

**City of Delaware City**  
**October 12, 2023**

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

Below please find the internal (unaudited) income and expense statement and check register for the 3 months ended September 30, 2023.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,456,470.00	1,258,767.89	86.43%
General Administration	196,824.00	64,298.96	32.67%
Code Enforcement	10,000.00	3,150.00	31.50%
Public Safety	443,905.00	312,603.55	70.42%
Community Center	61,150.00	98,934.82	161.79%
Sanitation	8,376.00	2,154.00	25.72%
Stormwater	-	-	0.00%
Streets	-	8,564.54	0.00%
Drainage	-	17,911.56	0.00%
Parks	-	-	0.00%
<b>Total General Fund Revenues</b>	<b>2,176,725.00</b>	<b>1,766,385.32</b>	<b>81.15%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	1,137,530.00	298,600.94	26.25%
Code Enforcement	17,250.00	2,637.28	15.29%
Public Safety	443,495.00	312,603.55	70.49%
Community Center	54,900.00	97,009.58	176.70%
Public Works	50,500.00	18,563.11	36.76%
Sanitation	192,000.00	48,131.60	25.07%
Yard Waste	30,000.00	9,248.00	30.83%
Stormwater	4,900.00	279.03	5.69%
Streets	33,000.00	8,642.87	26.19%
Drainage	42,500.00	26,556.06	62.48%
Parks	46,500.00	19,553.88	42.05%
Tree Management	31,250.00	12,165.00	38.93%
Recycling Collections	31,500.00	7,816.83	24.82%
Debt Service	61,400.00	3,756.00	6.12%
<b>Total General Fund Expenditures</b>	<b>2,176,725.00</b>	<b>865,563.73</b>	<b>39.76%</b>
<b>General Fund Operating Surplus (Deficit)</b>		<b>900,821.59</b>	

### **General Fund:**

The General Fund currently has an operating surplus of \$900,821.59.

Revenues are currently trending at 81% of the adopted budget and Expenditures are trending at 40% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	2,176,725.00	1,766,385.32	
	GENERAL FUND EXPENDITURES	2,176,725.00	865,563.73	
	<b>CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>900,821.59</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	911,101.02	0.02
01-000-4002	REAL ESTATE PENALTIES	-	1,256.33	1,256.33
01-000-4003	INVESTMENT INCOME	-	(23,161.83)	(23,161.83)
01-000-4005	INTEREST INCOME	5,000.00	2,265.25	(2,734.75)
01-000-4015	DONATIONS - GA	-	5,650.00	5,650.00
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	-
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	137,000.00	43,995.91	(93,004.09)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	88,369.00	13,640.13	(74,728.87)
	<b>NON-DEPARTMENTAL REVENUES</b>	<b>1,456,470.00</b>	<b>1,258,767.89</b>	<b>(197,702.11)</b>

Real estate taxes were due on September 30<sup>th</sup>. The City collected 96% of the taxes billed for tax year 2023. Investment income currently has a negative variance due to change in market value.

\$13,640.13 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	8,188.60	(53,811.40)
01-000-4025	MISCELLANEOUS REVENUE	-	22,476.03	22,476.03
01-000-4035	SALES - GA	50.00	2.00	(48.00)
01-000-4045	RENTAL PROPERTY	36,000.00	10,200.00	(25,800.00)
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	-	(5,390.00)
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>196,824.00</b>	<b>64,298.96</b>	<b>(132,525.04)</b>
01-000-5000	SALARIES - GENERAL ADMINISTRATION	261,177.00	77,384.03	183,792.97
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	-	750.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,023.75	2,576.25
01-000-5010	PAYROLL TAXES - GA	23,896.00	6,172.24	17,723.76
01-000-5020	RETIREMENT PLAN - GA	6,788.00	1,204.73	5,583.27
01-000-5035	ADVERTISING - GA	500.00	284.16	215.84
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	432.50	1,567.50
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	3,117.32	21,882.68
01-000-5095	GIFTS AND AWARDS	300.00	155.95	144.05
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	899.97	1,600.03
01-000-5110	ELECTION EXPENSE - GA	735.00	-	735.00
01-000-5120	ELECTRICITY - GA	58,000.00	13,958.74	44,041.26
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	43.75	206.25
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	609.74	2,390.26
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	473.02	2,126.98
01-000-5150	HEATING FUEL - GA	2,000.00	111.33	1,888.67
01-000-5160	INSURANCE / GENERAL - GA	75,000.00	24,717.70	50,282.30
01-000-5170	INSURANCE / HEALTH - GA	13,500.00	2,728.00	10,772.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	1,019.34	3,080.66
01-000-5270	LEGAL - GA	65,000.00	17,315.13	47,684.87
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,085.68	1,914.32
01-000-5290	MAINTENANCE / BUILDING - GA	25,000.00	5,115.00	19,885.00
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	577.36	422.64
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	300.00	-	300.00
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	704.43	2,295.57
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	2,170.57	7,329.43
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,000.00	764.37	1,235.63
01-000-5500	WATER - ARTESIAN	450.00	101.22	348.78
01-000-5600	BUILDING IMPROVEMENTS	-	12,300.00	(12,300.00)
01-000-8000	OPERATING TRANSFERS - GA	437,905.00	112,747.58	325,157.42
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>298,600.94</b>	<b>838,929.06</b>

