

**City of Delaware City**  
**July 12, 2023**

**TO:** Mayor and City Council  
**VIA:** David L. Baylor, City Manager  
**FROM:** Michelle Y. Graham, Finance Manager  
**SUBJECT:** Financial Report as of June 30, 2023

Below please find the internal (unaudited) income and expense statement and check register for the 12 months ended June 30, 2023.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,577,427.00	2,166,088.32	137.32%
General Administration	218,100.00	226,132.36	103.68%
Code Enforcement	7,000.00	16,010.00	228.71%
Public Safety	416,969.00	731,036.80	175.32%
Community Center	57,550.00	678,750.71	1179.41%
Sanitation	8,220.00	8,532.00	103.80%
Stormwater	-	-	0.00%
Streets	-	293,154.04	0.00%
Drainage	-	56,295.00	0.00%
Parks	-	34,117.46	0.00%
<b>Total General Fund Revenues</b>	<b>2,285,266.00</b>	<b>4,210,116.69</b>	<b>184.23%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	1,097,734.00	1,082,047.83	98.57%
Code Enforcement	27,810.00	12,728.14	45.77%
Public Safety	505,159.00	731,036.80	144.71%
Community Center	51,740.00	696,382.04	1345.93%
Public Works	40,500.00	68,233.69	168.48%
Sanitation	188,000.00	187,843.48	99.92%
Yard Waste	30,000.00	27,744.00	92.48%
Stormwater	5,500.00	4,008.18	72.88%
Streets	40,000.00	559,561.87	1398.90%
Drainage	101,233.00	429,990.39	424.75%
Parks	46,500.00	156,230.72	335.98%
Tree Management	30,000.00	37,520.00	125.07%
Recycling Collections	31,000.00	30,577.16	98.64%
Debt Service	90,090.00	90,089.40	100.00%
<b>Total General Fund Expenditures</b>	<b>2,285,266.00</b>	<b>4,113,993.70</b>	<b>180.02%</b>
<b>General Fund Operating Surplus (Deficit)</b>		<b>96,122.99</b>	

### **General Fund:**

The General Fund ended the fiscal year with an operating surplus of \$96,122.99.

Revenues closed at 184% of the adopted budget and Expenditures closed at 180% 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	4,210,116.69	
	GENERAL FUND EXPENDITURES	2,285,266.00	4,113,993.70	
	<b>CHANGE IN FUND BALANCE</b>	-	<b>96,122.99</b>	

### **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	905,081.65	12,478.65
01-000-4002	REAL ESTATE PENALTIES	-	8,167.41	8,167.41
01-000-4003	INVESTMENT INCOME	-	40,586.75	40,586.75
01-000-4005	INTEREST INCOME	400.00	6,447.99	6,047.99
01-000-4015	DONATIONS - GA	-	4,100.00	4,100.00
01-000-4060	CABLE FRANCHISE FEE	15,000.00	16,069.56	1,069.56
01-000-4065	PILOT	200,000.00	300,000.00	100,000.00
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	140,985.46	(9,014.54)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	255,583.00	744,649.50	489,066.50
	<b>NON-DEPARTMENTAL REVENUES</b>	<b>1,577,427.00</b>	<b>2,166,088.32</b>	<b>588,661.32</b>

All of the non-departmental revenue accounts closed with a positive variance except for Real Estate Transfer Tax. Due to the budget surplus, no funds were needed from the water fund investment revenue to supplement the budget.

The investment account had a \$40,585.75 gain at the end of fiscal year. Even with this gain, the portfolio is still short of the initial investment amount.

The City has expended \$744,649.50 in ARPA funds thus far this fiscal year. This exceeds the budgeted expectations mainly due to amendments to the Washington St paving project and the Harbor Street Pump project. ARPA Expenditures are listed under General Administration, Public Safety, Streets, Drainage, & Parks.

Due to ARPA funds and the federal public safety grants, the City will be subject to an audit under the Single Audit Act.

