Town of South Bethany
FY 2014 Budget
May 1, 2013 – April 30, 2014

Adopted
April 12, 2013

Town of South Bethany
FY 2014 Budget

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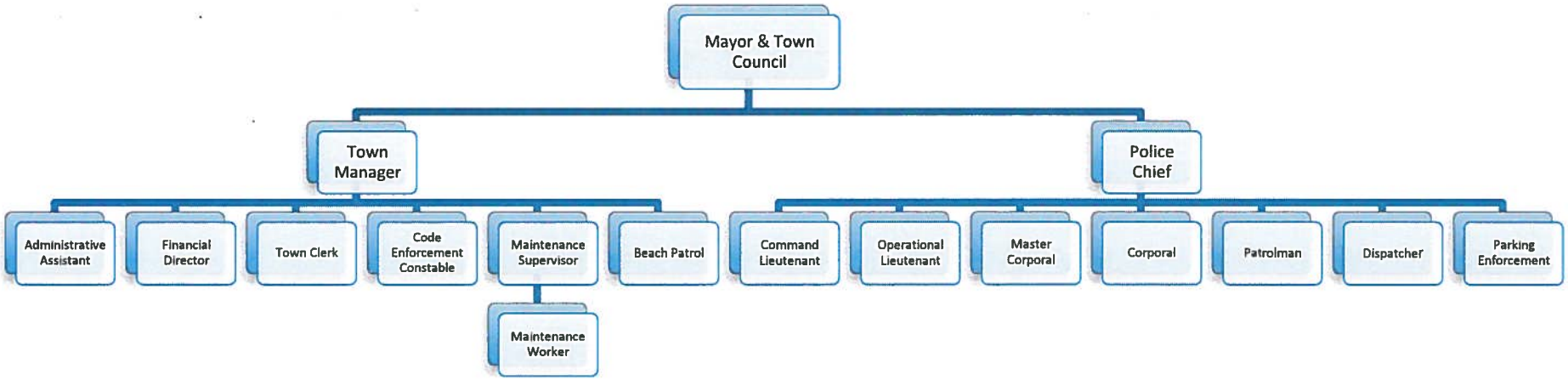
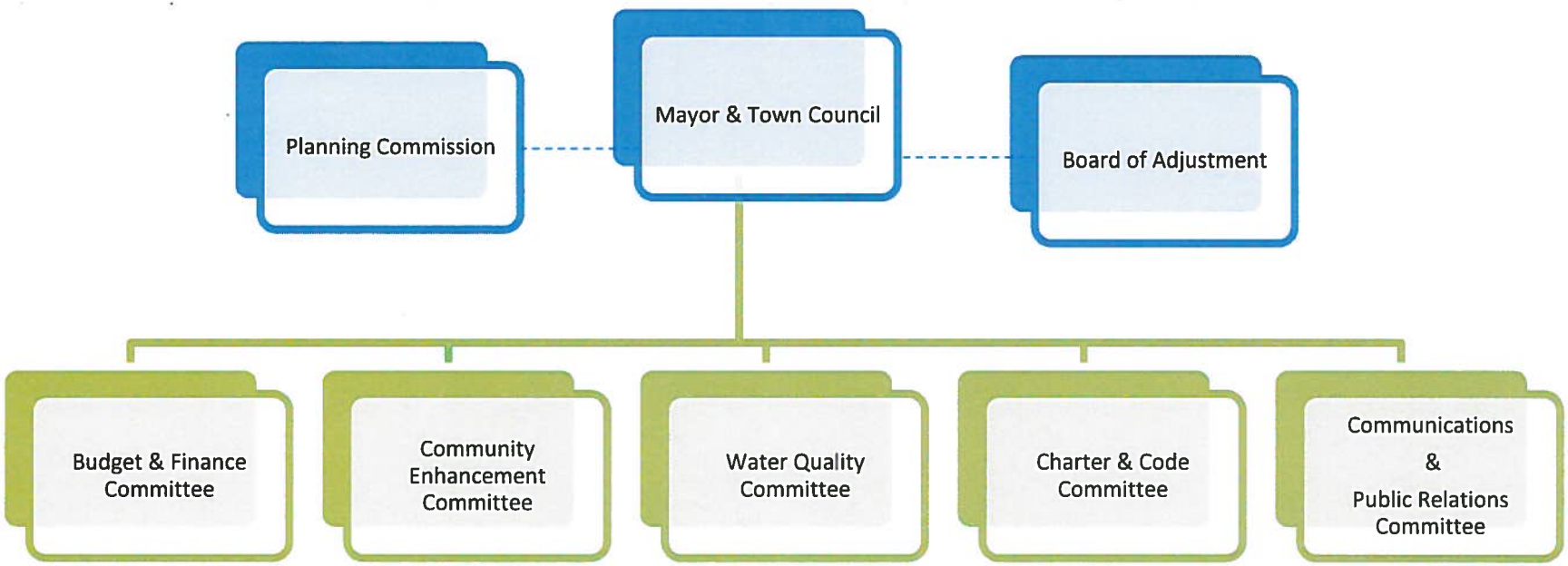
Town Staff


Mayor & Town Council
Town Manager
Police Chief
Administrative Assistant
Financial Director
Town Clerk
Code Enforcement Constable
Maintenance Supervisor
Beach Patrol
Maintenance Worker
Command Lieutenant
Operational Lieutenant
Master Corporal
Corporal
Patrolman
Dispatcher
Parking Enforcement

Town of South Bethany



Town of South Bethany
FY 2014 Budget Overview

The Town of South Bethany currently begins its budget process in October with a six-month overview of its current budget. The first review is with the Budget & Finance Committee. The information is then shared with the Mayor and Council during a scheduled Town Council workshop.

In November, a memo is sent out to all Departments, Council members and Committees with a request to review current budgets and begin developing ideas and costs for any anticipated projects for the upcoming budget year. Each department also assesses any need for additional staff changes, or equipment needs. Departments, Council and Committee budget requests are submitted by the first week in January to the Town Manager.

After all input is received from Council members and Department Heads, the Town Manager and Finance Director review such and project out revenues and expenditures for the upcoming fiscal year. A draft copy is then produced and disseminated to the Budget & Finance Committee for review in early January.

The Budget & Finance Committee reviews historical data and available indexes and trends, and makes recommendations for the budget draft that will then be presented to the Mayor and Council by the Chair, who is also Treasurer for the Town. A draft copy of the budget is then produced and disseminated to all Council members and Department heads in mid-January.

