

**CITY OF REHOBOTH BEACH**

# **ANNUAL BUDGET**

**2022  
2023**



## CITY OF REHOBOTH BEACH ANNUAL BUDGET 2022/2023 **TABLE OF CONTENTS**

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# CITY MANAGER'S LETTER

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April 27, 2022

Honorable Mayor, Commissioners and City of Rehoboth Beach Residents:

It is my pleasure to present the Fiscal Year 2022-2023 Operating Budget in the amount of \$30,149,743. This amount includes \$6,450,000 in Capital Outlays which, although substantial, continues the City's commitment to maintaining city streets, repairing or replacing aging infrastructure and adding updated restroom facilities for citizens and visitors alike. In fact, 83% of the total capital improvement plan addresses these longterm investments. Many hours are spent by each Department Head to develop a responsible budget that meets the needs of the City.

This past year, the City once again experienced unprecedented times with the impacts associated from the COVID-19 pandemic. A tremendous amount of working hours each week by staff in the IT department were spent to ensure the public's ability to participate in open government meetings through remote communications. IT staff transitioned operations and functionality in ways unimaginable as the Commissioners maintained their commitment to provide safe, healthy working conditions for all employees. It was a welcome relief when in March governmental meetings went "live" and the public once again were invited to attend these meetings. I want to once again express my sincere gratitude for the hard work from all our staff, Commissioners and volunteers who patiently awaited the return to in-person meetings.

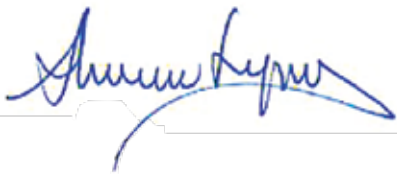
From a fiscal perspective, the City is in sound financial shape in keeping pace with conservative projections. We continue to witness strong tourism throughout the year that positively impacts revenue stream. And once again I salute the City's Director of Finance, Burton Dukes, for his diligence every day in having the best interests of the City and its residents in mind. He watched the market carefully and succeeded to consolidate city debt while securing lower interest rates that result in savings to all residents. And for the first time this past year, due to Mr. Dukes' acumen and diligence, the City received the most prestigious honor from the Government Finance Officers Association in earning recognition for the Distinguished Budget Presentation Award in having submitted a policy document, financial plan, operations guide and a communications tool that stands out amongst the best in the country.

I extend my sincere gratitude also to Mayor Mills and the Commissioners for their perseverance through long hours of budget meetings and their adoption of this year's fiscal budget for 2022-2023 on March 18, 2022. Proudly they were able to do this at an in-person regular meeting. We will continue to stay focused and resilient to ensure fiscal sustainability while preserving our valuable services to the community, and investing in our police and fire services in order to keep the City safe for all who live and visit here.

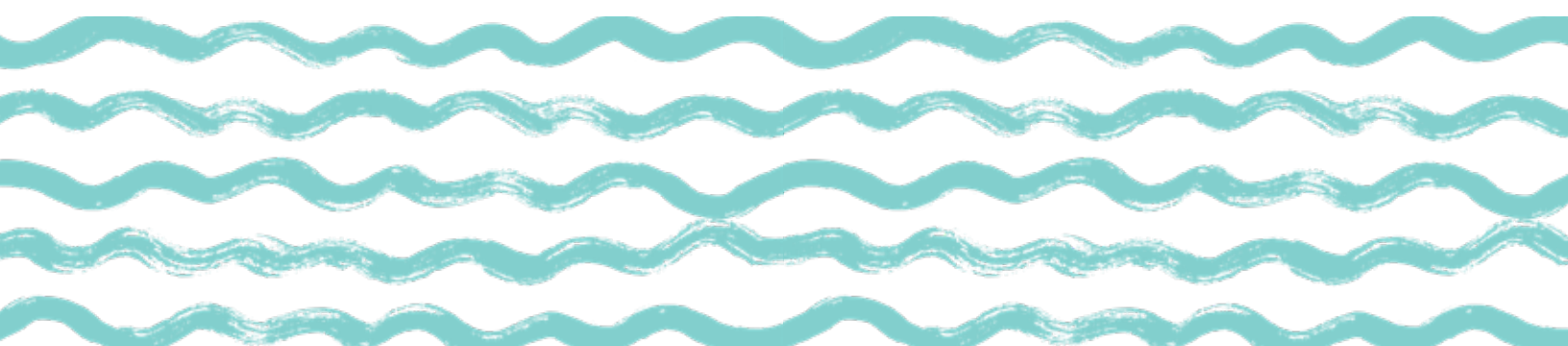
This budget, being my last for the City as I turn my own page and step down as city manager, has made me exceptionally proud as well as humbled to have served for over 8 years. I am confident the City is in the best of hands with the most capable, dedicated hard-working staff in place.

Sincerely,

Sincerely,

A handwritten signature in blue ink, appearing to read "Sharon Lynn", is written over a horizontal line.

Sharon Lynn  
City Manager







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

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



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



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



**Commissioner  
Edward Chrzanowski**  
Term: 2019-2022



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



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



**Commissioner  
Susan Gay**  
Term: 2019-2022



**City Manager Sharon Lynn**  
Term: 2014-May 2022



**Interim City Manager  
Evan Miller**  
Began May 2022-



# CITY OF REHOBOTH BEACH BOARDS & COMMITTEES

| BOARD OR COMMITTEE                                 | CHAIR                           |
|----------------------------------------------------|---------------------------------|
| Animal Issues Committee                            | Commissioner Tim Bennett        |
| Audit Committee                                    | James Horthy                    |
| Board of Adjustment                                | Jerome Capone                   |
| Board of Election                                  | Stephen Simmons                 |
| Boardwalk & Beach Committee                        | Commissioner Jay Lagree         |
| Environment Committee                              | Commissioner Edward Chrzanowski |
| Parks & Shade Tree Commission                      | Francis Markert Jr.             |
| Personnel Committee                                | Commissioner Patrick Gossett    |
| Planning Commission                                | Michael Bryan                   |
| Stormwater Utilities Task Force                    | Commissioner Jay Lagree         |
| Streets & Transportation Committee                 | Commissioner Edward Chrzanowski |
| Trees & Green Infrastructure Committee             | Commissioner Susan Gay          |
| Wilmington/Baltimore Avenue Streetscape Task Force | Mayor Stan Mills                |



## 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 2022, the City was the home to 1,636 full-time residents. During the busiest summer months, the population increases to over 25,000. As a tourist destination, the City hosts more than 3.5 million visitors annually. Rehoboth Beach is often referred to as the "Nation's Summer Capital" due to the large number of visitors and part-time residents coming from the Washington, D.C. metropolitan area.

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

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



THE FOLLOWING ARE SOME OF THE CITY OF REHOBOTH'S  
KEY STATISTICS:

SIZE OF CITY LIMITS



**1.6** SQUARE  
MILES

CITY POPULATION **1950**  
FULL-TIME



**1,794**

AVERAGE  
HOUSEHOLD

**SIZE**  
**1.83**

LAND AREA OF CITY LIMITS



**1.2** SQUARE  
MILES

CITY POPULATION **2022**  
FULL-TIME



**1,636**

MEDIAN **2022**  
AGE



**64.1**  
YEARS



AVERAGE  
HOME  
VALUE

**\$1.5+ MILLION**

GENDER

**49.36%**  
MALE

**50.64%**  
FEMALE

HOUSEHOLDS  
WITH  
CHILDREN

**9%+**



HOUSEHOLD MEDIAN **CITY**  
INCOME

**\$115,000+**

RACIAL MAKEUP

**WHITE 98.2%**



**NON-WHITE**  
**1.8%**

HOUSEHOLDS  
WITHOUT  
CHILDREN

**91%+**



MEDIAN **COUNTY**  
HOUSEHOLD INCOME

**\$63,000+**

**2022** POPULATION  
**SUSSEX COUNTY**

**248,733**





# 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.

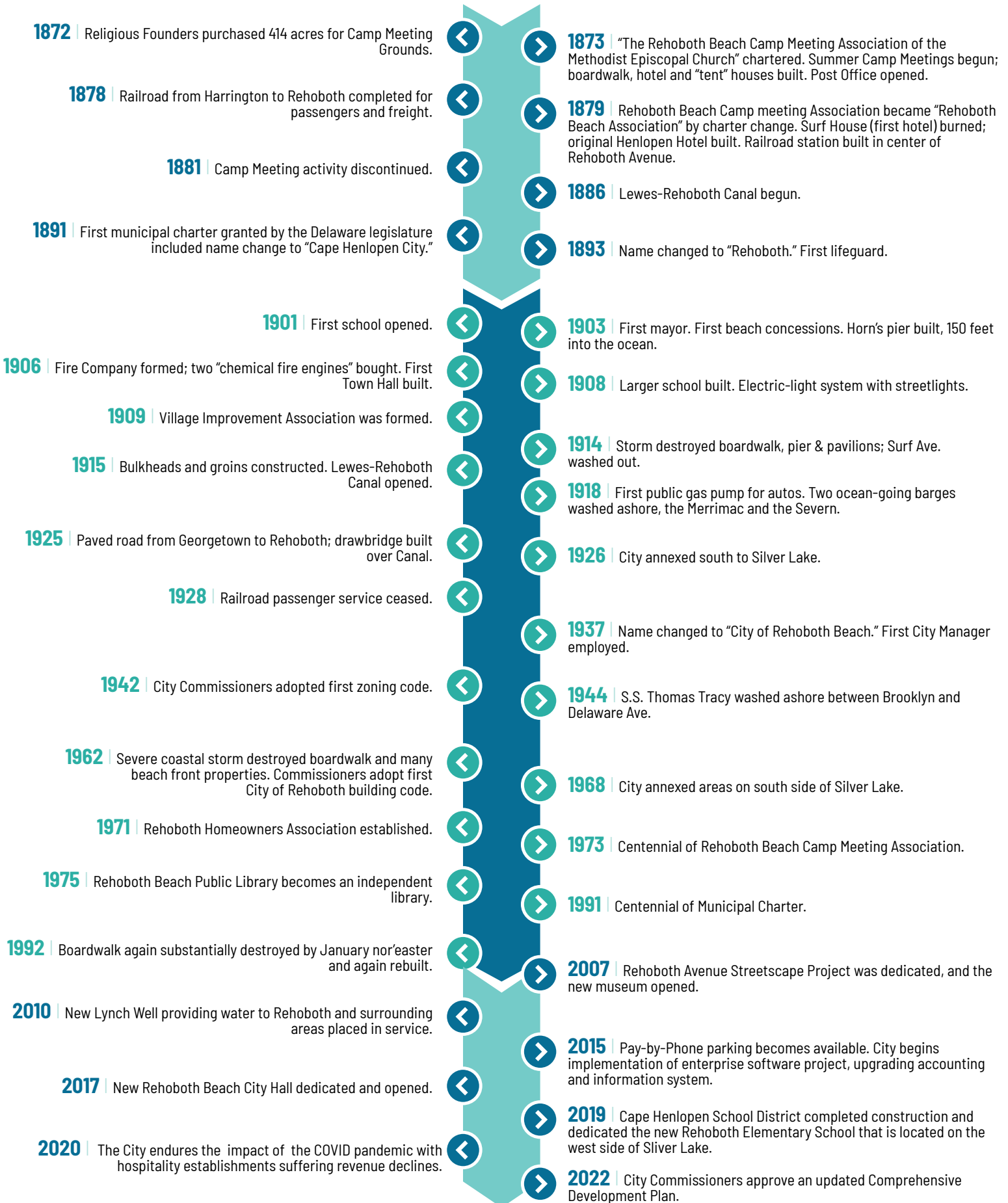
In 1872, Reverend Robert Todd of St. Paul's Methodist Episcopal Church in Wilmington, Delaware visited Oak Grove Camp Meeting on the New Jersey shore. He soon found himself consumed with the idea of creating a similar organization on the Delmarva Peninsula. He knew that some years earlier an effort had 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





# BUDGET DEVELOPMENT TIMELINE

The City's budget process begins in November with the Commissioners voting to approve at a Commissioners' meeting in the second half of March. All budget meetings and discussions are open to the public, with the public having the opportunity to ask questions and provide input. Because of COVID-19 restrictions that required the City Hall to be closed, the FY2023 budget meetings were virtual.

Prior to each meeting, the Commissioners receive digital copies of the City Manager's proposed budget, including an index, government-wide summary, a line-by-line listing of proposed revenues and expenses, and a detailed list with photographs of proposed CIP items. This information is uploaded to the City's Civic Web site by the City Secretary and included in the agenda prior to the meetings. At the direction of the Commissioners, changes are noted, and revisions are made to the budget package that is distributed prior to the next scheduled budget meeting. This process is followed for each meeting until the completion of the final version of the budget. The agenda for a late March Commissioners' meeting includes the item to vote for formal adoption of the budget that begins on April 1.





## BUDGET DEVELOPMENT TIMELINE

**NOV.**

### **NOVEMBER 1 THROUGH NOVEMBER 30, 2021**

- › City Manager confers with Department Heads to assess capital and operating needs.
- › Project Coordinator confers with departments to develop capital needs priority document.

**DEC.**

### **DECEMBER 1 THROUGH DECEMBER 31, 2021**

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

**JAN.**

### **JANUARY 10 AND JANUARY 21, 2022**

- › 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 7 AND FEBRUARY 18, 2022**

- › Budget Meetings are 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 7 AND MARCH 18, 2022**

- › 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 for approval during their Regular Meeting.

**APR.**

### **APRIL 1, 2022**

- › Start of the Fiscal Year 2022-2023.





# OUR BUDGET

## DOCUMENT OBJECTIVES

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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](http://cityofrehoboth.com) under the Government and Budget tabs.

This year our budget document includes a Strategic Goals section that discusses our most important goals and the investments that we believe will enable us to achieve them. The investments that we have been making in technology will better enable us to efficiently plan our future, measure our performance and communicate our results to you. The investments in public infrastructure will provide a safe, healthy, and livable environment. Our substantial investments in public safety will provide our staff in the Police Department, 911 Dispatch and Beach Patrol with the training, leadership, facilities, and equipment necessary for the fulfillment of their duties and provide the safety and security that we desire. With input from our residents and stakeholders, our cultural and recreation goals have been expanded in order to maintain an attractive tree canopy, provide a safe and appealing park system and to offer improved recreational options.



# STRATEGIC GOALS

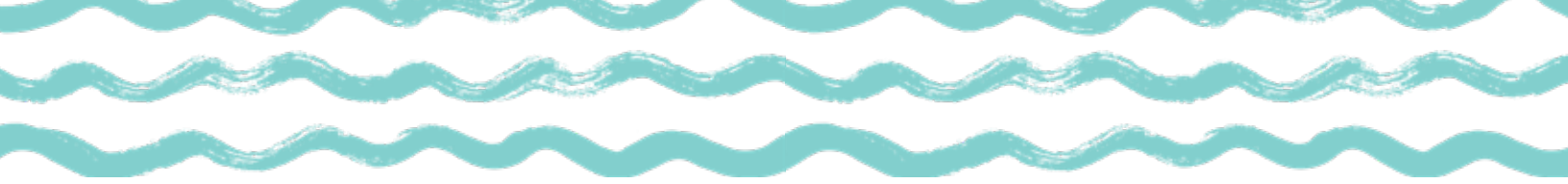
| GOAL                                                                        | ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Safe Community</b></p> <p><b>How We Accomplish this Goal</b></p>      | <ul style="list-style-type: none"> <li>• Continue to seek grant opportunities to support public safety</li> <li>• Support training programs that enable public safety officers to be highly trained and competent</li> </ul> <p>In addition to annual grants requested, applications for non-recurring grants are submitted.</p> <p>Multiple training programs will be attended by police officers in FY2023. Among the sessions are Annual Diversity Training, Ethics in Law Enforcement, De-escalation – minimize use of force, Implicit Bias Training, Crisis Intervention, Pro Train Tactical Training, Life-Saving Medical Tactics, and others.</p> <p>Funding for body cameras to be worn by full-time officers is available. The City is seeking funding for seasonal cadets to be equipped with body cameras.</p> <p>Funding for a school resource officer to teach , counsel, and protect students at Rehoboth Elementary has been budgeted.</p> <p>Funding is received through CVC grants for violent crimes and extra patrol enforcement in busy areas as well as for large scale events.</p> <p>Office of Highway Safety (OHS) funding is received for extra duty officers to conduct radar, pedestrian, seat belt enforcement and support at large holiday events.</p> <p>For pedestrian safety and convenience, funds are included in the FY2023 budget for a new pedestrian crosswalk on State Road and Grove St.</p> |
| <p><b>Inclusive Community</b></p> <p><b>How We Accomplish this Goal</b></p> | <ul style="list-style-type: none"> <li>• Adequately fund ADA compliance, including public facilities, sidewalks and streets.</li> </ul> <p>The City’s handicap curb cut project, supported with grant funding, has been on-going for many years and funds will be available in FY2023.</p> <p>Funding for the Delaware Ave. restroom improvements (\$250,000) has been budgeted in FY2023.</p> <p>The FY2023 budget includes funding for the design and upgrade of the Baltimore Ave. comfort station. Improvements include: 1) Four new ADA accessible restrooms 2) Two new ADA accessible changing rooms 3) Two new ADA accessible showers.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| GOAL                                                                                       | ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>How We Accomplish this Goal</b>                                                         | <p>rooms 4) ADA compliant second floor that will accommodate the beach patrol headquarters.</p> <p>Beach access mats have been budgeted (\$58,000) in FY2023. The mats facilitate entry and movement on the beach for all users, including people with disabilities.</p> <p>The annual paving program (\$450, 000) provides for the resurfacing of various City streets as well as the construction of ADA compliant sidewalks and curbs that are adjacent to the streets.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Open, Effective and Responsive Government</b><br><br><b>How We Accomplish this Goal</b> | <ul style="list-style-type: none"> <li>• Provide citizens and interested parties with clear and comprehensive budget documents available on City website</li> <li>• Invest in modern technologies that facilitate the preparation and communication of accurate financial information that is valuable to our stakeholders</li> <li>• Maintain Civic Web and Document Center to provide public information</li> <li>• Maintain proactive public information programs</li> </ul> <p>In 2015, the City implemented new enterprise accounting software from one of the leading municipal accounting software vendors in the country. This investment provided the capabilities to retrieve, analyze and prepare accurate reports in a more efficient manner. In April 2021, the city completed the implementation of a new time and benefit tracking system that interfaces with the City's HR and payroll software. The upgrade provides enhanced functional capabilities, and by consolidating all HR and payroll applications with a single vendor, a significant reduction in maintenance costs has been achieved.</p> <p>Civic Web provides citizens with centralized access to information relating to meetings, agendas, and important issues that our Commissioners are addressing. Citizens have the ability to remotely attend meetings and participate. The City's annual audit reports and budget documents are posted on the City website. The monthly Budget Reports are included in the Commissioners meeting agendas that are available to the public.</p> <p>The City publishes the bi-monthly "Lines in the Sand" newsletter on its website, informing visitors and citizens of upcoming events and city activities.</p> |
| <b>Culture &amp; Recreation Opportunities</b>                                              | <ul style="list-style-type: none"> <li>• Support local organizations that serve citizens and visitors- Grants to local civic organizations</li> <li>• Continue support of Summer Bandstand Concert series</li> <li>• Support cultural events that make Rehoboth Beach a very attractive place to visit and live</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| GOAL                                                                                                          | ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>How We Accomplish this Goal</b></p>                                                                     | <p>For many years, the City has supported in-town non-profit organizations that serve the community, including Main Street, the Rehoboth Beach Volunteer Fire Company, the Rehoboth Beach Public Library, and the Rehoboth Beach Historical Society. In the FY2023 Budget, the City increased its support to these organizations by increasing direct cash payments from \$217,000 in FY2022 to \$322,500 in FY2023, a 49% increase.</p> <p>When the Historical Society's museum was completed in 2007 the City provided a \$250,000 loan at the City's borrowing rate and, in 2013, agreed to forgive \$125,000 of the original amount. To support the operation of the Museum, the City has assumed most of the electric supply costs. Upon completion of the new City Hall, the Chamber of Commerce moved into the City's building as 306 Rehoboth Avenue and has continued to receive a below-market rental rate.</p> <p>The Bandstand program, featuring many popular entertainment groups, has been funded in the FY2023.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p><b>Environmental Sustainability &amp; Long-term Planning</b></p> <p><b>How We Accomplish this Goal</b></p> | <ul style="list-style-type: none"> <li>• Committed to a sustainable build environment</li> <li>• Active stewardship of our natural resources</li> <li>• Support and encourage convenient recycling methods</li> <li>• Support innovative, efficient, environmentally friendly and cost-effective beach and boardwalk technologies that keep our beach and boardwalk clean and attractive</li> </ul> <p>The City has continued to support the preservation of Silver and Gerar Lakes by managing the population of waterfowl with safe control methods that limit wildlife access to the shores of the lakes.</p> <p>The City offers both recycling of household papers and yard waste. Almost all of the cost for recycling programs has been absorbed in the regular annual trash bills that are billed quarterly at a cost significantly below that of private trash hauling companies.</p> <p>In addition to the April – October twice-a-week trash service, and the once-a-week November – March trash service, the city provides bulk pick of household items (excluding hazardous materials) during a week in the Spring and Fall.</p> <p>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 FY2023 budget includes funding for the refurbishment of the beach cleaning rake and a new wheel loader.</p> <p>The FY2023 capital budget includes funding for a new Lake Gerar diffuser system.</p> |



| GOAL                                                                                                   | ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Vibrant Business Community</b></p> <p><b>How We Accomplish this Goal</b></p>                     | <ul style="list-style-type: none"> <li>• Encourage open dialogue with the business community, supporting their significant role in our community.</li> <li>• Support business organizations</li> <li>• Provide city's services in the business community, including public safety, street cleaning, beach patrol, beach cleaning, directional signage</li> </ul> <p>The business community's many attractions, including its wide range of culinary offerings, boardwalk amusements and shopping options, are a significant contributor to the enjoyment that residents and visitors experience. The City's annual financial support to Main Street and the Rehoboth Beach -Dewey Beach Chamber of Commerce, assists and strengthens the business community, facilitating their abilities to support the needs of their members and the community at large.</p> <p>By not imposing a rental tax on commercial properties, the City is continuing to support the owners and tenants of commercial properties, realizing that they compete with establishments outside the City.</p> <p>The City's streets and refuse workers devote a significant portion of labor hours to the maintenance of the boardwalk and beaches. Multiple daily trash pick-ups are scheduled in the summer season.</p>                                                                                                       |
| <p><b>Fiscal Responsibility &amp; Financial Strength</b></p> <p><b>How We Accomplish this Goal</b></p> | <ul style="list-style-type: none"> <li>• Implement prudent financial planning with a view of short and long-term needs</li> <li>• Maintain appropriate reserves</li> <li>• Provide accurate financial information for decision-making</li> <li>• Spend revenue as effectively as possible</li> </ul> <p>As a resort community, the City's revenues from parking fees, real estate transfer taxes and rental taxes represent a higher percentage of total revenues than is usually typical in a non-resort community. Because of the uncertain and cyclical trends that these revenue sources follow, the City's budgeting and revenue projection practices have been conservative. Cash reserves from real estate transfer taxes are restricted and exceed 50% of the FY2023 General Fund Budget. While Transfer Taxes are restricted by law, they would be available in the event of storm damage and essential infrastructure needs. In the FY2023 budget, the city approved a contingency amount exceeding \$303,000. This contingency is used to fund unanticipated expenditures.</p> <p>The City's on-going investment in software and equipment, including \$33,000 for desktop replacements approved in FY2023, is critical to the maintenance of user productivity. Monthly budget report preparation and analysis has been facilitated by the City's software and hardware investments.</p> |



| GOAL                                                                                 | ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Quality Infrastructure</b><br><br><b>How We Accomplish this Goal</b>              | <ul style="list-style-type: none"><li>• Maintain and invest in infrastructure including; clean drinking water, efficient wastewater processing, effective stormwater management, protective street maintenance, and modern communication technology.</li></ul> <p>The City's project manager, public works director and city manager develop and regularly update the City's Five-Year CIP Plan in order to best prepare for infrastructure needs.</p> <p>Among the FY2023 budgeted upgrades in the Water Department's infrastructure are: 1) Water meter replacements (\$500,000) 2) Pipeline assessment and rehabilitation (\$250,000) 3) Well 6 replacement , investigation, and construction. 3) Storm sewer line assessment and repairs (\$200,000).</p> <p>In addition to the funding approved in prior years for \$12 million of upgrades (in progress) at the Wastewater Treatment Plant, the FY 2023 includes the following: 1) State Road Pump Station reconstruction (\$2 million) and 2) Sewer line rehabilitation (\$500,000) 3) Sanitary sewer system cleaning and CCTV (video of lines).</p> |
| <b>Clean, Safe, Friendly Neighborhoods</b><br><br><b>How We Accomplish this Goal</b> | <ul style="list-style-type: none"><li>• Maintain and promote parks</li><li>• Preserve and expand tree canopy</li><li>• Ensure walkability</li></ul> <p>In the FY2023 budget the Commissioners approved \$30,000 for repairs to the Grove Park pavilion.</p> <p>The FY2023 operating budget includes \$55,000 of funding for sidewalk and curb repairs.</p> <p>Tree preservation and replacement ordinances are designed to maintain the City's tree canopy and status as a Tree City. Tree removal fees have been budgeted as a revenue source in FY2023. These fees are restricted for use in supporting the City's tree planting projects.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



| GOAL                                                                                                          | ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>High-Performing,<br/>Dedicated, and<br/>Valued Employees</b><br><br><b>How We Accomplish<br/>this Goal</b> | <ul style="list-style-type: none"><li>• Provide the highest level of service possible</li><li>• Act with honesty and integrity</li><li>• Empower employees to solve problems</li><li>• Value and reward excellent performance</li></ul> <p>Employees of municipalities in Delaware may participate in the State of Delaware health and dental insurance programs. On average, employees and dependents only have to assume about 20% of the total premium cost. The quality of the benefits and relatively low cost to employees has resulted in high worker retainage.</p> <p>The City's defined contribution pension plans include a 457B income/investment deferral plan and a thrift plan. All full-time non-uniformed employees are eligible to participate in the thrift plan that provides a 75% match.</p> <p>In recent years, the City has retained compensation consultants to provide guidance with the development of competitive wage and benefit packages.</p> <p>The City's uniformed police officers may elect to participate in the State of Delaware Police and Firefighter Retirement Plan. The FY2023 budget for police officer retirement increased by \$9,500 to \$230,000.</p> |







# FINANCIAL POLICIES

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## 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.

## 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 investments. 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.

## **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.

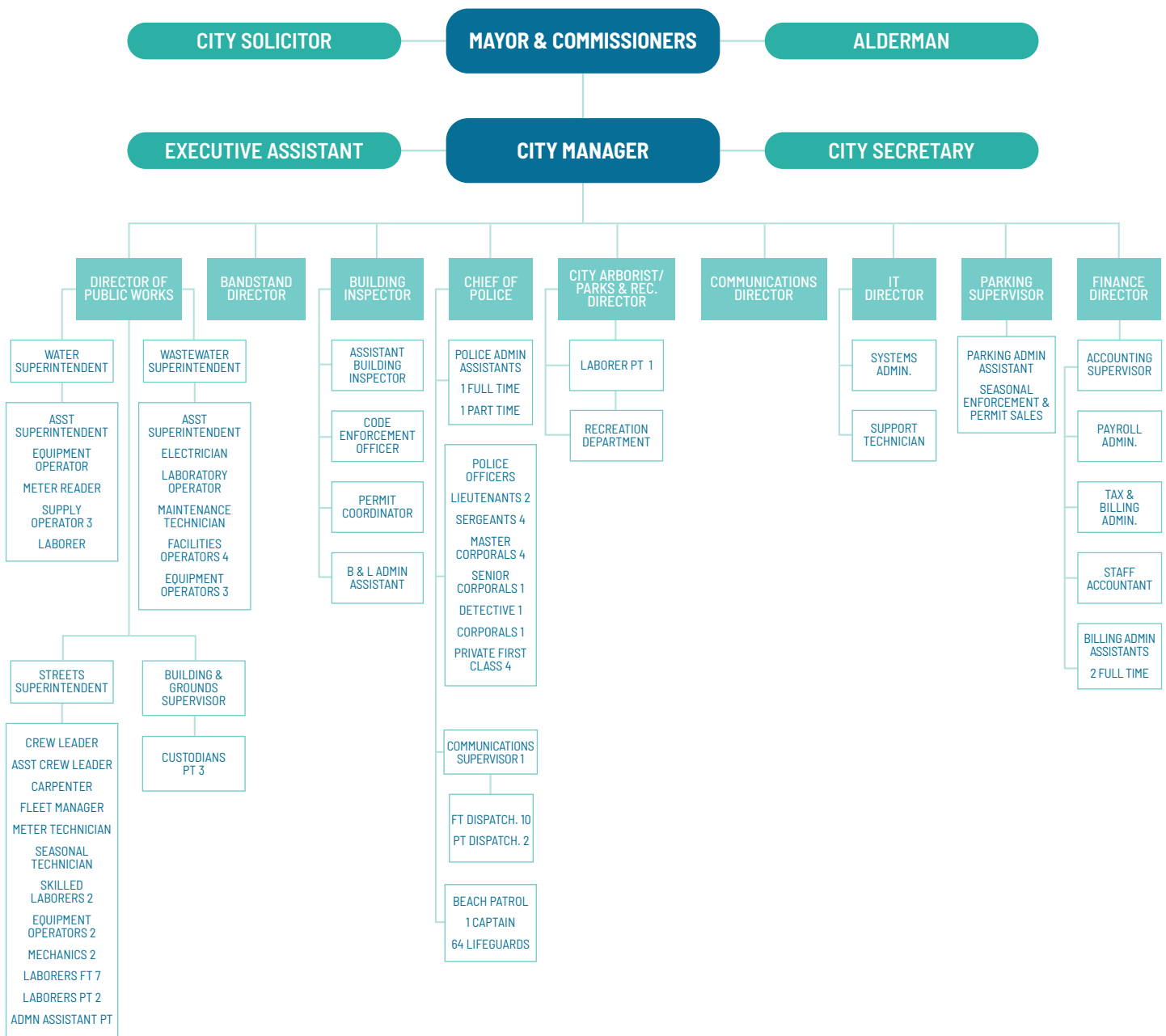
## **BUDGET AMENDMENTS**

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.

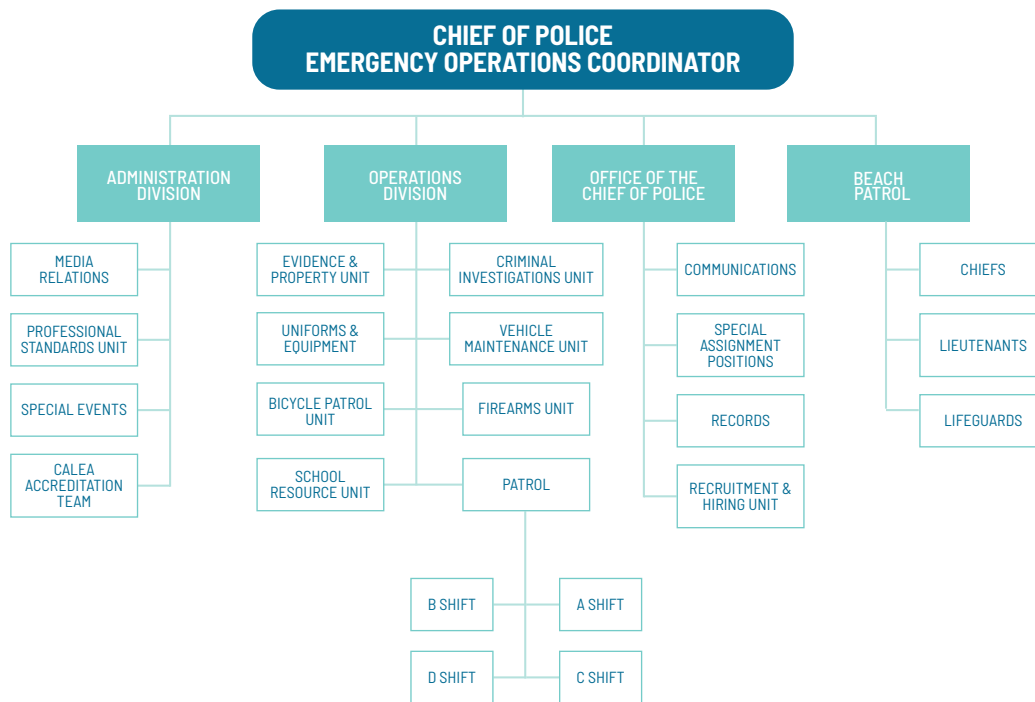


# ORGANIZATION CHARTS

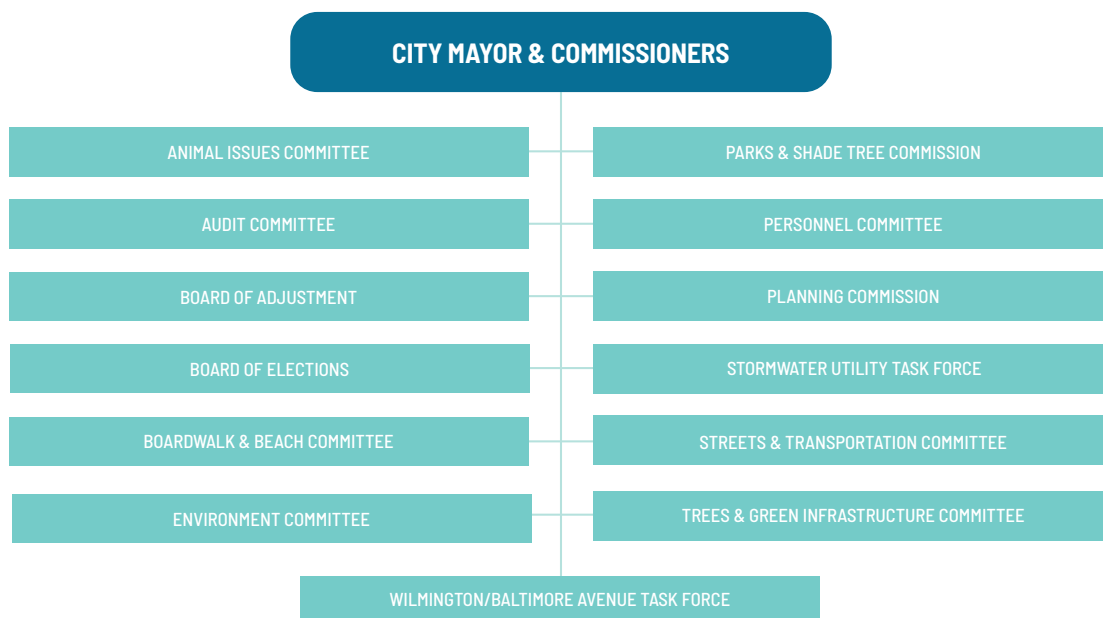
## CITY OF REHOBOTH BEACH



# CITY OF REHOBOTH BEACH POLICE DEPARTMENT



# CITY OF REHOBOTH BEACH COMMITTEES





# BUDGET SUMMARY

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In our fiscal year that ended March 31, 2022, the city's seasonal revenue sources recovered from the COVID impact endured in the prior year. Parking related revenues increased by slightly over \$2 million from the prior year, restoring it to a normalized level. General Fund revenue exceeded budget by \$5.45 million. Property Transfer Tax exceeded budget by \$2.2 million while the rental tax, hotel accommodations tax, and building permits & appeals exceeded budget by \$1.1 million, \$508 thousand and \$545 thousand, respectively. The City also received \$417 thousand in American Rescue Plan Act (ARPA) grant funds that were unbudgeted.

As FY2022 transfer tax revenue exceeded budget by \$2.2 million, we believe that the FY2023 budget increase (to \$1.85 million) is justified. While the residential rental tax revenue reached a record level of \$3.06 million in FY2022, we have budgeted it conservatively at \$2.1 million in FY2023. During the peak COVID period, the level of off-season rentals was above normal, contributing to the record revenue in FY2022. Given the uncertainty of the continuation of the higher off-season rentals, we have only budgeted FY2023 rental tax revenue at \$2.1 million.

The FY2022 total operating expenditures of the general fund were well controlled and slightly below budget. In FY2023, the operating expenditures budget is 8.66% or \$1.2 million above the prior year. The departments with the largest increases include Police, Public Works, Contributions to Organizations and Mayor & Commissioners (legal fees).

When preparing the FY2023 operating expenditure budget, consideration was given to the difficulty of attracting both full-time and seasonal workers, especially in the public works department. Accordingly, personnel costs, including wages, benefits, uniforms, pension contributions and payroll taxes have been budgeted at \$10.49 million for governmental and enterprise funds, an increase of \$572.7 thousand/5.78% from the prior year. While most city workers received 3% wage increases, some departments in aggregate, including police, 911 dispatch and public works exceeded 3%. The wage rates of 911 Dispatch and Public Works staff was not considered sufficiently competitive and justified slightly above average increases in order to attract applicants. The cancellation of the city hall building maintenance contract and replacement with a full-time staff person required the department's full-time wage budget to increase. The premium for the State of Delaware health insurance plan increased by over 8%. The budget for part-time workers increased by 4% to \$1.41 million. The filling of vacant positions in the Wastewater Department was partially responsible for the department's \$78 thousand/8.05% increase in budgeted personnel costs.

In our Water Fund, we have budgeted FY2023 revenue at \$4.7 million, \$230 thousand below our prior year actual. The possible reduction in off-season water usage was our basis for lowering the FY2023 revenue budget. The budgeted operating expenditures for the Water Department have increased by \$12.3 thousand/1% while capital outlays have decreased by \$297 thousand.



# CITY OF REHOBOTH BEACH

## BUDGET SUMMARY FISCAL YEARS 2023 & 2022

Compared to FY2022 budgeted revenues, city-wide budgeted revenues in FY2023 have increased by \$2,467,358. Governmental Funds (including the General Fund), Water Fund and Wastewater Fund budgeted revenues have increased by \$895,858, \$0 and \$1,571,500, respectively.

### ALL FUNDS – REVENUES, OPERATING AND CAPITAL EXPENDITURES

| REVENUES & EXPENDITURES                 | FY2023 BUDGET | FY2022 BUDGET | \$ CHANGE | % CHANGE | FY2021 BUDGET |
|-----------------------------------------|---------------|---------------|-----------|----------|---------------|
| Total Revenues                          | 30,149,743    | 27,682,385    | 2,467,358 | 8.91%    | 26,186,674    |
| Total Operating Expenditures            | 19,833,558    | 18,410,500    | 1,423,058 | 7.73%    | 18,006,109    |
| Total Capital Expenditures              | 6,450,000     | 4,726,172     | 1,723,828 | 36.47%   | 5,474,573     |
| Total Debt Service                      | 3,866,185     | 26,186,674    | (679,528) | (14.95%) | 2,645,992     |
| Total Operating, Capital & Debt Service | 30,149,743    | 27,682,385    | 2,467,358 | 8.91%    | 26,186,674    |
| Revenue less Expenditure                | -             | -             | -         | -        | -             |

The most significant sources of FY2023 budgeted revenue that attributed to the overall budgeted increases are the hotel accommodations tax and parking revenue, as presented in the table below. In FY2022, the actual hotel accommodations tax revenue exceeded the amount budgeted by \$508 thousand. In FY2023, it has been increased to \$1.56 million, an amount slightly above the actual FY2022 level of \$1.51 million.

Property transfer tax revenue has been budgeted at \$1.85 million, representing an increase of \$250 thousand from the FY2022 budget. While the actual reported amounts of the FY2022 and FY2021 property transfer tax have been significantly higher than budget, it has been the City's policy to budget it conservatively, given the past volatility and uncertainty of this revenue source.

Budgeted grant revenue increased by 70% (\$404 thousand) due to the American Rescue Plan (ARPA) distribution that the City will receive in FY2023 (\$417 thousand).

