

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

	<u>Apr - Oct 17</u>	<u>Apr - Oct 16</u>	<u>\$ DIFF</u>
Ordinary Income/Expense			
Income			
400 - Operating Income			
4010010 - Transfer Tax Income	548,639	398,853	149,786
4010015 - Accommodation Tax	424,944	477,360	-52,416
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	32,827	47,077	-14,250
4010040 - Bus Lic-Real Estate	872	6,097	-5,225
4010019 - Business Licenses - Other	0	-109	109
Total 4010019 - Business Licenses	<u>79,117</u>	<u>112,671</u>	<u>-33,554</u>
4010100 - Cable TV Franchise	28,178	25,409	2,769
4010110 - Beach Concession Contract	70,000	65,000	5,000
4010120 - Beach Fire Permits	17,632	7,310	10,322
4010140 - Towing Contract Income	0	-200	200
4010999 - Parking Permits			
4011000 - Parking Permits - Seasonal	267,549	261,464	6,085
4011010 - Parking Permits - Daily	341,315	295,934	45,381
Total 4010999 - Parking Permits	<u>608,864</u>	<u>557,398</u>	<u>51,466</u>
4011050 - Parking Meters	182,960	220,602	-37,642
401300 - Fines Collected			
4014000 - Parking Fines	240,643	194,610	46,033
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	4,987	17,762	-12,775
4014020 - Delinq. Civil Summons	5,887	1,840	4,047
4014100 - Town Ord Fines & Court	77,062	68,565	8,497
4014110 - Traffic Fines	12,743	55,434	-42,691
4014300 - Capias/Contempt Charges	1,490	1,440	50
4014400 - Traff Fines - Other Courts	712	0	712
4014414 - Ord Fines - Other Courts	1,996	2,990	-994
Total 401300 - Fines Collected	<u>345,520</u>	<u>342,671</u>	<u>2,849</u>
4016010 - Bldg Permit Fees	278,377	136,094	142,283
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	571	43	528
8010230 - ATM Income	0	-77	77
8010300 - Copies	59	84	-25
8010330 - Police/Court Reports	665	335	330
8010380 - Dog Licenses	28,404	26,614	1,790
8010386 - Misc Income	9,705	2,443	7,262
8010000 - Other Fines and Revenue - Other	7	0	7
Total 8010000 - Other Fines and Revenue	<u>41,676</u>	<u>31,192</u>	<u>10,484</u>
8010200 - Investments			
8010211 - Investment Income	4,908	1,620	3,288
8010215 - Unreali Gains/Losses Invest.	-954	-244	-710
8010216 - Investment Fees	-1,210	-869	-341
Total 8010200 - Investments	<u>2,744</u>	<u>507</u>	<u>2,237</u>
Total 400 - Operating Income	<u>2,628,651</u>	<u>2,374,867</u>	<u>253,784</u>
Total Income	2,628,651	2,374,867	253,784

