

Town of Dewey Beach Profit & Loss Budget Performance July 2019

	<u>Jul 19</u>	<u>Budget</u>	<u>Apr - Jul 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	34,358	62,165	104,858	239,070	630,000
4000200 · Accommodations Tax	1,249	3,326	34,949	30,041	512,500
4000300 · Cable TV Franchise	-	-	10,949	13,750	55,000
4000400 · Beach Concession Contract	35,000	17,500	35,000	17,500	70,000
Total 400000A · Annual	70,607	82,991	185,756	300,361	1,267,500
Total 4000000 · Regular Income	70,607	82,991	185,756	300,361	1,267,500
4010000 · Permits					
401000A · Licenses					
4010050 · Business License Fines	-	-	500	-	-
4010100 · Rental License	918	2,564	35,356	49,976	103,500
4010200 · Commercial Rental License	-	243	1,200	2,152	4,000
4010300 · Commerical Business	1,145	3,432	41,054	52,993	210,000
4010400 · Real Estate Agents	-	125	763	2,050	7,000
Total 401000A · Licenses	2,063	6,364	78,873	107,171	324,500
401000B · Parking					
4010500 · Seasonal	8,650	8,049	293,251	285,329	286,000
4010600 · Daily	80,524	106,972	126,495	192,639	327,000
4010700 · Parking Meters	106,132	63,665	176,885	118,586	257,000
Total 401000B · Parking	195,306	178,686	596,631	596,554	870,000
401000C · Other					
4010800 · Building	20,265	22,176	88,550	94,499	360,000
4010900 · Beach Fire	4,950	4,551	13,540	10,444	19,000
4011100 · Dog Licenses	3,440	5,771	11,550	16,826	28,000
Total 401000C · Other	28,655	32,498	113,640	121,769	407,000
Total 4010000 · Permits	226,024	217,548	789,145	825,494	1,601,500
4020000 · Fines					
402000A · Parking					
4020100 · Parking Tickets	52,783	60,119	101,704	112,073	246,000
4020150 · Delinquent Parking Tickets	454	1,324	2,944	12,039	20,000
4020200 · Vehicle Booting Fee	-	125	-	500	1,500
Total 402000A · Parking	53,237	61,568	104,648	124,612	267,500
402000B · Town					
4020300 · Ordinance Fines & Court Costs	10,974	10,000	26,135	30,000	80,000
4020400 · Traffic Fines	771	1,875	4,340	5,625	15,000
4020500 · Capias / Contempt Charges	-	84	180	334	1,000
4020600 · Delinquent Civil Summons	470	16	908	66	200
4020700 · Traffic Fines - Other Courts	5	41	292	166	500
4020800 · Ordinance Fines - Other Courts	66	250	589	1,000	3,000
Total 402000B · Town	12,286	12,266	32,442	37,191	99,700

