
Town of South Bethany

FY 2024

Operating & Capital

Budget

Drafted 1/13/23

B&F Review: 2/7/23

TC Review: 2/22/23

Public Review: 3/10/23

TC 2nd Review: 3/22/23

Final Approval: 4/5/23

Proposed Operating & Capital FY 2024 Budget

Proposed Operating & Capital FY 2024 Budget		FY 2023	FY 2024	Increase/ Decrease	% change
Revenues		Current Budget	Town Council Budget Recommendations		
	Property Taxes	\$ 536,000	\$ 536,000	0	0%
	Rental Tax	\$ 562,000	\$ 650,000	88,000	16%
	Realty Transfer	\$ 530,000	\$ 575,000	45,000	8%
	Fines and Penalties	\$ 54,200	\$ 34,200	-20,000	-37%
	Building Permits	\$ 250,000	\$ 370,000	120,000	48%
	Permits, Licenses, Franchise Fees and Leases	\$ 230,100	\$ 249,000	18,900	8%
	All Others	\$ 15,250	\$ 21,500	6,250	41%
	Sub-Total Operating Revenue	\$ 2,177,550	\$ 2,435,700	258,150	12%
	Police Grants - EIDE	\$ 7,990	\$ 7,990	0	0%
	Grants - Other	\$ 115,000	\$ 65,000	-50,000	-43%
	Sub-Total Grant Revenue	\$ 122,990	\$ 72,990	-50,000	-41%
	Trash	\$ 336,946	\$ 347,055	10,109	3%
	Ambulance	\$ 74,412	\$ 74,253	-159	0%
	Sub-Total Town Services	\$ 411,358	\$ 421,308	9,950	2%
	Total Revenue (All Funds)	\$ 2,711,898	\$ 2,929,998	218,100	8%
Expenditures:					
	General and Administrative	\$ 743,741	\$ 798,302	54,561	7%
	Code Enforcement	\$ 156,105	\$ 161,892	5,787	4%
	Public Works	\$ 287,801	\$ 303,059	15,258	5%
	Public Safety	\$ 766,902	\$ 834,828	67,926	9%
	Beach Patrol	\$ 318,520	\$ 328,769	10,249	3%
	Canal Water Quality Committee	\$ 14,700	\$ 69,700	55,000	374%
	Public Relations Committee	\$ 4,781	\$ 4,150	-631	-13%
	Police Grants	\$ 7,990	\$ 7,990	0	0%
	Sub-Total Operating Expenditures	\$ 2,300,540	\$ 2,508,690	208,150	9%
	Trash	\$ 336,946	\$ 347,055	10,109	3%
	Ambulance	\$ 74,412	\$ 74,253	-159	0%
	Sub-Total Town Services	\$ 411,358	\$ 421,308	9,950	2%
	Total Operating Expenditures	\$ 2,711,898	\$ 2,929,998	218,100	8%
	Total Operating Surplus (Deficit)	\$ -	\$ 0	0	100%
	Capital Budget Funding:				
	ARM Reserves		54,300		
	Other Reserves		30,000		
			84,300		
	Capital Budget Expenditures		\$ 84,300		
	Total Capital Surplus (Deficit)			0	
	MSA				
	MSA Grant		\$ 55,696		
	MSA Reserves		\$ -		
	Total MSA Reserves		\$ 55,696		
	MSA Expenditures		\$ 55,696		
	Total MSA Expenditures		\$ 55,696		
	Total MSA		\$ -		

