

Town of Dewey Beach
Profit & Loss Budget Performance
 October 2021

	<u>Oct 21</u>	<u>Budget</u>	<u>Apr - Oct 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	188,011	91,200	1,002,070	439,950	770,000
4000150 · Transfer Tax Recoup	9,895	-	63,674	-	-
4000200 · Accommodations Tax	511,493	355,537	596,865	406,457	485,000
4000250 · Hotel Tax	121,295	3,333	222,178	83,333	100,000
4000300 · Cable TV Franchise	-	-	30,483	29,500	59,000
4000400 · Beach Concession Contract	-	-	70,000	70,000	70,000
Total 400000A · Annual	<u>830,694</u>	<u>450,070</u>	<u>1,985,271</u>	<u>1,029,240</u>	<u>1,484,000</u>
Total 4000000 · Regular Income	830,694	450,070	1,985,271	1,029,240	1,484,000
4010000 · Permits					
401000A · Licenses					
4010100 · Rental License	414	-	41,258	51,750	103,500
4010200 · Commercial Rental License	-	-	-	1,000	2,000
4010300 · Commerical Business	2,057	-	58,560	47,775	227,500
4010400 · Real Estate Agents	-	-	-	-	-
Total 401000A · Licenses	<u>2,471</u>	<u>-</u>	<u>99,818</u>	<u>100,525</u>	<u>333,000</u>
401000B · Parking					
4010500 · Seasonal	-	-	342,603	320,000	320,000
4010600 · Daily	64,467	28,275	646,428	435,000	435,000
4010700 · Parking Meters	32,582	19,000	409,622	440,000	440,000
Total 401000B · Parking	<u>97,049</u>	<u>47,275</u>	<u>1,398,653</u>	<u>1,195,000</u>	<u>1,195,000</u>
401000C · Other					
4010800 · Building	51,111	24,900	278,371	174,300	300,000
4010850 · Builing Permit Application Fees	750	-	5,250	-	-
4010900 · Beach Fire	1,050	1,400	43,855	33,250	35,000
4011100 · Dog Licenses	2,160	1,750	42,091	12,500	20,000
Total 401000C · Other	<u>55,071</u>	<u>28,050</u>	<u>369,567</u>	<u>220,050</u>	<u>355,000</u>
Total 4010000 · Permits	154,591	75,325	1,868,038	1,515,575	1,883,000
4020000 · Fines					

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402000A · Parking					
4020100 · Parking Tickets	24,892	12,800	210,482	245,760	256,000
4020150 · Delinquent Parking Tickets	-	-	3,161	-	-
4020200 · Vehicle Booting Fee	-	-	-	650	650
Total 402000A · Parking	24,892	12,800	213,643	246,410	256,650
402000B · Town					
4020300 · Ordinance Fines & Court Costs	2,962	5,834	64,514	40,835	70,000
4020400 · Traffic Fines	1,361	1,250	11,437	8,750	15,000
4020500 · Capias / Contempt Charges	-	-	-	-	-
4020600 · Delinquent Civil Summons	-	63	230	435	750
4020700 · Fines - Other Courts	709	208	5,436	1,459	2,500
4020800 · Ordinance Fines - Other Courts	-	-	-	-	-
Total 402000B · Town	5,032	7,355	81,617	51,479	88,250
Total 4020000 · Fines	29,924	20,155	295,259	297,889	344,900
4040000 · Misc / Other					
4040100 · Public Hearing Fees	1,250	125	2,500	875	1,500
4040200 · Gain / Loss Sale of Equipment	-	-	-	-	-
4040300 · Interest Income	34	167	295	1,166	2,000
4040500 · Donations	-	-	3,460	-	-
4040550 · Marketing Donations	700	-	9,667	-	-
4040600 · Police Reports	125	66	995	465	800
4040700 · Police Extra Duty	14,225	2,500	45,656	17,500	30,000
4040800 · Pension State Funding	-	-	27,421	20,000	40,000
4040900 · Misc	450	209	50,765	1,460	2,500
4040950 · COVID-19 Revenue	-	-	34,426	-	-
4040975 · American Rescue Act Funds	-	-	107,976	-	-
4040980 · State 5G Funds	375,000	-	375,000	-	-
Total 4040000 · Misc / Other	391,784	3,067	658,161	41,466	76,800
4050000 · Investments					
4050100 · Investment Income	23	-	186	-	-
4050200 · Unrealized Gain / Loss	-	-	-	-	-
4050000 · Investments - Other	-	-	-	-	-

