

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2012 through March 2013

	<u>Apr '12 - Mar 13</u>	<u>Apr '11 - Mar 12</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
400 · Operating Income			
4010010 · Transfer Tax Income	570,395	584,768	-14,373
4010015 · Accommodation Tax	379,843	371,921	7,922
4010019 · Business Licenses			
4010020 · Bus Lic-Rental	112,188	97,589	14,599
4010030 · Bus Lic-Comm	230,271	194,226	36,045
4010040 · Bus Lic-Real Estate	18,644	12,301	6,343
Total 4010019 · Business Licenses	<u>361,103</u>	<u>304,116</u>	<u>56,987</u>
4010100 · Cable TV Franchise	31,916	28,923	2,993
4010110 · Beach Concession Contract	68,000	61,667	6,333
4010120 · Beach Fire Permits	12,180	9,403	2,777
4010140 · Towing Contract Income	2,100	0	2,100
4010999 · Parking Permits			
4011000 · Parking Permits - Seasonal	278,200	236,699	41,501
4011010 · Parking Permits - Daily	214,002	298,884	-84,882
Total 4010999 · Parking Permits	<u>492,202</u>	<u>535,583</u>	<u>-43,381</u>
4011050 · Parking Meters	140,467	95,280	45,187
4014000 · Parking Fines	268,792	373,049	-104,257
4014005 · Vehicle Booting Fee	4,560	2,960	1,600
4014010 · Delinq. Parking Fines	31,482	33,252	-1,770
4014020 · Delinq. Civil Summons	37	416	-379
4014100 · Town Ord Fines & Court	139,569	198,534	-58,965
4014110 · Traffic Fines	16,776	26,681	-9,905
4014300 · Capias/Contempt Charges	4,573	2,509	2,064
4014310 · Appearance Bond	100	125	-25
4014400 · Traff Fines - Other Courts	1,098	2,379	-1,282
4014414 · Ord Fines - Other Courts	4,151	1,536	2,615
4016010 · Bldg Permit Fees	159,724	486,027	-326,303
4016040 · Marketing Donations	8,653	0	8,653
8010000 · Other Fines and Revenue			
4016060 · Public Hearing Fees	0	2,500	-2,500
8010050 · Bus& Rental License Fines	-547	4,631	-5,178
8010210 · Interest Income	488	1,669	-1,181
8010211 · Investment Income	2,093	244	1,849
8010215 · Unreali Gains/Losses Invest.	-2,487	17,288	-19,775
8010230 · ATM Income	534	540	-6
8010300 · Copies	147	367	-220
8010330 · Police/Court Reports	899	895	4
8010380 · Dog Licenses	20,540	25,275	-4,735
8010386 · Misc Income	714	2,831	-2,117
8090065 · DEMA-Hurricane Reimbursement	0	17,385	-17,385
8010000 · Other Fines and Revenue - Other	160	0	160
Total 8010000 · Other Fines and Revenue	<u>22,540</u>	<u>73,625</u>	<u>-51,084</u>
400 · Operating Income - Other	<u>275</u>	<u>0</u>	<u>275</u>

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Total 400 · Operating Income	2,720,537	3,192,754	-472,218
500 · Intergovernmental Grants			
50101 · Police			
5010020 · Restr.Police Hwy. Safety Grant	0	5,260	-5,260
5010030 · Restr.Police-EIDE Grant	0	0	0
5010040 · Restr.Police-Local Gov't. Grant	0	25,659	-25,659
5010050 · Restr.Law Enforc.Grant (SLEAF)	0	17,180	-17,180
5010060 · Restr.PD-Fed.Confiscated Funds	0	15,571	-15,571
5010070 · Restr.PD-Vehicle Grants	0	39,015	-39,015
Total 50101 · Police	0	102,685	-102,685
50201 · Streets & Highways			
5020010 · Restr.Municipal St. Grant (Aid)	0	13,733	-13,733
Total 50201 · Streets & Highways	0	13,733	-13,733
50301 · Administrative			
5030010 · Adm.EECBG Competitive Grant	0	7,708	-7,708
5030020 · Adm.EECBG Formula Grant	0	3,500	-3,500
Total 50301 · Administrative	0	11,208	-11,208
Total 500 · Intergovernmental Grants	0	127,625	-127,625
550 · Restricted Donations			
55001 · Restr.Donations-Administration	0	300	-300
55002 · Restr. Donations-Beautification	0	3,350	-3,350
55003 · RestrDonations to Police Dep't.	0	10,202	-10,202
55004 · Restr.Donations-Lifeguards	0	5,967	-5,967
55005 · Restr.Contr.LG Youth/Rec.Prog.	0	2,809	-2,809
Total 550 · Restricted Donations	0	22,628	-22,628
8090070 · Bayard Avenue Project Revenue	0	450,000	-450,000
Total Income	2,720,537	3,793,008	-1,072,471
Expense			
6000210 · Bayard Avenue Project	2,650	666,096	-663,446
601 · Administrative			
60101 · Administrative Operating			
6010080 · Professional Fee	11,760	33,228	-21,468
6010201 · Bank & Credit Card Charges	20,893	19,050	1,844
6010204 · Election Expenses	1,970	2,661	-690
6010205 · Commissioners/Committee Expense	3,856	16,073	-12,217
6010210 · Misc	20,860	25,290	-4,430
6010214 · Donations	5,100	5,000	100
6010215 · Collection Agy Fees	13,433	12,686	747
6010220 · Bank Fees- Transfer Tax	9,913	11,411	-1,498
6010223 · Code Update	1,195	2,537	-1,342
6010265 · Lawsuit Legal Fees	23,953	38,069	-14,116
6010300 · Audit Fees	9,506	9,114	392
6010310 · Legal Fees-Regular	132,951	183,748	-50,797

