

Town of Dewey Beach
Profit & Loss Budget Performance
July 2021

	<u>Jul 21</u>	<u>Budget</u>	<u>Apr - Jul 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	159,392	54,450	839,301	217,800	770,000
4000150 · Transfer Tax Recoup	21,321	-	44,174	-	-
4000200 · Accommodations Tax	2,605	2,227	79,699	33,754	485,000
4000250 · Hotel Tax	-	-	-	-	100,000
4000300 · Cable TV Franchise	-	-	13,527	14,750	59,000
4000400 · Beach Concession Contract	35,000	35,000	35,000	35,000	70,000
Total 400000A · Annual	<u>218,318</u>	<u>91,677</u>	<u>1,011,702</u>	<u>301,304</u>	<u>1,484,000</u>
Total 4000000 · Regular Income	218,318	91,677	1,011,702	301,304	1,484,000
4010000 · Permits					
401000A · Licenses					
4010100 · Rental License	2,405	-	40,254	51,750	103,500
4010200 · Commercial Rental License	-	-	-	1,000	2,000
4010300 · Commerical Business	4,870	-	50,284	47,775	227,500
4010400 · Real Estate Agents	-	-	-	-	-
Total 401000A · Licenses	<u>7,275</u>	<u>-</u>	<u>90,538</u>	<u>100,525</u>	<u>333,000</u>
401000B · Parking					
4010500 · Seasonal	12,600	9,600	340,202	320,000	320,000
4010600 · Daily	150,093	158,775	227,084	241,425	435,000
4010700 · Parking Meters	112,806	83,000	176,920	123,000	440,000
Total 401000B · Parking	<u>275,499</u>	<u>251,375</u>	<u>744,205</u>	<u>684,425</u>	<u>1,195,000</u>
401000C · Other					
4010800 · Building	24,338	24,900	188,557	99,600	300,000
4010850 · Builing Permit Application Fees	150	-	2,400	-	-
4010900 · Beach Fire	8,940	8,400	29,610	20,650	35,000
4011100 · Dog Licenses	9,065	1,750	25,796	7,250	20,000
Total 401000C · Other	<u>42,493</u>	<u>35,050</u>	<u>246,363</u>	<u>127,500</u>	<u>355,000</u>
Total 4010000 · Permits	325,267	286,425	1,081,106	912,450	1,883,000
4020000 · Fines					

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402000A · Parking					
4020100 · Parking Tickets	40,696	64,000	82,837	117,760	256,000
4020150 · Delinquent Parking Tickets	-	-	2,054	-	-
4020200 · Vehicle Booting Fee	-	162	-	324	650
Total 402000A · Parking	40,696	64,162	84,890	118,084	256,650
402000B · Town					
4020300 · Ordinance Fines & Court Costs	22,514	5,833	41,433	23,334	70,000
4020400 · Traffic Fines	1,455	1,250	7,226	5,000	15,000
4020500 · Capias / Contempt Charges	-	-	-	-	-
4020600 · Delinquent Civil Summons	-	62	230	248	750
4020700 · Fines - Other Courts	459	209	3,047	834	2,500
4020800 · Ordinance Fines - Other Courts	-	-	-	-	-
Total 402000B · Town	24,428	7,354	51,935	29,416	88,250
Total 4020000 · Fines	65,124	71,516	136,826	147,500	344,900
4040000 · Misc / Other					
4040100 · Public Hearing Fees	-	125	500	500	1,500
4040200 · Gain / Loss Sale of Equipment	-	-	-	-	-
4040300 · Interest Income	40	166	203	666	2,000
4040500 · Donations	-	-	2,975	-	-
4040550 · Marketing Donations	1,500	-	1,500	-	-
4040600 · Police Reports	200	67	200	266	800
4040700 · Police Extra Duty	4,540	2,500	10,115	10,000	30,000
4040800 · Pension State Funding	-	-	27,421	20,000	40,000
4040900 · Misc	1,455	208	48,065	834	2,500
4040950 · COVID-19 Revenue	-	-	28,684	-	-
4040975 · American Rescue Act Funds	-	-	107,976	-	-
Total 4040000 · Misc / Other	7,735	3,066	227,638	32,266	76,800
4050000 · Investments					
4050100 · Investment Income	22	-	116	-	-
4050200 · Unrealized Gain / Loss	-	-	-	-	-
4050000 · Investments - Other	-	-	-	-	-
Total 4050000 · Investments	22	-	116	-	-

