

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

Ordinary Income/Expense	<u>Apr - Jun 17</u>	<u>Apr - Jun 16</u>	<u>\$ DIFF</u>
Income			
400 - Operating Income			
4010010 - Transfer Tax Income	243,805	202,537	41,268
4010015 - Accommodation Tax	27,006	21,765	5,241
4010019 - Business Licenses			
4010020 - Bus Lic-Rental	40,880	54,798	-13,918
4010025 - Bus Lic-Comm Rental	2,246	1,014	1,232
4010030 - Bus Lic-Comm	25,711	37,743	-12,032
4010040 - Bus Lic-Real Estate	545	5,661	-5,116
Total 4010019 - Business Licenses	<u>69,382</u>	<u>99,216</u>	<u>-29,834</u>
4010100 - Cable TV Franchise	10,987	10,325	662
4010120 - Beach Fire Permits	6,861	1,250	5,611
4010999 - Parking Permits			
4011000 - Parking Permits - Seasonal	259,151	253,947	5,204
4011010 - Parking Permits - Daily	77,524	85,300	-7,776
Total 4010999 - Parking Permits	<u>336,675</u>	<u>339,247</u>	<u>-2,572</u>
4011050 - Parking Meters	45,536	56,626	-11,090
401300 - Fines Collected			
4014000 - Parking Fines	66,662	32,286	34,376
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	881	14,095	-13,214
4014020 - Delinq. Civil Summons	3,005	1,840	1,165
4014100 - Town Ord Fines & Court	19,444	10,688	8,756
4014110 - Traffic Fines	5,668	25,553	-19,885
4014300 - Capias/Contempt Charges	230	1,080	-850
4014400 - Traff Fines - Other Courts	125	0	125
4014414 - Ord Fines - Other Courts	1,014	397	617
Total 401300 - Fines Collected	<u>97,029</u>	<u>85,969</u>	<u>11,060</u>
4016010 - Bldg Permit Fees	133,907	54,472	79,435
8010000 - Other Fines and Revenue			
4016060 - Public Hearing Fees	0	1,250	-1,250
8010100 - Gain/Loss Sale of Equipment	1,515	0	1,515
8010210 - Interest Income	236	21	215
8010230 - ATM Income	0	12	-12
8010300 - Copies	44	84	-40
8010330 - Police/Court Reports	100	135	-35
8010380 - Dog Licenses	13,930	8,150	5,780
8010386 - Misc Income	904	154	750
8010000 - Other Fines and Revenue - Other	7	0	7
Total 8010000 - Other Fines and Revenue	<u>16,736</u>	<u>9,806</u>	<u>6,930</u>
8010200 - Investments			
8010211 - Investment Income	1,000	406	594
8010215 - Unreali Gains/Losses Invest.	-912	0	-912
8010216 - Investment Fees	-403	-248	-155
Total 8010200 - Investments	<u>-315</u>	<u>158</u>	<u>-473</u>
Total 400 - Operating Income	<u>987,609</u>	<u>881,371</u>	<u>106,238</u>
Total Income	<u>987,609</u>	<u>881,371</u>	<u>106,238</u>

