

Town of Dewey Beach
Profit & Loss Budget Performance
June 2019

	<u>Jun 19</u>	<u>Budget</u>	<u>Apr - Jun 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	16,725	78,704	70,501	176,905	630,000
4000200 · Accommodations Tax	671	3,465	33,700	26,715	512,500
4000300 · Cable TV Franchise	-	-	10,949	13,750	55,000
4000400 · Beach Concession Contract	-	-	-	-	70,000
Total 400000A · Annual	<u>17,396</u>	<u>82,169</u>	<u>115,149</u>	<u>217,370</u>	<u>1,267,500</u>
Total 4000000 · Regular Income	17,396	82,169	115,149	217,370	1,267,500
4010000 · Permits					
401000A · Licenses					
4010050 · Business License Fines	500	-	500	-	-
4010100 · Rental License	4,232	6,548	34,438	47,412	103,500
4010200 · Commercial Rental License	982	355	1,200	1,909	4,000
4010300 · Commerical Business	6,887	7,528	39,909	49,561	210,000
4010400 · Real Estate Agents	327	161	763	1,925	7,000
Total 401000A · Licenses	<u>12,928</u>	<u>14,592</u>	<u>76,810</u>	<u>100,807</u>	<u>324,500</u>
401000B · Parking					
4010500 · Seasonal	36,640	32,240	284,601	277,280	286,000
4010600 · Daily	41,318	56,520	45,971	85,667	327,000
4010700 · Parking Meters	52,369	38,612	70,753	54,921	257,000
Total 401000B · Parking	<u>130,327</u>	<u>127,372</u>	<u>401,325</u>	<u>417,868</u>	<u>870,000</u>
401000C · Other					
4010800 · Building	5,082	15,575	68,286	72,323	360,000
4010900 · Beach Fire	4,720	4,151	8,590	5,893	19,000
4011100 · Dog Licenses	2,925	5,010	8,110	11,055	28,000
Total 401000C · Other	<u>12,727</u>	<u>24,736</u>	<u>84,986</u>	<u>89,271</u>	<u>407,000</u>
Total 4010000 · Permits	155,982	166,700	563,121	607,946	1,601,500
4020000 · Fines					
402000A · Parking					
4020100 · Parking Tickets	32,329	36,461	48,921	51,954	246,000

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4020150 · Delinquent Parking Tickets	816	3,136	2,490	10,715	20,000
4020200 · Vehicle Booting Fee	-	125	-	375	1,500
Total 402000A · Parking	33,145	39,722	51,411	63,044	267,500
402000B · Town					
4020300 · Ordinance Fines & Court Costs	11,481	10,000	15,157	20,000	80,000
4020400 · Traffic Fines	1,602	1,875	3,569	3,750	15,000
4020500 · Capias / Contempt Charges	-	83	180	250	1,000
4020600 · Delinquent Civil Summons	-	17	438	50	200
4020700 · Traffic Fines - Other Courts	115	42	287	125	500
4020800 · Ordinance Fines - Other Courts	185	250	523	750	3,000
Total 402000B · Town	13,382	12,267	20,152	24,925	99,700
Total 4020000 · Fines	46,527	51,989	71,563	87,969	367,200
4040000 · Misc / Other					
4040100 · Public Hearing Fees	-	250	-	750	3,000
4040200 · Gain / Loss Sale of Equipment	-	417	-	1,250	5,000
4040300 · Interest Income	3,593	1,667	13,798	5,000	20,000
4040400 · Copies	-	-	-	-	-
4040550 · Marketing Donations	-		1,500		
4040600 · Police Reports	75	75	125	225	900
4040700 · Police Extra Duty	11,215	4,375	15,765	10,937	35,000
4040800 · Pension State Funding	21,032	2,958	21,032	8,875	35,500
4040900 · Misc	289	417	1,293	1,250	5,000
4041000 · Town Hall Other	-	1,042	-	3,125	12,500
Total 4040000 · Misc / Other	36,204	11,201	53,513	31,412	116,900
4050000 · Investments					
4050100 · Investment Income	-	458	-	1,375	5,500
4050200 · Unrealized Gain / Loss	1,556		1,783		
4050300 · Investment Fees	-	(100)	(559)	(300)	(1,200)
Total 4050000 · Investments	1,556	358	1,224	1,075	4,300
4060000 · Grants					
4060300 · Municipal Street Aid	331	900	387	2,700	20,600
Total 4060000 · Grants	331	900	387	2,700	20,600

