,567	2,376,863	2,759,669	2,560,017	2,743,781	2,806,120	2,918,705
4000-6-619-524230	Interest & Principal Schoolvue	57,425	57,428	57,428	57,428	57,425	57,425	-
4000-6-619-524250	Interest & Principal Outfall	2,204,418	2,204,418	2,276,418	2,276,418	2,204,418	2,204,418	2,204,418
4000-6-619-524255	Interest Plant	71,036	100,736	103,832	50,000	144,234	139,144	102,000
4000-6-619-524320	Interest & Principal SC Loan A	-	-	300,000	-	-	-	300,000
4000-6-619-524330	Interest & Principal SC Loan B	-	-	186,210	-	-	-	172,508
4000-6-619-524340	Interest & Principal SC Loan C	-	-	93,105	-	-	-	86,254
Total Debt Service Interest and Principal	Debt Service Int and Principal	2,332,879	2,362,582	3,016,993	2,383,846	2,406,077	2,400,987	2,865,180
4000-6-619-990000	Capital Outlays	442,292	730,642	5,084,634	2,892,000	4,373,000	5,084,634	3,405,000
Total Wastewater Operating , Capital and Debt Service	Wastewater Dept.	5,140,738	5,470,087	10,861,296	7,835,863	9,522,858	10,291,741	9,188,885
Wastewater Capital Project (restricted)								
4000-6-000-440150	Wastewater Surcharge	(647)	-	-	-	-	-	-
4010-6-000-490175	Loan Proceeds DNREC	-	-	-	-	-	-	-
Total		(647)	-	-	-	-	-	-
Wastewater Capital Fund Outlays (restricted)								
4010-6-620-524240	Construction Period Interest	-	-	-	-	-	-	-
4010-6-620-990000	Capital Outlays	2,061,415	-	-	-	-	-	-
Total		2,061,415	-	-	-	-	-	-



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FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING

FISCAL YEARS 2025-2029

GENERAL FUND	FY2025	FY2026	FY2027	FY2028	FY2029
Parking Fees	10,877,800	11,204,134	11,540,258	11,886,466	12,243,060
Fines & Forfeitures	265,000	272,950	281,139	289,573	298,260
Rental Income	517,605	533,133	549,127	565,601	582,569
Interest Income	507,175	456,458	456,458	456,458	456,458
Refuse	834,400	859,432	885,215	911,771	939,125
Grants Gen Fund	344,346	805,938	830,116	855,020	880,670
Contributions	36,280	25,462	26,225	27,012	27,823
Misc Gov Revenue	78,000	148,526	152,982	157,571	162,298
Franchise Fees	170,000	170,000	170,000	170,000	170,000
Fixed Asset Sales	45,000	40,000	40,000	40,000	40,000
Misc. Revenue	-	3,183	3,278	3,377	3,478
Property Taxes	2,635,470	2,635,470	2,635,470	2,635,470	3,000,000
Property Transfer Taxes	1,850,000	2,000,000	2,100,000	2,205,000	2,315,250
Rental Taxes	3,100,000	3,193,000	3,288,790	3,387,454	3,489,077
Hotel Accommodations Taxes	1,562,425	1,609,298	1,657,577	1,707,304	1,758,523
Other Taxes	68,800	72,240	75,852	79,645	83,627
Licences & Permits	1,680,336	1,781,156	1,888,026	2,001,307	2,121,385
Total General Fund Revenue	24,572,637	25,810,380	26,580,511	27,379,028	28,571,603
Salaries General Fund	8,432,477	8,685,451	8,946,015	9,214,395	9,490,827
Taxes and Benefits	3,297,908	3,462,803	3,635,944	3,817,741	4,008,628
Contractual Services	5,255,774	5,413,447	5,575,851	5,743,126	5,915,420
Supplies & Material	1,595,723	1,643,595	1,692,903	1,743,690	1,796,000
Capital Outlays	5,410,000	5,792,000	13,922,000	16,723,000	6,790,001
Debt Service	1,442,900	1,146,461	1,146,461	1,146,461	1,146,461
Aid To Other Gov & E	365,800	335,000	335,000	335,000	335,000
General Fund	25,800,582	26,478,758	35,254,173	38,723,413	29,482,337
Revenue in Excess of Expenditures	(1,227,945)	(668,378)	(8,673,661)	(11,344,385)	(910,734)
WATER FUND					
Metered Water I/T	1,280,000	1,318,400	1,357,952	1,398,691	1,440,651
Metered Water O/T	2,200,000	2,266,000	2,333,980	2,403,999	2,476,119
Dewey Beach Water	1,150,000	1,184,500	1,220,035	1,256,636	1,294,335
Water Cap O/T	18,000	18,540	19,096	19,669	20,259
Water Cap I/T	18,000	18,540	19,096	19,669	20,259
Restricted Revenue	(39,000)	(40,170)	(41,375)	(42,616)	(43,895)
Meter Installations	45,000	46,350	47,741	49,173	50,648
Water Service Connections	8,500	8,755	9,018	9,288	9,567
Water Penalties	1,000	1,030	1,061	1,093	1,126
Water Miscellaneous	25,000	25,750	26,523	27,318	28,138
Interest Income	233,954	240,973	248,202	255,648	263,317
Total Water Revenue	4,940,454	5,088,668	5,241,328	5,398,567	5,560,525



