

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

	<u>Apr - Jul 17</u>	<u>Apr - Jul 16</u>	<u>\$ DIFF</u>
Ordinary Income/Expense			
Income			
400 - Operating Income			
4010010 - Transfer Tax Income	340,843	245,873	94,970
4010015 - Accommodation Tax	30,600	24,787	5,813
4010019 - Business Licenses			
4010020 - Bus Lic-Rental	42,651	56,599	-13,948
4010025 - Bus Lic-Comm Rental	2,508	1,723	785
4010030 - Bus Lic-Comm	27,818	41,532	-13,714
4010040 - Bus Lic-Real Estate	763	5,879	-5,116
Total 4010019 - Business Licenses	<u>73,740</u>	<u>105,733</u>	<u>-31,993</u>
4010100 - Cable TV Franchise	10,987	10,325	662
4010110 - Beach Concession Contract	17,500	17,000	500
4010120 - Beach Fire Permits	11,821	3,370	8,451
4010999 - Parking Permits			
4011000 - Parking Permits - Seasonal	267,131	260,502	6,629
4011010 - Parking Permits - Daily	174,933	188,286	-13,353
Total 4010999 - Parking Permits	<u>442,064</u>	<u>448,788</u>	<u>-6,724</u>
4011050 - Parking Meters	96,063	122,698	-26,635
401300 - Fines Collected			
4014000 - Parking Fines	126,515	77,113	49,402
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	881	14,095	-13,214
4014020 - Delinq. Civil Summons	5,399	1,840	3,559
4014100 - Town Ord Fines & Court	44,846	17,026	27,820
4014110 - Traffic Fines	6,104	64,270	-58,166
4014300 - Capias/Contempt Charges	320	1,080	-760
4014400 - Traff Fines - Other Courts	207	0	207
4014414 - Ord Fines - Other Courts	1,199	1,088	111
Total 401300 - Fines Collected	<u>185,471</u>	<u>176,542</u>	<u>8,929</u>
4016010 - Bldg Permit Fees	150,663	58,697	91,966
8010000 - Other Fines and Revenue			
4016060 - Public Hearing Fees	750	1,750	-1,000
8010100 - Gain/Loss Sale of Equipment	1,515	0	1,515
8010210 - Interest Income	322	26	296
8010230 - ATM Income	0	12	-12
8010300 - Copies	59	84	-25
8010330 - Police/Court Reports	275	185	90
8010380 - Dog Licenses	19,665	15,359	4,306
8010386 - Misc Income	1,004	1,279	-275
8010000 - Other Fines and Revenue - Other	7	0	7
Total 8010000 - Other Fines and Revenue	<u>23,597</u>	<u>18,695</u>	<u>4,902</u>
8010200 - Investments			
8010211 - Investment Income	3,705	490	3,215
8010215 - Unreali Gains/Losses Invest.	-974	-65	-909
8010216 - Investment Fees	-806	-508	-298
Total 8010200 - Investments	<u>1,925</u>	<u>-83</u>	<u>2,008</u>
Total 400 - Operating Income	<u>1,385,274</u>	<u>1,232,425</u>	<u>152,849</u>
Total Income	1,385,274	1,232,425	152,849

