

**City of Delaware City
Delaware
September 16, 2019**

TO: Mayor and City Council
VIA: Chief David L. Baylor, Acting City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of August 31, 2019

Below please find the internal (unaudited) income and expense statement and check register for the 2 months ended August 31, 2019.

| General Fund Revenues | | | |
|------------------------------------|---------------------|---------------------|---------------|
| Department | Budget | Actual | % |
| Non-Departmental | 1,141,241.00 | 1,002,406.28 | 87.83% |
| General Administration | 221,900.00 | 36,792.81 | 16.58% |
| Code Enforcement | 9,000.00 | 1,380.00 | 15.33% |
| Public Safety | 400,850.00 | 12,219.27 | 3.05% |
| Community Center | 43,000.00 | 8,400.77 | 19.54% |
| Sanitation | 5,000.00 | 1,656.00 | 33.12% |
| Streets | - | 14,814.29 | 0.00% |
| Drainage | - | 75,121.58 | 0.00% |
| Total General Fund Revenues | 1,820,991.00 | 1,152,791.00 | 63.31% |

| General Fund Expenditures | | | |
|---|---------------------|-------------------|---------------|
| Department | Budget | Actual | % |
| General Administration | 871,612.00 | 94,809.20 | 10.88% |
| Code Enforcement | 16,350.00 | 43.29 | 0.26% |
| Public Safety | 393,300.00 | 73,267.40 | 18.63% |
| Community Center | 56,050.00 | 8,400.77 | 14.99% |
| Public Works | 45,500.00 | 6,027.50 | 13.25% |
| Sanitation | 150,900.00 | 27,287.34 | 18.08% |
| Yard Waste | 30,000.00 | 6,936.00 | 23.12% |
| Stormwater | 33,450.00 | 679.60 | 2.03% |
| Streets | 46,000.00 | 14,814.29 | 32.20% |
| Drainage | 1,500.00 | 16,774.62 | 1118.31% |
| Parks | 38,500.00 | 19,684.96 | 51.13% |
| Tree Management | 11,000.00 | 1,775.00 | 16.14% |
| Recycling Collections | 30,000.00 | 4,327.70 | 14.43% |
| Debt Service | 96,829.00 | 10,749.05 | 11.10% |
| Total General Fund Expenditures | 1,820,991.00 | 285,576.72 | 15.68% |
| General Fund Operating Surplus (Deficit) | - | 867,214.28 | - |

General Fund:

The General Fund Surplus is \$867,214.28. The largest contributions to this positive variance are Real Estate Taxes and the Delaware City Refinery’s payment-in-lieu-of-taxes. In addition, the Drainage revenue consists of reimbursements from DNREC and the Clean Water State Revolving Loan Fund from the Washington Street Flood Mitigation Project. Of the \$781,925.14 in Real Estate Taxes, \$103,030.80 in payments were received through August 31st.

General Fund expenditures are currently trending at 10% of the fiscal year budget. Note that Building Maintenance expenses are trending ahead of the adopted budget due to the repair to the Town Hall roof.

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|---------|-------------------------------|--------------|-------------------|----------|
| | GENERAL FUND REVENUES | 1,820,991.00 | 1,152,791.00 | |
| | GENERAL FUND EXPENDITURES | 1,820,991.00 | 285,576.72 | |
| | CHANGE IN FUND BALANCE | - | 867,214.28 | |

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 | Account Description | Budget | Actual | Variance |
|-------------|--|---------------------|---------------------|---------------------|
| 01-000-4000 | REAL ESTATE TAXES | 782,000.00 | 781,925.14 | (74.86) |
| 01-000-4002 | REAL ESTATE PENALTIES | 0.00 | 1,288.68 | 1,288.68 |
| 01-000-4005 | INTEREST INCOME | 500.00 | 72.53 | (427.47) |
| 01-000-4060 | CABLE FRANCHISE FEE | 17,000.00 | 4,260.71 | (12,739.29) |
| 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 | 14,859.22 | (55,140.78) |
| | NONDEPARTMENTAL REVENUES | 1,141,241.00 | 1,002,406.28 | (138,834.72) |

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 | 16,587.25 | (50,912.75) |
| 01-000-4025 | MISCELLANEOUS REVENUE | 0.00 | 0.18 | 0.18 |
| 01-000-4035 | SALES - GA | 500.00 | 66.00 | (434.00) |
| 01-000-4045 | RENTAL PROPERTY | 17,500.00 | 2,700.00 | (14,800.00) |
| 01-000-4050 | CELL TOWER LEASE / BALLFIELD | 82,000.00 | 17,439.38 | (64,560.62) |
| 01-000-4055 | AAT (CNS) LEASES | 54,000.00 | 0 | (54,000.00) |
| | GENERAL ADMINISTRATION REVENUES | 221,900.00 | 36,792.81 | (185,107.19) |

License and Permit revenue is currently trending at 24% of the FY 20 budget. Another notable is the absence of revenue for AAT(CNS) Leases. Upon research, it has been determined that no payments have been received since February 2019. SBA Communications communicated that the lease agreement with Metro PCS terminated on 1/31/19.

