

City of Delaware City
April 12, 2023

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

Below please find the internal (unaudited) income and expense statement and check register for the 9 months ended March 31, 2023.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,577,427.00	1,956,467.60	124.03%
General Administration	218,100.00	170,662.94	78.25%
Code Enforcement	7,000.00	13,510.00	193.00%
Public Safety	416,969.00	471,981.11	113.19%
Community Center	57,550.00	313,377.02	544.53%
Sanitation	8,220.00	6,345.00	77.19%
Stormwater	-	-	0.00%
Streets	-	277,476.17	0.00%
Drainage	-	55,693.00	0.00%
Parks	-	34,117.46	0.00%
Total General Fund Revenues	2,285,266.00	3,299,630.30	144.39%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	1,097,734.00	815,896.98	74.33%
Code Enforcement	27,810.00	9,719.57	34.95%
Public Safety	505,159.00	471,981.11	93.43%
Community Center	51,740.00	338,937.10	655.08%
Public Works	40,500.00	51,993.64	128.38%
Sanitation	188,000.00	139,889.08	74.41%
Yard Waste	30,000.00	23,120.00	77.07%
Stormwater	5,500.00	2,435.08	44.27%
Streets	40,000.00	545,209.01	1363.02%
Drainage	101,233.00	274,093.02	270.75%
Parks	46,500.00	139,010.72	298.95%
Tree Management	30,000.00	29,645.00	98.82%
Recycling Collections	31,000.00	22,779.65	73.48%
Debt Service	90,090.00	63,176.62	70.13%
Total General Fund Expenditures	2,285,266.00	2,927,886.58	128.12%
General Fund Operating Surplus (Deficit)		371,743.72	

General Fund:

The General Fund currently has an operating surplus of \$371,743.72.

Revenues are trending at 144% of the adopted budget and Expenditures are trending at 128% 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	3,299,630.30	
	GENERAL FUND EXPENDITURES	2,285,266.00	2,927,886.58	
	CHANGE IN FUND BALANCE	-	371,743.72	

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	-	6,749.37	6,749.37
01-000-4003	INVESTMENT INCOME	-	26,366.42	26,366.42
01-000-4005	INTEREST INCOME	400.00	3,621.15	3,221.15
01-000-4015	DONATIONS - GA	-	4,100.00	4,100.00
01-000-4060	CABLE FRANCHISE FEE	15,000.00	12,086.29	(2,913.71)
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	111,750.45	(38,249.55)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	255,583.00	586,712.27	331,129.27
	NON-DEPARTMENTAL REVENUES	1,577,427.00	1,956,467.60	379,040.60

Investment income continues to have a positive variance. Cable Franchise revenue is on target with the budget and the PILOT revenue is now at \$300,000.00. There were no real estate transfer taxes in the month of March.

The City has expended \$586,712.27 in ARPA funds thus far this fiscal year. Expenditures are listed under General Administration, Public Safety, Streets, Drainage, & Parks. An ARPA expenditure report is due to Treasury on April 30th.

