

Town of Dewey Beach
Profit & Loss Budget Performance
December 2018

	<u>Dec 18</u>	<u>Budget</u>	<u>Apr - Dec 18</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	176,348	48,263	669,491	465,494	600,000
4000200 · Accommodations Tax	25,959	7,168	498,144	497,522	510,000
4000300 · Cable TV Franchise	-	-	42,058	37,500	50,000
4000400 · Beach Concession Contract	-	-	70,000	70,000	70,000
Total 400000A · Annual	<u>202,307</u>	<u>55,431</u>	<u>1,279,692</u>	<u>1,070,516</u>	<u>1,230,000</u>
Total 4000000 · Regular Income	202,307	55,431	1,279,692	1,070,516	1,230,000
4010000 · Permits					
401000A · Licenses					
4010050 · Business License Fines	-	72	-	648	864
4010100 · Rental License	-	59	40,063	50,878	100,000
4010200 · Commercial Rental License	-	32	1,473	915	1,412
4010300 · Commerical Business	600	1,356	49,932	75,576	215,000
4010400 · Real Estate Agents	-	25	1,199	3,470	10,588
Total 401000A · Licenses	<u>600</u>	<u>1,544</u>	<u>92,667</u>	<u>131,487</u>	<u>327,864</u>
401000B · Parking					
4010500 · Seasonal	-	-	285,640	281,614	285,047
4010600 · Daily	305	128	256,740	324,491	324,953
4010700 · Parking Meters	99	4,826	327,164	242,268	242,333
Total 401000B · Parking	<u>404</u>	<u>4,954</u>	<u>869,544</u>	<u>848,373</u>	<u>852,333</u>
401000C · Other					
4010800 · Building	66,412	18,076	341,028	210,628	300,000
4010900 · Beach Fire	125	58	19,770	11,631	12,000
4011100 · Dog Licenses	-	2,333	23,350	21,001	28,000
Total 401000C · Other	<u>66,537</u>	<u>20,467</u>	<u>384,148</u>	<u>243,260</u>	<u>340,000</u>
Total 4010000 · Permits	67,540	26,965	1,346,359	1,223,120	1,520,197
4020000 · Fines					
402000A · Parking					
4020100 · Parking Tickets	1,400	12,753	217,031	231,286	245,000

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4020150 · Delinquent Parking Tickets	370	417	21,639	3,749	5,000
4020200 · Vehicle Booting Fee	-	106	-	1,920	2,034
Total 402000A · Parking	1,770	13,276	238,670	236,955	252,034
402000B · Town					
4020300 · Ordinance Fines & Court Costs	2,087	7,500	65,432	67,500	90,000
4020400 · Traffic Fines	783	1,250	11,566	11,250	15,000
4020500 · Capias / Contempt Charges	180	839	630	7,553	10,070
4020600 · Delinquent Civil Summons	-		239		
4020700 · Traffic Fines - Other Courts	323		700		
4020800 · Ordinance Fines - Other Courts	294	587	2,907	5,277	7,038
Total 402000B · Town	3,667	10,176	81,473	91,580	122,108
Total 4020000 · Fines	5,437	23,452	320,144	328,535	374,142
4040000 · Misc / Other					
4040100 · Public Hearing Fees	300	231	4,050	2,075	2,768
4040200 · Gain / Loss Sale of Equipment	-	339	-	3,050	4,067
4040300 · Interest Income	1,284	13	9,922	114	153
4040400 · Copies	-	253	-	2,271	3,030
4040500 · Donations	100		58		
4040550 · Marketing Donations	-		43,355		
4040600 · Police Reports	50	76	775	679	907
4040700 · Police Extra Duty	-	2,733	33,925	24,602	32,801
4040800 · Pension State Funding	20,347	2,973	40,694	26,754	35,673
4040900 · Misc	112	339	17,197	3,050	4,067
4041000 · Town Hall Other	-	1,000	-	9,000	12,000
Total 4040000 · Misc / Other	22,192	7,957	149,975	71,595	95,466
4050000 · Investments					
4050200 · Unrealized Gain / Loss	(122)		(888)		
4050300 · Investment Fees	-		(1,220)		
Total 4050000 · Investments	(122)		(2,108)		
4060000 · Grants					
4060300 · Municipal Street Aid	23	1,354	20,577	12,188	16,250
4060500 · Community Transportation Funds	-		29,486		

