

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

Ordinary Income/Expense	<u>Apr - May 17</u>	<u>Apr - May 16</u>	<u>\$ DIFF</u>
Income			
400 - Operating Income			
4010010 - Transfer Tax Income	93,093	93,334	-240
4010015 - Accommodation Tax	28,692	21,489	7,204
4010019 - Business Licenses			
4010020 - Bus Lic-Rental	35,306	49,617	-14,311
4010025 - Bus Lic-Comm Rental	1,755	905	850
4010030 - Bus Lic-Comm	21,029	34,472	-13,443
4010040 - Bus Lic-Real Estate	545	5,225	-4,680
Total 4010019 - Business Licenses	<u>58,635</u>	<u>90,219</u>	<u>-31,584</u>
4010100 - Cable TV Franchise	10,987	10,325	662
4010120 - Beach Fire Permits	270	390	-120
4010999 - Parking Permits			
4011000 - Parking Permits - Seasonal	231,434	218,512	12,923
4011010 - Parking Permits - Daily	23,893	33,239	-9,345
Total 4010999 - Parking Permits	<u>255,328</u>	<u>251,750</u>	<u>3,577</u>
4011050 - Parking Meters	16,801	15,578	1,223
401300 - Fines Collected			
4014000 - Parking Fines	10,403	4,379	6,025
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	881	7,906	-7,024
4014020 - Delinq. Civil Summons	1,744	1,840	-97
4014100 - Town Ord Fines & Court	3,378	4,131	-753
4014110 - Traffic Fines	3,655	1,303	2,352
4014300 - Capias/Contempt Charges	140	900	-760
4014400 - Traff Fines - Other Courts	74	0	74
4014414 - Ord Fines - Other Courts	375	240	136
Total 401300 - Fines Collected	<u>20,651</u>	<u>20,729</u>	<u>-78</u>
4016010 - Bldg Permit Fees	86,677	45,717	40,960
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	156	14	142
8010230 - ATM Income	0	12	-12
8010300 - Copies	44	84	-40
8010330 - Police/Court Reports	25	60	-35
8010380 - Dog Licenses	8,365	3,982	4,383
8010386 - Misc Income	700	0	700
8010000 - Other Fines and Revenue - Other	6	0	6
Total 8010000 - Other Fines and Revenue	<u>10,811</u>	<u>5,402</u>	<u>5,409</u>
8010200 - Investments			
8010211 - Investment Income	860	230	629
8010215 - Unreali Gains/Losses Invest.	-623	0	-623
8010216 - Investment Fees	-403	-248	-155
Total 8010200 - Investments	<u>-166</u>	<u>-17</u>	<u>-149</u>
Total 400 - Operating Income	<u>581,778</u>	<u>554,915</u>	<u>26,863</u>
Total Income	<u>581,778</u>	<u>554,915</u>	<u>26,863</u>

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Expense	<u>Apr - May 17</u>	<u>Apr - May 16</u>	<u>\$ DIFF</u>
601 - Administrative			
60101 - Administrative Operating			
6010080 - Professional Fee	18,064	10,712	7,352
6010201 - Bank & Credit Card Charges	2,042	1,984	58
6010205 - Commissioners/Committee Expense	-106	767	-873
6010210 - Misc	2,592	825	1,766
6010214 - Donations	0	1,000	-1,000
6010215 - Collection Agy Fees	1,537	3,107	-1,571
6010220 - Bank Fees- Transfer Tax	2,052	992	1,060
6010223 - Code Update	994	0	994
6010265 - Lawsuit Legal Fees	639	1,697	-1,058
6010300 - Audit Fees	9,250	8,500	750
6010310 - Legal Fees-Regular	13,555	14,168	-613
6010320 - 5 Year Comprehensive Plan	0	92	-92
6012003 - Beach/Marketing Events	0	7,652	-7,652
6012005 - IT/Communications	610	328	282
601A - Administrative			
6010070 - Insurance	14,376	13,375	1,001
6010100 - Legal Ads	1,940	385	1,556
6010150 - Telephone	2,073	1,715	358
6010160 - Postage	1,125	1,962	-837
6010180 - Supplies	4,621	7,262	-2,640
