

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

	<u>Apr - Nov</u> <u>17</u>	<u>Apr - Nov</u> <u>16</u>	<u>\$ DIFF</u>
Ordinary Income/Expense			
Income			
400 - Operating Income			
4010010 - Transfer Tax Income	586,892	469,118	117,774
4010015 - Accommodation Tax	457,912	531,832	-73,920
4010019 - Business Licenses			
4010020 - Bus Lic-Rental	42,910	57,501	-14,591
4010025 - Bus Lic-Comm Rental	2,508	2,105	403
4010030 - Bus Lic-Comm	35,881	49,423	-13,542
4010040 - Bus Lic-Real Estate	872	6,097	-5,225
4010019 - Business Licenses - Other	0	-109	109
Total 4010019 - Business Licenses	<u>82,171</u>	<u>115,017</u>	<u>-32,846</u>
4010100 - Cable TV Franchise	44,862	41,301	3,561
4010110 - Beach Concession Contract	70,000	65,000	5,000
4010120 - Beach Fire Permits	17,682	7,980	9,702
4010140 - Towing Contract Income	0	-57	57
4010999 - Parking Permits			
4011000 - Parking Permits - Seasonal	267,549	261,464	6,085
4011010 - Parking Permits - Daily	341,951	295,934	46,017
Total 4010999 - Parking Permits	<u>609,500</u>	<u>557,398</u>	<u>52,102</u>
4011050 - Parking Meters	183,127	220,659	-37,532
401300 - Fines Collected			
4014000 - Parking Fines	246,645	216,684	29,961
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	5,111	18,296	-13,185
4014020 - Delinq. Civil Summons	5,969	1,840	4,129
4014100 - Town Ord Fines & Court	78,763	86,657	-7,894
4014110 - Traffic Fines	13,481	40,603	-27,122
4014300 - Capias/Contempt Charges	1,490	2,250	-760
4014400 - Traff Fines - Other Courts	872	0	872
4014414 - Ord Fines - Other Courts	1,996	3,090	-1,094
Total 401300 - Fines Collected	<u>354,327</u>	<u>369,450</u>	<u>-15,123</u>
4016010 - Bldg Permit Fees	321,702	140,999	180,703
8010000 - Other Fines and Revenue			
4016060 - Public Hearing Fees	750	1,750	-1,000
8010100 - Gain/Loss Sale of Equipment	1,515	35,405	-33,890
8010210 - Interest Income	653	53	600
8010230 - ATM Income	0	-77	77
8010300 - Copies	59	84	-25
8010330 - Police/Court Reports	745	335	410
8010380 - Dog Licenses	29,344	27,014	2,330
8010386 - Misc Income	11,986	4,273	7,713
8010000 - Other Fines and Revenue - Other	7	0	7
Total 8010000 - Other Fines and Revenue	<u>45,059</u>	<u>68,837</u>	<u>-23,778</u>
8010200 - Investments			
8010211 - Investment Income	5,153	1,662	3,491
8010215 - Unreali Gains/Losses Invest.	-684	-337	-347
8010216 - Investment Fees	-1,210	-869	-341
Total 8010200 - Investments	<u>3,259</u>	<u>456</u>	<u>2,803</u>
Total 400 - Operating Income	<u>2,776,493</u>	<u>2,587,990</u>	<u>188,503</u>
Total Income	2,776,493	2,587,990	188,503