Following the COVID impact on FY2021 (summer season 2020), when parking revenues were over \$2 million below budget, the actual amounts collected in FY2022 exceeded budget by 5.7% or \$378 thousand. Given this improvement, we have increased the FY2023 parking revenue budget by \$152,000.


Wastewater revenues have been budgeted at \$6.5 million, an increase of \$1.57 million. This increase is attributed to the \$1.6 million capital contribution that was obtained from unused Outfall Project funds. These funds were restricted and are now being used for pending sewer projects.



## ALL FUNDS – REVENUE

| REVENUE SOURCE                  | FY2023 BUDGET     | FY2022 BUDGET     | \$ CHANGE        | % CHANGE      | FY 2021 BUDGET    |
|---------------------------------|-------------------|-------------------|------------------|---------------|-------------------|
| Parking                         | 6,757,200         | 6,605,200         | 152,000          | 2.30%         | 6,444,700         |
| Property Tax                    | 2,043,000         | 2,043,000         | 0                | 0.00%         | 2,017,000         |
| Property Transfer Tax           | 1,850,000         | 1,600,000         | 250,000          | 15.63%        | 1,600,000         |
| Rental Tax                      | 2,100,000         | 2,000,000         | 100,000          | 5.00%         | 2,000,000         |
| Hotel Accommodations Tax        | 1,562,425         | 1,000,000         | 562,425          | 56.24%        | 800,000           |
| Other Taxes                     | 68,800            | 68,800            | 0                | 0.00%         | 58,100            |
| Prior Year Encumbrance          | 250,000           | -                 | 250,00           | -             | 15,000            |
| Sale of Property                | 45,000            | 1,045,000         | (1,000,000)      | (95.69%)      | 800,000           |
| Interest & Rents                | 672,637           | 650,750           | 27,887           | 3.36%         | 843,133           |
| Refuse                          | 834,400           | 834,400           | 0                | 0.00%         | 834,400           |
| Grants                          | 976,874           | 573,065           | 403,809          | 70.46%        | 540,345           |
| Police & Alderman Fines         | 205,000           | 180,000           | 25,000           | 13.89%        | 145,000           |
| Contributions                   | 29,280            | 19,280            | 10,000           | 51.87%        | 19,280            |
| Licenses & Permits              | 1,542,337         | 1,421,600         | 120,737          | 8.49%         | 1,459,800         |
| Miscellaneous                   | 78,000            | 78,000            | 0                | 0.00%         | 77,000            |
| <b>Total Governmental Funds</b> | <b>19,014,953</b> | <b>18,119,095</b> | <b>895,858</b>   | <b>4.94%</b>  | <b>17,653,758</b> |
| Wastewater                      | 6,425,290         | 4,853,790         | 1,571,500        | 16.43%        | 4,238,235         |
| Water                           | 4,709,500         | 4,709,500         | 0                | 0.00%         | 4,294,681         |
| <b>Total Enterprise Funds</b>   | <b>11,134,790</b> | <b>9,563,290</b>  | <b>1,571,500</b> | <b>16.43%</b> | <b>8,532,916</b>  |





City-wide budgeted operating expenses have been increased 7.73% or \$1,423,508. The largest budgeted increases in FY2023 are in the Wastewater (\$230 thousand/9.89%), Administration (\$215 thousand/9.15%) and Police categories (\$194 thousand/6.21%).

In Wastewater, the expenditures that contributed to the department's increases were salaries (\$58 thousand/9.46%), overtime (\$10 thousand/25%), chemicals (\$32 thousand/14.55%), other professional services (\$50 thousand/100%) and general maintenance (\$37 thousand/15.81%). The higher salary and overtime increase in FY2023 are, partially, a result of vacant positions in FY2022 as well as annual cost of living wages increases (3% average) in FY2023. General maintenance and chemicals increases are primarily due to anticipated cost increases for supplies & materials.

In Administration, items that primarily contributed to the department's increases include, other professional services (\$161 thousand/214%), salaries (\$63 thousand/8.97%), conferences and training (\$30 thousand/250%) and the Planning Commission costs (\$25 thousand/125%). Other professional services included \$156 thousand for ADA consultation services that will be necessary in order to comply with the terms of a legal settlement. The Conferences and Training budget has increased by \$30 thousand, partially due to the planned move to an enterprise SAAS (software-as-a-service) environment. Because many training meetings were cancelled during COVID, the budgets in FY2022 and FY2021 were reduced, creating a wider disparity with the FY2023 budget. Administration salaries increased as a result of the creation of the assistant city manager position and the change of the assistant to the city secretary position to full-time. The Planning Commission's budget has been increased (\$20 thousand/25%) in FY2023. This increase is in anticipation of a higher volume of matters, both commercial and residential, that will be presented to them.

The Mayor and Commissioners legal budget increased by \$100,000 in order to fund legal services related to construction code compliance. The Alderman budget was increased \$22.3 thousand in order to provide funding for a part-time administrative support position. This position was eliminated several years ago when the present alderman assumed her position. However, the volume of cases and compliance requirements justify the creation of the position.

The Communications Department's budget increased by \$35.4 thousand due to budget increases in the following categories: advertising (\$8.6 thousand), medical insurance (\$7.3 thousand), printing (\$8.4 thousand) and salary (\$7.4 thousand).

The Building and Grounds Department's budget increased by \$95,900 with much of the increase attributed to the creation of the building maintenance manager position. The past utilization of a third-party service contractor has been unsatisfactory both in terms of service quality and cost.

The operating costs of the Comfort Stations increased by \$74.8 thousand. The janitorial contract budget increased by \$37.5 thousand, and the building maintenance budget increased by \$27.3 thousand. The janitorial contract will require additional labor hours in order to maintain the cleanliness of the facilities. All maintenance services are contracted with third-party maintenance companies.

The Wastewater budget increased by \$230.3 thousand or 9.89%. The following expenditure categories attributed most significantly to the department's increase: wages and benefits (\$78 thousand), chemicals (\$32 thousand), other professional services (\$50 thousand) and General Maintenance (\$37 thousand). Unfilled positions in the prior year made the FY2023 increase appear abnormally higher. Professional services, not budgeted in the prior year, are needed to provide for video scoping of the wastewater lines. Higher materials costs required budgetary increases in the general maintenance and chemicals categories.

### ALL FUNDS – OPERATING EXPENDITURES

| EXPENDITURES BY DEPT.           | FY2023 BUDGET     | FY2022 BUDGET     | \$ CHANGE        | % CHANGE     | FY2021 BUDGET     |
|---------------------------------|-------------------|-------------------|------------------|--------------|-------------------|
| Mayor & Commissioners           | 364,014           | 264,014           | 100,000          | 37.88%       | 261,762           |
| Treasurer                       | 2,784             | 2,784             | -                | -            | 2,784             |
| Administration                  | 2,565,928         | 2,350,731         | 215,197          | 9.15%        | 2,077,570         |
| Alderman                        | 93,154            | 70,831            | 22,323           | 31.52%       | 70,317            |
| Information Technology          | 588,869           | 572,838           | 16,031           | 2.80%        | 562,056           |
| Building & License              | 472,765           | 446,426           | 26,339           | 5.90%        | 482,916           |
| Building & Grounds              | 447,597           | 351,697           | 95,900           | 27.27%       | 422,727           |
| Communications                  | 122,015           | 86,584            | 35,431           | 40.92%       | 89,978            |
| Police Dept. & Grants           | 3,341,460         | 3,151,253         | 190,207          | 6.04%        | 3,022,781         |
| 911 Dispatch                    | 828,882           | 763,921           | 64,961           | 8.50%        | 738,971           |
| Beach Patrol                    | 649,231           | 649,451           | (220)            | (.030%)      | 652,547           |
| Street & Refuse & Grants        | 2,898,021         | 2,755,036         | 142,985          | 5.19%        | 2,753,632         |
| Parking Meter                   | 1,407,981         | 1,319,248         | 88,733           | 6.73%        | 1,171,509         |
| Parking Permit                  | 83,348            | 86,898            | (3,550)          | (4.09%)      | 88,763            |
| Comfort Stations                | 290,457           | 215,700           | 74,757           | 34.66%       | 191,700           |
| Parks & Rec. & Tennis           | 463,943           | 448,971           | 14,972           | (3.33%)      | 454,003           |
| Bandstand                       | 169,489           | 153,931           | 15,558           | 10.11%       | 153,212           |
| Donations                       | 322,500           | 217,000           | 105,500          | 48.62%       | 218,000           |
| Total General Fund              | 15,112,438        | 13,907,314        | 547,357          | 8.67%        | 13,415,228        |
| Police Grant Fund               | 51,271            | 51,271            | -                | 0%           | 31,000            |
| Street Grant Fund               | 150,000           | 150,000           | -                | 0%           | 115,000           |
| <b>Total Governmental Funds</b> | <b>15,313,709</b> | <b>14,108,585</b> | <b>1,205,124</b> | <b>8.54%</b> | <b>13,561,228</b> |
| Water                           | 1,959,832         | 1,972,200         | (12,368)         | (.63%)       | 1,995,796         |
| Wastewater                      | 2,560,017         | 2,329,715         | 230,302          | 9.89%        | 2,509,085         |
| <b>Total Enterprise Funds</b>   | <b>4,519,849</b>  | <b>4,301,915</b>  | <b>217,934</b>   | <b>5.07%</b> | <b>4,504,881</b>  |



In January 2022, the city refinanced loans provided by USDA (City Hall building) and the State of Delaware Drinking Water Fund (Lynch Well on Rt 1), reducing the rate to 1.61% and the amortization period to fifteen years. The city's advisor on the transaction prepared a bid offering that was submitted to over twenty financial institutions, with JP Morgan Chase offering the most attractive rate and terms. The present value of the savings exceeded \$1 million over the term of the loan.

| DEBT SERVICE BY DEPT. | FY2023 BUDGET | FY2022 BUDGET | \$ CHANGE | % CHANGE | FY2021 BUDGET |
|-----------------------|---------------|---------------|-----------|----------|---------------|
| General Fund          | 1,145,824     | 1,864,929     | (719,105) | (38.56%) | 986,400       |
| Water Fund            | 336,515       | 346,938       | (10,423)  | (3.00%)  | 346,938       |
| Wastewater Fund       | 2,383,846     | 2,333,846     | 107,428   | 2.14%    | 1,312,654     |
| All Funds             | 3,866,185     | 4,545,713     | (622,100) | 14.95%   | 2,645,992     |

The city's capital budget increased by \$1.7 million/36.47%, with \$1.58 million of the increase budgeted for wastewater improvements. The largest component of the wastewater system capital outlay budget was the \$2 million State Road pump station reconstruction. The city's sewer pipeline rehabilitation program was budgeted for \$500 thousand. The Streets Department's budget was increased by \$348 thousand/31.4%. Included in the budget was \$400 thousand for city-wide paving, \$200 thousand for storm sewer assessment and repair, and \$200 thousand for the Wilmington and Baltimore Avenues streetscape design. Complete details of the FY2023 capital outlays are included in this document.

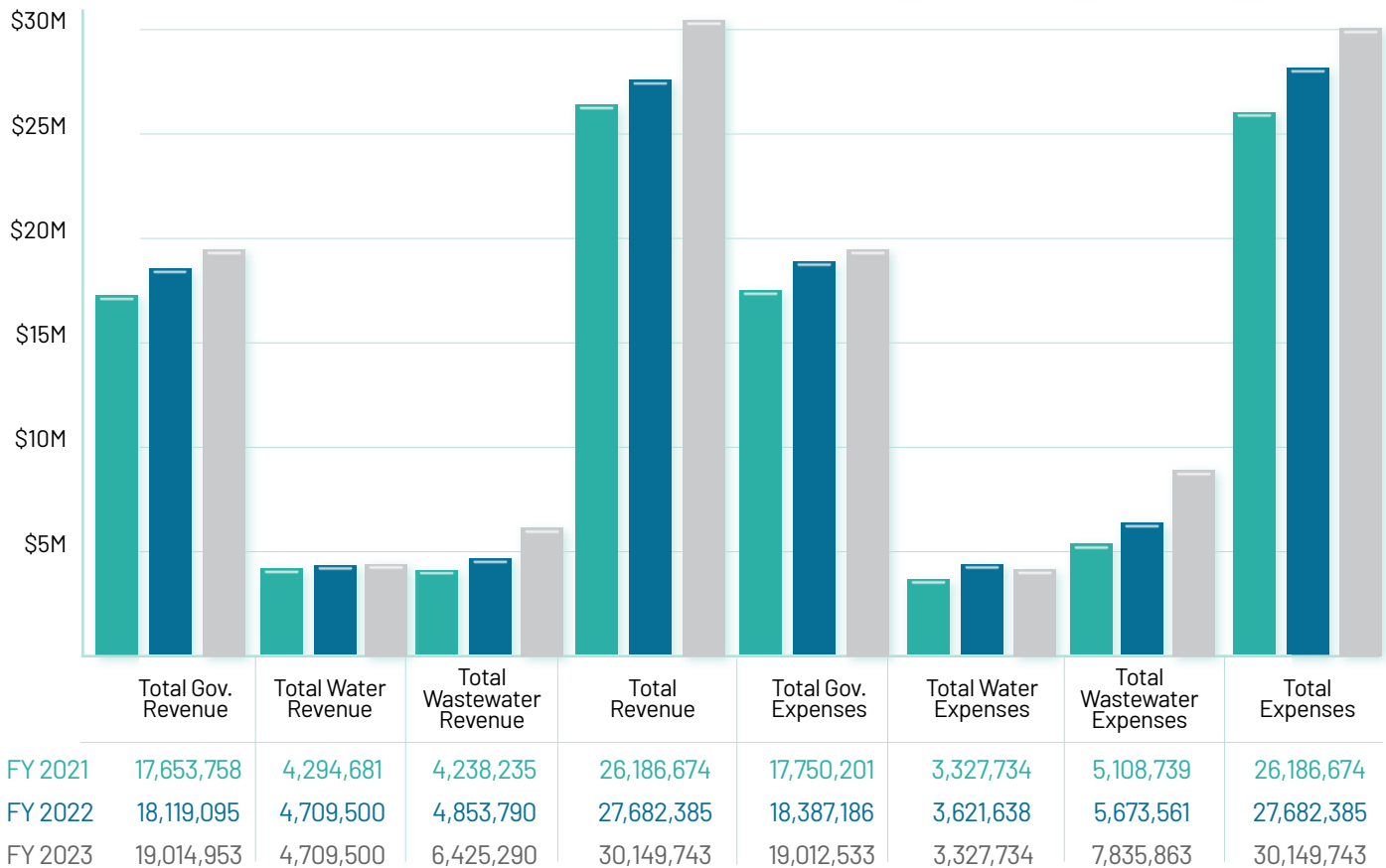
### ALL FUNDS – CAPITAL EXPENDITURES

| CAPITAL EXP. BY DEPT.           | FY2023 BUDGET    | FY2022 BUDGET    | \$ CHANGE        | % CHANGE      | FY2021 BUDGET    |
|---------------------------------|------------------|------------------|------------------|---------------|------------------|
| Mayor & Commissioners           | -                | 87,000           | (87,000)         | (100.00%)     | 87,000           |
| Information Technology          | 44,000           | 93,000           | (49,000)         | (52.69%)      | 33,000           |
| Beach Patrol                    | 17,000           | 13,000           | 4,000            | 30.77%        | -                |
| Building & Grounds              | -                | 6,800            | (6,800)          | 100.00%       | 30,000           |
| Police Dept. & Grants           | 30,000           | 50,527           | (20,527)         | (40.63%)      | 15,558           |
| 911 Dispatch                    | -                | 12,500           | (12,500)         | (100.00%)     | 12,501           |
| Streets & Refuse & Grants       | 1,456,000        | 1,107,845        | 348,155          | 31.43%        | 1,926,170        |
| Parking Meter                   | 535,000          | 218,000          | 317,000          | 145.41%       | 468,344          |
| Comfort Stations                | 431,000          | 550,000          | (119,000)        | (21.64%)      | 250,000          |
| Parks                           | 40,000           | 275,000          | (235,000)        | (84.45%)      | 380,000          |
| <b>Total Governmental Funds</b> | <b>2,553,000</b> | <b>2,413,672</b> | <b>139,328</b>   | <b>5.77%</b>  | <b>3,202,573</b> |
| Water                           | 1,005,000        | 1,302,500        | (297,500)        | (22.84%)      | 985,000          |
| Wastewater                      | 2,892,000        | 1,010,000        | 1,882,000        | 186.43%       | 1,287,000        |
| <b>Total Enterprise Funds</b>   | <b>3,897,000</b> | <b>2,312,500</b> | <b>1,584,500</b> | <b>68.52%</b> | <b>2,272,000</b> |
| <b>Total All Funds</b>          | <b>6,450,000</b> | <b>4,726,172</b> | <b>1,723,828</b> | <b>36.47%</b> | <b>5,474,573</b> |



## CITY OF REHOBOTH BEACH BUDGET FY 2023, 2022 & FY 2021

FY 2021 FY 2022 FY 2023



In fiscal year ended March 31, 2023, budgeted revenues and expenses increased by 8.9%. The capital outlays budget for the entire City increased by \$1.58 million or 36.47%. The Wastewater Department's capital budget increase of \$1.88 million accounted for the overall increase while the Water Fund capital budget decreased by \$297.5 thousand. The FY2023 General Fund capital budget increased by \$139 thousand or 5.8%.

For fiscal years 2023, 2022, 2021 and 2020 the capital budgets were as follows: FY2023 \$6,450,000, FY2022 \$4,726,172, FY2021 \$5,474,573, FY2020 \$3,961,604.

The governmental operating expenses budget in FY2023 is \$15.31 million, an increase of \$1.42 million or 8.54%. In the FY2023 Enterprise Fund budget (Water and Wastewater) operating expenses increased by \$217.9 thousand or 5.7%.

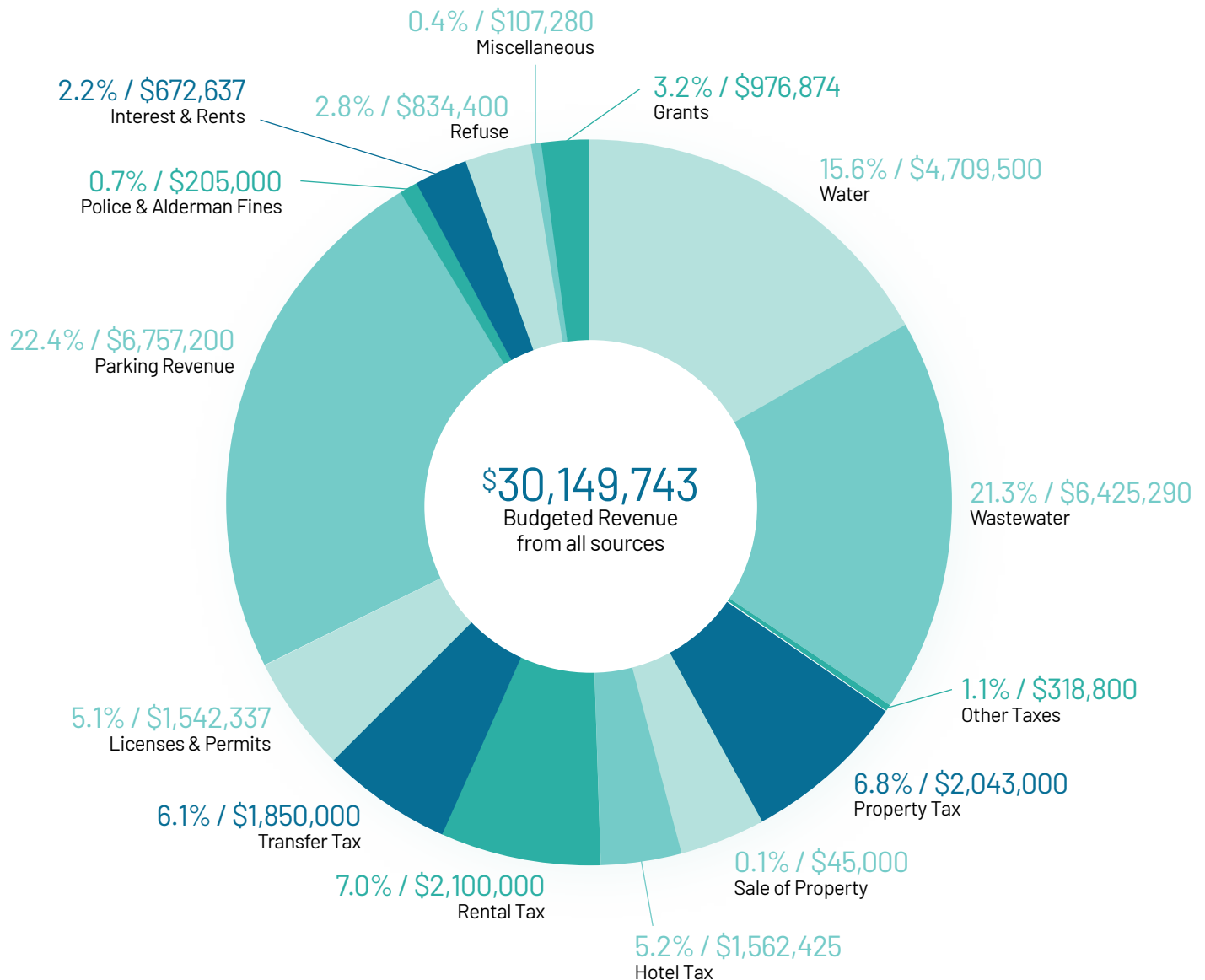
The governmental revenues budget increased by \$1.57 million or 4.94%. The significant increases were in the tax category, including property transfer tax (\$250,000) and the hotel accommodations tax (\$562,425). These increases were made based upon the FY2022 actual revenues.





FISCAL YEAR 2023

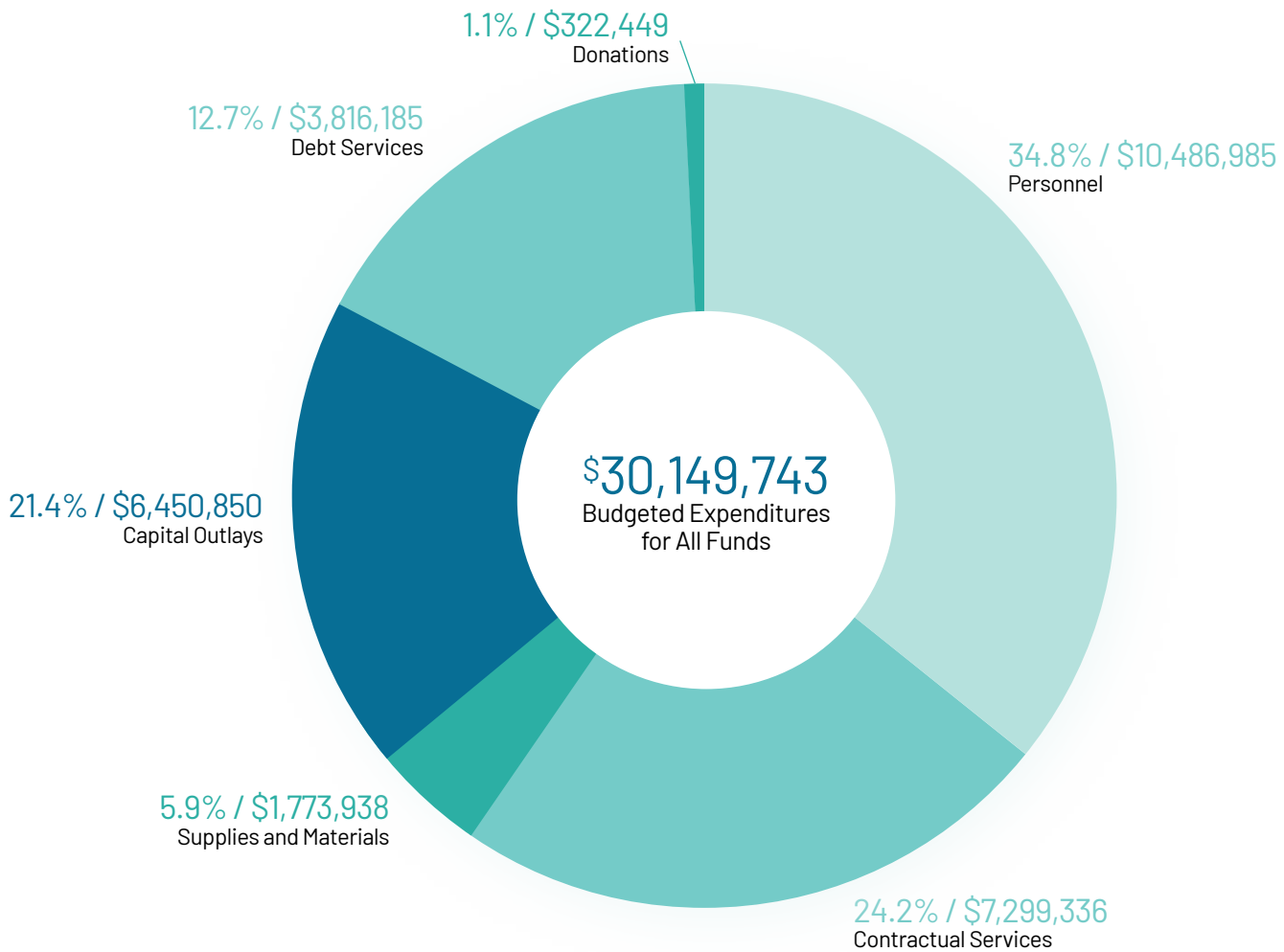
# BUDGETED TOTAL REVENUE FROM ALL SOURCES



The City has budgeted fiscal year 2023 revenue from all sources at \$30,149,743. Governmental revenues are budgeted at \$19,014,953/63.07% of the total budget while Enterprise fund revenues are budgeted at \$11,134,790/36.93%. The City's largest sources of budgeted governmental revenue are Parking \$6,757,200/22.4%, Rental Tax \$2,100,000/7.0%, and Transfer Tax \$1,850,000/6.14%.



## FISCAL YEAR 2023 BUDGETED EXPENDITURES ALL FUNDS



Total budgeted expenditures for the fiscal year ended March 31, 2023, including the General Fund, Police Grant Fund, Municipal Street Aid Fund, Water Fund and Wastewater Fund are \$30,149,743.



# BASIS OF ACCOUNTING

## AND MEASUREMENT FOCUS

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

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

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

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

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



# 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.

## FY 2023 CITY OF REHOBOTH BEACH FUNDS

### GOVERNMENT FUNDS

General Fund  
Police Grant Fund  
Municipal Street Aid Fund  
Capital Project Fund

### ENTERPRISE FUNDS

Water Fund  
Wastewater Fund  
Capital Project Wastewater Fund

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

The Police Grant Fund is 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 is distributed by the State of Delaware to local governments semi-annually. 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.



The Capital Project Fund is used 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. At the completion of a project, the City removes the asset from its Capital Project Fund and moves it into its Fixed Asset Fund, a holding fund for City fixed assets, i.e., buildings, infrastructure, equipment, and vehicles.

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.







# 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.



## CATEGORIES OF NET POSITION IN ENTERPRISE FUNDS

### NET INVESTMENT IN CAPITAL ASSETS

A portion of an Enterprise Fund's Net Position includes its investment in capital assets:

- Less: Accumulate depreciation/amortization
- Less: Outstanding principal of capital-related borrowings related to the government's own capital assets (limited to proceeds expended for capital purposes and excluding unspent proceeds)
- Less: Debt used to refund capital-related borrowings
- Less: Any other capital-related liabilities as of fiscal year-end, including accounts payable and retainage payable.
- Less: Original issue premiums on outstanding issue premiums on outstanding capital-related debt.
- Less: Capital-related deferred inflows resources (such as a gain on refunding of outstanding capital-related debt)
- Less: Original issue discounts on outstanding capital-related debt
- Less: Capital related outflows of resources (such as a loss on refunding of outstanding of outstanding capital-related debt)

### NET POSITION -RESTRICTED

The difference of non-capital assets whose use is restricted less related liabilities and deferred inflows of resources (excluding capital related borrowings)

### NET POSITION - UNRESTRICTED

Any portion of Net Position that is not already classified as net Investment in Capital Assets and Net-position -restricted.

Because enterprise funds are business-like entities where most revenues are paid by users for goods and services, the financial statements closely resemble those of a business. Both current assets and current liabilities are reported as well as non-current assets and non-current liabilities. Current assets are expected to be realized in cash within a year and current liabilities are obligations that are expected to be liquidated usually within twelve months.

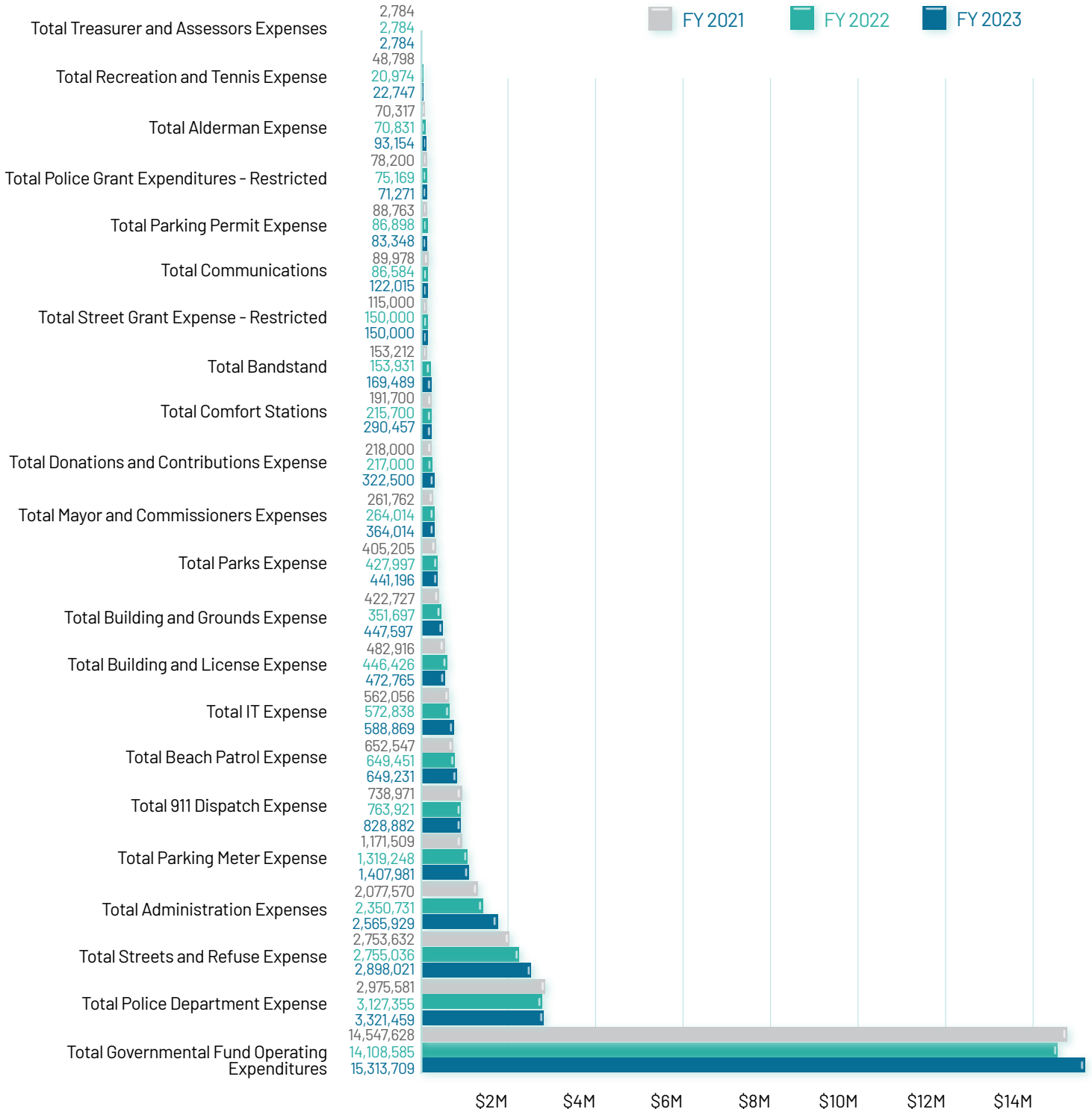
## FY2023 AND FY2022 BUDGETED FUND BALANCES BY FUND

| FUND BALANCE ACTIVITY                    | FY 2022 PROJECTED | FY 2022 BUDGET    | FY 2023 BUDGET    |
|------------------------------------------|-------------------|-------------------|-------------------|
| <b>GENERAL FUND</b>                      |                   |                   |                   |
| BEGINNING FUND BALANCE                   | 11,625,654        | 11,924,654        | 11,857,834        |
| REVENUES                                 | 23,396,583        | 18,119,095        | 18,849,753        |
| EXPENDITURES                             | ( 17,161,042)     | (18,185,915)      | (18,811,262)      |
| OTHER FINANCING SOURCES                  | -                 | -                 | -                 |
| ENDING FUND BALANCE                      | 17,861,195        | 11,857,834        | 11,896,325        |
| <b>NON-MAJOR GOVERNMENTAL FUNDS</b>      |                   |                   |                   |
| BEGINNING FUND BALANCE                   | 205,451           | 174,259           | 151,708           |
| REVENUES                                 | 179,471           | 178,720           | 165,200           |
| EXPENDITURES                             | (175,740)         | (201,271)         | (201,271)         |
| ENDING FUND BALANCE                      | 209,182           | 151,708           | 115,637           |
| <b>CAPITAL PROJECTS FUND</b>             |                   |                   |                   |
| BEGINNING FUND BALANCE                   | -                 | -                 | -                 |
| REVENUES                                 | -                 | -                 | -                 |
| EXPENDITURES                             | -                 | -                 | -                 |
| OTHER FINANCING SOURCES                  | -                 | -                 | -                 |
| CONSOLIDATED WITH GENERAL FUND           | -                 | -                 | -                 |
| ENDING FUND BALANCE                      | -                 | -                 | -                 |
| <b>FUND BALANCE GOVERNMENTAL FUNDS</b>   | <b>18,070,377</b> | <b>12,009,542</b> | <b>12,011,962</b> |
| <b>WASTEWATER FUND</b>                   |                   |                   |                   |
| BEGINNING NET POSITION                   | 14,244,021        | 13,772,744        | 12,952,973        |
| REVENUES                                 | 5,529,671         | 4,853,790         | 6,425,290         |
| EXPENDITURES                             | ( 4,793,786)      | (5,673,561)       | ( 7,835,863)      |
| ENDING NET POSITION                      | 14,979,906        | 12,952,973        | 11,542,400        |
| <b>WATER FUND</b>                        |                   |                   |                   |
| BEGINNING NET POSITION                   | 14,466,885        | 13,212,782        | 14,300,644        |
| REVENUES                                 | 4,873,342         | 4,709,500         | 4,709,500         |
| EXPENDITURES                             | (3,320,223)       | (3,621,638)       | (3,301,347)       |
| ENDING NET POSITION                      | 16,020,004        | 14,300,644        | 15,708,797        |
| <b>NET POSITION ALL ENTERPRISE FUNDS</b> | <b>30,999,910</b> | <b>27,253,617</b> | <b>27,251,197</b> |



# GOVERNMENTAL OPERATING EXPENDITURE BUDGET FY 2021,2022 & FY 2023

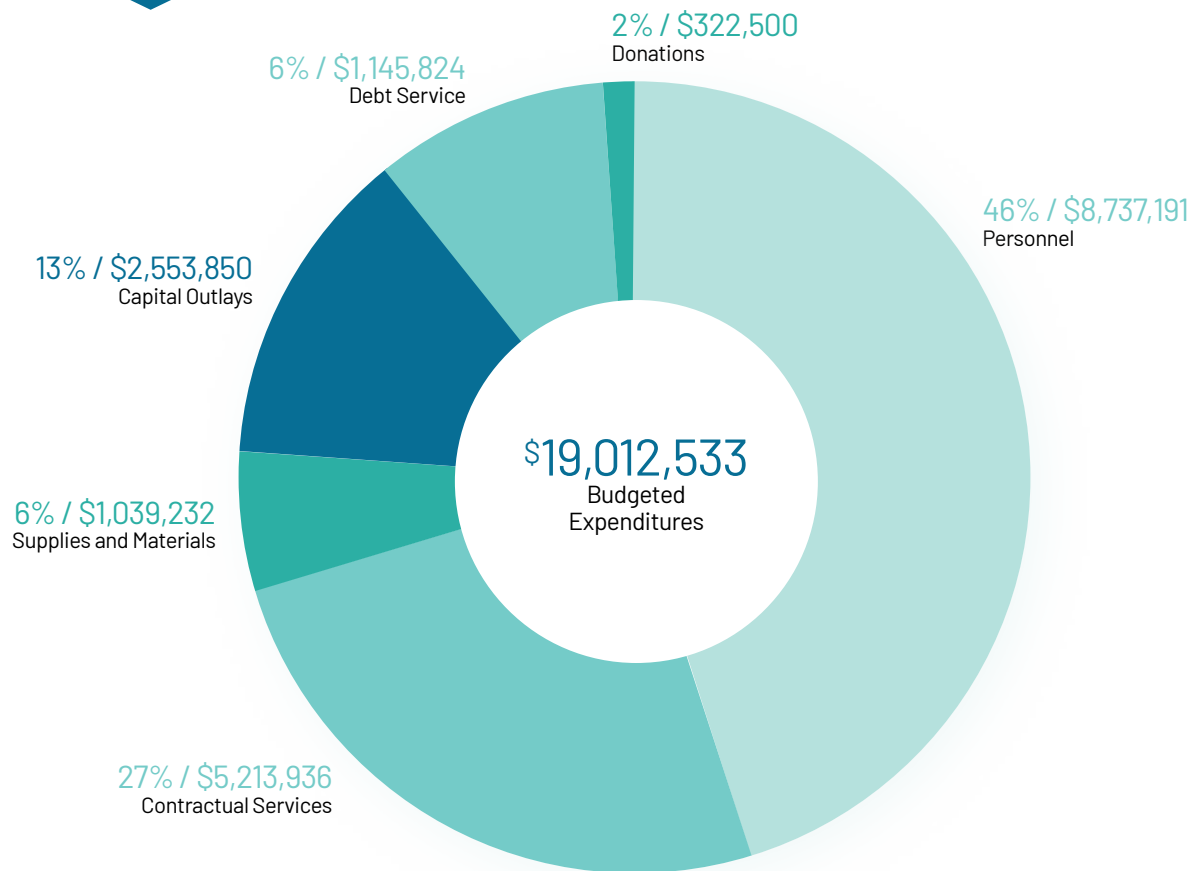
(EXCLUDING ENTERPRISE FUNDS AND CAPITAL OUTLAYS)







## GOVERNMENTAL FUNDS OPERATING AND CAPITAL EXPENDITURES BUDGET FY 2023 (EXCLUDING ENTERPRISE FUNDS - WATER & WASTEWATER)



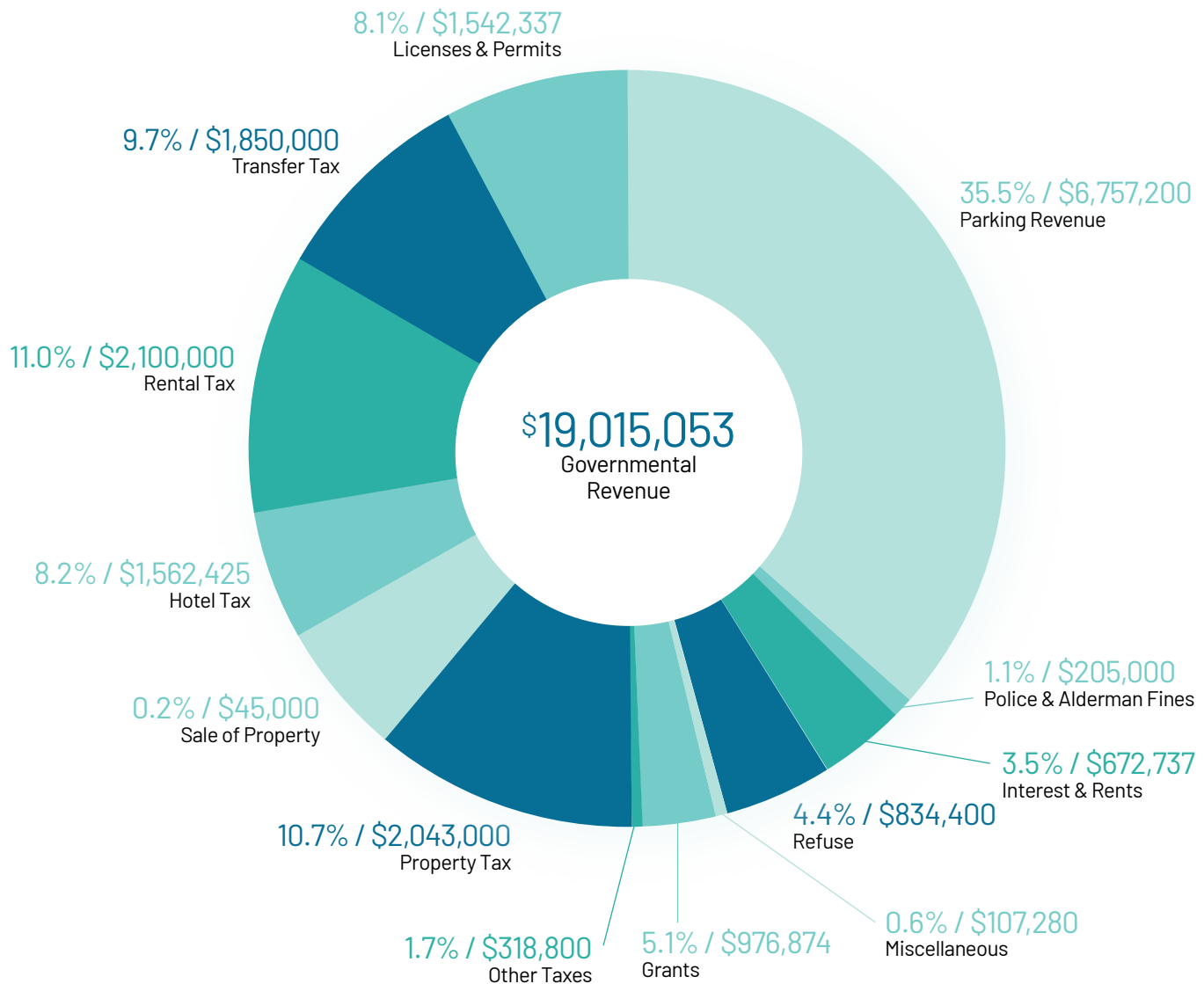
The budgeted expenditures for governmental funds, including the General Fund, Municipal Street Aid Fund, and Police Grant Fund amount to \$19,012,533. The debt service portion represents the interest and principal to be paid to JP Morgan Chase for the construction of the new city hall. The FY2023 governmental capital budget is \$2,553,850 or 13% of the total governmental budget. This is a \$140,178 increase from FY2022 governmental capital budget.

| BUDGET CATEGORY           | FY2023              | %FY2023     | FY2022              | FY2021              |
|---------------------------|---------------------|-------------|---------------------|---------------------|
| Personnel                 | \$8,737,191         | 46%         | \$8,241,269         | \$7,993,445         |
| Contractual Services      | \$5,213,936         | 27%         | \$4,615,396         | \$4,308,121         |
| Supplies and Materials    | \$1,039,232         | 5%          | \$1,035,148         | \$1,071,662         |
| Capital Outlays           | \$2,553,850         | 13%         | \$2,413,672         | \$3,202,573         |
| Debt Service              | \$1,145,824         | 6%          | \$1,736,929         | \$986,400           |
| Donations                 | \$322,500           | 2%          | \$217,000           | \$188,000           |
| <b>Total Governmental</b> | <b>\$19,012,533</b> | <b>100%</b> | <b>\$18,259,414</b> | <b>\$17,750,201</b> |



# GOVERNMENTAL REVENUE BUDGET

## EXCLUDING ENTERPRISE FUND REVENUE



The City is budgeting \$19.01 million in governmental revenue for Fiscal Year 2023. Parking revenue represents the largest portion at 35.5% of total governmental revenue. Rental tax and property tax are the second and third highest share of revenue at 11% and 10.7%, respectively.

