

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2017

| Ordinary Income/Expense | <u>Apr 17</u> | <u>Apr 16</u> | <u>\$ DIFF</u> |
|--|----------------|----------------|----------------|
| Income | | | |
| 400 - Operating Income | | | |
| 4010010 - Transfer Tax Income | 57,612 | 54,791 | 2,822 |
| 4010015 - Accommodation Tax | 19,245 | 18,624 | 621 |
| 4010019 - Business Licenses | | | |
| 4010020 - Bus Lic-Rental | 14,043 | 35,511 | -21,468 |
| 4010025 - Bus Lic-Comm Rental | 1,373 | 545 | 828 |
| 4010030 - Bus Lic-Comm | 9,962 | 22,394 | -12,432 |
| 4010040 - Bus Lic-Real Estate | 436 | 1,145 | -709 |
| Total 4010019 - Business Licenses | <u>25,814</u> | <u>59,595</u> | <u>-33,781</u> |
| 4010100 - Cable TV Franchise | 0 | 382 | -382 |
| 4010120 - Beach Fire Permits | -20 | 180 | -200 |
| 4010999 - Parking Permits | | | |
| 4011000 - Parking Permits - Seasonal | 25,157 | 38,968 | -13,810 |
| 4011010 - Parking Permits - Daily | 357 | 33 | 324 |
| Total 4010999 - Parking Permits | <u>25,514</u> | <u>39,001</u> | <u>-13,487</u> |
| 4011050 - Parking Meters | 10 | 0 | 10 |
| 401300 - Fines Collected | | | |
| 4014000 - Parking Fines | 2,497 | 875 | 1,622 |
| 4014010 - Delinq. Parking Fines | 881 | 5,552 | -4,670 |
| 4014020 - Delinq. Civil Summons | 0 | 1,370 | -1,370 |
| 4014100 - Town Ord Fines & Court | 2,075 | 529 | 1,546 |
| 4014110 - Traffic Fines | 2,344 | 3,145 | -801 |
| 4014300 - Capias/Contempt Charges | 140 | 360 | -220 |
| 4014414 - Ord Fines - Other Courts | 116 | 0 | 116 |
| Total 401300 - Fines Collected | <u>8,053</u> | <u>11,831</u> | <u>-3,778</u> |
| 4016010 - Bldg Permit Fees | 7,698 | 11,407 | -3,709 |
| 8010000 - Other Fines and Revenue | | | |
| 4016060 - Public Hearing Fees | 0 | 1,250 | -1,250 |
| 8010210 - Interest Income | 76 | 6 | 69 |
| 8010230 - ATM Income | 0 | 12 | -12 |
| 8010300 - Copies | 44 | 82 | -38 |
| 8010330 - Police/Court Reports | 25 | 46 | -21 |
| 8010380 - Dog Licenses | 2,230 | 1,672 | 558 |
| 8010386 - Misc Income | 200 | 0 | 200 |
| 8010000 - Other Fines and Revenue - Other | 7 | 0 | 7 |
| Total 8010000 - Other Fines and Revenue | <u>2,582</u> | <u>3,069</u> | <u>-487</u> |
| 8010200 - Investments | | | |
| 8010211 - Investment Income | 39 | 369 | -330 |
| 8010215 - Unreali Gains/Losses Invest. | -205 | 0 | -205 |
| 8010216 - Investment Fees | -403 | -248 | -155 |
| Total 8010200 - Investments | <u>-569</u> | <u>121</u> | <u>-690</u> |
| Total 400 - Operating Income | <u>145,939</u> | <u>198,999</u> | <u>-53,060</u> |
| Total Income | 145,939 | 198,999 | -53,060 |

