

# ***Town of South Bethany***

***FY 2027***

***Operating & Capital***

***Budget***

***Final - Draft***

Drafted 1/21/26

B&F Review: 2/19/26

TC Review: 2/27/26

TC 2nd/Public Review 3/13/26

TC 3rd Review: 3/27/26

Final Approval: 4/10/26

# Town of South Bethany

Proposed Operating FY 2027 Budget	FY 2026	FY 2027 Town Council Budget Recommendations	Increase/ Decrease	% change
	Current Budget	Budget Recommendations		
<b>Revenues</b>				
Property Taxes	\$ 844,600	\$ 850,000	5,400	0.6%
Rental Tax	\$ 685,000	\$ 680,000	-5,000	-0.7%
Realty Transfer	\$ 650,000	\$ 695,000	45,000	6.9%
Fines and Penalties	\$ 39,050	\$ 30,250	-8,800	-22.5%
Building Permits	\$ 400,000	\$ 400,000	0	0.0%
Permits (Other) and Licenses	\$ 172,500	\$ 172,600	100	0.1%
Franchise Fees and Leases	\$ 92,100	\$ 85,400	-6,700	-7.3%
All Others	<u>\$ 63,950</u>	<u>\$ 63,130</u>	<u>-820</u>	<u>-1.3%</u>
<b>Sub-Total Operating Revenue</b>	<b><u>\$ 2,947,200</u></b>	<b><u>\$ 2,976,380</u></b>	29,180	1.0%
Police Grants - Gen Fund	\$ 35,000	\$ 77,500	42,500	121.4%
Police Grants - Other Funds	\$ 7,900	\$ 7,900	0	0.0%
Town Grants	\$ 64,050	\$ 54,140	-9,910	-15.5%
<b>Sub-Total Grant Revenue</b>	<b>\$ 106,950</b>	<b>\$ 139,540</b>	32,590	30.5%
Trash	\$ 368,200	\$ 357,720	-10,480	-2.8%
Ambulance	<u>\$ 85,000</u>	<u>\$ 84,360</u>	<u>-640</u>	<u>-0.8%</u>
<b>Sub-Total Town Services</b>	<b><u>\$ 453,200</u></b>	<b><u>\$ 442,080</u></b>	<u>-11,120</u>	<u>-2.5%</u>
Sub-Total - Reserve Funding		\$ -		
<b>Total Revenue (All Funds)</b>	<b><u>\$ 3,507,350</u></b>	<b><u>\$ 3,558,000</u></b>	50,650	1.4%
<b>Expenditures:</b>				
General and Administrative	\$ 858,667	\$ 899,350	40,683	4.7%
Code Enforcement	\$ 180,580	\$ 183,710	3,130	1.7%
Public Works	\$ 460,054	\$ 555,650	95,596	20.8%
Public Safety	\$ 923,080	\$ 954,410	31,330	3.4%
Beach Patrol	\$ 343,169	\$ 368,960	25,791	7.5%
Canal Water Quality Committee	\$ 7,500	\$ 6,500	-1,000	-13.3%
Canal Maintenance	\$ 67,786	\$ -	-67,786	-100.0%
Public Relations Committee	\$ 5,200	\$ 4,900	-300	-5.8%
Resiliency Committee	\$ 1,500	\$ 500	-1,000	100.0%
Bicycle & Pedestrian Safety Committee	<u>\$ -</u>	<u>\$ 2,400</u>	2,400	100.0%
<b>Sub-Total Operating Expenditures</b>	<b><u>\$ 2,847,536</u></b>	<b><u>\$ 2,976,380</u></b>	128,844	4.5%
Police Grants - Gen Fund	<b>\$ 35,500</b>	\$ 77,500	42,000	118.3%
Police Grants - Other Funds	<b>\$ 7,900</b>	\$ 7,900	0	0.0%
Town Grants	<b>\$ 64,050</b>	<b>\$ 54,140</b>	<b>-9,910</b>	<b>-15.5%</b>
<b>Sub-Total Grant Expenditures</b>	<b>\$ 107,450</b>	<b>\$ 139,540</b>	32,090	29.9%
Trash	\$ 368,200	\$ 357,720	-10,480	-2.8%
Ambulance	<u>\$ 85,000</u>	<u>\$ 84,360</u>	<u>-640</u>	<u>-0.8%</u>
<b>Sub-Total Town Services</b>	<b><u>\$ 453,200</u></b>	<b><u>\$ 442,080</u></b>	<u>-11,120</u>	<u>-2.5%</u>
<b>Total Operating Expenditures</b>	<b>\$ 3,408,186</b>	<b>\$ 3,558,000</b>	149,814	4.4%
<b>Funding ARM Maintenance</b>	<b>\$ 99,164</b>	<b>\$ -</b>	<b>-99,164</b>	<b>100.0%</b>
<b>Total Operating Surplus (Deficit)</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b>0</b>	<b>100.0%</b>
<b><u>Operating Capital Expenditures - Funded from Reserves</u></b>				
ARM Expenditures		\$ 368,230		
New Operating Capital Expenditures		<u>\$ 65,000</u>		
Total ARM/New Capital Expenditures		\$ 433,230		
<b>Other Expenditures from Reserves - to be approved separately</b>				
Other Expenditures from Reserves		\$ 514,100		

