

City of Delaware City
December 14, 2023

TO: Mayor and City Council
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of November 30, 2023

Below please find the internal (unaudited) income and expense statement and check register for the 5 months ended November 30, 2023.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,456,470.00	1,347,969.28	92.55%
General Administration	196,824.00	104,210.51	52.95%
Code Enforcement	10,000.00	4,250.00	42.50%
Public Safety	443,905.00	424,261.78	95.57%
Community Center	61,150.00	111,041.61	181.59%
Sanitation	8,376.00	4,308.00	51.43%
Stormwater	-	-	0.00%
Streets	-	8,564.54	0.00%
Drainage	-	27,508.56	0.00%
Parks	-	-	0.00%
Total General Fund Revenues	2,176,725.00	2,032,114.28	93.36%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	1,137,530.00	505,809.92	44.47%
Code Enforcement	17,250.00	3,849.36	22.32%
Public Safety	443,495.00	424,261.78	95.66%
Community Center	54,900.00	117,081.85	213.26%
Public Works	50,500.00	24,194.47	47.91%
Sanitation	192,000.00	80,136.00	41.74%
Yard Waste	30,000.00	13,872.00	46.24%
Stormwater	4,900.00	473.80	9.67%
Streets	33,000.00	9,578.65	29.03%
Drainage	42,500.00	36,515.06	85.92%
Parks	46,500.00	28,742.38	61.81%
Tree Management	31,250.00	34,735.70	111.15%
Recycling Collections	31,500.00	13,028.05	41.36%
Debt Service	61,400.00	6,260.00	10.20%
Total General Fund Expenditures	2,176,725.00	1,298,539.02	59.66%
General Fund Operating Surplus (Deficit)			
		733,575.26	

General Fund:

The General Fund currently has an operating surplus of \$733,575.26.

Revenues are currently trending at 93% of the adopted budget and Expenditures are trending at 60% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	2,176,725.00	2,032,114.28	
	GENERAL FUND EXPENDITURES	2,176,725.00	1,298,539.02	
	CHANGE IN FUND BALANCE	-	733,575.26	

Non-Departmental Revenues:

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

Account ID	Account Description	2024 Budgeted	2024 Actual	Variance
01-000-4000	REAL ESTATE TAXES	911,101.00	912,792.31	1,691.31
01-000-4002	REAL ESTATE PENALTIES	-	3,939.58	3,939.58
01-000-4003	INVESTMENT INCOME	-	9,837.52	9,837.52
01-000-4005	INTEREST INCOME	5,000.00	3,628.68	(1,371.32)
01-000-4015	DONATIONS - GA	-	10,150.00	10,150.00
01-000-4060	CABLE FRANCHISE FEE	15,000.00	7,989.17	(7,010.83)
01-000-4065	PILOT	300,000.00	300,000.00	-
01-000-4070	SURPLUS EQUIPMENT SALES	-	1,800.00	1,800.00
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	137,000.00	76,630.15	(60,369.85)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	88,369.00	21,201.87	(67,167.13)
	NON-DEPARTMENTAL REVENUES	1,456,470.00	1,347,969.28	(108,500.72)

Investment income has a positive variance this month. A \$2,00.00 donation was received from the Community Park District for the Tree Commission. Real Estate transfer tax for the month was \$29,195.04.

\$21,201.87 in ARPA funds has been expended thus far this fiscal year. Expenditures are listed under General Administration, Public Safety, and Drainage.

