

**Town of Dewey Beach**  
**Profit & Loss Prev Year Comparison**  
**January 2019**

	Jan 19	Jan 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000000 · Regular Income</b>				
<b>400000A · Annual</b>				
4000100 · Transfer Tax	35,190	16,740	18,450	110%
4000200 · Accommodations Tax	5,593	25,635	(20,042)	-78%
<b>Total 400000A · Annual</b>	<u>40,783</u>	<u>42,375</u>	<u>(1,592)</u>	<u>-4%</u>
<b>Total 4000000 · Regular Income</b>	40,783	42,375	(1,592)	-4%
<b>4010000 · Permits</b>				
<b>401000A · Licenses</b>				
4010200 · Commerical Rental	-	109	(109)	-100%
4010300 · Commerical Business	2,673	32,368	(29,695)	-92%
4010400 · Real Estate Agents	109	763	(654)	-86%
<b>Total 401000A · Licenses</b>	<u>2,782</u>	<u>33,240</u>	<u>(30,458)</u>	<u>-92%</u>
<b>401000B · Parking</b>				
4010600 · Daily	280	10	270	2700%
4010700 · Parking Meters	79	85	(6)	-7%
<b>Total 401000B · Parking</b>	<u>359</u>	<u>95</u>	<u>264</u>	<u>278%</u>
<b>401000C · Other</b>				
4010800 · Building	11,596	25,618	(14,022)	-55%
4010900 · Beach Fire	(150)	(200)	50	25%
4011100 · Dog Licenses	140	305	(165)	-54%
<b>Total 401000C · Other</b>	<u>11,586</u>	<u>25,723</u>	<u>(14,137)</u>	<u>-55%</u>
<b>Total 4010000 · Permits</b>	14,727	59,058	(44,331)	-75%
<b>4020000 · Fines</b>				
<b>402000A · Parking</b>				
4020100 · Parking Tickets	1,826	1,460	366	25%
4020150 · Delinquent Parking Tickets	322	348	(26)	-8%
<b>Total 402000A · Parking</b>	<u>2,147</u>	<u>1,808</u>	<u>340</u>	<u>19%</u>
<b>402000B · Town</b>				
4020300 · Ordinance Fines & Court Costs	1,253	650	603	93%
4020400 · Traffic Fines	594	2,194	(1,600)	-73%

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4020500 · Capias / Contempt Charges	90	180	(90)	-50%
4020700 · Traffic Fines - Other Courts	104	-	104	100%
4020800 · Ordinance Fines - Other Courts	100	-	100	100%
<b>Total 402000B · Town</b>	<b>2,140</b>	<b>3,023</b>	<b>(883)</b>	<b>-29%</b>
<b>Total 4020000 · Fines</b>	<b>4,288</b>	<b>4,831</b>	<b>(543)</b>	<b>-11%</b>
<b>4040000 · Misc / Other</b>				
4040100 · Public Hearing Fees	(500)	-	(500)	-100%
4040300 · Interest Income	1,435	86	1,349	1574%
4040600 · Police Reports	75	50	25	50%
4040700 · Police Extra Duty	1,000	29,003	(28,003)	-97%
4040800 · Pension State Funding		6,095	(6,095)	-100%
4040900 · Misc	182	6,489	(6,306)	-97%
<b>Total 4040000 · Misc / Other</b>	<b>2,192</b>	<b>41,723</b>	<b>(39,531)</b>	<b>-95%</b>
<b>4050000 · Investments</b>				
4050100 · Investment Income		560	(560)	-100%
4050200 · Unrealized Gain / Loss	637	(14)	651	4694%
4050300 · Investment Fees	(410)	(405)	(6)	-1%
<b>Total 4050000 · Investments</b>	<b>227</b>	<b>141</b>	<b>86</b>	<b>61%</b>
<b>4060000 · Grants</b>				
4060300 · Municipal Street Aid	28	878	(850)	-97%
<b>Total 4060000 · Grants</b>	<b>28</b>	<b>878</b>	<b>(850)</b>	<b>-97%</b>
<b>4080000 · Dewey Beach Enterprises (DBE)</b>				
4080100 · Monthly Toward \$300k	5,000	5,000	-	0%
<b>Total 4080000 · Dewey Beach Enterprises (DBE)</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>
<b>Total Income</b>	<b>67,245</b>	<b>154,006</b>	<b>(86,761)</b>	<b>-56%</b>
<b>Gross Profit</b>	<b>67,245</b>	<b>154,006</b>	<b>(86,761)</b>	<b>-56%</b>
<b>Expense</b>				
<b>6010000 · Town Expenses</b>				
<b>601000A · Administrative</b>				
6010100 · Bank & Credit Card Fees	193	528	(336)	-64%
6010150 · Bank Fees - Transfer Tax	1,465	-	1,465	100%
6010200 · Commissioner & Committee Exp	172	35	137	391%

