

**City of Delaware City**  
**March 14, 2023**

**TO:** Mayor and City Council  
**VIA:** David L. Baylor, City Manager  
**FROM:** Michelle Y. Graham, Finance Manager  
**SUBJECT:** Financial Report as of February 28, 2023

Below please find the internal (unaudited) income and expense statement and check register for the 8 months ended February 28, 2023.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,577,427.00	1,821,361.46	115.46%
General Administration	218,100.00	141,845.00	65.04%
Code Enforcement	7,000.00	13,160.00	188.00%
Public Safety	416,969.00	326,234.39	78.24%
Community Center	57,550.00	258,848.12	449.78%
Sanitation	8,220.00	6,345.00	77.19%
Stormwater	-	-	0.00%
Streets	-	277,476.17	0.00%
Drainage	-	38,058.00	0.00%
Parks	-	34,117.46	0.00%
<b>Total General Fund Revenues</b>	<b>2,285,266.00</b>	<b>2,917,445.60</b>	<b>127.66%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	1,097,734.00	729,895.29	66.49%
Code Enforcement	27,810.00	8,706.55	31.31%
Public Safety	505,159.00	326,234.39	64.58%
Community Center	51,740.00	275,585.16	532.63%
Public Works	40,500.00	42,761.77	105.58%
Sanitation	188,000.00	123,904.28	65.91%
Yard Waste	30,000.00	20,808.00	69.36%
Stormwater	5,500.00	1,473.36	26.79%
Streets	40,000.00	543,884.00	1359.71%
Drainage	101,233.00	245,521.29	242.53%
Parks	46,500.00	136,851.08	294.30%
Tree Management	30,000.00	24,335.00	81.12%
Recycling Collections	31,000.00	20,180.48	65.10%
Debt Service	90,090.00	61,924.62	68.74%
<b>Total General Fund Expenditures</b>	<b>2,285,266.00</b>	<b>2,562,065.27</b>	<b>112.11%</b>
<b>General Fund Operating Surplus (Deficit)</b>		<b>355,380.33</b>	

### **General Fund:**

The General Fund currently has an operating surplus of \$355,380.33.

Revenues are trending at 127% of the adopted budget and Expenditures are trending at 112% 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	2,650,755.03	
	GENERAL FUND EXPENDITURES	2,285,266.00	2,295,374.70	
	<b>CHANGE IN FUND BALANCE</b>	-	<b>355,380.33</b>	

### **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	-	6,144.44	6,144.44
01-000-4003	INVESTMENT INCOME	-	5,451.82	5,451.82
01-000-4005	INTEREST INCOME	400.00	2,469.09	2,069.09
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	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	111,750.45	(38,249.55)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	255,583.00	574,277.72	318,694.72
	<b>NON-DEPARTMENTAL REVENUES</b>	<b>1,577,427.00</b>	<b>1,821,361.46</b>	<b>243,934.46</b>

Investment income still has a positive variance. Interest income is still trending ahead of the fiscal year budget mainly due to cash account balances. Cable Franchise revenue is on target with the budget and \$200,000 of the contribution agreement revenue from the Refinery has been posted. The remaining \$100,000.00 was received and will be reflected on the March finance report.

The City has expended \$574,277.72 in ARPA funds thus far this fiscal year. Expenditures are listed under General Administration, Public Safety, Streets, Drainage, & Parks. An updated ARPA expenditure report will be submitted next month.

