

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

Ordinary Income/Expense	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
<b>Income</b>			
<b>400 - Operating Income</b>			
4010010 - Transfer Tax Income	676,565	564,103	112,461
4010015 - Accommodation Tax	522,887	473,317	49,570
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	-34,899
4010040 - Bus Lic-Real Estate	11,369	7,086	4,283
4010019 - Business Licenses - Other	1,391	0	1,391
<b>Total 4010019 - Business Licenses</b>	<u>371,023</u>	<u>394,069</u>	<u>-23,047</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	-5,252
<b>Total 4010999 - Parking Permits</b>	<u>566,365</u>	<u>567,809</u>	<u>-1,443</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	318
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
<b>Total 401300 - Fines Collected</b>	<u>409,176</u>	<u>406,514</u>	<u>2,663</u>
4016010 - Bldg Permit Fees	257,331	309,771	-52,440
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	851	892	-41
8010230 - ATM Income	-77	44	-121
8010300 - Copies	133	82	51
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
<b>Total 8010000 - Other Fines and Revenue</b>	<u>71,719</u>	<u>38,065</u>	<u>33,655</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
<b>Total 8010200 - Investments</b>	<u>-80</u>	<u>-113</u>	<u>33</u>
<b>Total 400 - Operating Income</b>	<u>3,223,240</u>	<u>3,123,488</u>	<u>99,752</u>
<b>Total Income</b>	<u>3,223,240</u>	<u>3,123,488</u>	<u>99,752</u>

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

Expense	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
<b>601 - Administrative</b>			
<b>60101 - Administrative Operating</b>			
6010080 - Professional Fee	81,329	56,235	25,094
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	575
6010210 - Misc	19,854	12,249	7,604
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	1,940
<b>601A - Administrative</b>			
6010070 - Insurance	77,839	79,165	-1,327
6010100 - Legal Ads	4,415	3,333	1,083
6010150 - Telephone	11,258	9,659	1,598
6010160 - Postage	10,745	6,850	3,895
6010180 - Supplies	29,013	19,433	9,580
<b>Total 601A - Administrative</b>	<u>133,270</u>	<u>118,440</u>	<u>14,830</u>
<b>601B - Building Expenses</b>			
6010130 - Building Maintenance & Supplies	9,700	8,898	802
6010500 - All Utilities	10,298	9,273	1,025
<b>Total 601B - Building Expenses</b>	<u>19,998</u>	<u>18,171</u>	<u>1,827</u>
<b>601P - Admin Payroll &amp; HR Expenses</b>			
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	-1,229
<b>Total 601P - Admin Payroll &amp; HR Expenses</b>	<u>291,257</u>	<u>283,375</u>	<u>7,882</u>
<b>601V - Vehicle Expenses</b>			
6010120 - Gas/Mileage Reimburse	290	315	-25
<b>Total 601V - Vehicle Expenses</b>	<u>290</u>	<u>315</u>	<u>-25</u>
<b>Total 60101 - Administrative Operating</b>	<u>744,123</u>	<u>786,552</u>	<u>-42,429</u>
<b>Total 601 - Administrative</b>	<u>744,123</u>	<u>786,552</u>	<u>-42,429</u>
<b>602 - Police</b>			
<b>60201 - Police Operating</b>			
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	743
6020250 - Drug Testing	89	479	-390
<b>602A - Administrative Public Safety</b>			
6020070 - Insurance	164,147	163,120	1,027
6020150 - Telephone	13,147	15,470	-2,323
6020160 - Postage	905	2,219	-1,315
6020180 - Supplies	4,502	6,196	-1,695
<b>Total 602A - Administrative Public Safety</b>	<u>182,701</u>	<u>187,006</u>	<u>-4,305</u>
<b>602B - Building Expense</b>			

