

Town of Dewey Beach
Profit & Loss
 April through May 2023

	Apr 23	May 23	TOTAL
Ordinary Income/Expense			
Income			
4000000 · Regular Income			
400000A · Annual			
4000100 · Transfer Tax	0.00	72,141.00	72,141.00
4000200 · Accommodations Tax	29,447.58	4,215.87	33,663.45
4000250 · Hotel Tax	0.00	19,673.36	19,673.36
4010800 · Building Permits	23,892.52	80,611.73	104,504.25
Total 400000A · Annual	53,340.10	176,641.96	229,982.06
401000A · Licenses			
4010100 · Rental License	65,144.00	29,106.00	94,250.00
4010300 · Commerical Business	79,179.04	156,246.90	235,425.94
Total 401000A · Licenses	144,323.04	185,352.90	329,675.94
401000B · Parking			
4010500 · Seasonal	58,889.00	288,155.00	347,044.00
4010600 · Daily	0.00	5,600.00	5,600.00
4010700 · Parking Meters	0.00	439.36	439.36
Total 401000B · Parking	58,889.00	294,194.36	353,083.36
Total 4000000 · Regular Income	256,552.14	656,189.22	912,741.36
4020000 · Fines			
402000A · Parking			
4020100 · Parking Tickets	1,760.00	5,265.00	7,025.00
4020150 · Delinquent Parking Tickets	390.00	0.00	390.00
Total 402000A · Parking	2,150.00	5,265.00	7,415.00
402000B · Town			
4020300 · Ordinance Fines & Court Costs	2,320.00	3,030.00	5,350.00
4020400 · Traffic Fines	1,815.39	1,549.50	3,364.89
4020700 · Fines - Other Courts	1,117.84	313.75	1,431.59
Total 402000B · Town	5,253.23	4,893.25	10,146.48
Total 4020000 · Fines	7,403.23	10,158.25	17,561.48
4040000 · Misc / Other			
4000300 · Cable TV Franchise	0.00	12,273.35	12,273.35
4010850 · Builing Permit Application Fees	5,700.00	3,000.00	8,700.00
4010900 · Beach Fire	2,970.00	7,660.00	10,630.00
4011100 · Dog Licenses	5,501.00	9,388.00	14,889.00
4040100 · Public Hearing Fees	0.00	2,250.00	2,250.00
4040200 · Gain / Loss Sale of Equipment	7,645.00	0.00	7,645.00
4040300 · Interest Income	36,453.76	10,658.09	47,111.85
4040550 · Marketing Donations	7,057.02	1,840.00	8,897.02
4040600 · Police Reports	100.00	125.00	225.00
4040900 · Misc	2,289.00	1,143.57	3,432.57
4040980 · State 5G Funds	175.00	0.00	175.00
4050100 · Investment Income	13,745.26	0.00	13,745.26
4050200 · Unrealized Gain / Loss	-5,967.66	0.00	-5,967.66
Total 4040000 · Misc / Other	75,668.38	48,338.01	124,006.39
Total Income	339,623.75	714,685.48	1,054,309.23
Gross Profit	339,623.75	714,685.48	1,054,309.23
Expense			
6010000 · Town Expenses			
601000A · Administrative			
6010100 · Bank & Credit Card Fees	4,422.02	5,923.98	10,346.00
6010125 · Bank Fees - Transfer Tax	0.00	721.41	721.41
6010140 · Investment Fee	264.86	0.00	264.86
6010150 · Collection Agency Fees	171.50	5.00	176.50

