

Town of Dewey Beach
Actual vs. Budget
April 2017

	<u>Apr 17</u>	<u>Budget</u>	<u>\$ DIFF</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
400 - Operating Income				
4010010 - Transfer Tax Income	57,612	45,000	12,612	515,000
4010015 - Accommodation Tax	19,245	17,710	1,535	520,000
4010019 - Business Licenses				
4010020 - Bus Lic-Rental	14,043	35,578	-21,535	120,000
4010025 - Bus Lic-Comm Rental	1,373	264	1,109	2,000
4010030 - Bus Lic-Comm	9,962	21,515	-11,553	225,000
4010040 - Bus Lic-Real Estate	436	1,511	-1,075	15,000
Total 4010019 - Business Licenses	<u>25,814</u>	<u>58,868</u>	<u>-33,054</u>	<u>362,000</u>
4010100 - Cable TV Franchise	0	374	-374	53,000
4010110 - Beach Concession Contract	0	0	0	68,000
4010120 - Beach Fire Permits	-20	212	-232	10,000
4010140 - Towing Contract Income	0	0	0	0
4010999 - Parking Permits				
4011000 - Parking Permits - Seasonal	25,157	36,006	-10,849	250,000
4011010 - Parking Permits - Daily	357	32	325	285,000
Total 4010999 - Parking Permits	<u>25,514</u>	<u>36,038</u>	<u>-10,524</u>	<u>535,000</u>
4011050 - Parking Meters	10	0	10	205,000
401300 - Fines Collected				
4014000 - Parking Fines	2,497	872	1,625	245,000
4014005 - Vehicle Booting Fee	0	1,000	-1,000	1,000
4014010 - Delinq. Parking Fines	881	5,762	-4,881	23,500
4014020 - Delinq. Civil Summons	0	0	0	0
4014100 - Town Ord Fines & Court	2,075	4,816	-2,741	94,000
4014110 - Traffic Fines	2,344	3,500	-1,156	45,000
4014300 - Capias/Contempt Charges	140	62	78	5,000
4014414 - Ord Fines - Other Courts	116	0	116	3,500
Total 401300 - Fines Collected	<u>8,053</u>	<u>16,012</u>	<u>-7,959</u>	<u>417,000</u>
4016010 - Bldg Permit Fees	7,698	9,438	-1,740	215,000
8010000 - Other Fines and Revenue				
4016060 - Public Hearing Fees	0	972	-972	1,750
8010050 - Bus& Rental License Fines	0	50	-50	725
8010100 - Gain/Loss Sale of Equipment	0	0	0	2,000
8010210 - Interest Income	76	6	70	75
8010300 - Copies	44	57	-13	1,500
8010330 - Police/Court Reports	25	50	-25	500
8010380 - Dog Licenses	2,230	1,666	564	28,000
8010386 - Misc Income	200	0	200	2,000

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8010000 · Other Fines and Revenue - Other	7	0	7	0
Total 8010000 · Other Fines and Revenue	2,582	2,801	-219	36,550
8010200 · Investments				
8010211 · Investment Income	39	0	39	0
8010215 · Unreal Gains/Losses Invest.	-205	0	-205	0
8010216 · Investment Fees	-403	0	-403	0
Total 8010200 · Investments	-569	0	-569	0
Total 400 · Operating Income	145,939	186,453	-40,514	2,936,550
Total Income	145,939	186,453	-40,514	2,936,550

