

**City of Delaware City
Delaware
June 9, 2020**

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

Below please find the internal (unaudited) income and expense statement and check register for the 11 months ended May 31, 2020.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,141,241.00	1,159,489.23	101.60%
General Administration	221,900.00	324,487.54	146.23%
Code Enforcement	9,000.00	4,930.00	54.78%
Public Safety	400,850.00	51,529.39	12.86%
Community Center	43,000.00	90,565.31	210.62%
Sanitation	5,000.00	7,164.00	143.28%
Streets	-	31,663.07	0.00%
Drainage	-	28,736.05	0.00%
Total General Fund Revenues	1,820,991.00	1,698,564.59	93.28%

General Fund Expenditures			
Department	Budget	Actual	%
General Administration	871,612.00	607,638.29	69.71%
Code Enforcement	16,350.00	8,815.54	53.92%
Public Safety	393,300.00	353,105.89	89.78%
Community Center	56,050.00	90,565.31	161.58%
Public Works	45,500.00	28,335.49	62.28%
Sanitation	150,900.00	151,823.58	100.61%
Yard Waste	30,000.00	27,744.00	92.48%
Stormwater	33,450.00	11,922.27	35.64%
Streets	46,000.00	31,663.07	68.83%
Drainage	1,500.00	26,550.46	1770.03%
Parks	38,500.00	55,024.03	142.92%
Tree Management	11,000.00	26,240.00	238.55%
Recycling Collections	30,000.00	24,293.80	80.98%
Debt Service	96,829.00	79,658.12	82.27%
Total General Fund Expenditures	1,820,991.00	1,523,379.85	83.66%
General Fund Operating Surplus (Deficit)	-	175,184.74	-

General Fund:

As of May 31, 2020, the General Fund is showing a surplus of \$175,184.74. Overall revenues are currently trending at 93.28% of the fiscal year budget.

Expenditures overall are currently trending at 83.66% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,820,991.00	1,698,564.59	
	GENERAL FUND EXPENDITURES	1,820,991.00	1,523,379.85	
	CHANGE IN FUND BALANCE	0.00	175,184.74	

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	2020 Budgeted	2020 Actual	Variance
01-000-4000	REAL ESTATE TAXES	782,000.00	789,486.10	7,486.10
01-000-4002	REAL ESTATE PENALTIES	0.00	8,216.82	8,216.82
01-000-4005	INTEREST INCOME	500.00	1,536.51	1,036.51
01-000-4060	CABLE FRANCHISE FEE	17,000.00	16,868.58	(131.42)
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4810	TRANSFER IN - WATER FUND	71,741.00	0	(71,741.00)
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	70,000.00	143,381.22	73,381.22
	NONDEPARTMENTAL REVENUES	1,141,241.00	1,159,489.23	18,248.23

Non-Departmental revenues have a favorable variance of \$18,248.23, even without a transfer of revenue from the Water Fund. This is mostly attributable to the Real Estate Transfer Tax revenue which is currently trending at over 200% of the FY'20 budget.

General Administration:

General Administration revenues are those revenues attributable to the activities performed by the General Administration department. These include business and contractor’s licenses, permits, and property and lease agreements.

Account	Account Description	Budget	Actual	Variance
01-000-4010	FINES/ADMINISTRATIVE FEES - GA	400.00	0	(400.00)
01-000-4020	LICENSES AND PERMITS	67,500.00	69,549.02	2,049.02
01-000-4025	MISCELLANEOUS REVENUE	0.00	3,621.96	3,621.96
01-000-4035	SALES - GA	500.00	437.97	(62.03)
01-000-4045	RENTAL PROPERTY	17,500.00	21,600.00	4,100.00
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	66,982.53	(15,017.47)
01-000-4055	AAT (CNS) LEASES	54,000.00	36,943.06	(17,056.94)
01-000-4070	SURPLUS EQUIPMENT SALES	0.00	800.00	800.00
01-000-4901	CLG HISTORIC PRESERVATION GRANT	0.00	5,177.00	5,177.00
01-000-4902	URBAN & COMMUNITY FORESTRY	0.00	2,225.00	2,225.00
01-000-4903	DNREC PENALTY FUND GRANT	0.00	116,151.00	116,151.00
01-000-4904	DELAWARE PRESERVATION FUND GRANT	0.00	1,000.00	1,000.00
	GENERAL ADMINISTRATION REVENUES	221,900.00	324,487.54	102,587.54

