

**City of Delaware City  
Delaware  
July 14, 2021**

**TO: Mayor and City Council**  
**VIA: Chief David L. Baylor, City Manager**  
**FROM: Michelle Y. Graham, Finance Manager**  
**SUBJECT: Financial Report as of June 30, 2021**

Below please find the internal (unaudited) income and expense statement and check register for the 12 months ended June 30, 2021.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,266,620.00	2,874,968.75	226.98%
General Administration	210,000.00	320,193.84	152.47%
Code Enforcement	5,000.00	10,650.00	213.00%
Public Safety	442,850.00	74,217.85	16.76%
Community Center	61,000.00	42,958.85	70.42%
Sanitation	7,000.00	7,524.00	107.49%
Stormwater	-	11,351.74	0.00%
Streets	-	66,842.85	0.00%
Drainage	-	-	0.00%
<b>Total General Fund Revenues</b>	<b>1,992,470.00</b>	<b>3,408,707.88</b>	<b>171.08%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	978,950.00	801,785.51	81.90%
Code Enforcement	12,200.00	7,989.11	65.48%
Public Safety	435,650.00	430,378.75	98.79%
Community Center	57,600.00	101,931.60	176.96%
Public Works	36,000.00	49,975.71	138.82%
Sanitation	168,000.00	176,203.62	104.88%
Yard Waste	30,000.00	25,432.00	84.77%
Stormwater	33,000.00	24,291.60	73.61%
Streets	36,000.00	78,122.90	217.01%
Drainage	1,500.00	8,588.00	572.53%
Parks	40,500.00	42,578.37	105.13%
Tree Management	10,000.00	9,820.50	98.21%
Recycling Collections	30,000.00	28,717.17	95.72%
Debt Service	123,070.00	90,089.40	73.20%
<b>Total General Fund Expenditures</b>	<b>1,992,470.00</b>	<b>1,875,904.24</b>	<b>94.15%</b>
<b>General Fund Operating Surplus (Deficit)</b>		<b>1,532,803.64</b>	

**General Fund:**

The General Fund currently has an operating surplus of \$1,532,803.64.

General Fund revenues resulted at 171.08% of the adopted budget and expenditures resulted at 94.15% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,992,470.00	3,408,707.88	
	GENERAL FUND EXPENDITURES	1,992,470.00	1,875,904.24	
	<b>CHANGE IN FUND BALANCE</b>	-	<b>1,532,803.64</b>	

**Non-Departmental Revenues:**

Non-Departmental revenues are not attributable to the actions of one department’s activities. The accounts that would fall under this classification are below:

Account Id	Account Description	2021 Budgeted	2021 Actual	Variance
01-000-4000	REAL ESTATE TAXES	811,000.00	827,697.24	16,697.24
01-000-4002	REAL ESTATE PENALTIES	-	9,200.79	9,200.79
01-000-4003	INVESTMENT INCOME	-	84,686.50	84,686.50
01-000-4005	INTEREST INCOME	500.00	662.40	162.40
01-000-4015	DONATIONS - GA	-	2,125.00	2,125.00
01-000-4060	CABLE FRANCHISE FEE	17,000.00	15,675.32	(1,324.68)
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4085	INSURANCE PROCEEDS	-	15,673.00	15,673.00
01-000-4810	TRANSFER IN - WATER FUND	148,120.00	1,493,720.46	1,345,600.46
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	90,000.00	225,528.04	135,528.04
	<b>NON-DEPARTMENTAL REVENUES</b>	<b>1,266,620.00</b>	<b>2,874,968.75</b>	<b>1,608,348.75</b>

Non-Departmental revenues exceeded budgeted expectations due to real estate taxes being higher than expected, proceeds from the sale of the water system, as well as the investment income from the water sale proceeds. In addition, real estate transfer tax resulted at 250% of the budgeted amount due to housing development and a favorable real estate market.