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Expense			
601 - Administrative			
60101 - Administrative Operating			
6010080 - Professional Fee	53,804	37,729	16,075
6010201 - Bank & Credit Card Charges	28,067	28,099	-32
6010204 - Election Expenses	2,234	1,940	294
6010205 - Commissioners/Committee Expense	8,712	2,590	6,122
6010210 - Misc	13,000	11,769	1,231
6010214 - Donations	2,285	6,200	-3,915
6010215 - Collection Agy Fees	4,507	7,256	-2,749
6010220 - Bank Fees- Transfer Tax	5,733	4,348	1,385
6010223 - Code Update	2,189	6,583	-4,394
6010260 - Settlement-Net	100,000	0	100,000
6010265 - Lawsuit Legal Fees	405,224	3,901	401,323
6010300 - Audit Fees	17,750	17,000	750
6010310 - Legal Fees-Regular	40,073	44,874	-4,801
6010320 - 5 Year Comprehensive Plan	23	853	-830
6012003 - Beach/Marketing Events	616	7,745	-7,129
6012005 - IT/Communications	2,900	2,722	178
601A - Administrative			
6010070 - Insurance	49,740	45,775	3,965
6010100 - Legal Ads	4,839	3,180	1,659
6010150 - Telephone	7,348	5,775	1,573
6010160 - Postage	8,314	6,065	2,249
6010180 - Supplies	11,917	18,346	-6,429
Total 601A - Administrative	<u>82,158</u>	<u>79,141</u>	<u>3,017</u>
601B - Building Expenses			
6010130 - Building Maintenance & Supplies	4,244	5,323	-1,079
6010500 - All Utilities	5,438	5,260	178
Total 601B - Building Expenses	<u>9,682</u>	<u>10,583</u>	<u>-901</u>
601P - Admin Payroll & HR Expenses			
6010010 - Salary & Wages	142,258	118,927	23,331
6010020 - Employee Benefits	23,017	35,060	-12,043
6010050 - Payroll Taxes	12,170	11,009	1,161
6010200 - Pension	3,292	4,274	-982
Total 601P - Admin Payroll & HR Expenses	<u>180,737</u>	<u>169,270</u>	<u>11,467</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>959,842</u>	<u>442,893</u>	<u>516,949</u>
Total 601 - Administrative	<u>959,842</u>	<u>442,893</u>	<u>516,949</u>
602 - Police			
60201 - Police Operating			
6020030 - Uniforms	3,141	1,340	1,801
6020065 - Equipment Maintenance & Supply	5,678	3,242	2,436
6020080 - Professional Fees	7,423	2,637	4,786
6020210 - Misc	4,284	12,029	-7,745
6020250 - Drug Testing	62	0	62
602A - Administrative Public Safety			
6020070 - Insurance	86,394	98,177	-11,783
6020150 - Telephone	8,166	7,785	381

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6020160 · Postage	647	459	188
6020180 · Supplies	2,707	1,747	960
Total 602A · Administrative Public Safety	97,914	108,168	-10,254
602B · Building Expense			
6020130 · Building Maintenance & Supplies	8,802	5,571	3,231
6020500 · All Utilities	3,224	3,544	-320
Total 602B · Building Expense	12,026	9,115	2,911
602P · Police Payroll & HR Expenses			
6020010 · Salary & Wages	298,907	282,328	16,579
6020020 · Employee Benefits	78,962	96,872	-17,910
6020050 · Payroll Taxes	24,959	24,128	831
6020059 · Payroll Funds Received	-26,700	-28,875	2,175
6020191 · Pension	30,942	34,076	-3,134
6020192 · Pension Funds Received	-18,607	-17,830	-777
Total 602P · Police Payroll & HR Expenses	388,463	390,699	-2,236
602PA · Police AdminPayroll&HR			
6020040 · Admin Salary & Wages	63,370	102,940	-39,570
6020060 · Admin Employ Benefits	18,044	0	18,044
6020095 · Admin Payroll Taxes	4,538	9,479	-4,941
Total 602PA · Police AdminPayroll&HR	85,952	112,419	-26,467
602V · Vehicle Expenses			
6020110 · Gasoline & Mileage Reimb	15,858	13,974	1,884
6020120 · Auto Maintenance & Repairs	6,287	7,301	-1,014
Total 602V · Vehicle Expenses	22,145	21,275	870
Total 60201 · Police Operating	627,088	660,924	-33,836
Total 602 · Police	627,088	660,924	-33,836
603 · Street & Highway			
60301 · Street & Hwy Operating			
6030170 · Trash	2,675	-3,720	6,395
6030190 · Maintenance & Supplies	9,416	6,243	3,173
6030210 · Misc	1,586	1,120	466
6030610 · Street Signs	4,699	738	3,961
6030640 · Parking Meter/Permit Expenses	4,714	15,938	-11,224
6030650 · Street Sweeping / Snow Removal	380	0	380
603A · Administrative Street & Hwy			
6030070 · Insurance	979	631	348
6030150 · Telephone	898	1,150	-252
6030180 · Supplies	1,249	65	1,184
Total 603A · Administrative Street & Hwy	3,126	1,846	1,280
603B · Building Expenses			
6030130 · Building Maintenance & Supplies	872	0	872
6030500 · All Utilities	1,309	1,591	-282
Total 603B · Building Expenses	2,181	1,591	590
603P · Street Payroll & HR Expenses			
6030010 · Salary & Wages	57,848	37,850	19,998
6030020 · Employee Benefits	6,574	4,759	1,815
6030050 · Payroll Taxes	4,852	4,379	473
Total 603P · Street Payroll & HR Expenses	69,274	46,988	22,286
603V · Vehicle Expenses			
6030110 · Gasoline & Mileage Reimb	2,310	1,281	1,029
6030120 · Auto Maintenance & Repairs	1,154	273	881