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Expense	Apr - Nov 17	Apr - Nov 16	\$ DIFF
601 - Administrative			
60101 - Administrative Operating			
6010080 - Professional Fee	61,810	45,462	16,348
6010201 - Bank & Credit Card Charges	29,524	29,337	187
6010204 - Election Expenses	2,234	2,019	215
6010205 - Commissioners/Committee Expense	9,078	2,945	6,133
6010210 - Misc	15,615	13,477	2,138
6010214 - Donations	2,685	6,200	-3,515
6010215 - Collection Agy Fees	4,550	7,256	-2,706
6010220 - Bank Fees- Transfer Tax	6,630	4,845	1,785
6010223 - Code Update	2,189	6,583	-4,394
6010260 - Settlement-Net	100,000	0	100,000
6010265 - Lawsuit Legal Fees	435,783	6,451	429,332
6010300 - Audit Fees	17,750	17,000	750
6010310 - Legal Fees-Regular	46,346	48,272	-1,926
6010320 - 5 Year Comprehensive Plan	23	853	-830
6012003 - Beach/Marketing Events	887	8,361	-7,474
6012005 - IT/Communications	3,231	3,337	-106
601A - Administrative			
6010070 - Insurance	57,859	52,482	5,377
6010100 - Legal Ads	5,258	3,180	2,078
6010150 - Telephone	8,335	6,264	2,071
6010160 - Postage	8,337	7,718	619
6010180 - Supplies	13,236	19,505	-6,269
Total 601A - Administrative	<u>93,025</u>	<u>89,149</u>	<u>3,876</u>
601B - Building Expenses			
6010130 - Building Maintenance & Supplies	4,565	5,954	-1,389
6010500 - All Utilities	6,651	6,499	152
Total 601B - Building Expenses	<u>11,216</u>	<u>12,453</u>	<u>-1,237</u>
601P - Admin Payroll & HR Expenses			
6010010 - Salary & Wages	171,340	134,561	36,779
6010020 - Employee Benefits	26,295	41,075	-14,780
6010050 - Payroll Taxes	14,458	11,872	2,586
6010200 - Pension	3,909	4,741	-832
Total 601P - Admin Payroll & HR Expenses	<u>216,002</u>	<u>192,249</u>	<u>23,753</u>
601V - Vehicle Expenses			
6010120 - Gas/Mileage Reimburse	148	290	-142
Total 601V - Vehicle Expenses	<u>148</u>	<u>290</u>	<u>-142</u>
Total 60101 - Administrative Operating	<u>1,058,726</u>	<u>496,539</u>	<u>562,187</u>
Total 601 - Administrative	<u>1,058,726</u>	<u>496,539</u>	<u>562,187</u>
602 - Police			
60201 - Police Operating			
6020030 - Uniforms	3,163	1,468	1,695
6020065 - Equipment Maintenance & Supply	5,678	3,373	2,305
6020080 - Professional Fees	8,159	3,004	5,155
6020210 - Misc	4,322	12,114	-7,792
6020250 - Drug Testing	62	0	62
602A - Administrative Public Safety			
6020070 - Insurance	99,366	112,026	-12,660
6020150 - Telephone	9,361	8,244	1,117
6020160 - Postage	867	464	403
6020180 - Supplies	3,243	3,726	-483
Total 602A - Administrative Public Safety	<u>112,837</u>	<u>124,460</u>	<u>-11,623</u>
602B - Building Expense			

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6020130 · Building Maintenance & Supplies	9,056	5,551	3,505
6020500 · All Utilities	3,983	4,301	-318
Total 602B · Building Expense	13,039	9,852	3,187
602P · Police Payroll & HR Expenses			
6020010 · Salary & Wages	359,477	336,824	22,653
6020020 · Employee Benefits	90,694	107,474	-16,780
6020050 · Payroll Taxes	29,846	27,626	2,220
6020059 · Payroll Funds Received	-26,700	-30,075	3,375
6020191 · Pension	36,576	40,060	-3,484
6020192 · Pension Funds Received	-18,607	-17,830	-777
Total 602P · Police Payroll & HR Expenses	471,286	464,079	7,207
602PA · Police AdminPayroll&HR			
6020040 · Admin Salary & Wages	74,734	115,739	-41,005
6020060 · Admin Employ Benefits	20,497	0	20,497
6020095 · Admin Payroll Taxes	5,248	10,602	-5,354
Total 602PA · Police AdminPayroll&HR	100,479	126,341	-25,862
602V · Vehicle Expenses			
6020110 · Gasoline & Mileage Reimb	17,711	14,010	3,701
6020120 · Auto Maintenance & Repairs	6,648	7,896	-1,248
Total 602V · Vehicle Expenses	24,359	21,906	2,453
Total 60201 · Police Operating	743,384	766,597	-23,213
Total 602 · Police	743,384	766,597	-23,213
603 · Street & Highway			
60301 · Street & Hwy Operating			
6030170 · Trash	5,163	8,704	-3,541
6030190 · Maintenance & Supplies	12,074	11,524	550
6030210 · Misc	1,662	1,120	542
6030610 · Street Signs	4,699	738	3,961
6030640 · Parking Meter/Permit Expenses	5,755	15,978	-10,223
6030650 · Street Sweeping / Snow Removal	380	0	380
603A · Administrative Street & Hwy			
6030070 · Insurance	1,234	758	476
6030150 · Telephone	1,043	1,618	-575
6030180 · Supplies	1,249	65	1,184
Total 603A · Administrative Street & Hwy	3,526	2,441	1,085
603B · Building Expenses			
6030130 · Building Maintenance & Supplies	1,014	0	1,014
6030500 · All Utilities	1,450	1,810	-360
Total 603B · Building Expenses	2,464	1,810	654
603P · Street Payroll & HR Expenses			
6030010 · Salary & Wages	71,814	57,513	14,301
6030020 · Employee Benefits	7,554	5,396	2,158
6030050 · Payroll Taxes	5,962	4,849	1,113
Total 603P · Street Payroll & HR Expenses	85,330	67,758	17,572
603V · Vehicle Expenses			
6030110 · Gasoline & Mileage Reimb	2,698	3,459	-761
6030120 · Auto Maintenance & Repairs	2,268	273	1,995
Total 603V · Vehicle Expenses	4,966	3,732	1,234
Total 60301 · Street & Hwy Operating	126,019	113,805	12,214
Total 603 · Street & Highway	126,019	113,805	12,214
604 · Alderman Court Expenses			
60401 · Alderman Court Operating			
6040080 · Professional Fees	522	0	522
6040210 · Misc	2,344	1,143	1,201
604A · Administrative Courts			

