

Town of Dewey Beach Profit & Loss Prev Year Comparison August 2020

	Aug 20	Aug 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	143,232	48,866	94,366	193%
4000150 · Transfer Tax Recoup	4,277	-	4,277	100%
4000200 · Accommodations Tax	18,281	2,776	15,505	559%
4000300 · Cable TV Franchise	15,472	15,728	(256)	-2%
4000400 · Beach Concession Contract	17,500	35,000	(17,500)	-50%
Total 400000A · Annual	198,762	102,370	96,392	94%
Total 4000000 · Regular Income	198,762	102,370	96,392	94%
4010000 · Permits				
401000A · Licenses				
4010100 · Rental License	590	601	(11)	-2%
4010300 · Commerical Business	1,909	763	1,146	150%
Total 401000A · Licenses	2,499	1,364	1,135	83%
401000B · Parking				
4010500 · Seasonal	1,125	575	550	96%
4010600 · Daily	119,188	103,441	15,746	15%
4010700 · Parking Meters	86,570	92,531	(5,961)	-6%
Total 401000B · Parking	206,882	196,548	10,335	5%
401000C · Other				
4010800 · Building	4,370	4,980	(609)	-12%
4010900 · Beach Fire	9,350	5,710	3,640	64%
4011100 · Dog Licenses	3,425	3,110	315	10%
Total 401000C · Other	17,145	13,800	3,346	24%
Total 4010000 · Permits	226,527	211,711	14,816	7%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	24,427	48,413	(23,986)	-50%
4020150 · Delinquent Parking Tickets	1,676	200	1,476	738%
Total 402000A · Parking	26,103	48,613	(22,510)	-46%
402000B · Town				
4020300 · Ordinance Fines & Court Costs	11,525	8,558	2,967	35%
4020400 · Traffic Fines	994	1,182	(189)	-16%
4020600 · Delinquent Civil Summons	459	235	224	95%
4020700 · Traffic Fines - Other Courts	100	328	(228)	-70%
4020800 · Ordinance Fines - Other Courts	50	-	50	100%
Total 402000B · Town	13,128	10,303	2,825	27%
Total 4020000 · Fines	39,231	58,916	(19,685)	-33%
4040000 · Misc / Other				
4040200 · Gain / Loss Sale of Equipment	-	(1,171)	1,171	100%
4040300 · Interest Income	160	3,557	(3,397)	-96%
4040500 · Donations	500	-	500	100%

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4040550 · Marketing Donations	250	-	250	100%
4040600 · Police Reports	50	200	(150)	-75%
4040700 · Police Extra Duty	12,545	9,480	3,065	32%
4040900 · Misc	406	336	70	21%
4041000 · Town Hall Other	-	13,000	(13,000)	-100%
Total 4040000 · Misc / Other	13,910	25,401	(11,491)	-45%
4050000 · Investments				
4050100 · Investment Income	56	-	56	100%
4050200 · Unrealized Gain / Loss	-	1,040	(1,040)	-100%
Total 4050000 · Investments	56	1,040	(984)	-95%
4060000 · Grants				
4060300 · Municipal Street Aid	608	603	5	1%
Total 4060000 · Grants	608	603	5	1%
4070000 · Restricted Income				
4070100 · Beach Patrol	-	535	(535)	-100%
Total 4070000 · Restricted Income	-	535	(535)	-100%
4080000 · Dewey Beach Enterprises (DBE)				
4080100 · Monthly Toward \$300k	5,000	-	5,000	100%
Total 4080000 · Dewey Beach Enterprises (DBE)	5,000	-	5,000	100%
Total Income	484,094	400,577	83,517	21%
Gross Profit	484,094	400,577	83,517	21%
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	3,344	5,270	(1,926)	-37%
6010125 · Bank Fees - Transfer Tax	-	356	(356)	-100%
6010150 · Collection Agency Fees	747	240	508	212%
6010200 · Commissioner & Committee Exp	80	300	(221)	-73%
6010250 · Election Expenses	199	963	(763)	-79%
6010400 · Code Update	-	389	(389)	-100%
6010500 · Legal Fees - Regular	4,775	7,946	(3,171)	-40%
6010550 · Legal Fees - Lawsuit	-	420	(420)	-100%
6010600 · Audit Fees	21,000	-	21,000	100%
6010700 · Comp Plan	-	260	(260)	-100%
6010800 · Beach & Marketing Events	-	368	(368)	-100%
6010900 · IT	5,484	1,652	3,832	232%
6011200 · Dues / Publications	-	235	(235)	-100%
6011300 · Legal Ads	649	2,482	(1,833)	-74%
Total 601000A · Administrative	36,278	20,881	15,397	74%
601000B · Operating				
6012000 · Bayard Avenue Operating	305	320	(16)	-5%
6012050 · Bayard Avenue Loan	-	26,123	(26,123)	-100%
6012100 · Beautification	3,364	2,790	573	21%
6012200 · Trash	1,445	7,160	(5,715)	-80%

