

# Town of South Bethany

FY 2016 Budget  
May 1, 2015 – April 30, 2016  
Adopted April 10, 2015



Melvin Cusick, Town Manager

Renee McDorman, Finance Director

Tim Saxton, Treasurer

4/10/2015

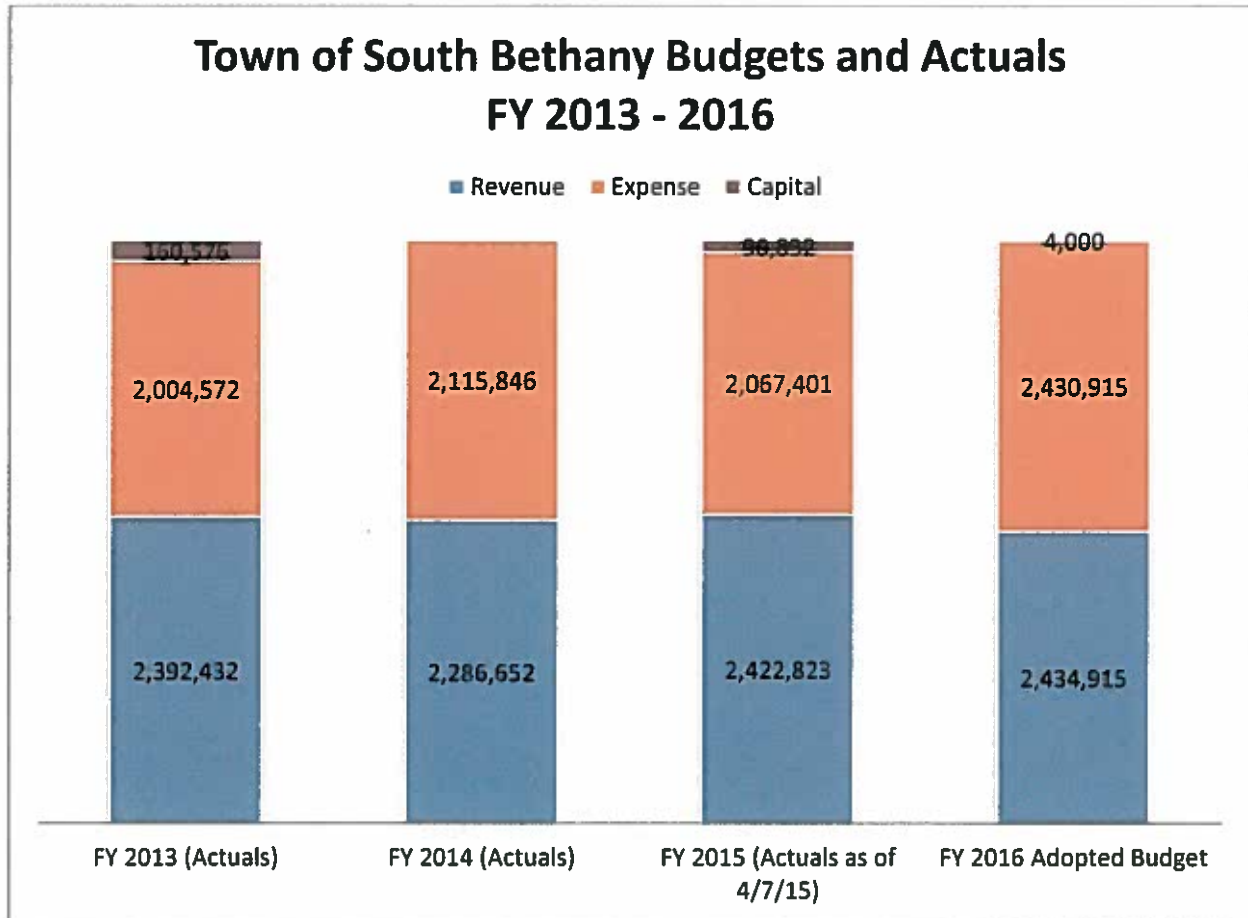
# Town of South Bethany FY 2016 Budget

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**Overview**

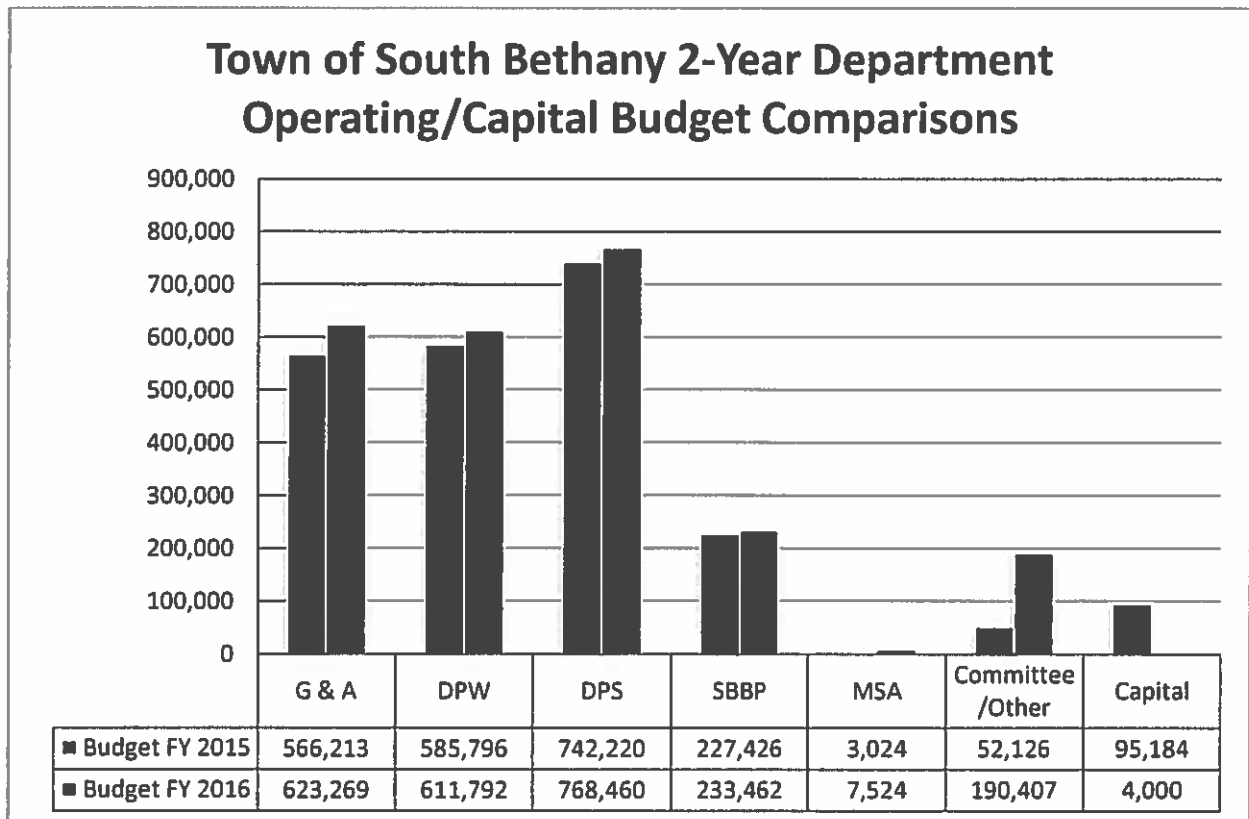
Overall, the Town is in good financial condition with combined "Restricted" and "Unrestricted" Fund Balances (accumulated surpluses/reserves) totaling over 9 months of the Town "Operating Budget". The Town has no debt and is projecting a surplus for FY2015 of approximately \$150,000. This projection will be revised after the Year-End Close. The final surplus total will be known when the independent audit is completed in August 2015. The Town of South Bethany Budgets and Actual for the past 3 years are graphically presented in the Chart below.



