

**City of Delaware City**  
**July 28, 2022**

**TO:** Mayor and City Council  
**VIA:** Chief David L. Baylor, City Manager  
**FROM:** Michelle Y. Graham, Finance Manager  
**SUBJECT:** Financial Report as of June 30, 2022

Below please find the internal (unaudited) income and expense statement and check register for the 12 months ended June 30, 2022.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,292,752.00	1,798,043.66	139.09%
General Administration	210,900.00	285,674.90	135.46%
Code Enforcement	7,000.00	8,050.00	115.00%
Public Safety	425,073.00	443,893.86	104.43%
Community Center	54,152.00	78,098.81	144.22%
Sanitation	7,824.00	8,121.00	103.80%
Stormwater	-	-	0.00%
Streets	-	57,473.50	0.00%
Drainage	-	92,215.00	0.00%
Parks	-	180,882.54	0.00%
<b>Total General Fund Revenues</b>	<b>1,997,701.00</b>	<b>2,952,453.27</b>	<b>147.79%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	1,028,898.00	1,461,679.78	142.06%
Code Enforcement	11,850.00	9,528.05	80.41%
Public Safety	420,223.00	443,893.86	105.63%
Community Center	57,140.00	200,816.29	351.45%
Public Works	35,500.00	72,307.72	203.68%
Sanitation	180,000.00	183,911.72	102.17%
Yard Waste	30,000.00	27,744.00	92.48%
Stormwater	6,000.00	6,823.38	113.72%
Streets	45,500.00	72,519.16	159.38%
Drainage	1,000.00	141,022.10	14102.21%
Parks	51,500.00	203,579.23	395.30%
Tree Management	10,000.00	34,960.00	349.60%
Recycling Collections	30,000.00	29,959.02	99.86%
Debt Service	90,090.00	90,089.40	100.00%
<b>Total General Fund Expenditures</b>	<b>1,997,701.00</b>	<b>2,978,833.71</b>	<b>149.11%</b>
<b>General Fund Operating Surplus (Deficit)</b>		<b>(26,380.44)</b>	

### **General Fund:**

The General Fund ended the fiscal year with a deficit of \$26,380.44.

General Fund revenues were over the fiscal year budget by 48%, but expenditures were over budget by 49%, which resulted in the slight operating deficit.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,997,701.00	2,952,453.27	
	GENERAL FUND EXPENDITURES	1,997,701.00	2,978,833.71	
	CHANGE IN FUND BALANCE	-	(26,380.44)	

### **Non-Departmental Revenues:**

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

Account Id	Account Description	2022 Budgeted	2022 Actual	Variance
01-000-4000	REAL ESTATE TAXES	846,567.00	860,867.96	14,300.96
01-000-4002	REAL ESTATE PENALTIES	-	10,734.58	10,734.58
01-000-4003	INVESTMENT INCOME	-	40,349.74	40,349.74
01-000-4005	INTEREST INCOME	500.00	446.91	(53.09)
01-000-4015	DONATIONS - GA	-	15,027.42	15,027.42
01-000-4060	CABLE FRANCHISE FEE	15,000.00	16,696.51	1,696.51
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4070	SURPLUS EQUIPMENT SALES	-	6,500.00	6,500.00
01-000-4810	TRANSFER IN - WATER FUND	130,685.00	229,879.00	99,194.00
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	100,000.00	259,257.51	159,257.51
01-000-4905	DEMA HOMELAND SECURITY SUBAWARD	-	36,429.89	36,429.89
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	-	121,854.14	121,854.14
	NONDEPARTMENTAL REVENUES	1,292,752.00	1,798,043.66	505,291.66

One major change in non-departmental revenue from previous reports is the Investment Income figure. Previous reports noted a very high negative variance due to the change in market value of the investment portfolio. In order to keep the "unrealized loss" from impacting the final operating figure, the investment income will now show only the actual portfolio income net actual expenses.

For the fiscal year, \$121,854.14 in ARPA funds were expended. Expenditures are listed under the General Administration, Public Safety, Stormwater & Drainage categories. The balance of the ARPA funds is currently \$867,058.84.

