

Town of Dewey Beach  
Actual vs. Budget  
March 2014

Mar 14	Budget	\$\$Diff		Apr '13 - Mar 14	YTD Budget	\$\$Diff	Annual Budget
			Ordinary Income/Expense				
			Income				
			400 · Operating Income				
90,974	12,625	78,349	4010010 · Transfer Tax Income	471,059	480,000	-8,941	480,000
0	0	0	4010015 · Accommodation Tax	411,760	380,000	31,760	380,000
			4010019 · Business Licenses				
53,066	48,720	4,346	4010020 · Bus Lic-Rental	102,653	100,000	2,653	100,000
0	0	0	4010025 · Bus Lic-Comm Rental	2,290	0	2,290	0
99,507	28,000	71,507	4010030 · Bus Lic-Comm	217,858	150,000	67,858	150,000
6,325	4,265	2,060	4010040 · Bus Lic-Real Estate	11,411	12,000	-589	12,000
158,898	80,985	77,913	Total 4010019 · Business Licenses	334,212	262,000	72,212	262,000
0	0	0	4010100 · Cable TV Franchise	34,389	32,000	2,389	32,000
0	0	0	4010110 · Beach Concession Contract	68,000	68,000	0	68,000
0	0	0	4010120 · Beach Fire Permits	12,425	9,000	3,425	9,000
0	0	0	4010140 · Towing Contract Income	1,400	2,000	-600	2,000
			4010999 · Parking Permits				
0	0	0	4011000 · Parking Permits - Seasonal	269,270	275,000	-5,730	275,000
0	0	0	4011010 · Parking Permits - Daily	321,793	214,000	107,793	214,000
0	0	0	Total 4010999 · Parking Permits	591,063	489,000	102,063	489,000
0	0	0	4011050 · Parking Meters	190,854	155,000	35,854	155,000
2,455	2,960	-505	4014000 · Parking Fines	279,817	265,000	14,817	265,000
0	0	0	4014005 · Vehicle Booting Fee	3,830	4,000	-170	4,000
998	1,305	-307	4014010 · Delinq. Parking Fines	43,227	35,000	8,227	35,000
0	0	0	4014020 · Delinq. Civil Summons	54	54	0	54
650	1,520	-870	4014100 · Town Ord Fines & Court	67,303	140,000	-72,697	140,000
228	450	-222	4014110 · Traffic Fines	18,741	15,000	3,741	15,000
540	65	475	4014300 · Capias/Contempt Charges	5,060	2,000	3,060	2,000
0	625	-625	4014400 · Traff Fines - Other Courts	813	2,000	-1,187	2,000
101	120	-19	4014414 · Ord Fines - Other Courts	3,995	2,000	1,995	2,000
30,171	4,560	25,611	4016010 · Bldg Permit Fees	225,769	130,000	95,769	130,000
0	0	0	4016040 · Marketing Donations	5,035	20,000	-14,965	20,000
			8010000 · Other Fines and Revenue				
0	0	0	4016060 · Public Hearing Fees	1,000	1,000	0	1,000
0	0	0	8010050 · Bus& Rental License Fines	535	535	0	535
0	0	0	8010100 · Gain/Loss Sale of Equipment	3,002	3,002	0	3,002
9	40	-31	8010210 · Interest Income	92	1,500	-1,408	1,500
-149	500	-649	8010211 · Investment Income	2,215	3,500	-1,285	3,500
0	855	-855	8010215 · Unreal Gains/Losses Invest.	0	9,500	-9,500	9,500

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8	5	3	8010230 · ATM Income	312	550	-238	550
0	0	0	8010300 · Copies	0	200	-200	200
96	10	86	8010330 · Police/Court Reports	860	750	110	750
150	70	80	8010380 · Dog Licenses	20,609	30,000	-9,391	30,000
5,003	0	5,003	8010386 · Misc Income	33,201	750	32,451	750