Account Id	Account Description Revenue	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current	Council
	General Fund									
01-100-4100	Property Taxes	535,190	526,237	536,000	532,528	99%	536,000	0	0%	
01-100-4151	Rental Tax	550,000	697,230	562,000	702,996	125%	650,000	88,000	16%	
01-200-4200	Grass Cutting Fines	250		200		0%	200	0	0%	
01-200-4205	Magistrate Fines	40,000	36,439	41,000	14,891	36%	20,000	-21,000	-51%	
01-200-4210	Parking Ticket Fines	12,000	10,310	12,000	13,341	111%	13,000	1,000	8%	
01-200-4216	Miscellaneous Penalties & Fines	1,000	964	1,000	779	78%	1,000	0	0%	
01-300-4300	Building Permits	218,000	435,347	250,000	410,565	164%	370,000	120,000	48%	
01-300-4305	Parking Permits	50,000	53,715	60,000	37,970	63%	60,000	0	0%	
01-300-4310	Mercantile Licenses	35,000	87,220	40,000	51,750	129%	45,000	5,000	13%	
01-300-4315	Rental Licenses	32,000	38,010	32,000	19,260	60%	35,000	3,000	9%	
01-400-4411	Junior Lifeguard Fee Income	2,500	2,710	3,000	2,890	96%	3,000	0	0%	
01-500-4500	Interest Income	3,500	6,177	5,000	591	12%	5,000	0	0%	
01-500-4501	ARPA - Interest Income	0	6	0	6	0%	0	0	0%	
01-700-4700	Water Lease Income - Artesian Resources	16,800	17,232	18,500	18,653	101%	18,500	0	0%	
01-700-4705	Gas Lease Income - Sharp Energy	5,000	5,000	5,000		0%	5,000	0	0%	
01-700-4710	CATV Franchise Fee Income - Mediacom	34,000	48,809	40,000	34,592	86%	32,500	-7,500	-19%	
01-700-4711	CATV Franchise Fee Income - ComCast			2,000	310	16%	20,000	18,000	0%	
01-700-4715	Verizon Transmission Lease Income	16,000	16,864	17,600	13,699	78%	17,600	0	0%	
01-800-4800	Donations (eg- SBPOA & BF Chamber)	1,000	9,025	1,000	115	12%	1,000	0	0%	
01-800-4802	Donations - Police	100	0	100	325	325%	100	0	0%	
01-800-4805	Miscellaneous Income	5,000	9,957	2,500	22,932	917%	2,500	0	0%	
01-800-4806	Board of Adjustment Fees			2,500	7,000	280%	7,000	4,500	180%	
01-800-4810	Memorial Bricks Income	200	300	400	300	75%	400	0	0%	
01-850-4850	Beach Vendor Concession/Exercise Concession	10,000	14,300	15,000	15,400	103%	15,400	400	3%	
01-900-4900	Sale of Assets	500	7,300	750	7,300	973%	2,500	1,750	233%	
	Sub-Total Operating Revenue	1,568,040	2,023,150	1,647,550	1,908,193	116%	1,860,700	213,150	12.94%	0
01-350-5611	DPS - Violent Crime Grant Income	0	24,338	0	22,955	0%	0	0	0%	
01-600-4615	DPS - Police Pension State GRANT Income	30,000	36,561	30,000	50,358	168%	35,000	5,000	0%	
01-600-4625	DPS - Sussex County GRANT Receipts	25,000	30,000	30,000	30,000	100%	30,000	0	0%	
01-600-4630	DPS - Highway Safety Reimbursement GRANT		10,530		3,510			0	0%	
01-600-4634	DPS - CJC grant - VD20-2480		5,180		5,180					
	ARPA			55,000						
	Sub-Total Grants - Other	55,000	106,609	115,000	112,002	97%	65,000	-50,000	-43.48%	0
	Total Operating Revenue	1,623,040	2,129,759	1,762,550	2,020,195	121%	1,925,700	163,150	9.26%	0

Notes:

Property Tax Rate - \$1.30

Rental Tax Rate - 8%

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01-100-5000	GENERAL & ADMINISTRATIVE (G&A)									
01-100-5100	G&A - Salaries	254,737	262,977	268,198	192,195	72%	279,730	11,532	4%	
01-100-5101	G&A - Salaries - Overtime	1,000	0	1,000	0	0%	1,000	0	0%	
01-100-5102	G&A - Merit Award/Service Award	550	500	2,100	500	24%	200	-1,900	0%	
01-100-5140	G&A - DE Unemployment Tax Town's Contr.	7,500	7,571	7,500	3,114	42%	7,500	0	0%	
01-100-5145	G&A - FICA Town's Contribution	19,690	19,864	20,838	14,065	67%	21,762	924	4%	
01-100-5150	G&A - Life Insurance Town's Contribution	1,325	1,314	1,344	958	71%	1,400	56	4%	
01-100-5151	G&A - Health Insurance Town's Contrib.	60,925	48,951	60,919	41,244	68%	60,000	-919	-2%	
01-100-5152	G&A - General Insurance	89,000	80,429	90,000	68,342	76%	90,000	0	0%	
01-100-5153	G&A - Contributions	4,000	2,300	4,000	0	0%	6,000	2,000	50%	
01-100-5160	G&A - Pension Town's Contribution	17,274	19,505	14,885	9,947	67%	15,660	775	5%	
01-100-5165	G&A - Town Council Stipend			7,700	7,000	91%	7,700	0	0%	
01-100-5180	G&A - Training	5,000	790	5,000	1,126	23%	5,000	0	0%	
01-100-5181	G&A - Training for Council & Committees	500		500	107	21%	500	0	0%	
01-100-5200	G&A - Auditor/Accounting	17,400	12,000	18,500	12,000	65%	18,500	0	0%	
01-100-5240	G&A - Legal - General/Special Council	35,000	45,739	40,000	21,914	55%	30,000	-10,000	-25%	
01-100-5241	G&A - Legal - Board of Adjustment Legal Council			2,500	5,258	210%	5,000	2,500	0%	
01-100-5242	G&A - Board of Adjustment Expenses			2,500	536	21%	7,000	4,500	0%	
01-100-5260	G&A - Business Meetings	1,500	80	1,500	1,273	85%	2,500	1,000	67%	
01-100-5270	G&A - Town Functions	4,600	4,323	4,600	917	20%	4,500	-100	-2%	
01-100-5280	G&A - Office Supplies	7,500	6,457	7,700	2,461	32%	7,700	0	0%	
01-100-5290	G&A - Office Equipment	5,000	1,702	5,000	200	4%	5,000	0	0%	
01-100-5295	G&A - Office Expense	20,000	17,465	23,500	13,742	58%	25,000	1,500	6%	
01-100-5300	G&A - Advertising	2,500	2,780	2,500	365	15%	2,500	0	0%	
01-100-5340	G&A - Dues & Memberships	8,370	6,005	9,300	5,323	57%	9,500	200	2%	
01-100-5345	G&A - Subscriptions	6,000	4,842	6,000	3,229	54%	6,000	0	0%	
01-100-5380	G&A - Gasoline	350	377	350	346	99%	500	150	43%	
01-100-5381	G&A - Vehicle Maintenance	1,000		1,000	0	0%	500	-500	100%	
01-100-5410	G&A - Mileage	700		500	149	30%	500	0	0%	
01-100-5430	G&A - Printing/Graphic Art	5,000	4,817	5,000	2,062	41%	4,000	-1,000	-20%	
01-100-5435	G&A - Postage	10,000	5,857	10,000	3,397	34%	7,500	-2,500	-25%	
01-100-5500	G&A - Telephone	12,000	7,214	5,000	4,714	94%	7,000	2,000	40%	
01-100-5501	G&A - Telephone - Cellular	6,000	3,408	6,000	2,984	50%	6,000	0	0%	
01-100-5511	G&A - Utilities Gas	1,600	2,855	1,650	782	47%	1,650	0	0%	
01-100-5520	G&A - Utilities Electricity	4,500	2,802	4,500	1,867	41%	4,500	0	0%	
01-100-5530	G&A - Utilities Water	3,000	2,364	3,000	1,508	50%	3,000	0	0%	
01-100-5540	G&A - Contingency Funds	2,500	3,796	2,500	2,136	85%	2,500	0	0%	
01-100-5600	G&A - Computer Maintenance	21,500	18,327	22,150	21,718	98%	25,000	2,850	13%	
01-100-5610	G&A - Website/Internet Subscription Security	3,500	4,236	3,500	5,379	154%	8,000	4,500	129%	
01-100-5611	G&A - Payroll Processing Services	8,000	6,535	8,000	6,792	85%	8,000	0	0%	
01-100-5700	G&A - Bank Processing Fees	8,000	9,077	8,000	7,747	97%	9,000	1,000	13%	
01-100-5704	ARPA - 5:5.6 Clean Water: Stormwater	60,000	6,993	53,007	48,564	92%	0	-53,007	-100%	
	GA - Grant Proposed Expense						45,000	45,000	0%	
	Comp Plan Consultant						40,000	40,000		
02-700-5015	Real Estate Transfer Tax -Recording Fees/Bank Fees	2,956	0	2,000	6,549	327%	6,000	4,000	200%	
	G&A Subtotal	719,977	624,251	743,741	522,508	70%	798,302	54,561	7.34%	

