

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

	Apr - Aug 17	Apr - Aug 16	\$ DIFF
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>400 - Operating Income</b>			
4010010 - Transfer Tax Income	396,970	297,261	99,709
4010015 - Accommodation Tax	33,010	45,353	-12,343
<b>4010019 - Business Licenses</b>			
4010020 - Bus Lic-Rental	42,935	56,951	-14,016
4010025 - Bus Lic-Comm Rental	2,508	1,723	785
4010030 - Bus Lic-Comm	29,182	42,879	-13,697
4010040 - Bus Lic-Real Estate	872	5,988	-5,116
4010019 - Business Licenses - Other	0	-109	109
<b>Total 4010019 - Business Licenses</b>	<u>75,497</u>	<u>107,432</u>	<u>-31,935</u>
4010100 - Cable TV Franchise	28,178	25,409	2,769
4010110 - Beach Concession Contract	52,500	51,000	1,500
4010120 - Beach Fire Permits	15,301	6,000	9,301
<b>4010999 - Parking Permits</b>			
4011000 - Parking Permits - Seasonal	267,292	261,464	5,828
4011010 - Parking Permits - Daily	270,547	277,063	-6,516
<b>Total 4010999 - Parking Permits</b>	<u>537,839</u>	<u>538,527</u>	<u>-688</u>
4011050 - Parking Meters	147,563	182,787	-35,224
<b>401300 - Fines Collected</b>			
4014000 - Parking Fines	176,933	139,811	37,122
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	1,756	15,662	-13,906
4014020 - Delinq. Civil Summons	5,642	1,840	3,802
4014100 - Town Ord Fines & Court	62,373	66,290	-3,917
4014110 - Traffic Fines	9,864	39,462	-29,598
4014300 - Capias/Contempt Charges	320	1,080	-760
4014400 - Traff Fines - Other Courts	269	0	269
4014414 - Ord Fines - Other Courts	1,330	2,255	-925
<b>Total 401300 - Fines Collected</b>	<u>258,487</u>	<u>266,430</u>	<u>-7,943</u>
4016010 - Bldg Permit Fees	191,966	64,347	127,619
<b>8010000 - Other Fines and Revenue</b>			
4016060 - Public Hearing Fees	750	1,750	-1,000
8010100 - Gain/Loss Sale of Equipment	1,515	0	1,515
8010210 - Interest Income	408	31	377
8010230 - ATM Income	0	-77	77
8010300 - Copies	59	84	-25
8010330 - Police/Court Reports	515	260	255
8010380 - Dog Licenses	24,520	19,499	5,021
8010386 - Misc Income	1,027	1,539	-512
8010000 - Other Fines and Revenue - Other	7	0	7
<b>Total 8010000 - Other Fines and Revenue</b>	<u>28,801</u>	<u>23,086</u>	<u>5,715</u>
<b>8010200 - Investments</b>			
8010211 - Investment Income	3,809	665	3,144
8010215 - Unreal Gains/Losses Invest.	-750	-171	-579
8010216 - Investment Fees	-806	-508	-298
<b>Total 8010200 - Investments</b>	<u>2,253</u>	<u>-14</u>	<u>2,267</u>
<b>Total 400 - Operating Income</b>	<u>1,768,365</u>	<u>1,607,618</u>	<u>160,747</u>
<b>Total Income</b>	<u>1,768,365</u>	<u>1,607,618</u>	<u>160,747</u>

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Expense	Apr - Aug 17	Apr - Aug 16	\$ DIFF
<b>601 - Administrative</b>			
<b>60101 - Administrative Operating</b>			
6010080 - Professional Fee	44,092	28,463	15,629
6010201 - Bank & Credit Card Charges	20,906	19,306	1,600
6010204 - Election Expenses	137	0	137
6010205 - Commissioners/Committee Expense	7,815	2,395	5,420
6010210 - Misc	10,366	9,059	1,307
6010214 - Donations	1,450	6,200	-4,750
6010215 - Collection Agy Fees	3,277	6,633	-3,356
