

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

| | <u>Apr - May 14</u> | <u>Apr - May 13</u> | <u>\$ Change</u> |
|--|---------------------|---------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 400 · Operating Income | | | |
| 4010010 · Transfer Tax Income | 93,634 | 68,749 | 24,885 |
| 4010015 · Accommodation Tax | 13,740 | 21,194 | -7,454 |
| 4010019 · Business Licenses | | | |
| 4010020 · Bus Lic-Rental | 34,385 | 27,584 | 6,801 |
| 4010025 · Bus Lic-Comm Rental | 0 | 382 | -382 |
| 4010030 · Bus Lic-Comm | 70,156 | 67,706 | 2,450 |
| 4010040 · Bus Lic-Real Estate | 2,628 | 763 | 1,865 |
| Total 4010019 · Business Licenses | <u>107,169</u> | <u>96,435</u> | <u>10,734</u> |
| 4010100 · Cable TV Franchise | 6,540 | 6,524 | 15 |
| 4010120 · Beach Fire Permits | 750 | 1,020 | -270 |
| 4010999 · Parking Permits | | | |
| 4011000 · Parking Permits - Seasonal | 222,381 | 228,141 | -5,760 |
| 4011010 · Parking Permits - Daily | 36,381 | 9,876 | 26,505 |
| Total 4010999 · Parking Permits | <u>258,762</u> | <u>238,017</u> | <u>20,745</u> |
| 4011050 · Parking Meters | 16,595 | 15,024 | 1,571 |
| 4014000 · Parking Fines | 12,303 | 11,665 | 638 |
| 4014005 · Vehicle Booting Fee | 240 | 160 | 80 |
| 4014010 · Delinq. Parking Fines | 15,058 | 15,612 | -554 |
| 4014100 · Town Ord Fines & Court | 5,615 | 5,306 | 310 |
| 4014110 · Traffic Fines | 849 | 1,965 | -1,116 |
| 4014300 · Capias/Contempt Charges | 900 | 885 | 15 |
| 4014400 · Traff Fines - Other Courts | 0 | 199 | -199 |
| 4014414 · Ord Fines - Other Courts | 0 | 799 | -799 |
| 4016010 · Bldg Permit Fees | 57,948 | 39,784 | 18,164 |
| 8010000 · Other Fines and Revenue | | | |
| 8010050 · Bus& Rental License Fines | 516 | 0 | 516 |
| 8010210 · Interest Income | 20 | 18 | 2 |
| 8010211 · Investment Income | 4,296 | -2,370 | 6,666 |
| 8010230 · ATM Income | -10 | 36 | -46 |
| 8010330 · Police/Court Reports | 42 | 77 | -35 |
| 8010380 · Dog Licenses | 6,065 | 5,010 | 1,055 |
| 8010386 · Misc Income | 10,040 | 115 | 9,925 |
| Total 8010000 · Other Fines and Revenue | <u>20,969</u> | <u>2,886</u> | <u>18,083</u> |
| Total 400 · Operating Income | <u>611,072</u> | <u>526,224</u> | <u>84,848</u> |
| Total Income | 611,072 | 526,224 | 84,848 |
| Expense | | | |
| 601 · Administrative | | | |
| 60101 · Administrative Operating | | | |
| 6010080 · Professional Fee | 5,412 | -2,877 | 8,289 |
| 6010201 · Bank & Credit Card Charges | 1,688 | 1,390 | 298 |
| 6010205 · Commissioners/Committee Expense | 1,238 | 951 | 287 |
| 6010210 · Misc | 1,001 | 2,991 | -1,990 |
| 6010215 · Collection Agy Fees | 4,122 | 3,931 | 191 |

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| 6010220 · Bank Fees- Transfer Tax | 1,408 | 1,060 | 348 |
| 6010223 · Code Update | 2,694 | 0 | 2,694 |
