



Town of Bethany Beach

FY 2012 Second Quarter Review

October 20, 2011 Budget Committee Meeting

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Town of Bethany Beach
FY 2012 Revenue Budget ~ 2nd Quarter Review

General Fund	FY 2011 Actual Revenue	FY 2011 Revenue up to 9/30/10	FY 2012 Approved Budget	FY 2012 Revenue up to 9/30/11	Change from 9/30/10	Percentage change from 9/30/10
Property Taxes:						
Property Taxes	1,607,122	1,602,240	1,610,000	1,614,459	12,219	0.8%
Penalties	3,366	1,645	3,000	1,958	313	19.0%
	<u>1,610,488</u>	<u>1,603,885</u>	<u>1,613,000</u>	<u>1,616,417</u>	<u>12,532</u>	<u>0.8%</u>
Real Estate Transfer Taxes	816,463	476,876	500,000	238,840	(238,036)	-49.9%
Rental Real Estate Taxes	940,288	107,604	940,000	209,940	102,336	95.1%
Licenses, Permits & Fees:						
Concession Fees	56,480	56,480	56,000	56,483	3	0.0%
Mercantile Licenses	159,965	145,285	160,000	148,935	3,650	2.5%
Franchise Fees	81,786	-	82,000	-	-	-
Building Permits	298,741	145,432	200,000	106,825	(38,607)	-26.5%
Shuttle Permits	33,000	33,000	33,000	30,000	(3,000)	-9.1%
Shuttle Bus Fees	9,205	9,205	10,000	8,918	(287)	-3.1%
Shuttle Bus Advertising	-	-	-	1,500	1,500	-
Variance/Public Hearing Fees	1,575	525	1,000	2,550	2,025	385.7%
	<u>640,753</u>	<u>389,927</u>	<u>542,000</u>	<u>355,211</u>	<u>(34,716)</u>	<u>-8.9%</u>
Parking:						
Parking Permits - Annual	66,100	66,100	66,000	70,360	4,260	6.4%
Parking Permits - Daily/Weekly	32,662	32,662	32,000	21,538	(11,124)	-34.1%
Parking Meters & Pay Stations	890,700	890,700	960,000	1,042,548	151,848	17.0%
Parking Fines	362,473	313,728	324,000	197,139	(116,589)	-37.2%
	<u>1,351,935</u>	<u>1,303,190</u>	<u>1,382,000</u>	<u>1,331,585</u>	<u>28,395</u>	<u>2.2%</u>
Police:						
Police Department Misc. Revenue	8,298	2,540	5,000	2,455	(85)	-3.3%
Traffic Fines - Alderman Court	80,190	45,937	85,000	51,529	5,592	12.2%
Traffic Fines - State Court	14,296	9,327	16,000	8,802	(525)	-5.6%
	<u>102,783</u>	<u>57,804</u>	<u>106,000</u>	<u>62,786</u>	<u>4,982</u>	<u>8.6%</u>
Contributions & Misc:						
Grass Fees	650	550	1,000	-	(550)	-100.0%
Junior Lifeguard Program Revenue	6,360	6,360	6,000	6,200	(160)	-2.5%
Contributions Private Source	1,700	700	3,000	500	(200)	-28.6%
Contributions for Cultural & Historic Aff.	15,460	345	14,000	-	(345)	-100.0%
Miscellaneous Revenues	667	530	2,000	350	(180)	-34.0%
Returned Check Fees	105	70	-	-	(70)	-100.0%
Proceeds from Sale of Fixed Assets	4,000	2,500	-	-	(2,500)	-100.0%
Interest Income	53,250	27,371	60,000	20,388	(6,983)	-25.5%
	<u>82,192</u>	<u>38,426</u>	<u>86,000</u>	<u>27,438</u>	<u>(10,988)</u>	<u>-28.6%</u>
General Fund Revenue Total	5,544,901	3,977,712	5,169,000	3,842,217	(135,495)	-3.4%

