

Proposed FY27 Budget Notes

Revenue

Transfer Tax (4000100) - Increased by 21% (\$100k) due to increased values of homes. Average over past 14 months 5 homes per month sold with average per property roughly \$19k in revenue to town.

Rental Licenses (4010100) – Possible change if base increased to \$250 and per room to \$20. This is \$62 per property and \$5 for each bedroom over two in a house being rented.

Commercial Licenses (4010300) – Possible change if changed from In-Town & Out-of-Town, Small & Large to Small and Large only. Small business \$260.00, Large Business \$520.00. Each restaurant / bar seat increase by \$3 per seat to \$15. Each hotel room rate increases by \$2 to \$25.

Daily Parking Permit (4010600) – Daily rate stays at \$30.00 / day. Weekend (Friday – Sunday) rate increases by \$5 to \$60. Weeklong (8 day) rate increases by \$20 to \$120. This matches weekend and weeklong permits to Rehoboth.

Hourly Parking (4010700) – Hourly rate will stay at \$4.00 / hr but the hours will change to 0900 – 2400 instead of 1000 – 0200.

Building Permits (4010800) – Decreased by \$100,000 due to projected loss from change in permitting standards and FY26 actuals.

Parking Tickets (4020100) – FY26 Budget \$301,500. Original FY27 budget set at \$500,000 but changed to \$400,000. Still increase from FY26 budget.

Various smaller revenue changes from original FY27 proposed budget

Expenses

Legal Fees (6010500) – reduced by \$30,000 based on historical average

Beautification (6012100) – reduced by \$20,000 – going to reallocate employee obligations to cover cost.

Employee Obligations –

- Reduced pay increases for all non-union / contract employees to 3%.
- Employee benefit costs decreased to 5% increase based on information from state provider
- The pay reduction decreases taxes, workers comp and pension obligations.

Vehicle Repairs - 6020610 – decreased by \$25,000 per historical average

Seasonal Beach Patrol Wages (6080300) - reduced by \$75,300 based on revision of clocking standards and deeper analysis of summer 2025 hours versus prior summer hours.

FY27 Budget – Revenue Recommendations Summary

Parking:

Permitted Parking – Projected Increase \$17,880.00

	Current Rate	Proposed Rate	Projected Increase in Revenue
Single Day	30.00	30.00	-
Weekend (Fri - Sun)	55.00	60.00	2,620.00
8 Day	100.00	120.00	15,260.00
17,880.00			

These rates are based on Rehoboth. Currently they are at \$4.00 / hr, \$25.00 for a single day, \$60.00 for the three day weekend and \$120.00 for the week (8 days).

Hourly Parking – Projected Increase \$35,000

Currently parking is enforced from 10:00am till 2:00am. The proposal is to start parking enforcement at 9:00am and end it at 12:00 midnight.

The increased hour in the morning is estimated to bring in an additional \$35,000 without increasing the hourly rate.

The effect of ending parking enforcement at midnight instead of 2:00am should be nominal. Bars currently close at 1:00am. Based on the records of people paying for parking after midnight, it is negligible. Additionally, it is hard to get people to work enforcing parking after midnight.

Business Licenses

Currently business licenses are divided into four groups:

	Current Rate	Proposed Rate	Projected Increase in Revenue
In-Town Small	359.00	260.00	(2,772.00)
In-Town Large	503.00	520.00	119.00
Out-of-Town Small	143.00	260.00	54,990.00
Out-of-Town Large	503.00	520.00	5,423.00
57,760.00			

This consolidation of just small and large would keep from penalizing our small in-town businesses and would make the pricing much simpler.

Adjusting the per seat for bars and restaurants by \$3 up to \$13 per seat, would increase revenue by **\$22,626.00**

Adjusting the per room for hotels by \$2 to \$29 per room, would increase revenue by **\$994.00**

Residential Rentals

Bedrooms	Current				Proposed			
	Base	Per Room	# Rentals	Revenue	Base	Per Room	Revenue	Difference
188	15				250	20		
1 - 2	188.00	-	235.00	44,180.00	250.00	-	58,750.00	14,570.00
3	188.00	15.00	161.00	32,683.00	250.00	20.00	43,470.00	10,787.00
4	188.00	30.00	170.00	37,060.00	250.00	40.00	49,300.00	12,240.00
5	188.00	45.00	42.00	9,786.00	250.00	60.00	13,020.00	3,234.00
6	188.00	60.00	18.00	4,464.00	250.00	80.00	5,940.00	1,476.00
7	188.00	75.00	5.00	1,315.00	250.00	100.00	1,750.00	435.00
8	188.00	90.00	3.00	834.00	250.00	120.00	1,110.00	276.00
9	188.00	105.00	1.00	293.00	250.00	140.00	390.00	97.00
10	188.00	120.00	2.00	616.00	250.00	160.00	820.00	204.00
11	188.00	135.00		-	250.00	180.00	-	-
12	188.00	150.00		-	250.00	200.00	-	-
13	188.00	165.00		-	250.00	220.00	-	-
14	188.00	180.00		-	250.00	240.00	-	-
15	188.00	195.00	1.00	383.00	250.00	260.00	510.00	127.00
				131,614.00			175,060.00	43,446.00

