

City of Delaware City
Delaware
February 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 January 31, 2020

Below please find the internal (unaudited) income and expense statement and check register for the 7 months ended January 31, 2020.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,141,241.00	1,067,656.46	93.55%
General Administration	221,900.00	149,262.86	67.27%
Code Enforcement	9,000.00	4,730.00	52.56%
Public Safety	400,850.00	44,364.88	11.07%
Community Center	43,000.00	39,608.55	92.11%
Sanitation	5,000.00	1,656.00	33.12%
Streets	-	20,524.15	0.00%
Drainage	-	84,599.62	0.00%
Total General Fund Revenues	1,820,991.00	1,412,402.52	77.56%

General Fund Expenditures			
Department	Budget	Actual	%
General Administration	871,612.00	316,682.04	36.33%
Code Enforcement	16,350.00	6,555.94	40.10%
Public Safety	393,300.00	253,925.56	64.56%
Community Center	56,050.00	39,608.55	70.67%
Public Works	45,500.00	16,315.49	35.86%
Sanitation	150,900.00	95,695.87	63.42%
Yard Waste	30,000.00	18,496.00	61.65%
Stormwater	33,450.00	11,134.90	33.29%
Streets	46,000.00	30,570.41	66.46%
Drainage	1,500.00	26,550.46	1770.03%
Parks	38,500.00	37,961.81	98.60%
Tree Management	11,000.00	14,720.00	133.82%
Recycling Collections	30,000.00	15,182.35	50.61%
Debt Service	96,829.00	37,652.88	38.89%
Total General Fund Expenditures	1,820,991.00	921,052.26	50.58%
General Fund Operating Surplus (Deficit)	-	491,350.26	-

General Fund:

Through the seven periods of FY 2020, the General Fund is showing a surplus of \$491,350.26. Revenues are currently trending at 77.56% of the fiscal year budget; with Non-Departmental revenues and Community Center revenues at over 90% of their budgeted amounts.

Expenditures overall are currently trending favorably at 50.58% of the adopted budget. Revenues and expenditures are currently being forecasted through the end of June to aid in amending the current budget with focus on those expenditures that are at a very low percentage of their budgeted amounts.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,820,991.00	1,412,402.52	
	GENERAL FUND EXPENDITURES	1,820,991.00	921,052.26	
	CHANGE IN FUND BALANCE	-	491,350.26	

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	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	1,031.39	531.39
01-000-4060	CABLE FRANCHISE FEE	17,000.00	8,252.74	(8,747.26)
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	75,158.51	5,158.51
	NONDEPARTMENTAL REVENUES	1,141,241.00	1,067,656.46	(73,584.54)

Real Estate Transfer taxes and Interest income have positive variances and will continue as such through the end of the fiscal year.

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	45,591.05	(21,908.95)
01-000-4025	MISCELLANEOUS REVENUE	0.00	4,117.86	4,117.86
01-000-4035	SALES - GA	500.00	172.25	(327.75)
01-000-4045	RENTAL PROPERTY	17,500.00	13,300.00	(4,200.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	47,842.56	(34,157.44)
01-000-4055	AAT (CNS) LEASES	54,000.00	33,062.14	(20,937.86)
01-000-4901	CLG HISTORIC PRESERVATION GRANT	0.00	5,177.00	5,177.00
	GENERAL ADMINISTRATION REVENUES	221,900.00	149,262.86	(72,637.14)

