

Town of Dewey Beach Profit & Loss Prev Year Comparison March 2021

	Mar 21	Mar 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	\$ 104,050	\$ 50,298	\$ 53,752	107%
4000150 · Transfer Tax Recoup	\$ 5,476	\$ 2,517	\$ 2,959	118%
4000200 · Accommodations Tax	\$ 20,680	\$ 35,654	\$ (14,974)	-42%
Total 400000A · Annual	\$ 130,206	\$ 88,469	\$ 41,737	47%
Total 4000000 · Regular Income	\$ 130,206	\$ 88,469	\$ 41,737	47%
4010000 · Permits				
401000A · Licenses				
4010100 · Rental License	\$ 48,858	\$ 21,425	\$ 27,433	128%
4010200 · Commercial Rental License	\$ 1,691	\$ 546	\$ 1,145	210%
4010300 · Commerical Business	\$ 95,097	\$ 118,167	\$ (23,070)	-20%
4010400 · Real Estate Agents	\$ -	\$ 3,270	\$ (3,270)	-100%
Total 401000A · Licenses	\$ 145,646	\$ 143,408	\$ 2,238	2%
401000B · Parking				
4010600 · Daily	\$ 753	\$ 343	\$ 411	120%
4010700 · Parking Meters	\$ -	\$ 78	\$ (78)	-100%
Total 401000B · Parking	\$ 753	\$ 421	\$ 332	79%
401000C · Other				
4010800 · Building	\$ 28,954	\$ 21,784	\$ 7,170	33%
4010850 · Builing Permit Application Fees	\$ 450	\$ -	\$ 450	100%
4010900 · Beach Fire	\$ 1,990	\$ -	\$ 1,990	100%
4011100 · Dog Licenses	\$ 1,430	\$ 90	\$ 1,340	1489%
Total 401000C · Other	\$ 32,824	\$ 21,874	\$ 10,950	50%
Total 4010000 · Permits	\$ 179,223	\$ 165,703	\$ 13,520	8%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	\$ 5,390	\$ 4,438	\$ 952	21%
4020150 · Delinquent Parking Tickets	\$ 260	\$ 715	\$ (455)	-64%
Total 402000A · Parking	\$ 5,650	\$ 5,153	\$ 497	10%
402000B · Town				
4020300 · Ordinance Fines & Court Costs	\$ 2,422	\$ 916	\$ 1,505	164%
4020400 · Traffic Fines	\$ 2,382	\$ 651	\$ 1,731	266%
4020700 · Traffic Fines - Other Courts	\$ 1,068	\$ 61	\$ 1,007	1642%
4020800 · Ordinance Fines - Other Courts	\$ -	\$ 262	\$ (262)	-100%
Total 402000B · Town	\$ 5,872	\$ 1,891	\$ 3,982	211%
Total 4020000 · Fines	\$ 11,523	\$ 7,044	\$ 4,479	64%
4040000 · Misc / Other				
4040200 · Gain / Loss Sale of Equipment	\$ -	\$ -	\$ -	0%
4040300 · Interest Income	\$ 144	\$ 5,343	\$ (5,199)	-97%
4040600 · Police Reports	\$ 50	\$ 25	\$ 25	100%
4040700 · Police Extra Duty	\$ 7,095	\$ -	\$ 7,095	100%

