

City of Delaware City
February 16, 2023

TO: Mayor and City Council
VIA: David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of January 31, 2023

Below please find the internal (unaudited) income and expense statement and check register for the 7 months ended January 31, 2023.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,577,427.00	1,471,364.31	93.28%
General Administration	218,100.00	128,308.80	58.83%
Code Enforcement	7,000.00	12,760.00	182.29%
Public Safety	416,969.00	292,544.37	70.16%
Community Center	57,550.00	185,208.26	321.82%
Sanitation	8,220.00	6,345.00	77.19%
Stormwater	-	-	0.00%
Streets	-	268,471.60	0.00%
Drainage	-	38,058.00	0.00%
Parks	-	34,117.46	0.00%
Total General Fund Revenues	2,285,266.00	2,437,177.80	106.65%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	1,097,734.00	660,753.79	60.19%
Code Enforcement	27,810.00	7,910.09	28.44%
Public Safety	505,159.00	292,544.37	57.91%
Community Center	51,740.00	200,876.49	388.24%
Public Works	40,500.00	37,261.90	92.00%
Sanitation	188,000.00	108,428.12	57.67%
Yard Waste	30,000.00	16,184.00	53.95%
Stormwater	5,500.00	1,379.27	25.08%
Streets	40,000.00	537,685.65	1344.21%
Drainage	101,233.00	87,689.71	86.62%
Parks	46,500.00	133,991.08	288.15%
Tree Management	30,000.00	22,985.00	76.62%
Recycling Collections	31,000.00	17,660.42	56.97%
Debt Service	90,090.00	60,672.62	67.35%
Total General Fund Expenditures	2,285,266.00	2,186,022.51	95.66%
General Fund Operating Surplus (Deficit)		251,155.29	

General Fund:

The General Fund currently has an operating surplus of \$251,155.29.

Revenues are trending at 106% of the adopted budget and Expenditures are trending at 95% 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	2,437,177.80	
	GENERAL FUND EXPENDITURES	2,285,266.00	2,186,022.51	
	CHANGE IN FUND BALANCE	-	251,155.29	

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	903,116.74	10,513.74
01-000-4002	REAL ESTATE PENALTIES	-	5,513.78	5,513.78
01-000-4003	INVESTMENT INCOME	-	29,635.58	29,635.58
01-000-4005	INTEREST INCOME	400.00	1,350.67	950.67
01-000-4015	DONATIONS - GA	-	4,100.00	4,100.00
01-000-4060	CABLE FRANCHISE FEE	15,000.00	7,823.20	(7,176.80)
01-000-4065	PILOT	200,000.00	-	(200,000.00)
01-000-4810	TRANSFER IN - WATER FUND	63,841.00	-	(63,841.00)
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	150,000.00	105,482.33	(44,517.67)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	255,583.00	414,342.01	158,759.01
	NON-DEPARTMENTAL REVENUES	1,577,427.00	1,471,364.31	(106,062.69)

Investment income currently has a positive variance. Interest income is still trending ahead of the fiscal year budget mainly due to cash account balances.

The City has expended \$414,342.01 in ARPA funds thus far this fiscal year. Expenditures are listed under General Administration, Public Safety, Streets, Drainage, & Parks.

\$200,000.00 in PILOT revenue was received from the Del City Refinery in January. This revenue will be on next month's report, due to cash receipt adjustments to be made at the time of this report.