Increasing the base by \$62.00 per rental and \$5 for each room over two would result in an additional **\$43,446.00** to the town without increasing the Accommodations Tax (which has to go through referendum).

Position	Department	Salary	OT	Benefits	Pension	PFML	Taxes	WC	Total Obligation
Town Clerk	Administration	67,464	4,865	17,309	2,170	325	5,786	95	98,015
Admin Assistant	Administration	43,791	1,579	19,068	-	204	3,630	59	68,330
Acct / HR Manager	Administration	74,984	-	26,672	2,250	337	5,999	97	110,339
Acct Clerk	Administration	31,673	-	-	-	143	2,534	41	34,391
Admin Supervisor	Administration	50,989	2,206	26,672	-	239	4,256	69	84,431
Town Manager	Administration	137,810	-	1,192	-	620	11,025	179	150,827
	Administration Total	406,712	8,650	90,912	4,419	1,869	33,229	541	546,333
PT Assistant	Parking Enforcement	21,895	-	-	-	99	1,752	96	23,842
Parking Supervisor	Parking Enforcement	50,068	7,221	45,291	-	258	4,583	253	107,674
	Parking Enforcement Total	71,963	7,221	45,291	-	356	6,335	349	131,516
Permit Tech	Building / Code Enforcement	24,509	-	-	-	110	1,961	108	26,688
Building Official	Building / Code Enforcement	68,000	-	46,341	2,040	306	5,440	299	122,426
PT Building / Code Enforcement	Building / Code Enforcement	23,395	-	-	-	105	1,872	103	25,475
	Building / Code Enforcement	115,904	-	46,341	2,040	522	9,272	510	174,589
Alderman	Alderman	30,079	-	-	-	135	2,406	39	32,660
	Alderman Total	30,079	-	-	-	135	2,406	39	32,660
Police - Chief	Police	125,000	-	7,964	21,250	563	10,000	4,263	169,039
Lieutenant	Police	106,204	10,806	28,099	18,055	527	9,361	3,990	177,041
Sargeant	Police	91,721	29,923	45,065	15,592	547	9,732	4,148	196,728
Master Corporal	Police	84,824	29,398	45,458	14,420	514	9,138	3,895	187,647
Master Corporal	Police	84,824	41,398	35,691	14,420	568	10,098	4,304	191,303
Staff Corporal	Police	81,522	26,843	35,880	13,859	488	8,669	3,695	170,955
Staff Corporal	Police	81,522	26,843	17,172	13,859	488	8,669	3,695	152,248
Staff Corporal	Police	81,522	26,552	46,477	13,859	486	8,646	3,685	181,228
Staff Corporal	Police	81,522	34,762	44,519	13,859	523	9,303	3,965	188,453
Corporal	Police	77,573	21,449	17,346	13,187	446	7,922	3,377	141,299
Patrolman	Police	70,499	20,668	17,470	11,985	410	7,293	3,109	131,434
Patrolman	Police	70,499	17,348	17,288	11,985	395	7,028	2,996	127,538
Patrolman	Police	67,146	17,331	17,172	11,415	380	6,758	2,881	123,083
Part-Time Officer	Police	2,893	11,875				1,181	504	16,453
Part-Time Officer	Police	15,229	10,125				2,028	865	28,247
	Police Total	1,122,499	325,322	375,602	187,744	6,335	115,826	49,371	2,182,698
PD Admin Assist	Police - Admin	50,132	4,700	45,039	1,645	247	4,387	71	106,221
Court Liason	Police - Admin	39,386	-	-	-	177	3,151	51	42,765
Communications Super	Police - Admin	49,639	8,949	27,447	1,758	264	4,687	76	92,820
Dispatcher	Police - Admin	42,848	7,725	26,672	1,517	228	4,046	66	83,101
Dispatcher	Police - Admin	42,848	7,725	17,172	232	228	4,046	66	72,316