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4040900 · Misc	\$ 2,070	\$ 7,784	\$ (5,714)	-73%
Total 4040000 · Misc / Other	\$ 9,359	\$ 13,153	\$ (3,793)	-29%
4050000 · Investments				
4050100 · Investment Income	\$ 30	\$ -	\$ 30	100%
4050200 · Unrealized Gain / Loss	\$ -	\$ (2,964)	\$ 2,964	100%
Total 4050000 · Investments	\$ 30	\$ (2,964)	\$ 2,994	101%
4060000 · Grants				
4060300 · Municipal Street Aid	\$ 639	\$ 121	\$ 518	426%
Total 4060000 · Grants	\$ 639	\$ 121	\$ 518	426%
4070000 · Restricted Income				
4070200 · Junior Lifeguard Program	\$ 20	\$ -	\$ 20	100%
4070400 · Police Department	\$ -	\$ 16,505	\$ (16,505)	-100%
Total 4070000 · Restricted Income	\$ 20	\$ 16,505	\$ (16,485)	-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	\$ 331,001	\$ 293,031	\$ 37,970	13%
Gross Profit	\$ 331,001	\$ 293,031	\$ 37,970	13%
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	\$ 1,502	\$ 1,009	\$ 492	49%
6010125 · Bank Fees - Transfer Tax	\$ 1,095	\$ 519	\$ 576	111%
6010150 · Collection Agency Fees	\$ 91	\$ 250	\$ (159)	-64%
6010200 · Commissioner & Committee Exp	\$ 75	\$ 110	\$ (35)	-32%
6010300 · Donations	\$ -	\$ 50	\$ (50)	-100%
6010400 · Code Update	\$ 2,215	\$ -	\$ 2,215	100%
6010500 · Legal Fees - Regular	\$ 6,498	\$ 4,076	\$ 2,421	59%
6010550 · Legal Fees - Lawsuit	\$ -	\$ 760	\$ (760)	-100%
6010900 · IT	\$ 8,012	\$ 6,962	\$ 1,051	15%
6011000 · Equipment / Asset Purchase	\$ -	\$ 22,504	\$ (22,504)	-100%
6011300 · Legal Ads	\$ 5,320	\$ 836	\$ 4,484	536%
6011500 · Compensated Absence Exp.	\$ 24,367	\$ -	\$ 24,367	100%
Total 601000A · Administrative	\$ 49,175	\$ 37,078	\$ 12,097	33%
601000B · Operating				
6012000 · Bayard Avenue Operating	\$ 140	\$ 470	\$ (329)	-70%
6012050 · Bayard Avenue Loan	\$ -	\$ (2,262)	\$ 2,262	100%
6012051 · Bayard Avenue Loan Interest	\$ -	\$ 2,262	\$ (2,262)	-100%
6012100 · Beautification	\$ 3,585	\$ 2,705	\$ 881	33%
6012150 · COVID-19 Expenses	\$ 8,636	\$ -	\$ 8,636	100%
6012200 · Trash	\$ 8,751	\$ 1,327	\$ 7,424	560%
6012300 · Street Signs / Lights	\$ 5,602	\$ 1,143	\$ 4,459	390%
6012400 · Parking Meter / Permit Expenses	\$ 575	\$ 285	\$ 290	102%
6012600 · Municipal Street Aid Expend.	\$ 639	\$ 603	\$ 36	6%