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01-101-5000	Code Enforcement									
01-101-5100	CE - Code Enforcement Salaries	100,653	105,016	106,691	73,756	69%	112,026	5,334	5%	
01-101-5101	CE - Salaries - Overtime	1,000	0	1,000	0	0%	1,000	0	0%	
01-101-5102	CE - Merit Award/Service Award	50		50	0	0%	800	750	1500%	
01-101-5145	CE - FICA Town's Contribution	7,857	8,155	8,319	6,172	74%	8,704	385	5%	
01-101-5150	CE- Life Insurance Town's Contribution	660	657	672	493	73%	700	28	4%	
01-101-5151	CE - Health Insurance Town's Contrib.	26,152	25,076	26,152	20,072	77%	26,000	-152	-1%	
01-101-5160	CE - Pension Town's Contribution	6,294	8,020	5,921	4,373	74%	6,262	341	6%	
01-101-5180	CE - Training	1,000	0	1,000	0	0%	500	-500	-50%	
01-101-5240	CE - Legal	500	50	500	0	0%	500	0	0%	
01-101-5260	CE - Business Meetings	200		200		0%	200	0	0%	
01-101-5290	CE - Office Equipment	750	704	1,000	754	75%	1,000	0	0%	
01-101-5340	CE - Dues & Memberships	700	276	700	500	71%	300	-400	-57%	
01-101-5380	CE - Gasoline	300	419	500	97	19%	500	0	0%	
01-101-5381	CE - Vehicle Maintenance	1,000	62	300	14	5%	300	0	0%	
01-101-5410	CE - Mileage	100	0	100	0	0%	100	0	0%	
01-101-5420	CE - Grass Cutting Expense	500	60	500	30	6%	500	0	0%	
01-101-5501	CE - Telephone - Cellular	2,000	2,719	2,500	999	40%	2,500	0	0%	
	Code Enforcement Subtotal	149,716	151,214	156,105	107,260	69%	161,892	5,787	3.71%	0

