

## Town of Dewey Beach Profit & Loss Prev Year Comparison December 2018

	Dec 18	Dec 17	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000000 · Regular Income</b>				
<b>400000A · Annual</b>				
4000100 · Transfer Tax	176,348	26,520	149,828	564.96%
4000200 · Accommodations Tax	25,959	10,162	15,797	155.46%
<b>Total 400000A · Annual</b>	<u>202,307</u>	<u>36,682</u>	<u>165,625</u>	<u>451.52%</u>
<b>Total 4000000 · Regular Income</b>	202,307	36,682	165,625	451.52%
<b>4010000 · Permits</b>				
<b>401000A · Licenses</b>				
4010300 · Commerical Business	600	327	273	83.49%
<b>Total 401000A · Licenses</b>	<u>600</u>	<u>327</u>	<u>273</u>	<u>83.49%</u>
<b>401000B · Parking</b>				
4010600 · Daily	305	599	(294)	-49.08%
4010700 · Parking Meters	99	20	79	394.0%
<b>Total 401000B · Parking</b>	<u>404</u>	<u>619</u>	<u>(215)</u>	<u>-34.77%</u>
<b>401000C · Other</b>				
4010800 · Building	66,412	9,170	57,242	624.23%
4010900 · Beach Fire	125	(480)	605	126.04%
4011100 · Dog Licenses	70	(70)	-	-100.0%
<b>Total 401000C · Other</b>	<u>66,537</u>	<u>8,760</u>	<u>57,777</u>	<u>659.55%</u>
<b>Total 4010000 · Permits</b>	67,540	9,706	57,834	595.86%
<b>4020000 · Fines</b>				
<b>402000A · Parking</b>				
4020100 · Parking Tickets	1,400	2,444	(1,044)	-42.72%
4020150 · Delinquent Parking Tickets	370	324	46	14.12%
<b>Total 402000A · Parking</b>	<u>1,770</u>	<u>2,768</u>	<u>(998)</u>	<u>-36.06%</u>
<b>402000B · Town</b>				
4020300 · Ordinance Fines & Court Costs	2,087	440	1,647	374.39%
4020400 · Traffic Fines	783	1,592	(809)	-50.83%
4020500 · Capias / Contempt Charges	180	90	90	100.0%
4020700 · Traffic Fines - Other Courts	323	300	23	7.67%
4020800 · Ordinance Fines - Other Courts	294	65	229	352.31%
<b>Total 402000B · Town</b>	<u>3,667</u>	<u>2,487</u>	<u>1,180</u>	<u>47.45%</u>
<b>Total 4020000 · Fines</b>	5,437	5,255	182	3.46%
<b>4040000 · Misc / Other</b>				
4040100 · Public Hearing Fees	300	-	300	100.0%
4040200 · Gain or Loss on Sale of Equipment	-	1,934	(1,934)	-100.0%
4040300 · Interest Income	1,284	86	1,198	1,392.49%
4040500 · Donations	100	-	100	100.0%
4040600 · Police Reports	50	65	(15)	-23.08%
4040700 · Police Extra Duty	225	(225)	-	-100.0%
4040800 · Pension State Funding	20,347	18,607	1,740	9.35%
4040900 · Misc	112	347	(235)	-67.81%