## General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	75,000.00	28,636.20	(46,363.80)
01-000-4025	MISCELLANEOUS REVENUE	-	8,088.90	8,088.90
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	16,000.00	(14,000.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	59,358.54	(16,641.46)
01-000-4055	AAT (CNS) LEASES	37,000.00	27,354.64	(9,645.36)
01-000-4090	RENTAL TAXES	-	1,347.41	1,347.41
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>218,100.00</b>	<b>141,845.00</b>	<b>(76,255.00)</b>
01-000-5000	SALARIES - GENERAL ADMINISTRATION	214,735.00	143,213.75	71,521.25
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,653.75	1,946.25
01-000-5010	PAYROLL TAXES - GA	19,718.00	11,860.60	7,857.40
01-000-5020	RETIREMENT PLAN - GA	6,442.00	3,704.58	2,737.42
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	1,404.65	595.35
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	26,547.03	(1,547.03)
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	2,459.40	40.60
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	56,000.00	38,942.13	17,057.87
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	1,380.94	1,619.06
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	1,786.90	813.10
01-000-5150	HEATING FUEL - GA	2,000.00	722.68	1,277.32
01-000-5160	INSURANCE / GENERAL - GA	72,000.00	59,370.16	12,629.84
01-000-5170	INSURANCE / HEALTH - GA	11,820.00	7,694.10	4,125.90
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	2,718.24	1,381.76
01-000-5270	LEGAL - GA	75,000.00	39,947.99	35,052.01
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,197.02	802.98
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	20,975.00	19,025.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	3,000.00	267.00	2,733.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	529.54	470.46
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	3,477.66	(477.66)
01-000-5355	PLANNING & INSPECTIONS - GA	40,000.00	14,567.71	25,432.29
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	313.96	136.04
01-000-5370	TELEPHONE - GA	9,500.00	6,204.27	3,295.73
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	388.24	2,111.76
01-000-5500	WATER - ARTESIAN	450.00	253.08	196.92
01-000-5600	BUILDING IMPROVEMENTS	-	8,406.85	(8,406.85)
01-000-8000	OPERATING TRANSFERS - GA	409,969.00	266,690.57	143,278.43
01-001-5000	SALARIES - ARPA	15,000.00	12,858.55	2,141.45
01-011-5010	Payroll Taxes - GA - ARPA	1,350.00	1,013.07	336.93
01-011-5070	Contract/Prof. Services - ARPA	30,000.00	18,890.31	11,109.69
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>1,097,734.00</b>	<b>729,895.29</b>	<b>367,838.71</b>

General Administration revenues are currently trending at 65% of the adopted budget.

General Administration expenses are currently trending at 66% of the adopted budget.

License & Permit revenue is currently below the targeted amount for this period in the fiscal year. In addition, the 2<sup>nd</sup> quarter of rental tax revenue is currently due and should be forthcoming.

February expenditures were operating expenses including final billing for the FY22 audit, which was almost \$1500.00 over the budget. Other expenditures over the fiscal year budget include contractual services and office supplies. Expenditures trending below the budget at this point in the fiscal year include legal and building maintenance. Planning & Inspections is trending below the budget, but we are currently waiting for catch-up invoices from BIU.

### **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	13,160.00	6,160.00
	<b>CODE ENFORCEMENT REVENUES</b>	<b>7,000.00</b>	<b>13,160.00</b>	<b>6,160.00</b>
01-050-5000	SALARIES - CE	24,960.00	7,484.84	17,475.16
01-050-5010	PAYROLL TAXES - CE	2,250.00	685.60	1,564.40
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	106.00	94.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	430.11	(130.11)
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>27,810.00</b>	<b>8,706.55</b>	<b>19,103.45</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	4,559.21	(2,440.79)
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	266,690.57	(143,278.43)
01-100-4910	FY23CRF-FIRE HALL CAPITAL IMPROVEMENTS	-	40,715.00	40,715.00
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
01-105-4900	DEPT OF SAFETY & HOMELAND SECURITY GRANT	-	5,642.80	5,642.80
	<b>PUBLIC SAFETY REVENUES</b>	<b>416,969.00</b>	<b>326,234.39</b>	<b>(90,734.61)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	208,060.00	139,766.72	68,293.28
01-100-5002	SALARIES - EXTRA DUTY	-	3,255.00	(3,255.00)
01-100-5003	SALARIES - OVERTIME	-	6,598.82	(6,598.82)
01-100-5010	PAYROLL TAXES - PS	18,725.00	12,356.08	6,368.92
01-100-5020	RETIREMENT PLANS - PS	6,242.00	4,655.62	1,586.38
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	3,000.00	1,686.00	1,314.00
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	8,000.00	4,836.00	3,164.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	400.00	150.00	250.00
01-100-5120	ELECTRICITY - PS	12,000.00	10,504.79	1,495.21
01-100-5140	GAS & OIL / VEHICLE - PS	17,000.00	7,736.60	9,263.40
01-100-5150	HEATING FUEL - PS	1,000.00	481.80	518.20
01-100-5170	INSURANCE / HEALTH - PS	58,700.00	39,147.26	19,552.74
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	8,456.32	2,043.68
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	31,807.00	16,892.67	14,914.33
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	187.50	62.50
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	4,899.36	5,100.64
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	648.08	851.92
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	1,367.94	3,632.06
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)
01-105-5070	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	-	40,715.00	(40,715.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>505,159.00</b>	<b>326,234.39</b>	<b>178,924.61</b>