So far this year, General Administration revenues are at 67.27% of the fiscal year budget. Rental Property revenue should trend ahead of the budget due to the increased rent amount from Cutting Edge. The antenna lease (AAT) revenue will remain static at the current revenue amount and fall short of the FY 20 budget. Licenses and Permits will be harder to forecast through the fiscal year because they are driven by business activity.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	135,728.00	82,671.46	53,056.54
01-000-5005	SALARIES - MAYOR & COUNCIL	650.00	262.50	387.50
01-000-5006	SALARIES - CITY SECRETARY	4,500.00	1,086.55	3,413.45
01-000-5010	PAYROLL TAXES - GA	0.00	7,196.01	(7,196.01)
01-000-5020	RETIREMENT PLAN - GA	4,000.00	1,425.09	2,574.91
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	13,330.00	8,670.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	849.95	1,150.05
01-000-5065	CELL PHONES - GA	300.00	0	300.00
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	26,753.12	(6,753.12)
01-000-5095	GIFTS AND AWARDS	300.00	0	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	877.92	1,622.08
01-000-5110	ELECTION EXPENSE - GA	600.00	0	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	33,721.90	21,278.10
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	0	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,400.00	1,375.46	24.54
01-000-5140	GAS & OIL / VEHICLE - GA	1,000.00	0	1,000.00
01-000-5150	HEATING FUEL - GA	2,000.00	716.41	1,283.59
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	32,786.12	12,213.88

01-000-5170	INSURANCE / HEALTH - GA	35,000.00	12,444.01	22,555.99
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	2,785.31	5,214.69
01-000-5270	LEGAL - GA	55,000.00	32,464.47	22,535.53
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,148.18	1,851.82
01-000-5290	MAINTENANCE / BUILDING - GA	27,934.00	31,049.40	(3,115.40)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	100.00	0.00	100.00

01-000-5330	MATERIALS & SUPPLIES - GA	500.00	503.41	(3.41)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	0	500.00
01-000-5350	OFFICE SUPPLIES - GA	7,500.00	1,352.91	6,147.09
01-000-5355	PLANNING & INSPECTIONS - GA	30,000.00	23,107.00	6,893.00
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	64.30	135.70
01-000-5370	TELEPHONE - GA	8,000.00	5,495.56	2,504.44
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,500.00	715.00	2,785.00
01-000-8000	OPERATING TRANSFERS - GA	381,650.00	0	381,650.00
	GENERAL ADMINISTRATION EXPENDITURES	871,612.00	316,682.04	554,929.96

General Administration expenditures currently a positive variance and are trending at 64% of the FY 20 budget.

Code Enforcement:

Code Enforcement activities are related to violations of the City's ordinances and act as an effort to promote upkeep of properties located in the City's jurisdiction.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-050-4010	FINES/FEES/PENALTIES - CE	9,000.00	4,730.00	(4,270.00)
	CODE ENFORCEMENT REVENUES	9,000.00	4,730.00	(4,270.00)
01-050-5000	SALARIES - CE	0.00	1,380.00	(1,380.00)
01-050-5010	PAYROLL TAXES - CE	0.00	127.65	(127.65)
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	43.29	306.71
	CODE ENFORCEMENT EXPENDITURES	16,350.00	6,555.94	9,794.06

Code Enforcement revenues have remained static. There should be improvement in code enforcement revenue as the newly hired enforcement officer is trained and administrative procedures have been completed.

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	6,081.91	(3,918.09)
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)
01-100-4080	CONTRACT REIMBURSEMENT - PS	0.00	2,100.00	2,100.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	381,650.00	0	(381,650.00)
01-101-4900	COMBAT VIOLENT CRIME	0.00	4,591.63	4,591.63
01-103-4900	OFFICE OF HIGHWAY SAFETY	0.00	3,510.00	3,510.00
01-105-4900	DEPT OF SAFETY & HOMELAND SECURITY GRANT	0.00	20,641.34	20,641.34
	PUBLIC SAFETY REVENUES	400,850.00	44,364.88	(356,485.12)