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Total 4020000 · Fines	65,523	73,834	137,090	161,803	367,200
4040000 · Misc / Other					
4040100 · Public Hearing Fees	1,750	250	1,750	1,000	3,000
4040200 · Gain / Loss Sale of Equipment	-	416	-	1,666	5,000
4040300 · Interest Income	4,929	1,666	18,734	6,666	20,000
4040400 · Copies	-	-	-	-	-
4040550 · Marketing Donations	-	-	1,500	-	-
4040600 · Police Reports	-	75	125	300	900
4040700 · Police Extra Duty	1,200	4,375	16,965	15,312	35,000
4040800 · Pension State Funding	-	2,959	21,032	11,834	35,500
4040900 · Misc	1,248	416	2,541	1,666	5,000
4041000 · Town Hall Other	-	1,041	-	4,166	12,500
Total 4040000 · Misc / Other	<u>9,126</u>	<u>11,198</u>	<u>62,647</u>	<u>42,610</u>	<u>116,900</u>
4050000 · Investments					
4050100 · Investment Income	-	459	-	1,834	5,500
4050200 · Unrealized Gain / Loss	(512)	-	1,271	-	-
4050300 · Investment Fees	(772)	(100)	(1,331)	(400)	(1,200)
Total 4050000 · Investments	<u>(1,284)</u>	<u>359</u>	<u>(60)</u>	<u>1,434</u>	<u>4,300</u>
4060000 · Grants					
4060300 · Municipal Street Aid	20,062	900	20,449	3,600	20,600
Total 4060000 · Grants	<u>20,062</u>	<u>900</u>	<u>20,449</u>	<u>3,600</u>	<u>20,600</u>
4070000 · Restricted Income					
4070100 · Beach Patrol	-	-	-	-	5,000
4070200 · Junior Lifeguard Program	2,075	-	2,635	-	5,000
4070300 · Beach Patrol Competition	1,119	-	1,119	-	35,000
4070500 · DBE Review Fund	-	-	-	-	-
Total 4070000 · Restricted Income	<u>3,194</u>	<u>-</u>	<u>3,754</u>	<u>-</u>	<u>45,000</u>
4080000 · Dewey Beach Enterprises (DBE)					
4080100 · Monthly Toward \$300k	10,000	5,000	25,000	20,000	60,000
4080200 · Annual in Perpetuity	-	-	-	-	37,500
Total 4080000 · Dewey Beach Enterprises (DBE)	<u>10,000</u>	<u>5,000</u>	<u>25,000</u>	<u>20,000</u>	<u>97,500</u>
Total Income	<u>403,252</u>	<u>391,830</u>	<u>1,223,781</u>	<u>1,355,302</u>	<u>3,520,500</u>
Gross Profit	403,252	391,830	1,223,781	1,355,302	3,520,500
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	3,872	4,138	12,242	10,385	25,000
6010150 · Bank Fees - Transfer Tax	177	750	996	2,364	6,100
6010175 · Collection Agency Fees	330	207	1,295	1,544	3,000
6010200 · Commissioner & Committee Exp	55	252	852	3,181	5,000
6010250 · Election Expenses	-	195	-	195	2,000
6010300 · Donations	1,500	1,457	1,500	2,569	6,000
6010400 · Code Update	1,216	25	2,411	848	3,000

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6010500 · Legal Fees - Regular	5,385	4,356	19,721	22,586	60,000
6010550 · Legal Fees - Lawsuit	2,250	1,227	31,271	6,969	42,000
6010600 · Audit Fees	-	3,933	-	16,149	20,000
6010700 · Comp Plan	340	931	1,340	1,095	2,000
6010800 · Beach & Marketing Events	2,315	181	2,315	969	3,000
6010900 · IT	4,683	2,762	12,373	10,845	40,000
6011000 · Equipment / Asset Purchase	-	-	29,471	-	-
6011100 · Employee Bonuses	-	-	-	-	15,000
6011200 · Dues / Publications	4,250	411	5,050	1,645	4,935
6011300 · Legal Ads	1,423	604	4,844	1,417	5,000
6011400 · Extraordinary DBE Expense	95	2,916	1,770	11,666	35,000
Total 601000A · Administrative	27,892	24,345	127,452	94,427	277,035
601000B · Operating					
6012000 · Bayard Avenue Operating	321	599	1,900	2,614	9,000
6012050 · Bayard Avenue Loan	-	-	-	-	52,300
6012100 · Beautification	4,874	1,529	11,987	14,604	30,000
6012200 · Trash	1,514	1,625	6,870	6,500	19,500
6012300 · Street Signs / Lights	3,860	416	7,968	1,666	5,000
6012400 · Parking Meter / Permit Expenses	874	500	2,228	6,000	10,000
6012500 · Street Sweeping / Snow Removal	-	-	-	-	2,000
6012600 · Municipal Street Aid Expend.	605	1,709	992	6,834	20,500
6012700 · Town Hall Property Expenses	15	666	113	2,666	8,000
Total 601000B · Operating	12,063	7,044	32,058	40,884	156,300
Total 6010000 · Town Expenses	39,955	31,389	159,510	135,311	433,335
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	22,808	21,578	99,500	97,104	280,520
6020110 · Payroll Taxes	1,745	1,651	8,209	7,428	21,460
6020130 · Employee Benefits	4,226	4,660	17,165	17,883	50,850
6020140 · Pension Plan	454	588	1,721	2,352	7,056
6020160 · Workers Comp	93	68	371	270	814
Total 602000A · Employee Expenses	29,326	28,545	126,966	125,037	360,700
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages	348	484	499	1,963	3,100
6020310 · Payroll Taxes	32	37	46	151	238
6020360 · Workers Comp	1	1	5	4	10
Total 602000B · Seasonal Employee Expenses	382	522	550	2,118	3,348
602000C · Building Expenses					
6020500 · Utilities	763	1,085	4,922	5,203	16,500
6020510 · Cleaning	-	216	650	866	2,600
6020520 · Pest Control	-	-	206	500	500
6020530 · Building Maintenance	58	894	3,303	1,765	6,000
Total 602000C · Building Expenses	821	2,195	9,080	8,334	25,600

