

Town of Bethany Beach
Revenue Report
Fiscal Year 2026
As of December 31, 2025 - Period 9 of FY 2026 (75%)

	Budget	Received Year to Date	To Date Over (Under) Budget	Year to Date % Collected		Budget	Last Fiscal Year 2025 Dec-24	% Collected
Property Taxes	2,130,000	2,145,696	15,696	100.7%		2,130,000	2,122,637	99.7%
Real Estate Transfer Tax	1,000,000	1,114,144	114,144	111.4%		1,000,000	716,165	71.6%
Rental Tax	2,175,000	2,121,080	(53,920)	97.5%		2,175,000	2,170,274	99.8%
Licenses & Permits/Fees	1,160,000	1,195,957	35,957	103.1%		1,127,000	1,029,647	91.4%
Parking Meters, Fines & Permits	4,167,000	3,817,812	(349,188)	91.6%		3,040,000	3,128,811	102.9%
Police / Traffic Tickets	51,000	36,552	(14,448)	71.7%		51,000	39,672	77.8%
Contributions & Misc	72,000	64,166	(7,834)	89.1%		64,000	72,656	113.5%
Investment Income	537,000	447,263	(89,737)	83.3%		525,000	479,797	91.4%
Total General Fund	11,292,000	10,942,670	(349,330)	96.9%		10,112,000	9,759,659	96.5%
Trash fees	1,705,000	1,709,728	4,728	100.3%		1,705,000	1,703,649	99.9%
Interest & Other	54,000	67,094	13,094	124.3%		25,000	42,168	168.7%
Sanitation Dept	1,759,000	1,776,822	17,822	101.0%		1,730,000	1,745,817	100.9%
Water Usage	1,723,000	995,256	(727,744)	57.8%		1,435,000	877,847	61.2%
Other Fees & Interest	143,000	129,677	(13,323)	90.7%		143,000	172,004	120.3%
Sinking Fund Fees	246,000	245,943	(57)	100.0%		246,000	246,663	100.3%
Impact Fees	75,000	75,544	544	100.7%		75,000	74,002	98.7%
Totals Water Dept.	2,187,000	1,446,420	(740,580)	66.1%		1,899,000	1,370,516	72.2%
Grand Total	15,238,000	14,165,912	(1,072,088)	93.0%		13,741,000	12,875,992	93.7%

Town of Bethany Beach
Expenditure Report
Fiscal Year 2026
As of December 31, 2025 - Period 9 of FY 2026 (75%)

	Operating Costs				Capital & Debt		Grants	
	Approved Budget	Expended Yr to Date	Percent Expended	% Exp Dec-24	Approved Budget*	Expended Yr to Date	Approved Awards	Expended Yr to Date
Administration & Transportation	1,612,000	1,207,851	74.9%	77.1%	159,000	152,958	-	-
Police	3,033,000	2,350,433	77.5%	79.5%	162,000	131,629	241,066	184,020
Parking	924,000	700,580	75.8%	90.9%	16,000	15,930	-	-
Alderman Court	48,000	34,081	71.0%	70.5%	-	-	-	-
Beach Patrol	1,055,000	1,047,473	99.3%	98.7%	-	-	-	-
Streets & Parks	1,601,000	1,045,308	65.3%	70.8%	1,590,000	719,219	258,902	5,910
Stormwater Management	257,000	142,359	55.4%	80.0%	1,561,000	163,422	985,286	123,205
Beach, Boardwalk & Comfort Station	589,000	483,572	82.1%	88.9%	698,000	104,239	-	-
Building Official	350,000	289,412	82.7%	75.6%	-	-	-	-
Bandstand & Entertainment	409,000	340,140	83.2%	87.8%	70,000	67,624	-	-
Historical/Cultural & Parade	60,000	43,073	71.8%	66.2%	-	-	-	-
Total General Fund Expenditures	9,938,000	7,684,281	77.3%	81.3%	4,256,000	1,355,021	1,485,254	313,136
Sanitation	1,408,000	940,553	66.8%	69.7%	90,000	84,587	-	-
Water Department	1,629,000	1,203,548	73.9%	72.7%	1,778,000	314,180	135,663	50,785
Water Department Debt Service					246,000	169,642	-	-
Total Water Dept Expenditures	1,629,000	1,203,548	73.9%	72.7%	2,024,000	483,822	135,663	50,785
Grand Total	12,975,000	9,828,382	75.8%	78.9%	6,370,000	1,923,430	1,620,917	363,921

* The Capital Budget includes funds carried forward from FY 2025; \$1,564,000 in the General Fund, and \$363,000 in the Water Fund.

Town of Bethany Beach
Quarterly Balance Sheet - Internal Use Only
As of December 31, 2025 - Period 9 of FY 2026 (75%)
All numbers in thousands

	General Fund	Sanitation Fund	Water Fund	Total
ASSETS				
Cash and Cash Equivalents	1,559	94	612	2,265
Investments	14,510	1,889	2,952	19,351
Receivables:				
Taxes - Property and Transfer	131	-	-	131
Interest	105	4	24	133
Sanitation Fees	-	8	-	8
Water Sinking Fund Fees	-	-	2	2
Water Usage Fees	-	-	12	12
Other Receivables	-	1	1	2
Due from other funds	229	-	-	229
Prepayments	140	7	10	157
Restricted assets				
Sinking fund fees for Debt Service	-	-	92	92
Impact fees for Water Capital	-	-	12	12
Water Fund Grant Cash	-	-	-	-
TOTAL ASSETS	<u>16,674</u>	<u>2,003</u>	<u>3,717</u>	<u>22,394</u>
LIABILITIES				
Due to other funds	-	-	-	-
Accrued payables	63	53	74	190
Deferred revenue	157	-	-	157
TOTAL LIABILITIES	<u>220</u>	<u>53</u>	<u>74</u>	<u>347</u>
FUND BALANCE				
Committed funds:				
Non spendable - Prepaid	140	7	10	157
Capital Projects remaining current year	2,901	5	1,464	4,370
Debt Service payments remaining current year	-	-	76	76
Cultural & Historic Affairs Committee	49	-	-	49
Post-employment health care reserve	325	-	-	325
Storm Emergency Reserve	3,957	-	-	3,957
Capital Replacement Reserves	5,254	788	1,967	8,009
Unassigned	3,828	1,150	126	5,104
TOTAL FUND BALANCE	<u>16,454</u>	<u>1,950</u>	<u>3,643</u>	<u>22,047</u>
TOTAL LIABILITIES & FUND BALANCES	<u>16,674</u>	<u>2,003</u>	<u>3,717</u>	<u>22,394</u>