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2017

| Expense | Apr 17 | Apr 16 | \$ DIFF |
|---|---------------|---------------|---------------|
| 601 - Administrative | | | |
| 60101 - Administrative Operating | | | |
| 6010080 - Professional Fee | 8,311 | 4,614 | 3,697 |
| 6010201 - Bank & Credit Card Charges | 827 | 859 | -32 |
| 6010205 - Commissioners/Committee Expense | 44 | 903 | -859 |
| 6010210 - Misc | 2,130 | 468 | 1,662 |
| 6010215 - Collection Agy Fees | 881 | 2,332 | -1,451 |
| 6010220 - Bank Fees- Transfer Tax | 2,052 | 382 | 1,670 |
| 6010265 - Lawsuit Legal Fees | 0 | 1,697 | -1,697 |
| 6010310 - Legal Fees-Regular | 7,040 | 9,123 | -2,083 |
| 6010320 - 5 Year Comprehensive Plan | 0 | 63 | -63 |
| 6012003 - Beach/Marketing Events | 0 | 5,146 | -5,146 |
| 6012005 - IT/Communications | 305 | 164 | 141 |
| 601A - Administrative | | | |
| 6010070 - Insurance | 6,804 | 6,687 | 117 |
| 6010100 - Legal Ads | 876 | 385 | 491 |
| 6010150 - Telephone | 1,027 | 869 | 157 |
| 6010160 - Postage | 193 | 1,117 | -925 |
| 6010180 - Supplies | 2,847 | 1,146 | 1,701 |
| Total 601A - Administrative | <u>11,747</u> | <u>10,205</u> | <u>1,542</u> |
| 601B - Building Expenses | | | |
| 6010130 - Building Maintenance & Supplies | 724 | 249 | 475 |
| 6010500 - All Utilities | 884 | 382 | 501 |
| Total 601B - Building Expenses | <u>1,607</u> | <u>631</u> | <u>976</u> |
| 601P - Admin Payroll & HR Expenses | | | |
| 6010010 - Salary & Wages | 17,325 | 8,201 | 9,124 |
| 6010020 - Employee Benefits | 3,350 | 4,805 | -1,455 |
| 6010050 - Payroll Taxes | 1,540 | 1,102 | 438 |
| 6010200 - Pension | 367 | 607 | -240 |
| Total 601P - Admin Payroll & HR Expenses | <u>22,582</u> | <u>14,714</u> | <u>7,868</u> |
| 601V - Vehicle Expenses | | | |
| 6010120 - Gas/Mileage Reimburse | 0 | 56 | -56 |
| Total 601V - Vehicle Expenses | <u>0</u> | <u>56</u> | <u>-56</u> |
| Total 60101 - Administrative Operating | <u>57,526</u> | <u>51,356</u> | <u>6,170</u> |
| Total 601 - Administrative | <u>57,526</u> | <u>51,356</u> | <u>6,170</u> |
| 602 - Police | | | |
| 60201 - Police Operating | | | |
| 6020030 - Uniforms | 483 | 1,052 | -569 |
| 6020065 - Equipment Maintenance & Supply | 396 | 1,537 | -1,141 |
| 6020080 - Professional Fees | 848 | 319 | 529 |
| 6020210 - Misc | 635 | 1,723 | -1,087 |
| 602A - Administrative Public Safety | | | |
| 6020070 - Insurance | 13,797 | 15,811 | -2,015 |
| 6020150 - Telephone | 1,143 | 1,189 | -47 |
| 6020160 - Postage | 132 | 293 | -161 |
| 6020180 - Supplies | 1,321 | 548 | 773 |
| Total 602A - Administrative Public Safety | <u>16,393</u> | <u>17,841</u> | <u>-1,449</u> |
| 602B - Building Expense | | | |
| 6020130 - Building Maintenance & Supplies | 228 | 881 | -653 |
| 6020500 - All Utilities | 332 | 382 | -51 |
| Total 602B - Building Expense | <u>559</u> | <u>1,263</u> | <u>-704</u> |