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DEPARTMENT OF PUBLIC WORKS (DPW)										
01-250-5100	DPW - Salaries	92,835	94,048	98,405	70,533	72%	103,326	4,921	5%	
01-250-5102	DPW - Salaries - Overtime	2,500	2,040	2,500	0	0%	2,500	0	0%	
01-250-5101	DPW - Salaries - PT/Seasonal	15,500	16,174	18,900	11,853	63%	19,464	564	3%	
01250-5103	DPW - Merit Award/Service Award	50		100		0%	600	500	500%	
01-250-5145	DPW - FICA Town's Contribution	8,484	9,753	9,173	6,172	67%	9,292	120	1%	
01-250-5150	DPW - Life Insurance Town's Contribution	660	602	672	520	77%	700	28	4%	
01-250-5151	DPW - Health Insurance Town's Cont.	8,690	7,640	8,690	8,737	101%	10,000	1,310	15%	
01-250-5153	DPW - Pension Town's Contribution	6,554	7,102	5,461	3,671	67%	5,776	314	6%	
01-250-5180	DPW - Training	250	0	250	0	0%	250	0	0%	
01-250-5280	DPW - Supplies/Shop Supplies	5,500	4,464	5,500	2,162	39%	5,500	0	0%	
01-250-5281	DPW - Cellular Phone	1,720	461	1,800	834	46%	1,800	0	0%	
01-250-5290	DPW - Vehicle/Trailer/ATV Maint	4,000	4,000	5,000	4,502	90%	5,500	500	10%	
01-250-5295	DPW - Truck Expense/Vehicle Maintenance	9,000	2,788	9,000	869	10%	9,000	0	0%	
01-250-5296	DPW - Grounds & Building Maintenance	16,000	10,879	16,000	10,073	63%	17,000	1,000	6%	
01-250-5297	DPW - Landscaping Materials/Mulch/Fitness Area Maint	3,000	3,369	3,000	264	9%	3,000	0	0%	
01-250-5298	DPW - Canal Maintenance	2,500	285	2,500	450	18%	2,500	0	0%	
01-250-5350	DPW - Uniforms	1,000	143	1,000	676	68%	1,000	0	0%	
01-250-5360	DPW - Rental Equipment	1,000		1,000	0	0%	1,000	0	0%	
01-250-5380	DPW - Gasoline	8,000	8,114	8,500	7,481	88%	8,500	0	0%	
01-250-5421	DPW - Walkways/Dunes	8,500		8,500	1,917	23%	8,500	0	0%	
01-250-5422	DPW - Signs	5,000	2,082	5,000	683	14%	5,000	0	0%	
01-250-5423	DPW - Decorations/Lighting/Lighting Maintenance	4,500	1,641	4,500	853	19%	4,500	0	0%	
01-250-5424	DPW - Beach Clean Up	3,500	875	3,500	1,331	38%	3,500	0	0%	
01-250-5425	DPW - Street Maintenance	10,000	13,187	10,000	3,405	34%	10,000	0	0%	
01-250-5510	DPW - Utilities Gas	1,800	2,364	1,800	757	42%	1,800	0	0%	
01-250-5520	DPW - Utilities Electricity	2,000	916	2,000	534	27%	2,000	0	0%	
01-250-5540	DPW - Contingency Funds	1,000		1,000	1,000	100%	1,000	0	0%	
01-250-5550	DPW - Utilities Street Lights	25,000	20,357	26,000	15,329	59%	31,000	5,000	19%	
01-250-5551	DPW - Water Meter Usage	750	374	750	411	55%	750	0	0%	
01-250-5650	DPW - Memorial Bricks	300	120	300	135	45%	300	0	0%	
01-250-5660	DPW - HVAC Maintenance/Repair	3,000	594	3,000	861	29%	4,000	1,000	33%	
01-250-5661	DPW- Generator Maintenance/Repair	1,000	527	1,500	806	54%	1,500	0	0%	
01-250-5662	DPW- Plants	7,000	5,749	7,000	682	10%	7,000	0	0%	
01-250-5750	DPW - Street Drainage (NON-MSA)	15,000	8,500	15,000	0	0%	15,000	0	0%	
01-250-5753	DPW - Boat/Boat Maintenance	500	63	500	0	0%	500	0	0%	
01-250-5754	CWQC - Floating Wetland Maintenance/Solitude	1,000	300	0	0		0	0	0%	
01-250-5755	CWQC - Canal Maintenance/Monitoring/Solitude	5,000		0	0		0	0	0%	
	PW Operating Total	282,093	229,510	287,801	157,499	55%	303,059	15,257	5%	0

