

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

	<u>Apr 19</u>	<u>Apr 18</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	24,373.50	37,773.00	-13,399.50	-35.47%
4000200 · Accommodations Tax	31,805.48	25,948.87	5,856.61	22.57%
Total 400000A · Annual	<u>56,178.98</u>	<u>63,721.87</u>	<u>-7,542.89</u>	<u>-11.84%</u>
Total 4000000 · Regular Income	56,178.98	63,721.87	-7,542.89	-11.84%
4010000 · Permits				
401000A · Licenses				
4010100 · Rental License	18,207.00	17,466.00	741.00	4.24%
4010200 · Commercial Rental License	218.00	0.00	218.00	100.0%
4010300 · Commerical Business	25,016.00	10,286.00	14,730.00	143.2%
4010400 · Real Estate Agents	0.00	327.00	-327.00	-100.0%
Total 401000A · Licenses	<u>43,441.00</u>	<u>28,079.00</u>	<u>15,362.00</u>	<u>54.71%</u>
401000B · Parking				
4010500 · Seasonal	41,050.00	34,950.00	6,100.00	17.45%
4010600 · Daily	925.00	0.00	925.00	100.0%
4010700 · Parking Meters	1,500.60	1,611.50	-110.90	-6.88%
Total 401000B · Parking	<u>43,475.60</u>	<u>36,561.50</u>	<u>6,914.10</u>	<u>18.91%</u>
401000C · Other				
4010800 · Building	49,461.07	28,369.49	21,091.58	74.35%
4010900 · Beach Fire	2,000.00	1,355.00	645.00	47.6%
4011100 · Dog Licenses	1,930.00	1,270.00	660.00	51.97%
Total 401000C · Other	<u>53,391.07</u>	<u>30,994.49</u>	<u>22,396.58</u>	<u>72.26%</u>
Total 4010000 · Permits	140,307.67	95,634.99	44,672.68	46.71%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	3,980.23	975.37	3,004.86	308.07%
4020150 · Delinquent Parking Tickets	1,106.88	581.75	525.13	90.27%
Total 402000A · Parking	<u>5,087.11</u>	<u>1,557.12</u>	<u>3,529.99</u>	<u>226.7%</u>
402000B · Town				
4020300 · Ordinance Fines & Court Costs	1,344.00	1,874.50	-530.50	-28.3%
4020400 · Traffic Fines	684.75	1,230.50	-545.75	-44.35%
4020600 · Delinquent Civil Summons	0.00	149.22	-149.22	-100.0%
4020800 · Ordinance Fines - Other Courts	170.00	330.00	-160.00	-48.49%
Total 402000B · Town	<u>2,198.75</u>	<u>3,584.22</u>	<u>-1,385.47</u>	<u>-38.66%</u>
Total 4020000 · Fines	7,285.86	5,141.34	2,144.52	41.71%
4040000 · Misc / Other				
4040100 · Public Hearing Fees	0.00	150.00	-150.00	-100.0%
4040300 · Interest Income	4,101.10	85.93	4,015.17	4,672.61%
4040550 · Marketing Donations	0.00	16,280.00	-16,280.00	-100.0%
4040600 · Police Reports	0.00	50.00	-50.00	-100.0%
4040700 · Police Extra Duty	2,050.00	240.00	1,810.00	754.17%

