

Town of Dewey Beach
Profit & Loss Budget Performance
December 2020

	<u>Dec 20</u>	<u>Budget</u>	<u>Apr - Dec 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	87,780	56,433	907,957	490,269	605,000
4000150 · Transfer Tax Recoup	4,620		50,541		-
4000200 · Accommodations Tax	7,694	10,246	446,001	453,155	475,000
4000300 · Cable TV Franchise	-	-	45,877	44,000	58,000
4000400 · Beach Concession Contract	-	-	70,000	70,000	70,000
Total 400000A · Annual	<u>100,094</u>	<u>66,679</u>	<u>1,520,376</u>	<u>1,057,424</u>	<u>1,208,000</u>
Total 4000000 · Regular Income	100,094	66,679	1,520,376	1,057,424	1,208,000
4010000 · Permits					
401000A · Licenses					
4010050 · Business License Fines	-		300		
4010100 · Rental License	153	-	63,742	50,487	103,500
4010200 · Commercial Rental License	-	36	1,255	1,292	2,000
4010300 · Commerical Business	2,182	1,366	70,683	59,239	227,500
4010400 · Real Estate Agents	-	-	545	500	500
Total 401000A · Licenses	<u>2,335</u>	<u>1,402</u>	<u>136,525</u>	<u>111,518</u>	<u>333,500</u>
401000B · Parking					
4010500 · Seasonal	-	-	279,945	320,000	320,000
4010600 · Daily	1,411	342	424,171	434,071	435,000
4010700 · Parking Meters	-	7,462	284,098	439,686	440,000
Total 401000B · Parking	<u>1,411</u>	<u>7,804</u>	<u>988,213</u>	<u>1,193,757</u>	<u>1,195,000</u>
401000C · Other					
4010800 · Building	33,145	26,760	156,028	223,336	330,000
4010900 · Beach Fire	(820)	80	36,050	20,422	21,500
4011100 · Dog Licenses	210	114	18,060	19,291	20,000
Total 401000C · Other	<u>32,535</u>	<u>26,954</u>	<u>210,138</u>	<u>263,049</u>	<u>371,500</u>
Total 4010000 · Permits	36,280	36,160	1,334,876	1,568,324	1,900,000
4020000 · Fines					
402000A · Parking					

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4020100 · Parking Tickets	1,697	8,409	104,289	236,749	250,000
4020150 · Delinquent Parking Tickets	-	269	3,355	7,576	8,000
4020200 · Vehicle Booting Fee	-	-	-	-	-
Total 402000A · Parking	1,697	8,678	107,644	244,325	258,000
402000B · Town					
4020300 · Ordinance Fines & Court Costs	2,517	2,354	44,296	66,290	70,000
4020400 · Traffic Fines	1,239	505	7,371	14,205	15,000
4020500 · Capias / Contempt Charges	-	25	-	711	750
4020600 · Delinquent Civil Summons	-	17	929	474	500
4020700 · Traffic Fines - Other Courts	75	40	1,233	1,136	1,200
4020800 · Ordinance Fines - Other Courts	-	67	370	1,894	2,000
Total 402000B · Town	3,831	3,008	54,199	84,710	89,450
Total 4020000 · Fines	5,528	11,686	161,843	329,035	347,450
4040000 · Misc / Other					
4040100 · Public Hearing Fees	-	192	(500)	1,724	2,300
4040200 · Gain / Loss Sale of Equipment	-	1,542	2,300	13,874	18,500
4040300 · Interest Income	174	833	2,105	7,501	10,000
4040500 · Donations	-	-	4,000	-	-
4040550 · Marketing Donations	-	125	250	1,125	1,500
4040600 · Police Reports	-	67	625	599	800
4040700 · Police Extra Duty	4,263	2,958	33,723	26,626	35,500
4040800 · Pension State Funding	21,107	20,000	42,215	40,000	40,000
4040900 · Misc	112	625	2,858	5,625	7,500
4041000 · Town Hall Other	-	-	-	-	-
Total 4040000 · Misc / Other	25,655	26,342	87,576	97,074	116,100
4050000 · Investments					
4050100 · Investment Income	-	-	2,463	-	-
4050200 · Unrealized Gain / Loss	-	-	(1,613)	-	-
4050300 · Investment Fees	-	-	-	-	-
4050000 · Investments - Other	-	-	-	-	-
Total 4050000 · Investments	-	-	850	-	-
4060000 · Grants					

