

## Town of Dewey Beach

# Profit & Loss Prev Year Comparison

### September 2020

	Sep 20	Sep 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000000 · Regular Income</b>				
<b>400000A · Annual</b>				
4000100 · Transfer Tax	(7,375)	121,755	(129,130)	-106%
4000150 · Transfer Tax Recoup	7,375	-	7,375	100%
4000200 · Accommodations Tax	4,402	5,074	(673)	-13%
<b>Total 400000A · Annual</b>	<b>4,402</b>	<b>126,829</b>	<b>(122,428)</b>	<b>-97%</b>
<b>Total 4000000 · Regular Income</b>	<b>4,402</b>	<b>126,829</b>	<b>(122,428)</b>	<b>-97%</b>
<b>4010000 · Permits</b>				
<b>401000A · Licenses</b>				
4010100 · Rental License	633	153	480	314%
4010300 · Commerical Business	2,565	3,815	(1,250)	-33%
4010400 · Real Estate Agents	-	109	(109)	-100%
<b>Total 401000A · Licenses</b>	<b>3,198</b>	<b>4,077</b>	<b>(879)</b>	<b>-22%</b>
<b>401000B · Parking</b>				
4010600 · Daily	115,568	107,867	7,701	7%
4010700 · Parking Meters	61,030	63,136	(2,106)	-3%
<b>Total 401000B · Parking</b>	<b>176,598</b>	<b>171,003</b>	<b>5,595</b>	<b>3%</b>
<b>401000C · Other</b>				
4010800 · Building	11,750	47,284	(35,533)	-75%
4010900 · Beach Fire	4,980	440	4,540	1032%
4011100 · Dog Licenses	3,605	2,950	655	22%
<b>Total 401000C · Other</b>	<b>20,335</b>	<b>50,674</b>	<b>(30,338)</b>	<b>-60%</b>
<b>Total 4010000 · Permits</b>	<b>200,131</b>	<b>225,753</b>	<b>(25,622)</b>	<b>-11%</b>
<b>4020000 · Fines</b>				
<b>402000A · Parking</b>				
4020100 · Parking Tickets	20,052	38,291	(18,238)	-48%
4020150 · Delinquent Parking Tickets	-	625	(625)	-100%
<b>Total 402000A · Parking</b>	<b>20,052</b>	<b>38,916</b>	<b>(18,863)</b>	<b>-48%</b>
<b>402000B · Town</b>				
4020300 · Ordinance Fines & Court Costs	8,208	7,139	1,069	15%
4020400 · Traffic Fines	938	385	553	144%
4020500 · Capias / Contempt Charges	-	180	(180)	-100%
4020700 · Traffic Fines - Other Courts	200	14	186	1329%
4020800 · Ordinance Fines - Other Courts	-	100	(100)	-100%
<b>Total 402000B · Town</b>	<b>9,345</b>	<b>7,818</b>	<b>1,527</b>	<b>20%</b>
<b>Total 4020000 · Fines</b>	<b>29,397</b>	<b>46,733</b>	<b>(17,336)</b>	<b>-37%</b>
<b>4040000 · Misc / Other</b>				
4040200 · Gain / Loss Sale of Equipment	-	(1,635)	1,635	100%
4040300 · Interest Income	146	6,908	(6,762)	-98%
4040500 · Donations	225	-	225	100%
4040600 · Police Reports	325	75	250	333%
4040700 · Police Extra Duty	1,040	5,760	(4,720)	-82%

