

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

	<u>Apr - Sep</u> <u>17</u>	<u>Apr - Sep</u> <u>16</u>	<u>\$ DIFF</u>
Ordinary Income/Expense			
Income			
400 - Operating Income			
4010010 - Transfer Tax Income	467,225	365,177	102,048
4010015 - Accommodation Tax	33,010	68,187	-35,177
4010019 - Business Licenses			
4010020 - Bus Lic-Rental	42,735	56,951	-14,216
4010025 - Bus Lic-Comm Rental	2,508	1,723	785
4010030 - Bus Lic-Comm	30,428	43,533	-13,105
4010040 - Bus Lic-Real Estate	872	5,988	-5,116
4010019 - Business Licenses - Other	0	-109	109
Total 4010019 - Business Licenses	<u>76,543</u>	<u>108,086</u>	<u>-31,543</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	16,436	6,960	9,476
4010140 - Towing Contract Income	0	-200	200
4010999 - Parking Permits			
4011000 - Parking Permits - Seasonal	267,549	261,464	6,085
4011010 - Parking Permits - Daily	326,322	295,474	30,848
Total 4010999 - Parking Permits	<u>593,871</u>	<u>556,938</u>	<u>36,933</u>
4011050 - Parking Meters	178,149	197,602	-19,453
401300 - Fines Collected			
4014000 - Parking Fines	222,055	176,855	45,200
4014005 - Vehicle Booting Fee	0	30	-30
4014010 - Delinq. Parking Fines	3,996	16,153	-12,157
4014020 - Delinq. Civil Summons	5,887	1,840	4,047
4014100 - Town Ord Fines & Court	74,012	66,290	7,722
4014110 - Traffic Fines	11,107	54,761	-43,654
4014300 - Capias/Contempt Charges	770	1,080	-310
4014400 - Traff Fines - Other Courts	547	0	547
4014414 - Ord Fines - Other Courts	1,465	2,517	-1,052
Total 401300 - Fines Collected	<u>319,839</u>	<u>319,526</u>	<u>313</u>
4016010 - Bldg Permit Fees	214,517	91,878	122,639
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	487	36	451
8010230 - ATM Income	0	-77	77
8010300 - Copies	59	84	-25
8010330 - Police/Court Reports	565	260	305
8010380 - Dog Licenses	27,120	22,604	4,516
8010386 - Misc Income	1,089	2,218	-1,129
8010000 - Other Fines and Revenue - Other	7	0	7
Total 8010000 - Other Fines and Revenue	<u>31,592</u>	<u>26,875</u>	<u>4,717</u>
8010200 - Investments			
8010211 - Investment Income	4,360	713	3,647
8010215 - Unreali Gains/Losses Invest.	-856	-171	-685
8010216 - Investment Fees	-806	-508	-298
Total 8010200 - Investments	<u>2,698</u>	<u>34</u>	<u>2,664</u>
Total 400 - Operating Income	<u>2,032,058</u>	<u>1,831,472</u>	<u>200,586</u>
Total Income	<u>2,032,058</u>	<u>1,831,472</u>	<u>200,586</u>

