

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

	Apr 21	Apr 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	197,353	56,990	140,363	246%
4000150 · Transfer Tax Recoup	10,387	2,616	7,771	297%
4000200 · Accommodations Tax	72,981	25,904	47,077	182%
Total 400000A · Annual	280,721	85,509	195,212	228%
Total 4000000 · Regular Income	280,721	85,509	195,212	228%
4010000 · Permits				
401000A · Licenses				
4010050 · Business License Fines	-	200	(200)	-100%
4010100 · Rental License	23,193	31,936	(8,743)	-27%
4010200 · Commercial Rental License	-	492	(492)	-100%
4010300 · Commerical Business	32,331	12,476	19,855	159%
4010400 · Real Estate Agents	-	109	(109)	-100%
Total 401000A · Licenses	55,524	45,213	10,311	23%
401000B · Parking				
4010500 · Seasonal	56,700	10,050	46,650	464%
4010600 · Daily	1,412	441	970	220%
4010700 · Parking Meters	590	74	516	697%
Total 401000B · Parking	58,702	10,565	48,136	456%
401000C · Other				
4010800 · Building	74,807	10,970	63,837	582%
4010850 · Builing Permit Application Fees	750	-	750	100%
4010900 · Beach Fire	3,480	-	3,480	100%
4011100 · Dog Licenses	2,440	-	2,440	100%
Total 401000C · Other	81,477	10,970	70,507	643%
Total 4010000 · Permits	195,703	66,748	128,954	193%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	897	875	22	2%
Total 402000A · Parking	897	875	22	2%
402000B · Town				
4020300 · Ordinance Fines & Court Costs	3,467	870	2,597	299%
4020400 · Traffic Fines	2,452	364	2,089	574%
4020600 · Delinquent Civil Summons	-	235	(235)	-100%
4020700 · Traffic Fines - Other Courts	1,390	105	1,285	1224%
Total 402000B · Town	7,310	1,574	5,736	364%
Total 4020000 · Fines	8,206	2,449	5,758	235%
4040000 · Misc / Other				
4040300 · Interest Income	86	310	(224)	-72%
4040500 · Donations	500	-	500	100%
4040700 · Police Extra Duty	520	-	520	100%

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4040900 · Misc	580	(100)	680	680%
Total 4040000 · Misc / Other	1,686	210	1,476	702%
4050000 · Investments				
4050100 · Investment Income	34	350	(316)	-90%
4050200 · Unrealized Gain / Loss	-	13	(13)	-100%
Total 4050000 · Investments	34	363	(329)	-91%
4060000 · Grants				
4060300 · Municipal Street Aid	-	613	(613)	-100%
Total 4060000 · Grants	-	613	(613)	-100%
4070000 · Restricted Income				
4070100 · Beach Patrol	1,000	-	1,000	100%
4070200 · Junior Lifeguard Program	1,120	-	1,120	100%
4070400 · Police Department	-	30,000	(30,000)	-100%
Total 4070000 · Restricted Income	2,120	30,000	(27,880)	-93%
4080000 · Dewey Beach Enterprises (DBE)				
4080100 · Monthly Toward \$300k	-	105,000	(105,000)	-100%
Total 4080000 · Dewey Beach Enterprises (DBE)	-	105,000	(105,000)	-100%
Total Income	488,470	290,893	197,578	68%
Gross Profit	488,470	290,893	197,578	68%
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	1,803	1,629	173	11%
6010125 · Bank Fees - Transfer Tax	2,077	545	1,532	281%
6010175 · Investment Fees	957	782	175	22%
6010200 · Commissioner & Committee Exp	140	28	112	400%
6010500 · Legal Fees - Regular	8,359	2,066	6,293	305%
6010800 · Beach & Marketing Events	200	-	200	100%
6010900 · IT	17,954	20,493	(2,539)	-12%
6011000 · Equipment / Asset Purchase	-	24,580	(24,580)	-100%
6011300 · Legal Ads	127	2,106	(1,979)	-94%
Total 601000A · Administrative	31,618	52,229	(20,612)	-39%
601000B · Operating				
6012000 · Bayard Avenue Operating	406	2,145	(1,739)	-81%
6012100 · Beautification	2,940	2,506	434	17%
6012150 · COVID-19 Expenses	6,284	-	6,284	100%
6012200 · Trash	3,388	1,371	2,017	147%
6012300 · Street Signs / Lights	1,697	1,045	652	62%
6012400 · Parking Meter / Permit Expenses	332	475	(143)	-30%
6012600 · Municipal Street Aid Expend.	-	613	(613)	-100%
6012700 · Town Hall Property Expenses	74	40	34	85%
6012800 · Storm Water / Street Flooding	-	8,063	(8,063)	-100%
Total 601000B · Operating	15,120	16,259	(1,138)	-7%
Total 6010000 · Town Expenses	46,738	68,488	(21,750)	-32%