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------|-----------|------------|
| 01-000-5000 | SALARIES - GENERAL ADMINISTRATION | 135,728.00 | 19,757.51 | 115,970.49 |
| 01-000-5005 | SALARIES - MAYOR & COUNCIL | 650.00 | 0 | 650.00 |
| 01-000-5006 | SALARIES - CITY SECRETARY | 4,500.00 | 404.25 | 4,095.75 |
| 01-000-5010 | PAYROLL TAXES - GA | 0.00 | 1,837.22 | (1,837.22) |
| 01-000-5020 | RETIREMENT PLAN - GA | 4,000.00 | 150.50 | 3,849.50 |
| 01-000-5035 | ADVERTISING - GA | 2,000.00 | 0 | 2,000.00 |
| 01-000-5040 | ASSESSOR - GA | 2,500.00 | 0 | 2,500.00 |
| 01-000-5050 | AUDIT - GA | 22,000.00 | 0 | 22,000.00 |
| 01-000-5055 | PAYROLL PROCESSING FEES - GA | 2,000.00 | 241.50 | 1,758.50 |
| 01-000-5065 | CELL PHONES - GA | 300.00 | 0 | 300.00 |
| 01-000-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - GA | 20,000.00 | 1,229.02 | 18,770.98 |
| 01-000-5095 | GIFTS AND AWARDS | 300.00 | 0 | 300.00 |
| 01-000-5100 | DUES/SUBSCRIPTIONS/MEETINGS - GA | 2,500.00 | 59.97 | 2,440.03 |
| 01-000-5110 | ELECTION EXPENSE - GA | 600.00 | 0 | 600.00 |
| 01-000-5120 | ELECTRICITY - GA | 55,000.00 | 12,247.42 | 42,752.58 |
| 01-000-5130 | ENTERTAINMENT/ACTIVITIES - GA | 250.00 | 0 | 250.00 |
| 01-000-5135 | FEES/INTEREST/PENALTIES - GA | 1,400.00 | 431.17 | 968.83 |
| 01-000-5140 | GAS & OIL / VEHICLE - GA | 1,000.00 | 0 | 1,000.00 |
| 01-000-5150 | HEATING FUEL - GA | 2,000.00 | 67.46 | 1,932.54 |
| 01-000-5160 | INSURANCE / GENERAL - GA | 45,000.00 | 16,123.19 | 28,876.81 |

| | | | | |
|-------------|--|-------------------|------------------|-------------------|
| 01-000-5170 | INSURANCE / HEALTH - GA | 35,000.00 | 2,621.27 | 32,378.73 |
| 01-000-5190 | INSURANCE / PUB. OFF. LIAB. - GA | 9,000.00 | 0 | 9,000.00 |
| 01-000-5250 | LEASE - PURCHASE/EQUIPMENT - GA | 8,000.00 | 795.66 | 7,204.34 |
| 01-000-5270 | LEGAL - GA | 55,000.00 | 12,110.73 | 42,889.27 |
| 01-000-5280 | MAILINGS / POSTAGE - GA | 3,000.00 | 500.17 | 2,499.83 |
| 01-000-5290 | MAINTENANCE / BUILDING - GA | 27,934.00 | 24,082.50 | 3,851.50 |
| 01-000-5300 | MAINTENANCE / EQUIPMENT - GA | 100.00 | 0 | 100.00 |
| 01-000-5330 | MATERIALS & SUPPLIES - GA | 500.00 | 260.58 | 239.42 |
| 01-000-5340 | MISCELLANEOUS EXPENDITURES - GA | 500.00 | 0 | 500.00 |
| 01-000-5350 | OFFICE SUPPLIES - GA | 7,500.00 | 205.27 | 7,294.73 |
| 01-000-5355 | PLANNING & INSPECTIONS - GA | 30,000.00 | 0 | 30,000.00 |
| 01-000-5365 | SEWER CHARGES NEW CASTLE COUNTY - GA | 200.00 | 32.15 | 167.85 |
| 01-000-5370 | TELEPHONE - GA | 8,000.00 | 1,651.66 | 6,348.34 |
| 01-000-5390 | TRAINING, TRAVEL, FOOD - GA | 3,500.00 | 0 | 3,500.00 |
| 01-000-8000 | OPERATING TRANSFERS - GA | 381,650.00 | 0 | 381,650.00 |
| | GENERAL ADMINISTRATION EXPENDITURES | 871,612.00 | 94,809.20 | 776,802.80 |

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 | 1,380.00 | (7,620.00) |
| | CODE ENFORCEMENT REVENUES | 9,000.00 | 1,380.00 | (7,620.00) |
| 01-050-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - CE | 16,000.00 | 0 | 16,000.00 |
| 01-050-5140 | GAS & OIL / VEHICLE - CE | 350.00 | 43.29 | 306.71 |
| | CODE ENFORCEMENT EXPENDITURES | 16,350.00 | 43.29 | 16,306.71 |