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Expense	<u>Apr - Jun 17</u>	<u>Apr - Jun 16</u>	<u>\$ DIFF</u>
601 - Administrative			
60101 - Administrative Operating			
6010080 - Professional Fee	30,030	17,168	12,862
6010201 - Bank & Credit Card Charges	8,828	7,253	1,575
6010205 - Commissioners/Committee Expense	7,445	2,310	5,135
6010210 - Misc	4,255	2,736	1,519
6010214 - Donations	250	6,000	-5,750
6010215 - Collection Agy Fees	2,013	6,081	-4,068
6010220 - Bank Fees- Transfer Tax	2,052	1,415	637
6010223 - Code Update	2,189	1,195	994
6010265 - Lawsuit Legal Fees	639	1,781	-1,142
6010300 - Audit Fees	13,250	13,000	250
6010310 - Legal Fees-Regular	17,200	21,440	-4,240
6010320 - 5 Year Comprehensive Plan	0	144	-144
6012003 - Beach/Marketing Events	0	7,745	-7,745
6012005 - IT/Communications	915	1,708	-793
601A - Administrative			
6010070 - Insurance	21,181	20,062	1,119
6010100 - Legal Ads	2,152	592	1,560
6010150 - Telephone	3,121	2,531	590
6010160 - Postage	2,163	1,977	186
6010180 - Supplies	6,007	8,871	-2,864
Total 601A - Administrative	<u>34,624</u>	<u>34,033</u>	<u>591</u>
601B - Building Expenses			
6010130 - Building Maintenance & Supplies	2,200	1,740	460
6010500 - All Utilities	2,885	2,135	750
Total 601B - Building Expenses	<u>5,085</u>	<u>3,875</u>	<u>1,210</u>
601P - Admin Payroll & HR Expenses			
6010010 - Salary & Wages	65,666	50,628	15,038
6010020 - Employee Benefits	9,906	17,914	-8,008
6010050 - Payroll Taxes	5,873	5,223	650
6010200 - Pension	1,285	2,197	-912
Total 601P - Admin Payroll & HR Expenses	<u>82,730</u>	<u>75,962</u>	<u>6,768</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>211,505</u>	<u>203,980</u>	<u>7,525</u>
Total 601 - Administrative	<u>211,505</u>	<u>203,980</u>	<u>7,525</u>
602 - Police			
60201 - Police Operating			
6020030 - Uniforms	3,014	1,141	1,873
6020065 - Equipment Maintenance & Supply	4,765	2,099	2,666
6020080 - Professional Fees	3,910	1,382	2,528
6020210 - Misc	2,976	7,380	-4,404
6020250 - Drug Testing	14	0	14
602A - Administrative Public Safety			
6020070 - Insurance	43,599	47,434	-3,835
6020150 - Telephone	3,435	3,865	-430
6020160 - Postage	289	302	-13
6020180 - Supplies	1,813	962	851
Total 602A - Administrative Public Safety	<u>49,136</u>	<u>52,563</u>	<u>-3,427</u>

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602B - Building Expense			
6020130 - Building Maintenance & Supplies	931	2,116	-1,185
6020500 - All Utilities	1,410	1,578	-168
Total 602B - Building Expense	<u>2,341</u>	<u>3,694</u>	<u>-1,353</u>
602P - Police Payroll & HR Expenses			
6020010 - Salary & Wages	138,794	119,409	19,385
6020020 - Employee Benefits	32,032	41,560	-9,528
6020050 - Payroll Taxes	11,906	10,544	1,362
6020059 - Payroll Funds Received	-5,700	-7,640	1,940
6020191 - Pension	15,858	16,085	-227
6020192 - Pension Funds Received	-18,607	-17,830	-777
Total 602P - Police Payroll & HR Expenses	<u>174,283</u>	<u>162,128</u>	<u>12,155</u>
602PA - Police AdminPayroll&HR			
6020040 - Admin Salary & Wages	28,374	43,209	-14,835
6020060 - Admin Employ Benefits	8,231	0	8,231
6020095 - Admin Payroll Taxes	2,209	3,971	-1,762
Total 602PA - Police AdminPayroll&HR	<u>38,814</u>	<u>47,180</u>	<u>-8,366</u>
602V - Vehicle Expenses			
6020110 - Gasoline & Mileage Reimb	6,297	5,883	414
6020120 - Auto Maintenance & Repairs	2,738	3,167	-429
Total 602V - Vehicle Expenses	<u>9,035</u>	<u>9,050</u>	<u>-15</u>
Total 60201 - Police Operating	<u>288,288</u>	<u>286,617</u>	<u>1,671</u>
Total 602 - Police	<u>288,288</u>	<u>286,617</u>	<u>1,671</u>
603 - Street & Highway			
60301 - Street & Hwy Operating			
6030170 - Trash	256	-3,449	3,705
6030190 - Maintenance & Supplies	5,162	4,083	1,079
6030210 - Misc	1,586	804	782
6030610 - Street Signs	1,541	623	918
6030640 - Parking Meter/Permit Expenses	2,265	5,702	-3,437
6030650 - Street Sweeping / Snow Removal	380	0	380
603A - Administrative Street & Hwy			
6030070 - Insurance	471	374	97
6030150 - Telephone	434	349	85
6030180 - Supplies	1,212	65	1,147
Total 603A - Administrative Street & Hwy	<u>2,117</u>	<u>788</u>	<u>1,329</u>
603B - Building Expenses			
6030130 - Building Maintenance & Supplies	424	0	424
6030500 - All Utilities	578	756	-178
Total 603B - Building Expenses	<u>1,002</u>	<u>756</u>	<u>246</u>
603P - Street Payroll & HR Expenses			
6030010 - Salary & Wages	27,603	16,567	11,036
6030020 - Employee Benefits	2,845	2,063	782
6030050 - Payroll Taxes	2,510	1,557	953
Total 603P - Street Payroll & HR Expenses	<u>32,958</u>	<u>20,187</u>	<u>12,771</u>
603V - Vehicle Expenses			
6030110 - Gasoline & Mileage Reimb	987	851	136
6030120 - Auto Maintenance & Repairs	482	25	457
Total 603V - Vehicle Expenses	<u>1,469</u>	<u>876</u>	<u>593</u>
Total 60301 - Street & Hwy Operating	<u>48,736</u>	<u>30,370</u>	<u>18,366</u>
Total 603 - Street & Highway	<u>48,736</u>	<u>30,370</u>	<u>18,366</u>
604 - Alderman Court Expenses			