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Expense			
601 - Administrative			
60101 - Administrative Operating			
6010080 - Professional Fee	50,123	32,713	17,410
6010201 - Bank & Credit Card Charges	25,947	25,897	50
6010204 - Election Expenses	1,956	397	1,559
6010205 - Commissioners/Committee Expense	8,230	2,395	5,835
6010210 - Misc	12,418	10,500	1,918
6010214 - Donations	2,148	6,200	-4,052
6010215 - Collection Agy Fees	4,154	6,633	-2,479
6010220 - Bank Fees- Transfer Tax	4,963	2,615	2,348
6010223 - Code Update	2,189	6,583	-4,394
6010265 - Lawsuit Legal Fees	210,204	3,689	206,515
6010300 - Audit Fees	17,750	17,000	750
6010310 - Legal Fees-Regular	32,783	40,044	-7,261
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	42,692	38,057	4,635
6010100 - Legal Ads	4,654	2,378	2,276
6010150 - Telephone	6,241	4,543	1,698
6010160 - Postage	7,066	4,759	2,307
6010180 - Supplies	10,341	17,067	-6,726
Total 601A - Administrative	<u>70,994</u>	<u>66,804</u>	<u>4,190</u>
601B - Building Expenses			
6010130 - Building Maintenance & Supplies	3,838	5,195	-1,357
6010500 - All Utilities	4,978	4,626	352
Total 601B - Building Expenses	<u>8,816</u>	<u>9,821</u>	<u>-1,005</u>
601P - Admin Payroll & HR Expenses			
6010010 - Salary & Wages	124,605	105,410	19,195
6010020 - Employee Benefits	19,895	31,161	-11,266
6010050 - Payroll Taxes	10,748	9,953	795
6010200 - Pension	2,386	3,795	-1,409
Total 601P - Admin Payroll & HR Expenses	<u>157,634</u>	<u>150,319</u>	<u>7,315</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>613,996</u>	<u>393,220</u>	<u>220,776</u>
Total 601 - Administrative	<u>613,996</u>	<u>393,220</u>	<u>220,776</u>
602 - Police			
60201 - Police Operating			
6020030 - Uniforms	3,141	1,326	1,815
6020065 - Equipment Maintenance & Supply	5,373	3,026	2,347
6020080 - Professional Fees	6,050	1,840	4,210
6020210 - Misc	4,113	10,392	-6,279
6020250 - Drug Testing	62	0	62
602A - Administrative Public Safety			
6020070 - Insurance	75,970	84,302	-8,332
6020150 - Telephone	6,946	6,330	616
6020160 - Postage	598	459	139

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6020180 · Supplies	2,699	1,552	1,147
Total 602A · Administrative Public Safety	86,213	92,643	-6,430
602B · Building Expense			
6020130 · Building Maintenance & Supplies	1,427	5,496	-4,069
6020500 · All Utilities	2,900	3,164	-264
Total 602B · Building Expense	4,327	8,660	-4,333
602P · Police Payroll & HR Expenses			
6020010 · Salary & Wages	254,978	240,182	14,796
6020020 · Employee Benefits	67,685	83,635	-15,950
6020050 · Payroll Taxes	21,415	21,068	347
6020059 · Payroll Funds Received	-18,428	-21,135	2,707
6020191 · Pension	27,186	30,184	-2,998
6020192 · Pension Funds Received	-18,607	-17,830	-777
Total 602P · Police Payroll & HR Expenses	334,229	336,104	-1,875
602PA · Police AdminPayroll&HR			
6020040 · Admin Salary & Wages	55,815	90,457	-34,642
6020060 · Admin Employ Benefits	15,698	0	15,698
6020095 · Admin Payroll Taxes	4,072	8,393	-4,321
Total 602PA · Police AdminPayroll&HR	75,585	98,850	-23,265
602V · Vehicle Expenses			
6020110 · Gasoline & Mileage Reimb	13,822	13,877	-55
6020120 · Auto Maintenance & Repairs	4,813	6,580	-1,767
Total 602V · Vehicle Expenses	18,635	20,457	-1,822
Total 60201 · Police Operating	537,728	573,298	-35,570
Total 602 · Police	537,728	573,298	-35,570
603 · Street & Highway			
60301 · Street & Hwy Operating			
6030170 · Trash	2,660	-3,720	6,380
6030190 · Maintenance & Supplies	7,167	5,202	1,965
6030210 · Misc	1,586	1,047	539
6030610 · Street Signs	4,699	642	4,057
6030640 · Parking Meter/Permit Expenses	4,617	15,373	-10,756
6030650 · Street Sweeping / Snow Removal	380	0	380
603A · Administrative Street & Hwy			
6030070 · Insurance	852	504	348
6030150 · Telephone	839	837	2
6030180 · Supplies	1,249	65	1,184
Total 603A · Administrative Street & Hwy	2,940	1,406	1,534
603B · Building Expenses			
6030130 · Building Maintenance & Supplies	851	0	851
6030500 · All Utilities	1,074	1,186	-112
Total 603B · Building Expenses	1,925	1,186	739
603P · Street Payroll & HR Expenses			
6030010 · Salary & Wages	49,683	30,350	19,333
6030020 · Employee Benefits	5,642	4,182	1,460
6030050 · Payroll Taxes	4,214	3,663	551
Total 603P · Street Payroll & HR Expenses	59,539	38,195	21,344
603V · Vehicle Expenses			
6030110 · Gasoline & Mileage Reimb	1,933	1,254	679
6030120 · Auto Maintenance & Repairs	934	202	732
Total 603V · Vehicle Expenses	2,867	1,456	1,411

