

Town of Dewey Beach
Actual vs. Budget
May 2014

May 14	Budget	\$\$Diff		Apr - May 14	YTD Budget	\$\$Diff	Annual Budget
			Income				
			400 · Operating Income				
52,789	59,500	-6,711	4010010 · Transfer Tax Income	93,634	105,500	-11,866	445,000
3,264	12,970	-9,706	4010015 · Accommodation Tax	13,740	21,100	-7,360	410,000
			4010019 · Business Licenses				
19,005	15,935	3,070	4010020 · Bus Lic-Rental	34,385	31,370	3,015	105,000
0	10	-10	4010025 · Bus Lic-Comm Rental	0	40	-40	2,000
35,534	27,700	7,834	4010030 · Bus Lic-Comm	70,156	52,240	17,916	165,000
1,156	760	396	4010040 · Bus Lic-Real Estate	2,628	890	1,738	13,000
<u>55,695</u>	<u>44,405</u>	<u>11,290</u>	Total 4010019 · Business Licenses	<u>107,169</u>	<u>84,540</u>	<u>22,629</u>	<u>285,000</u>
0	8,925	-8,925	4010100 · Cable TV Franchise	6,540	8,925	-2,385	47,000
0	0	0	4010110 · Beach Concession Contract	0	0	0	68,000
690	910	-220	4010120 · Beach Fire Permits	750	1,070	-320	13,000
0	0	0	4010140 · Towing Contract Income	0	0	0	1,400
			4010999 · Parking Permits				
193,453	181,445	12,008	4011000 · Parking Permits - Seasonal	222,381	221,980	401	262,000
36,381	10,000	26,381	4011010 · Parking Permits - Daily	36,381	10,000	26,381	272,000
<u>229,834</u>	<u>191,445</u>	<u>38,389</u>	Total 4010999 · Parking Permits	<u>258,762</u>	<u>231,980</u>	<u>26,782</u>	<u>534,000</u>
16,595	13,304	3,291	4011050 · Parking Meters	16,595	13,304	3,291	169,000
10,898	10,215	683	4014000 · Parking Fines	12,303	11,250	1,053	270,000
240	170	70	4014005 · Vehicle Booting Fee	240	170	70	4,000
6,081	6,000	81	4014010 · Delinq. Parking Fines	15,058	13,725	1,333	38,000
5,021	7,205	-2,184	4014100 · Town Ord Fines & Court	5,615	10,170	-4,555	130,000
249	1,315	-1,066	4014110 · Traffic Fines	849	1,590	-741	15,000
630	480	150	4014300 · Capias/Contempt Charges	900	780	120	4,000
0	550	-550	4014414 · Ord Fines - Other Courts	0	720	-720	3,500
12,150	9,350	2,800	4016010 · Bldg Permit Fees	57,948	30,560	27,388	171,000
0	0	0	4016040 · Marketing Donations	0	0	0	5,000
			8010000 · Other Fines and Revenue				
0	0	0	4016060 · Public Hearing Fees	0	0	0	1,000
0	0	0	8010050 · Bus& Rental License Fines	516	0	516	1,000
10		10	8010210 · Interest Income	20		20	
1,741	1,500	241	8010211 · Investment Income	4,296	3,000	1,296	20,000
0	30	-30	8010230 · ATM Income	-10	60	-70	500
7	50	-43	8010330 · Police/Court Reports	42	100	-58	1,000
4,685	3,290	1,395	8010380 · Dog Licenses	6,065	5,125	940	21,000

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5,040	5,415	-375	8010386 · Misc Income	10,040	10,830	-790	65,000
11,483	10,285	1,198	Total 8010000 · Other Fines and Revenue	20,969	19,115	1,854	109,500
405,619	377,029	28,590	Total 400 · Operating Income	611,072	554,499	56,573	2,722,400
405,619	377,029	28,590	Total Income	611,072	554,499	56,573	2,722,400
Expense							
601 · Administrative							