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6012300 · Street Signs / Lights	687	938	(251)	-27%
6012400 · Parking Meter / Permit Expenses	332	2,400	(2,068)	-86%
6012600 · Municipal Street Aid Expend.	608	603	5	1%
6012700 · Town Hall Property Expenses	16	15	2	13%
6012800 · Storm Water / Street Flooding	-	742	(742)	-100%
Total 601000B · Operating	6,756	41,092	(34,335)	-84%
Total 6010000 · Town Expenses	43,035	61,973	(18,938)	-31%
6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	22,829	21,439	1,390	6%
6020110 · Payroll Taxes	1,746	1,640	106	6%
6020130 · Employee Benefits	3,311	4,076	(765)	-19%
6020140 · Pension Plan	518	471	48	10%
6020160 · Workers Comp	52	93	(41)	-44%
Total 602000A · Employee Expenses	28,457	27,718	738	3%
602000B · Seasonal Employee Expenses				
6020300 · Salary & Wages	-	256	(256)	-100%
6020310 · Payroll Taxes	-	24	(24)	-100%
6020360 · Workers Comp	1	1	(1)	-44%
Total 602000B · Seasonal Employee Expenses	1	281	(280)	-100%
602000C · Building Expenses				
6020500 · Utilities	1,622	1,807	(185)	-10%
6020510 · Cleaning	200	250	(50)	-20%
6020530 · Building Maintenance	2,094	541	1,553	287%
Total 602000C · Building Expenses	3,916	2,598	1,319	51%
602000E · Operating				
6021000 · Postage	-	815	(815)	-100%
6021100 · Professional Fees	6,040	8,530	(2,490)	-29%
6021200 · Insurance	5,647	6,402	(755)	-12%
6021400 · Training	-	185	(185)	-100%
6021500 · Supplies	485	1,814	(1,329)	-73%
6021700 · Misc	10	65	(55)	-85%
Total 602000E · Operating	12,181	17,810	(5,629)	-32%
Total 6020000 · Administration	44,554	48,407	(3,853)	-8%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	54,529	49,104	5,425	11%
6030105 · Special Event Payroll	-	1,800	(1,800)	-100%
6030110 · Payroll Taxes	3,600	3,871	(271)	-7%
6030130 · Employee Benefits	12,149	10,428	1,721	17%
6030140 · Pension Plan	5,986	5,277	709	13%
6030150 · Uniforms	3	1,786	(1,782)	-100%
6030160 · Workers Comp	2,420	4,337	(1,917)	-44%
Total 603000A · Employee Expenses	78,688	76,602	2,085	3%

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	Aug 20	Aug 19	\$ Change	% Change
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	9,529	9,597	(67)	-1%
6030210 · Payroll Taxes	778	789	(11)	-1%
6030230 · Employee Benefits	3,208	2,237	972	43%
6030240 · Pension Plan	147	94	53	56%
6030260 · Workers Comp	23	42	(18)	-44%
Total 603000B · Admin Employee Expenses	13,686	12,758	928	7%
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	30,856	30,329	527	2%
6030310 · Payroll Taxes	3,537	2,805	731	26%
6030350 · Uniforms	598	201	397	197%
6030360 · Workers Comp	669	1,198	(530)	-44%
Total 603000C · Seasonal Employee Expenses	35,659	34,534	1,126	3%
603000D · Building Expenses				
6030500 · Utilities	2,207	2,256	(49)	-2%
6030510 · Cleaning	200	250	(50)	-20%
6030530 · Building Maintenance	2,334	2,603	(269)	-10%
Total 603000D · Building Expenses	4,741	5,109	(368)	-7%
603000E · Vehicles				
6030600 · Gas	2,096	2,847	(751)	-26%
6030610 · Auto Maintenance & Repairs	492	3,694	(3,201)	-87%
Total 603000E · Vehicles	2,588	6,541	(3,953)	-60%
603000F · Operating				
6031000 · Postage	157	299	(142)	-48%
6031100 · Professional Fees	140	1,969	(1,829)	-93%
6031200 · Insurance	6,438	7,011	(573)	-8%
6031400 · Training	-	199	(199)	-100%
6031500 · Supplies	784	616	167	27%
6031700 · Misc	427	3,181	(2,755)	-87%
6031800 · Equipment Maintenance	-	24	(24)	-100%
Total 603000F · Operating	7,945	13,299	(5,354)	-40%
Total 6030000 · Police	143,308	148,844	(5,536)	-4%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	3,623	4,471	(848)	-19%
6040110 · Payroll Taxes	277	357	(80)	-22%
6040130 · Employee Benefits	948	836	112	13%
6040140 · Pension Plan	109	106	3	3%
6040150 · Uniforms	-	65	(65)	-100%
6040160 · Workers Comp	238	427	(189)	-44%
Total 604000A · Employee Expenses	5,195	6,262	(1,067)	-17%
604000B · Building Expenses				
6040500 · Utilities	258	295	(37)	-13%
Total 604000B · Building Expenses	258	295	(37)	-13%