Public Safety revenues for February included a Safety & Homeland Security grant that paid for our annual Axon bodycam licenses & equipment. Expenditures were mainly 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	-	2,207.02	2,207.02
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	1,800.00	2,300.00	500.00
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	20,750.00	12,250.00	(8,500.00)
01-200-4900	GRANT-IN-AID	35,000.00	17,277.21	(17,722.79)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	42,693.84	42,693.84
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	182,120.05	182,120.05
	<b>COMMUNITY CENTER REVENUES</b>	<b>57,550.00</b>	<b>258,848.12</b>	<b>201,298.12</b>

FY 22 CRF expenditures were additional payment to AECOM for the structural and architectural reviews as well as the design drawings for the CC HVAC project. FY23 CRF expenses were ceiling tile and light fixture repairs in the library and a \$50,000 deposit for the new shingle roof on the left side of the building.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	4,225.00	1,775.00
01-200-5010	PAYROLL TAXES - CC	540.00	394.77	145.23
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,122.72	877.28
01-200-5120	ELECTRICITY - CC	8,000.00	8,225.27	(225.27)
01-200-5150	HEATING FUEL - CC	12,000.00	5,983.22	6,016.78
01-200-5290	MAINTENANCE / BUILDING - CC	20,000.00	28,379.39	(8,379.39)
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	530.47	(130.47)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	679.43	320.57
01-200-5370	TELEPHONE - CC	1,800.00	1,231.00	569.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	90,195.05	(90,195.05)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	42,693.84	(42,693.84)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	91,925.00	(91,925.00)
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>51,740.00</b>	<b>275,585.16</b>	<b>(223,845.16)</b>

### **Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	40,671.77	(5,671.77)
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
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>40,500.00</b>	<b>42,761.77</b>	<b>(2,261.77)</b>

February expenditures included invoices for the February & March maintenance contract payments, trash removal for Dec & Jan, and payment for the 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	6,345.00	(1,875.00)
	<b>SANITATION REVENUES</b>	<b>8,220.00</b>	<b>6,345.00</b>	<b>(1,875.00)</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	188,000.00	123,904.28	64,095.72
	<b>SANITATION EXPENDITURES</b>	<b>188,000.00</b>	<b>123,904.28</b>	<b>64,095.72</b>

### Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	20,808.00	9,192.00
	<b>YARDWASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>20,808.00</b>	<b>9,192.00</b>

### 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	541.72	658.28
	<b>STORMWATER EXPENDITURES</b>	<b>5,500.00</b>	<b>1,473.36</b>	<b>4,026.64</b>

### 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
	<b>STREETS REVENUES</b>	<b>-</b>	<b>277,476.17</b>	<b>277,476.17</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	27,000.00	-	27,000.00
01-400-5120	ELECTRICITY - ST	3,000.00	530.95	2,469.05
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	7,630.00	(3,630.00)
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)
	<b>STREETS EXPENDITURES</b>	<b>40,000.00</b>	<b>543,884.00</b>	<b>(503,884.00)</b>

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

### **Drainage:**

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	38,058.00	38,058.00
	<b>DRAINAGE REVENUES</b>	-	<b>38,058.00</b>	<b>38,058.00</b>
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	100,233.00	233,493.29	(133,260.29)
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	-	12,028.00	(12,028.00)
	<b>DRAINAGE EXPENDITURES</b>	<b>101,233.00</b>	<b>245,521.29</b>	<b>(144,288.29)</b>

February ARPA expenses were payment to Reybold Construction Group for the Harbor Street storm sewer connection and payment to Duffield for the amendment to the Clinton Street Outfall project and the Harbor Street construction phase.

### **Park Maintenance:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-4900	COMMUNITY REDEV GRANT - SAFETY & PARKS	-	34,117.46	34,117.46
	<b>PARKS REVENUES</b>	-	<b>34,117.46</b>	<b>34,117.46</b>
01-500-5310	MAINTENANCE / PARKS - PK	45,000.00	41,063.15	3,936.85
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)
	<b>PARKS EXPENDITURES</b>	<b>46,500.00</b>	<b>136,851.08</b>	<b>(90,351.08)</b>

February maintenance expenditures consisted of leaf removal in the parks as well as the community center.