General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	75,000.00	26,175.70	(48,824.30)
01-000-4025	MISCELLANEOUS REVENUE	-	8,078.90	8,078.90
01-000-4030	DEMA - FEMA ASSISTANCE	-	1,053.81	1,053.81
01-000-4035	SALES - GA	100.00	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	51,775.57	(24,224.43)
01-000-4055	AAT (CNS) LEASES	37,000.00	23,871.91	(13,128.09)
01-000-4090	RENTAL TAXES	-	1,347.41	1,347.41
	GENERAL ADMINISTRATION REVENUES	218,100.00	128,308.80	(89,791.20)
01-000-5000	SALARIES - GENERAL ADMINISTRATION	214,735.00	125,319.15	89,415.85
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,263.75	2,336.25
01-000-5010	PAYROLL TAXES - GA	19,718.00	10,174.75	9,543.25
01-000-5020	RETIREMENT PLAN - GA	6,442.00	3,244.32	3,197.68
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	21,021.12	1,478.88
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	858.05	1,141.95
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	26,018.78	(1,018.78)
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	2,444.41	55.59
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	56,000.00	35,629.10	20,370.90
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	1,237.54	1,762.46
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	1,592.54	1,007.46
01-000-5150	HEATING FUEL - GA	2,000.00	722.68	1,277.32
01-000-5160	INSURANCE / GENERAL - GA	72,000.00	57,646.83	14,353.17
01-000-5170	INSURANCE / HEALTH - GA	11,820.00	6,738.63	5,081.37
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	2,378.46	1,721.54
01-000-5270	LEGAL - GA	75,000.00	35,191.99	39,808.01
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,197.02	802.98
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	20,450.00	19,550.00
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	461.54	538.46
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	3,433.09	(433.09)
01-000-5355	PLANNING & INSPECTIONS - GA	40,000.00	12,889.71	27,110.29
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	217.88	232.12
01-000-5370	TELEPHONE - GA	9,500.00	5,441.71	4,058.29
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	275.72	2,224.28
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	238,861.60	171,107.40
01-001-5000	SALARIES - ARPA	15,000.00	11,371.80	3,628.20
01-011-5010	Payroll Taxes - GA - ARPA	1,350.00	872.05	477.95
01-011-5070	Contract/Prof. Services - ARPA	30,000.00	18,413.95	11,586.05
	GENERAL ADMINISTRATION EXPENDITURES	1,097,734.00	660,753.79	436,980.21

General Administration revenues are currently trending at 58% of the adopted budget.

General Administration expenses are currently trending at 60% of the adopted budget.

December expenditures were operating expenses including billing for the FY22 audit.

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	12,760.00	5,760.00
	CODE ENFORCEMENT REVENUES	7,000.00	12,760.00	5,760.00
01-050-5000	SALARIES - CE	24,960.00	6,785.00	18,175.00
01-050-5010	PAYROLL TAXES - CE	2,250.00	641.18	1,608.82
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	106.00	94.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	377.91	(77.91)
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	CODE ENFORCEMENT EXPENDITURES	27,810.00	7,910.09	19,899.91

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	4,340.96	(2,659.04)
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	238,861.60	(171,107.40)
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
	PUBLIC SAFETY REVENUES	416,969.00	292,544.37	(124,424.63)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	208,060.00	122,670.88	85,389.12
01-100-5002	SALARIES - EXTRA DUTY	-	3,255.00	(3,255.00)
01-100-5003	SALARIES - OVERTIME	-	6,230.24	(6,230.24)
01-100-5010	PAYROLL TAXES - PS	18,725.00	10,665.46	8,059.54
01-100-5020	RETIREMENT PLANS - PS	6,242.00	4,108.29	2,133.71
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	3,000.00	1,525.88	1,474.12
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	9,205.71	2,794.29
01-100-5140	GAS & OIL / VEHICLE - PS	17,000.00	6,969.35	10,030.65
01-100-5150	HEATING FUEL - PS	1,000.00	481.80	518.20
01-100-5170	INSURANCE / HEALTH - PS	58,700.00	34,247.56	24,452.44
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	8,173.28	2,326.72
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	-	250.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	4,201.20	5,798.80
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	744.96	255.04
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)
01-105-5000	SALARIES-PS Part-Time ARPA	50,000.00	-	50,000.00
01-160-5260	FIRE HALL CAPITAL OUTLAYS	-	40,715.00	(40,715.00)
	PUBLIC SAFETY EXPENDITURES	505,159.00	292,544.37	212,614.63

Public Safety expenditures for January were general operating expenses. This also included the final lease payment on the 2021 Explorer. There was also FY23 CRF grant funding activity for the Del City Fire Company in the month of January.

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	1,900.00	100.00
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	20,750.00	10,500.00	(10,250.00)
01-200-4900	GRANT-IN-AID	35,000.00	17,277.21	(17,722.79)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	27,218.03	27,218.03
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	126,106.00	126,106.00
	COMMUNITY CENTER REVENUES	57,550.00	185,208.26	127,658.26

FY 22 CRF expenditures were payment to AECOM for the structural and architectural reviews as well as the design drawings for the CC HVAC project. FY23 CRF expenses were wheelchair ramp and walkway renovations.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	3,725.00	2,275.00
01-200-5010	PAYROLL TAXES - CC	540.00	347.52	192.48
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	898.34	1,101.66
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	26,634.39	(6,634.39)
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	238.72	161.28
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	428.00	572.00
01-200-5370	TELEPHONE - CC	1,800.00	1,072.00	728.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	34,181.00	(34,181.00)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	27,218.03	(27,218.03)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	91,925.00	(91,925.00)
	COMMUNITY CENTER EXPENDITURES	51,740.00	200,876.49	(149,136.49)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	35,171.90	(171.90)
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500.00	-	500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	2,090.00	2,910.00
	PUBLIC WORKS EXPENDITURES	40,500.00	37,261.90	3,238.10

January expenditures included invoices for the January maintenance contract payment and payment for the portable toilets in the parks (Nov-Jan).

