

City of Delaware City
December 8, 2022

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

Below please find the internal (unaudited) income and expense statement and check register for the 5 months ended November 30, 2022.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,577,427.00	1,294,299.70	82.05%
General Administration	218,100.00	88,540.95	40.60%
Code Enforcement	7,000.00	10,510.00	150.14%
Public Safety	416,969.00	166,311.14	39.89%
Community Center	57,550.00	89,827.21	156.09%
Sanitation	8,220.00	4,230.00	51.46%
Stormwater	-	-	0.00%
Streets	-	268,471.60	0.00%
Drainage	-	28,038.50	0.00%
Parks	-	34,117.46	0.00%
Total General Fund Revenues	2,285,266.00	1,984,346.56	86.83%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	1,097,734.00	448,807.50	40.88%
Code Enforcement	27,810.00	5,883.03	21.15%
Public Safety	505,159.00	166,311.14	32.92%
Community Center	51,740.00	98,053.05	189.51%
Public Works	40,500.00	29,015.76	71.64%
Sanitation	188,000.00	77,475.80	41.21%
Yard Waste	30,000.00	11,560.00	38.53%
Stormwater	5,500.00	1,054.30	19.17%
Streets	40,000.00	479,346.58	1198.37%
Drainage	101,233.00	41,727.21	41.22%
Parks	46,500.00	112,864.93	242.72%
Tree Management	30,000.00	19,735.00	65.78%
Recycling Collections	31,000.00	12,620.30	40.71%
Debt Service	90,090.00	35,011.84	38.86%
Total General Fund Expenditures	2,285,266.00	1,539,466.44	67.36%
General Fund Operating Surplus (Deficit)		444,880.12	

General Fund:

The General Fund currently has an operating surplus of \$444,880.12.

Revenues are trending at 87% of the adopted budget and Expenditures are trending at 67% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	2,285,266.00	1,984,346.56	
	GENERAL FUND EXPENDITURES	2,285,266.00	1,539,466.44	
	CHANGE IN FUND BALANCE	-	444,880.12	

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	899,489.61	6,886.61
01-000-4002	REAL ESTATE PENALTIES	-	4,202.82	4,202.82
01-000-4003	INVESTMENT INCOME	-	8,433.36	8,433.36
01-000-4005	INTEREST INCOME	400.00	327.83	(72.17)
01-000-4015	DONATIONS - GA	-	2,000.00	2,000.00
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	89,634.53	(60,365.47)
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	255,583.00	282,388.35	26,805.35
	NON-DEPARTMENTAL REVENUES	1,577,427.00	1,294,299.70	(283,127.30)

In November, \$2,000.00 in donations were received from Cutting Edge for the Delaware City Food Closet. We have expended \$282,388.35 in ARPA funds thus far this fiscal year. Expenditures are listed under General Administration, Public Safety, Streets, Drainage, & Parks.

General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	75,000.00	19,270.95	(55,729.05)
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	2.50	(97.50)
01-000-4045	RENTAL PROPERTY	30,000.00	10,000.00	(20,000.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	36,609.63	(39,390.37)
01-000-4055	AAT (CNS) LEASES	37,000.00	13,525.16	(23,474.84)
	GENERAL ADMINISTRATION REVENUES	218,100.00	88,540.95	(129,559.05)

01-000-5000	SALARIES - GENERAL ADMINISTRATION	214,735.00	89,529.95	125,205.05
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	918.75	2,681.25
01-000-5010	PAYROLL TAXES - GA	19,718.00	7,098.37	12,619.63
01-000-5020	RETIREMENT PLAN - GA	6,442.00	2,323.80	4,118.20
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	-	22,500.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	613.85	1,386.15
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	25,000.00	23,136.48	1,863.52
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	914.95	1,585.05
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	56,000.00	27,564.93	28,435.07
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	903.21	2,096.79
01-000-5140	GAS & OIL / VEHICLE - GA	2,600.00	1,181.16	1,418.84
01-000-5150	HEATING FUEL - GA	2,000.00	184.83	1,815.17
01-000-5160	INSURANCE / GENERAL - GA	72,000.00	35,384.50	36,615.50
01-000-5170	INSURANCE / HEALTH - GA	11,820.00	4,827.69	6,992.31
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	4,100.00	1,698.90	2,401.10
01-000-5270	LEGAL - GA	75,000.00	27,667.99	47,332.01
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,651.50	1,348.50
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	19,325.00	20,675.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	3,000.00	210.00	2,790.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	315.13	684.87
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	300.00	-	300.00
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	1,161.85	(1,161.85)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	2,808.46	191.54
01-000-5355	PLANNING & INSPECTIONS - GA	40,000.00	7,890.76	32,109.24
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	450.00	217.88	232.12
01-000-5370	TELEPHONE - GA	9,500.00	3,862.19	5,637.81
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	137.57	2,362.43
01-000-5500	WATER - ARTESIAN	450.00	206.18	243.82
01-000-5600	BUILDING IMPROVEMENTS	-	8,406.85	(8,406.85)
01-000-8000	OPERATING TRANSFERS - GA	409,969.00	158,078.04	251,890.96
01-001-5000	SALARIES - ARPA	15,000.00	9,177.30	5,822.70
01-011-5010	Payroll Taxes - GA - ARPA	1,350.00	663.39	686.61
01-011-5070	Contract/Prof. Services - ARPA	30,000.00	7,449.20	22,550.80
	GENERAL ADMINISTRATION EXPENDITURES	1,097,734.00	448,807.50	648,926.50