**Town of Bethany Beach
FY 2012 Revenue Budget ~ 2nd Quarter Review**

	FY 2011 Actual Revenue	FY 2011 Revenue up to 9/30/10	FY 2012 Approved Budget	FY 2012 Revenue up to 9/30/11	Change from 9/30/10	Percentage change from 9/30/10
Sanitation Department						
Sanitation Fees:						
Refuse Fees	653,363	581,992	730,000	728,262	146,270	25.1%
Penalties	1,381	690	2,000	938	248	35.9%
Refuse Fees - Special	840	660	1,000	500	(160)	-24.2%
Recycling fees	18,674	34,734	-	-	(34,734)	-100.0%
Interest	12,050	6,345	13,000	4,446	(1,899)	-29.9%
Sanitation Revenue Total	686,308	624,421	746,000	734,146	109,725	17.6%
Water Department						
Water Usage:						
Water Usage - In Town	749,592	475,135	711,000	466,589	(8,546)	-1.8%
Water Usage - Salt Pond	236,220	151,347	224,000	144,329	(7,018)	-4.6%
Water Usage - Savannah's Landing	70,766	41,400	66,000	38,234	(3,166)	-7.6%
Water Usage - Other	23,288	12,379	20,000	14,410	2,031	16.4%
Penalties	4,040	1,471	3,000	1,573	102	6.9%
	1,083,907	681,732	1,024,000	665,135	(16,597)	-2.4%
Other Fees & Interest:						
Miscellaneous Revenues	1,243	1,048	1,000	237	(811)	-77.4%
Interest Income	16,258	8,456	18,000	5,966	(2,490)	-29.4%
Tap Ins	6,900	5,500	3,000	3,500	(2,000)	-36.4%
Meter Reimbursements	14,784	8,045	10,000	9,095	1,050	13.1%
Cut Off Fees	8,601	3,300	10,000	3,575	275	8.3%
Inspection Fees	735	385	1,000	280	(105)	-27.3%
Delinquent On/Off Charges	825	-	-	200	200	
Returned Check fee	35	-	-	70	70	
	49,380	26,734	43,000	22,923	(3,811)	-14.3%
Water Operating Revenue Total	1,133,286	708,466	1,067,000	688,058	(20,408)	-2.9%
Water Department Capital Revenue						
Impact Fees:						
Impact Fees - Town	82,778	40,468	65,000	22,344	(18,124)	-44.8%
Impact Fees - Salt Pond	5,250	-	5,000	-	-	
Impact Fees - Savannah's Landing	-	-	5,000	-	-	
Water Impact Fee Revenue Total	88,028	40,468	75,000	22,344	(18,124)	-44.8%
Water Debt Service Revenue						
Sinking Fund Fees:						
Sinking Fund - Town	188,736	188,740	189,000	188,713	(27)	0.0%
Sinking Fund - Salt Pond	40,503	40,504	39,000	40,414	(90)	-0.2%
Sinking Fund - Savannah's Landing	13,478	13,478	14,000	13,478	-	0.0%
Sinking Fund - Other	3,467	3,467	3,000	3,467	-	0.0%
Water Debt Service Revenue Total	246,184	246,189	245,000	246,072	(117)	0.0%
Water Revenue Total	1,467,498	995,123	1,387,000	956,474	(38,649)	-3.9%

Town of Bethany Beach
FY 2012 Operating Budget ~ 2nd Quarter Review

	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from 9/30/10	Percentage Change from 9/30/10
General Fund						
Administration & Trolley	890,350	550,224	915,000	547,593	(2,631)	-0.5%
Public Safety:						
Police	1,137,724	648,597	1,210,000	626,925	(21,672)	-3.3%
Parking	323,490	244,806	414,000	322,410	77,604	31.7%
Alderman Court	47,670	25,445	59,000	20,929	(4,516)	-17.7%
Beach Patrol	408,443	400,412	420,000	376,299	(24,113)	-6.0%
	<u>1,917,328</u>	<u>1,319,260</u>	<u>2,103,000</u>	<u>1,346,563</u>	<u>27,303</u>	<u>2.1%</u>
Public Works:						
Streets and Parks	592,513	340,622	652,000	342,967	2,345	0.7%
Stormwater Management	143,479	56,953	133,000	37,420	(19,533)	-34.3%
Beach, Boardwalk, & Comfort St.	218,760	152,119	221,000	179,623	27,504	18.1%
	<u>954,753</u>	<u>549,694</u>	<u>1,006,000</u>	<u>560,010</u>	<u>10,316</u>	<u>1.9%</u>
Building Official	183,560	92,922	199,000	88,459	(4,463)	-4.8%
Bandstand & Entertainment	109,217	87,752	118,000	74,189	(13,563)	-15.5%
Historical / Cultural	3,694	3,414	20,000	3,775	361	10.6%
Total General Fund Operating Costs	4,058,901	2,603,266	4,361,000	2,620,589	17,323	0.7%
Sanitation Fund	542,933	334,310	804,000	363,663	29,353	8.8%
Water Fund	776,855	414,201	847,000	382,156	(32,045)	-7.7%
Town-wide	5,378,689	3,351,777	6,012,000	3,366,408	14,631	0.4%

**Town of Bethany Beach
FY 2012 Capital and Debt Service Budget Detail ~ 2nd Quarter Review**

		FY 2011 Carryover to FY 2012	FY 2012 Approved Budget	FY 2012 Total Funding	FY 2012 Actual up to 9/30/11
General Fund					
Buildings & Renovations	Energy grant matching funds	-	55,000	55,000	31,304
Administration Total		-	55,000	55,000	31,304
Machinery & Equipment	Purchase of 19 pay stations and an additional change machine	-	104,000	104,000	108,431
Parking Total		-	104,000	104,000	108,431
Streets	Road and alley work not covered by the Municipal Street Aid grant	53,000	200,000	253,000	79,862
Parks & Improvements	Fitness path	-	50,000	50,000	-
Garfield Parkway	Utility Relocation	655,000		655,000	571,579
Garfield Parkway	Streetscape design grant matching funds	45,000		45,000	44,710
Machinery & Equipment	Agricultural sprayer	28,000	8,000	36,000	19,970
Streets and Parks Total		781,000	258,000	1,039,000	716,121
Stormwater	Drainage projects	125,000	-	125,000	60,745
Stormwater Total		125,000	-	125,000	60,745
Beach/Boardwalk Repairs	Replacement of boards and repairs to the boardwalk and beach access	-	225,000	225,000	221,042
Machinery & Equipment	Purchase of additional Mobi Mats and fire alarm system	11,000	52,000	63,000	62,331
Beach, Boardwalk, & Comfort Station Total		11,000	277,000	288,000	283,373
Total General Fund Capital Budget		917,000	694,000	1,611,000	1,199,974
Debt Service - Notes Payable	Debt incurred to end post employment health care benefits.	-	95,000	95,000	92,328
Debt Service - Retirement program	Debt for conversion of retirement program to the State's plan	-	210,000	210,000	174,711
Debt Service - Notes Payable	Pay Station payment plan	-	53,000	53,000	54,000
Total General Fund Debt Service Budget		-	358,000	358,000	321,039
Sanitation Fund					
Vehicles & Equipment	Leaf vacuum and box for yard waste	-	25,000	25,000	-
Vehicles & Equipment	Purchase of a rear loading trash truck	-	170,000	170,000	-
Sanitation Total		-	195,000	195,000	-
Water Fund					
Machinery & Equipment	Fire alarm system and replacement of equipment as needed	17,000	50,000	67,000	12,119
Capital Imp to Water Systems	New well and distribution system repair work as needed	100,000	100,000	200,000	61,126
Total Water Department Capital Budget		117,000	150,000	267,000	73,245
Debt Service	Bond on Water Plant originally issued 1989, refinanced in 1994. Ends October 2014	-	265,000	265,000	4,221
Total Water Department Debt Service Budget		-	265,000	265,000	4,221

