11:30 AM
10/07/21
Accrual Basis

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000000 · Regular Income					
400000A · Annual					
4000100 · Transfer Tax	57,926	69,150	1,021,800	348,750	770,000
4000150 · Transfer Tax Recoup	3,049	-	53,779	-	-
4000200 · Accommodations Tax	4,356	7,180	85,372	50,920	485,000
4000250 · Hotel Tax	56,619	40,000	100,883	80,000	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	121,950	116,330	1,362,317	579,170	1,484,000
Total 4000000 · Regular Income	121,950	116,330	1,362,317	579,170	1,484,000
4010000 · Permits					
401000A · Licenses					
4010100 · Rental License	448	-	40,844	51,750	103,500
4010200 · Commercial Rental License	-	-	-	1,000	2,000
4010300 · Commerical Business	2,727	-	56,503	47,775	227,500
4010400 · Real Estate Agents	-	-	-	-	-
Total 401000A · Licenses	3,175	-	97,347	100,525	333,000
401000B · Parking					
4010500 · Seasonal	-	-	342,603	320,000	320,000
4010600 · Daily	150,848	50,025	581,961	406,725	435,000
4010700 · Parking Meters	76,294	171,000	377,040	421,000	440,000
Total 401000B · Parking	227,142	221,025	1,301,604	1,147,725	1,195,000
401000C · Other					
4010800 · Building	33,888	24,900	227,260	149,400	300,000
4010850 · Builing Permit Application Fees	600		4,500		
4010900 · Beach Fire	3,480	2,800	42,805	31,850	35,000
4011100 · Dog Licenses	7,525	1,750	39,931	10,750	20,000
Total 401000C · Other	45,493	29,450	314,496	192,000	355,000
Total 4010000 · Permits	275,810	250,475	1,713,447	1,440,250	1,883,000
4020000 · Fines					

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
402000A · Parking					
4020100 · Parking Tickets	61,216	38,400	185,589	232,960	256,000
4020150 · Delinquent Parking Tickets	55	-	3,161	-	-
4020200 · Vehicle Booting Fee	-	163	-	650	650
Total 402000A · Parking	61,271	38,563	188,750	233,610	256,650
402000B · Town					
4020300 · Ordinance Fines & Court Costs	8,431	5,833	61,552	35,001	70,000
4020400 · Traffic Fines	1,189	1,250	10,077	7,500	15,000
4020500 · Capias / Contempt Charges	-	-	-	-	-
4020600 · Delinquent Civil Summons	-	62	230	372	750
4020700 · Fines - Other Courts	851	209	4,727	1,251	2,500
4020800 · Ordinance Fines - Other Courts	-	-	-	-	-
Total 402000B · Town	10,471	7,354	76,585	44,124	88,250
Total 4020000 · Fines	71,742	45,917	265,335	277,734	344,900
4040000 · Misc / Other					
4040100 · Public Hearing Fees	750	125	1,250	750	1,500
4040200 · Gain / Loss Sale of Equipment	-	-	-	-	-
4040300 · Interest Income	30	166	261	999	2,000
4040500 · Donations	-		3,460		
4040550 · Marketing Donations	5,967	-	8,967	-	-
4040600 · Police Reports	470	67	870	399	800
4040700 · Police Extra Duty	13,270	2,500	31,431	15,000	30,000
4040800 · Pension State Funding	-	-	27,421	20,000	40,000
4040900 · Misc	235	208	48,014	1,251	2,500
4040950 · COVID-19 Revenue	5,742		34,426		
4040975 · American Rescue Act Funds	-		107,976		
Total 4040000 · Misc / Other	26,463	3,066	264,076	38,399	76,800
4050000 · Investments					
4050100 · Investment Income	24	-	162	-	-
4050200 · Unrealized Gain / Loss	-	-	-	-	-
4050000 · Investments - Other	-	-	-	-	-
Total 4050000 · Investments	24	-	162	-	-