60101 · Administrative Operating							
2,510	2,000	510	6010080 · Professional Fee	5,412	4,000	1,412	32,000
1,310	3,000	-1,690	6010201 · Bank & Credit Card Charges	1,688	6,000	-4,312	27,000
0	0	0	6010204 · Election Expenses	0	0	0	2,000
1,023	50	973	6010205 · Commissioners/Committee Expense	1,238	810	428	3,000
908	300	608	6010210 · Misc	1,001	3,175	-2,174	15,000
0	0	0	6010214 · Donations	0	0	0	5,000
0	0	0	6010215 · Collection Agy Fees	4,122	3,930	192	16,000
453	350	103	6010220 · Bank Fees- Transfer Tax	1,408	1,265	143	5,000
0	0	0	6010223 · Code Update	2,694	0	2,694	3,000
52,894	4,375	48,519	6010265 · Lawsuit Legal Fees	52,894	8,750	44,144	135,000
0	0	0	6010300 · Audit Fees	0	0	0	15,500
7,500	7,500	0	6010310 · Legal Fees-Regular	15,000	15,000	0	90,000
14	0	14	6012003 · Beach/Marketing Events	14	0	14	5,000
253	740	-487	6012005 · IT/Communications	326	1,010	-684	10,000
601A · Administrative							
7,140	7,335	-195	6010070 · Insurance	15,330	14,670	660	88,000
0	0	0	6010100 · Legal Ads	0	0	0	1,000
529	925	-396	6010150 · Telephone	1,068	1,450	-382	7,000
453	700	-247	6010160 · Postage	453	795	-342	5,000
1,097	705	392	6010180 · Supplies	1,097	3,055	-1,958	9,000
9,219	9,665	-446	Total 601A · Administrative	17,948	19,970	-2,022	110,000
601B · Building Expenses							
493	600	-107	6010130 · Building Maintenance & Supplies	768	895	-127	10,000
787	645	142	6010500 · All Utilities	1,392	955	437	6,000
1,280	1,245	35	Total 601B · Building Expenses	2,160	1,850	310	16,000
601P · Payroll & HR Expenses							

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14,601	15,000	-399	6010010 · Salary & Wages	29,070	30,000	-930	195,000
3,119	1,845	1,274	6010020 · Employee Benefits	6,399	3,690	2,709	24,000
1,398	1,460	-62	6010050 · Payroll Taxes	2,766	2,920	-154	19,000
314	225	89	6010200 · Pension	627	450	177	3,000
<u>19,432</u>	<u>18,530</u>	<u>902</u>	Total 601P · Payroll & HR Expenses	<u>38,862</u>	<u>37,060</u>	<u>1,802</u>	<u>241,000</u>
			601V · Vehicle Expenses				
0	25	-25	6010120 · Gas Reimb./Maint./Repairs	0	50	-50	300
553	550	3	6010192 · Town Mgr Auto Lease	1,106	1,100	6	6,600
<u>553</u>	<u>575</u>	<u>-22</u>	Total 601V · Vehicle Expenses	<u>1,106</u>	<u>1,150</u>	<u>-44</u>	<u>6,900</u>
<u>97,349</u>	<u>48,330</u>	<u>49,019</u>	Total 60101 · Administrative Operating	<u>145,873</u>	<u>103,970</u>	<u>41,903</u>	<u>737,400</u>
97,349	48,330	49,019	Total 601 · Administrative	145,873	103,970	41,903	737,400
			602 · Police				
			60201 · Police Operating				
143	305	-162	6020030 · Uniforms	2,575	305	2,270	4,700
37		37	6020065 · Equipment Maintenance & Supply	241		241	
280	715	-435	6020080 · Professional Fees	559	1,075	-516	6,000
3,073	1,890	1,183	6020210 · Misc	4,197	2,085	2,112	5,000
0	0	0	6020250 · Drug Testing	0	0	0	500
			602A · Administrative Public Safety				