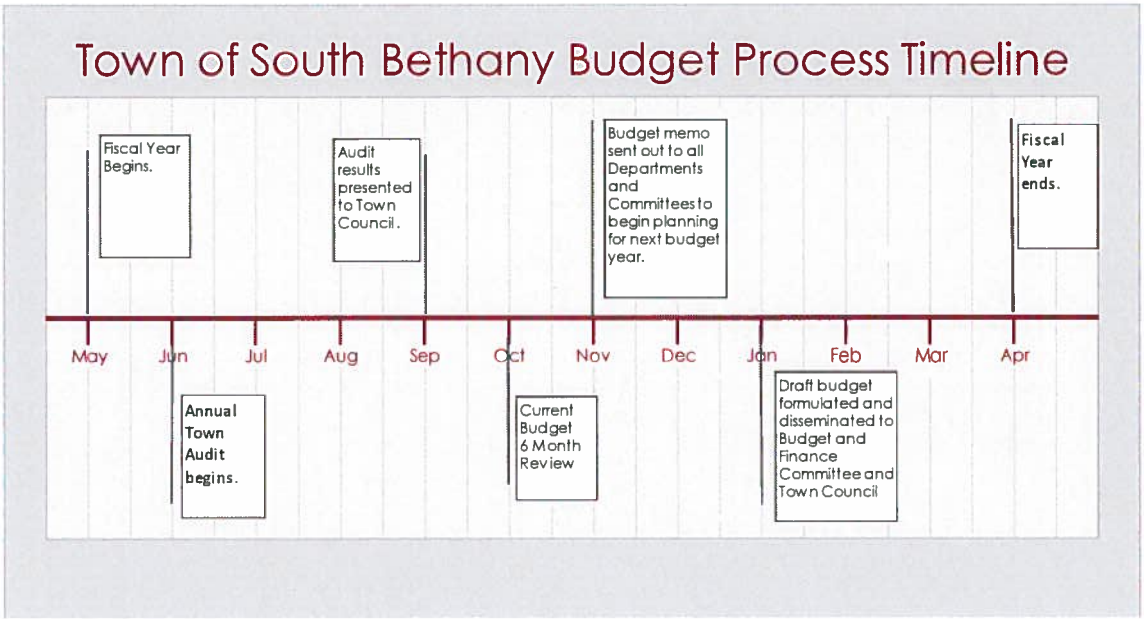
The Town Council schedules a minimum of three budget meetings beginning in late January to discuss the new upcoming budget. A final vote approving the proposed budget is scheduled during the April regular Town Council meeting. Prior to the voting on the final version of the new budget, the Town Council is required to vote and approve the use of the Sussex County assessment listing for tax assessments, approve the property tax rate and approve the rental tax rate. These also normally occur during the April Town Council meeting prior to voting on the budget.

Throughout the year, each department is given a monthly report showing their expenditures for the month, their year to date totals and the percentage of their budget that they have spent. If there are any areas where spending is showing signs of exceeding the budgetary amount, the area is highlighted and brought to the attention of the department head.

The Town Manager and Finance Director monitor both monthly and quarterly revenue and expenditures to determine whether spending restrictions or reductions are required.

Our Town Charter requires at the end of our fiscal year, an independent audit be conducted on all our financial records. Our annual audit is normally conducted during June and July.

After finishing the audit process, the auditor meets with the Finance Director, Town Manager and Treasurer to discuss preliminary findings and recommendations. A final audit presentation with all findings and recommendations presented to the Town Council during the September Town Council meeting.



Primary Revenue Source Breakdown

The Town of South Bethany receives revenue from three main sources. These resources account for **70%** of the Town's income. The three main sources of Town's revenue are as follows:

- Property Taxes – **27%**
  (Property tax rate $1.30 per every $100 assessed. Collected May through June)

- Rental Taxes – **29%**
  (Comprised of 8% tax based on gross receipts. Collected September through October)

- Transfer Taxes – **14%**
  (Based on home sales. Collected monthly)

Other sources of Town's revenue include fines, penalties, permits, licensing, and Grants. These other sources account for **30%** of the Town's Revenue.

Budget Summary – All Funds

Revenue	General Fund	Capital	MSA	Grants	Pass-Through	Long Term Reserves	ARM Funding	Total
Operating Revenue	$1,667,159							$1,667,159
Grants								
Municipal Street Aid			50,533					50,533
Grants				42,700				42,700
Pass-Through Revenue								
Trash/Recycling - Pass Through					382,164			382,164
Ambulance - Pass Through					61,160			61,160
Jr. Lifeguard Program - Pass Through					500			500
Reserve Transfers								
Transfer from Asset Replacement/Maint Reserves							49,700	49,700
Transfer from Long Term Reserves								
Transfer to Long Term Reserves								0
Transfer to Asset Replacement Maint								
Transfer to MSA ARM Reserve			-30,000					-30,000
Total Revenue	**$1,667,159**	**$0**	**$20,533**	**$42,700**	**$443,824**	**$0**	**$49,700**	**$2,223,916**
Expenditures								
General Administration	$565,526							$565,526
Public Works	187,178						23,000	210,178
Public Safety	639,910							639,910
Beach Patrol	227,762							227,762
Community Enhancement Committee	21,200							21,200
Canal Water Quality Committee	7,033							7,033
Communications/Public Relations Committee	3,550							3,550
Assawoman Trail Program	5,000							5,000
Department Capital	10,000						26,700	36,700
Municipal Street Aid Grant			20,533					20,533
Grant Expense				42,700				42,700
Trash/Recycling - Pass Through					382,164			382,164
Ambulance - Pass Through	0				61,160			61,160
Jr. Lifeguard Program - Pass Through					500			500
Total Expenditures	**$1,667,159**	**$0**	**$20,533**	**$42,700**	**$443,824**	**$0**	**$49,700**	**$2,223,916**
Excess Revenues Over (Under) Expenditures	$0	$0	$0	$0	$0	$0	$0	($0)

Projected Fund Balance and Reserve

	Projected Balance 4/30/2013	Budgeted Expenditures	Sources of Reserve Fund Additions					Projected Balance 4/30/2014
			General Fund	1% Transfer Tax	1/2% Transfer Tax	MSA	Long Term Reserve	
Operational Reserve*	$437,972	-$1,669,359	$1,418,709	$170,000	$85,000			$442,322
Long Term Reserves	$283,119	-$85,000						$198,119
ARM Reserves	$898,049	-$49,700					$80,000	$928,349
MSA ARM	$30,000					$30,000		$60,000
Trash/Recycling Reserve	11,048	-11,048						0
Total	$1,660,188	-$1,815,107	$1,418,709	$170,000	$85,000	$30,000	$80,000	$1,628,790

* Operational Reserves - Fund balance reflects approximately 3 - 4 months of operating reserve in case of a catastrophic event.

