

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
April 2014

	Apr 14	Apr 13	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>400 · Operating Income</b>			
4010010 · Transfer Tax Income	40,845	27,325	13,520
4010015 · Accommodation Tax	10,475	8,167	2,308
<b>4010019 · Business Licenses</b>			
4010020 · Bus Lic-Rental	15,380	13,572	1,808
4010025 · Bus Lic-Comm Rental	0	273	-273
4010030 · Bus Lic-Comm	34,622	31,823	2,799
4010040 · Bus Lic-Real Estate	1,472	109	1,363
<b>Total 4010019 · Business Licenses</b>	<u>51,474</u>	<u>45,777</u>	<u>5,697</u>
4010100 · Cable TV Franchise	6,540		
4010120 · Beach Fire Permits	60	150	-90
<b>4010999 · Parking Permits</b>			
4011000 · Parking Permits - Seasonal	28,928	41,661	-12,733
<b>Total 4010999 · Parking Permits</b>	<u>28,928</u>	<u>41,661</u>	<u>-12,733</u>
4014000 · Parking Fines	1,405	1,070	335
4014010 · Delinq. Parking Fines	8,976	8,786	190
4014100 · Town Ord Fines & Court	594	1,546	-952
4014110 · Traffic Fines	600	340	260
4014300 · Capias/Contempt Charges	270	340	-70
4014400 · Traff Fines - Other Courts	0	199	-199
4014414 · Ord Fines - Other Courts	0	188	-188
4016010 · Bldg Permit Fees	45,798	27,460	18,338
<b>8010000 · Other Fines and Revenue</b>			
8010050 · Bus& Rental License Fines	516	0	516
8010210 · Interest Income	10	9	1
8010211 · Investment Income	2,555	1,248	1,307
8010230 · ATM Income	-10	16	-26
8010330 · Police/Court Reports	35	35	0
8010380 · Dog Licenses	1,380	1,795	-415
8010386 · Misc Income	5,000	0	5,000
<b>Total 8010000 · Other Fines and Revenue</b>	<u>9,486</u>	<u>3,103</u>	<u>6,383</u>
<b>Total 400 · Operating Income</b>	<b>205,451</b>	<b>166,112</b>	<b>39,339</b>
<b>Total Income</b>	<b>205,451</b>	<b>166,112</b>	<b>39,339</b>
<b>Expense</b>			
<b>601 · Administrative</b>			
<b>60101 · Administrative Operating</b>			
6010080 · Professional Fee	2,902	-3,068	5,970
6010201 · Bank & Credit Card Charges	378	584	-206
6010205 · Commissioners/Committee Expense	215	901	-686

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
April 2014

	Apr 14	Apr 13	\$ Change
6010210 · Misc	92	3,164	-3,072
6010215 · Collection Agy Fees	4,122	3,931	191
6010220 · Bank Fees- Transfer Tax	955	768	187
6010223 - Code Update	2,694	0	2,694
6010265 · Lawsuit Legal Fees	0	1,760	-1,760
6010310 · Legal Fees-Regular	7,500	10,000	-2,500
6012005 · IT/Communications	73	139	-66
<b>601A · Administrative</b>			
6010070 · Insurance	8,190	7,496	694
6010150 · Telephone	539	475	64
6010160 · Postage	0	97	-97
6010180 · Supplies	0	2,753	-2,753
<b>Total 601A · Administrative</b>	<b>8,729</b>	<b>10,820</b>	<b>-2,091</b>
<b>601B · Building Expenses</b>			
6010130 · Building Maintenance & Supplies	275	200	75
6010500 · All Utilities	604	324	280
<b>Total 601B · Building Expenses</b>	<b>879</b>	<b>524</b>	<b>355</b>
<b>601P · Payroll &amp; HR Expenses</b>			
6010010 · Salary & Wages	14,469	15,483	-1,014
6010020 · Employee Benefits	3,280	1,868	1,412
6010050 · Payroll Taxes	1,368	1,163	205
6010200 · Pension	314	247	68
<b>Total 601P · Payroll &amp; HR Expenses</b>	<b>19,431</b>	<b>18,760</b>	<b>671</b>
<b>601V · Vehicle Expenses</b>			
6010192 · Town Mgr Auto Lease	553	553	0
<b>Total 601V · Vehicle Expenses</b>	<b>553</b>	<b>553</b>	<b>0</b>
<b>Total 60101 · Administrative Operating</b>	<b>48,523</b>	<b>48,836</b>	<b>-313</b>
<b>Total 601 · Administrative</b>	<b>48,523</b>	<b>48,836</b>	<b>-313</b>
<b>602 · Police</b>			
<b>60201 · Police Operating</b>			
6020030 - Uniforms	2,432	0	2,432
6020065 · Equipment Maintenance & Supply	204	87	117
6020080 · Professional Fees	280	280	0
6020210 · Misc	1,125	130	995
<b>602A · Administrative Public Safety</b>			
6020070 · Insurance	7,323	5,638	1,685
6020150 · Telephone	1,312	1,433	-121
6020160 · Postage	0	97	-97
6020180 · Supplies	230	711	-481
<b>Total 602A · Administrative Public Safety</b>	<b>8,865</b>	<b>7,879</b>	<b>986</b>