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6010320 · 5 Year Comprehensive Plan	10,328	15,000	-4,673
6010510 · Town Hall Expenses	0	199	-199
6012003 · Beach/Marketing Events	4,626	8,429	-3,803
6012005 · IT/Communications	13,034	13,826	-792
601A · Administrative			
6010070 · Insurance	82,957	72,071	10,886
6010090 · Dues & Publications	945	1,877	-932
6010100 · Legal Ads	705	6,603	-5,898
6010150 · Telephone	6,557	6,965	-408
6010160 · Postage	6,262	5,043	1,218
6010180 · Supplies	7,098	6,026	1,072
Total 601A · Administrative	<u>104,523</u>	<u>98,585</u>	<u>5,938</u>
601B · Building Expenses			
6010130 · Building Maintenance & Supplies	12,036	11,657	379
6010500 · All Utilities	5,801	5,918	-118
Total 601B · Building Expenses	<u>17,837</u>	<u>17,575</u>	<u>262</u>
601P · Payroll & HR Expenses			
6010010 · Salary & Wages	222,892	248,804	-25,913
6010020 · Employee Benefits	40,139	39,391	748
6010050 · Payroll Taxes	17,513	22,392	-4,880
6010200 · Pension	2,867	0	2,867
Total 601P · Payroll & HR Expenses	<u>283,410</u>	<u>310,588</u>	<u>-27,178</u>
601V · Vehicle Expenses			
6010120 · Gas Reimb./Maint./Repairs	1,770	1,413	357
6010192 · Town Mgr Auto Lease	5,532	0	5,532
Total 601V · Vehicle Expenses	<u>7,303</u>	<u>1,413</u>	<u>5,890</u>
Total 60101 · Administrative Operating	<u>696,450</u>	<u>824,479</u>	<u>-128,029</u>
Total 601 · Administrative	696,450	824,479	-128,029
601D · Restr.Donation Expend.-Admin.	0	300	-300
601IG · Intergovernmental Expenditures	0	11,208	-11,208
602 · Police			
60201 · Police Operating			
6020030 · Uniforms	5,460	3,877	1,583
6020065 · Equipment Maintenance & Supply	1,218	0	1,218
6020080 · Professional Fees	11,077	6,665	4,413
6020210 · Misc	6,954	5,014	1,940
6020250 · Drug Testing	486	109	377
602A · Administrative Public Safety			
6020070 · Insurance	60,477	59,287	1,190
6020090 · Dues & Publications 02	0	1,083	-1,083
6020150 · Telephone	17,445	19,981	-2,536
6020160 · Postage	2,445	4,256	-1,811
6020180 · Supplies	11,737	9,911	1,826

