

**City of Delaware City  
Delaware  
November 12, 2020**

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

Below please find the internal (unaudited) income and expense statement and check register for the 4 months ended October 31, 2020.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,266,620.00	2,552,451.70	201.52%
General Administration	210,000.00	109,735.85	52.26%
Code Enforcement	5,000.00	3,600.00	72.00%
Public Safety	442,850.00	13,083.39	2.95%
Community Center	61,000.00	23,129.07	37.92%
Sanitation	7,000.00	1,896.00	27.09%
Streets	-	1,956.31	0.00%
Drainage	-	-	0.00%
<b>Total General Fund Revenues</b>	<b>1,992,470.00</b>	<b>2,705,852.32</b>	<b>135.80%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	978,950.00	255,497.16	26.10%
Code Enforcement	12,200.00	2,835.97	23.25%
Public Safety	435,650.00	118,585.06	27.22%
Community Center	57,600.00	46,337.15	80.45%
Public Works	36,000.00	14,017.79	38.94%
Sanitation	168,000.00	58,461.48	34.80%
Yard Waste	30,000.00	2,312.00	7.71%
Stormwater	33,000.00	15,934.31	48.29%
Streets	36,000.00	1,956.31	5.43%
Drainage	1,500.00	-	0.00%
Parks	40,500.00	12,768.92	31.53%
Tree Management	10,000.00	1,740.00	17.40%
Recycling Collections	30,000.00	9,530.98	31.77%
Debt Service	123,070.00	33,759.84	27.43%
<b>Total General Fund Expenditures</b>	<b>1,992,470.00</b>	<b>573,736.97</b>	<b>28.80%</b>
<b>General Fund Operating Surplus (Deficit)</b>		<b>2,132,115.35</b>	

**General Fund:**

The General Fund currently has an operating surplus of \$2,132,115.35.

General Fund Revenues are trending at 135.80% of the fiscal year budget and expenditures are currently trending at 28.80% of the budget.

Non-Departmental revenues & Code Enforcement revenues are both at higher than expected percentages for this time period in the fiscal year. Community Center expenditures are higher than the expected for this period in the fiscal year.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,992,470.00	2,705,852.32	
	GENERAL FUND EXPENDITURES	1,992,470.00	573,736.97	
	<b>CHANGE IN FUND BALANCE</b>	-	<b>2,132,115.35</b>	

**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	811,224.12	224.12
01-000-4002	REAL ESTATE PENALTIES	-	1,058.60	1,058.60
01-000-4005	INTEREST INCOME	500.00	433.70	(66.30)
01-000-4060	CABLE FRANCHISE FEE	17,000.00	3,886.45	(13,113.55)
01-000-4065	PILOT	200,000.00	200,000.00	-
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	42,128.37	(47,871.63)
	<b>NONDEPARTMENTAL REVENUES</b>	<b>1,266,620.00</b>	<b>2,552,451.70</b>	<b>1,285,831.70</b>

Non-Departmental Revenues are currently over 200% of the fiscal year budget. This is due to the Transfer In – Water Fund revenue that represents the amount that was received from the sale of the Water Fund.

**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
01-000-4020	LICENSES AND PERMITS	70,000.00	29,727.00	(40,273.00)
01-000-4025	MISCELLANEOUS REVENUE	-	5,878.00	5,878.00
01-000-4035	SALES - GA	400.00	27.25	(372.75)
01-000-4045	RENTAL PROPERTY	27,600.00	11,800.00	(15,800.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	32,303.60	(43,696.40)
01-000-4055	AAT (CNS) LEASES	36,000.00	-	(36,000.00)
01-000-4905	DEMA HOMELAND SECURITY SUBAWARD	-	30,000.00	30,000.00
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>210,000.00</b>	<b>109,735.85</b>	<b>(100,264.15)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	190,700.00	63,566.72	127,133.28
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	855.00	2,745.00
01-000-5010	PAYROLL TAXES - GA	18,000.00	5,154.14	12,845.86
01-000-5020	RETIREMENT PLAN - GA	5,000.00	1,720.00	3,280.00
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	12,420.12	10,579.88
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	582.40	1,417.60
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	14,592.80	5,407.20
01-000-5095	GIFTS AND AWARDS	300.00	-	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	746.96	1,753.04
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	27,719.09	27,280.91
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	2,000.00	860.61	1,139.39
01-000-5150	HEATING FUEL - GA	2,000.00	144.09	1,855.91
01-000-5160	INSURANCE / GENERAL - GA	60,000.00	25,031.48	34,968.52
01-000-5170	INSURANCE / HEALTH - GA	15,000.00	4,281.08	10,718.92
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,000.00	1,591.72	3,408.28
01-000-5270	LEGAL - GA	55,000.00	35,177.74	19,822.26
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	678.52	2,321.48
01-000-5290	MAINTENANCE / BUILDING - GA	15,000.00	10,098.80	4,901.20
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200.00	-	200.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	585.81	414.19
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	1,473.21	(973.21)
01-000-5350	OFFICE SUPPLIES - GA	5,000.00	480.53	4,519.47
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	11,581.10	23,418.90
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	90.01	109.99
01-000-5370	TELEPHONE - GA	9,500.00	3,034.39	6,465.61
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	-	30,000.00	(30,000.00)
01-000-8000	OPERATING TRANSFERS - GA	433,350.00	-	433,350.00
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>978,950.00</b>	<b>255,497.16</b>	<b>723,452.84</b>