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Expense	Apr 17	Budget	\$ DIFF	Annual Budget
601 - Administrative				
60101 - Administrative Operating				
6010080 - Professional Fee	8,311	5,835	2,476	70,000
6010201 - Bank & Credit Card Charges	827	810	17	30,000
6010204 - Election Expenses	0	0	0	2,000
6010205 - Commissioners/Committee Expense	44	1,980	-1,936	8,000
6010210 - Misc	2,130	159	1,971	7,000
6010214 - Donations	0	0	0	9,000
6010215 - Collection Agy Fees	881	2,568	-1,687	10,000
6010220 - Bank Fees- Transfer Tax	2,052	397	1,655	6,000
6010223 - Code Update	0	0	0	8,000
6010265 - Lawsuit Legal Fees	0	5,000	-5,000	60,000
6010300 - Audit Fees	0	0	0	20,000
6010310 - Legal Fees-Regular	7,040	6,630	410	80,000
6010320 - 5 Year Comprehensive Plan	0	0	0	0
6012003 - Beach/Marketing Events	0	6,155	-6,155	10,000
6012005 - IT/Communications	305	180	125	5,002
601A - Administrative				
6010070 - Insurance	6,804	7,302	-498	85,000
6010100 - Legal Ads	876	357	519	3,500
6010150 - Telephone	1,027	735	292	9,000
6010160 - Postage	193	1,141	-948	11,000
6010180 - Supplies	2,847	553	2,294	14,000
Total 601A - Administrative	<u>11,747</u>	<u>10,088</u>	<u>1,659</u>	<u>122,500</u>
601B - Building Expenses				
6010130 - Building Maintenance & Supplies	724	206	518	8,000
6010500 - All Utilities	884	297	587	8,000
Total 601B - Building Expenses	<u>1,608</u>	<u>503</u>	<u>1,105</u>	<u>16,000</u>
601P - Admin Payroll & HR Expenses				
6010010 - Salary & Wages	17,325	20,100	-2,775	255,000
6010020 - Employee Benefits	3,350	5,650	-2,300	67,900
6010050 - Payroll Taxes	1,540	1,744	-204	20,000
6010200 - Pension	367	866	-499	10,000
Total 601P - Admin Payroll & HR Expenses	<u>22,582</u>	<u>28,360</u>	<u>-5,778</u>	<u>352,900</u>
601V - Vehicle Expenses				
6010120 - Gas/Mileage Reimburse	0	144	-144	750
Total 601V - Vehicle Expenses	<u>0</u>	<u>144</u>	<u>-144</u>	<u>750</u>
Total 60101 - Administrative Operating	<u>57,527</u>	<u>68,809</u>	<u>-11,282</u>	<u>817,152</u>
Total 601 - Administrative	<u>57,527</u>	<u>68,809</u>	<u>-11,282</u>	<u>817,152</u>

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602 - Police				
60201 - Police Operating				
6020030 - Uniforms	483	720	-237	3,732
6020065 - Equipment Maintenance & Supply	396	1,362	-966	4,663
6020080 - Professional Fees	848	145	703	2,939
6020210 - Misc	635	644	-9	5,000
6020250 - Drug Testing	0	0	0	207
602A - Administrative Public Safety				
6020070 - Insurance	13,797	13,004	793	135,000
6020150 - Telephone	1,143	1,150	-7	12,729
6020160 - Postage	132	537	-405	1,552
6020180 - Supplies	1,321	513	808	4,215
Total 602A - Administrative Public Safety	<u>16,393</u>	<u>15,204</u>	<u>1,189</u>	<u>153,496</u>
602B - Building Expense				
6020130 - Building Maintenance & Supplies	228	936	-708	6,982
6020500 - All Utilities	332	394	-62	6,138
Total 602B - Building Expense	<u>560</u>	<u>1,330</u>	<u>-770</u>	<u>13,120</u>
602P - Police Payroll & HR Expenses				
6020010 - Salary & Wages	36,770	35,141	1,629	455,250
6020020 - Employee Benefits	10,486	17,055	-6,569	164,932
6020050 - Payroll Taxes	3,418	3,245	173	40,928
6020059 - Payroll Funds Received	0	-65	65	-32,801
6020191 - Pension	4,510	4,346	164	58,275
6020192 - Pension Funds Received	0	0	0	-35,673
Total 602P - Police Payroll & HR Expenses	<u>55,184</u>	<u>59,722</u>	<u>-4,538</u>	<u>650,911</u>
602PA - Police AdminPayroll&HR				
6020040 - Admin Salary & Wages	7,687	7,842	-155	104,744
6020060 - Admin Employ Benefits	3,325			
6020095 - Admin Payroll Taxes	603	275	328	8,380
Total 602PA - Police AdminPayroll&HR	<u>11,615</u>	<u>8,117</u>	<u>3,498</u>	<u>113,124</u>
602V - Vehicle Expenses				
6020110 - Gasoline & Mileage Reimb	1,522	1,488	34	20,620
6020120 - Auto Maintenance & Repairs	443	666	-223	11,750
Total 602V - Vehicle Expenses	<u>1,965</u>	<u>2,154</u>	<u>-189</u>	<u>32,370</u>
Total 60201 - Police Operating	<u>88,079</u>	<u>89,398</u>	<u>-1,319</u>	<u>979,562</u>
Total 602 - Police	<u>88,079</u>	<u>89,398</u>	<u>-1,319</u>	<u>979,562</u>
603 - Street & Highway				
60301 - Street & Hwy Operating				
6030170 - Trash	6	835	-829	9,983
6030190 - Maintenance & Supplies	2,838	393	2,445	11,668