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Administration & Trolley	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	231,151	104,859	249,000	108,332	3,473	3.3%
Part-time Employees Wages	1,756	622	11,000	3,878	3,256	523.5%
Seasonal Employee Wages	57,224	51,501	48,000	49,686	(1,815)	-3.5%
Overtime Wages	195	195	-	-	(195)	-100.0%
Health & Life Insurance	41,959	31,461	52,000	32,043	582	1.8%
Reimbursed Medical Expense	5,144	3,315	7,000	4,819	1,504	45.4%
Social Security Contributions	22,806	12,083	24,000	12,442	359	3.0%
Retirement Contributions	14,761	6,680	15,000	7,183	503	7.5%
Tuition Reimbursement	849	-	3,000	-	-	
Unemployment Compensation	2,746	1,413	3,000	1,781	368	26.0%
Worker's Compensation	2,558	1,460	2,000	732	(728)	-49.9%
Other Employee Benefits	925	478	1,000	616	138	28.9%
Personnel Services Total	382,073	214,067	415,000	221,512	7,445	3.5%
Supplies and Materials						
Fuel - Vehicle & Equipment	10,917	9,812	13,000	13,335	3,523	35.9%
Supplies	4,869	2,637	3,000	2,096	(541)	-20.5%
Office Supplies	6,437	3,430	6,000	4,123	693	20.2%
Uniforms	665	665	1,000	16	(649)	-97.6%
Supplies and Materials Total	22,888	16,544	23,000	19,570	3,026	18.3%
Contracted Services						
Audit & Accounting Services	18,000	18,000	20,000	19,000	1,000	5.6%
Legal Services - Town Attorney	88,692	54,090	50,000	37,841	(16,249)	-30.0%
Legal Services - Other	17,958	5,054	15,000	7,305	2,251	44.5%
Engineering & Survey Services	450	450	-	-	(450)	-100.0%
Appraisal Services - Reassessments	21,473	16,521	22,000	15,711	(810)	-4.9%
Computer Svcs - Mainstreet	14,168	11,891	10,000	6,832	(5,059)	-42.5%
R/M Building & Grounds	69,801	57,842	55,000	43,188	(14,654)	-25.3%
R/M Equipment	20,009	11,929	7,000	8,473	(3,456)	-29.0%
R/M Vehicles	15,282	13,596	19,000	15,859	2,263	16.6%
Insurance	31,098	17,812	31,000	10,772	(7,040)	-39.5%
Telephone	11,445	6,003	12,000	5,748	(255)	-4.2%
Advertising	6,274	2,346	15,000	8,184	5,838	248.8%
Printing & Binding	10,812	9,707	15,000	11,665	1,958	20.2%
Postage	7,788	5,293	9,000	5,845	552	10.4%
Communications	15,964	10,311	15,000	8,757	(1,554)	-15.1%
Contract Services	16,234	15,484	18,000	13,370	(2,114)	-13.7%
Code Revision/Updates	1,255	1,195	5,000	7,267	6,072	508.1%
Electricity	12,153	6,940	10,000	4,163	(2,777)	-40.0%
Sewer	777	446	1,000	336	(110)	-24.7%
Dues & Subscriptions	5,086	3,398	5,000	3,569	171	5.0%
Employee screening	315	270	-	315	45	16.7%
Bank Administration Fees	16,321	9,752	18,000	5,426	(4,326)	-44.4%
Credit Card Fees	24,861	16,651	23,000	15,908	(743)	-4.5%
Contracted Services Total	426,218	294,981	375,000	255,534	(39,447)	-13.4%
Operations						
Training & Travel	12,960	7,546	15,000	9,060	1,514	20.1%
Operating Expense	6,054	5,998	3,000	392	(5,606)	-93.5%
Managers Admin. Expense	6,029	5,446	8,000	3,334	(2,112)	-38.8%
Contributions	26,000	-	25,000	-	-	
Planning Commission/Board of Adjustment	214	214	10,000	8,408	8,194	3829.0%
Operations Total	51,256	19,204	61,000	21,194	1,990	10.4%
Minor Capital Outlays						
Equipment - Operating	5,318	4,256	6,000	6,592	2,336	54.9%
Computer Hardware & Software	2,598	1,172	35,000	23,191	22,019	1878.8%
Minor Capital Outlays Total	7,916	5,428	41,000	29,783	24,355	448.7%
Administration & Trolley Total	890,350	550,224	915,000	547,593	(2,631)	-0.5%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Police	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	534,477	255,404	570,000	271,282	15,878	6.2%
Part-time Employee Wages	369	-	9,000	3,688	3,688	
Seasonal Employee Wages	115,768	113,527	120,000	121,990	8,463	7.5%
Overtime Wages	19,265	12,268	20,000	8,432	(3,836)	-31.3%
Health & Life Insurance	123,901	81,787	124,000	64,331	(17,456)	-21.3%
Reimbursed Medical Expense	15,026	8,523	19,000	6,638	(1,885)	-22.1%
Social Security Contributions	52,535	29,741	55,000	31,712	1,971	6.6%
Retirement Contributions	26,102	12,404	33,000	13,694	1,290	10.4%
Tuition Reimbursement	2,306	-	3,000	1,617	1,617	
Unemployment Compensation	7,156	2,971	7,000	4,366	1,395	47.0%
Worker's Compensation	23,329	10,102	24,000	7,372	(2,730)	-27.0%
Other employee benefits	-	-	1,000	62	62	
Personnel Services Total	920,235	526,727	985,000	535,184	8,457	1.6%
Supplies and Materials						
Fuel - Vehicle & Equipment	32,408	18,090	40,000	20,132	2,042	11.3%
Supplies	8,235	5,110	9,000	2,657	(2,453)	-48.0%
Office Supplies	4,988	1,766	4,000	2,435	669	37.9%
Uniforms	6,346	4,731	9,000	2,643	(2,088)	-44.1%
Supplies and Materials Total	51,977	29,697	62,000	27,867	(1,830)	-6.2%
Contracted Services						
R/M Building & Grounds	16,516	8,309	4,000	1,913	(6,396)	-77.0%
