

Town of Dewey Beach
Profit & Loss Budget Performance
 September 2020

	<u>Sep 20</u>	<u>Budget</u>	<u>Apr - Sep 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	(7,375)	70,390	410,369	323,976	605,000
4000150 · Transfer Tax Recoup	7,375		24,352		-
4000200 · Accommodations Tax	4,402	11,660	70,570	47,997	475,000
4000300 · Cable TV Franchise	-	-	28,207	26,500	58,000
4000400 · Beach Concession Contract	-	-	70,000	70,000	70,000
Total 400000A · Annual	<u>4,402</u>	<u>82,050</u>	<u>603,497</u>	<u>468,473</u>	<u>1,208,000</u>
Total 4000000 · Regular Income	4,402	82,050	603,497	468,473	1,208,000
4010000 · Permits					
401000A · Licenses					
4010050 · Business License Fines	-		300		
4010100 · Rental License	633	-	62,583	50,487	103,500
4010200 · Commercial Rental License	-	71	1,255	1,214	2,000
4010300 · Commerical Business	2,565	1,364	63,648	52,652	227,500
4010400 · Real Estate Agents	-	-	545	500	500
Total 401000A · Licenses	<u>3,198</u>	<u>1,435</u>	<u>128,331</u>	<u>104,853</u>	<u>333,500</u>
401000B · Parking					
4010500 · Seasonal	-	-	279,945	320,000	320,000
4010600 · Daily	115,568	70,949	368,278	417,978	435,000
4010700 · Parking Meters	61,030	70,337	262,968	409,492	440,000
Total 401000B · Parking	<u>176,598</u>	<u>141,286</u>	<u>911,191</u>	<u>1,147,470</u>	<u>1,195,000</u>
401000C · Other					
4010800 · Building	11,750	22,708	87,264	120,855	330,000
4010900 · Beach Fire	4,980	1,668	32,880	19,504	21,500
4011100 · Dog Licenses	3,605	2,252	16,550	17,305	20,000
Total 401000C · Other	<u>20,335</u>	<u>26,628</u>	<u>136,694</u>	<u>157,664</u>	<u>371,500</u>
Total 4010000 · Permits	200,131	169,349	1,176,215	1,409,987	1,900,000
4020000 · Fines					
402000A · Parking					

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	Sep 20	Budget	Apr - Sep 20	YTD Budget	Annual Budget
4020100 · Parking Tickets	20,052	38,146	87,729	197,995	250,000
4020150 · Delinquent Parking Tickets	-	1,221	3,355	6,336	8,000
4020200 · Vehicle Booting Fee	-	-	-	-	-
Total 402000A · Parking	20,052	39,367	91,083	204,331	258,000
402000B · Town					
4020300 · Ordinance Fines & Court Costs	8,208	10,681	33,734	55,440	70,000
4020400 · Traffic Fines	938	2,289	3,164	11,880	15,000
4020500 · Capias / Contempt Charges	-	114	-	595	750
4020600 · Delinquent Civil Summons	-	76	694	396	500
4020700 · Traffic Fines - Other Courts	200	183	629	950	1,200
4020800 · Ordinance Fines - Other Courts	-	305	170	1,584	2,000
Total 402000B · Town	9,345	13,648	38,391	70,845	89,450
Total 4020000 · Fines	29,397	53,015	129,474	275,176	347,450
4040000 · Misc / Other					
4040100 · Public Hearing Fees	-	192	(500)	1,149	2,300
4040200 · Gain / Loss Sale of Equipment	-	1,542	2,300	9,249	18,500
4040300 · Interest Income	146	833	1,612	5,001	10,000
4040500 · Donations	225		725		
4040550 · Marketing Donations	-	125	250	750	1,500
4040600 · Police Reports	325	67	525	399	800
4040700 · Police Extra Duty	1,040	2,958	18,880	17,751	35,500
4040800 · Pension State Funding	-	-	21,107	20,000	40,000
4040900 · Misc	707	625	2,544	3,750	7,500
4041000 · Town Hall Other	-	-	-	-	-
4040000 · Misc / Other - Other	-		8		
Total 4040000 · Misc / Other	2,443	6,342	47,451	58,049	116,100
4050000 · Investments					
4050100 · Investment Income	51	-	2,389	-	-
4050200 · Unrealized Gain / Loss	-		(1,613)		
4050300 · Investment Fees	-	-	-	-	-
4050000 · Investments - Other	-		-		
Total 4050000 · Investments	51	-	776	-	-

