

**City of Delaware City
Delaware
January 20, 2021**

TO: Mayor and City Council
VIA: Chief David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of December 31, 2020

Below please find the internal (unaudited) income and expense statement and check register for the 6 months ended December 31, 2020.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,266,620.00	2,672,782.94	211.02%
General Administration	210,000.00	176,758.26	84.17%
Code Enforcement	5,000.00	4,400.00	88.00%
Public Safety	442,850.00	70,332.09	15.88%
Community Center	61,000.00	33,113.91	54.29%
Sanitation	7,000.00	3,732.00	53.31%
Streets	-	5,149.27	0.00%
Drainage	-	-	0.00%
Total General Fund Revenues	1,992,470.00	2,966,268.47	148.87%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	978,950.00	400,525.69	40.91%
Code Enforcement	12,200.00	3,721.58	30.50%
Public Safety	435,650.00	246,759.74	56.64%
Community Center	57,600.00	66,635.84	115.69%
Public Works	36,000.00	22,987.99	63.86%
Sanitation	168,000.00	87,812.10	52.27%
Yard Waste	30,000.00	6,936.00	23.12%
Stormwater	33,000.00	16,590.33	50.27%
Streets	36,000.00	5,149.27	14.30%
Drainage	1,500.00	3,645.20	243.01%
Parks	40,500.00	14,658.92	36.19%
Tree Management	10,000.00	3,970.50	39.71%
Recycling Collections	30,000.00	14,314.65	47.72%
Debt Service	123,070.00	59,420.62	48.28%
Total General Fund Expenditures	1,992,470.00	953,128.43	47.84%
General Fund Operating Surplus (Deficit)		2,013,140.04	

General Fund:

The General Fund currently has an operating surplus of \$2,013,140.04.

As we reach the half-way mark of this fiscal year, General Fund revenues are trending at 148.87% of the budget and expenditures are currently trending at 47.84% of the budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,992,470.00	2,966,268.47	
	GENERAL FUND EXPENDITURES	1,992,470.00	953,128.43	
	CHANGE IN FUND BALANCE	-	2,013,140.04	

Non-Departmental Revenues:

Non-Departmental revenues are not attributable to the actions of one department's activities. The accounts that would fall under this classification are below:

Account Id	Account Description	2021 Budgeted	2021 Actual	Variance
01-000-4000	REAL ESTATE TAXES	811,000.00	823,604.30	12,604.30
01-000-4002	REAL ESTATE PENALTIES	-	7,526.90	7,526.90
01-000-4003	INVESTMENT INCOME	-	33,004.73	33,004.73
01-000-4005	INTEREST INCOME	500.00	494.88	(5.12)
01-000-4015	DONATIONS - GA	-	2,125.00	2,125.00
01-000-4060	CABLE FRANCHISE FEE	17,000.00	7,867.40	(9,132.60)
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4085	INSURANCE PROCEEDS	-	15,173.00	15,173.00
01-000-4810	TRANSFER IN - WATER FUND	148,120.00	1,493,720.46	1,345,600.46
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	90,000.00	89,266.27	(733.73)
	NONDEPARTMENTAL REVENUES	1,266,620.00	2,672,782.94	1,406,162.94

A new account has been added titled Investment Income to record the earnings from the WSFS Wealth Investment account. In addition, the insurance proceeds from the accident in the park and the police vehicle accident have been moved from Miscellaneous Revenue to Insurance Proceeds. Real Estate transfer tax is almost at 100% of the budget with 6 months left in the fiscal year.