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4060100 · SALLE	4,269		4,241		-
4060200 · EDIE	-		-		-
4060300 · Municipal Street Aid	633	-	24,808	25,000	25,000
4060400 · SLEAF	-		-		-
4060500 · Community Transportation Funds	-		-		-
Total 4060000 · Grants	4,902	-	29,048	25,000	25,000
4070000 · Restricted Income					
4070100 · Beach Patrol	-	-	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	-		44,795		-
4070500 · DBE Review Fund	-		-		-
Total 4070000 · Restricted Income	-	-	52,468	10,000	10,000
4080000 · Dewey Beach Enterprises (DBE)					
4080100 · Monthly Toward \$300k	-	5,000	-	45,000	60,000
4080200 · Annual in Perpetuity	-	-	-	-	37,500
4080300 · DBE Building Permits	-		-		-
Total 4080000 · Dewey Beach Enterprises (DBE)	-	5,000	-	45,000	97,500
Total Income	172,460	145,867	3,187,036	3,131,857	3,704,050
Gross Profit	172,460	145,867	3,187,036	3,131,857	3,704,050
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	1,026	751	22,460	33,046	35,000
6010125 · Bank Fees - Transfer Tax	924	559	10,771	4,819	6,000
6010150 · Collection Agency Fees	-	60	1,463	2,570	3,000
6010175 · Investment Fees	-	250	2,346	2,250	3,000
6010200 · Commissioner & Committee Exp	-	283	298	4,384	5,000
6010250 · Election Expenses	205	-	6,514	2,000	2,000
6010300 · Donations	-	33	-	4,705	7,500
6010400 · Code Update	-	-	1,195	5,000	5,000
6010500 · Legal Fees - Regular	4,488	3,231	44,522	49,725	63,000

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6010550 · Legal Fees - Lawsuit	-	1,980	2,306	35,029	42,000
6010600 · Audit Fees	-	-	21,000	20,750	20,750
6010700 · Comp Plan	-	167	-	1,499	2,000
6010800 · Beach & Marketing Events	476	250	970	2,250	3,000
6010900 · IT	3,194	6,167	65,841	41,157	60,000
6011000 · Equipment / Asset Purchase	-		21,338		
6011100 · Employee Bonuses	8,750	6,250	8,750	8,750	12,000
6011200 · Dues / Publications	-	524	5,788	4,713	6,285
6011300 · Legal Ads	2,707	500	11,110	4,500	6,000
6011400 · Extraordinary DBE Expense	(28,570)	-	-	-	-
Total 601000A · Administrative	(6,801)	21,005	226,671	227,147	281,535
601000B · Operating					
6012000 · Bayard Avenue Operating	345	1,316	7,345	6,978	9,500
6012050 · Bayard Avenue Loan	-	-	-	-	-
6012051 · Bayard Avenue Loan Interest	-		1,105		-
6012100 · Beautification	2,442	2,667	21,761	23,999	32,000
6012200 · Trash	1,417	2,300	15,185	20,700	27,600
6012300 · Street Signs / Lights	633	1,250	7,637	11,250	15,000
6012400 · Parking Meter / Permit Expenses	463	667	6,764	5,999	8,000
6012500 · Street Sweeping / Snow Removal	-	83	-	751	1,000
6012600 · Municipal Street Aid Expend.	633	958	5,520	8,626	11,500
6012700 · Town Hall Property Expenses	40	583	1,474	5,251	7,000
6012800 · Storm Water / Street Flooding	-		36,840		-
Total 601000B · Operating	5,975	9,824	103,631	83,554	111,600
Total 6010000 · Town Expenses	(826)	30,829	330,302	310,701	393,135
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	12,801	22,541	175,901	214,144	293,038
6020110 · Payroll Taxes	1,056	1,724	14,846	16,382	22,416
6020130 · Employee Benefits	4,082	3,360	33,227	30,236	40,316
6020140 · Pension Plan	219	560	3,871	5,321	7,282
6020160 · Workers Comp	301	65	1,161	622	850

