

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

Ordinary Income/Expense	<u>Apr - Jun 14</u>	<u>Apr - Jun 13</u>	<u>\$ Change</u>
Income			
400 · Operating Income			
4010010 · Transfer Tax Income	122,741	111,577	11,164
4010015 · Accommodation Tax	24,542	30,447	-5,905
4010019 · Business Licenses			
4010020 · Bus Lic-Rental	37,294	43,885	-6,591
4010025 · Bus Lic-Comm Rental	0	491	-491
4010030 · Bus Lic-Comm	87,536	81,769	5,767
4010040 · Bus Lic-Real Estate	2,628	2,434	194
Total 4010019 · Business Licenses	<u>127,458</u>	<u>128,579</u>	<u>-1,121</u>
4010100 · Cable TV Franchise	6,540	6,524	15
4010120 · Beach Fire Permits	3,110	2,540	570
4010140 · Towing Contract Income	850	250	600
4010999 · Parking Permits			
4011000 · Parking Permits - Seasonal	247,214	262,420	-15,206
4011010 · Parking Permits - Daily	87,184	115,035	-27,851
Total 4010999 · Parking Permits	<u>334,398</u>	<u>377,455</u>	<u>-43,057</u>
4011050 · Parking Meters	50,521	54,022	-3,501
4014000 · Parking Fines	58,562	51,043	7,519
4014005 · Vehicle Booting Fee	780	550	230
4014010 · Delinq. Parking Fines	20,819	27,255	-6,436
4014020 · Delinq. Civil Summons	54		
4014100 · Town Ord Fines & Court	24,193	17,552	6,641
4014110 · Traffic Fines	2,355	3,351	-996
4014300 · Capias/Contempt Charges	1,350	1,335	15
4014400 · Traff Fines - Other Courts		199	-199
4014414 · Ord Fines - Other Courts	578	1,528	-950
4016010 · Bldg Permit Fees	61,292	45,947	15,345
4016040 · Marketing Donations	0	5,000	-5,000
8010000 · Other Fines and Revenue			
4016060 · Public Hearing Fees	0	500	-500
8010050 · Bus& Rental License Fines	516	535	-19
8010210 · Interest Income	30	4	26
8010211 · Investment Income	5,686	-5,716	11,402
8010230 · ATM Income	-10	70	-80
8010330 · Police/Court Reports	210	227	-17
8010380 · Dog Licenses	10,910	8,885	2,025
8010386 · Misc Income	20,233	254	19,979
Total 8010000 · Other Fines and Revenue	<u>37,575</u>	<u>4,759</u>	<u>32,816</u>
Total 400 · Operating Income	<u>877,718</u>	<u>869,913</u>	<u>7,805</u>
Total Income	<u>877,718</u>	<u>869,913</u>	<u>7,805</u>
Gross Profit	877,718	869,913	7,805
Expense			

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601 · Administrative			
60101 · Administrative Operating			
6010080 · Professional Fee	8,636	-1,579	10,215
6010201 · Bank & Credit Card Charges	6,116	4,850	1,266
6010205 · Commissioners/Committee Expense	1,393	1,416	-23
6010210 · Misc	2,936	3,706	-770
6010215 · Collection Agy Fees	6,387	11,159	-4,772
6010220 · Bank Fees- Transfer Tax	1,994	1,495	499
6010223 · Code Update	3,889	0	3,889
6010265 · Lawsuit Legal Fees	69,267	6,697	62,570
6010300 · Audit Fees	10,000	0	10,000
6010310 · Legal Fees-Regular	22,500	30,000	-7,500
6012003 · Beach/Marketing Events	3,804	2,717	1,087
6012005 · IT/Communications	1,167	681	486
601A · Administrative			
6010070 · Insurance	22,519	21,587	932
6010100 · Legal Ads	0	215	-215
6010150 · Telephone	1,576	1,802	-226
6010160 · Postage	778	817	-39
6010180 · Supplies	2,096	4,389	-2,293
Total 601A · Administrative	<u>26,969</u>	<u>28,811</u>	<u>-1,842</u>
601B · Building Expenses			
6010130 · Building Maintenance & Supplies	1,558	1,305	253
6010500 · All Utilities	1,776	1,386	390
Total 601B · Building Expenses	<u>3,334</u>	<u>2,691</u>	<u>643</u>
601P · Payroll & HR Expenses			
6010010 · Salary & Wages	43,767	46,467	-2,700
6010020 · Employee Benefits	6,570	5,910	660
6010050 · Payroll Taxes	4,115	3,373	742
6010200 · Pension	941	740	202
Total 601P · Payroll & HR Expenses	<u>55,393</u>	<u>56,490</u>	<u>-1,097</u>
601V · Vehicle Expenses			
6010192 · Town Mgr Auto Lease	1,660	1,660	0
Total 601V · Vehicle Expenses	<u>1,660</u>	<u>1,660</u>	<u>0</u>
Total 60101 · Administrative Operating	<u>225,445</u>	<u>150,793</u>	<u>74,652</u>
Total 601 · Administrative	<u>225,445</u>	<u>150,793</u>	<u>74,652</u>
602 · Police			
60201 · Police Operating			
6020030 · Uniforms	2,714	432	2,282
6020065 · Equipment Maintenance & Supply	1,690	3,023	-1,333
6020080 · Professional Fees	1,088	1,157	-69
6020210 · Misc	8,931	1,726	7,205
602A · Administrative Public Safety			
6020070 · Insurance	21,968	17,040	4,928

