

City of Delaware City
January 17, 2023

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

Below please find the internal (unaudited) income and expense statement and check register for the 6 months ended December 31, 2022.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,577,427.00	1,373,024.38	87.04%
General Administration	218,100.00	107,036.06	49.08%
Code Enforcement	7,000.00	11,610.00	165.86%
Public Safety	416,969.00	205,119.66	49.19%
Community Center	57,550.00	125,908.21	218.78%
Sanitation	8,220.00	4,230.00	51.46%
Stormwater	-	-	0.00%
Streets	-	268,471.60	0.00%
Drainage	-	29,837.75	0.00%
Parks	-	34,117.46	0.00%
Total General Fund Revenues	2,285,266.00	2,159,355.12	94.49%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	1,097,734.00	558,951.81	50.92%
Code Enforcement	27,810.00	6,860.20	24.67%
Public Safety	505,159.00	205,119.66	40.60%
Community Center	51,740.00	136,115.29	263.08%
Public Works	40,500.00	34,707.26	85.70%
Sanitation	188,000.00	92,951.96	49.44%
Yard Waste	30,000.00	13,872.00	46.24%
Stormwater	5,500.00	1,303.38	23.70%
Streets	40,000.00	537,357.06	1343.39%
Drainage	101,233.00	41,986.46	41.48%
Parks	46,500.00	133,754.93	287.65%
Tree Management	30,000.00	22,985.00	76.62%
Recycling Collections	31,000.00	15,140.36	48.84%
Debt Service	90,090.00	59,420.62	65.96%
Total General Fund Expenditures	2,285,266.00	1,860,525.99	81.41%
General Fund Operating Surplus (Deficit)			
		298,829.13	

General Fund:

The General Fund currently has an operating surplus of \$298,829.13.

Revenues are trending at 94% of the adopted budget and Expenditures are trending at 81% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	2,285,266.00	2,159,355.12	
	GENERAL FUND EXPENDITURES	2,285,266.00	1,860,525.99	
	CHANGE IN FUND BALANCE	-	298,829.13	

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	899,489.61	6,886.61
01-000-4002	REAL ESTATE PENALTIES	-	4,864.24	4,864.24
01-000-4003	INVESTMENT INCOME	-	(12,963.86)	(12,963.86)
01-000-4005	INTEREST INCOME	400.00	466.84	66.84
01-000-4015	DONATIONS - GA	-	2,100.00	2,100.00
01-000-4060	CABLE FRANCHISE FEE	15,000.00	7,823.20	(7,176.80)
01-000-4065	PILOT	200,000.00	-	(200,000.00)
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	95,717.03	(54,282.97)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	255,583.00	375,527.32	119,944.32
	NON-DEPARTMENTAL REVENUES	1,577,427.00	1,373,024.38	(204,402.62)

Investment income currently has a negative value due to the unrealized loss in the investment account. Interest income is trending ahead of the fiscal year budget mainly due to interest earned on the MMA account that currently has a balance over \$2 million.

The City has expended \$375,527.32 in ARPA funds thus far this fiscal year. Expenditures are listed under General Administration, Public Safety, Streets, Drainage, & Parks. A full report of ARPA funds as of 12/31/22 has been submitted to Council.

