

Town of Dewey Beach
Profit & Loss Prev Year Comparison
February 2019

	Feb 19	Feb 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	43,755	15,826	27,929	176.48%
4000200 · Accommodations Tax	6,076	1,338	4,738	354.11%
4000300 · Cable TV Franchise	13,408	13,191	217	1.64%
Total 400000A · Annual	<u>63,239</u>	<u>30,355</u>	<u>32,884</u>	<u>108.33%</u>
Total 4000000 · Regular Income	63,239	30,355	32,884	108.33%
4010000 · Permits				
401000A · Licenses				
4010100 · Rental License	1,466	31,715	(30,249)	-95.38%
4010200 · Commercial Rental License	820	-	820	100.0%
4010300 · Commerical Business	87,869	49,538	38,331	77.38%
4010400 · Real Estate Agents	7,209	1,472	5,737	389.74%
Total 401000A · Licenses	<u>97,364</u>	<u>82,725</u>	<u>14,639</u>	<u>17.7%</u>
401000B · Parking				
4010500 · Seasonal	-	600	(600)	-100.0%
4010600 · Daily	140	1,691	(1,551)	-91.72%
4010700 · Parking Meters	24	30	(6)	-20.0%
Total 401000B · Parking	<u>164</u>	<u>2,321</u>	<u>(2,157)</u>	<u>-92.93%</u>
401000C · Other				
4010800 · Building	113,505	23,511	89,994	382.77%
4010900 · Beach Fire Permits	-	408	(408)	-100.0%
4011100 · Dog Licenses	290	210	80	38.1%
Total 401000C · Other	<u>113,795</u>	<u>24,129</u>	<u>89,666</u>	<u>371.61%</u>
Total 4010000 · Permits	211,323	109,175	102,148	93.56%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	705	3,007	(2,302)	-76.56%
4020150 · Delinquent Parking Tickets	255	361	(106)	-29.38%
Total 402000A · Parking	<u>960</u>	<u>3,368</u>	<u>(2,408)</u>	<u>-71.5%</u>

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402000B · Town				
4020300 · Ordinance Fines & Court Costs	1,081	1,035	46	4.44%
4020400 · Traffic Fines	624	1,657	(1,033)	-62.36%
4020500 · Capias / Contempt Charges	90	180	(90)	-50.0%
4020600 · Delinquent Civil Summons	235	-	235	100.0%
4020700 · Traffic Fines - Other Courts	1,215	-	1,215	100.0%
Total 402000B · Town	3,244	2,872	372	12.96%
Total 4020000 · Fines	4,204	6,240	(2,036)	-32.63%
4040000 · Misc / Other				
4040100 · Public Hearing Fees	500	500	-	0.0%
4040200 · Gain / Loss Sale of Equipment	444	-	444	100.0%
4040300 · Interest Income	3,440	79	3,361	4,254.33%
4040600 · Police Reports		50	(50)	-100.0%
4040900 · Misc	148	26	122	467.96%
Total 4040000 · Misc / Other	4,531	655	3,876	591.82%
4050000 · Investments				
4050100 · Investment Income		291	(291)	-100.0%
4050200 · Unrealized Gain / Loss	625	319	306	95.91%
Total 4050000 · Investments	625	610	15	2.45%
4060000 · Grants				
4060300 · Municipal Street Aid	28	885	(857)	-96.84%
Total 4060000 · Grants	28	885	(857)	-96.84%
4070000 · Restricted Income				
4070500 · DBE Review Fund	33,773	-	33,773	100.0%
Total 4070000 · Restricted Income	33,773	-	33,773	100.0%
4080000 · Dewey Beach Enterprises (DBE)				
4080100 · Monthly Toward \$300k	5,000	5,000	-	0.0%
4080300 · DBE Building Permits		300,000	(300,000)	-100.0%
Total 4080000 · Dewey Beach Enterprises (DBE)	5,000	305,000	(300,000)	-98.36%
Total Income	322,724	452,920	(130,196)	-28.75%
Gross Profit	322,724	452,920	(130,196)	-28.75%

