

**City of Delaware City**  
**November 15, 2023**

**TO: Mayor and City Council**  
**FROM: Michelle Y. Graham, Finance Manager**  
**SUBJECT: Financial Report as of October 31, 2023**

Below please find the internal (unaudited) income and expense statement and check register for the 4 months ended October 31, 2023.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,456,470.00	1,250,979.23	85.89%
General Administration	196,824.00	71,235.58	36.19%
Code Enforcement	10,000.00	4,300.00	43.00%
Public Safety	443,905.00	389,427.38	87.73%
Community Center	61,150.00	104,244.82	170.47%
Sanitation	8,376.00	4,308.00	51.43%
Stormwater	-	-	0.00%
Streets	-	8,564.54	0.00%
Drainage	-	25,855.31	0.00%
Parks	-	-	0.00%
<b>Total General Fund Revenues</b>	<b>2,176,725.00</b>	<b>1,858,914.86</b>	<b>85.40%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	1,137,530.00	395,432.59	34.76%
Code Enforcement	17,250.00	3,403.43	19.73%
Public Safety	443,495.00	389,427.38	87.81%
Community Center	54,900.00	110,530.00	201.33%
Public Works	50,500.00	21,570.73	42.71%
Sanitation	192,000.00	64,108.80	33.39%
Yard Waste	30,000.00	11,560.00	38.53%
Stormwater	4,900.00	377.82	7.71%
Streets	33,000.00	9,380.27	28.43%
Drainage	42,500.00	34,861.81	82.03%
Parks	46,500.00	25,867.38	55.63%
Tree Management	31,250.00	24,281.70	77.70%
Recycling Collections	31,500.00	10,422.44	33.09%
Debt Service	61,400.00	5,008.00	8.16%
<b>Total General Fund Expenditures</b>	<b>2,176,725.00</b>	<b>1,106,232.35</b>	<b>50.82%</b>
<b>General Fund Operating Surplus (Deficit)</b>			
		<b>752,682.51</b>	

### **General Fund:**

The General Fund currently has an operating surplus of \$752,682.51.

Revenues are currently trending at 85% of the adopted budget and Expenditures are trending at 51% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	2,176,725.00	1,858,914.86	
	GENERAL FUND EXPENDITURES	2,176,725.00	1,106,232.35	
	<b>CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>752,682.51</b>	

### **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	-	3,400.20	3,400.20
01-000-4003	INVESTMENT INCOME	-	(43,572.50)	(43,572.50)
01-000-4005	INTEREST INCOME	5,000.00	2,950.90	(2,049.10)
01-000-4015	DONATIONS - GA	-	8,150.00	8,150.00
01-000-4060	CABLE FRANCHISE FEE	15,000.00	4,021.08	(10,978.92)
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	47,435.11	(89,564.89)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	88,369.00	14,002.13	(74,366.87)
	<b>NON-DEPARTMENTAL REVENUES</b>	<b>1,456,470.00</b>	<b>1,250,979.23</b>	<b>(205,490.77)</b>

Investment income continues to have a negative variance due to change in market value. \$2,500.00 in donations were received from the Jackson Lodge for the Senior Center (\$1,000.00) and the Food Closet (\$1,500.00). The \$1,800.00 in surplus equipment sales were from the sale of the 2005 Crown Victoria.