General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	75,000.00	36,273.20	(38,726.80)
01-000-4025	MISCELLANEOUS REVENUE	-	8,103.90	8,103.90
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	22,000.00	(8,000.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	74,524.48	(1,475.52)
01-000-4055	AAT (CNS) LEASES	37,000.00	27,354.64	(9,645.36)
01-000-4090	RENTAL TAXES	-	1,347.41	1,347.41
	GENERAL ADMINISTRATION REVENUES	218,100.00	170,662.94	(47,437.06)
01-000-5000	SALARIES - GENERAL ADMINISTRATION	214,735.00	161,108.35	53,626.65
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	2,148.75	1,451.25
01-000-5010	PAYROLL TAXES - GA	19,718.00	13,352.23	6,365.77
01-000-5020	RETIREMENT PLAN - GA	6,442.00	4,164.84	2,277.16
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	1,534.35	465.65
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	33,725.28	(8,725.28)
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	2,674.39	(174.39)
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	56,000.00	43,563.15	12,436.85
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	1,513.58	1,486.42
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	1,984.85	615.15
01-000-5150	HEATING FUEL - GA	2,000.00	1,023.31	976.69
01-000-5160	INSURANCE / GENERAL - GA	72,000.00	55,937.68	16,062.32
01-000-5170	INSURANCE / HEALTH - GA	11,820.00	8,649.57	3,170.43
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	3,058.02	1,041.98
01-000-5270	LEGAL - GA	75,000.00	48,225.99	26,774.01
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,706.37	293.63
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	21,717.00	18,283.00
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	569.52	430.48
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	3,715.57	(715.57)
01-000-5355	PLANNING & INSPECTIONS - GA	40,000.00	14,567.71	25,432.29
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	313.96	136.04
01-000-5370	TELEPHONE - GA	9,500.00	6,994.58	2,505.42
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	388.24	2,111.76
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	309,617.45	100,351.55
01-001-5000	SALARIES - ARPA	15,000.00	14,226.55	773.45
01-011-5010	Payroll Taxes - GA - ARPA	1,350.00	1,142.89	207.11
01-011-5070	Contract/Prof. Services - ARPA	30,000.00	18,890.31	11,109.69
	GENERAL ADMINISTRATION EXPENDITURES	1,097,734.00	815,896.98	281,837.02

General Administration revenues are currently trending at 78% of the adopted budget.

General Administration expenses are currently trending at 74% of the adopted budget.

License & Permit revenue is currently below the targeted amount for this period in the fiscal year. In addition, the 2nd quarter of rental tax revenue is currently due and should be forthcoming.

March expenditures were mainly general operating expenses in addition to professional services billing from Coyle, Lynch, & Co for land valuation.

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	13,510.00	6,510.00
	CODE ENFORCEMENT REVENUES	7,000.00	13,510.00	6,510.00
01-050-5000	SALARIES - CE	24,960.00	8,364.84	16,595.16
01-050-5010	PAYROLL TAXES - CE	2,250.00	768.76	1,481.24
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	106.00	94.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	479.97	(179.97)
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	CODE ENFORCEMENT EXPENDITURES	27,810.00	9,719.57	18,090.43

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	5,039.21	(1,960.79)
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	309,617.45	(100,351.55)
01-100-4910	FY23CRF-FIRE HALL CAPITAL IMPROVEMENTS	-	142,715.00	142,715.00
01-101-4900	COMBAT VIOLENT CRIME	-	3,633.33	3,633.33
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	2,168.32	2,168.32
01-105-4900	DEPT OF SAFETY & HOMELAND SECURITY GRANT	-	5,642.80	5,642.80
	PUBLIC SAFETY REVENUES	416,969.00	471,981.11	55,012.11

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	208,060.00	156,862.56	51,197.44
01-100-5002	SALARIES - EXTRA DUTY	-	3,255.00	(3,255.00)
01-100-5003	SALARIES - OVERTIME	-	6,878.66	(6,878.66)
01-100-5010	PAYROLL TAXES - PS	18,725.00	13,790.73	4,934.27
01-100-5020	RETIREMENT PLANS - PS	6,242.00	5,190.69	1,051.31
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	3,000.00	1,846.24	1,153.76
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	8,000.00	5,748.50	2,251.50
01-100-5100	DUES/SUBSCRIPTIONS - PS	400.00	150.00	250.00
01-100-5120	ELECTRICITY - PS	12,000.00	12,048.36	(48.36)
01-100-5140	GAS & OIL / VEHICLE - PS	17,000.00	8,406.47	8,593.53
01-100-5150	HEATING FUEL - PS	1,000.00	682.22	317.78
01-100-5170	INSURANCE / HEALTH - PS	58,700.00	44,046.96	14,653.04
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	8,739.36	1,760.64
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	187.50	62.50
01-100-5320	MAINTENANCE / VEHICLE - PS	10,000.00	5,352.36	4,647.64
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	794.96	205.04
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	1,392.84	3,607.16
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	60.00	(60.00)
01-101-5250	MACHINERY AND EQUIPMENT	-	3,573.33	(3,573.33)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	2,168.32	(2,168.32)
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)
01-105-5000	SALARIES-PS Part-Time ARPA	50,000.00	-	50,000.00
01-160-5260	FIRE HALL CAPITAL OUTLAYS	-	142,715.00	(142,715.00)
	PUBLIC SAFETY EXPENDITURES	505,159.00	471,981.11	33,177.89

Public Safety expenses for March were mainly general operating expenses including the year 2 lease payment on the 2022 Explorer. In addition, there were \$102,000.00 in FY23CRF expenses for the Fire Hall.