### **Tree Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	30,000.00	24,335.00	5,665.00
	<b>TREE EXPENDITURES</b>	<b>30,000.00</b>	<b>24,335.00</b>	<b>5,665.00</b>

February expenses were for tree removal in Battery Park.

### **Recycling Collection Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,000.00	20,180.48	10,819.52
	<b>RECYCLING EXPENDITURES</b>	<b>31,000.00</b>	<b>20,180.48</b>	<b>10,819.52</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	10,016.00	5,008.00
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>61,924.62</b>	<b>28,165.38</b>

### **Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	111,750.45	
	<b>REAL ESTATE TAX REVENUES</b>	<b>-</b>	<b>111,750.45</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	111,750.45	
	<b>REAL ESTATE TAX EXPENDITURES</b>	<b>-</b>	<b>111,750.45</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	-	49,773.74	
	<b>STREETS REVENUES</b>	<b>-</b>	<b>49,773.74</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	9,004.57	
	<b>STREETS EXPENDITURES</b>	<b>-</b>	<b>9,004.57</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>40,769.17</b>	

### **Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	35.35	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	<b>-</b>	<b>35.35</b>	
03-130-0000	REVOLVING LOAN FACADE PROGRAM	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>35.35</b>	

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

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	2,286.11	
	<b>SALLE REVENUES</b>	-	<b>2,286.11</b>	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	2,286.11	
	<b>SALLE EXPENDITURES</b>	-	<b>2,286.11</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	-	3,041.01	
	<b>EIDE REVENUES</b>	-	<b>3,041.01</b>	
03-150-5000	SALARIES	-	2,266.75	
03-150-5250	MACHINERY AND EQUIPMENT	-	774.26	
	<b>EIDE EXPENDITURES</b>	-	<b>3,041.01</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Community Transportation Fund**

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

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	
	<b>DELAWARE CITY DAY COMMITTEE REVENUES</b>	-	<b>50,754.95</b>	
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	
	<b>DELAWARE CITY DAY COMMITTEE EXPENDITURES</b>	-	<b>50,754.95</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Cash Balances:**

Please find below the reconciled balances of our bank accounts, as of February 28, 2023 and compared to prior month balances, as well as a check register for the month of February 2023.

DESCRIPTION	1/31/2023	2/28/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	600,089.50	534,868.72	(65,220.78)
CASH - WSFS MONEY MARKET	2,560,684.99	2,490,176.51	(70,508.48)
CASH - WSFS MONEY MARKET - ARPA FUNDS	452,232.10	292,433.43	(159,798.67)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	8,904.01	8,904.01	-
CASH - GRANT IN AID CHECKING	18,772.79	18,772.79	-
CASH - MUNICIPAL STREET AID FUND	59,707.12	50,702.55	(9,004.57)
CASH - REVOLVING LOAN FACADE FUND	72,288.23	72,302.09	13.86
CASH - SALLE FUND	6,959.81	6,179.81	(780.00)
CASH - EIDE FUND	7,596.21	7,596.21	-
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	1,169,076.08	1,144,892.32	(24,183.76)
<b>TOTAL RECONCILED BALANCE</b>	<b>5,038,509.10</b>	<b>4,709,026.70</b>	<b>(329,482.40)</b>

**FY'22 Bond and Capital Improvements Grant Funds**

\$350,000.00 – Community Center HVAC – remaining funds \$284,021.66

\$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 \$1,007,879.95

\$475,000.00 – Waterfront Study – remaining funds \$436,942.00

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade – remaining funds \$609,285.00