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 | 1,398.50 | (8,601.50) |
| 01-100-4020 | CHARGE SERVICES - EXTRA DUTY PS | 9,000.00 | 7,040.00 | (1,960.00) |
| 01-100-4025 | PERMITS - SPECIAL EVENTS | 200.00 | 50.00 | (150.00) |
| 01-100-4080 | CONTRACT REIMBURSEMENT - PS | 0.00 | 600.00 | 600.00 |
| 01-100-4810 | INTRAFUND TRANSFER - GENERAL ADMIN | 381,650.00 | 0 | (381,650.00) |
| 01-101-4900 | COMBAT VIOLENT CRIME | 0.00 | 2,480.77 | 2,480.77 |
| 01-103-4900 | OFFICE OF HIGHWAY SAFETY | 0.00 | 650.00 | 650.00 |
| | PUBLIC SAFETY REVENUES | 400,850.00 | 12,219.27 | (388,630.73) |

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|---|-------------------|------------------|-------------------|
| 01-100-5000 | SALARIES - FULL-TIME DUTY | 280,000.00 | 38,953.17 | 241,046.83 |
| 01-100-5001 | SALARIES - PART-TIME DUTY | 0.00 | 3,075.75 | (3,075.75) |
| 01-100-5002 | SALARIES - EXTRA DUTY | 0.00 | 4,760.00 | (4,760.00) |
| 01-100-5003 | SALARIES - OVERTIME | 0.00 | 1,163.40 | (1,163.40) |
| 01-100-5010 | PAYROLL TAXES - PS | 0.00 | 4,053.04 | (4,053.04) |
| 01-100-5020 | RETIREMENT PLANS - PS | 2,000.00 | 200.00 | 1,800.00 |
| 01-100-5065 | CELL PHONES / MDT AIR-CARD SERVICE - PS | 1,700.00 | 401.38 | 1,298.62 |
| 01-100-5070 | CONTRACTUAL/PROFESSIONAL SERVICE - PS | 1,500.00 | 0 | 1,500.00 |
| 01-100-5100 | DUES/SUBSCRIPTIONS - PS | 1,100.00 | 0 | 1,100.00 |
| 01-100-5120 | ELECTRICITY - PS | 9,000.00 | 2,581.33 | 6,418.67 |
| 01-100-5140 | GAS & OIL / VEHICLE - PS | 12,500.00 | 2,171.67 | 10,328.33 |
| 01-100-5150 | HEATING FUEL - PS | 1,000.00 | 44.97 | 955.03 |
| 01-100-5160 | INSURANCE / GENERAL - PUBLIC SAFETY | 12,500.00 | 0 | 12,500.00 |
| 01-100-5170 | INSURANCE / HEALTH - PS | 35,000.00 | 5,896.54 | 29,103.46 |
| 01-100-5250 | LEASE - PURCHASE/EQUIPMENT - PS | 5,100.00 | 469.70 | 4,630.30 |
| 01-100-5260 | LEASE - PURCHASE/VEHICLE - PS | 11,000.00 | 0 | 11,000.00 |
| 01-100-5280 | MAILINGS / POSTAGE - PS | 50.00 | 0 | 50.00 |
| 01-100-5290 | MAINTENANCE / BUILDING - PS | 2,500.00 | 242.50 | 2,257.50 |
| 01-100-5300 | MAINTENANCE / EQUIPMENT - PS | 250.00 | 0 | 250.00 |
| 01-100-5310 | MAINTENANCE / SYSTEMS - PS | 0.00 | 650.00 | (650.00) |
| 01-100-5320 | MAINTENANCE / VEHICLE - PS | 10,500.00 | 4,911.40 | 5,588.60 |
| 01-100-5330 | MATERIALS & SUPPLIES - PS | 1,500.00 | 507.14 | 992.86 |
| 01-100-5340 | MISCELLANEOUS EXPENDITURES - PS | 300.00 | 0 | 300.00 |
| 01-100-5350 | OFFICE SUPPLIES - PS | 1,000.00 | 0 | 1,000.00 |
| 01-100-5390 | TRAINING, TRAVEL & FOOD - PS | 300.00 | 0 | 300.00 |
| 01-100-5400 | UNIFORM & PERSONAL EQUIPMENT - PS | 4,500.00 | 54.64 | 4,445.36 |
| 01-101-5000 | SALARIES | 0.00 | 2,480.77 | (2,480.77) |
| 01-103-5000 | SALARIES | 0.00 | 650.00 | (650.00) |
| | PUBLIC SAFETY EXPENDITURES | 393,300.00 | 73,267.40 | 320,032.60 |

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 | 900.00 | (1,100.00) |
| 01-200-4100 | DELAWARE CITY LIBRARY | 0.00 | 2,326.52 | 2,326.52 |
| 01-200-4900 | GRANT-IN-AID | 40,000.00 | 5,174.25 | (34,825.75) |
| | COMMUNITY CENTER REVENUES | 43,000.00 | 8,400.77 | (34,599.23) |