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Expense	Feb 19	Feb 18	\$ Change	% Change
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	182	471	(289)	-61.42%
6010150 · Bank Fees - Transfer Tax	363	-	363	100.0%
6010175 · Collection Agency Fees	180	181	(1)	-0.5%
6010200 · Commissioner & Committee Exp	234	25	209	837.4%
6010300 · Donations		360	(360)	-100.0%
6010500 · Legal Fees - Regular	7,073	5,275	1,798	34.08%
6010550 · Legal Fees - Lawsuit		1,280	(1,280)	-100.0%
6010900 · IT	12,069	12,564	(495)	-3.94%
6011300 · Legal Ads	218	107	111	104.11%
6011400 · Extraordinary DBE Expense	35,848	2,340	33,508	1,431.98%
Total 601000A · Administrative	<u>56,168</u>	<u>22,603</u>	<u>33,565</u>	<u>148.5%</u>
601000B · Operating				
6012000 · Bayard Avenue Operating	325	454	(129)	-28.36%
6012050 · Bayard Avenue Loan	26,123	-	26,123	100.0%
6012100 · Beautification	2,306	2,306	(0)	-0.01%
6012200 · Trash	1	2,445	(2,444)	-99.95%
6012300 · Street Signs / Lights	478	18	460	2,557.78%
6012400 · Parking Meter / Permit Expenses	265	97	168	173.28%
6012600 · Municipal Street Aid Expend.	28	885	(857)	-96.84%
6012700 · Town Hall Property Expenses	82	157	(75)	-47.94%
Total 601000B · Operating	<u>29,609</u>	<u>6,362</u>	<u>23,247</u>	<u>365.4%</u>
Total 6010000 · Town Expenses	<u>85,777</u>	<u>28,965</u>	<u>56,812</u>	<u>196.14%</u>
6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	21,299	17,600	3,699	21.02%
6020110 · Payroll Taxes	1,963	1,628	335	20.6%
6020130 · Employee Benefits	4,226	5,443	(1,217)	-22.36%
6020140 · Pension Plan	360	367	(7)	-1.97%
Total 602000A · Employee Expenses	<u>27,848</u>	<u>25,038</u>	<u>2,810</u>	<u>11.22%</u>

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602000C · Building Expenses				
6020500 · Utilities	1,678	2,654	(976)	-36.77%
6020510 · Cleaning	450	-	450	100.0%
6020530 · Building Maintenance	387	1,262	(875)	-69.35%
Total 602000C · Building Expenses	2,515	3,916	(1,401)	-35.78%
602000D · Vehicles				
6020605 · Mileage Reimbursement	49	-	49	100.0%
Total 602000D · Vehicles	49	-	49	100.0%
602000E · Operating				
6021000 · Postage	-	908	(908)	-100.0%
6021100 · Professional Fees	16,725	22,716	(5,991)	-26.37%
6021200 · Insurance	7,294	5,485	1,809	32.98%
6021300 · Dues & Publications	112	-	112	100.0%
6021400 · Training	510	-	510	100.0%
6021500 · Supplies	1,526	3,702	(2,176)	-58.78%
6021700 · Misc	169	1,907	(1,738)	-91.14%
Total 602000E · Operating	26,336	34,718	(8,382)	-24.14%
Total 6020000 · Administration	56,747	63,672	(6,925)	-10.88%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	71,679	72,765	(1,086)	-1.49%
6030110 · Payroll Taxes	3,285	3,668	(383)	-10.45%
6030130 · Employee Benefits	13,145	11,732	1,413	12.05%
6030140 · Pension Plan	5,413	3,779	1,634	43.23%
6030150 · Uniforms	88	-	88	100.0%
Total 603000A · Employee Expenses	93,610	91,944	1,666	1.81%
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	5,979	6,698	(719)	-10.73%
6030210 · Payroll Taxes	553	534	19	3.58%
6030230 · Employee Benefits	2,453	2,453	0	0.0%
6030240 · Pension Plan	92	-	92	100.0%
Total 603000B · Admin Employee Expenses	9,077	9,685	(608)	-6.27%

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603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	4,902	1,995	2,907	145.72%
6030310 · Payroll Taxes	651	184	467	253.77%
Total 603000C · Seasonal Employee Expenses	5,553	2,179	3,374	154.84%
603000D · Building Expenses				
6030500 · Utilities	2,064	1,953	111	5.66%
6030510 · Cleaning	450	-	450	100.0%
6030530 · Building Maintenance	13	1,349	(1,336)	-99.01%
Total 603000D · Building Expenses	2,527	3,302	(775)	-23.48%
603000E · Vehicles				
6030600 · Gas	1,407	2,337	(930)	-39.81%
6030605 · Mileage Reimbursement	25	-	25	100.0%
6030610 · Auto Maintenance & Repairs	1,087	39	1,048	2,687.08%
Total 603000E · Vehicles	2,519	2,376	143	6.0%
603000F · Operating				
6031000 · Postage	254	179	75	41.78%
6031100 · Professional Fees	8,450	209	8,241	3,943.06%
6031200 · Insurance	9,926	8,233	1,693	20.56%
6031500 · Supplies	69	-	69	100.0%
6031700 · Misc	290	330	(40)	-12.14%
6031800 · Equipment Maintenance		35	(35)	-100.0%
Total 603000F · Operating	18,989	8,986	10,003	111.32%
Total 6030000 · Police	132,275	118,472	13,803	11.65%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	3,272	4,971	(1,699)	-34.18%
6040110 · Payroll Taxes	303	460	(157)	-34.2%
6040130 · Employee Benefits	836	934	(98)	-10.47%
6040140 · Pension Plan	98	-	98	100.0%
Total 604000A · Employee Expenses	4,509	6,365	(1,856)	-29.16%
604000B · Building Expenses				
6040500 · Utilities	202	772	(570)	-73.82%