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	Mar 21	Mar 20	\$ Change	% Change
6012700 · Town Hall Property Expenses	\$ 243	\$ 175	\$ 68	39%
6012800 · Storm Water / Street Flooding	\$ -	\$ 20,967	\$ (20,967)	-100%
Total 601000B · Operating	\$ 28,171	\$ 27,674	\$ 497	2%
Total 6010000 · Town Expenses	\$ 77,346	\$ 64,752	\$ 12,594	19%
6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	\$ 33,125	\$ 32,607	\$ 518	2%
6020110 · Payroll Taxes	\$ 1,988	\$ 1,994	\$ (6)	0%
6020130 · Employee Benefits	\$ 4,339	\$ 4,303	\$ 36	1%
6020140 · Pension Plan	\$ 218	\$ 474	\$ (257)	-54%
6020160 · Workers Comp	\$ 301	\$ 21	\$ 280	1313%
Total 602000A · Employee Expenses	\$ 39,970	\$ 39,399	\$ 571	1%
602000B · Seasonal Employee Expenses				
6020360 · Workers Comp	\$ 1	\$ 0	\$ 1	346%
Total 602000B · Seasonal Employee Expenses	\$ 1	\$ 0	\$ 1	346%
602000C · Building Expenses				
6020500 · Utilities	\$ 1,232	\$ 1,613	\$ (380)	-24%
6020510 · Cleaning	\$ 200	\$ 200	\$ -	0%
6020530 · Building Maintenance	\$ 3,679	\$ 1,089	\$ 2,590	238%
Total 602000C · Building Expenses	\$ 5,111	\$ 2,902	\$ 2,209	76%
602000D · Vehicles				
6020605 · Mileage Reimbursement	\$ 400	\$ -	\$ 400	100%
Total 602000D · Vehicles	\$ 400	\$ -	\$ 400	100%
602000E · Operating				
6021000 · Postage	\$ 175	\$ 117	\$ 58	50%
6021100 · Professional Fees	\$ 22,803	\$ 3,096	\$ 19,707	637%
6021200 · Insurance	\$ 21,542	\$ (8,974)	\$ 30,516	340%
6021300 · Dues & Publications	\$ 83	\$ 555	\$ (472)	-85%
6021400 · Training	\$ -	\$ 1,607	\$ (1,607)	-100%
6021500 · Supplies	\$ 6,124	\$ 1,784	\$ 4,340	243%
6021600 · Printing	\$ 3,101	\$ 1,854	\$ 1,247	67%
6021700 · Misc	\$ 294	\$ 300	\$ (6)	-2%
Total 602000E · Operating	\$ 54,122	\$ 339	\$ 53,783	15856%
Total 6020000 · Administration	\$ 99,604	\$ 42,640	\$ 56,964	134%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	\$ 80,633	\$ 58,712	\$ 21,922	37%
6030110 · Payroll Taxes	\$ 4,606	\$ 3,555	\$ 1,051	30%
6030130 · Employee Benefits	\$ 11,459	\$ 12,566	\$ (1,107)	-9%
6030140 · Pension Plan	\$ 6,525	\$ 5,404	\$ 1,121	21%
6030150 · Uniforms	\$ 6,803	\$ 6,781	\$ 22	0%
6030160 · Workers Comp	\$ 1,716	\$ 996	\$ 720	72%
Total 603000A · Employee Expenses	\$ 111,743	\$ 88,014	\$ 23,728	27%
603000B · Admin Employee Expenses				

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6030200 · Salary & Wages	\$ 14,662	\$ 12,409	\$ 2,253	18%
6030210 · Payroll Taxes	\$ 859	\$ 824	\$ 35	4%
6030230 · Employee Benefits	\$ 3,361	\$ 2,458	\$ 903	37%
6030240 · Pension Plan	\$ 139	\$ 94	\$ 45	48%
6030260 · Workers Comp	\$ 15	\$ 10	\$ 5	53%
Total 603000B · Admin Employee Expenses	\$ 19,036	\$ 15,795	\$ 3,240	21%
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	\$ -	\$ 1,621	\$ (1,621)	-100%
6030310 · Payroll Taxes	\$ -	\$ 148	\$ (148)	-100%
6030360 · Workers Comp	\$ 603	\$ 275	\$ 328	119%
Total 603000C · Seasonal Employee Expenses	\$ 603	\$ 2,044	\$ (1,441)	-71%
603000D · Building Expenses				
6030500 · Utilities	\$ 1,963	\$ 2,211	\$ (248)	-11%
6030510 · Cleaning	\$ 200	\$ 200	\$ -	0%
6030530 · Building Maintenance	\$ 2,314	\$ 922	\$ 1,392	151%
Total 603000D · Building Expenses	\$ 4,477	\$ 3,333	\$ 1,144	34%
603000E · Vehicles				
6030600 · Gas	\$ 448	\$ 465	\$ (17)	-4%
6030605 · Mileage Reimbursement	\$ -	\$ 64	\$ (64)	-100%
6030610 · Auto Maintenance & Repairs	\$ 8,982	\$ 1,467	\$ 7,516	512%
Total 603000E · Vehicles	\$ 9,430	\$ 1,996	\$ 7,434	372%
603000F · Operating				
6031000 · Postage	\$ 8	\$ 21	\$ (13)	-63%
6031100 · Professional Fees	\$ 545	\$ 3,332	\$ (2,787)	-84%
6031200 · Insurance	\$ 24,179	\$ (11,378)	\$ 35,557	313%
6031300 · Dues & Publications	\$ 475	\$ 150	\$ 325	217%
6031400 · Training	\$ 390	\$ 12,908	\$ (12,518)	-97%
6031500 · Supplies	\$ 1,157	\$ 948	\$ 208	22%
6031700 · Misc	\$ 3,923	\$ 233	\$ 3,690	1582%
6031800 · Equipment Maintenance	\$ 10,827	\$ 299	\$ 10,528	3521%
6031900 · Drug Testing	\$ -	\$ 909	\$ (909)	-100%
Total 603000F · Operating	\$ 41,503	\$ 7,423	\$ 34,080	459%
Total 6030000 · Police	\$ 186,790	\$ 118,606	\$ 68,185	57%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	\$ 7,613	\$ 5,274	\$ 2,339	44%
6040110 · Payroll Taxes	\$ 377	\$ 337	\$ 40	12%
6040130 · Employee Benefits	\$ 948	\$ 948	\$ -	0%
6040140 · Pension Plan	\$ 108	\$ 102	\$ 5	5%
6040150 · Uniforms	\$ 491	\$ -	\$ 491	100%
6040160 · Workers Comp	\$ 159	\$ 98	\$ 61	62%
Total 604000A · Employee Expenses	\$ 9,695	\$ 6,760	\$ 2,935	43%
604000B · Building Expenses				
6040500 · Utilities	\$ 568	\$ 468	\$ 100	21%