Position	Department	Salary	OT	Benefits	Pension	PFML	Taxes	WC	Total Obligation
Dispatcher	Police - Admin	42,848	7,725	17,172	1,285	228	4,046	66	73,370
Dispatcher	Police - Admin	42,848	7,725	26,955	1,517	228	4,046	66	83,385
	Police - Admin Total	310,549	44,549	160,457	7,954	1,598	28,408	462	553,977
Maint Supervisor	Streets / Maintenance	58,530	2,110	37,816	1,819	273	4,851	1,868	107,268
Assist Maint Super	Streets / Maintenance	50,496	546	44,841	-	230	4,083	1,572	101,769
	Streets / Maintenance Total	109,027	2,657	82,657	1,819	503	8,935	3,440	209,037
DBP Captain	Beach Patrol	26,780	-	1,164	-	121	2,142	825	31,032
	Beach Patrol Total	26,780	-	1,164	-	121	2,142	825	31,032
	Grand Total	2,193,513	388,400	802,424	203,977	11,438	206,553	55,536	3,861,841

Notes: Building Official position is vacant so benefits assumed for full family. Savings could be had if less coverage is needed by new employee

Town Manager, Police Chief & Certified Police Officers, under contract and not received higher than 3% increase

Benefits increased at 5% per state information.

Seasonal Employee Obligation Analysis

Beach Patrol - Includes Captain till FY23								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY23 (Actual)	63	15.00	22,612.00	356,289.90	32,066.09	22,232.49	410,588.48	47,309.26
FY24 (Actual)	66	16.00	21,845.00	364,909.60	32,756.37	11,239.22	408,905.19	(1,683.30)
FY25 (Actual)	70	17.00	22,294.00	402,072.36	36,872.15	12,383.83	451,328.34	42,423.15
FY26 (Actual)	82	19.00	23,448.00	537,859.00	41,213.00	16,566.06	595,638.06	144,309.72
FY27 (Budgeted)	70	19.00	23,000.00	472,500.00	42,525.00	14,553.00	529,578.00	(66,060.06)
Seasonal Police								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY23 (Actual)	17	17.00	10,982.00	187,939.30	16,914.54	12,930.22	217,784.06	38,965.18
FY24 (Actual)	16	18.00	9,920.53	187,381.91	16,250.60	6,389.72	210,022.23	(7,761.83)
FY25 (Actual)	12	18.00	10,400.00	190,320.00	16,250.60	6,489.91	213,060.51	3,038.28
FY26 (Actual)	14	19.00	9,012.00	174,110.73	13,702.81	7,989.41	195,802.95	(17,257.56)
FY27 (Budgeted)	14	19.00	9,400.00	178,500.00	16,065.00	5,497.80	200,062.80	4,259.85
Parking Ambassadors								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY23 (Actual)	16	17.00	4,048.65	68,493.75	6,849.38	541.10	75,884.23	19,050.86
FY24 (Actual)	15	17.00	3,955.26	71,509.82	7,150.98	314.64	78,975.45	3,091.22
FY25 (Actual)	18	18.00	4,683.08	87,515.45	8,751.55	385.07	96,652.06	17,676.62
FY26 (Actual)	18	19.00	5,706.72	110,900.47	5,790.28	460.51	117,151.26	20,499.20
FY27 (Budgeted)	18	19.00	5,475.00	104,025.00	9,362.25	3,203.97	116,591.22	(560.04)
Dog Ambassadors								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY23 (Actual)	3	16.00	404.65	6,702.43	680.63	52.95	7,436.01	
FY24 (Actual)	4	16.00	519.74	8,632.93	1,114.01	37.98	9,784.92	2,348.92
FY25 (Actual)	2	16.00	308.32	3,469.50	346.95	15.27	3,831.72	(5,953.21)
FY26 (Actual)	4	17.00	216.70	4,117.30	370.56	18.12	4,505.97	674.26
FY27 (Budgeted)	4	17.00	300.00	5,100.00	459.00	157.08	5,716.08	1,210.11
Total Seasonal Coverage								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY23 (Actual)	99		38,047.30	619,425.38	56,510.63	35,756.76	711,692.78	105,325.30
FY24 (Actual)	101		36,240.53	632,434.26	57,271.96	17,981.57	707,687.79	(4,004.99)
FY25 (Actual)	102		37,685.40	683,377.31	62,221.25	19,274.07	764,872.63	57,184.84
FY26 (Actual)	118		38,383.42	826,987.50	61,076.65	25,034.09	913,098.24	148,225.61
FY27 Budgeted	106		38,175.00	760,125.00	68,411.25	23,411.85	851,948.10	(61,150.14)