General Administration revenues are currently trending at 52% of the fiscal year budget. Included in this revenue is a \$30,000 DEMA grant that was used for improvements to the lobby in Town Hall and \$4,193.00 in Miscellaneous Revenue which are insurance proceeds from damages to the park due to a car accident.

Expenditures are currently trending at 26% of the fiscal year budget. Contractual /Professional services have a substantial increase compared to last month’s report due to our annual payment to Edmunds for our financial software maintenance agreement. Legal fees are trending ahead of our adopted budget. Maintenance/Building is currently trending at 73% of its adopted budget. Current maintenance expenses are mainly comprised of landscaping/mowing (\$4560), heating & air conditioning maintenance agreement & repairs (\$2099) & Town Hall cleaning (\$2100). Since last month’s report, invoices have been received from BIU for Planning & Inspection expenditures. They are currently only 1 month behind in invoicing.

**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	3,600.00	(1,400.00)
	<b>CODE ENFORCEMENT REVENUES</b>	<b>5,000.00</b>	<b>3,600.00</b>	<b>(1,400.00)</b>
01-050-5000	SALARIES - CE	10,400.00	2,510.00	7,890.00
01-050-5010	PAYROLL TAXES - CE	850.00	237.20	612.80
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	500.00	-	500.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	88.77	211.23
01-050-5340	MISCELLANEOUS EXPENDITURES	150.00	-	150.00
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>12,200.00</b>	<b>2,835.97</b>	<b>9,364.03</b>

Code Enforcement revenues are currently trending at 72% of the fiscal year budget and expenditures are trending at 23.25% 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	2,745.95	(6,754.05)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	280.00	280.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	1,200.00	1,200.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	433,350.00	-	(433,350.00)
01-101-4900	COMBAT VIOLENT CRIME	-	6,107.44	6,107.44
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	2,700.00	2,700.00
	<b>PUBLIC SAFETY REVENUES</b>	<b>442,850.00</b>	<b>13,083.39</b>	<b>(429,766.61)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	292,480.00	66,854.85	225,625.15
01-100-5002	SALARIES - EXTRA DUTY	-	875.00	(875.00)
01-100-5003	SALARIES - OVERTIME	-	2,350.24	(2,350.24)
01-100-5010	PAYROLL TAXES - PS	26,350.00	6,139.03	20,210.97
01-100-5020	RETIREMENT PLANS - PS	4,000.00	1,061.21	2,938.79
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	801.50	1,698.50
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	3,100.00	4,394.00	(1,294.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	700.00	59.96	640.04
01-100-5120	ELECTRICITY - PS	10,000.00	3,953.27	6,046.73
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	3,261.59	9,238.41
01-100-5150	HEATING FUEL - PS	1,000.00	50.78	949.22
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	14,200.99	20,799.01
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	9,000.00	623.70	8,376.30
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	20,320.00	-	20,320.00
01-100-5290	MAINTENANCE / BUILDING - PS	3,000.00	1,159.20	1,840.80
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	250.00	-
01-100-5320	MAINTENANCE / VEHICLE - PS	10,100.00	723.50	9,376.50
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	663.37	836.63
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	250.00	-	250.00
01-100-5350	OFFICE SUPPLIES - PS	300.00	324.71	(24.71)
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	75.00	225.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	3,000.00	1,955.72	1,044.28
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	4,930.55	(4,930.55)
01-101-5250	MACHINERY AND EQUIPMENT	-	1,176.89	(1,176.89)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	1,560.00	(1,560.00)
01-103-5001	MACHINERY & EQUIPMENT	-	1,140.00	(1,140.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>435,650.00</b>	<b>118,585.06</b>	<b>317,064.94</b>

Public Safety expenditures are currently trending at 27% of the adopted budget. Contractual/Professional services is currently over the budgeted amount due to payment for evidence licenses and fitness for duty exams.