General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	62,000.00	12,294.05	(49,705.95)
01-000-4025	MISCELLANEOUS REVENUE	-	22,605.59	22,605.59
01-000-4035	SALES - GA	50.00	12.00	(38.00)
01-000-4045	RENTAL PROPERTY	36,000.00	17,200.00	(18,800.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	31,304.50	(44,695.50)
01-000-4055	AAT (CNS) LEASES	17,384.00	17,413.65	29.65
01-000-4090	RENTAL TAXES	5,390.00	3,380.72	(2,009.28)
	GENERAL ADMINISTRATION REVENUES	196,824.00	104,210.51	(92,613.49)
01-000-5000	SALARIES - GENERAL ADMINISTRATION	261,177.00	120,031.15	141,145.85
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,695.00	1,905.00
01-000-5010	PAYROLL TAXES - GA	23,896.00	9,837.79	14,058.21
01-000-5020	RETIREMENT PLAN - GA	6,788.00	1,758.55	5,029.45
01-000-5035	ADVERTISING - GA	500.00	623.82	(123.82)
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	23,000.00	25,487.76	(2,487.76)
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	733.40	1,266.60
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	21,998.09	3,001.91
01-000-5095	GIFTS AND AWARDS	300.00	155.95	144.05
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	999.95	1,500.05
01-000-5110	ELECTION EXPENSE - GA	735.00	-	735.00
01-000-5120	ELECTRICITY - GA	58,000.00	20,561.43	37,438.57
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	193.75	56.25
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	1,181.25	1,818.75
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	803.32	1,796.68
01-000-5150	HEATING FUEL - GA	2,000.00	307.88	1,692.12
01-000-5160	INSURANCE / GENERAL - GA	75,000.00	24,258.70	50,741.30
01-000-5170	INSURANCE / HEALTH - GA	13,500.00	4,950.66	8,549.34
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	1,698.90	2,401.10
01-000-5270	LEGAL - GA	65,000.00	28,620.73	36,379.27
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,687.99	1,312.01
01-000-5290	MAINTENANCE / BUILDING - GA	25,000.00	12,295.66	12,704.34
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200.00	-	200.00
01-000-5320	MAINTENANCE / VEHICLE - GA	2,000.00	217.97	1,782.03
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	604.97	395.03
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	300.00	-	300.00
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	2,000.00	(2,000.00)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	1,213.95	1,786.05
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	12,897.90	22,102.10
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	192.16	257.84
01-000-5370	TELEPHONE - GA	9,500.00	3,701.18	5,798.82
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,000.00	875.78	1,124.22
01-000-5500	WATER - ARTESIAN	450.00	153.68	296.32
01-000-5600	BUILDING IMPROVEMENTS	-	12,300.00	(12,300.00)
01-000-8000	OPERATING TRANSFERS - GA	437,905.00	182,611.15	255,293.85
01-001-5000	SALARIES - ARPA	5,072.00	5,822.35	(750.35)
01-011-5010	Payroll Taxes - GA - ARPA	457.00	462.10	(5.10)
01-011-5070	Contract/Prof. Services - ARPA	36,000.00	-	36,000.00
	GENERAL ADMINISTRATION EXPENDITURES	1,137,530.00	505,809.92	631,720.08

General Administration revenues are currently at 53% of the adopted budget.

The antenna (AAT) lease payment was received for back rents for the Sprint Lease. Rental tax revenue for November were quarterly rental tax payments thru September 2023.

General Administration expenses are currently at 44% of the adopted budget. Expenses included payment to our assessor, progress billing for the FY23 audit, cloud hosting for our Edmunds software, gift cards for the Food Closet, and our HVAC preventive maintenance contract for Town Hall. In addition, ARPA Salaries expenses were for holiday bonuses.

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	10,000.00	4,250.00	(5,750.00)
	CODE ENFORCEMENT REVENUES	10,000.00	4,250.00	(5,750.00)
01-050-5000	SALARIES - CE	15,000.00	3,420.00	11,580.00
01-050-5010	PAYROLL TAXES - CE	1,350.00	323.71	1,026.29
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	-	200.00
01-050-5140	GAS & OIL / VEHICLE - CE	600.00	105.65	494.35
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	CODE ENFORCEMENT EXPENDITURES	17,250.00	3,849.36	13,400.64

Public Safety:

Public Safety revenues are generated by the activities of the Delaware City Police Department. These include court judgments, towing fees, extra duty requests, and grants.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-4010	FINES - PS	6,000.00	1,707.00	(4,293.00)
01-100-4015	DONATIONS - PS	-	18.00	18.00
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	3,777.72	3,777.72
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4035	SALES	-	570.00	570.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	437,905.00	182,611.15	(255,293.85)
01-100-4910	FY23CRF-FIRE HALL CAPITAL IMPROVEMENTS	-	232,250.00	232,250.00
01-101-4900	COMBAT VIOLENT CRIME	-	3,094.31	3,094.31
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	183.60	183.60
	PUBLIC SAFETY REVENUES	443,905.00	424,261.78	(19,643.22)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	252,505.00	105,420.06	147,084.94
01-100-5002	SALARIES - EXTRA DUTY	-	3,777.72	(3,777.72)
01-100-5003	SALARIES - OVERTIME	-	3,292.48	(3,292.48)
01-100-5010	PAYROLL TAXES - PS	22,726.00	8,794.75	13,931.25
01-100-5020	RETIREMENT PLANS - PS	8,145.00	2,744.35	5,400.65
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,950.00	964.69	985.31
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	5,000.00	572.00	4,428.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	300.00	150.00	150.00
01-100-5120	ELECTRICITY - PS	16,000.00	7,815.19	8,184.81
01-100-5140	GAS & OIL / VEHICLE - PS	16,000.00	3,954.46	12,045.54
01-100-5150	HEATING FUEL - PS	1,000.00	205.25	794.75
01-100-5170	INSURANCE / HEALTH - PS	64,915.00	24,109.34	40,805.66
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	4,300.00	1,415.20	2,884.80
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	14,914.00	-	14,914.00
01-100-5290	MAINTENANCE / BUILDING - PS	4,500.00	323.00	4,177.00
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	695.00	(445.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	638.97	9,361.03
01-100-5330	MATERIALS & SUPPLIES - PS	1,000.00	93.99	906.01
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	50.00	1,362.00	(1,312.00)
01-100-5350	OFFICE SUPPLIES - PS	500.00	35.98	464.02
01-100-5390	TRAINING, TRAVEL & FOOD - PS	1,000.00	1,020.00	(20.00)
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	8,838.52	(3,838.52)
01-100-6000	Fire & Rescue Impact Fees	6,600.00	6,600.00	-
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	2,520.00	(2,520.00)
01-101-5330	MATERIALS & SUPPLIES	-	574.31	(574.31)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	183.60	(183.60)
01-104-5000	SALARIES - PS - ARPA	6,275.00	5,451.50	823.50
01-104-5010	Payroll Taxes - PS - ARPA	565.00	459.42	105.58
01-160-5260	FIRE HALL CAPITAL OUTLAYS	-	232,250.00	(232,250.00)
	PUBLIC SAFETY EXPENDITURES	443,495.00	424,261.78	19,233.22

Public Safety revenue included a donation from Delaware City Day as well as sales from the autism and breast cancer patches.

November expenses were mainly operating expenses. Miscellaneous expenditures were the cost of the patches and the challenge coins. ARPA Salaries expenses were for holiday bonuses.

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, the Delaware City Library, and Grant-In-Aid revenues received from the State.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	2,400.00	700.00	(1,700.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	23,750.00	8,000.00	(15,750.00)
01-200-4900	GRANT-IN-AID	35,000.00	-	(35,000.00)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	15,019.61	15,019.61
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	87,322.00	87,322.00
	COMMUNITY CENTER REVENUES	61,150.00	111,041.61	49,891.61
01-200-5000	SALARIES - CC	6,000.00	2,500.00	3,500.00
01-200-5010	PAYROLL TAXES - CC	600.00	236.24	363.76
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,346.28	653.72
01-200-5120	ELECTRICITY - CC	12,000.00	11,004.83	995.17
01-200-5150	HEATING FUEL - CC	16,000.00	1,910.69	14,089.31
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	8,522.87	6,477.13
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	221.47	178.53
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	502.86	497.14
01-200-5370	TELEPHONE - CC	1,900.00	795.00	1,105.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	49,308.00	(49,308.00)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	15,019.61	(15,019.61)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	25,714.00	(25,714.00)
	COMMUNITY CENTER EXPENDITURES	54,900.00	117,081.85	(62,181.85)

November expenditures were mainly normal operating expenses and CRF expenses were payments to AECOM for the CC HVAC project.