Revenue		FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	Difference
		Actual	Actual	Budget	Actual	%	Proposed	Current Budget
		As of 3/19/26						vs
General Fund								Proposed Budget
01-100-4100	Property Taxes	536,909	553,989	844,600	839,330	99.4%	850,000	5,400
01-100-4151	Rental Tax	676,074	691,276	685,000	683,630	99.8%	680,000	-5,000
02-100-4000	Realty Transfer Tax Income	817,372	667,441	650,000	787,560	121.2%	695,000	45,000
01-200-4200	Grass Cutting Fines	200	0	50	0	0.0%	50	0
01-200-4205	Magistrate Fines	24,085	17,527	25,000	26,731	106.9%	25,000	0
01-200-4210	Parking Ticket Fines	10,620	6,550	13,000	4,100	31.5%	4,000	-9,000
01-200-4216	Miscellaneous Penalties & Fines	836	1,558	1,000	1,345	134.5%	1,200	200
01-300-4300	Building Permits	472,969	458,557	400,000	526,803	131.7%	400,000	0
01-300-4305	Parking Permits	56,450	55,790	60,000	50,411	84.0%	60,000	0
01-300-4310	Mercantile Licenses	75,450	72,650	70,000	76,650	109.5%	70,000	0
01-300-4315	Rental Licenses	34,740	36,720	35,000	25,020	71.5%	35,100	100
01-800-4806	Board of Adjustment Fees	12,000	7,500	7,500	9,000	120.0%	7,500	0
01-700-4700	Water Lease Income - Artesian Resources	19,393	19,988	20,600	20,576	99.9%	21,000	400
01-700-4705	Gas Lease Income - Sharp Energy	5,000	5,000	5,000	0	0.0%	5,000	0
01-700-4710	CATV Franchise Fee Income - Mediacom	25,234	19,008	20,000	11,504	57.5%	12,900	-7,100
01-700-4711	CATV Franchise Fee Income - ComCast	19,499	26,224	25,000	31,155	124.6%	25,000	0
01-700-4715	Verizon Transmission Lease Income	18,906	20,336	21,500	19,183	89.2%	21,500	0
01-800-4800	Donations (eg- SBPOA & BF Chamber)	3,020	100	500	650	130.0%	500	0
01-800-4802	Donations - Police	0	284	100	200	200.0%	100	0
01-800-4805	Miscellaneous Income	1,440	5,724	3,000	360	12.0%	200	-2,800
01-800-4810	Memorial Bricks Income	200	1,000	200	600	300.0%	330	130
01-850-4850	Beach Vendor Concession/Exercise Concession	15,850	16,150	16,150	16,000	99.1%	16,000	-150
01-900-4900	Sale of Assets	2,112	0	2,000	0	0.0%	2,000	0
01-600-4615	DPS - Police Pension State Income	37,817	47,653	40,000	42,308	105.8%	42,000	2,000
01-500-4500	Interest Income	13,305	15,886	2,000	2,546	127.3%	2,000	0
<b>Total General Fund Revenue</b>		<b>2,879,481</b>	<b>2,746,910</b>	<b>2,947,200</b>	<b>3,175,661</b>	<b>107.8%</b>	<b>2,976,380</b>	<b>29,180 0.99%</b>

**Notes:**

The Property Tax Revenue is based on a tax rate of .051per 100 of assessed value.  
 Rental Tax Rate - 8%

Account Id	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>GENERAL &amp; ADMINISTRATIVE (G&amp;A)</b>								
01-100-5100	G&A - Salaries	282,671	294,893	304,100	271,127	89.2%	315,800	11,700
01-100-5101	G&A - Salaries - Overtime	305	386	500	289	57.7%	500	0
01-100-5102	G&A - Merit Award/Service Award	0	0	700	500	71.4%	200	-500
01-100-5140	G&A - DE Unemployment Tax Town's Contr.	4,166	3,983	8,500	5,002	58.8%	9,000	500
01-100-5145	G&A - FICA Town's Contribution	21,265	22,649	23,363	20,492	87.7%	24,250	887
01-100-5150	G&A - Life Insurance Town's Contribution	1,314	1,271	1,318	1,145	86.9%	1,225	-93
01-100-5151	G&A - Health Insurance Town's Contrib.	58,373	60,637	62,525	63,924	102.2%	69,500	6,975
01-100-5152	G&A - General Insurance	95,014	99,342	100,000	107,813	107.8%	120,000	20,000
01-100-5153	G&A - Contributions	2,500	3,000	3,000	1,250	41.7%	5,000	2,000
01-100-5160	G&A - Pension Town's Contribution	16,792	15,280	16,670	15,619	93.7%	17,300	630
01-100-5165	G&A - Town Council Stipend	6,450	5,900	7,700	7,000	90.9%	7,700	0
01-100-5180	G&A - Training	95	874	2,500	1,263	50.5%	3,000	500
01-100-5181	G&A - Training for Council & Committees	425	377	500	75	15.0%	500	0
01-100-5200	G&A - Auditor/Accounting	14,650	19,900	20,000	20,450	102.3%	22,000	2,000
01-100-5240	G&A - Legal	28,712	20,478	26,500	16,746	63.2%	26,500	0
01-100-5260	G&A - Business Meetings	1,270	2,025	2,500	1,725	69.0%	2,500	0
01-100-5270	G&A - Town Functions	4,170	4,508	4,500	3,011	66.9%	4,500	0
01-100-5280	G&A - Office Supplies	7,685	3,772	7,000	2,899	41.4%	7,000	0
01-100-5290	G&A - Office Equipment	5,003	5,037	5,000	2,707	54.1%	5,000	0
01-100-5295	G&A - Office Expense	17,866	21,918	25,000	11,803	47.2%	23,000	-2,000
01-100-5300	G&A - Advertising	1,510	2,200	2,500	1,432	57.3%	2,500	0
01-100-5340	G&A - Dues & Memberships	6,045	2,897	6,200	2,980	48.1%	6,200	0
01-100-5345	G&A - Subscriptions	6,351	4,557	6,000	5,264	87.7%	6,200	200
01-100-5380	G&A - Gasoline	238	400	500	0	0.0%	250	-250
01-100-5381	G&A - Vehicle Maintenance	0	0	500	1,059	211.8%	250	-250
01-100-5410	G&A - Mileage	353	544	500	469	93.9%	500	0
01-100-5430	G&A - Printing/Graphic Art	2,064	3,906	3,000	2,585	86.2%	3,000	0
01-100-5435	G&A - Postage	7,072	3,006	7,500	4,796	63.9%	7,500	0
01-100-5500	G&A - Telephone	6,246	6,429	7,000	4,305	61.5%	7,000	0
01-100-5501	G&A - Telephone - Cellular	3,241	3,251	6,000	2,622	43.7%	6,000	0
01-100-5511	G&A - Utilities Gas	1,311	1,735	1,600	1,555	97.2%	1,600	0
01-100-5520	G&A - Utilities Electricity	3,179	3,324	4,000	2,380	59.5%	4,000	0
01-100-5530	G&A - Utilities Water	2,521	2,642	3,000	2,398	79.9%	3,000	0
01-100-5531	G&A - Building Maintenance/Janitorial Services	0	6,500	6,760	6,033	89.2%	7,000	240
01-100-5540	G&A - Contingency Funds	1,757	1,000	1,500	198	13.2%	1,500	0
01-100-5600	G&A - Computer Maintenance	24,909	24,949	30,000	28,011	93.4%	35,000	5,000
01-100-5610	G&A - Website/Internet Subscription Security	7,554	9,383	10,000	9,231	92.3%	10,000	0
01-100-5611	G&A - Payroll Processing Services	8,611	8,761	9,100	9,826	108.0%	11,100	2,000
01-100-5700	G&A - Bank Processing Fees	11,916	13,506	12,000	11,428	95.2%	13,000	1,000
01-100-5704	ARPA - 5:5.6 Clean Water: Stormwater	2,338	0	0	0	0.0%	0	0
01-100-5705	G & A - CTF Agreement	18,804	65,185	0	0	0.0%	0	0
01-100-5706	GA - Resiliency Efforts	26,949	0	71,250	20,897	0.0%	41,000	-30,250
01-100-5707	Town Comprehensive Plan Consultant	0	12,500	40,000	12,500	31.3%	61,275	21,275 RFP Awarded 3/13/26 Rossi Group
02-700-5015	Real Estate Transfer Tax -Recording Fees/Bank Fees	7,831	7,136	7,880	8,290	105.2%	7,000	-880
	<b>G&amp;A Subtotal</b>	<b>719,524</b>	<b>770,043</b>	<b>858,667</b>	<b>693,095</b>	<b>80.7%</b>	<b>899,350</b>	<b>40,683 4.74%</b>