The Dept of Safety & Homeland Security Grant has been received for the tractor purchase accounted for in expenditure 01-100-5250.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	112,334.01	167,665.99
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	6,052.38	(6,052.38)
01-100-5010	PAYROLL TAXES - PS	0.00	10,786.77	(10,786.77)
01-100-5020	RETIREMENT PLANS - PS	2,000.00	789.73	1,210.27
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,700.00	1,405.41	294.59
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	1,500.00	3,099.00	(1,599.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	1,100.00	210.00	890.00
01-100-5120	ELECTRICITY - PS	9,000.00	8,934.45	65.55
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	7,399.90	5,100.10
01-100-5150	HEATING FUEL - PS	1,000.00	477.59	522.41
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	12,500.00	0	12,500.00
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	19,821.84	15,178.16
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	5,100.00	28,901.08	(23,801.08)
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	3,370.77	(870.77)
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	8,796.39	1,703.61
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,503.14	(3.14)
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	75.00	225.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	4,500.00	154.71	4,345.29
01-101-0000	COMBAT VIOLENT CRIME	0	0	-
01-101-5000	SALARIES	0.00	4,591.63	(4,591.63)
01-103-0000	OFFICE OF HIGHWAY SAFETY	0	0	-
01-103-5000	SALARIES	0.00	3,510.00	(3,510.00)
01-102-5250	MACHINERY AND EQUIPMENT	0.00	0.00	-
	PUBLIC SAFETY EXPENDITURES	393,300.00	253,925.56	139,374.44

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	4,200.00	2,200.00
01-200-4100	DELAWARE CITY LIBRARY	0.00	10,304.24	10,304.24
01-200-4900	GRANT-IN-AID	40,000.00	23,104.31	(16,895.69)
01-200-4902	NEW CASTLE COUNTY COUNCIL GRANT	0.00	2,000.00	2,000.00
	COMMUNITY CENTER REVENUES	43,000.00	39,608.55	(3,391.45)

Thus far, \$23,104.31 in Grant-In-Aid revenue has been recognized to cover Community Center Expenditures. In the coming months, we will be reclassifying the reimbursement of electricity/heating expenses by the Delaware City Library so that it is more accurately reflected on the financial statements.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	3,500.00	(2,500.00)
01-200-5010	PAYROLL TAXES - CC	650.00	323.76	(326.24)
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	326.00	(1,674.00)
01-200-5120	ELECTRICITY - CC	16,000.00	11,291.61	(4,708.39)
01-200-5130	EVENTS/ACTIVITIES/TRIPS - CC	0.00	25.00	25.00
01-200-5150	HEATING FUEL - CC	14,000.00	5,882.18	(8,117.82)
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	17,106.80	2,106.80
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	299.91	(200.09)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	141.44	(158.56)
01-200-5370	TELEPHONE - CC	1,600.00	711.85	(888.15)
	COMMUNITY CENTER EXPENDITURES	56,050.00	39,608.55	(16,441.45)

Community Center Expenditures are trending at 70.67% of the annual budget mainly due to Maintenance/Building expenditures. The FY '20 Community Center adopted budget resulted in a deficit of \$13,050.00. Expenditures will be closely tracked to try to close this deficit gap through the end of the fiscal year.

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	16,315.49	(18,684.51)
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	16,315.49	(29,184.51)

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

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	150,000.00	95,695.87	(54,304.13)
01-350-5330	MATERIALS & SUPPLIES - SN	900.00	0	(900.00)
	SANITATION EXPENDITURES	150,900.00	95,695.87	(55,204.13)

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	18,496.00	(11,504.00)
	YARDWASTE EXPENDITURES	30,000.00	18,496.00	(11,504.00)

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	1,986.28	736.28
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	11,134.90	(22,315.10)

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	20,524.15	20,524.15
	STREETS REVENUES	-	20,524.15	20,524.15

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	5,237.40	(24,762.60)
01-400-5120	ELECTRICITY - ST	5,000.00	917.43	(4,082.57)
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)
	STREETS EXPENDITURES	46,000.00	30,570.41	(15,429.59)

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	28,736.05	28,736.05
01-450-4901	CLEAN WATER STATE REVOLVING LOAN FUND	0.00	55,863.57	55,863.57
	DRAINAGE REVENUES	0.00	84,599.62	84,599.62

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

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

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	38,000.00	33,470.00	(4,530.00)
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	4,491.81	3,991.81
	PARKS EXPENDITURES	38,500.00	37,961.81	(538.19)

Park Maintenance expenditures are currently at 98.60% of the FY 20 budget with a negative variance in Materials & Supplies. These expenditures will continue to trend unfavorably as we go into spring and maintenance and supplies increase during that period.