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FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING

FISCAL YEARS 2025-2029

GENERAL FUND	FY2025	FY2026	FY2027	FY2028	FY2029
Salaries Water Fund Water	499,333	514,313	529,742	545,635	562,004
Taxes and Benefits Water	245,788	258,077	270,981	284,530	298,757
Contractual Services	1,085,085	1,117,638	1,151,167	1,185,702	1,221,273
Supplies & Material	158,650	163,410	168,312	173,361	178,562
Capital Outlays	1,230,000	1,240,000	850,000	850,000	850,000
Debt Service	186,796	186,796	186,796	186,796	186,796
Water Fund Expenditures	3,405,652	3,480,233	3,156,998	3,226,024	3,297,391
Revenue in Excess of Expenditures	1,534,802	1,608,434	2,084,330	2,172,544	2,263,133
WASTEWATER FUND					
Metered Sewer	3,691,000	3,875,550	4,069,328	4,272,794	4,486,434
North Shores Sewer	390,000	409,500	429,975	451,474	474,047
Dewey Beach Sewer	1,800,000	1,890,000	1,984,500	2,083,725	2,187,911
Henlopen Acres Sewer	220,000	231,000	242,550	254,678	267,411
Sewer Connections & Inspection	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
Sewer Impact Fees	30,000	30,000	30,000	30,000	30,000
Sewer Penalties	100	100	100	100	100
Interest Income	256,238	251,113	251,113	251,113	251,113
Capital Contribution Sussex Cty	956,100	2,010,133	2,010,133	2,010,133	2,010,133
Prior Year Encumbrances	1,600,000		-	-	-
Restricted Revenue	(68,903)	(68,903)	(68,903)	(68,903)	(68,903)
Total Wastewater Revenue	8,882,028	8,636,034	8,956,385	9,292,754	9,645,939
Salaries Wastewater	810,963	835,292	860,351	886,161	912,746
Taxes and Benefits	417,725	430,257	443,164	456,459	470,153
Contractual Services	1,169,117	1,204,191	1,240,316	1,277,526	1,315,851
Supplies & Material	520,900	536,527	552,623	569,201	586,278
Capital Outlays	3,405,000	6,530,000	6,680,000	680,000	680,000
Debt Service	2,865,180	4,786,030	4,786,030	4,786,030	4,786,030
Wastewater Fund Expenditures	9,188,885	14,322,296	14,562,484	8,655,378	8,751,058
Revenue in Excess of Expenditures	(306,857)	(5,686,262)	(5,606,099)	637,376	894,881
All Major Funds					
Revenue in Excess of Expenditures	-	(4,746,206)	(12,195,431)	(8,534,465)	2,247,280
Capital Outlays All Funds	10,045,000	13,562,000	21,452,000	18,253,000	8,320,001



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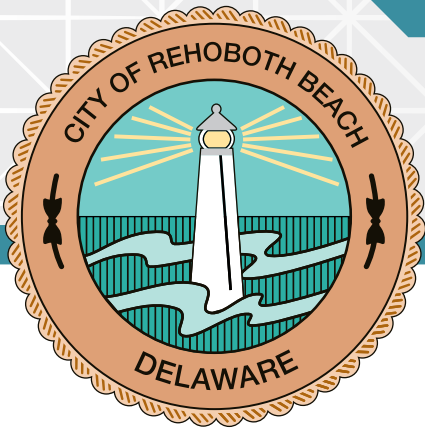