7,323	6,750	573	6020070 · Insurance	14,646	13,500	1,146	81,000
1,385	1,200	185	6020150 · Telephone	2,697	2,450	247	15,000
150	385	-235	6020160 · Postage	150	510	-360	3,000
1,585	240	1,345	6020180 · Supplies	1,814	980	834	8,000
<u>10,443</u>	<u>8,575</u>	<u>1,868</u>	Total 602A · Administrative Public Safety	<u>19,307</u>	<u>17,440</u>	<u>1,867</u>	<u>107,000</u>
			602B · Building Expense				
69	70	-1	6020130 · Building Maintenance & Supplies	983	1,185	-202	5,000
787	645	142	6020500 · All Utilities	1,156	960	196	6,000
<u>856</u>	<u>715</u>	<u>141</u>	Total 602B · Building Expense	<u>2,139</u>	<u>2,145</u>	<u>-6</u>	<u>11,000</u>
			602P · Payroll & HR Expenses				
44,524	42,234	2,290	6020010 · Salary & Wages	87,099	83,122	3,977	575,267
10,467	11,967	-1,500	6020020 · Employee Benefits	21,161	22,435	-1,274	133,000
4,214	3,975	239	6020050 · Payroll Taxes	8,410	7,950	460	59,000

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-360		-360	6020059 · Payroll Funds Received	-480		-480	
4,947	4,301	646	6020191 · Pension	9,868	8,551	1,317	58,000
0	-18,000	18,000	6020192 · Pension Funds Received	0	-18,000	18,000	-36,000
63,792	44,477	19,315	Total 602P · Payroll & HR Expenses	126,058	104,058	22,000	789,267
			602V · Vehicle Expenses				
481	2,280	-1,799	6020110 · Gasoline & Mileage Reimb	2,308	3,740	-1,432	36,500
149	320	-171	6020120 · Auto Maintenance & Repairs	1,447	1,370	77	10,500
630	2,600	-1,970	Total 602V · Vehicle Expenses	3,755	5,110	-1,355	47,000
79,254	59,277	19,977	Total 60201 · Police Operating	158,831	132,218	26,613	970,467
79,254	59,277	19,977	Total 602 · Police	158,831	132,218	26,613	970,467
			603 · Street & Highway				
			60301 · Street & Hwy Operating				
19	520	-501	6030170 · Trash	19	1,040	-1,021	10,500
789	500	289	6030190 · Maintenance & Supplies	793	1,000	-207	5,000
126	100	26	6030210 · Misc	343	200	143	1,000
742	2,500	-1,758	6030610 · Street Signs	2,329	4,500	-2,171	4,500
2,032	0	2,032	6030640 · Parking Meter/Permit Expenses	2,072	1,365	707	7,000
0	210	-210	6030650 · Street Sweeping / Snow Removal	0	420	-420	2,500
			603A · Administrative Street & Hwy				
102	114	-12	6030070 · Insurance	204	228	-24	1,350
300	160	140	6030150 · Telephone	359	315	44	1,700
402	274	128	Total 603A · Administrative Street & Hwy	563	543	20	3,050
			603B · Building Expenses				
0	0	0	6030130 · Building Maintenance & Supplies	0	0	0	3,000
438	205	233	6030500 · All Utilities	1,300	695	605	4,000
438	205	233	Total 603B · Building Expenses	1,300	695	605	7,000
			603P · Payroll & HR Expenses				
4,019	2,847	1,172	6030010 · Salary & Wages	6,739	5,694	1,045	41,000
513	582	-69	6030020 · Employee Benefits	1,034	1,091	-57	9,500
408	176	232	6030050 · Payroll Taxes	684	395	289	3,000
4,940	3,605	1,335	Total 603P · Payroll & HR Expenses	8,457	7,180	1,277	53,500

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			603V · Vehicle Expenses				