General Administration revenues are currently trending at 40.6% of the adopted budget.

\$13,525.16 in antenna lease revenue was received in November.

General Administration expenses are currently trending at 40.88% of the adopted budget.

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	10,510.00	3,510.00
	CODE ENFORCEMENT REVENUES	7,000.00	10,510.00	3,510.00
01-050-5000	SALARIES - CE	24,960.00	5,065.00	19,895.00
01-050-5010	PAYROLL TAXES - CE	2,250.00	478.64	1,771.36
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	200.00	106.00	94.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	233.39	66.61
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	CODE ENFORCEMENT EXPENDITURES	27,810.00	5,883.03	21,926.97

As of November 30th, \$10,510.00 in Code Enforcement fines have been issued.

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	3,179.62	(3,820.38)
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	158,078.04	(251,890.96)
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	1,888.48	1,888.48
	PUBLIC SAFETY REVENUES	416,969.00	166,311.14	(250,657.86)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	208,060.00	88,479.20	119,580.80
01-100-5002	SALARIES - EXTRA DUTY	-	3,255.00	(3,255.00)
01-100-5003	SALARIES - OVERTIME	-	3,193.24	(3,193.24)
01-100-5010	PAYROLL TAXES - PS	18,725.00	7,520.56	11,204.44
01-100-5020	RETIREMENT PLANS - PS	6,242.00	2,980.68	3,261.32
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	3,000.00	1,200.46	1,799.54
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	8,000.00	4,261.00	3,739.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	400.00	-	400.00
01-100-5120	ELECTRICITY - PS	12,000.00	6,561.87	5,438.13
01-100-5140	GAS & OIL / VEHICLE - PS	17,000.00	5,186.38	11,813.62
01-100-5150	HEATING FUEL - PS	1,000.00	123.23	876.77
01-100-5170	INSURANCE / HEALTH - PS	58,700.00	24,448.16	34,251.84
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	1,415.20	9,084.80
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	31,807.00	-	31,807.00
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	3,511.00	6,489.00
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	262.48	1,237.52
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	705.00	295.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	1,325.94	3,674.06
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
	PUBLIC SAFETY EXPENDITURES	505,159.00	166,311.14	338,847.86

Public Safety expenditures for November were general operating expenses.

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	-	2,000.00	2,000.00
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	1,800.00	1,550.00	(250.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	20,750.00	7,000.00	(13,750.00)
01-200-4900	GRANT-IN-AID	35,000.00	17,277.21	(17,722.79)
01-200-4908	FY23CRF-CC CAPITAL IMPROVEMENTS	-	62,000.00	62,000.00
	COMMUNITY CENTER REVENUES	57,550.00	89,827.21	32,277.21

Community Center revenue for November included \$2,000.00 in donations from Cutting Edge as well as Reedy Point Players and DE City Library rental payments. In addition, \$62,000.00 in FY23 CRF funds were utilized for sidewalk and curb repairs.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	2,725.00	3,275.00
01-200-5010	PAYROLL TAXES - CC	540.00	253.01	286.99
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	499.70	1,500.30
01-200-5120	ELECTRICITY - CC	8,000.00	6,531.11	1,468.89
01-200-5150	HEATING FUEL - CC	12,000.00	1,239.11	10,760.89
01-200-5290	MAINTENANCE / BUILDING - CC	20,000.00	23,384.40	(3,384.40)
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	754.00	1,046.00
01-221-5070	Contract/Prof. Services-CC(FY23CRF)	-	62,000.00	(62,000.00)
	COMMUNITY CENTER EXPENDITURES	51,740.00	98,053.05	(46,313.05)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	26,925.76	8,074.24
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	29,015.76	11,484.24

November expenditures included invoices for the November maintenance contract payment as well as payments to Arrow Leasing for the 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	4,230.00	(3,990.00)
	SANITATION REVENUES	8,220.00	4,230.00	(3,990.00)
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	188,000.00	77,475.80	110,524.20
	SANITATION EXPENDITURES	188,000.00	77,475.80	110,524.20