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Total 60301 · Street & Hwy Operating	88,380	60,787	27,593
Total 603 · Street & Highway	88,380	60,787	27,593
604 · Alderman Court Expenses			
60401 · Alderman Court Operating			
6040080 · Professional Fees	522	0	522
6040210 · Misc	2,006	1,132	874
604A · Administrative Courts			
6040070 · Insurance	852	504	348
6040150 · Telephone	0	9	-9
6040180 · Supplies	843	1,499	-656
Total 604A · Administrative Courts	1,695	2,012	-317
604P · Alderman Payroll & HR Expenses			
6040010 · Salaries & Wages	35,703	30,899	4,804
6040015 · Offset-Bailliff Salary	-1,610	0	-1,610
6040050 · Payroll Taxes	3,310	3,143	167
604P · Alderman Payroll & HR Expenses - Other	-680	0	-680
Total 604P · Alderman Payroll & HR Expenses	36,723	34,042	2,681
Total 60401 · Alderman Court Operating	40,946	37,186	3,760
Total 604 · Alderman Court Expenses	40,946	37,186	3,760
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	6,646	535	6,111
605A · Administrative Beach Safety			
6050015 · Telephone	725	0	725
6050070 · Insurance	7,668	4,534	3,134
6050180 · Supplies	973	804	169
Total 605A · Administrative Beach Safety	9,366	5,338	4,028
605P · Lifeguard Payroll & HR Expenses			
6050010 · Salaries & Wages	278,934	263,817	15,117
6050020 · Employee Benefits	209	0	209
6050050 · Payroll Taxes	26,136	25,284	852
Total 605P · Lifeguard Payroll & HR Expenses	305,279	289,101	16,178
605V · Vehicle Expenses			
6050110 · Gasoline & Mileage Reimb	406	250	156
Total 605V · Vehicle Expenses	406	250	156
Total 60501 · Lifeguards Operating	337,288	305,651	31,637
Total 605 · Lifeguards	337,288	305,651	31,637
606 · Code Enforcement			
6060210 · Misc	2,454	0	2,454
606A · Administrative Code Enforcement			
6060070 · Insurance	1,704	1,008	696
6060100 · Legal Ads	0	417	-417
6060150 · Telephone	3,517	482	3,035
6060180 · Supplies	3,409	1,717	1,692
Total 606A · Administrative Code Enforcement	8,630	3,624	5,006
606P · Code Payroll & HR Expenses			
6060010 · Salaries & Wages	137,398	25,247	112,151
6060020 · Employee Benefits	12,026	3,899	8,127
6060050 · Payroll Taxes	12,389	2,091	10,298