70	285	-215	6030110 · Gasoline & Mileage Reimb	309	575	-266	3,500
567	0	567	6030120 · Auto Maintenance & Repairs	581	0	581	1,500
<u>637</u>	<u>285</u>	<u>352</u>	Total 603V · Vehicle Expenses	<u>890</u>	<u>575</u>	<u>315</u>	<u>5,000</u>
10,125	8,199	1,926	Total 60301 · Street & Hwy Operating	16,766	17,518	-752	99,050
10,125	8,199	1,926	Total 603 · Street & Highway	16,766	17,518	-752	99,050
			604 · Alderman Court Expenses				
			60401 · Alderman Court Operating				
			604A · Administrative Courts				
102	125	-23	6040070 · Insurance	204	250	-46	1,500
40	0	40	6040150 · Telephone	80	75	5	1,000
198	0	198	6040180 · Supplies	198	800	-602	2,000
<u>340</u>	<u>125</u>	<u>215</u>	Total 604A · Administrative Courts	<u>482</u>	<u>1,125</u>	<u>-643</u>	<u>4,500</u>
			604P · Payroll & HR Expenses				
3,453	3,662	-209	6040010 · Salaries & Wages	6,606	7,015	-409	50,000
350	365	-15	6040050 · Payroll Taxes	670	731	-61	5,000
<u>3,803</u>	<u>4,027</u>	<u>-224</u>	Total 604P · Payroll & HR Expenses	<u>7,276</u>	<u>7,746</u>	<u>-470</u>	<u>55,000</u>
4,143	4,152	-9	Total 60401 · Alderman Court Operating	7,758	8,871	-1,113	59,500
4,143	4,152	-9	Total 604 · Alderman Court Expenses	7,758	8,871	-1,113	59,500
			605 · Lifeguards				
			60501 · Lifeguards Operating				
0	0	0	6050013 · Maintenance Equip & Materials	0	1,565	-1,565	3,000
412	0	412	6050030 · Uniforms	6,327	2,000	4,327	2,000
12		12	6050210 · Misc	12		12	
			605A · Administrative Beach Safety				
920	842	78	6050070 · Insurance	1,840	1,684	156	10,000
498	245	253	6050180 · Supplies	569	1,305	-736	1,500
<u>1,418</u>	<u>1,087</u>	<u>331</u>	Total 605A · Administrative Beach Safety	<u>2,409</u>	<u>2,989</u>	<u>-580</u>	<u>11,500</u>
			605P · Payroll & HR Expenses				

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1,073	885	188	6050010 · Salaries & Wages	2,154	1,744	410	275,000
66	79	-13	6050020 · Employee Benefits	135	148	-13	500
195	123	72	6050050 · Payroll Taxes	305	209	96	28,000
<u>1,334</u>	<u>1,087</u>	<u>247</u>	Total 605P · Payroll & HR Expenses	<u>2,594</u>	<u>2,101</u>	<u>493</u>	<u>303,500</u>
			605V · Vehicle Expenses				
0	0	0	6050110 · Gasoline & Mileage Reimb	0	0	0	400
<u>0</u>	<u>0</u>	<u>0</u>	Total 605V · Vehicle Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>
3,176	2,174	1,002	Total 60501 · Lifeguards Operating	11,342	8,655	2,687	320,400
3,176	2,174	1,002	Total 605 · Lifeguards	11,342	8,655	2,687	320,400
			606 · Code Enforcement				
0	0	0	6060210 · Misc	0	55	-55	1,500
			606A · Administrative Code Enforcement				
204	211	-7	6060070 · Insurance	409	422	-13	2,500
85	0	85	6060150 · Telephone	139	65	74	750
949	425	524	6060180 · Supplies	949	425	524	750
<u>1,238</u>	<u>636</u>	<u>602</u>	Total 606A · Administrative Code Enforcement	<u>1,497</u>	<u>912</u>	<u>585</u>	<u>4,000</u>
