

City of Delaware City
May 10, 2023

TO: Mayor and City Council
VIA: David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of April 30, 2023

Below please find the internal (unaudited) income and expense statement and check register for the 10 months ended April 30, 2023.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,577,427.00	2,114,350.05	134.04%
General Administration	218,100.00	179,654.15	82.37%
Code Enforcement	7,000.00	13,010.00	185.86%
Public Safety	416,969.00	518,015.84	124.23%
Community Center	57,550.00	511,235.93	888.33%
Sanitation	8,220.00	8,592.00	104.53%
Stormwater	-	-	0.00%
Streets	-	277,476.17	0.00%
Drainage	-	56,295.00	0.00%
Parks	-	34,117.46	0.00%
Total General Fund Revenues	2,285,266.00	3,712,746.60	162.46%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	1,097,734.00	893,024.02	81.35%
Code Enforcement	27,810.00	11,055.42	39.75%
Public Safety	505,159.00	518,015.84	102.55%
Community Center	51,740.00	544,312.42	1052.01%
Public Works	40,500.00	55,573.51	137.22%
Sanitation	188,000.00	155,873.88	82.91%
Yard Waste	30,000.00	25,432.00	84.77%
Stormwater	5,500.00	3,770.15	68.55%
Streets	40,000.00	545,838.83	1364.60%
Drainage	101,233.00	404,643.14	399.71%
Parks	46,500.00	151,930.72	326.73%
Tree Management	30,000.00	29,645.00	98.82%
Recycling Collections	31,000.00	25,378.82	81.87%
Debt Service	90,090.00	64,428.62	71.52%
Total General Fund Expenditures	2,285,266.00	3,428,922.37	150.04%
General Fund Operating Surplus (Deficit)		283,824.23	

General Fund:

The General Fund currently has an operating surplus of \$283,824.23.

Revenues are trending at 162% of the adopted budget and Expenditures are trending at 150% of the adopted budget. These high percentages are due to grant revenue & expenditures.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	2,285,266.00	3,712,746.60	
	GENERAL FUND EXPENDITURES	2,285,266.00	3,428,922.37	
	CHANGE IN FUND BALANCE	-	283,824.23	

Non-Departmental Revenues:

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

Account Id	Account Description	2023 Budgeted	2023 Actual	Variance
01-000-4000	REAL ESTATE TAXES	892,603.00	905,081.65	12,478.65
01-000-4002	REAL ESTATE PENALTIES	-	7,244.16	7,244.16
01-000-4003	INVESTMENT INCOME	-	31,674.96	31,674.96
01-000-4005	INTEREST INCOME	400.00	4,649.18	4,249.18
01-000-4015	DONATIONS - GA	-	4,100.00	4,100.00
01-000-4060	CABLE FRANCHISE FEE	15,000.00	12,086.29	(2,913.71)
01-000-4065	PILOT	200,000.00	300,000.00	100,000.00
01-000-4810	TRANSFER IN - WATER FUND	63,841.00	-	(63,841.00)
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	150,000.00	131,272.20	(18,727.80)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	255,583.00	718,241.61	462,658.61
	NON-DEPARTMENTAL REVENUES	1,577,427.00	2,114,350.05	536,923.05

Non-departmental revenues continue to trend favorably over the adopted budget.

The City has expended \$718,241.61 in ARPA funds thus far this fiscal year. This exceeds the budgeted expectations mainly due to amendments to the Washington St paving project and the Harbor Street Pump project. ARPA Expenditures are listed under General Administration, Public Safety, Streets, Drainage, & Parks.