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Total 602A · Administrative Public Safety	92,104	94,519	-2,415
602B · Building Expense			
6020130 · Building Maintenance & Supplies	7,302	12,515	-5,213
6020500 · All Utilities	5,379	5,918	-539
Total 602B · Building Expense	12,681	18,433	-5,752
602P · Payroll & HR Expenses			
6020010 · Salary & Wages	521,881	482,800	39,081
6020020 · Employee Benefits	125,942	140,017	-14,075
6020050 · Payroll Taxes	50,870	49,394	1,476
6020191 · Pension	56,212	0	56,212
6020192 · Pension Funds Received	-46,055	0	-46,055
Total 602P · Payroll & HR Expenses	708,850	672,211	36,639
602V · Vehicle Expenses			
6020110 · Gasoline & Mileage Reimb	32,499	41,270	-8,770
6020120 · Auto Maintenance & Repairs	8,163	16,240	-8,076
Total 602V · Vehicle Expenses	40,663	57,509	-16,847
Total 60201 · Police Operating	879,494	858,337	21,157
60202 · Police Below-the-Line			
6020056 · Major Asset 02	0	2,495	-2,495
Total 60202 · Police Below-the-Line	0	2,495	-2,495
Total 602 · Police	879,494	860,832	18,662
602D · Restr.Donation Expend.-Police	0	10,202	-10,202
602IG · Intergov. Expend.-Police	0	102,685	-102,685
603 · Street & Highway			
60301 · Street & Hwy Operating			
6030170 · Trash	17,611	15,519	2,092
6030190 · Maintenance & Supplies	1,984	759	1,224
6030210 · Misc	1,903	2,504	-601
6030450 · Hurricane Expenses	0	9,459	-9,459
6030610 · Street Signs	1,198	1,359	-161
6030640 · Parking Meter/Permit Expenses	5,893	4,081	1,813
6030650 · Street Sweeping / Snow Removal	3,680	3,680	0
603A · Administrative Street & Hwy			
6030070 · Insurance	1,628	905	723
6030150 · Telephone	1,514	946	568
6030180 · Supplies	171	0	171
Total 603A · Administrative Street & Hwy	3,313	1,850	1,462
603B · Building Expenses			
6030130 · Building Maintenance & Supplies	1,426	801	624
6030500 · All Utilities	3,774	2,991	783
Total 603B · Building Expenses	5,200	3,792	1,407

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603P · Payroll & HR Expenses			
6030010 · Salary & Wages	35,292	38,251	-2,959
6030020 · Employee Benefits	7,886	6,065	1,821
6030050 · Payroll Taxes	3,166	3,434	-268
Total 603P · Payroll & HR Expenses	<u>46,344</u>	<u>47,750</u>	<u>-1,406</u>
603V · Vehicle Expenses			
6030110 · Gasoline & Mileage Reimb	2,809	2,834	-24
6030120 · Auto Maintenance & Repairs	1,350	894	455
Total 603V · Vehicle Expenses	<u>4,159</u>	<u>3,728</u>	<u>431</u>
Total 60301 · Street & Hwy Operating	<u>91,285</u>	<u>94,483</u>	<u>-3,198</u>
Total 603 · Street & Highway	<u>91,285</u>	<u>94,483</u>	<u>-3,198</u>
6030600 · Street Repairs	200	0	200
603D · Restr.Donations-Beautification	0	3,350	-3,350
603IG · Intergov.Expend.Sts.& Hwys.	0	12,856	-12,856
604 · Alderman Court Expenses			
60401 · Alderman Court Operating			
6040080 · Professional Fees	238	0	238
604A · Administrative Courts			
6040070 · Insurance	937	905	32
6040100 · Legal Ads	635	0	635
6040150 · Telephone	1,500	1,080	420
6040180 · Supplies	4,344	663	3,681
Total 604A · Administrative Courts	<u>7,416</u>	<u>2,648</u>	<u>4,769</u>
604P · Payroll & HR Expenses			
6040010 · Salaries & Wages	47,484	30,119	17,365
6040050 · Payroll Taxes	4,302	2,649	1,653
Total 604P · Payroll & HR Expenses	<u>51,786</u>	<u>32,768</u>	<u>19,018</u>
Total 60401 · Alderman Court Operating	<u>59,441</u>	<u>35,416</u>	<u>24,025</u>
Total 604 · Alderman Court Expenses	<u>59,441</u>	<u>35,416</u>	<u>24,025</u>
605 · Lifeguards			
60501 · Lifeguards Operating			
6050013 · Maintenance Equip & Materials	1,753	1,799	-46
6050030 · Uniforms	8,489	6,888	1,601
6050210 · Misc	710	883	-173
6050250 · Drug Testing	1,036	989	47
605A · Administrative Beach Safety			
6050015 · Telephone	0	408	-408
6050070 · Insurance	8,432	9,313	-881
6050180 · Supplies	1,740	780	960
Total 605A · Administrative Beach Safety	<u>10,172</u>	<u>10,501</u>	<u>-329</u>