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	14,120.00	3,120.00
	TREE EXPENDITURES	11,000.00	14,720.00	3,720.00

Tree Maintenance Expenditures are well over their budgeted amounts. This will continue to be the trend as the City maintains those trees which are creating safety hazards around the city.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	15,182.35	(14,817.65)
	RECYCLING COLLECTION EXPENDITURES	30,000.00	15,182.35	(14,817.65)

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	8,764.00	(6,260.00)
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,976.00	21,986.80	(10,989.20)
	DEBT SERVICE EXPENDITURES	96,829.00	37,652.88	(59,176.12)

Water Fund:

As of January 31, 2020, the Water Fund has an operating surplus of \$43,361.00. Revenues are currently trending at 79% of the operating budget and expenditures are trending at 66% of the budget. Note: The last water billing for the fiscal year will be in April 2020.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	290,000.00	219,740.94	(70,259.06)
02-000-4020	OTHER WATER REVENUE	8,100.00	12,750.00	4,650.00
02-000-4040	REFINERY WATER UTILITY FEES	26,000.00	25,876.36	(123.64)
	WATER FUND REVENUES	324,100.00	258,367.30	(65,732.70)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	36,010.22	(22,157.78)
02-000-5010	PAYROLL TAXES - WF	0.00	3,049.83	3,049.83
02-000-5020	RETIREMENT PLAN - WF	1,500.00	610.76	(889.24)
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	48,065.96	(20,934.04)
02-000-5100	DUES / MEETINGS - WF	500.00	204.00	(296.00)
02-000-5120	ELECTRICITY - WF	20,000.00	9,428.12	(10,571.88)
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	30.00	(470.00)
02-000-5150	HEATING FUEL - WF	2,100.00	374.76	(1,725.24)
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	9,347.19	(2,652.81)
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	5,333.16	(6,666.84)
02-000-5270	LEGAL - WF	3,500.00	742.50	(2,757.50)
02-000-5280	MAILINGS / POSTAGE - WF	200.00	0	(200.00)
02-000-5290	MAINTENANCE / BUILDING - WF	1,100.00	747.50	(352.50)
02-000-5310	MAINTENANCE / SYSTEM - WF	5,500.00	51,992.00	46,492.00
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	1,485.98	(6,014.02)
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	282.88	(367.12)
02-000-5370	TELEPHONE - WF	1,500.00	911.37	(588.63)
02-000-5380	TESTING - WF	400.00	400.00	-
02-000-5900	DEBT SERVICE - G/O WATER BOND	38,372.00	19,186.00	(19,186.00)
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	215,006.30	(109,093.70)

	NET INCOME (DEFICIT)	-	43,361.00	
--	-----------------------------	----------	------------------	--

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	70,000.00	75,158.51	5,158.51
	REAL ESTATE TRANSFER TAX REVENUES	70,000.00	75,158.51	5,158.51
03-110-8000	TRANSFER OUT - GENERAL FUND	70,000.00	75,158.51	5,158.51
	REAL ESTATE TRANSFER TAX EXPENDITURES	70,000.00	75,158.51	5,158.51
	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	-	20,524.15	
	MUNICIPAL STREET AID EXPENDITURES	-	20,524.15	
	NET CHANGE IN FUND BALANCE	-	29,069.18	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	270.63	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	270.63	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	270.63	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	2,816.08	
	SALLE FUND REVENUES	-	2,816.08	
03-140-5000	SALARIES	-	2,540.57	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	275.51	
	SALLE FUND EXPENDITURES	-	2,816.08	
	NET CHANGE IN FUND BALANCE	-	-	

Mayor's Ball Fund:

Account Id	Account Description	Budget	Actual	Variance
10-000-0000	MAYOR'S BALL		-	0
10-000-5130	ENTERTAINMENT/ACTIVITIES		-	4,895.00
	MAYOR'S BALL FUND EXPENDITURES		-	4895.00

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.