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4040900 · Misc	707	352	355	101%
<b>Total 4040000 · Misc / Other</b>	<b>2,443</b>	<b>11,460</b>	<b>(9,017)</b>	<b>-79%</b>
<b>4050000 · Investments</b>				
4050100 · Investment Income	51	-	51	100%
4050200 · Unrealized Gain / Loss	-	(2,808)	2,808	100%
<b>Total 4050000 · Investments</b>	<b>51</b>	<b>(2,808)</b>	<b>2,859</b>	<b>102%</b>
<b>4060000 · Grants</b>				
4060300 · Municipal Street Aid	19,887	605	19,282	3185%
<b>Total 4060000 · Grants</b>	<b>19,887</b>	<b>605</b>	<b>19,282</b>	<b>3185%</b>
<b>4070000 · Restricted Income</b>				
4070100 · Beach Patrol	550	611	(61)	-10%
4070200 · Junior Lifeguard Program	-	106	(106)	-100%
4070300 · Beach Patrol Competition	-	666	(666)	-100%
4070400 · Police Department	14,795	24,580	(9,785)	-40%
<b>Total 4070000 · Restricted Income</b>	<b>15,345</b>	<b>25,963</b>	<b>(10,618)</b>	<b>-41%</b>
<b>4080000 · Dewey Beach Enterprises (DBE)</b>				
4080100 · Monthly Toward \$300k	5,000	5,000	-	0%
<b>Total 4080000 · Dewey Beach Enterprises (DBE)</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>
<b>Total Income</b>	<b>276,656</b>	<b>439,537</b>	<b>(162,880)</b>	<b>-37%</b>
<b>Gross Profit</b>	<b>276,656</b>	<b>439,537</b>	<b>(162,880)</b>	<b>-37%</b>
<b>Expense</b>				
<b>6010000 · Town Expenses</b>				
<b>601000A · Administrative</b>				
6010100 · Bank & Credit Card Fees	3,262	4,093	(831)	-20%
6010125 · Bank Fees - Transfer Tax	3,046	421	2,625	623%
6010150 · Collection Agency Fees	-	219	(219)	-100%
6010200 · Commissioner & Committee Exp	-	156	(156)	-100%
6010250 · Election Expenses	3,981	809	3,173	392%
6010500 · Legal Fees - Regular	5,158	5,572	(414)	-7%
6010550 · Legal Fees - Lawsuit	-	45,473	(45,473)	-100%
6010900 · IT	10,358	1,493	8,865	594%
6011000 · Equipment / Asset Purchase	4,988	5,718	(730)	-13%
6011300 · Legal Ads	66	720	(654)	-91%
<b>Total 601000A · Administrative</b>	<b>30,858</b>	<b>64,673</b>	<b>(33,814)</b>	<b>-52%</b>
<b>601000B · Operating</b>				
6012000 · Bayard Avenue Operating	301	332	(31)	-9%
6012100 · Beautification	2,442	2,417	25	1%
6012200 · Trash	1,955	1,416	539	38%
6012300 · Street Signs / Lights	600	1,078	(478)	-44%
6012400 · Parking Meter / Permit Expenses	485	873	(388)	-44%
6012600 · Municipal Street Aid Expend.	600	605	(5)	-1%
6012700 · Town Hall Property Expenses	44	15	30	206%
6012800 · Storm Water / Street Flooding	26,989	-	26,989	100%
<b>Total 601000B · Operating</b>	<b>33,415</b>	<b>6,736</b>	<b>26,679</b>	<b>396%</b>