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4060000 · Grants					
4060100 · SALLE	-		-		-
4060200 · EDIE	-		-		-
4060300 · Municipal Street Aid	19,887	-	22,941	25,000	25,000
4060400 · SLEAF	-		-		-
4060500 · Community Transportation Funds	-		-		-
Total 4060000 · Grants	<u>19,887</u>	<u>-</u>	<u>22,941</u>	<u>25,000</u>	<u>25,000</u>
4070000 · Restricted Income					
4070100 · Beach Patrol	550	-	1,750	2,000	2,000
4070200 · Junior Lifeguard Program	-	-	2,765	3,000	3,000
4070300 · Beach Patrol Competition	-	-	3,158	5,000	5,000
4070400 · Police Department	14,795		44,795		-
4070500 · DBE Review Fund	-		-		-
Total 4070000 · Restricted Income	<u>15,345</u>	<u>-</u>	<u>52,468</u>	<u>10,000</u>	<u>10,000</u>
4080000 · Dewey Beach Enterprises (DBE)					
4080100 · Monthly Toward \$300k	5,000	5,000	130,000	30,000	60,000
4080200 · Annual in Perpetuity	-	-	-	-	37,500
4080300 · DBE Building Permits	-		-		-
Total 4080000 · Dewey Beach Enterprises (DBE)	<u>5,000</u>	<u>5,000</u>	<u>130,000</u>	<u>30,000</u>	<u>97,500</u>
Total Income	<u>276,656</u>	<u>315,756</u>	<u>2,162,823</u>	<u>2,276,685</u>	<u>3,704,050</u>
Gross Profit	276,656	315,756	2,162,823	2,276,685	3,704,050
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	3,262	6,140	17,749	27,961	35,000
6010125 · Bank Fees - Transfer Tax	3,046	430	5,533	2,984	6,000
6010150 · Collection Agency Fees	-	114	1,335	1,730	3,000
6010175 · Investment Fees	-	250	1,564	1,500	3,000
6010200 · Commissioner & Committee Exp	-	231	328	2,881	5,000
6010250 · Election Expenses	3,981	739	4,386	1,419	2,000
6010300 · Donations	-	166	-	2,597	7,500
6010400 · Code Update	-	1,491	1,195	3,894	5,000

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6010500 · Legal Fees - Regular	5,158	5,239	25,187	37,023	63,000
6010550 · Legal Fees - Lawsuit	-	7,843	-	17,759	42,000
6010600 · Audit Fees	-	-	21,000	20,750	20,750
6010700 · Comp Plan	-	167	-	999	2,000
6010800 · Beach & Marketing Events	-	250	494	1,500	3,000
6010900 · IT	10,358	2,990	47,684	22,022	60,000
6011000 · Equipment / Asset Purchase	4,988	-	72,382	-	-
6011100 · Employee Bonuses	-	-	-	2,500	12,000
6011200 · Dues / Publications	-	524	5,589	3,141	6,285
6011300 · Legal Ads	66	500	3,205	3,000	6,000
6011400 · Extraordinary DBE Expense	-	-	-	-	-
Total 601000A · Administrative	30,858	27,074	207,631	153,660	281,535
601000B · Operating					
6012000 · Bayard Avenue Operating	301	400	6,214	3,805	9,500
6012050 · Bayard Avenue Loan	-	-	76,304	-	-
6012051 · Bayard Avenue Loan Interest	-	-	1,105	-	-
6012100 · Beautification	2,442	2,667	14,436	15,998	32,000
6012200 · Trash	1,955	2,300	9,228	13,800	27,600
6012300 · Street Signs / Lights	600	1,250	5,361	7,500	15,000
6012400 · Parking Meter / Permit Expenses	485	667	5,158	3,998	8,000
6012500 · Street Sweeping / Snow Removal	-	83	-	501	1,000
6012600 · Municipal Street Aid Expend.	600	958	3,654	5,751	11,500
6012700 · Town Hall Property Expenses	44	583	368	3,501	7,000
6012800 · Storm Water / Street Flooding	26,989	-	35,652	-	-
Total 601000B · Operating	33,415	8,908	157,478	54,854	111,600
Total 6010000 · Town Expenses	64,274	35,982	365,109	208,514	393,135
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	21,284	22,541	130,089	135,250	293,038
6020110 · Payroll Taxes	1,651	1,724	11,265	10,348	22,416
6020130 · Employee Benefits	3,311	3,360	20,786	20,156	40,316
6020140 · Pension Plan	414	560	3,092	3,360	7,282

