

**City of Delaware City**  
**June 17, 2022**

**TO:** Mayor and City Council  
**VIA:** Chief David L. Baylor, City Manager  
**FROM:** Michelle Y. Graham, Finance Manager  
**SUBJECT:** Financial Report as of May 31, 2022

Below please find the internal (unaudited) income and expense statement and check register for the 11 months ended May 31, 2022.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,292,752.00	1,596,301.96	123.48%
General Administration	210,900.00	263,299.25	124.85%
Code Enforcement	7,000.00	6,700.00	95.71%
Public Safety	425,073.00	405,419.51	95.38%
Community Center	54,152.00	69,602.43	128.53%
Sanitation	7,824.00	8,121.00	103.80%
Stormwater	-	-	0.00%
Streets	-	55,240.16	0.00%
Drainage	-	92,215.00	0.00%
Parks	-	165,901.88	0.00%
<b>Total General Fund Revenues</b>	<b>1,997,701.00</b>	<b>2,662,801.19</b>	<b>133.29%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	1,028,898.00	1,334,369.69	129.69%
Code Enforcement	11,850.00	8,453.69	71.34%
Public Safety	420,223.00	405,419.51	96.48%
Community Center	57,140.00	190,539.31	333.46%
Public Works	35,500.00	70,255.05	197.90%
Sanitation	180,000.00	168,476.72	93.60%
Yard Waste	30,000.00	27,744.00	92.48%
Stormwater	6,000.00	6,750.77	112.51%
Streets	45,500.00	67,487.78	148.32%
Drainage	1,000.00	138,064.35	13806.44%
Parks	51,500.00	190,319.23	369.55%
Tree Management	10,000.00	34,960.00	349.60%
Recycling Collections	30,000.00	27,445.22	91.48%
Debt Service	90,090.00	65,680.62	72.91%
<b>Total General Fund Expenditures</b>	<b>1,997,701.00</b>	<b>2,735,965.94</b>	<b>136.96%</b>
<b>General Fund Operating Surplus (Deficit)</b>			
		<b>(73,164.75)</b>	

### **General Fund:**

The General Fund currently has a deficit of \$73,164.75. One factor attributing to this deficit is the unrealized loss in the investment income portfolio due to the current volatility in the stock market. In addition, the Transfer In – Water Fund budget is capped at \$229,879.00 due to revenue that has been allotted to the FY'23 budget and revenue that will be retained in the budget reserve and the capital reserve.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,997,701.00	2,662,801.19	
	GENERAL FUND EXPENDITURES	1,997,701.00	2,735,965.94	
	<b>CHANGE IN FUND BALANCE</b>	-	<b>(73,164.75)</b>	

### **Non-Departmental Revenues:**

Non-Departmental revenues are not attributable to the actions of one department's activities.

Account Id	Account Description	2022 Budgeted	2022 Actual	Variance
01-000-4000	REAL ESTATE TAXES	846,567.00	862,348.32	15,781.32
01-000-4002	REAL ESTATE PENALTIES	-	10,213.27	10,213.27
01-000-4003	INVESTMENT INCOME	-	(105,789.84)	(105,789.84)
01-000-4005	INTEREST INCOME	500.00	416.95	(83.05)
01-000-4015	DONATIONS - GA	-	9,027.42	9,027.42
01-000-4060	CABLE FRANCHISE FEE	15,000.00	16,696.51	1,696.51
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4070	SURPLUS EQUIPMENT SALES	-	500.00	500.00
01-000-4810	TRANSFER IN - WATER FUND	130,685.00	229,879.00	99,194.00
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	100,000.00	234,331.56	134,331.56
01-000-4905	DEMA HOMELAND SECURITY SUBAWARD	-	36,429.89	36,429.89
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	-	102,248.88	102,248.88
	<b>NONDEPARTMENTAL REVENUES</b>	<b>1,292,752.00</b>	<b>1,596,301.96</b>	<b>303,549.96</b>

Overall Non-Departmental revenues currently have a positive variance due to the Transfer In-Water fund amount and the grant funds. Investment income continues to trend at a negative variance due to the change in market value of the portfolio.

We have expended \$102,248.88 in ARPA funds thus far. Expenditures are listed under the General Administration, Public Safety, Stormwater & Drainage categories.