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Total 4040000 · Misc / Other	22,192	21,264	928	4.37%
<b>4050000 · Investments</b>				
4050100 · Investment Income		182	(182)	-100.0%
4050200 · Unrealized Gain / Loss	(122)	307	(429)	-139.76%
<b>Total 4050000 · Investments</b>	(122)	489	(611)	-124.96%
<b>4060000 · Grants</b>				
4060300 · Municipal Street Aid	23	885	(862)	-97.4%
<b>Total 4060000 · Grants</b>	23	885	(862)	-97.4%
<b>4070000 · Restricted Income</b>				
4070200 · Junior Lifeguard Program	400	-	400	100.0%
<b>Total 4070000 · Restricted Income</b>	400	-	400	100.0%
<b>4080000 · Dewey Beach Enterprises (DBE)</b>				
4080100 · Monthly Toward \$300k	5,000	5,000	-	0.0%
4080200 · Annual in Perpetuity	37,500	-	37,500	100.0%
<b>Total 4080000 · Dewey Beach Enterprises (DBE)</b>	42,500	5,000	37,500	750.0%
<b>Total Income</b>	340,277	79,281	260,996	329.2%
<b>Gross Profit</b>	340,277	79,281	260,996	329.2%
<b>Expense</b>				
<b>6010000 · Town Expenses</b>				
<b>601000A · Administrative</b>				
6010100 · Bank & Credit Card Fees	499	640	(141)	-22.05%
6010150 · Bank Fees - Transfer Tax	661	425	236	55.52%
6010200 · Commissioner & Committee Exp	148	355	(207)	-58.31%
6010300 · Donations	200	-	200	100.0%
6010500 · Legal Fees - Regular	2,621	3,680	(1,059)	-28.77%
6010550 · Legal Fees - Lawsuit	626	28,399	(27,774)	-97.8%
6010600 · Audit Fees	338	-	338	100.0%
6010800 · Beach & Marketing Events	-	48	(48)	-100.0%
6010900 · IT	1,391	319	1,072	336.2%
6011000 · Equipment / Asset Purchase	-	7,482	(7,482)	-100.0%
6011100 · Employee Bonuses	8,000	-	8,000	100.0%
6011300 · Legal Ads	394	430	(36)	-8.42%
6011400 · Extraordinary DBE Expense	1,093	(49,777)	50,870	102.2%
<b>Total 601000A · Administrative</b>	15,970	(7,999)	23,969	299.65%
<b>601000B · Operating</b>				
6012000 · Bayard Avenue Operating	615	450	165	36.57%
6012100 · Beautification	2,306	2,263	43	1.89%
6012200 · Trash	172	-	172	100.0%
6012300 · Street Signs / Lights	23	-	23	100.0%
6012400 · Parking Meter / Permit Expenses	1,184	97	1,087	1,120.64%
6012600 · Municipal Street Aid Expend.	23	885	(862)	-97.4%
6012700 · Town Hall Property Expenses	71	283	(212)	-74.8%
<b>Total 601000B · Operating</b>	4,393	3,978	415	10.44%
<b>Total 6010000 · Town Expenses</b>	20,363	(4,021)	24,384	606.42%

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<b>6020000 · Administration</b>				
<b>602000A · Employee Expenses</b>				
6020100 · Salary & Wages	21,229	19,355	1,874	9.68%
6020110 · Payroll Taxes	2,117	1,848	269	14.56%
6020130 · Employee Benefits	4,220	5,443	(1,223)	-22.47%
6020140 · Pension Plan	106	367	(261)	-71.14%
<b>Total 602000A · Employee Expenses</b>	<b>27,672</b>	<b>27,013</b>	<b>659</b>	<b>2.44%</b>
<b>602000C · Building Expenses</b>				
6020500 · Utilities	1,303	1,694	(391)	-23.08%
6020510 · Cleaning	200	-	200	100.0%
6020530 · Building Maintenance	236	289	(54)	-18.51%
<b>Total 602000C · Building Expenses</b>	<b>1,739</b>	<b>1,983</b>	<b>(244)</b>	<b>-12.33%</b>
<b>602000D · Vehicles</b>				
6020605 · Mileage Reimbursement	85	-	85	100.0%
<b>Total 602000D · Vehicles</b>	<b>85</b>	<b>-</b>	<b>85</b>	<b>100.0%</b>
<b>602000E · Operating</b>				
6021000 · Postage	117	1,032	(915)	-88.68%
6021100 · Professional Fees	3,663	5,592	(1,929)	-34.49%
6021200 · Insurance	7,343	3,721	3,622	97.34%
6021300 · Dues & Publications	1,157	-	1,157	100.0%
6021400 · Training	348	-	348	100.0%
6021500 · Supplies	1,060	735	325	44.2%
6021700 · Misc	25	916	(891)	-97.27%
<b>Total 602000E · Operating</b>	<b>13,713</b>	<b>11,996</b>	<b>1,717</b>	<b>14.32%</b>
<b>Total 6020000 · Administration</b>	<b>43,209</b>	<b>40,992</b>	<b>2,217</b>	<b>5.41%</b>
<b>6030000 · Police</b>				
<b>603000A · Employee Expenses</b>				
6030100 · Salary & Wages	41,942	40,167	1,775	4.42%
6030110 · Payroll Taxes	3,582	3,565	17	0.48%
6030130 · Employee Benefits	13,109	11,732	1,377	11.74%
6030140 · Pension Plan	5,734	3,756	1,978	52.67%
6030150 · Uniforms	1,349	10	1,339	13,389.8%
<b>Total 603000A · Employee Expenses</b>	<b>65,716</b>	<b>59,230</b>	<b>6,486</b>	<b>10.95%</b>
<b>603000B · Admin Employee Expenses</b>				
6030200 · Salary & Wages	5,750	7,061	(1,311)	-18.57%
6030210 · Payroll Taxes	478	445	33	7.44%
6030230 · Employee Benefits	2,453	2,453	0	0.0%
6030240 · Pension Plan	92	-	92	100.0%
<b>Total 603000B · Admin Employee Expenses</b>	<b>8,773</b>	<b>9,959</b>	<b>(1,186)</b>	<b>-11.91%</b>
<b>603000C · Seasonal Employee Expenses</b>				
6030300 · Salary & Wages	2,710	1,729	981	56.72%
6030310 · Payroll Taxes	639	162	477	294.22%
<b>Total 603000C · Seasonal Employee Expenses</b>	<b>3,348</b>	<b>1,891</b>	<b>1,457</b>	<b>77.07%</b>
<b>603000D · Building Expenses</b>				