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)
	SANITATION REVENUES	8,220.00	6,345.00	(1,875.00)
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	188,000.00	108,428.12	79,571.88
	SANITATION EXPENDITURES	188,000.00	108,428.12	79,571.88

Revenue from sanitation fees increased in January due to the 3rd quarter billing for trash carts.

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	16,184.00	13,816.00
	YARDWASTE EXPENDITURES	30,000.00	16,184.00	13,816.00

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	4,300.00	931.64	3,368.36
01-380-5120	ELECTRICITY - SW	1,200.00	447.63	752.37
	STORMWATER EXPENDITURES	5,500.00	1,379.27	4,120.73

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	268,471.60	268,471.60
	STREETS REVENUES	-	268,471.60	268,471.60
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	27,000.00	-	27,000.00
01-400-5120	ELECTRICITY - ST	3,000.00	512.60	2,487.40
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	1,450.00	2,550.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	843.62	5,156.38
01-401-5070	Contract/Prof. Services-COMM REDEV GRANT	-	22,469.94	(22,469.94)
01-401-5310	MAINTENANCE/STREETS - COMM REDEV GRANT	-	246,001.66	(246,001.66)
01-411-5310	Maint. & Repair/ Streets (ARPA)	-	266,407.83	(266,407.83)
	STREETS EXPENDITURES	40,000.00	537,685.65	(497,685.65)

January streets expenses were electricity and ice control due to a water main break.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	38,058.00	38,058.00
	DRAINAGE REVENUES	-	38,058.00	38,058.00
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	100,233.00	75,661.71	24,571.29
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	-	12,028.00	(12,028.00)
	DRAINAGE EXPENDITURES	101,233.00	87,689.71	13,543.29

January FY23 CRF expenses were payments to Duffield for the FEMA application.

Park Maintenance:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-4900	COMMUNITY REDEV GRANT - SAFETY & PARKS	-	34,117.46	34,117.46
	PARKS REVENUES	-	34,117.46	34,117.46
01-500-5310	MAINTENANCE / PARKS - PK	45,000.00	38,203.15	6,796.85
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)
	PARKS EXPENDITURES	46,500.00	133,991.08	(87,491.08)

January maintenance expenditures consisted of leaf removal in the parks as well as light repairs in Battery Park.

Tree Maintenance Expenditures:

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

No tree expenditures in January.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,000.00	17,660.42	13,339.58
	RECYCLING EXPENDITURES	31,000.00	17,660.42	13,339.58

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	8,764.00	6,260.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	90,090.00	60,672.62	29,417.38

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	105,482.33	
	REAL ESTATE TAX REVENUES	-	105,482.33	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	105,482.33	
	REAL ESTATE TAX EXPENDITURES	-	105,482.33	
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,773.74	
	STREETS REVENUES	-	49,773.74	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	-	
	STREETS EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	49,773.74	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	21.49	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	21.49	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	21.49	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	1,506.11	
	SALLE REVENUES	-	1,506.11	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	1,506.11	
	SALLE EXPENDITURES	-	1,506.11	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	3,041.01	
	EIDE REVENUES	-	3,041.01	
03-150-5000	SALARIES	-	2,266.75	
03-150-5250	MACHINERY AND EQUIPMENT	-	774.26	
	EIDE EXPENDITURES	-	3,041.01	
	NET CHANGE IN FUND BALANCE	-	-	

Community Transportation Fund

03-160-4900	COMMUNITY TRANSPORTATION FUND	-	50,065.00	
	CTF REVENUES	-	50,065.00	
03-160-5250	MACHINERY & EQUIPMENT	-	50,065.00	
	CTF EXPENDITURES	-	50,065.00	
	NET CHANGE IN FUND BALANCE	-	-	

CTF pass-through funds for the Delaware City Fire Dept for the Transportation Traffic Safety Vehicles Project.