Notes

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DEPARTMENT OF PUBLIC SAFETY (DPS)										
01-350-5100	DPS - Salaries	427,466	398,409	463,031	319,494	69%	479,981	16,950	4%	
01-350-5102	DPS - Salaries - Admin Asst (Year Round)	27,050	22,565	28,610	17,588	61%	29,469	859	3%	
01-350-5108	DPS - Salaries - Parking Enforcement	9,520	6,664	10,200	7,815	77%	10,506	306	3%	
01-350-5103	DPS - Salaries - Overtime	10,000	10,978	7,800	3,549	46%	7,800	0	0%	
01-350-5104	DPS - Salaries - Merit/Service Awards	0	0	0	0	0%	500	500	0%	
01-350-5106	DPS - Salaries - Holiday Pay	19,000	12,246	20,000	11,862	59%	20,000	0	0%	
01-350-5130	DPS - Highway Safety GRANT Salaries Exp	0	11,830	0	2,470	0%	0	0	0%	
01-350-5145	DPS - FICA Town's Contribution	37,717	35,587	40,407	26,240	65%	44,328	3,921	10%	
01-350-5150	DPS - Life Insurance Town's Contribution	2,300	2,054	2,340	1,506	64%	2,300	-40	-2%	
01-350-5151	DPS - Health Insurance Town's Contribution	17,325	16,585	17,320	20,301	117%	40,500	23,180	134%	
01-350-5160	DPS - Pension Town's Contribution	68,523	71,012	52,508	33,208	63%	63,494	10,986	21%	
01-350-5161	DPS - Pension Town's Contribution Admin.	1,834	1,624	1,586	909	57%	1,650	64	4%	
01-350-5180	DPS - Training/Recruitment/Retention/Police One	12,000	10,947	14,000	4,767	34%	14,000	0	0%	
01-350-5181	DPS - Mileage	250	0	150	300	200%	300	150	100%	
01-350-5279	DPS - Legal/Professional Consultation	9,400	1,725	3,000	541	18%	3,000	0	0%	
01-350-5280	DPS - Supplies	2,500	1,457	2,600	1,649	63%	2,600	0	0%	
01-350-5285	DPS - Radio & Radar	1,500	171	1,500	805	54%	1,500	0	0%	
01-350-5290	DPS - Office Supplies & Equipment	1,500	1,403	1,500	594	40%	2,000	500	33%	
01-350-5291	DPS - Equipment Repair/Maintenance	1,500	162	1,500	435	29%	1,500	0	0%	
01-350-5293	DPS - Office Expense/Maintenance	3,500	1,819	3,500	1,890	54%	4,000	500	14%	
01-350-5295	DPS - Car Maintenance	7,500	4,948	7,500	5,576	74%	7,000	-500	-7%	
01-350-5296	DPS - ATV Maintenance	500	0	500	24	5%	250	-250	-50%	
01-350-5300	DPS - Advertising	500	348	500	0	0%	400	-100	-20%	
01-350-5340	DPS - Dues & Memberships	3,000	744	1,500	150	10%	1,500	0	0%	
01-350-5345	DPS - Professional Policies/Lexipol	4,000	5,340	5,200	4,777	92%	4,000	-1,200	0%	
01-350-5350	DPS - Uniforms	5,000	4,784	6,000	2,591	43%	6,000	0	0%	
01-350-5351	DPS - Uniforms /PT/Reserve	2,000	506	2,000	530	27%	2,000	0	0%	
01-350-5380	DPS - Gasoline	10,000	11,857	12,000	15,267	127%	25,000	13,000	108%	
01-350-5430	DPS - Printing	1,000	554	1,000	0	0%	600	-400	-40%	
01-350-5500	DPS - Cellular Telephone	5,000	5,002	5,000	3,939	79%	5,000	0	0%	
01-350-5501	DPS - Internet Communications - Mediacom						4,500	4,500	100%	
01-350-5510	DPS - Utilities - Gas	650	800	650	0	0%	650	0	0%	
01-350-5520	DPS - Utilities Electric	5,500	3,015	5,500	2,935	53%	5,500	0	0%	
01-350-5600	DPS - Maintenance Repair Computers	3,000	672	2,000	390	20%	2,000	0	0%	
01-350-5601	DPS - Contingency Funds	1,000	0	1,000	801	80%	6,000	5,000	500%	
	DPS - Operating Total	701,535	645,806	721,902	492,901	68%	799,828	77,926	10.79%	0
01-350-5605	DPS - Sussex County GRANT Expense	25,000	53,410	30,000	14,685	49%	35,000	5,000	17%	
01-350-5611	DPS - Violent Crime GRANT Expenses	0	28,602	15,000	1,977	13%		-15,000	0%	
	DPS - Grant Total	25,000	82,012	45,000	16,662	37%	35,000	-10,000	-22.22%	0
	DPS - Operating/Grant Total	726,535	727,818	766,902	509,563	66%	834,828	67,926		

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 % Used	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current	Council
	South Bethany Beach Patrol									
01-600-5100	SBBP - Salaries	230,000	187,599	230,000	204,145	89%	230,000	0	0%	
01-600-5101	SBBP - Salaries - Overtime	15,000	38,977	35,000	50,253	144%	30,000	-5,000	-14%	
01-600-5130	SBBP - Lifeguard Bonus	3,000	2,046	3,500	4,150	119%	3,500	0	0%	
01-600-5145	SBBP - FICA Town's Contribution	17,595	17,172	18,000	19,102	106%	20,349	2,349	13%	
01-600-5180	SBBP - Training/Travel/Competitions	6,620	2,387	6,620	8,027	121%	6,620	0	0%	
01-600-5280	SBBP - Supplies	2,500	2,400	3,000	1,412	47%	3,000	0	0%	
01-600-5290	SBBP - Equipment	10,000	9,887	10,000	9,156	92%	13,000	3,000	30%	
01-600-5350	SBBP - Uniforms	8,800	8,835	10,000	9,259	93%	10,250	250	2%	
01-600-5385	SBBP - Junior Life Guard Program Exp.	800	800	800	1,000	125%	1,000	200	0%	
01-600-0000	SBBP - Pre-Employment Drug Testing	1,600	855	1,600	1,035	65%	1,050	-550	0%	
	Hiring Contingency						10,000			
	South Bethany Beach Patrol Total	295,915	270,957	318,520	307,539	97%	328,769	10,249	3%	0