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	45,000.00	23,924.47	21,075.53
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500.00	-	500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	270.00	4,730.00
	PUBLIC WORKS EXPENDITURES	50,500.00	24,194.47	26,305.53

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	8,376.00	4,308.00	(4,068.00)
	SANITATION REVENUES	8,376.00	4,308.00	(4,068.00)
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	192,000.00	80,136.00	111,864.00
	SANITATION EXPENDITURES	192,000.00	80,136.00	111,864.00

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	2,500.00	-	2,500.00
01-380-5120	ELECTRICITY - SW	2,400.00	473.80	1,926.20
	STORMWATER EXPENDITURES	4,900.00	473.80	4,426.20

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	8,564.54	8,564.54
	STREETS REVENUES	-	8,564.54	8,564.54
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	790.00	19,210.00
01-400-5120	ELECTRICITY - ST	3,000.00	1,311.15	1,688.85
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	1,435.00	2,565.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	6,042.50	(42.50)
	STREETS EXPENDITURES	33,000.00	9,578.65	23,421.35

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	27,508.56	27,508.56
	DRAINAGE REVENUES	-	27,508.56	27,508.56
01-450-5310	MAINTENANCE / DRAINAGE - DR	2,500.00	-	2,500.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	40,000.00	9,006.50	30,993.50
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	0.00	27,508.56	(27,508.56)
	DRAINAGE EXPENDITURES	42,500.00	36,515.06	5,984.94

FY23CRF expenses were payments to Verdantas for the seal wall study.

Park Maintenance:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	45,000.00	26,794.90	18,205.10
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	1,947.48	(447.48)
	PARKS EXPENDITURES	46,500.00	28,742.38	17,757.62

Park expenses for November included October mowing and the purchase of flags for the park.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	31,250.00	34,735.70	(3,485.70)
	TREE EXPENDITURES	31,250.00	34,735.70	(3,485.70)

November expenditures included final payment to Stein Tree Services for the tree removal contract with the Tree Commission. Additional expenditures included the planting of 20 trees around town which has been approved for an Urban Forestry matching grant. Tree maintenance is now over the fiscal year budget by \$3,485.70.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,500.00	13,028.05	18,471.95
	RECYCLING EXPENDITURES	31,500.00	13,028.05	18,471.95

Debt Service Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	46,376.00	-	46,376.00
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	6,260.00	8,764.00
	DEBT SERVICE EXPENDITURES	61,400.00	6,260.00	55,140.00

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	76,630.15	
	REAL ESTATE TAX REVENUES	-	76,630.15	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	76,630.15	
	REAL ESTATE TAX EXPENDITURES	-	76,630.15	
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,075.87	
	STREETS REVENUES	-	49,075.87	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	8,564.54	
	STREETS EXPENDITURES	-	8,564.54	
	NET CHANGE IN FUND BALANCE	-	40,511.33	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	71.89	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	71.89	
03-130-5090	FACADE GRANT	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	71.89	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	270.00	
	SALLE REVENUES	-	270.00	
03-140-5000	SALARIES	-	270.00	
	SALLE EXPENDITURES	-	270.00	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	827.99	
	EIDE REVENUES	-	827.99	
03-150-5250	MACHINERY AND EQUIPMENT	-	827.99	
	EIDE EXPENDITURES		827.99	
	NET CHANGE IN FUND BALANCE	-	-	

Delaware City Day Component Unit:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4015	SPONSORSHIPS	-	15,500.00	
11-000-4025	VENDOR FEES	-	6,047.50	
11-000-4035	TICKET SALES	-	1,105.00	
11-000-4900	GRANT-IN-AID	-	-	
	DELAWARE CITY DAY COMMITTEE REVENUES	-	22,652.50	
			-	
11-000-5035	ADVERTISING	-	4,110.67	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	54,645.84	
11-000-5330	MATERIALS/SUPPLIES	-	1,841.82	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	4,435.67	
	DELAWARE CITY DAY COMMITTEE EXPENDITURES	-	65,034.00	
	NET CHANGE IN FUND BALANCE	-	(42,381.50)	

We are currently waiting for an invoice from 1 Public Safety entity before we finalize the accounting for the 2023 event.

