

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
April 2017 through January 2018

	<u>Apr '17 - Jan 18</u>	<u>Apr '16 - Jan 17</u>	<u>\$ DIFF</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>400 - Operating Income</b>			
4010010 - Transfer Tax Income	626,756	494,413	132,343
4010015 - Accommodation Tax	493,709	538,674	-44,965
4010019 - Business Licenses			
4010020 - Bus Lic-Rental	42,910	57,654	-14,744
4010025 - Bus Lic-Comm Rental	2,617	2,432	185
4010030 - Bus Lic-Comm	68,576	53,876	14,700
4010040 - Bus Lic-Real Estate	1,635	6,097	-4,462
4010019 - Business Licenses - Other	0	-109	109
<b>Total 4010019 - Business Licenses</b>	<u>115,738</u>	<u>119,950</u>	<u>-4,212</u>
4010100 - Cable TV Franchise	44,862	41,301	3,561
4010110 - Beach Concession Contract	70,000	65,000	5,000
4010120 - Beach Fire Permits	17,002	8,480	8,522
4010140 - Towing Contract Income	0	-57	57
4010999 - Parking Permits			
4011000 - Parking Permits - Seasonal	267,549	261,464	6,085
4011010 - Parking Permits - Daily	342,560	295,934	46,626
<b>Total 4010999 - Parking Permits</b>	<u>610,109</u>	<u>557,398</u>	<u>52,711</u>
4011050 - Parking Meters	182,508	220,675	-38,167
401300 - Fines Collected			
4014000 - Parking Fines	250,517	238,012	12,505
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	5,783	19,904	-14,121
4014020 - Delinq. Civil Summons	5,969	1,840	4,129
4014100 - Town Ord Fines & Court	78,768	86,513	-7,745
4014110 - Traffic Fines	17,138	44,121	-26,983
4014200 - Alderman Court Cost	0	850	-850
4014300 - Capias/Contempt Charges	1,400	2,610	-1,210
4014400 - Traff Fines - Other Courts	1,172	45	1,127
4014414 - Ord Fines - Other Courts	2,061	3,134	-1,073
401300 - Fines Collected - Other	0	879	-879
<b>Total 401300 - Fines Collected</b>	<u>362,808</u>	<u>397,938</u>	<u>-35,130</u>
4016010 - Bldg Permit Fees	349,533	218,625	130,908
8010000 - Other Fines and Revenue			
4016060 - Public Hearing Fees	750	1,750	-1,000
8010100 - Gain/Loss Sale of Equipment	3,449	35,405	-31,956
8010210 - Interest Income	825	73	752
8010230 - ATM Income	0	-77	77
8010300 - Copies	59	84	-25
8010330 - Police/Court Reports	860	335	525
8010380 - Dog Licenses	29,719	27,234	2,485
8010386 - Misc Income	18,822	4,432	14,390
8010000 - Other Fines and Revenue - Other	7	0	7
<b>Total 8010000 - Other Fines and Revenue</b>	<u>54,491</u>	<u>69,236</u>	<u>-14,745</u>
8010200 - Investments			
8010211 - Investment Income	5,895	2,498	3,397
8010215 - Unreali Gains/Losses Invest.	-391	-632	241
8010216 - Investment Fees	-1,615	-1,272	-343
<b>Total 8010200 - Investments</b>	<u>3,889</u>	<u>594</u>	<u>3,295</u>
<b>Total 400 - Operating Income</b>	<u>2,931,405</u>	<u>2,732,227</u>	<u>199,178</u>
<b>Total Income</b>	<b>2,931,405</b>	<b>2,732,227</b>	<b>199,178</b>

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Expense	<u>Apr '17 - Jan 18</u>	<u>Apr '16 - Jan 17</u>	<u>\$ DIFF</u>
<b>601 - Administrative</b>			
<b>60101 - Administrative Operating</b>			
6010080 - Professional Fee	73,913	63,545	10,368
6010201 - Bank & Credit Card Charges	30,692	30,850	-158
6010204 - Election Expenses	2,234	2,019	215
6010205 - Commissioners/Committee Expense	9,468	3,486	5,982
6010210 - Misc	16,966	19,355	-2,389
6010214 - Donations	18,165	6,250	11,915
6010215 - Collection Agy Fees	4,550	8,132	-3,582