Notes:

Account Id	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Code Enforcement</b>								
01-101-5100	CE - Code Enforcement Salaries (2)*	116,987	119,046	123,103	108,372	88.0%	127,000	3,897
01-101-5101	CE - Salaries - Overtime	810	1,482	250	181	72.6%	250	0
01-101-5102	CE - Merit Award/Service Award	0	500	50	0	0.0%	50	0
01-101-5103	CE - Plan Reviewer	0	0	1,000	0	0.0%	1,000	0
01-101-5145	CE - FICA Town's Contribution	9,179	9,309	9,551	8,367	87.6%	9,900	349
01-101-5150	CE- Life Insurance Town's Contribution	657	657	680	602	88.6%	660	-20
01-101-5151	CE - Health Insurance Town's Contrib.	21,144	22,561	25,100	23,792	94.8%	25,600	500
01-101-5160	CE - Pension Town's Contribution	7,243	6,463	6,746	6,436	95.4%	7,000	254
01-101-5180	CE - Training	135	20	500	0	0.0%	500	0
01-101-5241	CE - Legal - Board of Adjustment Legal Council	4,446	4,986	6,000	2,463	41.1%	4,500	-1,500
01-101-5242	CE - Board of Adjustment Expenses	711	122	1,500	342	22.8%	1,000	-500
01-101-5260	CE - Business Meetings	0	0	200	0	0.0%	200	0
01-101-5290	CE - Office Equipment /Supplies	1,380	1,874	2,000	405	20.2%	2,000	0
01-101-5340	CE - Dues & Memberships	270	0	300	0	0.0%	500	200
01-101-5380	CE - Gasoline	186	46	500	58	11.5%	250	-250
01-101-5381	CE - Vehicle Maintenance	122	111	300	121	40.4%	500	200
01-101-5410	CE - Mileage	0	0	50	0	0.0%	50	0
01-101-5420	CE - Grass Cutting Expense	220	0	250	0	0.0%	250	0
01-101-5501	CE - Telephone - Cellular	1,202	1,218	2,500	2,253	90.1%	2,500	0
	<b>Code Enforcement Subtotal</b>	<b>164,692</b>	<b>168,395</b>	<b>180,580</b>	<b>153,394</b>	<b>84.9%</b>	<b>183,710</b>	<b>3,130</b> 1.73%