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
April 2014

	Apr 14	Apr 13	\$ Change
<b>602B · Building Expense</b>			
6020130 · Building Maintenance & Supplies	915	944	-29
6020500 · All Utilities	368	324	44
<b>Total 602B · Building Expense</b>	<b>1,283</b>	<b>1,268</b>	<b>15</b>
<b>602P · Payroll &amp; HR Expenses</b>			
6020010 · Salary & Wages	42,575	41,388	1,187
6020020 · Employee Benefits	10,694	11,678	-984
6020050 · Payroll Taxes	4,196	3,429	767
6020059 · Payroll Funds Received	-120	-400	280
6020191 · Pension	4,921	4,424	497
<b>Total 602P · Payroll &amp; HR Expenses</b>	<b>62,266</b>	<b>60,519</b>	<b>1,747</b>
<b>602V · Vehicle Expenses</b>			
6020110 · Gasoline & Mileage Reimb	1,828	1,502	326
6020120 · Auto Maintenance & Repairs	1,297	923	374
<b>Total 602V · Vehicle Expenses</b>	<b>3,125</b>	<b>2,426</b>	<b>699</b>
<b>Total 60201 · Police Operating</b>	<b>79,580</b>	<b>72,587</b>	<b>6,993</b>
<b>Total 602 · Police</b>	<b>79,580</b>	<b>72,587</b>	<b>6,993</b>
<b>603 · Street &amp; Highway</b>			
<b>60301 · Street &amp; Hwy Operating</b>			
6030170 · Trash	0	410	-410
6030190 · Maintenance & Supplies	4	16	-12
6030210 · Misc	217		
6030610 · Street Signs	1,588	3,485	-1,898
6030640 · Parking Meter/Permit Expenses	40	1,802	-1,762
<b>603A · Administrative Street &amp; Hwy</b>			
6030070 · Insurance	102	104	-1
6030150 · Telephone	60	151	-91
<b>Total 603A · Administrative Street &amp; Hwy</b>	<b>162</b>	<b>255</b>	<b>-93</b>
<b>603B · Building Expenses</b>			
6030500 · All Utilities	862	563	299
<b>Total 603B · Building Expenses</b>	<b>862</b>	<b>563</b>	<b>299</b>
<b>603P · Payroll &amp; HR Expenses</b>			
6030010 · Salary & Wages	2,720	2,548	172
6030020 · Employee Benefits	521	574	-53
6030050 · Payroll Taxes	276	244	32
<b>Total 603P · Payroll &amp; HR Expenses</b>	<b>3,517</b>	<b>3,365</b>	<b>152</b>
<b>603V · Vehicle Expenses</b>			
6030110 · Gasoline & Mileage Reimb	239	215	24