FIVE YEAR OPERATING REVENUE AND EXPENDITURE PLANNING FISCAL YEARS 2025-2029

The City's five-year budget plan for the fiscal years 2025-2029 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.
- Franchise fees are projected to be flat as many users seek alternatives to cable TV subscriptions
- Interest income is projected to decline by 10% as a result of lower short-term interest rates.
- Property taxes will remain unchanged thorough FY2028 before increasing in FY2029
- 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.
- 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.
- Supplies & Materials and Contractual Services were projected to increase 3% annually
- Debt service costs included in loan amortization schedules were applied. As the plant loan has not been fully drawn, the amortization was estimated.
- Most revenues from water were projected to increase by 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 are projected to increase substantially in FY2026 when the \$12 million Plant begins to amortize.

The level of projected capital outlays is the primary cause of expenditures exceeding revenues in fiscal years FY2026-2029. To fund the capital outlays, the City will have the options of utilizing its borrowing capacity, utilizing its cash reserves, increasing revenue with higher rates or deferring capital projects.

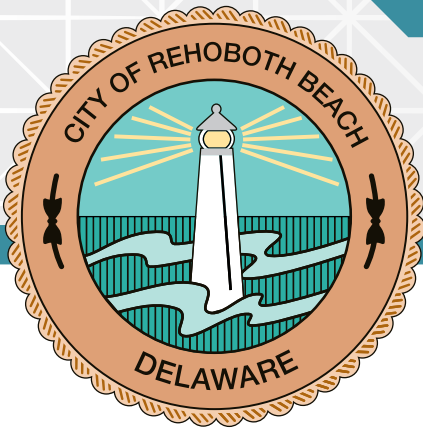


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CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN

Line	Department	Project/Equipment	Priority	2025	2026	2027	2028	2029
1	Building & Grounds	Replace Asphalt Roof at Convention Center	1	\$50,000				
2	Building & Grounds	Replace HVAC Units in Convention Center Conference Rooms	2	\$15,000	\$17,000	\$19,000		
3	Building & Grounds	Convention Center Audio/ Visual	3		\$130,000			
4	Building & Grounds	Replace Heat Pump System Convention Center Conference Room			\$20,000			
5	Building & Grounds	Install Building Automation in City Hall			\$90,000			
6	Building & Grounds	Replace Roof at Museum			\$150,000			
7	Building & Grounds	Replace Convention Center Doors/ Frames			\$20,000			
8	Building & Grounds	Repair HVAC in Parking Department Building				\$30,000		
9								
10	Account # 10-112	Total Building & Grounds		\$65,000	\$427,000	\$49,000	\$ -	\$ -
11								
12	Comfort Stations	Baltimore Ave Restroom/BP Headquarters (Design)	0	\$150,000	\$25,000			
13	Comfort Stations	Baltimore Ave Restroom/BP Headquarters (Construction/CM/I)	0	\$3,300,000	\$550,000			
14	Comfort Stations	Portable Restrooms (Temporary)	0	\$100,000				
15								
16	Account #10-111	Total Comfort Stations		\$3,550,000	\$575,000	\$ -	\$ -	\$ -
17								
18	Streets & Refuse	Resurface Rehoboth Ave (2nd Street to Boardwalk)	0	\$750,000				
19	Streets & Refuse	City-wide Paving Program (Maryland Ave and 1st Street)	1	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
20	Streets & Refuse	Replace Street Sweeper - Vacuum Type	2	\$230,000				
21	Streets & Refuse	Storm Sewer Assessment and Repairs	3	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
22	Streets & Refuse	Replace Boardwalk EV Trash Truck	4	\$50,000				
23	Streets & Refuse	Beach Rake Refurbishment	5	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
24	Streets & Refuse	LED Retrofit Project (Rehoboth Ave FY25 & FY26 and Boardwalk FY27)	0	\$80,000	\$475,000	\$200,000		
25	Streets & Refuse	Wilmington/ Baltimore Avenue Streetscape Project			\$1,340,000	\$1,180,000	\$9,420,000	\$14,920,000
26	Streets & Refuse	Bayard Ave Stormwater Improvements (Construction Phase I&II)			\$1,750,000	\$1,750,000		
27	Streets & Refuse	Replace Trash Truck (M-20)			\$180,000			
28	Streets & Refuse	Truck Barn			\$100,000			
29	Streets & Refuse	Public Works Facility (Design & Construct)			\$300,000	\$2,000,000		
30	Streets & Refuse	Replace Hook Hoist Container Truck			\$210,000			
31	Streets & Refuse	Replace Skid Steer (Trade In)			\$45,000			
32	Streets & Refuse	Replacement Polaris Vehicle			\$17,000			\$17,000
33	Streets & Refuse	Boardwalk Restoration			\$ -	\$ -	\$ -	\$ -
34	Streets & Refuse	Replacement Beach Rake Tractor				\$85,000		
35	Streets & Refuse	Stormwater Basin #40 Design/ Construction (Kent/Cookman/Sussex)					\$1,200,000	\$800,000
36								
37	Account # 10-109	Total Streets/Refuse Department		\$1,680,000	\$4,987,000	\$5,785,000	\$11,190,000	\$16,307,000
38								
39	Beach Patrol	Polaris UTV Replacement			\$25,000			
40	Beach Patrol	Vehicles			\$25,000			
41								
42	Account # 10-116	Total Beach Patrol		\$ -	\$25,000	\$ -	\$ -	\$ -
43								
44	Parking	Virtual Parking Permit Solution			\$50,000			
45								
46	Account # 10-114	Total Parking Department		\$ -	\$50,000	\$ -	\$ -	\$ -
47								
48	Police	Polaris UTV		\$25,000				
49	Police	Shed for Police Equipment (City Hall)			\$75,000			
50								
51	Account # 10-108	Total Rehoboth Beach Police Department		\$25,000	\$75,000	\$ -	\$ -	\$ -
52								
53	911 Dispatch Center	24/7 Task Chairs				\$9,000		
54								
55	Account # 10-113	Total Rehoboth Beach 911 Dispatch Center		\$ -	\$ -	\$9,000	\$ -	\$ -