| 6010265 · Lawsuit Legal Fees | 52,894 | 3,645 | 49,249 |
| 6010310 · Legal Fees-Regular | 15,000 | 20,000 | -5,000 |
| 6012003 · Beach/Marketing Events | 14 | | 14 |
| 6012005 · IT/Communications | 326 | 519 | -193 |
| 601A · Administrative | | | |
| 6010070 · Insurance | 15,330 | 14,541 | 789 |
| 6010150 · Telephone | 1,068 | 1,317 | -249 |
| 6010160 · Postage | 453 | 801 | -348 |
| 6010180 · Supplies | 1,097 | 3,578 | -2,481 |
| Total 601A · Administrative | <u>17,948</u> | <u>20,238</u> | <u>-2,290</u> |
| 601B · Building Expenses | | | |
| 6010130 · Building Maintenance & Supplies | 768 | 612 | 156 |
| 6010500 · All Utilities | 1,392 | 1,002 | 390 |
| Total 601B · Building Expenses | <u>2,160</u> | <u>1,614</u> | <u>546</u> |
| 601P · Payroll & HR Expenses | | | |
| 6010010 · Salary & Wages | 29,070 | 30,905 | -1,835 |
| 6010020 · Employee Benefits | 6,399 | 4,003 | 2,396 |
| 6010050 · Payroll Taxes | 2,766 | 2,289 | 477 |
| 6010200 · Pension | 627 | 493 | 134 |
| Total 601P · Payroll & HR Expenses | <u>38,862</u> | <u>37,690</u> | <u>1,172</u> |
| 601V · Vehicle Expenses | | | |
| 6010192 · Town Mgr Auto Lease | 1,106 | 1,106 | 0 |
| Total 601V · Vehicle Expenses | <u>1,106</u> | <u>1,106</u> | <u>0</u> |
| Total 60101 · Administrative Operating | <u>145,872</u> | <u>92,258</u> | <u>53,614</u> |
| Total 601 · Administrative | 145,872 | 92,258 | 53,614 |
| 602 · Police | | | |
| 60201 · Police Operating | | | |
| 6020030 · Uniforms | 2,575 | 143 | 2,432 |
| 6020065 · Equipment Maintenance & Supply | 241 | 247 | -6 |
| 6020080 · Professional Fees | 559 | 839 | -280 |
| 6020210 · Misc | 4,197 | 1,406 | 2,791 |
| 602A · Administrative Public Safety | | | |
| 6020070 · Insurance | 14,646 | 11,275 | 3,371 |
| 6020150 · Telephone | 2,697 | 2,805 | -108 |
| 6020160 · Postage | 150 | 397 | -247 |
| 6020180 · Supplies | 1,814 | 944 | 870 |
| Total 602A · Administrative Public Safety | <u>19,307</u> | <u>15,421</u> | <u>3,886</u> |
| 602B · Building Expense | | | |
| 6020130 · Building Maintenance & Supplies | 983 | 1,003 | -19 |
| 6020500 · All Utilities | 1,156 | 1,002 | 154 |
| Total 602B · Building Expense | <u>2,139</u> | <u>2,004</u> | <u>135</u> |

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| 602P · Payroll & HR Expenses | | | |
| 6020010 · Salary & Wages | 87,099 | 84,139 | 2,961 |
| 6020020 · Employee Benefits | 21,161 | 25,029 | -3,868 |
| 6020050 · Payroll Taxes | 8,410 | 6,857 | 1,553 |
| 6020059 · Payroll Funds Received | -480 | -2,440 | 1,960 |
| 6020191 · Pension | 9,868 | 8,901 | 967 |
| Total 602P · Payroll & HR Expenses | <u>126,058</u> | <u>122,485</u> | <u>3,573</u> |
| 602V · Vehicle Expenses | | | |
| 6020110 · Gasoline & Mileage Reimb | 2,308 | 3,852 | -1,544 |