Many of our revenue sources are user-dependent and, to varying degrees, impacted by the macro-economic environment. Property transfer tax is potentially volatile, but it has assumed an upward linear trend in recent years. However, in fiscal year FY2022, transfer tax revenue amounted to \$3,805,779, slightly less than the \$4,196,903 that was collected in FY2021.

The rental tax is budgeted at \$2.1 million and, based on history, is a less volatile source of revenue. Hotel tax revenue is more dependent upon weather conditions, as guests can cancel reservations with short notice. Property tax and refuse fees are the most predictable revenue sources, with there being very slight variations from budget. Combined, they only amount to \$2.88 million or 15.1% of the total governmental revenue budget.

Grant revenue is higher than in past years because of the \$417,329 American Recover Plan Act grant that the City will receive in FY2023. This represents the second half of the total \$834,657 grant. Because of the City's lower full-time population (1,636 per a U.S census survey), the ARPA grant is less than that received by many higher population communities in Sussex County. While the City received \$417,329 in ARPA funds in FY2022 the revenue recognition will be deferred until FY2023 when the funds are spent.

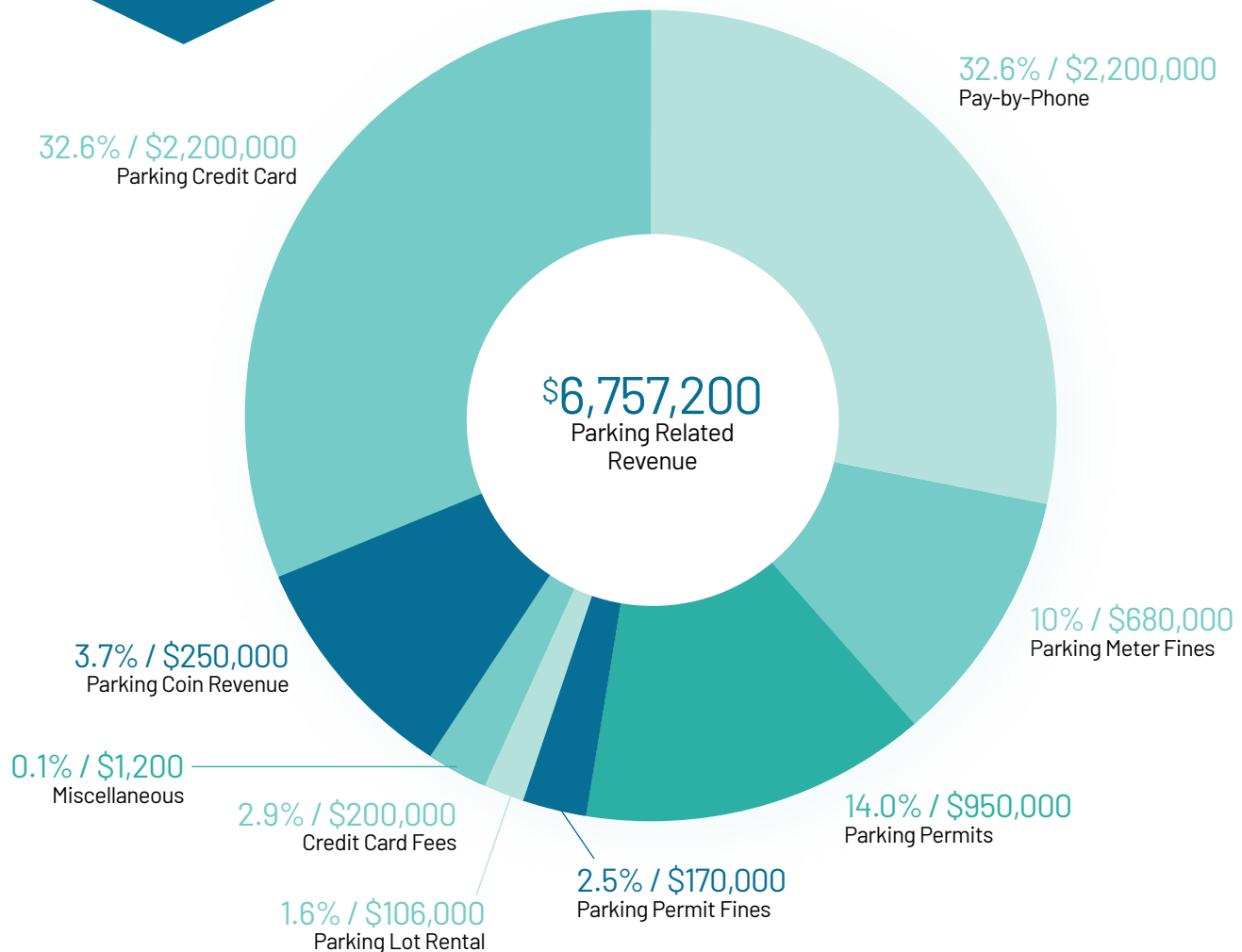
Among the significant revenue items in the License and Permit fee category are building permits and appeals fees which have been budgeted at \$870.7 thousand. In FY2022 the actual revenue from Building Permits and Appeals was \$1.29 million. Given near-term economic uncertainty, the FY2023 budget for this revenue source is very conservative .





# BUDGETED PARKING REVENUE BY CATEGORY

## FISCAL YEAR 2023 BUDGET

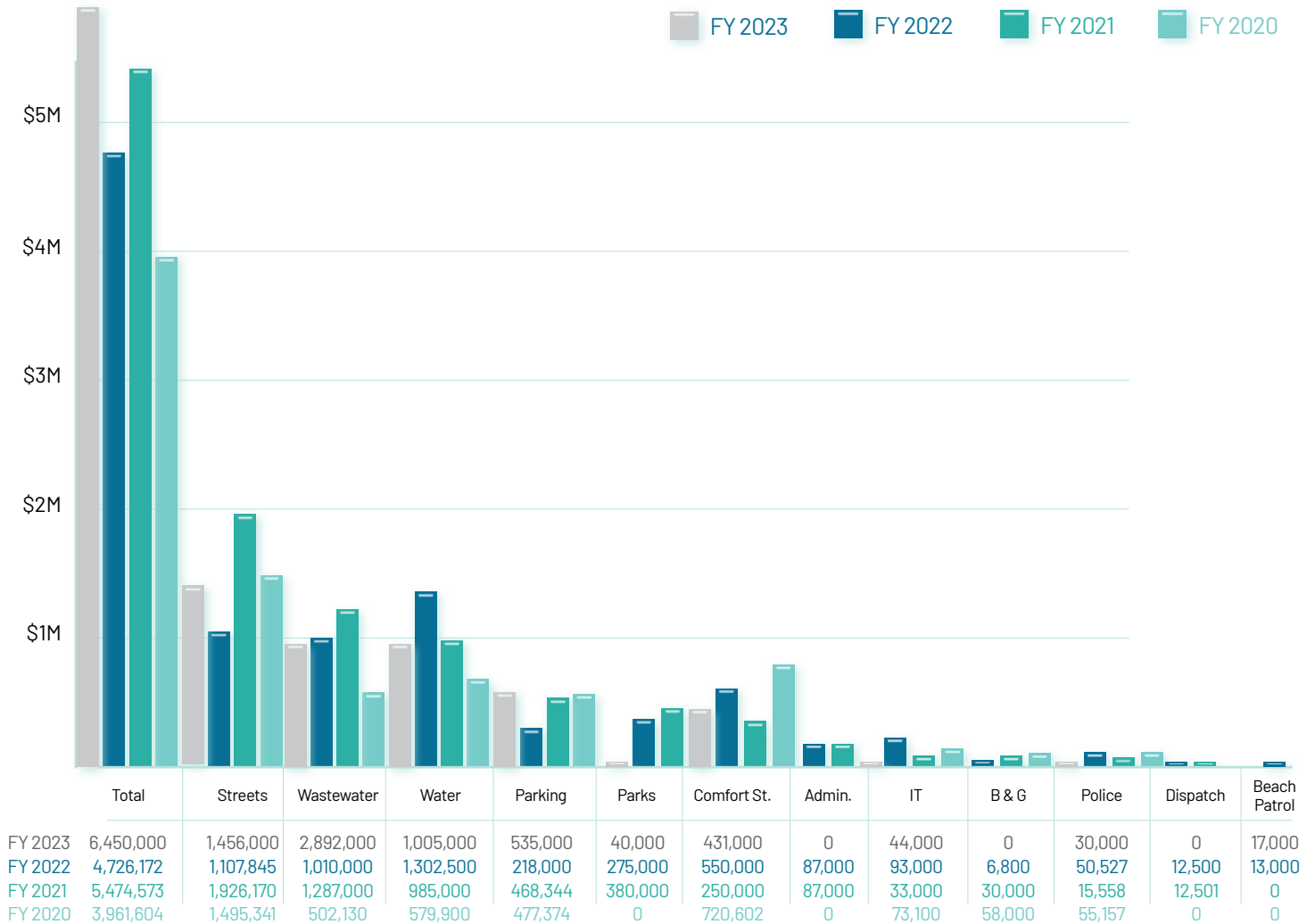


In fiscal year 2023, the City budgeted \$6,757,200 in parking related revenue. This represents an increase of \$152,000 from the 2022 fiscal year budget. As the actual revenue for the summer season of 2021 was \$6.98 Million, the budget increase appears to be justified.

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



## FY2023, FY2022 & FY2021 & FY2020 CAPITAL OUTLAYS BUDGET



The City's capital budget increased from \$4.73 million in FY2022 to \$6.45 million in FY2023. In FY2023, Water and Wastewater and Streets Departments represented a combined total of 60.4% of the entire capital budget. The largest CIP expenditure in the Streets Department was for City-wide paving (\$450,000). In the Wastewater Department, \$2 million has been budgeted for the State Road pump station reconstruction project. In the Water Department, \$500 thousand has been budgeted for water meter replacements. The full-details of the City's five year capital budget is included in the this budget document.



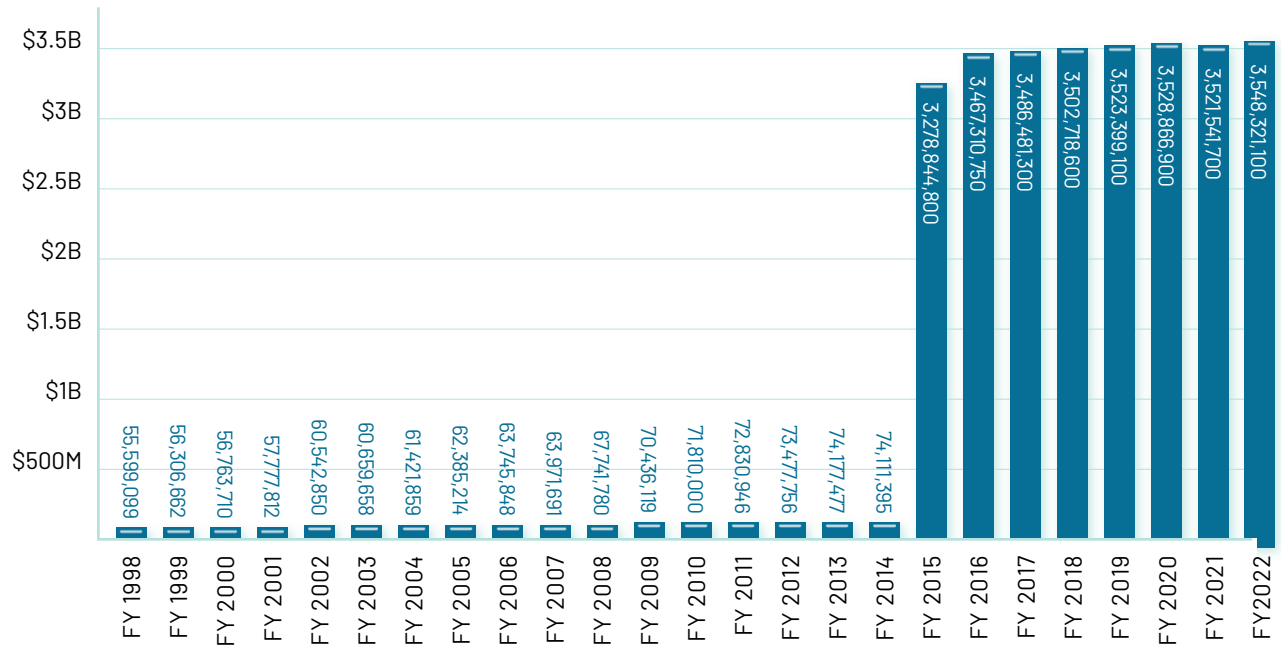
| DEPARTMENT       | FY2023<br>CAPITAL BUDGET | FY2022<br>CAPITAL BUDGET | FY2021<br>CAPITAL BUDGET | FY2020<br>CAPITAL BUDGET |
|------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Total            | 6,450,000                | 4,726,172                | 5,474,573                | 3,961,604                |
| Streets          | 1,456,000                | 1,107,845                | 1,926,170                | 1,495,341                |
| Wastewater       | 2,892,000                | 1,010,000                | 1,287,000                | 502,130                  |
| Water            | 1,005,000                | 1,302,500                | 985,000                  | 579,900                  |
| Parking          | 535,000                  | 218,000                  | 468,344                  | 477,374                  |
| Parks            | 40,000                   | 275,000                  | 380,000                  | -                        |
| Comfort Stations | 431,000                  | 550,000                  | 250,000                  | 720,602                  |
| Administration   | -                        | 87,000                   | 87,000                   | -                        |
| IT               | 44,000                   | 93,000                   | 33,000                   | 73,100                   |
| Bldg & Grounds   | -                        | 6,800                    | 30,000                   | 58,000                   |
| Police           | 30,000                   | 50,527                   | 15,558                   | 55,157                   |
| Dispatch         | -                        | 12,500                   | 12,501                   | -                        |
| Beach Patrol     | 17,000                   | 13,000                   | -                        | -                        |



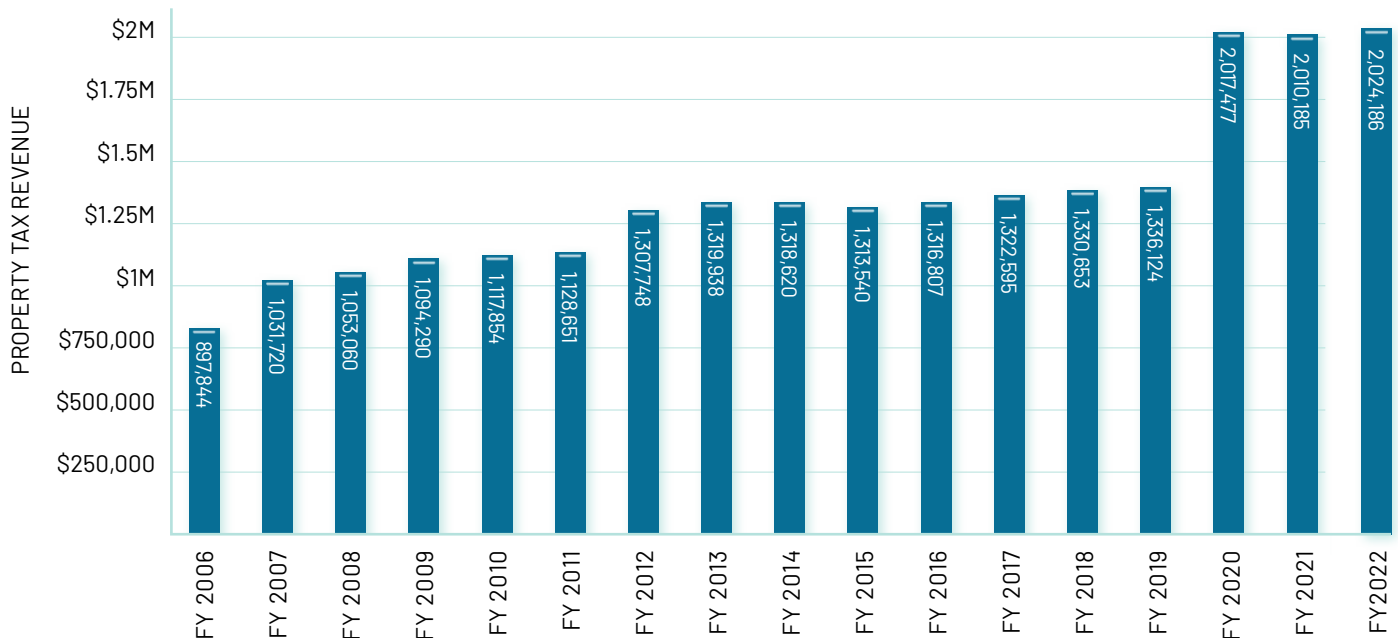


# REAL ESTATE PROPERTY TAX TRENDS


## CITY OF REHOBOTH BEACH REAL ESTATE ASSESSED VALUE



## CITY OF REHOBOTH BEACH PROPERTY TAX TRENDS REVENUE FY2006-2022







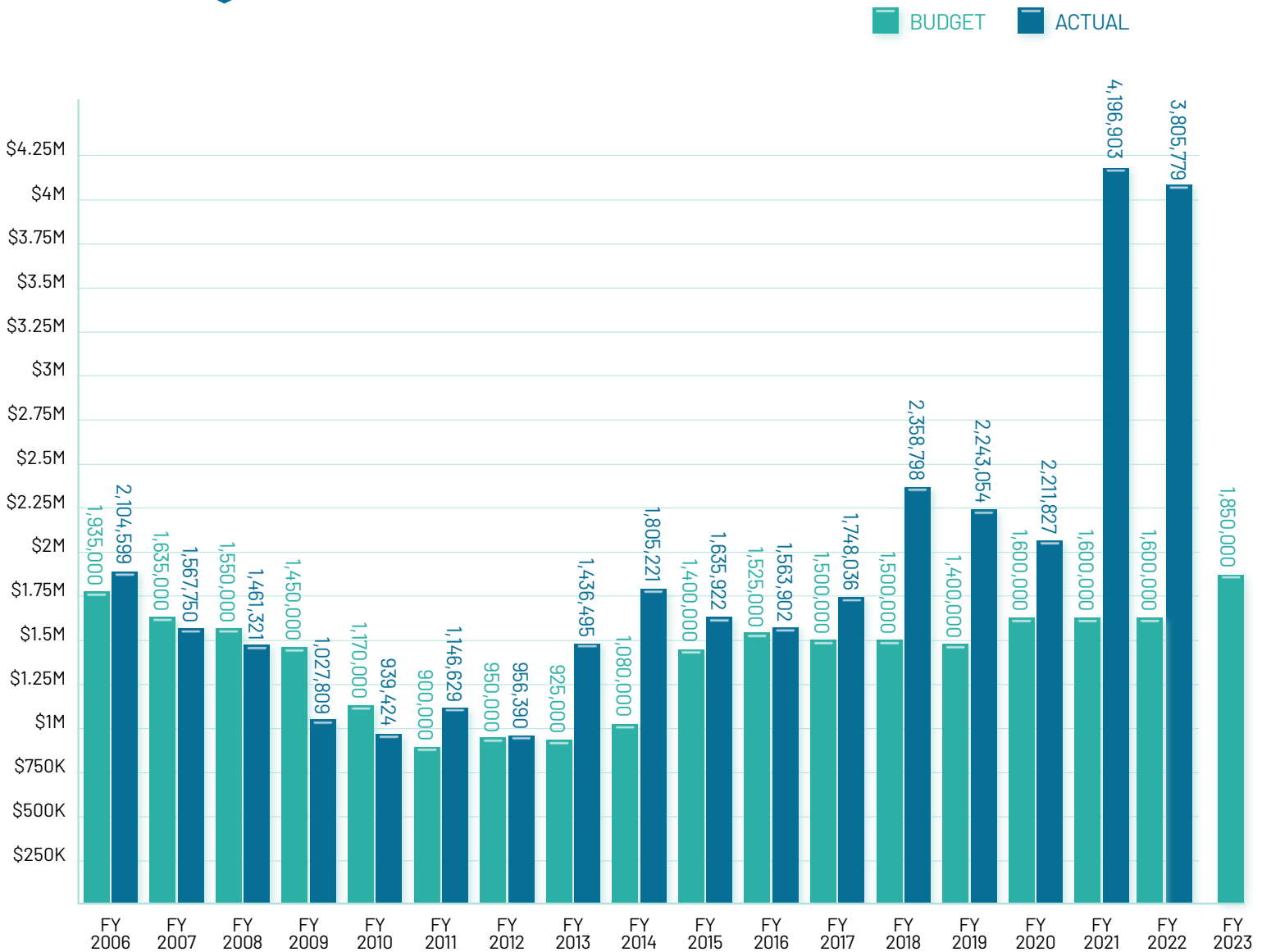
In the City's fiscal year ending March 31, 2022, total revenue from real estate property tax increased from \$2.01 Million to \$2.02 Million. The per hundred rate of tax remained unchanged at six cents per hundred of assessed value. Changes in property taxes and assessed values also results from improvements, new construction, and demolitions. Properties such as churches and public buildings are exempt from property tax. Such properties are included in the assessed values in the above assessed value chart, but they are not taxed.

In Fiscal year 2015, the Commissioners approved the re-assessment of real estate within the city in order to obtain a greater degree of equity and fairness among homeowners. The 2015 re-assessment did not result in an immediate tax increase until FY2018 when the rate per hundred dollars of assessed value increased from four cents per hundred to six cents per hundred.





## REAL ESTATE PROPERTY TRANSFER TAX TRENDS



The Delaware Property Transfer Tax is 4% of the value of taxable real estate transfers. The State of Delaware retains 2-1/2% while Sussex County retains 1-1/2% on properties transferred outside municipal areas. As a municipality, the City of Rehoboth Beach receives 1-1/2% of taxable property transfers. Because this tax is dependent upon the strength of the local real estate market, it can be extremely volatile. In FY2022 the City received almost \$3.8 million in property transfer tax, a decline of \$391 thousand from the prior year. While the City is anticipating lower transfer tax revenues in FY2023, it is considered highly probable that they will exceed the \$1.85 million budget.



# SUMMARY & CLASSIFICATION OF CITY STAFF POSITIONS

AS OF APRIL 1, 2023


|                                | FULL-TIME<br>FY2023 | FULL-TIME<br>FY2022 | FULL-TIME<br>FY2021 | PART-TIME<br>FY2023 | PART-TIME<br>FY2022 | PART-TIME<br>FY2021 | SEASONAL<br>FY2023 | SEASONAL<br>FY2022 | SEASONAL<br>FY2021 |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| Mayor & Commissioners          | -                   | -                   | -                   | 7                   | 7                   | 7                   | -                  | -                  | -                  |
| Treasurer                      | -                   | -                   | -                   | 1                   | 2                   | 2                   | -                  | -                  | -                  |
| Administration                 | 12                  | 11                  | 11                  | -                   | 1                   | 1                   | -                  | -                  | -                  |
| Alderman                       | 1                   | 1                   | 1                   | -                   | -                   | -                   | -                  | -                  | -                  |
| IT                             | 3                   | 3                   | 3                   | -                   | -                   | -                   | -                  | -                  | -                  |
| Comm.                          | 1                   | 1                   | 1                   | -                   | -                   | -                   | -                  | -                  | -                  |
| Bldg & License                 | 5                   | 5                   | 5                   | 1                   | -                   | -                   | -                  | -                  | -                  |
| Police                         | 19                  | 19                  | 19                  | 1                   | 1                   | 1                   | 21                 | 28                 | 25                 |
| Public Works                   | 18                  | 19                  | 19                  | 6                   | 3                   | 3                   | 9                  | 12                 | 12                 |
| Bldg & Grounds                 | 2                   | 1                   | 1                   | 4                   | 3                   | 3                   | -                  | -                  | -                  |
| Dispatch                       | 12                  | 11                  | 11                  | 2                   | 2                   | 2                   | -                  | -                  | -                  |
| Parking                        | 3                   | 3                   | 3                   | -                   | -                   | -                   | 27                 | 29                 | 29                 |
| Parking Permit                 | -                   | -                   | -                   | -                   | -                   | -                   | 4                  | 6                  | 6                  |
| Beach Patrol                   | -                   | -                   | -                   | -                   | -                   | -                   | 75                 | 52                 | 76                 |
| Parks & Tennis &<br>Recreation | 1                   | 1                   | 1                   | 1                   | 1                   | 1                   | 1                  | 2                  | 11                 |
| Bandstand                      | -                   | -                   | -                   | -                   | -                   | -                   | 1                  | 1                  | 1                  |
| Water                          | 8                   | 8                   | 8                   | -                   | -                   | -                   | -                  | -                  | -                  |
| Wastewater                     | 12                  | 12                  | 12                  | -                   | -                   | -                   | -                  | -                  | -                  |
| Total                          | 97                  | 96                  | 95                  | 23                  | 20                  | 20                  | 138                | 130                | 160                |

Police Dept. includes 18 full-time officers and 1 full-time administrative assistant.

As of April 1, 2022, the City had 97 full-time positions, 23 part-time year-round, and 138 seasonal positions. During the year, it is expected that there will be vacant positions. It is also anticipated that employees, especially in the seasonal category, will be terminated or will vacate their positions, resulting in multiple employees holding the same job position during the year.

In the Administration Department, there are twelve staff, including seven working in finance, billing, payroll/HR, and accounting. The remaining five positions are filled by the City Manager, her administrative assistant, the Assistant City Manager, the City Secretary, and her administrative assistant. The City Secretary and her assistant devote almost all of their time to supporting the Mayor & Commissioners as well as the City's boards and commissions, especially the Board of Adjustment and the Planning Commission. With the retirement





of City Manager Sharon Lynn in May 2022, the Assistant City Manager assumed the position of Interim City Manager.

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 FY 2023 budget includes \$230,000 for police officer pension expense. The City receives Police Pension Allocation revenue from the State of Delaware that offsets a portion of the annual police pension cost. In FY 2023, the budget contains \$89,000 in Police Pension Allocation revenue.

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

The table below presents the number of available uniformed police positions by rank.

| POSITION        | FY2023 | FY 2022 | FY2021 |
|-----------------|--------|---------|--------|
| Chief           | 1      | 1       | 1      |
| Lieutenant      | 2      | 2       | 2      |
| Sergeant        | 4      | 4       | 4      |
| Corporal        | 7      | 6       | 6      |
| PFC             | 4      | 4       | 4      |
| Patrolman       | 1      | 2       | 2      |
| Total Full-time | 19     | 19      | 19     |
| Seasonal Cadets | 28     | 28      | 22     |

## PENSION COST

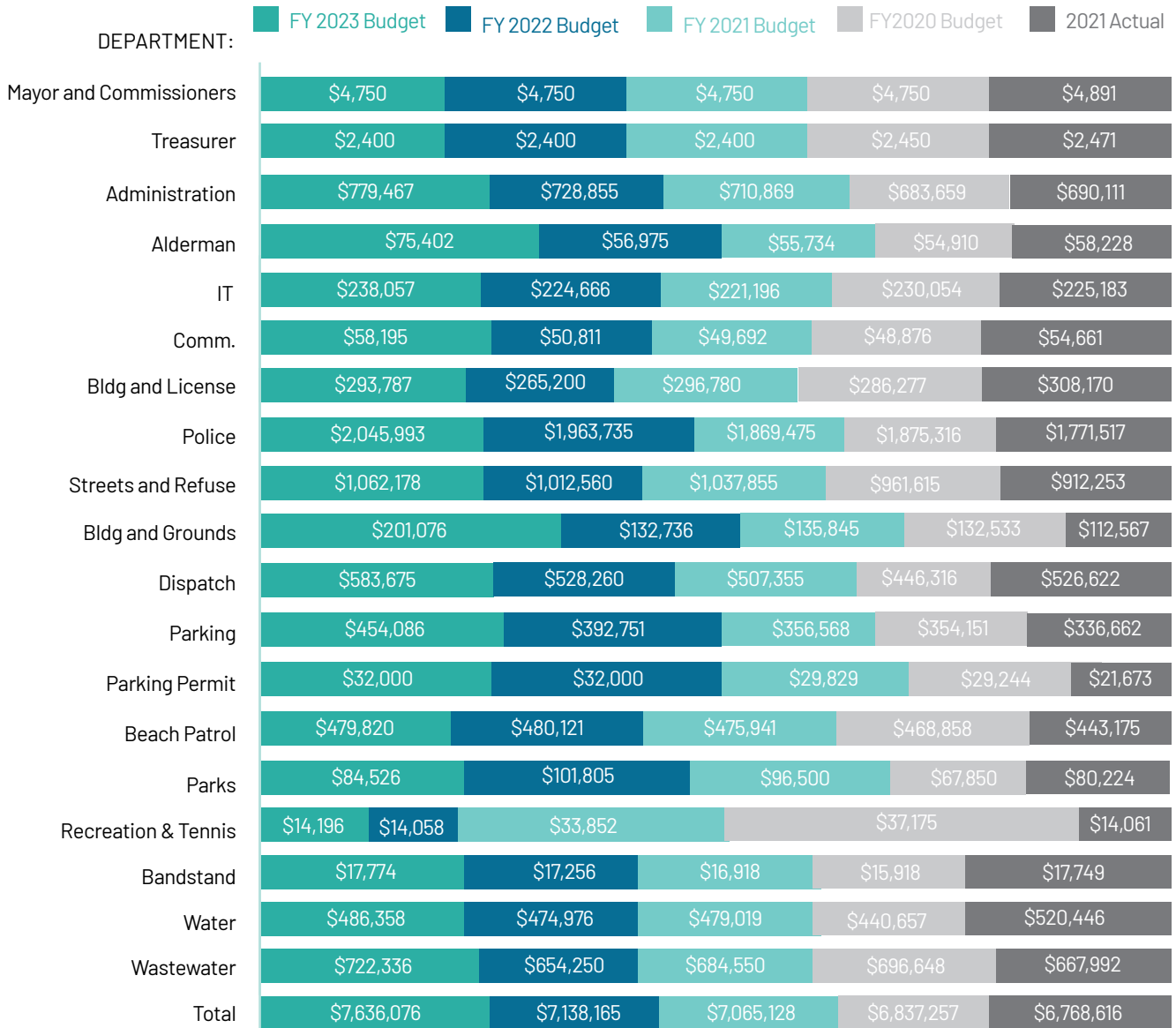
|                   | BUDGETED<br>FY2023 | % FY2023 | BUDGETED<br>FY2022 | % FY2022 | BUDGETED<br>FY2021 | % FY2021 | PROJECTED<br>FY2022 |
|-------------------|--------------------|----------|--------------------|----------|--------------------|----------|---------------------|
| Administration    | \$38,000           | 12.74%   | \$38,000           | 13.20%   | \$37,000           | 18.8%    | \$35,552            |
| Alderman          | \$2,650            | 0.89%    | \$2,650            | 0.92%    | \$1,390            | 0.7%     | \$2,587             |
| IT                | \$12,650           | 4.24%    | \$12,650           | 4.40%    | \$9,000            | 4.6%     | \$13,810            |
| Bldg & License    | \$8,500            | 2.85%    | \$8,500            | 2.95%    | \$6,300            | 3.2%     | \$8,623             |
| Bldg & Grounds    | \$3,950            | 1.32%    | \$3,950            | 1.37%    | \$3,700            | 1.9%     | \$3,882             |
| Communications    | -                  | 0.00%    | -                  | 0.00%    | -                  | 0.00%    | \$1,358             |
| Streets/Ref.      | \$19,250           | 6.45%    | \$19,250           | 6.69%    | \$18,800           | 9.6%     | \$18,825            |
| Parking           | \$4,200            | 1.41%    | \$3,150            | 1.09%    | \$1,700            | 0.9%     | \$4,604             |
| Police            | \$230,000          | 77.10%   | \$220,500          | 76.62%   | \$173,000          | 88.1%    | \$235,941           |
| Police Allocation | (89,000)           | -29.83%  | (89,000)           | -30.93%  | (89,000)           | -45.3%   | (103,589)           |
| Dispatch          | \$13,900           | 4.66%    | \$13,900           | 4.83%    | \$7,500            | 3.8%     | \$12,171            |
| Water             | \$21,430           | 7.18%    | \$21,430           | 7.45%    | \$8,900            | 4.5%     | \$15,617            |
| Wastewater        | \$32,800           | 10.99%   | \$32,800           | 11.40%   | \$18,00            | 9.2%     | \$33,865            |
| Total             | \$298,330          | 100.00%  | \$287,780          | 100.00%  | \$196,290          | 100.00%  | \$283,237           |





## FISCAL YEARS 2023, 2022, AND 2021


# PAYROLL BUDGET COMPARISONS



### PAYROLL BUDGET

The payroll budget for Fiscal Year 2023 increased by 6.98%. In accordance with the City's contract with the police officers' union, full-time uniformed police officers will receive a 3% wage increase plus any step grade increases to which they are entitled. Most non-uniformed full-time employees will receive an increase of 3%. Some employees may assume new positions that will provide them with increases above 3%. The total payroll budget increased by \$497,911 from FY 2022.





The increases in the Alderman and Building & Grounds departments increased by 32.34% and 51.49%, respectively. The Commissioners approved the City Manager's recommendation to hire a part-time administrator in the Alderman's court. This position existed prior to the period when our current alderman was hired but has been vacant since 2016. The administrative workload justified the position. In the Building & Grounds department, the Commissioners approved the replacement of an outside contractor responsible for building maintenance with a full-time building maintenance manager. It is expected that the building maintenance service level will significantly improve at approximately the same cost charged by the contractor

For the 2020 summer season, the City began contracting with a professional tennis management company for the operation of the tennis courts at Deauville Beach, resulting in the elimination of most of the labor costs associated with staffing and operating the courts. The City's share of the revenue from the tennis courts exceeded the net revenues obtained in the past. With tennis professionals available to teach clinics and offer lessons, we expect that the tennis and pickleball activity will continue to increase and appeal to a broader range of participants.





# LOAN BALANCE AND MATURITY SCHEDULE

| LOAN DESCRIPTION      | PHASE    | BALANCE 3/31/2022 | MATURITY DATE | RATE  | ANNUAL PAYMENTS | LOAN SOURCE       |
|-----------------------|----------|-------------------|---------------|-------|-----------------|-------------------|
| City Hall/ Lynch well |          | \$17,168,332      | 1/1/2037      | 1.61% | 1,482,329       | JP Morgan Chase   |
| Wastewater plant      | Phase 2  | -                 | See Note      | 0%    | -               | Sussex county     |
| Wastewater plant      | Phase 2A | -                 | See Note      | 2.00% | -               | Sussex Couty      |
| Ocean Outfall         | -        | 37,616,939        | 3/1/2043      | 2.00% | 2,204,418       | State of Delaware |
| Wastewater Plamt      | Phase 1  | 5,103,084         | 3/1/2038      | 2.00% | 111,000         | State of Delaware |
| Schoolvue Sewer       | -        | 110,669           | 11/1/2023     | 3.00% | 57,425          | State of Delaware |
| Total as of 3/31/2022 | -        | 59,999,024        | -             | -     | 3,855,172       | State of Delaware |

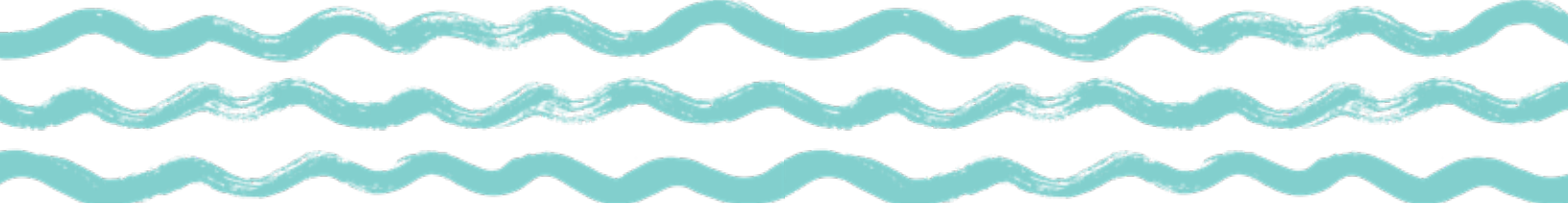
**FY 2023 Budgeted Debt Service (principal + interest) ÷ (Total expenditures less capital outlays = 16.27%**  
**Total Debt Limit for the City (including all governmental and enterprise funds) \$75,000,000**

As of March 31, 2022, the City's total outstanding debt amounted to \$59,999,024. All city debt is general obligation debt with the City providing a 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.