General Administration revenues are currently at 33% of the adopted budget.

General Administration expenses are currently at 26% of the adopted budget. Expenses were mainly operating expenses. Building maintenance expenses included mowing, air conditioner repairs, and janitorial services. September Planning expenses were payment to AECOM for the DNREC floodplain review.

**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	3,150.00	(6,850.00)
	<b>CODE ENFORCEMENT REVENUES</b>	<b>10,000.00</b>	<b>3,150.00</b>	<b>(6,850.00)</b>
01-050-5000	SALARIES - CE	15,000.00	2,360.00	12,640.00
01-050-5010	PAYROLL TAXES - CE	1,350.00	223.02	1,126.98
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>2,637.28</b>	<b>14,612.72</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	1,128.00	(4,872.00)
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	437,905.00	112,747.58	(325,157.42)
01-100-4910	FY23CRF-FIRE HALL CAPITAL IMPROVEMENTS	-	196,450.00	196,450.00
01-101-4900	COMBAT VIOLENT CRIME	-	2,044.37	2,044.37
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	183.60	183.60
	<b>PUBLIC SAFETY REVENUES</b>	<b>443,905.00</b>	<b>312,603.55</b>	<b>(131,301.45)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	252,505.00	69,493.46	183,011.54
01-100-5003	SALARIES - OVERTIME	-	1,744.20	(1,744.20)
01-100-5010	PAYROLL TAXES - PS	22,726.00	5,613.32	17,112.68
01-100-5020	RETIREMENT PLANS - PS	8,145.00	1,706.40	6,438.60
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,950.00	564.43	1,385.57
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	4,422.41	11,577.59
01-100-5140	GAS & OIL / VEHICLE - PS	16,000.00	2,683.34	13,316.66
01-100-5150	HEATING FUEL - PS	1,000.00	74.22	925.78
01-100-5170	INSURANCE / HEALTH - PS	64,915.00	15,114.28	49,800.72
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	4,300.00	849.12	3,450.88
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	14,914.00	-	14,914.00
01-100-5290	MAINTENANCE / BUILDING - PS	4,500.00	-	4,500.00
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	-	250.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	363.98	9,636.02
01-100-5330	MATERIALS & SUPPLIES - PS	1,000.00	87.95	912.05
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	-	1,000.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	1,559.69	3,440.31
01-100-6000	Fire & Rescue Impact Fees	6,600.00	6,600.00	-
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	1,740.00	(1,740.00)
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	-	196,450.00	(196,450.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>443,495.00</b>	<b>312,603.55</b>	<b>130,891.45</b>

September expenses were normal operating expenses. In addition, the budgeted fire & rescue impact fees were paid to the Delaware City Fire Company.

### **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
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	2,400.00	500.00	(1,900.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	23,750.00	4,000.00	(19,750.00)
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	-	84,212.00	84,212.00
	<b>COMMUNITY CENTER REVENUES</b>	<b>61,150.00</b>	<b>98,934.82</b>	<b>37,784.82</b>
01-200-5000	SALARIES - CC	6,000.00	1,500.00	4,500.00
01-200-5010	PAYROLL TAXES - CC	600.00	141.75	458.25
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	673.14	1,326.86
01-200-5120	ELECTRICITY - CC	12,000.00	5,637.15	6,362.85
01-200-5150	HEATING FUEL - CC	16,000.00	698.81	15,301.19
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	5,284.00	9,716.00
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	211.48	188.52
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	251.43	748.57
01-200-5370	TELEPHONE - CC	1,900.00	477.00	1,423.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	46,198.00	(46,198.00)
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>97,009.58</b>	<b>(42,109.58)</b>

September building maintenance expenses included 2 months of mowing as well as landscape clean-up. FY23 CRF expenditures consisted of construction expenses for the senior center entrance project.