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
April 2014

	Apr 14	Apr 13	\$ Change
6030120 · Auto Maintenance & Repairs	14		
<b>Total 603V · Vehicle Expenses</b>	<b>253</b>	<b>215</b>	<b>38</b>
<b>Total 60301 · Street &amp; Hwy Operating</b>	<b>6,643</b>	<b>10,111</b>	<b>-3,468</b>
<b>Total 603 · Street &amp; Highway</b>	<b>6,643</b>	<b>10,111</b>	<b>-3,468</b>
<b>604 · Alderman Court Expenses</b>			
60401 · Alderman Court Operating			
604A · Administrative Courts			
6040070 · Insurance	102	104	-1
6040100 · Legal Ads	0	529	-529
6040150 · Telephone	40	40	0
6040180 · Supplies	0	669	-669
<b>Total 604A · Administrative Courts</b>	<b>142</b>	<b>1,341</b>	<b>-1,199</b>
604P · Payroll & HR Expenses			
6040010 · Salaries & Wages	3,153	3,271	-118
6040050 · Payroll Taxes	320	342	-22
<b>Total 604P · Payroll &amp; HR Expenses</b>	<b>3,473</b>	<b>3,613</b>	<b>-140</b>
<b>Total 60401 · Alderman Court Operating</b>	<b>3,615</b>	<b>4,954</b>	<b>-1,339</b>
<b>Total 604 · Alderman Court Expenses</b>	<b>3,615</b>	<b>4,954</b>	<b>-1,339</b>
<b>605 · Lifeguards</b>			
60501 · Lifeguards Operating			
6050013 · Maintenance Equip & Materials	0	2,048	-2,048
6050030 · Uniforms	5,915	2,035	3,881
605A · Administrative Beach Safety			
6050070 · Insurance	920	933	-13
6050180 · Supplies	71	916	-845
<b>Total 605A · Administrative Beach Safety</b>	<b>991</b>	<b>1,849</b>	<b>-858</b>
605P · Payroll & HR Expenses			
6050010 · Salaries & Wages	1,081	764	317
6050020 · Employee Benefits	69	44	25
6050050 · Payroll Taxes	110	80	30
<b>Total 605P · Payroll &amp; HR Expenses</b>	<b>1,260</b>	<b>888</b>	<b>372</b>
<b>Total 60501 · Lifeguards Operating</b>	<b>8,166</b>	<b>6,820</b>	<b>1,346</b>
<b>Total 605 · Lifeguards</b>	<b>8,166</b>	<b>6,820</b>	<b>1,346</b>
<b>606 · Code Enforcement</b>			
6060210 · Misc	0	45	-45
606A · Administrative Code Enforcement			
6060070 · Insurance	204	207	-3

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
April 2014

	Apr 14	Apr 13	\$ Change
6060150 · Telephone	55	54	1
<b>Total 606A · Administrative Code Enforcement</b>	<b>259</b>	<b>262</b>	<b>-2</b>
<b>606P · Payroll &amp; HR Expenses</b>			
6060010 · Salaries & Wages	3,974	4,519	-545
6060020 - Employee Benefits	548		
6060050 · Payroll Taxes	403	304	99
<b>Total 606P · Payroll &amp; HR Expenses</b>	<b>4,925</b>	<b>4,823</b>	<b>102</b>
<b>606V · Vehicle Expenses</b>			
6060110 · Gasoline & Mileage Reimb	153	164	-11
<b>Total 606V · Vehicle Expenses</b>	<b>153</b>	<b>164</b>	<b>-11</b>
<b>Total 606 · Code Enforcement</b>	<b>5,337</b>	<b>5,293</b>	<b>44</b>
<b>607 · Life Saving Station</b>			
<b>607B · Building Expenses</b>			
6070130 · Building Maintenance & Repairs	8	3,644	-3,635
6070500 · All Utilities	318	228	90
<b>Total 607B · Building Expenses</b>	<b>327</b>	<b>3,871</b>	<b>-3,545</b>
<b>Total 607 · Life Saving Station</b>	<b>327</b>	<b>3,871</b>	<b>-3,545</b>
<b>608 · Seasonal PD</b>			
<b>60801 · Seasonal PD Operating</b>			
6080030 · Uniforms	661	193	468
<b>608A · Administrative Monitors</b>			
6080070 · Insurance	971	984	-13
<b>Total 608A · Administrative Monitors</b>	<b>971</b>	<b>984</b>	<b>-13</b>
<b>608P · Payroll &amp; HR Expenses</b>			
6080010 · Salaries & Wages	3,134	2,486	648
6080050 · Payroll Taxes	318	260	58
<b>Total 608P · Payroll &amp; HR Expenses</b>	<b>3,452</b>	<b>2,745</b>	<b>707</b>
<b>Total 60801 · Seasonal PD Operating</b>	<b>5,084</b>	<b>3,923</b>	<b>1,161</b>
<b>Total 608 · Seasonal PD</b>	<b>5,084</b>	<b>3,923</b>	<b>1,161</b>
<b>609 · Town Operating</b>			
6090100 · Equipment/Asset Purchase	0	1,600	-1,600
6090103 · Other Operating Costs-Bayard Ave	409	129	280
6090105 · Parking Meter Debt & Interest	4,168	4,168	0
<b>Total 609 · Town Operating</b>	<b>4,577</b>	<b>5,896</b>	<b>-1,319</b>
<b>Total Expense</b>	<b>161,852</b>	<b>162,293</b>	<b>-441</b>
<b>Net Ordinary Income</b>	<b>43,600</b>	<b>3,819</b>	<b>39,780</b>