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Total 4060000 · Grants	23	1,354	50,063	12,188	16,250
4070000 · Restricted Income					
4070100 · Beach Patrol	-	-	-	2,000	2,000
4070200 · Junior Lifeguard Program	400	-	400	2,972	2,972
4070300 · Beach Patrol Competition	-		2,208		
4070500 · DBE Review Fund	-	2,917	-	26,249	35,000
Total 4070000 · Restricted Income	400	2,917	2,608	31,221	39,972
4080000 · Dewey Beach Enterprises (DBE)					
4080100 · Monthly Toward \$300k	5,000	5,000	45,000	45,000	60,000
4080200 · Annual in Perpetuity	37,500		75,000		37,500
4080300 · DBE Building Permits	-		150,000		
Total 4080000 · Dewey Beach Enterprises (DBE)	42,500	5,000	270,000	45,000	97,500
Total Income	340,277	123,076	3,416,734	2,782,175	3,373,527
Gross Profit	340,277	123,076	3,416,734	2,782,175	3,373,527
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	499	2,500	26,534	22,500	30,000
6010150 · Bank Fees - Transfer Tax	661	563	4,104	5,431	7,000
6010175 · Collection Agency Fees	-	500	10,475	4,500	6,000
6010200 · Commissioner & Committee Exp	148	917	1,313	8,249	11,000
6010250 · Election Expenses	-	-	1,384	3,000	3,000
6010300 · Donations	200	708	6,303	6,376	8,500
6010400 · Code Update	-	667	1,305	5,999	8,000
6010500 · Legal Fees - Regular	2,621	6,667	76,724	59,999	80,000
6010550 · Legal Fees - Lawsuit	626	5,000	7,634	45,000	60,000
6010600 · Audit Fees	338	-	19,763	20,000	20,000
6010700 · Comp Plan	-	8	315	76	100
6010800 · Beach & Marketing Events	-	542	3,156	4,874	6,500
6010900 · IT	1,391	3,083	26,913	27,751	37,000
6011000 · Equipment / Asset Purchase	-	417	-	3,749	5,000
6011100 · Employee Bonuses	8,000	1,173	10,800	10,561	14,080

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6011200 · Dues / Publications	-		4,935		
6011300 · Legal Ads	394	508	4,029	4,576	6,100
6011400 · Extraordinary DBE Expense	1,093	2,917	(11,087)	26,249	35,000
601000A · Administrative - Other	-	-	-	-	-
Total 601000A · Administrative	15,970	26,170	194,599	258,890	337,280
601000B · Operating					
6012000 · Bayard Avenue Operating	615	590	9,684	5,310	7,080
6012050 · Bayard Avenue Loan	-	-	26,123	26,150	52,300
6012100 · Beautification	2,306	2,475	120,912	22,275	29,700
6012200 · Trash	172	883	17,369	7,951	10,600
6012300 · Street Signs / Lights	23	200	18,847	1,800	2,400
6012400 · Parking Meter / Permit Expenses	1,184	1,000	6,736	9,000	12,000
6012500 · Street Sweeping / Snow Removal	-	292	-	2,624	3,500
6012600 · Municipal Street Aid Expend.	23	1,354	1,068	12,188	16,250
6012700 · Town Hall Property Expenses	71		529		
6012800 · Storm Water / Street Flooding	-		25,067		
Total 601000B · Operating	4,393	6,794	226,336	87,298	133,830
Total 6010000 · Town Expenses	20,363	32,964	420,935	346,188	471,110
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	21,229	21,009	191,423	189,080	252,107
6020110 · Payroll Taxes	2,117	1,586	16,093	14,271	19,029
6020130 · Employee Benefits	4,220	5,417	31,559	48,749	65,000
6020140 · Pension Plan	106	709	1,058	6,386	8,513
Total 602000A · Employee Expenses	27,672	28,721	240,134	258,486	344,649
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages			12,121		
6020310 · Payroll Taxes			974		
Total 602000B · Seasonal Employee Expenses	-		13,094		
602000C · Building Expenses					
6020500 · Utilities	1,303	2,125	12,413	19,125	25,500
6020510 · Cleaning	200	146	2,308	1,312	1,750

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6020520 · Pest Control	-	146	200	1,312	1,750
6020530 · Building Maintenance	236	500	3,005	4,500	6,000
Total 602000C · Building Expenses	1,739	2,917	17,926	26,249	35,000
602000D · Vehicles					
6020605 · Mileage Reimbursement	85	33	676	301	400
Total 602000D · Vehicles	85	33	676	301	400
602000E · Operating					
6021000 · Postage	117	1,000	4,071	9,000	12,000
6021100 · Professional Fees	3,663	5,833	129,471	52,501	70,000
6021200 · Insurance	7,343	7,500	65,986	67,500	90,000
6021300 · Dues & Publications	1,157	333	2,606	3,001	4,000
6021400 · Training	348		2,881		
6021500 · Supplies	1,060	1,250	13,505	11,250	15,000
6021600 · Printing	-	83	579	751	1,000
6021700 · Misc	25	958	1,831	8,626	11,500
Total 602000E · Operating	13,713	16,957	220,931	152,629	203,500
Total 6020000 · Administration	43,209	48,628	492,761	437,665	583,549
6030000 · Police					
603000A · Employee Expenses					
6030100 · Salary & Wages	41,942	40,046	424,374	360,408	480,546
6030105 · Special Event Payroll	-	2,917	9,764	26,249	35,000
6030110 · Payroll Taxes	3,582	3,348	34,401	30,129	40,173
6030130 · Employee Benefits	13,109	11,750	112,415	105,750	141,000
6030140 · Pension Plan	5,734	4,958	50,587	44,626	59,500
6030150 · Uniforms	1,349	400	6,784	3,600	4,800
Total 603000A · Employee Expenses	65,716	63,419	638,326	570,762	761,019
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	5,750	8,679	62,131	78,106	104,143
6030210 · Payroll Taxes	478	604	5,067	5,436	7,248
6030230 · Employee Benefits	2,453	2,500	24,757	22,500	30,000
6030240 · Pension Plan	92		918		
Total 603000B · Admin Employee Expenses	8,773	11,783	92,873	106,042	141,391