### **Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	45,000.00	18,293.11	26,706.89
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>18,563.11</b>	<b>31,936.89</b>

September expenditures included portable toilets and the October 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	2,154.00	(6,222.00)
	<b>SANITATION REVENUES</b>	<b>8,376.00</b>	<b>2,154.00</b>	<b>(6,222.00)</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	192,000.00	48,131.60	143,868.40
	<b>SANITATION EXPENDITURES</b>	<b>192,000.00</b>	<b>48,131.60</b>	<b>143,868.40</b>

### **Yard Waste:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	9,248.00	20,752.00
	<b>YARDWASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>9,248.00</b>	<b>20,752.00</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	279.03	2,120.97
	<b>STORMWATER EXPENDITURES</b>	<b>4,900.00</b>	<b>279.03</b>	<b>4,620.97</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	375.37	2,624.63
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>8,642.87</b>	<b>24,357.13</b>

\$8,564.54 in Municipal Street Aid has been recognized thus far this fiscal year for streets expenses.

**Drainage:**

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	17,911.56	<b>17,911.56</b>
	<b>DRAINAGE REVENUES</b>	-	<b>17,911.56</b>	<b>17,911.56</b>
01-450-5310	MAINTENANCE / DRAINAGE - DR	2,500.00	-	2,500.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	40,000.00	8,644.50	31,355.50
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	0.00	17,911.56	(17,911.56)
	<b>DRAINAGE EXPENDITURES</b>	<b>42,500.00</b>	<b>26,556.06</b>	<b>15,943.94</b>

**Park Maintenance:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	45,000.00	18,906.40	26,093.60
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	647.48	852.52
	<b>PARKS EXPENDITURES</b>	<b>46,500.00</b>	<b>19,553.88</b>	<b>26,946.12</b>

**Tree Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	31,250.00	12,165.00	19,085.00
	<b>TREE EXPENDITURES</b>	<b>31,250.00</b>	<b>12,165.00</b>	<b>19,085.00</b>

No expenditures for September.

**Recycling Collection Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,500.00	7,816.83	23,683.17
	<b>RECYCLING EXPENDITURES</b>	<b>31,500.00</b>	<b>7,816.83</b>	<b>23,683.17</b>



**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	3,756.00	11,268.00
	<b>DEBT SERVICE EXPENDITURES</b>	<b>61,400.00</b>	<b>3,756.00</b>	<b>57,644.00</b>

**Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	43,995.91	
	<b>REAL ESTATE TAX REVENUES</b>	<b>-</b>	<b>43,995.91</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	43,995.91	
	<b>REAL ESTATE TAX EXPENDITURES</b>	<b>-</b>	<b>43,995.91</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	-	49,075.87	
	<b>STREETS REVENUES</b>	<b>-</b>	<b>49,075.87</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	8,564.54	
	<b>STREETS EXPENDITURES</b>	<b>-</b>	<b>8,564.54</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>40,511.33</b>	

**Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	43.22	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	<b>-</b>	<b>43.22</b>	
03-130-5090	FACADE GRANT	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	<b>-</b>	<b>-</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>43.22</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	-	14,500.00	
11-000-4025	VENDOR FEES	-	5,222.50	
11-000-4035	TICKET SALES	-	-	
11-000-4900	GRANT-IN-AID	-	-	
	<b>DELAWARE CITY DAY COMMITTEE REVENUES</b>	-	<b>19,722.50</b>	
			-	
11-000-5035	ADVERTISING	-	471.80	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	11,241.61	
11-000-5330	MATERIALS/SUPPLIES	-	-	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	1,980.50	
	<b>DELAWARE CITY DAY COMMITTEE EXPENDITURES</b>	-	<b>13,693.91</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>6,028.59</b>	