## General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	70,000.00	144,305.77	74,305.77
01-000-4025	MISCELLANEOUS REVENUE	-	1,268.29	1,268.29
01-000-4035	SALES - GA	300.00	29.50	(270.50)
01-000-4045	RENTAL PROPERTY	27,600.00	22,000.00	(5,600.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	75,407.96	(592.04)
01-000-4055	AAT (CNS) LEASES	37,000.00	20,287.73	(16,712.27)
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>210,900.00</b>	<b>263,299.25</b>	<b>52,399.25</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	208,481.00	192,676.88	15,804.12
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	750.00	-
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	3,266.25	333.75
01-000-5010	PAYROLL TAXES - GA	18,904.00	15,953.15	2,950.85
01-000-5020	RETIREMENT PLAN - GA	5,790.00	5,027.50	762.50
01-000-5035	ADVERTISING - GA	500.00	3,694.18	(3,194.18)
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	23,000.00	21,825.12	1,174.88
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	1,929.71	70.29
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	29,552.04	(9,552.04)
01-000-5095	GIFTS AND AWARDS	300.00	-	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	2,372.50	127.50
01-000-5110	ELECTION EXPENSE - GA	600.00	565.70	34.30
01-000-5120	ELECTRICITY - GA	56,000.00	52,844.30	3,155.70
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	525.00	(275.00)
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	2,175.00	825.00
01-000-5140	GAS & OIL / VEHICLE - GA	-	85.50	(85.50)
01-000-5150	HEATING FUEL - GA	2,000.00	1,137.20	862.80
01-000-5160	INSURANCE / GENERAL - GA	65,000.00	67,628.28	(2,628.28)
01-000-5170	INSURANCE / HEALTH - GA	11,000.00	10,148.84	851.16
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	4,144.63	855.37
01-000-5270	LEGAL - GA	75,000.00	66,153.50	8,846.50
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,496.01	503.99
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	30,194.00	9,806.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	-	1,041.95	(1,041.95)
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	1,462.70	(462.70)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	46.98	453.02
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	4,249.99	(4,249.99)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	3,355.75	(355.75)
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	51,327.61	(16,327.61)
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	400.00	422.90	(22.90)
01-000-5370	TELEPHONE - GA	9,500.00	8,450.73	1,049.27
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	1,591.89	908.11
01-000-5500	WATER - ARTESIAN	450.00	427.32	22.68
01-000-5600	BUILDING IMPROVEMENTS	-	309,026.50	(309,026.50)
01-000-8000	OPERATING TRANSFERS - GA	418,073.00	384,472.85	33,600.15
01-001-5000	SALARIES - ARPA	-	1,487.09	(1,487.09)
01-011-5070	Contract/Prof. Services - ARPA	-	13,618.14	(13,618.14)
01-011-5260	Lease/Purchase Vehicle-GA (ARPA)	-	27,377.00	(27,377.00)
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>1,028,898.00</b>	<b>1,334,369.69</b>	<b>(305,471.69)</b>

General Administration revenues overall continue to trending over the fiscal year adopted budget even with negative variances in some account codes.

General Administration expenses are currently trending over the fiscal year adopted budget. There are several budget lines over the fiscal year budgeted amount.

### **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	7,000.00	6,700.00	(300.00)
	<b>CODE ENFORCEMENT REVENUES</b>	<b>7,000.00</b>	<b>6,700.00</b>	<b>(300.00)</b>
01-050-5000	SALARIES - CE	10,400.00	7,415.00	2,985.00
01-050-5010	PAYROLL TAXES - CE	800.00	700.72	99.28
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	250.00	100.00	150.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	237.97	62.03
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>11,850.00</b>	<b>8,453.69</b>	<b>3,396.31</b>

