

Town of Dewey Beach

Profit & Loss

April through June 2023

	Apr 23	May 23	Jun 23	TOTAL
Ordinary Income/Expense				
Income				
4000000 · Regular Income				
400000A · Annual				
4000100 · Transfer Tax	0.00	72,141.00	109,822.50	181,963.50
4000200 · Accommodations Tax	29,447.58	4,215.87	2,760.75	36,424.20
4000250 · Hotel Tax	0.00	19,673.36	37,258.28	56,931.64
4010800 · Building Permits	23,982.52	80,721.63	22,400.46	127,104.61
Total 400000A · Annual	<u>53,430.10</u>	<u>176,751.86</u>	<u>172,241.99</u>	<u>402,423.95</u>
401000A · Licenses				
4010100 · Rental License	65,144.00	29,106.00	9,842.00	104,092.00
4010300 · Commerical Business	79,089.04	158,951.00	41,881.00	279,921.04
Total 401000A · Licenses	<u>144,233.04</u>	<u>188,057.00</u>	<u>51,723.00</u>	<u>384,013.04</u>
401000B · Parking				
4010500 · Seasonal	58,889.00	288,055.00	60,570.00	407,514.00
4010600 · Daily	0.00	5,600.00	71,662.66	77,262.66
4010700 · Parking Meters	0.00	439.36	35,174.55	35,613.91
Total 401000B · Parking	<u>58,889.00</u>	<u>294,094.36</u>	<u>167,407.21</u>	<u>520,390.57</u>
Total 4000000 · Regular Income	<u>256,552.14</u>	<u>658,903.22</u>	<u>391,372.20</u>	<u>1,306,827.56</u>
4020000 · Fines				
402000A · Parking				
4020100 · Parking Tickets	1,760.00	5,265.00	34,983.33	42,008.33
4020150 · Delinquent Parking Tickets	390.00	0.00	0.00	390.00
Total 402000A · Parking	<u>2,150.00</u>	<u>5,265.00</u>	<u>34,983.33</u>	<u>42,398.33</u>
402000B · Town				
4020300 · Ordinance Fines & Court Costs	2,320.00	3,030.00	10,474.66	15,824.66
4020400 · Traffic Fines	1,815.39	1,549.50	2,516.38	5,881.27
4020700 · Fines - Other Courts	1,117.84	313.75	211.00	1,642.59
Total 402000B · Town	<u>5,253.23</u>	<u>4,893.25</u>	<u>13,202.04</u>	<u>23,348.52</u>
Total 4020000 · Fines	<u>7,403.23</u>	<u>10,158.25</u>	<u>48,185.37</u>	<u>65,746.85</u>
4040000 · Misc / Other				