General Administration:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	70,000.00	41,753.60	(28,246.40)
01-000-4025	MISCELLANEOUS REVENUE	-	1,710.00	1,710.00
01-000-4030	DEMA - FEMA ASSISTANCE	-	-	-
01-000-4035	SALES - GA	400.00	34.25	(365.75)
01-000-4045	RENTAL PROPERTY	27,600.00	15,800.00	(11,800.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	38,818.14	(37,181.86)
01-000-4055	AAT (CNS) LEASES	36,000.00	39,400.81	3,400.81
01-000-4905	DEMA HOMELAND SECURITY SUBAWARD	-	30,000.00	30,000.00
01-000-4906	NCCDE - CARES ACT GRANT	-	9,241.46	9,241.46
	GENERAL ADMINISTRATION REVENUES	210,000.00	176,758.26	(33,241.74)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	190,700.00	95,950.08	94,749.92
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,192.50	2,407.50
01-000-5010	PAYROLL TAXES - GA	18,000.00	7,657.29	10,342.71
01-000-5020	RETIREMENT PLAN - GA	5,000.00	2,589.00	2,411.00
01-000-5035	ADVERTISING - GA	1,000.00	-	1,000.00
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	23,000.00	21,885.24	1,114.76
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	818.50	1,181.50
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	21,776.70	(1,776.70)
01-000-5095	GIFTS AND AWARDS	300.00	-	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	1,509.73	990.27
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	36,474.18	18,525.82
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	2,000.00	1,244.65	755.35
01-000-5150	HEATING FUEL - GA	2,000.00	297.63	1,702.37
01-000-5160	INSURANCE / GENERAL - GA	60,000.00	37,479.09	22,520.91
01-000-5170	INSURANCE / HEALTH - GA	15,000.00	6,429.09	8,570.91
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,000.00	11,695.58	(6,695.58)
01-000-5270	LEGAL - GA	55,000.00	53,848.74	1,151.26
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	920.57	2,079.43
01-000-5290	MAINTENANCE / BUILDING - GA	15,000.00	31,021.80	(16,021.80)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200.00	-	200.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	4,293.95	(3,293.95)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	1,473.21	(973.21)
01-000-5350	OFFICE SUPPLIES - GA	5,000.00	1,021.29	3,978.71
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	17,197.67	17,802.33
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	180.02	19.98
01-000-5370	TELEPHONE - GA	9,500.00	4,558.34	4,941.66
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,000.00	-	3,000.00
01-000-5500	WATER - ARTESIAN	-	155.84	(155.84)
01-000-5600	BUILDING IMPROVEMENTS	-	35,980.00	(35,980.00)
01-000-8000	OPERATING TRANSFERS - GA	433,350.00	-	433,350.00
	GENERAL ADMINISTRATION EXPENDITURES	978,950.00	400,525.69	578,424.31

General Administration revenues are currently trending at 84% of the fiscal year budget.

The yearly antenna lease payment was received in December and was \$3,400.81 over the adopted budget. In addition, we were approved for \$9,241.46 in CARES Act funding for general administration expenses.

General Administration expenses are currently trending at 40% of the fiscal year budget. CARES Act funding covered expenses in the amount of \$5,749.96 for building maintenance & \$3,491.50 for materials & supplies; all for electrostatic disinfecting cleaning at Town Hall.

Note: In January, \$5,800.00 in contractual services, \$299.80 in dues/subscriptions & \$9,308.00 in Lease-Purchase Equipment were approved for reimbursement by CARES Act grant funding for the video conferencing system.

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	5,000.00	4,400.00	(600.00)
	CODE ENFORCEMENT REVENUES	5,000.00	4,400.00	(600.00)
01-050-5000	SALARIES - CE	10,400.00	3,290.00	7,110.00
01-050-5010	PAYROLL TAXES - CE	850.00	310.91	539.09
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	500.00	-	500.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	120.67	179.33
01-050-5340	MISCELLANEOUS EXPENDITURES	150.00	-	150.00
	CODE ENFORCEMENT EXPENDITURES	12,200.00	3,721.58	8,478.42

Code Enforcement revenues are currently trending at 88% of the fiscal year budget and expenditures are trending at 30.50% of the fiscal year budget.