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Total 4050000 · Investments	23	-	186	-	-
4060000 · Grants					
4060100 · SALLE	-	-	4,269	-	-
4060200 · EDIE	-	-	-	-	-
4060300 · Municipal Street Aid	-	-	20,398	23,000	23,000
4060400 · SLEAF	-	-	-	-	-
4060500 · Community Transportation Funds	-	-	-	-	-
Total 4060000 · Grants	-	-	24,667	23,000	23,000
4070000 · Restricted Income					
4070100 · Beach Patrol	-	-	5,209	-	-
4070200 · Junior Lifeguard Program	-	-	3,605	-	-
4070300 · Beach Patrol Competition	-	-	3,860	-	-
4070400 · Police Department	-	-	6,073	-	-
4070500 · DBE Review Fund	-	-	-	-	-
Total 4070000 · Restricted Income	-	-	18,747	-	-
4080000 · Dewey Beach Enterprises (DBE)					
4080100 · Monthly Toward \$300k	-	-	-	-	-
4080200 · Annual in Perpetuity	-	-	-	-	37,500
4080300 · DBE Building Permits	-	-	-	-	-
Total 4080000 · Dewey Beach Enterprises (DBE)	-	-	-	-	37,500
Total Income	1,407,016	548,617	4,850,328	2,907,170	3,849,200
Gross Profit	1,407,016	548,617	4,850,328	2,907,170	3,849,200
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	2,959	2,917	25,415	20,415	35,000
6010125 · Bank Fees - Transfer Tax	1,979	882	12,735	4,188	7,350
6010150 · Collection Agency Fees	-	-	1,187	-	-
6010175 · Investment Fees	999	250	2,912	1,750	3,000
6010200 · Commissioner & Committee Exp	94	166	3,376	1,165	2,000
6010250 · Election Expenses	-	-	2,393	5,000	5,000
6010300 · Donations	-	416	600	2,915	5,000

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6010400 · Code Update	-	250	1,195	1,750	3,000
6010500 · Legal Fees - Regular	5,908	5,000	34,571	35,000	60,000
6010550 · Legal Fees - Lawsuit	-	1,667	-	11,666	20,000
6010600 · Audit Fees	-	-	24,500	22,000	22,000
6010700 · Comp Plan	-	166	-	1,165	2,000
6010800 · Beach & Marketing Events	-	167	200	1,166	2,000
6010900 · IT	12,554	6,250	57,503	43,750	75,000
6011100 · Employee Bonuses	-	-	3,000	3,000	12,000
6011200 · Dues / Publications	3,000	525	4,300	3,675	6,300
6011300 · Legal Ads	73	500	5,848	3,500	6,000
6011400 · Extraordinary DBE Expense	-	-	-	-	-
Total 601000A · Administrative	27,566	19,156	179,734	162,105	265,650
601000B · Operating					
6012000 · Bayard Avenue Operating	125	791	2,872	5,540	9,500
6012050 · Bayard Avenue Loan	-	-	-	-	-
6012051 · Bayard Avenue Loan Interest	-	-	-	-	-
6012100 · Beautification	23,852	2,666	47,506	18,665	32,000
6012150 · COVID-19 Expenses	-	-	16,709	-	-
6012200 · Trash	1,608	1,884	13,844	13,185	22,600
6012300 · Street Signs / Lights	4,927	1,250	33,422	8,750	15,000
6012400 · Parking Meter / Permit Expenses	765	500	10,782	3,500	6,000
6012500 · Street Sweeping / Snow Removal	-	-	-	-	1,000
6012600 · Municipal Street Aid Expend.	-	-	-	-	-
6012700 · Town Hall Property Expenses	185	84	1,134	585	1,000
6012800 · Storm Water / Street Flooding	-	-	5,437	-	-
6012900 · 5G Cell Tower	1,166	-	9,166	-	-
Total 601000B · Operating	32,629	7,175	140,871	50,225	87,100
Total 6010000 · Town Expenses	60,195	26,331	320,606	212,330	352,750
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	22,410	20,936	160,472	157,023	272,176
6020110 · Payroll Taxes	1,714	1,602	13,822	12,011	20,821