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2017

| | Apr 17 | Apr 16 | \$ DIFF |
|--|---------------|---------------|---------------|
| 602P - Police Payroll & HR Expenses | | | |
| 6020010 - Salary & Wages | 36,770 | 22,198 | 14,572 |
| 6020020 - Employee Benefits | 10,486 | 14,014 | -3,528 |
| 6020050 - Payroll Taxes | 3,418 | 2,203 | 1,216 |
| 6020059 - Payroll Funds Received | 0 | -60 | 60 |
| 6020191 - Pension | 4,510 | 4,553 | -42 |
| Total 602P - Police Payroll & HR Expenses | 55,184 | 42,907 | 12,278 |
| 602PA - Police AdminPayroll&HR | | | |
| 6020040 - Admin Salary & Wages | 7,687 | 4,479 | 3,208 |
| 6020060 - Admin Employ Benefits | 3,325 | 0 | 3,325 |
| 6020095 - Admin Payroll Taxes | 603 | 478 | 125 |
| Total 602PA - Police AdminPayroll&HR | 11,615 | 4,957 | 6,658 |
| 602V - Vehicle Expenses | | | |
| 6020110 - Gasoline & Mileage Reimb | 1,522 | 1,247 | 275 |
| 6020120 - Auto Maintenance & Repairs | 443 | 626 | -184 |
| Total 602V - Vehicle Expenses | 1,965 | 1,874 | 91 |
| Total 60201 - Police Operating | 88,079 | 73,473 | 14,606 |
| Total 602 - Police | 88,079 | 73,473 | 14,606 |
| 603 - Street & Highway | | | |
| 60301 - Street & Hwy Operating | | | |
| 6030170 - Trash | 6 | -6,939 | 6,945 |
| 6030190 - Maintenance & Supplies | 2,838 | 476 | 2,362 |
| 6030210 - Misc | 1,012 | 0 | 1,012 |
| 6030610 - Street Signs | 568 | 480 | 88 |
| 6030640 - Parking Meter/Permit Expenses | 167 | 247 | -80 |
| 603A - Administrative Street & Hwy | | | |
| 6030070 - Insurance | 127 | 125 | 2 |
| 6030150 - Telephone | 144 | 145 | 0 |
| 6030180 - Supplies | 671 | 65 | 606 |
| Total 603A - Administrative Street & Hwy | 942 | 334 | 608 |
| 603B - Building Expenses | | | |
| 6030130 - Building Maintenance & Supplies | 86 | 0 | 86 |
| 6030500 - All Utilities | 91 | 484 | -394 |
| Total 603B - Building Expenses | 176 | 484 | -308 |
| 603P - Street Payroll & HR Expenses | | | |
| 6030010 - Salary & Wages | 7,360 | 2,674 | 4,686 |
| 6030020 - Employee Benefits | 932 | 601 | 332 |
| 6030050 - Payroll Taxes | 688 | 283 | 405 |
| Total 603P - Street Payroll & HR Expenses | 8,980 | 3,557 | 5,423 |
| 603V - Vehicle Expenses | | | |
| 6030110 - Gasoline & Mileage Reimb | 218 | 183 | 36 |
| 6030120 - Auto Maintenance & Repairs | 53 | 5 | 48 |
| Total 603V - Vehicle Expenses | 271 | 188 | 83 |
| Total 60301 - Street & Hwy Operating | 14,962 | -1,172 | 16,134 |
| Total 603 - Street & Highway | 14,962 | -1,172 | 16,134 |
| 604 - Alderman Court Expenses | | | |
| 60401 - Alderman Court Operating | | | |
| 6040210 - Misc | 0 | 295 | -295 |
| 604A - Administrative Courts | | | |
| 6040070 - Insurance | 127 | 125 | 2 |
| 6040180 - Supplies | 30 | 196 | -166 |
| Total 604A - Administrative Courts | 157 | 321 | -164 |