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4060000 · Grants					
4060100 · SALLE	-	-	-	-	-
4060200 · EDIE	-	-	-	-	-
4060300 · Municipal Street Aid	-	-	-	-	23,000
4060400 · SLEAF	-	-	-	-	-
4060500 · Community Transportation Funds	-	-	-	-	-
Total 4060000 · Grants	-	-	-	-	23,000
4070000 · Restricted Income					
4070100 · Beach Patrol	400	-	1,525	-	-
4070200 · Junior Lifeguard Program	1,685	-	3,565	-	-
4070300 · Beach Patrol Competition	2,475	-	2,475	-	-
4070400 · Police Department	-	-	6,073	-	-
4070500 · DBE Review Fund	-	-	-	-	-
Total 4070000 · Restricted Income	4,560	-	13,638	-	-
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	621,026	452,684	2,471,025	1,393,520	3,849,200
Gross Profit	621,026	452,684	2,471,025	1,393,520	3,849,200
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	3,781	2,916	13,803	11,664	35,000
6010125 · Bank Fees - Transfer Tax	1,807	515	8,835	2,056	7,350
6010150 · Collection Agency Fees	-	-	799	-	-
6010175 · Investment Fees	956	250	1,913	1,000	3,000
6010200 · Commissioner & Committee Exp	-	167	140	666	2,000
6010250 · Election Expenses	474	1,667	474	1,667	5,000
6010300 · Donations	600	417	600	1,666	5,000
6010400 · Code Update	-	250	1,195	1,000	3,000

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6010500 · Legal Fees - Regular	1,868	5,000	21,195	20,000	60,000
6010550 · Legal Fees - Lawsuit	-	1,666	-	6,666	20,000
6010600 · Audit Fees	-	-	-	-	22,000
6010700 · Comp Plan	-	167	-	666	2,000
6010800 · Beach & Marketing Events	-	166	200	666	2,000
6010900 · IT	5,978	6,250	35,650	25,000	75,000
6011100 · Employee Bonuses	-	-	5	-	12,000
6011200 · Dues / Publications	250	525	1,050	2,100	6,300
6011300 · Legal Ads	897	500	3,748	2,000	6,000
6011400 · Extraordinary DBE Expense	-	-	-	-	-
Total 601000A · Administrative	16,611	20,456	89,607	76,817	265,650
601000B · Operating					
6012000 · Bayard Avenue Operating	381	792	1,481	3,166	9,500
6012050 · Bayard Avenue Loan	-	-	-	-	-
6012051 · Bayard Avenue Loan Interest	-	-	-	-	-
6012100 · Beautification	2,706	2,667	14,812	10,666	32,000
6012150 · COVID-19 Expenses	-	-	16,709	-	-
6012200 · Trash	1,601	1,883	8,659	7,534	22,600
6012300 · Street Signs / Lights	2,169	1,250	7,563	5,000	15,000
6012400 · Parking Meter / Permit Expenses	4,150	500	7,397	2,000	6,000
6012500 · Street Sweeping / Snow Removal	-	-	-	-	1,000
6012600 · Municipal Street Aid Expend.	-	-	-	-	-
6012700 · Town Hall Property Expenses	18	83	155	334	1,000
6012800 · Storm Water / Street Flooding	4,694	-	4,694	-	-
6012900 · 5G Cell Tower	-	-	8,000	-	-
Total 601000B · Operating	15,719	7,175	69,470	28,700	87,100
Total 6010000 · Town Expenses	32,330	27,631	159,076	105,517	352,750
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	22,370	20,937	83,662	83,746	272,176
6020110 · Payroll Taxes	1,711	1,602	7,908	6,405	20,821
6020130 · Employee Benefits	4,835	4,827	19,636	19,311	57,927