0	0	0	8010400 · Notary Fee	1	1	1	1
0	0	0	8010000 · Other Fines and Revenue - Other	0	250	-250	250
5,117	1,480	3,637	<b>Total 8010000 · Other Fines and Revenue</b>	61,827	47,000	14,827	47,000
0	0	0	400 · Operating Income - Other	100	100	100	100
290,132	106,695	183,437	<b>Total 400 · Operating Income</b>	2,830,733	2,539,000	291,733	2,539,000
290,132	106,695	183,437	<b>Total Income</b>	2,830,733	2,539,000	291,733	2,539,000
<b>290,132</b>	<b>106,695</b>	<b>183,437</b>	<b>Gross Profit</b>	<b>2,830,733</b>	<b>2,539,000</b>	<b>291,733</b>	<b>2,539,000</b>
			<b>Expense</b>				
			601 · Administrative				
			60101 · Administrative Operating				
2,665	695	1,970	6010080 · Professional Fee	29,189	10,000	19,189	10,000
325	810	-485	6010201 · Bank & Credit Card Charges	33,025	22,000	11,025	22,000
0	0	0	6010204 · Election Expenses	307	2,000	-1,693	2,000
285	60	225	6010205 · Commissioners/Committee Expense	3,554	4,000	-446	4,000
4,849	20	4,829	6010210 · Misc	14,183	9,500	4,683	9,500
0	0	0	6010214 · Donations	5,050	5,000	50	5,000
0	400	-400	6010215 · Collection Agy Fees	16,008	12,000	4,008	12,000
369	390	-21	6010220 · Bank Fees- Transfer Tax	4,547	5,000	-453	5,000
0	0	0	6010223 · Code Update	3,186	3,186	3,186	3,186
0	4,165	-4,165	6010265 · Lawsuit Legal Fees	50,000	50,000	0	50,000
0	0	0	6010300 · Audit Fees	15,375	15,000	375	15,000
1,038	10,000	-8,962	6010310 · Legal Fees-Regular	118,011	120,000	-1,989	120,000
0	0	0	6012003 · Beach/Marketing Events	5,491	10,000	-4,509	10,000
253	595	-342	6012005 · IT/Communications	5,128	12,000	-6,872	12,000
			601A · Administrative				
7,189	7,125	64	6010070 · Insurance	84,170	85,500	-1,330	85,500
0	0	0	6010100 · Legal Ads	1,243	1,000	243	1,000
870	530	340	6010150 · Telephone	6,393	7,000	-607	7,000
1,214	525	689	6010160 · Postage	5,095	5,000	95	5,000
782	782	782	6010180 · Supplies	10,665	10,665	10,665	10,665
10,055	8,180	1,875	<b>Total 601A · Administrative</b>	107,566	98,500	9,066	98,500

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			<b>601B · Building Expenses</b>				
515	500	15	6010130 · Building Maintenance & Supplies	7,045	10,000	-2,955	10,000
395	600	-205	6010500 · All Utilities	6,293	5,000	1,293	5,000
<u>910</u>	<u>1,100</u>	<u>-190</u>	<b>Total 601B · Building Expenses</b>	<u>13,338</u>	<u>15,000</u>	<u>-1,662</u>	<u>15,000</u>
			<b>601P · Payroll &amp; HR Expenses</b>				
11,970	16,550	-4,580	6010010 · Salary & Wages	182,461	215,000	-32,539	215,000
4,818	1,665	3,153	6010020 · Employee Benefits	25,091	20,000	5,091	20,000
1,262	1,375	-113	6010050 · Payroll Taxes	16,182	17,929	-1,747	17,929
314	190	124	6010200 · Pension	3,332	2,300	1,032	2,300
<u>18,364</u>	<u>19,780</u>	<u>-1,416</u>	<b>Total 601P · Payroll &amp; HR Expenses</b>	<u>227,066</u>	<u>255,229</u>	<u>-28,163</u>	<u>255,229</u>
