

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

	Jun 19	Jun 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	16,725	35,802	(19,077)	-53.29%
4000200 · Accommodations Tax	671	2,500	(1,829)	-73.15%
Total 400000A · Annual	17,396	38,303	(20,906)	-54.58%
Total 4000000 · Regular Income	17,396	38,303	(20,906)	-54.58%
4010000 · Permits				
401000A · Licenses				
4010050 · Business License Fines	500	-	500	100.0%
4010100 · Rental License	4,232	6,710	(2,478)	-36.93%
4010200 · Commercial Rental License	982	327	655	200.31%
4010300 · Commerical Business	6,887	8,590	(1,703)	-19.83%
4010400 · Real Estate Agents	327	327	-	0.0%
Total 401000A · Licenses	12,928	15,954	(3,026)	-18.97%
401000B · Parking				
4010500 · Seasonal	36,640	36,675	(35)	-0.1%
4010600 · Daily	41,318	29,873	11,445	38.31%
4010700 · Parking Meters	52,369	50,634	1,734	3.43%
Total 401000B · Parking	130,327	117,182	13,144	11.22%
401000C · Other				
4010800 · Building	5,082	8,801	(3,719)	-42.25%
4010900 · Beach Fire	4,720	5,360	(640)	-11.94%
4011100 · Dog Licenses	2,925	3,675	(750)	-20.41%
Total 401000C · Other	12,727	17,836	(5,109)	-28.64%
Total 4010000 · Permits	155,982	150,972	5,010	3.32%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	32,329	32,817	(488)	-1.49%
4020150 · Delinquent Parking Tickets	816	2,546	(1,730)	-67.96%
Total 402000A · Parking	33,145	35,364	(2,219)	-6.27%
402000B · Town				
4020300 · Ordinance Fines & Court Costs	11,481	12,129	(649)	-5.35%
4020400 · Traffic Fines	1,602	2,206	(604)	-27.38%
4020500 · Capias / Contempt Charges	-	90	(90)	-100.0%
4020600 · Delinquent Civil Summons	-	90	(90)	-100.0%
4020700 · Traffic Fines - Other Courts	115	-	115	100.0%
4020800 · Ordinance Fines - Other Courts	185	267	(82)	-30.71%
Total 402000B · Town	13,382	14,782	(1,399)	-9.47%
Total 4020000 · Fines	46,527	50,145	(3,618)	-7.22%
4040000 · Misc / Other				
4040100 · Public Hearing Fees	-	750	(750)	-100.0%
4040300 · Interest Income	3,593	86	3,506	4,061.85%

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

	Jun 19	Jun 18	\$ Change	% Change
4040550 · Marketing Donations	-	2,625	(2,625)	-100.0%
4040600 · Police Reports	75	200	(125)	-62.5%
4040700 · Police Extra Duty	11,215	3,715	7,500	201.88%
4040800 · Pension State Funding	21,032	20,347	685	3.37%
4040900 · Misc	289	12,823	(12,533)	-97.74%
Total 4040000 · Misc / Other	36,204	40,546	(4,342)	-10.71%
4050000 · Investments				
4050200 · Unrealized Gain / Loss	1,556	424	1,133	267.4%
Total 4050000 · Investments	1,556	424	1,133	267.4%
4060000 · Grants				
4060300 · Municipal Street Aid	331	30	301	990.42%
Total 4060000 · Grants	331	30	301	990.42%
4070000 · Restricted Income				
4070200 · Junior Lifeguard Program	500	180	320	177.78%
Total 4070000 · Restricted Income	500	180	320	177.78%
4080000 · Dewey Beach Enterprises (DBE)				
4080100 · Monthly Toward \$300k	-	5,000	(5,000)	-100.0%
Total 4080000 · Dewey Beach Enterprises (DBE)	-	5,000	(5,000)	-100.0%
Total Income	258,497	285,600	(27,104)	-9.49%
Gross Profit	258,497	285,600	(27,104)	-9.49%
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	5,022	6,040	(1,018)	-16.85%
6010150 · Bank Fees - Transfer Tax	307	-	307	100.0%
6010175 · Collection Agency Fees	286	1,404	(1,118)	-79.66%
6010200 · Commissioner & Committee Exp	140	-	140	100.0%
6010250 · Election Expenses	-	-	-	0.0%
6010400 · Code Update	1,195	1,195	-	0.0%
6010500 · Legal Fees - Regular	3,281	1,073	2,209	205.94%
6010550 · Legal Fees - Lawsuit	28,197	-	28,197	100.0%
6010700 · Comp Plan	1,000	432	568	131.48%
6010900 · IT	4,633	1,513	3,120	206.15%
6011000 · Equipment / Asset Purchase	18,606	-	18,606	100.0%
6011200 · Dues / Publications	800	800	-	0.0%
6011300 · Legal Ads	-	367	(367)	-100.0%
6011400 · Extraordinary DBE Expense	-	3,798	(3,798)	-100.0%
Total 601000A · Administrative	63,467	16,622	46,845	281.83%
601000B · Operating				
6012000 · Bayard Avenue Operating	337	3,633	(3,296)	-90.74%
6012100 · Beautification	2,306	62,577	(60,272)	-96.32%
6012200 · Trash	1,396	1,485	(88)	-5.95%
6012300 · Street Signs / Lights	1,617	137	1,480	1,077.53%
6012400 · Parking Meter / Permit Expenses	480	1,569	(1,089)	-69.4%