**General Administration Revenues:**

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	70,000.00	88,832.66	18,832.66
01-000-4025	MISCELLANEOUS REVENUE	-	1,963.05	1,963.05
01-000-4030	DEMA - FEMA ASSISTANCE	-	5,620.35	5,620.35
01-000-4035	SALES - GA	400.00	83.50	(316.50)
01-000-4045	RENTAL PROPERTY	27,600.00	29,600.00	2,000.00
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	78,623.44	2,623.44
01-000-4055	AAT (CNS) LEASES	36,000.00	39,400.81	3,400.81
01-000-4905	DEMA HOMELAND SECURITY SUBAWARD	-	30,000.00	30,000.00
01-000-4906	NCCDE - CARES ACT GRANT	-	46,070.03	46,070.03
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>210,000.00</b>	<b>320,193.84</b>	<b>110,193.84</b>

All revenue lines except Sales exceeded the budgeted expectations. There were substantial increases in Licenses and Permits revenue and Cell Tower lease and AAT lease revenue were higher than anticipated.

General Administration expenses also resulted in a favorable variance, even with substantial overages in several expenditure lines.

Note: Delmarva Power issued a refund for the solar credit in the amount of \$8,556.29. \$2,843.29 was a current year credit and \$5,713.00 was for prior years as noted in line 00-000-6001.

**General Administration Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
00-000-6001	REFUND OF PY EXPENDITURES-GA	-	(5,713.00)	5,713.00
01-000-5000	SALARIES - GENERAL ADMINISTRATION	190,700.00	192,199.74	(1,499.74)
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	750.00	-
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	2,392.50	1,207.50
01-000-5010	PAYROLL TAXES - GA	18,000.00	16,235.30	1,764.70
01-000-5020	RETIREMENT PLAN - GA	5,000.00	5,261.50	(261.50)
01-000-5035	ADVERTISING - GA	1,000.00	48.06	951.94
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	23,000.00	21,885.24	1,114.76
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	2,054.50	(54.50)
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	23,943.65	(3,943.65)
01-000-5095	GIFTS AND AWARDS	300.00	270.33	29.67
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	2,863.75	(363.75)
01-000-5110	ELECTION EXPENSE - GA	600.00	583.48	16.52
01-000-5120	ELECTRICITY - GA	55,000.00	60,764.89	(5,764.89)
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	2,000.00	2,502.53	(502.53)
01-000-5150	HEATING FUEL - GA	2,000.00	1,605.83	394.17
01-000-5160	INSURANCE / GENERAL - GA	60,000.00	54,795.81	5,204.19
01-000-5170	INSURANCE / HEALTH - GA	15,000.00	12,058.91	2,941.09
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	8,365.00	635.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,000.00	4,775.16	224.84
01-000-5270	LEGAL - GA	55,000.00	106,245.64	(51,245.64)
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,156.82	843.18
01-000-5290	MAINTENANCE / BUILDING - GA	15,000.00	45,248.55	(30,248.55)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200.00	125.00	75.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	862.66	137.34
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	1,507.18	(1,007.18)
01-000-5350	OFFICE SUPPLIES - GA	5,000.00	2,232.43	2,767.57
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	44,279.98	(9,279.98)
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	360.04	(160.04)
01-000-5370	TELEPHONE - GA	9,500.00	9,078.43	421.57
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,000.00	246.62	2,753.38
01-000-5500	WATER - ARTESIAN	-	362.02	(362.02)
01-000-5600	BUILDING IMPROVEMENTS	-	140,255.42	(140,255.42)
01-000-8000	OPERATING TRANSFERS - GA	433,350.00	-	433,350.00
01-001-5070	Contract/Prof. Services - CARES ACT	-	11,800.00	(11,800.00)
01-001-5100	Dues/Subscriptions/Mtgs - CARES ACT	-	299.80	(299.80)
01-001-5250	Lease/Purchase Equipment - CARES ACT	-	14,127.00	(14,127.00)
01-001-5290	Maintenance/ Building - CARES ACT	-	544.25	(544.25)
01-001-5330	Materials & Supplies - CARES ACT	-	3,719.89	(3,719.89)
01-001-5351	Office Supplies - CARES ACT	-	8,190.60	(8,190.60)
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>978,950.00</b>	<b>801,785.51</b>	<b>177,164.49</b>

**Code Enforcement:**

Code Enforcement activities are related to violations of the City’s ordinances and act as an effort to promote upkeep of properties located in the City’s jurisdiction.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-050-4010	FINES/FEES/PENALTIES - CE	5,000.00	10,650.00	5,650.00
	<b>CODE ENFORCEMENT REVENUES</b>	<b>5,000.00</b>	<b>10,650.00</b>	<b>5,650.00</b>
01-050-5000	SALARIES - CE	10,400.00	7,120.00	3,280.00
01-050-5010	PAYROLL TAXES - CE	850.00	672.85	177.15
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	500.00	-	500.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	196.26	103.74
01-050-5340	MISCELLANEOUS EXPENDITURES	150.00	-	150.00
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>12,200.00</b>	<b>7,989.11</b>	<b>4,210.89</b>

Code Enforcement revenues exceeded budgeted expectations and expenditures resulted in a favorable variance due to personnel costs and other expenditures being less than expected.