R/M Equipment	16,767	13,450	19,000	4,739	(8,711)	-64.8%
R/M Vehicles	20,385	11,059	16,000	7,146	(3,913)	-35.4%
Insurance	35,258	18,968	37,000	11,584	(7,384)	-38.9%
Telephone	16,528	8,840	18,000	6,716	(2,124)	-24.0%
Advertising	356	183	2,000	-	(183)	-100.0%
Postage	1,382	705	1,000	577	(128)	-18.2%
Contract Services	8,730	5,518	9,000	3,303	(2,215)	-40.1%
Electricity	12,378	6,476	9,000	4,228	(2,248)	-34.7%
Sewer	656	326	1,000	336	10	3.1%
Dues & Subscriptions	1,395	153	3,000	120	(33)	-21.6%
Contracted Services Total	130,352	73,987	119,000	40,662	(33,325)	-45.0%
Operations						
Training & Travel	9,342	8,726	11,000	2,476	(6,250)	-71.6%
Employment Screening	4,858	2,126	9,000	5,503	3,377	158.8%
Accreditation	713	130	8,000	2,963	2,833	2179.2%
Operating Expense	1,845	1,462	2,000	1,474	12	0.8%
Operations Total	16,759	12,444	30,000	12,416	(28)	-0.2%
Minor Capital Outlays						
Equipment - Operating	18,402	5,742	14,000	10,796	5,054	88.0%
Furniture & Fixtures	-	-	-	-	-	
Minor Capital Outlays Total	18,402	5,742	14,000	10,796	5,054	88.0%
Police Total	1,137,724	648,597	1,210,000	626,925	(21,672)	-3.3%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Parking	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	96,500	44,494	109,000	48,396	3,902	8.8%
Seasonal Employee Wages	80,076	80,076	97,000	63,710	(16,366)	-20.4%
Overtime Wages	-	-	-	61	61	
Health & Life Insurance	5,289	3,541	8,000	3,294	(247)	-7.0%
Reimbursed Medical Expense	4,204	2,707	4,000	2,414	(293)	-10.8%
Social Security Contributions	13,593	9,530	16,000	8,607	(923)	-9.7%
Retirement Contributions	5,993	2,811	6,000	3,196	385	13.7%
Unemployment Compensation	2,678	2,087	3,000	2,020	(67)	-3.2%
Worker's Compensation	2,792	2,792	2,000	1,084	(1,708)	-61.2%
Other Employee Benefits	68	68	1,000	-	(68)	-100.0%
Personnel Services Total	211,193	148,106	246,000	132,782	(15,324)	-10.3%
Supplies and Materials						
Fuel	63	-	-	592	592	
Supplies	5,540	5,497	6,000	577	(4,920)	-89.5%
Office Supplies	999	288	1,000	415	127	44.1%
Uniforms	3,012	3,012	3,000	3,043	31	1.0%
Supplies and Materials Total	9,615	8,797	10,000	4,627	(4,170)	-47.4%
Contracted Services						
R/M Equipment	22,285	21,848	28,000	22,399	551	2.5%
R/M Vehicles	619	124	2,000	453	329	265.3%
Rentals	2,500	2,500	31,000	30,500	28,000	1120.0%
Insurance	3,351	3,351	3,000	1,514	(1,837)	-54.8%
Telephone	3,533	2,964	3,000	7,104	4,140	139.7%
Printing & Binding	9,247	5,994	9,000	19,975	13,981	233.2%
Postage	2,558	1,500	3,000	1,581	81	5.4%
Contract Services	20,859	14,857	29,000	33,209	18,352	123.5%
Electricity	982	511	1,000	378	(133)	-26.0%
Credit card fees	16,229	14,658	30,000	51,445	36,787	251.0%
Contracted Services Total	82,163	68,307	139,000	168,558	100,251	146.8%
Operations						
Training & Travel	2,184	2,184	3,000	77	(2,107)	-96.5%
Employee Screening	336	336	-	308	(28)	-8.3%
Operating Expense	224	224	-	720	496	221.4%
Operations Total	2,744	2,744	3,000	1,105	(1,639)	-59.7%
Minor Capital Outlays						
Equipment - Operating	17,775	16,852	16,000	15,338	(1,514)	-9.0%
Minor Capital Outlays Total	17,775	16,852	16,000	15,338	(1,514)	-9.0%
Parking Total	323,490	244,806	414,000	322,410	77,604	31.7%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Alderman Court	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	21,085	9,460	21,000	9,747	287	3.0%
Part-time Employees Wages	15,822	9,395	26,000	6,556	(2,839)	-30.2%
Health & Life Insurance	3,009	2,008	3,000	1,766	(242)	-12.1%
Reimbursed Medical Expense	804	413	1,000	380	(33)	-8.0%
Social Security Contributions	2,809	1,442	4,000	1,247	(195)	-13.5%
Retirement Contributions	1,285	597	1,000	642	45	7.5%
Unemployment Compensation	536	251	1,000	203	(48)	-19.1%
Worker's Compensation	171	171	-	62	(109)	-63.7%
Other Employee Benefits	314	156	-	80	(76)	-48.7%
Personnel Services Total	45,835	23,893	57,000	20,683	(3,210)	-13.4%
Supplies and Materials						
Office Supplies	1,481	1,198	2,000	110	(1,088)	-90.8%
Supplies and Materials Total	1,481	1,198	2,000	110	(1,088)	-90.8%
Contracted Services						
Insurance	354	354	-	136	(218)	-61.6%
Contracted Services Total	354	354	-	136	(218)	-61.6%
 Alderman Court Total	 47,670	 25,445	 59,000	 20,929	 (4,516)	 -17.7%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Beach Patrol	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Seasonal Employee Wages	304,653	304,653	319,000	294,088	(10,565)	-3.5%
Social Security Contributions	23,306	23,306	24,000	22,498	(808)	-3.5%
Unemployment Compensation	7,949	7,552	9,000	8,646	1,094	14.5%