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	9,500.00	4,279.95	(5,220.05)
01-100-4015	DONATIONS - PS	-	-	-
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	875.00	875.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4035	SALES - PS / SEIZED ASSETS	-	-	-
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	1,800.00	1,800.00
01-100-4085	DELAWARE CITY FIRE DEPARTMENT	-	-	-
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	433,350.00	-	(433,350.00)
01-100-4900	COMMUNITY TRANSPORTATION FUND - DELDOT	-	52,393.00	52,393.00
01-101-4900	COMBAT VIOLENT CRIME	-	6,176.14	6,176.14
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	4,758.00	4,758.00
	PUBLIC SAFETY REVENUES	442,850.00	70,332.09	(372,517.91)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	292,480.00	99,782.36	192,697.64
01-100-5001	SALARIES - PART-TIME DUTY	-	-	-
01-100-5002	SALARIES - EXTRA DUTY	-	875.00	(875.00)
01-100-5003	SALARIES - OVERTIME	-	4,397.35	(4,397.35)
01-100-5010	PAYROLL TAXES - PS	26,350.00	9,059.35	17,290.65
01-100-5020	RETIREMENT PLANS - PS	4,000.00	1,975.58	2,024.42
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	1,202.08	1,297.92
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	3,100.00	4,394.00	(1,294.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	700.00	74.95	625.05
01-100-5120	ELECTRICITY - PS	10,000.00	6,580.70	3,419.30
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	4,627.51	7,872.49
01-100-5150	HEATING FUEL - PS	1,000.00	228.84	771.16
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	20,502.92	14,497.08
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	9,000.00	7,485.00	1,515.00
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	20,320.00	63,219.78	(42,899.78)
01-100-5280	MAILINGS / POSTAGE - PS	-	3.55	(3.55)
01-100-5290	MAINTENANCE / BUILDING - PS	3,000.00	1,779.20	1,220.80
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	510.00	(260.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,100.00	2,715.80	7,384.20
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,259.54	240.46
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	250.00	7.98	242.02
01-100-5350	OFFICE SUPPLIES - PS	300.00	464.70	(164.70)
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	75.00	225.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	3,000.00	4,604.41	(1,604.41)
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	5,198.85	(5,198.85)
01-101-5250	MACHINERY AND EQUIPMENT	-	977.29	(977.29)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	3,640.00	(3,640.00)
01-103-5001	MACHINERY & EQUIPMENT	-	1,118.00	(1,118.00)
	PUBLIC SAFETY EXPENDITURES	435,650.00	246,759.74	188,890.26

Public Safety expenditures are currently trending at 56.64% of the budget.

Salaries and Payroll Taxes are trending well below the budgeted amounts. Fuel purchases and Vehicle Maintenance are also trending below the adopted budget at this time. Uniform & Personal Equipment is currently over budget, but \$2,411.17 in expenses were approved and reimbursed with CARES Act grant funds in January.

In addition, Delaware City was the conduit for \$52,393.00 in CTF grant funds from DelDot for the Port Penn Fire Company utility vehicle purchase. The expense is recorded under Lease/Purchase Vehicles.

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
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	3,000.00	750.00	(2,250.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	18,000.00	1,501.00	(16,499.00)
01-200-4900	GRANT-IN-AID	40,000.00	25,305.06	(14,694.94)
01-200-4906	NCCDE - CARES ACT GRANT	-	5,557.85	5,557.85
	COMMUNITY CENTER REVENUES	61,000.00	33,113.91	(27,886.09)

Community Center revenue is currently trending at 54.29% of the budget with Event and Rental Revenue trending below expectations.

Expenditures continue to trend over the fiscal year budget with building maintenance being the biggest contributing factor.

CARES ACT Grant funding was approved for \$1,709.00 in contractual services and \$175.00 of the telephone expenses for the remote learning being conducted by the PAL. In addition, funding was approved for the \$2,199.00 equipment expense, as well as \$1,112.75 in building maintenance and \$362.10 in materials & supplies for electrostatic disinfecting cleaning. Also note, the wheelchair ramp expenses have been moved from Contractual Services to Building Improvements.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	3,000.00	3,000.00
01-200-5010	PAYROLL TAXES - CC	600.00	283.50	316.50
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,849.00	151.00
01-200-5120	ELECTRICITY - CC	16,000.00	8,780.45	7,219.55
01-200-5150	HEATING FUEL - CC	15,000.00	3,701.21	11,298.79
01-200-5250	LEASE - PURCHASE/EQUIPMENT - CC	-	2,199.00	(2,199.00)
01-200-5290	MAINTENANCE / BUILDING - CC	16,000.00	37,023.70	(21,023.70)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	640.04	(140.04)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	128.58	171.42
01-200-5370	TELEPHONE - CC	1,200.00	870.36	329.64
01-200-5610	BUILDING IMPROVEMENTS	-	8,160.00	(8,160.00)
	COMMUNITY CENTER EXPENDITURES	57,600.00	66,635.84	(9,035.84)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	15,307.57	14,692.43
01-300-5300	MAINTENANCE / EQUIPMENT - PW	1,000.00	385.00	615.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	7,295.42	(2,295.42)
	PUBLIC WORKS EXPENDITURES	36,000.00	22,987.99	13,012.01

DEMA has approved funding for agencies in New Castle County for assistance with Hurricane Isaias expenditures. The request for assistance has been submitted to DEMA. Currently awaiting the next steps in the process.