6010220 - Bank Fees- Transfer Tax	4,340	2,615	1,725
6010223 - Code Update	2,189	1,195	994
6010265 - Lawsuit Legal Fees	91,101	3,137	87,964
6010300 - Audit Fees	17,250	17,000	250
6010310 - Legal Fees-Regular	44,118	33,842	10,276
6010320 - 5 Year Comprehensive Plan	23	764	-741
6012003 - Beach/Marketing Events	616	7,745	-7,129
6012005 - IT/Communications	1,825	2,722	-897
<b>601A - Administrative</b>			
6010070 - Insurance	35,519	33,458	2,061
6010100 - Legal Ads	4,311	2,378	1,933
6010150 - Telephone	5,197	4,320	877
6010160 - Postage	5,044	3,475	1,569
6010180 - Supplies	9,193	15,200	-6,007
<b>Total 601A - Administrative</b>	59,264	58,831	433
<b>601B - Building Expenses</b>			
6010130 - Building Maintenance & Supplies	3,261	4,785	-1,524
6010500 - All Utilities	4,475	4,047	428
<b>Total 601B - Building Expenses</b>	7,736	8,832	-1,096
<b>601P - Admin Payroll &amp; HR Expenses</b>			
6010010 - Salary & Wages	105,504	87,624	17,880
6010020 - Employee Benefits	16,461	26,862	-10,401
6010050 - Payroll Taxes	9,205	8,549	656
6010200 - Pension	3,020	3,263	-243
<b>Total 601P - Admin Payroll &amp; HR Expenses</b>	134,190	126,298	7,892
<b>601V - Vehicle Expenses</b>			
6010120 - Gas/Mileage Reimburse	0	134	-134
<b>Total 601V - Vehicle Expenses</b>	0	134	-134
<b>Total 60101 - Administrative Operating</b>	450,695	335,171	115,524
<b>Total 601 - Administrative</b>	450,695	335,171	115,524
<b>602 - Police</b>			
<b>60201 - Police Operating</b>			
6020030 - Uniforms	3,141	1,288	1,853
6020065 - Equipment Maintenance & Supply	5,083	3,026	2,057
6020080 - Professional Fees	5,486	1,702	3,784
6020210 - Misc	3,765	9,841	-6,076
6020250 - Drug Testing	27	0	27
<b>602A - Administrative Public Safety</b>			
6020070 - Insurance	65,174	75,139	-9,965
6020150 - Telephone	5,779	5,798	-19
6020160 - Postage	380	459	-79
6020180 - Supplies	2,307	1,466	841
<b>Total 602A - Administrative Public Safety</b>	73,640	82,862	-9,222
<b>602B - Building Expense</b>			
6020130 - Building Maintenance & Supplies	1,131	5,196	-4,065

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6020500 · All Utilities	2,539	2,754	-215
<b>Total 602B · Building Expense</b>	<b>3,670</b>	<b>7,950</b>	<b>-4,280</b>
<b>602P · Police Payroll &amp; HR Expenses</b>			
6020010 · Salary & Wages	218,226	203,584	14,642
6020020 · Employee Benefits	55,497	70,419	-14,922
6020050 · Payroll Taxes	18,443	17,887	556
6020059 · Payroll Funds Received	-11,928	-20,175	8,247
6020191 · Pension	23,370	25,341	-1,971
6020192 · Pension Funds Received	-18,607	-17,830	-777
<b>Total 602P · Police Payroll &amp; HR Expenses</b>	<b>285,001</b>	<b>279,226</b>	<b>5,775</b>
<b>602PA · Police AdminPayroll&amp;HR</b>			
6020040 · Admin Salary & Wages	46,948	76,846	-29,898
6020060 · Admin Employ Benefits	13,138	0	13,138
6020095 · Admin Payroll Taxes	3,497	7,154	-3,657
<b>Total 602PA · Police AdminPayroll&amp;HR</b>	<b>63,583</b>	<b>84,000</b>	<b>-20,417</b>
<b>602V · Vehicle Expenses</b>			
6020110 · Gasoline & Mileage Reimb	11,389	11,815	-426
6020120 · Auto Maintenance & Repairs	3,906	4,775	-869
