

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
April 2013 through March 2014

Ordinary Income/Expense	Apr '13 - Mar 14	Apr '12 - Mar 13	\$ Change
<b>Income</b>			
<b>400 · Operating Income</b>			
4010010 · Transfer Tax Income	471,059	570,395	-99,336
4010015 · Accommodation Tax	411,760	379,843	31,917
4010019 · Business Licenses			
4010020 · Bus Lic-Rental	102,653	112,024	-9,371
4010025 · Bus Lic-Comm Rental	2,290	164	2,126
4010030 · Bus Lic-Comm	217,858	230,271	-12,413
4010040 · Bus Lic-Real Estate	11,411	18,644	-7,233
<b>Total 4010019 · Business Licenses</b>	<b>334,212</b>	<b>361,103</b>	<b>-26,891</b>
4010100 · Cable TV Franchise	34,389	31,916	2,473
4010110 · Beach Concession Contract	68,000	68,000	0
4010120 · Beach Fire Permits	12,425	12,180	245
4010140 · Towing Contract Income	1,400	2,100	-700
4010999 · Parking Permits			
4011000 · Parking Permits - Seasonal	269,270	278,200	-8,930
4011010 · Parking Permits - Daily	321,793	214,002	107,791
<b>Total 4010999 · Parking Permits</b>	<b>591,063</b>	<b>492,202</b>	<b>98,861</b>
4011050 · Parking Meters	190,854	140,467	50,387
4014000 · Parking Fines	279,817	268,792	11,025
4014005 · Vehicle Booting Fee	3,830	4,560	-730
4014010 · Delinq. Parking Fines	43,227	27,311	15,916
4014020 · Delinq. Civil Summons	54	37	17
4014100 · Town Ord Fines & Court	67,303	139,569	-72,266
4014110 · Traffic Fines	18,741	16,776	1,965
4014300 · Capias/Contempt Charges	5,060	4,573	487
4014310 · Appearance Bond	0	100	-100
4014400 · Traff Fines - Other Courts	813	1,098	-285
4014414 · Ord Fines - Other Courts	3,995	4,151	-156
4016010 · Bldg Permit Fees	225,769	159,724	66,045
4016040 · Marketing Donations	5,035	8,653	-3,618
8010000 · Other Fines and Revenue			
4016060 · Public Hearing Fees	1,000	0	1,000
8010050 · Bus& Rental License Fines	535	-547	1,082
8010100 · Gain/Loss Sale of Equipment	3,002	0	3,002
8010210 · Interest Income	92	1,066	-974
8010211 · Investment Income	2,215	9,833	-7,618
8010215 · Unreal Gains/Losses Invest.	0	-10,227	10,227
8010230 · ATM Income	312	534	-222
8010300 · Copies	0	147	-147
8010330 · Police/Court Reports	860	899	-39
8010380 · Dog Licenses	20,609	20,540	69
8010386 · Misc Income	33,201	6,923	26,278
8010387 · Pension Income	0	0	0
8010400 · Notary Fee	1	4	-3
8010000 · Other Fines and Revenue - Other	0	160	-160
<b>Total 8010000 · Other Fines and Revenue</b>	<b>61,827</b>	<b>29,332</b>	<b>32,495</b>
400 · Operating Income - Other	100	275	-175
<b>Total 400 · Operating Income</b>	<b>2,830,733</b>	<b>2,723,157</b>	<b>107,576</b>
8090070 · Bayard Avenue Project Revenue	0	52,246	-52,246