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6030210 · Misc	1,012	0	1,012	1,463
6030610 · Street Signs	568	250	318	864
6030640 · Parking Meter/Permit Expenses	167	231	-64	16,243
6030650 · Street Sweeping / Snow Removal	0	0	0	1,000
603A · Administrative Street & Hwy				
6030070 · Insurance	127	136	-9	1,168
6030150 · Telephone	144	128	16	2,091
6030180 · Supplies	671	6	665	65
Total 603A · Administrative Street & Hwy	<u>942</u>	<u>270</u>	<u>672</u>	<u>3,324</u>
603B · Building Expenses				
6030130 · Building Maintenance & Supplies	86	0	86	0
6030500 · All Utilities	91	599	-508	4,314
Total 603B · Building Expenses	<u>177</u>	<u>599</u>	<u>-422</u>	<u>4,314</u>
603P · Street Payroll & HR Expenses				
6030010 · Salary & Wages	7,360	5,094	2,266	85,000
6030020 · Employee Benefits	932	741	191	10,821
6030050 · Payroll Taxes	688	367	321	7,000
Total 603P · Street Payroll & HR Expenses	<u>8,980</u>	<u>6,202</u>	<u>2,778</u>	<u>102,821</u>
603V · Vehicle Expenses				
6030110 · Gasoline & Mileage Reimb	218	101	117	4,283
6030120 · Auto Maintenance & Repairs	53	5	48	1,123
Total 603V · Vehicle Expenses	<u>271</u>	<u>106</u>	<u>165</u>	<u>5,406</u>
Total 60301 · Street & Hwy Operating	<u>14,961</u>	<u>8,886</u>	<u>6,075</u>	<u>157,086</u>
Total 603 · Street & Highway	<u>14,961</u>	<u>8,886</u>	<u>6,075</u>	<u>157,086</u>
604 · Alderman Court Expenses				
60401 · Alderman Court Operating				
6040210 · Misc	0	100	-100	1,172
6040260 · Ct Security Surcharge Expense	0	0	0	0
604A · Administrative Courts				
6040070 · Insurance	127	100	27	1,160
6040100 · Legal Ads	0	0	0	200
6040150 · Telephone	0	0	0	9
6040180 · Supplies	30	140	-110	1,800
Total 604A · Administrative Courts	<u>157</u>	<u>240</u>	<u>-83</u>	<u>3,169</u>
604P · Alderman Payroll & HR Expenses				
6040010 · Salaries & Wages	3,247	3,020	227	50,052
6040015 · Offset-Bailliff Salary	-290			
6040050 · Payroll Taxes	294	305	-11	5,625
Total 604P · Alderman Payroll & HR Expenses	<u>3,251</u>	<u>3,325</u>	<u>-74</u>	<u>55,677</u>
Total 60401 · Alderman Court Operating	<u>3,408</u>	<u>3,665</u>	<u>-257</u>	<u>60,018</u>

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Total 604 · Alderman Court Expenses	3,408	3,665	-257	60,018
605 · Lifeguards				
60501 · Lifeguards Operating				
6050013 · Maintenance Equip & Materials	2,923	2,989	-66	6,634
6050030 · Uniforms	4,558	3,272	1,286	4,939
6050210 · Misc	533	0	533	2,796
605A · Administrative Beach Safety				
6050070 · Insurance	1,142	801	341	9,618
6050180 · Supplies	0	0	0	657
Total 605A · Administrative Beach Safety	1,142	801	341	10,275
605P · Lifeguard Payroll & HR Expenses				
6050010 · Salaries & Wages	1,342	926	416	290,785
6050020 · Employee Benefits	35			
6050050 · Payroll Taxes	125	83	42	26,000
Total 605P · Lifeguard Payroll & HR Expenses	1,502	1,009	493	316,785
605V · Vehicle Expenses				
6050110 · Gasoline & Mileage Reimb	0	0	0	250
Total 605V · Vehicle Expenses	0	0	0	250
Total 60501 · Lifeguards Operating	10,658	8,071	2,587	341,679
Total 605 · Lifeguards	10,658	8,071	2,587	341,679
606 · Code Enforcement				
6060210 · Misc	894	0	894	82
606A · Administrative Code Enforcement				
6060070 · Insurance	254	262	-8	2,255
6060150 · Telephone	1,021	40	981	879
6060180 · Supplies	1,991	0	1,991	1,717
Total 606A · Administrative Code Enforcement	3,266	302	2,964	4,851
606P · Code Payroll & HR Expenses				
6060010 · Salaries & Wages	11,975	0	11,975	158,323
6060020 · Employee Benefits	1,067	706	361	8,858
6060050 · Payroll Taxes	1,120	637	483	15,829
Total 606P · Code Payroll & HR Expenses	14,162	1,343	12,819	183,010
606V · Vehicle Expenses				
6060110 · Gasoline & Mileage Reimb	147	202	-55	1,779
Total 606V · Vehicle Expenses	147	202	-55	1,779
Total 606 · Code Enforcement	18,469	1,847	16,622	189,722
607 · Life Saving Station				
6070065 · Equipment Maintenance & Supply	0	0	0	603
607A · Administrative Life Saving Sta				
6070070 · Insurance	0	0	0	1,200