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6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	18,569	21,060	(2,492)	-12%
6020110 · Payroll Taxes	2,782	2,773	9	0%
6020130 · Employee Benefits	5,230	4,232	998	24%
6020140 · Pension Plan	339	709	(370)	-52%
6020160 · Workers Comp	301	52	249	482%
Total 602000A · Employee Expenses	27,219	28,825	(1,606)	-6%
602000B · Seasonal Employee Expenses				
6020300 · Salary & Wages	186	-	186	100%
6020310 · Payroll Taxes	18	-	18	100%
6020360 · Workers Comp	1	1	1	81%
Total 602000B · Seasonal Employee Expenses	204	1	204	31811%
602000C · Building Expenses				
6020500 · Utilities	1,261	1,066	195	18%
6020510 · Cleaning	275	100	175	175%
6020530 · Building Maintenance	-	3,165	(3,165)	-100%
Total 602000C · Building Expenses	1,536	4,331	(2,796)	-65%
602000D · Vehicles				
6020605 · Mileage Reimbursement	600	-	600	100%
Total 602000D · Vehicles	600	-	600	100%
602000E · Operating				
6021000 · Postage	1,222	108	1,114	1034%
6021100 · Professional Fees	3,687	5,781	(2,094)	-36%
6021200 · Insurance	4,461	1,111	3,350	301%
6021400 · Training	239	-	239	100%
6021500 · Supplies	533	302	230	76%
6021700 · Misc	192	336	(144)	-43%
Total 602000E · Operating	10,333	7,638	2,695	35%
Total 6020000 · Administration	39,892	40,795	(903)	-2%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	42,576	47,178	(4,602)	-10%
6030110 · Payroll Taxes	6,185	5,783	403	7%
6030130 · Employee Benefits	11,195	12,768	(1,573)	-12%
6030140 · Pension Plan	10,065	8,231	1,834	22%
6030150 · Uniforms	99	1,416	(1,317)	-93%
6030160 · Workers Comp	1,716	2,420	(704)	-29%
Total 603000A · Employee Expenses	71,836	77,796	(5,960)	-8%
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	8,641	10,107	(1,466)	-15%
6030210 · Payroll Taxes	1,311	1,339	(27)	-2%
6030230 · Employee Benefits	3,277	2,458	818	33%
6030240 · Pension Plan	219	144	75	52%

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6030260 · Workers Comp	15	23	(9)	-37%
Total 603000B · Admin Employee Expenses	13,463	14,071	(608)	-4%
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	92	-	92	100%
6030310 · Payroll Taxes	9	-	9	100%
6030360 · Workers Comp	603	669	(66)	-10%
Total 603000C · Seasonal Employee Expenses	703	669	35	5%
603000D · Building Expenses				
6030500 · Utilities	1,829	1,627	202	12%
6030510 · Cleaning	275	100	175	175%
6030530 · Building Maintenance	-	2,741	(2,741)	-100%
Total 603000D · Building Expenses	2,104	4,467	(2,364)	-53%
603000E · Vehicles				
6030600 · Gas	2,238	2,474	(236)	-10%
6030610 · Auto Maintenance & Repairs	35	1,126	(1,091)	-97%
Total 603000E · Vehicles	2,273	3,600	(1,327)	-37%
603000F · Operating				
6031100 · Professional Fees	290	215	75	35%
6031200 · Insurance	4,323	1,855	2,468	133%
6031300 · Dues & Publications	83	358	(275)	-77%
6031400 · Training	298	-	298	100%
6031500 · Supplies	1,704	35	1,669	4730%
6031700 · Misc	290	1,500	(1,210)	-81%
Total 603000F · Operating	6,987	3,962	3,024	76%
Total 6030000 · Police	97,365	104,565	(7,200)	-7%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	6,533	3,569	2,963	83%
6040110 · Payroll Taxes	948	510	438	86%
6040130 · Employee Benefits	948	948	-	0%
6040140 · Pension Plan	192	163	29	18%
6040150 · Uniforms	-	128	(128)	-100%
6040160 · Workers Comp	159	238	(79)	-33%
Total 604000A · Employee Expenses	8,780	5,557	3,223	58%
604000B · Building Expenses				
6040500 · Utilities	447	452	(5)	-1%
Total 604000B · Building Expenses	447	452	(5)	-1%
604000C · Vehicles				
6040600 · Gas	542	355	188	53%
6040610 · Auto Maintenance & Repairs	-	456	(456)	-100%
Total 604000C · Vehicles	542	811	(268)	-33%
604000D · Operating				
6041500 · Supplies	302	129	173	134%
6041700 · Misc	-	128	(128)	-100%