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
4060000 · Grants					
4060100 · SALLE	-	-	-	-	-
4060200 · EDIE	-	-	-	-	-
4060300 · Municipal Street Aid	-	23,000	20,398	23,000	23,000
4060400 · SLEAF	-	-	-	-	-
4060500 · Community Transportation Funds	-	-	-	-	-
Total 4060000 · Grants	-	23,000	20,398	23,000	23,000
4070000 · Restricted Income					
4070100 · Beach Patrol	3,684	-	5,209	-	-
4070200 · Junior Lifeguard Program	40	-	3,605	-	-
4070300 · Beach Patrol Competition	-	-	3,860	-	-
4070400 · Police Department	-	-	6,073	-	-
4070500 · DBE Review Fund	-	-	-	-	-
Total 4070000 · Restricted Income	3,724	-	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	499,714	438,788	3,644,483	2,358,553	3,849,200
Gross Profit	499,714	438,788	3,644,483	2,358,553	3,849,200
Expense					
6010000 · Town Expenses					
601000A · Administrative					
6010100 · Bank & Credit Card Fees	3,950	2,917	22,455	17,498	35,000
6010125 · Bank Fees - Transfer Tax	610	662	10,756	3,306	7,350
6010150 · Collection Agency Fees	19	-	1,187	-	-
6010175 · Investment Fees	-	250	1,913	1,500	3,000
6010200 · Commissioner & Committee Exp	297	167	3,282	999	2,000
6010250 · Election Expenses	-	1,666	2,393	5,000	5,000
6010300 · Donations	-	417	600	2,499	5,000
6010400 · Code Update	-	250	1,195	1,500	3,000

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
6010500 · Legal Fees - Regular	1,320	5,000	28,664	30,000	60,000
6010550 · Legal Fees - Lawsuit	-	1,666	-	9,999	20,000
6010600 · Audit Fees	-	-	24,500	22,000	22,000
6010700 · Comp Plan	-	167	-	999	2,000
6010800 · Beach & Marketing Events	-	166	200	999	2,000
6010900 · IT	3,256	6,250	44,949	37,500	75,000
6011100 · Employee Bonuses	3,000	-	3,000	3,000	12,000
6011200 · Dues / Publications	-	525	1,300	3,150	6,300
6011300 · Legal Ads	850	500	5,775	3,000	6,000
6011400 · Extraordinary DBE Expense	-	-	-	-	-
Total 601000A · Administrative	13,302	20,603	152,168	142,949	265,650
601000B · Operating					
6012000 · Bayard Avenue Operating	137	792	2,746	4,749	9,500
6012050 · Bayard Avenue Loan	-	-	-	-	-
6012051 · Bayard Avenue Loan Interest	-	-	-	-	-
6012100 · Beautification	8,829	2,667	23,654	15,999	32,000
6012150 · COVID-19 Expenses	-		16,709		
6012200 · Trash	1,541	1,883	12,236	11,301	22,600
6012300 · Street Signs / Lights	4,305	1,250	28,495	7,500	15,000
6012400 · Parking Meter / Permit Expenses	95	500	10,017	3,000	6,000
6012500 · Street Sweeping / Snow Removal	-	-	-	-	1,000
6012600 · Municipal Street Aid Expend.	-	-	-	-	-
6012700 · Town Hall Property Expenses	18	83	949	501	1,000
6012800 · Storm Water / Street Flooding	-	-	5,437	-	-
6012900 · 5G Cell Tower	-		8,000		
Total 601000B · Operating	14,925	7,175	108,243	43,050	87,100
Total 6010000 · Town Expenses	28,227	27,778	260,411	185,999	352,750
6020000 · Administration					
602000A · Employee Expenses					
6020100 · Salary & Wages	32,652	31,405	138,062	136,087	272,176
6020110 · Payroll Taxes	2,536	2,402	12,108	10,409	20,821
6020130 · Employee Benefits	4,835	4,827	29,306	28,965	57,927