For FY2016 a balanced budget is being presented with both Projected Revenue and Operating Budget estimated of \$2,434,915 each. The Town’s main revenue sources are Property taxes (inclusive of Trash and Ambulance Fees), Rental Tax, Realty Transfer Tax and Building Permits. These revenue streams fund approximately 78% of the FY2016 projected revenues.

For Operating expenditures in FY2016, the budget provides funding for 4 Town Departments. The funding for each department is as follows: Public Safety \$ 694,035, General and Administrative \$623,269, Public Works \$237,109 and Beach Patrol \$233,462. In addition, funds are provided for Trash Removal and Ambulance fees \$449,042, Committees \$180,220 and Other \$ 17,778.

A 2-Year Department Operating/Capital Budget Comparison is provided below.



**Budget Building Process**

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 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 late 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 early February.

The Town Council schedules a budget meeting in mid-February and again in mid-March 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. In addition, the Budget & Finance Committee monitors on a routine basis and provides input on any significant deviance from budget.

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.

## Proposed FY2016 Budget

	Sub-Totals	Totals
Fund Balances at April 30, 2014:		
Non spendable		
Restricted by Other Governments	\$ -	
Assigned by Council	\$ -	
Unassigned	\$ 1,124,619	
Projected FY 2015 Surplus if Budget is met 100%	\$ 150,000	
<b>Projected Fund Balance Total at April 30, 2015</b>	<b>\$ 1,274,619</b>	

	Current FY 2015	Proposed FY 2016
<b>Revenues</b>		
Property Taxes	\$ 496,942	\$ 507,373
Rental Tax	\$ 510,000	\$ 511,000
Fines and Penalties	\$ 79,500	\$ 58,500
Building Permits	\$ 105,000	\$ 120,000
Permits, Licenses, Franchise Fees and Leases	\$ 169,525	\$ 190,910
All Others	\$ 18,150	\$ 14,600
<b>Sub-Total Operating Revenue</b>	<b>\$ 1,399,117</b>	<b>\$ 1,402,383</b>
Grants	\$ 210,390	\$ 202,400
<b>Sub-Total Grants</b>	<b>\$ 210,390</b>	<b>\$ 202,400</b>
Trash	\$ 346,123	\$ 374,683
<b>Sub-Total Trash</b>	<b>\$ 346,123</b>	<b>\$ 374,683</b>
Ambulance	\$ 74,677	\$ 74,359
<b>Sub-Total Ambulance</b>	<b>\$ 74,677</b>	<b>\$ 74,359</b>
<b>Sub-Total Operating Revenue Gen Fund</b>	<b>\$ 2,030,307</b>	<b>\$ 2,053,825</b>
MSA Grant	\$ 50,543	\$ 50,144
Police Grants - SALLE & EIDE	\$ 7,688	\$ 5,187
<b>Sub-Total Grants</b>	<b>\$ 58,231</b>	<b>\$ 55,331</b>
Realty Transfer Tax	\$ 350,000	\$ 305,000
<b>Sub-Total Transfer Tax</b>	<b>\$ 350,000</b>	<b>\$ 305,000</b>
Anna Panco - Carryover from prior year	\$ -	\$ 20,759
<b>Sub-Total Carry-over Monies</b>	<b>\$ -</b>	<b>\$ 20,759</b>
<b>Total Revenue (All Funds)</b>	<b>\$ 2,438,538</b>	<b>\$ 2,434,915</b>

<b>Proposed Operating Expenditures:</b>		
General and Administrative	\$ 572,313	\$ 623,269
Edward Jones Deferred Comp	\$ 5,355	\$ 500
Public Works	\$ 224,628	\$ 237,109
Public Safety	\$ 751,243	\$ 694,101
Beach Patrol	\$ 227,426	\$ 233,462
Community Enhancement Committee	\$ 21,575	\$ 13,300
Canal Water Quality Committee	\$ 162,190	\$ 153,200
Sea Level Rise Committee	\$ 6,300	\$ 9,500
Public Relations Committee	\$ 3,700	\$ 4,220
Municipal Street Aid	\$ 3,024	\$ 7,524
Police Grants - SALLE & EDIE	\$ 7,688	\$ 5,187
Trash	\$ 366,167	\$ 374,683
Ambulance	\$ 74,677	\$ 74,359
Transfer Tax	\$ 6,000	\$ 4,500

<b>Total Operating Expenditures</b>	<b>\$ 2,432,287</b>	<b>\$ 2,434,915</b>
<b>Proposed Capital Expenditures:</b>		
General and Administrative	\$ 23,819	\$ -
Public Works	\$ 1,500	\$ 4,000
Public Safety	\$ 55,910	\$ -
Beach Patrol	\$ 15,574	\$ -
Community Enhancement Committee	\$ -	\$ -
Canal Water Quality Committee	\$ -	\$ -
Sea Level Rise Committee	\$ -	\$ -
Public Relations Committee	\$ -	\$ -
Municipal Street Aid	\$ -	\$ -
<b>Total Capital Expenditures</b>	<b>\$ 96,803</b>	<b>\$ 4,000</b>

<b>Projected Surplus/Appropriated Fund Balance for Fiscal 2016</b>	<b>\$ 4,000</b>
<b>Projected Fund Balance for Fiscal 2016</b>	<b>\$ (0)</b>
<b>Projected Fund Balance at April 30, 2016</b>	<b>\$ 1,270,619</b>