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6010200 · Commissioner & Committee Exp	90.00	261.00	351.00
6010500 · Legal Fees - Regular	5,182.00	6,817.00	11,999.00
6010900 · IT	22,297.25	4,035.53	26,332.78
6011150 · Payroll Expenses	289.05	354.97	644.02
6011300 · Legal Ads	2,375.40	651.00	3,026.40
6011500 · Compensated Absence Exp.	-6,427.09	11,489.94	5,062.85
Total 601000A · Administrative	28,664.99	30,259.83	58,924.82
601000B · Operating			
6012000 · Bayard Avenue Operating	1,562.50	582.77	2,145.27
6012100 · Beautification	0.00	8,847.56	8,847.56
6012200 · Trash	2,670.40	2,763.79	5,434.19
6012300 · Street Signs / Lights	4,414.93	6,808.64	11,223.57
6012400 · Parking Meter / Permit Expenses	95.00	923.57	1,018.57
6012700 · Town Hall Property Expenses	-367.94	91.38	-276.56
6012800 · Storm Water / Street Flooding	5,200.00	0.00	5,200.00
Total 601000B · Operating	13,574.89	20,017.71	33,592.60
Total 6010000 · Town Expenses	42,239.88	50,277.54	92,517.42
6020000 · Administration			
602000A · Employee Expenses			
6020100 · Salary & Wages	27,770.53	28,492.45	56,262.98
6020110 · Payroll Taxes	2,392.34	2,182.79	4,575.13
6020130 · Employee Benefits	5,029.33	5,029.33	10,058.66
6020140 · Pension Plan	296.09	301.45	597.54
6020160 · Workers Comp	567.61	567.61	1,135.22
Total 602000A · Employee Expenses	36,055.90	36,573.63	72,629.53
602000B · Seasonal Employee Expenses			
6020300 · Salary & Wages	0.00	358.08	358.08
6020310 · Payroll Taxes	0.00	31.69	31.69
6020360 · Workers Comp	20.79	20.79	41.58
Total 602000B · Seasonal Employee Expenses	20.79	410.56	431.35
602000C · Building Expenses			
6020500 · Utilities	1,041.51	2,146.02	3,187.53
6020510 · Cleaning	230.00	287.50	517.50
6020530 · Building Maintenance	14.98	0.00	14.98
Total 602000C · Building Expenses	1,286.49	2,433.52	3,720.01
602000D · Vehicles			
6020605 · Mileage Reimbursement	415.00	524.78	939.78
Total 602000D · Vehicles	415.00	524.78	939.78
602000E · Operating			
6021000 · Postage	12.54	2,428.55	2,441.09
6021100 · Professional Fees	8,609.33	13,644.76	22,254.09
6021200 · Insurance	5,420.16	5,635.87	11,056.03
6021400 · Training	22.99	1,522.22	1,545.21
6021500 · Supplies	2,403.97	1,379.34	3,783.31
6021700 · Misc	296.67	904.22	1,200.89
Total 602000E · Operating	16,765.66	25,514.96	42,280.62
Total 6020000 · Administration	54,543.84	65,457.45	120,001.29
6030000 · Police			
603000A · Employee Expenses			
6030100 · Salary & Wages			
4040700 · Police Extra Duty	0.00	-1,200.00	-1,200.00
6030100 · Salary & Wages - Other	76,023.04	91,136.36	167,159.40

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Total 6030100 · Salary & Wages	76,023.04	89,936.36	165,959.40
6030105 · Special Event Payroll	0.00	975.00	975.00
6030110 · Payroll Taxes	5,767.94	6,835.31	12,603.25
6030130 · Employee Benefits	11,828.41	12,777.88	24,606.29
6030140 · Pension Plan	6,075.86	6,256.32	12,332.18
6030150 · Uniforms	16,734.48	1,626.74	18,361.22
6030160 · Workers Comp	1,589.28	1,589.28	3,178.56
Total 603000A · Employee Expenses	118,019.01	119,996.89	238,015.90
603000B · Admin Employee Expenses			
6030200 · Salary & Wages	9,571.68	12,347.48	21,919.16
6030210 · Payroll Taxes	870.72	784.81	1,655.53
6030230 · Employee Benefits	984.94	7,669.70	8,654.64
6030240 · Pension Plan	86.82	88.09	174.91
6030260 · Workers Comp	258.64	258.64	517.28
Total 603000B · Admin Employee Expenses	11,772.80	21,148.72	32,921.52
603000C · Seasonal Employee Expenses			
6030300 · Salary & Wages	0.00	15,268.20	15,268.20
6030310 · Payroll Taxes	0.00	1,820.30	1,820.30
6030350 · Uniforms	874.00	8,488.20	9,362.20
6030360 · Workers Comp	350.54	350.54	701.08
Total 603000C · Seasonal Employee Expenses	1,224.54	25,927.24	27,151.78
603000D · Building Expenses			
6030500 · Utilities	2,315.68	2,569.43	4,885.11
6030510 · Cleaning	230.00	287.50	517.50
6030530 · Building Maintenance	-345.51	3,077.50	2,731.99
Total 603000D · Building Expenses	2,200.17	5,934.43	8,134.60
603000E · Vehicles			
6030600 · Gas	3,299.41	3,743.29	7,042.70
6030605 · Mileage Reimbursement	60.52	0.00	60.52
6030610 · Auto Maintenance & Repairs	786.01	3,332.83	4,118.84
Total 603000E · Vehicles	4,145.94	7,076.12	11,222.06
603000F · Operating			
6031100 · Professional Fees	1,481.50	550.00	2,031.50
6031200 · Insurance	12,586.66	12,802.37	25,389.03
6031300 · Dues & Publications	70.00	0.00	70.00
6031400 · Training	400.00	4,294.87	4,694.87
6031500 · Supplies	2,834.80	1,110.16	3,944.96
6031700 · Misc	41.20	13,593.24	13,634.44
6031800 · Equipment Maintenance	100.00	2,475.00	2,575.00
6031900 · Drug Testing	0.00	241.00	241.00
6032000 · Equipment / Asset Purchase	52,498.00	37,823.16	90,321.16
Total 603000F · Operating	70,012.16	72,889.80	142,901.96
Total 6030000 · Police	207,374.62	252,973.20	460,347.82
6040000 · Maintenance			
604000A · Employee Expenses			
6040100 · Salary & Wages	23,574.45	5,362.29	28,936.74
6040110 · Payroll Taxes	1,861.91	477.26	2,339.17
6040130 · Employee Benefits	1,020.63	3,675.36	4,695.99
6040140 · Pension Plan	0.00	120.38	120.38
6040150 · Uniforms	345.52	154.80	500.32
6040160 · Workers Comp	162.59	162.59	325.18
Total 604000A · Employee Expenses	26,965.10	9,952.68	36,917.78
604000B · Seasonal Employee Expenses			