Excerpted from the ARPA Compliance and Reporting Guidance: \* Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements. \*

## General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	75,000.00	54,912.10	(20,087.90)
01-000-4025	MISCELLANEOUS REVENUE	-	8,480.06	8,480.06
01-000-4030	DEMA - FEMA ASSISTANCE	-	1,053.81	1,053.81
01-000-4035	SALES - GA	100.00	14.50	(85.50)
01-000-4045	RENTAL PROPERTY	30,000.00	31,900.00	1,900.00
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	98,428.57	22,428.57
01-000-4055	AAT (CNS) LEASES	37,000.00	27,354.64	(9,645.36)
01-000-4090	RENTAL TAXES	-	3,988.68	3,988.68
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>218,100.00</b>	<b>226,132.36</b>	<b>8,032.36</b>
01-000-5000	SALARIES - GENERAL ADMINISTRATION	214,735.00	214,792.15	(57.15)
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	750.00	-
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	2,988.75	611.25
01-000-5010	PAYROLL TAXES - GA	19,718.00	17,438.85	2,279.15
01-000-5020	RETIREMENT PLAN - GA	6,442.00	5,545.62	896.38
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	23,996.87	(1,496.87)
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	1,937.40	62.60
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	37,879.52	(12,879.52)
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	2,969.24	(469.24)
01-000-5110	ELECTION EXPENSE - GA	600.00	736.72	(136.72)
01-000-5120	ELECTRICITY - GA	56,000.00	64,423.51	(8,423.51)
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	2,149.70	850.30
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	2,646.45	(46.45)
01-000-5150	HEATING FUEL - GA	2,000.00	1,672.20	327.80
01-000-5160	INSURANCE / GENERAL - GA	72,000.00	77,934.34	(5,934.34)
01-000-5170	INSURANCE / HEALTH - GA	11,820.00	12,118.32	(298.32)
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	4,077.36	22.64
01-000-5270	LEGAL - GA	75,000.00	62,696.99	12,303.01
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	3,176.09	(176.09)
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	31,363.50	8,636.50
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	3,000.00	826.92	2,173.08
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	729.27	270.73
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	300.00	-	300.00
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	5,161.85	(5,161.85)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	4,298.34	(1,298.34)
01-000-5355	PLANNING & INSPECTIONS - GA	40,000.00	31,795.71	8,204.29
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	410.04	39.96
01-000-5370	TELEPHONE - GA	9,500.00	9,394.47	105.53
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	854.65	1,645.35
01-000-5500	WATER - ARTESIAN	450.00	354.30	95.70
01-000-5600	BUILDING IMPROVEMENTS	-	8,406.85	(8,406.85)
01-000-8000	OPERATING TRANSFERS - GA	409,969.00	408,698.40	1,270.60
01-001-5000	SALARIES - ARPA	15,000.00	16,639.55	(1,639.55)
01-011-5010	Payroll Taxes - GA - ARPA	1,350.00	1,371.75	(21.75)
01-011-5070	Contract/Prof. Services - ARPA	30,000.00	18,890.31	11,109.69
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>1,097,734.00</b>	<b>1,082,047.83</b>	<b>15,686.17</b>

General Administration revenues closed out the fiscal year at 103% of the adopted budget. Overall, revenues have a favorable variance despite budget deficits in Licenses & Permits and AAT Leases. Budget surplus in other accounts offset the deficits.

General Administration expenses closed out at 98% of the adopted budget; ending with a favorable variance of \$15,686.17.

### **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	16,010.00	9,010.00
	<b>CODE ENFORCEMENT REVENUES</b>	<b>7,000.00</b>	<b>16,010.00</b>	<b>9,010.00</b>
01-050-5000	SALARIES - CE	24,960.00	10,964.84	13,995.16
01-050-5010	PAYROLL TAXES - CE	2,250.00	1,014.46	1,235.54
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	106.00	94.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	642.84	(342.84)
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>27,810.00</b>	<b>12,728.14</b>	<b>15,081.86</b>

Code enforcement revenue and expenditures both have a favorable variance. Salary and payroll expenses are under the budget due to no increase in the part-time hours of code enforcement.

