

Town of Duck, North Carolina
Profit & Loss Budget vs. Actual
July 2021

08/30/21

Accrual Basis

	Jul 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3100 · Ad Valorem Taxes				
02-120 · Prior Year Real Property	0.00	5,000.00	-5,000.00	0.0%
03-120 · Current Year Real Property				
MSDA	0.00	645,348.00	-645,348.00	0.0%
MSDB	0.00	355,623.00	-355,623.00	0.0%
03-120 · Current Year Real Property - Oth...	0.00	4,051,252.00	-4,051,252.00	0.0%
Total 03-120 · Current Year Real Property	0.00	5,052,223.00	-5,052,223.00	0.0%
03-125 · Current Year Motor Vehicle	0.00	36,052.00	-36,052.00	0.0%
Total 3100 · Ad Valorem Taxes	0.00	5,093,275.00	-5,093,275.00	0.0%
3200 · Other Taxes and Licenses				
3230 · Local Government Sales Tax	0.00	1,581,889.00	-1,581,889.00	0.0%
3240 · Real Estate Transfer Tax	0.00	397,280.00	-397,280.00	0.0%
3270 · Occupancy Tax	0.00	1,548,771.00	-1,548,771.00	0.0%
Total 3200 · Other Taxes and Licenses	0.00	3,527,940.00	-3,527,940.00	0.0%
3300 · Intergovernmental				
Restricted Intergovernmental				
3315-32 · Visitor's Bureau Grant	0.00	147,806.00	-147,806.00	0.0%
3315-38 · Shoreline Grant	0.00	206,212.00	-206,212.00	0.0%
3315-40 · Government Access Channel G...	0.00	5,000.00	-5,000.00	0.0%
3318 · FEMA Grants	0.00	1,693,753.00	-1,693,753.00	0.0%
3320 · NFWF Grant	0.00	384,011.00	-384,011.00	0.0%
3323 · ARP Local Fiscal Relief Funds	63,102.10			
Total Restricted Intergovernmental	63,102.10	2,436,782.00	-2,373,679.90	2.6%
3322 · Beer and Wine	0.00	1,700.00	-1,700.00	0.0%
3324 · Utility Franchise Tax	0.00	409,790.00	-409,790.00	0.0%
Total 3300 · Intergovernmental	63,102.10	2,848,272.00	-2,785,169.90	2.2%
3340 · Permits and Fees				
3343 · Building Permits	17,167.75	159,844.00	-142,676.25	10.7%
3345 · Reinspection Fees	0.00	250.00	-250.00	0.0%
3346 · Other Permits	400.00	9,654.00	-9,254.00	4.1%
Total 3340 · Permits and Fees	17,567.75	169,748.00	-152,180.25	10.3%
3800 · Miscellaneous Income				
3831 · Investment Earnings	73.29	1,800.00	-1,726.71	4.1%
3837 · Mixed Beverage Tax	0.00	63,213.00	-63,213.00	0.0%
3840 · Sale of Vehicles & Assets	0.00	47,000.00	-47,000.00	0.0%
3841 · Building Rental Fees	0.00	1,500.00	-1,500.00	0.0%
3842 · Sponsorship Revenue	6,300.00	40,400.00	-34,100.00	15.6%
3843 · Merchandise Revenue	70.00	12,100.00	-12,030.00	0.6%
3800 · Miscellaneous Income - Other	22.50			
Total 3800 · Miscellaneous Income	6,465.79	166,013.00	-159,547.21	3.9%
3900 · Non-revenue Receipts				
3910.01 · Transfers from Capital Reserve	0.00	1,476,489.00	-1,476,489.00	0.0%
3911 · Debt Proceeds - Installment Pur	0.00	650,888.00	-650,888.00	0.0%
Total 3900 · Non-revenue Receipts	0.00	2,127,377.00	-2,127,377.00	0.0%
Total Income	87,135.64	13,932,625.00	-13,845,489.36	0.6%
Gross Profit	87,135.64	13,932,625.00	-13,845,489.36	0.6%

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Expense	Jul 21	Budget	\$ Over Budget	% of Budget
4100 · General Government				
4110 · Governing Body				
110-121 · Salaries and Wages	3,900.00	23,400.00	-19,500.00	16.7%
110-130 · FICA	295.35	1,790.00	-1,494.65	16.5%
110-132 · Workers Comp	38.39	39.00	-0.61	98.4%
110-190 · Professional Services	0.00	5,000.00	-5,000.00	0.0%