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6040070 · Insurance	1,234	758	476
6040150 · Telephone	0	9	-9
6040180 · Supplies	843	1,559	-716
Total 604A · Administrative Courts	2,077	2,326	-249
604P · Alderman Payroll & HR Expenses			
6040010 · Salaries & Wages	45,895	39,938	5,957
6040015 · Offset-Bailliff Salary	-2,020	0	-2,020
6040050 · Payroll Taxes	4,192	4,412	-220
604P · Alderman Payroll & HR Expenses - Other	-680	0	-680
Total 604P · Alderman Payroll & HR Expenses	47,387	44,350	3,037
Total 60401 · Alderman Court Operating	52,330	47,819	4,511
Total 604 · Alderman Court Expenses	52,330	47,819	4,511
605 · Lifeguards			
60501 · Lifeguards Operating			
6050013 · Maintenance Equip & Materials	10,273	8,634	1,639
6050030 · Uniforms	5,318	1,793	3,525
6050210 · Misc	7,671	1,297	6,374
605A · Administrative Beach Safety			
6050015 · Telephone	850	0	850
6050070 · Insurance	11,105	6,818	4,287
6050180 · Supplies	1,180	804	376
Total 605A · Administrative Beach Safety	13,135	7,622	5,513
605P · Lifeguard Payroll & HR Expenses			
6050010 · Salaries & Wages	292,555	268,609	23,946
6050020 · Employee Benefits	279	0	279
6050050 · Payroll Taxes	27,410	25,665	1,745
Total 605P · Lifeguard Payroll & HR Expenses	320,244	294,274	25,970
605V · Vehicle Expenses			
6050110 · Gasoline & Mileage Reimb	660	250	410
Total 605V · Vehicle Expenses	660	250	410
Total 60501 · Lifeguards Operating	357,301	313,870	43,431
Total 605 · Lifeguards	357,301	313,870	43,431
606 · Code Enforcement			
6060210 · Misc	3,088	0	3,088
606A · Administrative Code Enforcement			
6060070 · Insurance	2,468	1,515	953
6060100 · Legal Ads	0	417	-417
6060150 · Telephone	4,647	714	3,933
6060180 · Supplies	6,237	1,717	4,520
Total 606A · Administrative Code Enforcement	13,352	4,363	8,989
606P · Code Payroll & HR Expenses			
6060010 · Salaries & Wages	167,054	33,593	133,461
6060020 · Employee Benefits	18,181	5,041	13,140
6060050 · Payroll Taxes	14,804	2,729	12,075
Total 606P · Code Payroll & HR Expenses	200,039	41,363	158,676
606V · Vehicle Expenses			
6060110 · Gasoline & Mileage Reimb	1,028	759	269
6060120 · Auto Maintenance & Repairs	336	0	336
Total 606V · Vehicle Expenses	1,364	759	605
Total 606 · Code Enforcement	217,843	46,485	171,358
607 · Life Saving Station			
6070065 · Equipment Maintenance & Supply	17	542	-525
607A · Administrative Life Saving Sta			
6070180 · Supplies	97	66	31