## **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	7,000.00	6,636.21	(363.79)
01-100-4015	DONATIONS - PS	-	5,000.00	5,000.00
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	4,165.00	4,165.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	440.00	440.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	409,969.00	408,698.40	(1,270.60)
01-100-4910	FY23CRF-FIRE HALL CAPITAL IMPROVEMENTS	-	246,153.00	246,153.00
01-100-4920	FY23CRF - VIDEO SECURITY SYSTEM	-	43,219.90	43,219.90
01-101-4900	COMBAT VIOLENT CRIME	-	5,433.33	5,433.33
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	2,448.16	2,448.16
01-104-4900	JAG-BYRNE	-	3,200.00	3,200.00
01-105-4900	DEPT OF SAFETY & HOMELAND SECURITY GRANT	-	5,642.80	5,642.80
	<b>PUBLIC SAFETY REVENUES</b>	<b>416,969.00</b>	<b>731,036.80</b>	<b>314,067.80</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	208,060.00	216,652.93	(8,592.93)
01-100-5002	SALARIES - EXTRA DUTY	-	4,305.00	(4,305.00)
01-100-5003	SALARIES - OVERTIME	-	10,698.25	(10,698.25)
01-100-5010	PAYROLL TAXES - PS	18,725.00	19,081.31	(356.31)
01-100-5020	RETIREMENT PLANS - PS	6,242.00	6,995.99	(753.99)
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	3,000.00	2,327.12	672.88
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	8,000.00	6,673.50	1,326.50
01-100-5100	DUES/SUBSCRIPTIONS - PS	400.00	150.00	250.00
01-100-5120	ELECTRICITY - PS	12,000.00	16,309.24	(4,309.24)
01-100-5140	GAS & OIL / VEHICLE - PS	17,000.00	11,018.26	5,981.74
01-100-5150	HEATING FUEL - PS	1,000.00	1,114.80	(114.80)
01-100-5170	INSURANCE / HEALTH - PS	58,700.00	59,310.88	(610.88)
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	13,813.08	(3,313.08)
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	31,807.00	31,806.91	0.09
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	225.00	25.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	7,520.36	2,479.64
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	735.47	764.53
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	2,294.96	(1,294.96)
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	7,113.29	(2,113.29)
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	1,860.00	(1,860.00)
01-101-5250	MACHINERY AND EQUIPMENT	-	3,573.33	(3,573.33)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	2,448.16	(2,448.16)
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)
01-105-000	DELAWARE SAFETY & HOMELAND SECURITY	-	-	-
01-105-5070	Contract/Prof. Services	-	2,108.80	(2,108.80)
01-105-5250	Machinery & Equipment	-	3,534.00	(3,534.00)
01-106-5070	Contract/Prof. Services Video(FY23CRF)	-	43,219.90	(43,219.90)
01-105-5000	SALARIES - PS Part-Time ARPA	50,000.00	-	50,000.00
01-160-5260	FIRE HALL CAPITAL OUTLAYS	-	246,153.00	(246,153.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>505,159.00</b>	<b>731,036.80</b>	<b>(225,877.80)</b>

Not including grant expenditures, overall, the Public Safety operating budget came in approximately 5% over the fiscal year budget.

June expenses included the 1<sup>st</sup> payment to Emergency Response Protocol for the new video security system.

### **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	3,100.00	1,300.00
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	20,750.00	21,000.00	250.00
01-200-4900	GRANT-IN-AID	35,000.00	36,050.00	1,050.00
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	70,755.64	70,755.64
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	545,638.05	545,638.05
	<b>COMMUNITY CENTER REVENUES</b>	<b>57,550.00</b>	<b>678,750.71</b>	<b>621,200.71</b>

Outside of grant funding, community center revenues exceeded the budget due to donations and additional rental revenue. Expenditures have a negative variance mainly due to electricity, heating, and maintenance. FY 22 CRF expenditures were additional payment to AECOM for the CC HVAC project. There were no FY23 CRF expenditures in June.