			606P · Payroll & HR Expenses				
3,974	4,415	-441	6060010 · Salaries & Wages	7,949	9,435	-1,486	58,000
487	560	-73	6060020 · Employee Benefits	1,035	1,100	-65	8,500
352	409	-57	6060050 · Payroll Taxes	755	818	-63	5,900
<u>4,813</u>	<u>5,384</u>	<u>-571</u>	Total 606P · Payroll & HR Expenses	<u>9,739</u>	<u>11,353</u>	<u>-1,614</u>	<u>72,400</u>
			606V · Vehicle Expenses				
0	80	-80	6060110 · Gasoline & Mileage Reimb	153	245	-92	2,200
<u>0</u>	<u>80</u>	<u>-80</u>	Total 606V · Vehicle Expenses	<u>153</u>	<u>245</u>	<u>-92</u>	<u>2,200</u>
6,051	6,100	-49	Total 606 · Code Enforcement	11,389	12,565	-1,176	80,100
			607 · Life Saving Station				
			607A · Administrative Life Saving Sta				
0	0	0	6070070 · Insurance	0	0	0	1,500
<u>0</u>	<u>0</u>	<u>0</u>	6070180 · Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
0	0	0	Total 607A · Administrative Life Saving Sta	0	0	0	2,000

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			607B · Building Expenses				
174	915	-741	6070130 · Building Maintenance & Repairs	182	4,965	-4,783	6,500
532	480	52	6070500 · All Utilities	851	710	141	4,500
<u>706</u>	<u>1,395</u>	<u>-689</u>	Total 607B · Building Expenses	<u>1,033</u>	<u>5,675</u>	<u>-4,642</u>	<u>11,000</u>
706	1,395	-689	Total 607 · Life Saving Station	1,033	5,675	-4,642	13,000
			608 · Seasonal PD				
			60801 · Seasonal PD Operating				
198	1,470	-1,272	6080030 · Uniforms	859	1,730	-871	2,500
0	0	0	6080210 · Misc	0	0	0	1,000
			608A · Administrative Monitors				
971	1,086	-115	6080070 · Insurance	1,942	2,172	-230	12,900
<u>971</u>	<u>1,086</u>	<u>-115</u>	Total 608A · Administrative Monitors	<u>1,942</u>	<u>2,172</u>	<u>-230</u>	<u>12,900</u>
			608P · Payroll & HR Expenses				
29,556	25,810	3,746	6080010 · Salaries & Wages	32,690	28,193	4,497	270,000
0	0	0	6080020 · Employee Benefits	0	0	0	0
2,914	2,783	131	6080050 · Payroll Taxes	3,232	3,040	192	29,000
<u>32,470</u>	<u>28,593</u>	<u>3,877</u>	Total 608P · Payroll & HR Expenses	<u>35,922</u>	<u>31,233</u>	<u>4,689</u>	<u>299,000</u>
33,639	31,149	2,490	Total 60801 · Seasonal PD Operating	38,723	35,135	3,588	315,400
33,639	31,149	2,490	Total 608 · Seasonal PD	38,723	35,135	3,588	315,400
			609 · Town Operating				
1,350	0	1,350	6090100 · Equipment/Asset Purchase	1,350	5,350	-4,000	20,000
0	0	0	6090101 · Leave Bank Time Payout	0	0	0	7,500
0	0	0	6090102 · Employee Bonus's	0	0	0	17,000
807		807	6090103 · Other Operating Costs-Bayard Ave	1,216		1,216	
0	0	0	6090104 · Bayard Ave Debt & Interest	0	0	0	0
4,168	4,167	1	6090105 · Parking Meter Debt & Interest	8,335	8,334	1	50,000
<u>6,325</u>	<u>4,167</u>	<u>2,158</u>	Total 609 · Town Operating	<u>10,901</u>	<u>13,684</u>	<u>-2,783</u>	<u>94,500</u>
240,768	164,943	75,825	Total Expense	402,616	338,291	64,325	2,689,817
164,851	212,086	-47,235	Net Ordinary Income	208,456	216,208	-7,752	32,583