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CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN

Line	Department	Project/Equipment	Priority	2025	2026	2027	2028	2029
56								
57	Wastewater	Phase 3B Completion (over remaining SRF Loan)	0	\$2,000,000				
58	Wastewater	WWTP Upgrade - Phase IV (Design)	0	\$500,000				
59	Wastewater	State Road Pump Station	0	\$400,000				
60	Wastewater	Miscellaneous Pump Replacements	1	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
61	Wastewater	PLC Replacement (B2)	2	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
62	Wastewater	Pump Station Valve Replacements	3	\$250,000				
63	Wastewater	Sewer Pipe Rehabilitation Program	4	\$100,000	\$100,000	\$500,000	\$500,000	\$500,000
64	Wastewater	Sanitary Sewer System Cleaning/CCTV	5	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000
65	Wastewater	Phase IV Wastewater Treatment Plant Upgrades (Capital Budget)			\$6,000,000	\$6,000,000		
66	Wastewater	Replacement Forklift			\$80,000			
67	Wastewater	Pump Station Condition Assessments			\$100,000			
68	Wastewater	Spare Breakers			\$70,000			
69								
70	Account # 40-619	Total Wastewater Department		\$3,405,000	\$6,530,000	\$6,680,000	\$680,000	\$680,000
71								
72	Water	Well 6 Replacement (Electrical and SCADA)	0	\$100,000				
73	Water	Filter Media Replacement	1	\$180,000				
74	Water	Water Meter Replacements	2	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
75	Water	Lynch Plant High Lift and Transfer Pump Rehab	3	\$50,000	\$140,000			
76	Water	Water Main Replacements (First Block Maryland Avenue FY25)	4	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
77	Water	Well Rehab - 8 (Feasibility/Construction)	5	\$50,000	\$200,000			
78	Water	UTV	6		\$25,000			
79	Water	Replacement Trailer (for backhoe)	7		\$40,000			
80	Water	Well Rehab - 10			\$50,000			
81								
82	Account # 30-518	Total Water Department		\$1,230,000	\$1,305,000	\$850,000	\$850,000	\$850,000
83								
84	IT	Computer Lifecycle Replacements		\$35,000	\$33,000	\$33,000	\$33,000	\$33,001
85	IT	Radio Replacements		\$20,000				
86	IT	Copier replacements		\$20,000	\$20,000	\$20,000		
87	IT	EKOS SaaS Fuel Management system (upgrade of TopKat+ system)		\$15,000				
88	IT	Lynch Wells Security Cameras			\$15,000			
89	IT	Lynch Wells Communication Equipment Refresh			\$20,000			
90	IT	UPS Battery Replacement				\$15,000		
91								
92	Account # 10-105	Total Information Technology		\$90,000	\$88,000	\$68,000	\$33,000.0	\$33,001
93								
94	Parks & Recreation	Bayard Ave Landscaping			\$100,000			
95	Parks & Recreation	Lake Gerar Accretion Restoration Project			\$160,000			
96								
97	Account # 10-115	Total Parks & Recreation Department		\$ -	\$260,000	\$ -	\$ -	\$ -
98								
99		Total Building & Grounds		\$65,000	\$297,000	\$49,000	\$ -	\$ -
100		Total Comfort Stations		\$3,550,000	\$575,000	\$ -	\$ -	\$ -
101		Total Streets/Refuse		\$1,680,000	\$4,552,000	\$13,825,000	\$16,690,000	\$6,757,000
102		Total Beach Patrol		\$0	\$25,000	\$ -	\$ -	\$ -
103		Total Parking		\$0	\$50,000	\$ -	\$ -	\$ -
104		Total Police		\$25,000	\$ -	\$ -	\$ -	\$ -
105		Total 911 Dispatch		\$0				
106		Total Wastewater		\$3,405,000	\$6,530,000	\$6,680,000	\$680,000	\$680,000
107		Total Water		\$1,230,000	\$1,240,000	\$850,000	\$850,000	\$850,000
108		Total IT		\$90,000	\$33,000	\$48,000	\$33,000	\$33,001
109		Total Parks & Recreation		\$0	\$260,000	\$ -	\$ -	\$ -



