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

	Sep 21	Sep 20	$ Change	% Change
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	57,926.25	(7,375.46)	65,301.71	885%
4000150 · Transfer Tax Recoup	3,048.75	7,375.46	(4,326.71)	-59%
4000200 · Accommodations Tax	4,356.14	4,401.70	(45.56)	-1%
4000250 · Hotel Tax	56,619.00	-	56,619.00	100%
Total 400000A · Annual	121,950.14	4,401.70	117,548.44	2671%
Total 4000000 · Regular Income	121,950.14	4,401.70	117,548.44	2671%
4010000 · Permits				
401000A · Licenses				
4010100 · Rental License	448.00	1,289.00	(841.00)	-65%
4010300 · Commerical Business	2,727.00	1,909.00	818.00	43%
Total 401000A · Licenses	3,175.00	3,198.00	(23.00)	-1%
401000B · Parking				
4010600 · Daily	150,848.30	115,568.25	35,280.05	31%
4010700 · Parking Meters	76,293.83	61,029.87	15,263.96	25%
Total 401000B · Parking	227,142.13	176,598.12	50,544.01	29%
401000C · Other				
4010800 · Building	33,887.90	11,750.29	22,137.61	188%
4010850 · Builing Permit Application Fees	600.00	-	600.00	100%
4010900 · Beach Fire	3,480.00	4,980.00	(1,500.00)	-30%
4011100 · Dog Licenses	7,525.00	3,605.00	3,920.00	109%
Total 401000C · Other	45,492.90	20,335.29	25,157.61	124%
Total 4010000 · Permits	275,810.03	200,131.41	75,678.62	38%
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	61,216.49	20,052.20	41,164.29	205%
4020150 · Delinquent Parking Tickets	55.00	-	55.00	100%
Total 402000A · Parking	61,271.49	20,052.20	41,219.29	206%
402000B · Town				
4020300 · Ordinance Fines & Court Costs	8,431.17	8,207.67	223.50	3%
4020400 · Traffic Fines	1,188.59	937.50	251.09	27%
4020700 · Fines - Other Courts	851.18	200.00	651.18	326%
Total 402000B · Town	10,470.94	9,345.17	1,125.77	12%
Total 4020000 · Fines	71,742.43	29,397.37	42,345.06	144%
4040000 · Misc / Other				
4040100 · Public Hearing Fees	750.00	-	750.00	100%
4040300 · Interest Income	29.56	147.16	(117.60)	-80%
4040500 · Donations	-	225.00	(225.00)	-100%
4040550 · Marketing Donations	5,967.00	-	5,967.00	100%
4040600 · Police Reports	470.00	325.00	145.00	45%
4040700 · Police Extra Duty	13,270.00	1,040.00	12,230.00	1176%

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4040900 · Misc	234.80	706.60	(471.80)	-67%
4040950 · COVID-19 Revenue	5,742.00	-	5,742.00	100%
Total 4040000 · Misc / Other	26,463.36	2,443.76	24,019.60	983%
4050000 · Investments				
4050100 · Investment Income	23.89	50.51	(26.62)	-53%
Total 4050000 · Investments	23.89	50.51	(26.62)	-53%
4060000 · Grants				
4060300 · Municipal Street Aid	-	19,887.45	(19,887.45)	-100%
4060500 · Community Transportation Funds	-	-	-	0%
Total 4060000 · Grants	-	19,887.45	(19,887.45)	-100%
4070000 · Restricted Income				
4070100 · Beach Patrol	3,684.00	550.00	3,134.00	570%
4070200 · Junior Lifeguard Program	40.00	-	40.00	100%
4070400 · Police Department	-	14,795.00	(14,795.00)	-100%
Total 4070000 · Restricted Income	3,724.00	15,345.00	(11,621.00)	-76%
4080000 · Dewey Beach Enterprises (DBE)				
4080100 · Monthly Toward $300k	-	5,000.00	(5,000.00)	-100%
Total 4080000 · Dewey Beach Enterprises (DBE)	-	5,000.00	(5,000.00)	-100%
Total Income	499,713.85	276,657.20	223,056.65	81%