4000300 · Cable TV Franchise	0.00	12,273.35	0.00	12,273.35
4010850 · Builing Permit Application Fees	5,700.00	3,300.00	2,700.00	11,700.00
4010900 · Beach Fire	2,970.00	7,660.00	9,140.00	19,770.00
4011100 · Dog Licenses	5,501.00	9,438.00	9,053.00	23,992.00
4040100 · Public Hearing Fees	0.00	2,250.00	500.00	2,750.00
4040200 · Gain / Loss Sale of Equipment	7,645.00	0.00	0.00	7,645.00
4040300 · Interest Income	36,453.76	23,773.35	22,823.74	83,050.85
4040500 · Donations	0.00	0.00	100.00	100.00
4040550 · Marketing Donations	7,057.02	1,840.00	1,721.61	10,618.63
4040600 · Police Reports	100.00	125.00	125.00	350.00
4040900 · Misc	2,289.00	1,143.57	956.20	4,388.77
4040980 · State 5G Funds	175.00	0.00	0.00	175.00
4050100 · Investment Income	13,745.26	2,061.61	2,132.79	17,939.66
4050200 · Unrealized Gain / Loss	-5,967.66	-6,818.30	-5,547.46	-18,333.42
4060000 · Grants				
4060400 · SLEAF	0.00	0.00	34,845.90	34,845.90
4060500 · Community Transportation Funds	0.00	0.00	65,500.00	65,500.00
Total 4060000 · Grants	<u>0.00</u>	<u>0.00</u>	<u>100,345.90</u>	<u>100,345.90</u>
Total 4040000 · Misc / Other	<u>75,668.38</u>	<u>57,046.58</u>	<u>144,050.78</u>	<u>276,765.74</u>
Total Income	<u>339,623.75</u>	<u>726,108.05</u>	<u>583,608.35</u>	<u>1,649,340.15</u>
Gross Profit	<u>339,623.75</u>	<u>726,108.05</u>	<u>583,608.35</u>	<u>1,649,340.15</u>
Expense				
6010000 · Town Expenses				
601000A · Administrative				
6010100 · Bank & Credit Card Fees	4,422.02	5,955.69	9,550.93	19,928.64
6010125 · Bank Fees - Transfer Tax	0.00	721.41	1,098.23	1,819.64
6010140 · Investment Fee	264.86	0.00	0.00	264.86
6010150 · Collection Agency Fees	171.50	5.00	0.00	176.50
6010200 · Commissioner & Committee Exp	90.00	261.00	61.32	412.32
6010300 · Donations	0.00	0.00	300.00	300.00
6010400 · Code Update	0.00	0.00	3,856.00	3,856.00
6010500 · Legal Fees - Regular	5,182.00	6,817.00	9,783.00	21,782.00