## **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	7,000.00	4,753.15	(2,246.85)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	2,838.00	2,838.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	150.00	150.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	200.00	200.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	418,073.00	384,472.85	(33,600.15)
01-101-4900	COMBAT VIOLENT CRIME	-	8,325.51	8,325.51
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	4,680.00	4,680.00
	<b>PUBLIC SAFETY REVENUES</b>	<b>425,073.00</b>	<b>405,419.51</b>	<b>(19,653.49)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	242,230.00	198,825.96	43,404.04
01-100-5002	SALARIES - EXTRA DUTY	-	1,540.00	(1,540.00)
01-100-5003	SALARIES - OVERTIME	-	8,007.35	(8,007.35)
01-100-5010	PAYROLL TAXES - PS	21,800.00	17,958.77	3,841.23
01-100-5020	RETIREMENT PLANS - PS	7,270.00	6,169.48	1,100.52
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	2,671.70	(171.70)
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	5,100.00	10,803.04	(5,703.04)
01-100-5100	DUES/SUBSCRIPTIONS - PS	680.00	319.93	360.07
01-100-5120	ELECTRICITY - PS	12,000.00	13,878.24	(1,878.24)
01-100-5140	GAS & OIL / VEHICLE - PS	10,000.00	10,986.71	(986.71)
01-100-5150	HEATING FUEL - PS	1,200.00	663.30	536.70
01-100-5170	INSURANCE / HEALTH - PS	68,775.00	49,805.00	18,970.00
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	10,233.91	266.09
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	16,893.00	31,806.91	(14,913.91)
01-100-5280	MAILINGS / POSTAGE - PS	25.00	-	25.00
01-100-5290	MAINTENANCE / BUILDING - PS	3,000.00	8,434.70	(5,434.70)
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	-	250.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	7,881.55	2,118.45
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,020.50	479.50
01-100-5331	Materials & Supplies PS - ARPA	-	1,324.00	(1,324.00)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	100.00	39.46	60.54
01-100-5350	OFFICE SUPPLIES - PS	300.00	192.22	107.78
01-100-5390	TRAINING, TRAVEL & FOOD - PS	1,100.00	850.90	249.10
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	9,000.37	(4,000.37)
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	8,325.51	(8,325.51)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	4,680.00	(4,680.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>420,223.00</b>	<b>405,419.51</b>	<b>14,803.49</b>

### **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
01-200-4015	DONATIONS - CC	-	2,214.31	2,214.31
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	1,800.00	750.00	(1,050.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	12,352.00	13,500.00	1,148.00
01-200-4900	GRANT-IN-AID	40,000.00	29,853.62	(10,146.38)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	23,284.50	23,284.50
	<b>COMMUNITY CENTER REVENUES</b>	<b>54,152.00</b>	<b>69,602.43</b>	<b>15,450.43</b>

\$29,853.62 in Grant-in-Aid funds have been utilized this fiscal year. The remaining balance of \$5,146.38 will be recognized in June. \$23,284.50 in FY'22 Bond bill revenue has been expended for contractual services for the HVAC project.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	5,725.00	275.00
01-200-5010	PAYROLL TAXES - CC	540.00	541.02	(1.02)
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,193.00	807.00
01-200-5120	ELECTRICITY - CC	16,000.00	4,567.38	11,432.62
01-200-5150	HEATING FUEL - CC	15,000.00	9,629.94	5,370.06
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	23,130.60	(8,130.60)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	304.43	195.57
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	969.44	(669.44)
01-200-5370	TELEPHONE - CC	1,800.00	1,639.00	161.00
01-200-5610	BUILDING IMPROVEMENTS	0.00	119,555.00	(119,555.00)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	0.00	23,284.50	(23,284.50)
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>57,140.00</b>	<b>190,539.31</b>	<b>(133,399.31)</b>

### **Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	58,216.16	(28,216.16)
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500.00	-	500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	12,038.89	(7,038.89)
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>35,500.00</b>	<b>70,255.05</b>	<b>(34,755.05)</b>

Contractual /professional services and storm operations expenditures continue to trend over the fiscal year budget.

### **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	7,824.00	8,121.00	297.00
	<b>SANITATION REVENUES</b>	<b>7,824.00</b>	<b>8,121.00</b>	<b>297.00</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	180,000.00	168,476.72	11,523.28
	<b>SANITATION EXPENDITURES</b>	<b>180,000.00</b>	<b>168,476.72</b>	<b>11,523.28</b>

### **Yard Waste:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	27,744.00	2,256.00
	<b>YARDWASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>27,744.00</b>	<b>2,256.00</b>

### **Stormwater:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	3,000.00	1,440.00	1,560.00
01-380-5120	ELECTRICITY - SW	3,000.00	830.77	2,169.23
01-381-5070	Contract/Prof. Services- SW (ARPA)	-	4,480.00	(4,480.00)
	<b>STORMWATER EXPENDITURES</b>	<b>6,000.00</b>	<b>6,750.77</b>	<b>(750.77)</b>

General operating stormwater expenditures are trending within the fiscal year budget. ARPA expenditures were for excavation in the right-of-way.