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	2,500.00	700.00
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	20,750.00	14,000.00	(6,750.00)
01-200-4900	GRANT-IN-AID	35,000.00	17,277.21	(17,722.79)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	44,632.74	44,632.74
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	232,760.05	232,760.05
	COMMUNITY CENTER REVENUES	57,550.00	313,377.02	255,827.02

FY 22 CRF expenditures were additional payment to AECOM for the CC HVAC project. FY23 CRF expenses were fill dirt removal and removal of the community garden at the CC.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	4,725.00	1,275.00
01-200-5010	PAYROLL TAXES - CC	540.00	442.02	97.98
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,450.95	549.05
01-200-5120	ELECTRICITY - CC	8,000.00	9,467.47	(1,467.47)
01-200-5150	HEATING FUEL - CC	12,000.00	9,529.58	2,470.42
01-200-5290	MAINTENANCE / BUILDING - CC	20,000.00	33,329.39	(13,329.39)
01-200-5330	MATERIALS & SUPPLIES - CC	400.00	530.47	(130.47)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	1,000.00	679.43	320.57
01-200-5370	TELEPHONE - CC	1,800.00	1,390.00	410.00
01-202-5610	BUILDING IMPROVEMENTS-(FY23CRF)	-	90,195.05	(90,195.05)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	44,632.74	(44,632.74)
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	142,565.00	(142,565.00)
	COMMUNITY CENTER EXPENDITURES	51,740.00	338,937.10	(287,197.10)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	49,903.64	(14,903.64)
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	51,993.64	(11,493.64)

March expenditures included invoices for code violation clean-ups at 2 vacant properties, invoicing for downtown holiday décor installation, and portable toilets.

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	139,889.08	48,110.92
	SANITATION EXPENDITURES	188,000.00	139,889.08	48,110.92

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	23,120.00	6,880.00
	YARDWASTE EXPENDITURES	30,000.00	23,120.00	6,880.00

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	1,503.44	(303.44)
	STORMWATER EXPENDITURES	5,500.00	2,435.08	3,064.92

Electricity expenses are over budget due to estimated billing by Delmarva over the past few months.

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	9,004.57	9,004.57
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	268,471.60	268,471.60
	STREETS REVENUES	-	277,476.17	277,476.17
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	27,000.00	-	27,000.00
01-400-5120	ELECTRICITY - ST	3,000.00	1,029.96	1,970.04
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	7,630.00	(3,630.00)
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)
	STREETS EXPENDITURES	40,000.00	545,209.01	(505,209.01)

\$9,004.57 in MSA funds have been utilized to assist with general operating expenses.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	55,693.00	55,693.00
	DRAINAGE REVENUES	-	55,693.00	55,693.00
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	100,233.00	244,430.02	(144,197.02)
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	-	29,663.00	(29,663.00)
	DRAINAGE EXPENDITURES	101,233.00	274,093.02	(172,860.02)

March ARPA expenses were payment to Duffield for the amendment to the Clinton Street Outfall project. FY23CRF expenses included payment to Duffield for the FEMA HMGP 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	42,803.15	2,196.85
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)
	PARKS EXPENDITURES	46,500.00	139,010.72	(92,510.72)

March maintenance expenses were invoices for Oct & Nov leaf removal. In addition, park supplies are currently over the fiscal year budget.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	30,000.00	29,645.00	355.00
	TREE EXPENDITURES	30,000.00	29,645.00	355.00

March expenses were for tree removal at the Community Center & Washington St.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,000.00	22,779.65	8,220.35
	RECYCLING EXPENDITURES	31,000.00	22,779.65	8,220.35

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	11,268.00	3,756.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	90,090.00	63,176.62	26,913.38

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	111,750.45	
	REAL ESTATE TAX REVENUES	-	111,750.45	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	111,750.45	
	REAL ESTATE TAX EXPENDITURES	-	111,750.45	
	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	-	9,004.57	
	STREETS EXPENDITURES	-	9,004.57	
	NET CHANGE IN FUND BALANCE	-	40,769.17	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	50.71	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	50.71	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	50.71	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	2,406.11	
	SALLE REVENUES	-	2,406.11	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	2,406.11	
	SALLE EXPENDITURES	-	2,406.11	
	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

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	-	43,544.95	
	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 March 31, 2023 and compared to prior month balances, as well as a check register for the month of March 2023.