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605P · Payroll & HR Expenses			
6050010 · Salaries & Wages	257,209	241,979	15,229
6050020 · Employee Benefits	858	1,113	-255
6050050 · Payroll Taxes	27,668	25,856	1,812
Total 605P · Payroll & HR Expenses	<u>285,734</u>	<u>268,948</u>	<u>16,785</u>
605V · Vehicle Expenses			
6050110 · Gasoline & Mileage Reimb	370	362	8
Total 605V · Vehicle Expenses	<u>370</u>	<u>362</u>	<u>8</u>
Total 60501 · Lifeguards Operating	<u>308,263</u>	<u>290,369</u>	<u>17,893</u>
Total 605 · Lifeguards	308,263	290,369	17,893
605D · Restr.Donation Expend.-Life Gds	0	8,777	-8,777
606 · Code Enforcement			
6060210 · Misc	50	1,582	-1,532
6060310 · Legal Fees BOA	0	825	-825
606A · Administrative Code Enforcement			
6060070 · Insurance	1,874	2,395	-521
6060150 · Telephone	810	1,153	-343
6060180 · Supplies	619	688	-70
Total 606A · Administrative Code Enforcement	<u>3,302</u>	<u>4,236</u>	<u>-934</u>
606P · Payroll & HR Expenses			
6060010 · Salaries & Wages	52,417	58,687	-6,270
6060020 · Employee Benefits	7,802	5,914	1,888
6060050 · Payroll Taxes	4,371	5,082	-711
Total 606P · Payroll & HR Expenses	<u>64,590</u>	<u>69,683</u>	<u>-5,093</u>
606V · Vehicle Expenses			
6060110 · Gasoline & Mileage Reimb	1,828	2,468	-640
Total 606V · Vehicle Expenses	<u>1,828</u>	<u>2,468</u>	<u>-640</u>
Total 606 · Code Enforcement	69,770	78,795	-9,024
607 · Life Saving Station			
607A · Administrative Life Saving Sta			
6070070 · Insurance	966	874	92
6070180 · Supplies	25	0	25
Total 607A · Administrative Life Saving Sta	<u>991</u>	<u>874</u>	<u>117</u>
607B · Building Expenses			
6070130 · Building Maintenance & Repairs	4,525	3,315	1,210
6070500 · All Utilities	4,311	3,952	359
Total 607B · Building Expenses	<u>8,836</u>	<u>7,267</u>	<u>1,569</u>
Total 607 · Life Saving Station	9,827	8,141	1,686

608 · Seasonal PD

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60801 · Seasonal PD Operating			
6080030 · Uniforms	4,108	3,239	869
6080210 · Misc	1,320	1,130	190
6080250 · Drug Testing	1,264	1,202	62
608A · Administrative Monitors			
6080070 · Insurance	8,900	12,987	-4,087
6080100 · Legal Ads	0	905	-905
Total 608A · Administrative Monitors	<u>8,900</u>	<u>13,893</u>	<u>-4,992</u>
608P · Payroll & HR Expenses			
6080010 · Salaries & Wages	264,382	284,433	-20,051
6080050 · Payroll Taxes	28,864	31,192	-2,328
Total 608P · Payroll & HR Expenses	<u>293,246</u>	<u>315,624</u>	<u>-22,378</u>
Total 60801 · Seasonal PD Operating	<u>308,838</u>	<u>335,087</u>	<u>-26,249</u>
Total 608 · Seasonal PD	308,838	335,087	-26,249
609 · Town Operating			
6090100 · Equipment/Asset Purchase	40,901	12,240	28,661
6090103 · Other Operating Costs-Bayard Ave	254	2,003	-1,749
6090104 · Bayard Ave Debt & Interest	1	3,675	-3,675
6090105 · Parking Meter Debt & Interest	45,844	0	45,844
Total 609 · Town Operating	<u>87,000</u>	<u>17,918</u>	<u>69,082</u>
Total Expense	<u>2,513,218</u>	<u>3,360,993</u>	<u>-847,775</u>
Net Ordinary Income	207,319	432,015	-224,696

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Other Income/Expense			
Other Income			
9020000 · Police Below-The-Line			
9020010 · COPS Grant	30,624	60,692	-30,068
9020011 · COPS Grant Payroll	-29,907	-60,136	30,229
9020020 · Reimb Police Wages - Income	28,101	8,651	19,450
9020021 · Reimb Police Wages - Payroll	-28,101	0	-28,101
9020030 · Police Running Event Fees	8,250	7,335	915
9020031 · Police Running Events - Payroll	-8,250	-7,335	-915
9020040 · Pension State Funding	46,055	36,314	9,741
9020041 · Pension Expense Offset	-46,055	0	-46,055
Total 9020000 · Police Below-The-Line	<u>717</u>	<u>45,521</u>	<u>-44,805</u>
9030000 · Street Hwy Below-The-Line			
9030011 · Beautification - Expense	0	0	0
Total 9030000 · Street Hwy Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9050000 · Lifeguards Below-The-Line			
9050010 · Lifeguard Operations Donations	3,347	0	3,347
9050011 · Lifeguard Operations Expenses	-3,347	0	-3,347
Total 9050000 · Lifeguards Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Income	<u>717</u>	<u>45,521</u>	<u>-44,805</u>
Net Other Income	<u>717</u>	<u>45,521</u>	<u>-44,805</u>
Net Income	<u><u>208,036</u></u>	<u><u>477,536</u></u>	<u><u>-269,501</u></u>