\$14,002.13 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	10,319.05	(51,680.95)
01-000-4025	MISCELLANEOUS REVENUE	-	22,585.59	22,585.59
01-000-4035	SALES - GA	50.00	2.00	(48.00)
01-000-4045	RENTAL PROPERTY	36,000.00	13,200.00	(22,800.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	23,432.33	(52,567.67)
01-000-4055	AAT (CNS) LEASES	17,384.00	-	(17,384.00)
01-000-4090	RENTAL TAXES	5,390.00	1,696.61	(3,693.39)
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>196,824.00</b>	<b>71,235.58</b>	<b>(125,588.42)</b>
01-000-5000	SALARIES - GENERAL ADMINISTRATION	261,177.00	98,707.59	162,469.41
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,297.50	2,302.50
01-000-5010	PAYROLL TAXES - GA	23,896.00	8,061.09	15,834.91
01-000-5020	RETIREMENT PLAN - GA	6,788.00	1,470.39	5,317.61
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	-	23,000.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	602.15	1,397.85
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	17,795.08	7,204.92
01-000-5095	GIFTS AND AWARDS	300.00	155.95	144.05
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	979.96	1,520.04
01-000-5110	ELECTION EXPENSE - GA	735.00	-	735.00
01-000-5120	ELECTRICITY - GA	58,000.00	16,819.75	41,180.25
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	43.75	206.25
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	962.92	2,037.08
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	740.41	1,859.59
01-000-5150	HEATING FUEL - GA	2,000.00	226.81	1,773.19
01-000-5160	INSURANCE / GENERAL - GA	75,000.00	25,812.70	49,187.30
01-000-5170	INSURANCE / HEALTH - GA	13,500.00	3,890.68	9,609.32
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	1,359.12	2,740.88
01-000-5270	LEGAL - GA	65,000.00	26,714.73	38,285.27
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,497.91	1,502.09
01-000-5290	MAINTENANCE / BUILDING - GA	25,000.00	8,570.41	16,429.59
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
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	1,213.95	1,786.05
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	8,758.45	26,241.55
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	96.08	353.92
01-000-5370	TELEPHONE - GA	9,500.00	2,935.04	6,564.96
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,000.00	764.37	1,235.63
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	149,369.53	288,535.47
01-001-5000	SALARIES - ARPA	5,072.00	2,147.35	2,924.65
01-011-5010	Payroll Taxes - GA - ARPA	457.00	163.48	293.52
01-011-5070	Contract/Prof. Services - ARPA	36,000.00	-	36,000.00
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>1,137,530.00</b>	<b>395,432.59</b>	<b>742,097.41</b>

General Administration revenues are currently at 36% of the adopted budget.

General Administration expenses are currently at 35% of the adopted budget. Advertising expense is currently over the fiscal year budget. Contractual services expenses for October included the annual maintenance contract for our Edmunds accounting software. Building maintenance expenses included mowing, HVAC repair, and cleaning expenses.

**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	4,300.00	(5,700.00)
	<b>CODE ENFORCEMENT REVENUES</b>	<b>10,000.00</b>	<b>4,300.00</b>	<b>(5,700.00)</b>
01-050-5000	SALARIES - CE	15,000.00	3,060.00	11,940.00
01-050-5010	PAYROLL TAXES - CE	1,350.00	289.17	1,060.83
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	-	200.00
01-050-5140	GAS & OIL / VEHICLE - CE	600.00	54.26	545.74
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>17,250.00</b>	<b>3,403.43</b>	<b>13,846.57</b>

## 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	1,392.16	(4,607.84)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	3,777.72	3,777.72
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	437,905.00	149,369.53	(288,535.47)
01-100-4910	FY23CRF-FIRE HALL CAPITAL IMPROVEMENTS	-	232,250.00	232,250.00
01-101-4900	COMBAT VIOLENT CRIME	-	2,404.37	2,404.37
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	183.60	183.60
	<b>PUBLIC SAFETY REVENUES</b>	<b>443,905.00</b>	<b>389,427.38</b>	<b>(54,477.62)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	252,505.00	87,958.25	164,546.75
01-100-5002	SALARIES - EXTRA DUTY	-	3,777.72	(3,777.72)
01-100-5003	SALARIES - OVERTIME	-	1,744.20	(1,744.20)
01-100-5010	PAYROLL TAXES - PS	22,726.00	7,332.52	15,393.48
01-100-5020	RETIREMENT PLANS - PS	8,145.00	2,198.06	5,946.94
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,950.00	764.64	1,185.36
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	5,000.00	328.00	4,672.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	300.00	-	300.00
01-100-5120	ELECTRICITY - PS	16,000.00	6,251.75	9,748.25
01-100-5140	GAS & OIL / VEHICLE - PS	16,000.00	3,279.47	12,720.53
01-100-5150	HEATING FUEL - PS	1,000.00	151.21	848.79
01-100-5170	INSURANCE / HEALTH - PS	64,915.00	19,622.43	45,292.57
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	4,300.00	1,132.16	3,167.84
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	363.98	9,636.02
01-100-5330	MATERIALS & SUPPLIES - PS	1,000.00	93.99	906.01
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	50.00	-	50.00
01-100-5350	OFFICE SUPPLIES - PS	500.00	35.98	464.02
01-100-5390	TRAINING, TRAVEL & FOOD - PS	1,000.00	720.00	280.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	8,532.25	(3,532.25)
01-100-6000	Fire & Rescue Impact Fees	6,600.00	6,600.00	-
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	2,100.00	(2,100.00)
01-101-5330	MATERIALS & SUPPLIES	-	304.37	(304.37)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	183.60	(183.60)
01-104-5000	SALARIES - PS - ARPA	6,275.00	2,451.50	3,823.50
01-104-5010	Payroll Taxes - PS - ARPA	565.00	233.30	331.70
01-160-5260	FIRE HALL CAPITAL OUTLAYS	-	232,250.00	(232,250.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>443,495.00</b>	<b>389,427.38</b>	<b>54,067.62</b>

October expenses were mainly operating expenses. Currently, Uniform & Personal Equipment is over the fiscal year budget.