<b>Total 602V · Vehicle Expenses</b>	<b>15,295</b>	<b>16,590</b>	<b>-1,295</b>
<b>Total 60201 · Police Operating</b>	<b>458,691</b>	<b>486,485</b>	<b>-27,794</b>
<b>Total 602 · Police</b>	<b>458,691</b>	<b>486,485</b>	<b>-27,794</b>
<b>603 · Street &amp; Highway</b>			
<b>60301 · Street &amp; Hwy Operating</b>			
6030170 · Trash	2,660	-3,820	6,480
6030190 · Maintenance & Supplies	6,935	4,993	1,942
6030210 · Misc	1,586	940	646
6030610 · Street Signs	4,551	642	3,909
6030640 · Parking Meter/Permit Expenses	3,810	15,333	-11,523
6030650 · Street Sweeping / Snow Removal	380	0	380
<b>603A · Administrative Street &amp; Hwy</b>			
6030070 · Insurance	725	625	100
6030150 · Telephone	724	655	69
6030180 · Supplies	1,246	65	1,181
<b>Total 603A · Administrative Street &amp; Hwy</b>	<b>2,695</b>	<b>1,345</b>	<b>1,350</b>
<b>603B · Building Expenses</b>			
6030130 · Building Maintenance & Supplies	424	0	424
6030500 · All Utilities	877	1,186	-309
<b>Total 603B · Building Expenses</b>	<b>1,301</b>	<b>1,186</b>	<b>115</b>
<b>603P · Street Payroll &amp; HR Expenses</b>			
6030010 · Salary & Wages	42,323	26,489	15,834
6030020 · Employee Benefits	4,971	3,525	1,446
6030050 · Payroll Taxes	3,651	2,383	1,268
<b>Total 603P · Street Payroll &amp; HR Expenses</b>	<b>50,945</b>	<b>32,397</b>	<b>18,548</b>
<b>603V · Vehicle Expenses</b>			
6030110 · Gasoline & Mileage Reimb	1,602	1,051	551
6030120 · Auto Maintenance & Repairs	922	202	720
<b>Total 603V · Vehicle Expenses</b>	<b>2,524</b>	<b>1,253</b>	<b>1,271</b>
<b>Total 60301 · Street &amp; Hwy Operating</b>	<b>77,387</b>	<b>54,269</b>	<b>23,118</b>
<b>Total 603 · Street &amp; Highway</b>	<b>77,387</b>	<b>54,269</b>	<b>23,118</b>
<b>604 · Alderman Court Expenses</b>			
<b>60401 · Alderman Court Operating</b>			
6040080 · Professional Fees	522	0	522
6040210 · Misc	1,400	1,132	268
<b>604A · Administrative Courts</b>			
6040070 · Insurance	725	625	100

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6040150 · Telephone	0	9	-9
6040180 · Supplies	810	1,499	-689
<b>Total 604A · Administrative Courts</b>	<b>1,535</b>	<b>2,133</b>	<b>-598</b>
<b>604P · Alderman Payroll &amp; HR Expenses</b>			
6040010 · Salaries & Wages	29,213	25,052	4,161
6040015 · Offset-Bailliff Salary	-1,210	0	-1,210
6040050 · Payroll Taxes	2,703	2,584	119
604P · Alderman Payroll & HR Expenses - Other	-680	0	-680
<b>Total 604P · Alderman Payroll &amp; HR Expenses</b>	<b>30,026</b>	<b>27,636</b>	<b>2,390</b>
<b>Total 60401 · Alderman Court Operating</b>	<b>33,483</b>	<b>30,901</b>	<b>2,582</b>
<b>Total 604 · Alderman Court Expenses</b>	<b>33,483</b>	<b>30,901</b>	<b>2,582</b>
<b>605 · Lifeguards</b>			
<b>60501 · Lifeguards Operating</b>			
6050013 · Maintenance Equip & Materials	10,261	8,634	1,627
6050030 · Uniforms	5,318	1,793	3,525
6050210 · Misc	6,046	510	5,536
<b>605A · Administrative Beach Safety</b>			
6050015 · Telephone	475	0	475
6050070 · Insurance	6,523	5,624	899
6050180 · Supplies	973	804	169
<b>Total 605A · Administrative Beach Safety</b>	<b>7,971</b>	<b>6,428</b>	<b>1,543</b>
<b>605P · Lifeguard Payroll &amp; HR Expenses</b>			