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6020130 · Employee Benefits	4,835	4,827	34,141	33,792	57,927
6020140 · Pension Plan	233	300	1,820	2,250	3,897
6020160 · Workers Comp	360	61	2,166	454	789
Total 602000A · Employee Expenses	29,552	27,726	212,421	205,530	355,610
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages	875	-	8,394	18,495	18,495
6020310 · Payroll Taxes	83	-	793	1,665	1,665
6020360 · Workers Comp	2	-	9	54	54
Total 602000B · Seasonal Employee Expenses	959	-	9,195	20,214	20,214
602000C · Building Expenses					
6020500 · Utilities	1,601	2,042	11,242	14,297	24,511
6020510 · Cleaning	495	217	1,825	1,515	2,600
6020520 · Pest Control	-	-	213	250	500
6020530 · Building Maintenance	717	417	1,271	2,916	5,000
Total 602000C · Building Expenses	2,813	2,676	14,551	18,978	32,611
602000D · Vehicles					
6020600 · Gas	-	-	-	-	-
6020605 · Mileage Reimbursement	400	459	3,200	3,210	5,500
Total 602000D · Vehicles	400	459	3,200	3,210	5,500
602000E · Operating					
6021000 · Postage	1,211	2,500	6,436	17,500	30,000
6021100 · Professional Fees	8,244	6,759	44,566	47,310	81,100
6021200 · Insurance	4,966	5,917	37,593	41,415	71,000
6021300 · Dues & Publications	-	209	363	1,460	2,500
6021400 · Training	20	208	1,479	1,459	2,500
6021500 · Supplies	734	834	5,474	5,835	10,000
6021600 · Printing	-	334	-	2,335	4,000
6021700 · Misc	286	416	2,097	2,915	5,000
6021800 · Equipment Maintenance	-	-	66	-	-
Total 602000E · Operating	15,460	17,177	98,074	120,229	206,100
Total 6020000 · Administration	49,185	48,038	337,442	368,161	620,035
6030000 · Police					

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603000A · Employee Expenses					
6030100 · Salary & Wages	51,514	53,998	442,333	404,980	701,968
6030105 · Special Event Payroll	-	-	2,250	20,000	20,000
6030110 · Payroll Taxes	3,927	4,249	33,252	31,862	55,231
6030130 · Employee Benefits	11,960	12,974	81,622	90,815	155,685
6030140 · Pension Plan	7,110	7,199	57,388	53,995	93,590
6030150 · Uniforms	23	-	7,148	-	-
6030160 · Workers Comp	2,321	3,715	12,616	27,862	48,295
Total 603000A · Employee Expenses	<u>76,854</u>	<u>82,135</u>	<u>636,609</u>	<u>629,514</u>	<u>1,074,769</u>
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	9,296	10,357	73,672	77,677	134,638
6030210 · Payroll Taxes	698	1,190	6,611	5,942	10,300
6030230 · Employee Benefits	3,395	3,376	23,560	23,627	40,507
6030240 · Pension Plan	159	161	1,251	1,202	2,087
6030260 · Workers Comp	20	44	107	225	390
Total 603000B · Admin Employee Expenses	<u>13,568</u>	<u>15,128</u>	<u>105,201</u>	<u>108,673</u>	<u>187,922</u>
603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	11,164	13,998	143,781	167,972	167,972
6030310 · Payroll Taxes	1,010	1,260	17,616	15,117	15,117
6030350 · Uniforms	-	-	2,510	4,000	4,000
6030360 · Workers Comp	782	963	4,399	11,556	11,556
Total 603000C · Seasonal Employee Expenses	<u>12,956</u>	<u>16,221</u>	<u>168,305</u>	<u>198,645</u>	<u>198,645</u>
603000D · Building Expenses					
6030500 · Utilities	1,720	1,433	10,770	10,028	17,189
6030510 · Cleaning	495	217	1,825	1,515	2,600
6030520 · Pest Control	-	-	213	250	500
6030530 · Building Maintenance	18	500	1,031	3,500	6,000
Total 603000D · Building Expenses	<u>2,233</u>	<u>2,150</u>	<u>13,838</u>	<u>15,293</u>	<u>26,289</u>
603000E · Vehicles					
6030600 · Gas	6,521	2,083	24,992	14,585	25,000
6030610 · Auto Maintenance & Repairs	720	1,250	15,697	8,750	15,000
Total 603000E · Vehicles	<u>7,241</u>	<u>3,333</u>	<u>40,688</u>	<u>23,335</u>	<u>40,000</u>