Town of Dewey Beach
Profit & Loss
April through June 2023

	Apr 23	May 23	Jun 23	TOTAL
6010600 · Audit Fees	0.00	0.00	1,600.00	1,600.00
6010700 · Comp Plan	0.00	0.00	802.00	802.00
6010800 · Beach & Marketing Events	0.00	0.00	600.00	600.00
6010850 · Donation / Sponsorship Purchase	0.00	0.00	1,301.70	1,301.70
6010900 · IT	22,297.25	4,035.53	6,749.25	33,082.03
6011100 · Employee Bonuses	0.00	0.00	0.00	0.00
6011150 · Payroll Expenses	289.05	354.97	665.04	1,309.06
6011200 · Dues / Publications	0.00	0.00	250.00	250.00
6011300 · Legal Ads	2,375.40	651.00	0.00	3,026.40
6011500 · Compensated Absence Exp.	-6,427.09	11,489.94	10,319.87	15,382.72
Total 601000A · Administrative	28,664.99	30,291.54	46,937.34	105,893.87
601000B · Operating				
6012000 · Bayard Avenue Operating	1,562.50	582.77	478.42	2,623.69
6012100 · Beautification	0.00	8,847.56	5,863.41	14,710.97
6012200 · Trash	2,670.40	2,763.79	1,685.26	7,119.45
6012300 · Street Signs / Lights	4,414.93	13,808.64	62,619.64	80,843.21
6012400 · Parking Meter / Permit Expenses	95.00	923.57	1,490.40	2,508.97
6012700 · Town Hall Property Expenses	-367.94	91.38	1,557.04	1,280.48
6012800 · Storm Water / Street Flooding	5,200.00	0.00	64,180.50	69,380.50
Total 601000B · Operating	13,574.89	27,017.71	137,874.67	178,467.27
Total 6010000 · Town Expenses	42,239.88	57,309.25	184,812.01	284,361.14
6020000 · Administration				
602000A · Employee Expenses				
6020100 · Salary & Wages	27,770.53	28,492.45	27,629.48	83,892.46
6020110 · Payroll Taxes	2,392.34	2,182.79	2,495.13	7,070.26
6020130 · Employee Benefits	5,029.33	5,029.33	5,114.79	15,173.45
6020140 · Pension Plan	296.09	301.45	294.95	892.49
6020160 · Workers Comp	567.61	567.61	567.61	1,702.83
Total 602000A · Employee Expenses	36,055.90	36,573.63	36,101.96	108,731.49
602000B · Seasonal Employee Expenses				
6020300 · Salary & Wages	0.00	358.08	804.00	1,162.08
6020310 · Payroll Taxes	0.00	31.69	71.15	102.84
6020360 · Workers Comp	20.79	20.79	20.79	62.37
Total 602000B · Seasonal Employee Expenses	20.79	410.56	895.94	1,327.29
602000C · Building Expenses				
6020500 · Utilities	1,041.51	2,146.02	1,681.85	4,869.38
6020510 · Cleaning	230.00	287.50	230.00	747.50
6020520 · Pest Control	0.00	0.00	217.50	217.50
6020530 · Building Maintenance	14.98	0.00	6,725.00	6,739.98
Total 602000C · Building Expenses	1,286.49	2,433.52	8,854.35	12,574.36
602000D · Vehicles				
6020605 · Mileage Reimbursement	415.00	524.78	415.00	1,354.78
Total 602000D · Vehicles	415.00	524.78	415.00	1,354.78
602000E · Operating				
6021000 · Postage	12.54	2,428.55	360.50	2,801.59
6021100 · Professional Fees	8,609.33	13,644.76	14,543.47	36,797.56
6021200 · Insurance	5,420.16	5,635.87	5,635.87	16,691.90
6021400 · Training	22.99	1,522.22	774.00	2,319.21
6021500 · Supplies	2,403.97	1,379.34	904.53	4,687.84
6021700 · Misc	296.67	904.22	107.79	1,308.68
Total 602000E · Operating	16,765.66	25,514.96	22,326.16	64,606.78
Total 6020000 · Administration	54,543.84	65,457.45	68,593.41	188,594.70
6030000 · Police				
603000A · Employee Expenses				
6030100 · Salary & Wages				
4040700 · Police Extra Duty	0.00	-1,200.00	0.00	-1,200.00
6030100 · Salary & Wages - Other	76,023.04	91,136.36	77,110.70	244,270.10
Total 6030100 · Salary & Wages	76,023.04	89,936.36	77,110.70	243,070.10
6030105 · Special Event Payroll	0.00	975.00	6,114.56	7,089.56
6030110 · Payroll Taxes	5,767.94	6,835.31	6,034.01	18,637.26
6030130 · Employee Benefits	11,828.41	12,777.88	15,026.69	39,632.98
6030140 · Pension Plan	6,075.86	6,256.32	5,560.23	17,892.41