When the City was in the planning and construction phase of the new City Hall, it obtained \$18 million in construction financing from PNC Bank at 68% of the daily LIBOR rate plus .81% . During the loan term, the rate averaged less than 1%. At the completion of the City Hall Building Project in October 2017, the PNC construction loan was paid off and permanent financing was obtained from USDA in the form of two \$9 Million loans. However, the full amount of one of the loans was not drawn, leaving an undrawn amount of \$429,101. Because USDA required the principal and interest payments on Loan #2 to be based upon \$9 Million, the City drew the remaining portion of the loan and immediately paid the same amount back as a principal payment (\$429,101). The maturity was shortened by eighteen months.

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





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

To fund the construction of the Ocean Outfall and the improvements to the City's wastewater facility, the City obtained financing from the State of Delaware Water Pollution Control Revolving Fund. The Outfall Project was completed in May 2018 with the City making interest-only payments until the full amount of the \$40,481,095 loan was drawn in March 2020. This loan began amortizing in September 2020 with the maturity date remaining unchanged. The loan for the improvements to the Wastewater Treatment plant will be \$12 Million when fully drawn. As of March 31, 2021, only \$5,103,084 had been drawn. Until the loan is fully drawn, the City will only make interest payments on the balance. The interest cost in the above table for the plant loan is estimated and is dependent upon the amount of principal draws taken during the fiscal year.

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

As Sussex County utilizes a significant portion of the wastewater plant's total processed volume to serve Dewey Beach, Henlopen Acres, and West Rehoboth, it will share 42% of the debt service costs on the aforementioned Outfall and Plant Improvement Loan. The City will share the remaining 58%.

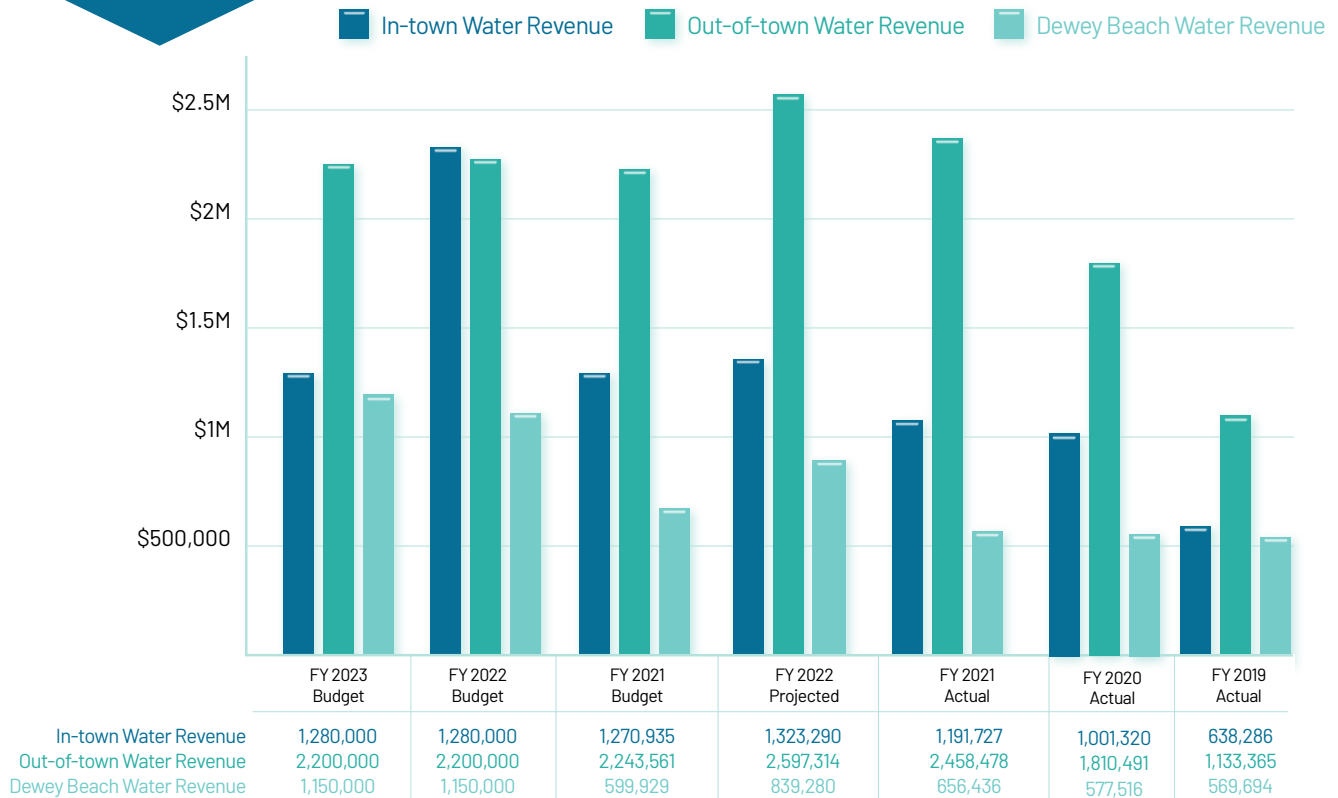
Other improvements and upgrades to the city's wastewater plant are continuing. Sussex County is also conducting an upgrade project at its wastewater facilities and offered the City the opportunity to participate with them in a joint project that will increase the project scale and attract the most competitive bids from contractors.

The total cost of the City's plant project is estimated at \$9 Million. The County will share 50% of \$6 Million in construction costs and finance the City's portion, \$3 Million, at 0% over ten years.

The County will share 42% of the remaining portion of the estimated \$3 Million project cost while the City will assume 58%. The County will pay the contractors in full at the completion of the project and will finance the City's 58% share, \$1,740,000, at 2% over a ten-year period.



## WATER REVENUE BUDGET TRENDS



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 2023 fiscal year. The total volume of usage from in-town and out-of-town customers has remained relatively constant.

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

The fiscal year 2023 revenue budget was not increased from the prior year even though the projected actual for FY2022 is higher than the FY2023 budget. In FY2022, unusually higher owner occupancy and off-season rental activity appeared to be related to the COVID pandemic, as more owners and tenants came to the coastal area to work remotely. It is uncertain if the off-season owner occupancy and off-season rental activity will remain at the past levels.



# WASTEWATER REVENUE TRENDS



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

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

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

The wastewater metered rates in the FY2023 budget have been unchanged from the prior year. However, the unused funds (\$1.6 million) available from DNREC's loan for the Outfall Project have been previously restricted and are being included in the FY2023 budget. They will be utilized for the State Road pump station project or other eligible wastewater projects.

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







# CITY OF REHOBOTH BEACH

## FISCAL YEAR 2022 BUDGET

(APRIL 1, 2022 - MARCH 31, 2023)

| DESCRIPTION                                          | FY2019<br>ACTUAL  | FY2020<br>ACTUAL  | FY2021<br>ACTUAL  | FY2022<br>PROJECTED | FY2021<br>BUDGET  | FY2022<br>BUDGET  | FY2023<br>BUDGET  |
|------------------------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Summary Total Government</b>                      |                   |                   |                   |                     |                   |                   |                   |
| Total General Fund                                   | 15,047,856        | 17,678,679        | 19,621,990        | 23,217,112          | 17,507,758        | 17,940,375        | 18,849,753        |
| Total Non-major Governmental Funds                   | 178,350           | 178,774           | 177,683           | 179,471             | 146,000           | 178,720           | 165,200           |
| Total Governmental Funds                             | 15,226,206        | 17,857,453        | 19,799,673        | 23,396,583          | 17,653,758        | 18,119,095        | 19,014,953        |
| Total CH Capital Project Revenue (net of refinanced) | -0                | -0                | -0                | -0                  | -0                | -0                | -0                |
| Total Water Enterprise Fund Revenue                  | 2,413,494         | 3,474,329         | 4,379,527         | 4,873,342           | 4,294,681         | 4,709,500         | 4,709,500         |
| Total Wastewater Wastewater Fund Revenue             | 2,407,317         | 4,291,370         | 5,250,920         | 5,529,671           | 4,238,235         | 4,853,790         | 6,425,290         |
| <b>Total Revenue</b>                                 | <b>20,047,017</b> | <b>25,623,152</b> | <b>29,430,120</b> | <b>33,799,596</b>   | <b>26,186,674</b> | <b>27,682,385</b> | <b>30,149,743</b> |
|                                                      |                   |                   |                   |                     |                   |                   |                   |
| Total General Fund Expenditures                      | 13,790,472        | 15,680,688        | 17,877,008        | 17,161,042          | 17,604,201        | 18,185,915        | 18,811,262        |
| Total CH Capital Project Expenditures                | 250,620           | -0                | -0                | -0                  | -0                | -0                | -0                |
| Total Non-major Governmental Funds                   | 132,874           | 151,147           | 178,832           | 175,740             | 146,000           | 201,271           | 201,271           |
| Total Governmental Fund Expenditures                 | 14,173,966        | 15,831,835        | 18,055,840        | 17,336,782          | 17,750,201        | 18,387,186        | 19,012,533        |
| Total Water Enterprise Fund Expenditures             | 1,736,238         | 2,723,806         | 2,184,407         | 3,320,223           | 3,327,734         | 3,621,638         | 3,301,347         |
| Total Wastewater Enterprise Fund Expenditures        | 2,537,219         | 3,149,898         | 5,140,738         | 4,793,786           | 5,108,739         | 5,673,561         | 7,835,863         |
| Total Expenditures                                   | 18,447,423        | 21,705,539        | 25,380,985        | 25,450,791          | 26,186,674        | 27,682,385        | 30,149,743        |
|                                                      |                   |                   |                   |                     |                   |                   |                   |
| <b>Total Revenue Less Expenditures</b>               | <b>1,599,594</b>  | <b>3,917,613</b>  | <b>4,049,135</b>  | <b>8,348,805</b>    | <b>-0</b>         | <b>-0</b>         | <b>-0</b>         |
|                                                      |                   |                   |                   |                     |                   |                   |                   |
| <b>Governmental Fund Revenues</b>                    |                   |                   |                   |                     |                   |                   |                   |
| Taxes                                                | 5,578,214         | 6,665,147         | 9,126,472         | 10,441,583          | 6,490,100         | 6,711,800         | 7,874,225         |
| Licenses and Permits                                 | 1,521,883         | 1,632,970         | 1,336,121         | 1,880,085           | 1,459,800         | 1,421,600         | 1,542,337         |
| Parking Revenue                                      | 5,759,226         | 6,947,467         | 4,963,203         | 6,981,544           | 6,444,700         | 6,605,200         | 6,757,200         |
| Police and Alderman Fines                            | 209,485           | 146,763           | 215,489           | 278,820             | 145,000           | 180,000           | 205,000           |
| Interest and Rents                                   | 712,350           | 810,807           | 513,506           | 1,918,015           | 1,643,133         | 1,695,750         | 717,637           |
| Refuse Revenue                                       | 774,376           | 834,547           | 829,206           | 806,720             | 834,400           | 834,400           | 834,400           |
| Contributions                                        | 26,057            | 41,823            | 17,810            | 29,315              | 19,280            | 19,280            | 29,280            |
| Miscellaneous Revenue                                | 85,527            | 118,272           | 486,070           | 161,937             | 77,000            | 78,000            | 78,000            |
| Grants General Fund - Restricted                     | 380,738           | 480,883           | 2,134,113         | 719,093             | 394,345           | 394,345           | 811,674           |
| General Fund Revenue                                 | 15,047,856        | 17,678,679        | 19,621,990        | 23,217,112          | 17,507,758        | 17,940,375        | 18,849,753        |
| Streets Fund Grant Revenue - Restricted              | 131,558           | 129,856           | 128,458           | 127,866             | 115,000           | 128,520           | 115,000           |
| Police Grants Fund Revenue - Restricted              | 46,792            | 48,918            | 48,225            | 51,605              | 31,000            | 50,200            | 50,200            |
| Non-major Governmental Funds Revenue                 | 178,350           | 178,774           | 177,683           | 179,471             | 146,000           | 178,720           | 165,200           |
| City Hall Const. Loan Proceeds (including Refi)      | -0                | -0                | -0                | -0                  | -0                | -0                | -0                |
| Total Governmental Fund Revenue                      | 15,226,206        | 17,857,453        | 19,799,673        | 23,396,583          | 17,653,758        | 18,119,095        | 19,014,953        |
|                                                      |                   |                   |                   |                     |                   |                   |                   |
| <b>Enterprise Fund Revenues</b>                      |                   |                   |                   |                     |                   |                   |                   |
| Total Water Fund Revenue (excl. restricted revenue)  | 2,413,494         | 3,474,329         | 4,379,527         | 4,873,342           | 4,294,681         | 4,709,500         | 4,709,500         |
| Total Wastewater Fund Revenue                        | 2,407,317         | 4,291,370         | 5,250,920         | 5,529,671           | 4,238,235         | 4,853,790         | 6,425,290         |
|                                                      |                   |                   |                   |                     |                   |                   |                   |
| <b>Total Governmental &amp; Enterprise Revenues</b>  | <b>20,047,017</b> | <b>25,623,152</b> | <b>29,430,120</b> | <b>33,799,673</b>   | <b>26,186,674</b> | <b>27,682,385</b> | <b>30,149,743</b> |



| DESCRIPTION                                                  | FY2019<br>ACTUAL  | FY2020<br>ACTUAL  | FY2021<br>ACTUAL  | FY2022<br>PROJECTED | FY2021<br>BUDGET  | FY2022<br>BUDGET  | FY2023<br>BUDGET  |
|--------------------------------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Governmental Fund Operating Expenditures</b>              |                   |                   |                   |                     |                   |                   |                   |
| Total Mayor and Commissioners Expenses                       | 241,562           | 315,863           | 516,174           | 514,914             | 261,762           | 264,014           | 364,014           |
| Total Treasurer and Assessors Expenses                       | 2,799             | 2,307             | 2,660             | 2,038               | 2,784             | 2,784             | 2,784             |
| Total Administration Expenses                                | 1,667,570         | 1,705,708         | 1,874,130         | 1,947,489           | 2,077,570         | 2,350,731         | 565,928           |
| Total Alderman Expense                                       | 66,664            | 62,080            | 69,286            | 67,310              | 70,317            | 70,831            | 93,154            |
| Total IT Expense                                             | 547,758           | 462,517           | 507,846           | 514,170             | 562,056           | 572,838           | 588,869           |
| Total Building and License Expense                           | 464,368           | 395,371           | 460,187           | 470,686             | 482,916           | 446,426           | 472,765           |
| Total Building and Grounds Expense                           | 350,302           | 362,064           | 299,028           | 345,512             | 422,727           | 351,697           | 447,597           |
| Total Communications                                         | 72,213            | 78,307            | 85,977            | 96,952              | 89,978            | 86,584            | 122,015           |
| Total Police Department Expense                              | 2,695,868         | 2,738,546         | 2,961,941         | 2,808,862           | 2,975,581         | 3,127,355         | 3,321,460         |
| Total Police Grant Expenditures General Fund                 | 9,564             | (2,514)           | 18,410            | 20,000              | 22,200            | 23,898            | 20,000            |
| Total 911 Dispatch Expense                                   | 680,906           | 726,012           | 761,371           | 737,378             | 738,971           | 763,921           | 828,882           |
| Total Beach Patrol Expense                                   | 591,024           | 643,587           | 571,382           | 571,982             | 652,547           | 649,451           | 649,231           |
| Total Streets and Refuse Expense                             | 2,303,153         | 2,252,563         | 2,397,610         | 2,584,360           | 2,753,632         | 2,755,036         | 2,898,021         |
| Total Refuse Expense (merged with Streets FY 2019)           | -0                | -0                | -0                | -0                  | -0                | -0                | 0                 |
| Total Parking Meter Expense                                  | 1,102,145         | 1,189,013         | 1,049,767         | 1,287,744           | 1,171,509         | 1,319,248         | 1,407,981         |
| Total Parking Permit Expense                                 | 95,366            | 97,546            | 45,476            | 64,746              | 88,763            | 86,898            | 83,348            |
| Total Comfort Stations                                       | 197,209           | 180,528           | 176,903           | 236,500             | 191,700           | 215,700           | 290,457           |
| Total Parks Expense                                          | 317,405           | 443,772           | 308,775           | 489,826             | 405,205           | 427,997           | 441,196           |
| Total Recreation and Tennis Expense                          | 59,988            | 42,523            | 19,587            | 23,419              | 48,798            | 20,974            | 22,747            |
| Total Bandstand (incl. in Tennis & Rec in Prior Years)       | 115,197           | 128,027           | 33,420            | 159,572             | 153,212           | 153,931           | 169,489           |
| Total Donations and Contributions Expense                    | 156,656           | 217,367           | 221,469           | 322,500             | 218,000           | 217,000           | 322,500           |
| <b>Total General Fund Operating Expenditures</b>             | <b>11,737,717</b> | <b>12,041,188</b> | <b>12,381,399</b> | <b>13,265,960</b>   | <b>13,390,228</b> | <b>13,907,314</b> | <b>15,112,438</b> |
| Total Police Grant Fund Expenditures                         | 22,672            | 42,001            | 64,761            | 55,740              | 31,000            | 51,271            | 51,271            |
| Total Street Aid Grant                                       | 110,202           | 109,146           | 114,071           | 120,000             | 115,000           | 150,000           | 150,000           |
| <b>Total Non-Major Funds Operating Expenditures</b>          | <b>132,874</b>    | <b>151,147</b>    | <b>178,832</b>    | <b>175,740</b>      | <b>146,000</b>    | <b>201,271</b>    | <b>201,271</b>    |
| <b>Total Governmental Fund Operating Expenditures</b>        | <b>11,870,591</b> | <b>12,192,335</b> | <b>12,560,231</b> | <b>13,441,700</b>   | <b>13,536,228</b> | <b>14,108,585</b> | <b>15,313,709</b> |
|                                                              |                   |                   |                   |                     |                   |                   |                   |
| Total General Fund Expenditures                              | 11,737,717        | 12,041,188        | 12,381,399        | 13,265,960          | 13,390,228        | 13,907,314        | 15,112,438        |
| Total Police Grant Expenditures                              | 22,672            | 42,001            | 64,761            | 55,740              | 31,000            | 51,271            | 51,271            |
| Total Street Grant Expense - Restricted                      | 110,202           | 109,146           | 114,071           | 120,000             | 115,000           | 150,000           | 150,000           |
| Total Non-Major Funds Expenditures                           | 132,874           | 151,147           | 178,832           | 175,740             | 146,000           | 201,271           | 201,271           |
| Total Government Fund Operating Expense                      | 11,870,591        | 12,192,335        | 12,560,231        | 13,441,700          | 13,536,228        | 14,108,585        | 15,313,709        |
| Total Water Fund Operating Expenditures                      | 1,370,942         | 1,975,626         | 1,692,892         | 1,825,990           | 1,995,796         | 1,972,200         | 1,959,832         |
| Total Wastewater Fund Operating Expenditures                 | 1,948,582         | 2,182,368         | 2,365,567         | 2,270,614           | 2,509,085         | 2,329,715         | 2,560,017         |
| <b>Total Governmental &amp; Enterprise Operating Expend.</b> | <b>15,190,115</b> | <b>16,350,329</b> | <b>16,618,690</b> | <b>17,538,304</b>   | <b>18,041,109</b> | <b>18,410,500</b> | <b>19,833,558</b> |

|                                                    |         |           |           |           |           |           |           |
|----------------------------------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Governmental Fund Capital Outlays</b>           |         |           |           |           |           |           |           |
| Total Mayor and Commissioners Capital Outlays      | -0      | -0        | -0        | -0        | -0        | -0        | -0        |
| Total Treasurer and Assessors Capital Outlays      | -0      | -0        | -0        | -0        | -0        | -0        | -0        |
| Total Administration Capital Outlays               | 59,587  | 24,932    | 50,441    | 100,000   | 87,000    | 87,000    | -0        |
| Total Alderman Capital Outlays                     | -0      | -0        | -0        | -0        | -0        | -0        | -0        |
| Total IT Capital Outlays                           | 161,814 | 74,873    | 18,522    | 15,000    | 33,000    | 93,000    | 44,000    |
| Total Building and License Capital Outlays         | 1,053   | -0        | -0        | -0        | -0        | -0        | -0        |
| Total Building and Grounds Capital Outlays         | 49,323  | 766,024   | -0        | 12,500    | 30,000    | 6,800     | -0        |
| Total Communications Capital Outlays               | -0      | -0        | -0        | -0        | -0        | -0        | -0        |
| Total Police Department Capital Outlays            | 3,726   | 16,520    | 15,663    | 10,856    | 15,558    | 20,527    | -0        |
| Total Police Grant Expenditures General Fund       | 22,148  | 33,126    | 25,626    | 30,000    | 25,000    | 30,000    | 30,000    |
| Total 911 Dispatch Capital Outlays                 | 10,397  | -0        | 9,364     | 33,902    | 12,501    | 12,500    | -0        |
| Total Beach Patrol Capital Outlays                 | -0      | -0        | -0        | 10,000    | -0        | 13,000    | 17,000    |
| Total Streets and Refuse Capital Outlays           | 628,007 | 1,340,835 | 2,396,845 | 1,539,000 | 1,926,170 | 1,107,845 | 1,456,000 |
| Total Refuse Expense (merged with Streets FY 2019) | -0      | -0        | -0        | -0        | -0        | -0        | -0        |
| Total Parking Meter Capital Outlays                | 13,720  | 396,790   | 359,188   | 218,000   | 468,344   | 218,000   | 535,000   |

| DESCRIPTION                                                  | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|--------------------------------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| Total Parking Permit Expense                                 | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total Comfort Stations                                       | -0               | -0               | 48,647           | 430,000             | 250,000          | 550,000          | 431,000          |
| Total Parks Expense                                          | 86,506           | -0               | 1,155,812        | 350,000             | 380,000          | 275,000          | 40,000           |
| Total Recreation and Tennis Expense                          | 30,524           | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total Bandstand                                              | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total Donations and Contributions Expense                    | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total Capital Project Fund City Hall (net of refi)           | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| Restricted for City Hall Project                             | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| <b>Total General Fund Capital Outlays</b>                    | <b>1,066,355</b> | <b>2,653,100</b> | <b>4,080,108</b> | <b>2,749,258</b>    | <b>3,227,573</b> | <b>2,413,672</b> | <b>2,553,000</b> |
| Total Police Grant Expenditures - Restricted                 | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total Streets Grant Expenditures - Restricted                | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total Non-Major Fund Capital Outlays                         | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| <b>Total Governmental Fund Outlays</b>                       | <b>1,066,355</b> | <b>2,653,100</b> | <b>4,080,108</b> | <b>2,749,258</b>    | <b>3,227,573</b> | <b>2,413,672</b> | <b>2,553,000</b> |
| <b>Debt Service General Fund</b>                             | <b>986,400</b>   | <b>986,400</b>   | <b>1,415,501</b> | <b>1,145,824</b>    | <b>986,400</b>   | <b>1,864,929</b> | <b>1,145,824</b> |
| <b>Debt Service Water Fund</b>                               | <b>346,938</b>   | <b>343,798</b>   | <b>63,167</b>    | <b>346,938</b>      | <b>346,938</b>   | <b>346,938</b>   | <b>336,515</b>   |
| <b>Debt Service Wastewater Fund</b>                          | <b>516,173</b>   | <b>525,865</b>   | <b>4,698,446</b> | <b>1,798,928</b>    | <b>1,312,654</b> | <b>2,333,846</b> | <b>2,383,846</b> |
| <b>Total Debt Service All Funds</b>                          | <b>1,849,511</b> | <b>1,856,063</b> | <b>6,177,114</b> | <b>3,291,690</b>    | <b>2,645,992</b> | <b>4,545,713</b> | <b>3,866,185</b> |
| <b>Total General Fund Capital Outlays</b>                    | <b>1,066,355</b> | <b>2,653,100</b> | <b>4,080,108</b> | <b>2,749,258</b>    | <b>3,227,573</b> | <b>2,413,672</b> | <b>2,553,000</b> |
| <b>Total Water Fund Capital Outlays</b>                      | <b>18,358</b>    | <b>404,382</b>   | <b>428,348</b>   | <b>1,147,295</b>    | <b>985,000</b>   | <b>1,302,500</b> | <b>1,005,000</b> |
| <b>Total Wastewater Fund Capital Outlays</b>                 | <b>72,464</b>    | <b>441,665</b>   | <b>442,292</b>   | <b>724,244</b>      | <b>1,287,000</b> | <b>1,010,000</b> | <b>2,892,000</b> |
| <b>Total Governmental Fund &amp; Enterp. Capital Outlays</b> | <b>1,157,177</b> | <b>3,499,147</b> | <b>4,950,748</b> | <b>4,620,797</b>    | <b>5,499,573</b> | <b>4,726,172</b> | <b>6,450,000</b> |
|                                                              |                  |                  |                  |                     |                  |                  |                  |
| <b>Governmental Operating Expend. and Capital Outlays</b>    |                  |                  |                  |                     |                  |                  |                  |
| Total Mayor and Commissioners Expenses                       | 241,562          | 315,863          | 516,174          | 514,914             | 261,762          | 264,014          | 364,014          |
| Total Treasurer and Assessors Expenses                       | 2,799            | 2,307            | 2,660            | 2,038               | 2,784            | 2,784            | 2,784            |
| Total Administration Expenses                                | 1,727,157        | 1,730,640        | 1,924,571        | 2,047,489           | 2,164,570        | 2,437,731        | 2,565,928        |
| Total Alderman Expense                                       | 66,664           | 62,080           | 69,286           | 67,310              | 70,317           | 70,831           | 93,154           |
| Total IT Expense                                             | 709,572          | 537,390          | 526,368          | 529,170             | 595,056          | 665,838          | 632,869          |
| Total Building and License Expense                           | 465,421          | 395,371          | 460,187          | 470,686             | 482,916          | 446,426          | 472,765          |
| Total Building and Grounds Expense                           | 399,625          | 1,128,088        | 299,028          | 358,012             | 452,727          | 358,487          | 447,597          |
| Total Communications                                         | 72,213           | 78,307           | 85,977           | 96,952              | 89,978           | 86,584           | 122,015          |
| Total Police Department Expense                              | 2,699,144        | 2,755,066        | 2,977,604        | 2,819,718           | 2,991,139        | 3,147,882        | 3,321,460        |
| Total Police GF Grant Expenditures                           | 31,712           | 30,612           | 44,036           | 50,000              | 47,200           | 53,898           | 50,000           |
| Total 911 Dispatch Expense                                   | 691,303          | 726,012          | 770,735          | 771,280             | 751,472          | 776,421          | 828,882          |
| Total Beach Patrol Expense                                   | 591,024          | 643,587          | 571,382          | 581,982             | 652,547          | 662,451          | 666,231          |
| Total Streets and Refuse Expense                             | 2,931,160        | 3,593,398        | 4,798,455        | 4,123,360           | 4,679,802        | 3,862,881        | 4,354,021        |
| Total Refuse Expense (merged with Streets FY 2019)           | -0               | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total Parking Meter Expense                                  | 1,115,865        | 1,585,803        | 1,408,955        | 1,505,744           | 1,639,853        | 1,537,248        | 1,942,981        |
| Total Parking Permit Expense                                 | 95,366           | 97,546           | 45,476           | 64,746              | 88,763           | 86,898           | 83,348           |
| Total Comfort Stations                                       | 197,209          | 180,528          | 225,550          | 666,500             | 441,700          | 765,700          | 721,457          |
| Total Parks Expense                                          | 403,911          | 443,772          | 1,464,587        | 839,826             | 785,205          | 702,997          | 481,196          |
| Total Recreation and Tennis Expense                          | 90,512           | 42,523           | 19,587           | 23,419              | 48,798           | 20,794           | 22,747           |
| Total Donations and Contributions Expense                    | 156,656          | 217,367          | 221,469          | 322,500             | 218,000          | 217,000          | 322,500          |
| Total Bandstand Expense                                      | 115,197          | 128,027          | 33,420           | 159,572             | 153,212          | 153,931          | 169,489          |
| Total Capital Project Fund City Hall (net of refi)           | 250,620          | -0               | -0               | -0                  | -0               | -0               | -0               |
| Total General Fund Expense                                   | 14,694,288       | 14,845,435       | 16,641,547       | 16,190,958          | 16,763,801       | 16,522,257       | 17,866,709       |
| Total Police Grant Expense                                   | 986,400          | 986,400          | 1,415,501        | 1,415,824           | 986,400          | 1,864,929        | 1,145,824        |
| Total Street Grant Expense                                   | 110,202          | 109,146          | 114,071          | 120,000             | 115,000          | 150,000          | 150,000          |
| Total Government Expenditures                                | 13,187,566       | 14,845,435       | 16,640,339       | 16,190,958          | 16,763,801       | 16,522,257       | 17,866,709       |
| Total Debt Service Expense                                   | 986,400          | 986,400          | 1,415,501        | 1,145,824           | 986,400          | 1,864,929        | 1,145,824        |
| Total Government Outlays and Debt Service                    | 14,173,966       | 15,831,835       | 18,055,840       | 17,336,782          | 17,750,201       | 18,387,186       | 19,012,533       |
|                                                              |                  |                  |                  |                     |                  |                  |                  |
| Enterprise Funds                                             | 1,389,300        | 2,380,008        | 2,121,240        | 2,973,285           | 2,980,796        | 3,274,700        | 2,964,832        |
| Total Water Fund Operating and Capital Exp.                  | 346,938          | 343,798          | 63,167           | 346,938             | 346,938          | 346,938          | 336,515          |
| Total Debt Service Water Fund.                               | 1,736,238        | 2,723,806        | 2,184,407        | 3,320,223           | 3,327,734        | 3,621,638        | 3,301,347        |

|                                                                     | DESCRIPTION                    | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|---------------------------------------------------------------------|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| Total Wastewater Fund Operating and Capital Exp.                    |                                | 2,021,046        | 2,624,033        | 2,807,859        | 2,994,858           | 3,796,085        | 3,339,715        | 5,452,017        |
| Total Debt Service Wastewater Fund                                  |                                | 516,173          | 525,865          | 4,698,446        | 1,798,928           | 1,312,654        | 2,333,846        | 2,383,846        |
| Total Wastewater Fund Operating, Capital and Debt Serv.             |                                | 2,537,219        | 3,149,898        | 7,506,305        | 4,793,786           | 5,108,739        | 5,673,561        | 7,835,863        |
| <b>Total Governmental &amp; Enterprise Fund Operating, Cap Exp.</b> |                                | 18,447,423       | 21,705,539       | 27,746,552       | 25,450,791          | 26,186,674       | 27,682,385       | 30,149,743       |
| <b>General Government</b>                                           |                                |                  |                  |                  |                     |                  |                  |                  |
| Taxes                                                               |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-000-400100                                                   | Property Taxes                 | 1,336,124        | 2,041,549        | 2,010,195        | 2,021,762           | 2,017,000        | 2,043,000        | 2,043,000        |
| 1000-1-000-400250                                                   | Prior Year Encumbrance         | -0               | -0               | -0               | -0                  | 15,000           | -0               | 250,000          |
| 1000-1-000-400300                                                   | Delinquent Taxes               | (83)             | -0               | -0               | -0                  | (200)            | (200)            | (200)            |
| 1000-1-000-400350                                                   | Penalties & Interest           | 5,462            | 4,135            | 2,558            | 460                 | 3,300            | 4,000            | 4,000            |
| 1000-1-000-400400                                                   | Property Transfer Tax          | 2,243,054        | 2,211,827        | 4,196,903        | 3,819,000           | 1,600,000        | 1,600,000        | 1,850,000        |
| 1000-1-000-400450                                                   | Construction Tax               | 82,852           | 70,560           | 61,043           | 58,000              | 55,000           | 65,000           | 65,000           |
| 1000-1-000-400500                                                   | Rental Tax                     | 1,910,805        | 2,309,685        | 2,136,065        | 3,041,310           | 2,000,000        | 2,000,000        | 2,100,000        |
| 1000-1-000-400600                                                   | Hotel Tax                      | -0               | 27,391           | 719,708          | 1,501,051           | 800,000          | 1,000,000        | 1,562,425        |
| Total Taxes                                                         |                                | 5,578,214        | 6,665,147        | 9,126,472        | 10,441,583          | 6,490,100        | 6,711,800        | 7,874,225        |
| Licenses and Permits                                                |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-000-401100                                                   | Mercantile License             | 540,249          | 615,823          | 511,642          | 600,460             | 600,000          | 600,000          | 600,000          |
| 1000-1-000-401150                                                   | Building Permits & Appeals     | 923,763          | 961,657          | 763,234          | 1,200,000           | 800,000          | 750,000          | 870,737          |
| 1000-1-000-401200                                                   | Inspection Fees & Permits      | 15,911           | 11,080           | 8,620            | 12,000              | 10,000           | 11,000           | 11,000           |
| 1000-1-000-401250                                                   | Board of Adjustment            | (1,000)          | -0               | 17,300           | 12,100              | 6,000            | 12,000           | 12,000           |
| 1000-1-000-401275                                                   | Planning Commission Fees       | - 0              | -0               | 2,800            | 2,800               | -0               | 8,000            | 8,000            |
| 1000-1-000-401300                                                   | Reinspection Fees              | 1,200            | 650              | 275              | 300                 | 800              | 800              | 800              |
| 1000-1-000-401350                                                   | Bld. & Lic. Plan Reviews       | 31,300           | 36,200           | 25,700           | 40,525              | 34,000           | 34,000           | 34,000           |
| 1000-1-000-401400                                                   | Comprehensive Tree Ordinance   | 7,210            | 4,260            | 3,900            | 3,500               | 6,000            | 2,500            | 2,500            |
| 1000-1-000-410500                                                   | Pool Hot Tub Spa Lic. Revenue  | 3,250            | 3,300            | 2,650            | 8,400               | 3,000            | 3,300            | 3,300            |
| Total Licenses and Permits                                          |                                | 1,521,883        | 1,632,970        | 1,336,121        | 1,880,085           | 1,459,800        | 1,421,600        | 1,542,337        |
| Parking Revenue                                                     |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-2-000-402100                                                   | Parking Meter Revenue          | 1,034,123        | 704,358          | 230,471          | 193,265             | 605,000          | 675,000          | 250,000          |
| 1000-2-000-402125                                                   | Parking Cr Cd Revenue          | 1,347,227        | 2,224,428        | 1,555,987        | 2,269,006           | 2,350,000        | 2,100,000        | 2,200,000        |
| 1000-2-000-402150                                                   | Pay-by Phone Revenue           | 1,509,745        | 1,881,344        | 1,458,248        | 2,276,912           | 1,600,000        | 1,800,000        | 2,200,000        |
| 1000-2-000-402175                                                   | Parking Cr Cd Charge           | 185,152          | 193,005          | 134,661          | 184,086             | 185,000          | 185,000          | 185,000          |
| 1000-2-000-402250                                                   | T-2 On Line Fees               | 21,833           | 15,271           | 14,985           | 19,970              | 13,000           | 15,000           | 15,000           |
| 1000-2-000-402350                                                   | Parking Deauville Beach        | 78,745           | 98,210           | 90,675           | 112,435             | 95,000           | 95,000           | 100,000          |
| 1000-2-000-402400                                                   | Parking Lot Rental             | 6,300            | 6,300            | 2,700            | 9,900               | -                | 9,000            | 6,000            |
| 1000-2-000-402450                                                   | Parking Meter Fines            | 533,776          | 618,552          | 497,579          | 649,165             | 530,000          | 575,000          | 600,000          |
| 1000-2-000-402500                                                   | Bus Permits                    | 2,000            | 1,600            | 180              | 1,100               | 1,500            | 1,000            | 1,000            |
| 1000-2-000-402550                                                   | Parking Meter Delinquent Acct. | 61,106           | 82,566           | 89,350           | 81,690              | 65,000           | 80,000           | 80,000           |
| 1000-2-000-402600                                                   | Parking Permit Sales           | 843,162          | 937,848          | 696,919          | 992,774             | 850,000          | 900,000          | 950,000          |
| 1000-2-000-402650                                                   | Parking Permit Fines           | 136,057          | 183,817          | 157,878          | 191,241             | 150,000          | 170,000          | 170,000          |
| 1000-2-000-402700                                                   | Parking Misc. Revenue          | -                | 168              | 37,570           | - 0                 | 200              | 200              | 200              |
| Total Parking Revenue                                               |                                | 5,759,226        | 6,947,467        | 4,963,203        | 6,981,544           | 6,444,700        | 6,605,200        | 6,757,200        |
| Police and Alderman Fines                                           |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-000-404100                                                   | Alderman's Court               | 71,407           | 57,718           | 74,941           | 88,000              | 60,000           | 60,000           | 65,000           |
| 1000-3-000-403100                                                   | Police Fines                   | 138,078          | 89,045           | 140,548          | 190,820             | 85,000           | 120,000          | 140,000          |
| Total Police and Alderman                                           |                                | 209,485          | 146,763          | 215,489          | 278,820             | 145,000          | 180,000          | 205,000          |
| Interest and Rents                                                  |                                |                  |                  |                  |                     |                  |                  |                  |