Thus far this fiscal year, General Administration revenues are trending ahead of budget expectations with the aid of revenue from grant funding to offset project-related expenditures.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	135,728.00	133,771.46	1,956.54
01-000-5005	SALARIES - MAYOR & COUNCIL	650.00	525.00	125.00
01-000-5006	SALARIES - CITY SECRETARY	4,500.00	1,354.30	3,145.70
01-000-5010	PAYROLL TAXES - GA	0.00	11,893.31	(11,893.31)
01-000-5020	RETIREMENT PLAN - GA	4,000.00	2,888.09	1,111.91
01-000-5035	ADVERTISING - GA	2,000.00	0	2,000.00
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	22,000.00	20,130.00	1,870.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	1,804.20	195.80
01-000-5065	CELL PHONES - GA	300.00	0	300.00
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	151,843.63	(131,843.63)
01-000-5095	GIFTS AND AWARDS	300.00	137.90	162.10

01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	1,139.88	1,360.12
01-000-5110	ELECTION EXPENSE - GA	600.00	0	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	54,329.59	670.41
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	0	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,400.00	2,180.89	(780.89)
01-000-5140	GAS & OIL / VEHICLE - GA	1,000.00	0	1,000.00
01-000-5150	HEATING FUEL - GA	2,000.00	1,427.94	572.06
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	44,775.96	224.04
01-000-5170	INSURANCE / HEALTH - GA	35,000.00	20,660.33	14,339.67
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	8,427.00	573.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	8,000.00	3,581.17	4,418.83
01-000-5270	LEGAL - GA	55,000.00	54,674.62	325.38
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,635.68	1,364.32
01-000-5290	MAINTENANCE / BUILDING - GA	27,934.00	39,131.17	(11,197.17)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	100.00	0.00	100.00
01-000-5330	MATERIALS & SUPPLIES - GA	500.00	1,421.94	(921.94)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	21.95	478.05
01-000-5350	OFFICE SUPPLIES - GA	7,500.00	1,719.27	5,780.73
01-000-5355	PLANNING & INSPECTIONS - GA	30,000.00	35,286.00	(5,286.00)
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	115.74	84.26
01-000-5370	TELEPHONE - GA	8,000.00	9,268.91	(1,268.91)
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,500.00	992.36	2,507.64
01-000-8000	OPERATING TRANSFERS - GA	381,650.00	0	381,650.00
	GENERAL ADMINISTRATION EXPENDITURES	871,612.00	607,638.29	263,973.71

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	9,000.00	4,930.00	(4,070.00)
	CODE ENFORCEMENT REVENUES	9,000.00	4,930.00	(4,070.00)
01-050-5000	SALARIES - CE	0.00	3,400.00	(3,400.00)
01-050-5010	PAYROLL TAXES - CE	0.00	318.14	(318.14)
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	16,000.00	5,005.00	10,995.00
01-050-5140	GAS & OIL / VEHICLE - CE	350.00	67.74	282.26
01-050-5340	MISCELLANEOUS EXPENDITURES	0.00	8.66	(8.66)
01-050-5350	OFFICE SUPPLIES - CE	0.00	16.00	(16.00)
	CODE ENFORCEMENT EXPENDITURES	16,350.00	8,815.54	7,534.46

