

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2016 through March 2017

UNAUDITED FINAL

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
400 · Operating Income			
4010010 · Transfer Tax Income	676,565	564,103	112,462
4010015 · Accommodation Tax	546,818	473,317	73,501
4010019 · Business Licenses			
4010020 · Bus Lic-Rental	119,728	113,988	5,740
4010025 · Bus Lic-Comm Rental	4,124	3,686	438
4010030 · Bus Lic-Comm	234,411	269,309	-34,898
4010040 · Bus Lic-Real Estate	11,369	7,086	4,283
4010019 · Business Licenses - Other	1,391	0	1,391
Total 4010019 · Business Licenses	<u>371,023</u>	<u>394,069</u>	<u>-23,046</u>
4010100 · Cable TV Franchise	54,119	50,722	3,397
4010110 · Beach Concession Contract	65,000	65,000	0
4010120 · Beach Fire Permits	8,510	12,680	-4,170
4010140 · Towing Contract Income	-57	9,170	-9,227
4010999 · Parking Permits			
4011000 · Parking Permits - Seasonal	270,431	266,622	3,809
4011010 · Parking Permits - Daily	295,934	301,186	-5,253
Total 4010999 · Parking Permits	<u>566,365</u>	<u>567,809</u>	<u>-1,444</u>
4011050 · Parking Meters	220,681	228,941	-8,260
401300 · Fines Collected			
4014000 · Parking Fines	246,030	254,894	-8,864
4014005 · Vehicle Booting Fee	30	1,820	-1,790
4014010 · Delinq. Parking Fines	22,642	33,981	-11,339
4014020 · Delinq. Civil Summons	1,840	488	1,352
4014100 · Town Ord Fines & Court	89,975	89,658	317
4014110 · Traffic Fines	40,343	17,438	22,905
4014200 · Alderman Court Cost	0	0	0
4014300 · Capias/Contempt Charges	3,330	5,893	-2,563
4014310 · Appearance Bond	0	0	0
4014400 · Traff Fines - Other Courts	937	0	937
4014414 · Ord Fines - Other Courts	3,169	2,342	827
401300 · Fines Collected - Other	879	0	879
Total 401300 · Fines Collected	<u>409,176</u>	<u>406,514</u>	<u>2,662</u>
4016010 · Bldg Permit Fees	255,934	309,771	-53,837
4016040 · Marketing Donations	0	3,440	-3,440
8010000 · Other Fines and Revenue			
4016060 · Public Hearing Fees	2,250	3,000	-750
8010100 · Gain/Loss Sale of Equipment	35,405	262	35,143
8010210 · Interest Income	89	892	-803
8010230 · ATM Income	-77	44	-121
8010300 · Copies	133	82	52
8010330 · Police/Court Reports	460	1,316	-856
8010380 · Dog Licenses	28,139	31,912	-3,773
8010386 · Misc Income	4,558	557	4,001
Total 8010000 · Other Fines and Revenue	<u>70,957</u>	<u>38,065</u>	<u>32,892</u>
8010200 · Investments			
8010211 · Investment Income	2,610	877	1,733
8010215 · Unreali Gains/Losses Invest.	-1,418	-332	-1,086
8010216 · Investment Fees	-1,272	-657	-615
Total 8010200 · Investments	<u>-80</u>	<u>-113</u>	<u>33</u>