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|-----------------|------------------|
| 01-200-5000 | SALARIES - CC | 6,000.00 | 1,000.00 | 5,000.00 |
| 01-200-5010 | PAYROLL TAXES - CC | 650.00 | 92.50 | 557.50 |
| 01-200-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - CC | 2,000.00 | 0 | 2,000.00 |
| 01-200-5120 | ELECTRICITY - CC | 16,000.00 | 3,746.68 | 12,253.32 |
| 01-200-5150 | HEATING FUEL - CC | 14,000.00 | 130.87 | 13,869.13 |
| 01-200-5290 | MAINTENANCE / BUILDING - CC | 15,000.00 | 3,360.00 | 11,640.00 |
| 01-200-5330 | MATERIALS & SUPPLIES - CC | 500.00 | 0 | 500.00 |
| 01-200-5365 | SEWER CHARGES - NEW CASTLE COUNTY | 300.00 | 70.72 | 229.28 |
| 01-200-5370 | TELEPHONE - CC | 1,600.00 | 0 | 1,600.00 |
| | COMMUNITY CENTER EXPENDITURES | 56,050.00 | 8,400.77 | 47,649.23 |

Public Works:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|-----------------|------------------|
| 01-300-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - PW | 35,000.00 | 6,027.50 | 28,972.50 |
| 01-300-5300 | MAINTENANCE / EQUIPMENT - PW | 1,500.00 | 0 | 1,500.00 |
| 01-300-5353 | OPERATIONS/EXPENDITURES - STORMS PW | 9,000.00 | 0 | 9,000.00 |
| | PUBLIC WORKS EXPENDITURES | 45,500.00 | 6,027.50 | 39,472.50 |

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 | 1,656.00 | (3,344.00) |
| | SANITATION REVENUES | 5,000.00 | 1,656.00 | (3,344.00) |

Currently, sanitation revenues are at 33% of the FY 20 budget. 1st quarterly billing was in the month of July.

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|-------------------|------------------|-------------------|
| 01-350-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - SN | 150,000.00 | 27,287.34 | 122,712.66 |
| 01-350-5330 | MATERIALS & SUPPLIES - SN | 900.00 | 0 | 900.00 |
| | SANITATION EXPENDITURES | 150,900.00 | 27,287.34 | 123,612.66 |

Yard Waste:

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

Stormwater:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|---------------|------------------|
| 01-380-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - SW | 30,000.00 | 0 | 30,000.00 |
| 01-380-5120 | ELECTRICITY - SW | 1,250.00 | 679.60 | 570.40 |
| 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 | 679.60 | 32,770.40 |

Streets:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|---|--------|------------------|--------------------|
| 01-400-4810 | TRANSFER IN - MUNICIPAL STREET AID FUND | - | 14,814.29 | (14,814.29) |
| | STREET REVENUES | - | 14,814.29 | (14,814.29) |

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|------------------|
| 01-400-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - ST | 30,000.00 | 203.15 | 29,796.85 |
| 01-400-5120 | ELECTRICITY - ST | 5,000.00 | 226.14 | 4,773.86 |
| 01-400-5310 | MAINTENANCE / STREETS - ST | 5,000.00 | 14,385.00 | (9,385.00) |
| 01-400-5330 | MATERIALS & SUPPLIES - ST | 6,000.00 | 0 | 6,000.00 |
| | STREET EXPENDITURES | 46,000.00 | 14,814.29 | 31,185.71 |

Street Maintenance expenditures are currently trending over the FY 20 budget. Major expenses were sink hole repair work on Clinton Street and outstanding invoice for Jerry's Paving.

Drainage Revenues:

| Account | Account Description | Budget | Actual | Variance |
|-------------|---|--------|------------------|------------------|
| 01-450-4900 | DEPT OF NATURAL RESOURCES & ENVIRONMENT | 0.00 | 19,258.01 | 19,258.01 |
| 01-450-4901 | CLEAN WATER STATE REVOLVING LOAN FUND | 0.00 | 55,863.57 | 55,863.57 |
| | DRAINAGE REVENUES | - | 75,121.58 | 75,121.58 |

Drainage revenues and expenditures are due to the Washington Street Flood Mitigation Project.

Drainage Expenditures:

| | | | | |
|-------------|--|-----------------|------------------|--------------------|
| 01-450-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - DR | 0.00 | 16,774.62 | (16,774.62) |
| 01-450-5310 | MAINTENANCE / DRAINAGE - DR | 1,500.00 | 0 | 1,500.00 |
| | DRAINAGE EXPENDITURES | 1,500.00 | 16,774.62 | (15,274.62) |

Park Maintenance Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|---------------------------|------------------|------------------|------------------|
| 01-500-5310 | MAINTENANCE / PARKS - PK | 38,000.00 | 19,315.00 | 18,685.00 |
| 01-500-5330 | MATERIALS & SUPPLIES - PK | 500.00 | 369.96 | 130.04 |
| | PARKS EXPENDITURES | 38,500.00 | 19,684.96 | 18,815.04 |

Park Maintenance expenditures are currently at 51% of the FY 20. Current expenditures consist of invoices for mowing, paver repair and landscaping.