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	10,000.00	8,887.18	(1,112.82)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	9,000.00	7,390.00	(1,610.00)
01-100-4025	PERMITS - SPECIAL EVENTS	200.00	50.00	(150.00)
01-100-4035	SALES - PS / SEIZED ASSETS	0.00	64.31	64.31
01-100-4080	CONTRACT REIMBURSEMENT - PS	0.00	3,300.00	3,300.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	381,650.00	0	(381,650.00)
01-101-4900	COMBAT VIOLENT CRIME	0.00	6,386.56	6,386.56
01-103-4900	OFFICE OF HIGHWAY SAFETY	0.00	4,810.00	4,810.00
01-105-4900	DEPT OF SAFETY & HOMELAND SECURITY GRANT	0.00	20,641.34	20,641.34
	PUBLIC SAFETY REVENUES	400,850.00	51,529.39	(349,320.61)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	173,424.11	106,575.89
01-100-5001	SALARIES - PART-TIME DUTY	0.00	4,846.25	(4,846.25)
01-100-5002	SALARIES - EXTRA DUTY	0.00	5,860.00	(5,860.00)
01-100-5003	SALARIES - OVERTIME	0.00	7,480.32	(7,480.32)
01-100-5010	PAYROLL TAXES - PS	0.00	16,687.13	(16,687.13)
01-100-5020	RETIREMENT PLANS - PS	2,000.00	1,642.65	357.35
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,700.00	2,206.93	(506.93)
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	1,500.00	4,964.00	(3,464.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	1,100.00	485.00	615.00
01-100-5120	ELECTRICITY - PS	9,000.00	13,924.36	(4,924.36)
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	10,029.24	2,470.76
01-100-5150	HEATING FUEL - PS	1,000.00	951.95	48.05
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	12,500.00	0	12,500.00
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	30,995.32	4,004.68
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	5,100.00	29,524.78	(24,424.78)
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	11,000.00	20,318.01	(9,318.01)
01-100-5280	MAILINGS / POSTAGE - PS	50.00	0	50.00
01-100-5290	MAINTENANCE / BUILDING - PS	2,500.00	3,425.77	(925.77)
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	37.50	212.50
01-100-5310	MAINTENANCE / SYSTEMS - PS	0.00	650.00	(650.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,500.00	11,894.01	(1,394.01)
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	2,008.09	(508.09)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	300.00	6.00	294.00
01-100-5350	OFFICE SUPPLIES - PS	1,000.00	16.16	983.84
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	123.98	176.02
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	4,500.00	407.77	4,092.23
01-101-0000	COMBAT VIOLENT CRIME	0	0	-
01-101-5000	SALARIES	0.00	6,386.56	(6,386.56)
01-103-0000	OFFICE OF HIGHWAY SAFETY	0	0	-
01-103-5000	SALARIES	0.00	4,810.00	(4,810.00)
	PUBLIC SAFETY EXPENDITURES	393,300.00	353,105.89	40,194.11

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	1,000.00	0	(1,000.00)
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	2,000.00	4,950.00	2,950.00
01-200-4100	DELAWARE CITY LIBRARY	0.00	17,273.02	17,273.02
01-200-4900	GRANT-IN-AID	40,000.00	47,287.29	7,287.29
01-200-4902	NEW CASTLE COUNTY COUNCIL GRANT	0.00	2,000.00	2,000.00
01-200-4903	PENALTY FUND GRANT	0.00	19,055.00	19,055.00
	COMMUNITY CENTER REVENUES	43,000.00	90,565.31	47,565.31

Thus far, \$47,287.29 in Grant-In-Aid revenue has been recognized to cover Community Center Expenditures. Penalty Fund Grant revenues from DNREC have been recognized to cover expenditures for the parking lot paving under expenditure line 01-200-5070. Reimbursement from DNCREC has been requested and will be forthcoming.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	5,500.00	500.00
01-200-5010	PAYROLL TAXES - CC	650.00	512.26	137.74
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	20,749.23	(18,749.23)
01-200-5120	ELECTRICITY - CC	16,000.00	16,606.27	(606.27)
01-200-5130	EVENTS/ACTIVITIES/TRIPS - CC	0.00	25.00	(25.00)
01-200-5150	HEATING FUEL - CC	14,000.00	14,790.84	(790.84)
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	30,697.97	(15,697.97)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	301.91	198.09
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	270.02	29.98
01-200-5370	TELEPHONE - CC	1,600.00	1,111.81	488.19
	COMMUNITY CENTER EXPENDITURES	56,050.00	90,565.31	(34,515.31)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	24,475.49	10,524.51
01-300-5300	MAINTENANCE / EQUIPMENT - PW	1,500.00	0	1,500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	9,000.00	3,860.00	5,140.00
	PUBLIC WORKS EXPENDITURES	45,500.00	28,335.49	17,164.51