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Expense	<u>Apr - Jul 17</u>	<u>Apr - Jul 16</u>	<u>\$ DIFF</u>
601 - Administrative			
60101 - Administrative Operating			
6010080 - Professional Fee	35,195	20,283	14,912
6010201 - Bank & Credit Card Charges	14,354	12,508	1,846
6010205 - Commissioners/Committee Expense	7,445	2,310	5,135
6010210 - Misc	9,118	7,392	1,726
6010214 - Donations	1,250	6,000	-4,750
6010215 - Collection Agy Fees	2,881	6,081	-3,200
6010220 - Bank Fees- Transfer Tax	3,264	2,615	649
6010223 - Code Update	2,189	1,195	994
6010265 - Lawsuit Legal Fees	17,224	3,137	14,087
6010300 - Audit Fees	17,250	13,000	4,250
6010310 - Legal Fees-Regular	20,605	28,118	-7,513
6010320 - 5 Year Comprehensive Plan	0	144	-144
6012003 - Beach/Marketing Events	616	7,745	-7,129
6012005 - IT/Communications	1,520	2,722	-1,202
601A - Administrative			
6010070 - Insurance	28,350	26,750	1,600
6010100 - Legal Ads	3,166	973	2,193
6010150 - Telephone	3,989	3,500	489
6010160 - Postage	3,091	1,977	1,114
6010180 - Supplies	7,023	11,216	-4,193
Total 601A - Administrative	<u>45,619</u>	<u>44,416</u>	<u>1,203</u>
601B - Building Expenses			
6010130 - Building Maintenance & Supplies	2,838	3,222	-384
6010500 - All Utilities	3,359	2,672	687
Total 601B - Building Expenses	<u>6,197</u>	<u>5,894</u>	<u>303</u>
601P - Admin Payroll & HR Expenses			
6010010 - Salary & Wages	85,060	68,700	16,360
6010020 - Employee Benefits	16,185	22,405	-6,220
6010050 - Payroll Taxes	7,494	6,716	778
6010200 - Pension	2,152	2,731	-579
Total 601P - Admin Payroll & HR Expenses	<u>110,891</u>	<u>100,552</u>	<u>10,339</u>
601V - Vehicle Expenses			
6010120 - Gas/Mileage Reimburse	0	134	-134
Total 601V - Vehicle Expenses	<u>0</u>	<u>134</u>	<u>-134</u>
Total 60101 - Administrative Operating	<u>295,618</u>	<u>264,246</u>	<u>31,372</u>
Total 601 - Administrative	<u>295,618</u>	<u>264,246</u>	<u>31,372</u>
602 - Police			
60201 - Police Operating			
6020030 - Uniforms	3,031	1,170	1,861
6020065 - Equipment Maintenance & Supply	5,069	2,447	2,622
6020080 - Professional Fees	4,618	1,382	3,236
6020210 - Misc	3,497	8,305	-4,808
6020250 - Drug Testing	27	0	27
602A - Administrative Public Safety			
6020070 - Insurance	54,386	61,264	-6,878
6020150 - Telephone	4,584	4,820	-236
6020160 - Postage	348	302	46
6020180 - Supplies	2,169	1,417	752
Total 602A - Administrative Public Safety	<u>61,487</u>	<u>67,803</u>	<u>-6,316</u>

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602B - Building Expense			
6020130 - Building Maintenance & Supplies	931	4,452	-3,521
6020500 - All Utilities	1,759	1,949	-190
Total 602B - Building Expense	<u>2,690</u>	<u>6,401</u>	<u>-3,711</u>
602P - Police Payroll & HR Expenses			
6020010 - Salary & Wages	180,283	164,547	15,736
6020020 - Employee Benefits	54,745	56,536	-1,791
6020050 - Payroll Taxes	15,299	14,084	1,215
6020059 - Payroll Funds Received	-11,528	-15,840	4,312
6020191 - Pension	19,614	20,672	-1,058
6020192 - Pension Funds Received	-18,607	-17,830	-777
Total 602P - Police Payroll & HR Expenses	<u>239,806</u>	<u>222,169</u>	<u>17,637</u>
602PA - Police AdminPayroll&HR			
6020040 - Admin Salary & Wages	37,772	60,509	-22,737
6020060 - Admin Employ Benefits	12,808	0	12,808
6020095 - Admin Payroll Taxes	2,862	5,522	-2,660
Total 602PA - Police AdminPayroll&HR	<u>53,442</u>	<u>66,031</u>	<u>-12,589</u>
602V - Vehicle Expenses			
6020110 - Gasoline & Mileage Reimb	8,734	8,821	-87
6020120 - Auto Maintenance & Repairs	2,808	4,187	-1,379
Total 602V - Vehicle Expenses	<u>11,542</u>	<u>13,008</u>	<u>-1,466</u>
Total 60201 - Police Operating	<u>385,209</u>	<u>388,716</u>	<u>-3,507</u>
Total 602 - Police	<u>385,209</u>	<u>388,716</u>	<u>-3,507</u>
603 - Street & Highway			
60301 - Street & Hwy Operating			
6030170 - Trash	284	-4,049	4,333
6030190 - Maintenance & Supplies	5,837	4,954	883
6030210 - Misc	1,586	805	781
6030610 - Street Signs	1,585	642	943
6030640 - Parking Meter/Permit Expenses	2,621	9,036	-6,415
6030650 - Street Sweeping / Snow Removal	380	0	380
603A - Administrative Street & Hwy			
6030070 - Insurance	598	498	100
6030150 - Telephone	579	485	94
6030180 - Supplies	1,212	65	1,147
Total 603A - Administrative Street & Hwy	<u>2,389</u>	<u>1,048</u>	<u>1,341</u>
603B - Building Expenses			
6030130 - Building Maintenance & Supplies	424	0	424
6030500 - All Utilities	669	1,006	-337
Total 603B - Building Expenses	<u>1,093</u>	<u>1,006</u>	<u>87</u>
603P - Street Payroll & HR Expenses			
6030010 - Salary & Wages	34,963	21,961	13,002
6030020 - Employee Benefits	4,744	2,795	1,949
6030050 - Payroll Taxes	3,073	1,952	1,121
Total 603P - Street Payroll & HR Expenses	<u>42,780</u>	<u>26,708</u>	<u>16,072</u>
603V - Vehicle Expenses			
6030110 - Gasoline & Mileage Reimb	1,263	1,010	253
6030120 - Auto Maintenance & Repairs	482	47	435
Total 603V - Vehicle Expenses	<u>1,745</u>	<u>1,057</u>	<u>688</u>
Total 60301 - Street & Hwy Operating	<u>60,300</u>	<u>41,207</u>	<u>19,093</u>
Total 603 - Street & Highway	<u>60,300</u>	<u>41,207</u>	<u>19,093</u>
604 - Alderman Court Expenses			