Town of Dewey Beach
Profit & Loss
April through June 2023

	Apr 23	May 23	Jun 23	TOTAL
6030150 · Uniforms	16,734.48	1,626.74	5,326.87	23,688.09
6030160 · Workers Comp	1,589.28	1,589.28	1,589.28	4,767.84
Total 603000A · Employee Expenses	118,019.01	119,996.89	116,762.34	354,778.24
603000B · Admin Employee Expenses				
6030200 · Salary & Wages	9,571.68	12,347.48	14,416.01	36,335.17
6030210 · Payroll Taxes	870.72	784.81	1,190.31	2,845.84
6030230 · Employee Benefits	984.94	7,669.70	6,035.68	14,690.32
6030240 · Pension Plan	86.82	88.09	111.23	286.14
6030260 · Workers Comp	258.64	258.64	258.64	775.92
Total 603000B · Admin Employee Expenses	11,772.80	21,148.72	22,011.87	54,933.39
603000C · Seasonal Employee Expenses				
6030300 · Salary & Wages	0.00	15,268.20	43,923.19	59,191.39
6030310 · Payroll Taxes	0.00	1,820.30	3,932.29	5,752.59
6030350 · Uniforms	874.00	8,488.20	1,654.09	11,016.29
6030360 · Workers Comp	350.54	350.54	350.54	1,051.62
Total 603000C · Seasonal Employee Expenses	1,224.54	25,927.24	49,860.11	77,011.89
603000D · Building Expenses				
6030500 · Utilities	2,315.68	2,569.43	1,688.79	6,573.90
6030510 · Cleaning	230.00	287.50	230.00	747.50
6030520 · Pest Control	0.00	0.00	217.50	217.50
6030530 · Building Maintenance	-345.51	3,077.50	0.00	2,731.99
Total 603000D · Building Expenses	2,200.17	5,934.43	2,136.29	10,270.89
603000E · Vehicles				
6030600 · Gas	3,299.41	3,743.29	4,907.28	11,949.98
6030605 · Mileage Reimbursement	60.52	0.00	0.00	60.52
6030610 · Auto Maintenance & Repairs	786.01	3,332.83	4,350.39	8,469.23
Total 603000E · Vehicles	4,145.94	7,076.12	9,257.67	20,479.73
603000F · Operating				
6031100 · Professional Fees	1,481.50	550.00	10,808.24	12,839.74
6031200 · Insurance	12,586.66	12,802.37	11,989.37	37,378.40
6031300 · Dues & Publications	70.00	0.00	0.00	70.00
6031400 · Training	400.00	4,294.87	50.00	4,744.87
6031500 · Supplies	2,834.80	1,110.16	1,107.56	5,052.52
6031700 · Misc	41.20	13,593.24	119.08	13,753.52
6031800 · Equipment Maintenance	100.00	0.00	820.00	920.00
6031900 · Drug Testing	0.00	241.00	0.00	241.00
6032000 · Equipment / Asset Purchase	52,498.00	40,298.16	97,530.40	190,326.56
Total 603000F · Operating	70,012.16	72,889.80	122,424.65	265,326.61
Total 6030000 · Police	207,374.62	252,973.20	322,452.93	782,800.75
6040000 · Maintenance				
604000A · Employee Expenses				
6040100 · Salary & Wages	23,574.45	5,362.29	8,420.69	37,357.43
6040110 · Payroll Taxes	1,861.91	477.26	735.99	3,075.16
6040130 · Employee Benefits	1,020.63	3,675.36	2,167.17	6,863.16
6040140 · Pension Plan	0.00	120.38	113.10	233.48
6040150 · Uniforms	345.52	154.80	396.80	897.12
6040160 · Workers Comp	162.59	162.59	162.59	487.77
Total 604000A · Employee Expenses	26,965.10	9,952.68	11,996.34	48,914.12
604000B · Seasonal Employee Expenses				
6040300 · Salary & Wages	0.00	412.56	1,609.74	2,022.30
6040310 · Payroll Taxes	0.00	36.51	185.26	221.77
Total 604000B · Seasonal Employee Expenses	0.00	449.07	1,795.00	2,244.07
604000C · Building Expenses				
6040500 · Utilities	415.13	235.10	235.10	885.33
6040530 · Building Maintenance	0.00	119.70	451.41	571.11
Total 604000C · Building Expenses	415.13	354.80	686.51	1,456.44
604000D · Vehicles				
6040600 · Gas	360.31	433.30	668.12	1,461.73
6040610 · Auto Maintenance & Repairs	415.61	854.49	0.00	1,270.10
Total 604000D · Vehicles	775.92	1,287.79	668.12	2,731.83