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6070180 - Supplies	70	0	70	179
Total 607A - Administrative Life Saving Sta	70	0	70	1,379
607B - Building Expenses				
6070130 - Building Maintenance & Repairs	15	1,446	-1,431	4,403
6070500 - All Utilities	364	369	-5	4,953
Total 607B - Building Expenses	379	1,815	-1,436	9,356
Total 607 - Life Saving Station	449	1,815	-1,366	11,338
608 - Seasonal PD				
60801 - Seasonal PD Operating				
6080030 - Uniforms	104	66	38	2,809
6080210 - Misc	0	0	0	649
6080250 - Drug Testing	0	0	0	0
608A - Administrative Monitors				
6080070 - Insurance	1,206	1,310	-104	11,257
6080100 - Legal Ads	0	581	-581	581
Total 608A - Administrative Monitors	1,206	1,891	-685	11,838
608P - Seasonal Payroll & HR Expenses				
6080010 - Salaries & Wages	303	1,259	-956	226,007
6080020 - Employee Benefits	0	0	0	0
6080050 - Payroll Taxes	31	298	-267	20,907
Total 608P - Seasonal Payroll & HR Expenses	334	1,557	-1,223	246,914
Total 60801 - Seasonal PD Operating	1,644	3,514	-1,870	262,210
Total 608 - Seasonal PD	1,644	3,514	-1,870	262,210
609 - Town Operating				
6090100 - Equipment/Asset Purchase	0	0	0	10,000
6090101 - Leave Bank Time Payout	0	0	0	0
6090102 - Employee Bonus's	0	0	0	23,013
6090103 - Other Operating Costs-Bayard Ave	482	312	170	4,670
6090106 - Beautification	2,367	1,827	540	30,000
6090107 - Police Analytial Review	0	0	0	0
6090108 - Rainy Day Fund	0	50,100	-50,100	50,100
Total 609 - Town Operating	2,849	52,239	-49,390	117,783
Total Expense	198,044	238,244	-40,200	2,936,550
Net Ordinary Income	-52,105	-51,791	-314	0

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Other Income/Expense				
Other Income				
9010000 · Admin Below-The-Line				
9010030 · Bayard Ave Loan Revenue	0	0	0	52,300
9010031 · Bayard Ave Loan Expense	0	0	0	-52,300
Total 9010000 · Admin Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9020000 · Police Below-The-Line				
9020020 · Reimb Police Wages - Income	0	0	0	11,000
9020021 · Reimb Police Wages - Payroll	0	0	0	-11,000
9020030 · Police Running&Other Event Fees	0	1,000	-1,000	21,000
9020031 · Police Run&OtherEvents- Payroll	0	-1,000	1,000	-21,000
9020040 · Pension State Funding	0	0	0	35,673
9020041 · Pension Expense Offset	0	0	0	-35,673
Total 9020000 · Police Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9030000 · Street Hwy Below-The-Line				
9030010 · Beautification Contributions	0	0	0	0
9030011 · Beautification - Expense	0	0	0	0
9030020 · Municipal St Aid Grant (Restr)	0	1,350	-1,350	16,250
9030021 · Municipal St Aid Expenditures	0	-1,350	1,350	-16,250
9030051 · Flood Mitigation Expense	0	0	0	0
Total 9030000 · Street Hwy Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Expense				
9500115 · Technology Improvements	0	19,496	-19,496	50,000
9500118 · Approved FY17 Budget Amendments	0	0	0	0
9510000 · Town Hall				
9510010 · Extraordinary DBE Exp	0	0	0	35,000
9510015 · DBE Review Fund Income	0	0	0	-35,000
9510020 · Extraordin DBE Property Income	-5,000	-5,000	0	-97,500
9510025 · Monthly Pay towards 300k Total	-5,000	0	-5,000	-60,000
9510030 · Town Hall Property Planning	946	0	946	0
9510000 · Town Hall - Other	0	0	0	0
Total 9510000 · Town Hall	<u>-9,054</u>	<u>-5,000</u>	<u>-4,054</u>	<u>-157,500</u>
9540000 · 3% Trans Tax to Comp Plan	2,763	-5,594	8,357	-16,766
9545000 · 5%TransTax to TranTaxRecoupAcct	-3,032	-2,784	-248	-27,105
9550000 · 20% Bldg Permit to Street	-1,925	-1,499	-426	-53,750
9560000 · 5%ParkPermit to Signs,striping	-1,343	-1,677	334	-28,155
Total Other Expense	<u>-12,591</u>	<u>2,942</u>	<u>-15,533</u>	<u>-233,276</u>
Net Other Income	<u>12,591</u>	<u>-2,942</u>	<u>15,533</u>	<u>233,276</u>
Net Income	<u>-39,514</u>	<u>-54,733</u>	<u>15,219</u>	<u>233,276</u>