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	INC/DEL (+) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-100-5000	GENERAL & ADMINISTRATIVE (G&A)												
01-100-5100	G&A - Salaries	263,757	262,673	270,218	270,218	250,639	93%	280,296	10,078	4%	280,380	286,353	292,475
	Temporary Service Personnel							2,500	2,500	100%	2,540	2,581	2,622
01-100-5140	G&A - DE Unemployment Tax Town's Contr.	12,950	6,760	12,000	12,000	9,620	79%	10,500	-1,500	-13%	21,449	21,906	22,374
01-100-5145	G&A - FICA Town's Contribution	20,177	19,920	20,672	20,672	18,783	91%	21,443	771	4%	21,786	22,134	22,488
01-100-5150	G&A - Life Insurance Town's Contribution	1,551	1,551	1,400	1,400	1,292	92%	1,500	100	7%	1,524	1,548	1,573
01-100-5151	G&A - Health Insurance Town's Contrib.	47,835	44,682	44,900	44,900	40,677	91%	63,424	18,524	41%	64,439	65,470	66,517
01-100-5152	G&A - General Insurance	71,063	70,917	71,500	74,000	75,411	102%	80,000	6,000	8%	81,280	82,590	83,902
01-100-5153	G&A - Contributions	3,500	3,100	4,500	4,500	1,000	22%	4,500	0	0%	4,572	4,645	4,719
01-100-5160	G&A - Pension Town's Contribution	17,295	17,183	17,423	17,423	14,825	85%	17,406	-17	0%	17,412	17,690	17,973
01-100-5180	G&A - Training	3,051	3,051	5,000	5,000	3,793	76%	5,000	0	0%	5,080	17,783	18,163
01-100-5181	G&A - Training for Council & Committees	851	851	1,500	1,500	200	13%	1,725	225	15%	1,753	1,781	1,809
01-100-5200	G&A - Auditor/Accounting	8,200	8,200	8,300	9,650	10,500	109%	10,000	350	4%	10,160	10,323	10,488
01-100-5201	G&A - Phragmites Grant Expense	7,200	7,200	0	0	0	0%	0	0	0%	0	0	0
01-100-5202	G&A - Drainage Grant - SCCD	5,000	5,000	0	0	0	0%	0	0	0%	0	0	0
01-100-5240	G&A - Legal	18,151	6,137	15,000	15,000	15,337	102%	25,000	10,000	67%	25,400	25,806	26,219
01-100-5260	G&A - Business Meetings	1,767	1,767	2,500	2,500	1,883	75%	2,500	0	0%	2,540	2,581	2,622
01-100-5270	G&A - Town Functions	800	449	1,624	2,124	2,122	100%	3,100	976	46%	3,150	3,200	3,251
01-100-5280	G&A - Office Supplies	5,000	4,888	6,000	6,000	4,420	74%	6,000	0	0%	6,096	6,184	6,293
01-100-5290	G&A - Office Equipment	2,700	1,659	3,000	3,000	1,399	47%	3,000	0	0%	3,048	3,097	3,148
01-100-5295	G&A - Office Expense	16,123	16,123	15,000	15,000	13,074	87%	17,000	2,000	13%	17,272	17,548	17,829
01-100-5300	G&A - Advertising	1,500	1,159	1,500	1,500	1,212	81%	1,500	0	0%	1,524	1,548	1,573
01-100-5340	G&A - Dues & Memberships	3,300	2,209	3,500	3,500	2,246	64%	3,500	0	0%	3,556	3,613	3,671
01-100-5345	G&A - Subscriptions	2,048	2,048	3,000	3,000	1,489	50%	3,000	0	0%	3,048	3,097	3,146
01-100-5380	G&A - Gasoline	2,500	1,930	2,500	2,500	1,706	68%	2,500	0	0%	2,540	2,581	2,622
01-100-5410	G&A - Mileage	1,000	842	1,000	1,000	772	77%	1,500	500	50%	1,524	1,548	1,573
01-100-5430	G&A - Printing	5,100	4,215	5,100	5,100	4,183	82%	5,100	0	0%	5,182	5,265	5,349
01-100-5435	G&A - Postage	7,749	7,749	8,000	8,000	3,064	38%	6,225	-1,775	-22%	6,325	6,426	6,529
01-100-5500	G&A - Telephone	9,851	9,851	10,000	10,000	10,019	100%	11,000	1,000	10%	11,176	11,355	11,536
01-100-5511	G&A - Utilities Gas	2,033	2,033	1,500	1,500	1,025	68%	1,500	0	0%	1,524	1,548	1,573
01-100-5520	G&A - Utilities Electricity	3,600	2,929	3,000	3,000	3,095	103%	3,500	500	17%	3,556	3,613	3,671
01-100-5530	G&A - Utilities Water	2,500	1,916	2,500	2,500	2,125	85%	2,550	50	2%	2,591	2,632	2,674
01-100-5540	G&A - Contingency Funds	2,528	2,528	2,576	2,076	476	23%	3,000	924	45%	3,048	3,097	3,146
01-100-5600	G&A - Computer Maintenance	17,283	17,283	15,000	15,000	12,125	81%	16,000	1,000	7%	16,256	16,516	16,780
01-100-5610	G&A - Website Maintenance	3,500	2,128	4,500	4,500	1,982	44%	3,000	-1,500	-33%	3,048	3,097	3,146
01-100-5700	G&A - Bank Charges	2,000	2,997	2,000	4,250	1,556	37%	4,500	2,500	6%	4,572	4,645	4,719
	Control Total	572,899	543,840	568,213	572,313	511,992	89%	623,299	50,956	9%	639,348	663,800	676,174
	Capital Expenditure Budget - List Items												
01-100-5806	G&A - Auditor/Visual Upgrade			5,000	5,000	0							
01-100-5807	G&A - Automobile/Sedan/CE Truck			17,200	18,819	18,819	100%				18,000		
	Capital Total	0	0	22,200	23,819	18,819	78%	0	0		18,000	0	0
	Grand Total	572,899	543,840	588,413	596,132	530,770	89%	623,299	50,956		657,348	663,800	676,174
01-800-5145	E Jones - Deferred Compensation	0	0		5,355	5,355	100%	500					



Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Current YTD	FY 2015 %	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
	<b>General Fund</b>												
01-100-4100	Property Taxes	487,198	488,192	496,942	496,942	502,751	101%	506,873	9,931	2%	514,983	523,223	531,594
01-100-4105	Property Tax Late Payment Penalty	0	0	0	0	335	100%	500	500	100%	508	516	524
01-100-4110	RTT Income from Trust Fund	255,000	253,596	0	0	0	0%	0	0	0%	0	0	0
01-100-4151	Rental Tax	518,450	510,878	510,000	510,000	511,937	100%	511,000	1,000	0%	519,176	527,483	535,923
01-200-4200	Grass Cutting Fines	500	0	500	500	400	80%	500	500	0%	508	518	524
01-200-4205	Magistrate Fines	65,000	45,821	65,000	65,000	36,940	57%	45,000	-20,000	-31%	45,720	46,452	47,195
01-200-4210	Parking Ticket Fines	13,000	12,064	13,000	13,000	9,385	72%	12,000	-1,000	-8%	12,192	12,387	12,585
01-200-4216	Miscellaneous Penalties & Fines	500	832	1,000	1,000	633	63%	1,000	0	0%	1,016	1,032	1,049
01-300-4300	Building Permits	86,000	170,807	105,000	105,000	138,974	132%	120,000	15,000	14%	121,920	123,871	125,853
01-300-4305	Parking Permits	26,000	27,450	26,000	26,000	24,977	96%	26,000	0	0%	26,416	26,839	27,268
01-300-4310	Mercantile Licenses	40,000	50,180	45,000	45,000	31,590	70%	45,000	0	0%	45,720	46,452	47,195
01-300-4315	Rental Licenses	30,000	39,300	30,000	30,000	31,800	106%	30,000	0	0%	30,480	30,968	31,463
01-400-4411	Juror Lifeguard Fee Income	500	833	650	650	930	143%	900	250	38%	914	929	944
01-500-4500	Interest Income	10,000	9,554	10,000	10,000	6,692	67%	8,000	-2,000	-20%	8,128	8,258	8,390
01-700-4700	Water Lease Income - Artesian Resources	16,045	15,818	16,200	16,200	16,031	99%	16,500	300	2%	16,784	17,032	17,305
01-700-4705	Gas Lease Income - Sharp Energy	2,624	2,500	2,690	2,690	853	32%	2,750	60	2%	2,784	2,839	2,884
01-700-4710	CATV Franchise Fee Income - Mediacom	38,000	46,974	38,000	38,000	32,301	85%	38,760	760	2%	39,380	40,010	40,650
01-700-4715	Verizon Transmission Lease Income	13,500	13,442	13,635	13,635	11,491	84%	13,900	265	2%	14,122	14,348	14,578
01-800-4800	Donations (eg- SBPOA & BF Chamber)	1,500	500	500	500	940	188%	500	0	0%	508	516	524
01-800-4801	Donation - Anna Panco/Police	0	0	0	0	24,000	100%	0	0	0%	0	0	0
01-800-4805	Miscellaneous Income (eg - BOA)	2,500	7,043	3,000	3,000	5,896	197%	4,200	1,200	40%	4,267	4,335	4,405
01-800-4810	Memorial Bricks Income	0	300	500	500	625	125%	500	0	0%	508	516	524
01-850-4850	Beach Vendor Permit - Dewey Beach Svcs.	18,000	18,000	18,000	18,000	18,000	100%	18,000	0	0%	18,000	18,000	18,000
01-900-4900	Sale of Assets	500	1,050	3,500	3,500	5,230	149%	500	-3,000	-86%	508	516	524
	<b>Sub-Total Operating Revenue</b>	<b>1,825,317</b>	<b>1,715,114</b>	<b>1,399,117</b>	<b>1,399,117</b>	<b>1,412,713</b>	<b>101%</b>	<b>1,402,383</b>	<b>3,266</b>	<b>0%</b>	<b>1,424,533</b>	<b>1,447,038</b>	<b>1,469,902</b>
01-350-5610	DPS - Violent Crime GRANT Income FY 2014	18,947	8,947	0	0	0	0%	0	0	0%	0	0	0
01-350-5611	DPS - Violent Crime Grant Income - FY15	0	0	15,990	15,990	15,990	100%	14,000	-1,990	-12%	14,224	14,452	14,683
01-400-4305	Tree Grant Income	0	0	5,000	5,000	0	0%	0	-5,000	-100%	0	0	0
01-400-4315	G&A - Phragmites GRANT Receipts/Income	7,200	7,250	0	0	0	0%	0	0	0%	0	0	0
01-400-4316	Sussex County Conservation-Drainage Gr	5,000	5,000	0	0	0	0%	0	0	0%	0	0	0
01-400-4317	Sussex County Council - ATV Grant/AED	1,500	1,500	1,500	1,500	1,400	93%	0	-1,500	-100%	0	0	0
01-600-4600	DEMA/FEMA Reimbursements (e.g.-SS Sandy)	0	7,027	0	0	0	0%	0	0	0%	0	0	0
01-600-4615	DPS - Police Pension State GRANT Income	35,000	26,951	26,000	26,000	25,413	98%	26,500	500	2%	26,924	27,355	27,792
01-600-4625	DPS - Sussex County GRANT Receipts	25,000	25,000	25,000	25,000	0	0%	25,000	0	0%	25,000	25,000	25,000
01-600-4630	DPS - Highway Safety Reimbursement GRANT	2,800	2,600	0	0	0	0%	0	0	0%	0	0	0
01-713-4601	CWOC - DNR - Sea Level Grant Income	9,200	5,000	0	0	4,200	100%	0	0	0%	0	0	0
01-713-4602	Anchorage Canal Grant	0	0	136,900	136,900	0	0%	0	0	0%	0	0	0
	<b>Sub-Total Grants</b>	<b>104,447</b>	<b>99,275</b>	<b>68,480</b>	<b>210,380</b>	<b>47,003</b>	<b>22%</b>	<b>202,400</b>	<b>155,387</b>	<b>-4%</b>	<b>68,148</b>	<b>68,808</b>	<b>67,475</b>
01-400-4400	Trash - Non-recycle	254,701	254,469	262,267	242,223	247,778	102%	267,560	25,337	10%	271,841	276,190	280,609
01-400-4405	Trash - Single Stream Recyclables Income	73,841	61,733	76,251	76,251	78,639	103%	78,562	2,311	3%	79,819	81,096	82,394
01-400-4406	Trash - Yard Waste Income	28,890	26,246	27,649	27,649	28,132	102%	28,561	912	3%	29,018	29,482	29,954
01-400-4408	SSS Trash Fee Billed to Taxpayers	26,832	26,047	0	0	0	0%	0	0	0%	0	0	0
	<b>Sub-Total Trash</b>	<b>355,532</b>	<b>342,448</b>	<b>366,167</b>	<b>346,123</b>	<b>354,549</b>	<b>102%</b>	<b>374,683</b>	<b>28,560</b>	<b>0</b>	<b>380,878</b>	<b>386,769</b>	<b>392,957</b>
01-400-4410	BEV/F - Ambulance Fee	61,160	61,298	74,677	74,677	75,830	102%	74,359	-318	0%	75,549	76,758	77,986
	<b>Sub-Total Ambulance</b>	<b>61,160</b>	<b>61,298</b>	<b>74,677</b>	<b>74,677</b>	<b>75,830</b>	<b>102%</b>	<b>74,359</b>	<b>-318</b>	<b>0</b>	<b>75,549</b>	<b>76,758</b>	<b>77,986</b>
	<b>Control Total</b>	<b>2,146,456</b>	<b>2,218,135</b>	<b>1,908,451</b>	<b>2,030,307</b>	<b>1,890,095</b>	<b>93%</b>	<b>2,053,825</b>	<b>31,508</b>	<b>1.16%</b>	<b>1,880,760</b>	<b>1,910,564</b>	<b>1,940,845</b>