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6010250 · Election Expenses	21	-	21	100%
6010300 · Donations		15,479	(15,479)	-100%
6010500 · Legal Fees - Regular	5,239	6,360	(1,121)	-18%
6010550 · Legal Fees - Lawsuit	912	4,869	(3,957)	-81%
6010900 · IT	3,115	316	2,798	884%
6011200 · Dues / Publications	50	-	50	100%
6011300 · Legal Ads	333	1,645	(1,313)	-80%
6011400 · Extraordinary DBE Expense	380	9,495	(9,115)	-96%
<b>Total 601000A · Administrative</b>	<b>11,879</b>	<b>38,728</b>	<b>(26,849)</b>	<b>-69%</b>
<b>601000B · Operating</b>				
6012000 · Bayard Avenue Operating	388	927	(539)	-58%
6012100 · Beautification	2,306	2,306	-	0%
6012200 · Trash	64	-	64	100%
6012300 · Street Signs / Lights	1,667	-	1,667	100%
6012400 · Parking Meter / Permit Expenses	385	97	288	297%
6012600 · Municipal Street Aid Expend.	28	878	(850)	-97%
6012700 · Town Hall Property Expenses	80	614	(534)	-87%
<b>Total 601000B · Operating</b>	<b>4,917</b>	<b>4,821</b>	<b>96</b>	<b>2%</b>
<b>Total 6010000 · Town Expenses</b>	<b>16,796</b>	<b>43,549</b>	<b>(26,753)</b>	<b>-61%</b>
<b>6020000 · Administration</b>				
<b>602000A · Employee Expenses</b>				
6020100 · Salary & Wages	21,149	17,313	3,836	22%
6020110 · Payroll Taxes	1,956	1,601	355	22%
6020130 · Employee Benefits	4,237	5,443	(1,205)	-22%
6020140 · Pension Plan	360	367	(7)	-2%
<b>Total 602000A · Employee Expenses</b>	<b>27,702</b>	<b>24,724</b>	<b>2,978</b>	<b>12%</b>
<b>602000C · Building Expenses</b>				
6020500 · Utilities	1,037	1,913	(876)	-46%
6020530 · Building Maintenance	54	505	(451)	-89%
<b>Total 602000C · Building Expenses</b>	<b>1,091</b>	<b>2,418</b>	<b>(1,327)</b>	<b>-55%</b>
<b>602000E · Operating</b>				
6021000 · Postage	558	32	527	1666%