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	7,000.00	3,732.00	(3,268.00)
	SANITATION REVENUES	7,000.00	3,732.00	(3,268.00)
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	168,000.00	87,812.10	80,187.90
	SANITATION EXPENDITURES	168,000.00	87,812.10	80,187.90

Sanitation expenditures are currently at 53% of the adopted budget. Expenditures are currently trending to be slightly over the adopted budget at the end of the fiscal year.

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	6,936.00	23,064.00
	YARDWASTE EXPENDITURES	30,000.00	6,936.00	23,064.00

Yard waste invoicing was 3 months behind as of 12/31. Invoices were received and paid in January. January report will reflect the updated expenditures.

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	15,973.51	14,026.49
01-380-5120	ELECTRICITY - SW	3,000.00	616.82	2,383.18
	STORMWATER EXPENDITURES	33,000.00	16,590.33	16,409.67

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	5,149.27	5,149.27
	STREETS REVENUES	-	5,149.27	5,149.27
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	125.00	19,875.00
01-400-5120	ELECTRICITY - ST	5,000.00	835.17	4,164.83
01-400-5260	LEASE - PURCHASE/VEHICLE - ST	-	-	-
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	1,200.00	3,800.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	2,989.10	3,010.90
	STREETS EXPENDITURES	36,000.00	5,149.27	30,850.73

Electricity was the only December expenditure for the Streets. This increased Municipal Street Aid revenue to \$5,149.27.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	-	3,645.20	(3,645.20)
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	-	1,500.00
	DRAINAGE EXPENDITURES	1,500.00	3,645.20	(2,145.20)

The increase in contractual services expenses were for another payment to Duffield Associates for the Harbor Street Pump project. These expenses will be reimbursed by the Harbor Street Grant.

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	40,000.00	14,179.48	25,820.52
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	479.44	20.56
	PARKS EXPENDITURES	40,500.00	14,658.92	25,841.08

There are no changes to park maintenance expenditures since last month's report.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	3,970.50	6,029.50
	TREE EXPENDITURES	10,000.00	3,970.50	6,029.50

No changes to tree maintenance expenditures since last month's report.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	14,314.65	15,685.35
	RECYCLING EXPENDITURES	30,000.00	14,314.65	15,685.35

Recycling expenditures are currently on track within the current budget.

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	7,512.00	7,512.00
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,980.00	-	32,980.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	123,070.00	59,420.62	63,649.38

Increase in debt service expenditures since the last report is the December Washington Street revolving loan payment.

Water Fund:

The Water Fund currently has a net income of \$388,495.90.

There are no changes to Water Fund revenues or expenditures since last month's report.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	-	74,556.55	
02-000-4040	REFINERY WATER UTILITY FEES	-	56.50	
02-000-4070	GAIN ON SALE	-	1,797,739.46	
02-000-4075	EASEMENT REVENUE	-	30,000.00	
	WATER FUND REVENUES	-	1,902,352.51	

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	-	4,709.11	
02-000-5120	ELECTRICITY - WF	-	2,823.31	
02-000-5150	HEATING FUEL - WF	-	62.16	
02-000-5270	LEGAL - WF	-	11,789.12	
02-000-5290	MAINTENANCE / BUILDING - WF	-	225.00	
02-000-5330	MATERIALS & SUPPLIES - WF	-	362.83	
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	-	23.76	
02-000-5370	TELEPHONE - WF	-	140.86	
02-000-8000	TRANSFER OUT - GENERAL FUND	-	1,493,720.46	
	WATER FUND EXPENDITURES	-	1,513,856.61	
	NET INCOME (DEFICIT)	-	388,495.90	