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6040300 · Salary & Wages	0.00	412.56	412.56
6040310 · Payroll Taxes	0.00	36.51	36.51
Total 604000B · Seasonal Employee Expenses	0.00	449.07	449.07
604000C · Building Expenses			
6040500 · Utilities	415.13	235.10	650.23
6040530 · Building Maintenance	0.00	119.70	119.70
Total 604000C · Building Expenses	415.13	354.80	769.93
604000D · Vehicles			
6040600 · Gas	360.31	433.30	793.61
6040610 · Auto Maintenance & Repairs	415.61	854.49	1,270.10
Total 604000D · Vehicles	775.92	1,287.79	2,063.71
604000E · Operating			
6041500 · Supplies	145.75	1,213.61	1,359.36
6041700 · Misc	0.00	-5,691.19	-5,691.19
6042000 · Equipment / Asset Purchase	39,277.11	0.00	39,277.11
Total 604000E · Operating	39,422.86	-4,477.58	34,945.28
Total 6040000 · Maintenance	67,579.01	7,566.76	75,145.77
6050000 · Parking Enforcement			
605000A · Employee Expenses			
6050100 · Salary & Wages	5,884.47	6,596.40	12,480.87
6050110 · Payroll Taxes	473.97	528.53	1,002.50
6050130 · Employee Benefits	2,548.62	2,586.06	5,134.68
6050160 · Workers Comp	175.06	175.06	350.12
Total 605000A · Employee Expenses	9,082.12	9,886.05	18,968.17
605000B · Seasonal Employee Expenses			
6050300 · Salary & Wages	481.10	5,377.77	5,858.87
6050310 · Payroll Taxes	42.58	278.42	321.00
6050350 · Uniforms	198.00	1,819.20	2,017.20
6050360 · Workers Comp	110.61	110.61	221.22
Total 605000B · Seasonal Employee Expenses	832.29	7,586.00	8,418.29
605000C · Building Expenses			
6050500 · Utilities	829.29	1,029.79	1,859.08
6050510 · Cleaning	240.00	300.00	540.00
6050530 · Building Maintenance	0.00	75.00	75.00
Total 605000C · Building Expenses	1,069.29	1,404.79	2,474.08
605000D · Vehicles			
6050600 · Gas	151.41	0.00	151.41
6050610 · Auto Maintenance & Repair	0.00	-187.97	-187.97
Total 605000D · Vehicles	151.41	-187.97	-36.56
605000E · Operating			
6051100 · Professional Fees	26.89	53.78	80.67
6051500 · Supplies	334.85	90.65	425.50
6051900 · Equipment Maintenance	0.00	657.99	657.99
Total 605000E · Operating	361.74	802.42	1,164.16
Total 6050000 · Parking Enforcement	11,496.85	19,491.29	30,988.14
6060000 · Building Official			
606000A · Employee Expenses			
6060100 · Salary & Wages	5,438.46	6,393.52	11,831.98
6060110 · Payroll Taxes	425.47	507.35	932.82
6060130 · Employee Benefits	1,127.61	1,127.61	2,255.22
6060140 · Pension Plan	139.44	139.44	278.88