6010220 - Bank Fees- Transfer Tax	7,055	5,714	1,341
6010223 - Code Update	2,189	6,583	-4,394
6010260 - Settlement-Net	100,300	0	100,300
6010265 - Lawsuit Legal Fees	469,050	17,642	451,408
6010300 - Audit Fees	17,750	17,000	750
6010310 - Legal Fees-Regular	56,386	56,349	37
6010320 - 5 Year Comprehensive Plan	23	853	-830
6012003 - Beach/Marketing Events	935	8,361	-7,426
6012005 - IT/Communications	3,867	3,947	-80
<b>601A - Administrative</b>			
6010070 - Insurance	68,752	64,239	4,513
6010100 - Legal Ads	7,333	3,473	3,860
6010150 - Telephone	10,294	9,123	1,171
6010160 - Postage	9,401	8,742	659
6010180 - Supplies	14,591	23,430	-8,839
<b>Total 601A - Administrative</b>	<u>110,371</u>	<u>109,007</u>	<u>1,364</u>
<b>601B - Building Expenses</b>			
6010130 - Building Maintenance & Supplies	5,359	9,168	-3,809
6010500 - All Utilities	8,299	8,064	235
<b>Total 601B - Building Expenses</b>	<u>13,658</u>	<u>17,232</u>	<u>-3,574</u>
<b>601P - Admin Payroll &amp; HR Expenses</b>			
6010010 - Salary & Wages	208,008	170,948	37,060
6010020 - Employee Benefits	37,181	47,026	-9,845
6010050 - Payroll Taxes	17,908	15,454	2,454
6010200 - Pension	4,643	5,747	-1,104
<b>Total 601P - Admin Payroll &amp; HR Expenses</b>	<u>267,740</u>	<u>239,175</u>	<u>28,565</u>
<b>601V - Vehicle Expenses</b>			
6010120 - Gas/Mileage Reimburse	148	290	-142
<b>Total 601V - Vehicle Expenses</b>	<u>148</u>	<u>290</u>	<u>-142</u>
<b>Total 60101 - Administrative Operating</b>	<u>1,205,460</u>	<u>615,790</u>	<u>589,670</u>
<b>Total 601 - Administrative</b>	<u>1,205,460</u>	<u>615,790</u>	<u>589,670</u>
<b>602 - Police</b>			
<b>60201 - Police Operating</b>			
6020030 - Uniforms	3,195	3,868	-673
6020065 - Equipment Maintenance & Supply	6,100	5,143	957
6020080 - Professional Fees	9,385	4,326	5,059
6020210 - Misc	6,675	12,875	-6,200
6020250 - Drug Testing	62	89	-27
<b>602A - Administrative Public Safety</b>			
6020070 - Insurance	113,241	136,070	-22,829
6020150 - Telephone	11,745	10,909	836
6020160 - Postage	867	689	178
6020180 - Supplies	4,372	4,195	177
<b>Total 602A - Administrative Public Safety</b>	<u>130,225</u>	<u>151,863</u>	<u>-21,638</u>
<b>602B - Building Expense</b>			
6020130 - Building Maintenance & Supplies	10,565	6,119	4,446

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6020500 - All Utilities	4,613	4,902	-289
<b>Total 602B - Building Expense</b>	<b>15,178</b>	<b>11,021</b>	<b>4,157</b>
<b>602P - Police Payroll &amp; HR Expenses</b>			
6020010 - Salary & Wages	439,663	434,944	4,719
6020020 - Employee Benefits	114,159	119,311	-5,152
6020050 - Payroll Taxes	37,214	36,129	1,085
6020059 - Payroll Funds Received	-26,925	-30,475	3,550
6020191 - Pension	44,111	51,951	-7,840
6020192 - Pension Funds Received	-43,310	-35,660	-7,650
<b>Total 602P - Police Payroll &amp; HR Expenses</b>	<b>564,912</b>	<b>576,200</b>	<b>-11,288</b>
<b>602PA - Police AdminPayroll&amp;HR</b>			
6020040 - Admin Salary & Wages	88,717	147,613	-58,896
6020060 - Admin Employ Benefits	25,403	460	24,943
6020095 - Admin Payroll Taxes	6,231	13,371	-7,140
<b>Total 602PA - Police AdminPayroll&amp;HR</b>	<b>120,351</b>	<b>161,444</b>	<b>-41,093</b>
<b>602V - Vehicle Expenses</b>			
6020110 - Gasoline & Mileage Reimb	21,140	15,693	5,447
6020120 - Auto Maintenance & Repairs	11,405	9,303	2,102