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

	Apr 19	Apr 18	\$ Change	% Change
4040900 · Misc	327.75	702.16	-374.41	-53.32%
Total 4040000 · Misc / Other	6,478.85	17,508.09	-11,029.24	-63.0%
4050000 · Investments				
4050200 · Unrealized Gain / Loss	1,272.36	-992.46	2,264.82	228.2%
4050300 · Investment Fees	-559.39	0.00	-559.39	-100.0%
Total 4050000 · Investments	712.97	-992.46	1,705.43	171.84%
4060000 · Grants				
4060300 · Municipal Street Aid	27.37	904.76	-877.39	-96.98%
Total 4060000 · Grants	27.37	904.76	-877.39	-96.98%
4070000 · Restricted Income				
4070200 · Junior Lifeguard Program	0.00	20.00	-20.00	-100.0%
Total 4070000 · Restricted Income	0.00	20.00	-20.00	-100.0%
4080000 · Dewey Beach Enterprises (DBE)				
4080100 · Monthly Toward \$300k	5,000.00	5,000.00	0.00	0.0%
Total 4080000 · Dewey Beach Enterprises (DBE)	5,000.00	5,000.00	0.00	0.0%
Total Income	215,991.70	186,938.59	29,053.11	15.54%
Gross Profit	215,991.70	186,938.59	29,053.11	15.54%
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	1,272.54	53.43	1,219.11	2,281.7%
6010150 · Bank Fees - Transfer Tax	258.24	233.27	24.97	10.7%
6010175 · Collection Agency Fees	321.07	0.00	321.07	100.0%
6010200 · Commissioner & Committee Exp	292.00	226.00	66.00	29.2%
6010400 · Code Update	0.00	110.00	-110.00	-100.0%
6010500 · Legal Fees - Regular	6,813.75	17,401.05	-10,587.30	-60.84%
6010550 · Legal Fees - Lawsuit	0.00	5,431.40	-5,431.40	-100.0%
6010800 · Beach & Marketing Events	0.00	300.00	-300.00	-100.0%
6010900 · IT	1,202.14	1,079.86	122.28	11.32%
6011000 · Equipment / Asset Purchase	8,095.00	0.00	8,095.00	100.0%
6011300 · Legal Ads	1,419.25	201.38	1,217.87	604.76%
6011400 · Extraordinary DBE Expense	60.00	1,730.00	-1,670.00	-96.53%
Total 601000A · Administrative	19,733.99	26,766.39	-7,032.40	-26.27%
601000B · Operating				
6012000 · Bayard Avenue Operating	427.60	1,818.38	-1,390.78	-76.49%
6012100 · Beautification	2,500.83	2,340.47	160.36	6.85%
6012200 · Trash	2,572.40	1,008.15	1,564.25	155.16%
6012300 · Street Signs / Lights	1,071.19	10,107.76	-9,036.57	-89.4%
6012400 · Parking Meter / Permit Expenses	679.35	208.72	470.63	225.48%
6012600 · Municipal Street Aid Expend.	27.37	904.76	-877.39	-96.98%
6012700 · Town Hall Property Expenses	57.45	69.43	-11.98	-17.26%
Total 601000B · Operating	7,336.19	16,457.67	-9,121.48	-55.42%
Total 6010000 · Town Expenses	27,070.18	43,224.06	-16,153.88	-37.37%
6020000 · Administration				