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Total 607A - Administrative Life Saving Sta	97	66	31
607B - Building Expenses			
6070130 - Building Maintenance & Repairs	3,707	2,699	1,008
6070500 - All Utilities	4,336	3,209	1,127
Total 607B - Building Expenses	8,043	5,908	2,135
Total 607 - Life Saving Station	8,157	6,516	1,641
608 - Seasonal PD			
60801 - Seasonal PD Operating			
6080030 - Uniforms	891	2,809	-1,918
6080210 - Misc	750	649	101
608A - Administrative Monitors			
6080070 - Insurance	11,722	7,197	4,525
6080100 - Legal Ads	0	583	-583
Total 608A - Administrative Monitors	11,722	7,780	3,942
608P - Seasonal Payroll & HR Expenses			
6080010 - Salaries & Wages	187,158	205,394	-18,236
6080050 - Payroll Taxes	17,502	19,648	-2,146
Total 608P - Seasonal Payroll & HR Expenses	204,660	225,042	-20,382
608PA - Seasonal Admin Pay&HR			
6080060 - Admin Salary & Wages	0	76,372	-76,372
6080061 - Admin Payroll Taxes	0	7,256	-7,256
6080062 - Admin Rental Trash Revenue	0	-10,025	10,025
Total 608PA - Seasonal Admin Pay&HR	0	73,603	-73,603
Total 60801 - Seasonal PD Operating	218,023	309,883	-91,860
Total 608 - Seasonal PD	218,023	309,883	-91,860
609 - Town Operating			
6090100 - Equipment/Asset Purchase	0	3,681	-3,681
6090101 - Leave Bank Time Payout	0	0	0
6090102 - Employee Bonus's	0	2,013	-2,013
6090103 - Other OperatingCosts-Bayard Ave	4,205	4,356	-151
6090106 - Beautification	22,612	29,932	-7,320
6090108 - Rainy Day Fund	50,100	0	50,100
Total 609 - Town Operating	76,917	39,982	36,935
Total Expense	2,858,700	2,141,601	717,099
Net Ordinary Income	-82,207	446,389	-528,596

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Other Income/Expense			
Other Income			
9010000 · Admin Below-The-Line			
9010030 · Bayard Ave Loan Revenue	0	26,123	-26,123
9010031 · Bayard Ave Loan Expense	-26,123	-26,176	53
9010040 · Town Administrative Revenue	0	2,142	-2,142
9010041 · Town Administrative Expenses	0	-7,586	7,586
Total 9010000 · Admin Below-The-Line	<u>-26,123</u>	<u>-5,497</u>	<u>-20,626</u>
9020000 · Police Below-The-Line			
9020020 · Reimb Police Wages - Income	0	9,285	-9,285
9020021 · Reimb Police Wages - Payroll	0	-9,285	9,285
9020030 · Police Running&Other Event Fees	30,490	20,480	10,010
9020031 · Police Run&OtherEvents- Payroll	-26,700	-20,480	-6,220
9020032 · Other Towns Police Events Reimb	-3,790	0	-3,790
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	24,044	-2,324
9020051 · Other Police Grant Expenditures	-21,720	-24,044	2,324
9020090 · Police Donations (Restr)	0	97,999	-97,999
9020091 · Police Donation Expend (Restr)	0	-97,999	97,999
Total 9020000 · Police Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9030000 · Street Hwy Below-The-Line			
9030010 · Beautification Contributions	0	1,250	-1,250
9030020 · Municipal St Aid Grant (Restr)	7,158	7,147	11
9030021 · Municipal St Aid Expenditures	-7,158	-7,147	-11
9030040 · Other Streets Revenue	0	57,745	-57,745
9030041 · Other Streets Expense	-22,889	-57,745	34,856
Total 9030000 · Street Hwy Below-The-Line	<u>-22,889</u>	<u>1,250</u>	<u>-24,139</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)	2,887	2,609	278
9050091 · Lifeguard Donation Expend (Rest	-2,887	-2,609	-278
Total 9050000 · Lifeguards Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9500117 · Rainy Day Revenue	50,100	0	50,100
Total Other Income	<u>1,088</u>	<u>-4,247</u>	<u>5,335</u>
Other Expense			
9500115 · Technology Improvements	0	12,842	-12,842
9500118 · Approved FY17 Budget Amendments	30,680	0	30,680
9510000 · Town Hall			
9510010 · Extraordinary DBE Exp	6,231	45,969	-39,738
9510015 · DBE Review Fund Income	0	-35,000	35,000
9510020 · Extraordin DBE Property Income	-280,000	-40,000	-240,000
9510025 · Monthly Pay towards 300k Total	-40,000	-10,000	-30,000
9510030 · Town Hall Property Planning	5,858	17,175	-11,317
9510000 · Town Hall - Other	-11,440	-5,667	-5,773
Total 9510000 · Town Hall	<u>-319,351</u>	<u>-27,523</u>	<u>-291,828</u>
9540000 · 3% Trans Tax to Comp Plan	-12,212	-15,265	3,053
9545000 · 5%TransTax to TranTaxRecoupAcct	-30,889	-24,465	-6,424
9550000 · 20% Bldg Permit to Street	-80,425	-35,496	-44,929
9560000 · 5%ParkPermit to Signs,striping	-32,132	-29,125	-3,007
9570000 · DBE Phase II & iii Permit Fee	0	-210,050	210,050
Total Other Expense	<u>-444,329</u>	<u>-329,082</u>	<u>-115,247</u>
Net Other Income	<u>445,417</u>	<u>324,835</u>	<u>120,582</u>
Net Income	<u>363,210</u>	<u>771,224</u>	<u>-408,014</u>