### **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	6,000.00	(17,750.00)
01-200-4900	GRANT-IN-AID	35,000.00	-	(35,000.00)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	10,222.82	10,222.82
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	87,322.00	87,322.00
	<b>COMMUNITY CENTER REVENUES</b>	<b>61,150.00</b>	<b>104,244.82</b>	<b>43,094.82</b>
01-200-5000	SALARIES - CC	6,000.00	2,000.00	4,000.00
01-200-5010	PAYROLL TAXES - CC	600.00	189.00	411.00
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	897.52	1,102.48
01-200-5120	ELECTRICITY - CC	12,000.00	12,890.72	(890.72)
01-200-5150	HEATING FUEL - CC	16,000.00	1,421.17	14,578.83
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	6,777.87	8,222.13
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	221.47	178.53
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	251.43	748.57
01-200-5370	TELEPHONE - CC	1,900.00	636.00	1,264.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	49,308.00	(49,308.00)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	10,222.82	(10,222.82)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	25,714.00	(25,714.00)
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>54,900.00</b>	<b>110,530.00</b>	<b>(55,630.00)</b>

The electricity expense amount has since been decreased for the Library's portion of August and September's billing amounts. October building improvements expense was the final invoice for the Senior Center entrance project.

### **Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	45,000.00	21,300.73	23,699.27
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
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>50,500.00</b>	<b>21,570.73</b>	<b>28,929.27</b>

October expenditures included portable toilets, September downtown trash removal, and the November maintenance contract.

### **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)
	<b>SANITATION REVENUES</b>	<b>8,376.00</b>	<b>4,308.00</b>	<b>(4,068.00)</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	192,000.00	64,108.80	127,891.20
	<b>SANITATION EXPENDITURES</b>	<b>192,000.00</b>	<b>64,108.80</b>	<b>127,891.20</b>

Sanitation revenues increased due to 2<sup>nd</sup> quarter trash cart billing.

### **Yard Waste:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	11,560.00	18,440.00
	<b>YARDWASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>11,560.00</b>	<b>18,440.00</b>

### **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	377.82	2,022.18
	<b>STORMWATER EXPENDITURES</b>	<b>4,900.00</b>	<b>377.82</b>	<b>4,522.18</b>

### **Streets:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	8,564.54	8,564.54
	<b>STREETS REVENUES</b>	-	<b>8,564.54</b>	<b>8,564.54</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	790.00	19,210.00
01-400-5120	ELECTRICITY - ST	3,000.00	1,112.77	1,887.23
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)
	<b>STREETS EXPENDITURES</b>	<b>33,000.00</b>	<b>9,380.27</b>	<b>23,619.73</b>

### **Drainage:**

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	25,855.31	<b>25,855.31</b>
	<b>DRAINAGE REVENUES</b>	-	<b>25,855.31</b>	<b>25,855.31</b>
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	25,855.31	(25,855.31)
	<b>DRAINAGE EXPENDITURES</b>	<b>42,500.00</b>	<b>34,861.81</b>	<b>7,638.19</b>

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

### **Park Maintenance:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	45,000.00	25,219.90	19,780.10
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	647.48	852.52
	<b>PARKS EXPENDITURES</b>	<b>46,500.00</b>	<b>25,867.38</b>	<b>20,632.62</b>

October park maintenance expenses included September mowing and fall landscape clean-up.

### **Tree Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	31,250.00	24,281.70	6,968.30
	<b>TREE EXPENDITURES</b>	<b>31,250.00</b>	<b>24,281.70</b>	<b>6,968.30</b>

October expenditures included payment to Stein Tree Services for the tree removal contract with the Tree Commission.



### Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,500.00	10,422.44	21,077.56
	RECYCLING EXPENDITURES	31,500.00	10,422.44	21,077.56

### 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	5,008.00	10,016.00
	DEBT SERVICE EXPENDITURES	61,400.00	5,008.00	56,392.00

### Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	47,435.11	
	REAL ESTATE TAX REVENUES	-	47,435.11	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	47,435.11	
	REAL ESTATE TAX EXPENDITURES	-	47,435.11	
	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	-	57.79	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	-	<b>57.79</b>	
03-130-5090	FACADE GRANT	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	-	-	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>57.79</b>	

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

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

**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	-	-	
	<b>DELAWARE CITY DAY COMMITTEE REVENUES</b>	-	<b>22,652.50</b>	
			-	
11-000-5035	ADVERTISING	-	2,421.80	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	51,525.84	
11-000-5330	MATERIALS/SUPPLIES	-	-	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	3,961.00	
	<b>DELAWARE CITY DAY COMMITTEE EXPENDITURES</b>	-	<b>57,908.64</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>(35,256.14)</b>	

The Ticket Sales entry is for the sale of the Delaware City Day t-shirts. Entertainment/Activities consists of fireworks, games, public safety, fire dept, rentals, and other expenses.

Miscellaneous expenditures consist of payment for the t-shirt and hoodies order. We are currently waiting for invoices from 2 Public Safety entities before we finalize the accounting for the 2023 event.

### **Cash Balances:**

Please find below the reconciled balances of our bank accounts, as of October 31, 2023 and compared to prior month balances, as well as a check register for the month of October 2023.

DESCRIPTION	9/30/2023	10/31/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	1,144,264.15	1,030,333.66	(113,930.49)
CASH - WSFS MONEY MARKET	1,528,750.21	1,482,545.14	(46,205.07)
CASH - WSFS MONEY MARKET - ARPA FUNDS	108,820.89	108,495.86	(325.03)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	4,999.64	15,209.92	10,210.28
CASH - GRANT IN AID CHECKING	9,500.00	19,000.00	9,500.00
CASH - MUNICIPAL STREET AID FUND	75,536.01	75,536.01	-
CASH - REVOLVING LOAN FACADE FUND	68,612.07	68,626.64	14.57
CASH - SALLE FUND	4,379.81	4,379.81	-
CASH - EIDE FUND	7,236.21	7,236.21	-
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	105,352.83	59,717.81	(45,635.02)
WSFS WEALTH INVESTMENT ACCOUNT	1,156,865.42	1,136,454.75	(20,410.67)
<b>TOTAL RECONCILED BALANCE</b>	<b>4,243,239.42</b>	<b>4,036,457.99</b>	<b>(206,781.43)</b>

