

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

Ordinary Income/Expense	May 21	May 20	\$ Change	% Change
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	236,858	92,123	144,735	157%
4000150 · Transfer Tax Recoup	12,466	2,980	9,486	318%
4000200 · Accommodations Tax	1,519	16,492	(14,973)	-91%
4000250 · Hotel Tax	-	-	-	0%
4000300 · Cable TV Franchise	13,527	12,735	792	6%
4000400 · Beach Concession Contract	-	-	-	0%
Total 400000A · Annual	<u>264,370</u>	<u>124,330</u>	<u>140,040</u>	<u>113%</u>
Total 4000000 · Regular Income	264,370	124,330	140,040	113%
4010000 · Permits				
401000A · Licenses				
4010100 · Rental License	5,869	12,220	(6,351)	-52%
4010200 · Commercial Rental License	-	436	(436)	-100%
4010300 · Commerical Business	10,192	24,532	(14,340)	-58%
4010400 · Real Estate Agents	-	109	(109)	-100%
Total 401000A · Licenses	<u>16,061</u>	<u>37,297</u>	<u>(21,236)</u>	<u>-57%</u>
401000B · Parking				
4010500 · Seasonal	203,427	135,190	68,237	50%
4010600 · Daily	1,623	75	1,548	2064%
4010700 · Parking Meters	2,804	784	2,021	258%
Total 401000B · Parking	<u>207,854</u>	<u>136,049</u>	<u>71,805</u>	<u>53%</u>
401000C · Other				
4010800 · Building	82,783	41,353	41,429	100%
4010850 · Builing Permit Application Fees	1,050	-	1,050	100%
4010900 · Beach Fire	6,350	130	6,220	4785%
4011100 · Dog Licenses	8,696	1,425	7,271	510%
Total 401000C · Other	<u>98,879</u>	<u>42,908</u>	<u>55,970</u>	<u>130%</u>
Total 4010000 · Permits	322,793	216,254	106,540	49%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	6,902	1,605	5,297	330%
4020150 · Delinquent Parking Tickets	1,364	-	1,364	100%
Total 402000A · Parking	<u>8,266</u>	<u>1,605</u>	<u>6,661</u>	<u>415%</u>
402000B · Town				
4020300 · Ordinance Fines & Court Costs	3,188	774	2,414	312%
4020400 · Traffic Fines	2,403	35	2,368	6764%
4020700 · Fines - Other Courts	687	97	590	609%
4020800 · Ordinance Fines - Other Courts	-	120	(120)	-100%
Total 402000B · Town	<u>6,278</u>	<u>1,026</u>	<u>5,252</u>	<u>512%</u>
Total 4020000 · Fines	14,544	2,631	11,913	453%
4040000 · Misc / Other				

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4040100 · Public Hearing Fees	500	(500)	1,000	200%
4040300 · Interest Income	37	335	(298)	-89%
4040700 · Police Extra Duty	1,300	520	780	150%
4040800 · Pension State Funding	27,421	-	27,421	100%
4040900 · Misc	137	133	5	3%
Total 4040000 · Misc / Other	29,395	487	28,908	5932%
4050000 · Investments				
4050100 · Investment Income	31	1,810	(1,780)	-98%
4050200 · Unrealized Gain / Loss	-	(1,626)	1,626	100%
Total 4050000 · Investments	31	184	(154)	-83%
4060000 · Grants				
4060300 · Municipal Street Aid	-	615	(615)	-100%
Total 4060000 · Grants	-	615	(615)	-100%
4070000 · Restricted Income				
4070200 · Junior Lifeguard Program	390	5	385	7700%
Total 4070000 · Restricted Income	390	5	385	7700%
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	631,523	349,506	282,017	81%
Gross Profit	631,523	349,506	282,017	81%
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	2,345	1,324	1,021	77%
6010125 · Bank Fees - Transfer Tax	2,493	604	1,889	313%
6010150 · Collection Agency Fees	477	-	477	100%
6010200 · Commissioner & Committee Exp	-	139	(139)	-100%
6010400 · Code Update	-	1,195	(1,195)	-100%
6010500 · Legal Fees - Regular	5,008	4,248	760	18%
6010800 · Beach & Marketing Events	-	494	(494)	-100%
6010900 · IT	3,298	7,205	(3,907)	-54%
6011000 · Equipment / Asset Purchase	-	28,871	(28,871)	-100%
6011100 · Employee Bonuses	5	-	5	100%
6011200 · Dues / Publications	-	229	(229)	-100%
6011300 · Legal Ads	1,289	252	1,037	411%
Total 601000A · Administrative	14,915	44,561	(29,646)	-67%
601000B · Operating				
6012000 · Bayard Avenue Operating	348	2,790	(2,441)	-88%
6012100 · Beautification	-	2,442	(2,442)	-100%
6012150 · COVID-19 Expenses	4,713	-	4,713	100%
6012200 · Trash	1,458	2,748	(1,289)	-47%
6012300 · Street Signs / Lights	1,059	1,365	(306)	-22%
6012400 · Parking Meter / Permit Expenses	850	2,368	(1,518)	-64%