**Public Safety:**

Public Safety revenues are those revenues generated by the activities of the Delaware City Police Department. These include judgments rendered by courts, towing fees, extra duty requests, and grant revenues provided by State law enforcement agencies.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-4010	FINES - PS	9,500.00	5,451.95	(4,048.05)
01-100-4015	DONATIONS - PS	-	300.00	300.00
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	875.00	875.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	3,600.00	3,600.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	433,350.00	-	(433,350.00)
01-100-4900	COMMUNITY TRANSPORTATION FUND - DELDOT	-	52,393.00	52,393.00
01-101-4900	COMBAT VIOLENT CRIME	-	6,269.90	6,269.90
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	5,278.00	5,278.00
	<b>PUBLIC SAFETY REVENUES</b>	<b>442,850.00</b>	<b>74,217.85</b>	<b>(368,632.15)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	292,480.00	196,312.78	96,167.22
01-100-5002	SALARIES - EXTRA DUTY	-	1,085.00	(1,085.00)
01-100-5003	SALARIES - OVERTIME	-	7,661.42	(7,661.42)
01-100-5010	PAYROLL TAXES - PS	26,350.00	18,148.79	8,201.21
01-100-5020	RETIREMENT PLANS - PS	4,000.00	4,635.72	(635.72)
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	2,402.50	97.50
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	3,100.00	9,900.00	(6,800.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	700.00	164.89	535.11
01-100-5120	ELECTRICITY - PS	10,000.00	14,622.49	(4,622.49)
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	8,909.15	3,590.85
01-100-5150	HEATING FUEL - PS	1,000.00	1,100.97	(100.97)
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	40,615.40	(5,615.40)
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	9,000.00	9,419.82	(419.82)
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	20,320.00	80,112.45	(59,792.45)
01-100-5280	MAILINGS / POSTAGE - PS	-	3.55	(3.55)
01-100-5290	MAINTENANCE / BUILDING - PS	3,000.00	2,559.88	440.12
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	890.01	(640.01)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,100.00	5,031.09	5,068.91
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,587.54	(87.54)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	250.00	7.98	242.02
01-100-5350	OFFICE SUPPLIES - PS	300.00	510.60	(210.60)
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	125.72	174.28
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	3,000.00	10,503.75	(7,503.75)
01-100-5401	UNIFORM & PERSONAL EQUIPMENT - CARES ACT	-	2,411.17	(2,411.17)
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	5,292.61	(5,292.61)
01-101-5250	MACHINERY AND EQUIPMENT	-	977.29	(977.29)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	4,268.18	(4,268.18)
01-103-5001	MACHINERY & EQUIPMENT	-	1,118.00	(1,118.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>435,650.00</b>	<b>430,378.75</b>	<b>5,271.25</b>

The favorable variance in Public Safety is mainly the result of personnel costs being lower than anticipated.

**Community Center:**

Community Center revenues are those that are received to support the operation and maintenance of the community center. Primarily, these are rental payments from Reedy Point Players, reimbursement of utility expenditures for the Delaware City Library, and Grant-In-Aid revenues received from the State.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	3,000.00	900.00	(2,100.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	18,000.00	1,501.00	(16,499.00)
01-200-4900	GRANT-IN-AID	40,000.00	35,000.00	(5,000.00)
01-200-4906	NCCDE - CARES ACT GRANT	-	5,557.85	5,557.85
	<b>COMMUNITY CENTER REVENUES</b>	<b>61,000.00</b>	<b>42,958.85</b>	<b>(18,041.15)</b>

Community Center revenue fell short of the budget due to the reduction in activity rental revenue due to the postponement of the Reedy Point Players production, the unresolved Library Lease agreement, and the reduction in awarded Grant-In-Aid.