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603000F · Operating					
6031000 · Postage	-	-	-	-	-
6031100 · Professional Fees	715	1,666	2,517	11,665	20,000
6031200 · Insurance	15,945	8,250	67,450	57,750	100,000
6031300 · Dues & Publications	-	84	143	585	1,000
6031400 · Training	548	-	5,638	-	-
6031500 · Supplies	833	416	6,479	2,915	5,000
6031700 · Misc	125	416	2,367	2,915	5,000
6031800 · Equipment Maintenance	200	833	7,215	5,835	10,000
6031900 · Drug Testing	-	42	602	291	500
Total 603000F · Operating	<u>18,365</u>	<u>11,707</u>	<u>92,411</u>	<u>81,956</u>	<u>141,500</u>
Total 6030000 · Police	131,218	130,674	1,057,053	1,057,416	1,669,125
6040000 · Maintenance					
604000A · Employee Expenses					
6040100 · Salary & Wages	6,528	4,567	48,608	34,254	59,373
6040110 · Payroll Taxes	499	349	4,399	2,622	4,542
6040130 · Employee Benefits	948	957	6,656	6,700	11,485
6040140 · Pension Plan	128	137	920	1,027	1,781
6040150 · Uniforms	90	-	134	-	250
6040160 · Workers Comp	206	285	1,160	2,137	3,705
Total 604000A · Employee Expenses	<u>8,400</u>	<u>6,295</u>	<u>61,878</u>	<u>46,740</u>	<u>81,136</u>
604000B · Building Expenses					
6040500 · Utilities	248	273	1,747	1,914	3,282
6040530 · Building Maintenance	653	41	854	290	500
Total 604000B · Building Expenses	<u>901</u>	<u>314</u>	<u>2,601</u>	<u>2,204</u>	<u>3,782</u>
604000C · Vehicles					
6040600 · Gas	670	250	3,017	1,750	3,000
6040610 · Auto Maintenance & Repairs	179	84	664	585	1,000
Total 604000C · Vehicles	<u>849</u>	<u>334</u>	<u>3,681</u>	<u>2,335</u>	<u>4,000</u>
604000D · Operating					
6041500 · Supplies	512	333	3,835	2,335	4,000
6041700 · Misc	-	12	128	87	150

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6041800 · Equipment Maintenance	75	417	75	2,916	5,000
Total 604000D · Operating	587	762	4,038	5,338	9,150
Total 6040000 · Maintenance	10,737	7,705	72,198	56,617	98,068
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	5,917	6,654	47,459	49,900	86,496
6050110 · Payroll Taxes	453	509	4,199	3,817	6,617
6050130 · Employee Benefits	3,752	2,795	26,171	19,566	33,541
6050140 · Pension Plan	100	101	795	763	1,319
6050150 · Uniforms	-	-	(158)	100	200
6050160 · Workers Comp	35	53	195	392	683
Total 605000A · Employee Expenses	10,256	10,112	78,662	74,538	128,856
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	1,680	12,144	51,880	85,000	85,000
6050310 · Payroll Taxes	159	1,092	4,425	7,650	7,650
6050350 · Uniforms	-	-	1,173	1,700	1,700
6050360 · Workers Comp	36	96	198	672	672
Total 605000B · Seasonal Employee Expenses	1,875	13,332	57,676	95,022	95,022
605000C · Building Expenses					
6050500 · Utilities	884	1,083	5,990	7,585	13,000
6050520 · Pest Control	-	-	-	225	450
6050530 · Building Maintenance	-	375	7,487	2,625	4,500
Total 605000C · Building Expenses	884	1,458	13,477	10,435	17,950
605000D · Vehicles					
6050600 · Gas	49	107	529	750	750
6050605 · Mileage Reimbursement	-	-	-	-	-
6050610 · Auto Maintenance & Repair	24	143	249	1,000	1,000
Total 605000D · Vehicles	73	250	778	1,750	1,750
605000E · Operating					
6051000 · Postage	-	-	-	-	-
6051100 · Professional Fees	23	41	137	290	500
6051300 · Dues & Publications	-	-	-	-	-