Gross Profit	499,713.85	276,657.20	223,056.65	81%
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	3,949.54	3,261.97	687.57	21%
6010125 · Bank Fees - Transfer Tax	609.75	3,045.72	(2,435.97)	-80%
6010150 · Collection Agency Fees	19.25	-	19.25	100%
6010200 · Commissioner & Committee Exp	297.49	-	297.49	100%
6010250 · Election Expenses	-	3,981.40	(3,981.40)	-100%
6010500 · Legal Fees - Regular	1,320.00	5,157.50	(3,837.50)	-74%
6010900 · IT	3,256.17	10,357.69	(7,101.52)	-69%
6011000 · Equipment / Asset Purchase	-	4,988.11	(4,988.11)	-100%
6011100 · Employee Bonuses	3,000.00	-	3,000.00	100%
6011300 · Legal Ads	849.60	65.99	783.61	1187%
Total 601000A · Administrative	13,301.80	30,858.38	(17,556.58)	-57%
601000B · Operating				
6012000 · Bayard Avenue Operating	137.38	300.64	(163.26)	-54%
6012100 · Beautification	8,829.35	2,441.58	6,387.77	262%
6012200 · Trash	1,540.93	1,955.18	(414.25)	-21%
6012300 · Street Signs / Lights	4,304.74	599.92	3,704.82	618%
6012400 · Parking Meter / Permit Expenses	95.00	485.00	(390.00)	-80%
6012600 · Municipal Street Aid Expend.	-	599.92	(599.92)	-100%
6012700 · Town Hall Property Expenses	17.66	44.49	(26.83)	-60%
6012800 · Storm Water / Street Flooding	-	26,988.50	(26,988.50)	-100%
Total 601000B · Operating	14,925.06	33,415.23	(18,490.17)	-55%

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Total 6010000 · Town Expenses	28,226.86	64,273.61	(36,046.75)	-56%
6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	32,652.22	21,284.40	11,367.82	53%
6020110 · Payroll Taxes	2,536.16	1,573.99	962.17	61%
6020130 · Employee Benefits	4,835.01	3,311.46	1,523.55	46%
6020140 · Pension Plan	334.74	413.88	(79.14)	-19%
6020160 · Workers Comp	300.87	300.87	-	0%
Total 602000A · Employee Expenses	40,659.00	26,884.60	13,774.40	51%
602000B · Seasonal Employee Expenses				
6020300 · Salary & Wages	2,053.73	-	2,053.73	100%
6020310 · Payroll Taxes	194.08	-	194.08	100%
6020360 · Workers Comp	1.16	1.16	-	0%
Total 602000B · Seasonal Employee Expenses	2,248.97	1.16	2,247.81	193777%
602000C · Building Expenses				
6020500 · Utilities	1,091.27	1,110.74	(19.47)	-2%
6020510 · Cleaning	165.00	200.00	(35.00)	-18%
6020530 · Building Maintenance	-	1,570.86	(1,570.86)	-100%
Total 602000C · Building Expenses	1,256.27	2,881.60	(1,625.33)	-56%
602000D · Vehicles				
6020605 · Mileage Reimbursement	600.00	-	600.00	100%
Total 602000D · Vehicles	600.00	-	600.00	100%
602000E · Operating				
6021000 · Postage	1,327.35	763.61	563.74	74%
6021100 · Professional Fees	3,505.00	7,845.50	(4,340.50)	-55%
6021200 · Insurance	5,606.50	5,412.22	194.28	4%
6021400 · Training	245.00	-	245.00	100%
6021500 · Supplies	293.51	554.45	(260.94)	-47%
6021700 · Misc	29.02	70.02	(41.00)	-59%
Total 602000E · Operating	11,006.38	14,645.80	(3,639.42)	-25%
Total 6020000 · Administration	55,770.62	44,413.16	11,357.46	26%
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages	102,003.74	53,112.43	48,891.31	92%
6030105 · Special Event Payroll	1,500.00	-	1,500.00	100%
6030110 · Payroll Taxes	7,192.37	3,399.90	3,792.47	112%
6030130 · Employee Benefits	11,553.17	12,226.79	(673.62)	-6%
6030140 · Pension Plan	10,664.25	5,986.06	4,678.19	78%