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	583.77	(43.77)
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	2,529.09	(529.09)
01-200-5120	ELECTRICITY - CC	8,000.00	12,492.33	(4,492.33)
01-200-5150	HEATING FUEL - CC	12,000.00	16,009.44	(4,009.44)
01-200-5290	MAINTENANCE / BUILDING - CC	20,000.00	38,820.39	(18,820.39)
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	530.47	(130.47)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	930.86	69.14
01-200-5370	TELEPHONE - CC	1,800.00	1,867.00	(67.00)
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	258,795.05	(258,795.05)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	70,755.64	(70,755.64)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	286,843.00	(286,843.00)
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>51,740.00</b>	<b>696,382.04</b>	<b>(644,642.04)</b>

### **Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	66,143.69	(31,143.69)
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
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>40,500.00</b>	<b>68,233.69</b>	<b>(27,733.69)</b>

Public Works exceeded budgeted expectations due to several repairs and projects early in the fiscal year.

### 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	8,532.00	312.00
	<b>SANITATION REVENUES</b>	<b>8,220.00</b>	<b>8,532.00</b>	<b>312.00</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	188,000.00	187,843.48	156.52
	<b>SANITATION EXPENDITURES</b>	<b>188,000.00</b>	<b>187,843.48</b>	<b>156.52</b>

### 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>

### Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	4,300.00	2,101.64	2,198.36
01-380-5120	ELECTRICITY - SW	1,200.00	1,906.54	(706.54)
	<b>STORMWATER EXPENDITURES</b>	<b>5,500.00</b>	<b>4,008.18</b>	<b>1,491.82</b>

### Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	24,682.44	24,682.44
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	268,471.60	268,471.60
	<b>STREETS REVENUES</b>	<b>-</b>	<b>293,154.04</b>	<b>293,154.04</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	27,000.00	8,865.70	18,134.30
01-400-5120	ELECTRICITY - ST	3,000.00	1,837.12	1,162.88
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	12,310.00	(8,310.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	1,669.62	4,330.38
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)
	<b>STREETS EXPENDITURES</b>	<b>40,000.00</b>	<b>559,561.87</b>	<b>(519,561.87)</b>

\$24,682.44 in MSA funds have been utilized to assist with general operating expenses. Outside of the expenditures funded by grants, overall streets expenditures came under the fiscal year budget. This is mainly due to contracted services expenses being paid for with grant funds.

### **Drainage:**

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	56,295.00	56,295.00
	<b>DRAINAGE REVENUES</b>	-	<b>56,295.00</b>	<b>56,295.00</b>
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	100,233.00	399,725.39	(299,492.39)
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	-	30,265.00	(30,265.00)
	<b>DRAINAGE EXPENDITURES</b>	<b>101,233.00</b>	<b>429,990.39</b>	<b>(328,757.39)</b>

June expenses included payment to Reybold Construction for final construction payment, not including retainage payable, for the Harbor Street Storm Sewer Connection.

### **Park Maintenance:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-4900	COMMUNITY REDEV GRANT - SAFETY & PARKS	-	34,117.46	34,117.46
	<b>PARKS REVENUES</b>	-	<b>34,117.46</b>	<b>34,117.46</b>
01-500-5310	MAINTENANCE / PARKS - PK	45,000.00	60,023.15	(15,023.15)
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	2,362.57	(862.57)
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)
	<b>PARKS EXPENDITURES</b>	<b>46,500.00</b>	<b>156,230.72</b>	<b>(109,730.72)</b>

Park maintenance and supplies expenses exceeded the fiscal year budget due to several projects along with normal operating expenses.

### **Tree Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	30,000.00	37,520.00	(7,520.00)
	<b>TREE EXPENDITURES</b>	<b>30,000.00</b>	<b>37,520.00</b>	<b>(7,520.00)</b>

June expenditures consisted of the planting of 6 trees in Battery Park. Overall, tree maintenance exceeded the fiscal year budget.