Notes:

Account Id	Account Description	FY 2022 Budgeted	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 % Used	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current	Approved
	Community Relations Committee									
01-502-5302	PR Committee - Town Float - 4th of July	700						0		
01-502-5303	PR Committee - Movie Nights	1,600	1,230				1,400	1,400		
01-502-5308	PR Committee - Social Activities	1,200	1,052					0		
01-502-5311	PR Committee - Healthy Initiatives							0		
01-502-5314	PR Committee - Bicycle & Pedestrian Safety Event			2,000	1,147	57%		-2,000	-100%	
01-502-5315	PR Committee - Coffee & Conversation Events			300	254	85%	200	-100	-33%	
01-502-5316	PR Committee - Family Night Beach Party/Bonfire			600	61	10%		-600	-100%	
01-502-5317	PR Committee - Community Bonfires			300		0%	350	50	17%	
01-502-5318	PR Committee - Tree Lighting			500	3,482	696%	750	250	50%	
01-502-	Lifeguard Welcome - New						300	300	100%	
01-502-	Earth Day Event - New						350	350	100%	
01-502-	Community Educations - New						300	300	100%	
01-502-	Adopt-a-Canal Program - New						500	500		
	PRC Committee Total	3,500	2,282	3,700	4,944	134%	4,150	450	12%	

Notes:

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 % Used	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current	Council
Canal Water Quality Committee (CWQC)										
01-500-5287	CWQC - Water Quality Testing/Services	4,700	750	4,700	330	7%	4,700	0	0%	
01-500-5297	CWCQ -Canal Maint - 3rd Party Contractor	10,000	4,116	10,000	19,838	198%	15,000	5,000	50%	
	CWCQ - Algae Harvesting (Solitude)						50,000	50,000	100%	
	Canal Water Quality Committee Total	14,700	4,866	14,700	20,168	137%	69,700	55,000	374%	0

Notes:

EIDE

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current
Revenue									
EMERGENCY ILLEGAL DRUG ENFORCEMENT FUND									
05-350-4600	EIDE - GRANT Fund Receipts/Income	3,280	3,280	3,684	2,604	71%	3,684	0	12%
05-500-4500	EIDE - Interest Income	0		0					
	Grand Total	3,280		3,684	2,604	71%	3,684	0	

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 % Used	FY 2024 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current
Expenditures									
EMERGENCY ILLEGAL DRUG ENFORCEMENT FUND									
05-350-5005	EIDE - Police Expenses	3,280	3,367	3,684	4,663	127%	3,684	0	0%
	Control Total	3,280		3,684	4,663	127%	3,684	0	

SALLE

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current
Revenue									
STATE AID TO LOCAL LAW ENFORCEMENT									
04-350-4605	SALLE - GRANT Fund Receipts/Income	3,543	3,543	4,306	4,306	100%	4,306	0	0%
04-500-4500	SALLE - Interest Income	0		0					
	Grand Total	3,543		4,306	4,306	100%	4,306	0	

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 % Used	FY 2024 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current
Expenditures									
STATE AID TO LOCAL LAW ENFORCEMENT									
04-350-5010	SALLE - GRANT Police Expenses	3,543	5,361	4,306	3,256	76%	4,306	0	0%
	Control Total	3,543		4,306	3,256	76%	4,306	0	

Account Id	Account Description Town Services Revenue	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current	Council
Waste Management										
01-401-4400	Trash - Non-recycle	202,488	202,293	208,563	206,777	99%	214,820	6,257	3%	
01-401-4405	Trash - Single Stream Recyclables Income	91,572	91,484	94,319	93,521	99%	97,149	2,830	3%	
01-401-4406	Trash - Yard Waste Income	33,072	33,066	34,064	33,777	99%	35,086	1,022	3%	
	Trash Total	327,132	326,842	336,946	334,075	99%	347,055	10,109	3%	0

Ambulance Service										
01-401-4410	BBVF - Ambulance Fee	74,412	73,971	74,412	73,566	99%	74,253	-159	0%	
	Ambulance Total	74,412	73,971	74,412	73,566	99%	74,253	-159	0%	0
	Total Misc - Townwide	401,544	400,814	411,358	407,641	99%	421,308	9,950		0

Account Id	Account Description Town Services Expenses	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	Council
Waste Management										
01-102-5905	Trash	202,488	205,267	208,563	177,732	85%	214,820	6,257	3%	
01-102-5910	Trash Recycling	91,572	94,394	94,319	80,769	86%	97,149	2,830	3%	
01-102-5911	Trash Yard Waste	33,072	32,283	34,064	27,734	81%	35,086	1,022	3%	
	Trash Total	327,132	331,944	336,946	286,236	85%	347,055	10,109	3.00%	0

Ambulance Service										
01-102-5920	BBVF Ambulance Fee Expense	74,412	96,910	74,412	55,889	75%	74,253	-159	0%	
	Ambulance Total	74,412	96,910	74,412	55,889	58%	74,253	-159	0%	0
	Total Misc - Townwide	401,544	428,854	411,358	342,124	83%	421,308	9,950	2.42%	0