|                                     | DESCRIPTION                      | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------------------------|----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| Interests and Rents                 |                                  |                  |                  |                  |                     |                  |                  |                  |
| 1000-4-000-405450                   | Tennis Courts                    | 10,050           | 11,160           | 2,993            | 3,565               | 10,000           | 5,000            | 5,000            |
| 1000-1-000-406000                   | Cable TV                         | 169,693          | 177,629          | 179,203          | 181,500             | 170,000          | 170,000          | 170,000          |
| 1000-1-000-408100                   | Interest on Deposits             | -                | 25,500           | -                | -                   | 88,000           | -                | -                |
| 1000-1-000-408120                   | Rents-Tower                      | 92,145           | 69,425           | 53,762           | 54,000              | 63,073           | 75,000           | 75,000           |
| 1000-1-000-408130                   | Interest-Transfer Tax            | 8,728            | 69,491           | 4,632            | 2,900               | 52,000           | 5,500            | 2,500            |
| 1000-1-000-408190                   | Convention Hall Rental           | 104,123          | 99,788           | (23,113)         | 83,562              | 120,000          | 80,000           | 100,000          |
| 1000-1-000-408210                   | Int. CD General Fund             | 2,395            | 20,033           | 766              | 500                 | 500              | 500              | 500              |
| 1000-4-000-408300                   | Beach Concessions                | 197,990          | 165,310          | 166,463          | 192,585             | 187,400          | 192,000          | 196,887          |
| 1000-4-000-408350                   | Weddings on Beach                | 12,175           | 12,350           | 3,650            | 21,450              | 10,000           | 10,000           | 10,000           |
| 1000-4-000-408400                   | Grove Park Rental                | 1,690            | 1,000            | 250              | 2,375               | 750              | 750              | 750              |
| 1000-1-000-408420                   | Lease of Property                | 109,978          | 111,783          | 123,905          | 123,578             | 111,110          | 112,000          | 112,000          |
| 1000-1-000-409100                   | Sale of Property & Supplies      | 3,383            | 47,267           | 995              | 1,252,000           | 830,000          | 1,045,000        | 45,000           |
| 1000-1-000-409130                   | Vending Machines                 | -                | 71               | -                | -                   | 300              | -                | -                |
| Total Interest and Rents            |                                  | 712,350          | 810,807          | 513,506          | 1,918,015           | 1,643,133        | 1,695,750        | 717,637          |
|                                     |                                  |                  |                  |                  |                     |                  |                  |                  |
| Refuse Revenue                      |                                  |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-000-408180                   | Refuse Misc. Revenue             | -                | -                | -                | -                   | 100              | 100              | 100              |
| 1000-2-000-410000                   | Refuse Residential               | 761,984          | 824,740          | 827,230          | 804,300             | 825,000          | 825,000          | 825,000          |
| 1000-2-000-410100                   | Refuse Commercial                | 488              | -                | -                | -                   | -                | -                | -                |
| 1000-2-000-410250                   | Yard Waste                       | 1,120            | 570              | 1,976            | 2,420               | 300              | 300              | 300              |
| 1000-2-000-410300                   | Rebate Del Solid Waste Authority | 10,784           | 9,237            | -                | -                   | 9,000            | 9,000            | 9,000            |
| Total Refuse                        |                                  | 774,376          | 834,547          | 829,206          | 806,720             | 834,400          | 834,400          | 834,400          |
|                                     |                                  |                  |                  |                  |                     |                  |                  |                  |
| Contributions                       |                                  |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-000-481100                   | Contributions                    | 1,750            | 1,720            | -                | 200                 | 2,000            | 2,000            | 2,000            |
| 1000-4-000-481150                   | Commemorative Tree               | -                | 21,450           | 12,500           | 14,633              | -                | -                | -                |
| 1000-3-000-481160                   | Beach Patrol Donations           | 23,158           | 17,280           | -                | 1,000               | 17,280           | 17,280           | 17,280           |
| 1000-3-000-481165                   | Beach Patrol Troop Fund          | 1,149            | 1,373            | -                | 10,930              | -                | -                | 10,000           |
| 1000-3-000-481180                   | Police Troop Fund                | -                | -                | 5,310            | 2,532               | -                | -                | -                |
| Total Contributions                 |                                  | 26,057           | 41,823           | 17,810           | 29,315              | 19,280           | 19,280           | 29,280           |
|                                     |                                  |                  |                  |                  |                     |                  |                  |                  |
| Miscellaneous Revenue               |                                  |                  |                  |                  |                     |                  |                  |                  |
| 1000-4-000-405200                   | Recreation Misc. Revenue         | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-000-402700                   | Parking Misc. Revenue            | -                | -                | -                | -                   | -                | -                | -                |
| 1000-3-000-403200                   | Police Gen. Fund Misc. Revenue   | 13,325           | 170              | -                | 2,550               | 38,000           | -                | -                |
| 1000-1-000-409170                   | Convenience Fee                  | 6,772            | 20,457           | 24,445           | 44,300              | 17,000           | 21,000           | 21,000           |
| 1000-1-000-409160                   | Insurance Reimbursements         | 5,126            | 15,946           | 12,475           | 20,345              | 5,000            | 5,000            | 5,000            |
| 1000-1-000-409180                   | Miscellaneous                    | 10,363           | 20,238           | 16,286           | 22,000              | 15,000           | 15,000           | 15,000           |
| 1000-3-000-409200                   | Event Revenue Police             | 42,213           | 49,775           | 1,010            | 54,980              | -                | 35,000           | 35,000           |
| 1000-1-000-409210                   | Event Revenue Other              | 1,887            | 8,878            | 15               | 5,450               | -                | -                | -                |
| 1000-2-000-485100                   | Street Miscellaneous Revenue     | 4,402            | 2,808            | 2,738            | 12,312              | 2,000            | 2,000            | 2,000            |
| 1000-1-000-490100                   | Loan Proceeds USDA               |                  |                  | 429,101          |                     |                  |                  |                  |
| 1000-4-000-405210                   | Parks Miscellaneous Revenue      | -                | -                | 0                | -                   | -                | -                |                  |
| Total Miscellaneous Revenue         |                                  | 85,527           | 118,272          | 486,070          | 161,937             | 77,000           | 78,000           | 78,000           |
|                                     |                                  |                  |                  |                  |                     |                  |                  |                  |
| Grants Gen. Fund Restricted Revenue |                                  |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-000-480110                   | Grants - Other                   | 13,112           | 283,685          | 1,328,672        | 76,566              | 150,000          | 150,000          | 150,000          |
| 1000-1-000-480140                   | Revenue Sharing Sussex Grant     | 25,000           | 30,000           | -                | -                   | 30,000           | 30,000           | -                |



|                                                         | DESCRIPTION                         | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|---------------------------------------------------------|-------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-1-000-480160                                       | COVID 19 Grants                     | -                | -                | 71,832           | 417,329             | -                | -                | 417,329          |
| 1000-2-000-480250                                       | Sidewalk Grant                      | 97,854           | -                | -                | -                   | -                | -                | -                |
| 1000-2-000-480270                                       | FEMA/DEMA Grant                     | -                | -                | -                | -                   | -                | -                | -                |
| 1000-4-000-480415                                       | Lewes Rehoboth Canal<br>Grant       | -                | -                | 390,000          | -                   | -                | -                | -                |
| 1000-3-000-480440                                       | Office of Hwy Safety<br>Grants-DUI  | 29,004           | 25,415           | 16,170           | 25,000              | 25,000           | 25,000           | 25,000           |
| 1000-1-000-480460                                       | Grants- Other                       | 60,000           | -                | -                | -                   | 5,000            | 5,000            | 5,000            |
| 1000-3-000-480485                                       | Police Pension Allocation           | 86,475           | 89,386           | 89,706           | 103,589             | 89,000           | 89,000           | 89,000           |
| 1000-1-000-480500                                       | Sussex County Police Grant          | -                | -                | 30,000           | 35,000              | -                | -                | 30,000           |
| 1000-3-000-480580                                       | DOJ BYRNE Grant                     | -                | 7,050            | 17,921           | 20,041              | -                | -                | -                |
| 1000-1-000-480600                                       | Lake Ave Streetscape                | -                | -                | 144,465          | -                   | -                | -                | -                |
| 1000-1-000-480610                                       | Sliver Lake Evaluation<br>Grant     | -                | -                | -                | -                   | 50,000           | 50,000           | 50,000           |
| 1000-4-000-480650                                       | Parks and Recreation<br>Grant       | 5,000            | -                | -                | -                   | -                | -                | -                |
| 1000-3-000-480670                                       | 911 Emergency Grant                 | 45,347           | 45,347           | 45,347           | 41,568              | 45,345           | 45,345           | 45,345           |
| 1000-2-000-480680                                       | Recycling Grant                     | 18,946           | -                | -                | -                   | -                | -                | -                |
| Total Grants General Fund Restricted                    |                                     | 380,738          | 480,883          | 2,134,113        | 719,093             | 394,345          | 394,345          | 811,674          |
| Restricted Rev. Streets Grant Fund                      |                                     |                  |                  |                  |                     |                  |                  |                  |
| 1050-2-000-400150                                       | Municipal Street Aid                | 131,558          | 129,856          | 128,458          | 127,866             | 115,000          | 128,520          | 115,000          |
| Total Restricted Rev. Street Grant Fund                 |                                     | 131,558          | 129,856          | 128,458          | 127,866             | 115,000          | 128,520          | 115,000          |
| Restricted Rev. Police Grant Fund                       |                                     |                  |                  |                  |                     |                  |                  |                  |
| 1060-3-000-480710                                       | EIDE Grant                          | 4,573            | 4,588            | 4,591            | 5,000               | 5,000            | 5,000            | 5,000            |
| 1060-3-000-480720                                       | SALLE Grant                         | 4,534            | 6,065            | 6,615            | 6,000               | 6,000            | 6,200            | 6,200            |
| 1060-3-000-480730                                       | CVC Grant                           | 37,685           | 38,265           | 38,019           | 40,605              | 20,000           | 39,000           | 39,000           |
| Total Restricted Police Grant Revenue                   |                                     | 46,792           | 48,918           | 49,225           | 51,605              | 31,000           | 50,200           | 50,200           |
| Capital Project Fund City Hall                          |                                     |                  |                  |                  |                     |                  |                  |                  |
| 1070-1-000-490175 (includes \$6.8 Million Refi)         | Revenue City Hall Project           | -                | -                | -                | -                   | -                | -                | -                |
|                                                         | Encumbered for City Hall<br>Project | -                | -                | -                | -                   | -                | -                | -                |
| Total Revenue City Hall Project                         |                                     | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-510000                                       | Legal Services                      | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-511500                                       | Other Professional<br>Services      | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-517700                                       | Builder Risk Policy                 | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-524200 (paid off WSFS FY2018 , USDA assumed) | Construction Loan Payoff            | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-524200                                       | Interest & Principal                | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-560000                                       | Construction Design                 | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-565000                                       | Moving Expenses                     | -                | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-570000                                       | Construction City Hall              | 250,620          | -                | -                | -                   | -                | -                | -                |
| 1070-1-130-575000                                       | Trailer Setup and Rental            | -                | -                | -                | -                   | -                | -                | -                |
| Total City Hall Project Fund Expenses                   |                                     | 250,620          | -                | -                | -                   | -                | -                | -                |
| Total Governmental Revenue                              |                                     | 15,226,206       | 17,857,453       | 19,799,673       | 23,396,583          | 17,653,758       | 18,119,095       | 19,014,953       |
| Governmental Functions                                  |                                     |                  |                  |                  |                     |                  |                  |                  |
| Mayor and Commissioners                                 |                                     |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-101-501000                                       | Salaries                            | 5,146            | 4,354            | 4,891            | 4,750               | 4,750            | 4,750            | 4,750            |
| 1000-1-101-501900                                       | Other Salaries                      | -                | -                | -                | -                   | 295              | -                | 295              |
| 1000-1-101-502000                                       | FICA Expense                        | 319              | 263              | 303              | 295                 | 295              | 295              | 69               |
| 1000-1-101-502200                                       | Medicare Expense                    | 75               | 62               | 71               | 69                  | 69               | 69               | -                |
| 1000-1-101-506200                                       | Printing & Forms                    | 445              | 683              | 210              | 900                 | 700              | 700              | 700              |
| 1000-1-101-506800                                       | Membership & Publications           | 7,187            | 7,313            | 6,750            | 8,000               | 14,000           | 14,000           | 14,000           |

|                                                 | DESCRIPTION                    | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------------------------------------|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-1-101-506900                               | Other Supplies                 | 660              | 153              | 2,291            | 2,200               | 2,800            | 2,800            | 2,800            |
| 1000-1-101-510000                               | Legal Services                 | 192,480          | 266,735          | 468,436          | 461,000             | 200,000          | 200,000          | 300,000          |
| 1000-1-101-511400                               | Contractual Services           | 14               | 39               | -                | 100                 | 100              | 100              | 100              |
| 1000-1-101-511500                               | Other Professional<br>Services | 2,100            | -                | -                | -                   | -                | -                | -                |
| 1000-1-101-513200                               | Postage                        | -                | 15               | -                | 100                 | 300              | 300              | 300              |
| 1000-1-101-515000                               | Travel Expense                 | 4,358            | -                | -                | 1,000               | 500              | 500              | 500              |
| 1000-1-101-515200                               | Conferences & Training         | 1,184            | 428              | -                | 2,000               | 2,500            | 2,500            | 2,500            |
| 1000-1-101-515500                               | Advertising                    | 2,144            | 7,265            | 7,839            | 7,500               | 8,000            | 8,000            | 8,000            |
| 1000-1-101-516900                               | Public Officials Liability     | 25,351           | 28,553           | 25,383           | 26,000              | 26,453           | 29,000           | 29,000           |
| 1000-1-101-522200                               | Office Equipment               | 99               | -                | -                | 1,000               | 1,000            | 1,000            | 1,000            |
| Total Operating Mayor & Commissioners Operating |                                | 241,562          | 315,863          | 516,174          | 514,914             | 261,762          | 264,014          | 364,014          |
| Total Capital Outlays                           |                                | -                | -                | -                | -                   | -                | -                | -                |
| Total Mayor and Commissioners Expenses          |                                | 241,562          | 315,863          | 516,174          | 514,914             | 261,762          | 264,014          | 364,014          |

#### Treasurer

|                                        |                      |       |       |       |       |       |       |       |
|----------------------------------------|----------------------|-------|-------|-------|-------|-------|-------|-------|
| 1000-1-102-501000                      | Salaries             | 2,600 | 2,143 | 2,471 | 1,800 | 2,400 | 2,400 | 2,400 |
| 1000-1-102-502000                      | FICA Expense         | 161   | 133   | 153   | 112   | 149   | 149   | 149   |
| 1000-1-102-502200                      | Medicare Expense     | 38    | 31    | 36    | 26    | 35    | 35    | 35    |
| 1000-1-102-511400                      | Contractual Services | -     | -     | -     | 100   | 200   | 200   | 200   |
| Total Treasurer Operating Expenditures |                      | 2,799 | 2,307 | 2,660 | 2,038 | 2,784 | 2,784 | 2,784 |
| Total Capital Expenditures             |                      | -     | -     | -     | -     | -     | -     | -     |
| Total Treasurer Expenses               |                      | 2,799 | 2,307 | 2,660 | 2,038 | 2,784 | 2,784 | 2,784 |

#### Administration

|                   |                               |          |         |         |         |         |         |         |
|-------------------|-------------------------------|----------|---------|---------|---------|---------|---------|---------|
| 1000-1-103-501000 | Salaries                      | 663,920  | 657,002 | 675,796 | 682,190 | 694,309 | 704,295 | 767,467 |
| 1000-1-103-501500 | Overtime                      | 562      | 2,854   | -       | 3,000   | 2,000   | 2,000   | 2,000   |
| 1000-1-103-501700 | Part-Time Salaries            | -        | 3,246   | 14,315  | -       | 14,560  | 14,560  | 2,000   |
| 1000-1-103-501800 | Intern Reimbursement          | (30,354) | (1,061) | -       | -       | -       | 8,000   | 8,000   |
| 1000-1-103-502000 | FICA Expense                  | 39,214   | 38,992  | 41,750  | 42,387  | 44,074  | 45,189  | 47,707  |
| 1000-1-103-502200 | Medicare Expense              | 9,253    | 9,218   | 9,802   | 9,913   | 10,308  | 10,568  | 11,302  |
| 1000-1-103-502500 | Medical Insurance             | 114,834  | 117,299 | 134,662 | 97,102  | 116,291 | 114,000 | 117,420 |
| 1000-1-103-502700 | Dental                        | 2,995    | 4,845   | 4,705   | 4,500   | 6,910   | 4,860   | 4,860   |
| 1000-1-103-502900 | Disability                    | 9,456    | 10,936  | 11,248  | 10,600  | 11,266  | 11,600  | 11,600  |
| 1000-1-103-503300 | Life Insurance                | 5,832    | 6,121   | 6,374   | 6,500   | 6,600   | 6,560   | 6,560   |
| 1000-1-103-503500 | Pension                       | 24,284   | 33,829  | 37,235  | 37,610  | 37,000  | 38,000  | 38,000  |
| 1000-1-103-503700 | Unemployment                  | 3,878    | 3,745   | 3,617   | 3,700   | 1,200   | 3,900   | 3,900   |
| 1000-1-103-503800 | Training Tax                  | 2,661    | 2,940   | 2,717   | 2,800   | 4,320   | 4,320   | 4,320   |
| 1000-1-103-503900 | Uniforms                      | -        | -       | 668     | -       | 1,500   | 1,500   | 1,500   |
| 1000-1-103-504300 | Car Allowance                 | -        | -       | -       | -       | -       | -       | -       |
| 1000-1-103-504700 | Retired Employee Benefits     | 51,924   | 59,406  | 100,682 | 100,000 | 50,942  | 101,451 | 101,451 |
| 1000-1-103-504900 | Other Employee Benefits       | 2,906    | 5,062   | 4,664   | 3,800   | 4,700   | 4,700   | 4,700   |
| 1000-1-103-506000 | Office Supplies               | 9,242    | 8,617   | -       | -       | -       | -       | -       |
| 1000-1-103-506100 | Computer & Copier<br>Supplies | -        | -       | 4,026   | 11,000  | 12,000  | 12,000  | 12,000  |
| 1000-1-103-506200 | Printing & Forms              | 7,403    | 11,241  | 7,132   | 17,000  | 15,000  | 15,000  | 15,000  |
| 1000-1-103-506800 | Memberships &<br>Publications | 4,114    | 10,283  | 6,516   | 6,500   | 12,000  | 12,000  | 12,000  |
| 1000-1-103-506900 | Other Supplies                | 10,892   | 13,751  | 9,784   | 15,000  | 8,000   | 8,000   | 8,000   |
| 1000-1-103-510000 | Legal Services                | 43,905   | 90,210  | 69,948  | 30,951  | 75,000  | 120,000 | 90,000  |
| 1000-1-103-510100 | Collection Fees               | 15,382   | 11,024  | 14,686  | 19,000  | 19,000  | 19,000  | 19,000  |
| 1000-1-103-510200 | Auditors                      | 41,300   | 50,375  | 37,500  | 42,000  | 50,000  | 42,000  | 42,000  |
| 1000-1-103-510300 | Fees Miscellaneous            | 1,786    | 1,068   | 35      | 500     | -       | -       | -       |
| 1000-1-103-510400 | COVID ARPA Expenditures       | -        | -       | -       | 15,500  | -       | -       | -       |
| 1000-1-103-510500 | Election Expense              | 2,754    | 2,996   | 11,036  | 3,850   | 3,500   | 3,500   | 3,500   |
| 1000-1-103-510600 | Codification                  | 6,314    | 9,271   | 4,557   | 17,450  | 7,500   | 7,500   | 7,500   |

|                                                     | DESCRIPTION                        | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-----------------------------------------------------|------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-1-103-510700                                   | Board of Adjustment                | 27,105           | 30,485           | 15,684           | 32,000              | 80,000           | 40,000           | 30,000           |
| 1000-1-103-510710                                   | Legal Services Board of<br>Adjust. | -                | -                | 20,881           | 38,000              | -                | 40,000           | 50,000           |
| 1000-1-103-510800                                   | Planning Commission                | 39,646           | 28,823           | 14,419           | 45,000              | 80,000           | 20,000           | 45,000           |
| 1000-1-103-510810                                   | Legal Services Planning<br>Comm.   | -                | -                | 106,938          | 68,000              | -                | 60,000           | 55,000           |
| 1000-1-103-510900                                   | CDP Professional Services          | 7,987            | 21,859           | 50,782           | 82,000              | -                | 39,200           | 50,000           |
| 1000-1-103-511000                                   | Engineering                        | -                | 1,900            | -                | -                   | 25,000           | 5,000            | 5,000            |
| 1000-1-103-511200                                   | Transfer Tax County Fee            | 22,431           | 22,118           | 41,969           | 36,000              | 16,000           | 16,000           | 16,000           |
| 1000-1-103-511400                                   | Contractual Services               | 180,916          | 85,996           | 89,106           | 60,000              | 106,000          | 106,000          | 106,000          |
| 1000-1-103-511500                                   | Other Professional<br>Services     | 60,569           | 63,658           | 20,140           | 100,000             | 65,000           | 75,000           | 236,000          |
| 1000-1-103-513000                                   | Equipment Installation             | -                | -                | -                | -                   | 500              | 500              | 200              |
| 1000-1-103-513200                                   | Postage                            | 40,320           | 38,375           | 44,210           | 36,000              | 48,000           | 48,000           | 48,000           |
| 1000-1-103-514500                                   | Other Communication<br>Expense     | 4,750            | -                | -                | -                   | -                | -                | -                |
| 1000-1-103-515000                                   | Travel Expense                     | 5,140            | 4,631            | -                | 3,200               | 12,000           | 12,000           | 10,000           |
| 1000-1-103-515200                                   | Conferences & Training             | 8,023            | 7,331            | 2,576            | 10,000              | 12,000           | 12,000           | 42,000           |
| 1000-1-103-515500                                   | Advertising                        | 16,437           | 18,819           | 19,546           | 30,000              | 30,000           | 30,000           | 30,000           |
| 1000-1-103-516000                                   | Liability Insurance                | 3,162            | 3,330            | 3,406            | 3,084               | 3,330            | 3,500            | 4,000            |
| 1000-1-103-517300                                   | Umbrella Insurance                 | 4,824            | 4,998            | 4,648            | 5,473               | 4,998            | 4,998            | 5,700            |
| 1000-1-103-517400                                   | Employee Bonding                   | 1,000            | 1,000            | 1,000            | 1,000               | 1,000            | 1,000            | 1,000            |
| 1000-1-103-517500                                   | Commercial Property Ins.           | 8,161            | 10,029           | 10,101           | 11,191              | 10,029           | 10,101           | 12,500           |
| 1000-1-103-517700                                   | Building and Contents              | 864              | 1,178            | 900              | 1,433               | 1,178            | 1,000            | 1,550            |
| 1000-1-103-518100                                   | Workmen's Compensation             | 1,744            | 3,728            | 2,785            | 1,700               | 4,800            | 4,800            | 4,800            |
| 1000-1-103-519100                                   | Over/Short Vault Cash              | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-103-520700                                   | Maintenance Contracts              | 187,489          | 193,320          | 210,057          | 199,000             | 207,000          | 207,000          | 165,000          |
| 1000-1-103-522200                                   | Office Equipment                   | 2,545            | 860              | 1,597            | 1,400               | 2,500            | 2,500            | 2,500            |
| 1000-1-103-550200                                   | Contingency Reserve                | (241,206)        | (160,821)        | (75,831)         | (51,447)            | -                | -                | -                |
| 1000-1-103-550300                                   | Contingency                        | 241,206          | 160,821          | 75,831           | 51,447              | 160,255          | 297,629          | 303,891          |
| Total Administration Operating                      |                                    | 1,667,570        | 1,705,708        | 1,874,130        | 1,947,489           | 2,077,570        | 2,350,731        | 2,565,928        |
| 1000-1-103-990000                                   | Capital Expenditures               | 59,587           | 24,932           | 50,441           | 100,000             | 87,000           | 87,000           | -                |
| Total Administration Operating and Capital Expenses |                                    | 1,727,157        | 1,730,640        | 1,924,571        | 2,047,489           | 2,164,570        | 2,437,731        | 2,565,928        |
| Alderman                                            |                                    |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-104-501000                                   | Salaries                           | 55,694           | 52,141           | 58,228           | 54,910              | 55,734           | 56,975           | 58,554           |
| 1000-1-104-501700                                   | Part-Time Salaries                 | -                | -                | -                | -                   | -                | -                | 16,848           |
| 1000-1-104-502000                                   | FICA Expense                       | 3,442            | 3,218            | 3,595            | 3,404               | 3,455            | 3,532            | 4,675            |
| 1000-1-104-502200                                   | Medicare Expense                   | 805              | 753              | 841              | 805                 | 808              | 826              | 1,093            |
| 1000-1-104-502700                                   | Dental                             | 431              | 484              | 461              | 500                 | 500              | 500              | 500              |
| 1000-1-104-502900                                   | Disability                         | 895              | 843              | 859              | 850                 | 850              | 900              | 900              |
| 1000-1-104-503300                                   | Life Insurance                     | 527              | 486              | 486              | 500                 | 500              | 500              | 500              |
| 1000-1-104-503500                                   | Pension                            | 1,605            | 2,205            | 2,624            | 2,500               | 1,390            | 2,650            | 2,650            |
| 1000-1-104-503700                                   | Unemployment                       | 299              | 238              | 355              | 75                  | 400              | 238              | 239              |
| 1000-1-104-504900                                   | Other Employee Benefits            | -                | -                | -                | -                   | 370              | 370              | 370              |
| 1000-1-104-506000                                   | Office Supplies                    | 1,418            | 143              | 72               | -                   | -                | -                | -                |
| 1000-1-104-506100                                   | Computer & Copier<br>Supplies      | -                | -                | -                | 1,400               | -                | -                | 1,400            |
| 1000-1-104-506200                                   | Printing & Forms                   | -                | -                | 106              | 316                 | 750              | 750              | 750              |
| 1000-1-104-506500                                   | Minor Equipment and<br>Supplies    | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-104-506800                                   | Membership & Publications          | -                | 53               | 37               | 200                 | 200              | 200              | 200              |
| 1000-1-104-506900                                   | Other Supplies                     | -                | -                | 409              | 250                 | 350              | 350              | 350              |
| 1000-1-104-510100                                   | Collection Fees                    | 412              | 228              | -                | -                   | 2,500            | 500              | 500              |
| 1000-1-104-511500                                   | Other Professional<br>Services     | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-104-512000                                   | Telephone                          | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-104-513200                                   | Postage                            | 394              | 495              | 444              | 500                 | 750              | 750              | 750              |

|                                                 | DESCRIPTION                     | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------------------------------------|---------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-1-104-514500                               | Other Communication<br>Expense  | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-104-515200                               | Conferences & Training          | -                | -                | -                | 250                 | 250              | 250              | 250              |
| 1000-1-104-516000                               | Liability Insurance             | 487              | 510              | 527              | 500                 | 510              | 540              | 625              |
| 1000-1-104-518100                               | Workmen's Compensation          | 166              | 194              | 153              | 250                 | 400              | 400              | 400              |
| 1000-1-104-520700                               | Maintenance Contracts           | 89               | 89               | 89               | 100                 | -                | -                | -                |
| 1000-1-104-522200                               | Office Equipment                | -                | -                | -                | -                   | 600              | 600              | 1,600            |
| Total Alderman Operating Expenses               |                                 | 66,664           | 62,080           | 69,286           | 67,310              | 70,317           | 70,831           | 93,154           |
| 1000-1-104-990000                               | Total Capital Expenditures      | -                | -                | -                | -                   | -                | -                | -                |
| Total Alderman Operating and Capital Expenses   |                                 | 66,664           | 62,080           | 69,286           | 67,310              | 70,317           | 70,831           | 93,154           |
| Information Technology                          |                                 |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-105-501000                               | Salaries                        | 232,276          | 204,690          | 225,028          | 219,156             | 219,156          | 223,916          | 237,284          |
| 1000-1-105-501500                               | Overtime                        | 312              | 159              | 155              | 1,000               | 2,040            | 750              | 773              |
| 1000-1-105-502000                               | FICA Expense                    | 13,688           | 12,226           | 13,516           | 14,263              | 13,714           | 13,929           | 14,760           |
| 1000-1-105-502200                               | Medicare Expense                | 3,201            | 2,859            | 3,161            | 3,336               | 3,207            | 3,258            | 3,452            |
| 1000-1-105-502500                               | Medical Insurance               | 41,443           | 30,220           | 34,616           | 28,000              | 20,144           | 28,579           | 29,436           |
| 1000-1-105-502700                               | Dental                          | 1,290            | 1,301            | 1,384            | 1,400               | 1,200            | 1,415            | 1,414            |
| 1000-1-105-502900                               | Disability                      | 3,473            | 2,820            | 2,909            | 3,600               | 3,600            | 2,850            | 2,850            |
| 1000-1-105-503300                               | Life Insurance                  | 1,580            | 1,215            | 1,337            | 1,500               | 1,500            | 1,250            | 1,250            |
| 1000-1-105-503500                               | Pension                         | 8,932            | 10,637           | 13,051           | 13,800              | 9,000            | 12,650           | 12,650           |
| 1000-1-105-503700                               | Unemployment                    | 829              | 948              | 943              | 100                 | 500              | 1,000            | 1,000            |
| 1000-1-105-503900                               | Uniforms                        | 192              | -                | 370              | 400                 | 400              | 700              | 700              |
| 1000-1-105-504300                               | Car Allowance                   | 49               | -                | -                | -                   | 300              | 300              | 300              |
| 1000-1-105-504900                               | Other Employee Benefits         | -                | 114              | -                | -                   | -                | -                | -                |
| 1000-1-105-506000                               | Office Supplies                 | 1,719            | 616              | -                | -                   | -                | -                | -                |
| 1000-1-105-506100                               | Computer and Copier<br>Supplies | -                | -                | 106              | -                   | 3,000            | 2,000            | 2,000            |
| 1000-1-105-506500                               | Minor Equipment and<br>Supplies | 38,913           | 19,397           | 27,139           | 5,000               | 45,700           | 10,000           | 10,000           |
| 1000-1-105-506540                               | Server Infrastructure           | -                | -                | -                | -                   | -                | 15,000           | 15,000           |
| 1000-1-105-506550                               | Desktop Hardware                | -                | -                | -                | 1,720               | -                | 5,000            | 5,000            |
| 1000-1-105-506560                               | Software & Licenses             | -                | -                | -                | 1,650               | -                | 8,000            | 8,000            |
| 1000-1-105-506900                               | Other Supplies                  | 172              | 29               | 409              | 60                  | -                | -                | -                |
| 1000-1-105-508600                               | Small Tools                     | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-105-508900                               | Vehicle Fuel                    | 74               | 99               | 32               | 250                 | 300              | 300              | 300              |
| 1000-1-105-511400                               | Contractual Services            | 948              | -                | 1,272            | 1,200               | 10,000           | 10,000           | 10,000           |
| 1000-1-105-511500                               | Other Professional<br>Services  | 9,501            | 65               | -                | 250                 | 8,000            | 8,000            | 8,000            |
| 1000-1-105-512000                               | Telephone                       | 46,648           | 53,333           | 52,266           | 60,000              | 50,000           | 58,000           | 58,000           |
| 1000-1-105-512500                               | Cell Phones                     | 41,217           | 41,856           | 41,358           | 45,000              | 50,000           | 50,000           | 50,000           |
| 1000-1-105-513200                               | Postage                         | 14               | 37               | -                | 100                 | 100              | 100              | 100              |
| 1000-1-105-515200                               | Conferences & Training          | 6,285            | 1,091            | 1,785            | 4,000               | 9,500            | 9,500            | 9,500            |
| 1000-1-105-516000                               | Liability Insurance             | -                | -                | -                | 198                 | -                | -                | 300              |
| 1000-1-105-516500                               | Auto Insurance                  | 1,124            | 1,245            | 1,195            | 1,637               | 1,245            | 1,245            | 1,800            |
| 1000-1-105-518100                               | Workmen's Compensation          | 701              | 774              | 603              | 300                 | 2,000            | 1,000            | 1,000            |
| 1000-1-105-520700                               | Maintenance Contracts           | 93,177           | 76,716           | 85,153           | 104,450             | 104,450          | 101,000          | 101,000          |
| 1000-1-105-521000                               | Vehicle Maintenance             | -                | -                | 58               | 800                 | 1,000            | 1,000            | 1,000            |
| 1000-1-105-522200                               | Office Equipment                | -                | 70               | -                | 1,000               | 2,000            | 2,000            | 2,000            |
| 1000-1-105-522450                               | Auto Lease                      | -                | -                | -                | -                   | -                | 96               | -                |
| Total IT Operating Expenses                     |                                 | 547,758          | 462,517          | 507,846          | 514,170             | 562,056          | 572,838          | 588,869          |
| 1000-1-105-990000                               | IT Capital Expenditures         | 161,814          | 74,873           | 18,522           | 15,000              | 33,000           | 93,000           | 44,000           |
| Total IT Operating Expenses and Capital Outlays |                                 | 709,572          | 537,390          | 526,368          | 529,170             | 595,056          | 665,838          | 632,869          |



|                                                       | DESCRIPTION                    | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------------------------------------------|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| Building & License                                    |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-106-501000                                     | Salaries                       | 278,353          | 231,013          | 301,453          | 290,000             | 295,355          | 255,000          | 266,271          |
| 1000-1-106-501500                                     | Overtime                       | 1,245            | 11,499           | 2,906            | 2,000               | 1,425            | 10,200           | 10,200           |
| 1000-1-106-501700                                     | Part-Time Salaries             | -                | -                | 3,811            | 17,000              | -                | -                | 17,316           |
| 1000-1-106-502000                                     | FICA Expense                   | 16,417           | 15,035           | 18,610           | 19,158              | 18,400           | 16,442           | 18,215           |
| 1000-1-106-502200                                     | Medicare Expense               | 3,839            | 3,516            | 4,352            | 4,481               | 4,303            | 3,845            | 4,260            |
| 1000-1-106-502500                                     | Medical Insurance              | 59,484           | 35,551           | 35,207           | 31,125              | 32,881           | 29,668           | 30,558           |
| 1000-1-106-502700                                     | Dental                         | 1,720            | 1,802            | 1,962            | 1,200               | 3,210            | 2,200            | 2,200            |
| 1000-1-106-502900                                     | Disability                     | 4,369            | 4,694            | 4,893            | 5,000               | 2,814            | 5,100            | 5,100            |
| 1000-1-106-503300                                     | Life Insurance                 | 2,795            | 2,916            | 2,876            | 2,950               | 2,549            | 2,920            | 2,920            |
| 1000-1-106-503500                                     | Pension                        | 4,590            | 7,448            | 10,020           | 9,500               | 6,300            | 8,500            | 8,500            |
| 1000-1-106-503700                                     | Unemployment                   | 1,656            | 1,500            | 2,161            | 1,825               | 2,900            | 1,800            | 1,800            |
| 1000-1-106-503900                                     | Uniforms                       | 784              | 1,041            | 1,161            | 1,300               | 1,000            | 1,000            | 1,000            |
| 1000-1-106-504900                                     | Other Employee Benefits        | 33               | -                | 108              | 115                 | 100              | 100              | 100              |
| 1000-1-106-506000                                     | Office Supplies                | 1,423            | 1,677            | -                | -                   | -                | -                | -                |
| 1000-1-106-506100                                     | Computer & Copier<br>Supplies  | -                | -                | -                | -                   | -                | 1,500            | 1,500            |
| 1000-1-106-506200                                     | Printing & Forms               | 1,497            | 1,320            | -                | 1,500               | 3,000            | 1,500            | 5,000            |
| 1000-1-106-506500                                     | Minor Equipment &<br>Supplies  | -                | 54               | -                | 200                 | -                | -                | -                |
| 1000-1-106-506800                                     | Memberships &<br>Publications  | 3,713            | 1,742            | 1,392            | 1,600               | 2,000            | 2,000            | 2,000            |
| 1000-1-106-506900                                     | Other Supplies                 | 26               | 873              | 1,973            | 1,200               | 2,500            | 1,500            | 1,500            |
| 1000-1-106-508900                                     | Vehicle Fuel                   | 776              | 587              | 333              | 750                 | 1,000            | 1,000            | 1,000            |
| 1000-1-106-509200                                     | Oil                            | -                | 13               | 25               | 50                  | 75               | 75               | 75               |
| 1000-1-106-510000                                     | Legal Services                 | 59,352           | 44,456           | 38,209           | 34,000              | 30,000           | 35,000           | 35,000           |
| 1000-1-106-510100                                     | Collection Fees                | 769              | 2,581            | 6,540            | 6,200               | 4,500            | 4,500            | 4,500            |
| 1000-1-106-510700                                     | Board of Adjustment            | 81               | -                | -                | -                   | -                | -                | -                |
| 1000-1-106-511000                                     | Engineering                    | -                | -                | -                | -                   | 10,000           | 10,000           | -                |
| 1000-1-106-511400                                     | Contractual Services/<br>Lease | 2,655            | -                | 338              | 2,000               | 5,000            | 5,000            | 5,000            |
| 1000-1-106-511500                                     | Other Professional<br>Services | 585              | 590              | -                | 2,500               | 5,115            | 5,000            | 5,000            |
| 1000-1-106-512000                                     | Telephone                      | -                | -                | 642              | -                   | 4,750            | -                | -                |
| 1000-1-106-512500                                     | Cell Phones                    | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-106-513000                                     | Equipment Installation         | -                | -                | -                | 564                 | -                | -                | -                |
| 1000-1-106-513200                                     | Postage                        | 22               | 2,991            | 2,052            | 2,500               | 2,500            | 2,500            | 2,500            |
| 1000-1-106-515000                                     | Travel Expense                 | 381              | 2,518            | 108              | 1,000               | 5,000            | 5,000            | 5,000            |
| 1000-1-106-515200                                     | Conferences & Training         | 5,685            | 3,550            | 1,922            | 5,000               | 8,000            | 8,000            | 8,000            |
| 1000-1-106-515500                                     | Advertising                    | 1,767            | 1,358            | 3,518            | 6,000               | 2,500            | 2,500            | 3,500            |
| 1000-1-106-516000                                     | Liability Insurance            | 1,330            | 1,411            | 1,435            | 1,650               | 1,411            | 1,450            | 1,750            |
| 1000-1-106-516500                                     | Auto Insurance                 | 3,355            | 3,748            | 3,594            | 3,605               | 3,748            | 3,748            | 3,900            |
| 1000-1-106-518100                                     | Workmen's Compensation         | 1,266            | 1,827            | 1,934            | 900                 | 4,075            | 2,100            | 2,100            |
| 1000-1-106-518500                                     | Electric                       | -                | -                | -                | -                   | 4,200            | -                | -                |
| 1000-1-106-520700                                     | Maintenance Contracts          | 4,400            | 3,550            | 2,200            | 2,300               | 5,000            | 5,000            | 5,000            |
| 1000-1-106-521000                                     | Vehicle Maintenance            | -                | 198              | 78               | 1,000               | 2,000            | 2,000            | 2,000            |
| 1000-1-106-522200                                     | Office Equipment               | -                | -                | 70               | 200                 | 1,000            | 1,000            | 1,000            |
| 1000-1-106-522450                                     | Auto Lease                     | -                | 4,312            | 4,304            | 8,200               | 4,305            | 9,278            | 9,000            |
| Total Building and License Operating Expenses         |                                | 464,368          | 395,371          | 460,187          | 470,686             | 482,916          | 446,426          | 472,765          |
| 1000-1-106-990000                                     | Capital Outlays                | 1,053            | -                | -                | -                   | -                | -                | -                |
| Total Building and License Operating and Capital      |                                | 465,421          | 395,371          | 460,187          | 470,686             | 482,916          | 446,426          | 472,765          |
| Communications (separate depart. budget created 2019) |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-107-501000                                     | Salaries                       | 47,174           | 48,174           | 46,831           | 49,692              | 49,692           | 50,811           | 58,195           |
| 1000-1-107-501700                                     | Part-Time Salaries             | -                | -                | 7,830            | 4,045               | -                | -                | -                |
| 1000-1-107-502000                                     | FICA Expense                   | 2,601            | 2,867            | 3,290            | 3,332               | 3,081            | 3,150            | 3,608            |

|                                        | DESCRIPTION                   | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|----------------------------------------|-------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-1-107-502200                      | Medicare Expense              | 608              | 671              | 769              | 779                 | 721              | 737              | 844              |
| 1000-1-107-502500                      | Medical Insurance             | 7,775            | 8,084            | 8,851            | 15,090              | 8,084            | 8,286            | 15,543           |
| 1000-1-107-502700                      | Dental                        | -                | 358              | 386              | 500                 | -                | 500              | 500              |
| 1000-1-107-503700                      | Unemployment                  | 208              | 269              | 404              | 600                 | 1,800            | 300              | 525              |
| 1000-1-107-506000                      | Office Supplies               | 87               | -                | -                | -                   | -                | -                | -                |
| 1000-1-107-506100                      | Computer & Copier<br>Supplies | -                | -                | -                | -                   | 2,000            | 500              | 300              |
| 1000-1-107-506200                      | Printing & Forms              | 3,528            | 805              | -                | -                   | 100              | 100              | 8,500            |
| 1000-1-107-506500                      | Minor Equipment &<br>Supplies | -                | 2,131            | 170              | 1,400               | 1,000            | 1,000            | 1,000            |
| 1000-1-107-506900                      | Other Supplies                | 4,675            | -                | 813              | 1,414               | 2,000            | 2,200            | 2,200            |
| 1000-1-107-513200                      | Postage                       | 519              | 1,481            | 784              | 2,900               | 500              | 1,500            | 3,200            |
| 1000-1-107-515200                      | Conferences & Training        | 30               | -                | -                | -                   | 1,000            | 1,000            | 2,500            |
| 1000-1-107-515500                      | Advertising                   | 1,449            | 11,072           | 15,444           | 13,500              | 20,000           | 14,000           | 22,600           |
| 1000-1-107-518100                      | Workmen's Compensation        | 3,559            | 2,395            | 405              | 2,500               | -                | 2,500            | 2,500            |
| Total Communications Operating Expense |                               | 72,213           | 78,307           | 85,977           | 96,952              | 89,978           | 86,584           | 122,015          |
| 1000-1-107-990000                      | Capital Outlays               | -                | -                | -                | -                   | -                | -                | -                |
| Total Communications Operating Expense |                               | 72,213           | 78,307           | 85,977           | 96,952              | 89,978           | 86,584           | 122,015          |