Notes:

- Property Tax Rate - \$1.30
- Rental Tax Rate - 8%
- Trash Rate billed to Homeowner (Total) - \$296.80
- Trash Breakdown: Trash \$211.34 Recycling \$662.90 Yard Waste \$22.56
- Ambulance Rate - \$53.00



Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2018 Proposed	Difference Current vs Proposed	% INCI/DEL (+) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-100-5000	GENERAL & ADMINISTRATIVE (G&A)	263,757	262,673	270,218	270,218	250,639	93%	280,296	10,078	4%	280,390	286,353	292,475
01-100-5140	G&A - Salaries	12,950	6,760	12,000	12,000	9,520	79%	2,500	2,500	100%	2,540	2,581	2,622
01-100-5145	Temporary Service Personnel	20,177	19,920	20,672	20,672	18,783	91%	10,500	-1,500	-13%	21,449	21,906	22,374
01-100-5150	G&A - FICA Town's Contribution	1,551	1,551	1,400	1,400	1,292	92%	21,443	771	4%	21,766	22,134	22,486
01-100-5151	G&A - Life Insurance Town's Contribution	47,935	44,682	44,900	44,900	40,677	91%	63,424	18,524	7%	1,524	1,548	1,573
01-100-5152	G&A - Health Insurance Town's Contrib.	71,063	70,917	71,500	74,000	75,411	102%	80,000	6,000	8%	81,280	82,560	83,902
01-100-5153	G&A - General Insurance	3,500	3,100	4,500	4,500	2,225	22%	4,500	0	0%	4,572	4,645	4,719
01-100-5154	G&A - Contributions	17,295	17,193	17,423	17,423	14,825	85%	17,406	-17	0%	17,412	17,690	17,973
01-100-5160	G&A - Pension Town's Contribution	3,051	3,051	5,000	5,000	3,793	76%	5,000	0	0%	5,060	1,783	1,863
01-100-5181	G&A - Training	851	851	1,500	1,500	200	13%	1,725	225	15%	1,753	1,781	1,809
01-100-5200	G&A - Training for Council & Committees	8,200	8,200	8,300	9,650	10,500	109%	10,000	350	4%	10,160	10,323	10,488
01-100-5201	G&A - Auditor/Accounting	7,200	7,200	0	0	0	0%	0	0	0%	0	0	0
01-100-5202	G&A - Piragimies Grant Expense	5,000	5,000	0	0	0	0%	0	0	0%	0	0	0
01-100-5240	G&A - Drainage Grant - SCCD	18,151	6,137	15,000	15,000	15,337	102%	25,000	10,000	67%	25,400	25,806	26,219
01-100-5240	G&A - Legal	1,767	1,767	2,500	2,500	1,883	75%	2,500	0	0%	2,540	2,581	2,622
01-100-5270	G&A - Business Meetings	800	449	1,624	2,124	2,122	100%	3,100	976	46%	3,150	3,200	3,251
01-100-5280	G&A - Town Functions	5,000	4,888	6,000	6,000	4,420	74%	6,000	0	0%	6,096	6,194	6,293
01-100-5290	G&A - Office Supplies	2,700	1,658	3,000	3,000	1,399	47%	3,000	0	0%	3,048	3,097	3,146
01-100-5295	G&A - Office Equipment	16,123	16,123	15,000	15,000	13,074	87%	17,000	2,000	13%	17,272	17,548	17,823
01-100-5300	G&A - Office Expense	1,500	1,159	1,500	1,500	1,212	81%	1,500	0	0%	1,524	1,548	1,573
01-100-5340	G&A - Advertising	3,900	2,209	3,500	3,500	2,246	64%	3,500	0	0%	3,556	3,613	3,671
01-100-5345	G&A - Dues & Memberships	2,048	2,048	3,000	3,000	1,489	50%	3,048	0	0%	3,048	3,097	3,146
01-100-5390	G&A - Subscriptions	2,500	1,930	2,500	2,500	1,706	68%	2,500	0	0%	2,540	2,581	2,622
01-100-5410	G&A - Gasoline	1,000	842	1,000	1,000	772	77%	1,500	500	50%	1,524	1,548	1,573
01-100-5430	G&A - Mileage	5,100	4,215	5,100	5,100	4,183	82%	5,100	0	0%	5,182	5,265	5,349
01-100-5435	G&A - Postage	7,749	7,749	8,000	8,000	3,064	38%	6,225	-1,775	-22%	6,325	6,426	6,529
01-100-5500	G&A - Telephone	9,851	9,851	10,000	10,000	10,019	100%	11,000	1,000	10%	11,176	11,355	11,536
01-100-5511	G&A - Utilities Gas	2,033	2,033	1,500	1,500	1,025	68%	1,500	0	0%	1,524	1,548	1,573
01-100-5520	G&A - Utilities Electricity	3,600	2,929	3,000	3,000	3,095	103%	3,500	500	17%	3,556	3,613	3,671
01-100-5530	G&A - Utilities Water	2,500	1,916	2,500	2,500	2,125	85%	2,500	0	0%	2,540	2,581	2,622
01-100-5540	G&A - Contingency Funds	2,528	2,528	2,576	2,576	476	23%	3,000	924	45%	3,048	3,097	3,146
01-100-5600	G&A - Computer Maintenance	17,289	17,289	15,000	15,000	12,125	81%	16,000	1,000	7%	16,256	16,516	16,780
01-100-5610	G&A - Website Maintenance	3,500	2,126	4,500	4,500	1,982	44%	3,000	-1,500	-33%	3,048	3,097	3,146
01-100-5700	G&A - Blank Changes	2,000	2,997	2,000	4,250	1,556	37%	4,500	250	6%	4,572	4,645	4,719
	Control Total	572,868	543,940	568,213	572,313	511,952	89%	623,289	50,956	9%	639,348	663,800	676,174
01-100-5806	Capital Expenditure Budget - List Items			5,000	5,000	0	0%						
01-100-5807	G&A - Auditor/Visual Upgrade			17,200	18,819	18,819	100%				18,000		
	Capital Total	0	0	22,200	23,819	18,819	78%	0	0		18,000	0	0
	Grand Total	572,868	543,940	588,413	596,132	530,770	89%	623,289	50,956	9%	657,348	683,800	696,174
01-800-5145	E Jones - Deferred Compensation	0	0	0	5,355	5,355	100%	500					