			<b>601V · Vehicle Expenses</b>				
86	0	86	6010120 · Gas Reimb./Maint./Repairs	224	750	-526	750
553	550	3	6010192 · Town Mgr Auto Lease	6,639	6,600	39	6,600
<u>639</u>	<u>550</u>	<u>89</u>	<b>Total 601V · Vehicle Expenses</b>	<u>6,863</u>	<u>7,350</u>	<u>-487</u>	<u>7,350</u>
<u>39,752</u>	<u>46,745</u>	<u>-6,993</u>	<b>Total 60101 · Administrative Operating</b>	<u>657,887</u>	<u>652,579</u>	<u>5,308</u>	<u>652,579</u>
<b>39,752</b>	<b>46,745</b>	<b>-6,993</b>	<b>Total 601 · Administrative</b>	<b>657,887</b>	<b>652,579</b>	<b>5,308</b>	<b>652,579</b>
			<b>602 · Police</b>				
			<b>60201 · Police Operating</b>				
207	50	157	6020030 · Uniforms	2,201	4,700	-2,499	4,700
471		471	6020065 · Equipment Maintenance & Supply	10,490		10,490	
530	330	200	6020080 · Professional Fees	4,685	8,000	-3,315	8,000
754	0	754	6020210 · Misc	3,376	4,700	-1,324	4,700
0		0	6020250 · Drug Testing	48		48	
			<b>602A · Administrative Public Safety</b>				
7,322	6,350	972	6020070 · Insurance	80,064	69,800	10,264	69,800
1,777	1,090	687	6020150 · Telephone	17,275	13,000	4,275	13,000
47	165	-118	6020160 · Postage	2,389	3,500	-1,111	3,500
1,269	310	959	6020180 · Supplies	7,888	8,000	-112	8,000
<u>10,415</u>	<u>7,915</u>	<u>2,500</u>	<b>Total 602A · Administrative Public Safety</b>	<u>107,616</u>	<u>94,300</u>	<u>13,316</u>	<u>94,300</u>
			<b>602B · Building Expense</b>				
400	480	-80	6020130 · Building Maintenance & Supplies	4,433	8,000	-3,567	8,000
395	695	-300	6020500 · All Utilities	6,293	6,000	293	6,000
<u>795</u>	<u>1,175</u>	<u>-380</u>	<b>Total 602B · Building Expense</b>	<u>10,726</u>	<u>14,000</u>	<u>-3,274</u>	<u>14,000</u>

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			<b>602P · Payroll &amp; HR Expenses</b>				
30,940	40,885	-9,945	6020010 · Salary & Wages	582,298	532,000	50,298	532,000
21,057	10,415	10,642	6020020 · Employee Benefits	148,377	125,000	23,377	125,000
3,553	4,225	-672	6020050 · Payroll Taxes	50,895	55,062	-4,167	55,062
-110		-110	6020059 · Payroll Funds Received	-40,750		-40,750	
4,711	4,710	1	6020191 · Pension	60,483	56,524	3,959	56,524
0	0	0	6020192 · Pension Funds Received	-35,935	-46,000	10,065	-46,000
<u>60,151</u>	<u>60,235</u>	<u>-84</u>	<b>Total 602P · Payroll &amp; HR Expenses</b>	<u>765,368</u>	<u>722,586</u>	<u>42,782</u>	<u>722,586</u>
			<b>602V · Vehicle Expenses</b>				
4,617	2,635	1,982	6020110 · Gasoline & Mileage Reimb	39,846	35,000	4,846	35,000
74	310	-236	6020120 · Auto Maintenance & Repairs	9,243	8,500	743	8,500
<u>4,691</u>	<u>2,945</u>	<u>1,746</u>	<b>Total 602V · Vehicle Expenses</b>	<u>49,089</u>	<u>43,500</u>	<u>5,589</u>	<u>43,500</u>
<u>78,014</u>	<u>72,650</u>	<u>5,364</u>	<b>Total 60201 · Police Operating</b>	<u>953,599</u>	<u>891,786</u>	<u>61,813</u>	<u>891,786</u>