## General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	70,000.00	150,533.77	80,533.77
01-000-4025	MISCELLANEOUS REVENUE	0.00	5,104.29	5,104.29
01-000-4035	SALES - GA	300.00	29.50	(270.50)
01-000-4045	RENTAL PROPERTY	27,600.00	24,000.00	(3,600.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	82,338.32	6,338.32
01-000-4055	AAT (CNS) LEASES	37,000.00	23,669.02	(13,330.98)
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>210,900.00</b>	<b>285,674.90</b>	<b>74,774.90</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	208,481.00	210,050.32	(1,569.32)
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	750.00	-
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	3,626.25	(26.25)
01-000-5010	PAYROLL TAXES - GA	18,904.00	17,421.85	1,482.15
01-000-5020	RETIREMENT PLAN - GA	5,790.00	5,482.50	307.50
01-000-5035	ADVERTISING - GA	500.00	3,694.18	(3,194.18)
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	23,000.00	21,825.12	1,174.88
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	2,090.61	(90.61)
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	32,728.10	(12,728.10)
01-000-5095	GIFTS AND AWARDS	300.00	-	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	2,607.19	(107.19)
01-000-5110	ELECTION EXPENSE - GA	600.00	565.70	34.30
01-000-5120	ELECTRICITY - GA	56,000.00	58,155.29	(2,155.29)
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	525.00	(275.00)
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	2,308.10	691.90
01-000-5140	GAS & OIL / VEHICLE - GA	-	148.84	(148.84)
01-000-5150	HEATING FUEL - GA	2,000.00	1,307.08	692.92
01-000-5160	INSURANCE / GENERAL - GA	65,000.00	73,388.38	(8,388.38)
01-000-5170	INSURANCE / HEALTH - GA	11,000.00	11,131.24	(131.24)
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	8,365.00	635.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,000.00	4,484.41	515.59
01-000-5270	LEGAL - GA	75,000.00	74,903.50	96.50
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,496.01	503.99
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	32,029.00	7,971.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	-	1,041.95	(1,041.95)
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	2,097.80	(1,097.80)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	46.98	453.02
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	5,249.99	(5,249.99)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	3,749.65	(749.65)
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	77,775.84	(42,775.84)
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	400.00	422.90	(22.90)
01-000-5370	TELEPHONE - GA	9,500.00	9,214.55	285.45
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	1,591.89	908.11
01-000-5500	WATER - ARTESIAN	450.00	427.32	22.68
01-000-5600	BUILDING IMPROVEMENTS	-	317,146.05	(317,146.05)
01-000-8000	OPERATING TRANSFERS - GA	418,073.00	419,775.20	(1,702.20)
01-001-5000	SALARIES - ARPA	-	8,987.09	(8,987.09)
01-011-5010	Payroll Taxes - GA - ARPA	-	573.76	(573.76)
01-011-5070	Contract/Prof. Services - ARPA	-	13,618.14	(13,618.14)
01-011-5260	Lease/Purchase Vehicle-GA (ARPA)	-	27,377.00	(27,377.00)
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>1,028,898.00</b>	<b>1,461,679.78</b>	<b>(432,781.78)</b>

General Administration revenues exceeded budgeted expectations due to Licenses and Permits revenue. This was the result of new development at Fort Dupont and Grassdale, Impact Fees in the amount of \$14,850.00, as well as residential permitting.

General Administration expenditures exceeded budgeted expectations due to multiple expense categorizes with negative variances. Some of the expenses with the greatest negative variances are Contractual Services due to the upgrade of Edmunds, PC software upgrades, etc, General Insurance which increased due to the addition of new vehicles, and Planning & Inspections which increases with the increase of Permit revenue due to BIU's cost share. In addition, Town Hall renovations had a significant impact on the budget overage.

### **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	8,050.00	1,050.00
	<b>CODE ENFORCEMENT REVENUES</b>	<b>7,000.00</b>	<b>8,050.00</b>	<b>1,050.00</b>
01-050-5000	SALARIES - CE	10,400.00	8,275.00	2,125.00
01-050-5010	PAYROLL TAXES - CE	800.00	781.98	18.02
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	250.00	100.00	150.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	371.07	(71.07)
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>11,850.00</b>	<b>9,528.05</b>	<b>2,321.95</b>

Code enforcement revenues were over the fiscal year budget. Expenditures were under the fiscal year budget due to the decrease in salary expectations.