110-195 · Contracted Services	0.00	7,000.00	-7,000.00	0.0%
110-200 · Supplies and Materials	0.00	500.00	-500.00	0.0%
110-212 · Uniforms	0.00	500.00	-500.00	0.0%
110-255 · Technology Harware & Acc	4,494.75	6,227.00	-1,732.25	72.2%
110-310 · Travel & Training	0.00	2,000.00	-2,000.00	0.0%
110-315 · Dues and Subscriptions	2,374.00	7,955.00	-5,581.00	29.8%
110-320 · Communications	0.00	600.00	-600.00	0.0%
110-335 · Leased Equipment	547.92	8,718.00	-8,170.08	6.3%
110-342 · Advertising	0.00	2,500.00	-2,500.00	0.0%
110-345 · Insurance and Bonding	0.00	67,330.00	-67,330.00	0.0%
110-499 · Miscellaneous	0.00	12,600.00	-12,600.00	0.0%
Total 4110 · Governing Body	11,650.41	146,159.00	-134,508.59	8.0%
4120 · Administration				
120-341 Bank Charges	288.48			
120-121 · Salaries and Wages	23,510.79	435,494.00	-411,983.21	5.4%
120-130 · FICA	2,115.23	33,315.00	-31,199.77	6.3%
120-132 · Workers Comp	1,870.20	1,924.00	-53.80	97.2%
120-133 · Supplemental Retirement (LGE...	4,799.88	49,429.00	-44,629.12	9.7%
120-134 · 401k	2,118.85	21,775.00	-19,656.15	9.7%
120-180 · Medical/Dental Insurance	4,206.28	37,700.00	-33,493.72	11.2%
120-190 · Professional Services	0.00	10,000.00	-10,000.00	0.0%
120-195 · Contracted Services	0.00	8,000.00	-8,000.00	0.0%
120-200 · Supplies and Materials	33.99	3,000.00	-2,966.01	1.1%
120-212 · Uniforms	0.00	900.00	-900.00	0.0%
120-255 · Technology Hardware & Acces...	4,273.80	5,902.00	-1,628.20	72.4%
120-310 · Travel and Training	600.00	9,000.00	-8,400.00	6.7%
120-315 · Dues and Subscriptions	4,782.00	15,414.00	-10,632.00	31.0%
120-320 · Communications	0.00	4,220.00	-4,220.00	0.0%
120-335 · Leased Equipment	547.91	8,718.00	-8,170.09	6.3%
120-340 · Printing and Binding	0.00	9,300.00	-9,300.00	0.0%
120-342 · Advertising	0.00	1,000.00	-1,000.00	0.0%
120-499 · Miscellaneous	100.00	4,000.00	-3,900.00	2.5%
Total 4120 · Administration	49,247.41	659,091.00	-609,843.59	7.5%
4130 · Finance				
130-190 · Professional Services	0.00	29,200.00	-29,200.00	0.0%
130-195 · Contracted Services	0.00	71,090.00	-71,090.00	0.0%
Total 4130 · Finance	0.00	100,290.00	-100,290.00	0.0%
4150 · Legal				
150-190 · Professional Services	620.00	82,200.00	-81,580.00	0.8%
Total 4150 · Legal	620.00	82,200.00	-81,580.00	0.8%
4190 · Public Facilities				
190-121 · Salaries and Wages	3,702.86	58,787.00	-55,084.14	6.3%
190-130 · FICA	0.00	4,497.00	-4,497.00	0.0%
190-132 · Workers Comp	1,449.28	1,491.00	-41.72	97.2%
190-133 · Supplemental Retirement (LGE...	0.00	6,672.00	-6,672.00	0.0%
190-134 · 401k	0.00	2,939.00	-2,939.00	0.0%
190-180 · Medical/Dental Insurance	503.88	5,847.00	-5,343.12	8.6%
190-195 · Contracted Services	3,946.65	126,773.00	-122,826.35	3.1%
190-200 · Supplies and Materials	419.30	3,000.00	-2,580.70	14.0%
190-212 · Uniforms	0.00	500.00	-500.00	0.0%
190-250 · Vehicle Supplies and Materials	0.00	1,200.00	-1,200.00	0.0%
190-330 · Utilities	0.00	11,120.00	-11,120.00	0.0%
190-450 · Repairs and Maintenance	2,954.20	25,000.00	-22,045.80	11.8%
190-451 · Boardwalk Repairs	0.00	15,000.00	-15,000.00	0.0%

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190-453 · Vehicle Repairs and Maintenanc...	0.00	1,250.00	-1,250.00	0.0%
190-499 · Miscellaneous	0.00	2,000.00	-2,000.00	0.0%