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	89,266.27	
	REAL ESTATE TRANSFER TAX REVENUES	-	89,266.27	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	89,266.27	
	REAL ESTATE TRANSFER TAX EXPENDITURES	-	89,266.27	
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,036.76	
	STREETS REVENUES	-	49,036.76	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	5,149.27	
	STREETS EXPENDITURES	-	5,149.27	
	NET CHANGE IN FUND BALANCE	-	43,887.49	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	38.68	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	38.68	
03-130-0000	REVOLVING LOAN FACADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	38.68	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	939.48	
	SALLE FUND REVENUES	-	939.48	
03-140-5000	SALARIES	-	939.48	
	SALLE FUND EXPENDITURES	-	939.48	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	557.78	
	EIDE FUND REVENUES	-	557.78	
03-150-5000	SALARIES	-	557.78	
	EIDE FUND EXPENDITURES	-	557.78	
	NET CHANGE IN FUND BALANCE	-	-	

Mayor's Ball Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10-000-4015	DONATIONS	-	(200.00)	
	MAYOR'S BALL REVENUES	-	(200.00)	
10-000-5340	MISCELLANEOUS EXPENDITURES	-	24,700.00	
	MAYOR'S BALL EXPENDITURES	-	24,700.00	
	NET CHANGE IN FUND BALANCE	-	(24,900.00)	

Delaware City Day Component Unit:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-5035	ADVERTISING	-	151.25	
	DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES	-	151.25	

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of December 31, 2020 and compared to prior month balances, as well as a check register for the month of December 2020.

DESCRIPTION	11/30/2020	12/31/2020	DIFFERENCE
CASH - GENERAL FUND CHECKING	428,290.56	290423.40	(137,867.16)
CASH - WSFS MONEY MARKET	744,548.63	744580.25	31.62
CASH - VIOLENT CRIMES CHECKING ACCOUNT	17,837.42	15270.15	(2,567.27)
CASH - GRANT IN AID CHECKING	16,903.44	12626.45	(4,276.99)
CASH - MUNICIPAL STREET AID FUND	64,903.75	61710.79	(3,192.96)
CASH - REVOLVING LOAN FACADE FUND	72,223.08	72226.15	3.07
CASH - SALLE FUND	2,320.02	2320.02	-
CASH - EIDE FUND	4,037.18	3813.60	(223.58)
CASH - MAYOR'S BALL ACCOUNT	29,347.18	29347.18	-
CASH - DELAWARE CITY DAY COMMITTEE	39,326.03	39326.03	-
WSFS WEALTH INVESTMENT ACCOUNT	1,233,004.73	1,252,837.60	19,832.87
TOTAL RECONCILED BALANCE	2,652,742.02	2,524,481.62	(128,260.40)