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2016 through March 2017

UNAUDITED FINAL

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
Total 400 · Operating Income	3,245,010	3,123,488	121,522
Total Income	3,245,010	3,123,488	121,522
Expense			
601 · Administrative			
60101 · Administrative Operating			
6010080 · Professional Fee	81,329	56,910	24,419
6010201 · Bank & Credit Card Charges	32,191	29,236	2,955
6010203 · Brown Advisory Investment Fees	0	0	0
6010204 · Election Expenses	2,019	4,860	-2,841
6010205 · Commissioners/Committee Expense	3,688	3,112	576
6010210 · Misc	20,779	12,249	8,530
6010214 · Donations	6,450	6,650	-200
6010215 · Collection Agy Fees	9,080	15,145	-6,065
6010220 · Bank Fees- Transfer Tax	6,041	6,464	-423
6010223 · Code Update	6,583	5,190	1,393
6010265 · Lawsuit Legal Fees	32,035	77,794	-45,759
6010300 · Audit Fees	17,000	16,550	450
6010310 · Legal Fees-Regular	69,269	106,812	-37,543
6010320 · 5 Year Comprehensive Plan	853	1,462	-610
6012003 · Beach/Marketing Events	8,361	21,875	-13,514
6012005 · IT/Communications	4,557	2,616	1,941
601A · Administrative			
6010070 · Insurance	77,839	79,165	-1,327
6010100 · Legal Ads	4,415	3,333	1,082
6010150 · Telephone	10,783	9,659	1,124
6010160 · Postage	10,745	6,850	3,895
6010180 · Supplies	29,013	19,433	9,580
Total 601A · Administrative	132,795	118,440	14,355
601B · Building Expenses			
6010130 · Building Maintenance & Supplies	9,700	8,898	802
6010500 · All Utilities	10,298	9,273	1,025
Total 601B · Building Expenses	19,998	18,171	1,827
601P · Admin Payroll & HR Expenses			
6010010 · Salary & Wages	211,155	211,654	-499
6010020 · Employee Benefits	54,362	43,705	10,657
6010050 · Payroll Taxes	19,258	20,306	-1,048
6010200 · Pension	6,482	7,710	-1,228
Total 601P · Admin Payroll & HR Expenses	291,257	283,375	7,882
601V · Vehicle Expenses			
6010120 · Gas/Mileage Reimburse	290	315	-25
Total 601V · Vehicle Expenses	290	315	-25
Total 60101 · Administrative Operating	744,575	787,227	-42,652
Total 601 · Administrative	744,575	787,227	-42,652
602 · Police			
60201 · Police Operating			
6020030 · Uniforms	5,499	4,413	1,086
6020065 · Equipment Maintenance & Supply	5,926	39,459	-33,533
6020080 · Professional Fees	6,603	4,132	2,471
6020210 · Misc	13,415	12,673	742
6020250 · Drug Testing	89	479	-390

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2016 through March 2017

UNAUDITED FINAL

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
602A · Administrative Public Safety			
6020070 · Insurance	164,147	163,120	1,027
6020150 · Telephone	13,147	15,470	-2,323
6020160 · Postage	905	2,219	-1,314
6020180 · Supplies	4,502	6,196	-1,694
Total 602A · Administrative Public Safety	<u>182,701</u>	<u>187,006</u>	<u>-4,305</u>
602B · Building Expense			
6020130 · Building Maintenance & Supplies	6,566	7,066	-501
6020500 · All Utilities	5,950	6,481	-531
Total 602B · Building Expense	<u>12,515</u>	<u>13,547</u>	<u>-1,031</u>
602P · Police Payroll & HR Expenses			
6020010 · Salary & Wages	528,042	581,647	-53,605
6020020 · Employee Benefits	136,093	146,217	-10,124
6020050 · Payroll Taxes	45,081	51,746	-6,665
6020059 · Payroll Funds Received	-30,475	-39,356	8,881
6020191 · Pension	61,048	58,305	2,743
6020192 · Pension Funds Received	-35,660	-35,374	-286
Total 602P · Police Payroll & HR Expenses	<u>704,130</u>	<u>763,186</u>	<u>-59,056</u>
602PA · Police AdminPayroll&HR			
6020040 · Admin Salary & Wages	175,829	0	175,829
6020060 · Admin Employ Benefits	7,167	0	7,167
6020095 · Admin Payroll Taxes	15,778	0	15,778
Total 602PA · Police AdminPayroll&HR	<u>198,774</u>	<u>0</u>	<u>198,774</u>
602V · Vehicle Expenses			
6020110 · Gasoline & Mileage Reimb	18,806	25,092	-6,286
6020120 · Auto Maintenance & Repairs	11,796	15,591	-3,795
Total 602V · Vehicle Expenses	<u>30,602</u>	<u>40,683</u>	<u>-10,081</u>
Total 60201 · Police Operating	<u>1,160,254</u>	<u>1,065,577</u>	<u>94,677</u>
Total 602 · Police	1,160,254	1,065,577	94,677
603 · Street & Highway			
60301 · Street & Hwy Operating			
6030170 · Trash	13,655	11,854	1,801
6030190 · Maintenance & Supplies	14,210	6,742	7,468
6030210 · Misc	1,209	3,301	-2,092
6030610 · Street Signs	738	1,365	-627
6030640 · Parking Meter/Permit Expenses	17,349	8,605	8,744
603A · Administrative Street & Hwy			
6030070 · Insurance	1,070	1,138	-68
6030150 · Telephone	2,361	1,670	691
6030180 · Supplies	803	62	741
Total 603A · Administrative Street & Hwy	<u>4,234</u>	<u>2,871</u>	<u>1,363</u>
603B · Building Expenses			
6030130 · Building Maintenance & Supplies	1,433	690	743
6030500 · All Utilities	3,801	4,393	-592
Total 603B · Building Expenses	<u>5,234</u>	<u>5,084</u>	<u>150</u>
603P · Street Payroll & HR Expenses			
6030010 · Salary & Wages	87,659	59,876	27,783
6030020 · Employee Benefits	8,811	10,024	-1,213
6030050 · Payroll Taxes	7,726	5,422	2,304
Total 603P · Street Payroll & HR Expenses	<u>104,196</u>	<u>75,322</u>	<u>28,874</u>