### **Streets:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	38,102.45	38,102.45
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	17,137.71	17,137.71
	<b>STREETS REVENUES</b>	<b>-</b>	<b>55,240.16</b>	<b>55,240.16</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	27,030.00	2,970.00
01-400-5120	ELECTRICITY - ST	4,500.00	1,972.57	2,527.43
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	1,200.00	3,800.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	8,082.50	(2,082.50)
01-401-5070	Contract/Prof. Services-COMM REDEV GRANT	-	17,137.71	(17,137.71)
01-401-5330	Materials & Supplies -COMM REDEV GRANT	-	12,065.00	(12,065.00)
	<b>STREETS EXPENDITURES</b>	<b>45,500.00</b>	<b>67,487.78</b>	<b>(21,987.78)</b>

\$17,137.71 in FY' Bond bill revenue has been expended for AECOM's services for the paving project. The \$12,065.00 grant expense for Materials & Supplies was paid through the Parks & Safety grant – see page 9.

### **Drainage:**

Account	Account Description	Budget	Actual	Variance
01-450-4903	HARBOR STREET PUMP PROJECT GRANT	-	92,215.00	92,215.00
	<b>DRAINAGE REVENUES</b>	-	<b>92,215.00</b>	<b>92,215.00</b>
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	-	84,101.70	(84,101.70)
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	-	53,962.65	(53,962.65)
	<b>DRAINAGE EXPENDITURES</b>	<b>1,000.00</b>	<b>138,064.35</b>	<b>(137,064.35)</b>

In May, there were \$35,491.15 in drainage contractual expenses which were paid with ARPA funds. These expenses were for the ongoing drainage improvements including \$29,378.00 to Xylem for the Washington Street Propellor change.

### **Park Maintenance:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-4900	COMMUNITY REDEV GRANT - SAFETY & PARKS	-	165,901.88	165,901.88
	<b>PARKS REVENUES</b>	-	<b>165,901.88</b>	<b>165,901.88</b>
01-500-5310	MAINTENANCE / PARKS - PK	50,000.00	34,860.00	15,140.00
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	1,622.35	(122.35)
01-501-5070	Contract/Prof. Services-COMM REDEV GRANT	-	3,740.88	(3,740.88)
01-501-5310	Maint. Parks/COMM REDEV GRANT	-	113,470.00	(113,470.00)
01-501-5330	Materials & Supplies- COMM REDEV GRANT	-	36,626.00	(36,626.00)
	<b>PARKS EXPENDITURES</b>	<b>51,500.00</b>	<b>190,319.23</b>	<b>(138,819.23)</b>

\$30,925.00 in FY'22 Bond bill revenue has been expended for the month of May. Expenses included new trees at Battery Park, new flag poles, flags for the Memorial Day celebration, and \$12,065 in Streets Expenditures for the purchase of new street signs and posts.

### **Tree Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	34,960.00	(24,960.00)
	<b>TREE EXPENDITURES</b>	<b>10,000.00</b>	<b>34,960.00</b>	<b>(24,960.00)</b>

### **Recycling Collection Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	27,445.22	2,554.78
	<b>RECYCLING EXPENDITURES</b>	<b>30,000.00</b>	<b>27,445.22</b>	<b>2,554.78</b>



**Debt Service Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	46,314.00	23,156.78	23,157.22
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	13,772.00	1,252.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	<b>DEBT SERVICE EXPENDITURES</b>	<b>90,090.00</b>	<b>65,680.62</b>	<b>24,409.38</b>

**Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	234,331.56	
	<b>REAL ESTATE TAX REVENUES</b>	<b>-</b>	<b>234,331.56</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	234,331.56	
	<b>REAL ESTATE TAX EXPENDITURES</b>	<b>-</b>	<b>234,331.56</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	

**Municipal Street Aid Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	48,728.48	
	<b>STREETS REVENUES</b>	<b>-</b>	<b>48,728.48</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	38,102.45	
	<b>STREETS EXPENDITURES</b>	<b>-</b>	<b>38,102.45</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>10,626.03</b>	

**Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	21.71	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	<b>-</b>	<b>21.71</b>	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>21.71</b>	

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

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	424.49	
	<b>SALLE REVENUES</b>	-	424.49	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	224.49	
03-140-5390	TRAINING AND DEVELOPMENT	-	200.00	
	<b>SALLE EXPENDITURES</b>	-	<b>424.49</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Delaware City Day Component Unit:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4900	GRANT-IN-AID	-	14,605.00	
	<b>DELAWARE CITY DAY COMMITTEE REVENUES</b>	-	<b>14,605.00</b>	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	14,605.00	
	<b>DELAWARE CITY DAY COMMITTEE EXPENDITURES</b>	-	<b>14,605.00</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Cash Balances:**

Please find below the reconciled balances of our bank accounts, as of May 31, 2022 and compared to prior month balances, as well as a check register for the month of May 2022.