Account id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	INC/DEL (-) Over Current	FY 2017 Proposed	FY 2016 Proposed	FY 2016 Proposed
01-250-5000	DEPARTMENT OF PUBLIC WORKS (DPW)												
01-250-5100	DPW - Salaries	64,885	68,674	73,654	73,654	70,711	96%	77,177	3,523	5%	78,412	79,666	80,941
01-250-5101	DPW - Salaries - FT/Seasonal	0	0	7,200	7,200	7,170	100%	8,000	800	11%	8,128	8,258	8,390
01-250-5145	DPW - FICA Town's Contribution	5,517	5,723	6,185	6,185	5,733	93%	6,516	331	5%	6,726	6,834	6,934
01-250-5150	DPW - Life Insurance Town's Contribution	506	498	500	500	489	98%	625	125	25%	635	645	655
01-250-5151	DPW - Health Insurance Town's Cont.	22,233	22,233	21,778	21,778	17,883	82%	26,364	4,585	21%	26,764	27,215	27,650
01-250-5153	DPW - Pension Town's Contribution	4,668	4,655	4,740	4,740	4,191	89%	4,762	22	0%	4,839	4,916	4,994
01-250-5180	DPW - Training	250	208	250	250	0	0%	250	0	0%	254	258	262
01-250-5280	DPW - Supplies	4,442	4,442	5,500	5,500	3,143	57%	5,500	0	0%	5,588	5,677	5,768
01-250-5290	DPW - Vehicle/Trailer/ATV Maint	1,297	1,297	1,500	1,500	1,500	100%	2,700	1,200	80%	2,743	2,787	2,832
01-250-5295	DPW - Truck Expense/Vehicle Maintenance	3,544	3,544	3,500	3,500	3,499	100%	4,500	1,000	29%	4,572	4,645	4,719
01-250-5296	DPW - Grounds & Building Maintenance	15,268	15,268	16,500	16,500	16,266	99%	17,000	500	3%	17,272	17,548	17,824
01-250-5297	DPW - Landscaping Materials/Mulch												
01-250-5298	DPW - Canal Maintenance	11,000	4,206	6,000	6,000	1,903	32%	6,000	0	0%	6,096	6,194	6,293
01-250-5350	DPW - Uniforms	750	712	750	750	734	98%	750	0	0%	762	774	787
01-250-5360	DPW - Rental Equipment	997	0	1,500	1,500	0	0%	1,000	-500	-33%	1,016	1,032	1,049
01-250-5360	DPW - Gasoline	6,500	5,062	6,500	6,500	5,563	86%	6,500	0	0%	6,604	6,710	6,817
01-250-5420	DPW - Grass Cutting Expense	232	120	500	500	430	86%	500	0	0%	508	516	524
01-250-5421	DPW - Walkways/Drives	8,000	3,562	10,135	10,000	945	9%	10,000	0	0%	10,160	10,323	10,488
01-250-5422	DPW - Signs	2,685	2,685	7,500	7,500	7,159	95%	7,500	0	0%	7,620	7,742	7,866
01-250-5423	DPW - Decorations/Lighting	10,000	9,978	2,500	2,500	2,497	100%	2,500	0	0%	2,540	2,581	2,622
01-250-5424	DPW - Beach Clean Up	4,200	750	3,000	3,000	1,530	51%	3,000	0	0%	3,048	3,097	3,146
01-250-5425	DPW - Street Maintenance	9,675	9,675	10,000	10,000	6,690	67%	9,045	-955	-10%	9,190	9,337	9,486
01-250-5510	DPW - Utilities Gas	1,762	1,762	1,000	1,000	1,077	108%	1,000	0	0%	1,016	1,032	1,049
01-250-5520	DPW - Utilities Electricity	904	804	1,200	1,200	813	68%	1,200	0	0%	1,219	1,239	1,259
01-250-5540	DPW - Contingency Funds	1,465	1,465	1,000	845	264	31%	1,000	155	18%	1,016	1,032	1,049
01-250-5550	DPW - Utilities Street Lights	13,116	13,116	15,000	15,000	10,236	68%	15,220	220	1%	15,464	15,711	15,962
01-250-5551	DPW - Water Meter Usage	4,672	4,672	1,000	1,000	327	33%	750	-250	-25%	762	774	787
01-250-5650	DPW - Memorial Bricks	105	105	500	500	245	49%	350	-150	-30%	356	361	367
01-250-5660	DPW - HVAC Maintenance	189	185	370	525	525	100%	600	75	14%	610	619	629
01-250-5750	DPW - Generator Maintenance							800	800	0%	813	826	839
01-250-5750	DPW - Street Drainage (NCD-MISA)	16,501	16,501	10,000	10,000	9,334	93%	10,000	0	0%	10,160	10,323	10,488
01-250-5950	DPW - Tree Grant	0	0	0	5,000	5,000	100%	0	-5,000	-100%	0	0	0
	<b>PW Operating Budget Sub-Total</b>	<b>215,173</b>	<b>202,002</b>	<b>219,763</b>	<b>224,628</b>	<b>185,859</b>	<b>83%</b>	<b>237,109</b>	<b>12,481</b>	<b>6%</b>			
01-250-5905	DPW - Trash	254,701	253,534	262,267	262,267	221,454	84%	267,560	5,293	2%	271,841	276,190	280,610
01-250-5910	DPW - Trash Recycling	73,841	61,764	76,251	76,251	68,760	88%	78,562	2,311	3%	79,819	81,096	82,394
01-250-5911	DPW - Trash Yard Waste	26,890	26,529	27,649	27,649	21,682	79%	28,561	912	3%	29,018	29,482	29,954
	<b>Trash Cost Sub-Total</b>	<b>355,332</b>	<b>361,827</b>	<b>366,167</b>	<b>366,167</b>	<b>310,098</b>	<b>85%</b>	<b>374,683</b>	<b>6,516</b>	<b>2%</b>			
	<b>Control Total</b>	<b>570,705</b>	<b>563,830</b>	<b>587,430</b>	<b>582,295</b>	<b>497,402</b>	<b>84%</b>	<b>615,792</b>	<b>24,997</b>	<b>4%</b>	<b>637,131</b>	<b>631,526</b>	<b>641,631</b>
01-502-0000	Capital Expenditure Budget - List Items												
01-250-5807	DPW - Air Compressor/Hose Reel	0	0	1,500	1,500	1,447	96%	0	0	100%			
	Town Hall Carpet							4,000	4,000	100%			
	Trailer Replacement										15,550		
	DPW - ATV												
	<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,447</b>	<b>96%</b>	<b>4,000</b>	<b>4,000</b>	<b>100%</b>	<b>15,550</b>	<b>0</b>	<b>0</b>
	<b>Grand Total</b>	<b>570,705</b>	<b>563,830</b>	<b>587,430</b>	<b>582,295</b>	<b>497,402</b>	<b>84%</b>	<b>615,792</b>	<b>24,997</b>	<b>4%</b>	<b>637,131</b>	<b>631,526</b>	<b>641,631</b>



Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-350-5000	DEPARTMENT OF PUBLIC SAFETY (DPS)												
01-350-5100	DPS - Salaries	422,061	424,290	435,750	435,750	374,253	86%	368,493	-67,257	-15%	421,095	432,053	442,176
01-350-5101	DPS - Salaries - Part-Time/Seasonal	0	0	0	0	0	0%	0	0	0%	0	0	0
01-350-5101	DPS - Retirement Bonus	0	0	0	0	0	0%	0	0	0%	0	0	0
01-350-5130	DPS - Highway Safety GRANT Salaries Exp	2,600	1,800	0	0	0	0%	0	0	0%	0	0	0
01-350-5145	DPS - FICA Town's Contribution	32,288	32,269	33,335	33,335	31,706	95%	31,268	-2,067	-6%	31,769	32,277	32,793
01-350-5150	DPS - Life Insurance Town's Contribution	2,943	2,943	2,400	2,400	1,390	58%	2,400	0	0%	2,438	2,477	2,517
01-350-5151	DPS - Health Insurance Town's Contribution	67,025	67,025	67,206	67,206	44,854	67%	81,044	13,838	21%	82,341	83,658	84,997
01-350-5154	DPS - Health Ins./Non-Enrolled Town's Contribution	6,874	0	0	0	0	0%	0	0	0%	0	0	0
01-350-5160	DPS - Pension Town's Contribution	57,891	56,996	54,253	54,253	35,421	65%	50,136	-4,117	-8%	50,938	51,753	52,581
01-350-5161	DPS - Pension Town's Contribution Admin.	1,758	1,404	1,749	1,749	567	32%	1,405	-344	-20%	1,427	1,450	1,474
01-350-5180	DPS - Training	7,884	7,884	6,000	6,000	6,325	105%	8,000	2,000	33%	8,000	8,500	8,900
01-350-5280	DPS - Supplies	976	976	1,500	1,500	1,087	72%	2,000	500	33%	2,000	2,500	2,500
01-350-5285	DPS - Radio & Radar	320	320	1,000	1,000	2,145	100%	500	-1,645	-77%	500	2,500	1,750
01-350-5290	DPS - Office Supplies & Equipment	1,065	1,065	1,500	1,500	1,649	110%	1,500	0	0%	1,500	1,500	1,750
01-350-5291	DPS - Equipment Repair/Maintenance	754	693	1,000	1,000	350	35%	2,000	1,000	100%	1,000	1,250	1,250
01-350-5293	DPS - Office Expense/Maintenance	754	754	650	950	1,001	105%	1,000	50	5%	1,000	1,250	1,250
01-350-5295	DPS - Car Maintenance	7,195	7,195	5,000	5,000	5,054	101%	5,500	500	10%	6,000	5,000	5,500
01-350-5300	DPS - ATV Maintenance						0%	500	500	100%			
01-350-5300	DPS - Advertising	183	183	150	1,446	1,497	103%	150	-1,296	-90%	150	200	200
01-350-5340	DPS - Dues & Memberships/Special Consultations	700	380	700	700	859	123%	2,710	2,010	287%	600	650	650
01-350-5350	DPS - Uniforms	3,500	3,039	3,500	3,500	5,832	167%	4,000	500	14%	4,000	4,500	4,500
01-350-5380	DPS - Gasoline	16,460	16,050	16,500	15,055	10,605	70%	16,500	1,445	10%	16,500	16,750	16,750
01-350-5430	DPS - Printing	500	346	1,000	1,000	647	65%	1,000	0	0%	1,500	1,000	1,500
01-350-5500	DPS - Telephone & Wireless Communication	3,000	2,878	3,200	3,200	2,645	83%	3,500	300	9%	3,000	3,500	3,500
01-350-5510	DPS - Utilities - Gas	699	699	500	500	561	72%	500	0	0%	508	516	524
01-350-5520	DPS - Utilities Electric	4,929	4,929	4,900	4,900	4,863	99%	5,500	600	12%	5,588	5,677	5,768
01-350-5600	DPS - Maintenance Repair Computers	750	481	750	750	0	0%	750	0	0%	750	800	800
01-350-5605	DPS - Panceo Endowment	25,000	6,979	25,000	24,000	2,870	12%	24,000	0	0%	24,384	24,774	25,171
01-350-5611	DPS - Sussex County GRANT Expense	18,947	18,947	15,990	25,000	44,128	177%	25,000	0	0%	25,400	25,808	26,219
	DPS - Violent Crime GRANT Expenses FY 15	686,457	659,897	683,533	751,243	638,952	85%	694,101	-57,142	-8%	748,010	767,104	782,036
	DPS - Contingency Funds												
	DPS - Operating Sub-Total												
01-350-5920	DPS - BBVF Ambulance Fee Expense	55,260	49,458	74,677	74,677	55,875	75%	74,359	-318	-25%	75,549	76,758	77,986
	Control Total	741,717	709,356	756,210	825,920	694,827	84%	768,460	-57,460	-7%	823,559	843,061	860,021
	Capital Expenditure Budget - List Items												
01-350-5807	DPS - Ford Police Interceptor	0	0	55,910	55,910	55,910	100%	0	-55,910	-100%	55,910	27,955	15,550
	DPS - ATV	0	0	55,910	55,910	55,910	100%	0	-55,910	-100%	55,910	27,955	15,550
	Capital Total												
	Grand Total	741,717	709,356	814,120	881,830	750,737	85%	788,460	-113,370	-15%	878,469	871,816	875,571

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Original Budget	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-600-5000	South Bethany Beach Patrol												
01-600-5100	SBBP - Salaries	188,263	180,864	192,035	193,945	193,945	100%	198,208	4,264	2%	201,380	204,602	207,875
01-600-5130	SBBP - Lifeguard Bonus	1,437	1,437	2,500	2,106	2,106	100%	2,500	394	19%	2,540	2,581	2,625
01-600-5145	SBBP - FICA Town's Contribution	14,854	13,836	14,691	14,837	14,837	100%	15,354	517	3%	15,600	15,849	16,119
01-600-5180	SBBP - Training	2,761	2,761	3,500	2,500	2,500	100%	3,000	500	20%	3,048	3,097	3,149
01-600-5280	SBBP - Supplies	5,489	5,489	3,500	3,500	3,427	98%	4,100	600	17%	4,166	4,232	4,304
01-600-5290	SBBP - Equipment	9,843	9,843	5,500	5,500	5,003	91%	5,500	0	0%	5,588	5,677	5,774
01-600-5350	SBBP - Uniforms	5,232	5,232	5,000	4,439	1,905	43%	3,600	-839	-19%	3,658	3,716	3,779
01-600-5380	SBBP - Maintenance/Gasoline/ATV	21	21	100	0	0	0%	550	550	0%	559	568	577
01-600-5385	SBBP - Junior Life Guard Program Exp.	361	361	600	600	599	100%	650	50	8%	660	671	682
	<b>Control Total</b>	<b>228,262</b>	<b>219,845</b>	<b>227,426</b>	<b>227,426</b>	<b>224,321</b>	<b>99%</b>	<b>233,482</b>	<b>6,036</b>	<b>3%</b>	<b>237,198</b>	<b>240,993</b>	<b>244,885</b>
	Capital Expenditure Budget - List Items												
01-600-5820	SBBP - ATV			15,574	15,574	14,657	94%						15,500
	<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>15,574</b>	<b>15,574</b>	<b>14,657</b>	<b>94%</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0</b>	<b>15,500</b>	
	<b>Grand Total</b>	<b>228,262</b>	<b>219,845</b>	<b>243,000</b>	<b>243,000</b>	<b>238,979</b>	<b>98%</b>	<b>233,482</b>	<b>6,036</b>	<b>-4%</b>	<b>237,198</b>	<b>256,493</b>	<b>244,885</b>