Check #	Check Date	Vendor Name	Description	Amount
15754	2/6/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15755	2/6/2023	BREEZELINE	8335 30 027 0003331	8.32
15756	2/6/2023	CERTIFIED SEAL CO.	STREET SWEEPING DEC 12 - 13TH	1,500.00
15757	2/6/2023	THE CUTTING EDGE, INC.	LEAF REMOVAL - BATTERY PARK	1,980.00
15757	2/6/2023	THE CUTTING EDGE, INC.	LEAF REMOVAL - CC & 7TH ST PK	2,140.00
15757	2/6/2023	THE CUTTING EDGE, INC.	TREE REMOVAL - BATTERY PARK	1,350.00
15757	2/6/2023	THE CUTTING EDGE, INC.	FEB 2023 MAINTENANCE/BRUSH CON	4,232.00
15758	2/6/2023	DIAMOND STATE TIRE, INC.	PS VEHICLE MAINTENANCE	626.16
15759	2/6/2023	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	4,264.00
15760	2/6/2023	PSC CONTRACTING, INC.	SERVICE CALL -CC KITCHEN	210.00
15761	2/6/2023	REYBOLD CONSTRUCTION GROUP LLC	HARBOR ST STORM SEWER CONNECT	150,568.83
15762	2/8/2023	CIVICPLUS LLC	MUNICODE BINDERS	476.36
15763	2/8/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	238.25
15764	2/8/2023	NEW CASTLE COUNTY	2200900120 - 250 FIFTH ST	251.43
15764	2/8/2023	NEW CASTLE COUNTY	2200800089 - 599 FIFTH ST	70.54
15764	2/8/2023	NEW CASTLE COUNTY	2200800057 - 407 CLINTON ST	25.54
15765	2/10/2023	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,247.70
15766	2/10/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	94.09
15767	2/10/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	77.33
15768	2/10/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	18.35
15769	2/10/2023	DIAMOND STATE TOWER	CEILING TILE & MISC REPAIRS-CC	6,014.05
15770	2/10/2023	FUELMAN	JAN 2023 FUEL PURCHASES	1,013.81
15771	2/10/2023	NEW CASTLE INSURANCE LTD	COMMERCIAL INSURANCE POLICY	5,499.33
15772	2/10/2023	PETTY CASH - CHARLENE HENDRIX	PETTY CASH REIMBURSEMENT-CC	291.75
15773	2/16/2023	GFL ENVIRONMENTAL	FEBRUARY 2023 WASTE/RECYCLING	17,996.22
15774	2/16/2023	VERIZON	152-016-685-0001-78	693.21
15775	2/21/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60520438-GEN SERV	15,475.81
15776	2/21/2023	AXON ENTERPRISE, INC	EVIDENCE.COM LICENSE & EQUIP	5,642.80
15777	2/21/2023	BUILDING INSPECTION	OCTOBER 2022 PERMIT FEES	999.00
15777	2/21/2023	BUILDING INSPECTION	NOVEMBER 2022 PERMIT FEES	679.00
15778	2/21/2023	THE CUTTING EDGE, INC.	DEC/JAN TRASH REMOVAL	1,308.00
15779	2/21/2023	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	2,998.75
15780	2/21/2023	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - MARCH 2023	5,798.02
15781	2/21/2023	VERIZON WIRELESS	720104185-00001 01/04-02/03	160.12
15782	2/21/2023	VERIZON	756-087-692-0001-54	159.00
15783	2/21/2023	WHISMAN GIORDANO	FINAL FY22 AUDIT BILLING	2,975.75
15784	2/23/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS	576.25
15785	2/23/2023	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
15785	2/23/2023	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
15786	2/23/2023	THE CUTTING EDGE, INC.	MARCH 2023 MAINTENANCE/BRUSH	4,232.00
15786	2/23/2023	THE CUTTING EDGE, INC.	STREET POTHOLE REPAIRS	4,680.00
15787	2/23/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - MARCH 2023	495.38
15788	2/23/2023	DEPT OF SAFETY & HOMELAND SEC	RADIO PROGRAMMING	187.50
15789	2/23/2023	GS DIRECT, LLC (AU1)	JAN 2023 PPA AGREEMENT	1,287.08
15790	2/23/2023	RHODUNDA, WILLIAMS,&KONDRASCHOW	JAN2023 GENERAL REPRESENTATION	4,756.00
15791	2/27/2023	ACTION SECURITY/MD ELECTRIC	SECURITY SERVICE CALL-CC	275.00
15792	2/27/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - MARCH 2023	187.34
15793	2/27/2023	LEE'S BEST CAR WASH	POLICE CAR WASHES (SEP-DEC 22)	72.00
15794	2/27/2023	MCCLAIN BROTHERS, LLC	NEW SHINGLE ROOF-LEFT SIDE	50,000.00
15795	2/27/2023	VERIZON	555-891-849-0001-39	61.03
				<b>306,566.23</b>