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	5,000.00	7,164.00	2,164.00
	SANITATION REVENUES	5,000.00	7,164.00	2,164.00

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	150,000.00	151,823.58	(1,823.58)
01-350-5330	MATERIALS & SUPPLIES - SN	900.00	0	900.00
	SANITATION EXPENDITURES	150,900.00	151,823.58	(923.58)

Yard Waste:

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

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	9,148.62	20,851.38
01-380-5120	ELECTRICITY - SW	1,250.00	2,773.65	(1,523.65)
01-380-5310	MAINTENANCE / SYSTEMS - SW	1,000.00	0	1,000.00
01-380-5330	MATERIALS & SUPPLIES - SW	1,200.00	0	1,200.00
	STORMWATER EXPENDITURES	33,450.00	11,922.27	21,527.73

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	0.00	31,663.07	31,663.07
	STREET REVENUES	0.00	31,663.07	31,663.07
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	5,787.40	24,212.60
01-400-5120	ELECTRICITY - ST	5,000.00	1,460.09	3,539.91
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	19,790.00	(14,790.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	4,625.58	1,374.42
	STREET EXPENDITURES	46,000.00	31,663.07	14,336.93

Drainage Revenues:

Account	Account Description	Budget	Actual	Variance
01-450-4900	DEPT OF NATURAL RESOURCES & ENVIRONMENT	0.00	28,736.05	28,736.05
	DRAINAGE REVENUES	0.00	28,736.05	28,736.05

Drainage Expenditures:

01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	0.00	26,550.46	(26,550.46)
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	0	1,500.00
	DRAINAGE EXPENDITURES	1,500.00	26,550.46	(25,050.46)

Drainage revenues and expenditures are due to the Washington Street Flood Mitigation Project. Changes have been made to both revenues and expenditures since the previous reports to adjust for the Clean Water Revolving Loan Fund transactions that were accounted for in the FY '19 audit report.

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	38,000.00	50,090.00	(12,090.00)
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	4,934.03	(4,434.03)
	PARKS EXPENDITURES	38,500.00	55,024.03	(16,524.03)

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5070	CONTRACTUAL/PROFESSIONAL SERVICES - TR	0.00	7,390.00	(7,390.00)
01-550-5310	MAINTENANCE / TREES - TR	11,000.00	18,850.00	(7,850.00)
	TREE EXPENDITURES	11,000.00	26,240.00	(15,240.00)

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	24,293.80	5,706.20
	RECYCLING EXPENDITURES	30,000.00	24,293.80	5,706.20

Debt Service Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	48,829.00	6,902.08	41,926.92
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	13,772.00	1,252.00
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,976.00	30,232.20	2,743.80
01-600-5903	DEBT SERVICE - VERIZON APPEAL	0.00	28,751.84	(28,751.84)
	DEBT SERVICE EXPENDITURES	96,829.00	79,658.12	17,170.88

Water Fund:

As of May 31, 2020, the Water Fund has an operating surplus of \$69,656.12. Revenues currently have a favorable variance of \$1,788.19 over the operating budget. Expenditures are trending at 79% of the budget. The Water Fund is forecasted to have a net income at the end of the fiscal year.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	290,000.00	284,203.58	(5,796.42)
02-000-4020	OTHER WATER REVENUE	8,100.00	15,579.00	7,479.00
02-000-4040	REFINERY WATER UTILITY FEES	26,000.00	26,105.61	105.61
	WATER FUND REVENUES	324,100.00	325,888.19	1,788.19