Delaware City Day Component Unit:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4015	SPONSORSHIPS	-	1,000.00	
11-000-4025	VENDOR FEES	-	5,180.00	
11-000-4035	TICKET SALES	-	1,030.00	
11-000-4900	GRANT-IN-AID	-	43,544.95	
	DELAWARE CITY DAY COMMITTEE REVENUES	-	50,754.95	
11-000-5035	ADVERTISING	-	1,026.04	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	44,446.23	
11-000-5330	MATERIALS/SUPPLIES	-	2,049.88	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	3,232.80	
	DELAWARE CITY DAY COMMITTEE EXPENDITURES	-	50,754.95	
	NET CHANGE IN FUND BALANCE	-	-	

Cash Balances:

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

DESCRIPTION	12/31/2022	1/31/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	501,928.01	600,089.50	98,161.49
CASH - WSFS MONEY MARKET	2,665,994.03	2,560,684.99	(105,309.04)
CASH - WSFS MONEY MARKET - ARPA FUNDS	490,932.20	452,232.10	(38,700.10)
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	59,707.12	-
CASH - REVOLVING LOAN FACADE FUND	72,277.67	72,288.23	10.56
CASH - SALLE FUND	3,560.06	6,959.81	3,399.75
CASH - EIDE FUND	4,292.92	7,596.21	3,303.29
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	1,126,476.64	1,169,076.08	42,599.44
TOTAL RECONCILED BALANCE	5,035,043.71	5,038,509.10	3,465.39