FY 2024

Trash Rate billed to Homeowner \$264.93

Trash Breakdown: Trash \$163.98 Recycling \$74.16 Yard Waste \$26.78 = \$264.93

based on 1310 units

Ambulance Rate - \$53.00

FY 2023

Trash Rate billed to Homeowner \$258.20

Trash Breakdown: Trash \$159.82 Recycling \$72.28 Yard Waste \$26.10 = \$258.20

based on 1310 units

Ambulance Rate - \$53.00

Account Id	Account Description Capital Revenue	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current	Council
02-100-4000	Realty Transfer Tax Income	510,000	911,584	510,000	651,880	128%	575,000	65,000	13%	
	Grand Total	510,000	911,584	510,000	651,880	128%	575,000	65,000	13%	0

Account Id	Account Description Capital Expenditures	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 % Used	FY 2024 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	
02-000-0003	CWQ - Capital - Bulkhead Repairs FY23			20,000	17,925	90%	5,500	-14,500	-73%	
02-000-0004	G & A - Conference Room Mics/Security			15,000		0%		-15,000		
02-000-0005	G&A - THall Bldg/Security Upgrades FY23			450,000	241,807	54%		-450,000		
02-000-0006	Capital Expense PW - Kubota Lg Equip			10,250	10,716	105%	18,800	8,550	83%	
02-000-0008	Cap -Street Maintenance Additional Funds			15,000		0%	30,000	15,000		
02-000-0009	Cap - PW - Snow Plow Attachment			10,000	10,780	108%		-10,000		
02-000-0010	Cap - Speed Bumps			8,000	8,000	100%	15,000	7,000		
	Maintenance Bldg Floor Repair						5,000	5,000		
	Mobi Mats						10,000	10,000		
	Capital Total	2,956	0	528,250	289,227	55%	84,300	-443,950	0%	
	Grand Total	2,956	0	528,250	289,227	0%	84,300	-443,950	0%	0

Note:**The following items are funded from the ARM:**

Bulkhead Repairs

Kubota

Maintenance Bldg Floor Repair

Mobi-Mats

The following item will be funded from Other Reserves:

Street Maintenance Add'l funds

*At the 6/13/22 Town Council Meeting approval was given for the installation of speed bumps on Canal Drive, South Anchorage, Bayshore, Peterson and York.

In July 2022 (FY 23) speed bumps were installed on Canal, and Peterson. Approval was given by Town Council to complete the installation of speed bumps on Bayshore, South Anchorage and York utilizing FY 24 funds.

FY24 originally had a request for 88K for (2) police vehicles. Due to vehicle availability vehicles had to be purchased from FY23 budget. FY24 request was removed.

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current Budget vs Proposed Budget	% INC/DEL (-) Over Current	Council
	Revenue									
	Municipal Street Aid (MSA)									
03-500-4500	MSA - Interest Income	0	12	0	0	0%		0	0%	
03-600-4600	MSA - GRANT Fund Receipts/Income	56,645	56,282	56,645	27,848	49%	55,696	949	-2%	
	MSA Total	56,645	56,294	56,645	27,848	49%	55,696	949	-2%	

Account Id	Account Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual As of 1/31/23	FY 2023 %	FY 2024 Proposed	Difference Current vs Proposed	% INC/DEL (-) Over Current	Council
	Expense									
	Municipal Street Aid (MSA)									
03-750-5150	MSA - Street Repairs & Maintenance	56,640	8,229	56,640	8,229	15%	55,696	-944	-2%	
03-750-5700	MSA - Bank Service Fees	24	6	24	6	25%	0	24	-100%	
	MSA Total	56,664	8,235	56,664	8,235	15%	55,696	-920	-2%	

Notes:

The following streets will be scheduled for paving in FY 2024:

Town Road – 2" mill and overlay - \$17,722

Black Gum Drive – 2" mill and overlay - \$7,088

Canal Drive (9th to Russell) – 2" mill and overlay - \$39,698

Russell Road – 2" mill and overlay - \$4421

Additional monies will be paid from MSA Reserves and other approved allocated reserves

	Future Years											
	FY 2023 ARM Current Budget	FY 2024 Proposed Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Totals
ARM RESERVE USES												
Town/PW/PS Building Maintenance	0	5,000	50,000				25,000			30,000		110,000
CE/Admin Vehicle replacement (GA/CE)	0	0		30,000					35,000			65,000
Marked Police Vehicles (PS)	92,000				90,000			93,000			100,000	283,000
Equipment Replacement (GA)	0	0	11,000				15,000			17,000	0	43,000
Kubota Zero Turn Mower (PW)	10,250	0				22,000					25,000	57,250
Skid Loader (PW)/Tractor	0				25,000				60,000		0	85,000
Boat (Yamaha)	0					10,000					0	10,000
F350 Truck (PW) - Snow Plow Attachment	10,000	0		62,000			70,000			72,000		214,000
ATV - Kubota - (PW) or (BP)		18,800	19,000			23,000			25,000			85,800
Equipment Replacement (BP) Radios	0		21,000				22,000				25,000	68,000
Mobi-Mats (TW)	0	10,000	40,000				42,000				44,000	136,000
Canal Dredging - (TW)	0	0		250,000	150,000	100,000					0	500,000
Police Building Maintenance Upgrades/ HVAC (PD)	0								20,000		0	20,000
Beach Access Ramp Maintenance				25,000	0	27,000		29,000	0	31,000	0	112,000
Street Maintenance (in addition to MSA)	15,000		25,000				30,000				35,000	105,000
Rt. 1 Speed Sign	20,000											20,000
Speed Bumps		15,000										15,000
Bulkhead Replacement (TW)	20,000	5,500	20,000	0		30,000			40,000			115,500
Future ARM Needs 2025 - 2033	167,250	54,300	186,000	367,000	265,000	212,000	204,000	122,000	180,000	150,000	229,000	2,136,550