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6012600 · Municipal Street Aid Expend.	-	615	(615)	-100%
6012700 · Town Hall Property Expenses	37	30	7	23%
Total 601000B · Operating	8,465	12,356	(3,891)	-31%
Total 6010000 · Town Expenses	23,380	56,917	(33,536)	-59%
6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	20,701	21,339	(638)	-3%
6020110 · Payroll Taxes	1,696	1,708	(13)	-1%
6020130 · Employee Benefits	4,746	3,255	1,491	46%
6020140 · Pension Plan	228	475	(247)	-52%
6020160 · Workers Comp	301	52	249	482%
Total 602000A · Employee Expenses	27,672	26,829	843	3%
602000B · Seasonal Employee Expenses				
6020300 · Salary & Wages	900	-	900	100%
6020310 · Payroll Taxes	85	-	85	100%
6020360 · Workers Comp	1	1	1	81%
Total 602000B · Seasonal Employee Expenses	986	1	986	154025%
602000C · Building Expenses				
6020500 · Utilities	1,053	1,519	(466)	-31%
6020510 · Cleaning	220	200	20	10%
6020520 · Pest Control	213	212	2	1%
6020530 · Building Maintenance	-	4,169	(4,169)	-100%
Total 602000C · Building Expenses	1,486	6,099	(4,613)	-76%
602000D · Vehicles				
6020605 · Mileage Reimbursement	400	-	400	100%
Total 602000D · Vehicles	400	-	400	100%
602000E · Operating				
6021000 · Postage	1,211	-	1,211	100%
6021100 · Professional Fees	8,639	5,759	2,881	50%
6021200 · Insurance	5,607	1,111	4,495	405%
6021400 · Training	-	189	(189)	-100%
6021500 · Supplies	125	566	(441)	-78%
6021600 · Printing	-	2,345	(2,345)	-100%
6021700 · Misc	(25)	304	(328)	-108%
Total 602000E · Operating	15,557	10,274	5,283	51%
Total 6020000 · Administration	46,101	43,202	2,899	7%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	50,152	46,524	3,628	8%
6030110 · Payroll Taxes	3,284	3,726	(441)	-12%
6030130 · Employee Benefits	12,198	14,406	(2,208)	-15%
6030140 · Pension Plan	7,358	6,076	1,282	21%
6030150 · Uniforms	365	43	322	746%
6030160 · Workers Comp	1,716	2,420	(704)	-29%

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Total 603000A · Employee Expenses	75,073	73,195	1,878	3%
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	10,722	8,722	2,001	23%
6030210 · Payroll Taxes	957	777	181	23%
6030230 · Employee Benefits	3,530	5,743	(2,213)	-39%
6030240 · Pension Plan	159	141	18	13%
6030260 · Workers Comp	15	23	(9)	-37%
Total 603000B · Admin Employee Expenses	15,384	15,405	(21)	0%
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	18,274	16,191	2,083	13%
6030310 · Payroll Taxes	2,298	1,530	768	50%
6030350 · Uniforms	634	1,401	(767)	-55%
6030360 · Workers Comp	603	669	(66)	-10%
Total 603000C · Seasonal Employee Expenses	21,809	19,791	2,018	10%
603000D · Building Expenses				
6030500 · Utilities	1,581	2,073	(492)	-24%
6030510 · Cleaning	220	200	20	10%
6030520 · Pest Control	213	212	2	1%
6030530 · Building Maintenance	-	4,169	(4,169)	-100%
Total 603000D · Building Expenses	2,014	6,653	(4,639)	-70%
603000E · Vehicles				
6030600 · Gas	4,083	1,383	2,701	195%
6030610 · Auto Maintenance & Repairs	78	878	(800)	-91%
Total 603000E · Vehicles	4,161	2,261	1,900	84%
603000F · Operating				
6031100 · Professional Fees	390	240	150	63%
6031200 · Insurance	6,484	1,855	4,629	250%
6031400 · Training	3,630	1,350	2,280	169%
6031500 · Supplies	202	3,154	(2,951)	-94%
6031700 · Misc	100	1,072	(972)	-91%
6031900 · Drug Testing	207	-	207	100%
Total 603000F · Operating	11,012	7,670	3,343	44%
Total 6030000 · Police	129,453	124,974	4,479	4%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	7,291	3,626	3,665	101%
6040110 · Payroll Taxes	607	277	330	119%
6040130 · Employee Benefits	948	948	-	0%
6040140 · Pension Plan	137	109	28	26%
6040160 · Workers Comp	159	238	(79)	-33%
Total 604000A · Employee Expenses	9,142	5,199	3,943	76%
604000B · Building Expenses				
6040500 · Utilities	544	385	159	41%
Total 604000B · Building Expenses	544	385	159	41%