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602000D · Vehicles					
6020605 · Mileage Reimbursement	-	34	588	134	400
Total 602000D · Vehicles	-	34	588	134	400
602000E · Operating					
6021000 · Postage	-	496	1,151	1,851	6,000
6021100 · Professional Fees	6,572	4,640	37,566	19,917	62,675
6021200 · Insurance	6,874	6,500	26,203	26,000	78,000
6021300 · Dues & Publications	279	334	463	1,334	4,000
6021400 · Training	55	250	2,639	1,000	3,000
6021500 · Supplies	1,363	1,032	4,170	5,021	15,000
6021600 · Printing	23	84	787	334	1,000
6021700 · Misc	197	2,120	1,685	4,856	11,500
Total 602000E · Operating	15,363	15,456	74,664	60,313	181,175
Total 6020000 · Administration	45,891	46,752	211,847	195,936	571,223
6030000 · Police					
603000A · Employee Expenses					
6030100 · Salary & Wages	43,996	44,015	202,316	198,069	572,199
6030105 · Special Event Payroll	7,569	1,666	13,669	6,666	20,000
6030110 · Payroll Taxes	3,492	3,367	16,521	15,153	43,774
6030130 · Employee Benefits	10,607	17,171	49,840	59,433	168,656
6030140 · Pension Plan	5,100	6,787	24,413	27,149	81,445
6030150 · Uniforms	234	416	2,137	1,666	5,000
6030160 · Workers Comp	4,337	3,174	17,347	12,698	38,093
Total 603000A · Employee Expenses	75,334	76,596	326,243	320,834	929,167
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	10,058	9,670	43,585	43,512	125,704
6030210 · Payroll Taxes	826	740	3,810	3,328	9,616
6030230 · Employee Benefits	2,453	4,604	10,089	11,933	29,436
6030240 · Pension Plan	94	102	423	409	1,225
6030260 · Workers Comp	42	30	166	122	365
Total 603000B · Admin Employee Expenses	13,473	15,146	58,074	59,304	166,346
603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	33,651	43,351	84,635	103,050	169,068
6030310 · Payroll Taxes	3,113	3,316	7,829	7,884	12,934
6030350 · Uniforms	69	-	2,699	3,000	3,000
6030360 · Workers Comp	1,198	877	4,793	3,509	10,525
Total 603000C · Seasonal Employee Expenses	38,031	47,544	99,956	117,443	195,527
603000D · Building Expenses					
6030500 · Utilities	1,138	1,843	7,853	8,100	24,000
6030510 · Cleaning	-	216	650	866	2,600
6030520 · Pest Control	-	-	206	500	500
6030530 · Building Maintenance	61	1,351	1,342	2,336	6,000
Total 603000D · Building Expenses	1,198	3,410	10,051	11,802	33,100