## **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	5,885.15	(1,114.85)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	4,098.00	4,098.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	150.00	150.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	200.00	200.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	418,073.00	419,775.20	1,702.20
01-101-4900	COMBAT VIOLENT CRIME	-	8,325.51	8,325.51
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	5,460.00	5,460.00
	<b>PUBLIC SAFETY REVENUES</b>	<b>425,073.00</b>	<b>443,893.86</b>	<b>18,820.86</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	242,230.00	215,159.30	27,070.70
01-100-5002	SALARIES - EXTRA DUTY	-	2,800.00	(2,800.00)
01-100-5003	SALARIES - OVERTIME	-	8,794.91	(8,794.91)
01-100-5010	PAYROLL TAXES - PS	21,800.00	19,436.63	2,363.37
01-100-5020	RETIREMENT PLANS - PS	7,270.00	6,759.30	510.70
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	2,911.80	(411.80)
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	5,100.00	11,245.04	(6,145.04)
01-100-5100	DUES/SUBSCRIPTIONS - PS	680.00	319.93	360.07
01-100-5120	ELECTRICITY - PS	12,000.00	15,203.53	(3,203.53)
01-100-5140	GAS & OIL / VEHICLE - PS	10,000.00	12,214.78	(2,214.78)
01-100-5150	HEATING FUEL - PS	1,200.00	776.55	423.45
01-100-5170	INSURANCE / HEALTH - PS	68,775.00	54,727.13	14,047.87
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	10,516.95	(16.95)
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	16,893.00	31,806.91	(14,913.91)
01-100-5280	MAILINGS / POSTAGE - PS	25.00	-	25.00
01-100-5290	MAINTENANCE / BUILDING - PS	3,000.00	8,434.70	(5,434.70)
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	-	250.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	7,936.55	2,063.45
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,031.28	468.72
01-100-5331	Materials & Supplies PS - ARPA	-	1,324.00	(1,324.00)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	100.00	39.46	60.54
01-100-5350	OFFICE SUPPLIES - PS	300.00	192.22	107.78
01-100-5390	TRAINING, TRAVEL & FOOD - PS	1,100.00	852.90	247.10
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	9,050.73	(4,050.73)
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	8,325.51	(8,325.51)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	5,460.00	(5,460.00)
01-104-5000	SALARIES - PS - ARPA	-	8,000.00	(8,000.00)
01-104-5010	Payroll Taxes - PS - ARPA	-	573.75	(573.75)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>420,223.00</b>	<b>443,893.86</b>	<b>(23,670.86)</b>

Overall Public Safety expenditures exceeded budgeted expectations. Some of these expenditures were paid with grant funds.

### **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	-	2,214.31	2,214.31
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	1,800.00	1,100.00	(700.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	12,352.00	16,500.00	4,148.00
01-200-4900	GRANT-IN-AID	40,000.00	35,000.00	(5,000.00)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	23,284.50	23,284.50
	<b>COMMUNITY CENTER REVENUES</b>	<b>54,152.00</b>	<b>78,098.81</b>	<b>23,946.81</b>

All Grant-in-Aid funds received this fiscal year were utilized to help pay fiscal year expenditures. Expenditures exceeded budgeted expectations due to building maintenance and repairs and several building improvements.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	6,225.00	(225.00)
01-200-5010	PAYROLL TAXES - CC	540.00	588.27	(48.27)
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,448.00	552.00
01-200-5120	ELECTRICITY - CC	16,000.00	6,303.37	9,696.63
01-200-5150	HEATING FUEL - CC	15,000.00	10,583.40	4,416.60
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	29,766.88	(14,766.88)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	304.43	195.57
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	969.44	(669.44)
01-200-5370	TELEPHONE - CC	1,800.00	1,788.00	12.00
01-200-5610	BUILDING IMPROVEMENTS	-	119,555.00	(119,555.00)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	23,284.50	(23,284.50)
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>57,140.00</b>	<b>200,816.29</b>	<b>(143,676.29)</b>

### **Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	59,524.16	(29,524.16)
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500.00	-	500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	12,783.56	(7,783.56)
	<b>PUBLICWORKS EXPENDITURES</b>	<b>35,500.00</b>	<b>72,307.72</b>	<b>(36,807.72)</b>

Public Works expenditures exceeded budgeted expectations due to several unexpected projects and clean-ups; ex. floating docks, baby beach clean, etc.

### **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	7,824.00	8,121.00	297.00
	<b>SANITATION REVENUES</b>	<b>7,824.00</b>	<b>8,121.00</b>	<b>297.00</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	180,000.00	183,911.72	(3,911.72)
	<b>SANITATION EXPENDITURES</b>	<b>180,000.00</b>	<b>183,911.72</b>	<b>(3,911.72)</b>

Sanitation expenditures are slightly over budget due to the addition of new residents.