Town of South Bethany
Operating Budget - Revenue
Fiscal Year 2014
May 1, 2013 - April 30, 2014

Adopted 4/12/13

Acct #	Revenue	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/2012 Actuals	2013 Budget	FY 13 Year to Date	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
41100	[1]Property Taxes	$239,767	$468,500	$477,562	$488,687	$494,700	$487,222	98.5%	$489,817	99.01%	494,540	-0.03%
41200	[2]Rental Tax	481,655	437,999	459,709	489,944	498,600	518,343	104.0%	$518,000	103.89%	518,450	3.98%
41305	Transfer Tax (1%)	144,273	177,782	251,171	134,808	150,000	229,269	152.8%	$217,000	144.67%	170,000	13.33%
44000	Transfer Tax (.5%)	68,360	90,660	126,080	68,103	75,000	129,967	173.3%	$123,000	164.00%	85,000	13.33%
42005	Grass Cutting Fines	4,080	900	380	150	500	0	0.0%	$50	10.00%	500	0.00%
42010	Magistrate Fines	58,751	59,074	68,645	66,674	62,000	60,681	97.9%	$63,682	102.71%	65,000	4.84%
42015	Parking Tickets	16,057	18,099	14,015	10,740	12,600	11,427	90.7%	$15,870	125.95%	13,000	3.17%
42020	Penalties/Fines	0	30	156	866	500	3,659	731.8%	$3,922	784.40%	500	0.00%
43005	Building Permits	67,353	74,382	129,808	110,208	75,000	85,041	113.4%	$85,737	114.32%	86,000	14.67%
43010	Parking Permits	23,138	25,675	26,915	28,340	26,000	25,965	99.9%	$26,295	101.13%	26,000	0.00%
43015	Mercantile Licenses	17,745	31,280	51,000	46,540	40,000	39,490	98.7%	$39,680	99.20%	40,000	0.00%
43020	Rental Licenses	29,215	19,500	36,190	44,460	28,000	36,652	130.9%	$27,952	99.83%	30,000	7.14%
47000	Interest	25,049	16,177	13,781	11,849	14,000	8,598	61.4%	$10,000	71.43%	10,000	-28.57%
48030	DEMA/FEMA Grant			3,262	8,137	0	0	0.0%	$0	0.00%	0	0.00%
48045	Highway Safety Grant-PD	2,080	1,600	1,440		0	800	0.0%	$800	0.00%	0	0.00%
48059	Mobi-Mat Grant				30,403							
49050	Water Lease	12,581	12,580	16,573	15,347	15,270	15,654	102.5%	$15,654	102.51%	16,045	5.08%
49105	Gas Lease	2,500	0	2,500	2,500	2,560	0	0.0%	$2,560	100.00%	2,624	2.50%
49210	Miscellaneous Fees/BOA	6,287	900	653	2,513	3,500	2,849	81.4%	$2,199	62.83%	2,500	-28.57%
49211	Water Study	448	0			0	0	0.0%	$0	0.00%	0	0.00%
49213	Memorial Bricks	3,000	928	800	1,100	200	600	300.0%	$700	350.00%	500	150.00%
49214	FEMA - Flood Mitigation	17,669	0			0	0	0.0%	$0	0.00%	0	0.00%
49216	CATV (Mediacom)	34,101	33,712	34,764	36,341	36,000	36,846	102.4%	$36,847	102.35%	38,000	5.56%
49218	Beach Vendor		6,000	15,000	15,000	15,000	15,000	100.0%	$15,000	100.00%	18,000	20.00%
49219	Verizon Lease		6,000	12,270	12,736	12,600	12,047	95.6%	$13,151	104.37%	13,500	7.14%
49225	Sale of Asset	1,678	0	5,527	590	1,500	4,084	272.3%	$3,251	216.73%	500	-66.67%
49240	Donation	500	3,800	500	10,825	1,000	1,500	150.0%	$1,500	150.00%	1,500	50.00%
52100	Police Pension -State Grant			26,301	27,235	26,000	34,542	132.9%	$34,542	132.85%	35,000	34.62%
	Total Operating Revenue	**$1,256,287**	**$1,485,578**	**$1,775,002**	**$1,664,097**	**$1,590,530**	**$1,760,236**	**110.67%**	**$1,747,209**	**109.85%**	**$1,667,159**	4.82%

[1]Property Tax Rate - $1.30
[2]Rental Tax Rate - 8% of Total Gross Receipts

Operating Revenue includes Taxes and Assessments, Licenses, Permits, Fines and Forfeits and Town Lease agreements.
Operating Revenue does not include Municipal Street Aid, Grants, or Pass Through Revenues.

Town of South Bethany
General Administrative - Operating Budget
Fiscal Year 2014
May 1, 2013 - April 30, 2014

Adopted 4/12/13

Acct #	General Administrative - Operating	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/2012 Actual	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
60005	Advertising	$1,282	$721	$1,644	$2,446	$1,500	$1,398	93.2%	$1,500	100.0%	1,500	0.00%
60010	[1] Printing	1,947	288	3,278	2,213	1,800	2,488	138.2%	2,600	144.4%	5,100	183.33%
60015	Auditor/Accountant	6,860	7,350	7,644	7,791	8,700	7,791	89.6%	8,000	92.0%	8,200	-5.75%
60020	Bank Charge - Gen Fund	1,071	1,953	4,321	1,673	2,000	1,618	80.9%	2,000	100.0%	2,000	0.00%
60021	[2] Bank Charge - Transfer Tax										4,600	0.00%
60025	Computer Maintenance	3,755	5,462	4,498	4,926	15,000	10,757	71.7%	15,000	100.0%	15,000	0.00%
60030	Contributions	12,200	19,200	250	3,250	3,200	1,259	39.4%	3,200	100.0%	3,500	9.38%
60035	Insurance--Life	1,656	1,441	1,276	1,268	1,300	1,173	90.2%	1,280	98.5%	1,350	3.85%
60040	[3] Insurance-Health Enrollees	44,936	38,075	34,971	38,825	37,641	42,896	114.0%	46,328	123.1%	49,934	32.66%
60042	Insurance-Non-Enrollees					6,218	0	0.0%		0.0%	0	-100.00%
60045	Insurance--General	82,899	65,873	68,301	61,145	60,000	63,653	106.1%	63,826	106.4%	71,063	18.44%
60050	Legal	14,055	5,400	22,393	10,860	20,000	12,537	62.7%	15,000	75.0%	20,000	0.00%
60055	Mileage	1,161	1,033	783	1,253	1,000	711	71.1%	1,000	100.0%	1,000	0.00%
60056	Gasoline	1,834	984	1,727	2,069	2,000	2,034	101.7%	2,200	110.0%	2,500	25.00%
60060	[4] Office Equipment/Furniture	1,066	1,251	896	1,472	2,000	326	16.3%	1,500	75.0%	2,700	35.00%
60065	Office Expense/Maintenance	11,379	9,135	14,865	15,353	15,000	14,687	97.9%	15,000	100.0%	15,000	0.00%
60070	Office Supplies	5,599	3,968	6,373	4,300	5,000	3,974	79.5%	4,500	90.0%	5,000	0.00%
60075	DE Unemployment	8,066	6,432	10,861	10,959	12,050	7,941	65.9%	12,050	100.0%	12,350	2.49%
60080	FICA	16,820	14,654	17,614	18,573	18,282	18,177	99.4%	18,817	102.9%	20,177	10.37%
60085	Training	4,904	90	317	3,431	5,000	882	17.6%	2,500	50.0%	5,000	0.00%
60086	Training-Council/Committees					500	520	104.0%	570	114.0%	500	0.00%
60090	Postage	5,963	1,003	8,013	4,090	6,500	4,629	71.2%	6,500	100.0%	7,000	7.69%
60095	Town Functions	1,034	325	215	588	800	375	46.9%	450	56.3%	800	0.00%
60100	[5] Salaries	223,605	221,508	228,030	234,321	241,197	227,698	94.4%	245,978	102.0%	263,757	9.35%
60105	Telephone	9,620	8,575	7,698	8,205	8,500	8,290	97.5%	8,700	102.4%	9,000	5.88%
60110	Contingency Fund	1,497	0	0	190	1,500	1,195	79.7%	1,500	100.0%	3,000	100.00%
60116	Utilities - Gas	2,017	792	1,806	1,412	1,800	1,410	78.3%	1,400	77.8%	1,800	0.00%
60117	Utilities - Electric	1,494	3,630	4,272	2,902	3,500	2,962	84.6%	3,500	100.0%	3,600	2.86%
60118	Utilities - Water & Sewer	1,841	1,137	1,527	1,769	2,000	1,819	91.0%	2,000	100.0%	2,500	25.00%
60120	[6] Business Meetings	790	1,288	493	1,035	700	1,182	168.9%	1,200	171.4%	1,500	114.29%
60125	Dues & Membership	2,357	1,596	1,624	1,849	2,500	1,799	72.0%	2,500	100.0%	3,300	32.00%
60130	Subscriptions	1,067	1,748	572	1,641	1,700	1,610	94.7%	1,700	100.0%	2,000	17.65%
60135	Pension Contribution	14,007	15,526	14,318	20,923	16,412	16,545	100.8%	18,321	111.6%	17,295	5.38%
60140	[7] Website Maintenance	2,379	2,224	2,490	2,236	2,500	2,254	90.2%	2,500	100.0%	3,500	40.00%
69052	Hurricane Sandy - Nov 2012						14,963	0.0%		0.0%	0	0.00%
70502	Sussex Cty Comm Grant exp	0	160									
	Total G&A - Operating	**$489,161**	**$442,822**	**$473,070**	**$472,969**	**$507,800**	**$481,553**	**94.8%**	**513,120**	**101.0%**	**$565,526**	11.37%