FY 2023 Speed Bumps will be installed on Bayshore, S. Anchorage and York

FY 2024 Street Paving include Russell, Evergreen

Note on ARM Reserve:

Current sheet shows projected expenditures through FY 2033. Currently ARM does not reflect sources of funding or inflationary factors.

Without mechanisms in place, Capital items needing replacement will not have full funding and will show a deficit by FY 2033



RESOLUTION NO. 2-23

A RESOLUTION TO SET THE FY 2024 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 2024 Town of South Bethany property tax rate shall remain at \$1.30 per hundred dollars of assessed valuation and the FY 2024 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 5th DAY OF APRIL 2023.



Timothy Saxton, Mayor



Richard Oliver, Council Secretary

Attest:

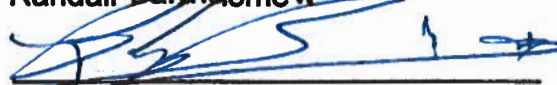


Matt Amerling, Town Clerk

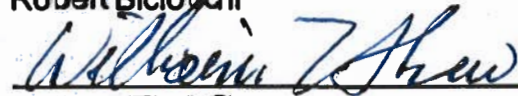
Members of Town Council:




Randall Bartholomew




Robert Biciochi



William (Tim) Shaw



Edith Dondero



Derek Abbott

SEAL:



Sponsored by Councilman Bartholomew
Resolution No. 2-23 FY 24 Tax Rate

Town of South Bethany Schedule of Fees
Effective 5/1/2023

Building Permit Fees:	
*ICC Index X 3.15% per square foot or Minimum of \$50	New building, principal: Gross floor area of each living floor, excluding floor areas open to the sky, attached or unattached storage structures, attached or unattached automobile structures, shed and open sheds
*ICC Index X 3.15% per square foot or Minimum of \$50	New building, accessory: Gross floor area of attached or unattached storage structures, attached or unattached automobile structures, shed and open sheds
*ICC Index X 3.15% per square foot or Minimum of \$50	New enclosed porch: Gross floor area of enclosed and screened porch not intended for primary use of living space
*ICC Index X 1% per square foot or Minimum of \$50	New open deck: Gross floor area of attached or unattached open deck including stairs open to the sky, including ground-level decks or boardwalks
1.5% of contract fee or Minimum of \$50 whichever is higher	Interior or exterior renovation, alteration and/or remodeling of existing principal or accessory buildings or structures
1.5% of contract fee or Minimum of \$50 whichever is higher	Fences, paved driveways, flagpoles, towers, paved sidewalks, paved patios, the installation of permeable interlocking pavers, the installation of impervious surfaces, and HVAC replacement and grading
1.5% of contract fee or Minimum of \$50 whichever is higher	Solar Panel Installation
	*For current ICC Index refer to International Code Council Building Valuation Data-VB
\$150	Install new, removal of existing to replace with new, or repairs of, bulkheads, docks, ramps, boat lifts, davits and jet ski lifts or any combination thereof
\$50	Signs
\$200	Demolition or relocation of dwelling units: If new site is within Town limits, the fee is the same as for new construction, plus \$100
\$100	Water service connection to Artesia's distribution system. New construction and substantial improvements shall not require a separate permit fee per § 141-SD
\$100	Central propane service connection
\$100	Geothermal
\$100	Gas Connection
\$150	Road Cut
\$100	Renewal of building permit issued by the Code Enforcement Constable
\$1,000 \$1,500 effective 5/1/23	Request for variance, special exception, appeal or interpretation requiring Board of Adjustment action
\$250	Combining or partitioning of lots requiring Planning commission action
\$250	Appeals requiring Town Hearing Board (consists of three Town Council members)
\$100	Home occupation special use permit requiring Town Council action
Parking Permits	
Resident (4) Maximum	\$20 each
Replacements (Resident only)	\$100 each
Daily	\$20 per day - 24 hours
Contractors (Must obtain Mercantile License)	Limited to 2
Licenses	
Rental License (Annual)	\$180
Mercantile License (Annual) Jan1 to Dec 31	\$200
30-day Mercantile License	\$50
Miscellaneous	
Fax Transmittal (per page by private individuals	\$50 per page
Photocopies (per page by private individuals up to 11x17")	\$15 per page
Return Check Fee	\$35
Beach Party/Events Fee	\$50