General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	75,000.00	22,352.95	(52,647.05)
01-000-4025	MISCELLANEOUS REVENUE	-	8,078.90	8,078.90
01-000-4030	DEMA - FEMA ASSISTANCE	-	1,053.81	1,053.81
01-000-4035	SALES - GA	100.00	2.50	(97.50)
01-000-4045	RENTAL PROPERTY	30,000.00	13,000.00	(17,000.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	44,192.60	(31,807.40)
01-000-4055	AAT (CNS) LEASES	37,000.00	17,007.89	(19,992.11)
01-000-4090	RENTAL TAXES	-	1,347.41	1,347.41
	GENERAL ADMINISTRATION REVENUES	218,100.00	107,036.06	(111,063.94)
01-000-5000	SALARIES - GENERAL ADMINISTRATION	214,735.00	107,424.55	107,310.45
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,091.25	2,508.75
01-000-5010	PAYROLL TAXES - GA	19,718.00	8,475.64	11,242.36
01-000-5020	RETIREMENT PLAN - GA	6,442.00	2,784.06	3,657.94
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	4,500.00	18,000.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	734.45	1,265.55
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	23,739.73	1,260.27
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	1,700.43	799.57
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	56,000.00	31,721.57	24,278.43
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	1,055.31	1,944.69
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	1,396.81	1,203.19
01-000-5150	HEATING FUEL - GA	2,000.00	184.83	1,815.17
01-000-5160	INSURANCE / GENERAL - GA	72,000.00	57,646.83	14,353.17
01-000-5170	INSURANCE / HEALTH - GA	11,820.00	5,783.16	6,036.84
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	2,038.68	2,061.32
01-000-5270	LEGAL - GA	75,000.00	31,798.99	43,201.01
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,771.50	1,228.50
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	19,850.00	20,150.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	3,000.00	210.00	2,790.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	384.07	615.93
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	300.00	-	300.00
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	1,161.85	(1,161.85)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	2,905.82	94.18
01-000-5355	PLANNING & INSPECTIONS - GA	40,000.00	11,530.71	28,469.29
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	217.88	232.12
01-000-5370	TELEPHONE - GA	9,500.00	4,676.30	4,823.70
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	234.02	2,265.98
01-000-5500	WATER - ARTESIAN	450.00	206.18	243.82
01-000-5600	BUILDING IMPROVEMENTS	-	8,406.85	(8,406.85)
01-000-8000	OPERATING TRANSFERS - GA	409,969.00	192,697.39	217,271.61
01-001-5000	SALARIES - ARPA	15,000.00	10,155.80	4,844.20
01-011-5010	Payroll Taxes - GA - ARPA	1,350.00	756.36	593.64
01-011-5070	Contract/Prof. Services - ARPA	30,000.00	18,413.95	11,586.05
	GENERAL ADMINISTRATION EXPENDITURES	1,097,734.00	558,951.81	538,782.19

General Administration revenues are currently trending at 49% of the adopted budget.

December was the 1st month of collection for the new rental tax. This tax will be collected on a quarterly basis.

General Administration expenses are currently trending at 51% of the adopted budget.

December ARPA contractual services expenses were for our annual website subscription in the amount of \$10,964.75.

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	11,610.00	4,610.00
	CODE ENFORCEMENT REVENUES	7,000.00	11,610.00	4,610.00
01-050-5000	SALARIES - CE	24,960.00	5,905.00	19,055.00
01-050-5010	PAYROLL TAXES - CE	2,250.00	558.02	1,691.98
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	106.00	94.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	291.18	8.82
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	CODE ENFORCEMENT EXPENDITURES	27,810.00	6,860.20	20,949.80

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	3,795.46	(3,204.54)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	3,115.00	3,115.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	409,969.00	192,697.39	(217,271.61)
01-101-4900	COMBAT VIOLENT CRIME	-	3,573.33	3,573.33
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	1,888.48	1,888.48
	PUBLIC SAFETY REVENUES	416,969.00	205,119.66	(211,849.34)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	208,060.00	105,575.04	102,484.96
01-100-5002	SALARIES - EXTRA DUTY	-	3,255.00	(3,255.00)
01-100-5003	SALARIES - OVERTIME	-	4,817.60	(4,817.60)
01-100-5010	PAYROLL TAXES - PS	18,725.00	8,932.84	9,792.16
01-100-5020	RETIREMENT PLANS - PS	6,242.00	3,547.63	2,694.37
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	3,000.00	1,440.62	1,559.38
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	8,000.00	4,261.00	3,739.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	400.00	-	400.00
01-100-5120	ELECTRICITY - PS	12,000.00	7,838.17	4,161.83
01-100-5140	GAS & OIL / VEHICLE - PS	17,000.00	6,233.55	10,766.45
01-100-5150	HEATING FUEL - PS	1,000.00	123.23	876.77
01-100-5170	INSURANCE / HEALTH - PS	58,700.00	29,347.86	29,352.14
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	7,890.24	2,609.76
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	31,807.00	-	31,807.00
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	-	250.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	4,071.99	5,928.01
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	381.34	1,118.66
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	705.00	295.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	1,243.48	3,756.52
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5250	MACHINERY AND EQUIPMENT	-	3,573.33	(3,573.33)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	1,888.48	(1,888.48)
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)
01-105-5000	SALARIES-PS Part-Time ARPA	50,000.00	-	50,000.00
	PUBLIC SAFETY EXPENDITURES	505,159.00	205,119.66	300,039.34