General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	75,000.00	40,911.50	(34,088.50)
01-000-4025	MISCELLANEOUS REVENUE	-	8,109.40	8,109.40
01-000-4030	DEMA - FEMA ASSISTANCE	-	1,053.81	1,053.81
01-000-4035	SALES - GA	100.00	5.50	(94.50)
01-000-4045	RENTAL PROPERTY	30,000.00	25,000.00	(5,000.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	74,524.48	(1,475.52)
01-000-4055	AAT (CNS) LEASES	37,000.00	27,354.64	(9,645.36)
01-000-4090	RENTAL TAXES	-	2,694.82	2,694.82
	GENERAL ADMINISTRATION REVENUES	218,100.00	179,654.15	(38,445.85)
01-000-5000	SALARIES - GENERAL ADMINISTRATION	214,735.00	179,002.95	35,732.05
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	750.00	-
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	2,385.00	1,215.00
01-000-5010	PAYROLL TAXES - GA	19,718.00	14,770.71	4,947.29
01-000-5020	RETIREMENT PLAN - GA	6,442.00	4,625.10	1,816.90
01-000-5035	ADVERTISING - GA	1,500.00	-	1,500.00
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	22,500.00	23,996.87	(1,496.87)
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	1,674.90	325.10
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	34,715.17	(9,715.17)
01-000-5090	DONATIONS - GA	-	174.90	(174.90)
01-000-5095	GIFTS AND AWARDS	300.00	246.94	53.06
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	2,689.38	(189.38)
01-000-5110	ELECTION EXPENSE - GA	600.00	736.72	(136.72)
01-000-5120	ELECTRICITY - GA	56,000.00	49,167.04	6,832.96
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	1,841.99	1,158.01
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	2,210.71	389.29
01-000-5150	HEATING FUEL - GA	2,000.00	1,516.25	483.75
01-000-5160	INSURANCE / GENERAL - GA	72,000.00	66,936.34	5,063.66
01-000-5170	INSURANCE / HEALTH - GA	11,820.00	9,605.04	2,214.96
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	3,397.80	702.20
01-000-5270	LEGAL - GA	75,000.00	53,329.99	21,670.01
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,730.20	269.80
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	22,242.00	17,758.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	3,000.00	763.92	2,236.08
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	584.40	415.60
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	300.00	-	300.00
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	2,161.85	(2,161.85)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	3,987.47	(987.47)
01-000-5355	PLANNING & INSPECTIONS - GA	40,000.00	15,027.71	24,972.29
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	313.96	136.04
01-000-5370	TELEPHONE - GA	9,500.00	7,793.98	1,706.02
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	676.43	1,823.57
01-000-5500	WATER - ARTESIAN	450.00	354.30	95.70
01-000-5600	BUILDING IMPROVEMENTS	-	8,406.85	(8,406.85)
01-000-8000	OPERATING TRANSFERS - GA	409,969.00	335,866.18	74,102.82
01-001-5000	SALARIES - ARPA	15,000.00	15,670.55	(670.55)
01-011-5010	Payroll Taxes - GA - ARPA	1,350.00	1,280.11	69.89
01-011-5070	Contract/Prof. Services - ARPA	30,000.00	18,890.31	11,109.69
	GENERAL ADMINISTRATION EXPENDITURES	1,097,734.00	893,024.02	204,709.98

General Administration revenues are currently trending at 82% of the adopted budget. April revenue included the 2nd quarter rental tax payment.

General Administration expenses are currently trending at 81% of the adopted budget.

April expenditures were mainly general operating expenses in addition to the election expenses which came in at \$136.72 over the adopted budget.

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	13,010.00	6,010.00
	CODE ENFORCEMENT REVENUES	7,000.00	13,010.00	6,010.00
01-050-5000	SALARIES - CE	24,960.00	9,544.84	15,415.16
01-050-5010	PAYROLL TAXES - CE	2,250.00	880.27	1,369.73
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	106.00	94.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	524.31	(224.31)
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	CODE ENFORCEMENT EXPENDITURES	27,810.00	11,055.42	16,754.58

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	5,587.21	(1,412.79)
01-100-4015	DONATIONS - PS	-	5,000.00	5,000.00
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	3,115.00	3,115.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	100.00	100.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	409,969.00	335,866.18	(74,102.82)
01-100-4910	FY23CRF-FIRE HALL CAPITAL IMPROVEMENTS	-	156,153.00	156,153.00
01-101-4900	COMBAT VIOLENT CRIME	-	4,383.33	4,383.33
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	2,168.32	2,168.32
01-105-4900	DEPT OF SAFETY & HOMELAND SECURITY GRANT	-	5,642.80	5,642.80
	PUBLIC SAFETY REVENUES	416,969.00	518,015.84	101,046.84