<b>Total 602V - Vehicle Expenses</b>	<b>32,545</b>	<b>24,996</b>	<b>7,549</b>
<b>Total 60201 - Police Operating</b>	<b>888,628</b>	<b>951,825</b>	<b>-63,197</b>
<b>Total 602 - Police</b>	<b>888,628</b>	<b>951,825</b>	<b>-63,197</b>
<b>603 - Street &amp; Highway</b>			
<b>60301 - Street &amp; Hwy Operating</b>			
6030170 - Trash	5,163	13,716	-8,553
6030190 - Maintenance & Supplies	13,588	13,867	-279
6030210 - Misc	1,662	1,431	231
6030610 - Street Signs	4,699	738	3,961
6030640 - Parking Meter/Permit Expenses	5,949	17,269	-11,320
6030650 - Street Sweeping / Snow Removal	380	0	380
<b>603A - Administrative Street &amp; Hwy</b>			
6030070 - Insurance	1,082	816	266
6030150 - Telephone	1,333	2,023	-690
6030180 - Supplies	1,249	267	982
<b>Total 603A - Administrative Street &amp; Hwy</b>	<b>3,664</b>	<b>3,106</b>	<b>558</b>
<b>603B - Building Expenses</b>			
6030130 - Building Maintenance & Supplies	1,014	1,108	-94
6030500 - All Utilities	2,568	2,636	-68
<b>Total 603B - Building Expenses</b>	<b>3,582</b>	<b>3,744</b>	<b>-162</b>
<b>603P - Street Payroll &amp; HR Expenses</b>			
6030010 - Salary & Wages	86,995	75,415	11,580
6030020 - Employee Benefits	9,437	6,947	2,490
6030050 - Payroll Taxes	7,248	6,572	676
<b>Total 603P - Street Payroll &amp; HR Expenses</b>	<b>103,680</b>	<b>88,934</b>	<b>14,746</b>
<b>603V - Vehicle Expenses</b>			
6030110 - Gasoline & Mileage Reimb	3,424	7,482	-4,058
6030120 - Auto Maintenance & Repairs	2,337	360	1,977
<b>Total 603V - Vehicle Expenses</b>	<b>5,761</b>	<b>7,842</b>	<b>-2,081</b>
<b>Total 60301 - Street &amp; Hwy Operating</b>	<b>148,128</b>	<b>150,647</b>	<b>-2,519</b>
<b>Total 603 - Street &amp; Highway</b>	<b>148,128</b>	<b>150,647</b>	<b>-2,519</b>
<b>604 - Alderman Court Expenses</b>			
<b>60401 - Alderman Court Operating</b>			
6040080 - Professional Fees	522	0	522
6040210 - Misc	2,646	1,323	1,323
<b>604A - Administrative Courts</b>			
6040070 - Insurance	1,082	816	266
6040150 - Telephone	0	9	-9

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6040180 - Supplies	885	1,559	-674
<b>Total 604A - Administrative Courts</b>	<b>1,967</b>	<b>2,384</b>	<b>-417</b>
<b>604P - Alderman Payroll &amp; HR Expenses</b>			
6040010 - Salaries & Wages	52,028	48,376	3,652
6040015 - Offset-Bailliff Salary	-3,110	-3,600	490
6040050 - Payroll Taxes	4,733	5,287	-554
<b>Total 604P - Alderman Payroll &amp; HR Expenses</b>	<b>53,651</b>	<b>50,063</b>	<b>3,588</b>
<b>Total 60401 - Alderman Court Operating</b>	<b>58,786</b>	<b>53,770</b>	<b>5,016</b>
<b>Total 604 - Alderman Court Expenses</b>	<b>58,786</b>	<b>53,770</b>	<b>5,016</b>
<b>605 - Lifeguards</b>			
<b>60501 - Lifeguards Operating</b>			
6050013 - Maintenance Equip & Materials	11,917	8,634	3,283
6050030 - Uniforms	11,559	1,793	9,766
6050210 - Misc	7,671	1,297	6,374
<b>605A - Administrative Beach Safety</b>			
6050015 - Telephone	1,101	0	1,101
6050070 - Insurance	9,742	7,346	2,396
6050180 - Supplies	1,180	1,402	-222
<b>Total 605A - Administrative Beach Safety</b>	<b>12,023</b>	<b>8,748</b>	<b>3,275</b>
<b>605P - Lifeguard Payroll &amp; HR Expenses</b>			
6050010 - Salaries & Wages	294,274	270,988	23,286
6050020 - Employee Benefits	349	35	314
6050050 - Payroll Taxes	27,570	25,826	1,744
<b>Total 605P - Lifeguard Payroll &amp; HR Expenses</b>	<b>322,193</b>	<b>296,849</b>	<b>25,344</b>