190-500 · Capital Outlay - over \$5,000	0.00	12,100.00	-12,100.00	0.0%
190-700 · Debt Service	0.00	243,417.00	-243,417.00	0.0%
Total 4190 · Public Facilities	12,976.17	521,593.00	-508,616.83	2.5%
4200 · Information Technology				
200-195 · Contracted Services	5,323.49	71,967.00	-66,643.51	7.4%
200-315 · Dues and Subscriptions	2,220.88	18,125.00	-15,904.12	12.3%
200-320 · Telephone and Communications	2,925.87	34,023.00	-31,097.13	8.6%
200-601 · Cable Access Channel	0.00	28,500.00	-28,500.00	0.0%
Total 4200 · Information Technology	10,470.24	152,615.00	-142,144.76	6.9%
Total 4100 · General Government	84,964.23	1,661,948.00	-1,576,983.77	5.1%
4300 · Public Safety				
4310 · Police				
310-121 · Salary and Wages	52,499.02	865,769.00	-813,269.98	6.1%
310-122 · Salaries and Wages (overtime)	2,090.54	26,000.00	-23,909.46	8.0%
310-125 · Police Sep Allow Saleries	609.75	9,250.00	-8,640.25	6.6%
310-130 · FICA	6,978.67	66,499.00	-59,520.33	10.5%
310-132 · Workers Comp	17,876.50	18,386.00	-509.50	97.2%
310-133 · Supplemental Retirement (LGE...	11,395.89	107,201.00	-95,805.11	10.6%
310-134 · 401k	4,740.40	44,588.00	-39,847.60	10.6%
310-180 · Medical/Dental Insurance	14,401.80	104,594.00	-90,192.20	13.8%
310-195 · Contracted Services	14,345.15	75,108.00	-60,762.85	19.1%
310-200 · Supplies and Materials	520.69	7,000.00	-6,479.31	7.4%
310-212 · Uniforms	56.00	10,000.00	-9,944.00	0.6%
310-215 · Police Supplies and Materials	0.00	15,000.00	-15,000.00	0.0%
310-250 · Vehicle Supplies and Materials	0.00	35,000.00	-35,000.00	0.0%
310-255 · Technology Hardware & Acces...	2,766.02	3,246.00	-479.98	85.2%
310-310 · Travel and Training	0.00	15,000.00	-15,000.00	0.0%
310-315 · Dues and Subscriptions	995.00	9,037.00	-8,042.00	11.0%
310-320 · Communications	0.00	17,335.00	-17,335.00	0.0%
310-335 · Leased Equipment	0.00	1,914.00	-1,914.00	0.0%
310-340 · Printing and Binding	137.50	1,000.00	-862.50	13.8%
310-342 · Advertising	0.00	1,000.00	-1,000.00	0.0%
310-450 · Repairs and Maintenance	0.00	3,000.00	-3,000.00	0.0%
310-453 · Vehicle Repairs and Maintenanc...	275.00	11,000.00	-10,725.00	2.5%
310-499 · Miscellaneous	0.00	5,000.00	-5,000.00	0.0%
310-500 · Capital Outlay - over \$5,000	0.00	240,000.00	-240,000.00	0.0%
310-501 · Capital Outlay - under \$5,000	17,145.38	169,666.00	-152,520.62	10.1%
310-700 · Debt Service	0.00	48,093.00	-48,093.00	0.0%
Total 4310 · Police	146,833.31	1,909,686.00	-1,762,852.69	7.7%
4340 · Fire				
340-121 · Salaries and Wages	51,893.41	850,967.00	-799,073.59	6.1%
340-122 · Salary and Wages (overtime)	3,348.59	25,000.00	-21,651.41	13.4%
340-123 · Salaries and Wages (part time)	936.79	15,000.00	-14,063.21	6.2%
340-130 · FICA	7,003.89	68,159.00	-61,155.11	10.3%
340-132 · Workers Comp	23,790.32	24,469.00	-678.68	97.2%
340-133 · Supplemental Retirement (LGE...	10,950.37	99,422.00	-88,471.63	11.0%
340-134 · 401k	4,710.85	43,798.00	-39,087.15	10.8%
340-180 · Medical/Dental Insurance	17,550.51	129,368.00	-111,817.49	13.6%
340-250 · Vehicle Supplies and Materials	0.00	6,000.00	-6,000.00	0.0%
340-255 · Technology Hardware & Acces...	3,735.08	4,971.00	-1,235.92	75.1%
340-320 · Communications	0.00	2,460.00	-2,460.00	0.0%