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603000E · Vehicles					
6030600 · Gas	2,824	3,460	9,571	9,900	26,000
6030610 · Auto Maintenance & Repairs	2,169	1,596	7,128	5,347	12,000
Total 603000E · Vehicles	<u>4,993</u>	<u>5,056</u>	<u>16,700</u>	<u>15,247</u>	<u>38,000</u>
603000F · Operating					
6031000 · Postage	-	84	749	334	1,000
6031100 · Professional Fees	7,690	1,784	16,579	7,134	21,400
6031150 · Legal Ads	-	9	-	34	100
6031200 · Insurance	6,912	7,209	28,163	28,834	86,500
6031300 · Dues & Publications	-	9	83	34	100
6031400 · Training	-	307	1,289	1,229	3,685
6031500 · Supplies	229	462	1,314	2,263	5,000
6031700 · Misc	553	674	1,925	4,800	8,000
6031800 · Equipment Maintenance	-	368	2,362	3,987	8,000
6031900 · Drug Testing	-	41	688	166	500
Total 603000F · Operating	<u>15,384</u>	<u>10,947</u>	<u>53,151</u>	<u>48,815</u>	<u>134,285</u>
Total 6030000 · Police	<u>148,413</u>	<u>158,699</u>	<u>564,175</u>	<u>573,445</u>	<u>1,496,425</u>
6040000 · Maintenance					
604000A · Employee Expenses					
6040100 · Salary & Wages	4,477	4,625	19,651	20,815	60,131
6040110 · Payroll Taxes	356	354	1,662	1,592	4,600
6040130 · Employee Benefits	836	1,051	3,367	3,260	10,035
6040140 · Pension Plan	109	115	489	461	1,387
6040150 · Uniforms	-	-	127	-	-
6040160 · Workers Comp	427	312	1,709	1,250	3,752
Total 604000A · Employee Expenses	<u>6,206</u>	<u>6,457</u>	<u>27,005</u>	<u>27,378</u>	<u>79,905</u>
604000B · Building Expenses					
6040500 · Utilities	436	335	2,296	1,604	6,000
6040530 · Building Maintenance	-	100	505	400	1,200
Total 604000B · Building Expenses	<u>436</u>	<u>435</u>	<u>2,800</u>	<u>2,004</u>	<u>7,200</u>
604000C · Vehicles					
6040600 · Gas	436	206	1,225	1,015	3,600
6040610 · Auto Maintenance & Repairs	-	200	147	800	2,400
Total 604000C · Vehicles	<u>436</u>	<u>406</u>	<u>1,372</u>	<u>1,815</u>	<u>6,000</u>
604000D · Operating					
6041200 · Insurance	-	109	-	434	1,300
6041500 · Supplies	133	518	809	5,035	13,000
6041700 · Misc	-	250	128	1,000	3,000
Total 604000D · Operating	<u>133</u>	<u>877</u>	<u>937</u>	<u>6,469</u>	<u>17,300</u>
Total 6040000 · Maintenance	<u>7,210</u>	<u>8,175</u>	<u>32,114</u>	<u>37,666</u>	<u>110,405</u>
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	7,622	5,836	28,344	26,263	75,870

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6050110 · Payroll Taxes	626	446	2,438	2,010	5,804
6050130 · Employee Benefits	2,668	3,409	10,759	9,736	32,012
6050140 · Pension Plan	94	101	422	406	1,219
6050160 · Workers Comp	68	50	273	200	600
Total 605000A · Employee Expenses	11,078	9,842	42,237	38,615	115,505
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	10,210	15,450	32,577	46,350	77,250
6050310 · Payroll Taxes	944	1,182	3,013	3,546	5,910
6050350 · Uniforms	-	-	698	300	300
6050360 · Workers Comp	71	52	285	209	625
Total 605000B · Seasonal Employee Expenses	11,226	16,684	36,573	50,405	84,085
605000C · Building Expenses					
6050500 · Utilities	762	865	4,119	4,435	13,000
6050510 · Cleaning	-	38	-	150	450
6050520 · Pest Control	423	41	433	166	500
6050530 · Building Maintenance	-	100	307	400	1,200
Total 605000C · Building Expenses	1,185	1,044	4,858	5,151	15,150
605000D · Vehicles					
6050600 · Gas	63	100	271	400	1,200
6050605 · Mileage Reimbursement	-	13	-	50	150
6050610 · Auto Maintenance & Repair	-	25	203	100	300
Total 605000D · Vehicles	63	138	473	550	1,650
605000E · Operating					
6051000 · Postage	-	441	1,004	1,766	5,300
6051200 · Insurance	-	-	-	-	-
6051300 · Dues & Publications	-	9	-	34	100
6051400 · Training	-	50	157	200	600
6051500 · Supplies	310	416	3,721	1,666	5,000
6051700 · Misc	262	100	1,639	400	1,200
6051900 · Equipment Maintenance	-	41	-	166	500
Total 605000E · Operating	572	1,057	6,521	4,232	12,700
Total 6050000 · Code Enforcement	24,124	28,765	90,662	98,953	229,090
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	4,406	4,406	19,772	19,826	57,275
6060110 · Payroll Taxes	337	337	1,570	1,517	4,382
6060130 · Employee Benefits	-	1,075	2,067	3,916	12,399
6060160 · Workers Comp	51	37	206	150	452
Total 606000A · Employee Expenses	4,794	5,855	23,615	25,409	74,508
606000B · Vehicles					
6060600 · Gas	-	150	245	600	1,800
Total 606000B · Vehicles	-	150	245	600	1,800
606000C · Operating					