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

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
6020130 · Building Maintenance & Supplies	6,566	7,066	-501
6020500 · All Utilities	5,950	6,481	-531
<b>Total 602B · Building Expense</b>	<b>12,515</b>	<b>13,547</b>	<b>-1,031</b>
<b>602P · Police Payroll &amp; HR Expenses</b>			
6020010 · Salary & Wages	528,042	581,647	-53,605
6020020 · Employee Benefits	150,959	146,217	4,742
6020050 · Payroll Taxes	45,081	51,746	-6,665
6020059 · Payroll Funds Received	-30,475	-39,356	8,881
6020191 · Pension	57,194	58,305	-1,110
6020192 · Pension Funds Received	-35,660	-35,374	-286
<b>Total 602P · Police Payroll &amp; HR Expenses</b>	<b>715,142</b>	<b>763,186</b>	<b>-48,043</b>
<b>602PA · Police AdminPayroll&amp;HR</b>			
6020040 · Admin Salary & Wages	175,829	0	175,829
6020060 · Admin Employ Benefits	7,145	0	7,145
6020095 · Admin Payroll Taxes	15,778	0	15,778
<b>Total 602PA · Police AdminPayroll&amp;HR</b>	<b>198,752</b>	<b>0</b>	<b>198,752</b>
<b>602V · Vehicle Expenses</b>			
6020110 · Gasoline & Mileage Reimb	18,806	25,092	-6,286
6020120 · Auto Maintenance & Repairs	11,395	15,591	-4,196
<b>Total 602V · Vehicle Expenses</b>	<b>30,201</b>	<b>40,683</b>	<b>-10,482</b>
<b>Total 60201 · Police Operating</b>	<b>1,170,845</b>	<b>1,065,577</b>	<b>105,268</b>
<b>Total 602 · Police</b>	<b>1,170,845</b>	<b>1,065,577</b>	<b>105,268</b>
<b>603 · Street &amp; Highway</b>			
<b>60301 · Street &amp; Hwy Operating</b>			
6030170 · Trash	13,655	11,854	1,801
6030190 · Maintenance & Supplies	14,210	6,742	7,469
6030210 · Misc	1,489	3,301	-1,812
6030610 · Street Signs	738	1,365	-627
6030640 · Parking Meter/Permit Expenses	17,349	8,605	8,744
<b>603A · Administrative Street &amp; Hwy</b>			
6030070 · Insurance	1,070	1,138	-68
6030150 · Telephone	2,361	1,670	691
6030180 · Supplies	803	62	741
<b>Total 603A · Administrative Street &amp; Hwy</b>	<b>4,234</b>	<b>2,871</b>	<b>1,364</b>
<b>603B · Building Expenses</b>			
6030130 · Building Maintenance & Supplies	1,481	690	791
6030500 · All Utilities	3,801	4,393	-593
<b>Total 603B · Building Expenses</b>	<b>5,281</b>	<b>5,084</b>	<b>198</b>
<b>603P · Street Payroll &amp; HR Expenses</b>			
6030010 · Salary & Wages	87,659	59,876	27,782
6030020 · Employee Benefits	8,811	10,024	-1,212
6030050 · Payroll Taxes	7,726	5,422	2,304
<b>Total 603P · Street Payroll &amp; HR Expenses</b>	<b>104,196</b>	<b>75,322</b>	<b>28,873</b>
<b>603V · Vehicle Expenses</b>			
6030110 · Gasoline & Mileage Reimb	7,962	2,705	5,257
6030120 · Auto Maintenance & Repairs	1,273	3,342	-2,069
<b>Total 603V · Vehicle Expenses</b>	<b>9,235</b>	<b>6,047</b>	<b>3,188</b>
<b>Total 60301 · Street &amp; Hwy Operating</b>	<b>170,388</b>	<b>121,190</b>	<b>49,198</b>
<b>Total 603 · Street &amp; Highway</b>	<b>170,388</b>	<b>121,190</b>	<b>49,198</b>
<b>604 · Alderman Court Expenses</b>			
<b>60401 · Alderman Court Operating</b>			
6040210 · Misc	1,626	811	814
<b>604A · Administrative Courts</b>			
6040070 · Insurance	1,070	1,138	-68
6040150 · Telephone	9	0	9