<b>605V - Vehicle Expenses</b>			
6050110 - Gasoline & Mileage Reimb	660	250	410
<b>Total 605V - Vehicle Expenses</b>	<b>660</b>	<b>250</b>	<b>410</b>
<b>Total 60501 - Lifeguards Operating</b>	<b>366,023</b>	<b>317,571</b>	<b>48,452</b>
<b>Total 605 - Lifeguards</b>	<b>366,023</b>	<b>317,571</b>	<b>48,452</b>
<b>606 - Code Enforcement</b>			
6060210 - Misc	3,088	95	2,993
<b>606A - Administrative Code Enforcement</b>			
6060070 - Insurance	2,165	1,633	532
6060100 - Legal Ads	0	417	-417
6060150 - Telephone	5,641	1,026	4,615
6060180 - Supplies	6,675	1,717	4,958
<b>Total 606A - Administrative Code Enforcement</b>	<b>14,481</b>	<b>4,793</b>	<b>9,688</b>
<b>606P - Code Payroll &amp; HR Expenses</b>			
6060010 - Salaries & Wages	187,114	44,026	143,088
6060020 - Employee Benefits	25,690	5,876	19,814
6060050 - Payroll Taxes	16,517	3,626	12,891
<b>Total 606P - Code Payroll &amp; HR Expenses</b>	<b>229,321</b>	<b>53,528</b>	<b>175,793</b>
<b>606V - Vehicle Expenses</b>			
6060110 - Gasoline & Mileage Reimb	1,355	972	383
6060120 - Auto Maintenance & Repairs	336	0	336
<b>Total 606V - Vehicle Expenses</b>	<b>1,691</b>	<b>972</b>	<b>719</b>
<b>Total 606 - Code Enforcement</b>	<b>248,581</b>	<b>59,388</b>	<b>189,193</b>
<b>607 - Life Saving Station</b>			
6070065 - Equipment Maintenance & Supply	266	542	-276
<b>607A - Administrative Life Saving Sta</b>			
6070070 - Insurance	-5,692	1,658	-7,350
6070180 - Supplies	97	66	31
<b>Total 607A - Administrative Life Saving Sta</b>	<b>-5,595</b>	<b>1,724</b>	<b>-7,319</b>
<b>607B - Building Expenses</b>			
6070130 - Building Maintenance & Repairs	3,715	2,985	730
6070500 - All Utilities	5,278	3,695	1,583

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<b>Total 607B · Building Expenses</b>	8,993	6,680	2,313
<b>Total 607 · Life Saving Station</b>	3,664	8,946	-5,282
<b>608 · Seasonal PD</b>			
<b>60801 · Seasonal PD Operating</b>			
6080030 · Uniforms	1,031	3,660	-2,629
6080210 · Misc	750	649	101
<b>608A · Administrative Monitors</b>			
6080070 · Insurance	15,350	7,754	7,596
6080100 · Legal Ads	0	583	-583
<b>Total 608A · Administrative Monitors</b>	15,350	8,337	7,013
<b>608P · Seasonal Payroll &amp; HR Expenses</b>			
6080010 · Salaries & Wages	190,735	209,459	-18,724
6080050 · Payroll Taxes	17,835	20,569	-2,734
<b>Total 608P · Seasonal Payroll &amp; HR Expenses</b>	208,570	230,028	-21,458
<b>608PA · Seasonal Admin Pay&amp;HR</b>			
6080060 · Admin Salary & Wages	0	81,488	-81,488
6080061 · Admin Payroll Taxes	0	7,707	-7,707
6080062 · Admin Rental Trash Revenue	0	-10,025	10,025
<b>Total 608PA · Seasonal Admin Pay&amp;HR</b>	0	79,170	-79,170
<b>Total 60801 · Seasonal PD Operating</b>	225,701	321,844	-96,143
<b>Total 608 · Seasonal PD</b>	225,701	321,844	-96,143
<b>609 · Town Operating</b>			
6090100 · Equipment/Asset Purchase	7,482	3,681	3,801
6090101 · Leave Bank Time Payout	0	0	0
6090102 · Employee Bonus's	0	10,013	-10,013
6090103 · Other Operating Costs-Bayard Ave	5,583	5,324	259
6090106 · Beautification	27,181	36,595	-9,414
6090108 · Rainy Day Fund	50,100	0	50,100
<b>Total 609 · Town Operating</b>	90,346	55,613	34,733
<b>66900 · Reconciliation Discrepancies</b>	0	105	-105
<b>Total Expense</b>	<b>3,235,317</b>	<b>2,535,499</b>	<b>699,818</b>