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4070000 · Restricted Income					
4070100 · Beach Patrol	-		-		5,000
4070200 · Junior Lifeguard Program	500		560		5,000
4070300 · Beach Patrol Competition	-		-		35,000
4070500 · DBE Review Fund	-	-	-	-	-
Total 4070000 · Restricted Income	<u>500</u>	<u>-</u>	<u>560</u>	<u>-</u>	<u>45,000</u>
4080000 · Dewey Beach Enterprises (DBE)					
4080100 · Monthly Toward \$300k	-	5,000	15,000	15,000	60,000
4080200 · Annual in Perpetuity	-	-	-	-	37,500
Total 4080000 · Dewey Beach Enterprises (DBE)	<u>-</u>	<u>5,000</u>	<u>15,000</u>	<u>15,000</u>	<u>97,500</u>
Total Income	<u>258,497</u>	<u>318,317</u>	<u>820,518</u>	<u>963,472</u>	<u>3,520,500</u>
Gross Profit	258,497	318,317	820,518	963,472	3,520,500
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	5,022	4,629	8,369	6,247	25,000
6010150 · Bank Fees - Transfer Tax	307	557	819	1,614	6,100
6010175 · Collection Agency Fees	286	377	965	1,337	3,000
6010200 · Commissioner & Committee Exp	140	2,224	797	2,929	5,000
6010250 · Election Expenses	-	-	-	-	2,000
6010300 · Donations	-	715	-	1,112	6,000
6010400 · Code Update	1,195	274	1,195	823	3,000
6010500 · Legal Fees - Regular	3,281	5,314	14,336	18,230	60,000
6010550 · Legal Fees - Lawsuit	28,197	1,545	29,021	5,742	42,000
6010600 · Audit Fees	-	5,796	-	12,216	20,000
6010700 · Comp Plan	1,000	119	1,000	164	2,000
6010800 · Beach & Marketing Events	-	241	-	788	3,000
6010900 · IT	4,633	3,390	7,690	8,083	40,000
6011000 · Equipment / Asset Purchase	18,606	-	29,471	-	-
6011100 · Employee Bonuses	-	-	-	-	15,000
6011200 · Dues / Publications	800	411	800	1,234	4,935
6011300 · Legal Ads	-	233	3,422	813	5,000

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6011400 · Extraordinary DBE Expense	-	2,917	1,675	8,750	35,000
Total 601000A · Administrative	63,467	28,742	99,560	70,082	277,035
601000B · Operating					
6012000 · Bayard Avenue Operating	337	945	1,578	2,015	9,000
6012050 · Bayard Avenue Loan	-	-	-	-	52,300
6012100 · Beautification	2,306	9,602	7,112	13,075	30,000
6012200 · Trash	1,396	1,625	5,357	4,875	19,500
6012300 · Street Signs / Lights	1,617	417	4,224	1,250	5,000
6012400 · Parking Meter / Permit Expenses	480	2,500	1,354	5,500	10,000
6012500 · Street Sweeping / Snow Removal	-	-	-	-	2,000
6012600 · Municipal Street Aid Expend.	331	1,708	387	5,125	20,500
6012700 · Town Hall Property Expenses	19	667	98	2,000	8,000
Total 601000B · Operating	6,486	17,464	20,111	33,840	156,300
Total 6010000 · Town Expenses	69,953	46,206	119,671	103,922	433,335
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	22,330	21,578	76,692	75,526	280,520
6020110 · Payroll Taxes	1,916	1,651	6,464	5,777	21,460
6020130 · Employee Benefits	4,487	4,750	12,939	13,223	50,850
6020140 · Pension Plan	362	588	1,267	1,764	7,056
6020160 · Workers Comp	93	68	278	202	814
Total 602000A · Employee Expenses	29,188	28,635	97,640	96,492	360,700
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages	151	506	151	1,479	3,100
6020310 · Payroll Taxes	14	39	14	114	238
6020360 · Workers Comp	1	1	3	3	10
Total 602000B · Seasonal Employee Expenses	166	546	168	1,596	3,348
602000C · Building Expenses					
6020500 · Utilities	1,268	1,208	4,159	4,118	16,500
6020510 · Cleaning	400	217	650	650	2,600
6020520 · Pest Control	-	-	206	500	500
6020530 · Building Maintenance	1,531	515	3,129	871	6,000

