

Town of Dewey Beach
Profit & Loss Budget Performance
March 2013

<u>Mar 13</u>	<u>Budget</u>	<u>\$\$Diff</u>		<u>Apr '12 - Mar 13</u>	<u>Annual Budget</u>	<u>\$\$Diff</u>
Ordinary Income/Expense						
Income						
400 · Operating Income						
58,424	2,857	55,567	4010010 · Transfer Tax Income	570,395	300,000	270,395
0	211	-211	4010015 · Accommodation Tax	379,843	370,000	9,843
4010019 · Business Licenses						
46,285	11,056	35,229	4010020 · Bus Lic-Rental	111,477	100,000	11,477
0	436	-436	4010025 · Bus Lic-Comm Rental	164	5,180	-5,016
103,217	17,722	85,495	4010030 · Bus Lic-Comm	230,271	180,820	49,451
9,542	2,267	7,275	4010040 · Bus Lic-Real Estate	18,644	14,000	4,644
<u>159,044</u>	<u>31,481</u>	<u>127,563</u>	Total 4010019 · Business Licenses	<u>360,556</u>	<u>300,000</u>	<u>60,556</u>
0	0	0	4010100 · Cable TV Franchise	31,916	28,500	3,416
0	0	0	4010110 · Beach Concession Contract	68,000	61,666	6,334
30	75	-45	4010120 · Beach Fire Permits	12,180	9,000	3,180
25		25	4010140 · Towing Contract Income	2,100		2,100
4010999 · Parking Permits						
0	0	0	4011000 · Parking Permits - Seasonal	278,200	276,400	1,800
0	0	0	4011010 · Parking Permits - Daily	214,002	286,350	-72,348
<u>0</u>	<u>0</u>	<u>0</u>	Total 4010999 · Parking Permits	<u>492,202</u>	<u>562,750</u>	<u>-70,548</u>
0	0	0	4011050 · Parking Meters	140,467	169,000	-28,533
2,730	893	1,837	4014000 · Parking Fines	268,792	250,000	18,792
0	0	0	4014005 · Vehicle Booting Fee	4,560	2,600	1,960
5,730	3,300	2,430	4014010 · Delinq. Parking Fines	31,482	84,000	-52,518
2,542	0	2,542	4014100 · Town Ord Fines & Court	139,569	184,180	-44,611
1,251	0	1,251	4014110 · Traffic Fines	16,776	29,820	-13,044
295	0	295	4014300 · Capias/Contempt Charges	4,573	2,500	2,073
0	0	0	4014310 · Appearance Bond	100	0	100
0	0	0	4014400 · Traff Fines - Other Courts	1,098	3,000	-1,903
235	0	235	4014414 · Ord Fines - Other Courts	4,151	1,500	2,651
21,601	8,500	13,101	4016010 · Bldg Permit Fees	159,724	90,000	69,724
0		0	4016040 · Marketing Donations	8,653	24,650	-15,997
8010000 · Other Fines and Revenue						
0	480	-480	4016060 · Public Hearing Fees	0	3,000	-3,000

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11	86	-75	8010210 · Interest Income	488	1,500	-1,012
482	286	196	8010211 · Investment Income	2,093	3,500	-1,407
0	390	-390	8010215 · Unreal Gains/Losses Invest.	-2,487	6,000	-8,487
2	42	-40	8010230 · ATM Income	534	500	34
0	0	0	8010300 · Copies	147	150	-3
83	40	43	8010330 · Police/Court Reports	899	700	199
240	152	88	8010380 · Dog Licenses	20,540	25,000	-4,460
2	0	2	8010386 · Misc Income	710	3,000	-2,290
0	0	0	8010000 · Other Fines and Revenue - Other	164		164
820	1,475	-655	Total 8010000 · Other Fines and Revenue	23,087	43,350	-20,263
0			400 · Operating Income - Other	275		
252,727	48,792	203,935	Total 400 · Operating Income	2,720,536	2,516,516	204,020
252,727	48,792	203,935	Total Income	2,720,536	2,516,516	204,020
			Expense			
0		0	6000210 · Bayard Avenue Project	2,650		2,650
			601 · Administrative			
			60101 · Administrative Operating			
1,527	2,500	-973	6010080 · Professional Fee	11,760	9,000	2,760
659	215	444	6010201 · Bank & Credit Card Charges	20,893	17,000	3,893
0	0	0	6010204 · Election Expenses	1,970	1,700	270
395	200	195	6010205 · Commissioners/Committee Expense	3,856	2,400	1,456
1,054	348	706	6010210 · Misc	20,860	15,257	5,603
0	0	0	6010214 · Donations	5,100	5,000	100
2,315	1,320	995	6010215 · Collection Agy Fees	13,433	33,600	-20,167
891	50	841	6010220 · Bank Fees- Transfer Tax	9,913	6,000	3,913
0	0	0	6010223 · Code Update	1,195	3,000	-1,805
3,666	4,800	-1,135	6010265 · Lawsuit Legal Fees	23,953	60,000	-36,047
0	0	0	6010300 · Audit Fees	9,506	9,700	-194
18,711	7,043	11,668	6010310 · Legal Fees-Regular	132,951	85,000	47,951
0	0	0	6010320 · 5 Year Comprehensive Plan	10,328	12,500	-2,173
8	0	8	6012003 · Beach/Marketing Events	4,626	7,000	-2,374
1,628	0	1,628	6012005 · IT/Communications	13,034	12,000	1,034
			601A · Administrative			