FY'22 Bond and Capital Improvements Grant Funds

\$350,000.00 – Community Center HVAC – remaining funds \$299,497.47

\$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 \$1,063,894.00

\$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
15694	1/5/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILET - CC	246.38
15694	1/5/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS- BATT PARK	395.87
15695	1/5/2023	COUNTY BUILDING SERVICES, INC.	NOV 2022 JANITORIAL SERVICES	525.00
15696	1/5/2023	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,192.98
15697	1/5/2023	REYNOLDS APPRAISAL COMPANY	119 FIFTH STREET APPRAISAL	650.00
15697	1/5/2023	REYNOLDS APPRAISAL COMPANY	JEFF ST PAPER ST APPRAISAL	650.00
15698	1/5/2023	THE CUTTING EDGE, INC.	OCT/NOV 2022 TRASH REMOVAL	1,471.50
15698	1/5/2023	THE CUTTING EDGE, INC.	PAVER REPAIR IN BOAT DOCK AREA	1,440.00
15698	1/5/2023	THE CUTTING EDGE, INC.	DEAD TREE REMOVAL -407 CLINTON	950.00
15698	1/5/2023	THE CUTTING EDGE, INC.	JAN 2023 MAINTENANCE/BRUSH CON	4,232.00
15698	1/5/2023	THE CUTTING EDGE, INC.	ICE CONTROL - WATER MAIN BREAK	190.00
15699	1/5/2023	DIAMOND STATE TIRE, INC.	OIL CHANGE & NEW TIRE	186.21
15700	1/5/2023	THE CUTTING EDGE, INC.	RAMP & WALKWAY REPAIR - CC	29,925.00
15701	1/5/2023	DUFFIELD ASSOCIATES, INC.	MONROE&MADISON ST - FEMA APP	8,220.25
15701	1/5/2023	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	37,483.00
15702	1/10/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15703	1/10/2023	BREEZELINE	8335 30 027 0003331	8.32
15704	1/10/2023	BUILDING INSPECTION	SEPT 2022 PERMIT FEES	1,359.00
15705	1/10/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	238.25
15706	1/10/2023	FUELMAN	DEC 2022 FUEL PURCHASES	1,018.26
15707	1/12/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60520438-GEN SRVCS	27,218.03
15708	1/12/2023	B & F TOWING CO.	POLICE INVESTIGATION TOWING	125.00
15709	1/12/2023	CAPITOL CLEANERS & LAUNDERERS	DEC 2022 DRY CLEANING	29.80
15710	1/12/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	146.53
15711	1/12/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	75.89
15712	1/12/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	17.73
15713	1/12/2023	DELMARVA POWER	5000 1281 877 - BAYARD ST	3,758.46
15714	1/12/2023	DELMARVA POWER	5000 0009 386 - TOWN HALL	500.93
15715	1/12/2023	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	17.63
15716	1/12/2023	DELMARVA POWER	5000 0009 774 - RT 9	17.56
15717	1/12/2023	DELMARVA POWER	5500 8576 260 - 3RD&CANAL ST	17.01
15718	1/12/2023	DELMARVA POWER	5500 8575 957 - 950 5TH ST	17.01
15719	1/12/2023	DELMARVA POWER	5000 0009 725 - CLINTON ST	17.01
15720	1/12/2023	GFL ENVIRONMENTAL	JAN 2023 WASTE/RECYCLING	17,996.22
15721	1/12/2023	VERIZON	152-016-685-0001-78	696.06
15722	1/17/2023	ARTESIAN WATER	6282000589 - TOWN HALL	29.06
15722	1/17/2023	ARTESIAN WATER	2838769314 - CANAL STREET	17.84
15723	1/17/2023	MODERNCONTROLS, INC	IT ROOM HVAC UPGRADE-FIRE HALL	13,950.00
15723	1/17/2023	MODERNCONTROLS, INC	COOLER REPLACEMENT-FIRE HALL	8,865.00
15724	1/17/2023	WHISMAN GIORDANO	FY22 AUDIT BILLING	7,987.37
15724	1/17/2023	WHISMAN GIORDANO	FY22 AUDIT BILLING	8,533.75
15725	1/19/2023	DELAWARE POLICE CHIEF'S COUNCI	2023 MEMBERSHIP DUES-HENDERSON	150.00
15726	1/19/2023	PARTEK SOLUTIONS, INC.	TICKET RECEIPT PAPER	266.74
15727	1/19/2023	RHODUNDA, WILLIAMS, & KONDRA SCHOW	DEC2022 GENERAL REPRESENTATION	3,393.00
15728	1/19/2023	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - FEB 2023	5,798.02
15729	1/19/2023	VERIZON WIRELESS	720104185-00001 12/04-01/03	85.26
15730	1/19/2023	VERIZON	756-087-692-0001-54	159.00
15731	1/23/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - FEB 2023	495.38
15732	1/23/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - FEB 2023	187.34
15733	1/23/2023	DIAMOND COMPUTER INC.	NEW PC INSTALLATION	450.80
15734	1/23/2023	GOODCHILD, INC	PS VEHICLE RENTAL	100.00
15735	1/23/2023	GS DIRECT, LLC (AU1)	DEC 2022 PPA AGREEMENT	1,658.10
15736	1/23/2023	MODERNCONTROLS, INC	BURNER MOD INSTALL-FIRE HALL	17,900.00
15737	1/23/2023	CANON FINANCIAL SERVICES, INC.	1ST FLOOR COPIER LEASE	339.78
15738	1/26/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILET - CC	152.26
15738	1/26/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS - BATT PK	238.77
15739	1/26/2023	PSC CONTRACTING, INC.	LIGHT REPAIR - BATTERY PARK	236.15
15740	1/26/2023	VERIZON	555-891-849-0001-39	61.03
15741	1/30/2023	CANON FINANCIAL SERVICES, INC.	2ND FLOOR COPIER LEASE	283.04
15742	1/30/2023	CARDIOKINETICS, INC.	PS HEALTH & FITNESS ASSESSMENT	450.00
15743	1/30/2023	COUNTY BUILDING SERVICES, INC.	DEC 2022 JANITORIAL SERVICES	525.00
15744	1/30/2023	FORD MOTOR CREDIT COMPANY LLC	2021 FORD INTERCEPTOR LEASE	16,892.67
15745	1/30/2023	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - CC	75.00
15745	1/30/2023	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - TOWN HALL	75.00
15746	1/31/2023	ACME MARKETS	DELAWARE CITY FOOD CLOSET	1,000.00
15747	1/31/2023	DELMARVA POWER	5000 1281 877 - BAYARD ST	6,972.00
15748	1/31/2023	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	621.37
15749	1/31/2023	DELMARVA POWER	5000 0009 758 - CANAL&WILL ST	17.63
15750	1/31/2023	DELMARVA POWER	5500 8576 260 - 3RD&CANAL ST	17.01
15751	1/31/2023	DELMARVA POWER	5500 8575 957 - 950 5TH ST	17.01
15752	1/31/2023	DELMARVA POWER	5000 0009 774 - RT 9	17.56
15753	1/31/2023	DELMARVA POWER	5000 0009 725 - CLINTON ST	17.01
				241,118.15