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6060160 · Workers Comp	115.18	115.18	230.36
Total 606000A · Employee Expenses	7,246.16	8,283.10	15,529.26
606000B · Vehicles			
6060600 · Gas	0.00	272.71	272.71
Total 606000B · Vehicles	0.00	272.71	272.71
606000C · Operating			
6060500 · Phone	90.58	90.58	181.16
6061500 · Supplies	178.72	178.49	357.21
Total 606000C · Operating	269.30	269.07	538.37
Total 6060000 · Building Official	7,515.46	8,824.88	16,340.34
6070000 · Alderman			
607000A · Employee Expenses			
6070100 · Salary & Wages	2,032.19	2,436.25	4,468.44
6070110 · Payroll Taxes	179.84	215.63	395.47
6070160 · Workers Comp	121.01	121.01	242.02
Total 607000A · Employee Expenses	2,333.04	2,772.89	5,105.93
Total 6070000 · Alderman	2,333.04	2,772.89	5,105.93
6080000 · Beach Patrol			
608000A · Employee Expenses			
6080100 · Salary & Wages	1,793.84	1,793.84	3,587.68
6080110 · Payroll Taxes	158.76	158.77	317.53
6080130 · Employee Benefits	58.70	58.70	117.40
6080160 · Workers Comp	42.00	42.00	84.00
Total 608000A · Employee Expenses	2,053.30	2,053.31	4,106.61
608000B · Seasonal Employees			
6080350 · Uniforms	1,666.20	30.60	1,696.80
6080360 · Workers Comp	644.94	644.94	1,289.88
608000B · Seasonal Employees - Other	0.00	0.00	0.00
Total 608000B · Seasonal Employees	2,311.14	675.54	2,986.68
608000C · Building Expenses			
6080500 · Utilities	538.23	831.48	1,369.71
6080510 · Cleaning	240.00	300.00	540.00
6080530 · Building Maintenance	3,171.44	920.39	4,091.83
Total 608000C · Building Expenses	3,949.67	2,051.87	6,001.54
608000D · Vehicles			
6080610 · Auto Maintenance & Repair	650.04	135.97	786.01
Total 608000D · Vehicles	650.04	135.97	786.01
608000E · Operating			
6081200 · Insurance	83.58	83.58	167.16
6081400 · Training	0.00	300.00	300.00
6081500 · Supplies	578.57	1,490.18	2,068.75
6081700 · Misc	65.00	-256.35	-191.35
6081800 · DBP Donations			
4070100 · Donations - Beach Patrol	0.00	-100.00	-100.00
4070200 · Donations - Jr Lifeguard Prog	-85.00	-285.00	-370.00
6081810 · Donation Purchases	0.00	150.00	150.00
Total 6081800 · DBP Donations	-85.00	-235.00	-320.00
6081900 · Equipment Maintenance	824.17	23.87	848.04
Total 608000E · Operating	1,466.32	1,406.28	2,872.60

Town of Dewey Beach
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April through May 2023

06/14/23

Accrual Basis

	Apr 23	May 23	TOTAL
Total 6080000 · Beach Patrol	10,430.47	6,322.97	16,753.44
66000 · Payroll Expenses	0.00	0.00	0.00
6900000 · Set Aside Accounts			
6900100 · Streets & Infrastructure	8,991.05	32,974.33	41,965.38
6900200 · Capital Improvement	3,146.32	9,836.68	12,983.00
6900300 · Rainy Day Fund	2,190.00	3,607.05	5,797.05
Total 6900000 · Set Aside Accounts	14,327.37	46,418.06	60,745.43
Total Expense	417,840.54	460,105.04	877,945.58
Net Ordinary Income	-78,216.79	254,580.44	176,363.65
Other Income/Expense			
Other Expense			
8000500 · Depreciation Expense	22,637.69	22,637.69	45,275.38
9999999 · Suspense	1,028.59	-2,977.59	-1,949.00
Total Other Expense	23,666.28	19,660.10	43,326.38
Net Other Income	-23,666.28	-19,660.10	-43,326.38
Net Income	-101,883.07	234,920.34	133,037.27