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7,038	6,667	371	6010070 · Insurance	82,957	80,000	2,957
0	0	0	6010090 · Dues & Publications	945	0	945
0	10	-10	6010100 · Legal Ads	705	5,250	-4,545
471	633	-162	6010150 · Telephone	6,557	7,600	-1,043
1,155	392	763	6010160 · Postage	6,262	4,700	1,562
754	400	354	6010180 · Supplies	7,098	7,000	98
<u>9,417</u>	<u>8,102</u>	<u>1,315</u>	Total 601A · Administrative	<u>104,523</u>	<u>104,550</u>	<u>-27</u>
			601B · Building Expenses			
4,055	688	3,367	6010130 · Building Maintenance & Supplies	12,036	8,250	3,786
771	458	313	6010500 · All Utilities	5,801	7,000	-1,200
<u>4,826</u>	<u>1,146</u>	<u>3,680</u>	Total 601B · Building Expenses	<u>17,837</u>	<u>15,250</u>	<u>2,587</u>
			601P · Payroll & HR Expenses			
15,205	17,421	-2,216	6010010 · Salary & Wages	222,892	224,418	-1,526
4,038	3,631	407	6010020 · Employee Benefits	40,139	46,798	-6,659
1,207	1,539	-333	6010050 · Payroll Taxes	17,513	20,011	-2,499
278		278	6010200 · Pension	2,867		2,867
<u>20,727</u>	<u>22,591</u>	<u>-1,863</u>	Total 601P · Payroll & HR Expenses	<u>283,410</u>	<u>291,227</u>	<u>-7,817</u>
			601V · Vehicle Expenses			
0	0	0	6010120 · Gas Reimb./Maint./Repairs	1,770	0	1,770
553		553	6010192 · Town Mgr Auto Lease	5,532		5,532
<u>553</u>	<u>0</u>	<u>553</u>	Total 601V · Vehicle Expenses	<u>7,303</u>	<u>0</u>	<u>7,303</u>
66,377	48,315	18,062	Total 60101 · Administrative Operating	<u>696,450</u>	<u>690,184</u>	<u>6,266</u>
66,377	48,315	18,062	Total 601 · Administrative	696,450	690,184	6,266
			602 · Police			
			60201 · Police Operating			
235	0	235	6020030 · Uniforms	5,460	4,600	860
419		419	6020065 · Equipment Maintenance & Supply	1,218		1,218
598	600	-2	6020080 · Professional Fees	11,077	9,600	1,477
1,403	225	1,178	6020210 · Misc	6,954	7,600	-646
486	0	486	6020250 · Drug Testing	486	0	486