DESCRIPTION	4/30/2022	5/31/2022	DIFFERENCE
CASH - GENERAL FUND CHECKING	739,224.30	693,548.59	(45,675.71)
CASH - WSFS MONEY MARKET	344,934.94	244,946.71	(99,988.23)
CASH - WSFS MONEY MARKET - ARPA FUNDS	470,316.94	393,850.51	(76,466.43)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	7,336.06	1,000.00	(6,336.06)
CASH - GRANT IN AID CHECKING	5,146.38	5,146.38	-
CASH - MUNICIPAL STREET AID FUND	10,626.03	10,626.03	-
CASH - REVOLVING LOAN FACADE FUND	72,263.12	72,264.96	1.84
CASH - SALLE FUND	4,886.17	4,886.17	-
CASH - EIDE FUND	7,487.60	7,487.60	-
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	60,771.03	60,771.03	-
WSFS WEALTH INVESTMENT ACCOUNT	1,178,194.06	1,178,896.66	702.60
<b>TOTAL RECONCILED BALANCE</b>	<b>2,930,108.81</b>	<b>2,702,346.82</b>	<b>(227,761.99)</b>

Check #	Check Date	Vendor Name	Description	Amount
15297	5/2/2022	DELAWARE DIV OF CORPORATIONS	CERTIFICATE OF REVIVAL OF CORP	5.00
15298	5/2/2022	GS DIRECT, LLC (AU1)	MARCH 2022 PPA AGREEMENT	3,008.09
15299	5/2/2022	KCI TECHNOLOGIES	JOB NO:171603872C IDDE PROGRAM	330.00
15300	5/2/2022	NEW CASTLE COUNTY	2200900120 - 250 FIFTH ST	214.00
15300	5/2/2022	NEW CASTLE COUNTY	2200800057 - 407 CLINTON ST	31.97
15300	5/2/2022	NEW CASTLE COUNTY	2200800089 - 599 FIFTH ST	76.97
15301	5/2/2022	STATE OF DELAWARE	VOTING MACHINES	150.00
15302	5/2/2022	TALKINGTON COMMUNICATIONS	EDMUNDS CONVERSION & CC IT	5,053.00
15303	5/2/2022	VERIZON	555-891-849-0001-39	59.19
15304	5/5/2022	BREEZELINE	8335 30 027 0003331	8.32
15305	5/5/2022	COUNTY BUILDING SERVICES, INC.	MAR 2022 JANITORIAL SERVICES	525.00
15306	5/5/2022	DIAMOND STATE TIRE, INC.	OIL CHANGE & TIRE ROTATION	90.00
15307	5/5/2022	PSC CONTRACTING, INC.	LOT LIGHTS - 4/20/22	490.00
15308	5/5/2022	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - TOWN HALL	75.00
15308	5/5/2022	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - COMM CENTER	75.00
15309	5/5/2022	WILLIS FORD	2019 FORD FUSION HYBRID	27,377.00
15310	5/5/2022	CASSIDY GRAPHICS, LLC	DCPD GRAPHICS - TAURUS	1,050.00
15311	5/5/2022	DAVID BAYLOR	CAR REPAIR REIMBURSEMENT	1,120.00
15312	5/10/2022	AMERIHEALTH CASUALTY INSURANCE	ACCIDENT INSURANCE	50.31
15313	5/10/2022	BUILDING INSPECTION	JAN 2022 PERMIT FEES	6,884.00
15313	5/10/2022	BUILDING INSPECTION	FEB 2022 PERMIT FEES	265.00
15313	5/10/2022	BUILDING INSPECTION	MAR 2022 PERMIT FEES	758.00
15314	5/10/2022	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	37.26
15315	5/10/2022	DELMARVA POWER	5500 6398 873 - CLINTON ST	49.39
15316	5/10/2022	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,137.92
15317	5/10/2022	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	226.95
15318	5/12/2022	CAPITOL CLEANERS & LAUNDERERS	APR 2022 DRY CLEANING	32.37
15319	5/12/2022	CIVICPLUS LLC	CIVIC ENGAGE WEBSITE	13,618.14
15320	5/12/2022	THE CUTTING EDGE, INC.	132 STREET SIGNS & 21 POSTS	12,065.00
15320	5/12/2022	THE CUTTING EDGE, INC.	EXCAVATE OUTFALL AT BABY BEACH	550.00
15321	5/12/2022	DELMARVA POWER	5001 7876 892 - WASH ST STORM	72.70