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6020160 · Workers Comp	-	65	259	394	850
Total 602000A · Employee Expenses	26,660	28,250	165,490	169,508	363,902
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages	-	1,200	-	9,600	9,600
6020310 · Payroll Taxes	-	92	-	735	735
6020360 · Workers Comp	-	4	3	28	28
Total 602000B · Seasonal Employee Expenses	-	1,296	3	10,363	10,363
602000C · Building Expenses					
6020500 · Utilities	1,111	1,000	7,543	7,898	16,500
6020510 · Cleaning	200	217	1,150	1,298	2,600
6020520 · Pest Control	-	-	212	500	500
6020530 · Building Maintenance	1,571	500	21,997	3,000	6,000
Total 602000C · Building Expenses	2,882	1,717	30,902	12,696	25,600
602000D · Vehicles					
6020600 · Gas	-	-	-	-	-
6020605 · Mileage Reimbursement	-	75	-	450	900
Total 602000D · Vehicles	-	75	-	450	900
602000E · Operating					
6021000 · Postage	764	625	1,442	3,750	7,500
6021100 · Professional Fees	7,846	5,653	58,965	33,920	67,838
6021200 · Insurance	5,647	6,165	20,976	36,987	73,977
6021300 · Dues & Publications	-	250	70	1,500	3,000
6021400 · Training	-	417	428	2,498	5,000
6021500 · Supplies	554	1,250	3,701	7,500	15,000
6021600 · Printing	-	167	2,822	998	2,000
6021700 · Misc	69	917	1,628	5,498	11,000
6021800 · Equipment Maintenance	-	-	-	-	-
Total 602000E · Operating	14,879	15,444	90,032	92,651	185,315
Total 6020000 · Administration	44,421	46,782	286,427	285,668	586,080
6030000 · Police					
603000A · Employee Expenses					
6030100 · Salary & Wages	53,112	48,346	315,380	290,078	628,500

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6030105 · Special Event Payroll	-	4,000	-	20,000	20,000
6030110 · Payroll Taxes	3,400	3,875	24,072	23,251	50,375
6030130 · Employee Benefits	12,227	14,070	79,871	84,423	168,843
6030140 · Pension Plan	5,986	6,717	38,342	40,299	87,317
6030150 · Uniforms	(14)	625	2,768	3,750	7,500
6030160 · Workers Comp	-	3,195	12,099	19,166	41,530
Total 603000A · Employee Expenses	74,711	80,828	472,532	480,967	1,004,065
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	7,061	9,847	54,397	59,077	128,005
6030210 · Payroll Taxes	558	732	4,934	4,395	9,521
6030230 · Employee Benefits	3,208	3,354	21,671	20,124	40,248
6030240 · Pension Plan	150	150	876	897	1,947
6030260 · Workers Comp	-	27	116	164	354
Total 603000B · Admin Employee Expenses	10,977	14,110	81,995	84,657	180,075
603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	19,850	21,166	141,036	185,006	212,040
6030310 · Payroll Taxes	2,396	1,619	15,737	14,157	16,222
6030350 · Uniforms	311	399	3,513	3,489	4,000
6030360 · Workers Comp	-	1,456	3,343	12,730	14,590
Total 603000C · Seasonal Employee Expenses	22,557	24,640	163,629	215,382	246,852
603000D · Building Expenses					
6030500 · Utilities	1,684	1,585	10,978	12,252	24,000
6030510 · Cleaning	200	217	1,150	1,298	2,600
6030520 · Pest Control	-	-	212	500	500
6030530 · Building Maintenance	2,602	500	18,129	3,000	6,000
Total 603000D · Building Expenses	4,485	2,302	30,469	17,050	33,100
603000E · Vehicles					
6030600 · Gas	-	2,626	10,718	16,435	26,000
6030610 · Auto Maintenance & Repairs	5,088	1,250	8,611	7,500	15,000
Total 603000E · Vehicles	5,088	3,876	19,328	23,935	41,000
603000F · Operating					
6031000 · Postage	5	125	319	750	1,500