Total 601A - Administrative	<u>24,136</u>	<u>24,698</u>	<u>-562</u>
601B - Building Expenses			
6010130 - Building Maintenance & Supplies	1,574	812	762
6010500 - All Utilities	2,094	1,597	497
Total 601B - Building Expenses	<u>3,668</u>	<u>2,409</u>	<u>1,259</u>
601P - Admin Payroll & HR Expenses			
6010010 - Salary & Wages	36,153	24,376	11,777
6010020 - Employee Benefits	6,628	11,800	-5,172
6010050 - Payroll Taxes	3,202	2,686	515
6010200 - Pension	734	1,213	-479
Total 601P - Admin Payroll & HR Expenses	<u>46,717</u>	<u>40,076</u>	<u>6,641</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>125,750</u>	<u>119,064</u>	<u>6,686</u>
Total 601 - Administrative	<u>125,750</u>	<u>119,064</u>	<u>6,686</u>
602 - Police			
60201 - Police Operating			
6020030 - Uniforms	1,898	1,124	773
6020065 - Equipment Maintenance & Supply	983	1,757	-775
6020080 - Professional Fees	1,720	573	1,147
6020210 - Misc	1,223	6,855	-5,633
602A - Administrative Public Safety			
6020070 - Insurance	29,555	31,622	-2,068
6020150 - Telephone	2,287	2,677	-390
6020160 - Postage	132	302	-170
6020180 - Supplies	1,540	861	679
Total 602A - Administrative Public Safety	<u>33,514</u>	<u>35,463</u>	<u>-1,949</u>
602B - Building Expense			

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6020130 · Building Maintenance & Supplies	481	1,451	-970
6020500 · All Utilities	1,067	1,184	-116
Total 602B · Building Expense	1,549	2,635	-1,086
602P · Police Payroll & HR Expenses			
6020010 · Salary & Wages	80,764	59,217	21,548
6020020 · Employee Benefits	21,254	24,949	-3,695
6020050 · Payroll Taxes	7,009	5,378	1,631
6020059 · Payroll Funds Received	-3,000	-4,810	1,810
6020191 · Pension	9,064	9,166	-101
Total 602P · Police Payroll & HR Expenses	115,092	93,900	21,192
602PA · Police Admin Payroll & HR			
6020040 · Admin Salary & Wages	15,114	17,763	-2,649
6020060 · Admin Employ Benefits	5,778	0	5,778
6020095 · Admin Payroll Taxes	1,181	1,639	-457
Total 602PA · Police Admin Payroll & HR	22,074	19,402	2,672
602V · Vehicle Expenses			
6020110 · Gasoline & Mileage Reimb	3,548	3,089	458
6020120 · Auto Maintenance & Repairs	1,205	1,859	-654
Total 602V · Vehicle Expenses	4,752	4,948	-196
Total 60201 · Police Operating	182,804	166,657	16,147
Total 602 · Police	182,804	166,657	16,147
603 · Street & Highway			
60301 · Street & Hwy Operating			
6030170 · Trash	256	-2,812	3,068
6030190 · Maintenance & Supplies	4,177	2,579	1,598
6030210 · Misc	1,532	248	1,284
6030610 · Street Signs	1,541	573	968
6030640 · Parking Meter/Permit Expenses	577	3,678	-3,101
603A · Administrative Street & Hwy			
6030070 · Insurance	344	249	95
6030150 · Telephone	289	289	0
6030180 · Supplies	1,212	65	1,147
Total 603A · Administrative Street & Hwy	1,845	603	1,242
603B · Building Expenses			
6030130 · Building Maintenance & Supplies	175	0	175
6030500 · All Utilities	299	618	-320
Total 603B · Building Expenses	473	618	-145
603P · Street Payroll & HR Expenses			
6030010 · Salary & Wages	15,393	7,354	8,038
6030020 · Employee Benefits	1,865	1,342	523
6030050 · Payroll Taxes	1,439	730	710
Total 603P · Street Payroll & HR Expenses	18,696	9,426	9,270
603V · Vehicle Expenses			
6030110 · Gasoline & Mileage Reimb	645	458	186