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

	Jun 19	Jun 18	\$ Change	% Change
6012600 · Municipal Street Aid Expend.	331	30	301	990.42%
6012700 · Town Hall Property Expenses	19	32	(13)	-41.39%
Total 601000B · Operating	6,486	69,463	(62,977)	-90.66%
Total 6010000 · Town Expenses	69,953	86,085	(16,132)	-18.74%
6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	22,330	18,876	3,453	18.3%
6020110 · Payroll Taxes	1,916	1,620	296	18.28%
6020130 · Employee Benefits	4,487	3,387	1,099	32.46%
6020140 · Pension Plan	362	106	257	242.16%
6020160 · Workers Comp	93	-	93	100.0%
Total 602000A · Employee Expenses	29,188	23,990	5,198	21.67%
602000B · Seasonal Employee Expenses				
6020300 · Salary & Wages	151	1,919	(1,768)	-92.13%
6020310 · Payroll Taxes	14	178	(164)	-92.13%
6020360 · Workers Comp	1	-	1	100.0%
Total 602000B · Seasonal Employee Expenses	166	2,097	(1,930)	-92.07%
602000C · Building Expenses				
6020500 · Utilities	1,268	1,380	(112)	-8.09%
6020510 · Cleaning	400	73	327	449.83%
6020530 · Building Maintenance	1,531	233	1,299	558.6%
Total 602000C · Building Expenses	3,200	1,685	1,514	89.86%
602000D · Vehicles				
6020605 · Mileage Reimbursement	188	-	188	100.0%
Total 602000D · Vehicles	188	-	188	100.0%
602000E · Operating				
6021000 · Postage	145	117	28	24.34%
6021100 · Professional Fees	7,411	22,619	(15,208)	-67.24%
6021200 · Insurance	6,402	7,334	(932)	-12.7%
6021300 · Dues & Publications	65	-	65	100.0%
6021400 · Training	1,253	-	1,253	100.0%
6021500 · Supplies	578	872	(294)	-33.77%
6021600 · Printing	764	162	602	372.6%
6021700 · Misc	456	110	346	314.72%
6021800 · Equipment Maintenance	(75)	-	(75)	-100.0%
Total 602000E · Operating	16,999	31,213	(14,214)	-45.54%
Total 6020000 · Administration	49,741	58,985	(9,244)	-15.67%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	49,898	42,266	7,633	18.06%
6030105 · Special Event Payroll	1,350	9,064	(7,714)	-85.11%
6030110 · Payroll Taxes	3,998	3,438	559	16.26%
6030130 · Employee Benefits	11,065	12,002	(937)	-7.81%
6030140 · Pension Plan	5,137	3,869	1,268	32.79%