| 6020120 · Auto Maintenance & Repairs | 1,447 | 1,206 | 241 |
| Total 602V · Vehicle Expenses | <u>3,755</u> | <u>5,058</u> | <u>-1,303</u> |
| Total 60201 · Police Operating | <u>158,832</u> | <u>147,603</u> | <u>11,228</u> |
| Total 602 · Police | <u>158,832</u> | <u>147,603</u> | <u>11,228</u> |
| 603 · Street & Highway | | | |
| 60301 · Street & Hwy Operating | | | |
| 6030170 · Trash | 19 | 410 | -391 |
| 6030190 · Maintenance & Supplies | 793 | 523 | 270 |
| 6030210 · Misc | 343 | 0 | 343 |
| 6030610 · Street Signs | 2,329 | 3,522 | -1,193 |
| 6030640 · Parking Meter/Permit Expenses | 2,072 | 1,802 | 270 |
| 603A · Administrative Street & Hwy | | | |
| 6030070 · Insurance | 204 | 207 | -3 |
| 6030150 · Telephone | 359 | 306 | 53 |
| Total 603A · Administrative Street & Hwy | <u>563</u> | <u>513</u> | <u>50</u> |
| 603B · Building Expenses | | | |
| 6030500 · All Utilities | 1,300 | 800 | 500 |
| Total 603B · Building Expenses | <u>1,300</u> | <u>800</u> | <u>500</u> |
| 603P · Payroll & HR Expenses | | | |
| 6030010 · Salary & Wages | 6,739 | 5,096 | 1,643 |
| 6030020 · Employee Benefits | 1,034 | 1,229 | -195 |
| 6030050 · Payroll Taxes | 684 | 439 | 245 |
| Total 603P · Payroll & HR Expenses | <u>8,457</u> | <u>6,764</u> | <u>1,693</u> |
| 603V · Vehicle Expenses | | | |
| 6030110 · Gasoline & Mileage Reimb | 309 | 426 | -117 |
| 6030120 · Auto Maintenance & Repairs | 581 | 0 | 581 |
| Total 603V · Vehicle Expenses | <u>890</u> | <u>426</u> | <u>464</u> |
| Total 60301 · Street & Hwy Operating | <u>16,766</u> | <u>14,759</u> | <u>2,007</u> |
| Total 603 · Street & Highway | <u>16,766</u> | <u>14,759</u> | <u>2,007</u> |
| 604 · Alderman Court Expenses | | | |
| 60401 · Alderman Court Operating | | | |

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| 6040210 · Misc | 0 | 100 | -100 |
| 604A · Administrative Courts | | | |
| 6040070 · Insurance | 204 | 207 | -3 |
| 6040100 · Legal Ads | 0 | 851 | -851 |
| 6040150 · Telephone | 80 | 40 | 40 |
| 6040180 · Supplies | 198 | 669 | -471 |
| Total 604A · Administrative Courts | <u>482</u> | <u>1,767</u> | <u>-1,285</u> |
| 604P · Payroll & HR Expenses | | | |
| 6040010 · Salaries & Wages | 6,606 | 6,844 | -238 |
| 6040050 · Payroll Taxes | 670 | 683 | -13 |
| Total 604P · Payroll & HR Expenses | <u>7,276</u> | <u>7,527</u> | <u>-251</u> |
| Total 60401 · Alderman Court Operating | <u>7,758</u> | <u>9,394</u> | <u>-1,636</u> |
| Total 604 · Alderman Court Expenses | <u>7,758</u> | <u>9,394</u> | <u>-1,636</u> |
| 605 · Lifeguards | | | |
| 60501 · Lifeguards Operating | | | |
| 6050013 · Maintenance Equip & Materials | 0 | 2,048 | -2,048 |
| 6050030 · Uniforms | 6,327 | 2,035 | 4,293 |
| 6050210 · Misc | 12 | 0 | 12 |
| 605A · Administrative Beach Safety | | | |