6030120 · Auto Maintenance & Repairs	482	25	457
Total 603V · Vehicle Expenses	1,126	483	643
Total 60301 · Street & Hwy Operating	30,224	15,395	14,829
Total 603 · Street & Highway	30,224	15,395	14,829
604 · Alderman Court Expenses			
60401 · Alderman Court Operating			
6040080 · Professional Fees	522	0	522
6040210 · Misc	308	295	12

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604A - Administrative Courts			
6040070 - Insurance	344	249	95
6040180 - Supplies	180	724	-544
Total 604A - Administrative Courts	<u>524</u>	<u>973</u>	<u>-449</u>
604P - Alderman Payroll & HR Expenses			
6040010 - Salaries & Wages	7,031	5,239	1,791
6040015 - Offset-Bailliff Salary	-420	0	-420
6040050 - Payroll Taxes	639	526	113
Total 604P - Alderman Payroll & HR Expenses	<u>7,249</u>	<u>5,765</u>	<u>1,484</u>
Total 60401 - Alderman Court Operating	<u>8,603</u>	<u>7,034</u>	<u>1,569</u>
Total 604 - Alderman Court Expenses	<u>8,603</u>	<u>7,034</u>	<u>1,569</u>
605 - Lifeguards			
60501 - Lifeguards Operating			
6050013 - Maintenance Equip & Materials	10,261	7,371	2,891
6050030 - Uniforms	5,318	1,188	4,131
6050210 - Misc	1,415	0	1,415
605A - Administrative Beach Safety			
6050070 - Insurance	3,096	2,241	855
6050180 - Supplies	208	728	-521
Total 605A - Administrative Beach Safety	<u>3,304</u>	<u>2,970</u>	<u>335</u>
605P - Lifeguard Payroll & HR Expenses			
6050010 - Salaries & Wages	3,027	1,099	1,928
6050020 - Employee Benefits	70	0	70
6050050 - Payroll Taxes	283	111	172
Total 605P - Lifeguard Payroll & HR Expenses	<u>3,379</u>	<u>1,210</u>	<u>2,169</u>
605V - Vehicle Expenses			
6050110 - Gasoline & Mileage Reimb	159	0	159
Total 605V - Vehicle Expenses	<u>159</u>	<u>0</u>	<u>159</u>
Total 60501 - Lifeguards Operating	<u>23,837</u>	<u>12,738</u>	<u>11,100</u>
Total 605 - Lifeguards	<u>23,837</u>	<u>12,738</u>	<u>11,100</u>
606 - Code Enforcement			
6060210 - Misc	894	0	894
606A - Administrative Code Enforcement			
6060070 - Insurance	688	498	190
6060100 - Legal Ads	0	417	-417
6060150 - Telephone	1,403	109	1,294
6060180 - Supplies	1,991	1,627	363
Total 606A - Administrative Code Enforcement	<u>4,082</u>	<u>2,652</u>	<u>1,430</u>
606P - Code Payroll & HR Expenses			
6060010 - Salaries & Wages	26,672	6,468	20,204
6060020 - Employee Benefits	3,006	1,342	1,664
6060050 - Payroll Taxes	2,454	608	1,845
Total 606P - Code Payroll & HR Expenses	<u>32,131</u>	<u>8,419</u>	<u>23,713</u>
606V - Vehicle Expenses			
6060110 - Gasoline & Mileage Reimb	189	285	-97
6060120 - Auto Maintenance & Repairs	336	0	336
Total 606V - Vehicle Expenses	<u>525</u>	<u>285</u>	<u>239</u>
Total 606 - Code Enforcement	<u>37,632</u>	<u>11,356</u>	<u>26,276</u>
607 - Life Saving Station			
6070065 - Equipment Maintenance & Supply	0	310	-310
607A - Administrative Life Saving Sta			
6070180 - Supplies	70	0	70

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Total 607A · Administrative Life Saving Sta	70	0	70
607B · Building Expenses			
6070130 · Building Maintenance & Repairs	24	1,278	-1,254
6070500 · All Utilities	1,260	931	329
Total 607B · Building Expenses	<u>1,284</u>	<u>2,210</u>	<u>-926</u>
Total 607 · Life Saving Station	<u>1,354</u>	<u>2,520</u>	<u>-1,166</u>