### **Recycling Collection Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,000.00	30,577.16	422.84
	<b>RECYCLING EXPENDITURES</b>	<b>31,000.00</b>	<b>30,577.16</b>	<b>422.84</b>



### **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>

### **Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	140,985.46	
	<b>REAL ESTATE TAX REVENUES</b>	<b>-</b>	<b>140,985.46</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	140,985.46	
	<b>REAL ESTATE TAX EXPENDITURES</b>	<b>-</b>	<b>140,985.46</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	-	49,773.74	
	<b>STREETS REVENUES</b>	<b>-</b>	<b>49,773.74</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	24,685.44	
	<b>STREETS EXPENDITURES</b>	<b>-</b>	<b>24,685.44</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>25,088.30</b>	

### **Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	94.11	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	<b>-</b>	<b>94.11</b>	
03-130-5090	FACADE GRANT	-	3,792.00	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	<b>-</b>	<b>3,792.00</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(3,697.89)</b>	

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

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	3,816.11	
	SALLE REVENUES	-	3,816.11	
03-140-5000	SALARIES	-	3,816.11	
	SALLE EXPENDITURES	-	3,816.11	
	NET CHANGE IN FUND BALANCE	-	-	

**Emergency Illegal Drug Enforcement Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	3,401.01	
	EIDE REVENUES	-	3,401.01	
03-150-5000	SALARIES	-	2,626.75	
03-150-5250	MACHINERY AND EQUIPMENT	-	774.26	
	EIDE EXPENDITURES	-	3,401.01	
	NET CHANGE IN FUND BALANCE	-	-	

**Community Transportation Fund**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
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	-	43,572.09	
	DELAWARE CITY DAY COMMITTEE REVENUES	-	50,782.09	
11-000-5035	ADVERTISING	-	1,026.04	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	44,446.23	
11-000-5330	MATERIALS/SUPPLIES	-	2,077.02	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	3,232.80	
	DELAWARE CITY DAY COMMITTEE EXPENDITURES	-	50,782.09	
	NET CHANGE IN FUND BALANCE	-	-	

**Cash Balances:**

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

DESCRIPTION	5/31/2023	6/30/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	366,417.93	267,368.99	(99,048.94)
CASH - WSFS MONEY MARKET	1,969,950.72	1,835,396.78	(134,553.94)
CASH - WSFS MONEY MARKET - ARPA FUNDS	146,047.55	146,095.58	48.03
CASH - VIOLENT CRIMES CHECKING ACCOUNT	7,794.01	7,044.01	(750.00)
CASH - GRANT IN AID CHECKING	18,772.79	-	(18,772.79)
CASH - MUNICIPAL STREET AID FUND	39,765.98	35,024.68	(4,741.30)
CASH - REVOLVING LOAN FACADE FUND	68,554.76	68,568.85	14.09
CASH - SALLE FUND	4,649.81	4,649.81	-
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	53,248.94	53,248.94	-
WSFS WEALTH INVESTMENT ACCOUNT	1,163,047.08	1,180,027.25	16,980.17
<b>TOTAL RECONCILED BALANCE</b>	<b>3,874,407.96</b>	<b>3,633,583.28</b>	<b>(240,824.68)</b>

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

\$350,000.00 – Community Center HVAC – remaining funds \$255,959.86

\$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 \$644,361.95

\$475,000.00 – Waterfront Study – remaining funds \$418,705.00

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade – remaining funds \$403,847.00