Tree Maintenance Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|-----------------|-----------------|
| 01-550-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - TR | 0.00 | 600.00 | (600.00) |
| 01-550-5310 | MAINTENANCE / TREES - TR | 11,000.00 | 1,175.00 | 9,825.00 |
| | TREE EXPENDITURES | 11,000.00 | 1,775.00 | 9,225.00 |

Recycling Collection Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|---|------------------|-----------------|------------------|
| 01-560-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - RC | 30,000.00 | 4,327.70 | 25,672.30 |
| | RECYCLING COLLECTIONS EXPENDITURES | 30,000.00 | 4,327.70 | 25,672.30 |

Debt Service Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|------------------|
| 01-600-5900 | DEBT SERVICE - WASHINGTON REVOLVING LOAN | 48,829.00 | 0 | 48,829.00 |
| 01-600-5901 | DEBT SERVICE - COMMUNITY CENTER ROOF | 15,024.00 | 2,504.00 | 12,520.00 |
| 01-600-5902 | DEBT SERVICE - STREET BOND WSFS REFI | 32,976.00 | 8,245.05 | 24,730.95 |
| | DEBT SERVICES EXPENDITURES | 96,829.00 | 10,749.05 | 86,079.95 |

Water Fund:

Water Fund currently has net income of \$24,726.87. Revenues are currently trending at 24% of the adopted FY'20 budget. Expenses are trending at 16% of the budget.

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|-----------------------------|-------------------|------------------|---------------------|
| 02-000-4000 | WATER UTILITY FEES | 290,000.00 | 72,776.41 | (217,223.59) |
| 02-000-4020 | OTHER WATER REVENUE | 8,100.00 | 50.00 | (8,050.00) |
| 02-000-4040 | REFINERY WATER UTILITY FEES | 26,000.00 | 6,489.62 | (19,510.38) |
| | WATER FUND REVENUES | 324,100.00 | 79,316.03 | (244,783.97) |

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|-------------------|------------------|-------------------|
| 02-000-5000 | SALARIES - WF | 58,168.00 | 8,640.75 | 49,527.25 |
| 02-000-5010 | PAYROLL TAXES - WF | 0.00 | 787.38 | (787.38) |
| 02-000-5020 | RETIREMENT PLAN - WF | 1,500.00 | 64.50 | 1,435.50 |
| 02-000-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - WF | 69,000.00 | 10,161.47 | 58,838.53 |
| 02-000-5100 | DUES / MEETINGS - WF | 500.00 | 0 | 500.00 |
| 02-000-5120 | ELECTRICITY - WF | 20,000.00 | 2,552.06 | 17,447.94 |
| 02-000-5135 | FEES/INTEREST/PENALTIES - WF | 500.00 | 30.00 | 470.00 |
| 02-000-5150 | HEATING FUEL - WF | 2,100.00 | 106.26 | 1,993.74 |
| 02-000-5160 | INSURANCE / GENERAL - WF | 12,000.00 | 2,205.94 | 9,794.06 |
| 02-000-5170 | INSURANCE / HEALTH - WF | 12,000.00 | 1,123.41 | 10,876.59 |
| 02-000-5270 | LEGAL - WF | 3,500.00 | 40.00 | 3,460.00 |
| 02-000-5280 | MAILINGS / POSTAGE - WF | 200.00 | 0 | 200.00 |
| 02-000-5290 | MAINTENANCE / BUILDING - WF | 1,100.00 | 567.50 | 532.50 |
| 02-000-5310 | MAINTENANCE / SYSTEM - WF | 5,500.00 | 0 | 5,500.00 |
| 02-000-5330 | MATERIALS & SUPPLIES - WF | 7,500.00 | 411.42 | 7,088.58 |
| 02-000-5365 | SEWER CHARGES NEW CASTLE COUNTY - WF | 650.00 | 141.44 | 508.56 |
| 02-000-5370 | TELEPHONE - WF | 1,500.00 | 294.65 | 1,205.35 |
| 02-000-5380 | TESTING - WF | 400.00 | 0 | 400.00 |
| 02-000-5900 | DEBT SERVICE - G/O WATER BOND | 38,372.00 | 9,593.00 | 28,779.00 |
| 02-000-5940 | DEBT SERVICE - WELL 5 FILTERS (SRF) | 17,869.00 | 17,869.38 | (0.38) |
| 02-000-8000 | TRANSFER OUT - GENERAL FUND | 71,741.00 | 0 | 71,741.00 |
| | WATER FUND EXPENDITURES | 324,100.00 | 54,589.16 | 269,510.84 |

| | | | | |
|--|-----------------------------|----------|------------------|--|
| | NET INCOME (DEFICIT) | - | 24,726.87 | |
|--|-----------------------------|----------|------------------|--|