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<b>Total Income</b>	<b>2,830,733</b>	<b>2,775,403</b>	<b>55,330</b>
<b>Gross Profit</b>	<b>2,830,733</b>	<b>2,775,403</b>	<b>55,330</b>
<b>Expense</b>			
6000210 · Bayard Avenue Project	0	2,650	-2,650
<b>601 · Administrative</b>			
<b>60101 · Administrative Operating</b>			
6010080 · Professional Fee	29,189	15,060	14,129
6010201 · Bank & Credit Card Charges	33,025	20,893	12,132
6010204 · Election Expenses	307	1,970	-1,663
6010205 · Commissioners/Committee Expense	3,554	3,856	-302
6010210 · Misc	14,183	20,860	-6,677
6010214 · Donations	5,050	5,100	-50
6010215 · Collection Agy Fees	16,008	13,433	2,575
6010220 · Bank Fees- Transfer Tax	4,547	9,913	-5,366
6010223 · Code Update	3,186	1,195	1,991
6010265 · Lawsuit Legal Fees	50,000	23,953	26,047
6010300 · Audit Fees	15,375	9,506	5,869
6010310 · Legal Fees-Regular	118,011	132,951	-14,940
6010320 · 5 Year Comprehensive Plan	0	10,328	-10,328
6012003 · Beach/Marketing Events	5,491	4,626	865
6012005 · IT/Communications	5,128	14,684	-9,556
<b>601A · Administrative</b>			
6010070 · Insurance	84,170	82,957	1,213
6010090 · Dues & Publications	0	945	-945
6010100 · Legal Ads	1,243	705	538
6010150 · Telephone	6,393	6,557	-164
6010160 · Postage	5,095	6,262	-1,167
6010180 · Supplies	10,665	7,098	3,567
<b>Total 601A · Administrative</b>	<b>107,566</b>	<b>104,524</b>	<b>3,042</b>
<b>601B · Building Expenses</b>			
6010130 · Building Maintenance & Supplies	7,045	12,036	-4,991
6010500 · All Utilities	6,293	5,801	492
<b>Total 601B · Building Expenses</b>	<b>13,338</b>	<b>17,837</b>	<b>-4,499</b>
<b>601P · Payroll &amp; HR Expenses</b>			
6010010 · Salary & Wages	182,461	229,770	-47,309
6010020 · Employee Benefits	25,091	25,059	32
6010050 · Payroll Taxes	16,182	17,509	-1,327
6010200 · Pension	3,332	4,489	-1,157
<b>Total 601P · Payroll &amp; HR Expenses</b>	<b>227,066</b>	<b>276,827</b>	<b>-49,761</b>
<b>601V · Vehicle Expenses</b>			
6010120 · Gas Reimb./Maint./Repairs	224	1,770	-1,546
6010192 · Town Mgr Auto Lease	6,639	5,532	1,107
<b>Total 601V · Vehicle Expenses</b>	<b>6,863</b>	<b>7,302</b>	<b>-439</b>
<b>Total 60101 · Administrative Operating</b>	<b>657,887</b>	<b>694,818</b>	<b>-36,931</b>
<b>Total 601 · Administrative</b>	<b>657,887</b>	<b>694,818</b>	<b>-36,931</b>
<b>602 · Police</b>			
<b>60201 · Police Operating</b>			

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6020030 · Uniforms	2,201	5,460	-3,259
6020065 · Equipment Maintenance & Supply	10,490	1,218	9,272
6020080 · Professional Fees	4,685	11,077	-6,392
6020210 · Misc	3,376	6,311	-2,935
6020250 · Drug Testing	48	486	-438
<b>602A · Administrative Public Safety</b>			
6020070 · Insurance	80,064	60,477	19,587
6020150 · Telephone	17,275	17,445	-170
6020160 · Postage	2,389	2,445	-56
6020180 · Supplies	7,888	11,737	-3,849
<b>Total 602A · Administrative Public Safety</b>	<u>107,616</u>	<u>92,104</u>	<u>15,512</u>
<b>602B · Building Expense</b>			
6020130 · Building Maintenance & Supplies	4,433	7,302	-2,869
6020500 · All Utilities	6,293	5,379	914
<b>Total 602B · Building Expense</b>	<u>10,726</u>	<u>12,681</u>	<u>-1,955</u>
<b>602P · Payroll &amp; HR Expenses</b>			
6020010 · Salary & Wages	582,298	524,391	57,907
6020020 · Employee Benefits	148,377	125,942	22,435
6020050 · Payroll Taxes	50,895	50,576	319
6020059 · Payroll Funds Received	-40,750	0	-40,750
6020191 · Pension	60,483	56,212	4,271
6020192 · Pension Funds Received	-35,935	-46,055	10,120
<b>Total 602P · Payroll &amp; HR Expenses</b>	<u>765,368</u>	<u>711,066</u>	<u>54,302</u>
<b>602V · Vehicle Expenses</b>			
6020110 · Gasoline & Mileage Reimb	39,846	32,499	7,347
6020120 · Auto Maintenance & Repairs	9,243	8,163	1,080
<b>Total 602V · Vehicle Expenses</b>	<u>49,089</u>	<u>40,662</u>	<u>8,427</u>
<b>Total 60201 · Police Operating</b>	<u>953,599</u>	<u>881,065</u>	<u>72,534</u>
<b>Total 602 · Police</b>	<b>953,599</b>	<b>881,065</b>	<b>72,534</b>
<b>603 · Street &amp; Highway</b>			
<b>60301 · Street &amp; Hwy Operating</b>			
6030170 · Trash	8,297	17,611	-9,314
6030190 · Maintenance & Supplies	5,090	1,984	3,106
6030210 · Misc	807	2,780	-1,973
6030610 · Street Signs	3,539	1,198	2,341
6030640 · Parking Meter/Permit Expenses	9,242	5,893	3,349
6030650 · Street Sweeping / Snow Removal	-2,410	3,680	-6,090
<b>603A · Administrative Street &amp; Hwy</b>			
6030070 · Insurance	1,231	1,628	-397
6030150 · Telephone	1,725	1,514	211
6030180 · Supplies	0	171	-171
<b>Total 603A · Administrative Street &amp; Hwy</b>	<u>2,956</u>	<u>3,313</u>	<u>-357</u>
<b>603B · Building Expenses</b>			
6030130 · Building Maintenance & Supplies	1,251	1,426	-175
6030500 · All Utilities	4,592	3,774	818
<b>Total 603B · Building Expenses</b>	<u>5,843</u>	<u>5,200</u>	<u>643</u>
<b>603P · Payroll &amp; HR Expenses</b>			