Notes:

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Differences Current vs Proposed	INC/DEL (+) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-400-5000	COMMUNITY ENHANCEMENT COMMITTEE (CEC)												
01-400-5269	CEC - Munch	9,000	4,328	8,000	8,000	850	11%	9,000	0	-8,000	0	0	0
01-400-5287	CEC - Plants	10,900	9,911	10,000	10,000	1,033	10%	9,000	1,000	-1,000	9,144	9,290	9,439
01-400-5422	CEC - Signs	259	214	1,000	1,000	803	80%	300	700	-700	305	310	315
01-400-5423	CEC - Art Initiative	0	0	0	500	500	100%	2,500	2,000	2,000	2,540	2,581	2,622
01-400-5424	CEC - Community Education	0	0	500	500	0	0%	500	0	0	508	516	524
01-400-5756	CEC - Alternate Lighting Test	1,041	1,041	1,575	1,575	1,308	83%	1,000	0	-1,575	0	0	0
	CEC - Adopt-A-Canal Project							1,000	1,000	1,000	1,016	1,032	1,049
	Control Total	21,200	14,494	21,575	21,575	4,485	21%	13,300	-9,275	-9,275	12,487	12,697	12,900
01-400-0000	Capital Expenditure Budget - List Items												
01-400-0000													
01-400-0000	Capital Total	0	0	0	0	0		0	0	0	0	0	0
	Grand Total	21,200	14,494	21,575	21,575	4,485	21%	13,300	-9,275	-9,275	12,487	12,697	12,900

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-502-5300	Public Relations Committee (PRC)												
01-502-5302	PR Committee - Town Float	250	317	500	260	260	100%	500	240	92%	508	516	524
01-502-5303	PR Committee - Movie Night	0	0	1,000	2,015	2,003	99%	1,500	-515	-26%	1,524	1,548	1,573
01-502-5304	PR Committee - Polar Bear Plunge	800	488	850	675	615	91%	850	175	26%	864	877	891
01-502-5305	PR Committee - Resistor Luncheon	0	0	750	750		0%	900	150	20%	914	929	944
01-502-	PR Committee - Boat Parade							360	360	100%	366	372	378
01-502-	PR Committee - Bicycle Safety Promo							110	110	100%	112	114	115
01-502-0000	Control Total	1,050	805	3,100	3,700	2,878	93%	4,220	520	14%	4,288	4,356	4,428
	Capital Expenditure Budget - List Items												
	Capital Total	0	0	0	0	0		0	0		0	0	0
	Grand Total	1,050	805	3,100	3,700	2,878	93%	4,220	520	14%	4,288	4,356	4,428



Account id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-500-5270	Canal Water Quality Committee (CWQC)												
01-500-5275	CWQC - Diffuser Capital & Maintenance	3,918	0	3,917	2,910	249	9%	0	-2,910	-100%			
01-500-5281	CWQC - Large Oyster Cages	1,000	0	5,000	5,000	5,000	100%	0	-5,000	-100%			
01-500-5282	CWQC - Stand Pipes/Catch Basin	260	319	0	0	0	0%	0	0	0%			
01-500-5283	CWQC - Check Valve Study	725	0	0	0	0	0%	0	0	0%			
01-500-5284	CWQC - Diffuser Electricity	2,548	1,077	1,390	1,390	636	46%	0	-1,390	-100%			
01-500-5285	CWQC - Community Education	0	0	1,000	1,000	181	18%	1,000	0	0%	1,000	1,000	1,000
01-500-5286	CWQC - Sea Level Rise Grant	11,700	10,042	0	0	0	0%	0	0	0%			
01-500-5287	CWQC - Water Quality Testing/Services	0	0	5,000	5,000	3,274	65%	5,300	300	6%	4,700	4,900	4,900
01-500-5290	CWQC - Rain Garden Grants(Cash Match)	10,000	0	10,000	10,000	10,000	100%	10,000	0	0%	10,000	10,000	10,000
01-500-5293	CWQC - Anchorage Canal Grant	0	0	136,900	136,900	204	0%	136,900	0	0%	5,000	5,000	5,000
01-500-	CWQC - Grant for Circulation Study												
01-500-	CWQC - CIB -Donation to support CWO Efforts												
	<b>Control Total</b>	<b>30,151</b>	<b>11,438</b>	<b>26,297</b>	<b>182,180</b>	<b>19,544</b>	<b>12%</b>	<b>153,200</b>	<b>-8,990</b>	<b>-6%</b>	<b>21,700</b>	<b>21,900</b>	<b>21,900</b>
01-502-0000	Capital Expenditure Budget - List Items												
	<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Grand Total</b>	<b>30,151</b>	<b>11,438</b>	<b>26,297</b>	<b>182,180</b>	<b>19,544</b>	<b>12%</b>	<b>153,200</b>	<b>-8,990</b>	<b>-6%</b>	<b>21,700</b>	<b>21,900</b>	<b>21,900</b>

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-501-5200	Sea Level Rise (SLR)												
01-501-5201	SLR - Coastal Resiliency/Risk Analysis		0	2,000	2,000	0	0%	0	-2,000	-100%			
01-501-5202	SLR - Elevation Data Collection		0	2,500	2,500	1,228	49%	0	-2,500	-100%			
01-501-5203	SLR - Travel Exp/SLR Collaboration		0	300	300	183	61%	500	200	67%			
01-501-5204	SLR - Check Valve		0	1,500	1,500	658	44%	1,500	0	0%	500	1,500	500
01-500-5292	SLR - Coastal Man Grant - VAAP	5,000	0	0	0	0		2,500	2,500	100%	1,500	1,500	1,500
	SLR - Education Document							2,000	2,000	100%	2,000	2,000	2,000
	SLR - Education required by CRS							3,000	3,000	100%	5,000	5,000	5,000
	SLR - Grant Match												
	<b>Control Total</b>	5,000	0	6,300	6,300	2,088	33%	9,500	3,200	51%	9,000	9,000	9,000
01-502-0000	Capital Expenditure Budget - List Items												
	<b>Capital Total</b>	0	0	0	0	0	0%	0	0	0%	0	0	0
	<b>Grand Total</b>	5,000	0	6,300	6,300	2,088	33%	9,500	3,200	51%	9,000	9,000	9,000

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2015 Proposed	Difference Current vs Proposed	INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
01-600-5000	Revenue												
	Municipal Street Aid (MSA)												
03-500-4500	MSA - Interest Income	0	11	10	10	13	125%	12	2	20%	12	12	13
03-600-4600	MSA - GRANT Fund Receipts/Income	50,533	75,180	50,533	50,533	50,132	99%	50,132	-401	-1%	50,934	51,749	52,577
	<b>Grand Total</b>	50,533	75,190	50,543	50,543	50,145	99%	50,144	-399	-1%	50,946	51,761	52,590

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
03-000-0000	MUNICIPAL STREET AID (MSA) GRANT FUND												
03-750-5100	MSA - Salaries for Maintenance (500 hrs)	7,430	7,430	0	0	0	0%	0	0	0%	0	0	0
03-750-5150	MSA - Street Repairs & Maintenance	10,078	6,250	0	0	0	0%	0	0	0%	0	0	0
03-750-5422	MSA - Signs	3,000	2,482	3,000	3,000	2,507	84%	7,500	4,500	150%	0	0	0
03-750-5700	MSA - Bank Service Fees	24	24	24	24	20	83%	24	0	0%	24	25	25
	<b>Control Total</b>	20,533	16,186	3,024	3,024	2,527	84%	7,524	4,500	149%	24	25	25
01-600-5820	Capital Expenditure Budget - List Items												
	<b>Capital Total</b>	0	0	0	0	0	0%	0	0	0%	0	0	0
	<b>Grand Total</b>	20,533	16,186	3,024	3,024	2,527	84%	7,524	4,500	149%	24	25	25