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6020150 · Telephone	4,243	4,885	-642
6020160 · Postage	465	455	10
6020180 · Supplies	3,141	1,334	1,807
Total 602A · Administrative Public Safety	29,817	23,714	6,103
602B · Building Expense			
6020130 · Building Maintenance & Supplies	1,208	1,621	-413
6020500 · All Utilities	1,540	1,386	154
Total 602B · Building Expense	2,748	3,007	-259
602P · Payroll & HR Expenses			
6020010 · Salary & Wages	136,579	132,600	3,979
6020020 · Employee Benefits	34,380	36,947	-2,567
6020050 · Payroll Taxes	12,656	10,778	1,878
6020059 · Payroll Funds Received	-5,019	-10,546	5,527
6020191 · Pension	14,815	13,378	1,437
6020192 · Pension Funds Received	-16,942	-17,968	1,025
Total 602P · Payroll & HR Expenses	176,468	165,189	11,279
602V · Vehicle Expenses			
6020110 · Gasoline & Mileage Reimb	6,199	6,379	-180
6020120 · Auto Maintenance & Repairs	1,610	2,404	-794
Total 602V · Vehicle Expenses	7,809	8,783	-974
Total 60201 · Police Operating	231,265	207,030	24,235
Total 602 · Police	231,265	207,030	24,235
603 · Street & Highway			
60301 · Street & Hwy Operating			
6030170 · Trash	621	2,314	-1,693
6030190 · Maintenance & Supplies	1,026	1,396	-370
6030210 · Misc	439	-332	771
6030610 · Street Signs	3,267	3,529	-262
6030640 · Parking Meter/Permit Expenses	2,571	3,076	-505
6030650 · Street Sweeping / Snow Removal	2,400	-2,760	5,160
603A · Administrative Street & Hwy			
6030070 · Insurance	307	311	-4
6030150 · Telephone	326	586	-260
6030180 · Supplies	49	0	49
Total 603A · Administrative Street & Hwy	682	897	-215
603B · Building Expenses			
6030500 · All Utilities	1,415	893	523
Total 603B · Building Expenses	1,415	893	523
603P · Payroll & HR Expenses			
6030010 · Salary & Wages	11,715	7,644	4,072
6030020 · Employee Benefits	1,676	1,815	-139
6030050 · Payroll Taxes	1,189	633	556
Total 603P · Payroll & HR Expenses	14,580	10,092	4,489

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603V · Vehicle Expenses			
6030110 · Gasoline & Mileage Reimb	795	619	176
6030120 · Auto Maintenance & Repairs	581	80	501
Total 603V · Vehicle Expenses	<u>1,376</u>	<u>699</u>	<u>676</u>
Total 60301 · Street & Hwy Operating	<u>28,377</u>	<u>19,805</u>	<u>8,573</u>
Total 603 · Street & Highway	28,377	19,805	8,573
604 · Alderman Court Expenses			
60401 · Alderman Court Operating			
6040080 · Professional Fees	0	49	-49
6040210 · Misc	550	100	450
604A · Administrative Courts			
6040070 · Insurance	307	311	-4
6040100 · Legal Ads		851	-851
6040150 · Telephone	54	120	-66
6040180 · Supplies	238	669	-431
Total 604A · Administrative Courts	<u>599</u>	<u>1,951</u>	<u>-1,352</u>
604P · Payroll & HR Expenses			
6040010 · Salaries & Wages	11,031	12,455	-1,424
6040050 · Payroll Taxes	1,120	1,163	-43
Total 604P · Payroll & HR Expenses	<u>12,151</u>	<u>13,617</u>	<u>-1,466</u>
Total 60401 · Alderman Court Operating	<u>13,299</u>	<u>15,717</u>	<u>-2,418</u>
Total 604 · Alderman Court Expenses	13,299	15,717	-2,418
605 · Lifeguards			
60501 · Lifeguards Operating			
6050013 · Maintenance Equip & Materials	302	2,048	-1,746
6050030 · Uniforms	6,327	2,035	4,293
6050210 · Misc	1,140	0	1,140
605A · Administrative Beach Safety			
6050070 · Insurance	2,760	2,798	-38
6050180 · Supplies	658	1,165	-507
Total 605A · Administrative Beach Safety	<u>3,418</u>	<u>3,963</u>	<u>-545</u>
605P · Payroll & HR Expenses			
6050010 · Salaries & Wages	61,047	54,463	6,585
6050020 · Employee Benefits	219	140	79
6050050 · Payroll Taxes	6,283	5,973	310
Total 605P · Payroll & HR Expenses	<u>67,549</u>	<u>60,576</u>	<u>6,974</u>
Total 60501 · Lifeguards Operating	<u>78,736</u>	<u>68,621</u>	<u>10,115</u>
Total 605 · Lifeguards	78,736	68,621	10,115
606 · Code Enforcement			