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6030010 · Salary & Wages	36,692	35,748	944
6030020 · Employee Benefits	10,707	7,886	2,821
6030050 · Payroll Taxes	3,331	3,147	184
<b>Total 603P · Payroll &amp; HR Expenses</b>	<b>50,730</b>	<b>46,781</b>	<b>3,949</b>
<b>603V · Vehicle Expenses</b>			
6030110 · Gasoline & Mileage Reimb	2,892	2,809	83
6030120 · Auto Maintenance & Repairs	1,023	1,350	-327
<b>Total 603V · Vehicle Expenses</b>	<b>3,915</b>	<b>4,159</b>	<b>-244</b>
<b>Total 60301 · Street &amp; Hwy Operating</b>	<b>88,009</b>	<b>92,599</b>	<b>-4,590</b>
<b>Total 603 · Street &amp; Highway</b>	<b>88,009</b>	<b>92,599</b>	<b>-4,590</b>
6030600 · Street Repairs	0	200	-200
<b>604 · Alderman Court Expenses</b>			
<b>60401 · Alderman Court Operating</b>			
6040080 · Professional Fees	49	238	-189
6040210 · Misc	1,979	0	1,979
<b>604A · Administrative Courts</b>			
6040070 · Insurance	1,231	937	294
6040100 · Legal Ads	851	635	216
6040150 · Telephone	540	1,500	-960
6040180 · Supplies	1,840	4,344	-2,504
<b>Total 604A · Administrative Courts</b>	<b>4,462</b>	<b>7,416</b>	<b>-2,954</b>
<b>604P · Payroll &amp; HR Expenses</b>			
6040010 · Salaries & Wages	48,781	48,193	588
6040050 · Payroll Taxes	4,667	4,345	322
<b>Total 604P · Payroll &amp; HR Expenses</b>	<b>53,448</b>	<b>52,538</b>	<b>910</b>
<b>Total 60401 · Alderman Court Operating</b>	<b>59,938</b>	<b>60,192</b>	<b>-254</b>
<b>Total 604 · Alderman Court Expenses</b>	<b>59,938</b>	<b>60,192</b>	<b>-254</b>
<b>605 · Lifeguards</b>			
<b>60501 · Lifeguards Operating</b>			
6050013 · Maintenance Equip & Materials	3,931	1,753	2,178
6050030 · Uniforms	2,035	8,489	-6,454
6050210 · Misc	913	710	203
6050250 · Drug Testing	0	1,036	-1,036
<b>605A · Administrative Beach Safety</b>			
6050070 · Insurance	11,077	8,432	2,645
6050180 · Supplies	1,297	1,740	-443
<b>Total 605A · Administrative Beach Safety</b>	<b>12,374</b>	<b>10,172</b>	<b>2,202</b>
<b>605P · Payroll &amp; HR Expenses</b>			
6050010 · Salaries & Wages	244,707	258,739	-14,032
6050020 · Employee Benefits	318	858	-540
6050050 · Payroll Taxes	26,083	27,727	-1,644
<b>Total 605P · Payroll &amp; HR Expenses</b>	<b>271,108</b>	<b>287,324</b>	<b>-16,216</b>
<b>605V · Vehicle Expenses</b>			
6050110 · Gasoline & Mileage Reimb	353	370	-17
<b>Total 605V · Vehicle Expenses</b>	<b>353</b>	<b>370</b>	<b>-17</b>