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2016 through March 2017

UNAUDITED FINAL

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
603V · Vehicle Expenses			
6030110 · Gasoline & Mileage Reimb	7,962	2,705	5,257
6030120 · Auto Maintenance & Repairs	1,273	3,342	-2,069
Total 603V · Vehicle Expenses	<u>9,235</u>	<u>6,047</u>	<u>3,188</u>
Total 60301 · Street & Hwy Operating	<u>170,060</u>	<u>121,190</u>	<u>48,871</u>
Total 603 · Street & Highway	170,060	121,190	48,871
604 · Alderman Court Expenses			
60401 · Alderman Court Operating			
6040210 · Misc	1,626	811	815
604A · Administrative Courts			
6040070 · Insurance	1,070	1,138	-68
6040150 · Telephone	9	0	9
6040180 · Supplies	2,513	1,228	1,285
Total 604A · Administrative Courts	<u>3,592</u>	<u>2,366</u>	<u>1,227</u>
604P · Alderman Payroll & HR Expenses			
6040010 · Salaries & Wages	56,368	47,334	9,034
6040015 · Offset-Bailliff Salary	-3,860	0	-3,860
6040050 · Payroll Taxes	6,011	4,732	1,279
Total 604P · Alderman Payroll & HR Expenses	<u>58,519</u>	<u>52,066</u>	<u>6,453</u>
Total 60401 · Alderman Court Operating	<u>63,737</u>	<u>55,244</u>	<u>8,494</u>
Total 604 · Alderman Court Expenses	63,737	55,244	8,494
605 · Lifeguards			
60501 · Lifeguards Operating			
6050013 · Maintenance Equip & Materials	11,278	5,096	6,182
6050030 · Uniforms	3,778	12,453	-8,675
6050210 · Misc	1,747	612	1,135
605A · Administrative Beach Safety			
6050070 · Insurance	9,631	10,231	-600
6050180 · Supplies	1,478	2,699	-1,221
Total 605A · Administrative Beach Safety	<u>11,109</u>	<u>12,930</u>	<u>-1,822</u>
605P · Lifeguard Payroll & HR Expenses			
6050010 · Salaries & Wages	272,772	295,049	-22,277
6050020 · Employee Benefits	105	502	-397
6050050 · Payroll Taxes	25,994	29,064	-3,070
Total 605P · Lifeguard Payroll & HR Expenses	<u>298,871</u>	<u>324,614</u>	<u>-25,743</u>
605V · Vehicle Expenses			
6050110 · Gasoline & Mileage Reimb	250	605	-355
Total 605V · Vehicle Expenses	<u>250</u>	<u>605</u>	<u>-355</u>
Total 60501 · Lifeguards Operating	<u>327,033</u>	<u>356,311</u>	<u>-29,278</u>
Total 605 · Lifeguards	327,033	356,311	-29,278
606 · Code Enforcement			
6060210 · Misc	95	1,085	-989
606A · Administrative Code Enforcement			
6060070 · Insurance	2,140	2,276	-136
6060100 · Legal Ads	417	0	417
6060150 · Telephone	1,198	655	543
6060180 · Supplies	1,717	1,263	455
Total 606A · Administrative Code Enforcement	<u>5,473</u>	<u>4,193</u>	<u>1,279</u>
606P · Code Payroll & HR Expenses			
6060010 · Salaries & Wages	57,590	53,544	4,046