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6021100 · Professional Fees	13,153	7,454	5,698	76%
6021200 · Insurance	7,294	7,173	122	2%
6021300 · Dues & Publications	132	-	132	100%
6021400 · Training	1,633	-	1,633	100%
6021500 · Supplies	1,011	621	390	63%
6021600 · Printing	1,318	-	1,318	100%
6021700 · Misc	56	436	(380)	-87%
<b>Total 602000E · Operating</b>	<b>25,154</b>	<b>15,715</b>	<b>9,440</b>	<b>60%</b>
<b>Total 6020000 · Administration</b>	<b>53,948</b>	<b>42,857</b>	<b>11,091</b>	<b>26%</b>
<b>6030000 · Police</b>				
<b>603000A · Employee Expenses</b>				
6030100 · Salary & Wages	40,763	40,019	744	2%
6030110 · Payroll Taxes	3,376	3,804	(428)	-11%
6030130 · Employee Benefits	13,038	11,732	1,305	11%
6030140 · Pension Plan	5,769	3,779	1,990	53%
6030150 · Uniforms	1,937	23	1,915	8491%
<b>Total 603000A · Employee Expenses</b>	<b>64,883</b>	<b>59,357</b>	<b>5,526</b>	<b>9%</b>
<b>603000B · Admin Employee Expenses</b>				
6030200 · Salary & Wages	5,994	6,921	(928)	-13%
6030210 · Payroll Taxes	554	538	16	3%
6030230 · Employee Benefits	2,453	2,453	-	0%
6030240 · Pension Plan	92	-	92	100%
<b>Total 603000B · Admin Employee Expenses</b>	<b>9,093</b>	<b>9,913</b>	<b>(820)</b>	<b>-8%</b>
<b>603000C · Seasonal Employee Expenses</b>				
6030300 · Salary & Wages	5,381	1,848	3,533	191%
6030310 · Payroll Taxes	893	171	722	422%
6030350 · Uniforms	-	141	(141)	-100%
<b>Total 603000C · Seasonal Employee Expenses</b>	<b>6,274</b>	<b>2,159</b>	<b>4,115</b>	<b>191%</b>
<b>603000D · Building Expenses</b>				
6030500 · Utilities	2,320	1,540	780	51%
6030530 · Building Maintenance	-	1,259	(1,259)	-100%
<b>Total 603000D · Building Expenses</b>	<b>2,320</b>	<b>2,799</b>	<b>(479)</b>	<b>-17%</b>

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<b>603000E · Vehicles</b>				
6030600 · Gas	1,595	1,903	(308)	-16%
6030610 · Auto Maintenance & Repairs	725	4,407	(3,682)	-84%
<b>Total 603000E · Vehicles</b>	<b>2,320</b>	<b>6,310</b>	<b>(3,990)</b>	<b>-63%</b>
<b>603000F · Operating</b>				
6031000 · Postage	41	-	41	100%
6031100 · Professional Fees	190	626	(436)	-70%
6031200 · Insurance	9,926	12,005	(2,079)	-17%
6031300 · Dues & Publications	340	-	340	100%
6031500 · Supplies	350	687	(336)	-49%
6031700 · Misc	1,332	2,266	(934)	-41%
6031800 · Equipment Maintenance		56	(56)	-100%
<b>Total 603000F · Operating</b>	<b>12,179</b>	<b>15,638</b>	<b>(3,460)</b>	<b>-22%</b>
<b>Total 6030000 · Police</b>	<b>97,069</b>	<b>96,177</b>	<b>893</b>	<b>1%</b>
<b>6040000 · Maintenance</b>				
<b>604000A · Employee Expenses</b>				
6040100 · Salary & Wages	3,296	7,595	(4,300)	-57%
6040110 · Payroll Taxes	305	703	(398)	-57%
6040130 · Employee Benefits	836	949	(113)	-12%
6040140 · Pension Plan	99	-	99	100%
<b>Total 604000A · Employee Expenses</b>	<b>4,536</b>	<b>9,247</b>	<b>(4,711)</b>	<b>-51%</b>
<b>604000B · Building Expenses</b>				
6040500 · Utilities	1,323	891	433	49%
<b>Total 604000B · Building Expenses</b>	<b>1,323</b>	<b>891</b>	<b>433</b>	<b>49%</b>
<b>604000C · Vehicles</b>				
6040600 · Gas	131	412	(282)	-68%
6040610 · Auto Maintenance & Repairs	479	45	435	971%
<b>Total 604000C · Vehicles</b>	<b>610</b>	<b>457</b>	<b>153</b>	<b>33%</b>
<b>604000D · Operating</b>				
6041200 · Insurance	101	127	(26)	-21%
6041500 · Supplies	216	1,216	(1,000)	-82%
<b>Total 604000D · Operating</b>	<b>317</b>	<b>1,343</b>	<b>(1,026)</b>	<b>-76%</b>