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60401 - Alderman Court Operating			
6040080 - Professional Fees	522	0	522
6040210 - Misc	765	295	470
604A - Administrative Courts			
6040070 - Insurance	598	498	100
6040180 - Supplies	810	1,489	-679
Total 604A - Administrative Courts	<u>1,408</u>	<u>1,987</u>	<u>-579</u>
604P - Alderman Payroll & HR Expenses			
6040010 - Salaries & Wages	22,423	19,222	3,201
6040015 - Offset-Bailliff Salary	-750	0	-750
6040050 - Payroll Taxes	2,031	1,809	222
604P - Alderman Payroll & HR Expenses - Other	-680	0	-680
Total 604P - Alderman Payroll & HR Expenses	<u>23,024</u>	<u>21,031</u>	<u>1,993</u>
Total 60401 - Alderman Court Operating	<u>25,719</u>	<u>23,313</u>	<u>2,406</u>
Total 604 - Alderman Court Expenses	<u>25,719</u>	<u>23,313</u>	<u>2,406</u>
605 - Lifeguards			
60501 - Lifeguards Operating			
6050013 - Maintenance Equip & Materials	10,261	8,634	1,627
6050030 - Uniforms	5,318	1,793	3,525
6050210 - Misc	5,700	510	5,190
605A - Administrative Beach Safety			
6050015 - Telephone	349	0	349
6050070 - Insurance	5,381	4,482	899
6050180 - Supplies	973	804	169
Total 605A - Administrative Beach Safety	<u>6,703</u>	<u>5,286</u>	<u>1,417</u>
605P - Lifeguard Payroll & HR Expenses			
6050010 - Salaries & Wages	170,106	154,719	15,387
6050020 - Employee Benefits	140	0	140
6050050 - Payroll Taxes	15,952	14,782	1,170
Total 605P - Lifeguard Payroll & HR Expenses	<u>186,198</u>	<u>169,501</u>	<u>16,697</u>
605V - Vehicle Expenses			
6050110 - Gasoline & Mileage Reimb	363	94	269
Total 605V - Vehicle Expenses	<u>363</u>	<u>94</u>	<u>269</u>
Total 60501 - Lifeguards Operating	<u>214,543</u>	<u>185,818</u>	<u>28,725</u>
Total 605 - Lifeguards	<u>214,543</u>	<u>185,818</u>	<u>28,725</u>
606 - Code Enforcement			
6060210 - Misc	1,710	0	1,710
606A - Administrative Code Enforcement			
6060070 - Insurance	1,196	996	200
6060100 - Legal Ads	0	417	-417
6060150 - Telephone	2,522	300	2,222
6060180 - Supplies	2,488	1,717	771
Total 606A - Administrative Code Enforcement	<u>6,206</u>	<u>3,430</u>	<u>2,776</u>
606P - Code Payroll & HR Expenses			
6060010 - Salaries & Wages	94,433	16,901	77,532
6060020 - Employee Benefits	9,233	2,647	6,586
6060050 - Payroll Taxes	8,565	1,406	7,159
Total 606P - Code Payroll & HR Expenses	<u>112,231</u>	<u>20,954</u>	<u>91,277</u>
606V - Vehicle Expenses			
6060110 - Gasoline & Mileage Reimb	351	593	-242
6060120 - Auto Maintenance & Repairs	336	0	336
Total 606V - Vehicle Expenses	<u>687</u>	<u>593</u>	<u>94</u>