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2017

| | <u>Apr 17</u> | <u>Apr 16</u> | <u>\$ DIFF</u> |
|---|---------------|---------------|----------------|
| 604P · Alderman Payroll & HR Expenses | | | |
| 6040010 · Salaries & Wages | 3,247 | 2,047 | 1,201 |
| 6040015 · Offset-Bailliff Salary | -290 | 0 | -290 |
| 6040050 · Payroll Taxes | 294 | 221 | 73 |
| Total 604P · Alderman Payroll & HR Expenses | <u>3,251</u> | <u>2,268</u> | <u>984</u> |
| Total 60401 · Alderman Court Operating | <u>3,408</u> | <u>2,883</u> | <u>525</u> |
| Total 604 · Alderman Court Expenses | <u>3,408</u> | <u>2,883</u> | <u>525</u> |
| 605 · Lifeguards | | | |
| 60501 · Lifeguards Operating | | | |
| 6050013 · Maintenance Equip & Materials | 2,923 | 3,889 | -966 |
| 6050030 · Uniforms | 4,558 | 1,188 | 3,371 |
| 6050210 · Misc | 533 | 0 | 533 |
| 605A · Administrative Beach Safety | | | |
| 6050070 · Insurance | 1,142 | 1,121 | 22 |
| Total 605A · Administrative Beach Safety | <u>1,142</u> | <u>1,121</u> | <u>22</u> |
| 605P · Lifeguard Payroll & HR Expenses | | | |
| 6050010 · Salaries & Wages | 1,342 | 559 | 784 |
| 6050020 · Employee Benefits | 35 | 0 | 35 |
| 6050050 · Payroll Taxes | 125 | 59 | 66 |
| Total 605P · Lifeguard Payroll & HR Expenses | <u>1,503</u> | <u>618</u> | <u>885</u> |
| Total 60501 · Lifeguards Operating | <u>10,659</u> | <u>6,815</u> | <u>3,844</u> |
| Total 605 · Lifeguards | <u>10,659</u> | <u>6,815</u> | <u>3,844</u> |
| 606 · Code Enforcement | | | |
| 6060210 · Misc | 894 | 0 | 894 |
| 606A · Administrative Code Enforcement | | | |
| 6060070 · Insurance | 254 | 249 | 5 |
| 6060150 · Telephone | 1,021 | 55 | 966 |
| 6060180 · Supplies | 1,991 | 0 | 1,991 |
| Total 606A · Administrative Code Enforcement | <u>3,265</u> | <u>304</u> | <u>2,962</u> |
| 606P · Code Payroll & HR Expenses | | | |
| 6060010 · Salaries & Wages | 11,975 | 2,295 | 9,680 |
| 6060020 · Employee Benefits | 1,067 | 601 | 466 |
| 6060050 · Payroll Taxes | 1,120 | 255 | 865 |
| Total 606P · Code Payroll & HR Expenses | <u>14,162</u> | <u>3,151</u> | <u>11,011</u> |
| 606V · Vehicle Expenses | | | |
| 6060110 · Gasoline & Mileage Reimb | 147 | 128 | 19 |
| Total 606V · Vehicle Expenses | <u>147</u> | <u>128</u> | <u>19</u> |
| Total 606 · Code Enforcement | <u>18,468</u> | <u>3,582</u> | <u>14,886</u> |
| 607 · Life Saving Station | | | |
| 607A · Administrative Life Saving Sta | | | |
| 6070180 · Supplies | 70 | 0 | 70 |
| Total 607A · Administrative Life Saving Sta | <u>70</u> | <u>0</u> | <u>70</u> |
| 607B · Building Expenses | | | |
| 6070130 · Building Maintenance & Repairs | 15 | 1,041 | -1,026 |
| 6070500 · All Utilities | 364 | 342 | 22 |
| Total 607B · Building Expenses | <u>379</u> | <u>1,383</u> | <u>-1,004</u> |
| Total 607 · Life Saving Station | <u>449</u> | <u>1,383</u> | <u>-934</u> |
| 608 · Seasonal PD | | | |
| 60801 · Seasonal PD Operating | | | |
| 6080030 · Uniforms | 104 | 86 | 18 |
| 608A · Administrative Monitors | | | |
| 6080070 · Insurance | 1,206 | 1,183 | 23 |