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<b>Total 6040000 · Maintenance</b>	6,786	11,938	(5,152)	-43%
<b>6050000 · Code Enforcement</b>				
<b>605000A · Employee Expenses</b>				
6050100 · Salary & Wages	5,308	9,030	(3,722)	-41%
6050110 · Payroll Taxes	491	835	(344)	-41%
6050130 · Employee Benefits	2,632	3,755	(1,123)	-30%
6050140 · Pension Plan	92	-	92	100%
<b>Total 605000A · Employee Expenses</b>	8,522	13,620	(5,098)	-37%
<b>605000B · Seasonal Employee Expenses</b>				
6050300 · Salary & Wages	1,584	-	1,584	100%
6050310 · Payroll Taxes	147	-	147	100%
<b>Total 605000B · Seasonal Employee Expenses</b>	1,731	-	1,731	100%
<b>605000C · Building Expenses</b>				
6050500 · Utilities	1,658	498	1,160	233%
6050530 · Building Maintenance	692	-	692	100%
<b>Total 605000C · Building Expenses</b>	2,351	498	1,853	372%
<b>605000D · Vehicles</b>				
6050600 · Gas	29	170	(141)	-83%
<b>Total 605000D · Vehicles</b>	29	170	(141)	-83%
<b>605000E · Operating</b>				
6051000 · Postage	545	-	545	100%
6051200 · Insurance	202	255	(52)	-21%
6051400 · Training	195	-	195	100%
6051500 · Supplies	327	156	171	110%
6051700 · Misc	292	-	292	100%
<b>Total 605000E · Operating</b>	1,561	410	1,151	281%
<b>Total 6050000 · Code Enforcement</b>	14,194	14,699	(505)	-3%
<b>6060000 · Building Inspector</b>				
<b>606000A · Employee Expenses</b>				
6060100 · Salary & Wages	4,298	-	4,298	100%
6060110 · Payroll Taxes	398	-	398	100%
6060130 · Employee Benefits	1,033	-	1,033	100%

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Total 606000A · Employee Expenses	5,729	-	5,729	100%
606000B · Vehicles				
6060600 · Gas	143	-	143	100%
Total 606000B · Vehicles	143	-	143	100%
606000C · Operating				
6060500 · Phone	110	-	110	100%
Total 606000C · Operating	110	-	110	100%
Total 6060000 · Building Inspector	5,981	-	5,981	100%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	830	2,697	(1,867)	-69%
6070110 · Payroll Taxes	77	274	(198)	-72%
Total 607000A · Employee Expenses	907	2,972	(2,065)	-69%
607000B · Operating				
6071000 · Postage	121	-	121	100%
6071200 · Insurance	101	127	(26)	-20%
6071500 · Supplies	(303)	42	(345)	-822%
Total 607000B · Operating	(81)	169	(250)	-148%
Total 6070000 · Alderman	826	3,141	(2,315)	-74%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	627	377	250	66%
6080110 · Payroll Taxes	58	35	23	66%
6080130 · Employee Benefits	35	35	0	0%
6080150 · Uniforms		1,683	(1,683)	-100%
Total 608000A · Employee Expenses	720	2,130	(1,410)	-66%
608000B · Building Expenses				
6080500 · Utilities	468	615	(147)	-24%
6080530 · Building Maintenance		8	(8)	-100%
Total 608000B · Building Expenses	468	623	(155)	-25%
608000C · Vehicles				

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6080600 · Gas	-	-	-	0%
Total 608000C · Vehicles	-	-	-	0%
608000D · Operating				
6081200 · Insurance	910	1,146	(235)	-21%
6081500 · Supplies	8	-	8	100%
6081800 · Donation Purchases	100	-	100	100%
6081900 · Equipment Maintenance		1,217	(1,217)	-100%
Total 608000D · Operating	1,019	2,363	(1,344)	-57%
Total 6080000 · Beach Patrol	2,206	5,116	(2,910)	-57%
Total Expense	197,807	217,477	(19,669)	-9%
Net Ordinary Income	(130,562)	(63,471)	(67,092)	-106%
Other Income/Expense				
Other Expense				
9999999 · Suspense	(2)	-	(2)	-100%
Total Other Expense	(2)	-	(2)	-100%
Net Other Income	2	-	2	100%
Net Income	<u>(130,561)</u>	<u>(63,471)</u>	<u>(67,090)</u>	<u>-106%</u>