|                      |                                |        |        |        |        |        |        |         |
|----------------------|--------------------------------|--------|--------|--------|--------|--------|--------|---------|
| Building and Grounds |                                |        |        |        |        |        |        |         |
| 1000-1-112-501000    | Salaries                       | 62,513 | 58,990 | 66,616 | 77,000 | 62,964 | 59,855 | 126,009 |
| 1000-1-112-501500    | Overtime                       | 3,304  | 3,804  | 256    | 300    | 3,773  | 3,773  | 3,886   |
| 1000-1-112-501700    | Part-Time Salaries             | 65,244 | 68,185 | 45,695 | 75,000 | 69,108 | 69,108 | 71,181  |
| 1000-1-112-502000    | FICA Expense                   | 7,864  | 7,913  | 6,783  | 9,443  | 8,422  | 8,230  | 12,467  |
| 1000-1-112-502200    | Medicare Expense               | 1,839  | 1,851  | 1,586  | 2,208  | 1,970  | 1,925  | 2,916   |
| 1000-1-112-502500    | Medical Insurance              | 16,480 | 16,442 | 20,412 | 16,441 | 16,442 | 16,853 | 17,359  |
| 1000-1-112-502700    | Dental                         | 447    | 508    | 484    | 538    | 882    | 495    | 575     |
| 1000-1-112-502900    | Disability                     | 950    | 886    | 902    | 930    | 960    | 960    | 960     |
| 1000-1-112-503300    | Life Insurance                 | 527    | 486    | 582    | 486    | 1,033  | 650    | 650     |
| 1000-1-112-503500    | Pension                        | 2,322  | 3,358  | 3,952  | 3,800  | 3,700  | 3,950  | 3,950   |
| 1000-1-112-503700    | Unemployment                   | 1,124  | 1,145  | 1,114  | 1,750  | 1,200  | 1,350  | 2,500   |
| 1000-1-112-503900    | Uniforms                       | 370    | 968    | 498    | 400    | 500    | 500    | 600     |
| 1000-1-112-504100    | Uniforms P/T                   | 200    | -      | -      | -      | 300    | 300    | 500     |
| 1000-1-112-504900    | Other Employee Benefits        | 33     | -      | 33     | -      | 45     | 45     | 44      |
| 1000-1-112-506000    | Office Supplies                | 238    | -      | 329    | -      | -      | -      | -       |
| 1000-1-112-506100    | Computer & Copier<br>Supplies  | -      | -      | 0      | 300    | 500    | 500    | 400     |
| 1000-1-112-506200    | Printing & Forms               | 1,174  | 90     | -      | 450    | 500    | 500    | 500     |
| 1000-1-112-506500    | Minor Equipment &<br>Supplies  | 16,131 | 18,063 | 8,695  | 14,000 | 29,000 | 15,000 | 17,500  |
| 1000-1-112-506900    | Other Supplies                 | -      | 9      | 434    | 2,000  | 600    | 600    | 600     |
| 1000-1-112-508400    | Janitorial Supplies            | 13,768 | 16,529 | 14,679 | 17,000 | 28,500 | 15,000 | 17,000  |
| 1000-1-112-508800    | Medical Health Testing         | -      | -      | -      | 165    | -      | -      | -       |
| 1000-1-112-508900    | Vehicle Fuel                   | 133    | 351    | 211    | 300    | 350    | 350    | 400     |
| 1000-1-112-511000    | Engineering                    | -      | -      | -      | -      | -      | -      | 10,000  |
| 1000-1-112-511400    | Contractual Services           | 21,442 | 9,777  | 358    | 1,000  | -      | -      | -       |
| 1000-1-112-511500    | Other Professional<br>Services | 5,025  | -      | -      | -      | -      | -      | -       |
| 1000-1-112-512000    | Telephone                      | -      | -      | -      | -      | -      | -      | -       |
| 1000-1-112-512500    | Cell Phones                    | -      | -      | -      | -      | -      | -      | -       |
| 1000-1-112-515000    | Travel Expense                 | -      | -      | -      | -      | 100    | 100    | 100     |
| 1000-1-112-516000    | Liability Insurance            | 1,506  | 1,581  | 1,618  | 1,819  | 1,581  | 1,581  | 2,000   |
| 1000-1-112-516500    | Auto Insurance                 | 1,124  | 1,245  | 1,195  | 332    | 1,245  | 1,245  | 500     |
| 1000-1-112-517500    | Commercial Property Ins.       | -      | -      | 1,467  | -      | -      | 1,467  | -       |
| 1000-1-112-518100    | Workmen's Compensation         | 6,676  | 9,509  | 6,546  | 4,500  | 17,000 | 10,000 | 10,000  |
| 1000-1-112-518500    | Electric                       | 67,389 | 62,704 | 52,139 | 38,000 | 62,000 | 62,000 | 62,000  |

|                                                   | DESCRIPTION                      | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|---------------------------------------------------|----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-1-112-519000                                 | Heating Fuel                     | 5,876            | -                | 7,014            | 9,000               | 6,000            | 6,000            | 10,000           |
| 1000-1-112-520100                                 | General Maintenance              | 988              | -                | -                | -                   | -                | -                | -                |
| 1000-1-112-520300                                 | Building Maintenance             | 37,078           | 50,576           | 37,458           | 45,000              | 74,700           | 40,000           | 46,000           |
| 1000-1-112-520310                                 | Building Maintenance<br>Contract | -                | -                | -                | -                   | -                | -                | -                |
| 1000-1-112-520700                                 | Maintenance Contracts            | 7,978            | 16,839           | 11,525           | 15,000              | 22,000           | 22,000           | 20,000           |
| 1000-1-112-521000                                 | Vehicle Maintenance              | 559              | 32               | 96               | 600                 | 700              | 700              | 700              |
| 1000-1-112-522400                                 | Equipment Rental                 | -                | 247              | -                | -                   | 300              | 300              | 300              |
| 1000-1-112-522450                                 | Auto Lease                       | -                | 9,976            | 6,351            | 6,350               | 6,352            | 6,360            | 6,000            |
| Total Building and Grounds Operating Expenditures |                                  | 350,302          | 362,064          | 299,028          | 345,512             | 422,727          | 351,697          | 447,597          |
| 1000-1-112-990000                                 | Capital Outlays                  | 49,323           | 766,024          | -                | 12,500              | 30,000           | 6,800            | -                |
| Total Building and Grounds Operating and Capital  |                                  | 399,625          | 1,128,088        | 299,028          | 358,012             | 452,727          | 358,497          | 447,597          |

#### Public Safety

##### Police

|                   |                                   |           |           |           |           |           |           |           |
|-------------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1000-3-108-501000 | Salaries                          | 1,337,186 | 1,312,202 | 1,486,194 | 1,560,000 | 1,415,962 | 1,514,563 | 1,599,021 |
| 1000-3-108-501500 | Overtime                          | 79,406    | 66,460    | 66,399    | 75,000    | 89,217    | 96,776    | 96,776    |
| 1000-3-108-501700 | Part-Time Salaries                | 242,478   | 267,083   | 218,826   | 185,000   | 276,096   | 276,096   | 276,096   |
| 1000-3-108-501900 | Other Salaries                    | 23,771    | 10,059    | 98        | -         | 35,000    | 35,000    | 35,000    |
| 1000-3-108-502000 | FICA Expense                      | 100,070   | 98,542    | 105,268   | 112,840   | 110,439   | 119,191   | 124,427   |
| 1000-3-108-502200 | Medicare Expense                  | 23,403    | 23,046    | 24,619    | 26,390    | 25,829    | 27,875    | 29,100    |
| 1000-3-108-502500 | Medical Insurance                 | 271,790   | 268,166   | 344,886   | 264,120   | 274,017   | 288,268   | 296,916   |
| 1000-3-108-502700 | Dental                            | 7,659     | 8,313     | 8,869     | 8,842     | 9,823     | 8,800     | 9,000     |
| 1000-3-108-502900 | Disability                        | 19,724    | 18,394    | 18,830    | 22,183    | 17,800    | 18,500    | 22,500    |
| 1000-3-108-503300 | Life Insurance                    | 11,975    | 10,966    | 11,128    | 12,744    | 11,600    | 11,000    | 13,000    |
| 1000-3-108-503500 | Pension                           | 166,232   | 206,255   | 228,975   | 225,000   | 173,000   | 220,500   | 230,000   |
| 1000-3-108-503700 | Unemployment                      | 9,029     | 9,851     | 10,853    | 9,200     | 12,500    | 11,000    | 10,000    |
| 1000-3-108-503900 | Uniforms                          | 17,205    | 13,668    | 18,753    | 15,000    | 15,742    | 17,903    | 17,555    |
| 1000-3-108-504100 | Uniforms P/T                      | 4,880     | -         | 7,408     | 6,500     | 7,534     | 6,871     | 4,380     |
| 1000-3-108-504900 | Other Employee Benefits           | 133       | 4,187     | 67        | 350       | 3,000     | 3,000     | 3,000     |
| 1000-3-108-506000 | Office Supplies                   | 2,418     | 35        | 3,263     | -         | -         | -         | -         |
| 1000-3-108-506100 | Computer & Copier<br>Supplies     | -         | 1,470     | -         | 2,200     | 6,030     | 4,250     | 3,600     |
| 1000-3-108-506200 | Printing & Forms                  | 248       | 2,337     | 788       | 250       | 1,060     | 1,260     | 1,260     |
| 1000-3-108-506300 | Grants To Be Distributed          | 476       | -         | -         | -         | -         | -         | -         |
| 1000-3-108-506500 | Minor Equipment &<br>Supplies     | 13,373    | 2,400     | 12,045    | 15,000    | 22,278    | 14,896    | 10,001    |
| 1000-3-108-506600 | Firing Range Expense              | 179       | 149       | -         | 250       | 200       | 200       | 200       |
| 1000-3-108-506700 | Medical Supplies                  | 300       | 181       | 405       | 505       | 612       | 570       | 720       |
| 1000-3-108-506800 | Membership & Publications         | 803       | 553       | 678       | 500       | 575       | 575       | 575       |
| 1000-3-108-506850 | Troop Expense                     | -         | 1,494     | 607       | 1,500     | 1,500     | 1,500     | 2,000     |
| 1000-3-108-506900 | Other Supplies                    | 4,741     | 5,630     | 5,076     | 8,200     | 6,000     | 6,500     | 6,500     |
| 1000-3-108-508710 | Photo and Fingerprint<br>Supplies | 903       | 501       | 649       | 200       | 828       | 650       | 650       |
| 1000-3-108-508800 | Medical Health Testing            | 15,239    | 16,135    | 17,307    | 12,000    | 19,410    | 16,405    | 21,730    |
| 1000-3-108-508900 | Vehicle Fuel                      | 28,544    | 25,155    | 15,838    | 27,900    | 25,000    | 25,000    | 30,000    |
| 1000-3-108-509000 | Diesel Fuel                       | -         | -         | -         | -         | -         | -         | -         |
| 1000-3-108-509200 | Oil                               | -         | 578       | 774       | 1,250     | 300       | 300       | 300       |
| 1000-3-108-510000 | Legal Services                    | 24,143    | 39,144    | 5,910     | 5,500     | 15,000    | 15,000    | 15,000    |
| 1000-3-108-511400 | Contract Services                 | -         | -         | 12,308    | 1,000     | -         | -         | -         |
| 1000-3-108-511500 | Other Professional<br>Services    | -         | 1,115     | 1,655     | -         | -         | -         | -         |
| 1000-3-108-512000 | Telephone                         | -         | -         | -         | -         | 7,000     | 7,000     | 7,000     |
| 1000-3-108-512500 | Cell Phones                       | -         | -         | -         | -         | 6,800     | 6,800     | 6,800     |
| 1000-3-108-513000 | Equipment Installation            | 2,000     | -         | -         | -         | -         | -         | -         |
| 1000-3-108-513200 | Postage                           | 416       | 488       | 178       | 850       | 900       | 900       | 600       |

|                                                  | DESCRIPTION                    | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|--------------------------------------------------|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-3-108-513500                                | Radios                         | 613              | 624              | 1,080            | 1,200               | 1,688            | 1,688            | 4,340            |
| 1000-3-108-515000                                | Travel Expense                 | 1,723            | 567              | 875              | 2,000               | 6,889            | 2,370            | 4,730            |
| 1000-3-108-515200                                | Conferences & Training         | 22,569           | 28,722           | 17,878           | 10,100              | 29,095           | 19,800           | 29,135           |
| 1000-3-108-515500                                | Advertising                    | -                | -                | 651              | 100                 | 100              | 900              | 2,150            |
| 1000-3-108-516000                                | Liability Insurance            | 10,128           | 10,656           | 10,917           | 12,188              | 10,656           | 11,000           | 13,000           |
| 1000-3-108-516500                                | Auto Insurance                 | 12,321           | 15,739           | 14,171           | 15,701              | 14,739           | 14,500           | 17,000           |
| 1000-3-108-517100                                | Police Professional Liability  | 31,059           | 34,056           | 32,060           | 34,967              | 34,056           | 34,000           | 36,000           |
| 1000-3-108-517300                                | Umbrella Insurance             | 4,218            | 4,370            | 4,064            | 4,792               | 4,370            | 4,370            | 5,000            |
| 1000-3-108-517500                                | Commercial Property Ins.       | 7,141            | 8,775            | 8,839            | 9,789               | 8,775            | 8,839            | 10,000           |
| 1000-3-108-517700                                | Building and Contents          | 756              | 1,026            | 783              | 1,251               | 1,026            | 900              | 1,400            |
| 1000-3-108-518100                                | Workmen's Compensation         | 100,254          | 129,505          | 107,769          | 6,800               | 130,000          | 130,000          | 130,000          |
| 1000-3-108-520500                                | Radio Maintenance              | -                | -                | -                | -                   | -                | -                | -                |
| 1000-3-108-520700                                | Maintenance Contracts          | 74,365           | 42,405           | 59,142           | 38,000              | 54,807           | 67,383           | 78,298           |
| 1000-3-108-521000                                | Vehicle Maintenance            | 21,232           | 9,645            | 8,697            | 13,000              | 15,900           | 12,000           | 12,500           |
| 1000-3-108-522200                                | Office Equipment               | 765              | 235              | -                | 700                 | 200              | 200              | 200              |
| 1000-3-108-522450                                | Auto Lease                     | -                | 37,664           | 66,361           | 58,000              | 72,228           | 62,256           | 104,000          |
| Total Operating Expenditures Police Department   |                                | 2,695,868        | 2,738,546        | 2,966,941        | 2,808,862           | 2,975,581        | 3,127,355        | 3,321,460        |
| 1000-3-108-909420                                | Sussex County Grant<br>Expend. | -                | -                | -                | -                   | -                | 4,870            | -                |
| 1000-3-108-990000                                | Capital Outlays Police Dept.   | 3,276            | 16,520           | 15,663           | 10,856              | 15,558           | 15,657           | -                |
| Total Police Dept. Operating and Capital Outlays |                                | 2,699,144        | 2,755,066        | 2,961,941        | 2,808,862           | 2,991,139        | 3,147,882        | 3,321,460        |

Police Grants Expense

|                                  |                                 |        |         |        |        |        |        |        |
|----------------------------------|---------------------------------|--------|---------|--------|--------|--------|--------|--------|
| 1000-3-728-506500                | DOJ Byrne Grant Equip. & Suppl. | -      | -       | 18,410 | -      | -      | -      | -      |
| 1000-3-710-506500                | Minor Equip & Supplies<br>EIDE  | -      | -       | -      | -      | -      | -      | -      |
| 1000-3-711-501000                | Salaries EIDE                   | -      | -       | -      | -      | 2,200  | 2,200  | -      |
| 1000-3-711-502000                | FICA Expense                    | -      | -       | -      | -      | -      | 136    | -      |
| 1000-3-711-502200                | Medicare Expense                | -      | -       | -      | -      | -      | 32     | -      |
| 1000-3-715-501000                | DUI Salaries                    | -      | -       | -      | 20,000 | 20,000 | 20,000 | 20,000 |
| 1000-3-715-502000                | FICA Expense                    | -      | -       | -      | -      | -      | 1,240  | -      |
| 1000-3-715-502200                | Medicare Expense                | -      | -       | -      | -      | -      | 290    | -      |
| 1000-3-756-506500                | BJA Grant-City Portion          | -      | -       | -      | -      | -      | -      | -      |
| 1000-3-727-506500                | Sleaf Grant Expenses            | -      | -       | -      | -      | -      | -      | -      |
| 1000-3-728-506500                | DOJ Byrne Grant Equip. & Suppl. | 9,564  | (2,514) | -      | -      | -      | -      | -      |
| Police Grants Operating Expense  |                                 | 9,564  | (2,514) | 18,410 | 20,000 | 22,200 | 23,898 | 20,000 |
| 1000-3-701-909400                | Sussex County Grant             | 22,148 | 33,126  | 25,626 | 30,000 | 25,000 | 30,000 | 30,000 |
| Total General Fund Police Grants |                                 | 31,712 | 30,612  | 44,036 | 50,000 | 47,200 | 53,898 | 50,000 |

|                                       |                                   |        |        |         |         |        |         |         |
|---------------------------------------|-----------------------------------|--------|--------|---------|---------|--------|---------|---------|
| 1060-3-705-501000                     | Salaries                          | -      | -      | -       | -       | -      | 1,600   | 1,600   |
| 1060-3-707-506500                     | Minor Equip. & Supplies<br>SALLE  | 4,194  | 7,651  | 4,944   | 5,900   | -      | 4,200   | 4,200   |
| 1060-3-710-506500                     | Minor Equip. & Supplies<br>EIDE   | 2,156  | 2,010  | 4,442   | 2,500   | -      | 2,500   | 2,500   |
| 1060-3-711-501000                     | EIDE Salaries                     | -      | -      | -       | -       | 31,000 | 2,500   | 2,500   |
| 1060-3-711-502000                     | FICA Expense                      | -      | -      | -       | -       | -      | 1,184   | 1,184   |
| 1060-3-711-502200                     | Medicare Expense                  | -      | -      | -       | -       | -      | 287     | 287     |
| 1060-3-740-501000                     | Salary CVC                        | 16,322 | -      | 23,035  | 15,000  | -      | 15,000  | 15,000  |
| 1060-3-740-506500                     | Combat Violent Crimes<br>Supplies | -      | 32,340 | 32,340  | 32,340  | -      | 24,000  | 24,000  |
| Total Police Grant Fund Police Grants |                                   | 22,672 | 42,001 | 64,761  | 55,740  | 31,000 | 51,271  | 51,271  |
| Total Police Grants                   |                                   | 54,384 | 72,613 | 108,797 | 105,740 | 78,200 | 105,169 | 101,271 |

911 Dispatching

|                   |          |         |         |         |         |         |         |         |
|-------------------|----------|---------|---------|---------|---------|---------|---------|---------|
| 1000-3-113-501000 | Salaries | 388,777 | 420,832 | 447,744 | 447,000 | 460,196 | 460,260 | 515,675 |
|-------------------|----------|---------|---------|---------|---------|---------|---------|---------|



|                                              | DESCRIPTION                   | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|----------------------------------------------|-------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-3-113-501500                            | Overtime                      | 85,538           | 82,753           | 77,830           | 79,000              | 30,000           | 68,000           | 68,000           |
| 1000-3-113-501700                            | Part-Time Salaries            | 8,295            | 2,009            | 1,048            | 450                 | 17,159           | -                | -                |
| 1000-3-113-502000                            | FICA Expense                  | 28,202           | 29,600           | 30,782           | 32,640              | 31,456           | 32,752           | 36,188           |
| 1000-3-113-502200                            | Medicare Expense              | 6,596            | 6,923            | 7,199            | 7,634               | 7,357            | 7,660            | 8,463            |
| 1000-3-113-502500                            | Medical Insurance             | 104,431          | 112,237          | 141,179          | 112,150             | 119,722          | 119,209          | 122,786          |
| 1000-3-113-502700                            | Dental                        | 3,955            | 5,058            | 4,899            | 4,531               | 3,700            | 5,200            | 5,200            |
| 1000-3-113-502900                            | Disability                    | 5,651            | 6,064            | 6,551            | 7,800               | 4,800            | 6,600            | 7,800            |
| 1000-3-113-503300                            | Life Insurance                | 4,212            | 4,455            | 4,860            | 5,300               | 4,200            | 4,860            | 5,500            |
| 1000-3-113-503500                            | Pension                       | 8,792            | 11,622           | 13,834           | 13,000              | 7,500            | 13,900           | 13,900           |
| 1000-3-113-503700                            | Unemployment                  | 3,183            | 3,464            | 3,618            | 3,100               | 4,500            | 4,500            | 4,500            |
| 1000-3-113-503900                            | Uniforms                      | 2,062            | 3,759            | 1,384            | 1,800               | 2,725            | 2,100            | 4,700            |
| 1000-3-113-504900                            | Other Employee Benefits       | 258              | 114              | -                | -                   | 100              | 100              | 100              |
| 1000-3-113-506000                            | Office Supplies               | 2,053            | 1,323            | 2,236            | -                   | -                | -                | -                |
| 1000-3-113-506100                            | Computer & Copier<br>Supplies | -                | -                | -                | 800                 | 2,900            | 2,600            | 2,000            |
| 1000-3-113-506200                            | Printing and Forms            | -                | 133              | -                | 325                 | 150              | 100              | 100              |
| 1000-3-113-506300                            | General 911 Grant             | 8,404            | -                | -                | -                   | -                | -                | -                |
| 1000-3-113-506500                            | Minor Equipment &<br>Supplies | 481              | 819              | 322              | 1,100               | 900              | 900              | 1,000            |
| 1000-3-113-506800                            | Memberships &<br>Publications | 856              | 877              | 893              | 1,000               | 1,106            | 1,100            | 1,200            |
| 1000-3-113-506900                            | Other Supplies                | 400              | 261              | 329              | 500                 | 500              | 500              | 600              |
| 1000-3-113-508800                            | Medical Health Testing        | 684              | 748              | 413              | 900                 | 900              | 900              | 1,250            |
| 1000-3-113-512000                            | Telephone                     | -                | -                | -                | -                   | -                | -                | -                |
| 1000-3-113-512500                            | Cell Phones                   | 480              | 480              | 480              | 480                 | 480              | 480              | 500              |
| 1000-3-113-513200                            | Postage                       | 16               | 34               | -                | -                   | 100              | 100              | 100              |
| 1000-3-113-513500                            | Radios                        | -                | 110              | 456              | 500                 | 500              | 500              | -                |
| 1000-3-113-515000                            | Travel Expense                | 4,091            | 4,340            | 241              | 2,500               | 10,300           | 10,000           | 7,000            |
| 1000-3-113-515200                            | Conferences & Training        | 4,267            | 7,537            | 2,208            | 5,000               | 6,540            | 6,500            | 7,020            |
| 1000-3-113-515500                            | Advertising                   | 707              | -                | 604              | 800                 | 800              | 800              | 800              |
| 1000-3-113-516000                            | Liability Insurance           | 2,566            | 2,700            | 2,760            | 3,068               | 2,700            | 2,800            | 2,800            |
| 1000-3-113-518100                            | Workmen's Compensation        | 1,644            | 1,866            | 1,411            | 1,000               | 4,500            | 2,200            | 2,200            |
| 1000-3-113-520700                            | Maintenance Contracts         | 2,349            | 14,749           | 7,898            | 5,000               | 11,650           | 7,950            | 8,150            |
| 1000-3-113-522200                            | Office Equipment              | 1,956            | 1,145            | 192              | -                   | 1,530            | 1,350            | 1,350            |
| Total 911 Dispatching Operating Expenditures |                               | 680,906          | 726,012          | 761,371          | 737,971             | 738,971          | 763,921          | 828,882          |
| 1000-3-113-990000                            | Capital Outlays               | 10,397           | -                | 9,364            | 33,902              | 12,501           | 12,500           | -                |
| Total 911 Dispatching Operating & Capital    |                               | 691,303          | 726,012          | 770,735          | 771,280             | 751,472          | 776,421          | 828,882          |
| Beach Patrol                                 |                               |                  |                  |                  |                     |                  |                  |                  |
| 1000-3-116-501500                            | Overtime                      | 26,235           | 30,510           | 16,197           | 31,000              | 31,121           | 31,121           | 35,000           |
| 1000-3-116-501700                            | Part-Time Salaries            | 418,070          | 447,492          | 426,978          | 422,241             | 444,820          | 449,000          | 444,820          |
| 1000-3-116-502000                            | FICA Expense                  | 27,547           | 29,636           | 27,477           | 30,000              | 29,508           | 29,768           | 29,749           |
| 1000-3-116-502200                            | Medicare Expense              | 6,443            | 6,931            | 6,426            | 6,900               | 6,901            | 6,962            | 6,957            |
| 1000-3-116-503700                            | Unemployment                  | 6,975            | 7,806            | 7,809            | 7,900               | 12,000           | 8,500            | 8,500            |
| 1000-3-116-504100                            | Uniforms P/T                  | 17,191           | 18,971           | 40,291           | 12,640              | 18,500           | 32,000           | 21,750           |
| 1000-3-116-504900                            | Other Employee Benefits       | 565              | -                | -                | -                   | -                | -                | -                |
| 1000-3-116-505200                            | Swimmers Education            | -                | 156              | -                | 250                 | 250              | 300              | 1,000            |
| 1000-3-116-505400                            | Junior Lifeguard Program      | 4,779            | 4,951            | 0                | -                   | 6,000            | -                | -                |
| 1000-3-116-506000                            | Office Supplies               | 762              | 494              | -                | -                   | -                | -                | -                |
| 1000-3-116-506100                            | Computer & Copier<br>Supplies | -                | -                | -                | 50                  | 1,000            | 300              | 300              |
| 1000-3-116-506200                            | Printing & Forms              | 429              | 494              | 65               | 100                 | 500              | 500              | 500              |
| 1000-3-116-506500                            | Minor Equipment &<br>Supplies | 13,117           | 14,975           | 4                | 9,000               | -                | 14,500           | 7,930            |
| 1000-3-116-506700                            | Medical Supplies              | 1,183            | 2,450            | 794              | 3,000               | 4,500            | 4,500            | 5,600            |
| 1000-3-116-506800                            | Memberships &<br>Publications | 1,980            | 2,450            | 1,680            | 1,700               | 2,750            | 2,750            | 1,800            |

|                                           | DESCRIPTION                       | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------------------------------|-----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-3-116-506900                         | Other Supplies                    | 3,128            | 4,181            | 4,661            | 4,6610              | 4,700            | 4,700            | 4,700            |
| 1000-3-116-508800                         | Medical Health Testing            | 3,192            | 4,031            | 3,757            | 4,500               | 3,500            | 3,500            | 4,500            |
| 1000-3-116-508900                         | Vehicle Fuel                      | 169              | 224              | 112              | 201                 | 150              | 250              | 250              |
| 1000-3-116-510120                         | Beach Patrol Donations<br>Expense | 27,090           | 22,618           | 689              | -                   | 20,000           | -                | 20,000           |
| 1000-3-116-511400                         | Contractual Services              | -                | -                | -                | -                   | -                | -                | -                |
| 1000-3-116-511500                         | Other Professional<br>Services    | 1,092            | 1,379            | 425              | 1,100               | 1,500            | 1,500            | 1,100            |
| 1000-3-116-512000                         | Telephone                         | -                | -                | -                | -                   | -                | -                | -                |
| 1000-3-116-512500                         | Cell Phones                       | -                | -                | -                | -                   | 500              | -                | -                |
| 1000-3-116-513000.                        | Equipment Installation            | -                | 498              | -                | 1,500               | 500              | 500              | 500              |
| 1000-3-116-513200                         | Postage                           | -                | -                | -                | -                   | 25               | -                | -                |
| 1000-3-116-513500                         | Radio Maintenance                 | 484              | 748              | 3,000            | -                   | 3,000            | 3,000            | 3,000            |
| 1000-3-116-515200                         | Conferences & Training            | 1,200            | 1,479            | 990              | 6,500               | 2,000            | 12,000           | 12,775           |
| 1000-3-116-515500                         | Advertising                       | -                | -                | 604              | -                   | 100              | -                | -                |
| 1000-3-116-516000                         | Liability Insurance               | 3,054            | 3,222            | 3,298            | 3,800               | 3,222            | 3,300            | 4,000            |
| 1000-3-116-518100                         | Workmen's Compensation            | 25,281           | 32,206           | 25,908           | 23,500              | 50,000           | 36,000           | 32,000           |
| 1000-3-116-520100                         | General Maintenance               | 294              | 1,350            | -                | 500                 | 1,000            | 1,000            | 1,500            |
| 1000-3-116-520300                         | Building Maintenance              | -                | 498              | -                | 500                 | 1,000            | 1,500            | -                |
| 1000-3-116-521000                         | Vehicle Maintenance               | 764              | 1,759            | 217              | 500                 | 2,500            | 2,000            | 1,000            |
| 1000-3-116-522200                         | Office Equipment                  | -                | 300              | -                | -                   | 1,000            | -                | -                |
| Total Beach Patrol Operating Expenditures |                                   | 591,024          | 643,587          | 571,382          | 571,982             | 652,547          | 649,451          | 649,231          |
| 1000-3-116-990000                         | Capital Outlay                    | -                | -                | -                | 10,000              | -                | 13,000           | 17,000           |
| Total Beach Patrol Operating and Capital  |                                   | 591,024          | 643,587          | 571,382          | 581,982             | 652,547          | 662,451          | 666,231          |

#### Public Works

##### Streets and Refuse

|                   |                                    |         |         |         |         |         |         |         |
|-------------------|------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| 1000-2-109-501000 | Salaries                           | 705,943 | 724,444 | 697,007 | 710,000 | 798,206 | 780,560 | 824,418 |
| 1000-2-109-501500 | Overtime                           | 36,210  | 35,892  | 26,877  | 64,000  | 45,077  | 40,000  | 40,000  |
| 1000-2-109-501700 | Part-Time Salaries                 | 176,449 | 169,991 | 188,370 | 145,000 | 194,572 | 192,000 | 197,760 |
| 1000-2-109-502000 | FICA Expense                       | 53,595  | 54,738  | 53,850  | 56,978  | 64,347  | 62,779  | 65,855  |
| 1000-2-109-502200 | Medicare Expense                   | 12,534  | 12,802  | 12,594  | 13,325  | 15,049  | 14,682  | 15,402  |
| 1000-2-109-502500 | Medical Insurance                  | 208,091 | 205,059 | 237,377 | 194,389 | 219,254 | 197,119 | 203,033 |
| 1000-2-109-502700 | Dental                             | 7,267   | 8,600   | 7,286   | 8,000   | 10,709  | 8,700   | 8,700   |
| 1000-2-109-502900 | Disability                         | 9,073   | 8,957   | 9,732   | 12,000  | 15,073  | 12,000  | 10,200  |
| 1000-2-109-503300 | Life Insurance                     | 7,164   | 6,878   | 7,103   | 6,500   | 12,300  | 7,500   | 7,400   |
| 1000-2-109-503500 | Pension                            | 11,314  | 15,659  | 19,566  | 18,800  | 18,800  | 19,250  | 19,250  |
| 1000-2-109-503700 | Unemployment                       | 9,059   | 8,896   | 8,858   | 8,800   | 18,100  | 9,500   | 9,500   |
| 1000-2-109-503900 | Uniforms                           | 17,652  | 27,053  | 15,930  | 16,000  | 10,000  | 10,000  | 10,000  |
| 1000-2-109-504100 | Uniforms P/T                       | 3,357   | -       | 2,631   | -       | 4,000   | 4,000   | 4,000   |
| 1000-2-109-504300 | Car Allowance                      | -       | -       | -       | -       | 1,950   | 1,950   | 1,950   |
| 1000-2-109-504900 | Other Employee Benefits            | 2,224   | 3,155   | 317     | 1,000   | 1,650   | 1,650   | 1,650   |
| 1000-2-109-506000 | Office Supplies                    | 372     | 313     | 1,041   | -       | -       | -       | -       |
| 1000-2-109-506100 | Computer & Copier<br>Supplies      | -       | -       | -       | 1,000   | 1,100   | 1,100   | 1,100   |
| 1000-2-109-506200 | Printing & Forms                   | 3,435   | 78      | -       | 1,225   | 3,000   | 3,000   | 3,000   |
| 1000-2-109-506500 | Minor Equipment &<br>Supplies      | 108,311 | 104,273 | 82,942  | 107,000 | 107,500 | 107,500 | 107,500 |
| 1000-2-109-506900 | Other Supplies                     | 10,968  | 14,042  | 19,131  | 12,000  | 12,204  | 12,204  | 12,203  |
| 1000-2-109-508400 | Janitorial Supplies                | 1,089   | 865     | 903     | 1,764   | 1,400   | 1,400   | 1,400   |
| 1000-2-109-508600 | Small Tools                        | -       | -       | -       | -       | -       | -       | -       |
| 1000-2-109-508800 | Medical , Health, &<br>Application | -       | -       | 278     | 3,000   | -       | 500     | 500     |
| 1000-2-109-508900 | Vehicle Fuel                       | 25,848  | 11,113  | 12,613  | 14,000  | 16,000  | 16,000  | 16,000  |
| 1000-2-109-509000 | Diesel Fuel                        | 36,831  | 35,510  | 21,139  | 30,000  | 47,000  | 47,000  | 47,000  |
| 1000-2-109-509200 | Oil                                | 973     | 1,205   | 1,020   | 3,000   | 1,700   | 1,700   | 1,700   |

|                                     | DESCRIPTION                    | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-2-109-510100                   | Collection Fees                | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-109-511000                   | Engineering                    | 15,121           | 45,381           | 81,310           | 168,000             | 84,024           | 167,000          | 240,000          |
| 1000-2-109-511400                   | Contractual Services           | 227,301          | 164,633          | 216,384          | 250,000             | 192,000          | 192,000          | 250,000          |
| 1000-2-109-511500                   | Other Professional<br>Services | 254              | 13,043           | 66,202           | 68,000              | 67,000           | 67,000           | 17,000           |
| 1000-2-109-512000                   | Telephone                      | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-109-512500                   | Cell Phones                    | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-109-513200                   | Postage                        | -                | 163              | -                | 50                  | 50               | 50               | 50               |
| 1000-2-109-515200                   | Conferences & Training         | 242              | 302              | 400              | 1,000               | 18,500           | 18,000           | 18,000           |
| 1000-2-109-515500                   | Advertising                    | 7,029            | 2,808            | 6,747            | 3,500               | 4,000            | 4,000            | 4,000            |
| 1000-2-109-516000                   | Liability Insurance            | 6,416            | 6,861            | 7,006            | 7,807               | 6,861            | 7,200            | 8,000            |
| 1000-2-109-516500                   | Auto Insurance                 | 22,394           | 24,986           | 26,924           | 30,000              | 24,986           | 27,000           | 30,000           |
| 1000-2-109-517300                   | Umbrella Insurance             | 1,653            | 1,716            | 1,593            | 1,900               | 1,716            | 1,750            | 2,000            |
| 1000-2-109-517500                   | Commercial Property Ins.       | 2,799            | 3,439            | 3,467            | 3,832               | 3,439            | 3,470            | 4,000            |
| 1000-2-109-517700                   | Building and Contents Ins.     | 297              | 404              | 306              | 490                 | 404              | 404              | 550              |
| 1000-2-109-518100                   | Workmen's Compensation         | 51,520           | 65,287           | 51,794           | 30,000              | 25,000           | 66,000           | 66,000           |
| 1000-2-109-518200                   | Insurance Recovery<br>Expense  | -                | 2,965            | -                | -                   | -                | -                | -                |
| 1000-2-109-518500                   | Electric                       | 24,433           | 20,941           | 18,934           | 8,500               | 38,000           | 25,000           | 25,000           |
| 1000-2-109-518700                   | Christmas Lights               | 20,236           | 17,154           | 23,954           | 23,000              | 22,000           | 22,000           | 22,000           |
| 1000-2-109-518800                   | Street Sidewalks and Curbs     | 29,273           | 29,625           | 53,959           | 56,000              | 55,000           | 55,000           | 55,000           |
| 1000-2-109-518900                   | Streets-Storms                 | 2,600            | 5,001            | 2,543            | 8,300               | 8,000            | 8,000            | 8,000            |
| 1000-2-109-519000                   | Heating Fuel                   | 5,330            | 3,316            | 3,004            | 5,000               | 9,000            | 9,000            | 9,000            |
| 1000-2-109-519600                   | Refuse Disposal Charge         | 143,377          | 147,985          | 151,003          | 170,000             | 247,844          | 180,000          | 180,000          |
| 1000-2-109-519800                   | Sewer Charge                   | 1,017            | 1,022            | 1,022            | 1,100               | 1,100            | 1,100            | 1,100            |
| 1000-2-109-520100                   | General Maintenance            | 8,807            | 8,857            | 21,610           | 26,000              | 25,000           | 25,000           | 25,000           |
| 1000-2-109-520300                   | Building Maintenance           | 2,961            | 2,615            | 16,346           | 19,000              | 18,000           | 12,000           | 12,000           |
| 1000-2-109-520400                   | Snow Removal                   | 15,993           | 10,243           | 335              | 8,000               | 20,000           | 20,000           | 20,000           |
| 1000-2-109-520500                   | Radio Maintenance              | 310              | -                | -                | -                   | -                | -                | -                |
| 1000-2-109-520600                   | Streets Imp.                   | 1,934            | 2,855            | 3,691            | 3,000               | 4,000            | 4,000            | 4,000            |
| 1000-2-109-520700                   | Maintenance Contracts          | 2,013            | 3,666            | 3,679            | 4,500               | 1,800            | 1,800            | 3,700            |
| 1000-2-109-520800                   | Storm Sewer Maintenance        | 85,928           | 26,253           | -                | 22,000              | 20,000           | 20,000           | 20,000           |
| 1000-2-109-520900                   | Boardwalk Maintenance          | 28,813           | 29,737           | 23,718           | 37,000              | 40,000           | 45,000           | 45,000           |
| 1000-2-109-521000                   | Vehicle Maintenance            | 144,151          | 132,387          | 103,470          | 115,000             | 130,000          | 130,000          | 130,000          |
| 1000-2-109-522200                   | Office Equipment               | 392              | 510              | -                | 600                 | 1,000            | 1,000            | 1,000            |
| 1000-2-109-522400                   | Equipment Rental               | 2,800            | -                | 5,500            | 1,000               | 3,000            | 3,000            | 3,000            |
| 1000-2-109-522450                   | Auto Lease                     | -                | 28,885           | 76,144           | 67,000              | 62,917           | 87,168           | 85,100           |
| Total Streets Operating Expense     |                                | 2,303,153        | 2,252,563        | 2,397,610        | 2,584,360           | 2,753,632        | 2,755,036        | 2,898,021        |
| 1000-2-109-990000                   | Capital Outlays                | 628,007          | 1,340,835        | 2,396,845        | 1,539,000           | 1,926,170        | 1,107,845        | 1,456,000        |
| Total Streets Operating and Capital |                                | 2,931,160        | 3,593,398        | 4,794,455        | 4,123,360           | 4,679,802        | 3,862,881        | 4,354,021        |
| Refuse (merged with Streets)        |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-2-110-501000                   | Salaries                       | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-501500                   | Overtime                       | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-501700                   | Part-Time Salaries             | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-502000                   | FICA Expense                   | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-502200                   | Medicare Expense               | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-502500                   | Medical Insurance              | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-502700                   | Dental                         | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-502900                   | Disability                     | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-503300                   | Life Insurance                 | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-503500                   | Pension                        | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-503700                   | Unemployment                   | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-503900                   | Uniforms                       | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-504100                   | Uniforms P/T                   | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-504900                   | Other Employee Benefits        | -                | -                | -                | -                   | -                | -                | -                |