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Total 602000C · Building Expenses	3,200	1,940	8,143	6,139	25,600
602000D · Vehicles					
6020605 · Mileage Reimbursement	188	33	588	100	400
Total 602000D · Vehicles	188	33	588	100	400
602000E · Operating					
6021000 · Postage	145	216	1,151	1,355	6,000
6021100 · Professional Fees	7,411	6,246	30,994	15,277	62,675
6021200 · Insurance	6,402	6,500	19,329	19,500	78,000
6021300 · Dues & Publications	65	333	184	1,000	4,000
6021400 · Training	1,253	250	2,584	750	3,000
6021500 · Supplies	578	1,004	2,771	3,989	15,000
6021600 · Printing	764	83	764	250	1,000
6021700 · Misc	456	948	1,488	2,736	11,500
6021800 · Equipment Maintenance	(75)		(75)		
Total 602000E · Operating	16,999	15,580	59,190	44,857	181,175
Total 6020000 · Administration	49,741	46,734	165,729	149,184	571,223
6030000 · Police					
603000A · Employee Expenses					
6030100 · Salary & Wages	49,898	44,015	158,319	154,054	572,199
6030105 · Special Event Payroll	1,350	1,667	6,100	5,000	20,000
6030110 · Payroll Taxes	3,998	3,367	13,029	11,786	43,774
6030130 · Employee Benefits	11,065	14,978	39,233	42,262	168,656
6030140 · Pension Plan	5,137	6,787	19,314	20,362	81,445
6030150 · Uniforms	202	417	1,903	1,250	5,000
6030160 · Workers Comp	4,337	3,175	13,010	9,524	38,093
Total 603000A · Employee Expenses	75,987	74,406	250,909	244,238	929,167
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	10,215	9,670	33,527	33,842	125,704
6030210 · Payroll Taxes	861	740	2,984	2,588	9,616
6030230 · Employee Benefits	2,730	2,342	7,636	7,329	29,436
6030240 · Pension Plan	94	102	329	307	1,225
6030260 · Workers Comp	42	31	125	92	365

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Total 603000B · Admin Employee Expenses	13,942	12,885	44,601	44,158	166,346
603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	29,000	41,062	50,985	59,699	169,068
6030310 · Payroll Taxes	2,682	3,142	4,716	4,568	12,934
6030350 · Uniforms	1,222	-	2,630	3,000	3,000
6030360 · Workers Comp	1,198	877	3,595	2,632	10,525
Total 603000C · Seasonal Employee Expenses	34,102	45,081	61,925	69,899	195,527
603000D · Building Expenses					
6030500 · Utilities	1,788	1,824	6,716	6,257	24,000
6030510 · Cleaning	400	217	650	650	2,600
6030520 · Pest Control	-	-	206	500	500
6030530 · Building Maintenance	1,281	246	1,281	985	6,000
Total 603000D · Building Expenses	3,470	2,287	8,853	8,392	33,100
603000E · Vehicles					
6030600 · Gas	2,335	3,074	6,747	6,440	26,000
6030610 · Auto Maintenance & Repairs	3,814	432	4,959	3,751	12,000
Total 603000E · Vehicles	6,149	3,506	11,706	10,191	38,000
603000F · Operating					
6031000 · Postage	154	83	749	250	1,000
6031100 · Professional Fees	140	1,783	8,889	5,350	21,400
6031150 · Legal Ads	-	8	-	25	100
6031200 · Insurance	7,011	7,208	21,252	21,625	86,500
6031300 · Dues & Publications	-	8	83	25	100
6031400 · Training	304	307	1,289	922	3,685
6031500 · Supplies	92	427	1,085	1,801	5,000
6031700 · Misc	744	1,451	1,371	4,126	8,000
6031800 · Equipment Maintenance	1,694	1,304	2,362	3,619	8,000
6031900 · Drug Testing	550	42	688	125	500
Total 603000F · Operating	10,688	12,621	37,767	37,868	134,285
Total 6030000 · Police	144,339	150,786	415,762	414,746	1,496,425
6040000 · Maintenance					
604000A · Employee Expenses					