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603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	2,710	16,506	187,846	148,554	198,072
6030310 · Payroll Taxes	639	1,544	18,322	13,891	18,523
6030350 · Uniforms	-	250	4,636	2,250	3,000
Total 603000C · Seasonal Employee Expenses	3,348	18,300	210,805	164,695	219,595
603000D · Building Expenses					
6030500 · Utilities	913	1,600	14,610	14,400	19,200
6030510 · Cleaning	200		1,900		
6030520 · Pest Control	-		199		
6030530 · Building Maintenance	-	582	2,959	5,236	6,982
Total 603000D · Building Expenses	1,113	2,182	19,668	19,636	26,182
603000E · Vehicles					
6030600 · Gas	1,225	1,833	22,750	16,501	22,000
6030610 · Auto Maintenance & Repairs	1,755	1,000	27,390	9,000	12,000
Total 603000E · Vehicles	2,981	2,833	50,140	25,501	34,000
603000F · Operating					
6031000 · Postage	216	131	856	1,182	1,575
6031100 · Professional Fees	12,165	450	21,809	4,050	5,400
6031150 · Legal Ads	-	48	-	437	581
6031200 · Insurance	10,013	12,954	92,216	116,588	155,450
6031300 · Dues & Publications	-		83		
6031400 · Training	-		4,130		
6031500 · Supplies	50	358	7,289	3,226	4,300
6031700 · Misc	251	707	3,381	6,364	8,485
6031800 · Equipment Maintenance	178	633	14,311	5,701	7,600
6031900 · Drug Testing	-	18	1,415	156	210
Total 603000F · Operating	22,873	15,299	145,489	137,704	183,601
Total 6030000 · Police	104,804	113,816	1,157,301	1,024,340	1,365,788
6040000 · Maintenance					
604000A · Employee Expenses					
6040100 · Salary & Wages	3,294	7,599	52,821	68,391	91,188
6040110 · Payroll Taxes	290	626	4,377	5,639	7,517

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6040130 · Employee Benefits	836	943	7,547	8,488	11,317
6040140 · Pension Plan	99		1,037		
Total 604000A · Employee Expenses	4,519	9,168	65,782	82,518	110,022
604000B · Building Expenses					
6040500 · Utilities	142	400	3,995	3,600	4,800
6040530 · Building Maintenance	188	100	2,821	900	1,200
Total 604000B · Building Expenses	330	500	6,816	4,500	6,000
604000C · Vehicles					
6040600 · Gas	161	300	2,934	2,700	3,600
6040610 · Auto Maintenance & Repairs	503	200	1,783	1,800	2,400
Total 604000C · Vehicles	664	500	4,717	4,500	6,000
604000D · Operating					
6041200 · Insurance	101	106	1,080	955	1,273
6041500 · Supplies	498	1,225	6,588	11,025	14,700
6041700 · Misc	82	250	331	2,250	3,000
Total 604000D · Operating	681	1,581	7,999	14,230	18,973
Total 6040000 · Maintenance	6,195	11,749	85,314	105,748	140,995
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	5,373	14,167	53,565	127,501	170,002
6050110 · Payroll Taxes	449	1,204	4,371	10,830	14,442
6050130 · Employee Benefits	2,632	2,417	23,713	21,749	29,000
6050140 · Pension Plan	92		869		
Total 605000A · Employee Expenses	8,546	17,788	82,518	160,080	213,444
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	2,817		78,783		
6050310 · Payroll Taxes	261		7,287		
6050350 · Uniforms	-		284		
Total 605000B · Seasonal Employee Expenses	3,078		86,354		
605000C · Building Expenses					
6050500 · Utilities	1,124	375	8,575	3,375	4,500
6050510 · Cleaning	100		1,050		