<b>78,014</b>	<b>72,650</b>	<b>5,364</b>	<b>Total 602 · Police</b>	<b>953,599</b>	<b>891,786</b>	<b>61,813</b>	<b>891,786</b>
			<b>603 · Street &amp; Highway</b>				
			<b>60301 · Street &amp; Hwy Operating</b>				
200	0	200	6030170 · Trash	8,297	8,500	-203	8,500
64	215	-151	6030190 · Maintenance & Supplies	5,090	3,000	2,090	3,000
0	210	-210	6030210 · Misc	807	1,300	-493	1,300
0	0	0	6030610 · Street Signs	3,539	4,500	-961	4,500
645	0	645	6030640 · Parking Meter/Permit Expenses	9,242	7,000	2,242	7,000
350	0	350	6030650 · Street Sweeping / Snow Removal	-2,410	4,000	-6,410	4,000
			<b>603A · Administrative Street &amp; Hwy</b>				
102	115	-13	6030070 · Insurance	1,231	1,350	-119	1,350
194	105	89	6030150 · Telephone	1,725	1,500	225	1,500
<u>296</u>	<u>220</u>	<u>76</u>	<b>Total 603A · Administrative Street &amp; Hwy</b>	<u>2,956</u>	<u>2,850</u>	<u>106</u>	<u>2,850</u>
			<b>603B · Building Expenses</b>				
0	45	-45	6030130 · Building Maintenance & Supplies	1,251	2,500	-1,249	2,500
785	465	320	6030500 · All Utilities	4,592	2,750	1,842	2,750
<u>785</u>	<u>510</u>	<u>275</u>	<b>Total 603B · Building Expenses</b>	<u>5,843</u>	<u>5,250</u>	<u>593</u>	<u>5,250</u>
			<b>603P · Payroll &amp; HR Expenses</b>				
2,083	2,525	-442	6030010 · Salary & Wages	36,692	35,000	1,692	35,000
1,851	910	941	6030020 · Employee Benefits	10,707	9,100	1,607	9,100
313	303	10	6030050 · Payroll Taxes	3,331	3,623	-292	3,623

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4,247	3,738	509	<b>Total 603P · Payroll &amp; HR Expenses</b>	50,730	47,723	3,007	47,723
			<b>603V · Vehicle Expenses</b>				
452	415	37	6030110 · Gasoline & Mileage Reimb	2,892	3,500	-608	3,500
0	245	-245	6030120 · Auto Maintenance & Repairs	1,023	1,000	23	1,000
452	660	-208	<b>Total 603V · Vehicle Expenses</b>	3,915	4,500	-585	4,500
7,039	5,553	1,486	<b>Total 60301 · Street &amp; Hwy Operating</b>	88,009	88,623	-614	88,623
<b>7,039</b>	<b>5,553</b>	<b>1,486</b>	<b>Total 603 · Street &amp; Highway</b>	<b>88,009</b>	<b>88,623</b>	<b>-614</b>	<b>88,623</b>
			<b>604 · Alderman Court Expenses</b>				
			<b>60401 · Alderman Court Operating</b>				
0	0	0	6040080 · Professional Fees	49	250	-201	250
13		13	6040210 · Misc	1,979		1,979	
			<b>604A · Administrative Courts</b>				
102	115	-13	6040070 · Insurance	1,231	1,350	-119	1,350
0		0	6040100 · Legal Ads	851		851	
40	165	-125	6040150 · Telephone	540	2,300	-1,760	2,300
182	65	117	6040180 · Supplies	1,840	1,000	840	1,000
324	345	-21	<b>Total 604A · Administrative Courts</b>	4,462	4,650	-188	4,650
			<b>604P · Payroll &amp; HR Expenses</b>				
2,325	3,140	-815	6040010 · Salaries & Wages	48,781	48,000	781	48,000
268	354	-86	6040050 · Payroll Taxes	4,667	4,968	-301	4,968
2,593	3,494	-901	<b>Total 604P · Payroll &amp; HR Expenses</b>	53,448	52,968	480	52,968