Town of Dewey Beach
Profit & Loss
April through June 2023

	Apr 23	May 23	Jun 23	TOTAL
604000E · Operating				
6041500 · Supplies	145.75	1,213.61	1,890.78	3,250.14
6041700 · Misc	0.00	-5,691.19	114.84	-5,576.35
6042000 · Equipment / Asset Purchase	39,277.11	0.00	9,036.05	48,313.16
Total 604000E · Operating	39,422.86	-4,477.58	11,041.67	45,986.95
Total 6040000 · Maintenance	67,579.01	7,566.76	26,187.64	101,333.41
6050000 · Parking Enforcement				
605000A · Employee Expenses				
6050100 · Salary & Wages	5,884.47	6,596.40	6,923.87	19,404.74
6050110 · Payroll Taxes	473.97	528.53	538.58	1,541.08
6050130 · Employee Benefits	2,548.62	2,586.06	2,592.18	7,726.86
6050160 · Workers Comp	175.06	175.06	175.06	525.18
Total 605000A · Employee Expenses	9,082.12	9,886.05	10,229.69	29,197.86
605000B · Seasonal Employee Expenses				
6050300 · Salary & Wages	481.10	5,377.77	14,338.50	20,197.37
6050310 · Payroll Taxes	42.58	278.42	1,136.60	1,457.60
6050350 · Uniforms	198.00	1,819.20	0.00	2,017.20
6050360 · Workers Comp	110.61	110.61	110.61	331.83
Total 605000B · Seasonal Employee Expenses	832.29	7,586.00	15,585.71	24,004.00
605000C · Building Expenses				
6050500 · Utilities	829.29	1,029.79	881.18	2,740.26
6050510 · Cleaning	240.00	300.00	240.00	780.00
6050530 · Building Maintenance	0.00	75.00	0.00	75.00
Total 605000C · Building Expenses	1,069.29	1,404.79	1,121.18	3,595.26
605000D · Vehicles				
6050600 · Gas	151.41	0.00	0.00	151.41
6050610 · Auto Maintenance & Repair	0.00	-187.97	0.00	-187.97
Total 605000D · Vehicles	151.41	-187.97	0.00	-36.56
605000E · Operating				
6051100 · Professional Fees	26.89	53.78	0.00	80.67
6051500 · Supplies	334.85	90.65	2,249.92	2,675.42
6051900 · Equipment Maintenance	0.00	657.99	0.00	657.99
Total 605000E · Operating	361.74	802.42	2,249.92	3,414.08
Total 6050000 · Parking Enforcement	11,496.85	19,491.29	29,186.50	60,174.64
6060000 · Building Official				
606000A · Employee Expenses				
6060100 · Salary & Wages	5,438.46	6,393.52	6,690.32	18,522.30
6060110 · Payroll Taxes	425.47	507.35	518.71	1,451.53
6060130 · Employee Benefits	1,127.61	1,127.61	1,144.44	3,399.66
6060140 · Pension Plan	139.44	139.44	139.44	418.32
6060160 · Workers Comp	115.18	115.18	115.18	345.54
Total 606000A · Employee Expenses	7,246.16	8,283.10	8,608.09	24,137.35
606000B · Vehicles				
6060600 · Gas	0.00	272.71	123.61	396.32
Total 606000B · Vehicles	0.00	272.71	123.61	396.32
606000C · Operating				
6060500 · Phone	90.58	90.58	90.58	271.74
6061500 · Supplies	178.72	178.49	57.68	414.89
Total 606000C · Operating	269.30	269.07	148.26	686.63
Total 6060000 · Building Official	7,515.46	8,824.88	8,879.96	25,220.30
6070000 · Alderman				
607000A · Employee Expenses				
6070100 · Salary & Wages	2,032.19	2,436.25	4,282.96	8,751.40
6070110 · Payroll Taxes	179.84	215.63	379.02	774.49
6070160 · Workers Comp	121.01	121.01	121.01	363.03
Total 607000A · Employee Expenses	2,333.04	2,772.89	4,782.99	9,888.92
607000B · Operating				
6071500 · Supplies	0.00	0.00	70.85	70.85