340-453 · Vehicle Repairs and Maintenanc...	0.00	3,000.00	-3,000.00	0.0%
340-501 · Capital Outlay - under \$5,000	0.00	301,525.00	-301,525.00	0.0%
340-600 · Subsidies and Allocations	57,750.00	231,000.00	-173,250.00	25.0%
340-700 · Debt Service	0.00	82,733.00	-82,733.00	0.0%
Total 4340 · Fire	181,669.81	1,887,872.00	-1,706,202.19	9.6%

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	Jul 21	Budget	\$ Over Budget	% of Budget
4350 · Inspections				
350-121 · Salaries Wages	6,829.92	134,184.00	-127,354.08	5.1%
350-130 · FICA	2,115.21	10,265.00	-8,149.79	20.6%
350-132 · Workers Comp	1,226.63	1,262.00	-35.37	97.2%
350-133 · Supplemental Retirement (LGE...	2,024.65	15,230.00	-13,205.35	13.3%
350-134 · 401k	813.63	6,709.00	-5,895.37	12.1%
350-180 · Medical/Dental Insurance	1,760.24	14,465.00	-12,704.76	12.2%
350-200 · Supplies and Materials	0.00	1,500.00	-1,500.00	0.0%
350-212 · Uniforms	0.00	600.00	-600.00	0.0%
350-250 · Vehicle Supplies and Materials	0.00	1,500.00	-1,500.00	0.0%
350-310 · Travel and Training	0.00	2,000.00	-2,000.00	0.0%
350-315 · Dues and Subscriptions	0.00	4,100.00	-4,100.00	0.0%
350-320 · Communications	0.00	1,484.00	-1,484.00	0.0%
350-335 · Leased Equipment	547.93	8,718.00	-8,170.07	6.3%
350-453 · Vehicle Repairs and Maintenanc...	0.00	1,250.00	-1,250.00	0.0%
350-499 · Miscellaneous	288.00	1,500.00	-1,212.00	19.2%
Total 4350 · Inspections	15,606.21	204,767.00	-189,160.79	7.6%
4370 · Ocean Rescue				
370-195 · Contracted Services	210,000.00	531,500.00	-321,500.00	39.5%
Total 4370 · Ocean Rescue	210,000.00	531,500.00	-321,500.00	39.5%
Total 4300 · Public Safety	554,109.33	4,533,825.00	-3,979,715.67	12.2%
4500 · Transportation				
4510 · Streets and Highways				
510-190 · Professional Services	0.00	163,100.00	-163,100.00	0.0%
510-195 · Contracted Services	4,458.33	50,649.00	-46,190.67	8.8%
510-200 · Supplies and Materials	1.39	2,000.00	-1,998.61	0.1%
510-330 · Utilities	0.00	1,240.00	-1,240.00	0.0%
510-450 · Repairs and Maintenance	0.00	25,000.00	-25,000.00	0.0%
510-499 · Miscellaneous	0.00	2,000.00	-2,000.00	0.0%
510-500 · Capital Outlay-over \$5,000	0.00	2,660,597.00	-2,660,597.00	0.0%
Total 4510 · Streets and Highways	4,459.72	2,904,586.00	-2,900,126.28	0.2%
Total 4500 · Transportation	4,459.72	2,904,586.00	-2,900,126.28	0.2%
4700 · Environmental Protection				
4710 · Sanitation				
710-650 · Contracted - Garbage	0.00	940,990.00	-940,990.00	0.0%
710-651 · Contracted - Recycling	16,750.21	246,296.00	-229,545.79	6.8%
Total 4710 · Sanitation	16,750.21	1,187,286.00	-1,170,535.79	1.4%
4730 · Environmental Protection				
730-190 · Professional Services	0.00	275,100.00	-275,100.00	0.0%
730-200 · Supplies and Materials	0.00	10,000.00	-10,000.00	0.0%
730-450 · Repairs and Maintenance	35,958.54	72,137.00	-36,178.46	49.8%
730-499 · Miscellaneous	0.00	1,500.00	-1,500.00	0.0%
730-700 · Debt Service	0.00	1,403,601.00	-1,403,601.00	0.0%
Total 4730 · Environmental Protection	35,958.54	1,762,338.00	-1,726,379.46	2.0%
Total 4700 · Environmental Protection	52,708.75	2,949,624.00	-2,896,915.25	1.8%

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4900 · Economic and Physical Develop.				