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604000C · Vehicles				
6040600 · Gas	256	325	(69)	-21%
6040610 · Auto Maintenance & Repairs	-	1,020	(1,020)	-100%
Total 604000C · Vehicles	256	1,345	(1,090)	-81%
604000D · Operating				
6041500 · Supplies	392	147	245	167%
Total 604000D · Operating	392	147	245	167%
Total 6040000 · Maintenance	6,100	8,049	(1,948)	-24%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	5,793	7,952	(2,159)	-27%
6050110 · Payroll Taxes	443	608	(165)	-27%
6050130 · Employee Benefits	2,751	2,801	(50)	-2%
6050140 · Pension Plan	97	94	3	3%
6050160 · Workers Comp	38	68	(30)	-44%
Total 605000A · Employee Expenses	9,122	11,523	(2,401)	-21%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	2,572	8,982	(6,409)	-71%
6050310 · Payroll Taxes	450	831	(381)	-46%
6050360 · Workers Comp	40	71	(31)	-44%
Total 605000B · Seasonal Employee Expenses	3,062	9,884	(6,822)	-69%
605000C · Building Expenses				
6050500 · Utilities	986	1,114	(128)	-11%
6050530 · Building Maintenance	1,400	406	994	245%
Total 605000C · Building Expenses	2,387	1,520	867	57%
605000D · Vehicles				
6050610 · Auto Maintenance & Repair	-	35	(35)	-100%
Total 605000D · Vehicles	-	35	(35)	-100%
605000E · Operating				
6051000 · Postage	-	815	(815)	-100%
6051100 · Professional Fees	23	-	23	100%
6051500 · Supplies	3,073	459	2,614	570%
6051700 · Misc	793	474	319	67%
6051900 · Equipment Maintenance	130	-	130	100%
Total 605000E · Operating	4,018	1,747	2,272	130%
Total 6050000 · Code Enforcement	18,589	24,709	(6,120)	-25%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	3,952	4,406	(454)	-10%
6060110 · Payroll Taxes	289	337	(48)	-14%
6060130 · Employee Benefits	868	-	868	100%
6060140 · Pension Plan	119	-	119	100%
6060160 · Workers Comp	29	51	(23)	-44%
Total 606000A · Employee Expenses	5,257	4,795	462	10%

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	Aug 20	Aug 19	\$ Change	% Change
606000B · Vehicles				
6060600 · Gas	80	-	80	100%
Total 606000B · Vehicles	80	-	80	100%
606000C · Operating				
6060500 · Phone	42	42	0	1%
6061500 · Supplies	97	-	97	100%
Total 606000C · Operating	139	42	97	232%
Total 6060000 · Building Inspector	5,476	4,836	640	13%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	5,612	10,870	(5,258)	-48%
6070110 · Payroll Taxes	530	939	(409)	-44%
6070150 · Uniforms	6	3	2	72%
6070160 · Workers Comp	10	18	(8)	-44%
Total 607000A · Employee Expenses	6,158	11,830	(5,672)	-48%
607000B · Operating				
6071000 · Postage	-	181	(181)	-100%
6071500 · Supplies	-	120	(120)	-100%
6071700 · Misc	1,305	-	1,305	100%
Total 607000B · Operating	1,305	301	1,004	334%
Total 6070000 · Alderman	7,464	12,131	(4,668)	-38%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	79,637	85,189	(5,552)	-7%
6080110 · Payroll Taxes	7,526	7,880	(354)	-4%
6080130 · Employee Benefits	35	-	35	100%
6080150 · Uniforms	-	62	(62)	-100%
6080160 · Workers Comp	1,299	2,328	(1,029)	-44%
Total 608000A · Employee Expenses	88,497	95,459	(6,963)	-7%
608000B · Building Expenses				
6080500 · Utilities	856	574	282	49%
6080530 · Building Maintenance	1,838	1,318	520	39%
Total 608000B · Building Expenses	2,695	1,893	802	42%
608000C · Vehicles				
6080600 · Gas	76	74	2	3%
6080610 · Auto Maintenance & Repair	-	38	(38)	-100%
Total 608000C · Vehicles	76	112	(36)	-32%
608000D · Operating				
6081200 · Insurance	82	82	-	0%
6081400 · Training	8,120	-	8,120	100%
6081500 · Supplies	65	750	(685)	-91%
6081700 · Misc	237	123	114	93%
6081800 · Donation Purchases	1,380	6,813	(5,432)	-80%
Total 608000D · Operating	9,885	7,767	2,117	27%

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Total 6080000 · Beach Patrol	<u>101,152</u>	<u>105,231</u>	<u>(4,079)</u>	<u>-4%</u>
Total Expense	<u>369,678</u>	<u>414,180</u>	<u>(44,502)</u>	<u>-11%</u>
Net Income	<u><u>114,416</u></u>	<u><u>(13,603)</u></u>	<u><u>128,019</u></u>	<u><u>941%</u></u>