\* Salaries and benefits for Building Inspector and Code Enforcement

Account Id	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>DEPARTMENT OF PUBLIC WORKS (DPW)</b>								
01-250-5100	DPW - Salaries	120,747	115,017	180,713	143,971	79.7%	206,227	25,514
01-250-5102	DPW - Salaries - Overtime	0	156	1,500	2,936	195.7%	2,500	1,000
01250-5103	DPW - Merit Award/Service Award	500	0	100	0	0.0%	100	0
01-250-5145	DPW - FICA Town's Contribution	9,073	8,451	13,941	10,177	73.0%	14,310	369
01-250-5150	DPW - Life Insurance Town's Contribution	657	657	990	904	91.3%	990	0
01-250-5151	DPW - Health Insurance Town's Cont.	10,533	21,429	38,146	41,475	108.7%	41,000	2,854
01-250-5153	DPW - Pension Town's Contribution	6,185	4,243	8,878	7,475	84.2%	11,275	2,397
01-250-5180	DPW - Training	0	150	250	729	291.4%	1,250	1,000
01-250-5280	DPW - Supplies/Shop Supplies	3,352	4,304	5,000	8,131	162.6%	6,000	1,000
01-250-5281	DPW - Cellular Phone/Radios	232	1,010	1,000	1,257	125.7%	1,500	500
01-250-5290	DPW - Vehicle/Trailer/ATV Maint	4,226	7,245	6,500	6,781	104.3%	7,500	1,000
01-250-5295	DPW - Truck Expense/Vehicle Maintenance	1,616	5,578	9,000	7,856	87.3%	10,000	1,000
01-250-5296	DPW - Grounds & Building Maintenance	21,468	30,613	25,000	35,568	142.3%	35,000	10,000
01-250-5297	DPW - Landscaping Materials/Mulch/Fitness Area Maint	2,311	11,524	2,500	2,096	83.8%	4,500	2,000
01-250-5298	DPW - Canal End Maintenance/ Rain Garden Maintenance	645	13	2,000	2,278	113.9%	10,000	8,000
01-250-5350	DPW - Uniforms	490	1,790	1,500	1,829	122.0%	4,000	2,500
01-250-5360	DPW - Rental Equipment	0	0	250	1,577	630.8%	1,500	1,250
01-250-5380	DPW - Gasoline	6,968	5,348	9,000	8,586	95.4%	9,000	0
01-250-5421	DPW - Walkways/Dunes	3,644	4,702	7,000	10,940	156.3%	7,000	0
01-250-5422	DPW - Signs	828	458	2,500	2,160	86.4%	3,000	500
01-250-5423	DPW - Decorations/Lighting/Lighting Maintenance	2,166	3,687	4,500	3,686	81.9%	5,000	500
01-250-5424	DPW - Beach Clean Up	0	1,250	2,500	1,450	58.0%	4,500	2,000
01-250-5425	DPW - Street Maintenance	6,278	9,635	10,000	12,814	128.1%	15,000	5,000
01-250-5510	DPW - Utilities Gas	1,578	2,210	1,500	4,386	292.4%	1,500	0
01-250-5520	DPW - Utilities Electricity	908	950	1,500	1,152	76.8%	1,500	0
01-250-5540	DPW - Contingency Funds	0	0	500	0	0.0%	500	0
01-250-5550	DPW - Utilities Street Lights	26,664	27,385	30,000	23,953	79.8%	30,000	0
01-250-5551	DPW - Water Meter Usage	369	339	500	289	57.9%	500	0
01-250-5650	DPW - Memorial Bricks	140	475	300	220	73.3%	300	0
01-250-5660	DPW - HVAC Maintenance/Repair	1,717	0	4,000	564	14.1%	4,000	0
01-250-5661	DPW- Generator Maintenance/Repair	527	2,171	2,000	2,067	103.4%	2,500	500
01-250-5662	DPW- Plants	6,752	1,177	4,000	1,010	25.3%	4,000	0
01-250-5750	DPW - Street Drainage/Stormwater	12,507	29,087	15,000	1,186	7.9%	57,000	42,000
01-250-5753	DPW - Boat/Boat Maintenance	0	61	200	177	88.6%	200	0
<b>Sub-Total Public Works</b>		<b>253,080</b>	<b>301,114</b>	<b>392,268</b>	<b>349,680</b>	<b>89.1%</b>	<b>503,152</b>	<b>110,884</b>
<b>Re-occurring Committee Maintenance</b>								
01-500-5297	Algae Harvesting	14,720	17,498	34,996	2,862	8.2%	17,498	-17,498
01-500-5296	Routine seasonal Canal cleanup **	32,574	19,674	26,232	26,232	100.0%	35,000	8,768
01-500-5286	Fall cleanup		6,558	6,558	6,558	100.0%	0	-6,558
<b>Sub-Total Public Works</b>		<b>47,294</b>	<b>43,730</b>	<b>67,786</b>	<b>35,652</b>		<b>52,498</b>	<b>-15,288</b>
<b>PW Operating Total</b>		<b>300,375</b>	<b>344,844</b>	<b>460,054</b>	<b>385,332</b>	<b>83.8%</b>	<b>555,650</b>	<b>95,596</b>

**Notes**

\*It has been determined this is an annual reoccurring expense and has been added to Public Works budget  
Canal Maintenance expense is for spring algae harvesting (in conjunction with DNREC) performed by Solitude

\*\*Routine canal cleanup is canal cleaning for the fall months of Oct, Nov and Dec