|                                    | DESCRIPTION                        | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|------------------------------------|------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-2-110-506200                  | Printing & Forms                   | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-506500                  | Minor Equipment &<br>Supplies      | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-506900                  | Other Supplies                     | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-508400                  | Janitorial Supplies                | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-509000                  | Diesel Fuel                        | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-509200                  | Oil                                | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-510100                  | Collection Fees                    | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-511400                  | Contractual Services/<br>Recycling | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-513200                  | Postage                            | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-515500                  | Advertising                        | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-516000                  | Liability Insurance                | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-516500                  | Auto Insurance                     | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-518100                  | Workmen's Compensation             | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-519600                  | Refuse Disposal Charge             | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-521000                  | Vehicle Maintenance                | -                | -                | -                | -                   | -                | -                | -                |
| Total Refuse Operating Expense     |                                    | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-110-990000                  | Capital Outlays                    | -                | -                | -                | -                   | -                | -                | -                |
| Total Refuse Operating and Capital |                                    | -                | -                | -                | -                   | -                | -                | -                |
| Parking                            |                                    |                  |                  |                  |                     |                  |                  |                  |
| 1000-2-114-501000                  | Salaries                           | 129,455          | 125,867          | 127,248          | 126,000             | 92,762           | 128,945          | 144,086          |
| 1000-2-114-501500                  | Overtime                           | 10,082           | 11,977           | 6,872            | 8,600               | 12,000           | 12,000           | 10,000           |
| 1000-2-114-501700                  | Part-Time Salaries                 | 237,849          | 247,509          | 202,502          | 221,500             | 251,806          | 251,806          | 300,000          |
| 1000-2-114-502000                  | FICA Expense                       | 23,166           | 23,630           | 20,612           | 22,078              | 24,171           | 24,351           | 28,153           |
| 1000-2-114-502200                  | Medicare Expense                   | 5,418            | 5,526            | 4,820            | 5,163               | 5,170            | 5,695            | 6,584            |
| 1000-2-114-502500                  | Medical Insurance                  | 16,172           | 16,790           | 29,371           | 24,052              | 16,168           | 24,221           | 24,948           |
| 1000-2-114-502700                  | Dental                             | 1,291            | 1,377            | 1,349            | 1,350               | 1,350            | 1,360            | 1,360            |
| 1000-2-114-502900                  | Disability                         | 2,069            | 1,958            | 1,729            | 2,000               | 1,956            | 1,960            | 2,000            |
| 1000-2-114-503300                  | Life Insurance                     | 1,537            | 1,262            | 1,256            | 1,458               | 1,577            | 1,110            | 1,550            |
| 1000-2-114-503500                  | Pension                            | 1,828            | 2,390            | 3,701            | 4,500               | 1,700            | 3,150            | 4,200            |
| 1000-2-114-503700                  | Unemployment                       | 4,844            | 5,140            | 4,808            | 5,000               | 5,500            | 5,500            | 5,500            |
| 1000-2-114-503900                  | Uniforms                           | 1,298            | 1,234            | 1,385            | 1,200               | 1,500            | 1,500            | 1,500            |
| 1000-2-114-504100                  | Uniforms P/T                       | 2,025            | 2,980            | 2,666            | 1,000               | 3,000            | 3,000            | 3,000            |
| 1000-2-114-504900                  | Other Employee Benefits            | 327              | 1,176            | 470              | -                   | 1,500            | -                | -                |
| 1000-2-114-506000                  | Office Supplies                    | 2,776            | 1,414            | 1,292            | -                   | -                | -                | -                |
| 1000-2-114-506100                  | Computer & Copier<br>Supplies      | -                | -                | -                | 1,000               | 2,000            | 2,000            | 2,000            |
| 1000-2-114-506200                  | Printing & Forms                   | 3,396            | 1,339            | 943              | 4,000               | 4,500            | 3,500            | 1,000            |
| 1000-2-114-506500                  | Minor Equipment &<br>Supplies      | 41,078           | 76,899           | 55,187           | 28,000              | 55,000           | 55,000           | 55,000           |
| 1000-2-114-506800                  | Memberships &<br>Publications      | -                | -                | 285              | -                   | 595              | 600              | 600              |
| 1000-2-114-506900                  | Other Supplies                     | 846              | 1,047            | 1,964            | 1,200               | 2,000            | 2,000            | 2,000            |
| 1000-2-114-508300                  | Tickets & Permits                  | 3,562            | 1,771            | 3,053            | 13,500              | 8,813            | 5,000            | 8,000            |
| 1000-2-114-508400                  | Janitorial Supplies                | 114              | 12               | -                | 50                  | 100              | 100              | 100              |
| 1000-2-114-508500                  | Spare Parts for Parking<br>Meters  | 22,051           | 49,996           | 29,614           | 25,000              | 30,000           | 30,000           | 30,000           |
| 1000-2-114-508800                  | Medical, Health, &<br>Applications | -                | -                | 42               | 1,400               | -                | 1,500            | 2,000            |
| 1000-2-114-508810                  | Traffic Painting                   | 6,426            | 8,485            | 8,967            | 5,000               | 10,000           | 10,000           | 10,000           |
| 1000-2-114-508900                  | Vehicle Fuel                       | 3,789            | 5,934            | 3,149            | 6,000               | 5,200            | 5,200            | 5,200            |
| 1000-2-114-509200                  | Oil                                | -                | 21               | 67               | 100                 | 100              | 100              | 100              |
| 1000-2-114-510110                  | Parkmobile Fees                    | 39,793           | 51,253           | 54,130           | 117,000             | 45,000           | 55,000           | 55,000           |
| 1000-2-114-511500                  | Other Professional<br>Services     | 2,424            | 7,142            | 17,942           | 1,400               | 20,800           | 8,000            | -                |
| 1000-2-114-512000                  | Telephone                          | -                | -                | -                | -                   | -                | -                | -                |



|                                     | DESCRIPTION                   | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------------------------|-------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-2-114-512200                   | Pay-by-phone processing fee   | 193,698          | 218,632          | 171,039          | 242,000             | 218,000          | 225,000          | 225,000          |
| 1000-2-114-512500                   | Cell Phones                   | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-114-512600                   | Ticket Writers - Verizon Chge | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-114-513000                   | Equipment Installation        | -                | -                | 39,025           | 30,500              | 37,000           | 25,000           | 130,000          |
| 1000-2-114-513200                   | Postage                       | 4,800            | 6,140            | 6,164            | 6,000               | 6,000            | 7,500            | 7,500            |
| 1000-2-114-513500                   | Radio Maintenance             | -                | -                | -                | -                   | 500              | 500              | -                |
| 1000-2-114-514000                   | Fees Transfers/Interchange    | 343              | -                | -                | -                   | -                | -                | -                |
| 1000-2-114-514100                   | Collection Fees T2 & Auth Dot | 9,890            | 10,811           | 10,623           | 61,000              | 10,000           | 11,000           | 11,000           |
| 1000-2-114-514200                   | Parking Cr Cd Fees            | 100,778          | 122,196          | 85,865           | 61,000              | 125,000          | 125,000          | 80,000           |
| 1000-2-114-515200                   | Conferences & Training        | 112              | -                | 400              | -                   | 150              | 1,000            | 4,200            |
| 1000-2-114-515500                   | Advertising                   | 1,068            | 4,227            | 4,464            | 4,000               | 2,000            | 3,000            | 5,000            |
| 1000-2-114-516000                   | Liability Insurance           | 2,377            | 2,496            | 2,564            | 28,700              | 2,496            | 2,500            | 3,000            |
| 1000-2-114-516500                   | Auto Insurance                | 2,834            | 3,748            | 4,584            | 2,700               | 3,748            | 4,600            | 3,000            |
| 1000-2-114-517300                   | Umbrella Insurance            | 2,283            | 2,367            | 2,198            | 2,600               | 2,367            | 2,200            | 2,800            |
| 1000-2-114-517500                   | Commercial Property Ins.      | 3,865            | 4,749            | 4,784            | 5,308               | 4,749            | 4,790            | 5,800            |
| 1000-2-114-517700                   | Building and Contents Ins.    | 414              | 560              | 423              | 683                 | 560              | 500              | 700              |
| 1000-2-114-518100                   | Workmen's Compensation        | 16,716           | 21,480           | 15,193           | 13,200              | 22,000           | 22,000           | 20,000           |
| 1000-2-114-520300                   | Building Maintenance          | 192              | 1,222            | 232              | 2,800               | 1,000            | 6,400            | 4,000            |
| 1000-2-114-520610                   | Deauville Beach Improvements  | -                | -                | -                | -                   | 100              | 100              | 100              |
| 1000-2-114-520700                   | Maintenance Contracts         | 52,874           | 55,352           | 78,189           | 173,500             | 55,000           | 199,000          | 170,000          |
| 1000-2-114-521000                   | Vehicle Maintenance           | 1,897            | 1,867            | 2,034            | 2,200               | 5,000            | 2,000            | 2,000            |
| 1000-2-114-522200                   | Office Equipment              | 945              | -                | 73               | 500                 | 1,000            | 1,000            | 1,000            |
| 1000-2-114-522400                   | Equipment Rental              | 143,443          | 70,345           | 14,277           | -                   | 50,000           | 8,000            | -                |
| 1000-2-114-522450                   | Auto Lease                    | -                | 8,692            | 22,212           | 23,502              | 20,571           | 25,560           | 28,000           |
| Total Parking Operating Expense     |                               | 1,102,145        | 1,189,013        | 1,049,767        | 1,287,744           | 1,171,509        | 1,319,248        | 1,407,981        |
| 1000-2-114-990000                   | Capital Outlays               | 13,720           | 396,790          | 359,188          | 218,000             | 468,344          | 218,000          | 535,000          |
| Total Parking Operating and Capital |                               | 1,115,865        | 1,585,803        | 1,408,955        | 1,505,744           | 1,639,853        | 1,537,248        | 1,942,981        |
| Parking Permits                     |                               |                  |                  |                  |                     |                  |                  |                  |
| 1000-2-119-501000                   | Salaries                      | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-119-501500                   | Overtime                      | 928              | 1,287            | 793              | 677                 | -                | -                | -                |
| 1000-2-119-501700                   | Part-Time Salaries            | 27,784           | 31,267           | 20,880           | 23,954              | 29,829           | 32,000           | 32,000           |
| 1000-2-119-502000                   | FICA Expense                  | 1,777            | 2,018            | 1,344            | 1,527               | 1,849            | 1,984            | 1,984            |
| 1000-2-119-502200                   | Medicare Expense              | 416              | 472              | 314              | 357                 | 433              | 464              | 464              |
| 1000-2-119-503700                   | Unemployment                  | 459              | 521              | 390              | 519                 | 1,500            | 650              | 650              |
| 1000-2-119-504100                   | Uniforms P/T                  | 1,696            | 1,961            | 476              | 2,100               | 2,000            | 2,000            | 2,500            |
| 1000-2-119-504900                   | Other Employee Benefits       | 16               | -                | -                | -                   | -                | -                | -                |
| 1000-2-119-506000                   | Office Supplies               | 454              | 168              | -                | -                   | -                | -                | -                |
| 1000-2-119-506100                   | Computer & Copier Supplies    | -                | -                | -                | 350                 | 600              | 600              | -                |
| 1000-2-119-506200                   | Printing & Forms              | 900              | 835              | -                | -                   | -                | -                | -                |
| 1000-2-119-506500                   | Minor Equipment & Supplies    | 492              | 1,128            | -                | -                   | -                | -                | -                |
| 1000-2-119-506900                   | Other Supplies                | 6                | -                | -                | -                   | -                | -                | -                |
| 1000-2-119-508300                   | Tickets & Permits             | 1,780            | 1,739            | -                | 2,755               | -                | -                | -                |
| 1000-2-119-509100                   | Signage                       | 270              | -                | 658              | -                   | 1,000            | 1,000            | -                |
| 1000-2-119-509300                   | Informational Map             | -                | -                | -                | -                   | -                | -                | 6,100            |
| 1000-2-119-509400                   | Parking Permits               | 37,388           | 29,184           | 17,942           | -                   | 40,000           | 40,000           | 35,000           |
| 1000-2-119-509700                   | P-N-R Subsidized              | 15,162           | 14,666           | -                | -                   | -                | -                | -                |
| 1000-2-119-511510                   | Pk. Permits-Commission Fees   | 3,594            | 3,656            | -                | 29,472              | 3,100            | 3,100            | -                |
| 1000-2-119-513200                   | Postage                       | -                | -                | -                | -                   | -                | -                | -                |
| 1000-2-119-515500                   | Advertising                   | -                | -                | -                | -                   | -                | -                | -                |

|                                            | DESCRIPTION                    | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|--------------------------------------------|--------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-2-119-516000                          | Liability Insurance            | 532              | 552              | 571              | 634                 | 552              | 600              | 650              |
| 1000-2-119-518100                          | Workmen's Compensation         | 1,497            | 2,233            | 1,272            | 1,221               | 5,700            | 2,300            | 2,300            |
| 1000-2-119-521000                          | Vehicle Maintenance            | 215              | 419              | 439              | 675                 | 700              | 700              | 700              |
| 1000-2-119-522210                          | Pk. Permits Equipment          | -                | 5,440            | 397              | 505                 | 1,500            | 1,500            | 1,000            |
| Total Parking Permit Operating Expense     |                                | 95,366           | 97,546           | 45,476           | 64,746              | 88,763           | 86,898           | 83,348           |
| 1000-2-119-990000                          | Capital Outlays                | -                | -                | -                | -                   | -                | -                | -                |
| Total Parking Permit Operating and Capital |                                | 95,366           | 97,546           | 45,476           | 64,746              | 88,763           | 86,898           | 83,348           |
|                                            |                                |                  |                  |                  |                     |                  |                  |                  |
| Street Aid Grant Expenditures              |                                |                  |                  |                  |                     |                  |                  |                  |
| 1050-2-701-518500                          | Street Light Electric Expense  | 110,202          | 109,146          | 114,071          | 110,000             | 115,000          | 115,000          | 115,000          |
| 1050-2-701-520100                          | General Maintenance Street Aid | -                | -                | -                | 10,000              | -                | 35,000           | 35,000           |
| TOTAL                                      |                                | 110,202          | 109,146          | 114,071          | 120,000             | 115,000          | 150,000          | 150,000          |
|                                            |                                |                  |                  |                  |                     |                  |                  |                  |
| Culture and Recreation                     |                                |                  |                  |                  |                     |                  |                  |                  |
| Comfort Stations                           |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-4-111-506500                          | Minor Equipment & Supplies     | 19,472           | 12,200           | -                | -                   | -                | -                | -                |
| 1000-4-111-508400                          | Janitorial Supplies            | 45,140           | 47,271           | 41,075           | 60,000              | 58,000           | 58,000           | 58,000           |
| 1000-4-111-511400                          | Engineering                    | -                | -                | -                | -                   | -                | -                | 10,000           |
| 1000-4-111-511400                          | Contractual Services           | 108,869          | 105,869          | 115,000          | 156,000             | 106,000          | 130,000          | 167,457          |
| 1000-4-111-518500                          | Electric                       | 7,936            | 8,381            | 5,891            | 4,500               | 10,000           | 10,000           | 10,000           |
| 1000-4-111-520300                          | Building Maintenance           | 15,792           | 6,807            | 14,937           | 16,000              | 17,700           | 17,700           | 45,000           |
| Total Comfort Stations Operating Expenses  |                                | 197,209          | 180,528          | 176,903          | 236,500             | 191,700          | 215,700          | 290,457          |
| 1000-4-111-990000                          | Capital Outlays                | -                | -                | 48,647           | 430,000             | 250,000          | 550,000          | 431,000          |
| Total Comfort Stations                     |                                | 197,209          | 180,528          | 225,550          | 666,500             | 441,700          | 765,700          | 721,457          |
|                                            |                                |                  |                  |                  |                     |                  |                  |                  |
| Parks                                      |                                |                  |                  |                  |                     |                  |                  |                  |
| 1000-4-115-501000                          | Salaries                       | 49,186           | 46,519           | 61,470           | 60,430              | 55,000           | 60,305           | 61,985           |
| 1000-4-115-501500                          | Overtime                       | 149              | 53               | -                | 250                 | 1,500            | 1,500            | 1,545            |
| 1000-4-115-501700                          | Part-Time Salaries             | 15,323           | 17,656           | 18,754           | 19,187              | 40,000           | 40,000           | 20,996           |
| 1000-4-115-502000                          | FICA Expense                   | 3,906            | 3,894            | 4,880            | 4,950               | 5,983            | 6,312            | 5,241            |
| 1000-4-115-502200                          | Medicare Expense               | 914              | 910              | 1,141            | 1,158               | 1,399            | 1,476            | 1,226            |
| 1000-4-115-502500                          | Medical Insurance              | 7,753            | 7,738            | 9,607            | 8,125               | 7,738            | 7,932            | 8,170            |
| 1000-4-115-502700                          | Dental                         | 430              | 484              | 461              | 460                 | -                | 500              | 500              |
| 1000-4-115-503700                          | Unemployment                   | 540              | 611              | 699              | 300                 | 150              | 700              | 700              |
| 1000-4-115-503900                          | Uniforms                       | -                | -                | 343              | -                   | 500              | 500              | 500              |
| 1000-4-115-504900                          | Other Employee Benefits        | -                | -                | -                | -                   | -                | -                | -                |
| 1000-4-115-506500                          | Minor Equipment & Supplies     | 4,817            | 5,907            | 3,956            | 8,000               | 6,000            | 11,000           | 5,000            |
| 1000-4-115-506800                          | Memberships & Publications     | -                | 1,110            | 245              | 500                 | 500              | 500              | 500              |
| 1000-4-115-506900                          | Other Supplies                 | 59               | 2,809            | 1,500            | 1,800               | 1,500            | 1,500            | 1,500            |
| 1000-4-115-508400                          | Janitorial Supplies            | -                | -                | -                | -                   | -                | -                | -                |
| 1000-4-115-508900                          | Vehicle Fuel                   | 307              | 2,137            | 831              | 2,400               | 3,000            | 2,500            | 1,800            |
| 1000-4-115-509200                          | Oil                            | -                | 25               | 21               | 25                  | -                | -                | 49               |
| 1000-4-115-511000                          | Engineering                    | -                | -                | 19,950           | 25,000              | 30,000           | 30,000           | 30,000           |
| 1000-4-115-511400                          | Contractual Services           | 127,449          | 210,403          | 84,674           | 225,000             | 115,000          | 115,000          | 115,000          |
| 1000-4-115-511500                          | Other Professional Services    | -                | 6,000            | -                | 3,000               | 6,000            | 2,500            | -                |
| 1000-4-115-515000                          | Travel Expense                 | 155              | 2,112            | 23               | 1,800               | 1,500            | 1,500            | 1,500            |
| 1000-4-115-515200                          | Conferences & Training         | 1,474            | 639              | 645              | 1,500               | 1,500            | 1,500            | 1,500            |
| 1000-4-115-515500                          | Advertising                    | 354              | -                | -                | -                   | 200              | -                | -                |
| 1000-4-115-516000                          | Liability Insurance            | 60               | 62               | 64               | 70                  | 62               | 64               | 64               |
| 1000-4-115-516500                          | Auto Insurance                 | 864              | 1,245            | 1,195            | 350                 | 1,245            | 1,245            | 1,245            |
| 1000-4-115-517300                          | Umbrella Insurance             | 4,431            | 4,583            | 4,262            | 5,026               | 4,583            | 4,500            | 4,500            |

|                                                                | DESCRIPTION                       | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|----------------------------------------------------------------|-----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-4-115-517500                                              | Commercial Property Ins.          | 7,494            | 9,210            | 9,275            | 10,300              | 9,210            | 9,275            | 9,275            |
| 1000-4-115-517700                                              | Building and Contents Ins.        | 801              | 1,085            | 819              | 1,322               | 1,085            | 900              | 900              |
| 1000-4-115-518100                                              | Workmen's Compensation            | 3,395            | 4,596            | 4,555            | 2,700               | 5,000            | 5,000            | 5,000            |
| 1000-4-115-518500                                              | Electric                          | 3,498            | 8,345            | 7,229            | 4,500               | 9,000            | 9,000            | 9,000            |
| 1000-4-115-520200                                              | Playground Maintenance            | 3,219            | 8,000            | -                | 8,800               | 10,000           | 10,000           | 10,000           |
| 1000-4-115-520700                                              | Maintenance Contracts             | 150              | -                | -                | 7,000               | -                | 10,000           | 10,000           |
| 1000-4-115-521000                                              | Vehicle Maintenance               | 1,180            | 1,371            | 1,245            | 1,600               | 2,000            | 2,000            | 2,000            |
| 1000-4-115-521100                                              | Trees, Pruning &<br>Landscaping   | 54,785           | 59,465           | 29,455           | 30,000              | 40,000           | 33,000           | 80,000           |
| 1000-4-115-521150                                              | Tree Preservation                 | 7,000            | 7,000            | 15,000           | 15,000              | 15,000           | 15,000           | 15,000           |
| 1000-4-115-521200                                              | Lake Gerar Water Quality<br>Imp.. | 15,312           | 16,817           | 11,913           | 12,000              | 16,000           | 16,000           | 16,000           |
| 1000-4-115-521400                                              | Parks-Garden                      | 2,400            | 3,500            | 4,000            | 3,800               | 4,000            | 3,500            | 1,500            |
| 1000-4-115-521600                                              | Commemorative Tree<br>Expense     | -                | 9,486            | 4,989            | 17,500              | 5,000            | 17,000           | 13,000           |
| 1000-4-115-522450                                              | Auto Lease                        | -                | -                | 5,574            | 6,000               | 5,550            | 6,288            | 6,000            |
| 1000-4-115-910000                                              | Parks Plaques Benches             | -                | -                | -                | -                   | -                | -                | -                |
| Total Parks Operating Expense                                  |                                   | 317,405          | 443,772          | 308,755          | 489,826             | 405,205          | 427,997          | 441,196          |
| 1000-4-115-990000                                              | Capital Outlays                   | 86,506           | -                | 1,115,812        | 350,000             | 380,000          | 275,000          | 40,000           |
| Total Parks                                                    |                                   | 403,911          | 443,772          | 1,464,587        | 839,826             | 785,205          | 702,997          | 481,196          |
| Recreation and Tennis                                          |                                   |                  |                  |                  |                     |                  |                  |                  |
| 1000-4-117-501500                                              | Overtime                          | 445              | 406              | -                | 14,000              | 500              | -                | -                |
| 1000-4-117-501700                                              | Part-Time Salaries                | 45,213           | 31,204           | 14,060           | -                   | 33,352           | 14,058           | 14,196           |
| 1000-4-117-502000                                              | FICA Expense                      | 2,826            | 1,936            | 872              | 1,600               | 2,099            | 872              | 880              |
| 1000-4-117-502200                                              | Medicare Expense                  | 661              | 453              | 204              | 375                 | 491              | 204              | 206              |
| 1000-4-117-503700                                              | Unemployment                      | 729              | 553              | 253              | 600                 | 975              | 250              | 250              |
| 1000-4-117-504900                                              | Other Employee Benefits           | 33               | -                | -                | -                   | -                | -                | -                |
| 1000-4-117-506200                                              | Printing & Forms                  | 249              | 250              | -                | 100                 | 165              | 165              | 165              |
| 1000-4-117-506500                                              | Minor Equipment &<br>Supplies     | 3,568            | 2,582            | -                | 2,000               | -                | -                | 2,000            |
| 1000-4-117-506900                                              | Other Supplies                    | 50               | 50               | -                | -                   | -                | -                | -                |
| 1000-4-117-511400                                              | Contractual Services              | 3,225            | 1,916            | -                | 3,000               | 3,000            | 3,000            | 3,000            |
| 1000-4-117-511600                                              | Bandstand Programs                | -                | -                | -                | -                   | -                | -                | -                |
| 1000-4-117-511700                                              | Bandstand Expenses                | -                | -                | -                | -                   | -                | -                | -                |
| 1000-4-117-512000                                              | Telephone                         | -                | -                | -                | -                   | 300              | 300              | 300              |
| 1000-4-117-512500                                              | Cell Phones                       | -                | -                | -                | -                   | 375              | 375              | -                |
| 1000-4-117-513500                                              | Radios & Pagers                   | -                | -                | -                | -                   | 2,000            | -                | -                |
| 1000-4-117-515500                                              | Advertising                       | -                | -                | -                | 100                 | 100              | 100              | 100              |
| 1000-4-117-516000                                              | Liability Insurance               | 227              | 241              | 247              | 284                 | 241              | 250              | 250              |
| 1000-4-117-518100                                              | Workmen's Compensation            | 1,988            | 2,230            | 807              | 460                 | 4,400            | 600              | 600              |
| 1000-4-117-518500                                              | Electric                          | 301              | 306              | 290              | 400                 | 400              | 400              | 400              |
| 1000-4-117-518600                                              | Comm Charge Station               | -                | -                | -                | -                   | -                | 400              | -                |
| 1000-4-117-520910                                              | Anna Hazzard Museum               | 473              | 396              | 464              | 500                 | 400              | -                | 400              |
| 1000-4-117-521410                                              | Tennis Court Maintenance          | -                | -                | 2,390            | -                   | -                | -                | -                |
| Total Recreation & Tennis                                      |                                   | 59,988           | 42,523           | 19,587           | 23,419              | 48,798           | 20,974           | 22,747           |
| 1000-4-117-990000                                              | Recreation Capital Outlay         | 30,524           | -                | -                | -                   | -                | -                | -                |
| Total Recreation & Tennis (FY2018 included Bandstand Expenses) |                                   | 90,512           | 42,523           | 19,587           | 23,419              | 48,798           | 20,974           | 22,747           |
| Bandstand                                                      |                                   |                  |                  |                  |                     |                  |                  |                  |
| 1000-4-118-501500                                              | Overtime                          | -                | -                | -                | -                   | -                | -                | -                |
| 1000-4-118-501700                                              | Part-Time Salaries                | 7,829            | 15,515           | 17,749           | 16,975              | 16,918           | 17,256           | 17,774           |
| 1000-4-118-502000                                              | FICA Expense                      | 485              | 962              | 1,100            | 1,052               | 1,049            | 1,070            | 1,102            |
| 1000-4-118-502200                                              | Medicare Expense                  | 114              | 225              | 257              | 246                 | 245              | 250              | 258              |
| 1000-4-118-503700                                              | Unemployment                      | 125              | 303              | 317              | 300                 | -                | 300              | 300              |
| 1000-4-118-506500                                              | Minor Equipment &<br>Supplies     | -                | 205              | -                | -                   | -                | -                | -                |
| 1000-4-118-506900                                              | Other Supplies                    | -                | -                | -                | -                   | -                | -                | -                |

|                                                                        | DESCRIPTION                      | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|------------------------------------------------------------------------|----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 1000-4-118-511600                                                      | Bandstand Programs               | 76,898           | 84,393           | 367              | 98,954              | 100,000          | 100,000          | 100,000          |
| 1000-4-118-511700                                                      | Bandstand Expenses               | 29,723           | 26,369           | 13,583           | 42,000              | 35,000           | 35,000           | 50,000           |
| 1000-4-118-518100                                                      | Workmen's Compensation           | 23               | 55               | 47               | 45                  | -                | 55               | 55               |
| Total Bandstand Operating Expenses                                     |                                  | 115,197          | 128,027          | 33,420           | 159,572             | 153,212          | 153,931          | 169,489          |
| 1000-4-118-990000                                                      | Capital Outlays                  | -                | -                | -                | -                   | -                | -                | -                |
| Total Bandstand Expenses (FY2019 Separated from Tennis and Recreation) |                                  | 115,197          | 128,027          | 33,420           | 159,572             | 153,212          | 153,931          | 169,489          |
|                                                                        |                                  |                  |                  |                  |                     |                  |                  |                  |
| Contributions                                                          |                                  |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-120-515700                                                      | RBHS Support                     | 24,065           | 43,363           | 28,109           | 37,500              | 28,000           | 27,000           | 37,500           |
| 1000-1-120-550310                                                      | Main Street                      | 53,527           | 52,748           | 62,596           | 60,000              | 60,000           | 60,000           | 60,000           |
| 1000-2-120-518500                                                      | Electric Fire Company            | 634              | 806              | 764              | -                   | -                | -                | -                |
| 1000-2-120-550110                                                      | Fire Company Donation            | 63,430           | 105,450          | 100,000          | 150,000             | 100,000          | 100,000          | 150,000          |
| 1000-4-120-518500                                                      | Library Support                  | 15,000           | 15,000           | 30,000           | 75,000              | 30,000           | 30,000           | 75,000           |
| Total Contributions                                                    |                                  | 156,656          | 217,367          | 221,469          | 322,500             | 218,000          | 217,000          | 322,500          |
|                                                                        |                                  |                  |                  |                  |                     |                  |                  |                  |
| Debt Service                                                           |                                  |                  |                  |                  |                     |                  |                  |                  |
| 1000-1-125-524200                                                      | Interest & Principal on Proj. Ln | 986,400          | 986,400          | 1,415,501        | 1,145,824           | 986,400          | 1,736,929        | 1,145,824        |
| Total Debt Service                                                     |                                  | 986,400          | 986,400          | 1,415,501        | 1,145,824           | 986,400          | 1,736,929        | 1,145,824        |
|                                                                        |                                  |                  |                  |                  |                     |                  |                  |                  |
| Water Fund                                                             |                                  |                  |                  |                  |                     |                  |                  |                  |
| 3000-5-000-430100                                                      | Metered Water I/T                | 638,286          | 1,001,320        | 1,191,727        | 1,323,290           | 1,270,935        | 1,280,000        | 1,280,000        |
| 3000-5-000-430150                                                      | Metered Water O/T                | 1,133,365        | 1,810,491        | 2,458,478        | 2,597,314           | 2,243,561        | 2,200,000        | 2,200,000        |
| 3000-5-000-430200                                                      | Dewey Beach Water                | 569,694          | 577,516          | 656,436          | 839,280             | 599,929          | 1,150,000        | 1,150,000        |
| 3000-5-000-430400                                                      | Meter Installations              | 38,824           | 47,039           | 39,722           | 38,640              | 90,000           | 45,000           | 45,000           |
| 3000-5-000-430450                                                      | Water Service Connections        | 16,140           | 10,123           | 9,933            | 10,595              | 14,049           | 8,500            | 8,500            |
| 3000-5-000-430550                                                      | Water Miscellaneous Revenue      | 52,398           | 64,250           | 35,325           | 81,013              | 47,764           | 25,000           | 25,000           |
| 3000-5-000-430600                                                      | Water Penalties                  | 3,611            | 4,121            | 4,886            | 5,600               | 3,443            | 1,000            | 1,000            |
| 3000-5-000-480300                                                      | Grant Revenue                    | -                | 6,508            | 22,742           | 16,250              | 32,500           | -                | -                |
| 3000-5-000-408200                                                      | CD Interest Water. Cap.          | 4,860            | 44,113           | 1,639            | 2,500               | 47,000           | 3,000            | 3,000            |
| 3000-5-000-430250                                                      | Water Cap O/T                    | 30,000           | 18,000           | 27,000           | 22,000              | 25,000           | 18,000           | 18,000           |
| 3000-5-000-430300                                                      | Water Cap I/T                    | 11,500           | 18,000           | 6,000            | 4,500               | 20,000           | 18,000           | 18,000           |
| 3000-5-000-481100                                                      | Donations                        | -                | -                | -                | -                   | 82,500           | -                | -                |
| Total Restricted Water Revenue                                         |                                  | 2,498,678        | 3,601,481        | 4,453,888        | 4,940,982           | 4,476,681        | 4,748,500        | 4,748,500        |
|                                                                        |                                  |                  |                  |                  |                     |                  |                  |                  |
| 3000-5-000-480300                                                      | Grant Revenue                    | -                | -                | 22,742           | -                   | -                | -                | -                |
| 3000-5-000-430400                                                      | Meter Installations              | 38,824           | 47,039           | 39,722           | 38,640              | 90,000           | -                | -                |
| 3000-5-000-408200                                                      | CD Interest Water Cap.           | 4,860            | 44,113           | 1,639            | 2,500               | 47,000           | 3,000            | 3,000            |
| 3000-5-000-430250                                                      | Water Cap O/T                    | 30,000           | 18,000           | 27,000           | 22,000              | 25,000           | 18,000           | 18,000           |
| 3000-5-000-430300                                                      | Water Cap I/T                    | 11,500           | 18,000           | 6,000            | 4,500               | 20,000           | 18,000           | 18,000           |
| Total Water Revenue Restricted                                         |                                  | 85,184           | 127,152          | 74,361           | 67,640              | 182,000          | 39,000           | 39,000           |
| Total Water Fund Revenue less Restricted                               |                                  | 2,413,494        | 3,474,329        | 4,379,527        | 4,873,342           | 4,294,681        | 4,709,500        | 4,709,500        |
|                                                                        |                                  |                  |                  |                  |                     |                  |                  |                  |
| Water Fund Expenses                                                    |                                  |                  |                  |                  |                     |                  |                  |                  |
| 3000-5-518-501000                                                      |                                  |                  |                  |                  |                     |                  |                  |                  |
| 3000-5-518-501500                                                      | Salaries                         | 400,656          | 430,489          | 486,950          | 416,942             | 454,829          | 440,045          | 467,707          |
| 3000-5-518-501700                                                      | Overtime                         | 25,712           | 37,105           | 33,496           | 23,715              | 24,190           | 34,931           | 18,651           |
| 3000-5-518-501900                                                      | Salaries Part-time               | -                | -                | -                | -                   | -                | -                | -                |
| 3000-5-518-502000                                                      | FICA Expense                     | 25,487           | 27,903           | 30,946           | 27,320              | 29,699           | 29,449           | 30,154           |
| 3000-5-518-502022                                                      | Medicare Expense                 | 5,961            | 6,526            | 7,237            | 6,390               | 6,946            | 6,887            | 7,052            |
| 3000-5-518-502500                                                      | Medical Insurance                | 73,134           | 91,132           | 101,321          | 80,000              | 91,133           | 83,124           | 85,618           |
| 3000-5-518-502700                                                      | Dental                           | 2,818            | 3,533            | 3,345            | 3,212               | 4,025            | 3,800            | 3,800            |
| 3000-5-518-502900                                                      | Disability                       | 4,490            | 6,618            | 6,599            | 6,770               | 5,740            | 6,650            | 6,650            |



|                   | DESCRIPTION                   | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------|-------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 3000-5-518-503300 | Life Insurance                | 3,024            | 3,902            | 3,661            | 4,086               | 3,498            | 3,720            | 3,720            |
| 3000-5-518-503500 | Pension                       | 7,074            | 16,506           | 21,108           | 18,000              | 8,900            | 21,430           | 21,430           |
| 3000-5-518-503700 | Unemployment                  | 3,145            | 2,515            | 2,746            | 2,500               | 1,500            | 2,900            | 2,900            |
| 3000-5-518-503900 | Uniforms                      | 8,382            | 7,005            | 7,479            | 10,000              | 9,000            | 9,000            | 9,000            |
| 3000-5-518-504000 | OPEB Expense                  | 15,054           | 15,562           | 22,530           | 17,500              | 17,500           | 17,500           | 17,500           |
| 3000-5-518-504300 | Car Allowance                 | -                | -                | -                | -                   | 1,950            | 1,950            | 1,950            |
| 3000-5-518-504900 | Other Employee Benefits       | 1,248            | 1,555            | 300              | 500                 | 450              | 450              | 450              |
| 3000-5-518-506100 | Office Supplies               | 1,959            | 685              | 2,200            | 2,200               | 2,200            | 2,200            | 2,200            |
| 3000-5-518-506200 | Printing and Forms            | -                | -                | 460              | 250                 | 500              | 500              | 500              |
| 3000-5-518-506500 | Minor Equipment & Supplies    | 6,226            | 17,115           | 40,278           | 23,000              | 40,000           | 20,000           | 25,000           |
| 3000-5-518-506800 | Membership & Publications     | 1,548            | 778              | 915              | 1,500               | 2,000            | 2,000            | 2,000            |
| 3000-5-518-506900 | Other Supplies                | 1,613            | 600              | 852              | 1,000               | 800              | 800              | 1,000            |
| 3000-5-518-508100 | Chemicals                     | 55,553           | 102,311          | 54,740           | 75,000              | 67,000           | 105,000          | 85,000           |
| 3000-5-518-508200 | Laboratory Supplies & Testing | 2,500            | 8,000            | 7,790            | 8,500               | 8,000            | 8,000            | 10,000           |
| 3000-5-518-508400 | Janitorial Supplies           | 23               | 112              | -                | 250                 | 250              | 250              | 250              |
| 3000-5-518-508600 | Small Tools                   | 4,000            | 6,000            | -                | 6,000               | -                | 6,000            | 6,000            |
| 3000-5-518-508800 | Medical & Health Testing      | -                | 315              | 327              | 900                 | 300              | 300              | 300              |
| 3000-5-518-508900 | Vehicle Fuel                  | 9,810            | 10,885           | 7,582            | 12,500              | 12,000           | 12,000           | 12,000           |
| 3000-5-518-509000 | Diesel Fuel                   | 712              | 1,239            | 367              | 1,000               | 2,000            | 2,000            | 2,000            |
| 3000-5-518-509200 | Oil                           | 273              | 158              | 169              | 300                 | 400              | 400              | 400              |
| 3000-5-518-510000 | Legal Services                | -                | -                | -                | -                   | 2,500            | 2,500            | 2,500            |
| 3000-5-518-511000 | Engineering                   | 82,676           | 132,744          | 113,717          | 125,000             | 110,000          | 148,000          | 130,000          |
| 3000-5-518-511400 | Contractual Services          | 530              | 116              | -                | 500                 | 500              | 500              | 500              |
| 3000-5-518-511500 | Other Professional Services   | 17,953           | 3,632            | -                | 15,000              | 54,167           | 20,000           | 20,000           |
| 3000-5-518-512000 | Telephone                     | -                | -                | -                | -                   | -                | -                | -                |
| 3000-5-518-512500 | Cell Phones                   | -                | -                | -                | -                   | -                | -                | -                |
| 3000-5-518-513200 | Postage                       | 60               | 913              | 250              | -                   | 3,000            | 1,000            | 500              |
| 3000-5-518-515200 | Conferences & Training        | 1,978            | 3,339            | 1,992            | 5,700               | 7,500            | 7,500            | 7,500            |
| 3000-5-518-515500 | Advertising                   | 1,000            | 237              | 235              | 5,200               | 1,000            | 1,000            | 3,000            |
| 3000-5-518-516000 | Liability Insurance           | 2,421            | 3,071            | 3,022            | 2,800               | 2,939            | 3,100            | 3,100            |
| 3000-5-518-516500 | Auto Insurance                | 7,239            | 7,492            | 9,159            | 11,000              | 7,492            | 9,200            | 11,500           |
| 3000-5-518-517300 | Umbrella Insurance            | 9,825            | 10,179           | 9,468            | 11,500              | 10,179           | 10,000           | 12,000           |
| 3000-5-518-517500 | Commercial Property           | 16,633           | 20,428           | 20,581           | 23,000              | 20,428           | 20,600           | 24,000           |
| 3000-5-518-517700 | Building and Contents         | 1,764            | 2,396            | 1,827            | 3,000               | 2,396            | 2,000            | 3,200            |
| 3000-5-518-518100 | Workmen's Compensation        | 22,758           | 33,565           | 29,118           | 15,000              | 39,000           | 35,000           | 35,000           |
| 3000-5-518-518500 | Electric                      | 101,503          | 97,911           | 88,075           | 75,000              | 110,000          | 110,000          | 110,000          |
| 3000-5-518-519000 | Heating Fuel                  | 1,070            | 839              | 3,115            | 3,500               | 2,000            | 2,000            | 2,000            |
| 3000-5-518-520100 | General Maintenance           | 140,818          | 447,750          | 213,315          | 200,000             | 200,000          | 200,000          | 200,000          |
| 3000-5-518-520200 | SCADA Maintenance             | -                | 3,502            | 49,841           | 75,000              | 50,000           | 90,000           | 90,000           |
| 3000-5-518-520300 | Building Maintenance          | -                | 235              | 395              | 15,000              | 7,000            | 15,000           | 15,000           |
| 3000-5-518-520700 | Maintenance Contracts         | 89,575           | 35,463           | 56,489           | 90,000              | 125,000          | 100,000          | 100,000          |
| 3000-5-518-521000 | Vehicle Maintenance           | 15,419           | 10,641           | 7,098            | 17,500              | 18,000           | 18,000           | 18,000           |
| 3000-5-518-521500 | Utility Patching              | 42,510           | 115,846          | 24,466           | 65,000              | 100,000          | 100,000          | 100,000          |
| 3000-5-518-522200 | Office Equipment              | -                | -                | 180              | -                   | 700              | 700              | 700              |
| 3000-5-518-522400 | Equipment Rental              | 239              | 9,929            | -                | 155                 | 10,000           | 5,000            | 5,000            |
| 3000-5-518-522450 | Auto Lease                    | -                | 54,006           | 37,615           | 60,000              | 37,685           | 70,314           | 63,600           |
| 3000-5-518-522800 | Chemical Pumps New & Repair   | 2,862            | 3,000            | 5,021            | 5,000               | 5,000            | 5,000            | 5,000            |
| 3000-5-518-523000 | Meters New & Repair           | 74,220           | 78,575           | 85,000           | 80,000              | 85,000           | 85,000           | 85,000           |
| 3000-5-518-523200 | Connections New & Repair      | 74,662           | 72,922           | 70,015           | 75,000              | 70,000           | 70,000           | 70,000           |
| 3000-5-518-523300 | Sensus Water Meter Equipment  | 98               | 23,593           | 15,000           | 15,000              | 15,000           | 15,000           | 15,000           |
| 3000-5-518-523400 | Hydrants & Valves             | 4,706            | 4,753            | 4,500            | 2,800               | 4,500            | 4,500            | 4,500            |