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Total 602000A · Employee Expenses	18,459	28,250	229,007	266,705	363,902
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages	-	-	-	9,600	9,600
6020310 · Payroll Taxes	-	-	-	735	735
6020360 · Workers Comp	1	-	7	28	28
Total 602000B · Seasonal Employee Expenses	1	-	7	10,363	10,363
602000C · Building Expenses					
6020500 · Utilities	1,074	1,199	11,349	11,986	16,500
6020510 · Cleaning	200	217	1,800	1,949	2,600
6020520 · Pest Control	-	-	212	500	500
6020530 · Building Maintenance	2,618	500	18,366	4,500	6,000
Total 602000C · Building Expenses	3,892	1,916	31,727	18,935	25,600
602000D · Vehicles					
6020600 · Gas	-	-	-	-	-
6020605 · Mileage Reimbursement	-	75	-	675	900
Total 602000D · Vehicles	-	75	-	675	900
602000E · Operating					
6021000 · Postage	227	625	2,133	5,625	7,500
6021100 · Professional Fees	18,674	5,653	92,969	50,879	67,838
6021200 · Insurance	5,647	6,165	37,915	55,482	73,977
6021300 · Dues & Publications	85	250	155	2,250	3,000
6021400 · Training	219	417	996	3,749	5,000
6021500 · Supplies	535	1,250	7,106	11,250	15,000
6021600 · Printing	397	167	3,219	1,499	2,000
6021700 · Misc	64	917	2,459	8,249	11,000
6021800 · Equipment Maintenance	-	-	-	-	-
Total 602000E · Operating	25,846	15,444	146,952	138,983	185,315
Total 6020000 · Administration	48,198	45,685	407,693	435,661	586,080
6030000 · Police					
603000A · Employee Expenses					
6030100 · Salary & Wages	53,010	48,346	496,756	459,289	628,500
6030105 · Special Event Payroll	-	-	-	20,000	20,000

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6030110 · Payroll Taxes	4,435	3,875	36,685	36,813	50,375
6030130 · Employee Benefits	11,940	14,070	115,896	126,633	168,843
6030140 · Pension Plan	6,525	6,717	61,179	63,808	87,317
6030150 · Uniforms	165	625	3,086	5,625	7,500
6030160 · Workers Comp	1,716	3,195	17,247	30,348	41,530
Total 603000A · Employee Expenses	77,792	76,828	730,848	742,516	1,004,065
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	9,909	9,847	87,820	93,541	128,005
6030210 · Payroll Taxes	885	732	7,683	6,958	9,521
6030230 · Employee Benefits	3,111	3,354	31,114	30,186	40,248
6030240 · Pension Plan	139	150	1,387	1,422	1,947
6030260 · Workers Comp	15	27	160	259	354
Total 603000B · Admin Employee Expenses	14,058	14,110	128,164	132,366	180,075
603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	-	3,487	157,168	203,577	212,040
6030310 · Payroll Taxes	-	267	18,575	15,578	16,222
6030350 · Uniforms	-	66	3,513	3,839	4,000
6030360 · Workers Comp	603	240	5,151	14,008	14,590
Total 603000C · Seasonal Employee Expenses	603	4,060	184,407	237,002	246,852
603000D · Building Expenses					
6030500 · Utilities	1,670	1,669	16,521	17,930	24,000
6030510 · Cleaning	200	217	1,800	1,949	2,600
6030520 · Pest Control	-	-	212	500	500
6030530 · Building Maintenance	2,618	500	20,747	4,500	6,000
Total 603000D · Building Expenses	4,488	2,386	39,280	24,879	33,100
603000E · Vehicles					
6030600 · Gas	2,028	984	18,914	20,799	26,000
6030610 · Auto Maintenance & Repairs	258	1,250	22,267	11,250	15,000
Total 603000E · Vehicles	2,286	2,234	41,181	32,049	41,000
603000F · Operating					
6031000 · Postage	-	125	319	1,125	1,500
6031100 · Professional Fees	240	1,417	9,955	12,749	17,000