Check #	Check Date	Vendor Name	Description	Amount
14393	12/1/2020	AECOM TECHNICAL SERVICES, INC.	GRASSDALE CAMPGROUND REVIEW	3,741.92
14393	12/1/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	1,733.30
14394	12/2/2020	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
14395	12/2/2020	DIAMOND COMPUTER INC.	JOB# 44162329 - WINDOWS UPDATE	100.00
14396	12/2/2020	DIAMOND STATE TOWER	BATHROOM REMODEL	5,980.00
14397	12/2/2020	GS DIRECT, LLC (AU1)	OCT 2020 PPA AGREEMENT	2,390.75
14398	12/2/2020	VERIZON	555-891-849-0001-36	59.15
14399	12/8/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
14400	12/8/2020	DELMARVA POWER	5000 0009 774 - RT 9	4.43
14401	12/8/2020	DELMARVA POWER	5000 0009 725 - CLINTON ST	17.09
14402	12/8/2020	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	17.09
14403	12/8/2020	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	17.21
14404	12/8/2020	DELMARVA POWER	5000 0009 717 - CLINTON ST	17.28
14405	12/8/2020	DELMARVA POWER	5001 7876 892 - WASH ST STORM	64.48
14406	12/8/2020	DELMARVA POWER	5500 6398 873 - CLINTON ST	72.25
14407	12/8/2020	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	86.88
14408	12/8/2020	DELMARVA POWER	5500 8577 268 - 5 WASHINGTON	272.87
14409	12/8/2020	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	349.01
14410	12/8/2020	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,145.31
14411	12/8/2020	DELMARVA POWER	5000 1281 877 - BAYARD ST	4,299.69
14412	12/8/2020	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	226.95
14413	12/8/2020	DIAMOND STATE TOWER	PUBLIC SAFETY BLDG MAINTENANCE	620.00
14414	12/8/2020	NICKLE INSURANCE AGENCY, INC	UMBRELLA POLICY THRU 12/2021	5,875.00
14415	12/14/2020	AECOM TECHNICAL SERVICES, INC.	GRASSDALE CAMPGROUND REVIEW	2,182.44
14416	12/14/2020	BUILDING INSPECTION	SEPTEMBER 2020 PERMIT FEES	4,587.00
14417	12/14/2020	CAPITOL CLEANERS & LAUNDERERS	OCT & NOV 2020 DRY CLEANING	48.57
14418	12/14/2020	CRYSTAL SPRINGS	COOLER RENTAL	6.10
14419	12/14/2020	FUELMAN	NOVEMBER 2020 FUEL PURCHASES	618.49
14420	12/17/2020	2J BEST CAR WASH	NOV 2020 POLICE CAR WASHES	11.00
14421	12/17/2020	ACTION SECURITY/MD ELECTRIC	SECURITY SERVICE CALL	90.00
14422	12/17/2020	BETTS GARAGE & B&G GLASS INC.	TOWING SERVICE - DODGE CHARGER	85.00
14423	12/17/2020	COUNTY BUILDING SERVICES, INC.	OCT 2020 JANITORIAL SERVICES	525.00
14423	12/17/2020	COUNTY BUILDING SERVICES, INC.	ELECTROSTATIC DISINFECTING	680.75
14423	12/17/2020	COUNTY BUILDING SERVICES, INC.	NOV 2020 JANITORIAL SERVICES	525.00
14423	12/17/2020	COUNTY BUILDING SERVICES, INC.	ELECTROSTATIC DISINFECTING	449.25
14424	12/17/2020	DIAMOND COMPUTER INC.	CORRECT EDUMUNDS ISSUE	50.00
14425	12/17/2020	GFL ENVIRONMENTAL	DECEMBER 2020 WASTE/RECYCLING	17,078.65
14426	12/17/2020	MAICHLE'S HEATING AND AIR	SERVICE CALL - QUICK FIX	674.00
14426	12/17/2020	MAICHLE'S HEATING AND AIR	BATHROOM REPAIR - COMM CENTER	4,372.00
14427	12/17/2020	WHISMAN GIORDANO	FY 20 AUDIT BILLING	2,465.12
14428	12/21/2020	BDS ARGO SALES	ALLTERRAIN VEH-PORT PENN FIRE	52,393.00
14429	12/21/2020	CONNOLLY GALLAGHER, LLP	NOV 2020 GENERAL REPRESENTATION	4,420.00
14430	12/21/2020	DEARBORN NATIONAL	STD/LTD INSURANCE - JAN 2021	630.60
14431	12/21/2020	DELAWARE DEPT. OF SAFETY & HOM	REFUND V-12-20 GRANT BALANCE	2,498.57
14432	12/21/2020	NATIONWIDE	DEC 2020 INSURANCE	2,979.14
14433	12/21/2020	RHODUNDA, WILLIAMS, & KONDRASCHOW	NOVEMBER REPRESENTATION	7,450.00
14434	12/21/2020	STATE OF DE/DNREC	DWPCRLF - LOAN NUMBER 12000085	23,156.78
14435	12/21/2020	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JAN 2021	3,531.32
14436	12/21/2020	VERIZON WIRELESS	720104185-00001 11/04-12/03	200.07
14437	12/21/2020	VERIZON	756-087-692-0001-54	185.41
14438	12/22/2020	TALKINGTON COMMUNICATIONS	VIDEO CONFERENCING SYSTEM	7,554.00
14439	12/28/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	1,164.19
14440	12/28/2020	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
14441	12/28/2020	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JAN 2021	77.60
14442	12/28/2020	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPRV	2,544.50
14443	12/28/2020	VERIZON	152-016-685-0001-78	707.93
14444	12/31/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	161.70
14445	12/31/2020	FORD MOTOR CREDIT COMPANY LLC	2017 FORD INTERCEPTOR LEASE	10,826.78
14446	12/31/2020	MAICHLE'S HEATING AND AIR	BOILER MAINTENANCE	255.00
14447	12/31/2020	VERIZON	555-891-849-0001-39	59.15
				185,284.63