### **Yard Waste:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	27,744.00	2,256.00
	<b>YARDWASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>27,744.00</b>	<b>2,256.00</b>

Yard Waste expenditures were under the fiscal year budget.

### **Stormwater:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	3,000.00	1,440.00	1,560.00
01-380-5120	ELECTRICITY - SW	3,000.00	903.38	2,096.62
01-381-5070	Contract/Prof. Services- SW (ARPA)	-	4,480.00	(4,480.00)
	<b>STORMWATER EXPENDITURES</b>	<b>6,000.00</b>	<b>6,823.38</b>	<b>(823.38)</b>

General operating stormwater expenditures were under the fiscal year budget. ARPA expenditures were for excavation in the right-of-way.

### **Streets:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	38,795.10	38,795.10
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	18,678.40	18,678.40
	<b>STREETS REVENUES</b>	<b>-</b>	<b>57,473.50</b>	<b>57,473.50</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	27,030.00	2,970.00
01-400-5120	ELECTRICITY - ST	4,500.00	2,092.90	2,407.10
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	1,200.00	3,800.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	8,472.20	(2,472.20)
01-401-5070	Contract/Prof. Services-COMM REDEV GRANT	-	18,678.40	(18,678.40)
01-401-5330	Materials & Supplies -COMM REDEV GRANT	-	15,045.66	(15,045.66)
	<b>STREETS EXPENDITURES</b>	<b>45,500.00</b>	<b>72,519.16</b>	<b>(27,019.16)</b>

All Streets expenditures were paid for with Municipal Street Aid funds and grant funds.

### Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4903	HARBOR STREET PUMP PROJECT GRANT	-	92,215.00	92,215.00
	<b>DRAINAGE REVENUES</b>	-	<b>92,215.00</b>	<b>92,215.00</b>
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	-	84,101.70	(84,101.70)
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	-	56,920.40	(56,920.40)
	<b>DRAINAGE EXPENDITURES</b>	<b>1,000.00</b>	<b>141,022.10</b>	<b>(140,022.10)</b>

Drainage was within the fiscal year budget outside of the expenditures funded by grant funds.

### Park Maintenance:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-4900	COMMUNITY REDEV GRANT - SAFETY & PARKS	-	180,882.54	180,882.54
	<b>PARKS REVENUES</b>	-	<b>180,882.54</b>	<b>180,882.54</b>
01-500-5310	MAINTENANCE / PARKS - PK	50,000.00	36,120.00	13,880.00
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	1,622.35	(122.35)
01-501-5070	Contract/Prof. Services-COMM REDEV GRANT	-	3,740.88	(3,740.88)
01-501-5310	Maint. Parks/COMM REDEV GRANT	-	125,470.00	(125,470.00)
01-501-5330	Materials & Supplies- COMM REDEV GRANT	-	36,626.00	(36,626.00)
	<b>PARKS EXPENDITURES</b>	<b>51,500.00</b>	<b>203,579.23</b>	<b>(152,079.23)</b>

\$14,980.66 in FY'22 Bond bill revenue has been expended for the month of June. Expenses included the 1<sup>st</sup> installment payment for the park paver project and the purchase of new pedestrian and bicycle crosswalk signs allotted to Streets Expenditures. Overall, park maintenance was within the fiscal year budget outside of the expenditures funded with grant funds.

### Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	34,960.00	(24,960.00)
	<b>TREE EXPENDITURES</b>	<b>10,000.00</b>	<b>34,960.00</b>	<b>(24,960.00)</b>

Tree maintenance expenditures exceeded the fiscal year budget due to several damaged trees which posed safety hazards.

### Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	29,959.02	40.98
	<b>RECYCLING EXPENDITURES</b>	<b>30,000.00</b>	<b>29,959.02</b>	<b>40.98</b>

Recycling expenditures were within the fiscal year operating budget.



**Debt Service Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	46,314.00	46,313.56	0.44
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	15,024.00	-
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	<b>DEBT SERVICE EXPENDITURES</b>	<b>90,090.00</b>	<b>90,089.40</b>	<b>0.60</b>

Debt service expenditures were within the fiscal year operating budget.

**Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	259,257.51	
	<b>REAL ESTATE TAX REVENUES</b>	<b>-</b>	<b>259,257.51</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	259,257.51	
	<b>REAL ESTATE TAX EXPENDITURES</b>	<b>-</b>	<b>259,257.51</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	-	48,728.48	
	<b>STREETS REVENUES</b>	-	<b>48,728.48</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	38,759.10	
	<b>STREETS EXPENDITURES</b>	-	<b>38,759.10</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>9,969.38</b>	

**Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	23.49	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	-	<b>23.49</b>	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	-	-	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>23.49</b>	

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

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	424.49	
	<b>SALLE REVENUES</b>	-	424.49	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	224.49	
03-140-5390	TRAINING AND DEVELOPMENT	-	200.00	
	<b>SALLE EXPENDITURES</b>	-	<b>424.49</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Delaware City Day Component Unit:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4900	GRANT-IN-AID	-	14,605.00	
	<b>DELAWARE CITY DAY COMMITTEE REVENUES</b>	-	<b>14,605.00</b>	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	14,605.00	
	<b>DELAWARE CITY DAY COMMITTEE EXPENDITURES</b>	-	<b>14,605.00</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

### **Cash Balances:**

Please find below the reconciled balances of our bank accounts, as of June 30, 2022 and compared to prior month balances, as well as a check register for the month of June 2022.

DESCRIPTION	5/31/2022	6/30/2022	DIFFERENCE			
CASH - GENERAL FUND CHECKING	693,548.59	229,227.47	(464,321.12)	*		
CASH - WSFS MONEY MARKET	244,946.71	629,315.68	384,368.97	*		
CASH - WSFS MONEY MARKET - ARPA FUNDS	393,850.51	867,058.84	473,208.33	**		
CASH - VIOLENT CRIMES CHECKING ACCOUNT	1,000.00	1,000.00	-			
CASH - GRANT IN AID CHECKING	5,146.38	-	(5,146.38)			
CASH - MUNICIPAL STREET AID FUND	10,626.03	9,933.38	(692.65)			
CASH - REVOLVING LOAN FACADE FUND	72,264.96	72,266.74	1.78			
CASH - SALLE FUND	4,886.17	4,886.17	-			
CASH - EIDE FUND	7,487.60	7,487.60	-			
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-			
CASH - DELAWARE CITY DAY COMMITTEE	60,771.03	60,771.03	-			
WSFS WEALTH INVESTMENT ACCOUNT	1,178,896.66	1,139,440.50	(39,456.16)			
<b>TOTAL RECONCILED BALANCE</b>	<b>2,702,346.82</b>	<b>3,050,309.59</b>	<b>347,962.77</b>			
*Funds were transferred from General Checking to WSFS Money Market to fully segregate FY22 Community Bond Bill grant revenue.*						
**Receipt of 2nd allotment of ARPA Funds.**						