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6031150 · Legal Ads	-	-	-	-	-
6031200 · Insurance	6,438	6,561	45,455	59,054	78,737
6031300 · Dues & Publications	-	29	776	263	350
6031400 · Training	1,185	625	10,952	5,625	7,500
6031500 · Supplies	1,074	500	10,765	4,500	6,000
6031700 · Misc	255	667	3,718	5,999	8,000
6031800 · Equipment Maintenance	-	667	9,159	5,999	8,000
6031900 · Drug Testing	-	84	69	748	1,000
Total 603000F · Operating	9,191	10,675	91,167	96,062	128,087
Total 6030000 · Police	108,417	110,293	1,215,047	1,264,874	1,633,179
6040000 · Maintenance					
604000A · Employee Expenses					
6040100 · Salary & Wages	3,487	4,739	33,815	45,020	61,607
6040110 · Payroll Taxes	286	363	2,843	3,443	4,713
6040130 · Employee Benefits	948	948	8,552	8,536	11,380
6040140 · Pension Plan	105	109	1,070	1,039	1,421
6040150 · Uniforms	-	17	128	149	200
6040160 · Workers Comp	159	296	1,668	2,809	3,845
Total 604000A · Employee Expenses	4,984	6,472	48,076	60,996	83,166
604000B · Building Expenses					
6040500 · Utilities	130	471	2,544	3,820	6,000
6040530 · Building Maintenance	-	100	473	900	1,200
Total 604000B · Building Expenses	130	571	3,017	4,720	7,200
604000C · Vehicles					
6040600 · Gas	115	743	1,887	3,054	3,600
6040610 · Auto Maintenance & Repairs	145	150	2,199	1,350	1,800
Total 604000C · Vehicles	260	893	4,086	4,404	5,400
604000D · Operating					
6041200 · Insurance	-	-	-	-	-
6041500 · Supplies	24	917	1,310	8,249	11,000
6041700 · Misc	-	-	169	-	-
6041800 · Equipment Maintenance	-	167	3,327	1,499	2,000

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Total 604000D · Operating	24	1,084	4,806	9,748	13,000
Total 6040000 · Maintenance	5,398	9,020	59,985	79,868	108,766
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	5,733	6,460	54,784	61,367	83,977
6050110 · Payroll Taxes	477	494	4,744	4,696	6,425
6050130 · Employee Benefits	2,674	2,743	24,721	24,688	32,917
6050140 · Pension Plan	97	97	965	917	1,256
6050150 · Uniforms	-	17	-	149	200
6050160 · Workers Comp	27	50	271	471	646
Total 605000A · Employee Expenses	9,006	9,861	85,485	92,288	125,421
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	-	-	15,681	82,500	82,500
6050310 · Payroll Taxes	-	-	2,622	6,312	6,312
6050350 · Uniforms	-	-	-	700	700
6050360 · Workers Comp	27	-	279	652	652
Total 605000B · Seasonal Employee Expenses	27	-	18,582	90,164	90,164
605000C · Building Expenses					
6050500 · Utilities	763	1,028	8,126	8,881	12,000
6050510 · Cleaning	-	-	-	-	-
6050520 · Pest Control	-	-	426	450	450
6050530 · Building Maintenance	1,309	100	11,451	900	1,200
Total 605000C · Building Expenses	2,072	1,128	20,003	10,231	13,650
605000D · Vehicles					
6050600 · Gas	-	-	-	300	300
6050605 · Mileage Reimbursement	-	-	-	150	150
6050610 · Auto Maintenance & Repair	-	-	-	300	300
Total 605000D · Vehicles	-	-	-	750	750
605000E · Operating					
6051000 · Postage	-	417	1,361	3,749	5,000
6051100 · Professional Fees	23	-	206	-	-
6051300 · Dues & Publications	-	4	-	38	50