Cash Balances:

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

DESCRIPTION	10/31/2023	11/30/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	1,030,333.66	956,528.60	(73,805.06)
CASH - WSFS MONEY MARKET	1,482,545.14	2,676,737.28	1,194,192.14
CASH - WSFS MONEY MARKET - ARPA FUNDS	108,495.86	101,331.72	(7,164.14)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	15,209.92	14,519.98	(689.94)
CASH - GRANT IN AID CHECKING	19,000.00	19,000.00	-
CASH - MUNICIPAL STREET AID FUND	75,536.01	75,536.01	-
CASH - REVOLVING LOAN FACADE FUND	68,626.64	68,640.74	14.10
CASH - SALLE FUND	4,379.81	4,379.81	-
CASH - EIDE FUND	7,236.21	6,408.22	(827.99)
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	59,717.81	46,917.44	(12,800.37)
WSFS WEALTH INVESTMENT ACCOUNT	1,136,454.75	1,189,864.77	53,410.02
TOTAL RECONCILED BALANCE	4,036,457.99	5,188,786.75	1,152,328.76

**Increase in WSFS Money Market account is due to receipt of FY24 CRF grant funds. **

FY'22 Bond and Capital Improvements Grant Funds

\$350,000.00 – Community Center HVAC – remaining funds \$240,940.25

\$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 – remaining funds \$106,780.10

\$1,190,000 – Community Center Capital Improvements – remaining funds \$557,039.95

\$475,000.00 – Waterfront Study – remaining funds \$391,196.44

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade – remaining funds \$171,597.00