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Total 603V - Vehicle Expenses	3,464	1,554	1,910
Total 60301 - Street & Hwy Operating	101,515	72,298	29,217
Total 603 - Street & Highway	101,515	72,298	29,217
604 - Alderman Court Expenses			
60401 - Alderman Court Operating			
6040080 - Professional Fees	522	0	522
6040210 - Misc	2,344	1,132	1,212
604A - Administrative Courts			
6040070 - Insurance	979	631	348
6040150 - Telephone	0	9	-9
6040180 - Supplies	843	1,557	-714
Total 604A - Administrative Courts	1,822	2,197	-375
604P - Alderman Payroll & HR Expenses			
6040010 - Salaries & Wages	40,160	36,301	3,859
6040015 - Offset-Bailliff Salary	-1,810	0	-1,810
6040050 - Payroll Taxes	3,705	3,746	-41
604P - Alderman Payroll & HR Expenses - Other	-680	0	-680
Total 604P - Alderman Payroll & HR Expenses	41,375	40,047	1,328
Total 60401 - Alderman Court Operating	46,063	43,376	2,687
Total 604 - Alderman Court Expenses	46,063	43,376	2,687
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	7,171	1,297	5,874
605A - Administrative Beach Safety			
6050015 - Telephone	725	0	725
6050070 - Insurance	8,814	5,676	3,138
6050180 - Supplies	1,180	804	376
Total 605A - Administrative Beach Safety	10,719	6,480	4,239
605P - Lifeguard Payroll & HR Expenses			
6050010 - Salaries & Wages	291,067	266,571	24,496
6050020 - Employee Benefits	244	0	244
6050050 - Payroll Taxes	27,271	25,547	1,724
Total 605P - Lifeguard Payroll & HR Expenses	318,582	292,118	26,464
605V - Vehicle Expenses			
6050110 - Gasoline & Mileage Reimb	406	250	156
Total 605V - Vehicle Expenses	406	250	156
Total 60501 - Lifeguards Operating	352,469	310,572	41,897
Total 605 - Lifeguards	352,469	310,572	41,897
606 - Code Enforcement			
6060210 - Misc	3,050	0	3,050
606A - Administrative Code Enforcement			
6060070 - Insurance	1,959	1,261	698
6060100 - Legal Ads	0	417	-417
6060150 - Telephone	4,139	596	3,543
6060180 - Supplies	6,025	1,717	4,308
Total 606A - Administrative Code Enforcement	12,123	3,991	8,132
606P - Code Payroll & HR Expenses			
6060010 - Salaries & Wages	150,183	29,420	120,763
6060020 - Employee Benefits	14,381	4,441	9,940