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60401 - Alderman Court Operating			
6040080 - Professional Fees	522	0	522
6040210 - Misc	453	295	158
604A - Administrative Courts			
6040070 - Insurance	471	374	97
6040180 - Supplies	612	1,289	-677
Total 604A - Administrative Courts	<u>1,083</u>	<u>1,663</u>	<u>-580</u>
604P - Alderman Payroll & HR Expenses			
6040010 - Salaries & Wages	15,815	13,701	2,114
6040015 - Offset-Bailliff Salary	-750	0	-750
6040050 - Payroll Taxes	1,460	1,334	126
Total 604P - Alderman Payroll & HR Expenses	<u>16,525</u>	<u>15,035</u>	<u>1,490</u>
Total 60401 - Alderman Court Operating	<u>18,583</u>	<u>16,993</u>	<u>1,590</u>
Total 604 - Alderman Court Expenses	<u>18,583</u>	<u>16,993</u>	<u>1,590</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	5,003	510	4,493
605A - Administrative Beach Safety			
6050015 - Telephone	224	0	224
6050070 - Insurance	4,239	3,362	877
6050180 - Supplies	973	763	210
Total 605A - Administrative Beach Safety	<u>5,436</u>	<u>4,125</u>	<u>1,311</u>
605P - Lifeguard Payroll & HR Expenses			
6050010 - Salaries & Wages	89,695	82,246	7,449
6050020 - Employee Benefits	105	0	105
6050050 - Payroll Taxes	8,386	7,860	526
Total 605P - Lifeguard Payroll & HR Expenses	<u>98,186</u>	<u>90,106</u>	<u>8,080</u>
605V - Vehicle Expenses			
6050110 - Gasoline & Mileage Reimb	270	43	227
Total 605V - Vehicle Expenses	<u>270</u>	<u>43</u>	<u>227</u>
Total 60501 - Lifeguards Operating	<u>124,474</u>	<u>105,211</u>	<u>19,263</u>
Total 605 - Lifeguards	<u>124,474</u>	<u>105,211</u>	<u>19,263</u>
606 - Code Enforcement			
6060210 - Misc	1,710	0	1,710
606A - Administrative Code Enforcement			
6060070 - Insurance	942	747	195
6060100 - Legal Ads	0	417	-417
6060150 - Telephone	2,015	164	1,851
6060180 - Supplies	2,012	1,717	295
Total 606A - Administrative Code Enforcement	<u>4,969</u>	<u>3,045</u>	<u>1,924</u>
606P - Code Payroll & HR Expenses			
6060010 - Salaries & Wages	68,459	12,728	55,731
6060020 - Employee Benefits	4,986	2,040	2,946
6060050 - Payroll Taxes	6,254	1,087	5,167
Total 606P - Code Payroll & HR Expenses	<u>79,699</u>	<u>15,855</u>	<u>63,844</u>
606V - Vehicle Expenses			
6060110 - Gasoline & Mileage Reimb	351	449	-98
6060120 - Auto Maintenance & Repairs	336	0	336
Total 606V - Vehicle Expenses	<u>687</u>	<u>449</u>	<u>238</u>
Total 606 - Code Enforcement	<u>87,065</u>	<u>19,349</u>	<u>67,716</u>