Real Estate Transfer Tax Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|--------------------|
| 03-110-4040 | REAL ESTATE TRANSFER TAXES | 70,000.00 | 14,859.22 | (55,140.78) |
| | REAL ESTATE TRANSFER TAX REVENUES | 70,000.00 | 14,859.22 | (55,140.78) |
| 03-110-8000 | TRANSFER OUT - GENERAL FUND | 70,000.00 | 14,859.22 | 55,140.78 |
| | REAL ESTATE TRANSFER TAX EXPENDITURES | 70,000.00 | 14,859.22 | 55,140.78 |
| | NET CHANGE IN FUND BALANCE | - | - | |

Municipal Street Aid Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|----------|------------------|--------------------|
| 03-120-4900 | MUNICIPAL STREET AID | - | 49,593.33 | 49,593.33 |
| | MUNICIPAL STREET AID REVENUES | - | 49,593.33 | 49,593.33 |
| 03-120-8000 | TRANSFER OUT - GENERAL FUND | - | 14,814.29 | (14,814.29) |
| | MUNICIPAL STREET AID EXPENDITURES | - | 14,814.29 | (14,814.29) |
| | NET CHANGE IN FUND BALANCE | - | 34,779.04 | |

Façade Program Revolving Loan Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|----------|--------------|--------------|
| 03-130-4005 | INTEREST INCOME | - | 45.32 | 45.32 |
| | FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES | - | 45.32 | 45.32 |
| 03-130-8000 | TRANSFER OUT - GENERAL FUND | - | - | - |
| | FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES | - | - | - |
| | NET CHANGE IN FUND BALANCE | - | 45.32 | |

State Aid to Local Law Enforcement Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|------------------------------------|----------|---------------|-----------------|
| 03-140-4900 | STATE AID TO LOCAL LAW ENFORCEMENT | - | 455.76 | 455.76 |
| | SALLE FUND REVENUES | - | 455.76 | 455.76 |
| 03-140-5000 | SALARIES | - | 455.76 | (455.76) |
| | SALLE FUND EXPENDITURES | - | 455.76 | (455.76) |
| | NET CHANGE IN FUND BALANCE | - | - | |

Delaware City Day Component Unit:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|--------|------------------|--------------------|
| 11-000-4015 | SPONSORSHIPS | - | 12,050.00 | 12,050.00 |
| 11-000-4025 | VENDOR FEES | - | 3,752.50 | 3,752.50 |
| 11-000-4035 | TICKET SALES | - | 300.00 | 300.00 |
| 11-000-4900 | GRANT-IN-AID | - | 35,000.00 | 35,000.00 |
| | DELAWARE CITY DAY COMMITTEE FUND REVENUES | - | 51,102.50 | 51,102.50 |
| 11-000-5035 | ADVERTISING | - | 798.24 | (798.24) |
| 11-000-5130 | ENTERTAINMENT/ACTIVITIES | - | 46,938.18 | (46,938.18) |
| 11-000-5330 | MATERIALS/SUPPLIES | - | 434.54 | (434.54) |
| | DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES | - | 48,170.96 | (48,170.96) |
| | NET CHANGE IN FUND BALANCE | - | 2,931.54 | |

Delaware City Day currently has a \$2,931.54 operating surplus for this fiscal year. We are currently waiting for a few outstanding invoices from vendors for 2019 Delaware City Day expenses.

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of August 31, 2019 and compared to prior month balances*, as well as a check register for the month of August 2019.

| DESCRIPTION | 7/31/2019 | 8/31/2019 | DIFFERENCE |
|--|-------------------|-------------------|--------------------|
| CASH - GENERAL FUND CHECKING | 92,437.74 | 48,829.26 | (43,608.48) |
| CASH - WSFS MONEY MARKET | 85,867.43 | 65,867.43 | (20,000.00) |
| CASH - VIOLENT CRIMES CHECKING ACCOUNT | 4,806.42 | 3,444.80 | (1,361.62) |
| CASH - GRANT IN AID CHECKING | 76,854.25 | 57,608.38 | (19,245.87) |
| CASH - MUNICIPAL STREET AID FUND | 1,000.00 | 50,593.33 | 49,593.33 |
| CASH - REVOLVING LOAN FACADE FUND | 71,807.29 | 71,843.46 | 36.17 |
| CASH - SALLE FUND | 3,377.31 | 3,377.31 | - |
| CASH - EIDE FUND | 4,008.16 | 1,000.00 | (3,008.16) |
| CASH - MAYOR'S BALL ACCOUNT | 74,344.62 | 74,344.62 | - |
| CASH - DELAWARE CITY DAY COMMITTEE | 45,378.61 | 48,831.83 | 3,453.22 |
| TOTAL RECONCILED BALANCE | 459,881.83 | 425,740.42 | (34,141.41) |