Account Id	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>DEPARTMENT OF PUBLIC SAFETY (DPS)</b>								
01-350-5100	DPS - Salaries	429,359	471,651	563,270	447,337	79.4%	569,000	5,730
01-350-5102	DPS - Salaries - Admin Asst (Year Round)	23,612	21,585	20,280	18,494	91.2%	21,840	1,560
01-350-5103	DPS - Salaries - Overtime	6,186	11,914	8,000	12,506	156.3%	10,000	2,000
01-350-5104	DPS - Salaries - Merit Awards/Service Awards	0	1,000	50	0	0.0%	50	0
01-350-5106	DPS - Salaries - Holiday Pay	14,431	14,957	15,000	14,411	96.1%	15,000	0
01-350-5108	DPS - Salaries - Parking Enforcement	7,815	8,166	13,200	0	0.0%	13,600	400
01-350-5145	DPS - FICA Town's Contribution	35,382	40,405	47,411	37,242	78.6%	49,000	1,589
01-350-5150	DPS - Life Insurance Town's Contribution	1,834	1,796	2,300	1,917	83.3%	2,300	0
01-350-5151	DPS - Health Insurance Town's Contribution	25,308	37,343	73,331	53,315	72.7%	78,000	4,669
01-350-5160	DPS - Pension Town's Contribution	45,143	58,242	85,617	70,043	81.8%	99,000	13,383
01-350-5161	DPS - Pension Town's Contribution Admin.	1,223	1,048	1,111	1,124	101.2%	1,400	289
01-350-5180	DPS - Training/Recruitment/Retention	7,380	7,852	6,000	6,650	110.8%	6,000	0
01-350-5181	DPS - Mileage	300	0	250	0	0.0%	250	0
01-350-5279	DPS - Legal/Professional Consultation	541	175	1,500	770	51.3%	1,500	0
01-350-5280	DPS - Supplies	2,030	695	1,500	4,361	290.7%	1,500	0
01-350-5285	DPS - Radio & Radar	1,554	0	0	0	0.0%	0	0
01-350-5290	DPS - Office Supplies & Equipment	1,079	1,221	1,500	1,141	76.0%	2,500	1,000
01-350-5291	DPS - Equipment Repair/Maintenance	435	574	2,000	2,330	116.5%	3,000	1,000
01-350-5293	DPS - Office Expense/Maintenance	2,580	3,386	3,500	3,852	110.1%	3,500	0
01-350-5295	DPS - Car Maintenance	7,208	5,681	7,500	13,587	181.2%	7,500	0
01-350-5296	DPS- ATV Maintenance	24	100	100	0	0.0%	100	0
01-350-5300	DPS - Advertising	0	0	200	0	0.0%	200	0
01-350-5340	DPS - Dues/ Memberships/Subscriptions	200	856	2,500	75	3.0%	1,500	-1,000
01-350-5345	DPS - Pro Policies/Lexipol/Accreditation/PAC	4,777	9,891	11,000	14,033	127.6%	11,000	0
01-350-5350	DPS - Uniforms	5,945	3,173	5,000	1,556	31.1%	5,000	0
01-350-5351	DPS - Uniforms /PT/Reserve	1,492	0	0	0	0.0%	0	0
01-350-5380	DPS - Gasoline	18,218	17,998	22,000	16,519	75.1%	22,000	0
01-350-5430	DPS - Printing	0	412	500	195	39.0%	500	0
01-350-5500	DPS - Cellular Telephone	5,256	6,162	5,200	4,014	77.2%	5,200	0
01-350-5502	DPS - Internet Communications - Mediacom		10,988	8,000	12,779	159.7%	8,000	0
01-350-5510	DPS - Utilities - Gas	0	1,059	500	1,114	222.9%	500	0
01-350-5520	DPS - Utilities Electric	4,222	5,574	4,500	4,096	91.0%	4,500	0
01-350-5521	DPS - Building Maintenance/Janitorial Services		6,445	6,760	5,561	82.3%	6,970	210
01-350-5600	DPS - Maintenance Repair Computers	695	1,727	1,500	1,275	85.0%	2,000	500
01-350-5601	DPS - Contingency Funds	825	0	2,000	505	25.3%	2,000	0
	<b>DPS - Operating Total</b>	<b>655,056</b>	<b>752,076</b>	<b>923,080</b>	<b>750,799</b>	<b>81.3%</b>	<b>954,410</b>	<b>31,330 3.39%</b>

Account Id	Police Grants - General Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Proposed	FY 2026 Actual	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget	
<b>Grant Income</b>									
					<b>As of 3/19/26</b>				
01-350-5611	DPS - Violent Crime Grant Income	0	0		23,020	0.0%	35,000	0	
01-600-4625	DPS - Sussex County GRANT Receipts	35,000	40,000	35,000	45,000	128.6%	40,000	5,000	
01-600-4630	DPS - Highway Safety Reimbursement GRANT	450	0		1,659		2,500	0	
01-600-4632	DPS - CJC Grant BJAG (Criminal Justice)	5,223							
	Homeland Security Grant - PS		17,699						
	<b>Other Police Grants - Income</b>	<b>40,673</b>	<b>57,699</b>	<b>35,000</b>	<b>69,679</b>	<b>199.1%</b>	<b>77,500</b>	42,500	60.99%
<b>Grant Expense</b>									
01-350-5605	DPS - Sussex County GRANT Expense	35,095	28,502	35,000	45,718	130.6%	35,000	0	
01-350-5611	DPS - Violent Crime GRANT Expenses	31,955	23,535		30,011	0.0%	40,000	40,000	
01-350-5130	DPS - Highway Safety GRANT Salaries Exp	2,470	0	500	2,489	497.9%	2,500	2,000	
01-350-5615	DPS - Homeland Security Grant		11,891		5,808				
	<b>Other Police Grants - Expense</b>	<b>67,050</b>	<b>63,928</b>	<b>35,500</b>	<b>84,027</b>	<b>236.7%</b>	<b>77,500</b>	<b>40,000</b>	47.60%

Police Grants - Other Funds										
EIDE										
Account Id	EMERGENCY ILLEGAL DRUG ENFORCEMENT FUND	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget		
<b>Grant Income</b>										
		<b>As of 3/19/26</b>								
05-350-4600	EIDE - GRANT Fund Receipts/Income	3,684	3,649	3,650	3,655	100.1%	3,650	0		
	<b>EIDE - Income Total</b>	<b>3,684</b>	<b>3,649</b>	<b>3,650</b>	<b>3,655</b>	<b>100.1%</b>	<b>3,650</b>	<b>0</b>		
<b>Grant Expense</b>										
05-350-5005	EIDE - Police Expenses	3,684	7,347	3,650	0	0.0%	3,650	0		
	<b>EIDE - Expense Total</b>	<b>3,684</b>	<b>7,347</b>	<b>3,650</b>	<b>0</b>	<b>0.0%</b>	<b>3,650</b>	<b>0</b>		