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607 - Life Saving Station			
6070065 - Equipment Maintenance & Supply	0	310	-310
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	538	1,374	-836
6070500 - All Utilities	1,732	1,238	494
Total 607B - Building Expenses	<u>2,270</u>	<u>2,612</u>	<u>-342</u>
Total 607 - Life Saving Station	<u>2,340</u>	<u>2,922</u>	<u>-582</u>
608 - Seasonal PD			
60801 - Seasonal PD Operating			
6080030 - Uniforms	406	2,269	-1,863
6080210 - Misc	0	421	-421
608A - Administrative Monitors			
6080070 - Insurance	4,474	3,549	925
6080100 - Legal Ads	0	583	-583
Total 608A - Administrative Monitors	<u>4,474</u>	<u>4,132</u>	<u>342</u>
608P - Seasonal Payroll & HR Expenses			
6080010 - Salaries & Wages	73,808	86,880	-13,072
6080050 - Payroll Taxes	6,904	8,259	-1,355
Total 608P - Seasonal Payroll & HR Expenses	<u>80,712</u>	<u>95,139</u>	<u>-14,427</u>
608PA - Seasonal Admin Pay&HR			
6080060 - Admin Salary & Wages	0	31,548	-31,548
6080061 - Admin Payroll Taxes	0	2,975	-2,975
Total 608PA - Seasonal Admin Pay&HR	<u>0</u>	<u>34,523</u>	<u>-34,523</u>
Total 60801 - Seasonal PD Operating	<u>85,592</u>	<u>136,484</u>	<u>-50,892</u>
Total 608 - Seasonal PD	<u>85,592</u>	<u>136,484</u>	<u>-50,892</u>
609 - Town Operating			
6090100 - Equipment/Asset Purchase	0	3,681	-3,681
6090103 - Other Operating Costs-Bayard Ave	1,432	1,297	135
6090106 - Beautification	7,558	15,467	-7,909
6090108 - Rainy Day Fund	50,100	0	50,100
Total 609 - Town Operating	<u>59,090</u>	<u>20,445</u>	<u>38,645</u>
Total Expense	<u>925,673</u>	<u>822,371</u>	<u>103,302</u>
Net Ordinary Income	<u>61,936</u>	<u>59,000</u>	<u>2,936</u>

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Other Income/Expense			
Other Income			
9010000 · Admin Below-The-Line			
9010031 · Bayard Ave Loan Expense	0	-53	53
Total 9010000 · Admin Below-The-Line	<u>0</u>	<u>-53</u>	<u>53</u>
9020000 · Police Below-The-Line			
9020020 · Reimb Police Wages - Income	0	2,270	-2,270
9020021 · Reimb Police Wages - Payroll	0	-2,270	2,270
9020030 · Police Running&Other Event Fees	9,100	4,580	4,520
9020031 · Police Run&OtherEvents- Payroll	-5,700	-5,060	-640
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	19,909	1,811
9020051 · Other Police Grant Expenditures	-21,720	-19,909	-1,811
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)	2,762	2,543	219
9030021 · Municipal St Aid Expenditures	-2,762	-2,543	-219
9030040 · Other Streets Revenue	0	57,745	-57,745
9030041 · Other Streets Expense	-1,028	-57,745	56,717
Total 9030000 · Street Hwy Below-The-Line	<u>-1,028</u>	<u>0</u>	<u>-1,028</u>
9050000 · Lifeguards Below-The-Line			
9050010 · Lifeguard Operations Donations	3,759	6,948	-3,189
9050011 · Lifeguard Operations Expenses	-3,759	-6,948	3,189
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>49,072</u>	<u>-533</u>	<u>49,605</u>
Other Expense			
9500115 · Technology Improvements	0	5,777	-5,777
9500118 · Approved FY17 Budget Amendments	14,373	0	14,373
9510000 · Town Hall			
9510010 · Extraordinary DBE Exp	864	9,454	-8,590
9510020 · Extraordin DBE Property Income	-280,000	-15,000	-265,000
9510025 · Monthly Pay towards 300k Total	-20,000	0	-20,000
9510030 · Town Hall Property Planning	3,232	15,225	-11,993
9510000 · Town Hall - Other	-5,743	-2,000	-3,743
Total 9510000 · Town Hall	<u>-301,647</u>	<u>7,679</u>	<u>-309,326</u>
9540000 · 3% Trans Tax to Comp Plan	-1,042	-6,590	5,548
9545000 · 5%TransTax to TranTaxRecoupAcct	-12,832	-10,555	-2,277
9550000 · 20% Bldg Permit to Street	-33,477	-13,610	-19,867
9560000 · 5%ParkPermit to Signs,striping	-16,177	-17,533	1,356
Total Other Expense	<u>-350,802</u>	<u>-34,832</u>	<u>-315,970</u>
Net Other Income	<u>399,874</u>	<u>34,299</u>	<u>365,575</u>
Net Income	<u>461,810</u>	<u>93,299</u>	<u>368,511</u>