| Check # | Check Date | Vendor Name | Description | Amount |
|---------|------------|--------------------------------|--------------------------------|-------------------|
| 13496 | 8/1/2019 | CONNOLLY GALLAGHER, LLP | JUNE GENERAL REPRESENTATION | 3,073.25 |
| 13497 | 8/1/2019 | THE CUTTING EDGE, INC. | AUG MAINTENANCE/BRUSH REMOVAL | 4,232.00 |
| 13497 | 8/1/2019 | THE CUTTING EDGE, INC. | TREE REMOVAL | 600.00 |
| 13497 | 8/1/2019 | THE CUTTING EDGE, INC. | TRIMMING OF TREES JEFFERSON ST | 650.00 |
| 13497 | 8/1/2019 | THE CUTTING EDGE, INC. | REPAIR BRICK PAVERS BATTERY PK | 1,460.00 |
| 13497 | 8/1/2019 | THE CUTTING EDGE, INC. | DEMO AND PAVE AREA ON ADAMS ST | 800.00 |
| 13497 | 8/1/2019 | THE CUTTING EDGE, INC. | JULY 1 - 15TH MOWING | 2,370.00 |
| 13498 | 8/1/2019 | DE LAGE LANDEN FINANCIAL SERV | 2ND FLOOR COPIER LEASE | 154.00 |
| 13499 | 8/1/2019 | PSC CONTRACTING, INC. | 145 ADAMS ST-STREET LIGHT REP | 203.15 |
| 13499 | 8/1/2019 | PSC CONTRACTING, INC. | SERVICE CALL - PARK OUTLET | 267.50 |
| 13500 | 8/1/2019 | KUHN CONSTRUCTION COMPANY | WASHINGTON ST FLOOD MITIGATION | 15,143.10 |
| 13502 | 8/6/2019 | Paul Morrill | WATER OVERPAYMENT | 114.03 |
| 13503 | 8/7/2019 | THE CUTTING EDGE, INC. | LANDSCAPE CLEAN-UP | 10,840.00 |
| 13504 | 8/7/2019 | DIAMOND STATE TIRE, INC. | POLICE VEHICLE MAINTENANCE | 1,944.40 |
| 13504 | 8/7/2019 | DIAMOND STATE TIRE, INC. | OIL CHANGE & TIRE ROTATION | 38.00 |
| 13504 | 8/7/2019 | DIAMOND STATE TIRE, INC. | FLAT TIRE REPAIR | 25.00 |
| 13504 | 8/7/2019 | DIAMOND STATE TIRE, INC. | VEHICLE MAINTENANCE | 467.00 |
| 13504 | 8/7/2019 | DIAMOND STATE TIRE, INC. | POLICE VEHICLE MAINTENANCE | 633.80 |
| 13505 | 8/7/2019 | TRI-COUNTY TERMITE & PEST CONT | PEST CONTROL - TOWN HALL | 75.00 |
| 13505 | 8/7/2019 | TRI-COUNTY TERMITE & PEST CONT | PEST CONTROL - COMM CENTER | 75.00 |
| 13506 | 8/12/2019 | 2J BEST CAR WASH | JULY 2019 CAR WASHES | 25.50 |
| 13507 | 8/12/2019 | DELMARVA POWER | 5001 7876 892 - WASH ST PUMP | 337.78 |
| 13508 | 8/12/2019 | DIAMOND COMPUTER INC. | MONTHLY ONLINE BACKUP SERVICE | 178.95 |
| 13509 | 8/12/2019 | NEW CASTLE COUNTY | 2200800055 - 321 WASHINGTON ST | 70.72 |
| 13509 | 8/12/2019 | NEW CASTLE COUNTY | 2200800057 - 407 CLINTON ST | 32.15 |
| 13509 | 8/12/2019 | NEW CASTLE COUNTY | 2200800089 - 599 FIFTH ST | 70.72 |
| 13509 | 8/12/2019 | NEW CASTLE COUNTY | 2200900120 - 250 FIFTH ST | 70.72 |
| 13510 | 8/12/2019 | ONE CALL CONCEPTS, INC. | MAINTENANCE TICKETS - JULY | 25.78 |
| 13511 | 8/13/2019 | FUELMAN | JULY 2019 FUEL PURCHASES | 1,126.36 |
| 13512 | 8/13/2019 | PATRIOT CONTRACTOR, LLC | ROOF REPLACEMENT TOWN HALL | 19,900.00 |
| 13513 | 8/15/2019 | 1ST CLASS GLASS, LLC | REPLACE GLASS IN ARCH - CC | 245.00 |
| 13514 | 8/15/2019 | BERRY REFRIGERATION | A/C REPAIR - COMM CENTER | 240.00 |
| 13515 | 8/15/2019 | CAPITOL CLEANERS & LAUNDERERS | JULY DRY CLEANING | 21.35 |
| 13516 | 8/15/2019 | VERIZON | 152-016-685-0001-78 TOWN HALL | 742.05 |