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6031100 · Professional Fees	240	1,417	2,481	8,498	17,000
6031150 · Legal Ads	-	-	-	-	-
6031200 · Insurance	6,438	6,561	26,140	39,371	78,737
6031300 · Dues & Publications	148	29	506	176	350
6031400 · Training	3,846	625	9,522	3,750	7,500
6031500 · Supplies	165	500	8,317	3,000	6,000
6031700 · Misc	85	667	3,208	3,998	8,000
6031800 · Equipment Maintenance	388	666	2,077	4,000	8,000
6031900 · Drug Testing	69	83	69	498	1,000
Total 603000F · Operating	11,383	10,673	52,639	64,041	128,087
Total 6030000 · Police	129,202	136,429	820,592	886,032	1,633,179
6040000 · Maintenance					
604000A · Employee Expenses					
6040100 · Salary & Wages	3,525	4,739	21,475	28,433	61,607
6040110 · Payroll Taxes	270	363	1,879	2,173	4,713
6040130 · Employee Benefits	948	948	5,707	5,692	11,380
6040140 · Pension Plan	106	109	700	657	1,421
6040150 · Uniforms	-	17	128	98	200
6040160 · Workers Comp	-	296	1,192	1,773	3,845
Total 604000A · Employee Expenses	4,848	6,472	31,082	38,826	83,166
604000B · Building Expenses					
6040500 · Utilities	168	259	1,959	2,318	6,000
6040530 · Building Maintenance	-	100	-	600	1,200
Total 604000B · Building Expenses	168	359	1,959	2,918	7,200
604000C · Vehicles					
6040600 · Gas	-	259	1,213	1,541	3,600
6040610 · Auto Maintenance & Repairs	18	150	663	900	1,800
Total 604000C · Vehicles	18	409	1,875	2,441	5,400
604000D · Operating					
6041200 · Insurance	-	-	-	-	-
6041500 · Supplies	193	917	1,091	5,498	11,000
6041700 · Misc	-	-	128	-	-

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6041800 · Equipment Maintenance	-	167	1,673	998	2,000
Total 604000D · Operating	193	1,084	2,892	6,496	13,000
Total 6040000 · Maintenance	5,228	8,324	37,808	50,681	108,766
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	5,798	6,460	34,720	38,757	83,977
6050110 · Payroll Taxes	444	494	3,171	2,967	6,425
6050130 · Employee Benefits	2,751	2,743	16,545	16,459	32,917
6050140 · Pension Plan	97	97	627	578	1,256
6050150 · Uniforms	-	17	-	98	200
6050160 · Workers Comp	-	50	191	296	646
Total 605000A · Employee Expenses	9,090	9,861	55,253	59,155	125,421
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	3,872	10,313	15,186	82,500	82,500
6050310 · Payroll Taxes	561	789	2,320	6,312	6,312
6050350 · Uniforms	-	88	-	700	700
6050360 · Workers Comp	-	82	199	652	652
Total 605000B · Seasonal Employee Expenses	4,433	11,272	17,704	90,164	90,164
605000C · Building Expenses					
6050500 · Utilities	469	747	5,424	5,977	12,000
6050510 · Cleaning	-	-	-	-	-
6050520 · Pest Control	-	-	-	450	450
6050530 · Building Maintenance	785	100	3,857	600	1,200
Total 605000C · Building Expenses	1,255	847	9,281	7,027	13,650
605000D · Vehicles					
6050600 · Gas	-	38	-	300	300
6050605 · Mileage Reimbursement	-	18	-	150	150
6050610 · Auto Maintenance & Repair	-	38	-	300	300
Total 605000D · Vehicles	-	94	-	750	750
605000E · Operating					
6051000 · Postage	454	417	908	2,498	5,000
6051100 · Professional Fees	23		114		