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	208,060.00	175,625.07	32,434.93
01-100-5002	SALARIES - EXTRA DUTY	-	3,255.00	(3,255.00)
01-100-5003	SALARIES - OVERTIME	-	8,215.58	(8,215.58)
01-100-5010	PAYROLL TAXES - PS	18,725.00	15,464.85	3,260.15
01-100-5020	RETIREMENT PLANS - PS	6,242.00	5,798.58	443.42
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	3,000.00	2,006.58	993.42
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	8,000.00	5,923.50	2,076.50
01-100-5100	DUES/SUBSCRIPTIONS - PS	400.00	150.00	250.00
01-100-5120	ELECTRICITY - PS	12,000.00	13,603.86	(1,603.86)
01-100-5140	GAS & OIL / VEHICLE - PS	17,000.00	9,184.15	7,815.85
01-100-5150	HEATING FUEL - PS	1,000.00	1,010.84	(10.84)
01-100-5170	INSURANCE / HEALTH - PS	58,700.00	48,964.21	9,735.79
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	9,022.40	1,477.60
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	31,807.00	31,806.91	0.09
01-100-5280	MAILINGS / POSTAGE - PS	25.00	-	25.00
01-100-5290	MAINTENANCE / BUILDING - PS	2,500.00	1,538.00	962.00
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	225.00	25.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	5,352.36	4,647.64
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	735.47	764.53
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	50.00	-	50.00
01-100-5350	OFFICE SUPPLIES - PS	400.00	538.13	(138.13)
01-100-5390	TRAINING, TRAVEL & FOOD - PS	1,000.00	794.96	205.04
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	2,535.81	2,464.19
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	810.00	(810.00)
01-101-5250	MACHINERY AND EQUIPMENT	-	3,573.33	(3,573.33)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	2,168.32	(2,168.32)
01-104-5000	SALARIES - PS - ARPA	50,000.00	-	50,000.00
01-104-5010	Payroll Taxes - PS - ARPA	9,000.00	-	9,000.00
01-104-5250	LEASE/PURCHASE EQUIPMENT - PS (ARPA)	-	7,917.13	(7,917.13)
01-105-000	DELAWARE SAFETY & HOMELAND SECURITY	-	-	-
01-105-5070	Contract/Prof. Services	-	2,108.80	(2,108.80)
01-105-5250	Machinery & Equipment	-	3,534.00	(3,534.00)
01-105-5000	SALARIES-PS Part-Time ARPA	50,000.00	-	50,000.00
01-160-5260	FIRE HALL CAPITAL OUTLAYS	-	156,153.00	(156,153.00)
	PUBLIC SAFETY EXPENDITURES	505,159.00	518,015.84	(12,856.84)

Public Safety received a \$5,000 donation from Kuehne Chemical Co.

April expenses were mainly general operating expenses. \$13,438.00 in FY23CRF expenses for the Fire Hall.

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	-	2,207.02	2,207.02
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	1,800.00	2,700.00	900.00
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	20,750.00	15,750.00	(5,000.00)
01-200-4900	GRANT-IN-AID	35,000.00	17,277.21	(17,722.79)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	57,026.65	57,026.65
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	416,275.05	416,275.05
	COMMUNITY CENTER REVENUES	57,550.00	511,235.93	453,685.93

FY 22 CRF expenditures were additional payment to AECOM for the CC HVAC project. FY23 CRF expenses were final payment of the left side Full L roof replacement as well as payment for the parking lot pavement.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	5,225.00	775.00
01-200-5010	PAYROLL TAXES - CC	540.00	489.27	50.73
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,825.33	174.67
01-200-5120	ELECTRICITY - CC	8,000.00	11,496.07	(3,496.07)
01-200-5150	HEATING FUEL - CC	12,000.00	14,999.33	(2,999.33)
01-200-5290	MAINTENANCE / BUILDING - CC	20,000.00	33,965.39	(13,965.39)
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	530.47	(130.47)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	930.86	69.14
01-200-5370	TELEPHONE - CC	1,800.00	1,549.00	251.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	138,195.05	(138,195.05)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	57,026.65	(57,026.65)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	278,080.00	(278,080.00)
	COMMUNITY CENTER EXPENDITURES	51,740.00	544,312.42	(492,572.42)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	53,483.51	(18,483.51)
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500.00	-	500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	2,090.00	2,910.00
	PUBLIC WORKS EXPENDITURES	40,500.00	55,573.51	(15,073.51)

April expenditures included invoices for Feb & March downtown trash removal, maintenance contract, and portable toilets.

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	8,220.00	8,592.00	372.00
	SANITATION REVENUES	8,220.00	8,592.00	372.00
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	188,000.00	155,873.88	32,126.12
	SANITATION EXPENDITURES	188,000.00	155,873.88	32,126.12

Revenue from sanitation fees increased in April due to 4th quarter billing for trash carts.