6050010 · Salaries & Wages	244,966	226,843	18,123
6050020 · Employee Benefits	175	0	175
6050050 · Payroll Taxes	22,960	21,753	1,207
<b>Total 605P · Lifeguard Payroll &amp; HR Expenses</b>	<b>268,101</b>	<b>248,596</b>	<b>19,505</b>
<b>605V · Vehicle Expenses</b>			
6050110 · Gasoline & Mileage Reimb	406	94	312
<b>Total 605V · Vehicle Expenses</b>	<b>406</b>	<b>94</b>	<b>312</b>
<b>Total 60501 · Lifeguards Operating</b>	<b>298,103</b>	<b>266,055</b>	<b>32,048</b>
<b>Total 605 · Lifeguards</b>	<b>298,103</b>	<b>266,055</b>	<b>32,048</b>
<b>606 · Code Enforcement</b>			
6060210 · Misc	2,317	0	2,317
<b>606A · Administrative Code Enforcement</b>			
6060070 · Insurance	1,450	1,250	200
6060100 · Legal Ads	0	417	-417
6060150 · Telephone	3,020	300	2,720
6060180 · Supplies	3,150	1,717	1,433
<b>Total 606A · Administrative Code Enforcement</b>	<b>7,620</b>	<b>3,684</b>	<b>3,936</b>
<b>606P · Code Payroll &amp; HR Expenses</b>			
6060010 · Salaries & Wages	118,714	21,074	97,640
6060020 · Employee Benefits	9,683	3,298	6,385
6060050 · Payroll Taxes	10,760	1,772	8,988
<b>Total 606P · Code Payroll &amp; HR Expenses</b>	<b>139,157</b>	<b>26,144</b>	<b>113,013</b>
<b>606V · Vehicle Expenses</b>			
6060110 · Gasoline & Mileage Reimb	511	593	-82
6060120 · Auto Maintenance & Repairs	336	0	336
<b>Total 606V · Vehicle Expenses</b>	<b>847</b>	<b>593</b>	<b>254</b>
<b>Total 606 · Code Enforcement</b>	<b>149,941</b>	<b>30,421</b>	<b>119,520</b>
<b>607 · Life Saving Station</b>			
6070065 · Equipment Maintenance & Supply	0	321	-321
<b>607A · Administrative Life Saving Sta</b>			
6070180 · Supplies	97	66	31
<b>Total 607A · Administrative Life Saving Sta</b>	<b>97</b>	<b>66</b>	<b>31</b>

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<b>607B · Building Expenses</b>			
6070130 · Building Maintenance & Repairs	3,257	2,033	1,224
6070500 · All Utilities	2,892	2,121	771
<b>Total 607B · Building Expenses</b>	<u>6,149</u>	<u>4,154</u>	<u>1,995</u>
<b>Total 607 · Life Saving Station</b>	<u>6,246</u>	<u>4,541</u>	<u>1,705</u>
<b>608 · Seasonal PD</b>			
<b>60801 · Seasonal PD Operating</b>			
6080030 · Uniforms	599	2,548	-1,949
6080210 · Misc	0	649	-649
<b>608A · Administrative Monitors</b>			
6080070 · Insurance	6,885	5,937	948
6080100 · Legal Ads	0	583	-583
<b>Total 608A · Administrative Monitors</b>	<u>6,885</u>	<u>6,520</u>	<u>365</u>
<b>608P · Seasonal Payroll &amp; HR Expenses</b>			
6080010 · Salaries & Wages	158,036	174,042	-16,006
6080050 · Payroll Taxes	14,779	16,268	-1,489
<b>Total 608P · Seasonal Payroll &amp; HR Expenses</b>	<u>172,815</u>	<u>190,310</u>	<u>-17,495</u>
<b>608PA · Seasonal Admin Pay&amp;HR</b>			
6080060 · Admin Salary & Wages	0	61,977	-61,977
6080061 · Admin Payroll Taxes	0	5,881	-5,881
<b>Total 608PA · Seasonal Admin Pay&amp;HR</b>	<u>0</u>	<u>67,858</u>	<u>-67,858</u>
<b>Total 60801 · Seasonal PD Operating</b>	<u>180,299</u>	<u>267,885</u>	<u>-87,586</u>
<b>Total 608 · Seasonal PD</b>	<u>180,299</u>	<u>267,885</u>	<u>-87,586</u>
<b>609 · Town Operating</b>			
6090100 · Equipment/Asset Purchase	0	3,681	-3,681
