

Final Draft FY2022 Budget for Commissioners Meeting 03.12.21

	FY21 YTD	FY 21 Budget	FY 22 Budget - 4% Raise
Ordinary Income/Expense			
Income			
4000000 · Regular Income			
400000A · Annual			
4000100 · Transfer Tax	1,299,533	605,000	735,000
4000150 · Transfer Tax Recoup	71,047		
4000200 · Accommodations Tax	464,087	475,000	485,000
4000250 · Hotel Tax			100,000
4000300 · Cable TV Franchise	60,855	58,000	59,000
4000400 · Beach Concession Contract	70,000	70,000	70,000
Total 400000A · Annual	1,965,523	1,208,000	1,449,000
Total 4000000 · Regular Income	1,965,523	1,208,000	1,449,000
4010000 · Permits			
401000A · Licenses			
4010050 · Business License Fines	300	-	-
4010100 · Rental License	65,906	103,500	103,500
4010200 · Commercial Rental License	1,473	2,000	2,000
4010300 · Commerical Business	127,855	227,500	227,500
4010400 · Real Estate Agents	763	500	-
Total 401000A · Licenses	196,297	333,500	333,000
401000B · Parking			
4010500 · Seasonal	279,945	320,000	320,000
4010600 · Daily	425,882	435,000	435,000
4010700 · Parking Meters	284,098	440,000	440,000
Total 401000B · Parking	989,924	1,195,000	1,195,000
401000C · Other			
4010800 · Building	207,634	330,000	300,000
4010900 · Beach Fire	36,210	21,500	35,000
4011100 · Dog Licenses	18,840	20,000	20,000
Total 401000C · Other	262,684	371,500	355,000
Total 4010000 · Permits	1,448,905	1,900,000	1,883,000
4020000 · Fines			
402000A · Parking			
4020100 · Parking Tickets	107,688	250,000	256,000
4020150 · Delinquent Parking Tickets	4,162	8,000	-
4020200 · Vehicle Booting Fee	-	-	650
Total 402000A · Parking	111,850	258,000	256,650
402000B · Town			
4020300 · Ordinance Fines & Court Costs	49,468	70,000	70,000
4020400 · Traffic Fines	8,370	15,000	15,000
4020500 · Capias / Contempt Charges	-	750	-
4020600 · Delinquent Civil Summons	1,388	500	750
4020700 · Traffic Fines - Other Courts	1,676	1,200	2,500
4020800 · Ordinance Fines - Other Courts	2,176	2,000	-
Total 402000B · Town	63,078	89,450	88,250
Total 4020000 · Fines	174,929	347,450	344,900
4040000 · Misc / Other			
4040100 · Public Hearing Fees	(500)	2,300	1,500
4040200 · Gain / Loss Sale of Equipment	2,300	18,500	-
4040300 · Interest Income	2,266	10,000	2,000
4040400 · Copies	-	-	-
4040500 · Donations	4,000	-	-
4040550 · Marketing Donations	250	1,500	-
4040600 · Police Reports	625	800	800
4040700 · Police Extra Duty (Paid to the Town)	34,763	35,500	30,000
4040800 · Pension State Funding	42,215	40,000	40,000
4040900 · Misc	2,891	7,500	2,500
4040950 · COVID Revenue	30,899	-	-
4041000 · Town Hall Other	-	-	-
Total 4040000 · Misc / Other	119,709	116,100	76,800
4050000 · Investments			
4050100 · Investment Income	2,512	-	-
4050200 · Unrealized Gain / Loss	(1,613)	-	-
Total 4050000 · Investments	899	-	-
4060000 · Grants			
4060200 · SALLE	4,241	-	-
4060300 · Municipal Street Aid	25,442	25,000	23,000
4060500 · Community Transportation Funds	-	-	-
Total 4060000 · Grants	29,683	25,000	23,000
4070000 · Restricted Income			
4070100 · Beach Patrol (Donations) - General	1,750	2,000	-
4070200 · Beach Patrol (Donations) - Junior Lifeguard Program	2,765	3,000	-
4070300 · Beach Patrol (Donations) - Competition	3,158	5,000	-
4070400 · Police Department	74,795	-	-
4070500 · DBE Review Fund	-	-	-
4070100 · Beach Patrol (Donations)	-	-	-
Total 4070000 · Restricted Income	82,468	10,000	-
4080000 · Dewey Beach Enterprises (DBE)			
4080100 · Monthly Toward \$300k (Ends July 2021)	-	60,000	-
4080200 · Annual in Perpetuity	37,500	37,500	37,500
4080300 · DBE Building Permits	-	-	-
Total 4080000 · Dewey Beach Enterprises (DBE)	37,500	97,500	37,500
Total Income	3,859,615	3,704,050	3,814,200
Gross Profit	3,859,615	3,704,050	3,814,200