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

	Apr 19	Apr 18	\$ Change	% Change
602000A · Employee Expenses				
6020100 · Salary & Wages	22,131.49	18,987.64	3,143.85	16.56%
6020110 · Payroll Taxes	1,898.91	1,819.66	79.25	4.36%
6020130 · Employee Benefits	4,387.18	3,122.14	1,265.04	40.52%
6020140 · Pension Plan	361.09	104.88	256.21	244.29%
6020160 · Workers Comp	92.67	0.00	92.67	100.0%
Total 602000A · Employee Expenses	28,871.34	24,034.32	4,837.02	20.13%
602000B · Seasonal Employee Expenses				
6020300 · Salary & Wages	0.00	1,058.26	-1,058.26	-100.0%
6020310 · Payroll Taxes	0.00	34.61	-34.61	-100.0%
6020360 · Workers Comp	1.14	0.00	1.14	100.0%
Total 602000B · Seasonal Employee Expenses	1.14	1,092.87	-1,091.73	-99.9%
602000C · Building Expenses				
6020500 · Utilities	1,192.49	1,190.89	1.60	0.13%
6020510 · Cleaning	0.00	0.00	0.00	0.0%
6020530 · Building Maintenance	58.00	90.50	-32.50	-35.91%
Total 602000C · Building Expenses	1,250.49	1,281.39	-30.90	-2.41%
602000D · Vehicles				
6020605 · Mileage Reimbursement	0.00	200.56	-200.56	-100.0%
Total 602000D · Vehicles	0.00	200.56	-200.56	-100.0%
602000E · Operating				
6021000 · Postage	1,005.48	19.75	985.73	4,991.04%
6021100 · Professional Fees	13,776.50	2,853.00	10,923.50	382.88%
6021200 · Insurance	6,525.33	7,194.39	-669.06	-9.3%
6021300 · Dues & Publications	0.00	315.00	-315.00	-100.0%
6021400 · Training	725.00	0.00	725.00	100.0%
6021500 · Supplies	899.44	1,374.96	-475.52	-34.58%
6021600 · Printing	0.00	185.42	-185.42	-100.0%
6021700 · Misc	768.49	564.91	203.58	36.04%
Total 602000E · Operating	23,700.24	12,507.43	11,192.81	89.49%
Total 6020000 · Administration	53,823.21	39,116.57	14,706.64	37.6%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	40,336.79	37,388.75	2,948.04	7.89%
6030110 · Payroll Taxes	3,517.14	3,344.22	172.92	5.17%
6030130 · Employee Benefits	14,365.86	11,277.26	3,088.60	27.39%
6030140 · Pension Plan	5,637.54	3,823.86	1,813.68	47.43%
6030150 · Uniforms	1,341.95	657.32	684.63	104.16%
6030160 · Workers Comp	4,336.77	0.00	4,336.77	100.0%
Total 603000A · Employee Expenses	69,536.05	56,491.41	13,044.64	23.09%
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	8,214.59	6,858.65	1,355.94	19.77%
6030210 · Payroll Taxes	759.87	634.45	125.42	19.77%
6030230 · Employee Benefits	2,674.88	2,345.39	329.49	14.05%

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

	Apr 19	Apr 18	\$ Change	% Change
6030240 · Pension Plan	93.06	90.58	2.48	2.74%
6030260 · Workers Comp	41.55	0.00	41.55	100.0%
Total 603000B · Admin Employee Expenses	11,783.95	9,929.07	1,854.88	18.68%
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	352.00	1,464.89	-1,112.89	-75.97%
6030310 · Payroll Taxes	32.59	73.97	-41.38	-55.94%
6030350 · Uniforms	99.72	0.00	99.72	100.0%
6030360 · Workers Comp	1,198.24	0.00	1,198.24	100.0%
Total 603000C · Seasonal Employee Expenses	1,682.55	1,538.86	143.69	9.34%
603000D · Building Expenses				
6030500 · Utilities	2,281.09	1,494.79	786.30	52.6%
Total 603000D · Building Expenses	2,281.09	1,494.79	786.30	52.6%
603000E · Vehicles				
6030600 · Gas	1,822.75	1,952.83	-130.08	-6.66%
6030610 · Auto Maintenance & Repairs	1,125.48	9,451.76	-8,326.28	-88.09%
Total 603000E · Vehicles	2,948.23	11,404.59	-8,456.36	-74.15%
603000F · Operating				
6031000 · Postage	168.24	0.00	168.24	100.0%
6031100 · Professional Fees	405.00	25.00	380.00	1,520.0%
6031200 · Insurance	7,230.01	12,043.26	-4,813.25	-39.97%
6031300 · Dues & Publications	82.50	82.50	0.00	0.0%
6031400 · Training	0.00	985.00	-985.00	-100.0%
6031500 · Supplies	633.03	477.78	155.25	32.49%
6031700 · Misc	120.95	1,070.00	-949.05	-88.7%
6031800 · Equipment Maintenance	0.00	758.27	-758.27	-100.0%
6031900 · Drug Testing	69.00	207.00	-138.00	-66.67%
Total 603000F · Operating	8,708.73	15,648.81	-6,940.08	-44.35%
Total 6030000 · Police	96,940.60	96,507.53	433.07	0.45%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	3,452.24	7,598.60	-4,146.36	-54.57%
6040110 · Payroll Taxes	319.33	702.88	-383.55	-54.57%
6040130 · Employee Benefits	836.26	836.26	0.00	0.0%
6040140 · Pension Plan	103.56	100.98	2.58	2.56%
6040150 · Uniforms	126.60	0.00	126.60	100.0%
6040160 · Workers Comp	427.15	0.00	427.15	100.0%
Total 604000A · Employee Expenses	5,265.14	9,238.72	-3,973.58	-43.01%
604000B · Building Expenses				
6040500 · Utilities	1,224.65	696.07	528.58	75.94%
6040530 · Building Maintenance	0.00	1,380.00	-1,380.00	-100.0%
Total 604000B · Building Expenses	1,224.65	2,076.07	-851.42	-41.01%
604000C · Vehicles				
6040600 · Gas	244.24	412.77	-168.53	-40.83%
6040610 · Auto Maintenance & Repairs	52.95	47.92	5.03	10.5%