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
6020140 · Pension Plan	335	450	1,587	1,950	3,897
6020160 · Workers Comp	301	91	1,806	393	789
Total 602000A · Employee Expenses	40,659	39,175	182,869	177,804	355,610
602000B · Seasonal Employee Expenses					
6020300 · Salary & Wages	2,054	4,623	7,519	18,495	18,495
6020310 · Payroll Taxes	194	417	711	1,665	1,665
6020360 · Workers Comp	1	14	7	54	54
Total 602000B · Seasonal Employee Expenses	2,249	5,054	8,236	20,214	20,214
602000C · Building Expenses					
6020500 · Utilities	1,091	2,043	9,640	12,255	24,511
6020510 · Cleaning	165	217	1,330	1,298	2,600
6020520 · Pest Control	-	-	213	250	500
6020530 · Building Maintenance	-	416	554	2,499	5,000
Total 602000C · Building Expenses	1,256	2,676	11,737	16,302	32,611
602000D · Vehicles					
6020600 · Gas	-	-	-	-	-
6020605 · Mileage Reimbursement	600	458	2,800	2,751	5,500
Total 602000D · Vehicles	600	458	2,800	2,751	5,500
602000E · Operating					
6021000 · Postage	1,327	2,500	5,226	15,000	30,000
6021100 · Professional Fees	3,505	6,758	36,322	40,551	81,100
6021200 · Insurance	5,607	5,916	33,133	35,498	71,000
6021300 · Dues & Publications	-	208	363	1,251	2,500
6021400 · Training	245	209	1,459	1,251	2,500
6021500 · Supplies	294	833	4,740	5,001	10,000
6021600 · Printing	-	333	-	2,001	4,000
6021700 · Misc	29	417	1,811	2,499	5,000
6021800 · Equipment Maintenance	-	-	66	-	-
Total 602000E · Operating	11,006	17,174	83,120	103,052	206,100
Total 6020000 · Administration	55,771	64,537	288,763	320,123	620,035
6030000 · Police					
603000A · Employee Expenses					

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
6030100 · Salary & Wages	102,004	80,996	390,819	350,982	701,968
6030105 · Special Event Payroll	1,500	4,000	2,250	20,000	20,000
6030110 · Payroll Taxes	7,192	6,373	29,325	27,613	55,231
6030130 · Employee Benefits	11,553	12,974	69,662	77,841	155,685
6030140 · Pension Plan	10,664	10,799	50,279	46,796	93,590
6030150 · Uniforms	1,221	-	7,125	-	-
6030160 · Workers Comp	1,716	5,573	10,296	24,147	48,295
Total 603000A · Employee Expenses	135,850	120,715	559,755	547,379	1,074,769
603000B · Admin Employee Expenses					
6030200 · Salary & Wages	12,596	15,535	64,376	67,320	134,638
6030210 · Payroll Taxes	995	792	5,913	4,752	10,300
6030230 · Employee Benefits	3,311	3,376	20,164	20,251	40,507
6030240 · Pension Plan	238	241	1,092	1,041	2,087
6030260 · Workers Comp	15	30	88	181	390
Total 603000B · Admin Employee Expenses	17,154	19,974	91,633	93,545	187,922
603000C · Seasonal Employee Expenses					
6030300 · Salary & Wages	25,738	41,993	132,617	153,974	167,972
6030310 · Payroll Taxes	3,339	3,779	16,606	13,857	15,117
6030350 · Uniforms	-	-	2,510	4,000	4,000
6030360 · Workers Comp	603	2,889	3,617	10,593	11,556
Total 603000C · Seasonal Employee Expenses	29,680	48,661	155,349	182,424	198,645
603000D · Building Expenses					
6030500 · Utilities	901	1,432	9,049	8,595	17,189
6030510 · Cleaning	165	217	1,330	1,298	2,600
6030520 · Pest Control	-	-	213	250	500
6030530 · Building Maintenance	-	500	1,013	3,000	6,000
Total 603000D · Building Expenses	1,066	2,149	11,605	13,143	26,289
603000E · Vehicles					
6030600 · Gas	619	2,083	18,471	12,502	25,000
6030610 · Auto Maintenance & Repairs	3,462	1,250	14,977	7,500	15,000
Total 603000E · Vehicles	4,081	3,333	33,448	20,002	40,000
603000F · Operating					