<b>Net Ordinary Income</b>	<b>-303,912</b>	<b>196,728</b>	<b>-500,640</b>

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<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9010000 · Admin Below-The-Line</b>			
9010030 · Bayard Ave Loan Revenue	0	26,123	-26,123
9010031 · Bayard Ave Loan Expense	-26,123	-26,176	53
9010040 · Town Administrative Revenue	0	2,388	-2,388
9010041 · Town Administrative Expenses	0	-7,586	7,586
<b>Total 9010000 · Admin Below-The-Line</b>	<u>-26,123</u>	<u>-5,251</u>	<u>-20,872</u>
<b>9020000 · Police Below-The-Line</b>			
9020020 · Reimb Police Wages - Income	0	9,685	-9,685
9020021 · Reimb Police Wages - Payroll	0	-9,685	9,685
9020030 · Police Running&Other Event Fees	30,715	20,480	10,235
9020031 · Police Run&OtherEvents- Payroll	-26,925	-20,480	-6,445
9020032 · Other Towns Police Events Reimb	-3,790	0	-3,790
9020040 · Pension State Funding	43,310	35,660	7,650
9020041 · Pension Expense Offset	-43,310	-35,660	-7,650
9020050 · Other Police Grant Revenues	50,723	57,458	-6,735
9020051 · Other Police Grant Expenditures	-21,720	-57,458	35,738
9020090 · Police Donations (Restr)	0	99,420	-99,420
9020091 · Police Donation Expend (Restr)	0	-99,420	99,420
<b>Total 9020000 · Police Below-The-Line</b>	<u>29,003</u>	<u>0</u>	<u>29,003</u>
<b>9030000 · Street Hwy Below-The-Line</b>			
9030010 · Beautification Contributions	0	1,250	-1,250
9030020 · Municipal St Aid Grant (Restr)	8,920	8,879	41
9030021 · Municipal St Aid Expenditures	-8,920	-8,879	-41
9030040 · Other Streets Revenue	0	57,745	-57,745
9030041 · Other Streets Expense	-22,889	-57,745	34,856
<b>Total 9030000 · Street Hwy Below-The-Line</b>	<u>-22,889</u>	<u>1,250</u>	<u>-24,139</u>
<b>9050000 · Lifeguards Below-The-Line</b>			
9050010 · Lifeguard Operations Donations	3,759	7,495	-3,736
9050011 · Lifeguard Operations Expenses	-3,759	-7,495	3,736
9050090 · Lifeguards Donations (Restr)	2,887	2,609	278
9050091 · Lifeguard Donation Expend (Rest	-2,887	-2,609	-278
<b>Total 9050000 · Lifeguards Below-The-Line</b>	<u>0</u>	<u>0</u>	<u>0</u>
9500117 · Rainy Day Revenue	50,100	0	50,100
<b>Total Other Income</b>	<u>30,091</u>	<u>-4,001</u>	<u>34,092</u>
<b>Other Expense</b>			
9500115 · Technology Improvements	6,960	12,842	-5,882
9500118 · Approved FY17 Budget Amendments	30,680	0	30,680
<b>9510000 · Town Hall</b>			
9510010 · Extraordinary DBE Exp	-34,052	45,969	-80,021
9510015 · DBE Review Fund Income	0	-35,000	35,000
9510020 · Extraordin DBE Property Income	-280,000	-50,000	-230,000
9510025 · Monthly Pay towards 300k Total	-50,000	-20,000	-30,000
9510030 · Town Hall Property Planning	6,755	17,884	-11,129
9510000 · Town Hall - Other	-11,440	-5,667	-5,773
<b>Total 9510000 · Town Hall</b>	<u>-368,737</u>	<u>-46,814</u>	<u>-321,923</u>
9540000 · 3% Trans Tax to Comp Plan	-13,509	-14,535	1,026
9545000 · 5%TransTax to TranTaxRecoupAcct	-32,987	-25,797	-7,190
9550000 · 20% Bldg Permit to Street	-87,383	-54,902	-32,481
9560000 · 5%ParkPermit to Signs,striping	-32,164	-29,125	-3,039
9570000 · DBE Phase II & iii Permit Fee	0	-210,050	210,050
<b>Total Other Expense</b>	<u>-497,140</u>	<u>-368,381</u>	<u>-128,759</u>
<b>Net Other Income</b>	<u>527,231</u>	<u>364,380</u>	<u>162,851</u>
<b>Net Income</b>	<u>223,319</u>	<u>561,108</u>	<u>-337,789</u>