Worker's Compensation	12,351	12,351	9,000	5,053	(7,298)	-59.1%
Personnel Services Total	348,260	347,862	361,000	330,285	(17,577)	-5.1%
Supplies and Materials						
Supplies	8,286	8,286	10,000	8,685	399	4.8%
Uniforms	10,642	10,642	13,000	10,761	119	1.1%
Supplies and Materials Total	18,928	18,928	23,000	19,446	518	2.7%
Contracted Services						
R/M Building & Grounds	2,355	2,355	1,000	-	(2,355)	-100.0%
R/M Equipment	-	-	1,000	-	-	
R/M Vehicles	750	-	-	1,013	1,013	
Insurance	2,504	2,504	2,000	991	(1,513)	-60.4%
Contract Services	959	560	1,000	523	(37)	-6.6%
Electricity	1,297	1,297	1,000	-	(1,297)	-100.0%
Sewer	1,180	585	1,000	604	19	3.2%
Dues & Subscriptions	1,350	1,350	2,000	1,320	(30)	-2.2%
Contracted Services Total	10,394	8,651	9,000	4,451	(4,200)	-48.5%
Operations						
Training & Travel	10,681	10,681	12,000	9,141	(1,540)	-14.4%
Employment Screening	1,063	1,063	1,000	308	(755)	-71.0%
Operating Expense	5	5	-	-	(5)	-100.0%
Junior Lifeguard Expense	3,388	3,388	3,000	4,113	725	21.4%
Life Guard Ball Expense	3,737	3,737	4,000	3,585	(152)	-4.1%
Operations Total	18,874	18,874	20,000	17,147	(1,727)	-9.2%
Minor Capital Outlays						
Equipment - Operating	11,987	6,097	7,000	4,970	(1,127)	-18.5%
Minor Capital Outlays Total	11,987	6,097	7,000	4,970	(1,127)	-18.5%
Beach Patrol Total	408,443	400,412	420,000	376,299	(24,113)	-6.0%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Streets and Parks	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	154,739	63,539	156,000	75,649	12,110	19.1%
Seasonal Employee Wages	37,415	27,132	35,000	22,825	(4,307)	-15.9%
Overtime Wages	20,525	17,252	15,000	13,094	(4,158)	-24.1%
Health & Life Insurance	44,978	30,079	50,000	23,755	(6,324)	-21.0%
Reimbursed Medical Expense	6,093	3,408	7,000	2,545	(863)	-25.3%
Social Security Contributions	16,373	8,268	16,000	8,870	602	7.3%
Retirement Contributions	10,906	5,122	10,000	6,075	953	18.6%
Unemployment Compensation	2,301	815	2,000	1,042	227	27.9%
Worker's Compensation	6,923	3,737	7,000	2,859	(878)	-23.5%
Other Employee Benefits	307	234	1,000	86	(148)	-63.2%
Personnel Services Total	300,559	159,586	299,000	156,800	(2,786)	-1.7%
Supplies and Materials						
Fuel - Vehicle & Equipment	13,808	8,267	17,000	15,075	6,808	82.4%
Supplies	17,903	12,723	15,000	7,499	(5,224)	-41.1%
Landscaping Supplies	40,826	25,194	50,000	20,552	(4,642)	-18.4%
Uniforms	1,671	292	2,000	1,485	1,193	408.6%
Supplies and Materials Total	74,209	46,476	84,000	44,611	(1,865)	-4.0%
Contracted Services						
Engineering & Survey Services	9,576	18,625	8,000	20,433	1,808	9.7%
R/M Building & Grounds	2,253	979	4,000	3,427	2,448	250.1%
R/M Equipment	19,642	12,880	15,000	12,203	(677)	-5.3%
R/M Streets & Alleys	3,700	3,700	10,000	4,510	810	21.9%
R/M Vehicles	8,341	7,115	3,000	2,285	(4,830)	-67.9%
Park Development and Maintenance	8,841	5,496	40,000	4,648	(848)	-15.4%
Rentals	161	47	2,000	3,551	3,504	7455.3%
Insurance	11,067	6,261	11,000	4,553	(1,708)	-27.3%
Telephone	1,695	797	2,000	679	(118)	-14.8%
Contract Services	38,067	16,429	20,000	31,600	15,171	92.3%
Electricity	90,892	44,809	90,000	36,203	(8,606)	-19.2%
Sewer	123	-	-	125	125	
Dues & Subscriptions	210	210	-	40	(170)	-81.0%
Contracted Services Total	194,567	117,348	205,000	124,257	6,909	5.9%
Operations						
Training & Travel	296	-	1,000	-	-	
Operating Expense	1,881	1,881	1,000	677	(1,204)	-64.0%
Operations Total	2,177	1,881	2,000	677	(1,204)	-64.0%
Minor Capital Outlays						
Equipment - Operating	12,192	8,167	16,000	5,198	(2,969)	-36.4%
Landscaping Equipment	1,430	1,430	3,000	562	(868)	-60.7%
Street Signs	3,636	1,990	7,000	10,862	8,872	445.8%
Improvements	3,744	3,744	36,000	-	(3,744)	-100.0%
Minor Capital Outlays Total	21,002	15,331	62,000	16,622	1,291	8.4%
Streets and Parks Total	592,513	340,622	652,000	342,967	2,345	0.7%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Stormwater Management	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	26,591	5,942	34,000	3,280	(2,662)	-44.8%
Seasonal Employee Wages	8	8	-	-	(8)	-100.0%
Overtime Wages	802	802	1,000	-	(802)	-100.0%
Health & Life Insurance	14,620	9,771	12,000	6,810	(2,961)	-30.3%
Reimbursed Medical Expense	1,348	594	1,000	316	(278)	-46.8%
Social Security Contributions	2,112	519	3,000	432	(87)	-16.8%
Retirement Contributions	1,720	459	2,000	388	(71)	-15.5%
Unemployment Compensation	367	24	-	23	(1)	-4.2%
Worker's Compensation	1,504	844	1,000	440	(404)	-47.9%
Personnel Services Total	49,073	18,963	54,000	11,689	(7,274)	-38.4%
Supplies and Materials						
Fuel - Vehicle & Equipment	4,464	3,137	4,000	4,924	1,787	57.0%