15322	5/12/2022	FUELMAN	APR 2022 FUEL PURCHASES	1,361.85
15323	5/12/2022	GFL ENVIRONMENTAL	MAY 2022 WASTE/RECYCLING	17,925.09
15324	5/12/2022	VERIZON	152-016-685-0001-78	698.87
15325	5/12/2022	XYLEM DEWATERING SOLUTIONS INC	RENTAL 04/12/22 - 05/09/22	744.67
15326	5/17/2022	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	2,784.28
15327	5/17/2022	THE CUTTING EDGE, INC.	APRIL 2022 TRASH REMOVAL	735.75
15327	5/17/2022	THE CUTTING EDGE, INC.	APRIL 2022 MOWING	3,070.00
15328	5/17/2022	DE DEPT OF SAFETY/HOMELAND SEC	REFUND V-21-21 GRANT BALANCE	5,850.88
15329	5/17/2022	DIAMOND STATE TOWER	EXTERIOR FIRE ESCAPE DOOR	5,864.70
15329	5/17/2022	DIAMOND STATE TOWER	LOCKSMITH & GEN CON SERVICES	1,089.00
15330	5/17/2022	DUFFIELD ASSOCIATES, INC.	3RD STREET GROUND EVALUATION	2,170.15
15330	5/17/2022	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	1,228.50
15330	5/17/2022	DUFFIELD ASSOCIATES, INC.	MONROE&MADISON FLOOD MITIGATIO	2,714.50
15331	5/17/2022	PSC CONTRACTING, INC.	PARKING LOT LIGHT - 4/28/22	223.60
15332	5/17/2022	RHODUNDA, WILLIAMS, & KONDRASCHOW	APR2022 GENERAL REPRESENTATION	8,000.00
15333	5/17/2022	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JUNE 2022	5,188.56
15334	5/17/2022	VERIZON WIRELESS	720104185-00001 04/04-05/03	240.06
15335	5/17/2022	VERIZON	756-087-692-0001-54	149.00
15336	5/23/2022	THE CUTTING EDGE, INC.	TREE REMOVAL - FRANKLIN ST	2,240.00
15336	5/23/2022	THE CUTTING EDGE, INC.	LANDSCAPING BT PK - NEW TREES	3,060.00
15337	5/23/2022	DEARBORN NATIONAL	STD/LTD INSURANCE - JUNE 2022	495.38
15338	5/23/2022	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JUNE 2022	155.34
15339	5/23/2022	NATIONWIDE	MAY 2022 INSURANCE	5,760.10
15340	5/23/2022	TALKINGTON COMMUNICATIONS	SETUP OF 2 NEW COMPUTERS	527.00
15341	5/25/2022	DIAMOND STATE TOWER	TOWN HALL 2ND FLOOR HALLWAY	36,429.89
15342	5/26/2022	ACTION SECURITY/MD ELECTRIC	ANNUAL FIRE ALARM INSPECTION	165.00
15343	5/26/2022	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
15343	5/26/2022	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
15344	5/26/2022	CRYSTAL SPRINGS	2 X 5 GALLON BOTTLES	19.60
15345	5/26/2022	THE CUTTING EDGE, INC.	5 NEW FLAG POLES	11,200.00
15345	5/26/2022	THE CUTTING EDGE, INC.	CODE ENFORCEMENT MOWING	100.00
15346	5/26/2022	DE ASSOC OF CHIEFS OF POLICE	2022 MEMBERSHIP DUES	150.00
15347	5/26/2022	ONSOLVE, LLC	CDRED STANDARD -5/1/22-4/30/23	1,863.75
15348	5/26/2022	ROBERT PAOLO	DECOMMISSION OF DODGE CHARGER	850.00
15349	5/26/2022	VERIZON	555-891-849-0001-39	59.19
15350	5/31/2022	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438-GEN SERVC	1,836.58
15351	5/31/2022	COUNTY BUILDING SERVICES, INC.	APRIL 2022 JANITORIAL SERVICES	525.00
15352	5/31/2022	THE CUTTING EDGE, INC.	JUN 2022 MAINTENANCE/BRUSH CON	4,232.00
15353	5/31/2022	GS DIRECT, LLC (AU1)	APRIL 2022 PPA AGREEMENT	3,616.74
15354	5/31/2022	XYLEM DEWATERING SOLUTIONS INC	WASH ST PUMP PROPELLER CHANGE	29,378.00
				<b>240,811.43</b>