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6060050 · Payroll Taxes	13,465	2,410	11,055
Total 606P · Code Payroll & HR Expenses	178,029	36,271	141,758
606V · Vehicle Expenses			
6060110 · Gasoline & Mileage Reimb	859	759	100
6060120 · Auto Maintenance & Repairs	336	0	336
Total 606V · Vehicle Expenses	1,195	759	436
Total 606 · Code Enforcement	194,397	41,021	153,376
607 · Life Saving Station			
6070065 · Equipment Maintenance & Supply	17	321	-304
607A · Administrative Life Saving Sta			
6070180 · Supplies	97	66	31
Total 607A · Administrative Life Saving Sta	97	66	31
607B · Building Expenses			
6070130 · Building Maintenance & Repairs	3,684	2,507	1,177
6070500 · All Utilities	3,441	2,647	794
Total 607B · Building Expenses	7,125	5,154	1,971
Total 607 · Life Saving Station	7,239	5,541	1,698
608 · Seasonal PD			
60801 · Seasonal PD Operating			
6080030 · Uniforms	844	2,548	-1,704
6080210 · Misc	750	649	101
608A · Administrative Monitors			
6080070 · Insurance	9,304	5,991	3,313
6080100 · Legal Ads	0	583	-583
Total 608A · Administrative Monitors	9,304	6,574	2,730
608P · Seasonal Payroll & HR Expenses			
6080010 · Salaries & Wages	180,460	199,963	-19,503
6080050 · Payroll Taxes	16,876	18,883	-2,007
Total 608P · Seasonal Payroll & HR Expenses	197,336	218,846	-21,510
608PA · Seasonal Admin Pay&HR			
6080060 · Admin Salary & Wages	0	73,625	-73,625
6080061 · Admin Payroll Taxes	0	6,994	-6,994
Total 608PA · Seasonal Admin Pay&HR	0	80,619	-80,619
Total 60801 · Seasonal PD Operating	208,234	309,236	-101,002
Total 608 · Seasonal PD	208,234	309,236	-101,002
609 · Town Operating			
6090100 · Equipment/Asset Purchase	0	3,681	-3,681
6090101 · Leave Bank Time Payout	0	17,335	-17,335
6090102 · Employee Bonus's	0	2,013	-2,013
6090103 · Other Operating Costs-Bayard Ave	3,699	3,239	460
6090106 · Beautification	17,202	24,233	-7,031
6090108 · Rainy Day Fund	50,100	0	50,100
Total 609 · Town Operating	71,001	50,501	20,500
Total Expense	2,567,848	1,936,407	631,441
Net Ordinary Income	60,803	438,460	-377,657

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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	1,900	-1,900
9010041 · Town Administrative Expenses	0	-7,586	7,586
Total 9010000 · Admin Below-The-Line	<u>-26,123</u>	<u>-5,739</u>	<u>-20,384</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	19,280	11,210
9020031 · Police Run&OtherEvents- Payroll	-26,700	-19,280	-7,420
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	96,964	-96,964
9020091 · Police Donation Expend (Restr)	0	-96,964	96,964
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)	6,267	6,287	-20
9030021 · Municipal St Aid Expenditures	-6,267	-6,287	20
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)	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>1,088</u>	<u>-4,489</u>	<u>5,577</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	9,294	44,424	-35,130
9510015 · DBE Review Fund Income	0	-35,000	35,000
9510020 · Extraordin DBE Property Income	-280,000	-35,000	-245,000
9510025 · Monthly Pay towards 300k Total	-35,000	-5,000	-30,000
9510030 · Town Hall Property Planning	5,665	17,075	-11,410
9510000 · Town Hall - Other	-11,440	-5,667	-5,773
Total 9510000 · Town Hall	<u>-311,481</u>	<u>-19,168</u>	<u>-292,313</u>
9540000 · 3% Trans Tax to Comp Plan	-10,966	-12,978	2,012
9545000 · 5%TransTax to TranTaxRecoupAcct	-28,876	-20,767	-8,109
9550000 · 20% Bldg Permit to Street	-69,594	-34,269	-35,325
9560000 · 5%ParkPermit to Signs,striping	-32,098	-29,125	-2,973

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9570000 - DBE Phase II & iii Permit Fee	0	-210,050	210,050
Total Other Expense	-422,335	-313,515	-108,820
Net Other Income	423,423	309,026	114,397
Net Income	484,226	747,486	-263,260