Yard Waste:

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

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	4,300.00	2,101.64	2,198.36
01-380-5120	ELECTRICITY - SW	1,200.00	1,668.51	(468.51)
	STORMWATER EXPENDITURES	5,500.00	3,770.15	1,729.85

Electricity expenses are over budget due to estimated billing by Delmarva over the past few months.

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	9,004.57	9,004.57
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	268,471.60	268,471.60
	STREETS REVENUES	-	277,476.17	277,476.17
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	27,000.00	-	27,000.00
01-400-5120	ELECTRICITY - ST	3,000.00	1,659.78	1,340.22
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	7,630.00	(3,630.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	1,669.62	4,330.38
01-401-5070	Contract/Prof. Services-COMM REDEV GRANT	-	22,469.94	(22,469.94)
01-401-5310	MAINTENANCE/STREETS - COMM REDEV GRANT	-	246,001.66	(246,001.66)
01-411-5310	Maint. & Repair/ Streets (ARPA)	-	266,407.83	(266,407.83)
	STREETS EXPENDITURES	40,000.00	545,838.83	(505,838.83)

\$9,004.57 in MSA funds have been utilized to assist with general operating expenses.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	56,295.00	56,295.00
	DRAINAGE REVENUES	-	56,295.00	56,295.00
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	100,233.00	374,378.14	(274,145.14)
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	-	30,265.00	(30,265.00)
	DRAINAGE EXPENDITURES	101,233.00	404,643.14	(303,410.14)

April ARPA expenses included payment #2 to Reybold Construction for the Harbor Street Storm Sewer Connection.

Park Maintenance:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-4900	COMMUNITY REDEV GRANT - SAFETY & PARKS	-	34,117.46	34,117.46
	PARKS REVENUES	-	34,117.46	34,117.46
01-500-5310	MAINTENANCE / PARKS - PK	45,000.00	55,723.15	(10,723.15)
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	2,362.57	(862.57)
01-501-5310	Maint. Parks/COMM REDEV GRANT	-	34,117.46	(34,117.46)
01-501-5311	MAINT/PARKS (ARPA)	-	33,697.54	(33,697.54)
01-501-5312	MAINT/PARKS (FY23CRF)	-	26,030.00	(26,030.00)
	PARKS EXPENDITURES	46,500.00	151,930.72	(105,430.72)

Park maintenance and supplies expenses are currently over the fiscal year budget. Both will continue to trend over the budget due to spring season expenses.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	30,000.00	29,645.00	355.00
	TREE EXPENDITURES	30,000.00	29,645.00	355.00

No expenditures for the month of April.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,000.00	25,378.82	5,621.18
	RECYCLING EXPENDITURES	31,000.00	25,378.82	5,621.18

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	12,520.00	2,504.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	90,090.00	64,428.62	25,661.38

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	131,272.20	
	REAL ESTATE TAX REVENUES	-	131,272.20	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	131,272.20	
	REAL ESTATE TAX EXPENDITURES	-	131,272.20	
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,773.74	
	STREETS REVENUES	-	49,773.74	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	9,004.57	
	STREETS EXPENDITURES	-	9,004.57	
	NET CHANGE IN FUND BALANCE	-	40,769.17	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	65.46	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	65.46	
03-130-5090	FACADE GRANT	-	3,792.00	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	3,792.00	
	NET CHANGE IN FUND BALANCE	-	(3,726.54)	

April fund balance change is due to a façade grant to the Delaware City Trading Company.

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	3,186.11	
	SALLE REVENUES	-	3,186.11	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	3,186.11	
	SALLE EXPENDITURES	-	3,186.11	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	3,341.01	
	EIDE REVENUES	-	3,341.01	
03-150-5000	SALARIES	-	2,566.75	
03-150-5250	MACHINERY AND EQUIPMENT	-	774.26	
	EIDE EXPENDITURES	-	3,341.01	
	NET CHANGE IN FUND BALANCE	-	-	

Community Transportation Fund

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-160-4900	COMMUNITY TRANSPORTATION FUND	-	50,065.00	
	CTF REVENUES	-	50,065.00	
03-160-5250	MACHINERY & EQUIPMENT	-	50,065.00	
	CTF EXPENDITURES	-	50,065.00	
	NET CHANGE IN FUND BALANCE	-	-	

CTF pass-through funds for the Delaware City Fire Dept for the Transportation Traffic Safety Vehicles Project.