[1] Printing - Increase includes additional print jobs for Committee Enhancement Committee and Canal Water Quality. Flyers are: Trash removal/dog waste removal flyers $500 (CEC) Homeowner Education flyer/grey water/impervious surfaces/turf lawns $1,600 (CWQC)
[2] Transfer Tax Bank Charges - new expense added following 2012 Town audit.
[3] Health - Increase from employee rate change and includes a 5.5% inflation rate.
[4] Office Equipment/Furniture - Increase includes additional audio/visual upgrades to accommodate remote conferencing.
[5] Salaries - Includes proposed 2.5% step & 2% COLA. COLA based on annual Consumer Price Index - Urban Consumers.
[6] Business Meetings - Increase due to add 'l Council attendance at State and County meetings.
[7] Website - Increase includes minor website changes and additional Mediacom charges. Increase does not include any of the proposed changes requested from Communication and Public Relations Committee.

Town of South Bethany
Public Works - Operating Budget
Fiscal Year 2014
May 1, 2014 - April 30, 2014

Adopted 4/12/13

Acct #	Public Works - Operating	2007/08 Actuals	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
62015	Supplies	$5,409	$5,566	$3,787	$3,552	$6,263	$5,000	$4,150	83.00%	$5,000	100.00%	$5,000	0.00%
62020	[1] Salaries	66,748	32,227	32,618	32,154	31,636	52,670	58,345	110.77%	62,894	119.41%	64,685	22.81%
62021	Salaries-Partime/Seasonal	10,430	15,598	12,672	15,312	23,265	0	0	0.00%	0	0.00%		0.00%
60080	FICA		4,297	3,464	3,736	4,359	4,485	4,198	93.60%	4,811	107.28%	5,517	23.01%
62022	Insurance - Life		659	661	371	163	677	572	84.49%	700	103.40%	700	3.40%
60040	Insurance - Health		5,820	5,231	7,000	8,230	24,405	17,794	72.91%	19,167	78.54%	20,102	-17.63%
62024	Pension - Town Contribution		1,828	1,567	1,637	1,988	3,904	3,802	97.39%	3,904	100.00%	4,774	22.28%
62025	Gasoline	6,834	4,590	3,378	4,137	7,894	8,000	6,455	80.69%	8,000	100.00%	8,500	6.25%
62035	Vehicle Maintenance	1,893	4,940	5,507	4,179	2,931	3,500	1,645	47.00%	2,500	71.43%	3,500	0.00%
62040	Vehicle/Trailer/Salt Spreader	344	4,288	693	1,042	829	1,000	529	52.88%	1,000	100.00%	1,000	0.00%
62045	Uniforms	661	412	210	105	258	500	364	72.83%	500	100.00%	750	50.00%
62050	Utilities - Street Lights			10,258	11,966	13,581	13,000	11,381	87.55%	13,000	100.00%	13,500	3.85%
62051	Utilities - Gas		1,043	217	680	900	1,000	755	75.50%	600	60.00%	1,000	0.00%
62052	Utilities - Electric	23,705	17,924	832	2,295	620	1,000	1,038	103.80%	1,078	107.80%	1,200	20.00%
62055	Walkways/Dunes Maintenance	15,087	16,067			6,272	10,000	723	7.23%	5,000	50.00%	10,000	0.00%
62065	Signs	6,351	2,728	3,720	1,897	4,065	3,500	4,731	135.17%	5,000	142.86%	3,500	0.00%
62070	[2] Decorations/Lighting	1,437	1,499	1,616	2,734	2,381	4,500	3,102	68.93%	2,800	62.22%	10,000	122.22%
62075	Facility & Building Maintenance	13,975	13,231	5,967	10,753	10,702	12,000	13,160	109.67%	12,000	100.00%	12,500	4.17%
62080	Beach Clean-up	2,151	2,280	0	760	3,490	6,200	1,050	16.94%	1,050	16.94%	6,200	0.00%
62085	Landscaping/Maintenance	38,026	18,808	10,072			0	0	0.00%	0	0.00%	0	0.00%
62086	Landscaping - Contractor	4,679	230		785		0	0	0.00%	0	0.00%	0	0.00%
62095	[3] Canal Maintenance	2,184	687	7,817	1,000	5,735	6,600	6,449	97.71%	6,600	100.00%	13,000	96.97%
62105	Training			0			250	0	0.00%		0.00%	250	0.00%
62110	Contingency Fund			0		1,114	1,000	0	0.00%		0.00%	1,000	0.00%
62115	Grass Cutting Expense	2,100	1,190	420	80	60	1,000	280	28.00%		0.00%	1,000	0.00%
62125	[4] PW Street Maintenance	3,154	7,591	-1,527	13,264	4,753	10,000	6,341	63.41%	5,000	50.00%	10,000	0.00%
62135	Rental Equipment		540	125	1,377	780	1,000	1,433	143.30%	1,500	150.00%	1,500	50.00%
62136	Memorial Bricks	1,288	868	280	228	375	500	195	39.00%	279	55.80%	500	0.00%
62010	Street Drainage	17,249	20,954		3,688	11,472	10,000	7,644	76.44%	10,000	100.00%	10,000	0.00%
62077	HVAC Maintenance						466	465	99.79%	500	107.30%	500	7.30%
	Total Public Works - Operating	**$223,705**	**$185,865**	**$109,585**	**$124,732**	**$154,117**	**$186,157**	**$156,601**	**84.12%**	**$172,883**	**110.40%**	**$210,178**	12.90%

[1] Salaries include approved salary changes made during October 25, 2012 Town Workshop and 2.5% Step increase and 2% COLA. COLA is based on annual Consumer Price Index - Urban Consumers. $7,430 of PW salary will be paid under MSA (pg. 10).
[2] Decorations & Lighting - Includes replacement cost for Christmas lighting destroyed during Hurricane Sandy.
[3] Canal Maintenance - Includes canal end Juniper bush removal. Canal Maintenance is funded by the ARM (Asset Replacement Maintenance) Reserve Fund.
[4] PW Street Maintenance - funded by the ARM Reserve Fund.