Town of Dewey Beach
Profit & Loss Prev Year Comparison
 April 2017

| | <u>Apr 17</u> | <u>Apr 16</u> | <u>\$ DIFF</u> |
|--|----------------|----------------|-----------------|
| 6080100 · Legal Ads | 0 | 583 | -583 |
| Total 608A · Administrative Monitors | 1,206 | 1,766 | -560 |
| 608P · Seasonal Payroll & HR Expenses | | | |
| 6080010 · Salaries & Wages | 303 | 1,461 | -1,159 |
| 6080050 · Payroll Taxes | 31 | 171 | -140 |
| Total 608P · Seasonal Payroll & HR Expenses | 334 | 1,632 | -1,298 |
| 608PA · Seasonal Admin Pay&HR | | | |
| 6080060 · Admin Salary & Wages | 0 | 2,359 | -2,359 |
| 6080061 · Admin Payroll Taxes | 0 | 175 | -175 |
| Total 608PA · Seasonal Admin Pay&HR | 0 | 2,534 | -2,534 |
| Total 60801 · Seasonal PD Operating | 1,643 | 6,018 | -4,375 |
| Total 608 · Seasonal PD | 1,643 | 6,018 | -4,375 |
| 609 · Town Operating | | | |
| 6090103 · Other Operating Costs-Bayard Ave | 482 | 409 | 72 |
| 6090106 · Beautification | 2,367 | 2,367 | 0 |
| Total 609 · Town Operating | 2,849 | 2,776 | 73 |
| Total Expense | 198,043 | 147,115 | 50,929 |
| Net Ordinary Income | -52,105 | 51,884 | -103,989 |

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2017

| | Apr 17 | Apr 16 | \$ DIFF |
|--|----------------|---------------|----------------|
| Other Income/Expense | | | |
| Other Income | | | |
| 9010000 · Admin Below-The-Line | | | |
| 9010031 · Bayard Ave Loan Expense | 0 | -36 | 36 |
| Total 9010000 · Admin Below-The-Line | 0 | -36 | 36 |
| 9020000 · Police Below-The-Line | | | |
| 9020050 · Other Police Grant Revenues | 0 | 19,409 | -19,409 |
| 9020051 · Other Police Grant Expenditures | 0 | -19,409 | 19,409 |
| 9020090 · Police Donations (Restr) | 0 | 2,319 | -2,319 |
| 9020091 · Police Donation Expend (Restr) | 0 | -2,319 | 2,319 |
| Total 9020000 · Police Below-The-Line | 0 | 0 | 0 |
| 9030000 · Street Hwy Below-The-Line | | | |
| 9030020 · Municipal St Aid Grant (Restr) | 0 | 893 | -893 |
| 9030021 · Municipal St Aid Expenditures | 0 | -893 | 893 |
| 9030040 · Other Streets Revenue | 0 | 2,795 | -2,795 |
| 9030041 · Other Streets Expense | 0 | -2,795 | 2,795 |
| Total 9030000 · Street Hwy Below-The-Line | 0 | 0 | 0 |
| 9050000 · Lifeguards Below-The-Line | | | |
| 9050090 · Lifeguards Donations (Restr) | 0 | 1,955 | -1,955 |
| 9050091 · Lifeguard Donation Expend (Rest | 0 | -1,955 | 1,955 |
| Total 9050000 · Lifeguards Below-The-Line | 0 | 0 | 0 |
| Total Other Income | 0 | -36 | 36 |
| Other Expense | | | |
| 9500115 · Technology Improvements | 0 | 5,007 | -5,007 |
| 9510000 · Town Hall | | | |
| 9510020 · Extraordin DBE Property Income | -5,000 | -5,000 | 0 |
| 9510025 · Monthly Pay towards 300k Total | -5,000 | 0 | -5,000 |
| 9510030 · Town Hall Property Planning | 946 | 4,100 | -3,154 |
| Total 9510000 · Town Hall | -9,054 | -900 | -8,154 |
| 9540000 · 3% Trans Tax to Comp Plan | 2,763 | -1,780 | 4,544 |
| 9545000 · 5%TransTax to TranTaxRecoupAcct | -3,032 | -2,778 | -254 |
| 9550000 · 20% Bldg Permit to Street | -1,925 | -2,852 | 927 |
| 9560000 · 5%ParkPermit to Signs,striping | -1,343 | -1,735 | 392 |
| Total Other Expense | -12,591 | -5,038 | -7,553 |
| Net Other Income | 12,591 | 5,002 | 7,589 |
| Net Income | -39,514 | 56,886 | -96,400 |