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	11,560.00	18,440.00
	YARDWASTE EXPENDITURES	30,000.00	11,560.00	18,440.00

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	4,300.00	746.64	3,553.36
01-380-5120	ELECTRICITY - SW	1,200.00	307.66	892.34
	STORMWATER EXPENDITURES	5,500.00	1,054.30	4,445.70

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	356.28	2,643.72
01-400-5310	MAINTENANCE / STREETS - ST	4,000.00	1,260.00	2,740.00
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)	-	208,415.08	(208,415.08)
	STREETS EXPENDITURES	40,000.00	479,346.58	(439,346.58)

The only Streets expense for November was Electricity.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4904	FY23CRF - WATERFRONT	-	28,038.50	28,038.50
	DRAINAGE REVENUES	-	28,038.50	28,038.50
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,000.00	-	1,000.00
01-451-5070	Contract/Prof. Services - DR (ARPA)	100,233.00	39,718.71	60,514.29
01-452-5070	Contract/Prof. Services - DR (FY23CRF)	-	2,008.50	(2,008.50)
	DRAINAGE EXPENDITURES	101,233.00	41,727.21	59,505.79

ARPA expenditures were payments to Duffield for the flood mitigation projects and to Xylem for pumping station troubleshooting. FY23 CRF expenses were payments to Duffield for the feasibility study and 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	37,967.00	7,033.00
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)	-	12,807.54	(12,807.54)
01-501-5312	MAINT/PARKS (FY23CRF)	-	26,030.00	(26,030.00)
	PARKS EXPENDITURES	46,500.00	112,864.93	(66,364.93)

FY23 CRF expenses were repairs to the floating docks and Battery Park plantings.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	30,000.00	19,735.00	10,265.00
	TREE EXPENDITURES	30,000.00	19,735.00	10,265.00

No expenditures in November.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	31,000.00	12,620.30	18,379.70
	RECYCLING EXPENDITURES	31,000.00	12,620.30	18,379.70

Debt Service Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	46,314.00	-	46,314.00
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	6,260.00	8,764.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	90,090.00	35,011.84	55,078.16

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	89,634.53	
	REAL ESTATE TAX REVENUES	-	89,634.53	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	89,634.53	
	REAL ESTATE TAX EXPENDITURES	-	89,634.53	
	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	-	9.09	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	9.09	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	9.09	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	1,326.11	
	SALLE REVENUES	-	1,326.11	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	1,326.11	
	SALLE EXPENDITURES	-	1,326.11	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	2,762.73	
	EIDE REVENUES	-	2,762.73	
03-150-5000	SALARIES	-	2,088.47	
03-150-5250	MACHINERY AND EQUIPMENT	-	674.26	
	EIDE EXPENDITURES	-	2,762.73	
	NET CHANGE IN FUND BALANCE	-	-	

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	-	-	

Revenues increased due to receipt of sponsorship funds. Grant-in-Aid was adjusted as a result of the increase in revenue. All 2022 Delaware City Day expenses have been paid.

Cash Balances:

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

DESCRIPTION	10/31/2022	11/30/2022	DIFFERENCE
CASH - GENERAL FUND CHECKING	673,498.68	634,223.36	(39,275.32)
CASH - WSFS MONEY MARKET	326,814.09	2,701,859.69	2,375,045.60
CASH - WSFS MONEY MARKET - ARPA FUNDS	588,133.58	584,046.75	(4,086.83)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	1,000.00	1,000.00	-
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	72,274.05	72,275.83	1.78
CASH - SALLE FUND	3,560.06	3,560.06	-
CASH - EIDE FUND	6,828.42	4,724.87	(2,103.55)
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	58,299.03	53,276.08	(5,022.95)
WSFS WEALTH INVESTMENT ACCOUNT	1,101,838.11	1,142,184.97	40,346.86
TOTAL RECONCILED BALANCE	2,939,648.11	5,304,553.70	2,364,905.59

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 \$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 \$1,128,000.00