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			602A · Administrative Public Safety			
5,630	4,833	797	6020070 · Insurance	60,477	58,000	2,477
1,641	1,540	101	6020150 · Telephone	17,445	18,500	-1,055
57	162	-104	6020160 · Postage	2,445	3,500	-1,055
2,030	795	1,235	6020180 · Supplies	11,737	8,800	2,937
<u>9,358</u>	<u>7,330</u>	<u>2,028</u>	Total 602A · Administrative Public Safety	<u>92,104</u>	<u>88,800</u>	<u>3,304</u>
			602B · Building Expense			
258	1,120	-861	6020130 · Building Maintenance & Supplies	7,302	12,550	-5,248
350	493	-143	6020500 · All Utilities	5,379	7,369	-1,990
<u>608</u>	<u>1,613</u>	<u>-1,005</u>	Total 602B · Building Expense	<u>12,681</u>	<u>19,919</u>	<u>-7,238</u>
			602P · Payroll & HR Expenses			
39,345	37,824	1,521	6020010 · Salary & Wages	521,881	499,240	22,641
9,190	8,203	987	6020020 · Employee Benefits	125,942	107,002	18,940
3,608	3,680	-72	6020050 · Payroll Taxes	50,870	47,836	3,034
4,371	4,346	24	6020191 · Pension	56,212	56,139	73
0	-2,692	2,692	6020192 · Pension Funds Received	-46,055	-35,000	-11,055
<u>56,513</u>	<u>51,361</u>	<u>5,152</u>	Total 602P · Payroll & HR Expenses	<u>708,850</u>	<u>675,217</u>	<u>33,633</u>
			602V · Vehicle Expenses			
1,771	1,173	597	6020110 · Gasoline & Mileage Reimb	32,499	32,000	499
1,529	200	1,329	6020120 · Auto Maintenance & Repairs	8,163	10,000	-1,837
<u>3,299</u>	<u>1,373</u>	<u>1,926</u>	Total 602V · Vehicle Expenses	<u>40,663</u>	<u>42,000</u>	<u>-1,337</u>
72,920	62,502	10,417	Total 60201 · Police Operating	<u>879,494</u>	<u>847,736</u>	<u>31,757</u>
72,920	62,502	10,417	Total 602 · Police	879,494	847,736	31,757
			603 · Street & Highway			
			60301 · Street & Hwy Operating			
1,120	253	867	6030170 · Trash	17,611	16,000	1,611
83	25	58	6030190 · Maintenance & Supplies	1,984	4,500	-2,517
0	40	-40	6030210 · Misc	1,903	900	1,003
0	0	0	6030610 · Street Signs	1,198	1,000	198
1,215	1,072	143	6030640 · Parking Meter/Permit Expenses	5,893	13,823	-7,930

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0	0	0	6030650 · Street Sweeping / Snow Removal	3,680	4,000	-320
			603A · Administrative Street & Hwy			
104	67	37	6030070 · Insurance	1,628	800	828
122	100	22	6030150 · Telephone	1,514	1,200	314
0	0	0	6030180 · Supplies	171	200	-29
<u>225</u>	<u>167</u>	<u>59</u>	Total 603A · Administrative Street & Hwy	<u>3,313</u>	<u>2,200</u>	<u>1,113</u>
			603B · Building Expenses			
0	80	-80	6030130 · Building Maintenance & Supplies	1,426	2,500	-1,074
642	175	467	6030500 · All Utilities	3,774	2,450	1,324
<u>642</u>	<u>255</u>	<u>387</u>	Total 603B · Building Expenses	<u>5,200</u>	<u>4,950</u>	<u>250</u>
			603P · Payroll & HR Expenses			
2,548	2,144	404	6030010 · Salary & Wages	35,292	37,733	-2,441
787	698	89	6030020 · Employee Benefits	7,886	9,071	-1,185
266	211	56	6030050 · Payroll Taxes	3,166	2,739	427
<u>3,601</u>	<u>3,052</u>	<u>549</u>	Total 603P · Payroll & HR Expenses	<u>46,344</u>	<u>49,543</u>	<u>-3,199</u>
			603V · Vehicle Expenses			
225	254	-28	6030110 · Gasoline & Mileage Reimb	2,809	3,000	-191
1,044	0	1,044	6030120 · Auto Maintenance & Repairs	1,350	2,000	-650
<u>1,270</u>	<u>254</u>	<u>1,016</u>	Total 603V · Vehicle Expenses	<u>4,159</u>	<u>5,000</u>	<u>-841</u>
8,157	5,117	3,040	Total 60301 · Street & Hwy Operating	<u>91,285</u>	<u>101,916</u>	<u>-10,631</u>
8,157	5,117	3,040	Total 603 · Street & Highway	91,285	101,916	-10,631
0		0	6030600 · Street Repairs	200		200
			604 · Alderman Court Expenses			
			60401 · Alderman Court Operating			
0		0	6040080 · Professional Fees	238		238
			604A · Administrative Courts			
104	83	20	6040070 · Insurance	937	1,000	-63
0		0	6040100 · Legal Ads	635		635
40	83	-43	6040150 · Telephone	1,500	1,000	500
<u>2,910</u>	<u>0</u>	<u>2,910</u>	6040180 · Supplies	4,344	800	3,544