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	58,137.47	30.53
02-000-5010	PAYROLL TAXES - WF	0.00	5,062.58	(5,062.58)
02-000-5020	RETIREMENT PLAN - WF	1,500.00	1,237.76	262.24
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	74,900.35	(5,900.35)
02-000-5100	DUES / MEETINGS - WF	500.00	454.00	46.00
02-000-5120	ELECTRICITY - WF	20,000.00	13,169.14	6,830.86
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	561.00	(61.00)
02-000-5150	HEATING FUEL - WF	2,100.00	1,181.24	918.76
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	14,219.08	(2,219.08)
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	8,854.44	3,145.56
02-000-5270	LEGAL - WF	3,500.00	7,017.50	(3,517.50)
02-000-5280	MAILINGS / POSTAGE - WF	200.00	0	200.00
02-000-5290	MAINTENANCE / BUILDING - WF	1,100.00	837.50	262.50
02-000-5310	MAINTENANCE / SYSTEM - WF	5,500.00	1,115.16	4,384.84
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	1,987.54	5,512.46
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	540.04	109.96
02-000-5370	TELEPHONE - WF	1,500.00	1,381.20	118.80
02-000-5380	TESTING - WF	400.00	400.00	-
02-000-5900	DEBT SERVICE - G/O WATER BOND	38,372.00	38,372.00	-
02-000-5940	DEBT SERVICE - WELL 5 FILTERS (SRF)	17,869.00	26,804.07	(8,935.07)
02-000-8000	TRANSFER OUT - GENERAL FUND	71,741.00	0	71,741.00
	WATER FUND EXPENDITURES	324,100.00	256,232.07	67,867.93
	NET INCOME (DEFICIT)	-	69,656.12	

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES		70,000.00	143,381.22
	REAL ESTATE TRANSFER TAX REVENUES		70,000.00	143,381.22
03-110-8000	TRANSFER OUT - GENERAL FUND		70,000.00	143,381.22
	REAL ESTATE TRANSFER TAX EXPENDITURES		70,000.00	143,381.22
	NET CHANGE IN FUND BALANCE		-	-

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID		-	49,593.33
	MUNICIPAL STREET AID REVENUES		-	49,593.33
03-120-8000	TRANSFER OUT - GENERAL FUND		-	31,663.07
	MUNICIPAL STREET AID EXPENDITURES		-	31,663.07
	NET CHANGE IN FUND BALANCE		-	17,930.26

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME		-	377.07
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES		-	377.07
03-130-0000	REVOLVING LOAN FACADE PROGRAM		-	-
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES		-	-
	NET CHANGE IN FUND BALANCE		-	377.07

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT		-	3,841.54
	SALLE FUND REVENUES		-	3,841.54
03-140-5000	SALARIES		-	3,566.03
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES		-	275.51
	SALLE FUND EXPENDITURES		-	3,841.54
	NET CHANGE IN FUND BALANCE		-	-

Mayor's Ball Fund:

Account Id	Account Description	Budget	Actual	Variance
10-000-4015	DONATIONS		-	1,400.00
	MAYOR'S BALL REVENUES		-	1,400.00
10-000-5130	ENTERTAINMENT/ACTIVITIES		-	825.00
10-000-5340	MISCELLANEOUS EXPENDITURES		-	25,089.45
	MAYOR'S BALL EXPENDITURES		-	25,914.45
	NET CHANGE IN FUND BALANCE		-	(24,514.45)

Mayor's Ball expenditures are for the purchase of the park benches, new sign at the Community Center, and the painting of the fence around the locks in Battery Park. In addition, there is one prepaid expense for entertainment for the postponed 2020 Mayor's Ball.

Delaware City Day Component Unit:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4015	SPONSORSHIPS		-	12,050.00
11-000-4025	VENDOR FEES		-	3,752.50
11-000-4035	TICKET SALES		-	300.00
11-000-4900	GRANT-IN-AID		-	35,000.00
	DELAWARE CITY DAY COMMITTEE FUND REVENUES		-	51,102.50
11-000-5035	ADVERTISING		-	798.24
11-000-5130	ENTERTAINMENT/ACTIVITIES		-	49,394.28
11-000-5330	MATERIALS/SUPPLIES		-	434.54
11-000-5340	MISCELLANEOUS EXPENDITURES		-	500.00
	DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES		-	51,127.06
	NET CHANGE IN FUND BALANCE		-	(24.56)

Cash Balances:

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

DESCRIPTION	4/30/2020	5/31/2020	DIFFERENCE
CASH - GENERAL FUND CHECKING	109,025.23	58,061.35	(50,963.88)
CASH - WSFS MONEY MARKET	267,280.48	217,331.41	(49,949.07)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	12,543.44	11,664.37	(879.07)
CASH - GRANT IN AID CHECKING	16,617.29	6,903.08	(9,714.21)
CASH - MUNICIPAL STREET AID FUND	19,046.87	18,930.26	(116.61)
CASH - REVOLVING LOAN FACADE FUND	72,159.89	72,175.21	15.32
CASH - SALLE FUND	3,544.35	3,259.50	(284.85)
CASH - EIDE FUND	4,371.38	4,371.38	-
CASH - MAYOR'S BALL ACCOUNT	52,847.18	54,247.18	1,400.00
CASH - DELAWARE CITY DAY COMMITTEE	39,477.28	39,477.28	-
TOTAL RECONCILED BALANCE	596,913.39	486,421.02	(110,492.37)

Check #	Check Date	Vendor Name	Description	Amount
13984	5/1/2020	1ST CHOICE LOCK & SAFE LLC	REKEY PAL CENTER	547.50
13985	5/1/2020	ADVANCED PAVEMENT GROUP	PROJECT 40-1900604 Paving	80,130.00
13986	5/1/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	1,884.14
13987	5/1/2020	CRYSTAL SPRINGS	2 X 5 GALLON BOTTLES	17.56
13988	5/1/2020	DELMARVA POWER	5500 8576 807 - 321 WASH ST	70.05
13989	5/1/2020	DELMARVA POWER	5000 0009 378 - 321 WASH ST	527.84
13990	5/1/2020	DELMARVA POWER	5500 8577 268 - 5 WASH ST	710.22
13991	5/1/2020	DELMARVA POWER	5000 0009 717 - CLINTON ST	15.97
13992	5/1/2020	DELMARVA POWER	5000 0009 725 - CLINTON ST	15.78
13993	5/1/2020	DELMARVA POWER	5500 8576 260 - 3RD&CANAL ST	15.78
13994	5/1/2020	DELMARVA POWER	5000 0009 774 - RT 9	16.79
13995	5/1/2020	MAICHL'S HEATING AND AIR	YEARLY MAINTENANCE AGREEMENT	1,638.00
13995	5/1/2020	MAICHL'S HEATING AND AIR	PARTS&LABOR-SPRING MAINTENANCE	177.00
13995	5/1/2020	MAICHL'S HEATING AND AIR	PARTS&LABOR-SPRING MAINTENANCE	177.00
13996	5/1/2020	NEW CASTLE AUTO UPHOLSTERY	SEAT UPHOLSTERY - CHEVY TAHOE	450.00
13997	5/1/2020	VERIZON	450-378-063-001-73	54.35
13998	5/1/2020	VERIZON	555-891-849-0001-39	56.26
14001	5/1/2020	AECOM TECHNICAL SERVICES, INC.	DELAWARE CITY GEN SERVICES	2,413.39
14002	5/8/2020	ACTION SECURITY/MD ELECTRIC	ANNUAL FIRE ALARM INSPECTION	420.00
14003	5/8/2020	BUILDING INSPECTION	MARCH 2020 PERMIT FEES	5,366.00
14004	5/8/2020	CALICO PACKAGING LLC	PARK TRASH BAGS	299.64
14005	5/8/2020	DIAMOND STATE TIRE, INC.	POLICE VEHICLE MAINTENANCE	657.36
14006	5/8/2020	DIAMOND COMPUTER INC.	REMOTE SERV-SHARED TASK BARS	25.00
14007	5/8/2020	DONNA PHILLIPS	MAYOR'S BALL TICKETS REFUND	200.00
14008	5/8/2020	MAICHL'S HEATING AND AIR	FAUCET LEAK - CC	1,049.00
14009	5/8/2020	NEW CASTLE COUNTY	2200800055 - 321 WASHINGTON ST	64.29
14009	5/8/2020	NEW CASTLE COUNTY	2200900120 - 250 FIFTH ST	64.29
14009	5/8/2020	NEW CASTLE COUNTY	2200800089 - 599 FIFTH ST	64.29
14009	5/8/2020	NEW CASTLE COUNTY	2200800057 - 407 CLINTON ST	25.72
14010	5/8/2020	SERVPRO OF BEAR/NEW CASTLE	PROACTIVE CLEANING	4,977.32