**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	600.00	(2,400.00)
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	21,028.07	(18,971.93)
	<b>COMMUNITY CENTER REVENUES</b>	<b>61,000.00</b>	<b>23,129.07</b>	<b>(37,870.93)</b>

\$23,129.07 of the \$35,000.00 in Grant-In-Aid revenue has been utilized thus far to help cover operating expenses at the Community Center.

Expenditures are currently at 80% of the fiscal year budget. The main increase in expenditures for the month of October were mowing expenses to Cutting Edge and repairs to the rooftop HVAC unit.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	2,000.00	4,000.00
01-200-5010	PAYROLL TAXES - CC	600.00	189.00	411.00
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	8,300.00	(6,300.00)
01-200-5120	ELECTRICITY - CC	16,000.00	6,677.88	9,322.12
01-200-5150	HEATING FUEL - CC	15,000.00	525.32	14,474.68
01-200-5250	LEASE - PURCHASE/EQUIPMENT - CC	-	2,199.00	(2,199.00)
01-200-5290	MAINTENANCE / BUILDING - CC	16,000.00	25,981.70	(9,981.70)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	-	500.00
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	64.29	235.71
01-200-5370	TELEPHONE - CC	1,200.00	399.96	800.04
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>57,600.00</b>	<b>46,337.15</b>	<b>11,262.85</b>

**Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	6,337.37	23,662.63
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)
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>36,000.00</b>	<b>14,017.79</b>	<b>21,982.21</b>

Outside of the storms expenditures, which were discussed last month, Public Works is trending within expectation of the budget.

**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	1,896.00	(5,104.00)
	<b>SANITATION REVENUES</b>	<b>7,000.00</b>	<b>1,896.00</b>	<b>(5,104.00)</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	168,000.00	58,461.48	109,538.52
	<b>SANITATION EXPENDITURES</b>	<b>168,000.00</b>	<b>58,461.48</b>	<b>109,538.52</b>

Sanitation expenditures are currently trending slightly ahead of the adopted budget for this time period in the fiscal year. We will continue to monitor the expenditures monthly.

**Yard Waste:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	2,312.00	27,688.00
	<b>YARDWASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>2,312.00</b>	<b>27,688.00</b>

**Stormwater:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	15,446.01	14,553.99
01-380-5120	ELECTRICITY - SW	3,000.00	488.30	2,511.70
	<b>STORMWATER EXPENDITURES</b>	<b>33,000.00</b>	<b>15,934.31</b>	<b>17,065.69</b>

Contractual services expenses are payments to KCI Technologies for the SWMPG project which was started in July. The estimated cost of the project is \$22,844, of which ½ of the cost will be reimbursed with a matching grant.

**Streets:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	1,956.31	1,956.31
	<b>STREETS REVENUES</b>	-	<b>1,956.31</b>	<b>1,956.31</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	125.00	19,875.00
01-400-5120	ELECTRICITY - ST	5,000.00	534.21	4,465.79
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	1,200.00	3,800.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	97.10	5,902.90
	<b>STREETS EXPENDITURES</b>	<b>36,000.00</b>	<b>1,956.31</b>	<b>34,043.69</b>

**Drainage:**

Account	Account Description	Budget	Actual	Variance
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	-	1,500.00
	<b>DRAINAGE EXPENDITURES</b>	<b>1,500.00</b>	-	<b>1,500.00</b>

**Park Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	40,000.00	12,289.48	27,710.52
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	479.44	20.56
	<b>PARKS EXPENDITURES</b>	<b>40,500.00</b>	<b>12,768.92</b>	<b>27,731.08</b>

Park Maintenance expenditures for the month of October include mowing services and replacement of a light pole head in the park. In addition, there were \$4,193 in pole replacement expenses at the park due to a motor vehicle accident that were reimbursed by the insurance proceeds mentioned as part of the General Administration revenues.