| 6050070 · Insurance | 1,840 | 1,865 | -26 |
| 6050180 · Supplies | 569 | 1,129 | -560 |
| Total 605A · Administrative Beach Safety | <u>2,409</u> | <u>2,995</u> | <u>-586</u> |
| 605P · Payroll & HR Expenses | | | |
| 6050010 · Salaries & Wages | 2,154 | 1,552 | 602 |
| 6050020 · Employee Benefits | 135 | 95 | 40 |
| 6050050 · Payroll Taxes | 305 | 195 | 110 |
| Total 605P · Payroll & HR Expenses | <u>2,594</u> | <u>1,841</u> | <u>753</u> |
| Total 60501 · Lifeguards Operating | <u>11,342</u> | <u>8,919</u> | <u>2,423</u> |
| Total 605 · Lifeguards | <u>11,342</u> | <u>8,919</u> | <u>2,423</u> |
| 606 · Code Enforcement | | | |
| 6060210 · Misc | 0 | 45 | -45 |
| 606A · Administrative Code Enforcement | | | |
| 6060070 · Insurance | 409 | 415 | -6 |
| 6060150 · Telephone | 139 | 54 | 85 |
| 6060180 · Supplies | 949 | 165 | 784 |
| Total 606A · Administrative Code Enforcement | <u>1,497</u> | <u>634</u> | <u>863</u> |
| 606P · Payroll & HR Expenses | | | |
| 6060010 · Salaries & Wages | 7,949 | 8,493 | -544 |
| 6060020 · Employee Benefits | 1,035 | 622 | 413 |
| 6060050 · Payroll Taxes | 755 | 608 | 147 |
| Total 606P · Payroll & HR Expenses | <u>9,739</u> | <u>9,723</u> | <u>16</u> |

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| 606V · Vehicle Expenses | | | |
| 6060110 · Gasoline & Mileage Reimb | 153 | 242 | -89 |
| Total 606V · Vehicle Expenses | 153 | 242 | -89 |
| Total 606 · Code Enforcement | 11,389 | 10,644 | 745 |
| 607 · Life Saving Station | | | |
| 607B · Building Expenses | | | |
| 6070130 · Building Maintenance & Repairs | 182 | 4,466 | -4,283 |
| 6070500 · All Utilities | 851 | 703 | 148 |
| Total 607B · Building Expenses | 1,033 | 5,169 | -4,136 |
| Total 607 · Life Saving Station | 1,033 | 5,169 | -4,136 |
| 608 · Seasonal PD | | | |
| 60801 · Seasonal PD Operating | | | |
| 6080030 · Uniforms | 859 | 1,291 | -432 |
| 608A · Administrative Monitors | | | |
| 6080070 · Insurance | 1,942 | 1,969 | -27 |
| Total 608A · Administrative Monitors | 1,942 | 1,969 | -27 |
| 608P · Payroll & HR Expenses | | | |
| 6080010 · Salaries & Wages | 32,690 | 29,412 | 3,278 |
| 6080050 · Payroll Taxes | 3,232 | 3,074 | 158 |
| 6080051 · Payroll Funds Recd. | 0 | -280 | 280 |
| Total 608P · Payroll & HR Expenses | 35,922 | 32,205 | 3,717 |
| Total 60801 · Seasonal PD Operating | 38,723 | 35,465 | 3,258 |
| Total 608 · Seasonal PD | 38,723 | 35,465 | 3,258 |
| 609 · Town Operating | | | |
| 6090100 · Equipment/Asset Purchase | 1,350 | 1,600 | -250 |
| 6090103 · Other Operating Costs-Bayard Ave | 1,216 | 280 | 936 |
| 6090105 · Parking Meter Debt & Interest | 8,335 | 8,335 | 0 |
| Total 609 · Town Operating | 10,901 | 10,215 | 686 |
| Total Expense | 402,615 | 334,426 | 68,189 |
| Net Ordinary Income | 208,457 | 191,797 | 16,659 |