Expenses

6010000 · Town Expenses
601000A · Administrative

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6010100 · Bank & Credit Card Fees	23,770	35,000	35,000
6010125 · Bank Fees - Transfer Tax	14,892	6,000	7,350
6010150 · Collection Agency Fees	1,907	3,000	-
6010175 · Investment Fees	3,127	3,000	3,000
6010200 · Commissioner & Committee Exp	298	5,000	2,000
6010250 · Election Expenses	6,202	2,000	5,000
6010300 · Donations	-	7,500	5,000
6010400 · Code Update	1,195	5,000	3,000
6010500 · Legal Fees - Regular	51,347	63,000	60,000
6010550 · Legal Fees - Lawsuit	2,373	42,000	20,000
6010600 · Audit Fees	21,000	20,750	22,000
6010700 · Comp Plan / Planning Fees	-	2,000	2,000
6010800 · Beach & Marketing Events	970	3,000	2,000
6010900 · IT	71,954	60,000	70,000
6011000 · Equipment / Asset Purchase	49,156	-	-
6011100 · Employee Bonuses	8,750	12,000	12,000
6011200 · Dues / Publications	5,788	6,285	6,300
6011300 · Legal Ads	13,389	6,000	6,000
6011400 · Extraordinary DBE Expense	-	-	-
6011XXX - 20% Building Permit Fees to Streets / Infrastructure	41,527	66,000	60,000
6011XXX - 3% Transfer Tax to Streets / Infrastructure	41,117	18,900	22,050
6011XXX - 5% Transfer Tax to Brown Investments	61,403	30,250	36,750
6011XXX - 5% Daily & Seasonal Parking to Streets / Infrastructure	35,291	37,750	37,750
601000A · Administrative - Other			
Total 601000A · Administrative	455,455	434,435	417,200
601000B · Operating			
6012000 · Bayard Avenue Operating	8,032	9,500	9,500
6012050 · Bayard Avenue Loan	-	-	-
6012051 · Bayard Avenue Loan Interest	1,105	-	-
6012100 · Beautification	51,029	32,000	32,000
6012150 · COVID Expenses	71,606	-	-
6012200 · Trash	18,378	27,600	22,600
6012300 · Street Signs / Lights (MSA)	8,929	15,000	15,000
6012400 · Parking Meter / Permit Expenses	7,049	8,000	6,000
6012500 · Street Sweeping / Snow Removal	-	1,000	1,000
6012600 · Municipal Street Aid Expenditures (Other)	6,155	11,500	-
6012700 · Town Hall Property Expenses	515	7,000	1,000
6012800 · Storm Water / Street Flooding	37,253	-	-
Total 601000B · Operating	210,050	111,600	87,100
Total 6010000 · Town Expenses	665,505	546,035	504,300
6020000 · Administration			
602000A · Employee Expenses			
6020100 · Salary & Wages	205,827	293,038	303,896
6020110 · Payroll Taxes	17,668	22,416	23,248
6020130 · Employee Benefits	41,588	40,316	57,927
6020140 · Pension Plan	4,299	7,285	3,934
6020160 · Workers Comp Insurance	1,763	850	881
Total 602000A · Employee Expenses	271,145	363,905	389,886
602000B · Seasonal Employee Expenses			
6020300 · Salary & Wages	-	9,600	9,495
6020310 · Payroll Taxes	-	735	855
6020160 · Workers Comp Insurance	9	28	28
Total 602000B · Seasonal Employee Expenses	9	10,363	10,377
602000C · Building Expenses			
6020500 · Utilities	14,032	16,500	17,700
6020510 · Cleaning	2,250	2,600	2,600
6020520 · Pest Control	212	500	500
6020530 · Building Maintenance	680	6,000	5,000
Total 602000C · Building Expenses	17,174	25,600	25,800
602000D · Vehicles			
6020605 · Mileage Reimbursement	400	900	5,500
Total 602000D · Vehicles	400	900	5,500
602000E · Operating			
6021000 · Postage	4,214	7,500	30,000
6021100 · Professional Fees	107,705	67,838	65,000
6021200 · Insurance	51,023	73,977	71,000
6021300 · Dues & Publications	190	3,000	2,500
6021400 · Training	1,090	5,000	2,500
6021500 · Supplies	7,738	15,000	10,000
6021600 · Printing	3,312	2,000	4,000
6021700 · Misc	2,460	11,000	5,000
Total 602000E · Operating	177,731	185,315	190,000
Total 6020000 · Administration	466,458	586,083	621,563
6030000 · Police			
603000A · Employee Expenses			
6030100 · Salary & Wages	600,949	628,500	707,439
6030105 · Special Event Payroll (Paid to other jurisdictions)	-	20,000	20,000
6030110 · Payroll Taxes	45,556	50,375	55,649
6030130 · Employee Benefits	140,533	168,843	155,685
6030140 · Pension Plan	74,277	87,317	94,345
6030150 · Uniforms	3,130	7,500	-
6030160 · Workers Comp Insurance	20,679	41,530	48,672
Total 603000A · Employee Expenses	885,124	1,004,065	1,081,790
603000B · Admin Employee Expenses			
6030200 · Salary & Wages (Includes FT & PT Year Round Dispatchers)	105,871	128,005	129,991
6030210 · Payroll Taxes	9,369	9,521	9,944
6030230 · Employee Benefits	37,837	40,248	40,507