Town of Dewey Beach
Profit & Loss
April through June 2023

	Apr 23	May 23	Jun 23	TOTAL
Total 607000B · Operating	0.00	0.00	70.85	70.85
Total 6070000 · Alderman	2,333.04	2,772.89	4,853.84	9,959.77
6080000 · Beach Patrol				
608000A · Employee Expenses				
6080100 · Salary & Wages	1,793.84	1,793.84	1,793.84	5,381.52
6080110 · Payroll Taxes	158.76	158.77	149.09	466.62
6080130 · Employee Benefits	58.70	58.70	58.70	176.10
6080160 · Workers Comp	42.00	42.00	42.00	126.00
Total 608000A · Employee Expenses	2,053.30	2,053.31	2,043.63	6,150.24
608000B · Seasonal Employees				
6080300 · Salary & Wages	0.00	0.00	94,741.40	94,741.40
6080310 · Payroll Taxes	0.00	0.00	8,602.54	8,602.54
6080320 · Local Taxes	0.00	0.00	-182.17	-182.17
6080350 · Uniforms	1,666.20	30.60	7,148.75	8,845.55
6080360 · Workers Comp	644.94	644.94	644.94	1,934.82
608000B · Seasonal Employees - Other	0.00	0.00	0.00	0.00
Total 608000B · Seasonal Employees	2,311.14	675.54	110,955.46	113,942.14
608000C · Building Expenses				
6080500 · Utilities	538.23	831.48	518.15	1,887.86
6080510 · Cleaning	240.00	300.00	240.00	780.00
6080530 · Building Maintenance	3,171.44	920.39	311.32	4,403.15
Total 608000C · Building Expenses	3,949.67	2,051.87	1,069.47	7,071.01
608000D · Vehicles				
6080600 · Gas	0.00	0.00	243.87	243.87
6080610 · Auto Maintenance & Repair	650.04	135.97	317.30	1,103.31
Total 608000D · Vehicles	650.04	135.97	561.17	1,347.18
608000E · Operating				
6081200 · Insurance	83.58	83.58	83.58	250.74
6081400 · Training	0.00	300.00	0.00	300.00
6081500 · Supplies	578.57	1,490.18	998.85	3,067.60
6081700 · Misc	65.00	-256.35	90.98	-100.37
6081800 · DBP Donations				
4070100 · Donations - Beach Patrol	0.00	-100.00	0.00	-100.00
4070200 · Donations - Jr Lifeguard Prog	-85.00	-285.00	-590.00	-960.00
4070300 · Donations - DBP Competition	0.00	0.00	-2,000.00	-2,000.00
6081810 · Donation Purchases	0.00	150.00	0.00	150.00
6081800 · DBP Donations - Other	0.00	0.00	796.00	796.00
Total 6081800 · DBP Donations	-85.00	-235.00	-1,794.00	-2,114.00
6081900 · Equipment Maintenance	824.17	23.87	0.00	848.04
Total 608000E · Operating	1,466.32	1,406.28	-620.59	2,252.01
Total 6080000 · Beach Patrol	10,430.47	6,322.97	114,009.14	130,762.58
66000 · Payroll Expenses	0.00	0.00	-500.76	-500.76
6900000 · Set Aside Accounts				
6900100 · Streets & Infrastructure	8,991.05	32,974.33	14,338.19	56,303.57
6900200 · Capital Improvement	3,146.32	9,836.68	18,629.14	31,612.14
6900300 · Rainy Day Fund	2,190.00	3,607.05	5,491.13	11,288.18
Total 6900000 · Set Aside Accounts	14,327.37	46,418.06	38,458.46	99,203.89
Total Expense	417,840.54	467,136.75	796,933.13	1,681,910.42
Net Ordinary Income	-78,216.79	258,971.30	-213,324.78	-32,570.27
Other Income/Expense				
Other Expense				
8000500 · Depreciation Expense	22,637.69	22,637.69	22,637.69	67,913.07
9999999 · Suspense	1,028.59	86.41	0.00	1,115.00
Total Other Expense	23,666.28	22,724.10	22,637.69	69,028.07
Net Other Income	-23,666.28	-22,724.10	-22,637.69	-69,028.07
Net Income	-101,883.07	236,247.20	-235,962.47	-101,598.34