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	-	49,369.28	49,369.28
11-000-5330	MATERIALS/SUPPLIES	-	434.54	434.54
11-000-5340	MISCELLANEOUS EXPENDITURES	-	500.00	500.00
	DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES	-	51,102.06	51,102.06
	NET CHANGE IN FUND BALANCE	-	0.44	

Delaware City Day currently has a \$.44 operating surplus for this fiscal year. All expenses have been paid for 2019 Delaware City Day.

Cash Balances:

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

DESCRIPTION	12/31/2019	1/31/2020	DIFFERENCE
CASH - GENERAL FUND CHECKING	274,116.39	199,293.17	(74,823.22)
CASH - WSFS MONEY MARKET	366,593.64	366,826.29	232.65
CASH - VIOLENT CRIMES CHECKING ACCOUNT	13,687.18	13,459.30	(227.88)
CASH - GRANT IN AID CHECKING	39,974.53	37,059.06	(2,915.47)
CASH - MUNICIPAL STREET AID FUND	30,069.18	30,069.18	-
CASH - REVOLVING LOAN FACADE FUND	72,023.06	72,068.77	45.71
CASH - SALLE FUND	4,631.12	4,284.96	(346.16)
CASH - EIDE FUND	4,373.78	4,373.78	-
CASH - MAYOR'S BALL ACCOUNT	76,321.63	75,361.63	(960.00)
CASH - DELAWARE CITY DAY COMMITTEE	39,877.28	39,877.28	-
TOTAL RECONCILED BALANCE	921,667.79	842,673.42	(78,994.37)