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	Mar 21	Mar 20	\$ Change	% Change
6040530 · Building Maintenance	\$ -	\$ 3	\$ (3)	-100%
Total 604000B · Building Expenses	\$ 568	\$ 471	\$ 97	21%
604000C · Vehicles				
6040610 · Auto Maintenance & Repairs	\$ -	\$ 65	\$ (65)	-100%
Total 604000C · Vehicles	\$ -	\$ 65	\$ (65)	-100%
604000D · Operating				
6041500 · Supplies	\$ 1,224	\$ 317	\$ 907	286%
6041700 · Misc	\$ 212	\$ -	\$ 212	100%
Total 604000D · Operating	\$ 1,436	\$ 317	\$ 1,119	352%
Total 6040000 · Maintenance	\$ 11,700	\$ 7,615	\$ 4,085	54%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	\$ 9,758	\$ 8,492	\$ 1,266	15%
6050110 · Payroll Taxes	\$ 579	\$ 562	\$ 17	3%
6050130 · Employee Benefits	\$ 2,767	\$ 2,747	\$ 20	1%
6050140 · Pension Plan	\$ 97	\$ 94	\$ 3	3%
6050150 · Uniforms	\$ 1,435	\$ -	\$ 1,435	100%
6050160 · Workers Comp	\$ 27	\$ 16	\$ 11	70%
Total 605000A · Employee Expenses	\$ 14,662	\$ 11,910	\$ 2,752	23%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	\$ 873	\$ 2,227	\$ (1,354)	-61%
6050310 · Payroll Taxes	\$ 25	\$ 119	\$ (94)	-79%
6050360 · Workers Comp	\$ 27	\$ 16	\$ 11	65%
Total 605000B · Seasonal Employee Expenses	\$ 925	\$ 2,362	\$ (1,437)	-61%
605000C · Building Expenses				
6050500 · Utilities	\$ 819	\$ 1,266	\$ (446)	-35%
6050530 · Building Maintenance	\$ 2,550	\$ 835	\$ 1,715	205%
Total 605000C · Building Expenses	\$ 3,369	\$ 2,101	\$ 1,268	60%
605000D · Vehicles				
6050610 · Auto Maintenance & Repair	\$ 170	\$ -	\$ 170	100%
Total 605000D · Vehicles	\$ 170	\$ -	\$ 170	100%
605000E · Operating				
6051100 · Professional Fees	\$ 46	\$ 46	\$ -	0%
6051400 · Training	\$ 156	\$ -	\$ 156	100%
6051500 · Supplies	\$ 733	\$ 653	\$ 79	12%
6051700 · Misc	\$ 507	\$ 113	\$ 395	351%
6051900 · Equipment Maintenance	\$ 1,055	\$ -	\$ 1,055	100%
Total 605000E · Operating	\$ 2,497	\$ 812	\$ 1,685	208%
Total 6050000 · Code Enforcement	\$ 21,623	\$ 17,185	\$ 4,439	26%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	\$ 6,536	\$ 5,572	\$ 964	17%
6060110 · Payroll Taxes	\$ 376	\$ 345	\$ 31	9%
6060130 · Employee Benefits	\$ 868	\$ 712	\$ 156	22%