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

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
6040180 · Supplies	2,513	1,228	1,285
<b>Total 604A · Administrative Courts</b>	<b>3,592</b>	<b>2,366</b>	<b>1,226</b>
<b>604P · Alderman Payroll &amp; HR Expenses</b>			
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
<b>Total 604P · Alderman Payroll &amp; HR Expenses</b>	<b>58,519</b>	<b>52,066</b>	<b>6,453</b>
<b>Total 60401 · Alderman Court Operating</b>	<b>63,737</b>	<b>55,244</b>	<b>8,493</b>
<b>Total 604 · Alderman Court Expenses</b>	<b>63,737</b>	<b>55,244</b>	<b>8,493</b>
<b>605 · Lifeguards</b>			
<b>60501 · Lifeguards Operating</b>			
6050013 · Maintenance Equip & Materials	11,278	5,096	6,181
6050030 · Uniforms	3,778	12,453	-8,675
6050210 · Misc	1,747	612	1,135
<b>605A · Administrative Beach Safety</b>			
6050070 · Insurance	9,631	10,231	-600
6050180 · Supplies	1,478	2,699	-1,221
<b>Total 605A · Administrative Beach Safety</b>	<b>11,109</b>	<b>12,930</b>	<b>-1,821</b>
<b>605P · Lifeguard Payroll &amp; HR Expenses</b>			
6050010 · Salaries & Wages	272,772	295,049	-22,277
6050020 · Employee Benefits	105	502	-397
6050050 · Payroll Taxes	25,994	29,064	-3,070
<b>Total 605P · Lifeguard Payroll &amp; HR Expenses</b>	<b>298,870</b>	<b>324,614</b>	<b>-25,744</b>
<b>605V · Vehicle Expenses</b>			
6050110 · Gasoline & Mileage Reimb	250	605	-355
<b>Total 605V · Vehicle Expenses</b>	<b>250</b>	<b>605</b>	<b>-355</b>
<b>Total 60501 · Lifeguards Operating</b>	<b>327,032</b>	<b>356,311</b>	<b>-29,279</b>
<b>Total 605 · Lifeguards</b>	<b>327,032</b>	<b>356,311</b>	<b>-29,279</b>
<b>606 · Code Enforcement</b>			
6060210 · Misc	95	1,085	-989
<b>606A · Administrative Code Enforcement</b>			
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
<b>Total 606A · Administrative Code Enforcement</b>	<b>5,473</b>	<b>4,193</b>	<b>1,280</b>
<b>606P · Code Payroll &amp; HR Expenses</b>			
6060010 · Salaries & Wages	57,591	53,544	4,046
6060020 · Employee Benefits	7,750	8,829	-1,079
6060050 · Payroll Taxes	4,903	4,593	309
<b>Total 606P · Code Payroll &amp; HR Expenses</b>	<b>70,243</b>	<b>66,966</b>	<b>3,277</b>
<b>606V · Vehicle Expenses</b>			
6060110 · Gasoline & Mileage Reimb	1,339	1,543	-204
<b>Total 606V · Vehicle Expenses</b>	<b>1,339</b>	<b>1,543</b>	<b>-204</b>
<b>Total 606 · Code Enforcement</b>	<b>77,150</b>	<b>73,787</b>	<b>3,362</b>
<b>607 · Life Saving Station</b>			
6070065 · Equipment Maintenance & Supply	791	228	563
<b>607A · Administrative Life Saving Sta</b>			
6070070 · Insurance	1,658	1,476	182
6070180 · Supplies	66	261	-195
<b>Total 607A · Administrative Life Saving Sta</b>	<b>1,724</b>	<b>1,737</b>	<b>-13</b>
<b>607B · Building Expenses</b>			
6070130 · Building Maintenance & Repairs	3,176	4,346	-1,170
6070500 · All Utilities	4,616	5,435	-819
<b>Total 607B · Building Expenses</b>	<b>7,791</b>	<b>9,781</b>	<b>-1,989</b>

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

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
<b>Total 607 · Life Saving Station</b>	10,307	11,747	-1,439
<b>608 · Seasonal PD</b>			
<b>60801 · Seasonal PD Operating</b>			
6080030 · Uniforms	3,660	2,138	1,522
6080210 · Misc	649	1,095	-446
6080250 · Drug Testing	710	519	191
<b>608A · Administrative Monitors</b>			
6080070 · Insurance	10,166	10,795	-629
6080100 · Legal Ads	583	496	87
<b>Total 608A · Administrative Monitors</b>	<u>10,749</u>	<u>11,291</u>	<u>-542</u>
<b>608P · Seasonal Payroll &amp; HR Expenses</b>			
6080010 · Salaries & Wages	209,717	282,160	-72,442
6080050 · Payroll Taxes	20,593	26,800	-6,207
<b>Total 608P · Seasonal Payroll &amp; HR Expenses</b>	<u>230,310</u>	<u>308,959</u>	<u>-78,649</u>
<b>608PA · Seasonal Admin Pay&amp;HR</b>			
6080060 · Admin Salary & Wages	85,223	0	85,223
6080061 · Admin Payroll Taxes	8,061	0	8,061
6080062 · Admin Rental Trash Revenue	-10,025	0	-10,025
<b>Total 608PA · Seasonal Admin Pay&amp;HR</b>	<u>83,258</u>	<u>0</u>	<u>83,258</u>
<b>Total 60801 · Seasonal PD Operating</b>	<u>329,337</u>	<u>324,002</u>	<u>5,334</u>
<b>Total 608 · Seasonal PD</b>	329,337	324,002	5,334
<b>609 · Town Operating</b>			
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	3,361
6090103 · Other Operating Costs-Bayard Ave	6,228	21,187	-14,958
6090105 · Parking Meter Debt & Interest	0	4,168	-4,168
6090106 · Beautification	41,121	41,310	-189
6090108 · Rainy Day Fund	22,499	22,012	487
<b>Total 609 · Town Operating</b>	<u>96,742</u>	<u>110,158</u>	<u>-13,417</u>
<b>Total Expense</b>	<u><b>2,989,766</b></u>	<u><b>2,904,568</b></u>	<u><b>85,198</b></u>
<b>Net Ordinary Income</b>	<u><b>233,474</b></u>	<u><b>218,919</b></u>	<u><b>14,555</b></u>