Delaware City Day Component Unit:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4015	SPONSORSHIPS	-	1,000.00	
11-000-4025	VENDOR FEES	-	5,180.00	
11-000-4035	TICKET SALES	-	1,030.00	
11-000-4900	GRANT-IN-AID	-	43,572.09	
	DELAWARE CITY DAY COMMITTEE REVENUES	-	50,782.09	
11-000-5035	ADVERTISING	-	1,026.04	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	44,446.23	
11-000-5330	MATERIALS/SUPPLIES	-	2,077.02	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	3,232.80	
	DELAWARE CITY DAY COMMITTEE EXPENDITURES	-	50,782.09	
	NET CHANGE IN FUND BALANCE	-	-	

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of April 30, 2023 and compared to prior month balances, as well as a check register for the month of April 2023.

DESCRIPTION	3/31/2023	4/30/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	539,124.90	448,599.26	(90,525.64)
CASH - WSFS MONEY MARKET	2,319,015.58	2,110,008.37	(209,007.21)
CASH - WSFS MONEY MARKET - ARPA FUNDS	280,097.97	148,654.96	(131,443.01)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	8,844.01	8,094.01	(750.00)
CASH - GRANT IN AID CHECKING	18,772.79	18,772.79	-
CASH - MUNICIPAL STREET AID FUND	50,702.55	50,702.55	-
CASH - REVOLVING LOAN FACADE FUND	72,317.45	68,540.20	(3,777.25)
CASH - SALLE FUND	6,059.81	5,279.81	(780.00)
CASH - EIDE FUND	7,596.21	7,296.21	(300.00)
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	53,276.08	53,248.94	(27.14)
WSFS WEALTH INVESTMENT ACCOUNT	1,165,806.92	1,171,115.46	5,308.54
TOTAL RECONCILED BALANCE	4,550,536.45	4,119,234.74	(431,301.71)

FY'22 Bond and Capital Improvements Grant Funds

\$350,000.00 – Community Center HVAC – remaining funds \$269,688.85

\$287,150.00 – Paving Project – remaining funds \$0.00

\$215,000.00 – Neighborhood Safety & Park Upgrades – remaining funds \$0.00

FY'23 Bond and Capital Improvements Grant Funds

\$150,000.00 – Video Security System

\$1,190,000 – Community Center Capital Improvements – remaining funds \$773,724.95

\$475,000.00 – Waterfront Study – remaining funds \$418,705.00

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade – remaining funds \$493,847.00