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604000C · Vehicles				
6040600 · Gas	364	171	192	112%
6040610 · Auto Maintenance & Repairs	104	100	4	4%
Total 604000C · Vehicles	468	272	196	72%
604000D · Operating				
6041500 · Supplies	20	285	(265)	-93%
Total 604000D · Operating	20	285	(265)	-93%
Total 6040000 · Maintenance	10,174	6,140	4,034	66%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	6,559	5,733	827	14%
6050110 · Payroll Taxes	576	540	36	7%
6050130 · Employee Benefits	3,697	2,747	950	35%
6050140 · Pension Plan	100	97	3	3%
6050150 · Uniforms	(366)	-	(366)	-100%
6050160 · Workers Comp	27	38	(11)	-30%
Total 605000A · Employee Expenses	10,592	9,154	1,438	16%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	4,343	759	3,584	472%
6050310 · Payroll Taxes	328	72	256	357%
6050360 · Workers Comp	27	40	(13)	-32%
Total 605000B · Seasonal Employee Expenses	4,697	870	3,827	440%
605000C · Building Expenses				
6050500 · Utilities	1,067	1,325	(258)	-19%
6050530 · Building Maintenance	2,568	-	2,568	100%
Total 605000C · Building Expenses	3,635	1,325	2,310	174%
605000D · Vehicles				
6050600 · Gas	26	-	26	100%
Total 605000D · Vehicles	26	-	26	100%
605000E · Operating				
6051100 · Professional Fees	-	23	(23)	-100%
6051500 · Supplies	(38)	70	(108)	-154%
6051700 · Misc	15	221	(206)	-93%
Total 605000E · Operating	(23)	315	(338)	-107%
Total 6050000 · Code Enforcement	18,928	11,664	7,264	62%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	4,070	3,952	119	3%
6060110 · Payroll Taxes	298	290	8	3%
6060130 · Employee Benefits	1,037	874	164	19%
6060140 · Pension Plan	122	119	4	3%
6060160 · Workers Comp	17	29	(12)	-42%
Total 606000A · Employee Expenses	5,545	5,263	282	5%
606000B · Vehicles				

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6060600 · Gas	144	62	82	131%
Total 606000B · Vehicles	144	62	82	131%
606000C · Operating				
6060500 · Phone	46	42	4	10%
6061400 · Training	-	30	(30)	-100%
6061500 · Supplies	-	215	(215)	-100%
Total 606000C · Operating	46	287	(241)	-84%
Total 6060000 · Building Inspector	5,735	5,612	123	2%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	3,171	2,235	936	42%
6070110 · Payroll Taxes	300	211	88	42%
6070160 · Workers Comp	8	10	(2)	-17%
Total 607000A · Employee Expenses	3,479	2,456	1,023	42%
607000B · Operating				
6071300 · Dues & Publications	126	-	126	100%
6071500 · Supplies	-	27	(27)	-100%
Total 607000B · Operating	126	27	99	371%
Total 6070000 · Alderman	3,605	2,483	1,122	45%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	5,061	13,530	(8,468)	-63%
6080110 · Payroll Taxes	561	1,279	(718)	-56%
6080130 · Employee Benefits	59	35	24	68%
6080150 · Uniforms	1,448	4,616	(3,168)	-69%
6080160 · Workers Comp	885	1,299	(414)	-32%
Total 608000A · Employee Expenses	8,014	20,758	(12,744)	-61%
608000B · Building Expenses				
6080500 · Utilities	686	781	(95)	-12%
6080510 · Cleaning	150	-	150	100%
6080530 · Building Maintenance	449	18	431	2372%
Total 608000B · Building Expenses	1,285	800	485	61%
608000C · Vehicles				
6080600 · Gas	74	25	49	197%
6080610 · Auto Maintenance & Repair	248	460	(211)	-46%
Total 608000C · Vehicles	322	484	(162)	-34%
608000D · Operating				
6081200 · Insurance	84	82	2	2%
6081500 · Supplies	853	8	844	10029%
6081800 · Donation Purchases	-	1,053	(1,053)	-100%
6081900 · Equipment Maintenance	57	3,067	(3,010)	-98%
Total 608000D · Operating	993	4,210	(3,217)	-76%
Total 6080000 · Beach Patrol	10,614	26,252	(15,638)	-60%
Total Expense	247,990	277,244	(29,254)	-11%

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	May 21	May 20	\$ Change	% Change
Net Ordinary Income	383,533	72,262	311,271	431%
Other Income/Expense				
Other Expense				
8000000 · Depreciation Expense	38,030	-	38,030	100%
9999999 · Suspense	(0)	(3,830)	3,830	100%
Total Other Expense	38,030	(3,830)	41,860	1093%
Net Other Income	(38,030)	3,830	(41,860)	-1093%
Net Income	<u>345,503</u>	<u>76,092</u>	<u>269,411</u>	<u>354%</u>