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6040100 · Salary & Wages	4,545	4,625	15,174	16,190	60,131
6040110 · Payroll Taxes	364	354	1,306	1,238	4,600
6040130 · Employee Benefits	858	757	2,531	2,209	10,035
6040140 · Pension Plan	105	116	381	346	1,387
6040150 · Uniforms	-		127		
6040160 · Workers Comp	427	313	1,281	938	3,752
Total 604000A · Employee Expenses	6,299	6,165	20,799	20,921	79,905
604000B · Building Expenses					
6040500 · Utilities	295	221	1,860	1,269	6,000
6040530 · Building Maintenance	505	100	505	300	1,200
Total 604000B · Building Expenses	799	321	2,365	1,569	7,200
604000C · Vehicles					
6040600 · Gas	198	322	789	809	3,600
6040610 · Auto Maintenance & Repairs	-	200	147	600	2,400
Total 604000C · Vehicles	198	522	936	1,409	6,000
604000D · Operating					
6041200 · Insurance	-	108	-	325	1,300
6041500 · Supplies	197	1,148	676	4,517	13,000
6041700 · Misc	-	250	128	750	3,000
Total 604000D · Operating	197	1,506	804	5,592	17,300
Total 6040000 · Maintenance	7,493	8,514	24,905	29,491	110,405
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	6,725	5,836	20,723	20,427	75,870
6050110 · Payroll Taxes	564	446	1,812	1,564	5,804
6050130 · Employee Benefits	2,756	2,297	8,091	6,327	32,012
6050140 · Pension Plan	94	102	328	305	1,219
6050160 · Workers Comp	-	50	68	150	600
Total 605000A · Employee Expenses	10,139	8,731	31,022	28,773	115,505
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	9,341	15,450	22,366	30,900	77,250
6050310 · Payroll Taxes	864	1,182	2,069	2,364	5,910

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6050350 · Uniforms	336	300	698	300	300
6050360 · Workers Comp	71	52	213	157	625
Total 605000B · Seasonal Employee Expenses	10,611	16,984	25,347	33,721	84,085
605000C · Building Expenses					
6050500 · Utilities	978	981	3,432	3,570	13,000
6050510 · Cleaning	-	37	-	112	450
6050520 · Pest Control	-	42	10	125	500
6050530 · Building Maintenance	-	100	307	300	1,200
Total 605000C · Building Expenses	978	1,160	3,749	4,107	15,150
605000D · Vehicles					
6050600 · Gas	59	100	208	300	1,200
6050605 · Mileage Reimbursement	-	12	-	37	150
6050610 · Auto Maintenance & Repair	114	25	203	75	300
Total 605000D · Vehicles	173	137	411	412	1,650
605000E · Operating					
6051000 · Postage	-	442	1,004	1,325	5,300
6051200 · Insurance	-	-	-	-	-
6051300 · Dues & Publications	-	8	-	25	100
6051400 · Training	102	50	157	150	600
6051500 · Supplies	868	417	3,411	1,250	5,000
6051600 · Printing	68		137		
6051700 · Misc	445	100	1,377	300	1,200
6051900 · Equipment Maintenance	-	42	-	125	500
Total 605000E · Operating	1,483	1,059	6,085	3,175	12,700
Total 6050000 · Code Enforcement	23,384	28,071	66,614	70,188	229,090
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	4,406	4,406	15,366	15,420	57,275
6060110 · Payroll Taxes	337	337	1,233	1,180	4,382
6060130 · Employee Benefits	-	965	2,067	2,841	12,399
6060160 · Workers Comp	51	38	154	113	452
Total 606000A · Employee Expenses	4,794	5,746	18,820	19,554	74,508