2,930	3,839	-909	<b>Total 60401 · Alderman Court Operating</b>	59,938	57,868	2,070	57,868
<b>2,930</b>	<b>3,839</b>	<b>-909</b>	<b>Total 604 · Alderman Court Expenses</b>	<b>59,938</b>	<b>57,868</b>	<b>2,070</b>	<b>57,868</b>
			<b>605 · Lifeguards</b>				
			<b>60501 · Lifeguards Operating</b>				
1,319	0	1,319	6050013 · Maintenance Equip & Materials	3,931	500	3,431	500
0	0	0	6050030 · Uniforms	2,035	0	2,035	0
0	0	0	6050210 · Misc	913	0	913	0
0	0	0	6050250 · Drug Testing	0	1,250	-1,250	1,250
			<b>605A · Administrative Beach Safety</b>				
920	1,015	-95	6050070 · Insurance	11,077	12,200	-1,123	12,200
0	20	-20	6050180 · Supplies	1,297	500	797	500
920	1,035	-115	<b>Total 605A · Administrative Beach Safety</b>	12,374	12,700	-326	12,700

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			<b>605P · Payroll &amp; HR Expenses</b>				
292	430	-138	6050010 · Salaries & Wages	244,707	245,000	-293	245,000
0	4	-4	6050020 · Employee Benefits	318	300	18	300
69	40	29	6050050 · Payroll Taxes	26,083	25,358	725	25,358
<u>361</u>	<u>474</u>	<u>-113</u>	<b>Total 605P · Payroll &amp; HR Expenses</b>	<u>271,108</u>	<u>270,658</u>	<u>450</u>	<u>270,658</u>
			<b>605V · Vehicle Expenses</b>				
0	60	-60	6050110 · Gasoline & Mileage Reimb	353	500	-147	500
<u>0</u>	<u>60</u>	<u>-60</u>	<b>Total 605V · Vehicle Expenses</b>	<u>353</u>	<u>500</u>	<u>-147</u>	<u>500</u>
2,600	1,569	1,031	<b>Total 60501 · Lifeguards Operating</b>	290,714	285,608	5,106	285,608
<b>2,600</b>	<b>1,569</b>	<b>1,031</b>	<b>Total 605 · Lifeguards</b>	<b>290,714</b>	<b>285,608</b>	<b>5,106</b>	<b>285,608</b>
			<b>606 · Code Enforcement</b>				
40	0	40	6060210 · Misc	1,269	600	669	600
			<b>606A · Administrative Code Enforcement</b>				
204	225	-21	6060070 · Insurance	2,462	2,700	-238	2,700
55	75	-20	6060150 · Telephone	639	750	-111	750
0	0	0	6060180 · Supplies	290	750	-460	750
<u>259</u>	<u>300</u>	<u>-41</u>	<b>Total 606A · Administrative Code Enforcement</b>	<u>3,391</u>	<u>4,200</u>	<u>-809</u>	<u>4,200</u>
			<b>606P · Payroll &amp; HR Expenses</b>				
3,974	4,245	-271	6060010 · Salaries & Wages	52,211	56,000	-3,789	56,000
1,766	880	886	6060020 · Employee Benefits	9,440	8,400	1,040	8,400
403	410	-7	6060050 · Payroll Taxes	4,384	5,796	-1,412	5,796
<u>6,143</u>	<u>5,535</u>	<u>608</u>	<b>Total 606P · Payroll &amp; HR Expenses</b>	<u>66,035</u>	<u>70,196</u>	<u>-4,161</u>	<u>70,196</u>
			<b>606V · Vehicle Expenses</b>				
460	175	285	6060110 · Gasoline & Mileage Reimb	2,390	2,200	190	2,200
0	0	0	6060120 · Auto Maintenance & Repairs	20	0	20	0
<u>460</u>	<u>175</u>	<u>285</u>	<b>Total 606V · Vehicle Expenses</b>	<u>2,410</u>	<u>2,200</u>	<u>210</u>	<u>2,200</u>
<b>6,902</b>	<b>6,010</b>	<b>892</b>	<b>Total 606 · Code Enforcement</b>	<b>73,105</b>	<b>77,196</b>	<b>-4,091</b>	<b>77,196</b>