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

	Apr 19	Apr 18	\$ Change	% Change
Total 604000C · Vehicles	297.19	460.69	-163.50	-35.49%
604000D · Operating				
6041200 · Insurance	0.00	127.29	-127.29	-100.0%
6041500 · Supplies	296.60	1,866.93	-1,570.33	-84.11%
6041700 · Misc	128.00	160.00	-32.00	-20.0%
Total 604000D · Operating	424.60	2,154.22	-1,729.62	-80.29%
Total 6040000 · Maintenance	7,211.58	13,929.70	-6,718.12	-48.23%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	5,284.29	5,165.49	118.80	2.3%
6050110 · Payroll Taxes	488.79	477.80	10.99	2.3%
6050130 · Employee Benefits	2,688.92	2,595.88	93.04	3.58%
6050140 · Pension Plan	92.66	90.62	2.04	2.25%
6050160 · Workers Comp	68.31	0.00	68.31	100.0%
Total 605000A · Employee Expenses	8,622.97	8,329.79	293.18	3.52%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	3,518.41	2,037.38	1,481.03	72.69%
6050310 · Payroll Taxes	325.44	188.46	136.98	72.68%
6050350 · Uniforms	34.50	0.00	34.50	100.0%
6050360 · Workers Comp	71.15	0.00	71.15	100.0%
Total 605000B · Seasonal Employee Expenses	3,949.50	2,225.84	1,723.66	77.44%
605000C · Building Expenses				
6050500 · Utilities	1,064.42	1,155.07	-90.65	-7.85%
6050520 · Pest Control	9.89	0.00	9.89	100.0%
6050530 · Building Maintenance	80.47	1,182.37	-1,101.90	-93.19%
Total 605000C · Building Expenses	1,154.78	2,337.44	-1,182.66	-50.6%
605000D · Vehicles				
6050600 · Gas	52.00	0.00	52.00	100.0%
6050610 · Auto Maintenance & Repair	65.57	0.00	65.57	100.0%
Total 605000D · Vehicles	117.57	0.00	117.57	100.0%
605000E · Operating				
6051000 · Postage	1,003.71	0.00	1,003.71	100.0%
6051200 · Insurance	0.00	254.58	-254.58	-100.0%
6051500 · Supplies	569.54	309.52	260.02	84.01%
6051700 · Misc	931.99	912.00	19.99	2.19%
Total 605000E · Operating	2,505.24	1,476.10	1,029.14	69.72%
Total 6050000 · Code Enforcement	16,350.06	14,369.17	1,980.89	13.79%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	4,352.00	4,235.68	116.32	2.75%
6060110 · Payroll Taxes	390.60	387.73	2.87	0.74%
6060130 · Employee Benefits	1,157.06	960.07	196.99	20.52%
6060160 · Workers Comp	51.46	0.00	51.46	100.0%
Total 606000A · Employee Expenses	5,951.12	5,583.48	367.64	6.58%