Supplies	17,643	2,807	15,000	4,993	2,186	77.9%
Uniforms	626	438	1,000	119	(319)	-72.8%
Supplies and Materials Total	22,733	6,382	20,000	10,036	3,654	57.3%
Contracted Services						
Engineering & Survey Services	26,899	8,836	15,000	5,310	(3,526)	-39.9%
R/M Equipment	10,177	4,687	5,000	6,343	1,656	35.3%
R/M Streets & Alleys	5,815	1,370	10,000	2,620	1,250	91.2%
R/M Vehicles	6,283	467	2,000	250	(217)	-46.5%
Rentals	120	-	1,000	-	-	
Insurance	4,140	2,382	4,000	1,172	(1,210)	-50.8%
Contract Services	11,648	11,393	15,000	-	(11,393)	-100.0%
Contracted Services Total	65,082	29,135	52,000	15,695	(13,440)	-46.1%
Operations						
Training & Travel	-	-	1,000	-	-	
Operating Expense	85	-	1,000	-	-	
Operations Total	85	-	2,000	-	-	
Minor Capital Outlays						
Equipment - Operating	6,507	2,473	5,000	-	(2,473)	-100.0%
Minor Capital Outlays Total	6,507	2,473	5,000	-	(2,473)	-100.0%
Stormwater Management Total	143,479	56,953	133,000	37,420	(19,533)	-34.3%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Beach, Boardwalk, & Comfort St.	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	21,333	15,258	17,000	12,467	(2,791)	-18.3%
Seasonal Employee Wages	62,327	53,930	68,000	68,327	14,397	26.7%
Overtime Wages	7,239	6,731	8,000	6,070	(661)	-9.8%
Health & Life Insurance	7,429	4,970	8,000	4,346	(624)	-12.6%
Reimbursed Medical Expense	1,029	497	1,000	310	(187)	-37.6%
Social Security Contributions	5,578	4,431	7,000	5,488	1,057	23.9%
Retirement Contributions	1,764	1,371	1,000	1,290	(81)	-5.9%
Unemployment Compensation	1,719	1,499	2,000	2,145	646	43.1%
Worker's Compensation	4,828	4,828	3,000	1,544	(3,284)	-68.0%
Personnel Services Total	113,245	93,515	115,000	101,987	8,472	9.1%
Supplies and Materials						
Fuel - Vehicle & Equipment	85	-	-	2,786	2,786	
Supplies	30,452	22,632	28,000	22,140	(492)	-2.2%
Uniforms	650	650	1,000	1,486	836	128.6%
Supplies and Materials Total	31,187	23,282	29,000	26,412	3,130	13.4%
Contracted Services						
Engineering & Survey Services						
R/M Building & Grounds	7,513	4,120	10,000	9,552	5,432	131.8%
R/M Equipment	7,500	4,325	8,000	6,607	2,282	52.8%
R/M Vehicles	945	512	2,000	3,251	2,739	535.0%
Insurance	12,148	12,148	10,000	10,745	(1,403)	-11.5%
Contract Services	27,803	7,330	25,000	9,240	1,910	26.1%
Electricity	8,685	3,026	10,000	3,504	478	15.8%
Sewer	1,180	585	1,000	604	19	3.2%
Contracted Services Total	65,772	32,046	66,000	43,503	11,457	35.8%
Operations						
Training & Travel	336	336	-	-	(336)	-100.0%
Employee Screening	1,081	1,081	1,000	2,246	1,165	107.8%
Operations Total	1,417	1,417	1,000	2,246	829	58.5%
Minor Capital Outlays						
Equipment - Operating	7,139	1,859	10,000	5,475	3,616	194.5%
Minor Capital Outlays Total	7,139	1,859	10,000	5,475	3,616	194.5%
Beach, Boardwalk, & Comfort St. Total	218,760	152,119	221,000	179,623	27,504	18.1%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Building Official	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	119,084	56,401	124,000	56,160	(241)	-0.4%
Overtime Wages	432	432	2,000	121	(311)	-72.0%
Health & Life Insurance	19,537	12,930	22,000	11,896	(1,034)	-8.0%
Reimbursed Medical Expense	5,287	3,664	4,000	1,545	(2,119)	-57.8%
Social Security Contributions	9,297	4,403	10,000	4,341	(62)	-1.4%
Retirement Contributions	7,466	3,631	7,000	3,736	105	2.9%
Unemployment Compensation	786	36	1,000	42	6	16.7%
Worker's Compensation	709	709	1,000	256	(453)	-63.9%
Other Employee Benefits	692	536	1,000	312	(224)	-41.8%
Personnel Services Total	163,290	82,742	172,000	78,409	(4,333)	-5.2%
Supplies and Materials						
Fuel - Vehicle & Equipment	2,213	1,087	3,000	1,253	166	15.3%
Supplies	262	171	-	-	(171)	-100.0%
Office Supplies	2,550	709	2,000	692	(17)	-2.4%
Uniforms	346	114	1,000	80	(34)	-29.8%
Supplies and Materials Total	5,371	2,081	6,000	2,025	(56)	-2.7%
Contracted Services						
Engineering & Survey Services	2,743	612	4,000	4,829	4,217	689.1%
R/M Vehicles	3,797	2,114	2,000	352	(1,762)	-83.3%
Insurance	3,505	3,505	4,000	1,670	(1,835)	-52.4%
Telephone	433	294	1,000	-	(294)	-100.0%
Printing & Binding	280	244	-	18	(226)	-92.6%
Contract Services	2,340	1,330	2,000	-	(1,330)	-100.0%
Dues & Subscriptions	869	-	1,000	105	105	
Contracted Services Total	13,967	8,099	14,000	6,974	(1,125)	-13.9%
Operations						
Training & Travel	202	-	3,000	880	880	
Operations Total	202	-	3,000	880	880	
Minor Capital Outlays						
Equipment - Operating	731	-	4,000	171	171	
Minor Capital Outlays Total	731	-	4,000	171	171	
Building Official Total	183,560	92,922	199,000	88,459	(4,463)	-4.8%

**Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review**

Bandstand & Entertainment	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Part-time Employees Wages	18,911	8,596	22,000	8,990	394	4.6%
Seasonal Employee Wages	2,468	2,468	3,000	3,045	577	23.4%
Social Security Contributions	1,447	658	2,000	921	263	40.0%
Unemployment Compensation	309	153	-	263	110	71.9%
Worker's Compensation	98	98	-	28	(70)	-71.4%
Personnel Services Total	23,232	11,973	27,000	13,247	1,274	10.6%
Supplies and Materials						
Supplies	2,067	1,071	3,000	469	(602)	-56.2%
Office Supplies	448	332	1,000	212	(120)	-36.1%
Supplies and Materials Total	2,515	1,403	4,000	681	(722)	-51.5%
Contracted Services						
R/M Equipment	75	-	-	-	-	-
Insurance	3,038	3,038	2,000	1,022	(2,016)	-66.4%
Advertising	554	-	1,000	-	-	-
Printing & Binding	3,200	3,200	4,000	3,471	271	8.5%
Postage	1,501	1,501	2,000	1,155	(346)	-23.1%
Contract Services	45,279	41,345	50,000	41,195	(150)	-0.4%
Contract Services - Fireworks	20,000	20,000	23,000	12,000	(8,000)	-40.0%
Electricity	1,771	998	2,000	568	(430)	-43.1%
Contracted Services Total	75,418	70,082	84,000	59,411	(10,671)	-15.2%
Minor Capital Outlays						
Equipment - Operating	8,052	4,294	3,000	850	(3,444)	-80.2%
Furniture & Fixtures	-	-	-	-	-	-
Minor Capital Outlays Total	8,052	4,294	3,000	850	(3,444)	-80.2%
Bandstand & Entertainment Total	109,217	87,752	118,000	74,189	(13,563)	-15.5%
Historical / Cultural						
	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Cultural & Historic Affairs	3,694	3,414	20,000	3,775	361	10.6%
Historical / Cultural Total	3,694	3,414	20,000	3,775	361	0
Total General Fund Operating Budget	4,058,901	2,603,266	4,361,000	2,620,589	17,323	0.7%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Sanitation Department	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	165,831	78,518	204,000	94,486	15,968	20.3%
Seasonal Employee Wages	21,426	19,613	44,000	22,919	3,306	16.9%
Overtime Wages	14,502	13,545	14,000	13,613	68	0.5%
Health & Life Insurance	40,626	27,303	62,000	29,913	2,610	9.6%
Reimbursed Medical Expense	5,625	3,418	8,000	2,991	(427)	-12.5%
Social Security Contributions	14,960	8,560	20,000	9,357	797	9.3%
Retirement Contributions	10,710	5,805	12,000	6,610	805	13.9%
Unemployment Compensation	1,439	608	2,000	940	332	54.6%
Worker's Compensation	6,649	3,613	9,000	2,201	(1,412)	-39.1%
Other Employee Benefits	482	363	1,000	429	66	18.2%
Personnel Services Total	282,250	161,346	376,000	183,459	22,113	13.7%
Supplies and Materials						
Fuel - Vehicle & Equipment	29,825	19,401	41,000	19,539	138	0.7%
Supplies	3,552	2,241	5,000	2,096	(145)	-6.5%
Uniforms	1,923	1,035	2,000	388	(647)	-62.5%
Supplies and Materials Total	35,300	22,677	48,000	22,023	(654)	-2.9%
Contracted Services						
R/M Building & Grounds	1,497	507	2,000	170	(337)	-66.5%
R/M Equipment	964	964	1,000	1,056	92	9.5%
R/M Vehicles	39,496	24,888	40,000	28,267	3,379	13.6%
Insurance	14,288	7,724	14,000	4,376	(3,348)	-43.3%
Telephone	1,874	888	2,000	755	(133)	-15.0%
Postage	2,408	1,350	3,000	1,500	150	11.1%
Disposal Fees	149,051	105,443	200,000	107,750	2,307	2.2%
Electricity	3,771	1,526	4,000	1,241	(285)	-18.7%
Water	1,602	851	2,000	794	(57)	-6.7%
Propane	3,575	-	3,000	900	900	
Dues & Subscriptions	300	300	1,000	350	50	16.7%
Contracted Services Total	218,826	144,441	272,000	147,159	2,718	1.9%
Operations						
Training & Travel	103	-	1,000	77	77	
Employee Screening	-	-	-	150	150	
Operating Expense	606	-	2,000	-	-	
Operations Total	710	-	3,000	227	227	
Minor Capital Outlays						
Recycling Carts & Dumpsters	5,589	5,589	103,000	9,818	4,229	75.7%
Equipment - Operating	257	257	2,000	977	720	280.2%
Minor Capital Outlays Total	5,847	5,846	105,000	10,795	4,949	84.7%
Sanitation Total	542,933	334,310	804,000	363,663	29,353	8.8%