SALLE										
Account Id	STATE AID TO LOCAL LAW ENFORCEMENT	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget		
<b>Grant Revenue</b>										
		<b>As of 3/19/26</b>								
04-350-4605	SALLE - GRANT Fund Receipts/Income	4,306	4,243	4,250	4,240	99.8%	4,250	0		
	<b>SALLE - Income Total</b>	<b>4,306</b>	<b>4,243</b>	<b>4,250</b>	<b>4,240</b>	<b>99.8%</b>	<b>4,250</b>	<b>0</b>		
<b>Grant Expense</b>										
04-350-5010	SALLE - GRANT Police Expenses	4,306	900	4,250	4,243	99.8%	4,250	0		
	<b>SALLE - Expense Total</b>	<b>4,306</b>	<b>900</b>	<b>4,250</b>	<b>4,243</b>	<b>99.8%</b>	<b>4,250</b>	<b>0</b>		

Account Id	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget	
<b>South Bethany Beach Patrol</b>									
01-600-5100	SBBP - Salaries	193,020	216,401	231,000	238,816	103.4%	265,000	34,000	
01-600-5101	SBBP - Salaries - Overtime	48,228	57,250	55,250	40,275	72.9%	45,000	-10,250	
01-600-5130	SBBP - Lifeguard Bonus	1,757	6,250	5,500	3,500	63.6%	5,500	0	
01-600-5145	SBBP - FICA Town's Contribution	18,068	21,254	22,319	21,486	96.3%	24,360	2,041	
01-600-5180	SBBP - Training/Travel/Competitions	5,146	2,145	5,100	3,904	76.5%	5,100	0	
01-600-5280	SBBP - Supplies	1,033	2,410	3,000	2,059	68.6%	3,000	0	
01-600-5290	SBBP - Equipment	12,434	12,520	10,000	8,373	83.7%	10,000	0	
01-600-5350	SBBP - Uniforms	10,249	10,458	10,000	7,958	79.6%	10,000	0	
01-600-0000	SBBP - Incidental Drug Testing	0	0	1,000		0.0%	1,000	0	
<b>South Bethany Beach Patrol Total</b>		<b>289,934</b>	<b>328,688</b>	<b>343,169</b>	<b>326,371</b>	<b>95.1%</b>	<b>368,960</b>	<b>25,791</b>	<b>8%</b>

Notes:

Account Id	Account Description Committee Related Expenses	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Canal Water Quality Committee (CWQC)</b>								
01-500-5287	CWQC - Water Quality Testing/Services	3,217	6,351	6,000	2,702	45.0%	6,000	0
01-500-5285	Education and Communication			1,500		0.0%	500	-1,000
	<b>Canal Water Quality Committee Sub-Total</b>	<b>3,217</b>	<b>6,351</b>	<b>7,500</b>	<b>2,702</b>	<b>36.0%</b>	<b>6,500</b>	<b>-1,000</b>

Account Id	Account Description Canal Maintenance	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Canal Water Quality Committee (CWQC) - Moved to Public Works</b>								
01-500-5297	CWQC -Canal Maint - 3rd Party Contractor	14,720	17,498	34,996		0.0%		-34,996
01-500-5296	Routine season May-Sep Canal cleanup	32,574	19,674	26,232		0.0%		-26,232
01-500-5286	Fall cleanup		6,558	6,558		0.0%		-6,558
	<b>Canal Water Quality Committee Sub-Total</b>	<b>47,294</b>	<b>43,730</b>	<b>67,786</b>		<b>0.0%</b>	<b>0</b>	<b>-67,786</b>

<b>Canal Water Quality Committee Total</b>		<b>50,512</b>	<b>50,081</b>	<b>75,286</b>	<b>2,702</b>	<b>0.0%</b>	<b>6,500</b>	<b>-68,786</b>
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CWQC Preliminary Budget  
FY 2027

	CWQC	DPW
Algae harvesting - 5 days (3rd week of May '26) 1 (Solitude)		17,500
Recurring water quality basic safety lab testing 2	6,000	
General education and communication materials on water quality for residents	500	
Restoration efforts of Town-managed Rain Gardens 3		30,000
Fall Seasonal clean-up 4 (Envirotech)4		34,000
Engineering services to measure flow pressure, sediment depths, and containment heights of canal system 5 (This is bathymetric and hydrometric data to consider any benefits of circulation and depth improvements )	75,000	
Spring '26 Pilot for Canal Water Phosphate Sediment reduction treatment (DNREC dependent) 6	7,500	
Total \$	89,000	81,500

Notes:

- 1 Moved to Town Public Works budget - Assumes pricing with Solitude is held flat from current year's contract.
- 2 Existing Testing includes routine plus additional bacteria.
- 3 Moved to Town Public Works budget - Estimate based on work covering a range of nominal to full restoration of (19 ) existing rain gardens. Not included is DELDOT locations on Coastal or any East side additional locations.
- 4 Moved to Town Public Works budget - Assumes same cost from current year of \$6,558 per month for up to 9 days of cleaning efforts for Fall season (current contract)
- 5 State of the Canals Report - Initial engineering services estimate that will map water depths, water tidal exchange rates, storm drainage piping, sediment depths, and bulkhead heights and ramps, throughout the Canal network. This digital data can be used across several projects including Dredging, Bulkhead assessment, Circulation engineering assessments
- 6 DNREC /SBTC Pilot working with Solitude on phosphate reduction