Town of South Bethany
Public Safety - Operating Budget
Fiscal Year 2014
May 1, 2013 - April 30, 2014

Adopted 4/12/13

Acct #	Public Safety - Operating	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
64005	Office Supplies / Office Equipment	$2,258	$1,606	$1,814	$1,136		$1,500	$924	61.60%	$1,500	100.00%	1,500	0.00%
64006	Office Expense/Maintenance				548		500	584	116.80%	520	104.00%	600	20.00%
64010	Supplies	3,782	1,254	2,403	1,588		1,500	1,396	93.08%	1,500	100.00%	1,500	0.00%
64011	Advertising	619	0	50			180	0	0.00%	60	33.33%	100	-44.44%
64015	[1] Salaries	380,873	380,265	384,323	386,158		411,868	371,886	90.29%	404,057	98.10%	422,061	2.47%
60080	FICA	29,002	25,291	30,123	29,649		31,509	28,541	90.58%	30,910	98.10%	32,288	2.47%
64016	Insurance - Life	2,017	1,505	1,935	1,980		2,100	1,994	94.95%	2,181	103.86%	2,300	9.52%
60040	[2] Insurance-Health Enrollees	58,377	53,327	56,073	59,242		52,827	56,976	107.85%	62,177	117.70%	66,338	25.58%
60042	[3] Insurance-Non-Enrollees						12,436	0	0.00%	0	0.00%	6,874	-44.72%
64025	Telephone - Wireless/Laptops	3,437	2,592	3,097	2,855		3,600	2,633	73.14%	2,933	81.47%	3,000	-16.67%
64030	Car Maintenance	5,325	6,925	3,496	5,863		7,000	5,411	77.30%	7,000	100.00%	7,000	0.00%
64035	Maintenance/Repair/Computers	640	1,970	345	188		1,000	262	26.20%	500	50.00%	750	-25.00%
64040	Equipment Repair	858	1,250	1,007	116		1,000	105	10.50%	500	50.00%	1,000	0.00%
64045	Uniforms	1,952	3,568	3,484	3,147		3,500	1,199	34.26%	3,500	100.00%	3,500	0.00%
64050	Radio & Radar	0	88	1,564	460		550	1,112	202.10%	1,112	202.18%	1,000	81.82%
64055	Pension Contribution - Law Enforcement	44,836	19,813	20,298	22,854		53,177	48,081	90.42%	53,177	100.00%	57,891	8.86%
64056	[4] Pension - Municipal										0.00%	1,758	0.00%
64060	Training	5,596	4,082	9,926	6,275		6,000	4,314	71.90%	6,000	100.00%	6,000	0.00%
64065	Dues/Membership	570	445	765	387		800	300	37.50%	400	50.00%	700	-12.50%
64066	Utilities - Gas	583	320	742	354		500	430	86.00%	350	70.00%	350	-30.00%
64067	Utilities - Electric	8,040	7,111	5,417	4,728		4,500	4,655	103.44%	4,800	106.67%	4,900	8.89%
64070	Gasoline	16,482	12,175	12,823	15,081		12,500	17,317	138.54%	17,500	140.00%	18,000	44.00%
64075	Printing	2,359	0	425	863		1,000	1,111	111.10%	400	40.00%	500	-50.00%
64110	Equipment Rental		350	350			0	0	0.00%	0	0.00%	0	0.00%
	Total Public Safety - Operating	**$567,606**	**$523,937**	**$540,460**	**$543,471**		**$609,547**	**$549,231**	**90.10%**	**$601,077**	**98.61%**	**$639,910**	4.98%

[1] Salaries - Includes 2.5.% Step increase and 2% COLA. COLA based on Consumer Price Index - Urban Consumers

[2 & 3] Health Insurance - Enrollees includes employee change and a 5.5% inflation increase.

[4] Pension - Municipal pension expense added to separate Police Dispatcher pension expense from General Admin pension expense. Beginning FY 2013, part time people who work over 50 hours a month, or earn over $200 per month, and work nine out of 12 months are required to be enrolled in the State Pension plan.

Town of South Bethany
Beach Patrol - Operating Budget
Fiscal Year 2014
May 1, 2013 - April 30, 2014

Adopted 4/12/13

Acct #	Beach Patrol - Operating	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
68005	Supplies	$2,992	$3,780	$2,571	$2,653		$3,500	$2,926	83.59%	$3,500	100.00%	$3,500	0.00%
68010	Salaries	173,792	197,661	176,293	172,484		182,831	189,183	103.47%	189,183	103.47%	194,763	6.53%
60080	FICA	13,383	15,165	13,649	13,091		13,987	14,632	104.61%	14,632	104.61%	14,899	6.52%
68015	Uniforms	5,239	713	2,937	7,417		4,500	1,015	22.56%	1,015	22.56%	4,500	0.00%
68020	Equipment	4,003	3,049	1,558	4,776		4,200	5,656	134.67%	4,200	100.00%	4,200	0.00%
68025	Gasoline		287	137	120		250	63	25.20%	63	25.20%	100	-60.00%
68025	Training	1,880	3,062	2,060	2,390		3,000	1,555	51.83%	1,555	51.83%	3,000	0.00%
68035	Lifeguard Bonus/ Lifeguard of the Year	1,520	2,274	2,428	1,984		2,600	2,591	99.65%	2,591	99.65%	2,800	7.69%
	Total Beach Patrol - Operating	**$202,809**	**$225,991**	**$201,633**	**$204,914**		**$214,868**	**$217,621**	**101.28%**	**$216,739**	**100.87%**	**$227,762**	6.00%

Acct #	Community Enhancement Committee - Operating	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
62087	Landscaping Plants/Perennial/Annuals	$7,156	$15,950	$22,190		$10,300	$1,128	10.95%	$10,300	100.00%	$10,900	5.83%
62088	Trees - Matching Grant					$5,000	$6,331	126.62%	$5,000	100.00%	$0	-100.00%
62089	Mulch					$8,000	$5,624	70.30%	$8,000	100.00%	$9,000	12.50%
62090	Adopt-A-Canal End Program - Signage					$200	$275	137.50%	$275	137.50%	$300	50.00%
62091	Ocean Drive Alternative Lighting Trial Test										$1,000	0.00%
	Total Beautification Committee - Operating	**$7,156**	**$15,950**	**$22,190**		**$23,500**	**$13,358**	**56.84%**	**$23,575**	**100.32%**	**$21,200**	-9.79%