Public Safety expenditures for December were general operating expenses.

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	-	2,000.00	2,000.00
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	1,800.00	1,700.00	(100.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	20,750.00	8,750.00	(12,000.00)
01-200-4900	GRANT-IN-AID	35,000.00	17,277.21	(17,722.79)
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	96,181.00	96,181.00
	COMMUNITY CENTER REVENUES	57,550.00	125,908.21	68,358.21

December Building Maintenance expenses were HVAC repairs. \$34,181.00 in FY23 CRF expenses were library bathroom renovations.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	3,225.00	2,775.00
01-200-5010	PAYROLL TAXES - CC	540.00	300.26	239.74
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	499.70	1,500.30
01-200-5120	ELECTRICITY - CC	8,000.00	6,531.11	1,468.89
01-200-5150	HEATING FUEL - CC	12,000.00	1,239.11	10,760.89
01-200-5290	MAINTENANCE / BUILDING - CC	20,000.00	26,559.39	(6,559.39)
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	238.72	161.28
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	428.00	572.00
01-200-5370	TELEPHONE - CC	1,800.00	913.00	887.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	34,181.00	(34,181.00)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	62,000.00	(62,000.00)
	COMMUNITY CENTER EXPENDITURES	51,740.00	136,115.29	(84,375.29)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	32,617.26	2,382.74
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	34,707.26	5,792.74

December expenditures included invoices for the December maintenance contract payment, Oct & Nov trash removal, paver repair in the boat dock area, as well as the installation of Christmas decorations around town.

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	4,230.00	(3,990.00)
	SANITATION REVENUES	8,220.00	4,230.00	(3,990.00)
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	188,000.00	92,951.96	95,048.04
	SANITATION EXPENDITURES	188,000.00	92,951.96	95,048.04

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	13,872.00	16,128.00
	YARDWASTE EXPENDITURES	30,000.00	13,872.00	16,128.00

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	4,300.00	931.64	3,368.36
01-380-5120	ELECTRICITY - SW	1,200.00	371.74	828.26
	STORMWATER EXPENDITURES	5,500.00	1,303.38	4,196.62

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	268,471.60	268,471.60
	STREETS REVENUES	-	268,471.60	268,471.60
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	27,000.00	-	27,000.00
01-400-5120	ELECTRICITY - ST	3,000.00	374.01	2,625.99
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	1,260.00	2,740.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	843.62	5,156.38
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	537,357.06	(497,357.06)

The only streets expense for December was electricity.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	29,837.75	29,837.75
	DRAINAGE REVENUES	-	29,837.75	29,837.75
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	100,233.00	38,178.71	62,054.29
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	-	3,807.75	(3,807.75)
	DRAINAGE EXPENDITURES	101,233.00	41,986.46	59,246.54

FY23 CRF expenses were payments to Duffield for the feasibility study and FEMA application as well as park maintenance expenditures detailed in the November report.

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	37,967.00	7,033.00
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	1,942.93	(442.93)
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	133,754.93	(87,254.93)

December ARPA expenses were for payment of the final invoice for the Bt Pk paver project as well as the installation of picnic tables in 7th St Park.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	30,000.00	22,985.00	7,015.00
	TREE EXPENDITURES	30,000.00	22,985.00	7,015.00

Tree expenditures include the removal of trees on Clinton and Bayard, as well as an emergency tree job on Williams & Monroe.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,000.00	15,140.36	15,859.64
	RECYCLING EXPENDITURES	31,000.00	15,140.36	15,859.64

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	7,512.00	7,512.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	90,090.00	59,420.62	30,669.38

December expenditures include payment 1 of 2 for this fiscal year for the Washington Street Loan.