6030150 · Uniforms	1,220.85	(14.00)	1,234.85	8820%
6030160 · Workers Comp	1,715.96	1,715.96	-	0%
Total 603000A · Employee Expenses	135,850.34	76,427.14	59,423.20	78%
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	12,596.21	7,060.96	5,535.25	78%
6030210 · Payroll Taxes	994.60	634.55	360.05	57%

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6030230 · Employee Benefits	3,310.94	3,208.39	102.55	3%
6030240 · Pension Plan	238.11	149.74	88.37	59%
6030260 · Workers Comp	14.63	14.63	-	0%
Total 603000B · Admin Employee Expenses	17,154.49	11,068.27	6,086.22	55%
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	25,737.63	19,850.02	5,887.61	30%
6030310 · Payroll Taxes	3,339.10	2,396.05	943.05	39%
6030350 · Uniforms	-	310.60	(310.60)	-100%
6030360 · Workers Comp	602.84	602.84	-	0%
Total 603000C · Seasonal Employee Expenses	29,679.57	23,159.51	6,520.06	28%
603000D · Building Expenses				
6030500 · Utilities	900.61	1,683.58	(782.97)	-47%
6030510 · Cleaning	165.00	200.00	(35.00)	-18%
6030530 · Building Maintenance	-	2,601.86	(2,601.86)	-100%
Total 603000D · Building Expenses	1,065.61	4,485.44	(3,419.83)	-76%
603000E · Vehicles				
6030600 · Gas	619.10	-	619.10	100%
6030610 · Auto Maintenance & Repairs	3,462.30	5,088.45	(1,626.15)	-32%
Total 603000E · Vehicles	4,081.40	5,088.45	(1,007.05)	-20%
603000F · Operating				
6031000 · Postage	-	4.95	(4.95)	-100%
6031100 · Professional Fees	139.65	239.65	(100.00)	-42%
6031200 · Insurance	6,584.01	6,017.89	566.12	9%
6031300 · Dues & Publications	-	148.00	(148.00)	-100%
6031400 · Training	70.00	3,846.00	(3,776.00)	-98%
6031500 · Supplies	220.45	164.52	55.93	34%
6031700 · Misc	-	85.00	(85.00)	-100%
6031800 · Equipment Maintenance	2,549.38	387.50	2,161.88	558%
6031900 · Drug Testing	207.00	69.00	138.00	200%
Total 603000F · Operating	9,770.49	10,962.51	(1,192.02)	-11%
Total 6030000 · Police	197,601.90	131,191.32	66,410.58	51%
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	9,366.54	3,524.70	5,841.84	166%
6040110 · Payroll Taxes	770.77	269.64	501.13	186%
6040130 · Employee Benefits	948.37	948.37	-	0%
6040140 · Pension Plan	171.62	105.74	65.88	62%
6040160 · Workers Comp	158.87	158.87	-	0%
Total 604000A · Employee Expenses	11,416.17	5,007.32	6,408.85	128%
604000B · Building Expenses				
6040500 · Utilities	136.18	168.05	(31.87)	-19%
Total 604000B · Building Expenses	136.18	168.05	(31.87)	-19%
604000C · Vehicles				
6040610 · Auto Maintenance & Repairs	-	18.48	(18.48)	-100%

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Total 604000C · Vehicles	-	18.48	(18.48)	-100%
604000D · Operating				
6041500 · Supplies	593.67	192.63	401.04	208%
Total 604000D · Operating	593.67	192.63	401.04	208%
Total 6040000 · Maintenance	12,146.02	5,386.48	6,759.54	125%
6050000 · Code Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	9,849.69	5,798.10	4,051.59	70%
6050110 · Payroll Taxes	768.80	443.55	325.25	73%
6050130 · Employee Benefits	3,751.82	2,751.36	1,000.46	36%
6050140 · Pension Plan	149.28	96.62	52.66	55%
6050160 · Workers Comp	26.69	26.69	-	0%
Total 605000A · Employee Expenses	14,546.28	9,116.32	5,429.96	60%
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	12,134.42	3,872.10	8,262.32	213%