Community Center expenditures were over the adopted budget mainly due to building maintenance and building improvements.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	6,000.00	-
01-200-5010	PAYROLL TAXES - CC	600.00	567.01	32.99
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	981.00	1,019.00
01-200-5120	ELECTRICITY - CC	16,000.00	13,481.14	2,518.86
01-200-5150	HEATING FUEL - CC	15,000.00	18,397.71	(3,397.71)
01-200-5290	MAINTENANCE / BUILDING - CC	16,000.00	46,299.45	(30,299.45)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	628.06	(128.06)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	270.02	29.98
01-200-5370	TELEPHONE - CC	1,200.00	1,589.36	(389.36)
01-200-5610	BUILDING IMPROVEMENTS	-	8,160.00	(8,160.00)
01-201-5070	Contract/Prof. Services- CARES ACT	-	1,709.00	(1,709.00)
01-201-5250	Lease/Purchase Equipment - CARES ACT	-	2,199.00	(2,199.00)
01-201-5290	Maintenance/ Building - CARES ACT	-	1,112.75	(1,112.75)
01-201-5330	Materials & Supplies - CARES ACT	-	362.10	(362.10)
01-201-5370	Telephone - CARES ACT	-	175.00	(175.00)
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>57,600.00</b>	<b>101,931.60</b>	<b>(44,331.60)</b>

**Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	41,328.29	(11,328.29)
01-300-5300	MAINTENANCE / EQUIPMENT - PW	1,000.00	385.00	615.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	8,262.42	(3,262.42)
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>36,000.00</b>	<b>49,975.71</b>	<b>(13,975.71)</b>

Public Works expenditures have an unfavorable variance of \$13,975.71. \$5,620.35 of the storm operation expenses were recovered with a FEMA grant listed under the General Administration revenue. This reduces the variance amount to (\$8,355.36).

**Sanitation:**

Current sanitation revenues are those fees charged to property owners that are outside of the property limits, and extra cart fees for City residents.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-350-4000	SANITATION FEES	7,000.00	7,524.00	524.00
	<b>SANITATION REVENUES</b>	<b>7,000.00</b>	<b>7,524.00</b>	<b>524.00</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	168,000.00	176,203.62	(8,203.62)
	<b>SANITATION EXPENDITURES</b>	<b>168,000.00</b>	<b>176,203.62</b>	<b>(8,203.62)</b>

The unfavorable variance in sanitation expenditures is due to the monthly expense increase due to the increase in the number of residents being serviced.

**Yard Waste:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	25,432.00	4,568.00
	<b>YARDWASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>25,432.00</b>	<b>4,568.00</b>

Yard Waste expenditures have a favorable variance.

**Stormwater:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-4800	DNREC - SWMPG 20-06	-	11,351.74	11,351.74
	<b>STORMWATER REVENUES</b>	<b>-</b>	<b>11,351.74</b>	<b>11,351.74</b>
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	23,153.48	6,846.52
01-380-5120	ELECTRICITY - SW	3,000.00	1,138.12	1,861.88
	<b>STORMWATER EXPENDITURES</b>	<b>33,000.00</b>	<b>24,291.60</b>	<b>8,708.40</b>

Stormwater expenditures have a favorable variance.

**Streets:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	66,842.85	66,842.85
	<b>STREETS REVENUES</b>	<b>-</b>	<b>66,842.85</b>	<b>66,842.85</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	27,000.20	(7,000.20)
01-400-5120	ELECTRICITY - ST	5,000.00	3,193.60	1,806.40
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	37,440.00	(32,440.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	10,489.10	(4,489.10)
	<b>STREETS EXPENDITURES</b>	<b>36,000.00</b>	<b>78,122.90</b>	<b>(42,122.90)</b>

Street expenditures exceeded the General Administration budget; however, \$66,842.85 of the expenses were paid with Municipal Street Aid funds.

**Drainage:**

Account	Account Description	Budget	Actual	Variance
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	-	8,588.00	(8,588.00)
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	-	1,500.00
	<b>DRAINAGE EXPENDITURES</b>	<b>1,500.00</b>	<b>8,588.00</b>	<b>(7,088.00)</b>

Drainage expenditures exceeded the budget due to the Clinton Street outfalls project. The expended funds will be recovered at the end of the project with the Harbor Street Project grant.