| 13517 | 8/15/2019 | WASTE INDUSTRIES | AUGUST WASTE/RECYCLING | 15,914.38 |
| 13518 | 8/15/2019 | NATIONWIDE | AUGUST 2019 INSURANCE | 3,676.57 |
| 13519 | 8/15/2019 | VERIZON WIRELESS | 720104185-0001 07/04-08/03 | 200.77 |
| 13520 | 8/19/2019 | ARTESIAN WATER COMPANY | AUGUST 2019 OPERATIONS/BILLING | 5,362.59 |
| 13521 | 8/19/2019 | DEARBORN NATIONAL | STD/LTD INSURANCE - SEPT 2019 | 629.43 |
| 13522 | 8/19/2019 | DELTA DENTAL OF DELAWARE, INC. | DENTAL INSURANCE - JULY 2019 | 228.92 |
| 13523 | 8/19/2019 | COUNTY BUILDING SERVICES, INC. | JULY 2019 JANITORIAL SERVICES | 525.00 |
| 13524 | 8/19/2019 | DELMARVA POWER | 5000 0009 758 - CANAL&WILL ST | 16.78 |
| 13525 | 8/19/2019 | DELMARVA POWER | 5000 0009 774 - RT 9 | 17.41 |
| 13526 | 8/19/2019 | DELMARVA POWER | 5500 8576 260 - 3RD&CANAL ST | 17.56 |
| 13527 | 8/19/2019 | DELMARVA POWER | 5000 0009 725 - CLINTON ST | 18.27 |
| 13528 | 8/19/2019 | DELMARVA POWER | 5500 8576 807 - 321 WASH ST | 69.63 |
| 13529 | 8/19/2019 | DELMARVA POWER | 5500 6398 055 - WASHINGTON ST | 60.88 |
| 13530 | 8/19/2019 | DELMARVA POWER | 5500 6398 873 - CLINTON ST | 140.99 |
| 13531 | 8/19/2019 | DELMARVA POWER | 5000 0009 386 - TOWN HALL | 376.23 |
| 13532 | 8/19/2019 | DELMARVA POWER | 5500 8577 268 - 5 WASHINGTON | 544.28 |
| 13533 | 8/19/2019 | DELMARVA POWER | 5000 0009 378 - 321 WASH ST | 592.27 |
| 13534 | 8/19/2019 | DELMARVA POWER | 5000 1281 877 - BAYARD ST | 2,118.21 |
| 13535 | 8/19/2019 | DELMARVA POWER | 5500 0544 167 - TOWN HALL | 2,907.47 |
| 13536 | 8/19/2019 | STATE OF DE - OMB FINANCIAL OP | HEALTH INSURANCE - SEPT 2019 | 3,847.80 |
| 13537 | 8/23/2019 | CERTIFIED SEAL CO. | STREET SWEEPING 8/6 & 8/7 | 1,200.00 |
| 13538 | 8/23/2019 | CONNOLLY GALLAGHER, LLP | JULY GENERAL REPRESENTATION | 2,146.00 |
| 13539 | 8/23/2019 | DELTA DENTAL OF DELAWARE, INC. | DENTAL INSURANCE - SEPT 2019 | 228.92 |
| 13540 | 8/23/2019 | FLETCHER PLUMBING HEATING & AC | TOILET REPLACEMENT/BOILER RPR | 387.50 |
| 13541 | 8/23/2019 | GS DIRECT, LLC (AU1) | AUGUST 2019 PPA AGREEMENT | 4,190.38 |
| 13542 | 8/23/2019 | VERIZON | 450-378-229-0001-41 WF | 59.94 |
| 13543 | 8/23/2019 | VERIZON | 450-378-063-0001-73 WF | 59.94 |
| 13544 | 8/28/2019 | BERRY REFRIGERATION | POLICE DEPT A/C MAINTENANCE | 207.50 |
| 13545 | 8/28/2019 | CRYSTAL SPRINGS | COOLER RENTAL/4 X 5 GALLONS | 22.98 |
| 13546 | 8/28/2019 | DUFFIELD ASSOCIATES, INC. | WASHINGTON ST FLOOD MITIGATION | 1,518.70 |
| 13547 | 8/28/2019 | JERRY'S PAVING INC. | CLINTON/WILLIAM ST REPAIR | 4,800.00 |
| 13548 | 8/28/2019 | VERIZON | 555-891-849-0001-39 | 57.18 |
| 13549 | 8/30/2019 | CANON FINANCIAL SERVCIES, INC. | 1ST FLOOR COPIER LEASE | 397.93 |
| 13550 | 8/30/2019 | SECURITY INSTRUMENT CORP. | SECURITY 4TH/WASHINGTON ST | 204.00 |
| 13550 | 8/30/2019 | SECURITY INSTRUMENT CORP. | SECURITY 5TH/WASHINGTON ST | 198.00 |
| 13551 | 8/30/2019 | STRATEGIC INSURANCE PARTNERS | POLICY #AGC 4061247 | 10,976.00 |
| | | | | 130,172.72 |