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

	Apr 19	Apr 18	\$ Change	% Change
606000B · Vehicles				
6060600 · Gas	92.78	118.07	-25.29	-21.42%
Total 606000B · Vehicles	92.78	118.07	-25.29	-21.42%
606000C · Operating				
6060500 · Phone	41.50	54.73	-13.23	-24.17%
Total 606000C · Operating	41.50	54.73	-13.23	-24.17%
Total 6060000 · Building Inspector	6,085.40	5,756.28	329.12	5.72%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	1,508.90	3,068.39	-1,559.49	-50.82%
6070110 · Payroll Taxes	139.58	283.81	-144.23	-50.82%
6070150 · Uniforms	0.00	0.00	0.00	0.0%
6070160 · Workers Comp	17.65	0.00	17.65	100.0%
Total 607000A · Employee Expenses	1,666.13	3,352.20	-1,686.07	-50.3%
607000B · Operating				
6071000 · Postage	222.06	0.00	222.06	100.0%
6071200 · Insurance	0.00	127.29	-127.29	-100.0%
6071500 · Supplies	196.25	573.99	-377.74	-65.81%
6071700 · Misc	208.00	160.00	48.00	30.0%
Total 607000B · Operating	626.31	861.28	-234.97	-27.28%
Total 6070000 · Alderman	2,292.44	4,213.48	-1,921.04	-45.59%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	1,148.46	810.44	338.02	41.71%
6080110 · Payroll Taxes	106.25	74.97	31.28	41.72%
6080130 · Employee Benefits	69.80	34.90	34.90	100.0%
6080150 · Uniforms	4,558.00	0.00	4,558.00	100.0%
6080160 · Workers Comp	2,328.40	0.00	2,328.40	100.0%
Total 608000A · Employee Expenses	8,210.91	920.31	7,290.60	792.19%
608000B · Building Expenses				
6080500 · Utilities	473.99	596.66	-122.67	-20.56%
6080530 · Building Maintenance	139.00	0.00	139.00	100.0%
Total 608000B · Building Expenses	612.99	596.66	16.33	2.74%
608000C · Vehicles				
6080600 · Gas	0.00	0.00	0.00	0.0%
Total 608000C · Vehicles	0.00	0.00	0.00	0.0%
608000D · Operating				
6081200 · Insurance	-82.00	1,145.63	-1,227.63	-107.16%
6081500 · Supplies	142.14	311.20	-169.06	-54.33%
6081800 · Donation Purchases	45.53	0.00	45.53	100.0%
6081900 · Equipment Maintenance	2,943.47	1,612.59	1,330.88	82.53%
Total 608000D · Operating	3,049.14	3,069.42	-20.28	-0.66%
Total 6080000 · Beach Patrol	11,873.04	4,586.39	7,286.65	158.88%
Total Expense	221,646.51	221,703.18	-56.67	-0.03%

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

	<u>Apr 19</u>	<u>Apr 18</u>	<u>\$ Change</u>	<u>% Change</u>
Net Ordinary Income	-5,654.81	-34,764.59	29,109.78	83.73%
Other Income/Expense				
Other Expense				
9999999 · Suspense	0.00	20,816.18	-20,816.18	-100.0%
Total Other Expense	0.00	20,816.18	-20,816.18	-100.0%
Net Other Income	0.00	-20,816.18	20,816.18	100.0%
Net Income	<u><u>-5,654.81</u></u>	<u><u>-55,580.77</u></u>	<u><u>49,925.96</u></u>	<u><u>89.83%</u></u>