**Park Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	40,000.00	41,249.56	(1,249.56)
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	1,328.81	(828.81)
	<b>PARKS EXPENDITURES</b>	<b>40,500.00</b>	<b>42,578.37</b>	<b>(2,078.37)</b>

Park Maintenance expenditures exceeded the budget and resulted in an unfavorable variance.

**Tree Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	9,820.50	179.50
	<b>TREE EXPENDITURES</b>	<b>10,000.00</b>	<b>9,820.50</b>	<b>179.50</b>

Tree Maintenance expenditures were within the budget and resulted in a favorable variance.

**Recycling Collection Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	28,717.17	1,282.83
	<b>RECYCLING EXPENDITURES</b>	<b>30,000.00</b>	<b>28,717.17</b>	<b>1,282.83</b>

Recycling expenditures were under the budget and resulted in a favorable variance.

**Debt Service Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	46,314.00	46,313.56	0.44
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	15,024.00	-
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,980.00	-	32,980.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	<b>DEBT SERVICE EXPENDITURES</b>	<b>123,070.00</b>	<b>90,089.40</b>	<b>32,980.60</b>

Debt service expenditures resulted in a favorable variance due to the pay-off of the Street Bond Refi with the sale of the water system.

**Water Fund:**

At fiscal year-end, the Water Fund has a net income of \$289,210.75.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	-	6,154.12	
02-000-4040	REFINERY WATER UTILITY FEES	-	56.50	
02-000-4070	GAIN ON SALE	-	1,791,722.44	
02-000-4075	EASMENT REVENUE	-	30,000.00	
	<b>WATER FUND REVENUES</b>	<b>-</b>	<b>1,827,933.06</b>	

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	-	33,844.81	
02-000-5120	ELECTRICITY - WF	-	2,823.31	
02-000-5150	HEATING FUEL - WF	-	62.16	
02-000-5270	LEGAL - WF	-	7,519.12	
02-000-5290	MAINTENANCE / BUILDING - WF	-	225.00	
02-000-5330	MATERIALS & SUPPLIES - WF	-	362.83	
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	-	23.76	
02-000-5370	TELEPHONE - WF	-	140.86	
02-000-8000	TRANSFER OUT - GENERAL FUND	-	1,493,720.46	
	<b>WATER FUND EXPENDITURES</b>	<b>-</b>	<b>1,538,722.31</b>	
	<b>NET INCOME (DEFICIT)</b>	<b>-</b>	<b>289,210.75</b>	

**Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	225,528.04	
	<b>REAL ESTATE TRANSFER TAX REVENUES</b>	-	<b>225,528.04</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	225,528.04	
	<b>REAL ESTATE TRANSFER TAX EXPENDITURES</b>	-	<b>225,528.04</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Municipal Street Aid Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,036.76	
	<b>STREETS REVENUES</b>	-	<b>49,036.76</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	66,842.85	
	<b>STREETS EXPENDITURES</b>	-	<b>66,842.85</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>(17,806.09)</b>	

**Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	55.78	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	-	<b>55.78</b>	
03-130-0000	REVOLVING LOAN FACADE PROGRAM	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	-	-	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>55.78</b>	

**State Aid to Local Law Enforcement Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	785.38	
	<b>SALLE FUND REVENUES</b>	-	<b>785.38</b>	
03-140-5000	SALARIES	-	785.38	
	<b>SALLE FUND EXPENDITURES</b>	-	<b>785.38</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Emergency Illegal Drug Enforcement Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	176.70	
	<b>EIDE FUND REVENUES</b>	-	<b>176.70</b>	
03-150-5000	SALARIES	-	176.70	
	<b>EIDE FUND EXPENDITURES</b>	-	<b>176.70</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Mayor's Ball Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10-000-4015	DONATIONS	-	(200.00)	
	<b>MAYOR'S BALL REVENUES</b>	-	<b>(200.00)</b>	
10-000-5340	MISCELLANEOUS EXPENDITURES	-	25,125.00	
	<b>MAYOR'S BALL EXPENDITURES</b>	-	<b>25,125.00</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>(25,325.00)</b>	

**Delaware City Day Component Unit:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-5035	ADVERTISING	-	151.25	
	<b>DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES</b>	-	<b>151.25</b>	

**Cash Balances:**

Please find below the reconciled balances of our bank accounts as of June 30, 2021 and compared to prior month balances, as well as a check register for the month of June 2021.