14011	5/14/2020	CAPITOL CLEANERS & LAUNDERERS	APRIL DRY CLEANING	17.81
14012	5/14/2020	THE CUTTING EDGE, INC.	MAINTENANCE CONTRACT/BRUSH REM	4,232.00
14012	5/14/2020	THE CUTTING EDGE, INC.	TREE REMOVAL - 300 BAYARD ST	650.00
14012	5/14/2020	THE CUTTING EDGE, INC.	REMOVE STORM DAMAGED TREES	1,350.00
14013	5/14/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
14014	5/14/2020	DELMARVA POWER	5500 0544 167 - 407 CLINTON ST	2,936.80
14015	5/14/2020	DELMARVA POWER	5000 1281 877 - BAYARD ST	2,608.68
14016	5/14/2020	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	863.43
14017	5/14/2020	DELMARVA POWER	5500 8577 268 - 5 WASHINGTON	699.63
14018	5/14/2020	DELMARVA POWER	5000 0009 378 - 321 WASH ST	527.84
14019	5/14/2020	DELMARVA POWER	5500 8576 807 - 321 WASH ST	77.91
14020	5/14/2020	DELMARVA POWER	5500 8575 957 - 950 5TH ST	76.08
14021	5/14/2020	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	69.08
14022	5/14/2020	DELMARVA POWER	5500 6398 873 - CLINTON ST	61.82
14023	5/14/2020	DELMARVA POWER	5000 0009 774 - RT 9	16.79
14024	5/14/2020	DELMARVA POWER	5000 0009 717 - CLINTON ST	15.97
14025	5/14/2020	DELMARVA POWER	5000 0009 725 - CLINTON ST	15.78
14026	5/14/2020	DELMARVA POWER	5500 8576 260 - 3RD&CANAL ST	15.78
14027	5/14/2020	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	211.95
14028	5/14/2020	FUELMAN	APRIL 2020 FUEL PURCHASES	570.03
14029	5/14/2020	ONE CALL CONCEPTS, INC.	APRIL MISS UTILITY TICKETS	4.48
14030	5/22/2020	2J BEST CAR WASH	APRIL 2020 POLICE CAR WASHES	38.50
14031	5/22/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	703.66
14031	5/22/2020	AECOM TECHNICAL SERVICES, INC.	DEL CITY GEN SERVICES-60520438	420.73
14032	5/22/2020	ARTESIAN WATER COMPANY	MAY 2020 OPERATIONS/BILLING	4,789.06
14033	5/22/2020	BEAR INDUSTRIES, INC.	ANNUAL SPRINKLER INSPECTION CC	1,420.00
14034	5/22/2020	CRYSTAL SPRINGS	COOLER RENTAL	4.06
14035	5/22/2020	THE CUTTING EDGE, INC.	MARCH AND APRIL MOWING	4,740.00
14036	5/22/2020	DEARBORN NATIONAL	STD/LTD INSURANCE - JUNE 2020	820.35
14037	5/22/2020	DELMARVA POWER	5001 7876 892 - WASH ST STORM	290.88
14038	5/22/2020	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JUNE 2020	266.56
14039	5/22/2020	GFL ENVIRONMENTAL	APRIL 2020 WASTE/RECYCLING	16,452.16
14040	5/22/2020	GS DIRECT, LLC (AU1)	MARCH-APRIL 2020 PPA AGREEMENT	6,226.00
14041	5/22/2020	NATIONWIDE	MAY 2020 INSURANCE	4,360.97
14042	5/22/2020	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JUNE 2020	5,106.16
14043	5/22/2020	VERIZON WIRELESS	720104185-00001 04/04 - 05/03	200.27
14044	5/22/2020	VERIZON	152-016-685-0001-78	710.05
14045	5/22/2020	VERIZON	756-087-692-0001-54	99.99
14046	5/22/2020	VERIZON	450-378-229-0001-41	54.40
14047	5/22/2020	VERIZON	450-378-063-0001-73	54.40
14048	5/22/2020	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - TOWN HALL & CC	150.00
				164,214.60