**SALLE**

Account id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Current YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
04-000-0000	Revenue												
04-350-4605	STATE AID TO LOCAL LAW ENFORCEMENT FUND	4,100	4,375	2,700	4,116	4,116	100%	2,400	-1,716				
04-500-4500	SALLE - Grant Fund Receipts/Income	0	1	0	0	0			0				
	SALLE - Interest Income												
	<b>Grand Total</b>	<b>4,100</b>	<b>4,376</b>	<b>2,700</b>	<b>4,116</b>	<b>4,116</b>	<b>152%</b>	<b>2,400</b>	<b>-1,716</b>		<b>0</b>	<b>0</b>	<b>0</b>

**EIDE**

Account id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Current YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
04-000-0000	Expenditures												
04-350-5010	STATE AID TO LOCAL LAW ENFORCEMENT FUND	4,100	4,248	2,700	4,116	3,628	88%	2,400	-1,716				
	SALLE - Grant Police Expenses												
	<b>Control Total</b>	<b>4,100</b>	<b>4,248</b>	<b>2,700</b>	<b>4,116</b>	<b>3,628</b>	<b>88%</b>	<b>2,400</b>	<b>-1,716</b>		<b>0</b>	<b>0</b>	<b>0</b>

Notes  
 Some portion of funds will carry-over from prior fiscal year

**SALLE**

Account id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Current YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
05-350-4600	Revenue												
05-500-4500	EMERGENCY ILLEGAL DRUG ENFORCEMENT FUND	3,600	2,828	2,787	3,572	3,572	100%	2,787	-785				
	EDIE - Grant Fund Receipts/Income	0	1	0	0	0			0				
	EDIE - Interest Income												
	<b>Grand Total</b>	<b>3,600</b>	<b>2,829</b>	<b>2,787</b>	<b>3,572</b>	<b>3,572</b>	<b>100%</b>	<b>2,787</b>	<b>-785</b>		<b>0</b>	<b>0</b>	<b>0</b>

**EIDE**

Account id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Current YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
02-000-0000	Expenditures												
05-350-5005	EMERGENCY ILLEGAL DRUG ENFORCEMENT FUND	3,600	813	2,787	3,572	1,951	55%	2,787	-785				
	EDIE - Police Expenses												
	<b>Control Total</b>	<b>3,600</b>	<b>813</b>	<b>2,787</b>	<b>3,572</b>	<b>1,951</b>	<b>55%</b>	<b>2,787</b>	<b>-785</b>		<b>0</b>	<b>0</b>	<b>0</b>

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Current YTD	FY 2015 %	FY 2015 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
	<b>Revenue</b>												
	<b>Transfer Tax</b>												
02-100-4000	Realty Transfer Tax Income	255,000	253,596	250,000	350,000	410,168	164%	305,000	-45,000	-13%			
	<b>Grand Total</b>	255,000	253,596	250,000	350,000	410,168	164%	305,000	-45,000		0	0	0

Account Id	Account Description	FY 2014 Budgeted	FY 2014 Actual	FY 2015 Budgeted	FY 2015 Amended Budget	FY 2015 Expended YTD	FY 2015 % Used	FY 2016 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	FY 2017 Proposed	FY 2018 Proposed	FY 2019 Proposed
	<b>Expenditures</b>												
	<b>Transfer Tax</b>												
02-000-0000	Transfer Tax	0	0	2,500.00	6,000.00	5,201	87%	4,500	-1,500	-25%			
02-700-5015	Real Estate Transfer Tax - Bank Fees												
	<b>Control Total</b>	0	0	2,500	6,000	5,201	208%	4,500	-1,500	-25%	0	0	0
01-600-5820	Capital Expenditure Budget - List Items												
	<b>Capital Total</b>	0	0	0	0	0	0%	0	0	0%	0	0	0
	<b>Grand Total</b>	0	0	2,500	6,000	5,201	87%	4,500	-1,500	-25%	0	0	0

Reserve Account Budget Recommendation

Projected Fund Balances 4/30/2015	FY 2016 Budgeted Expenditures	General Fund	Transfer Tax	MSA	Balance 4/30/2016
Operational Reserve*					\$464,219
MSA Reserves	\$7,524				\$175,744
Capital (ARM) Reserves	\$4,000				\$623,132
Accrued Liabilities/Separation Bonus/Leave		\$99,957			\$99,957
<b>Total</b>	<b>\$11,524</b>	<b>\$99,957</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,363,052</b>

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





RESOLUTION NO. 1-15

**A RESOLUTION TO SET THE FY 2016 PROPERTY TAX RATE AND RENTAL TAX RATE**

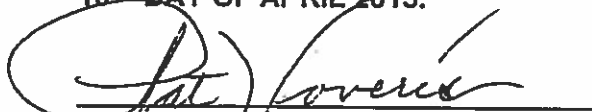
**WHEREAS**, the Town of South Bethany strives to maintain a responsible and prudent financial position for the Town and to maintain the same level of services to the residents; and

**WHEREAS**, property taxes, rental taxes, and transfer taxes are among the primary revenue sources for the Town; and

**WHEREAS**, it is essential to maintain the financial integrity of the Town;

**NOW, THEREFORE, LET IT BE RESOLVED**, by the Mayor and Council of the Town of South Bethany that the FY 2016 Town of South Bethany property tax rate shall remain at \$1.30 per hundred dollars of assessed valuation and the FY 2016 Town of South Bethany rental tax rate shall remain at 8% of total gross receipts of each residential and commercial property.

**ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF SOUTH BETHANY ON THE 10<sup>TH</sup> DAY OF APRIL 2015.**

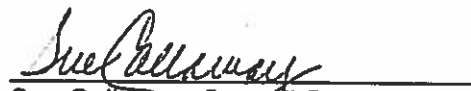
  
\_\_\_\_\_  
Pat Voveris, Mayor

Attest:

  
\_\_\_\_\_  
Pam Smith, Administrative Assistant

SEAL:

Sponsored by Councilman Saxton  
phs:Resolution No. 1-15 FY 16 Tax Rate

  
\_\_\_\_\_  
Sue Callaway, Council Secretary

Members of Town Council:

  
\_\_\_\_\_  
Jim Gross

  
\_\_\_\_\_  
George Junkin, II

  
\_\_\_\_\_  
Al Rae

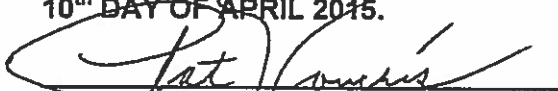
  
\_\_\_\_\_  
Tim Saxton

  
\_\_\_\_\_  
Tony Caputo



NOW, THEREFORE, LET IT BE RESOLVED that the Mayor and Council of the Town of South Bethany have adopted a balanced FY 2016 Operating Budget and Capital Budget for the ensuing fiscal year, including a 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 10<sup>th</sup> DAY OF APRIL 2015.

  
Pat Voveris, Mayor

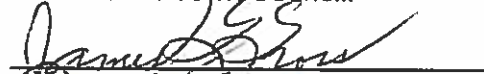
Attest:


  
Pam Smith


SEAL:


  
Sue Callaway, Council Secretary

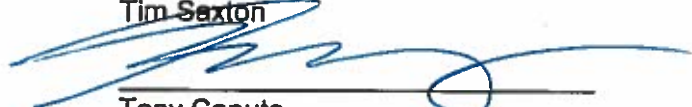
Members of Town Council:

  
Jim Gross

  
George Junkin, II

  
Al Rae

  
Tim Sexton

  
Tony Caputo