Acct #	Canal Water Quality - Operating	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
68001	Canal Water Quality	$0				$4,300	$658	15.30%	$4,300	100.00%		-100.00%
68002	Oyster Spat/Gardening										$1,000	New
68003	Installation of Stand Pipes in catch basin										$260	New
68004	Check Valve Study										$725	New
70522	Diffuser System Electrical - Pilot Program Continuation										$2,548	New
	Sea Level Rising Grant - Matching										$2,500	New 3/8/13
	Total Canal Water Committee - Operating	**$0**	**$0**	**$0**		**$4,300**	**$658**	**15.30%**	**$4,300**	**100.00%**	**$7,033**	63.56%

Acct #	Communication/Public Relations Committee	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
68005	Family Beach Event/Movie Night										$800	New
68006	Bethany Beach 4th of July Parade - Town Float										$250	New
68007	Website Enchancements										$2,500	New
	Communication/Public Relations Committee	**$0**	**$0**	**$0**		**$0**	**$0**	**0.00%**	**$0**	**0.00%**	**$3,550**	

Acct #	Assawoman Canal Trail Program (Council)	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
68008	[1] Assawoman Canal Trail Program Expense										$5,000	New
	Assawoman Canal Trail Program (Council)	**$0**	**$0**	**$0**		**$0**	**$0**	**0.00%**	**$0**	**0.00%**	**$5,000**	

[1] Assawoman Canal Trail - Added per request of Councilman Rae who is the liaison for the Assawoman Canal Trail.

Acct #	General Admin - Capital Budget	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
60060	Office Furniture												
60145	Town Hall Vehicle												
70511	IT Infrastructure			$30,000	$14,114								
70512	Richard Hall Memorial Park			$32,000									
	Total G & A - Capital	**$0**	**$0**	**$62,000**	**$14,114**		**$0**	**$0**	**0.00%**	**$0**	**0.00%**	**$0**	

Acct #	Public Works - Capital Budget	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
62056	Walkways/Dunes - Capital	$70,356	$16,184										
62120	Public Works Vehicle						$38,100	$37,437	98.26%				
70509	Zero Point Mower			$7,000									
70513	Mobi Mats (Matching)				$60,205								
70514	Handicap Rails for Beach Walkway				$162								
61006	[1] ATV											$13,500	
61007	[2] Tractor Upgrade											$13,200	
	Total Public Works - Capital	**$70,356**	**$16,184**	**$7,000**	**$60,367**		**$38,100**	**$37,437**	**98.26%**	**$0**	**0.00%**	**$26,700**	

Acct #	Public Safety - Capital Budget	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% of BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
60060	Office Furniture												
64080	Vehicle Replacement												
	Total Public Safety - Capital	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**0%**	**$0**	**0.00%**	**$0**	

Acct #	Beach Patrol - Capital Budget	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
64080	ATV		$10,512										
68030	Handicap Wheelchairs		$3,011										
	Total Beach Patrol - Capital		**$13,523**				**$0**	**$0**	**0.00%**	**$0**	**0.00%**	**$0**	

Acct #	Canal Water Quality - Capital	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
70517	CIB Stormwater Retrofit	$0			$3,550			$0					
70522	Diffuser System (includes Electrical/Maint) - Pilot Program						$23,300	$15,723	67.48%	$23,300	100.00%		
70523	[3] East Side Rain Gardens (approved for FY 14 9/11/12)											$10,000	
	Total Canal Water Committee - Operating	**$0**			**$3,550**		**$23,300**	**$13,223**	**56.75%**	**$23,300**	**100.00%**	**$10,000**	

[1] ATV - funded from ARM Reserves
[2] Tractor - Funded from ARM Reserves
[3] East Side Rain Garden - Expense approved in FY 2013 budget.

Town of South Bethany
Municipal Street Aid
Fiscal Year 2014
May 1, 2013 - April 30, 2014

Adopted 4/12/13

Acct #	MUNICIPAL STREET AID	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals		2013 Budget	YTD Total	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
	Revenue												
47370	Grant proceeds	$62,496		$41,169	$50,722		$40,722	$50,533	124.09%	$50,533	124.09%	$50,533	24.09%
48801	Interest Income	$451		$46	$5			$6					
	Transfer from MSA reserves		$86,696		$41,735			$0					
	Transfer to MSA reserves									-$35,273		$30,000	
	Total Revenue	**$62,947**	**$86,696**	**$41,215**	**$92,462**		**$40,722**	**$50,535**	**124.10%**	**$15,260**	**37.47%**	**$20,533**	-49.58%
	MSA Expenses												
63005	MSA Bank Charges	$898			$16			$22		$24		$24	
63010	Town Paving Projects	$12,610	$45,540		$92,446								
	Misc Street Repair/Maintenance			$20,735			$25,379	$0	0.00%			$10,079	-60.29%
	Police Vehicles (2)		$41,156										
	Maintenance Salary (500 hours)						$5,960	$0	0.00%	$5,960	100.00%	$7,430	24.66%
	Ocean Drive & Cross Street Signage						$9,383	$8,218	87.58%	$9,300	113.17%	$3,000	-68.03%
	Total Expenses	**$13,508**	**$86,696**	**$20,735**	**$92,462**		**$40,722**	**$8,240**	**20.23%**	**$15,260**		**$20,533**	**12.95%**
	MSA Excess of Revenues Over												
	(Under) Expenditures	**$49,439**	**$0**	**$20,480**	**$0**		**$0**	**$42,317**	**103.86%**	**$0**		**$0**	

MSA Reserve ARM Balance as of 4/30/2014 $60,000

FY 2013 MSA

MSA bank beginning balance	as of 5/1/2012	$60,379
Income		$50,533
Expenditures		$8,218
		$102,694
Transfer to MSA Reserve for ARM		$30,000
Ending bank balance	as of 4/30/2013	$72,694

Projected FY14 MSA

MSA bank beginning balance	as of 5/1/2013	$72,694
FY14 Income		$50,533
FY14 Expenses		$20,533
		$102,694
Transfer to MSA Reserve for ARM		$30,000
Balance Available for Town Use	as of 4/30/14	$72,694

Acct #		2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
	EIDE Grant (Emergency Illegal Drug Enforcement)									
	Revenue									
50100	Grant income - EIDE - Police	$5,283		$3,585	$3,600	100.42%	$3,600	100.42%	3,600	0.00%
	Expense									
66000	EIDE - Police	$5,283		$3,585	$2,828	78.88%	$3,600	100.42%	3,600	0.00%
	SALLE Grant (State Aid to Local Law Enforcement)									
	Revenue									
51100	Grant--SALLE - Police	$1,499		$4,122	$4,157	100.84%	$4,157	100.84%	4,100	-1.37%
	Expense									
65005	Grant--SALLE - Police	$1,499		$4,122	$4,075	98.86%	$4,157	100.84%	4,100	-1.37%
	Sussex County Grant									
	Revenue									
48035	Sussex County Grant	$25,000		$22,500	$25,000	111.11%	$25,000	111.11%	25,000	0.00%
	Expense									
70502	Sussex County Grant	$30,833		$22,500	$22,998	102.21%	$25,000	111.11%	25,000	0.00%
	TEP - DELDOT Grant (St. of DE Transportation)									
	Revenue									
48058	TEP - Grant				$45,000	0.00%	$45,000	0.00%		
	Expense									
70508	TEP - Grant				$45,000	0.00%	$45,000	0.00%		
	Humanities Grant - Historical									
	Revenue									
48058	Humanities Grant	$0			$1,250	0.00%	$1,250	0.00%		
	Expense									
70508	Humanities Grant	$0			$1,127	0.00%	$1,127	0.00%		
	Fund to Combat Violent Crime Grant									
	Revenue									
48058	FCVCG	$0			$17,167	0.00%	$17,167	0.00%		
	Expense									
70508	FCVCG	$0			$17,167	0.00%	$17,167	0.00%		