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

\$350,000.00 – Community Center HVAC – remaining funds \$326,715.50

\$287,150.00 – Paving Project – remaining funds \$268,471.60

\$215,000.00 – Neighborhood Safety & Park Upgrades – remaining funds \$34,117.46

Check #	Check Date	Vendor Name	Description	Amount
15355	6/2/2022	DIAMOND STATE TOWER	CEILING WATER DAMAGE REPAIR	2,495.00
15355	6/2/2022	DIAMOND STATE TOWER	TOWN HALL 2ND FLOOR RENOVATION	8,119.55
15356	6/2/2022	DISPLAY SALES	UNITED STATES FLAGS	620.00
15357	6/2/2022	ESQUIRE PLUMBING & HEATING CO.	LIBRARY BATHROOM REPAIR	374.00
15358	6/2/2022	PSC CONTRACTING, INC.	DEL CITY LIBRARY JOB 5/18-5/19	1,227.28
15359	6/7/2022	ACTION SECURITY/MD ELECTRIC	ANNUAL FIRE ALARM INSPECTION	255.00
15360	6/7/2022	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15361	6/7/2022	BREEZELINE	8335 30 027 0003331	8.32
15362	6/7/2022	THE CUTTING EDGE, INC.	MAY 2022 MOWING	3,690.00
15363	6/7/2022	PIVOT OCCUPATIONAL HEALTH	PHYSICAL & SCREENINGS-THOMPSON	442.00
15364	6/7/2022	XYLEM DEWATERING SOLUTIONS INC	RENTAL 05/10/22 THRU 06/06/22	744.67
15365	6/7/2022	FRANKLIN RUBBER STAMP CO.	NAME PLATES - COUNCIL MEMBERS	188.00
15366	6/9/2022	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,136.07
15367	6/9/2022	DELMARVA POWER	5500 6398 873 - CLINTON ST	47.60
15368	6/9/2022	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	17.69
15369	6/9/2022	DELMARVA POWER	5000 1281 877 - BAYARD ST	2,608.93
15370	6/9/2022	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	226.95
15371	6/9/2022	FUELMAN	MAY 2022 FUEL PURCHASES	1,424.51
15372	6/15/2022	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW-60519135	1,161.32
15373	6/15/2022	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE-4/22/22	50.31
15374	6/15/2022	CAPITOL CLEANERS & LAUNDERERS	MAY 2022 DRY CLEANING	50.36
15375	6/15/2022	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	460.29
15376	6/15/2022	DELMARVA POWER	5001 7876 892 - WASH ST PUMP	72.61
15377	6/15/2022	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	33.94
15378	6/15/2022	DELMARVA POWER	5000 0009 725 - CLINTON ST	33.94
15379	6/15/2022	DELMARVA POWER	5000 0009 774 - RT 9	34.68
15380	6/15/2022	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	34.76
15381	6/15/2022	DELMARVA POWER	5000 1281 877 - BAYARD ST	1,873.51
15382	6/17/2022	BEAR INDUSTRIES, INC.	ANNUAL SPRINKLER INSPECTION-CC	1,420.00
15383	6/17/2022	CRYSTAL SPRINGS	2 X 5 GALLON BOTTLES	15.10
15384	6/17/2022	GFL ENVIRONMENTAL	JUNE 2022 WASTE/RECYCLING	17,948.80
15385	6/17/2022	NATIONWIDE	JUNE 2022 INSURANCE	5,760.10
15386	6/17/2022	STATE OF DE/DNREC	DWPCRLF-LOAN NUMBER 12000085	23,156.78
15387	6/17/2022	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JULY 2022	5,798.02
15388	6/17/2022	VERIZON WIRELESS	720104185-00001 05/04-06/03	240.10
15389	6/17/2022	VERIZON	152-016-685-0001-78	696.31
15390	6/17/2022	VERIZON	756-087-692-0001-54	149.00
15391	6/22/2022	2J BEST CAR WASH	MAY 2022 POLICE CAR WASHES	55.00
15392	6/22/2022	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	2,112.25
15392	6/22/2022	DUFFIELD ASSOCIATES, INC.	MONROE&MADISON FLOOD MITIGATIO	845.50
15393	6/22/2022	FRANKLIN RUBBER STAMP CO.	NAME PLATES - COUNCIL MEMBERS	188.00
15394	6/22/2022	RHODUNDA, WILLIAMS, & KONDRASCHOW	MAY 2022 GENERAL REPRESENTATION	8,750.00
15395	6/22/2022	WIGGINS SHREDDING INC	DOCUMENT SHREDDING	210.00
15396	6/24/2022	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438-GEN SVCS	4,597.03
15397	6/24/2022	BUILDING INSPECTION	APRIL 2022 PERMIT FEES	23,475.00
15397	6/24/2022	BUILDING INSPECTION	MAY 2022 PERMIT FEES	2,366.00
15398	6/24/2022	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
15398	6/24/2022	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
15399	6/24/2022	DEARBORN NATIONAL	STD/LTD INSURANCE - JULY 2022	495.38
15400	6/24/2022	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JULY 2022	187.34
15401	6/24/2022	GS DIRECT, LLC (AU1)	MAY 2022 PPA AGREEMENT	3,240.77
15402	6/28/2022	COUNTY BUILDING SERVICES, INC.	MAY 2022 JANITORIAL SERVICES	525.00
15403	6/29/2022	ACME MARKETS	DELAWARE CITY FOOD CLOSET	1,000.00
15404	6/29/2022	THE CUTTING EDGE, INC.	MAY 2022 TRASH REMOVAL	654.00
15404	6/29/2022	THE CUTTING EDGE, INC.	JUNE 2022 TRASH REMOVAL	654.00
15404	6/29/2022	THE CUTTING EDGE, INC.	GAZEBO PAVER JOB -PROGRESS PMT	12,000.00
15405	6/29/2022	DELAWARE EMPLOYMENT TRNG FUND	DE EMPLOYMENT TRAINING FUND	111.32
15406	6/29/2022	VERIZON	555-891-849-0001-39	59.19
				<b>146,814.41</b>