6090103 · Other Operating Costs-Bayard Ave	2,648	2,261	387
6090106 · Beautification	12,342	21,115	-8,773
6090108 · Rainy Day Fund	50,100	0	50,100
<b>Total 609 · Town Operating</b>	<u>65,090</u>	<u>27,057</u>	<u>38,033</u>
<b>Total Expense</b>	<u><b>1,719,935</b></u>	<u><b>1,502,830</b></u>	<u><b>217,105</b></u>
<b>Net Ordinary Income</b>	<u><b>48,430</b></u>	<u><b>104,788</b></u>	<u><b>-56,358</b></u>

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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	0	-26,176	26,176
9010040 · Town Administrative Revenue	0	1,900	-1,900
9010041 · Town Administrative Expenses	0	-7,586	7,586
<b>Total 9010000 · Admin Below-The-Line</b>	<u>0</u>	<u>-5,739</u>	<u>5,739</u>
<b>9020000 · Police Below-The-Line</b>			
9020020 · Reimb Police Wages - Income	0	5,685	-5,685
9020021 · Reimb Police Wages - Payroll	0	-5,685	5,685
9020030 · Police Running&Other Event Fees	15,328	14,180	1,148
9020031 · Police Run&OtherEvents- Payroll	-11,928	-14,180	2,252
9020032 · Other Towns Police Events Reimb	-3,400	0	-3,400
9020040 · Pension State Funding	18,607	17,830	777
9020041 · Pension Expense Offset	-18,607	-17,830	-777
9020050 · Other Police Grant Revenues	21,720	20,409	1,311
9020051 · Other Police Grant Expenditures	-21,720	-20,409	-1,311
9020090 · Police Donations (Restr)	0	96,459	-96,459
9020091 · Police Donation Expend (Restr)	0	-96,459	96,459
<b>Total 9020000 · Police Below-The-Line</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>9030000 · Street Hwy Below-The-Line</b>			
9030020 · Municipal St Aid Grant (Restr)	4,512	4,619	-107
9030021 · Municipal St Aid Expenditures	-4,512	-4,619	107
9030040 · Other Streets Revenue	0	57,745	-57,745
9030041 · Other Streets Expense	-16,896	-57,745	40,849
<b>Total 9030000 · Street Hwy Below-The-Line</b>	<u>-16,896</u>	<u>0</u>	<u>-16,896</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)	342	2,609	-2,267
9050091 · Lifeguard Donation Expend (Rest	-342	-2,609	2,267
<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>33,204</u>	<u>-5,739</u>	<u>38,943</u>
<b>Other Expense</b>			
9500115 · Technology Improvements	0	5,777	-5,777
9500118 · Approved FY17 Budget Amendments	30,680	0	30,680
<b>9510000 · Town Hall</b>			
9510010 · Extraordinary DBE Exp	7,044	11,578	-4,534
9510020 · Extraordin DBE Property Income	-280,000	-25,000	-255,000
9510025 · Monthly Pay towards 300k Total	-25,000	0	-25,000
9510030 · Town Hall Property Planning	4,584	16,127	-11,543
9510000 · Town Hall - Other	-11,440	-5,667	-5,773
<b>Total 9510000 · Town Hall</b>	<u>-304,812</u>	<u>-2,962</u>	<u>-301,850</u>
9540000 · 3% Trans Tax to Comp Plan	-6,029	-9,671	3,642
9545000 · 5%TransTax to TranTaxRecoupAcct	-20,893	-15,420	-5,473
9550000 · 20% Bldg Permit to Street	-47,991	-16,332	-31,659
9560000 · 5%ParkPermit to Signs,striping	-28,360	-28,156	-204
<b>Total Other Expense</b>	<u>-377,405</u>	<u>-66,764</u>	<u>-310,641</u>
<b>Net Other Income</b>	<u>410,609</u>	<u>61,025</u>	<u>349,584</u>
<b>Net Income</b>	<u>459,039</u>	<u>165,813</u>	<u>293,226</u>