## Town of Dewey Beach Profit & Loss Prev Year Comparison September 2020

	Sep 20	Sep 19	\$ Change	% Change
<b>Total 6010000 · Town Expenses</b>	64,274	71,408	(7,135)	-10%
<b>6020000 · Administration</b>				
<b>602000A · Employee Expenses</b>				
6020100 · Salary & Wages	21,284	21,851	(566)	-3%
6020110 · Payroll Taxes	1,651	1,672	(21)	-1%
6020130 · Employee Benefits	3,311	4,268	(956)	-22%
6020140 · Pension Plan	414	481	(67)	-14%
6020160 · Workers Comp	-	46	(46)	-100%
<b>Total 602000A · Employee Expenses</b>	26,660	28,317	(1,657)	-6%
<b>602000B · Seasonal Employee Expenses</b>				
6020300 · Salary & Wages	-	264	(264)	-100%
6020310 · Payroll Taxes	-	24	(24)	-100%
6020360 · Workers Comp	-	1	(1)	-100%
<b>Total 602000B · Seasonal Employee Expenses</b>	-	289	(289)	-100%
<b>602000C · Building Expenses</b>				
6020500 · Utilities	1,111	1,559	(449)	-29%
6020510 · Cleaning	200	200	-	0%
6020530 · Building Maintenance	1,571	63	1,508	2394%
<b>Total 602000C · Building Expenses</b>	2,882	1,822	1,059	58%
<b>602000D · Vehicles</b>				
6020605 · Mileage Reimbursement	-	105	(105)	-100%
<b>Total 602000D · Vehicles</b>	-	105	(105)	-100%
<b>602000E · Operating</b>				
6021000 · Postage	764	1,570	(807)	-51%
6021100 · Professional Fees	7,846	3,252	4,594	141%
6021200 · Insurance	5,647	6,402	(755)	-12%
6021300 · Dues & Publications	-	160	(160)	-100%
6021500 · Supplies	554	701	(146)	-21%
6021700 · Misc	69	272	(202)	-75%
<b>Total 602000E · Operating</b>	14,879	12,357	2,522	20%
<b>Total 6020000 · Administration</b>	44,421	42,891	1,531	4%
<b>6030000 · Police</b>				
<b>603000A · Employee Expenses</b>				
6030100 · Salary & Wages	53,112	41,401	11,712	28%
6030105 · Special Event Payroll	-	5,146	(5,146)	-100%
6030110 · Payroll Taxes	3,400	3,247	153	5%
6030130 · Employee Benefits	12,227	10,854	1,373	13%
6030140 · Pension Plan	5,986	5,368	618	12%
6030150 · Uniforms	(14)	1,456	(1,470)	-101%
6030160 · Workers Comp	-	2,164	(2,164)	-100%
<b>Total 603000A · Employee Expenses</b>	74,711	69,635	5,077	7%
<b>603000B · Admin Employee Expenses</b>				
6030200 · Salary & Wages	7,061	8,728	(1,667)	-19%
6030210 · Payroll Taxes	558	694	(136)	-20%

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	Sep 20	Sep 19	\$ Change	% Change
6030230 · Employee Benefits	3,208	2,686	523	19%
6030240 · Pension Plan	150	94	56	59%
6030260 · Workers Comp	-	21	(21)	-100%
<b>Total 603000B · Admin Employee Expenses</b>	<b>10,977</b>	<b>12,223</b>	<b>(1,246)</b>	<b>-10%</b>
<b>603000C · Seasonal Employee Expenses</b>				
6030300 · Salary & Wages	19,850	24,389	(4,539)	-19%
6030310 · Payroll Taxes	2,396	2,256	140	6%
6030350 · Uniforms	311	-	311	100%
6030360 · Workers Comp	-	598	(598)	-100%
<b>Total 603000C · Seasonal Employee Expenses</b>	<b>22,557</b>	<b>27,242</b>	<b>(4,686)</b>	<b>-17%</b>
<b>603000D · Building Expenses</b>				
6030500 · Utilities	1,684	1,679	5	0%
6030510 · Cleaning	200	200	-	0%
6030530 · Building Maintenance	2,602	17	2,585	15555%
<b>Total 603000D · Building Expenses</b>	<b>4,485</b>	<b>1,896</b>	<b>2,590</b>	<b>137%</b>
<b>603000E · Vehicles</b>				
6030600 · Gas	-	2,113	(2,113)	-100%
6030610 · Auto Maintenance & Repairs	5,088	91	4,998	5515%
<b>Total 603000E · Vehicles</b>	<b>5,088</b>	<b>2,204</b>	<b>2,885</b>	<b>131%</b>
<b>603000F · Operating</b>				
6031000 · Postage	5	8	(3)	-37%
6031100 · Professional Fees	240	140	100	72%
6031200 · Insurance	6,438	7,011	(573)	-8%
6031300 · Dues & Publications	148	-	148	100%
6031400 · Training	3,846	-	3,846	100%
6031500 · Supplies	165	565	(401)	-71%
6031700 · Misc	85	314	(229)	-73%
6031800 · Equipment Maintenance	388	3,745	(3,357)	-90%
6031900 · Drug Testing	69	-	69	100%
<b>Total 603000F · Operating</b>	<b>11,383</b>	<b>11,782</b>	<b>(400)</b>	<b>-3%</b>
<b>Total 6030000 · Police</b>	<b>129,202</b>	<b>124,982</b>	<b>4,220</b>	<b>3%</b>
<b>6040000 · Maintenance</b>				
<b>604000A · Employee Expenses</b>				
6040100 · Salary & Wages	3,525	4,713	(1,188)	-25%
6040110 · Payroll Taxes	270	375	(105)	-28%
6040130 · Employee Benefits	948	836	112	13%
6040140 · Pension Plan	106	114	(9)	-7%
6040160 · Workers Comp	-	213	(213)	-100%
<b>Total 604000A · Employee Expenses</b>	<b>4,848</b>	<b>6,251</b>	<b>(1,403)</b>	<b>-22%</b>
<b>604000B · Building Expenses</b>				
6040500 · Utilities	168	303	(135)	-44%
<b>Total 604000B · Building Expenses</b>	<b>168</b>	<b>303</b>	<b>(135)</b>	<b>-44%</b>
<b>604000C · Vehicles</b>				
6040600 · Gas	-	303	(303)	-100%