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606000B · Vehicles					
6060600 · Gas	-	150	245	450	1,800
Total 606000B · Vehicles	<u>-</u>	<u>150</u>	<u>245</u>	<u>450</u>	<u>1,800</u>
606000C · Operating					
6060500 · Phone	41	58	166	175	700
6061400 · Training	-	158	-	475	1,900
6061700 · Misc	-	67	-	200	800
Total 606000C · Operating	<u>41</u>	<u>283</u>	<u>166</u>	<u>850</u>	<u>3,400</u>
Total 6060000 · Building Inspector	4,836	6,179	19,231	20,854	79,708
6070000 · Alderman					
607000A · Employee Expenses					
6070100 · Salary & Wages	10,141	6,884	18,124	14,407	58,488
6070110 · Payroll Taxes	938	527	1,676	1,102	4,475
6070150 · Uniforms	-	6	-	19	75
6070160 · Workers Comp	18	13	53	38	155
Total 607000A · Employee Expenses	<u>11,097</u>	<u>7,430</u>	<u>19,853</u>	<u>15,566</u>	<u>63,193</u>
607000B · Operating					
6071000 · Postage	-	50	222	150	600
6071100 · Professional Fees	-	21	-	61	250
6071200 · Insurance	-	100	-	300	1,200
6071500 · Supplies	23	183	219	550	2,200
6071700 · Misc	-	150	208	450	1,800
Total 607000B · Operating	<u>23</u>	<u>504</u>	<u>650</u>	<u>1,511</u>	<u>6,050</u>
Total 6070000 · Alderman	11,120	7,934	20,503	17,077	69,243
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	84,619	83,870	102,273	88,923	327,756
6080110 · Payroll Taxes	7,827	6,416	9,460	6,802	25,074
6080130 · Employee Benefits	70	35	140	104	419
6080150 · Uniforms	-	-	5,573	7,000	7,000
6080160 · Workers Comp	2,328	1,704	6,985	5,113	20,452
Total 608000A · Employee Expenses	<u>94,844</u>	<u>92,025</u>	<u>124,431</u>	<u>107,942</u>	<u>380,701</u>

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608000B · Building Expenses					
6080500 · Utilities	489	530	1,721	1,816	7,400
6080510 · Cleaning	-	50	-	150	600
6080530 · Building Maintenance	195	333	344	1,000	4,000
Total 608000B · Building Expenses	<u>683</u>	<u>913</u>	<u>2,065</u>	<u>2,966</u>	<u>12,000</u>
608000C · Vehicles					
6080600 · Gas	95	75	115	125	400
6080610 · Auto Maintenance & Repair	2,758		2,758		
Total 608000C · Vehicles	<u>2,853</u>	<u>75</u>	<u>2,873</u>	<u>125</u>	<u>400</u>
608000D · Operating					
6081000 · Postage	-	-	-	-	-
6081200 · Insurance	82	82	82	246	984
6081400 · Training	-	62	-	187	750
6081500 · Supplies	87	984	487	3,679	7,085
6081600 · Printing	-	-	975	200	200
6081700 · Misc	351	321	363	962	3,845
6081800 · Donation Purchases	763	833	2,987	2,500	10,000
6081900 · Equipment Maintenance	288	150	3,244	450	1,800
Total 608000D · Operating	<u>1,571</u>	<u>2,432</u>	<u>8,138</u>	<u>8,224</u>	<u>24,664</u>
Total 6080000 · Beach Patrol	<u>99,951</u>	<u>95,445</u>	<u>137,508</u>	<u>119,257</u>	<u>417,765</u>
Total Expense	<u>410,816</u>	<u>389,869</u>	<u>969,922</u>	<u>924,719</u>	<u>3,407,194</u>
Net Ordinary Income	<u>(152,320)</u>	<u>(71,552)</u>	<u>(149,404)</u>	<u>38,753</u>	<u>113,306</u>
Net Income	<u>(152,320)</u>	<u>(71,552)</u>	<u>(149,404)</u>	<u>38,753</u>	<u>113,306</u>