Account Id	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Community Relations Committee</b>								
01-502-5303	PR Committee - Movie Nights	1,515	1,081					0
	PR Committee - Halloween Event		2,250					
01-502-5315	PR Committee - Coffee & Conversation Events		87	200	25	12.5%	200	0
01-502-5316	Community Educations	301	60	850	255	30.0%	500	-350
01-502-5317	PR Committee - Community Bonfires	500	580	750	8	1.1%	800	50
01-502-5318	PR Committee - Tree Lighting	1,079	1,042	1,200	586	48.8%	600	-600
01-502-5319	Lifeguard Welcome	249	397	250	183	73.3%	300	50
01-502-5320	End of Summer Celebration			1,200				-1,200
01-502-5313	250th Anniversary of US		1,250	750			2,500	1,750
01-502-5321	Adopt-a-Canal Program	500						
<b>PRC Committee Total</b>		<b>4,143</b>	<b>6,747</b>	<b>5,200</b>	<b>1,058</b>	<b>20.3%</b>	<b>4,900</b>	<b>-850</b>

Notes:

**FY2027**

Comm Relations Committee(CRC)

CRC-Spring Event	\$	1,500.00	Scheduled for May/June.Food&Entertainment cost estimate.
CRC-Coffee and Conversation	\$	200.00	10 events will be held
CRC- Community Education	\$	750.00	Professional speakers with relevant topics.
CRC- Community Bonfires	\$	800.00	2-3 Bonfires on the beach.
CRC- Tree Lighting	\$	600.00	Food, drink, additional lighting/ornaments etc.
CRC- Lifeguard Welcome (May	\$	300.00	20-30 guards. Pizza etc.
CRC- Exercise Equipment	\$	1,000.00	CRC meeting on Feb 2 will determine feasibility and details.
	<b>\$</b>	<b>5,150.00</b>	

Account Id	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Resiliency Committee</b>								
01-503-5201	Resiliency - Training/Workshop	0	0	500	0	0.0%		-500
01-503-5202	Resiliency - Educational/Training/Workshop			1,000	0	0.0%	500	-500
<b>Resiliency Committee Total</b>		<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.0%</b>	<b>500</b>	<b>-1,000</b>

Account Id	Account Description	FY 2026 Budget	FY 2026 Actual	FY 2026 % Used	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
	<b>Bicycle &amp; Pedestrian Safety Committe</b>					
01-504-0000	(1) Solar Powered Flashing LED Stop Signs				1,200	
01-504-0000	(2) Digital Speed Walking Signs w/Traffic Analyst				700	
01-504-0000	Bike Safety Rodeo Support				500	
	<b>BPS Committee</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>2,400</b>	<b>0</b>

Notes:

The flashing Stop signs would alert drivers at intersections which are chronic for rolling stops or total avoidance of stopping.

The Digital Speed signs would provide flashing indicators of speed and some degree of traffic analysis.

The funds for the Bike Rodeo would support purchase of weatherproof signs about the coming event and some handouts / awards.

Account Id	Town Grants (Non-Police)	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Grant Income</b>								
01-600-4633	Community Transportation Grant - CTF		65,185	0				
01-713-4607	GA - Grant Sharing - HMPG Grant (York Rd)	45,000	39,452	10,000	30,450	304.5%		-10,000
<b>Other Town Grants - Income</b>		<b>45,000</b>	<b>104,637</b>	<b>10,000</b>	<b>30,450</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>
01-100-5705	Community Transportation Grant - CTF		65,185	0				
01-100-5708	Hazard Mitigation (MPG) Grant - York Rd		56,655	10,000	23,786			
<b>Other Town Grants - Expense</b>		<b>45,000</b>	<b>121,840</b>	<b>10,000</b>	<b>23,786</b>	<b>237.9%</b>	<b>0</b>	<b>0</b>

Account Id	Municipal Street Aid (MSA)	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Revenue</b>								
03-500-4500	MSA - Interest Income					0.0%		0
03-600-4600	MSA - GRANT Fund Receipts/Income	54,926	54,055	54,050	54,148	100.2%	54,140	-90
<b>MSA Total</b>		<b>54,926</b>	<b>54,055</b>	<b>54,050</b>	<b>54,148</b>	<b>100.2%</b>	<b>54,140</b>	<b>-90</b>

Account Id	Municipal Street Aid (MSA)	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Expense</b>								
03-750-5150	MSA - Street Repairs & Maintenance	8,625	9,200	54,050		0.0%	54,140	90
03-750-5700	MSA - Bank Service Fees	0	0	0		0.0%		0
<b>MSA Total</b>		<b>8,625</b>	<b>9,200</b>	<b>54,050</b>	<b>0</b>	<b>0.0%</b>	<b>54,140</b>	<b>90</b>

Account Id	Account Description Town Services Revenue	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Waste Management</b>								
01-401-4400	Trash Pick-up - Contract	345,262	358,143	368,200	368,487	100.1%	357,720	-10,480
	<b>Trash Total</b>	<b>345,262</b>	<b>358,143</b>	<b>368,200</b>	<b>368,487</b>	<b>100.1%</b>	<b>357,720</b>	<b>-10,480</b>
<b>Ambulance Service</b>								
01-401-4410	BBVF - Ambulance Fee	74,229	84,257	85,000	83,460	98.2%	84,360	-640
	<b>Ambulance Total</b>	<b>74,229</b>	<b>84,257</b>	<b>85,000</b>	<b>83,460</b>	<b>98.2%</b>	<b>84,360</b>	<b>-640</b>
	<b>Total Misc - Townwide</b>	<b>419,491</b>	<b>442,400</b>	<b>453,200</b>	<b>451,947</b>	<b>99.7%</b>	<b>442,080</b>	<b>-11,120</b>