### **Cash Balances:**

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

DESCRIPTION	8/31/2023	9/30/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	209,025.10	1,144,264.15	935,239.05
CASH - WSFS MONEY MARKET	1,565,179.56	1,528,750.21	(36,429.35)
CASH - WSFS MONEY MARKET - ARPA FUNDS	108,785.12	108,820.89	35.77
CASH - VIOLENT CRIMES CHECKING ACCOUNT	5,569.64	4,999.64	(570.00)
CASH - GRANT IN AID CHECKING	9,500.00	9,500.00	-
CASH - MUNICIPAL STREET AID FUND	26,460.14	75,536.01	49,075.87
CASH - REVOLVING LOAN FACADE FUND	68,597.97	68,612.07	14.10
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	93,493.94	105,352.83	11,858.89
WSFS WEALTH INVESTMENT ACCOUNT	1,182,446.88	1,156,865.42	(25,581.46)
<b>TOTAL RECONCILED BALANCE</b>	<b>3,309,596.55</b>	<b>4,243,239.42</b>	<b>933,642.87</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 \$560,149.95

\$475,000.00 – Waterfront Study – remaining funds \$400,793.44

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade – remaining funds \$207,397.00

### **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
16108	9/7/2023	DELAWARE CITY FIRE COMPANY	IMPACT FEES	6,600.00
16109	9/7/2023	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,762.64
16110	9/7/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	110.08
16111	9/7/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	78.33
16112	9/7/2023	KAIROS LANDSCAPING	TOWN HALL SIDEWALK&STEP REPAIR	12,300.00
16113	9/7/2023	LEE'S BEST CAR WASH	JUN-JUL 2023 POLICE CAR WASHES	42.00
16114	9/12/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - BATTERY PK	351.87
16114	9/12/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - 250 5TH ST	224.38
16115	9/12/2023	AECOM TECHNICAL SERVICES, INC.	DECITY MARINA VILLAGE-60701907	2,467.10
16115	9/12/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438 -GEN SVCS	5,734.90
16116	9/12/2023	BREEZELINE	8335 30 027 0003331	8.32
16117	9/12/2023	THE CUTTING EDGE, INC.	BATT PK & COMM CENTER CLEAN-UP	2,860.00
16117	9/12/2023	THE CUTTING EDGE, INC.	JULY 2023 MOWING	3,690.00
16117	9/12/2023	THE CUTTING EDGE, INC.	AUG 2023 MOWING	4,915.00
16118	9/12/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	68.38
16119	9/12/2023	DIAMOND STATE TIRE, INC.	OIL CHANGE & FLAT REPAIR	150.00
16120	9/12/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	284.25
16121	9/12/2023	FLEETCOR TECHNOLOGIES	AUG 2023 FUEL PURCHASES	936.14
16122	9/12/2023	NEW CASTLE INSURANCE LTD	COMMERCIAL INSURANCE POLICY	5,498.70
16123	9/12/2023	DEPARTMENT OF HUMAN RESOURCES	HEALTH INSURANCE - OCT 2023	5,432.92
16124	9/12/2023	DIAMOND COMPUTER INC.	NEW EMPLOYEE SET-UP	100.00
16125	9/12/2023	VERDANTAS	SEA WALL&SEA LEVEL RISE STUDY	6,268.06
16126	9/21/2023	CAPITOL CLEANERS & LAUNDERERS	AUG 2023 DRY CLEANING	12.45
16127	9/21/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - OCT 2023	343.94
16128	9/21/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - OCT 2023	149.90
16129	9/21/2023	GFL ENVIRONMENTAL	SEPTEMBER 2023 WASTE/RECYCLING	18,682.81
16130	9/21/2023	GS DIRECT, LLC (AU1)	AUG 2023 PPA AGREEMENT	3,399.76
16131	9/21/2023	RUSH UNIFORM INC.	METAL NAME PIN & TIE BAR	50.90
16132	9/21/2023	VERIZON WIRELESS	720104185-00001 08/04-09/03	200.17
16133	9/21/2023	VERIZON	152-016-685-0001-78	679.58
16134	9/21/2023	VERIZON	756-087-692-0001-54	159.00
16135	9/27/2023	CALICO PACKAGING LLC	BLACK LINER BAGS - 6 CASES	419.64
16136	9/27/2023	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
16136	9/27/2023	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
16137	9/27/2023	THE CUTTING EDGE, INC.	OCT 2023 MAINTENANCE/BRUSH CON	4,232.00
16138	9/27/2023	DELMARVA POWER	5000 1281 877 - BAYARD ST	3,298.44
16139	9/27/2023	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	185.45
16140	9/27/2023	DIAMOND STATE TOWER	SENIOR CENTER ENTRANCE - CC	17,550.00
16141	9/27/2023	DISPLAY SALES	UNITED STATES FLAGS	520.00
16142	9/27/2023	DOVER ARMY-NAVY STORE, INC.	PUBLIC SAFETY UNIFORMS	194.15
				<b>112,584.08</b>