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	95,717.03	
	REAL ESTATE TAX REVENUES	-	95,717.03	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	95,717.03	
	REAL ESTATE TAX EXPENDITURES	-	95,717.03	
	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	-	-	
	STREETS EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	49,773.74	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	10.93	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	10.93	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	10.93	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	1,326.11	
	SALLE REVENUES	-	1,326.11	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	1,326.11	
	SALLE EXPENDITURES	-	1,326.11	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	3,035.67	
	EIDE REVENUES	-	3,035.67	
03-150-5000	SALARIES	-	2,266.75	
03-150-5250	MACHINERY AND EQUIPMENT	-	768.92	
	EIDE EXPENDITURES	-	3,035.67	
	NET CHANGE IN FUND BALANCE	-	-	

Community Transportation Fund

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	-	43,544.95	
	DELAWARE CITY DAY COMMITTEE REVENUES	-	50,754.95	
11-000-5035	ADVERTISING	-	1,026.04	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	44,446.23	
11-000-5330	MATERIALS/SUPPLIES	-	2,049.88	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	3,232.80	
	DELAWARE CITY DAY COMMITTEE EXPENDITURES	-	50,754.95	
	NET CHANGE IN FUND BALANCE	-	-	

Cash Balances:

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

DESCRIPTION	11/30/2022	12/31/2022	DIFFERENCE
CASH - GENERAL FUND CHECKING	634,223.36	501,928.01	(132,295.35)
CASH - WSFS MONEY MARKET	2,701,859.69	2,665,994.03	(35,865.66)
CASH - WSFS MONEY MARKET - ARPA FUNDS	584,046.75	490,932.20	(93,114.55)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	1,000.00	8,904.01	7,904.01
CASH - GRANT IN AID CHECKING	18,772.79	18,772.79	-
CASH - MUNICIPAL STREET AID FUND	59,707.12	59,707.12	-
CASH - REVOLVING LOAN FACADE FUND	72,275.83	72,277.67	1.84
CASH - SALLE FUND	3,560.06	3,560.06	-
CASH - EIDE FUND	4,724.87	4,292.92	(431.95)
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	53,276.08	53,276.08	-
WSFS WEALTH INVESTMENT ACCOUNT	1,142,184.97	1,126,476.64	(15,708.33)
TOTAL RECONCILED BALANCE	5,304,553.70	5,035,043.71	(269,509.99)