Check #	Check Date	Vendor Name	Description	Amount
15954	6/6/2023	ACTION SECURITY/MD ELECTRIC	ALARM SYSTEM BATTERY	58.50
15955	6/6/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15956	6/6/2023	BREEZELINE	8335 30 027 0003331	8.32
15957	6/6/2023	BUILDING INSPECTION	MAR 2023 PERMIT FEES	4,383.00
15958	6/6/2023	DOVER POLICE DEPT ACADEMY	POLICE ACADEMY TRAINING-S.WEBB	1,755.00
15959	6/6/2023	MODERNCONTROLS, INC	EQUIPMENT-ESTIMATE 22-1409	90,000.00
15960	6/6/2023	PSC CONTRACTING, INC.	TOWN HALL SERVICE CALL-PKG LOT	654.10
15961	6/8/2023	THE CUTTING EDGE, INC.	APRIL/MAY TRASH REMOVAL	1,471.50
15961	6/8/2023	THE CUTTING EDGE, INC.	JUN 2023 MAINTENANCE/BRUSH CON	4,232.00
15961	6/8/2023	THE CUTTING EDGE, INC.	INSTALLATION OF 6 TREES-BT PK	4,650.00
15962	6/8/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	85.59
15963	6/8/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	57.16
15964	6/8/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	61.30
15965	6/8/2023	DELMARVA POWER	5500 0544 167 - 407 CLINTON ST	3,314.85
15966	6/8/2023	DIAMOND STATE TIRE, INC.	OIL CHANGES & O2 SENSOR ISSUE	463.00
15967	6/8/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	238.25
15968	6/13/2023	ASPHALT STRIPING SERVICES DE	TOWN HALL PARKING LOT STRIPING	650.00
15969	6/13/2023	CAPITOL CLEANERS & LAUNDERERS	MAY 2023 DRY CLEANING	27.90
15970	6/13/2023	THE CUTTING EDGE, INC.	MARCH & APRIL 2023 MOWING	3,715.00
15970	6/13/2023	THE CUTTING EDGE, INC.	HERBICIDE SPRAYING	810.00
15970	6/13/2023	THE CUTTING EDGE, INC.	STREET REPAIR-HAMILTON PLACE	4,680.00
15970	6/13/2023	THE CUTTING EDGE, INC.	MAY 2023 MOWING	3,690.00
15970	6/13/2023	THE CUTTING EDGE, INC.	LUMBER REMOVAL IN LOCKS-BT PK	675.00
15971	6/13/2023	FUELMAN	MAY 2023 FUEL PURCHASES	1,092.47
15972	6/13/2023	ONSOLVE, LLC	CDRED-STANDARD 5/01/23-4/30/24	1,863.75
15973	6/15/2023	ATLANTIC TACTICAL	PS FIREARM EQUIPMENT	2,608.18
15974	6/15/2023	AXON ENTERPRISE, INC	TASER 7 CERTIFICATION BUNDLE	4,224.60
15975	6/15/2023	GFL ENVIRONMENTAL	JUNE 2023 WASTE/RECYCLING	18,583.97
15976	6/15/2023	GS DIRECT, LLC (AU1)	MAY 2023 PPA AGREEMENT	4,054.66
15977	6/15/2023	NEW CASTLE INSURANCE LTD	COMMERCIAL INSURANCE POLICY	5,499.00
15978	6/15/2023	VERIZON	152-016-685-0001-78	725.56
15979	6/15/2023	VERIZON	756-087-692-0001-54	159.00
15980	6/15/2023	VERIZON WIRELESS	720104185-00001 05/04-06/03	160.36
15981	6/20/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS	576.25
15982	6/20/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438-GEN SRVCS	4,753.26
15983	6/20/2023	BUILDING INSPECTION	APRIL 2023 PERMIT FEES	2,991.00
15984	6/20/2023	CANON FINANCIAL SVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
15984	6/20/2023	CANON FINANCIAL SVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
15985	6/20/2023	DEPARTMENT OF HUMAN RESOURCES	HEALTH INSURANCE - JULY 2023	6,341.82
15986	6/20/2023	HOME PARAMOUNT PEST CONTROL	HD BAIT INSTALL-TERMITE ISSUE	2,808.00
15987	6/20/2023	RHODUNDA,WILLIAMS,&KONDRASCHOW	MAY2023 GENERAL REPRESENTATION	4,988.00
15988	6/20/2023	STATE OF DE/DNREC	DWPCRLF-LOAN NUMBER 12000085	23,156.78
15989	6/21/2023	EMERGENCY RESPONSE PROTOCOL	CCTV SYSTEM & INSTALL	43,219.90
15990	6/27/2023	THE CUTTING EDGE, INC.	MOWING - CODE ENFORCEMENT	225.00
15991	6/27/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - JULY 2023	519.73
15992	6/27/2023	VERIZON	555-891-849-0001-39	62.59
15993	6/29/2023	ACME MARKETS	DELAWARE CITY FOOD CLOSET	1,000.00
15994	6/29/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15995	6/29/2023	COUNTY BUILDING SERVICES, INC.	MAY 203 JANITORIAL SERVICES	525.00
15996	6/29/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JULY 2023	187.34
15997	6/29/2023	FOOD LION	DELAWARE CITY FOOD CLOSET	1,000.00
15998	6/29/2023	SHOPRITE OF GOVERNOR'S SQUARE	DELAWARE CITY FOOD CLOSET	1,000.00
				<b>258,730.13</b>