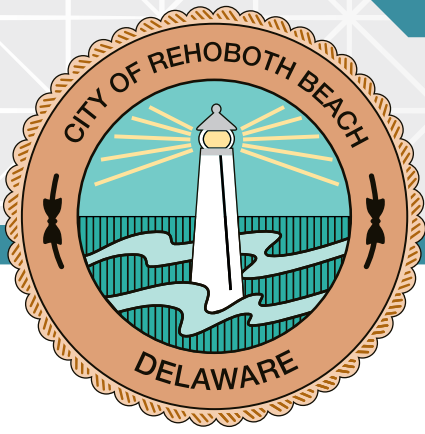
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CITY OF REHOBOTH BEACH 5 YEAR CAPITAL EXPENDITURE PLAN

Line	Department	Project/Equipment	Priority	2025	2026	2027	2028	2029
110								
111		Annual Totals		\$10,045,000	\$13,562,000	\$21,452,000	\$18,253,000	\$8,320,001
112		General Fund Total		\$5,410,000	\$5,792,000	\$13,922,000	\$16,723,000	\$6,790,001
113		Enterprise Fund Total		\$4,635,000	\$7,770,000	\$7,530,000	\$1,530,000	\$1,530,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

BUILDING & GROUNDS

LINE 2
CONVENTION CENTER HVAC
\$50,000



LINE 6
ROOF AT MUSEUM
\$150,000



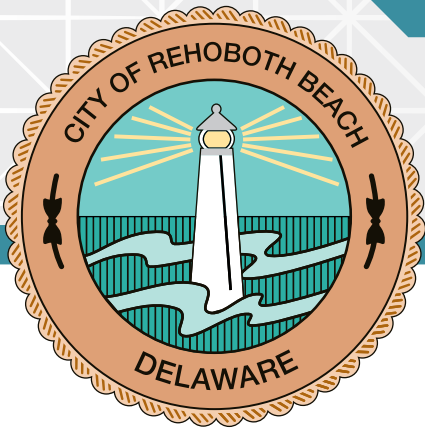
COMFORT STATIONS

LINE 13
BEACH PATROL BUILDING
\$3,300,000



LINE 14
TEMPORARY COMFORT STATION
\$100,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

STREETS & REFUSE

LINE 18
STREET PAVING REHOBOTH AVE
\$750,000



LINE 20
STREET SWEEPER
\$230,000



LINE 19
STREET PAVING CITY
\$500,000



LINE 21
**STORM SEWER ASSESSMENT
AND REPAIR**
\$50,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

STREETS & REFUSE

LINE 22
BOARDWALK TRASH EV
\$50,000



LINE 23
BEACH RAKE
\$20,000



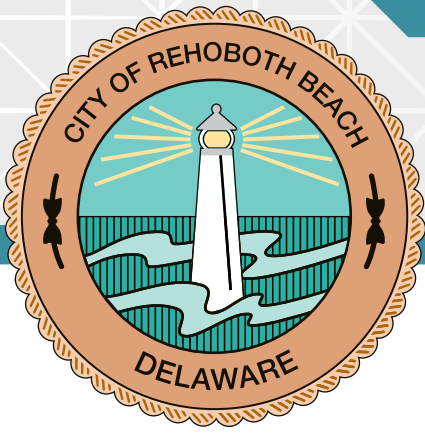
LINE 24
STREETS LED LIGHTING
\$80,000



POLICE

LINE 48
POLARIS VEHICLE
\$25,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