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Total 606P · Code Payroll & HR Expenses	161,813	31,237	130,576
606V · Vehicle Expenses			
6060110 · Gasoline & Mileage Reimb	695	759	-64
6060120 · Auto Maintenance & Repairs	336	0	336
Total 606V · Vehicle Expenses	<u>1,031</u>	<u>759</u>	<u>272</u>
Total 606 · Code Enforcement	173,928	35,620	138,308
607 · Life Saving Station			
6070065 · Equipment Maintenance & Supply	0	321	-321
607A · Administrative Life Saving Sta			
6070180 · Supplies	97	66	31
Total 607A · Administrative Life Saving Sta	<u>97</u>	<u>66</u>	<u>31</u>
607B · Building Expenses			
6070130 · Building Maintenance & Repairs	3,625	2,283	1,342
6070500 · All Utilities	3,296	2,409	887
Total 607B · Building Expenses	<u>6,921</u>	<u>4,692</u>	<u>2,229</u>
Total 607 · Life Saving Station	7,018	5,079	1,939
608 · Seasonal PD			
60801 · Seasonal PD Operating			
6080030 · Uniforms	750	2,548	-1,798
6080210 · Misc	0	649	-649
608A · Administrative Monitors			
6080070 · Insurance	8,094	4,786	3,308
6080100 · Legal Ads	0	583	-583
Total 608A · Administrative Monitors	<u>8,094</u>	<u>5,369</u>	<u>2,725</u>
608P · Seasonal Payroll & HR Expenses			
6080010 · Salaries & Wages	175,006	190,913	-15,907
6080050 · Payroll Taxes	16,366	17,868	-1,502
Total 608P · Seasonal Payroll & HR Expenses	<u>191,372</u>	<u>208,781</u>	<u>-17,409</u>
608PA · Seasonal Admin Pay&HR			
6080060 · Admin Salary & Wages	0	70,380	-70,380
6080061 · Admin Payroll Taxes	0	6,684	-6,684
Total 608PA · Seasonal Admin Pay&HR	<u>0</u>	<u>77,064</u>	<u>-77,064</u>
Total 60801 · Seasonal PD Operating	<u>200,216</u>	<u>294,411</u>	<u>-94,195</u>
Total 608 · Seasonal PD	200,216	294,411	-94,195
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 OperatingCosts-Bayard Ave	3,240	2,646	594
6090106 · Beautification	14,854	21,866	-7,012
6090108 · Rainy Day Fund	50,100	0	50,100
Total 609 · Town Operating	<u>68,194</u>	<u>47,541</u>	<u>20,653</u>
Total Expense	<u>2,067,694</u>	<u>1,752,838</u>	<u>314,856</u>
Net Ordinary Income	<u>-35,636</u>	<u>78,634</u>	<u>-114,270</u>

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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	5,685	-5,685
9020021 · Reimb Police Wages - Payroll	0	-5,685	5,685
9020030 · Police Running&Other Event Fees	21,828	15,140	6,688
9020031 · Police Run&OtherEvents- Payroll	-18,428	-15,140	-3,288
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>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)	5,388	5,447	-59
9030021 · Municipal St Aid Expenditures	-5,388	-5,447	59
9030040 · Other Streets Revenue	0	57,745	-57,745
9030041 · Other Streets Expense	-17,401	-57,745	40,344
Total 9030000 · Street Hwy Below-The-Line	<u>-17,401</u>	<u>1,250</u>	<u>-18,651</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>6,576</u>	<u>-4,489</u>	<u>11,065</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	8,169	16,593	-8,424
9510020 · Extraordin DBE Property Income	-280,000	-30,000	-250,000
9510025 · Monthly Pay towards 300k Total	-30,000	0	-30,000
9510030 · Town Hall Property Planning	5,319	16,344	-11,025
9510000 · Town Hall - Other	-11,440	-5,667	-5,773
Total 9510000 · Town Hall	<u>-307,952</u>	<u>-2,730</u>	<u>-305,222</u>
9540000 · 3% Trans Tax to Comp Plan	-8,316	-11,882	3,566
9545000 · 5%TransTax to TranTaxRecoupAcct	-24,591	-18,995	-5,596
9550000 · 20% Bldg Permit to Street	-53,629	-23,215	-30,414
9560000 · 5%ParkPermit to Signs,striping	-31,309	-29,125	-2,184
9570000 · DBE Phase II & iii Permit Fee	0	-210,050	210,050

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Total Other Expense	-395,117	-290,220	-104,897
Net Other Income	401,693	285,731	115,962
Net Income	366,057	364,365	1,692