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2016 through March 2017

UNAUDITED FINAL

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
6060020 · Employee Benefits	7,728	8,829	-1,101
6060050 · Payroll Taxes	4,903	4,593	310
Total 606P · Code Payroll & HR Expenses	70,221	66,966	3,255
606V · Vehicle Expenses			
6060110 · Gasoline & Mileage Reimb	1,339	1,543	-204
Total 606V · Vehicle Expenses	1,339	1,543	-204
Total 606 · Code Enforcement	77,128	73,787	3,340
607 · Life Saving Station			
6070065 · Equipment Maintenance & Supply	791	228	563
607A · Administrative Life Saving Sta			
6070070 · Insurance	1,658	1,476	182
6070180 · Supplies	66	261	-195
Total 607A · Administrative Life Saving Sta	1,724	1,737	-13
607B · Building Expenses			
6070130 · Building Maintenance & Repairs	3,176	4,346	-1,170
6070500 · All Utilities	4,616	5,435	-819
Total 607B · Building Expenses	7,792	9,781	-1,989
Total 607 · Life Saving Station	10,308	11,747	-1,439
608 · Seasonal PD			
60801 · Seasonal PD Operating			
6080030 · Uniforms	3,660	2,138	1,522
6080210 · Misc	649	1,095	-446
6080250 · Drug Testing	710	519	191
608A · Administrative Monitors			
6080070 · Insurance	10,166	10,795	-629
6080100 · Legal Ads	583	496	87
Total 608A · Administrative Monitors	10,749	11,291	-542
608P · Seasonal Payroll & HR Expenses			
6080010 · Salaries & Wages	209,717	282,160	-72,443
6080050 · Payroll Taxes	20,593	26,800	-6,207
Total 608P · Seasonal Payroll & HR Expenses	230,310	308,959	-78,649
608PA · Seasonal Admin Pay&HR			
6080060 · Admin Salary & Wages	85,222	0	85,222
6080061 · Admin Payroll Taxes	8,061	0	8,061
6080062 · Admin Rental Trash Revenue	-10,025	0	-10,025
Total 608PA · Seasonal Admin Pay&HR	83,258	0	83,258
Total 60801 · Seasonal PD Operating	329,335	324,002	5,333
Total 608 · Seasonal PD	329,335	324,002	5,333
609 · Town Operating			
6090100 · Equipment/Asset Purchase	3,681	1,631	2,050
6090101 · Leave Bank Time Payout	0	0	0
6090102 · Employee Bonus's	23,213	19,852	3,362
6090103 · Other OperatingCosts-Bayard Ave	6,178	21,187	-15,009
6090105 · Parking Meter Debt & Interest	0	4,168	-4,168
6090106 · Beautification	38,858	41,310	-2,452
6090108 · Rainy Day Fund	22,499	22,012	487
Total 609 · Town Operating	94,429	110,158	-15,730
66900 · Reconciliation Discrepancies	105	0	105
Total Expense	2,976,965	2,905,243	71,721
Net Ordinary Income	268,045	218,244	49,801