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6051300 · Dues & Publications	-	4	-	26	50
6051400 · Training	-	292	-	1,748	3,500
6051500 · Supplies	649	417	5,132	2,498	5,000
6051600 · Printing	-		-		-
6051700 · Misc	31	125	2,310	750	1,500
6051900 · Equipment Maintenance	-	50	130	300	600
Total 605000E · Operating	1,157	1,305	8,594	7,820	15,650
Total 6050000 · Code Enforcement	15,934	23,379	90,833	164,916	245,635
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	3,952	3,952	23,710	23,709	51,371
6060110 · Payroll Taxes	289	302	1,977	1,816	3,930
6060130 · Employee Benefits	868	851	5,163	5,109	10,215
6060140 · Pension Plan	119	119	652	709	1,541
6060160 · Workers Comp	-	31	144	188	406
Total 606000A · Employee Expenses	5,228	5,255	31,645	31,531	67,463
606000B · Vehicles					
6060600 · Gas	-	125	429	750	1,500
Total 606000B · Vehicles	-	125	429	750	1,500
606000C · Operating					
6060500 · Phone	40	52	249	312	625
6061000 · Postage	-	5	14	26	50
6061300 · Dues & Publications	-	17	-	98	200
6061400 · Training	-	208	30	1,248	2,500
6061500 · Supplies	29	41	399	250	500
6061700 · Misc	-	42	-	248	500
Total 606000C · Operating	69	365	692	2,182	4,375
Total 6060000 · Building Inspector	5,297	5,745	32,766	34,463	73,338
6070000 · Alderman					
607000A · Employee Expenses					
6070100 · Salary & Wages	5,704	8,212	25,201	44,380	68,350
6070110 · Payroll Taxes	539	628	2,490	3,396	5,229

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6070150 · Uniforms	-	8	12	30	30
6070160 · Workers Comp	-	24	49	129	199
Total 607000A · Employee Expenses	6,243	8,872	27,751	47,935	73,808
607000B · Operating					
6071000 · Postage	101	100	202	600	1,200
6071100 · Professional Fees	-	-	-	-	-
6071200 · Insurance	-	-	-	-	-
6071500 · Supplies	-	150	68	900	1,800
6071700 · Misc	785	125	3,324	750	1,500
Total 607000B · Operating	886	375	3,594	2,250	4,500
Total 6070000 · Alderman	7,130	9,247	31,345	50,185	78,308
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	67,444	44,247	335,476	333,742	343,256
6080110 · Payroll Taxes	6,373	3,385	31,747	25,532	26,259
6080130 · Employee Benefits	35	35	209	209	419
6080150 · Uniforms	-	-	5,783	6,950	6,950
6080160 · Workers Comp	-	2,761	6,496	20,826	21,420
Total 608000A · Employee Expenses	73,852	50,428	379,712	387,259	398,304
608000B · Building Expenses					
6080500 · Utilities	354	602	3,414	3,841	7,600
6080510 · Cleaning	-	33	-	202	400
6080530 · Building Maintenance	1,838	333	4,674	2,002	4,000
Total 608000B · Building Expenses	2,192	968	8,087	6,045	12,000
608000C · Vehicles					
6080600 · Gas	-	100	305	500	500
6080610 · Auto Maintenance & Repair	-	-	493	-	-
Total 608000C · Vehicles	-	100	798	500	500
608000D · Operating					
6081200 · Insurance	82	82	492	492	990
6081400 · Training	-	-	9,920	1,040	1,040
6081500 · Supplies	111	-	808	2,755	2,755

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6081600 · Printing	-	-	911	975	975
6081700 · Misc	92	317	7,102	1,898	3,800
6081800 · Donation Purchases	26	-	3,089	10,000	10,000
6081900 · Equipment Maintenance	-	-	5,869	2,000	2,000
Total 608000D · Operating	<u>312</u>	<u>399</u>	<u>28,191</u>	<u>19,160</u>	<u>21,560</u>
Total 6080000 · Beach Patrol	<u>76,356</u>	<u>51,895</u>	<u>416,788</u>	<u>412,964</u>	<u>432,364</u>
Total Expense	<u>347,841</u>	<u>317,783</u>	<u>2,081,666</u>	<u>2,093,423</u>	<u>3,550,805</u>
Net Income	<u><u>(71,185)</u></u>	<u><u>(2,027)</u></u>	<u><u>81,157</u></u>	<u><u>183,262</u></u>	<u><u>153,245</u></u>