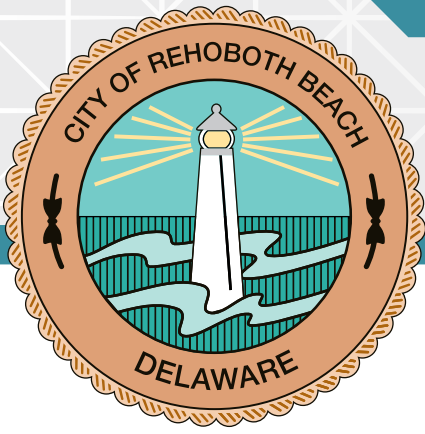
WASTEWATER

LINE 57
WASTEWATER 3B PROJECT
\$2,000,000



LINE 59
STATE ROAD PUMP STATION
\$400,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

WASTEWATER

LINE 60
PUMPS WASTEWATER PLANT
\$45,000



LINE 62
PUMP STATION VALVE
REPLACEMENTS
\$250,000

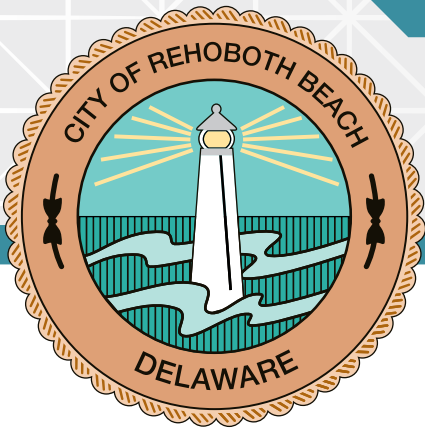


LINE 61
PLC REPLACEMENT
\$85,000



LINE 64
SANITARY SEWER CLEANING
\$25,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

WATER

LINE 72
WELL #6 REPLACEMENT
\$100,000



LINE 74
WATER METER REPLACEMENT
\$500,000

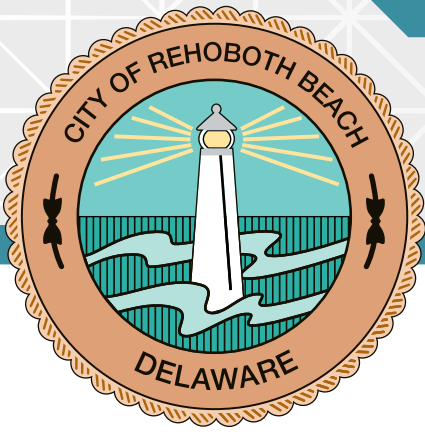


LINE 73
**WATER FILTER MEDIA
REPLACEMENT**
\$180,000



LINE 75
LYNCH WELL
\$50,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

WATER

LINE 76
WATERMAIN REPLACEMENT
\$350,000



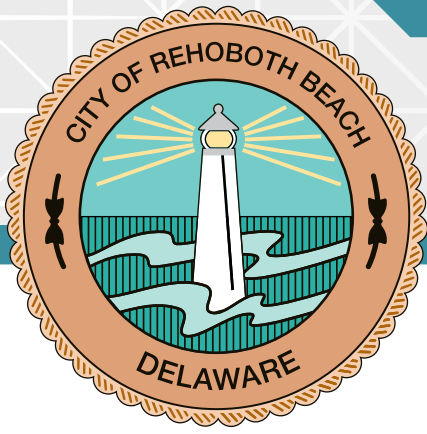
LINE 77
WELL #8 REHAB
\$50,000



IT

LINE 84
**COMPUTER LIFECYCLE
REPLACEMENTS**
\$35,000





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CITY OF REHOBOTH BEACH FY2025 CAPITAL BUDGET ITEMS

IT

LINE 85
RADIO REPLACEMENTS
\$20,000



LINE 86
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.



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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.



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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 \$750,000.

Yellow Book – Term commonly used to describe the Governmental Accountability Office’s publication Governmental Auditing Standards, the source of Generally Accepted Government Auditing Standards (GAGAS).