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
6031000 · Postage	-	-	-	-	-
6031100 · Professional Fees	140	1,667	1,802	9,999	20,000
6031200 · Insurance	6,584	8,250	47,405	49,500	100,000
6031300 · Dues & Publications	-	83	143	501	1,000
6031400 · Training	70	-	5,089	-	-
6031500 · Supplies	220	417	5,647	2,499	5,000
6031700 · Misc	-	417	2,242	2,499	5,000
6031800 · Equipment Maintenance	2,549	833	7,015	5,002	10,000
6031900 · Drug Testing	207	41	602	249	500
Total 603000F · Operating	9,770	11,708	69,945	70,249	141,500
Total 6030000 · Police	197,602	206,540	921,735	926,742	1,669,125
6040000 · Maintenance					
604000A · Employee Expenses					
6040100 · Salary & Wages	9,367	6,851	42,081	29,687	59,373
6040110 · Payroll Taxes	771	524	3,900	2,273	4,542
6040130 · Employee Benefits	948	957	5,708	5,743	11,485
6040140 · Pension Plan	172	206	792	890	1,781
6040150 · Uniforms	-	-	44	-	250
6040160 · Workers Comp	159	427	953	1,852	3,705
Total 604000A · Employee Expenses	11,416	8,965	53,478	40,445	81,136
604000B · Building Expenses					
6040500 · Utilities	136	274	1,499	1,641	3,282
6040530 · Building Maintenance	-	42	201	249	500
Total 604000B · Building Expenses	136	316	1,700	1,890	3,782
604000C · Vehicles					
6040600 · Gas	-	250	2,347	1,500	3,000
6040610 · Auto Maintenance & Repairs	-	83	485	501	1,000
Total 604000C · Vehicles	-	333	2,832	2,001	4,000
604000D · Operating					
6041500 · Supplies	594	333	3,323	2,002	4,000
6041700 · Misc	-	13	128	75	150
6041800 · Equipment Maintenance	-	416	-	2,499	5,000

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
Total 604000D · Operating	594	762	3,451	4,576	9,150
Total 6040000 · Maintenance	12,146	10,376	61,461	48,912	98,068
6050000 · Code Enforcement					
605000A · Employee Expenses					
6050100 · Salary & Wages	9,850	9,980	41,543	43,246	86,496
6050110 · Payroll Taxes	769	763	3,747	3,308	6,617
6050130 · Employee Benefits	3,752	2,795	22,419	16,771	33,541
6050140 · Pension Plan	149	152	695	662	1,319
6050150 · Uniforms	-	-	(158)	100	200
6050160 · Workers Comp	27	79	160	339	683
Total 605000A · Employee Expenses	14,546	13,769	68,406	64,426	128,856
605000B · Seasonal Employee Expenses					
6050300 · Salary & Wages	12,134	12,143	50,200	72,856	85,000
6050310 · Payroll Taxes	1,006	1,093	4,266	6,558	7,650
6050350 · Uniforms	-	-	1,173	1,700	1,700
6050360 · Workers Comp	27	96	162	576	672
Total 605000B · Seasonal Employee Expenses	13,167	13,332	55,801	81,690	95,022
605000C · Building Expenses					
6050500 · Utilities	550	1,083	5,106	6,502	13,000
6050520 · Pest Control	-	-	-	225	450
6050530 · Building Maintenance	-	375	7,487	2,250	4,500
Total 605000C · Building Expenses	550	1,458	12,593	8,977	17,950
605000D · Vehicles					
6050600 · Gas	-	107	480	643	750
6050605 · Mileage Reimbursement	-	-	-	-	-
6050610 · Auto Maintenance & Repair	-	143	225	857	1,000
Total 605000D · Vehicles	-	250	705	1,500	1,750
605000E · Operating					
6051000 · Postage	-	-	-	-	-
6051100 · Professional Fees	-	42	114	249	500
6051300 · Dues & Publications	-	-	-	-	-
6051400 · Training	-	83	849	501	1,000