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

	Jun 19	Jun 18	\$ Change	% Change
6030150 · Uniforms	202	115	87	75.57%
6030160 · Workers Comp	4,337	-	4,337	100.0%
Total 603000A · Employee Expenses	75,987	70,755	5,233	7.4%
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	10,215	5,864	4,350	74.18%
6030210 · Payroll Taxes	861	481	381	79.17%
6030230 · Employee Benefits	2,730	2,505	225	8.97%
6030240 · Pension Plan	94	92	2	2.48%
6030260 · Workers Comp	42	-	42	100.0%
Total 603000B · Admin Employee Expenses	13,942	8,942	5,000	55.91%
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	29,000	41,073	(12,074)	-29.4%
6030310 · Payroll Taxes	2,682	3,799	(1,117)	-29.4%
6030350 · Uniforms	1,222	400	822	205.34%
6030360 · Workers Comp	1,198	-	1,198	100.0%
Total 603000C · Seasonal Employee Expenses	34,102	45,273	(11,171)	-24.67%
603000D · Building Expenses				
6030500 · Utilities	1,788	1,626	162	9.99%
6030510 · Cleaning	400	-	400	100.0%
6030530 · Building Maintenance	1,281	324	957	294.97%
Total 603000D · Building Expenses	3,470	1,950	1,519	77.91%
603000E · Vehicles				
6030600 · Gas	2,335	3,251	(916)	-28.17%
6030610 · Auto Maintenance & Repairs	3,814	23	3,792	16,651.74%
Total 603000E · Vehicles	6,149	3,274	2,876	87.86%
603000F · Operating				
6031000 · Postage	154	284	(131)	-45.99%
6031100 · Professional Fees	140	1,640	(1,500)	-91.48%
6031200 · Insurance	7,011	6,976	34	0.49%
6031400 · Training	304	695	(391)	-56.26%
6031500 · Supplies	92	938	(846)	-90.23%
6031700 · Misc	744	926	(182)	-19.6%
6031800 · Equipment Maintenance	1,694	3,395	(1,701)	-50.1%
6031900 · Drug Testing	550	619	(69)	-11.07%
Total 603000F · Operating	10,688	15,472	(4,784)	-30.92%
Total 6030000 · Police	144,339	145,666	(1,327)	-0.91%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	4,545	7,623	(3,079)	-40.38%
6040110 · Payroll Taxes	364	583	(219)	-37.52%
6040130 · Employee Benefits	858	857	1	0.14%
6040140 · Pension Plan	105	106	(1)	-1.33%
6040160 · Workers Comp	427	-	427	100.0%
Total 604000A · Employee Expenses	6,299	9,170	(2,871)	-31.3%

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

	Jun 19	Jun 18	\$ Change	% Change
604000B · Building Expenses				
6040500 · Utilities	295	185	110	59.28%
6040530 · Building Maintenance	505	-	505	100.0%
Total 604000B · Building Expenses	799	185	614	332.12%
604000C · Vehicles				
6040600 · Gas	198	358	(161)	-44.86%
6040610 · Auto Maintenance & Repairs	-	354	(354)	-100.0%
Total 604000C · Vehicles	198	712	(514)	-72.25%
604000D · Operating				
6041200 · Insurance	-	166	(166)	-100.0%
6041500 · Supplies	197	1,197	(1,000)	-83.53%
Total 604000D · Operating	197	1,363	(1,166)	-85.53%
Total 6040000 · Maintenance	7,493	11,429	(3,936)	-34.44%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	6,725	5,282	1,443	27.33%
6050110 · Payroll Taxes	564	435	129	29.71%
6050130 · Employee Benefits	2,756	2,695	61	2.26%
6050140 · Pension Plan	94	92	2	2.49%
Total 605000A · Employee Expenses	10,139	8,503	1,636	19.24%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	9,341	14,894	(5,553)	-37.29%
6050310 · Payroll Taxes	864	1,378	(514)	-37.29%
6050350 · Uniforms	336	72	264	366.11%
6050360 · Workers Comp	71	-	71	100.0%
Total 605000B · Seasonal Employee Expenses	10,611	16,343	(5,732)	-35.07%
605000C · Building Expenses				
6050500 · Utilities	978	812	167	20.51%
6050520 · Pest Control	-	411	(411)	-100.0%
6050530 · Building Maintenance	-	1,144	(1,144)	-100.0%
Total 605000C · Building Expenses	978	2,367	(1,389)	-58.67%
605000D · Vehicles				
6050600 · Gas	59	-	59	100.0%
6050605 · Mileage Reimbursement	-	31	(31)	-100.0%
6050610 · Auto Maintenance & Repair	114	20	94	469.85%
Total 605000D · Vehicles	173	51	123	242.64%
605000E · Operating				
6051200 · Insurance	-	287	(287)	-100.0%
6051400 · Training	102	495	(393)	-79.4%
6051500 · Supplies	868	299	569	190.25%
6051600 · Printing	68	-	68	100.0%
6051700 · Misc	445	-	445	100.0%
6051900 · Equipment Maintenance	-	1,990	(1,990)	-100.0%
Total 605000E · Operating	1,483	3,071	(1,588)	-51.72%