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6050520 · Pest Control	-		411		
6050530 · Building Maintenance	147		3,061		
Total 605000C · Building Expenses	1,371	375	13,098	3,375	4,500
605000D · Vehicles					
6050600 · Gas	-		38		
6050605 · Mileage Reimbursement	-		123		
6050610 · Auto Maintenance & Repair	-	183	104	1,651	2,200
Total 605000D · Vehicles	-	183	265	1,651	2,200
605000E · Operating					
6051000 · Postage	-		2,647		
6051200 · Insurance	202	212	2,116	1,911	2,547
6051300 · Dues & Publications	-		45		
6051400 · Training	-		1,835		
6051500 · Supplies	425	450	7,429	4,050	5,400
6051700 · Misc	-	167	1,017	1,499	2,000
6051900 · Equipment Maintenance	-		1,990		
Total 605000E · Operating	627	829	17,079	7,460	9,947
Total 6050000 · Code Enforcement	13,622	19,175	199,314	172,566	230,091
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	4,298	4,550	42,920	40,950	54,600
6060110 · Payroll Taxes	348	458	3,401	4,116	5,490
6060130 · Employee Benefits	1,033	984	9,247	8,856	11,808
Total 606000A · Employee Expenses	5,679	5,992	55,568	53,922	71,898
606000B · Vehicles					
6060600 · Gas	96	163	1,241	1,469	1,958
Total 606000B · Vehicles	96	163	1,241	1,469	1,958
606000C · Operating					
6060500 · Phone	-	65	438	584	779
6061300 · Dues & Publications	40		40		
6061400 · Training	-		1,919		
6061700 · Misc	-	135	62	1,218	1,623

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Total 606000C · Operating	40	200	2,458	1,802	2,402
Total 6060000 · Building Inspector	5,815	6,355	59,267	57,193	76,258
6070000 · Alderman					
607000A · Employee Expenses					
6070100 · Salary & Wages	1,586	4,842	52,113	43,580	58,106
6070110 · Payroll Taxes	197	444	4,616	3,995	5,327
6070150 · Uniforms	8		76		
Total 607000A · Employee Expenses	1,790	5,286	56,805	47,575	63,433
607000B · Operating					
6071000 · Postage	-		1,090		
6071100 · Professional Fees	-	42	-	374	500
6071200 · Insurance	101	106	1,058	955	1,273
6071500 · Supplies	1,020	267	2,433	2,399	3,200
6071700 · Misc	-	250	424	2,250	3,000
Total 607000B · Operating	1,121	665	5,005	5,978	7,973
Total 6070000 · Alderman	2,911	5,951	61,811	53,553	71,406
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	476	8,836	315,056	282,763	309,271
6080110 · Payroll Taxes	67	795	29,217	25,449	27,834
6080130 · Employee Benefits	35	26	314	236	314
6080150 · Uniforms	-	-	793	6,000	6,000
Total 608000A · Employee Expenses	578	9,657	345,380	314,448	343,419
608000B · Building Expenses					
6080500 · Utilities	691	529	5,695	4,763	6,350
6080510 · Cleaning	-		300		
6080530 · Building Maintenance	249	367	837	3,299	4,400
6080550 · Landhold Lease - LSS	-		5		
Total 608000B · Building Expenses	940	896	6,837	8,062	10,750
608000C · Vehicles					
6080600 · Gas	-	-	460	400	400
Total 608000C · Vehicles	-	-	460	400	400

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608000D · Operating					
6081000 · Postage	-	13	-	111	150
6081200 · Insurance	910	1,058	9,524	9,526	12,700
6081400 · Training	-		390		
6081500 · Supplies	37	42	1,596	374	500
6081600 · Printing	-		366		
6081700 · Misc	-	331	91	2,980	3,973
6081800 · Donation Purchases	-	414	6,910	3,728	4,970
6081900 · Equipment Maintenance	-	1,010	4,924	9,093	12,123
Total 608000D · Operating	<u>947</u>	<u>2,868</u>	<u>23,800</u>	<u>25,812</u>	<u>34,416</u>
Total 6080000 · Beach Patrol	<u>2,466</u>	<u>13,421</u>	<u>376,477</u>	<u>348,722</u>	<u>388,985</u>
Total Expense	<u>199,385</u>	<u>252,059</u>	<u>2,853,179</u>	<u>2,545,975</u>	<u>3,328,182</u>
Net Ordinary Income	140,892	(128,983)	563,554	236,200	45,345
Other Income/Expense					
Other Expense					
9999999 · Suspense	15		1,870		
Total Other Expense	<u>15</u>		<u>1,870</u>		
Net Other Income	(15)		(1,870)		
Net Income	<u><u>140,877</u></u>	<u><u>(128,983)</u></u>	<u><u>561,684</u></u>	<u><u>236,200</u></u>	<u><u>45,345</u></u>