4910 · Community Development				
910-121 · Salaries and Wages	10,715.37	181,887.00	-171,171.63	5.9%
910-126 · Board Stipends	0.00	7,200.00	-7,200.00	0.0%
910-130 · FICA	2,115.22	14,537.00	-12,421.78	14.6%
910-132 · Workers Comp	2,445.16	2,515.00	-69.84	97.2%
910-133 · Supplemental Retirement (LGE...	2,222.97	21,568.00	-19,345.03	10.3%
910-134 · 401k	974.89	9,501.00	-8,526.11	10.3%
910-180 · Medical/Dental Insurance	4,806.04	21,509.00	-16,702.96	22.3%
910-190 · Professional Services	0.00	5,000.00	-5,000.00	0.0%
910-200 · Supplies and Materials	0.00	2,000.00	-2,000.00	0.0%
910-212 · Uniforms	0.00	650.00	-650.00	0.0%
910-250 · Vehicle Supplies and Materials	0.00	500.00	-500.00	0.0%
910-310 · Travel and Training	0.00	11,400.00	-11,400.00	0.0%
910-315 · Dues and Subscriptions	5,900.00	7,400.00	-1,500.00	79.7%
910-320 · Communications	0.00	3,740.00	-3,740.00	0.0%
910-335 · Leased Equipment	547.93	8,718.00	-8,170.07	6.3%
910-342 · Advertising	100.00	1,500.00	-1,400.00	6.7%
910-453 · Vehicle Repairs and Mainten...	0.00	1,000.00	-1,000.00	0.0%
910-499 · Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
910-501 · Capital Outlay - under \$5,000	0.00	3,000.00	-3,000.00	0.0%
Total 4910 · Community Development	29,827.58	304,625.00	-274,797.42	9.8%
Total 4900 · Economic and Physical Develop.	29,827.58	304,625.00	-274,797.42	9.8%
6230 · Recreation and Special Events				
230-195 · Contracted Services	8,936.66	137,500.00	-128,563.34	6.5%
230-200 · Supplies and Materials	0.00	7,400.00	-7,400.00	0.0%
230-342 · Advertising	0.00	30,000.00	-30,000.00	0.0%
230-490 · Merchandise for Resale	4,384.58	12,000.00	-7,615.42	36.5%
230-498 · Miscellaneous - Events	600.00			
Total 6230 · Recreation and Special Events	13,921.24	186,900.00	-172,978.76	7.4%
9800 · Transfers to Other Funds				
9850 · Beach Fund	0.00	1,317,349.00	-1,317,349.00	0.0%
Total 9800 · Transfers to Other Funds	0.00	1,317,349.00	-1,317,349.00	0.0%
9900 · Budgetary Accounting				
9910 · Contingency	0.00	73,768.00	-73,768.00	0.0%
Total 9900 · Budgetary Accounting	0.00	73,768.00	-73,768.00	0.0%
Total Expense	739,990.85	13,932,625.00	-13,192,634.15	5.3%
Net Ordinary Income	-652,855.21	0.00	-652,855.21	100.0%
Net Income	-652,855.21	0.00	-652,855.21	100.0%