DESCRIPTION	5/31/2021	6/30/2021	DIFFERENCE
CASH - GENERAL FUND CHECKING	100,966.03	551,094.46	450,128.43
CASH - WSFS MONEY MARKET	544,725.66	444,747.77	(99,977.89)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	15,176.39	15,176.39	-
CASH - GRANT IN AID CHECKING	25.00	-	(25.00)
CASH - MUNICIPAL STREET AID FUND	3,006.85	-	(3,006.85)
CASH - REVOLVING LOAN FACADE FUND	72,240.87	72,243.25	2.38
CASH - SALLE FUND	2,320.02	1,750.60	(569.42)
CASH - EIDE FUND	3,766.72	4,194.68	427.96
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	39,326.03	39,326.03	-
WSFS WEALTH INVESTMENT ACCOUNT	1,276,181.48	1,284,686.50	8,505.02
<b>TOTAL RECONCILED BALANCE</b>	<b>2,086,657.23</b>	<b>2,442,141.86</b>	<b>355,484.63</b>

\*\*\$495,881.38 of the funds in General Fund Checking are the American Rescue Plan Act Funds. As of July 12<sup>th</sup>, these funds have been deposited into their own separate savings account. \*\*

Check #	Check Date	Vendor Name	Description	Amount
14738	6/1/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60520438 GEN SERVC	1,233.90
14738	6/1/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60519135 FORD DUP	1,299.13
14739	6/1/2021	CRYSTAL SPRINGS	2 X 5 GALLON BOTTLES	15.10
14740	6/1/2021	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	17.09
14741	6/1/2021	VERIZON	555-891-849-0001-36	60.42
14742	6/4/2021	BEAR INDUSTRIES, INC.	ANNUAL SPRINKLER INSPECTION-CC	1,420.00
14743	6/4/2021	CHARLENE HENDRIX	REIMBURSEMENT - MAGNETIC SIGN	42.50
14744	6/4/2021	DE LEAGUE OF LOCAL GOVERNMENTS	ANNUAL MEMBERSHIP DUES	800.00
14745	6/4/2021	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,146.98
14746	6/4/2021	GS DIRECT, LLC (AU1)	APRIL 2021 PPA AGREEMENT	2,718.15
14747	6/4/2021	TALKINGTON COMMUNICATIONS	NETWORK HARDWARE	5,409.50
14748	6/9/2021	CASSIDY GRAPHICS, LLC	GRAPHICS - SHUTTLE BUSES	900.00
14749	6/9/2021	COUNTY BUILDING SERVICES, INC.	APRIL 2021 JANITORIAL SERVICES	525.00
14750	6/9/2021	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	226.95
14751	6/14/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60611605-GRASSDALE	1,518.33
14752	6/14/2021	CAPITOL CLEANERS & LAUNDERERS	MAY 2021 DRY CLEANING	24.06
14753	6/14/2021	CERTIFIED SEAL CO.	STREET SWEEPING - JUNE 1 & 2	1,200.00
14755	6/14/2021	THE CUTTING EDGE, INC.	JUNE 2021 MAINTENANCE/BRUSH	4,232.00
14755	6/14/2021	THE CUTTING EDGE, INC.	APRIL & MAY 2021 TRASH REMOVAL	2,616.00
14755	6/14/2021	THE CUTTING EDGE, INC.	SPRING CLEAN-UP	12,640.00
14755	6/14/2021	THE CUTTING EDGE, INC.	SEAWALL PAVER REPAIR	1,640.00
14755	6/14/2021	THE CUTTING EDGE, INC.	POTHOLE REPAIRS	740.00
14755	6/14/2021	THE CUTTING EDGE, INC.	CUTTING OF PHRAGMITES	2,800.00
14755	6/14/2021	THE CUTTING EDGE, INC.	APRIL & MAY 2021 MOWING	7,280.00
14756	6/14/2021	DELMARVA POWER	5000 1281 877 - BAYARD ST	883.89
14757	6/14/2021	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	135.59
14758	6/14/2021	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	59.64