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Total 60501 · Lifeguards Operating	290,714	309,854	-19,140
<b>Total 605 · Lifeguards</b>	<b>290,714</b>	<b>309,854</b>	<b>-19,140</b>
<b>606 · Code Enforcement</b>			
6060210 · Misc	1,269	50	1,219
6060310 · Legal Fees BOA	0	0	0
<b>606A · Administrative Code Enforcement</b>			
6060070 · Insurance	2,462	1,874	588
6060150 · Telephone	639	810	-171
6060180 · Supplies	290	619	-329
<b>Total 606A · Administrative Code Enforcement</b>	<b>3,391</b>	<b>3,303</b>	<b>88</b>
<b>606P · Payroll &amp; HR Expenses</b>			
6060010 · Salaries & Wages	52,211	50,858	1,353
6060020 · Employee Benefits	9,440	7,802	1,638
6060050 · Payroll Taxes	4,384	4,252	132
<b>Total 606P · Payroll &amp; HR Expenses</b>	<b>66,035</b>	<b>62,912</b>	<b>3,123</b>
<b>606V · Vehicle Expenses</b>			
6060110 · Gasoline & Mileage Reimb	2,390	1,828	562
6060120 · Auto Maintenance & Repairs	20	0	20
<b>Total 606V · Vehicle Expenses</b>	<b>2,410</b>	<b>1,828</b>	<b>582</b>
<b>Total 606 · Code Enforcement</b>	<b>73,105</b>	<b>68,093</b>	<b>5,012</b>
<b>607 · Life Saving Station</b>			
6070065 · Equipment Maintenance & Supply	71	0	71
<b>607A · Administrative Life Saving Sta</b>			
6070070 · Insurance	1,149	966	183
6070180 · Supplies	461	25	436
<b>Total 607A · Administrative Life Saving Sta</b>	<b>1,610</b>	<b>991</b>	<b>619</b>
<b>607B · Building Expenses</b>			
6070130 · Building Maintenance & Repairs	5,931	4,525	1,406
6070500 · All Utilities	4,467	4,311	156
<b>Total 607B · Building Expenses</b>	<b>10,398</b>	<b>8,836</b>	<b>1,562</b>
<b>Total 607 · Life Saving Station</b>	<b>12,079</b>	<b>9,827</b>	<b>2,252</b>
<b>608 · Seasonal PD</b>			
<b>60801 · Seasonal PD Operating</b>			
6080030 · Uniforms	1,867	4,108	-2,241
6080210 · Misc	471	1,320	-849
6080250 · Drug Testing	0	1,264	-1,264
<b>608A · Administrative Monitors</b>			
6080070 · Insurance	11,692	8,900	2,792
6080100 · Legal Ads	300		300
<b>Total 608A · Administrative Monitors</b>	<b>11,992</b>	<b>8,900</b>	<b>3,092</b>
<b>608P · Payroll &amp; HR Expenses</b>			
6080010 · Salaries & Wages	281,665	264,833	16,832
6080050 · Payroll Taxes	29,323	28,890	433
6080051 · Payroll Funds Recd.	-1,645	0	-1,645
<b>Total 608P · Payroll &amp; HR Expenses</b>	<b>309,343</b>	<b>293,723</b>	<b>15,620</b>

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Total 60801 · Seasonal PD Operating	323,673	309,315	14,358
<b>Total 608 · Seasonal PD</b>	<b>323,673</b>	<b>309,315</b>	<b>14,358</b>
<b>609 · Town Operating</b>			
6090100 · Equipment/Asset Purchase	6,275	40,901	-34,626
6090101 · Leave Bank Time Payout	3,253	0	3,253
6090102 · Employee Bonus's	17,000	0	17,000
6090103 · Other OperatingCosts-Bayard Ave	2,159	254	1,905
6090104 · Bayard Ave Debt & Interest	0	52,247	-52,247
6090105 · Parking Meter Debt & Interest	50,012	45,844	4,168
<b>Total 609 · Town Operating</b>	<b>78,699</b>	<b>139,246</b>	<b>-60,547</b>
<b>Total Expense</b>	<b>2,537,738</b>	<b>2,567,859</b>	<b>-30,121</b>
<b>Net Ordinary Income</b>	<b>292,995</b>	<b>207,544</b>	<b>85,451</b>