Account Id	Account Description Town Services Expenses	FY 2024 Actual	FY 2025 Actual As of 2/28/25	FY 2026 Proposed	FY 2026 Actual As of 3/19/26	FY 2026 %	FY 2027 Proposed	Difference Current vs Proposed
<b>Waste Management</b>								
01-102-5905	Trash Pick-up - Contract	353,789	371,093	368,200	327,071	88.8%	357,720	-10,480
	<b>Trash Total</b>	<b>353,789</b>	<b>371,093</b>	<b>368,200</b>	<b>327,071</b>	<b>88.8%</b>	<b>357,720</b>	<b>-10,480</b>
<b>Ambulance Service</b>								
01-102-5920	BBVF Ambulance Fee Expense	79,439	63,270	85,000	84,360	99.2%	84,360	-640
	<b>Ambulance Total</b>	<b>79,439</b>	<b>63,270</b>	<b>85,000</b>	<b>84,360</b>	<b>133.3%</b>	<b>84,360</b>	<b>-640</b>
	<b>Total Misc - Townwide</b>	<b>433,228</b>	<b>434,363</b>	<b>453,200</b>	<b>411,431</b>	<b>90.8%</b>	<b>442,080</b>	<b>-11,120</b>

FY 2027-  
Trash Rate billed to Homeowner \$277.14  
Ambulance Rate - \$60.00

Trash Units 1335  
Ambulance Units 1400

FY 2026  
Trash Rate billed to Homeowner \$280.85  
Ambulance Rate - \$60.00

Account Id	Account Description Capital Revenue	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual	FY 2026 %	FY 2027 Proposed	Difference Current Budget vs Proposed Budget
<b>Info Only</b>	Interest on Investments to be reinvested into Capital Reserves						220,000	
Account Id	Account Description Capital Expenditures	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Actual As of 3/19/26	FY 2026 % Used	FY 2027 Proposed	Difference Current vs Proposed
	<b>ARM</b>							See Below for Capital Projects
02-000-0003	Bulkhead Repairs FY23	5,500	5,500					
02-000-0004	G & A - Conference Room Mics/Security	32,468						
02-000-0005	G&A - THall Bldg/Security Upgrades FY23	0	16,100					
02-000-0006	Capital Expense PW - Kubota Lg Equip	18,800						
02-000-0008	Cap -Street Maintenance Additional Funds	30,000						
02-000-0010	Cap - Speed Bumps	15,000						
02-700-5041	Cap Equipment Replacement - Kubota Mower				14,545			
02-700-5050	Maintenance Bldg Floor Repair	5,000						
02-700-5030	Mobi Mats	10,000						
02-700-5051	Trash Bin Receptacle Construction	16,000						
02-700-5039	Police Vehicles			42,750	45,000	105.3%		
02-700-5054	Beach Walkway - Sandpiper Village		36,800					
	Replacement Generator			60,971	60,971	100.0%		
02-700-5052	Stormwater/Drainage Project		43,761	120,000	47,370	39.5%		
	Lifeguard Stands (6) \$19,200			19,200	19,200	100.0%		
	<b>Total ARM</b>	<b>132,768</b>	<b>102,161</b>	<b>242,921</b>	<b>187,086</b>	<b>77.0%</b>	<b>0</b>	<b>-242,921</b>
	<b>Other Capital - Long Range Planning</b>							
02-700-5053	Other Long Range Planning Projects			350,000				
	York Road Mitigation							
	<b>Other Capital Total</b>	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	
	<b>Total All Capital</b>	<b>132,768</b>	<b>102,161</b>	<b>592,921</b>	<b>187,086</b>	<b>31.6%</b>	<b>0</b>	

	FY 2027 Proposed Budget	Justification
<b>ARM Replacements</b>		
Holiday Light Display Upgrade	20,000	Upgrade current lighting with updated LED lighting display - Fully depreciated
ATV - Public Works (PW)	30,000	Replace aging ATV - current is 10years old - Fully depreciated
F350 Pick-up Truck (PW)	70,000	Replace dump truck with a more versatile operational model - Fully depreciated
Tractor/Backhoe/Mini Excavator (PW)	80,000	Replace current tractor with a larger model to assist with stormwater maintenance - Fully depreciated
Stormwater Maintenance (PW)	28,000	To continue with stormwater repair/drain install and maintenance - Partial depreciation
Police Vehicle (PS)	70,000	To replace an outdated police vehicle - Fully depreciated
ATV - Beach Patrol (SBBP)	30,000	Replace aging ATV - current is 8 years old and is needed for beach patrol rescues - Fully depreciated
Storage Facility - Shed for Beach(SBBP)	15,000	Current shed used for beach patrol storage is in disrepair and not safe for transport to beach - Partial depreciation
Police Body Cam/In Car Cameras	25,230	Axon Body Cameras/Car Cameras/Evidence Storage - 5yr contract - Fully depreciated
<b>Sub-Total ARM Replacements</b>	<b>368,230</b>	
<b>New Capital Items</b>		
F150/250 Pickup Truck (SBBP) (Future ARM)	50,000	To provide BP with a vehicle to transport beach patrol equipment and assist if needed in patient transport
Storage Facility (PW) (Future ARM)	15,000	To provide PW with an additional secure storage area
<b>Sub-Total New Operating Capital Items</b>	<b>65,000</b>	
<b>Total ARM Replacements/New Capital Items</b>	<b>433,230</b>	
<b>Other Expenders from Reserves -FY 2027</b>		
<i>These items will require separate Town Council approvals</i>		
Engineering Services related to Canal Depth	105,000	Woods Hole Group Proposal 2/2026
York Road Phase II Report	139,400	RFP awarded 3/13/26 AECOM \$139,400
Cat Hill Mitigation Plan	150,000	
Coastal Analysis/Bulkhead Heights	119,700	RFP awarded 3/13/26 Verdantas \$119,700
<b>Total Other Expenditures from Reserves - FY 2027</b>	<b>514,100</b>	