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2016 through March 2017

UNAUDITED FINAL

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
Other Income/Expense			
9010000 · Admin Below-The-Line			
9010020 · DEMA Revenue	2,000	0	2,000
9010030 · Bayard Ave Loan Revenue	26,123	0	26,123
9010031 · Bayard Ave Loan Expense	-26,176	-52,247	26,070
9010040 · Town Administrative Revenue	2,388	22,448	-20,060
9010041 · Town Administrative Expenses	-7,586	-892,446	884,860
Total 9010000 · Admin Below-The-Line	<u>-3,251</u>	<u>-922,244</u>	<u>918,993</u>
9020000 · Police Below-The-Line			
9020020 · Reimb Police Wages - Income	9,685	14,025	-4,340
9020021 · Reimb Police Wages - Payroll	-9,685	-14,025	4,340
9020030 · Police Running&Other Event Fees	20,480	21,451	-971
9020031 · Police Run&OtherEvents- Payroll	-20,480	-21,451	971
9020040 · Pension State Funding	35,660	35,374	286
9020041 · Pension Expense Offset	-35,660	-35,374	-286
9020050 · Other Police Grant Revenues	57,458	94,451	-36,993
9020051 · Other Police Grant Expenditures	-57,458	-94,451	36,993
9020090 · Police Donations (Restr)	99,420	5,769	93,651
9020091 · Police Donation Expend (Restr)	-99,420	-5,769	-93,651
Total 9020000 · Police Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9030000 · Street Hwy Below-The-Line			
9030010 · Beautification Contributions	1,250	0	1,250
9030011 · Beautification - Expense	0	-3,880	3,880
9030020 · Municipal St Aid Grant (Restr)	9,790	11,631	-1,841
9030021 · Municipal St Aid Expenditures	-9,790	-11,631	1,841
9030040 · Other Streets Revenue	60,412	7,350	53,062
9030041 · Other Streets Expense	-60,412	-7,350	-53,062
9030051 · Flood Mitigation Expense	-35,000		-35,000
Total 9030000 · Street Hwy Below-The-Line	<u>-33,750</u>	<u>-3,880</u>	<u>-29,870</u>
9050000 · Lifeguards Below-The-Line			
9050010 · Lifeguard Operations Donations	7,495	6,945	551
9050011 · Lifeguard Operations Expenses	-7,495	-6,945	-551
9050090 · Lifeguards Donations (Restr)	2,609	0	2,609
9050091 · Lifeguard Donation Expend (Rest	-2,609	0	-2,609
Total 9050000 · Lifeguards Below-The-Line	<u>0</u>	<u>0</u>	<u>0</u>
9060000 · DBE Suspense	0	0	0
9500117 · Rainy Day Revenu	22,499	22,012	487
Total Other Income	<u>-14,502</u>	<u>-904,112</u>	<u>889,610</u>
Other Expense			
9500114 · Lifesaving Station Renovations	0	3,415	-3,415
9500115 · Technology Improvements	12,842	43,478	-30,636
9500118 · Approved FY17 Budget Amendments	59,733		59,733
9510000 · Town Hall			
9510010 · Extraordinary DBE Exp	45,969	9,990	35,979
9510015 · DBE Review Fund Income	-35,000	0	-35,000
9510020 · Extraordin DBE Property Income	-97,500	-97,500	0
9510025 · Monthly Pay towards 300k Total	-30,000	0	-30,000
9510030 · Town Hall Property Planning	16,291	6,345	9,946
9510000 · Town Hall - Other	-1,667	0	-1,667
Total 9510000 · Town Hall	<u>-101,906</u>	<u>-81,165</u>	<u>-20,742</u>
9520000 · Excess Lawsuit Legal	0	-8,077	8,077

Town of Dewey Beach
Profit & Loss Prev Year Comparison
April 2016 through March 2017

UNAUDITED FINAL

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
9525000 · Legal Fees - Reim Ins	0	802	-802
9540000 · 3% Trans Tax to Comp Plan	-10,512	-18,365	7,853
9545000 · 5%TransTax to TranTaxRecoupAcct	-35,384	-29,690	-5,694
9550000 · 20% Bldg Permit to Street	-106,239	-76,370	-29,869
9560000 · 5%ParkPermit to Signs,striping	-29,557	-29,885	328
9570000 · DBE Phase II & iii Permit Fee	-168,040	0	-168,040
Total Other Expense	<u>-379,063</u>	<u>-195,856</u>	<u>-183,207</u>
Net Other Income	<u>364,561</u>	<u>-708,256</u>	<u>1,072,817</u>
Net Income	<u>632,607</u>	<u>-490,012</u>	<u>1,122,618</u>