**Tree Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	1,740.00	8,260.00
	<b>TREE EXPENDITURES</b>	<b>10,000.00</b>	<b>1,740.00</b>	<b>8,260.00</b>

No change in tree expenditures since September's report.



**Recycling Collection Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	9,530.98	20,469.02
	<b>RECYCLING EXPENDITURES</b>	<b>30,000.00</b>	<b>9,530.98</b>	<b>20,469.02</b>

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	-	46,314.00
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	5,008.00	10,016.00
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
	<b>DEBT SERVICE EXPENDITURES</b>	<b>123,070.00</b>	<b>33,759.84</b>	<b>89,310.16</b>

Debt service expenditures will be lower than budgeted due to the payoff of the Street Bond WSFS Refi. This debt was paid in full with the water sale.

**Water Fund:**

The Water Fund currently has a net income of \$387,072.36.

The only changes from last month's reports are expenditures in Electricity & Building Maintenance. This is due to a final bill in the amount of \$1.52 Delmarva Power and a final bill from Cutting Edge for mowing services at Well 4.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES		-	73,133.01
02-000-4040	REFINERY WATER UTILITY FEES		-	56.50
02-000-4070	GAIN ON SALE		-	1,797,739.46
02-000-4075	EASMENT REVENUE		-	30,000.00
	<b>WATER FUND REVENUES</b>		-	<b>1,900,928.97</b>

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
	<b>WATER FUND EXPENDITURES</b>		-	<b>1,513,856.61</b>
	<b>NET INCOME (DEFICIT)</b>		-	<b>387,072.36</b>

**Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	27,378.10	
	<b>REAL ESTATE TRANSFER TAX REVENUES</b>	-	<b>27,378.10</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	27,378.10	
	<b>REAL ESTATE TRANSFER TAX EXPENDITURES</b>	-	<b>27,378.10</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Municipal Street Aid Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,036.76	
	<b>STREETS REVENUES</b>	-	<b>49,036.76</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	1,956.31	
	<b>STREETS EXPENDITURES</b>	-	<b>1,956.31</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>47,080.45</b>	

The FY 21 Municipal Street Aid award was received in September in the amount of \$49,053.97. In October, the State adjusted the award amount to \$49,036.76. Thus far, we have \$1,956.31 in streets expenditures.

**Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	32.54	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	-	<b>32.54</b>	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	-	-	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>32.54</b>	

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

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

**Emergency Illegal Drug Enforcement Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	334.20	
	<b>EIDE FUND REVENUES</b>	-	<b>334.20</b>	
03-150-5000	SALARIES	-	334.20	
	<b>EIDE FUND EXPENDITURES</b>	-	<b>334.20</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Mayor's Ball Fund:**

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

The increase in the net change in the Mayor's Ball fund balance from last month's report is due to expenditures for the park sign renovations.

**Delaware City Day Component Unit:**

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

The Delaware City Day Component expenditures are for our Delaware City Day banner that was order before the event was cancelled.

**Cash Balances:**

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

<b>DESCRIPTION</b>	<b>9/30/2020</b>	<b>10/31/2020</b>	<b>DIFFERENCE</b>	
CASH - GENERAL FUND CHECKING	835,396.37	803,948.80	(31,447.57)	
CASH - WSFS MONEY MARKET	1,644,478.03	444,519.07	(1,199,958.96)	**
CASH - VIOLENT CRIMES CHECKING ACCOUNT	18,292.39	17,837.42	(454.97)	
CASH - GRANT IN AID CHECKING	22,576.11	16,903.44	(5,672.67)	
CASH - MUNICIPAL STREET AID FUND	65,160.51	64,903.75	(256.76)	
CASH - REVOLVING LOAN FACADE FUND	72,213.88	72,220.01	6.13	
CASH - SALLE FUND	2,392.14	2,320.02	(72.12)	
CASH - EIDE FUND	4,037.18	4,037.18	-	
CASH - MAYOR'S BALL ACCOUNT	33,047.18	33,047.18	-	
CASH - DELAWARE CITY DAY COMMITTEE	39,326.03	39,326.03	-	
<b>TOTAL RECONCILED BALANCE</b>	<b>2,736,919.82</b>	<b>1,499,062.90</b>	<b>(1,237,856.92)</b>	
**\$1,200,000.00 was invested with a WSFS Wealth Investment portfolio.**				