## Town of Dewey Beach Profit & Loss Prev Year Comparison September 2020

	Sep 20	Sep 19	\$ Change	% Change
6040610 · Auto Maintenance & Repairs	18	-	18	100%
<b>Total 604000C · Vehicles</b>	<b>18</b>	<b>303</b>	<b>(284)</b>	<b>-94%</b>
<b>604000D · Operating</b>				
6041500 · Supplies	193	253	(60)	-24%
6041800 · Equipment Maintenance	-	20	(20)	-100%
<b>Total 604000D · Operating</b>	<b>193</b>	<b>273</b>	<b>(80)</b>	<b>-29%</b>
<b>Total 6040000 · Maintenance</b>	<b>5,228</b>	<b>7,130</b>	<b>(1,902)</b>	<b>-27%</b>
<b>6050000 · Code Enforcement</b>				
<b>605000A · Employee Expenses</b>				
6050100 · Salary & Wages	5,798	7,850	(2,052)	-26%
6050110 · Payroll Taxes	444	601	(157)	-26%
6050130 · Employee Benefits	2,751	2,771	(20)	-1%
6050140 · Pension Plan	97	94	3	3%
6050150 · Uniforms	-	188	(188)	-100%
6050160 · Workers Comp	-	34	(34)	-100%
<b>Total 605000A · Employee Expenses</b>	<b>9,090</b>	<b>11,538</b>	<b>(2,448)</b>	<b>-21%</b>
<b>605000B · Seasonal Employee Expenses</b>				
6050300 · Salary & Wages	3,872	6,398	(2,526)	-39%
6050310 · Payroll Taxes	561	592	(31)	-5%
6050360 · Workers Comp	-	36	(36)	-100%
<b>Total 605000B · Seasonal Employee Expenses</b>	<b>4,433</b>	<b>7,025</b>	<b>(2,592)</b>	<b>-37%</b>
<b>605000C · Building Expenses</b>				
6050500 · Utilities	469	774	(305)	-39%
6050530 · Building Maintenance	785	98	687	698%
<b>Total 605000C · Building Expenses</b>	<b>1,255</b>	<b>872</b>	<b>382</b>	<b>44%</b>
<b>605000E · Operating</b>				
6051000 · Postage	454	1,418	(964)	-68%
6051100 · Professional Fees	23	-	23	100%
6051400 · Training	-	175	(175)	-100%
6051500 · Supplies	649	534	115	22%
6051700 · Misc	31	237	(206)	-87%
6051900 · Equipment Maintenance	-	579	(579)	-100%
<b>Total 605000E · Operating</b>	<b>1,157</b>	<b>2,942</b>	<b>(1,786)</b>	<b>-61%</b>
<b>Total 6050000 · Code Enforcement</b>	<b>15,934</b>	<b>22,378</b>	<b>(6,444)</b>	<b>-29%</b>
<b>6060000 · Building Inspector</b>				
<b>606000A · Employee Expenses</b>				
6060100 · Salary & Wages	3,952	3,393	558	16%
6060110 · Payroll Taxes	289	260	30	11%
6060130 · Employee Benefits	868	-	868	100%
6060140 · Pension Plan	119	-	119	100%
6060160 · Workers Comp	-	26	(26)	-100%
<b>Total 606000A · Employee Expenses</b>	<b>5,228</b>	<b>3,678</b>	<b>1,550</b>	<b>42%</b>
<b>606000B · Vehicles</b>				
6060600 · Gas	-	-	-	0%