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6030240 · Pension Plan	1,660	1,947	2,024
6030260 · Workers Comp Insurance	189	354	377
Total 603000B · Admin Employee Expenses	154,926	180,075	182,843
603000C · Seasonal Employee Expenses (15 Officers & 2 Dispatchers)			
6030300 · Salary & Wages	157,168	212,040	167,972
6030310 · Payroll Taxes	13,590	16,222	15,117
6030350 · Uniforms	3,513	4,000	4,000
6030360 · Workers Comp Insurance	6,357	14,590	11,556
Total 603000C · Seasonal Employee Expenses	180,627	246,852	198,646
603000D · Building Expenses			
6030500 · Utilities	20,197	24,000	24,000
6030510 · Cleaning	2,250	2,600	2,600
6030520 · Pest Control	212	500	500
6030530 · Building Maintenance	1,293	6,000	6,000
Total 603000D · Building Expenses	23,951	33,100	33,100
603000E · Vehicles			
6030600 · Gas	20,765	26,000	25,000
6030605 · Mileage Reimbursement			
6030610 · Auto Maintenance & Repairs	25,414	15,000	15,000
Total 603000E · Vehicles	46,178	41,000	40,000
603000F · Operating			
6031000 · Postage	319	1,500	
6031100 · Professional Fees	10,234	17,000	20,000
6031150 · Legal Ads	-	-	
6031200 · Insurance	60,146	78,737	75,000
6031300 · Dues & Publications	966	350	1,000
6031400 · Training	11,699	7,500	
6031500 · Supplies	2,159	6,000	5,000
6031700 · Misc	3,813	8,000	5,000
6031800 · Equipment Maintenance	11,568	8,000	10,000
6031900 · Drug Testing	69	1,000	500
Total 603000F · Operating	100,973	128,087	116,500
Total 6030000 · Police	1,391,780	1,633,179	1,652,879
6040000 · Maintenance			
604000A · Employee Expenses			
6040100 · Salary & Wages	40,837	61,607	59,852
6040110 · Payroll Taxes	3,506	4,713	4,579
6040130 · Employee Benefits	10,449	11,380	11,485
6040140 · Pension Plan	1,281	1,421	1,796
6040150 · Uniforms	128	200	250
6040160 · Workers Comp Insurance	1,986	3,845	3,735
Total 604000A · Employee Expenses	58,188	83,166	81,696
604000B · Building Expenses			
6040500 · Utilities	3,446	6,000	3,282
6040530 · Building Maintenance	473	1,200	500
Total 604000B · Building Expenses	3,919	7,200	3,782
604000C · Vehicles			
6040600 · Gas	1,946	3,600	3,000
6040610 · Auto Maintenance & Repairs	2,199	1,800	1,000
Total 604000C · Vehicles	4,145	5,400	4,000
604000D · Operating			
6041200 · Insurance		-	-
6041500 · Supplies	1,494	11,000	4,000
6041700 · Misc	169		150
6041800 · Equipment Maintenance	3,327	2,000	5,000
Total 604000D · Operating	4,990	13,000	9,150
Total 6040000 · Maintenance	71,241	108,766	98,628
6050000 · Code Enforcement			
605000A · Employee Expenses			
6050100 · Salary & Wages	66,325	83,977	87,336
6050110 · Payroll Taxes	5,835	6,425	6,681
6050130 · Employee Benefits	30,256	32,917	33,541
6050140 · Pension Plan	1,110	1,256	1,319
6050150 · Uniforms	-	200	200
6050160 · Workers Comp Insurance	324	646	690
Total 605000A · Employee Expenses	103,849	125,421	129,767
605000B · Seasonal Employee Expenses (May 1 thru September 30) (10 ee)			
6050300 · Salary & Wages	15,681	82,500	85,000
6050310 · Payroll Taxes	2,622	6,312	7,650
6050350 · Uniforms	-	700	1,700
6050360 · Workers Comp Insurance	333	652	672
Total 605000B · Seasonal Employee Expenses	18,636	90,164	95,022
605000C · Building Expenses			
6050500 · Utilities	10,275	12,000	13,000
6050510 · Cleaning	-	-	
6050520 · Pest Control	426	450	450
6050530 · Building Maintenance	7,262	1,200	4,500
Total 605000C · Building Expenses	17,964	13,650	17,950
605000D · Vehicles			
6050600 · Gas	-	300	750
6050605 · Mileage Reimbursement	-	150	-
6050610 · Auto Maintenance & Repair	-	300	1,000
Total 605000D · Vehicles	-	750	1,750
605000E · Operating			
6051000 · Postage	1,361	5,000	
6051100 · Professional Fees	229		500
6051200 · Insurance	-	-	