		2011/12 Actuals		2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
	Delaware Forest Service Grant									
	Revenue									
48058	Delaware Forest Service Grant	$23,800			$0	0.00%				
	Expense									
70508	Delaware Forest Service Grant	$23,800			$3,500	0.00%	$3,500			
	Phragmites Grant									
	Revenue									
48058	Phragmites Grant				$0	0.00%				
	Expense									
70508	Phragmites Grant				$3,077	0.00%	$3,077			
	East Side Storm Retro-Fit Project									
	Revenue									
48058	East Side Retro-fit Grant				$0	0.00%			10,000	
	Expense									
70508	East Side Retro-fit Grant				$0	0.00%			10,000	

Grant reporting does not always coincide with Town fiscal year and may cross into separate fiscal years.

Revenue

Acct #	Solid Waste - Pass Through Revenue	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014
46000	Trash	$212,988	$255,300	$256,331	$245,576	$248,200	$253,532	102.15%	$254,525	102.55%	$254,701	2.62%
46001	Trash - Recycling	41,414	40,528	60,269	56,879	70,481	63,340	89.87%	63,622	90.27%	$73,941	4.91%
46003	Trash - Yard Waste				7,990	26,529	23,762	89.57%	23,847	89.89%	$26,890	1.36%
	[1] Hurricane Sandy Reimbursement										$26,632	
	Total Solid Waste - Revenue	**$254,402**	**$295,828**	**$316,600**	**$310,444**	**$345,210**	**$340,634**	98.67%	**$341,994**	**99.07%**	**$382,164**	10.70%

Acct #	Ambulance Fee - Pass Through Revenue	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014
46002	[2] BBVF Ambulance Fee	$56,520	$49,392	$46,174	$56,572	$56,990	$53,073	93.13%	$53,196	93.34%	$61,160	7.32%
	Total Ambulance Fee - Revenue	**$56,520**	**$49,392**	**$46,174**	**$56,572**	**$56,990**	**$53,032**	**93.05%**	**$53,196**	**93.34%**	**$61,160**	7.32%

Expense

Acct #	Solid Waste - Pass Through Expense	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
62030	Trash	$239,234	$242,050	$248,061	$249,406	$248,200	$256,746	103.44%	$248,200	100.00%	$254,701	2.62%
62031	Trash - Recycling	23,562	35,050	43,608	59,707	70,481	72,020	102.18%	74,877	106.24%	73,941	4.91%
62032	Yard Waste			4,512	31,034	26,529	24,318	91.67%	26,529	100.00%	26,890	1.36%
	Hurricane Sandy Reimbursement										26,632	
	Total Solid Waste - Expense	**$262,796**	**$277,100**	**$296,181**	**$340,147**	**$345,210**	**$353,084**	102.28%	**$349,606**	**101.27%**	**$382,164**	10.70%

Acct #	Ambulance Fee - Pass Through Expense	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
64111	BBVF Ambulance Fee Expense		$41,548	$49,346	$56,990	$56,990	$44,828	78.66%	$60,118	105.49%	$61,160	7.32%
	Total Ambulance Fee		**$41,548**	**$49,346**	**$56,990**	**$56,990**	**$44,828**	**78.66%**	**$60,118**	**105.49%**	**$61,160**	7.32%

FY 2014 Solid Waste Breakdown	
Trash	$201.19
Recycling	$59.20
* Recycling Discount	-$8.85
Yard Waste	$21.24
Hurricane Sandy	$21.04
Total	$293.82

FY 2014 Ambulance Fee: $44

*Recycling Reserves used to offset cost of FY 2014 Recycle billing

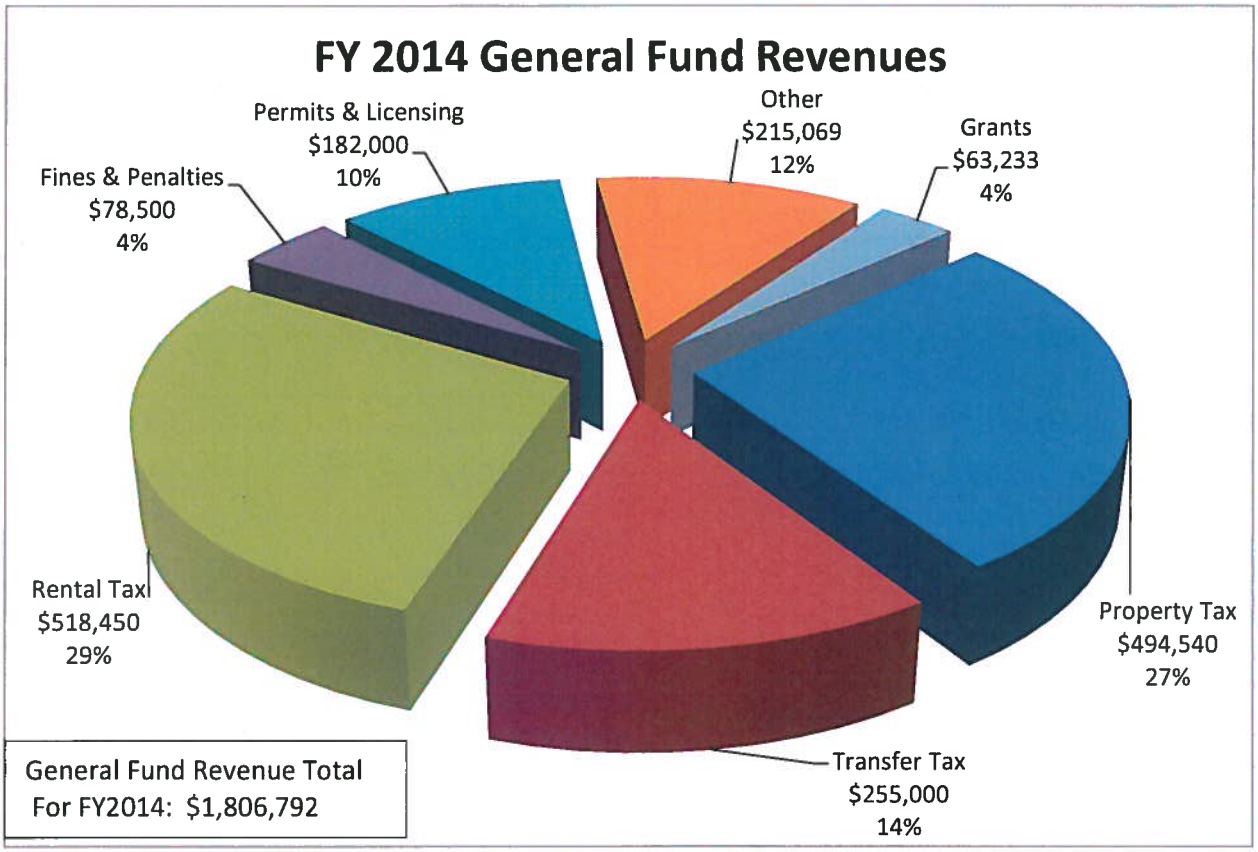
	Junior Lifeguard Program - Pass Through Revenue	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
	[3]Junior Lifeguard Revenue					$0	$0	0.00%	$0	0.00%	$500	0.00%
	Total Jr. Lifeguard Revenue		**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**0.00%**	**$500**	**0.00%**