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

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9010000 · Admin Below-The-Line</b>			
9010030 · Bayard Ave Loan Revenue	0	0	0
9010031 · Bayard Ave Loan Expense	-52,300	-52,247	-53
9010040 · Town Administrative Revenue	2,388	22,448	-20,060
9010041 · Town Administrative Expenses	-19,112	-892,446	873,334
<b>Total 9010000 · Admin Below-The-Line</b>	<u>-69,023</u>	<u>-922,244</u>	<u>853,220</u>
<b>9020000 · Police Below-The-Line</b>			
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
<b>Total 9020000 · Police Below-The-Line</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>9030000 · Street Hwy Below-The-Line</b>			
9030010 · Beautification Contributions	1,250	0	1,250
9030011 · Beautification - Expense	0	-3,880	3,880
9030020 · Municipal St Aid Grant (Restr)	10,701	11,631	-930
9030021 · Municipal St Aid Expenditures	-10,701	-11,631	930
9030040 · Other Streets Revenue	0	7,350	-7,350
9030041 · Other Streets Expense	-19,512	-7,350	-12,162
9030051 · Flood Mitigation Expense	-85,000	0	-85,000
<b>Total 9030000 · Street Hwy Below-The-Line</b>	<u>-103,262</u>	<u>-3,880</u>	<u>-99,382</u>
<b>9050000 · Lifeguards Below-The-Line</b>			
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
<b>Total 9050000 · Lifeguards Below-The-Line</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>9060000 · DBE Suspense</b>	0	0	0
<b>9500117 · Rainy Day Revenu</b>	22,499	22,012	487
<b>Total Other Income</b>	<u>-149,786</u>	<u>-904,112</u>	<u>754,326</u>
<b>Other Expense</b>			
<b>9500114 · Lifesaving Station Renovations</b>	0	3,415	-3,415
<b>9500115 · Technology Improvements</b>	12,842	43,478	-30,636
<b>9500118 · Approved FY17 Budget Amendments</b>	54,733	0	54,733
<b>9510000 · Town Hall</b>			
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	18,291	6,345	11,946
9510000 · Town Hall - Other	-5,667	0	-5,667
<b>Total 9510000 · Town Hall</b>	<u>-103,906</u>	<u>-81,165</u>	<u>-22,741</u>
<b>9520000 · Excess Lawsuit Legal</b>	0	-8,077	8,077
<b>9525000 · Legal Fees - Reim Ins</b>	0	802	-802
<b>9540000 · 3% Trans Tax to Comp Plan</b>	-22,038	-17,690	-4,348
<b>9545000 · 5%TransTax to TranTaxRecoupAcct</b>	-35,384	-29,690	-5,694
<b>9550000 · 20% Bldg Permit to Street</b>	-106,239	-76,370	-29,870

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

	<u>Apr '16 - Mar 17</u>	<u>Apr '15 - Mar 16</u>	<u>\$ Change</u>
9560000 · 5%ParkPermit to Signs,striping	-29,557	-29,885	328
9570000 · DBE Phase II & iii Permit Fee	-168,040	0	-168,040
<b>Total Other Expense</b>	<b>-397,589</b>	<b>-195,181</b>	<b>-202,408</b>
<b>p Net Other Income</b>	<b>247,802</b>	<b>-708,931</b>	<b>956,733</b>
<b>Net Income</b>	<b>481,276</b>	<b>-490,012</b>	<b>971,288</b>