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	Mar 21	Mar 20	\$ Change	% Change
6060140 · Pension Plan	\$ 119	\$ -	\$ 119	100%
6060160 · Workers Comp	\$ 17	\$ 12	\$ 5	42%
Total 606000A · Employee Expenses	\$ 7,916	\$ 6,642	\$ 1,274	19%
606000C · Operating				
6060500 · Phone	\$ 46	\$ 42	\$ 4	9%
6061400 · Training	\$ -	\$ -	\$ -	0%
6061500 · Supplies	\$ 125	\$ 310	\$ (185)	-60%
6061700 · Misc	\$ 99	\$ -	\$ 99	100%
Total 606000C · Operating	\$ 270	\$ 351	\$ (82)	-23%
Total 6060000 · Building Inspector	\$ 8,186	\$ 6,993	\$ 1,192	17%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	\$ 4,218	\$ 2,287	\$ 1,931	84%
6070110 · Payroll Taxes	\$ 284	\$ 134	\$ 151	113%
6070160 · Workers Comp	\$ 8	\$ 4	\$ 4	103%
Total 607000A · Employee Expenses	\$ 4,511	\$ 2,425	\$ 2,085	86%
607000B · Operating				
6071500 · Supplies	\$ 255	\$ 111	\$ 144	130%
Total 607000B · Operating	\$ 255	\$ 111	\$ 144	130%
Total 6070000 · Alderman	\$ 4,765	\$ 2,536	\$ 2,229	88%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	\$ 2,566	\$ 1,208	\$ 1,358	112%
6080110 · Payroll Taxes	\$ 128	\$ 236	\$ (108)	-46%
6080130 · Employee Benefits	\$ 59	\$ 35	\$ 24	68%
6080150 · Uniforms	\$ 4,616	\$ 1,321	\$ 3,295	249%
6080160 · Workers Comp	\$ 885	\$ 535	\$ 350	65%
Total 608000A · Employee Expenses	\$ 8,254	\$ 3,335	\$ 4,920	148%
608000B · Building Expenses				
6080500 · Utilities	\$ 310	\$ 496	\$ (187)	-38%
6080510 · Cleaning	\$ 200	\$ -	\$ 200	100%
6080530 · Building Maintenance	\$ 3,935	\$ -	\$ 3,935	100%
Total 608000B · Building Expenses	\$ 4,444	\$ 496	\$ 3,948	795%
608000C · Vehicles				
6080610 · Auto Maintenance & Repair	\$ -	\$ 343	\$ (343)	-100%
Total 608000C · Vehicles	\$ -	\$ 343	\$ (343)	-100%
608000D · Operating				
6081200 · Insurance	\$ 89	\$ (227)	\$ 316	139%
6081500 · Supplies	\$ 963	\$ 662	\$ 301	46%
6081700 · Misc	\$ 285	\$ -	\$ 285	100%
6081800 · Donation Purchases	\$ 1,053	\$ 1,948	\$ (895)	-46%
6081900 · Equipment Maintenance	\$ 684	\$ -	\$ 684	100%
Total 608000D · Operating	\$ 3,075	\$ 2,382	\$ 692	29%
Total 6080000 · Beach Patrol	\$ 15,773	\$ 6,556	\$ 9,217	141%

Town of Dewey Beach

Profit & Loss Prev Year Comparison

March 2021

	Mar 21	Mar 20	\$ Change	% Change
Total Expense	\$ 425,788	\$ 266,883	\$ 158,905	60%
Net Ordinary Income	\$ (94,788)	\$ 26,147	\$ (120,935)	-463%
Other Income/Expense				
Other Expense				
8000000 · Depreciation Expense	\$ 20,161	\$ 280,319	\$ (260,158)	-93%
9999999 · Suspense	\$ (628)	\$ -	\$ (628)	-100%
Total Other Expense	\$ 19,533	\$ 280,319	\$ (260,786)	-93%
Net Other Income	\$ (19,533)	\$ (280,319)	\$ 260,786	93%
Net Income	<u>\$ (114,321)</u>	<u>\$ (254,171)</u>	<u>\$ 139,851</u>	<u>55%</u>