\$475,000.00 – Waterfront Study - \$446,921.50

\$650,000.00 – DC Fire Company HVAC & Bay Doors Upgrade

Check #	Check Date	Vendor Name	Description	Amount
15602	11/3/2022	VERIZON	555-891-849-0001-39	60.15
15603	11/7/2022	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15604	11/7/2022	BREEZELINE	8335 30 027 0003331	8.32
15605	11/7/2022	COUNTY BUILDING SERVICES, INC.	SEPT 2022 JANITORIAL SERVICES	525.00
15606	11/7/2022	DELMARVA POWER	5500 6398 873 - CLINTON ST	58.73
15607	11/7/2022	DUFFIELD ASSOCIATES, INC.	MONROE&MADISON - FEMA APP	3,235.25
15608	11/8/2022	KAIROS LANDSCAPING	CC CURVE & SIDEWALK IMPRVMENTS	25,000.00
15609	11/9/2022	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,189.73
15610	11/9/2022	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	20.52
15611	11/9/2022	DIAMOND STATE TIRE, INC.	MAINTENANCE - 05 CROWN VIC	340.00
15612	11/9/2022	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	238.25
15613	11/14/2022	THE CUTTING EDGE, INC.	LANDSCAPING - BATTERY PARK	5,690.00
15613	11/14/2022	THE CUTTING EDGE, INC.	FLOATING DOCKS REPAIR	7,180.00
15614	11/14/2022	DELMARVA POWER	5001 7876 892 - WASH ST STORM	63.14
15615	11/14/2022	EDMUNDS GOVTECH	CLOUD HOSTING - 02/01-1/31/24	3,744.00
15616	11/14/2022	FUELMAN	OCT 2022 FUEL PURCHASES	1,134.65
15617	11/14/2022	GFL ENVIRONMENTAL	NOV 2022 WASTE/RECYCLING	17,996.22
15618	11/14/2022	NEW CASTLE COUNTY	2200800057 - 407 CLINTON ST	31.97
15618	11/14/2022	NEW CASTLE COUNTY	2200800089 - 599 FIFTH ST	76.97
15618	11/14/2022	NEW CASTLE COUNTY	2200900120 - 250 FIFTH ST	214.00
15619	11/14/2022	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - COMM CENTER	150.00
15620	11/16/2022	ARROW LEASING CORP	PORTABLE TOILETS-CANAL ST	561.04
15620	11/16/2022	ARROW LEASING CORP	PORTABLE TOILETS - BATT PARK	751.78
15621	11/16/2022	DIAMOND COMPUTER INC.	PS INTERNET CONNECTION ISSUE	409.00
15622	11/16/2022	DOVER ARMY-NAVY STORE, INC.	PS UNIFORM PURCHASES	423.70
15623	11/16/2022	KAIROS LANDSCAPING	CC CURVE & SIDEWALK IMPRVMENTS	37,000.00
15624	11/16/2022	NATIONWIDE	NOVEMBER 2022 INSURANCE	4,880.10
15625	11/16/2022	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - DEC 2022	5,798.02
15626	11/16/2022	VERIZON WIRELESS	720104185-00001 10/04-11/03	240.14
15627	11/16/2022	VERIZON	152-016-685-0001-78	703.02
15628	11/16/2022	VERIZON	756-087-692-0001-54	158.00
15629	11/22/2022	ACME MARKETS	DELAWARE CITY FOOD CLOSET	1,000.00
15630	11/22/2022	CITY OF DOVER	POLICE ACADEMY EQUIPMENT	255.00
15631	11/22/2022	DELMARVA POWER	5000 1281 877 - BAYARD ST	2,816.73
15632	11/22/2022	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	168.31
15633	11/22/2022	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	17.63
15634	11/22/2022	DELMARVA POWER	5000 0009 774-RT 9	17.56
15635	11/22/2022	DELMARVA POWER	5500 8576 260-3RD & CANAL ST	17.01
15636	11/22/2022	DELMARVA POWER	5000 0009 725-CLINTON ST	17.01
15637	11/22/2022	DELMARVA POWER	5500 8575 957-950 5TH ST	17.01
15638	11/22/2022	GREGORY A PARKER	PROPERTY TAX OVERPAYMENT	550.00
15639	11/22/2022	ATLANTIC TACTICAL	POLICE BINOCULARS	768.92
15640	11/28/2022	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
15640	11/28/2022	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
15641	11/28/2022	DEARBORN NATIONAL	STD/LTD INSURANCE-DEC 2022	495.38
15642	11/28/2022	RHODUNDA, WILLIAMS, & KONDRASCHOW	OCT2022 GENERAL REPRESENTATION	1,943.00
15643	11/30/2022	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438-GEN SRVCS	442.22
15644	11/30/2022	COUNTY BUILDING SERVICES, INC.	OCT 2022 JANITORIAL SERVICES	525.00
15645	11/30/2022	THE CUTTING EDGE, INC.	NOV 2022 MAINTENANCE/BRUSH CON	4,232.00
15645	11/30/2022	THE CUTTING EDGE, INC.	OCT 2022 MOWING	3,690.00
15646	11/30/2022	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - DEC 2022	187.34
15647	11/30/2022	GS DIRECT, LLC (AU1)	OCT 2022 PPA AGREEMENT	2,475.49
15648	11/30/2022	MGL PRINTING SOLUTIONS	A/P CHECK ORDER	227.00
15649	11/30/2022	VERIZON	555-891-849-0001-39	60.30
				140,477.74