Check #	Check Date	Vendor	Vendor Name	Description	Amount
14260	10/1/2020	BGAUT005	B & G AUTO BODY	CRAMER TRUCK REPAIR	1,363.21
14261	10/1/2020	CERTI005	CERTIFIED SEAL CO.	STREET SWEEPING - SEPT 15TH	1,200.00
14262	10/1/2020	DELAG005	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
14263	10/1/2020	DELA0065	DELAWARE STATE CHAMBER OF COMM	DUES RENEWAL	420.00
14264	10/1/2020	MAICH005	MAICHL'S HEATING AND AIR	REPAIRS TO ROOFTOP HVAC UNIT	2,761.00
14265	10/1/2020	STATE050	STATE OF DELAWARE	FY 2021 MSA OVERPAYMENT	17.21
14266	10/7/2020	1STCH005	1ST CHOICE LOCK & SAFE LLC	REKEY COMM CENTER KITCHEN	296.50
14267	10/7/2020	AECOM005	AECOM TECHNICAL SERVICES, INC.	GRASSDALE CAMPGROUND REVIEW	2,182.30
14268	10/7/2020	CAPIT005	CAPITOL CLEANERS & LAUNDERERS	SEPTEMBER DRY CLEANING	39.45
14269	10/7/2020	CRYST005	CRYSTAL SPRINGS	6 X 5 GALLON BOTTLES	33.10
14270	10/7/2020	DELMAR010	DELMARVA POWER	5000 0009 725 - CLINTON ST	15.78
14271	10/7/2020	DELMAR010	DELMARVA POWER	5500 8576 260 - 3RD&CANAL ST	15.78
14272	10/7/2020	DELMAR010	DELMARVA POWER	5000 0009 717 - CLINTON ST	15.97
14273	10/7/2020	DELMAR010	DELMARVA POWER	5500 6398 873 - CLINTON ST	55.13
14274	10/7/2020	DELMAR010	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	68.33
14275	10/7/2020	DELMAR010	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	142.15
14276	10/7/2020	DELMAR010	DELMARVA POWER	5500 0544 167 - 407 CLINTON ST	2,923.77
14277	10/7/2020	DELMAR010	DELMARVA POWER	5000 1281 877 - BAYARD ST	317.93
14278	10/7/2020	DIAMO010	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	211.95
14279	10/7/2020	DIGIT005	DIGITAL OFFICE SOLUTIONS, INC.	TONER CARTRIDGE - PS COPIER	120.00
14280	10/7/2020	FUELM005	FUELMAN	SEPT 2020 FUEL PURCHASES	895.15
14281	10/7/2020	GSDIR005	GS DIRECT, LLC (AU1)	AUG 2020 PPA AGREEMENT	3,418.68
14282	10/7/2020	KCITE005	KCI TECHNOLOGIES	JOB NO. 171603872B (MS4)	8,356.68
14283	10/7/2020	PSCCO005	PSC CONTRACTING, INC.	PROJECT: GENERATOR	385.00
14284	10/7/2020	DIAMO005	DIAMOND STATE TIRE, INC.	POLICE CAR MAINTENANCE-CHARGER	605.50
14285	10/13/2020	CUTTI005	THE CUTTING EDGE, INC.	SEPTEMBER 2020 MOWING	4,960.00
14286	10/13/2020	HOOPE005	HOOPE FIRE PREVENTION, INC.	FIRE EXT INSPECTION & MAINT	749.20
14287	10/13/2020	KRANS005	KRANSON CLOTHES INC	CAMPAIGN FELT & STRAW HATS	718.00
14288	10/13/2020	SIRCH005	SIRCHIE	EVIDENCE TAPE	36.55
14289	10/13/2020	TALKI005	TALKINGTON COMMUNICATIONS	COMPUTER SETUP & CAMERA REPAIR	375.00
14290-14303	10/16/2020	VOID	VOID	VOIDED DUE TO CHECK PRINTING ERROR	0.00
14304	10/16/2020	2JBES005	2J BEST CAR WASH	SEPTEMBER 2020 CAR WASHES	16.50
14305	10/16/2020	ARTES010	ARTESIAN WATER	OCT 2020 WATER CHARGES	52.48
14306	10/16/2020	CALIC010	CALICO PACKAGING LLC	BLACK LINER BAGS	299.64
14307	10/16/2020	DELMAR010	DELMARVA POWER	5001 7876 892 - WASH ST STORM	60.61