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6051300 · Dues & Publications	-	50	
6051400 · Training	5,473	3,500	1,000
6051500 · Supplies	-	5,000	5,000
6051700 · Misc	2,375	1,500	1,500
6051900 · Equipment Maintenance	130	600	2,000
Total 605000E · Operating	9,568	15,650	10,000
Total 6050000 · Code Enforcement	150,017	245,635	254,489
6060000 · Building Inspector			
606000A · Employee Expenses			
6060100 · Salary & Wages	45,444	51,371	53,426
6060110 · Payroll Taxes	3,730	3,930	4,087
6060130 · Employee Benefits	9,381	10,215	10,418
6060140 · Pension Plan	1,304	1,541	1,572
6060160 · Workers Comp Insurance	227	406	350
Total 606000A · Employee Expenses	60,086	67,463	69,853
606000B · Vehicles			
6060600 · Gas	845	1,500	1,500
Total 606000B · Vehicles	845	1,500	1,500
606000C · Operating			
6060500 · Phone	457	625	700
6061000 · Postage	14	50	
6061300 · Dues & Publications	145	200	500
6061400 · Training	155	2,500	1,000
6061500 · Supplies	739	500	750
6061700 · Misc	-	500	250
Total 606000C · Operating	1,509	4,375	3,200
Total 6060000 · Building Inspector	62,440	73,338	74,553
6070000 · Alderman			
607000A · Employee Expenses			
6070100 · Salary & Wages (Aldermen, Clerk & Bailiffs)	37,022	68,350	89,037
6070105 · Offset Bailiff Salary		-	
6070110 · Payroll Taxes	3,589	5,229	6,811
6070150 · Uniforms	18	30	450
6060160 · Workers Comp insurance	90	199	258
Total 607000A · Employee Expenses	40,720	73,808	96,557
607000B · Operating			
6071000 · Postage	303	1,200	
6071100 · Professional Fees	-	-	-
6071200 · Insurance	-	-	-
6071300 · Dues & Publications	-	-	-
6071500 · Supplies	474	1,800	1,200
6071700 · Misc	444	1,500	1,500
Total 607000B · Operating	1,221	4,500	2,700
Total 6070000 · Alderman	41,940	78,308	99,257
6080000 · Beach Patrol			
608000A · Employee Expenses			
6080100 · Salary & Wages	339,487	343,256	350,000
6080110 · Payroll Taxes	32,123	26,259	31,500
6080130 · Employee Benefits	432	419	704
6080150 · Uniforms	5,783	6,950	6,500
6060160 · Workers Comp Insurance	10,921	21,420	21,840
Total 608000A · Employee Expenses	388,746	398,304	410,544
608000B · Building Expenses			
6080500 · Utilities	6,964	7,600	10,178
6080510 · Cleaning	1,000	400	850
6080530 · Building Maintenance	541	4,000	3,000
6080550 · Landhold Lease - LSS		-	
Total 608000B · Building Expenses	8,504	12,000	14,028
608000C · Vehicles			
6080600 · Gas	386	500	500
6080610 · Auto Maintenance & Repair	1,368		750
Total 608000C · Vehicles	1,754	500	1,250
608000D · Operating			
6081000 · Postage		-	
6081200 · Insurance	738	990	1,000
6081300 · Dues & Publications	500		
6081400 · Training	9,920	1,040	5,000
6081500 · Supplies (Office, First Aid, & Misc.)	933	2,755	1,500
6081600 · Printing	911	975	1,000
6081700 · Misc (Small Equipment)	6,866	3,800	1,800
6081800 · Donation Purchases	3,089	10,000	
6081900 · Equipment Maintenance	6,355	2,000	5,000
Total 608000D · Operating	29,311	21,560	15,300
Total 6080000 · Beach Patrol	428,316	432,364	441,122
Total Expense	3,277,698	3,703,708	3,746,791
Net Ordinary Income	581,917	342	67,409
Net Income	581,917	342	67,409