14759	6/14/2021	DELMARVA POWER	5500 6398 873 - CLINTON ST	50.96
14760	6/14/2021	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	34.18
14761	6/14/2021	DELMARVA POWER	5000 0009 717 - CLINTON ST	19.57
14762	6/14/2021	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	17.63
14763	6/14/2021	DELMARVA POWER	5000 0009 774 - RT 9	17.57
14764	6/14/2021	DELMARVA POWER	5000 0009 725 - CLINTON ST	17.09
14765	6/14/2021	FUNKLIN RUBBER STAMP CO.	NAME PLATES - SAUNDERS/JACKSON	83.00
14766	6/14/2021	FUELMAN	MAY 2021 FUEL PURCHASES	963.58
14767	6/14/2021	GFL ENVIRONMENTAL	JUNE 2021 WASTE/RECYCLING	17,193.70
14768	6/14/2021	MAICHL'S HEATING AND AIR	SERVICE CALL - CC BLOWER	180.00
14768	6/14/2021	MAICHL'S HEATING AND AIR	SERVICE CALL - CC A/C MAINT	744.00
14769	6/17/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60519135 - FT DUPT	474.57
14770	6/17/2021	CLARK + RINEHART DESIGN GROUP	PD DETENTION SCHEMATIC DESIGN	1,837.50
14771	6/17/2021	NATIONWIDE	JUNE 2021 INSURANCE	4,615.83
14772	6/17/2021	PSC CONTRACTING, INC.	SERVICE CALL - 6/1/21	556.68
14772	6/17/2021	PSC CONTRACTING, INC.	YARD SERVICE - 6/3/21	601.38
14772	6/17/2021	PSC CONTRACTING, INC.	FOOD PANTY SERVICE CALL 6/4/21	195.00
14773	6/17/2021	RHODUNDA, WILLIAMS, & KONDRASCHOW	MAY2021 GENERAL REPRESENTATION	3,119.93
14774	6/17/2021	ROCKWELL DUPONT I, LLC	2020 ESCROW REFUNDS	14,192.51
14775	6/17/2021	RUSH UNIFORM INC.	BELT BUCKLES & CLIP TIES	58.85
14776	6/17/2021	STATE OF DE - DNREC	DWPCLRF - LOAN NUMBER 12000085	23,156.78
14777	6/17/2021	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JULY 2021	6,696.58
14778	6/17/2021	VERIZON WIRELESS	720104185-00001 05/04-06/03	200.09
14779	6/17/2021	VERIZON	756-087-692-692-0001-54	149.00
14780	6/17/2021	VERIZON	152-016-685-0001-78	709.84
14781	6/17/2021	WHITTAKER BROTHERS, INC.	ESCROW REFUND	1,017.33
14782	6/24/2021	ACTION SECURITY/MD ELECTRIC	ANNUAL FIRE ALARM INSPECTION	420.00
14783	6/24/2021	BUILDING INSPECTION	MAR 2021 PERMIT FEES	3,220.00
14783	6/24/2021	BUILDING INSPECTION	APRIL 2021 PERMIT FEES	2,379.00
14784	6/24/2021	CRYSTAL SPRINGS	3 X 5 GALLON BOTTLES	19.60
14785	6/24/2021	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	1,147.80
14786	6/28/2021	CANON FINANCIAL SERVCIES, INC.	1ST & 2ND FLOOR COPIER LEASE	680.97
14787	6/28/2021	DEARBORN NATIONAL	STD/LTD INSURANCE - JULY 2021	602.50
14788	6/28/2021	DELAWARE EMPLOYMENT TRNG FUND	DE EMPLOYMENT TRAINING FUND	101.63
14789	6/28/2021	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JULY 2021	207.34
14790	6/28/2021	VERIZON	555-891-849-0001-39	61.50
14791	6/28/2021	PIVOT OCCUPATIONAL HEALTH	FITNESS FOR DUTY EXAM-WILLIAMS	495.00
14792	6/30/2021	BUILDING INSPECTION	MAY 2021 PERMIT FEES	5,012.00
14793	6/30/2021	COUNTY BUILDING SERVICES, INC.	MAY 2021 JANITORIAL SERVICES	525.00
14794	6/30/2021	DELTA FORMS INC.	#10 WINDOW ENVELOPES	85.03
14795	6/30/2021	DIAMOND STATE TOWER	2ND FLOOR RENOVATION-TOWN HALL	27,181.78
14796	6/30/2021	MUTT MITT	MUTT MITTS	217.93
				<b>172,844.46</b>