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6020140 · Pension Plan	239	300	1,042	1,200	3,897
6020160 · Workers Comp	301	61	1,204	241	789
Total 602000A · Employee Expenses	29,456	27,727	113,452	110,903	355,610
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages	1,849	3,083	3,748	10,790	18,495
6020310 · Payroll Taxes	175	277	354	970	1,665
6020360 · Workers Comp	1	9	5	31	54
Total 602000B · Seasonal Employee Expenses	2,024	3,369	4,107	11,791	20,214
602000C · Building Expenses					
6020500 · Utilities	1,425	2,043	6,412	8,170	24,511
6020510 · Cleaning	220	216	935	864	2,600
6020520 · Pest Control	-	-	213	250	500
6020530 · Building Maintenance	48	416	369	1,666	5,000
Total 602000C · Building Expenses	1,693	2,675	7,930	10,950	32,611
602000D · Vehicles					
6020600 · Gas	-	-	-	-	-
6020605 · Mileage Reimbursement	400	458	1,800	1,834	5,500
Total 602000D · Vehicles	400	458	1,800	1,834	5,500
602000E · Operating					
6021000 · Postage	154	2,500	2,600	10,000	30,000
6021100 · Professional Fees	6,407	6,758	25,072	27,034	81,100
6021200 · Insurance	5,606	5,917	22,426	23,666	71,000
6021300 · Dues & Publications	179	208	179	834	2,500
6021400 · Training	140	209	554	834	2,500
6021500 · Supplies	2,012	833	3,441	3,334	10,000
6021600 · Printing	-	333	-	1,334	4,000
6021700 · Misc	570	417	1,493	1,666	5,000
6021800 · Equipment Maintenance	66	-	66	-	-
Total 602000E · Operating	15,134	17,175	55,830	68,702	206,100
Total 6020000 · Administration	48,706	51,404	183,119	204,180	620,035
6030000 · Police					
603000A · Employee Expenses					

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6030100 · Salary & Wages	65,398	53,997	222,820	215,988	701,968
6030105 · Special Event Payroll	-	4,000	750	12,000	20,000
6030110 · Payroll Taxes	4,149	4,248	17,702	16,992	55,231
6030130 · Employee Benefits	11,414	12,974	45,716	51,893	155,685
6030140 · Pension Plan	7,123	7,199	32,459	28,798	93,590
6030150 · Uniforms	419	-	2,122	-	-
6030160 · Workers Comp	1,716	3,715	6,864	14,859	48,295
Total 603000A · Employee Expenses	90,220	86,133	328,433	340,530	1,074,769
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	10,488	10,357	39,711	41,428	134,638
6030210 · Payroll Taxes	863	792	3,941	3,168	10,300
6030230 · Employee Benefits	3,395	3,375	13,458	13,500	40,507
6030240 · Pension Plan	159	160	696	640	2,087
6030260 · Workers Comp	15	30	59	121	390
Total 603000B · Admin Employee Expenses	14,919	14,714	57,863	58,857	187,922
603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	32,998	27,995	82,976	83,986	167,972
6030310 · Payroll Taxes	4,065	2,520	10,290	7,558	15,117
6030350 · Uniforms	-	800	2,510	3,200	4,000
6030360 · Workers Comp	603	1,926	2,411	5,778	11,556
Total 603000C · Seasonal Employee Expenses	37,666	33,241	98,188	100,522	198,645
603000D · Building Expenses					
6030500 · Utilities	1,078	1,432	5,939	5,730	17,189
6030510 · Cleaning	220	216	935	864	2,600
6030520 · Pest Control	-	-	213	250	500
6030530 · Building Maintenance	-	500	791	2,000	6,000
Total 603000D · Building Expenses	1,298	2,148	7,878	8,844	26,289
603000E · Vehicles					
6030600 · Gas	3,648	2,084	13,904	8,336	25,000
6030610 · Auto Maintenance & Repairs	937	1,250	6,747	5,000	15,000
Total 603000E · Vehicles	4,585	3,334	20,650	13,336	40,000
603000F · Operating					