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

\$350,000.00 – Community Center HVAC – remaining funds \$245,737.04

\$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 \$392,849.69

\$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
16143	10/3/2023	ACTION SECURITY/MD ELECTRIC	SECURITY CALL-LIBRARY	373.87
16144	10/3/2023	BERRY REFRIGERATION	AIR CONDITIONER REPAIR	767.41
16145	10/3/2023	DIAMOND COMPUTER INC.	NETWORK ACCESS - CITY MANAGER	50.00
16146	10/3/2023	RHODUNDA, WILLIAMS,&KONDRASCHOW	AUG2023 GENERAL REPRESENTATION	3,170.00
16147	10/3/2023	VERIZON	555-891-849-0001-39	62.73
16148	10/3/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS-COMM CENTER	224.38
16148	10/3/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - BATT PARK	351.87
16149	10/11/2023	AECOM TECHNICAL SERVICES, INC.	DECITY MARINA VILLAGE-60701907	1,130.75
16150	10/11/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	33.53
16151	10/11/2023	BREEZELINE	8335 30 027 0003331	8.32
16152	10/11/2023	COUNTY BUILDING SERVICES, INC.	AUG 2023 JANITORIAL SERVICES	525.00
16153	10/11/2023	DELMARVA COMMUNICATIONS, INC.	REPLACE LAPTOP DOCKS IN PS VEH	695.00
16154	10/11/2023	DELMARVA POWER	5000 0009 725 - CLINTON ST	18.08
16155	10/11/2023	DELMARVA POWER	5000 0009 717 - CLINTON ST	17.83
16156	10/11/2023	DELMARVA POWER	5000 0009 774 - RT 9	18.20
16157	10/11/2023	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAM	18.26
16158	10/11/2023	DUFFIELD ASSOCIATES, INC.	MONROE & MADISON-FEMA APP	2,650.25
16159	10/11/2023	MODERNCONTROLS, INC	KITCHEN EXHAUST & 1ST FLOOR	35,800.00
16160	10/11/2023	MUNICIPAL EMERGENCY SERVICES	BULLETPROOF VEST-OFFICER WEBB	982.56
16160	10/11/2023	MUNICIPAL EMERGENCY SERVICES	TACTICAL VEST CARRIER	249.00
16161	10/17/2023	THE CUTTING EDGE, INC.	LANDSCAPE CLEANUP	4,670.00
16161	10/17/2023	THE CUTTING EDGE, INC.	SEPT 2023 MOWING	3,690.00
16162	10/17/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	98.79
16163	10/17/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	90.50
16164	10/17/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	117.01
16165	10/17/2023	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	119.99
16166	10/17/2023	DELMARVA POWER	5500 0544 167 - 407 CLINTON ST	3,764.64
16167	10/17/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	284.25
16168	10/17/2023	GFL ENVIRONMENTAL	OCT 2023 WASTE/RECYCLING	18,582.81
16169	10/17/2023	STEIN TREE SERVICE, INC.	TREE REMOVALS	12,116.70
16170	10/17/2023	VERIZON WIRELESS	720104185-00001 09/04-10/03	200.21
16171	10/19/2023	ARTESIAN WATER	6282000589 - TOWN HALL	33.71
16171	10/19/2023	ARTESIAN WATER	2838769314 - CANAL STREET	18.75
16172	10/19/2023	BERRY REFRIGERATION	AIR CONDITIONER ISSUE	853.00
16173	10/19/2023	CAPITOL CLEANERS & LAUNDERERS	SEPTEMBER DRY CLEANING	25.50
16174	10/19/2023	DIAMOND STATE TOWER	CC SENIOR CENTER ENTRANCE	3,110.00
16175	10/19/2023	FLEETCOR TECHNOLOGIES	SEPT 2023 FUEL PURCHASES	636.00
16176	10/19/2023	PSC CONTRACTING, INC.	SERVICE CALL - 9/27/23	383.50
16177	10/19/2023	VERIZON	152-016-685-0001-78	693.42
16178	10/19/2023	ATLANTIC TACTICAL	FIREARM AMMUNITION	4,653.36
16179	10/19/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - NOV 2023	565.90
16180	10/19/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - NOV 2023	149.90
16181	10/19/2023	DEPARTMENT OF HUMAN RESOURCES	HEALTH INSURANCE - NOV 2023	5,432.92
16182	10/19/2023	NEW CASTLE INSURANCE LTD	COMMERCIAL INSURANCE POLICY	1,095.00
16183	10/19/2023	VERIZON	756-087-692-0001-54	159.00
16184	10/25/2023	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
16184	10/25/2023	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
16185	10/25/2023	DOVER ARMY-NAVY STORE, INC.	PS KAHKI TACT PANTS	164.25
16186	10/25/2023	DUFFIELD ASSOCIATES, INC.	MONROE&MADISON FLOOD MITIGATIO	869.75
16187	10/25/2023	EDMUNDS GOVTECH	2024 SOFTWARE MAINTENANCE	14,268.51
16188	10/25/2023	EMBROIDERY CREATIONS BY SANDRA	PS UNIFORM SHIRT EMBROIDERY	292.00
16189	10/25/2023	RHODUNDA, WILLIAMS,&KONDRASCHOW	SEP2023 GENERAL REPRESENTATION	6,229.60
16190	10/25/2023	VERDANTAS	SEAWALL & SEA LEVEL RISE STUDY	4,785.75
16191	10/25/2023	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAM	126.32
16192	10/25/2023	DELMARVA POWER	5000 0009 717 - CLINTON ST	194.15
16193	10/25/2023	DELMARVA POWER	5000 0009 774 - RT 9	45.87
16194	10/25/2023	DELMARVA POWER	5000 0009 725 - CLINTON ST	88.20
16195	10/25/2023	DELMARVA POWER	5000 0009 386 - CLINTON ST	1,001.17
16196	10/25/2023	DELMARVA POWER	5000 1281 877 - BAYARD ST	9,295.31
16197	10/25/2023	FRANKLIN RUBBER STAMP CO.	NAME PLATE - HARRY HILL	62.00
16198	10/25/2023	GANNETT DELAWARE LOCALI	LEGAL NOTICE	339.66
16199	10/25/2023	HOOPES FIRE PREVENTION, INC.	FIRE EXT INSP & ANNUAL SERVICE	323.00
				<b>147,400.26</b>