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6030500 · Utilities	913	1,474	(561)	-38.05%
6030510 · Cleaning	200	-	200	100.0%
6030530 · Building Maintenance		250	(250)	-100.0%
<b>Total 603000D · Building Expenses</b>	<b>1,113</b>	<b>1,724</b>	<b>(611)</b>	<b>-35.43%</b>
<b>603000E · Vehicles</b>				
6030600 · Gas	1,225	1,526	(301)	-19.7%
6030610 · Auto Maintenance & Repairs	1,755	350	1,405	401.53%
<b>Total 603000E · Vehicles</b>	<b>2,981</b>	<b>1,876</b>	<b>1,105</b>	<b>58.88%</b>
<b>603000F · Operating</b>				
6031000 · Postage	216	-	216	100.0%
6031100 · Professional Fees	12,165	601	11,564	1,924.18%
6031200 · Insurance	10,013	5,499	4,514	82.09%
6031500 · Supplies	50	442	(392)	-88.71%
6031700 · Misc	251	87	164	188.77%
6031800 · Equipment Maintenance	178	367	(190)	-51.64%
<b>Total 603000F · Operating</b>	<b>22,873</b>	<b>6,996</b>	<b>15,877</b>	<b>226.94%</b>
<b>Total 6030000 · Police</b>	<b>104,804</b>	<b>81,676</b>	<b>23,128</b>	<b>28.32%</b>
<b>6040000 · Maintenance</b>				
<b>604000A · Employee Expenses</b>				
6040100 · Salary & Wages	3,294	7,586	(4,292)	-56.58%
6040110 · Payroll Taxes	290	583	(293)	-50.22%
6040130 · Employee Benefits	836	933	(97)	-10.37%
6040140 · Pension Plan	99	-	99	100.0%
<b>Total 604000A · Employee Expenses</b>	<b>4,519</b>	<b>9,102</b>	<b>(4,583)</b>	<b>-50.35%</b>
<b>604000B · Building Expenses</b>				
6040500 · Utilities	142	517	(375)	-72.49%
6040530 · Building Maintenance	188	-	188	100.0%
<b>Total 604000B · Building Expenses</b>	<b>330</b>	<b>517</b>	<b>(187)</b>	<b>-36.19%</b>
<b>604000C · Vehicles</b>				
6040600 · Gas	161	314	(153)	-48.66%
6040610 · Auto Maintenance & Repairs	503	24	479	1,996.33%
<b>Total 604000C · Vehicles</b>	<b>664</b>	<b>338</b>	<b>326</b>	<b>96.54%</b>
<b>604000D · Operating</b>				
6041200 · Insurance	101	(279)	380	136.26%
6041500 · Supplies	498	298	200	67.14%
6041700 · Misc	82	-	82	100.0%
<b>Total 604000D · Operating</b>	<b>681</b>	<b>19</b>	<b>662</b>	<b>3,486.58%</b>
<b>Total 6040000 · Maintenance</b>	<b>6,195</b>	<b>9,976</b>	<b>(3,781)</b>	<b>-37.91%</b>
<b>6050000 · Code Enforcement</b>				
<b>605000A · Employee Expenses</b>				
6050100 · Salary & Wages	5,373	11,030	(5,657)	-51.29%
6050110 · Payroll Taxes	449	878	(429)	-48.83%
6050130 · Employee Benefits	2,632	3,755	(1,123)	-29.91%
6050140 · Pension Plan	92	-	92	100.0%