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6060500 · Phone	42	59	208	234	700
6061400 · Training	-	159	-	634	1,900
6061700 · Misc	-	66	-	266	800
Total 606000C · Operating	42	284	208	1,134	3,400
Total 6060000 · Building Inspector	4,836	6,289	24,067	27,143	79,708
6070000 · Alderman					
607000A · Employee Expenses					
6070100 · Salary & Wages	11,309	6,947	29,433	21,354	58,488
6070110 · Payroll Taxes	1,046	532	2,723	1,634	4,475
6070150 · Uniforms	2	7	2	26	75
6070160 · Workers Comp	18	13	71	51	155
Total 607000A · Employee Expenses	12,374	7,499	32,228	23,065	63,193
607000B · Operating					
6071000 · Postage	-	50	222	200	600
6071100 · Professional Fees	-	21	-	82	250
6071200 · Insurance	-	100	-	400	1,200
6071500 · Supplies	-	184	219	734	2,200
6071700 · Misc	-	150	208	600	1,800
Total 607000B · Operating	-	505	650	2,016	6,050
Total 6070000 · Alderman	12,374	8,004	32,877	25,081	69,243
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	86,960	103,182	189,232	192,105	327,756
6080110 · Payroll Taxes	8,044	7,894	17,504	14,696	25,074
6080130 · Employee Benefits	35	35	175	139	419
6080150 · Uniforms	-	-	5,573	7,000	7,000
6080160 · Workers Comp	2,328	1,705	9,314	6,818	20,452
Total 608000A · Employee Expenses	97,367	112,816	221,798	220,758	380,701
608000B · Building Expenses					
6080500 · Utilities	520	496	2,241	2,312	7,400
6080510 · Cleaning	-	50	-	200	600
6080530 · Building Maintenance	592	334	936	1,334	4,000
Total 608000B · Building Expenses	1,112	880	3,177	3,846	12,000
608000C · Vehicles					
6080600 · Gas	129	75	244	200	400
6080610 · Auto Maintenance & Repair	184	-	2,942	-	-
Total 608000C · Vehicles	312	75	3,186	200	400
608000D · Operating					
6081000 · Postage	-	-	-	-	-
6081200 · Insurance	82	82	328	328	984
6081400 · Training	-	63	-	250	750
6081500 · Supplies	257	138	744	3,817	7,085
6081600 · Printing	-	-	975	200	200

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6081700 · Misc	73	320	436	1,282	3,845
6081800 · Donation Purchases	1,524	834	4,512	3,334	10,000
6081900 · Equipment Maintenance	-	150	3,244	600	1,800
Total 608000D · Operating	<u>1,936</u>	<u>1,587</u>	<u>10,238</u>	<u>9,811</u>	<u>24,664</u>
Total 6080000 · Beach Patrol	<u>100,727</u>	<u>115,358</u>	<u>238,399</u>	<u>234,615</u>	<u>417,765</u>
Total Expense	<u>383,530</u>	<u>403,431</u>	<u>1,353,653</u>	<u>1,328,150</u>	<u>3,407,194</u>
Net Ordinary Income	<u>19,721</u>	<u>(11,601)</u>	<u>(129,872)</u>	<u>27,152</u>	<u>113,306</u>
Other Income/Expense					
Other Expense					
9999999 · Suspense	(993)		-		
Total Other Expense	<u>(993)</u>		<u>-</u>		
Net Other Income	<u>993</u>		<u>-</u>		
Net Income	<u><u>20,714</u></u>	<u><u>(11,601)</u></u>	<u><u>(129,872)</u></u>	<u><u>27,152</u></u>	<u><u>113,306</u></u>