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Total 606 · Code Enforcement	120,834	24,977	95,857
607 · Life Saving Station			
6070065 · Equipment Maintenance & Supply	0	321	-321
607A · Administrative Life Saving Sta			
6070180 · Supplies	86	0	86
Total 607A · Administrative Life Saving Sta	<u>86</u>	<u>0</u>	<u>86</u>
607B · Building Expenses			
6070130 · Building Maintenance & Repairs	3,257	1,621	1,636
6070500 · All Utilities	2,153	1,538	615
Total 607B · Building Expenses	<u>5,410</u>	<u>3,159</u>	<u>2,251</u>
Total 607 · Life Saving Station	<u>5,496</u>	<u>3,480</u>	<u>2,016</u>
608 · Seasonal PD			
60801 · Seasonal PD Operating			
6080030 · Uniforms	599	2,269	-1,670
6080210 · Misc	0	421	-421
608A · Administrative Monitors			
6080070 · Insurance	5,680	4,731	949
6080100 · Legal Ads	0	583	-583
Total 608A · Administrative Monitors	<u>5,680</u>	<u>5,314</u>	<u>366</u>
608P · Seasonal Payroll & HR Expenses			
6080010 · Salaries & Wages	119,697	134,377	-14,680
6080050 · Payroll Taxes	11,194	12,629	-1,435
Total 608P · Seasonal Payroll & HR Expenses	<u>130,891</u>	<u>147,006</u>	<u>-16,115</u>
608PA · Seasonal Admin Pay&HR			
6080060 · Admin Salary & Wages	0	47,512	-47,512
6080061 · Admin Payroll Taxes	0	4,500	-4,500
Total 608PA · Seasonal Admin Pay&HR	<u>0</u>	<u>52,012</u>	<u>-52,012</u>
Total 60801 · Seasonal PD Operating	<u>137,170</u>	<u>207,022</u>	<u>-69,852</u>
Total 608 · Seasonal PD	<u>137,170</u>	<u>207,022</u>	<u>-69,852</u>
609 · Town Operating			
6090100 · Equipment/Asset Purchase	0	3,681	-3,681
6090103 · Other Operating Costs-Bayard Ave	2,041	1,719	322
6090106 · Beautification	10,079	15,467	-5,388
6090108 · Rainy Day Fund	50,100	0	50,100
Total 609 · Town Operating	<u>62,220</u>	<u>20,867</u>	<u>41,353</u>
Total Expense	<u>1,307,109</u>	<u>1,159,691</u>	<u>147,418</u>
Net Ordinary Income	<u>78,165</u>	<u>72,734</u>	<u>5,431</u>

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Other Income/Expense			
Other Income			
9010000 · Admin Below-The-Line			
9010031 · Bayard Ave Loan Expense	0	-53	53
9010041 · Town Administrative Expenses	0	-1,900	1,900
Total 9010000 · Admin Below-The-Line	<u>0</u>	<u>-1,953</u>	<u>1,953</u>
9020000 · Police Below-The-Line			
9020020 · Reimb Police Wages - Income	0	3,270	-3,270
9020021 · Reimb Police Wages - Payroll	0	-3,270	3,270
9020030 · Police Running&Other Event Fees	14,928	11,780	3,148
9020031 · Police Run&OtherEvents- Payroll	-11,528	-12,260	732
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
Total 9020000 · Police Below-The-Line	<u>0</u>	<u>-480</u>	<u>480</u>
9030000 · Street Hwy Below-The-Line			
9030020 · Municipal St Aid Grant (Restr)	3,643	3,195	448
9030021 · Municipal St Aid Expenditures	-3,643	-3,195	-448
9030040 · Other Streets Revenue	0	57,745	-57,745
9030041 · Other Streets Expense	-2,984	-57,745	54,761
Total 9030000 · Street Hwy Below-The-Line	<u>-2,984</u>	<u>0</u>	<u>-2,984</u>
9050000 · Lifeguards Below-The-Line			
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
Total 9050000 · Lifeguards Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9500117 · Rainy Day Revenu	50,100	0	50,100
Total Other Income	<u>47,116</u>	<u>-2,433</u>	<u>49,549</u>
Other Expense			
9500115 · Technology Improvements	0	5,777	-5,777
9500118 · Approved FY17 Budget Amendments	30,680	0	30,680
9510000 · Town Hall			
9510010 · Extraordinary DBE Exp	864	9,454	-8,590
9510020 · Extraordin DBE Property Income	-280,000	-20,000	-260,000
9510025 · Monthly Pay towards 300k Total	-20,000	0	-20,000
9510030 · Town Hall Property Planning	3,860	15,812	-11,952
9510000 · Town Hall - Other	-10,343	-4,000	-6,343
Total 9510000 · Town Hall	<u>-305,619</u>	<u>1,266</u>	<u>-306,885</u>
9540000 · 3% Trans Tax to Comp Plan	-4,201	-7,998	3,797
9545000 · 5%TransTax to TranTaxRecoupAcct	-17,939	-12,716	-5,223
9550000 · 20% Bldg Permit to Street	-37,666	-14,920	-22,746
9560000 · 5%ParkPermit to Signs,striping	-23,267	-23,433	166
Total Other Expense	<u>-358,012</u>	<u>-52,024</u>	<u>-305,988</u>
Net Other Income	<u>405,128</u>	<u>49,591</u>	<u>355,537</u>
Net Income	<u>483,293</u>	<u>122,325</u>	<u>360,968</u>