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6031000 · Postage	-	-	-	-	-
6031100 · Professional Fees	140	1,667	1,034	6,666	20,000
6031200 · Insurance	10,685	8,250	30,136	33,000	100,000
6031300 · Dues & Publications	-	83	83	334	1,000
6031400 · Training	645	-	5,019	-	-
6031500 · Supplies	950	417	4,508	1,666	5,000
6031700 · Misc	784	417	1,398	1,666	5,000
6031800 · Equipment Maintenance	490	834	4,466	3,336	10,000
6031900 · Drug Testing	(4)	41	326	166	500
Total 603000F · Operating	13,690	11,709	46,969	46,834	141,500
Total 6030000 · Police	162,378	151,279	559,982	568,923	1,669,125
6040000 · Maintenance					
604000A · Employee Expenses					
6040100 · Salary & Wages	6,106	4,567	26,149	18,269	59,373
6040110 · Payroll Taxes	509	350	2,581	1,400	4,542
6040130 · Employee Benefits	948	957	3,811	3,829	11,485
6040140 · Pension Plan	114	137	559	547	1,781
6040150 · Uniforms	-	-	-	-	250
6040160 · Workers Comp	159	285	636	1,140	3,705
Total 604000A · Employee Expenses	7,836	6,296	33,737	25,185	81,136
604000B · Building Expenses					
6040500 · Utilities	34	274	1,206	1,094	3,282
6040530 · Building Maintenance	-	42	201	166	500
Total 604000B · Building Expenses	34	316	1,407	1,260	3,782
604000C · Vehicles					
6040600 · Gas	455	250	1,925	1,000	3,000
6040610 · Auto Maintenance & Repairs	-	83	108	334	1,000
Total 604000C · Vehicles	455	333	2,032	1,334	4,000
604000D · Operating					
6041500 · Supplies	603	334	1,783	1,336	4,000
6041700 · Misc	-	13	128	50	150
6041800 · Equipment Maintenance	-	416	-	1,666	5,000

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Total 604000D · Operating	603	763	1,911	3,052	9,150
Total 6040000 · Maintenance	8,928	7,708	39,087	30,831	98,068
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	6,657	6,653	25,192	26,612	86,496
6050110 · Payroll Taxes	509	509	2,481	2,036	6,617
6050130 · Employee Benefits	3,752	2,795	14,916	11,181	33,541
6050140 · Pension Plan	100	102	446	408	1,319
6050150 · Uniforms	-	-	(366)	100	200
6050160 · Workers Comp	27	52	107	208	683
Total 605000A · Employee Expenses	11,044	10,111	42,776	40,545	128,856
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	10,968	12,143	27,991	48,570	85,000
6050310 · Payroll Taxes	937	1,093	2,419	4,372	7,650
6050350 · Uniforms	-	-	908	1,700	1,700
6050360 · Workers Comp	27	96	108	384	672
Total 605000B · Seasonal Employee Expenses	11,932	13,332	31,426	55,026	95,022
605000C · Building Expenses					
6050500 · Utilities	541	1,084	3,367	4,336	13,000
6050520 · Pest Control	-	-	-	225	450
6050530 · Building Maintenance	-	375	7,487	1,500	4,500
Total 605000C · Building Expenses	541	1,459	10,854	6,061	17,950
605000D · Vehicles					
6050600 · Gas	118	107	433	429	750
6050605 · Mileage Reimbursement	-	-	-	-	-
6050610 · Auto Maintenance & Repair	-	143	225	571	1,000
Total 605000D · Vehicles	118	250	658	1,000	1,750
605000E · Operating					
6051000 · Postage	-	-	-	-	-
6051100 · Professional Fees	23	42	69	166	500
6051300 · Dues & Publications	-	-	-	-	-
6051400 · Training	849	83	849	334	1,000