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

	Jun 19	Jun 18	\$ Change	% Change
Total 6050000 · Code Enforcement	23,384	30,335	(6,951)	-22.91%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	4,406	4,298	107	2.5%
6060110 · Payroll Taxes	337	329	8	2.5%
6060130 · Employee Benefits	-	1,054	(1,054)	-100.0%
6060160 · Workers Comp	51	-	51	100.0%
Total 606000A · Employee Expenses	4,794	5,681	(887)	-15.61%
606000B · Vehicles				
6060600 · Gas	-	134	(134)	-100.0%
Total 606000B · Vehicles	-	134	(134)	-100.0%
606000C · Operating				
6060500 · Phone	41	55	(13)	-24.32%
6061700 · Misc	-	62	(62)	-100.0%
Total 606000C · Operating	41	117	(75)	-64.51%
Total 6060000 · Building Inspector	4,836	5,932	(1,096)	-18.48%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	10,141	5,784	4,357	75.33%
6070110 · Payroll Taxes	938	535	403	75.33%
6070150 · Uniforms	-	9	(9)	-100.0%
6070160 · Workers Comp	18	-	18	100.0%
Total 607000A · Employee Expenses	11,097	6,328	4,768	75.35%
607000B · Operating				
6071200 · Insurance	-	144	(144)	-100.0%
6071500 · Supplies	23	89	(66)	-73.91%
6071700 · Misc	-	250	(250)	-100.0%
Total 607000B · Operating	23	483	(459)	-95.19%
Total 6070000 · Alderman	11,120	6,811	4,309	63.27%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	84,619	82,058	2,561	3.12%
6080110 · Payroll Taxes	7,827	7,590	237	3.12%
6080130 · Employee Benefits	70	35	35	100.0%
6080160 · Workers Comp	2,328	-	2,328	100.0%
Total 608000A · Employee Expenses	94,844	89,683	5,161	5.76%
608000B · Building Expenses				
6080500 · Utilities	489	594	(105)	-17.73%
6080530 · Building Maintenance	195	19	176	925.51%
Total 608000B · Building Expenses	683	613	70	11.47%
608000C · Vehicles				
6080600 · Gas	95	-	95	100.0%
6080610 · Auto Maintenance & Repair	2,758	-	2,758	100.0%
Total 608000C · Vehicles	2,853	-	2,853	100.0%

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

	<u>Jun 19</u>	<u>Jun 18</u>	<u>\$ Change</u>	<u>% Change</u>
608000D · Operating				
6081200 · Insurance	82	1,293	(1,211)	-93.66%
6081500 · Supplies	87	481	(394)	-81.86%
6081700 · Misc	351	85	266	312.95%
6081800 · Donation Purchases	763	95	668	703.02%
6081900 · Equipment Maintenance	288	1,761	(1,473)	-83.65%
Total 608000D · Operating	<u>1,571</u>	<u>3,715</u>	<u>(2,144)</u>	<u>-57.71%</u>
Total 6080000 · Beach Patrol	<u>99,951</u>	<u>94,011</u>	<u>5,940</u>	<u>6.32%</u>
Total Expense	<u>410,816</u>	<u>439,254</u>	<u>(28,438)</u>	<u>-6.47%</u>
Net Income	<u><u>(152,320)</u></u>	<u><u>(153,654)</u></u>	<u><u>1,334</u></u>	<u><u>0.87%</u></u>