Check #	Check Date	Vendor Name	Description	Amount
15849	4/4/2023	AECOM TECHNICAL SERVICES, INC.	DE CTY MARINA VILLAGE-60701907	2,060.42
15850	4/4/2023	THE CUTTING EDGE, INC.	APR 2023 MAINTENANCE/BRUSH CON	4,232.00
15850	4/4/2023	THE CUTTING EDGE, INC.	SPRING CLEAN-UP-BEDS & TREES	12,920.00
15851	4/4/2023	JACQUELYN ADESEYE	TAX OVERPAYMENT	465.29
15852	4/4/2023	KCI TECHNOLOGIES	JOB NO.171603872C-IDDE PROGRAM	1,170.00
15853	4/4/2023	MODERNCONTROLS, INC	ICE MACHINE-FIRE HALL	13,438.00
15854	4/10/2023	ACTION SECURITY/MD ELECTRIC	SECURITY SERVICE/FIRE ALARM	756.00
15855	4/10/2023	BUILDING INSPECTION	DECEMBER 2022 PERMIT FEES	460.00
15856	4/10/2023	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,252.78
15857	4/10/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	68.00
15858	4/10/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	238.25
15859	4/10/2023	MCCLAIN BROTHERS, LLC	SHINGLE ROOF-LEFT SIDE FINAL	48,000.00
15860	4/10/2023	REYBOLD CONSTRUCTION GROUP LLC	HARBOR ST STORM SEWER CONNECT	127,786.87
15861	4/13/2023	NEW CASTLE INSURANCE LTD	COMMERCIAL INSURANCE POLICY	5,499.33
15861	4/13/2023	NEW CASTLE INSURANCE LTD	COMMERCIAL INSURANCE POLICY	5,499.33
15862	4/13/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15863	4/13/2023	BREEZELINE	8335 30 027 0003331	8.32
15864	4/13/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	165.07
15865	4/13/2023	DELMARVA POWER	5000 1281 877 - BAYARD ST	12,497.25
15866	4/13/2023	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	1,457.54
15867	4/13/2023	DELMARVA POWER	5000 0009 717 - CLINTON ST	181.32
15868	4/13/2023	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	141.46
15869	4/13/2023	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	119.23
15870	4/13/2023	DELMARVA POWER	5000 0009 725 - CLINTON ST	82.21
15871	4/13/2023	DELMARVA POWER	5000 0009 774 - RT 9	39.15
15872	4/13/2023	DELMARVA POWER	5500 8575 957 - 950 5TH ST	34.70
15873	4/13/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	66.45
15874	4/13/2023	DIAMOND STATE TIRE, INC.	TIRES & OIL CHANGE-FUSION	496.92
15875	4/13/2023	MARTEL INC.	PS FAX LINE TECH SERVICE CALL	150.00
15876	4/18/2023	ADVANCED PAVING SERVICES, LLC	PARKING LOT PAVING-COMM CENTER	135,515.00
15877	4/18/2023	CAPITOL CLEANERS & LAUNDERERS	MARCH 2023 DRY CLEANING	53.10
15878	4/18/2023	DOVER ARMY-NAVY STORE, INC.	NEW RECRUIT UNIFORM PURCHASES	520.90
15879	4/18/2023	FUELMAN	MARCH 2023 FUEL PURCHASES	1,047.88
15880	4/18/2023	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - MAY 2023	5,798.02
15881	4/18/2023	VERIZON	152-016-685-0001-78	728.49
15882	4/18/2023	VERIZON	756-087-692-0001-54	159.00
15883	4/20/2023	ANGELA WILLIAMSON	2023 ELECTION OFFICER	80.00
15884	4/20/2023	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	622.82
15885	4/20/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - MAY 2023	512.93
15886	4/20/2023	DELAWARE CITY TRADING COMPANY	FACADE GRANT-STORE FRONT SIGNS	3,792.00
15887	4/20/2023	DELTA FORMS INC.	#10 WINDOW ENVELOPES	145.00
15888	4/20/2023	DEPT OF SAFETY & HOMELAND SEC	RADIO PROGRAMMING	37.50
15889	4/20/2023	GFL ENVIRONMENTAL	APRIL 2023 WASTE/RECYCLING	18,583.97
15890	4/20/2023	BONNIE HANNA	2023 ELECTION OFFICER	150.00
15891	4/20/2023	MADONNA MALINOWSKI	2023 ELECTION OFFICER	80.00
15892	4/20/2023	NOEL WILLIAMSON	2023 ELECTION OFFICER	80.00
15893	4/20/2023	PIVOT OCCUPATIONAL HEALTH	FORMS COMPLETION-NEW RECRUIT	25.00
15894	4/20/2023	VERIZON WIRELESS	720104185-00001 03/04-04/03	160.34
15895	4/24/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438-GEN SRVCS	12,393.91
15896	4/24/2023	ARTESIAN WATER	2838769314 - CANAL STREET	45.00
15896	4/24/2023	ARTESIAN WATER	6282000589-TOWN HALL	56.22
15897	4/24/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - MAY 2023	187.34
15898	4/24/2023	PSC CONTRACTING, INC.	FLAG POLE LIGHT - COMM CENTER	150.00
15899	4/24/2023	RHODUNDA, WILLIAMS,&KONDRASCHOW	MAR2023 GENERAL REPRESENTATION	5,104.00
15900	4/26/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS-BATT PARK	351.87
15900	4/26/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS-COMM CENTER	224.38
15901	4/26/2023	COUNTY BUILDING SERVICES, INC.	MAR 2023 JANITORIAL SERVICES	525.00
15902	4/26/2023	THE CUTTING EDGE, INC.	MAY 2023 MAINTENANCE/BRUSH CON	4,232.00
15902	4/26/2023	THE CUTTING EDGE, INC.	FEB/MARCH TRASH REMOVAL	1,308.00
15903	4/26/2023	DUFFIELD ASSOCIATES, INC.	CLINTON ST OUTFALL IMPROVEMENT	2,161.25
15903	4/26/2023	DUFFIELD ASSOCIATES, INC.	MONROE & MADISOIN FEMA APP	602.00
15904	4/26/2023	GS DIRECT, LLC (AU1)	MARCH 2023 PPA AGREEMENT	3,167.93
15905	4/26/2023	NEW CASTLE COUNTY	2200900120-250 FIFTH ST	251.43
15906	4/26/2023	STATE OF DELAWARE	VOTING MACHINES	150.00
15907	4/26/2023	VERIZON	555-891-849-0001-39	62.59
				440,401.07