FY'24 Bond and Capital Improvement Grant Funds

\$750,000.00 – Waterfront Seawall Study and Repair

\$200,000.00 – Street Project

\$250,000.00 – ADA Ramp Upgrade

Check #	Check Date	Vendor Name	Description	Amount
16200	11/2/2023	DAVID KERR JR.	FIREARMS TRAINING	720.00
16201	11/2/2023	THE CUTTING EDGE, INC.	DOWNTOWN TRASH REMOVAL-SEP2023	735.75
16201	11/2/2023	THE CUTTING EDGE, INC.	NOV 2023 MAINTENANCE/BRUSH CON	4,232.00
16202	11/2/2023	DIAMOND COMPUTER INC.	REMOTE SERVICE-NETWORK ISSUES	75.00
16203	11/7/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - BATTERY PK	351.87
16203	11/7/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - COMM CENTER	224.38
16204	11/7/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60520438- GEN SVCS	5,787.35
16205	11/7/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	33.53
16206	11/7/2023	BREEZELINE	8335 30 027 0003331	8.32
16207	11/7/2023	DELMARVA POWER	5500 0544 167 - 407 CLINTON ST	3,779.89
16208	11/7/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	38.29
16209	11/7/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	119.47
16210	11/7/2023	DIAMOND STATE TIRE, INC.	BATTERY - 2021 FORD EXPLORER	274.99
16211	11/7/2023	REYNOLDS APPRAISAL COMPANY	SERVICES AS TOWN ASSESSOR	2,500.00
16212	11/7/2023	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - TOWN HALL	75.00
16212	11/7/2023	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - CC	75.00
16213	11/7/2023	VERIZON	555-891-849-0001-39	65.91
16214	11/13/2023	ABOVE & BEYOND ENTERTAINMENT	DJ SERVICES - HALLOWEEN PARADE	150.00
16215	11/13/2023	CAPITOL CLEANERS & LAUNDERERS	OCT 2023 DRY CLEANING	12.45
16216	11/13/2023	DAVE'S LOCKSMITH SERVICE LLC	CC DOOR LOCK ISSUES	270.00
16217	11/13/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	95.98
16218	11/13/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	284.25
16218	11/13/2023	DIAMOND COMPUTER INC.	IT WORK-TASERS & BODY CAMS	244.00
16219	11/13/2023	FLEETCOR TECHNOLOGIES	OCT 2023 FUEL PURCHASES	789.29
16220	11/13/2023	GFL ENVIRONMENTAL	NOV 2023 WASTE/RECYCLING	18,632.81
16221	11/13/2023	NEW CASTLE COUNTY	2200800057 - 407 CLINTON ST	25.54
16221	11/13/2023	NEW CASTLE COUNTY	2200800089 - 599 FIFTH ST	70.54
16221	11/13/2023	NEW CASTLE COUNTY	2200900120 - 250 FIFTH ST	251.43
16222	11/13/2023	STEIN TREE SERVICE, INC.	TREE REMOVALS	1,304.00
16223	11/16/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60520438-GEN SERV	3,148.89
16224	11/16/2023	BRANDYWINE NURSERIES	PLANTING & MULCHING 20 TREES	8,200.00
16225	11/16/2023	COUNTY BUILDING SERVICES, INC.	SEPT 2023 JANITORIAL SERVICES	525.00
16226	11/16/2023	DELAWARE POLICE CHIEF'S COUNCI	2024 MEMBERSHIP DUES-HENDERSON	150.00
16227	11/16/2023	DEPARTMENT OF HUMAN RESOURCES	HEALTH INSURANCE - DEC 2023	5,432.92
16228	11/16/2023	EDMUNDS GOVTECH	CLOUD HOSTING 02/01-01/31/25	3,893.76
16229	11/16/2023	EMBROIDERY CREATIONS BY SANDRA	PS UNIFORM SHIRT EMBROIDERY	188.00
16230	11/16/2023	DAVID KERR JR.	RANGE TRAINING - OFF WILLIAMS	300.00
16231	11/16/2023	THE MAP COMPANY	NYLON ARMED FORCES FLAGS	620.00
16232	11/16/2023	VERDANTAS	SEA WALL&SEA LEVEL RISE STUDY	1,653.25
16233	11/21/2023	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
16233	11/21/2023	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
16234	11/21/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - DEC 2023	454.92
16235	11/21/2023	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	263.82
16236	11/21/2023	DELMARVA POWER	5000 0009 717 - CLINTON ST	18.90
16237	11/21/2023	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	19.35
16238	11/21/2023	DELMARVA POWER	5000 0009 725 - CLINTON ST	19.16
16239	11/21/2023	DELMARVA POWER	5000 0009 774 - RT 9	65.14
16240	11/21/2023	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	37.54
16241	11/21/2023	DELMARVA POWER	5000 1281 877 - BAYARD ST	3,869.61
16242	11/21/2023	DIAMOND COMPUTER INC.	SERVICE FOR MAILBOX ISSUES	25.00
16243	11/21/2023	GS DIRECT, LLC (AU1)	OCTOBER 2023 PPA AGREEMENT	1,277.05
16244	11/21/2023	RHODUNDA, WILLIAMS, & KONDRASCHOW	OCT2023 GENERAL REPRESENTATION	1,906.00
16245	11/21/2023	THE EMBLEM AUTHORITY	DEL CITY POLICE PATCHES	856.00
16246	11/21/2023	VERIZON WIRELESS	720104185-00001 10/04-11/03	200.05
16247	11/21/2023	VERIZON	152-016-685-0001-78	691.91
16248	11/21/2023	VERIZON	756-087-692-0001-54	159.00
16249	11/21/2023	WHISMAN GIORDANO	FY 23 AUDIT PROGRESS BILLING	25,487.76
16250	11/30/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - BATT PK	351.87
16250	11/30/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - COMM CTR	224.38
16251	11/30/2023	BERRY REFRIGERATION	PREVENTATIVE MAINTENANCE CONTR	1,185.25
16252	11/30/2023	THE CUTTING EDGE, INC.	DEC 2023 MAINTENANCE/BRUSH CON	4,232.00
16252	11/30/2023	THE CUTTING EDGE, INC.	1 LG AMERICAN FLAG & 5 SERVICE	680.00
16252	11/30/2023	THE CUTTING EDGE, INC.	TREE REMOVAL-CLARK & 7TH ST PK	950.00
16253	11/30/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - DEC 2023	149.90
16254	11/30/2023	THE CUTTING EDGE, INC.	OCT & NOV 2023 MOWING	4,915.00
				114,001.29