DESCRIPTION	2/28/2023	3/31/2023	DIFFERENCE
CASH - GENERAL FUND CHECKING	534,868.72	539,124.90	4,256.18
CASH - WSFS MONEY MARKET	2,490,176.51	2,319,015.58	(171,160.93)
CASH - WSFS MONEY MARKET - ARPA FUNDS	292,433.43	280,097.97	(12,335.46)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	8,904.01	8,844.01	(60.00)
CASH - GRANT IN AID CHECKING	18,772.79	18,772.79	-
CASH - MUNICIPAL STREET AID FUND	50,702.55	50,702.55	-
CASH - REVOLVING LOAN FACADE FUND	72,302.09	72,317.45	15.36
CASH - SALLE FUND	6,179.81	6,059.81	(120.00)
CASH - EIDE FUND	7,596.21	7,596.21	-
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	1,144,892.32	1,165,806.92	20,914.60
TOTAL RECONCILED BALANCE	4,709,026.70	4,550,536.45	(158,490.25)

FY'22 Bond and Capital Improvements Grant Funds

\$350,000.00 – Community Center HVAC – remaining funds \$282,082.76

\$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 \$957,239.95

\$475,000.00 – Waterfront Study – remaining funds \$419,307.00

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade – remaining funds \$507,285.00