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	Sep 20	Sep 19	\$ Change	% Change
Total 606000B · Vehicles	-	-	-	0%
606000C · Operating				
6060500 · Phone	40	42	(1)	-3%
6061500 · Supplies	29	150	(121)	-81%
6061700 · Misc	-	52	(52)	-100%
<b>Total 606000C · Operating</b>	<b>69</b>	<b>244</b>	<b>(175)</b>	<b>-72%</b>
Total 6060000 · Building Inspector	5,297	3,922	1,375	35%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	5,704	9,065	(3,360)	-37%
6070110 · Payroll Taxes	539	773	(234)	-30%
6070150 · Uniforms	-	9	(9)	-100%
6070160 · Workers Comp	-	9	(9)	-100%
<b>Total 607000A · Employee Expenses</b>	<b>6,243</b>	<b>9,855</b>	<b>(3,612)</b>	<b>-37%</b>
607000B · Operating				
6071000 · Postage	101	315	(214)	-68%
6071500 · Supplies	-	35	(35)	-100%
6071700 · Misc	785	-	785	100%
<b>Total 607000B · Operating</b>	<b>886</b>	<b>350</b>	<b>536</b>	<b>153%</b>
<b>Total 6070000 · Alderman</b>	<b>7,130</b>	<b>10,206</b>	<b>(3,076)</b>	<b>-30%</b>
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	67,444	42,378	25,066	59%
6080110 · Payroll Taxes	6,373	3,920	2,454	63%
6080130 · Employee Benefits	35	70	(35)	-50%
6080160 · Workers Comp	-	1,162	(1,162)	-100%
<b>Total 608000A · Employee Expenses</b>	<b>73,852</b>	<b>47,529</b>	<b>26,323</b>	<b>55%</b>
608000B · Building Expenses				
6080500 · Utilities	354	860	(507)	-59%
6080510 · Cleaning	-	200	(200)	-100%
6080530 · Building Maintenance	1,838	47	1,791	3771%
<b>Total 608000B · Building Expenses</b>	<b>2,192</b>	<b>1,108</b>	<b>1,084</b>	<b>98%</b>
608000C · Vehicles				
6080600 · Gas	-	122	(122)	-100%
<b>Total 608000C · Vehicles</b>	<b>-</b>	<b>122</b>	<b>(122)</b>	<b>-100%</b>
608000D · Operating				
6081200 · Insurance	82	82	-	0%
6081500 · Supplies	111	77	35	45%
6081700 · Misc	92	543	(450)	-83%
6081800 · Donation Purchases	26	72	(46)	-64%
<b>Total 608000D · Operating</b>	<b>312</b>	<b>774</b>	<b>(462)</b>	<b>-60%</b>
<b>Total 6080000 · Beach Patrol</b>	<b>76,356</b>	<b>49,533</b>	<b>26,823</b>	<b>54%</b>
<b>Total Expense</b>	<b>347,841</b>	<b>332,449</b>	<b>15,392</b>	<b>5%</b>
<b>Net Income</b>	<b>(71,185)</b>	<b>107,088</b>	<b>(178,273)</b>	<b>-166%</b>