FY'22 Bond and Capital Improvements Grant Funds

\$350,000.00 – Community Center HVAC – remaining funds \$326,715.50

\$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 \$1,093,819.00

\$475,000.00 – Waterfront Study – remaining funds \$445,162.25

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade

Check #	Check Date	Vendor Name	Description	Amount
15650	12/6/2022	DUFFIELD ASSOCIATES, INC.	MONROE&MADISON - FEMA APP	1,799.25
15651	12/8/2022	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15652	12/8/2022	BREEZELINE	8335 30 027 0003331 12/1-12/31	59.38
15653	12/8/2022	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,190.74
15654	12/8/2022	DELMARVA POWER	5500 6398 873 - CLINTON ST	57.60
15655	12/8/2022	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	17.73
15656	12/8/2022	DELMARVA POWER	5001 7876 892 - WASH ST STORM	64.08
15657	12/8/2022	DIAMOND STATE TIRE, INC.	PS VEHICLE MAINTENANCE	560.99
15658	12/8/2022	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	238.25
15659	12/8/2022	FUELMAN	NOV 2022 FUEL PURCHASES	1,320.61
15660	12/8/2022	WHISMAN GIORDANO	FY22 AUDIT - PROGRESS BILLING	4,500.00
15661	12/12/2022	CIVICPLUS LLC	WEBSITE SUBSCRIPTION	10,964.75
15662	12/12/2022	THE CUTTING EDGE, INC.	DEC 2022 MAINTENANCE/BRUSH CON	4,232.00
15662	12/12/2022	THE CUTTING EDGE, INC.	TREE REMOVAL - 4TH & BAYARD	1,450.00
15662	12/12/2022	THE CUTTING EDGE, INC.	FINAL PAVER INVOICE - BT PK	9,630.00
15662	12/12/2022	THE CUTTING EDGE, INC.	PICNIC TABLE INSTALL-7TH ST PK	11,260.00
15663	12/12/2022	DIAMOND COMPUTER INC.	COPIER SCANNING REMOTE SERVICE	75.00
15664	12/12/2022	KCI TECHNOLOGIES	JOB NO.171603872C-IDDE PROGRAM	185.00
15665	12/12/2022	XYLEM DEWATERING SOLUTIONS INC	TROUBLESHOOT PUMPING STATION	2,220.00
15666	12/13/2022	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW-60519135	2,084.69
15667	12/13/2022	AXON ENTERPRISE, INC	FLEET 2 UNLIMITED PACKAGE	6,192.00
15668	12/13/2022	CAPITOL CLEANERS & LAUNDERERS	NOV 2022 DRY CLEANING	12.20
15669	12/13/2022	THE CUTTING EDGE, INC.	XMAS DECORATIONS INSTALLATION	860.00
15669	12/13/2022	THE CUTTING EDGE, INC.	TREE EMERGENCY-WILLMS & MONROE	850.00
15670	12/13/2022	DIAMOND STATE TOWER	CC LIBRARY GIRLS B/R RENOV	25,000.00
15671	12/13/2022	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JAN 2023	5,798.02
15672	12/13/2022	VERIZON	152-016-685-0001-78	694.43
15673	12/13/2022	VERIZON	756-087-692-0001-54	159.00
15674	12/14/2022	CIRILLO BROS.	WASHINGTON & FRONT ST PAVING	57,992.75
15675	12/14/2022	DELAWARE CITY FIRE COMPANY	CTF 22-P-PROG-45 REIMBURSEMENT	50,065.00
15676	12/14/2022	MUNICIPAL EMERGENCY SERVICES	PARACLETE BELLATOR SHIELD	3,573.33
15677	12/21/2022	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438-GEN SCVCS	3,639.95
15678	12/21/2022	DE DEPT OF SAFETY/HOMELAND SEC	REFUND D-07-20 GRANT BALANCE	108.99
15679	12/21/2022	GFL ENVIRONMENTAL	DEC 2022 WASTE/RECYCLING	17,996.22
15680	12/21/2022	GS DIRECT, LLC (AU1)	NOV 2022 PPA AGREEMENT	2,184.60
15681	12/21/2022	VOIDED	VOIDED DUE TO ERROR	0.00
15682	12/21/2022	STATE OF DE/DNREC	DWPCRLF-LOAN NUMBER 12000085	23,156.78
15683	12/21/2022	TRITON SERVICES	HVAC REPAIR - CC	3,174.99
15684	12/21/2022	VERIZON WIRELESS	720104185-00001 11/04-12/03	240.16
15685	12/22/2022	NEW CASTLE INSURANCE LTD	COMMERCIAL PACKAGE POLICY	22,262.33
15686	12/27/2022	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
15686	12/27/2022	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
15687	12/27/2022	DEARBORN NATIONAL	STD/LTD INSURANCE - JAN 2023	495.38
15688	12/27/2022	DELAWARE STATE CHAMBER OF COMM	DUES RENEWAL 02/01/23-12/31/23	472.00
15689	12/27/2022	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JAN 2023	187.34
15690	12/27/2022	DIAMOND STATE TOWER	CC LIBRARY BATHROOM UPDATES	9,181.00
15691	12/27/2022	RHODUNDA, WILLIAMS, & KONDRASCHOW	NOV 2022 GENERAL REPRESENTATION	4,131.00
15692	12/27/2022	VERIZON	555-891-849-0001-39	60.30
15693	12/27/2022	YE ZHAO	PROPERTY TAX OVERPAYMENT	1,414.91
				294,485.88