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6051500 · Supplies	692	416	2,044	1,664	5,000
6051600 · Printing	-	-	-	-	-
6051700 · Misc	53	125	1,367	500	1,500
6051900 · Equipment Maintenance	607	167	607	666	2,000
605000E · Operating - Other	-	-	-	-	-
Total 605000E · Operating	2,224	833	4,935	3,330	10,000
Total 6050000 · Code Enforcement	25,859	25,985	90,649	105,962	253,578
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	4,070	4,070	15,839	16,280	52,912
6060110 · Payroll Taxes	298	311	1,419	1,248	4,048
6060130 · Employee Benefits	899	868	3,437	3,474	10,418
6060140 · Pension Plan	122	121	548	484	1,572
6060150 · Uniforms	-	-	42	-	-
6060160 · Workers Comp	17	27	67	108	350
Total 606000A · Employee Expenses	5,406	5,397	21,351	21,594	69,300
606000B · Vehicles					
6060600 · Gas	116	125	477	500	1,500
Total 606000B · Vehicles	116	125	477	500	1,500
606000C · Operating					
6060500 · Phone	46	59	182	236	700
6061000 · Postage	-	-	-	-	-
6061100 · Professional Fees	-	-	-	-	-
6061300 · Dues & Publications	-	42	-	166	500
6061400 · Training	-	83	-	334	1,000
6061500 · Supplies	4	62	45	249	750
6061700 · Misc	-	21	-	82	250
Total 606000C · Operating	49	267	227	1,067	3,200
Total 6060000 · Building Inspector	5,571	5,789	22,055	23,161	74,000
6070000 · Alderman					
607000A · Employee Expenses					
6070100 · Salary & Wages	7,985	6,849	19,311	27,395	89,037

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6070110 · Payroll Taxes	713	524	1,898	2,096	6,811
6070150 · Uniforms	-	75	-	300	450
6070160 · Workers Comp	8	20	33	80	258
Total 607000A · Employee Expenses	8,706	7,468	21,242	29,871	96,556
607000B · Operating					
6071000 · Postage	-	-	-	-	-
6071300 · Dues & Publications	-		126		
6071500 · Supplies	719	100	1,341	400	1,200
6071700 · Misc	-	125	1,361	500	1,500
Total 607000B · Operating	719	225	2,828	900	2,700
Total 6070000 · Alderman	9,425	7,693	24,070	30,771	99,256
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	91,239	101,912	177,479	203,513	350,000
6080110 · Payroll Taxes	8,722	9,172	17,170	18,316	31,500
6080130 · Employee Benefits	59	58	235	232	704
6080150 · Uniforms	154	-	1,602	3,250	6,500
6080160 · Workers Comp	885	6,359	3,540	12,700	21,840
Total 608000A · Employee Expenses	101,059	117,501	200,026	238,011	410,544
608000B · Building Expenses					
6080500 · Utilities	452	848	1,925	3,394	10,178
6080510 · Cleaning	150	71	750	282	850
6080530 · Building Maintenance	52	250	1,644	1,000	3,000
Total 608000B · Building Expenses	654	1,169	4,319	4,676	14,028
608000C · Vehicles					
6080600 · Gas	232	100	494	300	500
6080610 · Auto Maintenance & Repair	-	125	868	375	750
Total 608000C · Vehicles	232	225	1,362	675	1,250
608000D · Operating					
6081200 · Insurance	84	84	334	336	1,000
6081400 · Training	9,836	-	9,836	5,000	5,000
6081500 · Supplies	196	125	1,836	500	1,500

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6081600 · Printing	-	-	705	500	1,000
6081700 · Misc	335	150	450	600	1,800
6081800 · Donation Purchases	-	-	(329)	-	-
6081900 · Equipment Maintenance	-	416	2,730	1,664	5,000
6082000 · Drug Testing	-		123		
Total 608000D · Operating	<u>10,450</u>	<u>775</u>	<u>15,686</u>	<u>8,600</u>	<u>15,300</u>
Total 6080000 · Beach Patrol	<u>112,396</u>	<u>119,670</u>	<u>221,392</u>	<u>251,962</u>	<u>441,122</u>
Total Expense	<u>405,592</u>	<u>397,159</u>	<u>1,299,430</u>	<u>1,321,307</u>	<u>3,607,934</u>
Net Ordinary Income	215,433	55,525	1,171,595	72,213	241,266
Other Income/Expense					
Other Expense					
8000000 · Depreciation Expense	19,015		76,060		
8000001 · Prior Year Surplus Expenses	-		11,834		
8000002 · LESO Funds Expenses	-		11,284		
8000003 · Set Aside Expenses	211,747		211,747		
9999999 · Suspense	(0)		(334)		
Total Other Expense	<u>230,762</u>		<u>310,592</u>		
Net Other Income	<u>(230,762)</u>		<u>(310,592)</u>		
Net Income	<u><u>(15,329)</u></u>	<u><u>55,525</u></u>	<u><u>861,004</u></u>	<u><u>72,213</u></u>	<u><u>241,266</u></u>