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Total 605000A · Employee Expenses	8,546	15,663	(7,117)	-45.44%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	2,817	-	2,817	100.0%
6050310 · Payroll Taxes	261	-	261	100.0%
Total 605000B · Seasonal Employee Expenses	3,078	-	3,078	100.0%
605000C · Building Expenses				
6050500 · Utilities	1,124	496	628	126.66%
6050510 · Cleaning	100	-	100	100.0%
6050530 · Building Maintenance	147	-	147	100.0%
Total 605000C · Building Expenses	1,371	496	875	176.5%
605000B · Vehicles				
6050600 · Gas	-	157	(157)	-100.0%
Total 606000B · Vehicles	-	157	(157)	-100.0%
605000E · Operating				
6051200 · Insurance	202	(558)	760	136.26%
6051500 · Supplies	425	282	143	50.77%
Total 605000E · Operating	627	(276)	903	327.35%
Total 6050000 · Code Enforcement	13,622	16,040	(2,418)	-15.07%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	4,298	-	4,298	100.0%
6060110 · Payroll Taxes	348	-	348	100.0%
6060130 · Employee Benefits	1,033	-	1,033	100.0%
Total 606000A · Employee Expenses	5,679	-	5,679	100.0%
606000B · Vehicles				
6060600 · Gas	96	-	96	100.0%
Total 606000B · Vehicles	96	-	96	100.0%
606000C · Operating				
6061300 · Dues & Publications	40	-	40	100.0%
Total 606000C · Operating	40	-	40	100.0%
Total 6060000 · Building Inspector	5,815	-	5,815	100.0%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	1,586	3,025	(1,439)	-47.58%
6070110 · Payroll Taxes	197	266	(69)	-26.08%
6070150 · Uniforms	8	-	8	100.0%
Total 607000A · Employee Expenses	1,790	3,291	(1,501)	-45.61%
607000B · Operating				
6071200 · Insurance	101	(279)	380	136.26%
6071500 · Supplies	1,020	-	1,020	100.0%
6071700 · Misc	-	303	(303)	-100.0%
Total 607000B · Operating	1,121	24	1,097	4,571.5%
Total 6070000 · Alderman	2,911	3,315	(404)	-12.18%
6080000 · Beach Patrol				

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<b>608000A · Employee Expenses</b>				
6080100 · Salary & Wages	476	1,342	(866)	-64.51%
6080110 · Payroll Taxes	67	125	(58)	-46.26%
6080130 · Employee Benefits	35	35	-	0.0%
6080150 · Uniforms		4,558	(4,558)	-100.0%
<b>Total 608000A · Employee Expenses</b>	<b>578</b>	<b>6,060</b>	<b>(5,482)</b>	<b>-90.46%</b>
<b>608000B · Building Expenses</b>				
6080500 · Utilities	691	577	114	19.76%
6080530 · Building Maintenance	249	-	249	100.0%
<b>Total 608000B · Building Expenses</b>	<b>940</b>	<b>577</b>	<b>363</b>	<b>62.91%</b>
<b>608000C · Vehicles</b>				
6080600 · Gas	-	-	-	0.0%
<b>Total 608000C · Vehicles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>608000D · Operating</b>				
6081200 · Insurance	910	(8,201)	9,111	111.1%
6081500 · Supplies	37	-	37	100.0%
6081900 · Equipment Maintenance		676	(676)	-100.0%
<b>Total 608000D · Operating</b>	<b>947</b>	<b>(7,525)</b>	<b>8,472</b>	<b>112.59%</b>
<b>Total 6080000 · Beach Patrol</b>	<b>2,466</b>	<b>(888)</b>	<b>3,354</b>	<b>377.68%</b>
<b>Total Expense</b>	<b>199,385</b>	<b>147,090</b>	<b>52,295</b>	<b>35.55%</b>
<b>Net Ordinary Income</b>	<b>140,892</b>	<b>(67,809)</b>	<b>208,701</b>	<b>307.78%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
9999999 · Suspense	15	-	15	100.0%
<b>Total Other Expense</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>(15)</b>	<b>-</b>	<b>(15)</b>	<b>-100.0%</b>
<b>Net Income</b>	<b>140,877</b>	<b>(67,809)</b>	<b>208,686</b>	<b>307.76%</b>