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3,053	167	2,887	Total 604A · Administrative Courts	7,416	2,800	4,616
			604P · Payroll & HR Expenses			
3,093	1,706	1,387	6040010 · Salaries & Wages	47,484	29,733	17,751
323	230	94	6040050 · Payroll Taxes	4,302	2,985	1,317
<u>3,416</u>	<u>1,935</u>	<u>1,481</u>	Total 604P · Payroll & HR Expenses	<u>51,786</u>	<u>32,718</u>	<u>19,068</u>
6,469	2,102	4,367	Total 60401 · Alderman Court Operating	59,441	35,518	23,922
6,469	2,102	4,367	Total 604 · Alderman Court Expenses	59,441	35,518	23,922
			605 · Lifeguards			
			60501 · Lifeguards Operating			
0		0	6050013 · Maintenance Equip & Materials	1,753		1,753
0	0	0	6050030 · Uniforms	8,489	6,000	2,489
0	0	0	6050210 · Misc	710	1,250	-540
0	0	0	6050250 · Drug Testing	1,036	1,000	36
			605A · Administrative Beach Safety			
0	0	0	6050015 · Telephone	0	550	-550
933	708	224	6050070 · Insurance	8,432	8,500	-68
0	0	0	6050180 · Supplies	1,740	1,150	590
<u>933</u>	<u>708</u>	<u>224</u>	Total 605A · Administrative Beach Safety	<u>10,172</u>	<u>10,200</u>	<u>-28</u>
			605P · Payroll & HR Expenses			
546	1,748	-1,202	6050010 · Salaries & Wages	257,209	259,956	-2,747
15	19	-4	6050020 · Employee Benefits	858	249	609
57	204	-147	6050050 · Payroll Taxes	27,668	30,945	-3,277
<u>618</u>	<u>1,971</u>	<u>-1,354</u>	Total 605P · Payroll & HR Expenses	<u>285,734</u>	<u>291,150</u>	<u>-5,416</u>
			605V · Vehicle Expenses			
0	0	0	6050110 · Gasoline & Mileage Reimb	370	400	-30
<u>0</u>	<u>0</u>	<u>0</u>	Total 605V · Vehicle Expenses	<u>370</u>	<u>400</u>	<u>-30</u>
1,551	2,680	-1,129	Total 60501 · Lifeguards Operating	308,263	310,000	-1,737
1,551	2,680	-1,129	Total 605 · Lifeguards	308,263	310,000	-1,737

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0	202	-202	606 · Code Enforcement			
			6060210 · Misc	50	3,350	-3,300
			606A · Administrative Code Enforcement			
207		207	6060070 · Insurance	1,874		1,874
0	200	-200	6060100 · Legal Ads	0	1,100	-1,100
54		54	6060150 · Telephone	810		810
55	30	25	6060180 · Supplies	619	600	19
<u>317</u>	<u>230</u>	<u>87</u>	Total 606A · Administrative Code Enforcement	<u>3,302</u>	<u>1,700</u>	<u>1,602</u>
			606P · Payroll & HR Expenses			
3,974	3,994	-19	6060010 · Salaries & Wages	52,417	57,055	-4,638
817	727	89	6060020 · Employee Benefits	7,802	9,457	-1,655
320	335	-15	6060050 · Payroll Taxes	4,371	4,353	18
<u>5,111</u>	<u>5,056</u>	<u>55</u>	Total 606P · Payroll & HR Expenses	<u>64,590</u>	<u>70,865</u>	<u>-6,275</u>
			606V · Vehicle Expenses			
141	167	-26	6060110 · Gasoline & Mileage Reimb	1,828	2,000	-172
<u>141</u>	<u>167</u>	<u>-26</u>	Total 606V · Vehicle Expenses	<u>1,828</u>	<u>2,000</u>	<u>-172</u>
5,568	5,655	-87	Total 606 · Code Enforcement	69,770	77,915	-8,145
			607 · Life Saving Station			
			607A · Administrative Life Saving Sta			
0	73	-73	6070070 · Insurance	966	874	92
0		0	6070180 · Supplies	25		25
<u>0</u>	<u>73</u>	<u>-73</u>	Total 607A · Administrative Life Saving Sta	<u>991</u>	<u>874</u>	<u>117</u>
			607B · Building Expenses			
2,990	42	2,948	6070130 · Building Maintenance & Repairs	4,525	3,700	825
249	292	-43	6070500 · All Utilities	4,311	4,650	-339
<u>3,240</u>	<u>334</u>	<u>2,906</u>	Total 607B · Building Expenses	<u>8,836</u>	<u>8,350</u>	<u>486</u>
3,240	407	2,833	Total 607 · Life Saving Station	9,827	9,224	603
			608 · Seasonal PD			
			60801 · Seasonal PD Operating			