608 · Seasonal PD			
60801 · Seasonal PD Operating			
6080030 · Uniforms	294	1,445	-1,151
6080210 · Misc	0	300	-300
608A · Administrative Monitors			
6080070 · Insurance	3,268	2,366	903
6080100 · Legal Ads	0	583	-583
Total 608A · Administrative Monitors	<u>3,268</u>	<u>2,949</u>	<u>320</u>
608P · Seasonal Payroll & HR Expenses			
6080010 · Salaries & Wages	14,401	21,664	-7,263
6080050 · Payroll Taxes	1,349	2,214	-865
Total 608P · Seasonal Payroll & HR Expenses	<u>15,750</u>	<u>23,878</u>	<u>-8,128</u>
608PA · Seasonal Admin Pay&HR			
6080060 · Admin Salary & Wages	0	7,516	-7,516
6080061 · Admin Payroll Taxes	0	666	-666
Total 608PA · Seasonal Admin Pay&HR	<u>0</u>	<u>8,182</u>	<u>-8,182</u>
Total 60801 · Seasonal PD Operating	<u>19,312</u>	<u>36,754</u>	<u>-17,442</u>
Total 608 · Seasonal PD	<u>19,312</u>	<u>36,754</u>	<u>-17,442</u>
609 · Town Operating			
6090100 · Equipment/Asset Purchase	0	1,212	-1,212
6090103 · Other Operating Costs-Bayard Ave	923	881	42
6090106 · Beautification	5,295	5,690	-395
6090108 · Rainy Day Fund	50,100	0	50,100
Total 609 · Town Operating	<u>56,318</u>	<u>7,783</u>	<u>48,535</u>
Total Expense	<u>485,833</u>	<u>379,300</u>	<u>106,533</u>
Net Ordinary Income	<u>95,946</u>	<u>175,615</u>	<u>-79,669</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	400	-400
9020021 · Reimb Police Wages - Payroll	0	-400	400
9020030 · Police Running&Other Event Fees	6,400	4,100	2,300
9020031 · Police Run&OtherEvents- Payroll	-3,000	-4,100	1,100
9020032 · Other Towns Police Events Reimb	-3,400	0	-3,400
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	79,601	-79,601
9020091 · Police Donation Expend (Restr)	0	-79,601	79,601
Total 9020000 · Police Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9030000 · Street Hwy Below-The-Line			
9030020 · Municipal St Aid Grant (Restr)	0	1,719	-1,719
9030021 · Municipal St Aid Expenditures	0	-1,719	1,719
9030040 · Other Streets Revenue	0	57,745	-57,745
9030041 · Other Streets Expense	0	-57,745	57,745
Total 9030000 · Street Hwy Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9050000 · Lifeguards Below-The-Line			
9050090 · Lifeguards Donations (Restr)	0	2,609	-2,609
9050091 · Lifeguard Donation Expend (Rest	0	-2,609	2,609
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>50,100</u>	<u>-53</u>	<u>50,153</u>
Other Expense			
9500115 · Technology Improvements	0	5,777	-5,777
9500118 · Approved FY17 Budget Amendments	2,767	0	2,767
9510000 · Town Hall			
9510010 · Extraordinary DBE Exp	965	6,045	-5,080
9510020 · Extraordin DBE Property Income	-10,000	-10,000	0
9510025 · Monthly Pay towards 300k Total	-10,000	0	-10,000
9510030 · Town Hall Property Planning	1,966	9,082	-7,116
Total 9510000 · Town Hall	<u>-17,069</u>	<u>5,127</u>	<u>-22,196</u>
9540000 · 3% Trans Tax to Comp Plan	2,889	-3,035	5,925
9545000 · 5%TransTax to TranTaxRecoupAcct	-4,900	-4,807	-93
9550000 · 20% Bldg Permit to Street	-21,669	-11,429	-10,240
9560000 · 5%ParkPermit to Signs,striping	-13,131	-12,932	-199
Total Other Expense	<u>-51,112</u>	<u>-21,299</u>	<u>-29,813</u>
Net Other Income	<u>101,212</u>	<u>21,246</u>	<u>79,966</u>
Net Income	<u>197,158</u>	<u>196,861</u>	<u>297</u>