Check #	Check Date	Vendor Name	Description	Amount
15796	3/7/2023	ADVANCED PAVING SERVICES, LLC	FILL DIRT REMOVAL -COMM CENTER	26,000.00
15797	3/7/2023	BREEZELINE	8335 30 027 0003331	8.32
15798	3/7/2023	COUNTY BUILDING SERVICES, INC.	JAN 2023 JANITORIAL SERVICES	525.00
15799	3/7/2023	DELAWARE EMPLOYMENT TRNG FUND	DE EMPLOYMENT TRAINING FUND	27.79
15800	3/7/2023	MODERNCONTROLS, INC	REPLACEMENT OF 2ND FLOOR UNITS	102,000.00
15801	3/9/2023	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15802	3/9/2023	CALICO PACKAGING LLC	BLACK LINER BAGES - 6 CASES	419.64
15803	3/9/2023	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	19.83
15804	3/9/2023	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,252.53
15805	3/9/2023	DELMARVA POWER	5500 6398 873 - CLINTON ST	62.34
15806	3/9/2023	DIAMOND STATE TIRE, INC.	WINDOW REGULATOR REPAIR	453.00
15807	3/9/2023	DIAMOND COMPUTER INC.	LAPTOP BOOT DRIVE ISSUE	150.00
15807	3/9/2023	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	238.25
15808	3/15/2023	CAPITOL CLEANERS & LAUNDERERS	FEB 2023 DRY CLEANING	24.90
15809	3/15/2023	COYLE, LYNCH & COMPANY	PROF SERVICES - LAND VALUATION	6,500.00
15810	3/15/2023	DELMARVA POWER	5000 1281 877 - BAYARD ST	7,980.94
15811	3/15/2023	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	1,107.44
15812	3/15/2023	DELMARVA POWER	5001 7876 892 - WASH ST STORM	961.72
15813	3/15/2023	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	142.59
15814	3/15/2023	DELMARVA POWER	5000 0009 717 - CLINTON ST	138.28
15815	3/15/2023	DELMARVA POWER	5000 0009 758 - CANAL&WILLMS	101.98
15816	3/15/2023	DELMARVA POWER	5000 0009 774 - RT 9	21.92
15822	3/15/2023	DELMARVA POWER	5500 8575 957 - 950 5TH ST	17.35
15823	3/15/2023	FUELMAN	FEB 2023 FUEL PURCHASES	917.68
15824	3/15/2023	GFL ENVIRONMENTAL	MARCH 2023 WASTE/RECYCLING	18,583.97
15825	3/15/2023	MARTEL INC.	PS FAX LINE TECH SERVICE CALL	212.50
15826	3/20/2023	THE CUTTING EDGE, INC.	LEAF REMOVAL-BATT PK-OCT&NOV22	1,740.00
15826	3/20/2023	THE CUTTING EDGE, INC.	BREAKAWAY POST KITS FOR STREET	826.00
15826	3/20/2023	THE CUTTING EDGE, INC.	INSTALLATION OF XMAS DECOR	3,160.00
15826	3/20/2023	THE CUTTING EDGE, INC.	INSTALLATION OF XMAS DECOR	2,150.00
15826	3/20/2023	THE CUTTING EDGE, INC.	EXCAVATE AREA FOR PICNIC TABLE	4,950.00
15827	3/20/2023	DELMARVA POWER	5000 0009 725 - CLINTON ST	74.41
15828	3/20/2023	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	10,936.73
15829	3/20/2023	RHODUNDA, WILLIAMS, & KONDRASCHOW	FEB2023 GENERAL REPRESENTATION	8,278.00
15830	3/20/2023	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - APRIL 2023	5,798.02
15831	3/20/2023	VERIZON WIRELESS	720104185-00001 02/04-03/03	160.24
15832	3/20/2023	VERIZON	756-087-692-0001-54	159.00
15833	3/20/2023	VERIZON	152-016-685-0001-78	718.80
15834	3/22/2023	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438-GEN SRVCS	1,938.90
15835	3/22/2023	THE CUTTING EDGE, INC.	TREE REMOVAL - COMM CENTER	3,860.00
15835	3/22/2023	THE CUTTING EDGE, INC.	CODE ENFORCEMENT-109A CLINTON	1,130.00
15835	3/22/2023	THE CUTTING EDGE, INC.	CODE ENFORCEMENT-226 FRANKLIN	520.00
15835	3/22/2023	THE CUTTING EDGE, INC.	REMOVAL OF TREE-224 WASH ST	1,450.00
15835	3/22/2023	THE CUTTING EDGE, INC.	REMOVAL OF THE COMM GARDEN	24,640.00
15836	3/22/2023	DEARBORN NATIONAL	STD/LTD INSURANCE - APRIL 2023	495.38
15837	3/22/2023	DUFFIELD ASSOCIATES, INC.	MONROE & MADISON - FEMA APP	17,635.00
15838	3/27/2023	ACTION SECURITY/MD ELECTRIC	SECURITY SERVICE CALL	103.85
15839	3/27/2023	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - APRIL 2023	187.34
15840	3/27/2023	FORD MOTOR CREDIT COMPANY LLC	2022 FORD INTERCEPTOR LEASE	14,914.24
15841	3/27/2023	GS DIRECT, LLC (AU1)	FEB 2023 PPA AGREEMENT	2,225.98
15842	3/27/2023	VERIZON	555-891-849-0001-39	63.19
15843	3/29/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS-COMM CENTER	224.38
15843	3/29/2023	A-1 SANITATION SERVICE INC	PORTABLE TOILETS-BATT PARK	351.87
15844	3/29/2023	CANON FINANCIAL SERVICES, INC.	1ST FLOOR COPIER LEASE	339.78
15844	3/29/2023	CANON FINANCIAL SERVICES, INC.	2ND FLOOR COPIER LEASE	283.04
15845	3/29/2023	COUNTY BUILDING SERVICES, INC.	FEB 2023 JANITORIAL SERVICES	525.00
15846	3/29/2023	HARVEY G. DOPPELT, PHD	PRE-EMPLOYMENT EVALUATION	700.00
15847	3/29/2023	PSC CONTRACTING, INC.	REPLACE 3-WAY SWITCHES-TOWN H	217.00
15848	3/29/2023	STRATEGIC INSURANCE PARTNERS	SELF INSURED TAX POLICY	192.52
				280,866.95