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0	0	0	6080030 · Uniforms	4,108	3,300	808
0	0	0	6080210 · Misc	1,320	2,400	-1,080
0		0	6080250 · Drug Testing	1,264		1,264
			608A · Administrative Monitors			
984	917	68	6080070 · Insurance	8,900	11,000	-2,100
0	83	-83	6080100 · Legal Ads	0	1,000	-1,000
<u>984</u>	<u>1,000</u>	<u>-16</u>	Total 608A · Administrative Monitors	<u>8,900</u>	<u>12,000</u>	<u>-3,100</u>
			608P · Payroll & HR Expenses			
3,091	2,488	603	6080010 · Salaries & Wages	264,382	249,234	15,148
323	296	27	6080050 · Payroll Taxes	28,864	29,624	-760
<u>3,414</u>	<u>2,784</u>	<u>630</u>	Total 608P · Payroll & HR Expenses	<u>293,246</u>	<u>278,858</u>	<u>14,388</u>
4,399	3,784	615	Total 60801 · Seasonal PD Operating	<u>308,838</u>	<u>296,558</u>	<u>12,280</u>
4,399	3,784	615	Total 608 · Seasonal PD	308,838	296,558	12,280
			609 · Town Operating			
67	0	67	6090100 · Equipment/Asset Purchase	40,901	42,500	-1,599
168	375	-207	6090103 · Other Operating Costs-Bayard Ave	254	5,500	-5,246
0	26,123	-26,123	6090104 · Bayard Ave Debt & Interest	1	52,247	-52,246
4,168	4,168	0	6090105 · Parking Meter Debt & Interest	45,844	41,677	4,167
4,403	30,666	-26,263	Total 609 · Town Operating	87,000	141,924	-54,924
<u>173,082</u>	<u>161,227</u>	<u>11,855</u>	Total Expense	<u>2,513,218</u>	<u>2,510,976</u>	<u>2,242</u>
79,644	-112,436	192,080	Net Ordinary Income	207,318	5,540	201,778

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			Other Income/Expense			
			Other Income			
			9020000 · Police Below-The-Line			
0	0	0	9020010 · COPS Grant	30,624	30,000	624
0	0	0	9020011 · COPS Grant Payroll	-29,907	-30,000	93
0	0	0	9020020 · Reimb Police Wages - Income	28,101	8,000	20,101
0		0	9020021 · Reimb Police Wages - Payroll	-28,101	-8,000	-20,101
0	0	0	9020030 · Police Running Event Fees	8,250	7,335	915
0		0	9020031 · Police Running Events - Payroll	-8,250	-7,335	-915
0		0	9020040 · Pension State Funding	46,055	35,000	11,055
0	-2,692	2,692	9020041 · Pension Expense Offset	-46,055	-35,000	-11,055
<u>0</u>	<u>-2,692</u>	<u>2,692</u>	Total 9020000 · Police Below-The-Line	<u>717</u>	<u>0</u>	<u>717</u>
			9030000 · Street Hwy Below-The-Line			
0	1,500	-1,500	9030010 · Beautification Contributions	0	1,500	-1,500
0		0	9030011 · Beautification - Expense	0		0
<u>0</u>	<u>1,500</u>	<u>-1,500</u>	Total 9030000 · Street Hwy Below-The-Line	<u>0</u>	<u>1,500</u>	<u>-1,500</u>
			9050000 · Lifeguards Below-The-Line			
0	0	0	9050010 · Lifeguard Operations Donations	3,347	3,350	-3
0		0	9050011 · Lifeguard Operations Expenses	-3,347		-3,347
0	0	0	9050020 · Beach Program Donations	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	Total 9050000 · Lifeguards Below-The-Line	<u>0</u>	<u>3,350</u>	<u>-3,350</u>
<u>0</u>	<u>-1,192</u>	<u>1,192</u>	Total Other Income	<u>717</u>	<u>4,850</u>	<u>-4,133</u>
0	-1,192	1,192	Net Other Income	717	4,850	-4,133
<u>79,644</u>	<u>-113,628</u>	<u>193,272</u>	Net Income	<u>208,035</u>	<u>10,390</u>	<u>197,645</u>