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6060210 · Misc	0	45	-45
606A · Administrative Code Enforcement			
6060070 · Insurance	613	622	-8
6060150 · Telephone	194	163	31
6060180 · Supplies	989	165	824
Total 606A · Administrative Code Enforcement	1,796	950	846
606P · Payroll & HR Expenses			
6060010 · Salaries & Wages	11,923	12,467	-544
6060020 · Employee Benefits	1,662	1,178	484
6060050 · Payroll Taxes	1,059	912	147
Total 606P · Payroll & HR Expenses	14,644	14,557	87
606V · Vehicle Expenses			
6060110 · Gasoline & Mileage Reimb	378	389	-11
Total 606V · Vehicle Expenses	378	389	-11
Total 606 · Code Enforcement	16,818	15,940	878
607 · Life Saving Station			
607A · Administrative Life Saving Sta			
6070180 · Supplies	11	251	-240
Total 607A · Administrative Life Saving Sta	11	251	-240
607B · Building Expenses			
6070130 · Building Maintenance & Repairs	509	4,723	-4,214
6070500 · All Utilities	1,111	970	141
Total 607B · Building Expenses	1,620	5,694	-4,073
Total 607 · Life Saving Station	1,631	5,944	-4,314
608 · Seasonal PD			
60801 · Seasonal PD Operating			
6080030 · Uniforms	1,254	1,489	-235
6080210 · Misc	908	471	437
608A · Administrative Monitors			
6080070 · Insurance	2,913	2,953	-40
Total 608A · Administrative Monitors	2,913	2,953	-40
608P · Payroll & HR Expenses			
6080010 · Salaries & Wages	91,320	87,896	3,424
6080050 · Payroll Taxes	9,242	9,078	164
6080051 · Payroll Funds Recd.	-480	-280	-200
Total 608P · Payroll & HR Expenses	100,082	96,694	3,388
Total 60801 · Seasonal PD Operating	105,157	101,607	3,550
Total 608 · Seasonal PD	105,157	101,607	3,550
609 · Town Operating			
6090100 · Equipment/Asset Purchase	1,949	2,230	-281

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6090103 · Other Operating Costs-Bayard Ave	1,636	410	1,226
6090105 · Parking Meter Debt & Interest	12,503	12,503	0
Total 609 · Town Operating	16,088	15,143	945
Total Expense	716,816	600,601	116,215
Net Ordinary Income	160,902	269,312	-108,410

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Other Income/Expense			
Other Income			
9010000 · Admin Below-The-Line			
9010040 · Town Administrative Donations	646	0	646
9010041 · Town Administrative Expenses	-646	0	-646
Total 9010000 · Admin Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9020000 · Police Below-The-Line			
9020020 · Reimb Police Wages - Income	2,400	3,240	-840
9020021 · Reimb Police Wages - Payroll	-2,400	-3,240	840
9020030 · Police Running&Other Event Fees	2,269	6,876	-4,607
9020031 · Police Run&OtherEvents- Payroll	-1,789	-6,876	5,087
9020040 · Pension State Funding	16,942	17,968	-1,025
9020041 · Pension Expense Offset	-16,942	-17,968	1,025
9020050 · Other Police Grant Revenues	5,306	0	5,306
9020051 · Other Police Grant Expenditures	-5,306	0	-5,306
9020090 · Police Donations (Restr)	8,641	0	8,641
9020091 · Police Donation Expend (Restr)	-8,641	0	-8,641
Total 9020000 · Police Below-The-Line	<u>480</u>	<u>0</u>	<u>480</u>
9030000 · Street Hwy Below-The-Line			
9030020 · Municipal St Aid Grant (Restr)	3,920	6,244	-2,324
9030021 · Municipal St Aid Expenditures	-3,920	-6,244	2,324
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	5,500	0	5,500
9050011 · Lifeguard Operations Expenses	-5,500	0	-5,500
Total 9050000 · Lifeguards Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Income	480	0	480
Other Expense			
9500114 · Lifesaving Station Renovations	38,826	0	38,826
9510010 · Extraordinary DBE Exp	1,557	0	1,557
Total Other Expense	<u>40,383</u>	<u>0</u>	<u>40,383</u>
Net Other Income	<u>-39,903</u>	<u>0</u>	<u>-39,903</u>
Net Income	<u>120,999</u>	<u>269,312</u>	<u>-148,313</u>