Town of Bethany Beach
FY 2012 Operating Budget Detail ~ 2nd Quarter Review

Water Department	FY 2011 Actual Expended	FY 2011 Expended to 9/30/10	FY 2012 Approved Budget	FY 2012 Expended to 9/30/11	Change from FY 2011 9/30	Percentage Change from 9/30/10
Personnel Services						
Salaries	246,487	111,610	262,000	116,811	5,201	4.7%
Overtime Wages	25,062	11,965	24,000	11,286	(679)	-5.7%
Health & Life Insurance	83,354	50,569	93,000	46,524	(4,045)	-8.0%
Reimbursed Medical Expense	10,440	5,982	8,000	5,099	(883)	-14.8%
Social Security Contributions	20,480	9,488	22,000	9,840	352	3.7%
Retirement Contributions	16,470	7,816	17,000	8,454	638	8.2%
Unemployment Compensation	1,697	-	1,000	66	66	
Worker's Compensation	6,601	3,703	6,000	2,038	(1,665)	-45.0%
Other Employee Benefits	262	193	1,000	258	65	33.7%
Personnel Services Total	410,852	201,326	434,000	200,376	(950)	-0.5%
Supplies and Materials						
Fuel - Vehicle & Equipment	11,723	5,720	14,000	6,010	290	5.1%
Supplies	8,338	4,737	9,000	5,375	638	13.5%
Uniforms	1,193	597	2,000	225	(372)	-62.3%
Purchases - Meters	7,893	-	10,000	-	-	
Purchases - Chemicals	73,348	63,369	88,000	57,784	(5,585)	-8.8%
Supplies and Materials Total	102,496	74,423	123,000	69,394	(5,029)	-6.8%
Contracted Services						
Engineering & Survey Services	17,539	3,577	15,000	2,777	(800)	-22.4%
R/M Building & Grounds	19,701	12,180	18,000	3,520	(8,660)	-71.1%
R/M Equipment	39,080	27,626	30,000	13,546	(14,080)	-51.0%
R/M Streets & Alleys	7,844	4,915	20,000	8,069	3,154	64.2%
R/M Vehicles	2,315	558	6,000	817	259	46.4%
R/M Other - Distribution System	30,666	15,425	35,000	28,162	12,737	82.6%
Rentals	267	170	1,000	-	(170)	-100.0%
Insurance	31,087	16,867	32,000	11,212	(5,655)	-33.5%
Telephone	5,734	2,803	6,000	2,393	(410)	-14.6%
Advertising	485	448	1,000	463	15	3.3%
Printing & Binding	817	817	3,000	908	91	11.1%
Postage	5,802	3,154	8,000	3,500	346	11.0%
Contract Services	49,742	25,307	45,000	17,820	(7,487)	-29.6%
Electricity	48,008	23,890	56,000	18,865	(5,025)	-21.0%
Sewer	408	202	1,000	209	7	3.5%
Dues & Subscriptions	690	465	1,000	-	(465)	-100.0%
Bank Administration Fees	2,332	-	3,000	-	-	
Contracted Services Total	262,516	138,404	281,000	112,261	(26,143)	-18.9%
Operations						
Training & Travel	68	48	3,000	125	77	160.4%
Operating Expense	-	-	1,000	-	-	
Operations Total	68	48	4,000	125	77	160.4%
Minor Capital Outlays						
Equipment - Operating	923	-	5,000	-	-	
Minor Capital Outlays Total	923	-	5,000	-	-	
Total Water Dept. Operating Budget	776,855	414,201	847,000	382,156	(32,045)	-7.7%