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6041800 · Equipment Maintenance	-	32	(32)	-100%
Total 604000D · Operating	302	289	12	4%
Total 6040000 · Maintenance	10,070	7,108	2,962	42%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	5,343	5,733	(389)	-7%
6050110 · Payroll Taxes	848	803	45	6%
6050130 · Employee Benefits	3,697	2,747	950	35%
6050140 · Pension Plan	148	144	4	3%
6050160 · Workers Comp	27	38	(11)	-30%
Total 605000A · Employee Expenses	10,063	9,464	598	6%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	1,218	282	937	332%
6050310 · Payroll Taxes	172	112	60	53%
6050350 · Uniforms	908	-	908	100%
6050360 · Workers Comp	27	40	(13)	-32%
Total 605000B · Seasonal Employee Expenses	2,326	434	1,892	436%
605000C · Building Expenses				
6050500 · Utilities	876	1,085	(209)	-19%
6050530 · Building Maintenance	4,465	-	4,465	100%
Total 605000C · Building Expenses	5,341	1,085	4,256	392%
605000D · Vehicles				
6050600 · Gas	50	-	50	100%
6050610 · Auto Maintenance & Repair	225	-	225	100%
Total 605000D · Vehicles	275	-	275	100%
605000E · Operating				
6051000 · Postage	-	-	-	0%
6051100 · Professional Fees	23	-	23	100%
6051500 · Supplies	131	42	90	214%
6051700 · Misc	198	928	(730)	-79%
Total 605000E · Operating	352	970	(618)	-64%
Total 6050000 · Code Enforcement	18,356	11,953	6,403	54%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	3,628	3,952	(323)	-8%
6060110 · Payroll Taxes	524	529	(5)	-1%
6060130 · Employee Benefits	784	793	(9)	-1%
6060140 · Pension Plan	181	59	122	206%
6060160 · Workers Comp	17	29	(12)	-42%
Total 606000A · Employee Expenses	5,134	5,362	(227)	-4%
606000B · Vehicles				
6060600 · Gas	99	140	(41)	-29%
Total 606000B · Vehicles	99	140	(41)	-29%
606000C · Operating				

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6060500 · Phone	46	42	4	10%
6061500 · Supplies	41	-	41	100%
Total 606000C · Operating	87	42	45	109%
Total 6060000 · Building Inspector	5,321	5,544	(223)	-4%
6060150 · Uniforms	42	-	42	100%
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	916	1,164	(248)	-21%
6070110 · Payroll Taxes	201	217	(17)	-8%
6070160 · Workers Comp	8	10	(2)	-17%
Total 607000A · Employee Expenses	1,125	1,391	(266)	-19%
607000B · Operating				
6071000 · Postage	-	-	-	0%
6071500 · Supplies	372	-	372	100%
6071700 · Misc	1,153	208	945	455%
Total 607000B · Operating	1,525	208	1,317	633%
Total 6070000 · Alderman	2,650	1,599	1,051	66%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	884	2,424	(1,539)	-64%
6080110 · Payroll Taxes	198	274	(76)	-28%
6080130 · Employee Benefits	59	35	24	68%
6080160 · Workers Comp	885	1,299	(414)	-32%
Total 608000A · Employee Expenses	2,026	4,031	(2,005)	-50%
608000B · Building Expenses				
6080500 · Utilities	434	474	(41)	-9%
6080510 · Cleaning	250	-	250	100%
6080530 · Building Maintenance	-	60	(60)	-100%
Total 608000B · Building Expenses	684	535	149	28%
608000C · Vehicles				
6080600 · Gas	-	14	(14)	-100%
6080610 · Auto Maintenance & Repair	619	-	619	100%
Total 608000C · Vehicles	619	14	605	4281%
608000D · Operating				
6081200 · Insurance	84	82	2	2%
6081500 · Supplies	56	8	48	571%
6081900 · Equipment Maintenance	2,562	2,803	(241)	-9%
Total 608000D · Operating	2,702	2,893	(191)	-7%
Total 6080000 · Beach Patrol	6,031	7,473	(1,442)	-19%
Total Expense	226,465	247,525	(21,060)	-9%
Net Income	262,005	43,368	218,637	504%