14308	10/16/2020	DELMAR010	DELMARVA POWER	5000 0009 774 - RT 9	16.79
14309	10/16/2020	DELMAR010	DELMARVA POWER	5500 8576 807 - 321 WASH ST	1.52
14310	10/16/2020	DELMAR010	DELMARVA POWER	5000 0009 758 - CANAL&WILL ST	15.90
14311	10/16/2020	GFLN005	GFL ENVIRONMENTAL	SEPT 2020 WASTE/RECYCLING	17,055.64
14312	10/16/2020	GUNSH005	THE GUN SHOP	FEDERAL PISTOL CARTRIDGES	205.40
14313	10/16/2020	NATIO010	NATIONWIDE	OCTOBER 2020 INSURANCE	3,593.47
14314	10/16/2020	VERIZ005	VERIZON WIRELESS	720104185-00001 09/04 - 10/03	200.43
14315	10/16/2020	VERIZ010	VERIZON	152-016-685-0001-78 TOWN HALL	695.56
14316	10/16/2020	VERIZ010	VERIZON	756-087-692-0001-54	99.99
14317	10/21/2020	ACTION005	ACTION SECURITY/MD ELECTRIC	SECURITY SERVICE CALL	90.00
14318	10/21/2020	COUNT005	COUNTY BUILDING SERVICES, INC.	SEPT 2020 JANITORIAL SERVICES	525.00
14318	10/21/2020	COUNT005	COUNTY BUILDING SERVICES, INC.	AUG 2020 JANITORIAL SERVICES	525.00
14319	10/21/2020	CUTTI005	THE CUTTING EDGE, INC.	DIRT REMOVAL - TRAILER PARK	1,661.50
14320	10/21/2020	DIAMO010	DIAMOND COMPUTER INC.	PRINTING ISSUE	50.00
14321	10/21/2020	DIAMO020	DIAMOND STATE TOWER	INSTALL RECORDS ROOM DOOR	575.00
14322	10/21/2020	EDMUN005	EDMUNDS GOVTECH	2021 SOFTWARE MAINTENANCE	12,565.00
14323	10/21/2020	PSCCO005	PSC CONTRACTING, INC.	REMOVE DOWNED WIRES	125.00
14323	10/21/2020	PSCCO005	PSC CONTRACTING, INC.	REPLACE LIGHT POLE HEAD	1,591.48
14323	10/21/2020	PSCCO005	PSC CONTRACTING, INC.	POLE REPLACEMENT AT PARK	4,193.00
14324	10/23/2020	ARTES005	ARTESIAN WATER COMPANY	ACCT# 2838769314- CANAL ST	45.00
14325	10/23/2020	CANON005	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
14326	10/23/2020	CONNNO05	CONNOLLY GALLAGHER, LLP	AUG2020-GENERAL REPRESENTATION	7,912.00
14326	10/23/2020	CONNNO05	CONNOLLY GALLAGHER, LLP	SEP2020-GENERAL REPRESENTATION	2,931.00
14327	10/23/2020	DEARB005	DEARBORN NATIONAL	STD/LTD INSURANCE - NOV 2020	596.28
14328	10/23/2020	RHODU005	RHODUNDA, WILLIAMS, & KONDRASCHOW	SEP2020-GENERAL REPRESENTATION	3,676.00
14329	10/23/2020	STATE040	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - NOV 2020	3,531.32
14330	10/23/2020	VERIZ010	VERIZON	555-891-849-0001-39	59.57
14331	10/28/2020	ACTION005	ACTION SECURITY/MD ELECTRIC	SECURITY SERVICE CALL-TOWN HLL	142.05
14331	10/28/2020	ACTION005	ACTION SECURITY/MD ELECTRIC	SECURITY SERVICE CALL-TOWN HLL	239.50
14332	10/28/2020	AECOM005	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	2,325.87
14333	10/28/2020	AXONE005	AXON ENTERPRISE, INC	BASIC EVIDENCE.COM LICENSE	3,099.00
14334	10/28/2020	MAICH005	MAICHL'S HEATING AND AIR	BOILER REPAIR	221.00
14335	10/28/2020	REYN005	REYNOLDS APPRAISAL COMPANY	SERVICES AS TOWN ASSESSOR	2,500.00
14336	10/28/2020	SHRM005	SHRM	MEMBERSHIP RENEWAL	219.00
14337	10/28/2020	TRICO005	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - TOWN HALL	75.00
					<b>105,038.75</b>