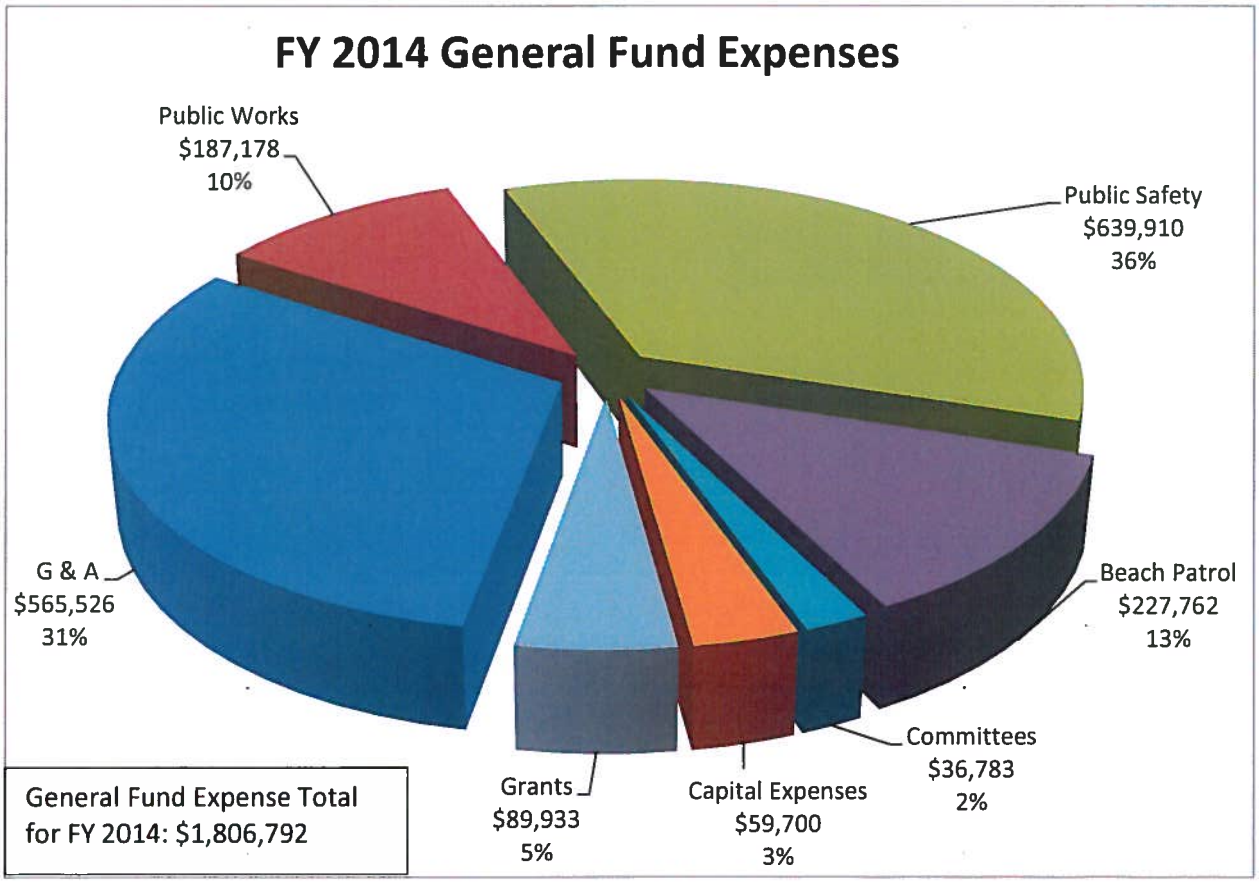
	Junior Lifeguard Program - Pass Through Expense	2008/09 Actuals	2009/10 Actuals	2010/11 Actuals	2011/12 Actuals	2013 Budget	FY 13 YTD	% OF BUDGET	FY 13 EOY Projected Totals	% OF BUDGET	2014 Proposed Budget	% Change 2013/2014 Budget
	Junior Lifeguard Revenue					$0	$0	0.00%	$0	0.00%	$500	0.00%
	Total Jr. Lifeguard Expense		**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**0.00%**	**$500**	**0.00%**

[1] Hurricane Sandy - Pass through approved by Council to cover Town incurred Trash debris cleanup expenses . Pass through will be offset by any reimbursement received from FEMA (Federal Emergency Management Agency).

[2] Town Council passed Resolution No. 1013 on 2/8/13 amending the billing method for the Bethany Beach Volunteer Fire Company Ambulance Service fee for South Bethany property owners. Effective FY 2014 every individual property owner receiving an assessment record will be billed an ambulance fee.

[3] Junior Lifeguard Program - Implemented last fiscal year by the Town at the request of the homeowners. For auditing purposes the program will be tracked as a Pass-Through expense.


FY 2014 General Fund Revenues
Permits & Licensing
$182,000
10%
Other
$215,069
12%
Grants
$63,233
4%
Fines & Penalties
$78,500
4%
Rental Tax
$518,450
29%
Property Tax
$494,540
27%
Transfer Tax
$255,000
14%
General Fund Revenue Total
For FY2014: $1,806,792


FY 2014 General Fund Expenses
Public Works
$187,178
10%
Public Safety
$639,910
36%
G & A
$565,526
31%
Beach Patrol
$227,762
13%
Committees
$36,783
2%
Grants
$89,933
5%
Capital Expenses
$59,700
3%
General Fund Expense Total
for FY 2014: $1,806,792

NOW, THEREFORE, LET IT BE RESOLVED, that the Mayor and Council of the Town of South Bethany have adopted a balanced FY 2014 Operating Budget and Capital Budget for the ensuing fiscal year, including sufficient revenue to meet the fixed and anticipated expenses and obligations of the town, reasonable and appropriate reserves and a reasonable amount to cover emergencies.

ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF SOUTH BETHANY ON THE 12TH DAY OF APRIL 2013.

Kathy Jankowski, Mayor

Attest:

SEAL:

George Junkin, II, Council Secretary

Members of Town Council:

Sue Callaway

Pat Voveris

Al Rae

Jim Gross

Mark Damato