|                                        | DESCRIPTION                        | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|----------------------------------------|------------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 3000-5-518-526000                      | Depreciation                       | -                | -                | -                | -                   | -                | -                | -                |
| 3000-5-518-527000                      | Compensated Absence<br>Balances    | (1,979)          | -                | -                | 80,000              | 100,000          | -                | -                |
| Total Water Fund Operating Expenses    |                                    | 1,370,942        | 1,975,626        | 1,692,892        | 1,825,990           | 1,995,796        | 1,972,200        | 1,959,832        |
| 3000-5-518-990000                      | Water Capital Outlay               | 18,358           | 404,382          | 428,348          | 1,147,295           | 985,000          | 1,302,500        | 1,005,000        |
| Total Water Fund Operating and Capital |                                    | 1,736,238        | 2,723,806        | 2,184,407        | 3,320,223           | 3,327,734        | 3,621,638        | 3,301,347        |
|                                        |                                    |                  |                  |                  |                     |                  |                  |                  |
| Wastewater Fund                        |                                    |                  |                  |                  |                     |                  |                  |                  |
| Revenue                                |                                    |                  |                  |                  |                     |                  |                  |                  |
| 4000-6-000-408175                      | Interest on Deposits               | 2                | 160              | 1,651            | 550                 | 57,000           | 3,000            | 2,000            |
| 4000-6-000-408220                      | Sewer Impact CD Interest           | 5,856            | 51,078           | 1,973            | 1,600               | 1,250            | 30,000           | 2,500            |
| 4000-6-000-409180                      | Miscellaneous Revenue              | -                | -                | 354              | -                   | -                | -                | -                |
| 4000-6-000-440000                      | Metered Sewer                      | 1,237,692        | 2,187,070        | 2,627,847        | 2,900,000           | 3,038,653        | 2,551,000        | 2,551,000        |
| 4000-6-000-440150                      | Sewer Surcharge                    | -                | 647,823          | (647)            | -                   | -                | -                | -                |
| 4000-6-000-440205                      | North Shores Sewer                 | 145,990          | 281,979          | 291,772          | 250,000             | 265,000          | 285,000          | 285,000          |
| 4000-6-000-440210                      | Dewey Beach Sewer                  | 785,543          | 912,795          | 1,183,323        | 1,250,000           | 804,440          | 915,000          | 915,000          |
| 4000-6-000-440215                      | Henlopen Acres Sewer               | 126,930          | 132,593          | 166,977          | 170,000             | 112,410          | 145,000          | 145,000          |
| 4000-6-000-440220                      | County Sewer                       | -                | -                | -                | -                   | 11,206           | -                | -                |
| 4000-6-000-440450                      | Sewer Connections &<br>Inspection  | 1,600            | 1,350            | 2,050            | 1,800               | 1,590            | 1,590            | 1,590            |
| 4000-6-000-440500                      | Sewer Impact P&I<br>Component      | 6,242            | 5,570            | 1,373            | 1,600               | 5,903            | 5,903            | 5,903            |
| 4000-6-000-440525                      | Sewer Impact Fees                  | 54,206           | 57,917           | 17,654           | 21,600              | 53,995           | 30,000           | 30,000           |
| 4000-6-000-440575                      | Sewer Penalties                    | 3,320            | 3,076            | 2,486            | 3,300               | 3,686            | 100              | 100              |
| 4000-6-000-440705                      | Outfall Project Dewey<br>Beach     | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-000-440710                      | Outfalls Project Henlopen<br>Acres | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-000-480200                      | Surface Water Planning<br>Grant    | -                | 73,606           | 34,295           | 5,275               | -                | -                | -                |
| 4000-6-000-480300                      | Grant Asset Mgt Program            | 100,000          | -                | -                | -                   | -                | -                | -                |
| 4000-6-000-498000                      | Capial Contributions               | -                | -                | 942,463          | 949,696             | -                | 956,100          | 956,100          |
| Total Wastewater Revenue               |                                    | 2,467,381        | 4,355,017        | 5,273,571        | 5,555,421           | 4,355,133        | 4,922,693        | 6,494,193        |
|                                        |                                    |                  |                  |                  |                     |                  |                  |                  |
| Wastewater Revenue Restricted          |                                    |                  |                  |                  |                     |                  |                  |                  |
| 4000-6-000-408175                      | Interest on Deposits               | 2                | 160              | 1,651            | 550                 | 57,000           | 3,000            | 3,000            |
| 4000-6-000-408220                      | Sewer Impact P & I<br>Component    | -                | -                | 1,973            | 1,600               | -                | 5,903            | 5,903            |
| 4000-6-000-440500                      | Sewer Impact CD Interest           | 5,856            | 5,570            | 1,373            | 1,600               | -                | 30,000           | 30,000           |
| 4000-6-000-440525                      | Sewer Impact Fees                  | 54,206           | 57,917           | 17,654           | 22,000              | 59,898           | 30,000           | 30,000           |
| Total Restricted                       |                                    | 60,064           | 63,647           | 22,651           | 25,750              | 116,898          | 68,903           | 68,903           |
|                                        |                                    |                  |                  |                  |                     |                  |                  |                  |
| Total Wastewater Revenue Unrestricted  |                                    | 2,407,317        | 4,291,370        | 5,250,920        | 5,529,671           | 4,238,235        | 4,853,790        | 6,425,290        |
| Wastewater Fund Expenses               |                                    |                  |                  |                  |                     |                  |                  |                  |
| 4000-6-619-501000                      | Salaries                           | 626,252          | 557,979          | 621,564          | 640,000             | 621,045          | 614,250          | 672,334          |
| 4000-6-619-501500                      | Overtime                           | 60,357           | 38,617           | 46,428           | 60,000              | 63,505           | 40,000           | 50,002           |
| 4000-6-619-502000                      | FICA Expense                       | 43,453           | 34,830           | 39,450           | 43,400              | 42,442           | 40,564           | 44,699           |
| 4000-6-619-502200                      | Medicare Expense                   | 10,163           | 8,146            | 9,226            | 10,115              | 9,926            | 9,487            | 10,474           |
| 4000-6-619-502500                      | Medical Insurance                  | 126,596          | 152,616          | 205,334          | 160,000             | 179,509          | 160,488          | 165,303          |
| 4000-6-619-502700                      | Dental                             | 3,262            | 4,724            | 4,788            | 4,500               | 7,872            | 5,500            | 5,500            |
| 4000-6-619-502900                      | Disability                         | 9,116            | 6,188            | 8,396            | 8,500               | 9,440            | 8,500            | 8,500            |
| 4000-6-619-503300                      | Life Insurance                     | 5,090            | 4,382            | 5,751            | 5,559               | 5,498            | 5,700            | 5,700            |
| 4000-6-619-503500                      | Pension                            | 16,946           | 19,613           | 33,493           | 32,800              | 18,000           | 32,800           | 32,800           |
| 4000-6-619-503700                      | Unemployment                       | 3,676            | 4,421            | 3,986            | 3,500               | 4,800            | 4,800            | 4,800            |
| 4000-6-619-503900                      | Uniforms                           | 13,548           | 13,714           | 16,473           | 16,000              | 16,750           | 18,750           | 18,750           |
| 4000-6-619-504000                      | OPEB Expense                       | 25,652           | 26,518           | 38,392           | -                   | -                | -                | -                |
| 4000-6-619-504300                      | Car Allowance                      | -                | -                | -                | -                   | 1,950            | -                | -                |

|                   | DESCRIPTION                      | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|-------------------|----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 4000-6-619-504900 | Other Employee Benefits          | 443              | 1,315            | 142              | -                   | 100              | 100              | 100              |
| 4000-6-619-506000 | Office Supplies                  | 552              | 249              | 643              | -                   | -                | 1,100            | -                |
| 4000-6-619-506100 | Computer & Copier<br>Supplies    | -                | -                | -                | 1,000               | 1,100            | -                | 1,155            |
| 4000-6-619-506200 | Printing and Forms               | 275              | 210              | -                | -                   | -                | -                | 250              |
| 4000-6-619-506500 | Minor Equipment &<br>Supplies    | 18,581           | 14,088           | 15,796           | 20,000              | 15,200           | 20,000           | 25,000           |
| 4000-6-619-506800 | Memberships &<br>Publications    | -                | 828              | 544              | -                   | 1,000            | 1,000            | 1,050            |
| 4000-6-619-506900 | Other Supplies                   | 3,943            | 785              | 83               | 900                 | 400              | 400              | 800              |
| 4000-6-619-508100 | Chemicals                        | 208,619          | 202,891          | 216,513          | 250,000             | 205,00           | 220,000          | 252,000          |
| 4000-6-619-508200 | Laboratory Supplies &<br>Equip   | 38,562           | 42,288           | 42,618           | 50,000              | 44,100           | 46,100           | 48,500           |
| 4000-6-619-508400 | Janitorial Supplies              | 328              | 549              | 611              | 600                 | 600              | 600              | 600              |
| 4000-6-619-508800 | Medical, Health<br>Applications  | -                | -                | 176              | 1,000               | -                | -                | -                |
| 4000-6-619-508600 | Small Tools                      | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-619-508900 | Vehicle Fuel                     | 9,323            | 8,616            | 5,225            | 11,000              | 9,500            | 9,500            | 12,000           |
| 4000-6-619-509000 | Diesel Fuel                      | 12,336           | 19,911           | 8,227            | 20,000              | 20,000           | 20,000           | 22,000           |
| 4000-6-619-509200 | Oil                              | 608              | 554              | 121              | 500                 | 500              | 500              | 500              |
| 4000-6-619-510000 | Legal Services                   | -                | -                | -                | -                   | 1,000            | 1,000            | 1,000            |
| 4000-6-619-511000 | Engineering                      | 40,695           | 66,687           | 320,248          | 190,000             | 95,000           | 145,000          | 145,000          |
| 4000-6-619-511100 | Sussex County - Sludge           | -                | -                | 2,613            | 15,000              | 30,000           | 20,000           | 20,000           |
| 4000-6-619-511400 | Contractual Services             | 39,809           | 25,900           | 300              | -                   | 400              | 400              | 400              |
| 4000-6-619-511500 | Other Professional<br>Services   | 17,173           | 8,424            | 125              | 5,000               | -                | -                | 50,000           |
| 4000-6-619-512000 | Telephone                        | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-619-512500 | Cell Phones                      | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-619-513000 | Equipment Installation           | -                | -                | 4,291            | 10,000              | 5,000            | 10,000           | 11,000           |
| 4000-6-619-513200 | Postage                          | 2,139            | 756              | 34               | 500                 | 2,000            | 2,000            | 1,000            |
| 4000-6-619-513500 | Radios                           | -                | -                | 178              | 1,500               | 4,688            | 2,700            | -                |
| 4000-6-619-514500 | Other Communication<br>Expense   | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-619-515000 | Travel Expense                   | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-619-515200 | Conferences & Training           | 2,278            | 4,006            | 1,952            | 6,000               | 7,500            | 7,500            | 8,500            |
| 4000-6-619-515500 | Advertising                      | 2,908            | 2,503            | 325              | 3,000               | 1,000            | 1,000            | 1,000            |
| 4000-6-619-516000 | Liability Insurance              | 25,353           | 33,114           | 29,226           | 5,600               | 33,114           | 5,000            | 5,600            |
| 4000-6-619-516500 | Auto Insurance                   | 10,082           | 11,231           | 10,789           | 15,000              | 11,231           | 11,300           | 16,000           |
| 4000-6-619-517300 | Umbrella Insurance               | 795              | 834              | 770              | 950                 | 834              | 800              | 1,050            |
| 4000-6-619-517500 | Commercial Property<br>Insurance | 1,349            | 1,659            | 1,674            | 2,000               | 1,659            | 1,700            | 2,100            |
| 4000-6-619-517700 | Building and Contents Ins.       | 144              | 192              | 18,441           | 28,000              | 192              | 19,000           | 28,500           |
| 4000-6-619-518100 | Workmen's Compensation           | 43,373           | 43,999           | 38,240           | 24,000              | 56,000           | 47,000           | 47,000           |
| 4000-6-619-518500 | Electric                         | 276,488          | 225,784          | 203,892          | 89,000              | 250,000          | 250,000          | 250,000          |
| 4000-6-619-518710 | Main Pumping Station<br>Electric | 7,224            | 6,725            | 7,354            | 7,000               | 8,800            | 8,800            | 8,800            |
| 4000-6-619-518800 | Other Pumping Stations           | 9,869            | 11,702           | 13,580           | 70,000              | 14,000           | 14,000           | 14,000           |
| 4000-6-619-519000 | Heating Fuel                     | -                | -                | -                | 1,000               | 3,500            | 3,500            | 3,500            |
| 4000-6-619-520100 | General Maintenance              | 152,433          | 392,966          | 226,417          | 230,000             | 245,000          | 234,000          | 271,000          |
| 4000-6-619-520200 | SCADA Maintenance                | 4,965            | 3,648            | 7,891            | 25,000              | 10,000           | 36,500           | 39,500           |
| 4000-6-619-520300 | Building Maintenance             | -                | -                | 1,813            | 32,000              | 2,000            | 35,000           | 35,000           |
| 4000-6-619-520700 | Maintenance Contracts            | 13,291           | 17,184           | 9,377            | 19,000              | 20,500           | 20,500           | 23,000           |
| 4000-6-619-521000 | Vehicle Maintenance              | 24,930           | 10,979           | 10,547           | 11,940              | 15,000           | 15,000           | 15,000           |
| 4000-6-619-521210 | Sludge Disposal Vehicle<br>Rep.  | 37,503           | 14,408           | 28,439           | 28,000              | 32,000           | 30,000           | 30,000           |
| 4000-6-619-522200 | Office Equipment                 | 24               | 889              | 660              | 1,000               | 1,000            | 1,000            | 1,000            |
| 4000-6-619-522400 | Equipment Rental                 | 460              | 3,237            | 671              | 1,000               | 750              | 3,000            | 3,000            |
| 4000-6-619-522450 | Auto Lease                       | -                | 73,760           | 18,727           | 28,000              | 33,930           | 62,126           | 63,500           |
| 4000-6-619-522600 | Land Rental Sludge               | 38,958           | 46,750           | 46,750           | 46,750              | 46,750           | 46,750           | 46,750           |

|                                              | DESCRIPTION                       | FY2019<br>ACTUAL | FY2020<br>ACTUAL | FY2021<br>ACTUAL | FY2022<br>PROJECTED | FY2021<br>BUDGET | FY2022<br>BUDGET | FY2023<br>BUDGET |
|----------------------------------------------|-----------------------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| 4000-6-619-523210                            | Sewer Connections                 | 3,588            | 5,200            | 36,263           | 5,000               | 3,000            | 5,000            | 5,000            |
| 4000-6-619-526000                            | Depreciation                      | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-619-526100                            | Sewer Reserve Fund                | -                | -                | -                | -                   | -                | -                | -                |
| 4000-6-619-52700                             | Compensated Absences<br>Balances  | (44,930)         | 5,799            | -                | -                   | -                | -                | -                |
| 4000-6-619-550300                            | Contingency                       | -                | -                | -                | -                   | 265,000          | -                | -                |
| Total Wastewater Operating Expenses          |                                   | 1,948,582        | 2,182,368        | 2,365,567        | 2,270,614           | 2,509,085        | 2,329,715        | 2,560,017        |
| 4000-6-619-524230                            | Interest & Principal<br>Schoolvue | 57,428           | 57,428           | 57,428           | 57,428              | 57,428           | 57,428           | 57,428           |
| 4000-6-619-524250                            | Interest & Principal Outfall      | 458,745          | 468,437          | 2,204,418        | 1,700,000           | 1,255,226        | 2,276,418        | 2,276,418        |
| 4000-6-619-524255                            | Interest Plant                    | -                | -                | 71,036           | 41,500              | -                | -                | 50,000           |
| 4000-6-619-526000                            | Debt Service Int and<br>Principal | 516,173          | 525,865          | 4,698,446        | 1,798,928           | 1,312,654        | 2,333,846        | 2,383,846        |
| 4000-6-619-990000                            | Capital Outlays                   | 72,464           | 441,665          | 442,292          | 724,244             | 1,287,000        | 1,010,000        | 2,892,000        |
| Total Wastewater Operating and Capital       |                                   | 2,537,219        | 3,149,898        | 5,140,738        | 4,793,786           | 5,108,739        | 5,673,561        | 7,835,863        |
| Wastewater Capital Project (restricted)      |                                   |                  |                  |                  |                     |                  |                  |                  |
| 4000-6-000-440150                            | Wastewater Surcharge              | 540,265          | -                | (647)            | -                   | -                | -                | -                |
| 4010-6-000-473700                            | Outfall Dewey Beach               | -                | -                | -                | -                   | -                | -                | -                |
| 4010-6-000-473800                            | Outfall Henlopen Acres            | -                | -                | -                | -                   | -                | -                | -                |
| 4010-6-000-490175                            | Loan Proceeds DNREC               | 26,069,264       | 69,408           | -                | -                   | -                | -                | -                |
| Total                                        |                                   | 26,609,529       | 69,408           | (647)            | -                   | -                | -                | -                |
| Wastewater Capital Fund Outlays (restricted) |                                   |                  |                  |                  |                     |                  |                  |                  |
| 4010-6-620-524240                            | Construction Period<br>Interest   | 669,352          | 415,505          | -                | -                   | -                | -                | -                |
| 4010-6-620-510000                            | Legal                             | 184              | -                | -                | -                   | -                | -                | -                |
| 4010-6-620-990000                            | Capital Outlays                   | 12,039,381       | 78,176           | 2,061,415        | -                   | -                | -                | -                |
| Total                                        |                                   | 12,708,917       | 493,681          | 2,061,415        | -                   | -                | -                | -                |







## CITY OF REHOBOTH BEACH 5 YEAR EXPENDITURE PLAN

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

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

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

| LINE # | DEPARTMENT              | PROJECT/EQUIPMENT                                                  | 2023             | 2024               | 2025               | 2026        | 2027        |
|--------|-------------------------|--------------------------------------------------------------------|------------------|--------------------|--------------------|-------------|-------------|
| 1      | Administration          | City Hall Third Floor Fit-out                                      |                  | \$97,000           |                    |             |             |
| 2      |                         |                                                                    |                  |                    |                    |             |             |
| 2      | <b>Account # 10-103</b> | <b>Total Administration</b>                                        | -                | <b>\$97,000</b>    | -                  | -           | -           |
| 4      |                         |                                                                    |                  |                    |                    |             |             |
| 5      | Building & Grounds      | Convention Center Audio/Visual                                     |                  | \$112,000          |                    |             |             |
| 6      |                         |                                                                    |                  |                    |                    |             |             |
| 7      | <b>Account # 10-112</b> | <b>Total Building &amp; Grounds</b>                                | -                | <b>\$112,000</b>   | -                  | -           | -           |
| 8      |                         |                                                                    |                  |                    |                    |             |             |
| 9      | Comfort Stations        | Delaware Avenue Restroom Expansion                                 | \$250,000        |                    |                    |             |             |
| 10     | Comfort Stations        | Baltimore Avenue Restroom/BP Headquarters Expansion                | \$181,000        | \$2,250,000        | \$1,110,000        |             |             |
| 11     |                         |                                                                    |                  |                    |                    |             |             |
| 12     | <b>Account #10-111</b>  | <b>Total Comfort Stations</b>                                      | <b>\$431,000</b> | <b>\$2,250,000</b> | <b>\$1,110,000</b> | -           | -           |
| 13     |                         |                                                                    |                  |                    |                    |             |             |
| 14     | Streets & Refuse        | Access Mats                                                        | \$58,000         |                    |                    |             |             |
| 15     | Streets & Refuse        | Replace Hook Hoist Container Truck                                 | \$193,000        |                    |                    |             | \$200,000   |
| 16     | Streets & Refuse        | Beach Rake Refurbishment                                           | \$30,000         | \$30,000           | \$30,000           | \$30,000    | \$30,000    |
| 17     | Streets & Refuse        | New Wheel Loader                                                   | \$325,000        |                    |                    |             |             |
| 18     | Streets & Refuse        | City-wide paving                                                   | \$450,000        | \$450,000          | \$450,000          | \$450,000   | \$450,000   |
| 19     | Streets & Refuse        | Storm Sewer Assessment and Repairs                                 | \$200,000        | \$200,000          | \$200,000          | \$200,000   | \$200,000   |
| 20     | Streets & Refuse        | Wilmington/Baltimore Avenues Streetscape (Design and Construct)    | \$200,000        | \$7,000,000        | \$7,000,000        | \$7,000,000 | \$7,000,000 |
| 21     | Streets & Refuse        | Truck Barn                                                         |                  | \$100,000          |                    |             |             |
| 22     | Streets & Refuse        | LED retrofit project (Center Island/Boardwalk/sidewalk)            |                  | \$205,000          | \$80,000           | \$190,000   |             |
| 23     | Streets & Refuse        | Boardwalk restoration                                              |                  | TBD                | TBD                | TBD         | TBD         |
| 24     | Streets & Refuse        | Bayard Ave Stormwater Improvements (Construction and Phase I & II) |                  | \$315,000          | \$610,000          |             |             |



| LINE # | DEPARTMENT              | PROJECT/EQUIPMENT                                              | 2023               | 2024               | 2025               | 2026               | 2027               |
|--------|-------------------------|----------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 25     | Streets & Refuse        | Replacement Street Sweeper - Brush type                        |                    | \$230,000          |                    |                    |                    |
| 26     | Streets & Refuse        | Stormwater Basin #40 Design/Construction (Kent/Cookman/Sussex) |                    | \$830,000          | \$600,000          |                    |                    |
| 27     | Streets & Refuse        | Replacement Polaris Vehicle                                    |                    | \$17,000           |                    |                    |                    |
| 28     | Streets & Refuse        | Replacement Trash Truck (M-4)                                  |                    | \$170,000          |                    | \$180,000          |                    |
| 29     | Streets & Refuse        | Replacement Beach Rake Tractor                                 |                    |                    | \$85,000           |                    |                    |
| 30     | Streets & Refuse        | Replacement Street Sweeper - Vacuum Type                       |                    |                    |                    |                    | \$240,000          |
| 31     | Account # 10-109        | <b>Total Streets/Refuse Department</b>                         | <b>\$1,456,000</b> | <b>\$9,547,000</b> | <b>\$9,055,000</b> | <b>\$8,050,000</b> | <b>\$8,120,000</b> |
| 32     |                         |                                                                |                    |                    |                    |                    |                    |
| 33     | Beach Patrol            | Polaris Emergency Vehicle                                      | \$17,000           |                    |                    |                    |                    |
| 34     |                         |                                                                |                    |                    |                    |                    |                    |
| 35     | <b>Account # 10-116</b> | <b>Total Beach Patrol</b>                                      | <b>\$17,000</b>    | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| 36     |                         |                                                                |                    |                    |                    |                    |                    |
| 37     | Parking                 | Luke Cosmo Parking Pay Stations (Phase III)                    | \$535,000          |                    |                    |                    |                    |
| 38     | Parking                 | Virtual Parking Permit Solution                                |                    | \$40,000           |                    |                    |                    |
| 39     |                         |                                                                |                    |                    |                    |                    |                    |
| 40     | <b>Account # 10-114</b> | <b>Total Parking Department</b>                                | <b>\$535,000</b>   | <b>\$40,000</b>    | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| 41     |                         |                                                                |                    |                    |                    |                    |                    |
| 42     | Poice                   | Portable radios                                                |                    | \$17,000           |                    |                    |                    |
| 43     | Police                  | Equipment Trailer                                              | -                  | \$30,000           |                    |                    |                    |
| 44     |                         |                                                                |                    |                    |                    |                    |                    |
| 45     | <b>Account # 10-108</b> | <b>Total Rehoboth Beach Police Department</b>                  |                    | <b>\$47,000</b>    |                    |                    |                    |
| 46     |                         |                                                                |                    |                    |                    |                    |                    |
| 47     | Wastewater              | State Road PS Reconstruction                                   | \$2,000,000        |                    |                    |                    |                    |
| 48     | Wastewater              | St. Lawrence PS Valve Replacement                              | \$135,000          |                    |                    |                    |                    |
| 49     | Wastewater              | Sanitary Sewer System Cleaning/CCTV                            | \$100,000          | \$100,000          | \$100,000          |                    |                    |
| 50     | Wastewater              | PLC Replacement (PST-B3)                                       | \$110,000          | \$55,000           | \$55,000           | \$55,000           | \$55,000           |
| 51     | Wastewater              | Sewer Pipe Rehabilitation Program                              | \$500,000          | \$500,000          | \$500,000          | \$500,000          | \$500,000          |
| 52     | Wastewater              | Miscellaneous Pump Replacements                                | \$30,000           | \$30,000           | \$30,000           | \$30,000           | \$30,000           |
| 53     | Wastewater              | Replacement Golf Cart                                          | \$17,000           |                    |                    |                    |                    |
| 54     | Wastewater              | Clarifier Painting                                             |                    | \$50,000           | \$50,000           |                    |                    |
| 55     | Wastewater              | Storage Shed for Equipment                                     |                    | \$25,000           | \$25,000           |                    |                    |
| 56     | Wastewater              | WWTP Upgrades-Phase IV (Design)                                |                    | \$800,000          |                    |                    |                    |
| 57     | Wastewater              | Phase IV Wastewater Treatment Plant Upgrades (Capital Budget)  |                    |                    | \$6,000,000        | \$6,000,000        |                    |
| 58     | Wastewater              | Replacement Forklift                                           |                    |                    | \$25,000           |                    |                    |
| 59     | <b>Account # 40-619</b> | <b>Total Wastewater Department</b>                             | <b>\$2,892,000</b> | <b>\$1,560,000</b> | <b>\$6,785,000</b> | <b>\$6,585,000</b> | <b>\$85,000</b>    |
| 60     |                         |                                                                |                    |                    |                    |                    |                    |
| 61     | Water                   | Water Meter Replacements                                       | \$500,000          | \$500,000          | \$500,000          | \$500,000          | \$500,000          |
| 62     | Water                   | Pipe Assessment and Rehabilitation                             | \$250,000          | \$250,000          | \$250,000          | \$250,000          | \$250,000          |
| 63     | Water                   | 2nd Street Tower Power & Controls Renewal                      | \$50,000           |                    |                    |                    |                    |
| 64     | Water                   | Lincoln Street Water Tower SCADA and Controls Replacement      | \$55,000           |                    |                    |                    |                    |
| 65     | Water                   | Well 2R Rehab                                                  | \$50,000           |                    |                    |                    |                    |
| 66     | Water                   | Well 6 Replacement Investigation/Construction                  | \$100,000          | \$800,000          |                    |                    |                    |
| 67     | Water                   | Well Rehab -10                                                 |                    | \$50,000           |                    |                    |                    |
| 68     | Water                   | Meter Reading System Equipment                                 |                    | \$250,000          |                    |                    |                    |
| 69     | Water                   | Well Rehab -8                                                  |                    | \$250,000          |                    |                    |                    |
| 70     | Water                   | Lynch Plant high Lift and transfer Pump improvements           |                    | \$141,000          | \$142,000          |                    |                    |
| 71     | Water                   | Filter Media Replacement                                       |                    |                    | \$140,000          |                    |                    |
| 72     | Water                   | Replacement Utility Truck (#34)                                |                    |                    | TBD                |                    |                    |
| 73     |                         |                                                                |                    |                    |                    |                    |                    |
| 74     | <b>Account # 30-518</b> | <b>Total Water Department</b>                                  | <b>\$1,005,000</b> | <b>\$2,241,000</b> | <b>\$1,032,000</b> | <b>\$750,000</b>   | <b>\$705,000</b>   |
| 75     |                         |                                                                |                    |                    |                    |                    |                    |
| 76     | IT                      | Computer Lifecycle Replacements                                | \$33,000           | \$33,000           | \$33,000           | \$33,000           | \$33,000           |
| 77     | IT                      | UPS battery replacement                                        | \$11,000           |                    |                    |                    |                    |
| 78     | IT                      | Fleet Vehicle (Ford Explorer Pooled Vehicle)                   |                    | TBD                |                    |                    |                    |

| LINE # | DEPARTMENT              | PROJECT/EQUIPMENT                              | 2023               | 2024                | 2025                | 2026                | 2027               |
|--------|-------------------------|------------------------------------------------|--------------------|---------------------|---------------------|---------------------|--------------------|
| 79     |                         |                                                |                    |                     |                     |                     |                    |
| 80     | <b>Account # 10-105</b> | <b>Total Information Technology</b>            | <b>\$44,000</b>    | <b>\$33,000</b>     | <b>\$33,000</b>     | <b>\$33,000</b>     | <b>\$33,000</b>    |
| 81     |                         |                                                |                    |                     |                     |                     |                    |
| 82     | Parks & Recreation      | Lake Gerar Tot Lot ADA Enhancements            | \$10,000           |                     |                     |                     |                    |
| 83     | Parks & Recreation      | Grove Park Pavilion repairs                    | \$30,000           |                     |                     |                     |                    |
| 84     | Parks & Recreation      | Riding Mower replacement                       |                    |                     |                     |                     |                    |
| 85     | Parks & Recreation      | Lake Gerar Accretion restoration Project       |                    | \$152,000           |                     |                     |                    |
| 86     | Parks & Recreation      | Bayard Ave landscaping                         |                    | \$100,000           |                     |                     |                    |
| 87     | Parks & Recreation      | Deauville Beach Tennis Court Maintenance       |                    | \$28,000            |                     |                     |                    |
| 88     |                         |                                                |                    |                     |                     |                     |                    |
| 89     | <b>Account # 10-115</b> | <b>Total Parks &amp; Recreation Department</b> | <b>\$40,000</b>    | <b>\$280,000</b>    | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| 90     |                         |                                                |                    |                     |                     |                     |                    |
| 91     | Sussex Cty Grant        | Sussex County Grant Expenditure                | \$30,000           |                     |                     |                     |                    |
| 92     |                         |                                                |                    |                     |                     |                     |                    |
| 93     | <b>Account # 10-701</b> | <b>Total Sussex County Grant Expenditure</b>   | <b>\$30,000</b>    | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| 94     |                         |                                                |                    |                     |                     |                     |                    |
| 95     |                         | Total Administration                           |                    | \$97,000            | -                   | -                   | -                  |
| 96     |                         | Total Building & Grounds                       |                    | \$112,000           |                     | -                   | -                  |
| 97     |                         | Total Comfort Stations                         | \$431,000          | \$2,250,000         | \$1,110,000         | -                   | -                  |
| 98     |                         | Total Streets/Refuse                           | \$1,456,000        | \$9,547,000         | \$9,055,000         | \$8,050,000         | \$8,120,000        |
| 99     |                         | Total Beach Patrol                             | \$17,000           | -                   | -                   | -                   | -                  |
| 100    |                         | Total Parking                                  | \$535,000          | \$40,000            | -                   | -                   | -                  |
| 101    |                         | Total Police                                   |                    | \$47,000            |                     |                     |                    |
| 102    |                         | Total Wastewater                               | \$2,982,000        | \$1,560,000         | \$6,785,000         | \$6,585,000         | \$585,000          |
| 103    |                         | Total Water                                    | \$1,005,000        | \$2,241,000         | \$1,032,000         | \$750,000           | \$750,000          |
| 104    |                         | Total IT                                       | \$44,000           | \$33,000            | \$33,000            | \$33,000            | \$33,000           |
| 105    |                         | Total Parks & Recreation                       | \$40,000           | \$280,000           | -                   | -                   | -                  |
| 106    |                         | Total Sussex County Grant Expenditure          | \$30,000           |                     |                     |                     |                    |
| 107    |                         |                                                |                    |                     |                     |                     |                    |
| 108    |                         | <b>Annual Totals</b>                           | <b>\$6,450,000</b> | <b>\$16,207,000</b> | <b>\$18,015,000</b> | <b>\$15,418,000</b> | <b>\$9,488,000</b> |
| 109    |                         | <b>General Fund Total</b>                      | <b>\$2,553,000</b> | <b>\$12,406,000</b> | <b>\$10,198,000</b> | <b>\$8,083,000</b>  | <b>\$8,153,000</b> |
| 110    |                         | <b>Enterprise Fund Total</b>                   | <b>\$3,897,000</b> | <b>\$3,801,000</b>  | <b>\$7,817,000</b>  | <b>\$7,335,000</b>  | <b>\$1,335,000</b> |

Line 9  
Delaware Ave Restroom



Line 10  
Baltimore Ave Restroom/BP Headquarters Expansion (Design)



Line 14  
Access Mats



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Line 15  
Replace Hook Hoist Container Truck





Line 16  
Beach Rake Refurbishment



Line 17  
New Wheel Loader





Line 18  
City-wide Paving



Line 19  
Storm Sewer Assessment and Repairs



Line 20  
Wilmington/Baltimore Avenues Streetscape (Design)

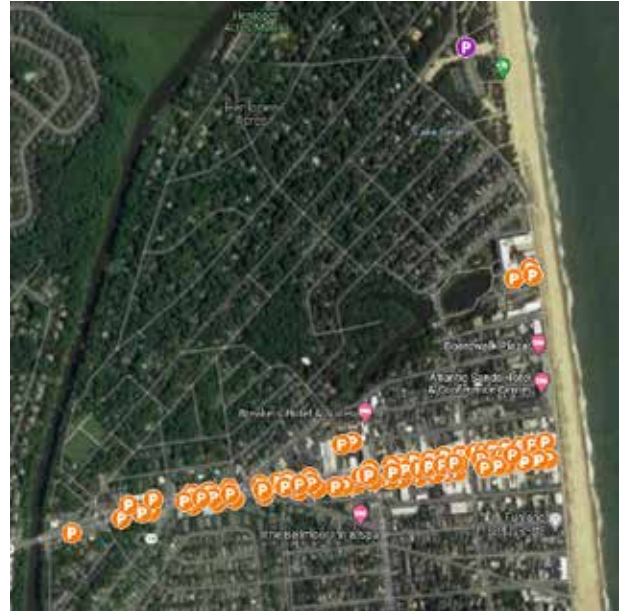


Line 33  
Polaris Vehicle





Line 37  
Luke Cosmo Parking Pay Stations



Line 47  
State Road PS Reconstruction



Line 48  
St. Lawrence PS Valve Replacement



Line 49  
Sanitary Sewer System Cleaning/CCTV





Line 50  
PLC Replacement (PSi-B3)



Line 51  
Sewer Pipe Rehabilitation Program





Line 52  
Miscellaneous Pump Replacements



Line 53  
Golf Cart Replacement



Line 61  
Water Meter Replacements



Line 62  
Pipe Assessment and Rehabilitation





Line 63  
2nd Street Tower Power & Controls Renewal



Line 64  
Lincoln Street Water Tower SCADA and Controls Replacement



Line 65  
Well 2R Rehab



Line 66  
Well 6 Replacement Investigation



Line 76  
Computer Lifecycle Replacements



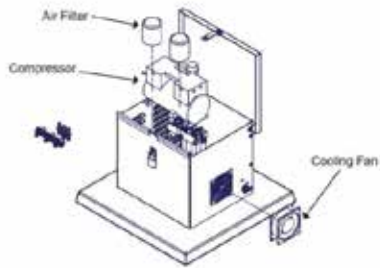
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Line 77  
UPS Battery Replacement





Line 82  
Lake Gerar Diffuser System



Line 83  
Grove Park Pavilion Repairs





## GLOSSARY

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**Accrual Basis** – The method of accounting that recognizes the timing of events and transactions in the period when they occur, regardless of the timing of the related cash flows.

**Balanced Budget** – A budget in which estimated revenues equal estimated expenditures.

**Basis of Accounting** – Timing of recognition for financial purposes (when the effects of transactions should be recognized in financial statements).

**Budgetary Basis** – Method used to determine when revenues and expenditures are recognized for budgetary reporting.

**Business-type activities** – One of two types of activities reported in Government-wide financial statements. The activities of the City's Water and Wastewater Departments are reported as Business-type activities.

**Calendar Year** – The twelve months beginning on January 1 and ending on December 31.

**Capital Improvements Program (CIP)** – A financial plan for major expenditures, including buildings, infrastructure and equipment that have a useful life beyond a single accounting period.

**Cash Basis of Accounting** – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

**Debt Service** – The payment of principal and interest on borrowed funds.

**Depreciation** – An accounting method for allocating the cost of a physical assets over their useful life or expected useful life. The City of Rehoboth depreciates assets on a straight-line basis with expense recognized evenly throughout the estimated life of the asset.

**Encumbrance** – An amount of money committed for the payment of goods and services not yet received.


**Enterprise Fund** – A subcategory of the Proprietary Fund type where fees for goods or services are the primary sources of revenue. The City of Rehoboth's major Enterprise Funds are the Water and Wastewater Fund.

**Expenditure** – An actual payment by check, inter-fund transfer, or by recordation of an amount due for goods received or services rendered.

**Fiscal Year (FY)** – Any period of twelve consecutive months designated as the budget year. The City of Rehoboth Beach's fiscal year begins on April 1 and ends on March 31.

**Fixed Asset** – An asset with a useful life beyond a single accounting period.

**Franchise Fee** – Charges levied, usually against a corporation or individual, in return for granting a privilege or permitting the use of public property. The City of Rehoboth currently receives franchise fees from Comcast for operating cable services within the City.



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

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

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

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

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

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

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

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

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

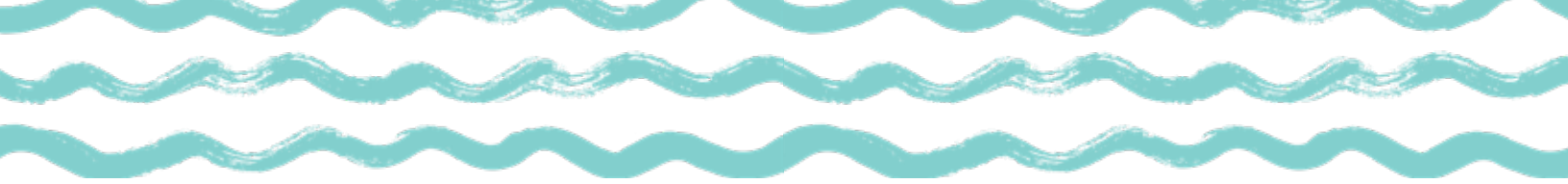
**Government-wide financial statements** – Financial statements that incorporate all of a government's governmental and business-type, as well as its nonfiduciary component units. There are two basic government-wide statements: the statement of net position and the statement of activities.

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

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

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

**Modified Accrual Basis** – Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two separate ways: (1) revenues are not recognized until they are earned, measurable and available and (2) expenditures are recognized in the period



in which governments in general normally liquidate the related liability rather than when the liability is first incurred (if earlier). To recognize revenue under the accrual basis of accounting the revenue only has to be earned. In governmental accounting, any portion that is not earned, measurable and available cannot be classified as revenue but as a deferred inflow of resources (reported on the balance sheet).

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