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Total 604000B · Building Expenses	202	772	(570)	-73.82%
604000C · Vehicles				
6040600 · Gas	153	272	(119)	-43.71%
6040610 · Auto Maintenance & Repairs	11	152	(141)	-92.84%
Total 604000C · Vehicles	164	424	(260)	-61.32%
604000D · Operating				
6041200 · Insurance	101	(71)	172	242.48%
6041500 · Supplies	178	731	(553)	-75.58%
Total 604000D · Operating	280	660	(380)	-57.63%
Total 6040000 · Maintenance	5,155	8,221	(3,066)	-37.3%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	5,411	9,072	(3,661)	-40.35%
6050110 · Payroll Taxes	501	839	(338)	-40.34%
6050130 · Employee Benefits	2,704	3,755	(1,051)	-28.0%
6050140 · Pension Plan	92	-	92	100.0%
Total 605000A · Employee Expenses	8,707	13,666	(4,959)	-36.29%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	2,072	-	2,072	100.0%
6050310 · Payroll Taxes	192	-	192	100.0%
Total 605000B · Seasonal Employee Expenses	2,264	-	2,264	100.0%
605000C · Building Expenses				
6050500 · Utilities	1,526	498	1,028	206.52%
6050510 · Cleaning	100	-	100	100.0%
6050530 · Building Maintenance	196	-	196	100.0%
Total 605000C · Building Expenses	1,823	498	1,325	265.97%
605000D · Vehicles				
6050600 · Gas	-	165	(165)	-100.0%
Total 606000B · Vehicles	-	165	(165)	-100.0%
605000E · Operating				
6051200 · Insurance	202	(142)	344	242.47%
6051400 · Training	55	-	55	100.0%

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6051500 · Supplies	284	105	179	170.85%
6051700 · Misc	414	-	414	100.0%
Total 605000E · Operating	956	(37)	993	2,684.0%
Total 6050000 · Code Enforcement	13,749	14,292	(543)	-3.8%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	4,298	-	4,298	100.0%
6060110 · Payroll Taxes	398	-	398	100.0%
6060130 · Employee Benefits	1,033	-	1,033	100.0%
Total 606000A · Employee Expenses	5,729	-	5,729	100.0%
606000B · Vehicles				
6060600 · Gas	96	-	96	100.0%
Total 606000B · Vehicles	96	-	96	100.0%
606000C · Operating				
6060500 · Phone	55	-	55	100.0%
6061500 · Supplies	67	-	67	100.0%
Total 606000C · Operating	122	-	122	100.0%
Total 6060000 · Building Inspector	5,947	-	5,947	100.0%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	1,400	3,165	(1,765)	-55.77%
6070110 · Payroll Taxes	130	303	(173)	-57.26%
Total 607000A · Employee Expenses	1,529	3,468	(1,939)	-55.9%
607000B · Operating				
6071200 · Insurance	101	(71)	172	242.48%
6071700 · Misc	-	303	(303)	-100.0%
Total 607000B · Operating	101	232	(131)	-56.4%
Total 6070000 · Alderman	1,631	3,700	(2,069)	-55.93%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	359	270	89	33.06%

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6080110 · Payroll Taxes	33	25	8	32.92%
6080130 · Employee Benefits	35	35	(0)	-0.29%
6080150 · Uniforms		1,525	(1,525)	-100.0%
Total 608000A · Employee Expenses	427	1,855	(1,428)	-76.96%
608000B · Building Expenses				
6080500 · Utilities	864	948	(84)	-8.86%
6080530 · Building Maintenance	151	17	134	785.29%
Total 608000B · Building Expenses	1,014	965	49	5.13%
608000C · Vehicles				
6080600 · Gas	-	-	-	0.0%
Total 608000C · Vehicles	-	-	-	0.0%
608000D · Operating				
6081200 · Insurance	992	(2,527)	3,519	139.27%
6081400 · Training	300	-	300	100.0%
6081500 · Supplies	8	-	8	100.0%
6081800 · Donation Purchases	178	-	178	100.0%
6081900 · Equipment Maintenance		408	(408)	-100.0%
Total 608000D · Operating	1,479	(2,119)	3,598	169.78%
Total 6080000 · Beach Patrol	2,920	701	2,219	316.61%
Total Expense	304,202	238,023	66,179	27.8%
Net Ordinary Income	18,522	214,897	(196,375)	-91.38%
Net Income	18,522	214,897	(196,375)	-91.38%