6050310 · Payroll Taxes	1,005.92	561.09	444.83	79%
6050360 · Workers Comp	26.94	26.94	-	0%
Total 605000B · Seasonal Employee Expenses	13,167.28	4,460.13	8,707.15	195%
605000C · Building Expenses				
6050500 · Utilities	550.05	469.28	80.77	17%
6050530 · Building Maintenance	-	785.46	(785.46)	-100%
Total 605000C · Building Expenses	550.05	1,254.74	(704.69)	-56%
605000E · Operating				
6051000 · Postage	-	453.82	(453.82)	-100%
6051100 · Professional Fees	-	22.86	(22.86)	-100%
6051500 · Supplies	24.15	649.10	(624.95)	-96%
6051700 · Misc	-	30.98	(30.98)	-100%
Total 605000E · Operating	24.15	1,156.76	(1,132.61)	-98%
Total 6050000 · Code Enforcement	28,287.76	15,987.95	12,299.81	77%
6060000 · Building Inspector				
606000A · Employee Expenses				
6060100 · Salary & Wages	6,105.27	3,951.64	2,153.63	55%
6060110 · Payroll Taxes	454.87	289.36	165.51	57%
6060130 · Employee Benefits	812.20	868.49	(56.29)	-6%
6060140 · Pension Plan	183.15	118.54	64.61	55%
6060160 · Workers Comp	16.78	16.78	-	0%
Total 606000A · Employee Expenses	7,572.27	5,244.81	2,327.46	44%
606000C · Operating				
6060500 · Phone	45.44	40.44	5.00	12%
6061500 · Supplies	-	28.56	(28.56)	-100%
Total 606000C · Operating	45.44	69.00	(23.56)	-34%
Total 6060000 · Building Inspector	7,617.71	5,313.81	2,303.90	43%
6070000 · Alderman				
607000A · Employee Expenses				

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6070100 · Salary & Wages	9,783.83	5,704.21	4,079.62	72%
6070110 · Payroll Taxes	834.06	539.07	294.99	55%
6070160 · Workers Comp	8.22	8.22	-	0%
Total 607000A · Employee Expenses	10,626.11	6,251.50	4,374.61	70%
607000B · Operating				
6071000 · Postage	-	100.85	(100.85)	-100%
6071700 · Misc	-	785.46	(785.46)	-100%
Total 607000B · Operating	-	886.31	(886.31)	-100%
Total 6070000 · Alderman	10,626.11	7,137.81	3,488.30	49%
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	53,154.91	67,444.00	(14,289.09)	-21%
6080110 · Payroll Taxes	5,158.48	6,373.48	(1,215.00)	-19%
6080130 · Employee Benefits	58.70	34.90	23.80	68%
6080160 · Workers Comp	885.04	885.04	-	0%
Total 608000A · Employee Expenses	59,257.13	74,737.42	(15,480.29)	-21%
608000B · Building Expenses				
6080500 · Utilities	428.70	353.63	75.07	21%
6080510 · Cleaning	180.00	-	180.00	100%
6080530 · Building Maintenance	644.48	1,838.20	(1,193.72)	-65%
Total 608000B · Building Expenses	1,253.18	2,191.83	(938.65)	-43%
608000D · Operating				
6081200 · Insurance	83.58	82.00	1.58	2%
6081500 · Supplies	90.29	111.44	(21.15)	-19%
6081700 · Misc	172.64	92.28	80.36	87%
6081800 · Donation Purchases	-	26.23	(26.23)	-100%
Total 608000D · Operating	346.51	311.95	34.56	11%
Total 6080000 · Beach Patrol	60,856.82	77,241.20	(16,384.38)	-21%
Total Expense	401,133.80	350,945.34	50,188.46	14%
Net Ordinary Income	98,580.05	(74,288.14)	172,868.19	233%
Other Income/Expense				
Other Expense				
8000000 · Depreciation Expense	19,015.04	-	19,015.04	100%
9999999 · Suspense	(0.02)	(0.02)	-	0%
Total Other Expense	19,015.02	(0.02)	19,015.04	95075200%
Net Other Income	(19,015.02)	0.02	(19,015.04)	-95075200%
Net Income	**79,565.03**	**(74,288.12)**	**153,853.15**	**207%**