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6051400 · Training	-	292	-	2,624	3,500
6051500 · Supplies	5	417	5,334	3,749	5,000
6051600 · Printing	-		-		-
6051700 · Misc	13	125	2,362	1,125	1,500
6051900 · Equipment Maintenance	-	50	130	450	600
Total 605000E · Operating	41	1,305	9,394	11,735	15,650
Total 6050000 · Code Enforcement	11,146	12,294	133,465	205,168	245,635
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	3,952	3,952	37,541	37,540	51,371
6060110 · Payroll Taxes	309	302	3,009	2,873	3,930
6060130 · Employee Benefits	829	851	7,644	7,662	10,215
6060140 · Pension Plan	119	119	1,067	1,125	1,541
6060160 · Workers Comp	17	31	194	297	406
Total 606000A · Employee Expenses	5,224	5,255	49,454	49,497	67,463
606000B · Vehicles					
6060600 · Gas	118	125	784	1,125	1,500
Total 606000B · Vehicles	118	125	784	1,125	1,500
606000C · Operating					
6060500 · Phone	40	52	371	469	625
6061000 · Postage	-	4	14	38	50
6061300 · Dues & Publications	-	17	-	149	200
6061400 · Training	45	209	155	1,873	2,500
6061500 · Supplies	68	42	704	374	500
6061700 · Misc	-	42	-	374	500
Total 606000C · Operating	154	366	1,243	3,277	4,375
Total 6060000 · Building Inspector	5,496	5,746	51,482	53,899	73,338
6070000 · Alderman					
607000A · Employee Expenses					
6070100 · Salary & Wages	1,925	4,588	33,148	59,374	68,350
6070110 · Payroll Taxes	194	351	3,223	4,543	5,229
6070150 · Uniforms	-	-	18	30	30

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6070160 · Workers Comp	8	13	74	173	199
Total 607000A · Employee Expenses	2,127	4,952	36,463	64,120	73,808
607000B · Operating					
6071000 · Postage	-	100	303	900	1,200
6071100 · Professional Fees	-	-	-	-	-
6071200 · Insurance	-	-	-	-	-
6071500 · Supplies	68	150	135	1,350	1,800
6071700 · Misc	1,309	125	4,633	1,125	1,500
Total 607000B · Operating	1,377	375	5,071	3,375	4,500
Total 6070000 · Alderman	3,504	5,327	41,534	67,495	78,308
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	767	1,026	337,811	340,653	343,256
6080110 · Payroll Taxes	78	78	31,965	26,060	26,259
6080130 · Employee Benefits	35	35	314	314	419
6080150 · Uniforms	-	-	5,783	6,950	6,950
6080160 · Workers Comp	885	64	9,151	21,257	21,420
Total 608000A · Employee Expenses	1,765	1,203	385,024	395,234	398,304
608000B · Building Expenses					
6080500 · Utilities	522	483	5,561	5,542	7,600
6080510 · Cleaning	200	33	600	301	400
6080530 · Building Maintenance	-	333	3,160	3,001	4,000
Total 608000B · Building Expenses	722	849	9,321	8,844	12,000
608000C · Vehicles					
6080600 · Gas	-	-	386	500	500
6080610 · Auto Maintenance & Repair	-	-	1,368	-	-
Total 608000C · Vehicles	-	-	1,754	500	500
608000D · Operating					
6081200 · Insurance	82	83	738	741	990
6081300 · Dues & Publications	500	-	500	-	-
6081400 · Training	-	-	9,920	1,040	1,040
6081500 · Supplies	8	-	859	2,755	2,755

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6081600 · Printing	-	-	911	975	975
6081700 · Misc	-	317	6,866	2,849	3,800
6081800 · Donation Purchases	-	-	3,089	10,000	10,000
6081900 · Equipment Maintenance	-	-	5,869	2,000	2,000
Total 608000D · Operating	<u>590</u>	<u>400</u>	<u>28,751</u>	<u>20,360</u>	<u>21,560</u>
Total 6080000 · Beach Patrol	<u>3,078</u>	<u>2,452</u>	<u>424,850</u>	<u>424,938</u>	<u>432,364</u>
Total Expense	<u>184,412</u>	<u>221,646</u>	<u>2,664,358</u>	<u>2,842,604</u>	<u>3,550,805</u>
Net Ordinary Income	(11,952)	(75,779)	522,678	289,253	153,245
Other Income/Expense					
Other Expense					
8000000 · Depreciation Expense	19,365		172,041		
9999999 · Suspense	(0)		(0)		
Total Other Expense	<u>19,365</u>		<u>172,041</u>		
Net Other Income	<u>(19,365)</u>		<u>(172,041)</u>		
Net Income	<u>(31,317)</u>	<u>(75,779)</u>	<u>350,638</u>	<u>289,253</u>	<u>153,245</u>