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6051400 · Training	-	84	849	585	1,000
6051500 · Supplies	256	417	3,769	2,915	5,000
6051600 · Printing	-	-	-	-	-
6051700 · Misc	76	125	2,188	875	1,500
6051900 · Equipment Maintenance	-	166	1,176	1,165	2,000
605000E · Operating - Other	-	-	-	-	-
Total 605000E · Operating	354	833	8,120	5,830	10,000
Total 6050000 · Code Enforcement	13,443	25,985	158,713	187,575	253,578
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	4,070	4,070	30,085	30,525	52,912
6060110 · Payroll Taxes	298	311	2,470	2,337	4,048
6060130 · Employee Benefits	899	868	6,047	6,078	10,418
6060140 · Pension Plan	122	121	975	907	1,572
6060150 · Uniforms	-	-	42	-	-
6060160 · Workers Comp	22	27	122	202	350
Total 606000A · Employee Expenses	5,411	5,397	39,740	40,049	69,300
606000B · Vehicles					
6060600 · Gas	278	125	874	875	1,500
Total 606000B · Vehicles	278	125	874	875	1,500
606000C · Operating					
6060500 · Phone	45	58	318	410	700
6061000 · Postage	-	-	-	-	-
6061100 · Professional Fees	-	-	-	-	-
6061300 · Dues & Publications	-	41	-	290	500
6061400 · Training	-	84	-	585	1,000
6061500 · Supplies	68	63	199	437	750
6061700 · Misc	-	21	-	145	250
Total 606000C · Operating	113	267	517	1,867	3,200
Total 6060000 · Building Inspector	5,802	5,789	41,131	42,791	74,000
6070000 · Alderman					
607000A · Employee Expenses					

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6070100 · Salary & Wages	5,335	6,849	44,328	51,367	89,037
6070110 · Payroll Taxes	450	524	3,982	3,930	6,811
6070150 · Uniforms	6	-	6	450	450
6070160 · Workers Comp	11	20	60	149	258
Total 607000A · Employee Expenses	5,801	7,393	48,376	55,896	96,556
607000B · Operating					
6071000 · Postage	-	-	-	-	-
6071300 · Dues & Publications	-		126		
6071500 · Supplies	23	100	1,929	700	1,200
6071700 · Misc	-	125	1,078	875	1,500
Total 607000B · Operating	23	225	3,134	1,575	2,700
Total 6070000 · Alderman	5,824	7,618	51,510	57,471	99,256
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	509	4,877	318,644	345,175	350,000
6080110 · Payroll Taxes	39	439	30,747	31,065	31,500
6080130 · Employee Benefits	59	59	411	409	704
6080150 · Uniforms	-	-	1,667	3,250	6,500
6080160 · Workers Comp	1,178	304	6,488	21,539	21,840
Total 608000A · Employee Expenses	1,784	5,679	357,957	401,438	410,544
608000B · Building Expenses					
6080500 · Utilities	370	848	3,525	5,938	10,178
6080510 · Cleaning	180	71	1,350	495	850
6080530 · Building Maintenance	-	250	2,832	1,750	3,000
6080550 · Landhold Lease - LSS	-		5		
Total 608000B · Building Expenses	550	1,169	7,711	8,183	14,028
608000C · Vehicles					
6080600 · Gas	190	-	927	500	500
6080610 · Auto Maintenance & Repair	-	-	1,231	625	750
Total 608000C · Vehicles	190	-	2,158	1,125	1,250
608000D · Operating					
6081200 · Insurance	84	83	585	585	1,000

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6081400 · Training	-	-	9,836	5,000	5,000
6081500 · Supplies	713	125	3,294	875	1,500
6081600 · Printing	-	-	705	500	1,000
6081700 · Misc	-	150	623	1,050	1,800
6081800 · Donation Purchases	-	-	10,928	-	-
6081900 · Equipment Maintenance	-	417	2,730	2,915	5,000
6082000 · Drug Testing	-	-	123	-	-
Total 608000D · Operating	<u>797</u>	<u>775</u>	<u>28,824</u>	<u>10,925</u>	<u>15,300</u>
Total 6080000 · Beach Patrol	<u>3,321</u>	<u>7,623</u>	<u>396,650</u>	<u>421,671</u>	<u>441,122</u>
Total Expense	<u>279,724</u>	<u>259,763</u>	<u>2,435,302</u>	<u>2,404,032</u>	<u>3,607,934</u>
Net Ordinary Income	1,127,292	288,854	2,415,026	503,138	241,266
Other Income/Expense					
Other Expense					
8000000 · Depreciation Expense	31,954		146,044		
8000001 · Prior Year Surplus Expenses	-		11,834		
8000002 · LESO Funds Expenses	-		11,284		
8000003 · Set Aside Expenses	-		211,747		
9999999 · Suspense	(0)		3,927		
Total Other Expense	<u>31,954</u>		<u>384,837</u>		
Net Other Income	<u>(31,954)</u>		<u>(384,837)</u>		
Net Income	<u><u>1,095,339</u></u>	<u><u>288,854</u></u>	<u><u>2,030,189</u></u>	<u><u>503,138</u></u>	<u><u>241,266</u></u>