			<b>607 · Life Saving Station</b>				
0	0	0	6070065 · Equipment Maintenance & Supply	71	0	71	0
			<b>607A · Administrative Life Saving Sta</b>				
0	0	0	6070070 · Insurance	1,149	0	1,149	0
0	0	0	6070180 · Supplies	461	0	461	0
<u>0</u>	<u>0</u>	<u>0</u>	<b>Total 607A · Administrative Life Saving Sta</b>	<u>1,610</u>	<u>0</u>	<u>1,610</u>	<u>0</u>

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			<b>607B · Building Expenses</b>				
173	35	138	6070130 · Building Maintenance & Repairs	5,931	2,500	3,431	2,500
292	540	-248	6070500 · All Utilities	4,467	4,500	-33	4,500
<u>465</u>	<u>575</u>	<u>-110</u>	<b>Total 607B · Building Expenses</b>	<u>10,398</u>	<u>7,000</u>	<u>3,398</u>	<u>7,000</u>
<b>465</b>	<b>575</b>	<b>-110</b>	<b>Total 607 · Life Saving Station</b>	<b>12,079</b>	<b>7,000</b>	<b>5,079</b>	<b>7,000</b>
			<b>608 · Seasonal PD</b>				
			<b>60801 · Seasonal PD Operating</b>				
0	0	0	6080030 · Uniforms	1,867	4,000	-2,133	4,000
0	0	0	6080210 · Misc	471	1,200	-729	1,200
0	0	0	6080250 · Drug Testing	0	1,300	-1,300	1,300
			<b>608A · Administrative Monitors</b>				
971	1,075	-104	6080070 · Insurance	11,692	12,900	-1,208	12,900
300		300	6080100 - Legal Ads	300		300	
<u>1,271</u>	<u>1,075</u>	<u>196</u>	<b>Total 608A · Administrative Monitors</b>	<u>11,992</u>	<u>12,900</u>	<u>-908</u>	<u>12,900</u>
			<b>608P · Payroll &amp; HR Expenses</b>				
3,029	2,700	329	6080010 · Salaries & Wages	281,665	265,000	16,665	265,000
338	268	70	6080050 · Payroll Taxes	29,323	27,428	1,895	27,428
0		0	6080051 · Payroll Funds Recd.	-1,645		-1,645	
<u>3,367</u>	<u>2,968</u>	<u>399</u>	<b>Total 608P · Payroll &amp; HR Expenses</b>	<u>309,343</u>	<u>292,428</u>	<u>16,915</u>	<u>292,428</u>
4,638	4,043	595	<b>Total 60801 · Seasonal PD Operating</b>	323,673	311,828	11,845	311,828
<b>4,638</b>	<b>4,043</b>	<b>595</b>	<b>Total 608 · Seasonal PD</b>	<b>323,673</b>	<b>311,828</b>	<b>11,845</b>	<b>311,828</b>
			<b>609 · Town Operating</b>				
421	1,875	-1,454	6090100 · Equipment/Asset Purchase	6,275	22,500	-16,225	22,500
0	12,000	-12,000	6090101 · Leave Bank Time Payout	3,253	12,000	-8,747	12,000
9,875	8,500	1,375	6090102 · Employee Bonus's	17,000	17,000	0	17,000
416		416	6090103 · Other Operating Costs-Bayard Ave	2,159		2,159	
4,168	4,170	-2	6090105 · Parking Meter Debt & Interest	50,012	50,020	-8	50,020
<u>14,880</u>	<u>26,545</u>	<u>-11,665</u>	<b>Total 609 · Town Operating</b>	<u>78,699</u>	<u>101,520</u>	<u>-22,821</u>	<u>101,520</u>
<b>157,220</b>	<b>167,529</b>	<b>-10,309</b>	<b>Total Expense</b>	<b>2,537,738</b>	<b>2,474,008</b>	<b>63,730</b>	<b>2,474,008</b>
<b>132,912</b>	<b>-60,834</b>	<b>193,746</b>	<b>Net Ordinary Income</b>	<b>292,995</b>	<b>64,992</b>	<b>228,003</b>	<b>64,992</b>