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
6051500 · Supplies	24	417	3,514	2,498	5,000
6051600 · Printing	-	-	-	-	-
6051700 · Misc	-	125	2,112	750	1,500
6051900 · Equipment Maintenance	-	167	1,176	999	2,000
605000E · Operating - Other	-	-	-	-	-
Total 605000E · Operating	24	834	7,765	4,997	10,000
Total 6050000 · Code Enforcement	28,288	29,643	145,270	161,590	253,578
6060000 · Building Inspector					
606000A · Employee Expenses					
6060100 · Salary & Wages	6,105	6,105	26,014	26,455	52,912
6060110 · Payroll Taxes	455	467	2,172	2,026	4,048
6060130 · Employee Benefits	812	868	5,148	5,210	10,418
6060140 · Pension Plan	183	181	853	786	1,572
6060150 · Uniforms	-		42		
6060160 · Workers Comp	17	40	100	175	350
Total 606000A · Employee Expenses	7,572	7,661	34,329	34,652	69,300
606000B · Vehicles					
6060600 · Gas	-	125	596	750	1,500
Total 606000B · Vehicles	-	125	596	750	1,500
606000C · Operating					
6060500 · Phone	45	58	273	352	700
6061000 · Postage	-	-	-	-	-
6061100 · Professional Fees	-	-	-	-	-
6061300 · Dues & Publications	-	42	-	249	500
6061400 · Training	-	83	-	501	1,000
6061500 · Supplies	-	62	131	374	750
6061700 · Misc	-	21	-	124	250
Total 606000C · Operating	45	266	404	1,600	3,200
Total 6060000 · Building Inspector	7,618	8,052	35,329	37,002	74,000
6070000 · Alderman					
607000A · Employee Expenses					
6070100 · Salary & Wages	9,784	10,274	38,993	44,518	89,037

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
6070110 · Payroll Taxes	834	786	3,532	3,406	6,811
6070150 · Uniforms	-	75	-	450	450
6070160 · Workers Comp	8	20	49	129	258
Total 607000A · Employee Expenses	10,626	11,155	42,575	48,503	96,556
607000B · Operating					
6071000 · Postage	-	-	-	-	-
6071300 · Dues & Publications	-		126		
6071500 · Supplies	-	100	1,906	600	1,200
6071700 · Misc	-	125	1,078	750	1,500
Total 607000B · Operating	-	225	3,111	1,350	2,700
Total 6070000 · Alderman	10,626	11,380	45,686	49,853	99,256
6080000 · Beach Patrol					
608000A · Employee Expenses					
6080100 · Salary & Wages	53,155	45,116	318,135	340,298	350,000
6080110 · Payroll Taxes	5,158	4,060	30,708	30,626	31,500
6080130 · Employee Benefits	59	59	352	350	704
6080150 · Uniforms	-	-	1,667	3,250	6,500
6080160 · Workers Comp	885	2,815	5,310	21,235	21,840
Total 608000A · Employee Expenses	59,257	52,050	356,172	395,759	410,544
608000B · Building Expenses					
6080500 · Utilities	429	848	3,155	5,090	10,178
6080510 · Cleaning	180	71	1,170	424	850
6080530 · Building Maintenance	644	250	2,832	1,500	3,000
6080550 · Landhold Lease - LSS	-		5		
Total 608000B · Building Expenses	1,253	1,169	7,162	7,014	14,028
608000C · Vehicles					
6080600 · Gas	-	100	737	500	500
6080610 · Auto Maintenance & Repair	-	125	1,231	625	750
Total 608000C · Vehicles	-	225	1,968	1,125	1,250
608000D · Operating					
6081200 · Insurance	84	83	501	502	1,000
6081400 · Training	-	-	9,836	5,000	5,000

Town of Dewey Beach
Profit & Loss Budget Performance
September 2021

	Sep 21	Budget	Apr - Sep 21	YTD Budget	Annual Budget
6081500 · Supplies	90	125	2,581	750	1,500
6081600 · Printing	-	-	705	500	1,000
6081700 · Misc	173	150	623	900	1,800
6081800 · Donation Purchases	-	-	10,928	-	-
6081900 · Equipment Maintenance	-	417	2,730	2,498	5,000
6082000 · Drug Testing	-		123		
Total 608000D · Operating	347	775	28,027	10,150	15,300
Total 6080000 · Beach Patrol	60,857	54,219	393,329	414,048	441,122
Total Expense	401,134	412,525	2,151,984	2,144,269	3,607,934
Net Ordinary Income	98,580	26,263	1,492,499	214,284	241,266
Other Income/Expense					
Other Expense					
8000000 · Depreciation Expense	19,015		114,090		
8000001 · Prior Year Surplus Expenses	-		11,834		
8000002 · LESO Funds Expenses	-		11,284		
8000003 · Set Aside Expenses	-		211,747		
9999999 · Suspense	(0)		(341)		
Total Other Expense	19,015		348,615		
Net Other Income	(19,015)		(348,615)		
Net Income	**79,565**	**26,263**	**1,143,885**	**214,284**	**241,266**