Check #	Check Date	Vendor Name	Description	Amount
13778	1/6/2020	CRYSTAL SPRINGS	2 X 5 GALLON BOTTLES	13.06
13779	1/6/2020	THE CUTTING EDGE, INC.	JAN 2020 MAINT/BRUSH CONTRACT	4,232.00
13780	1/6/2020	DEERE & COMPANY	JOHN DEERE GATOR XUV590M	20,641.34
13781	1/6/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	161.70
13782	1/6/2020	DELAWARE EMPLOYMENT TRNG FUND	DE EMPLOYMENT TRAINING TAX	79.70
13783	1/6/2020	DELMARVA POWER	5500 0544 167 - TOWN HALL	2,916.64
13784	1/6/2020	DIAMOND STATE TIRE, INC.	WIPER BLADE REPAIR - TAHOE	30.00
13785	1/6/2020	ONE CALL CONCEPTS, INC.	DECEMBER MILL UTILITY TICKETS	5.90
13786	1/10/2020	CAPITOL CLEANERS & LAUNDERERS	DECEMBER DRY CLEANING	43.10
13787	1/10/2020	COUNTY BUILDING SERVICES, INC.	NOV 2019 JANITORIAL SERVICES	525.00
13788	1/10/2020	THE CUTTING EDGE, INC.	REMOVAL OF PALAMENO TREE	1,550.00
13789	1/10/2020	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	92.12
13790	1/10/2020	DELMARVA POWER	5500 6398 873 - CLINTON ST	136.99
13791	1/10/2020	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	211.95
13792	1/10/2020	FUELMAN	DECEMBER 2019 FUEL PURCHASES	959.97
13793	1/17/2020	ARTESIAN WATER COMPANY	JAN 2020 OPERATIONS/BILLING	5,269.16
13794	1/17/2020	AXON ENTERPRISE, INC	IN-CAR CAMERA SYSTEM	6,192.00
13795	1/17/2020	DE LEAGUE OF LOCAL GOVERNMENTS	01-23-20 DLLG MONTHLY MEETING	35.00
13796	1/17/2020	DELMARVA POWER	5000 0009 758 CANAL & WILL ST	16.83
13797	1/17/2020	DELMARVA POWER	5000 0009 774 - RT 9	17.49
13798	1/17/2020	DELMARVA POWER	5500 8576 260 3RD & CANAL ST	17.65
13799	1/17/2020	DELMARVA POWER	5000 0009 725 - CLINTON ST	18.38
13800	1/17/2020	DELMARVA POWER	5000 0009 717 - CLINTON ST	19.82
13801	1/17/2020	DELMARVA POWER	5500 8576 807 - 321 WASH ST	69.64
13802	1/17/2020	DELMARVA POWER	5000 0009 378 - 321 WASH ST	590.51
13803	1/17/2020	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	757.47
13804	1/17/2020	DELMARVA POWER	5000 1281 877 - BAYARD ST	4,399.93
13805	1/17/2020	DELMARVA POWER	5500 8577 268 - 5 WASH ST	1,422.69
13806	1/17/2020	MAICHL'S HEATING AND AIR	HEATER REPAIR - COMM CENTER	204.00
13807	1/17/2020	OFFICE OF DRINKING WATER	ANNUAL WATER SAMPLING SERVICES	400.00
13808	1/17/2020	VERIZON WIRELESS	720104185-00001 12/04-1/03	200.61
13809	1/17/2020	VERIZON	152-016-685-0001-78	703.03
13810	1/17/2020	VERIZON	756-087-692-0001-54	133.32
13811	1/17/2020	VERIZON	450-378-229-0001-41	53.45
13812	1/17/2020	WASTE INDUSTRIES	JAN 2020 WASTE/RECYCLING	16,189.80
13813	1/17/2020	BUILDING INSPECTION	AUGUST 2019 - PERMIT FEES	4,795.00
13813	1/17/2020	BUILDING INSPECTION	SEPTEMBER 2019 - PERMIT FEES	3,033.00
13813	1/17/2020	BUILDING INSPECTION	SEPTEMBER 2019 - PERMIT FEES	1,350.00
13813	1/17/2020	BUILDING INSPECTION	NOVEMBER 2019 - PERMIT FEES	4,405.00
13814	1/23/2020	2J BEST CAR WASH	POLICE CAR WASHES - DEC 2019	11.00
13815	1/23/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW	1,184.17
13816	1/23/2020	BUILDING INSPECTION	DECEMBER 2019 - PERMIT FEES	1,268.00
13817	1/23/2020	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
13818	1/23/2020	CITY MANAGERS ASSOCIATION DE	MEMBERSHIP DUES	100.00
13819	1/23/2020	THE CUTTING EDGE, INC.	ICE CONTROL - 1/8/20	687.25
13820	1/23/2020	DEARBORN NATIONAL	STD/LTD INSURANCE - FEB 2020	699.95
13821	1/23/2020	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - FEB 2020	266.56
13822	1/23/2020	NATIONWIDE	JANUARY 2020 INSURANCE	4,001.73
13823	1/23/2020	PG LANDSCAPING LLC	SIGN REPLACEMENT - COMM CTR	1,495.00
13824	1/23/2020	PSC CONTRACTING, INC.	ELECTRICAL REPAIRS - TOWN HALL	328.90
13825	1/23/2020	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - FEB 2020	4,606.16
13826	1/23/2020	VERIZON	450-378-063-0001-73	52.55
13827	1/23/2020	PETTY CASH - CHARLENE HENDRIX	PETTY CASH REIMBURSEMENT	299.91
13828	1/31/2020	CONNOLLY GALLAGHER, LLP	GENERAL REPRESENTATION	4,437.00
13828	1/31/2020	CONNOLLY GALLAGHER, LLP	DEBT COLLECTIONS	1,100.00
13829	1/31/2020	THE CUTTING EDGE, INC.	DEMO AND REPLACE CURBS	3,080.00
13829	1/31/2020	THE CUTTING EDGE, INC.	MAINTENANCE & BRUSH CONTRACT	4,232.00
13829	1/31/2020	THE CUTTING EDGE, INC.	TRASH CANS & LIDS FOR BT PK	3,386.00
13830	1/31/2020	DIAMOND COMPUTER INC.	NEW SERVER INSTALLATION	724.36
13831	1/31/2020	GS DIRECT, LLC (AU1)	DEC 2019 PPA AGREEMENT	3,661.68
13832	1/31/2020	MAICHL'S HEATING AND AIR	HEATING REPAIR - LIBRARY SPACE	572.00
13833	1/31/2020	STATE OF DE/DNREC	DWSRF LOAN# D-4025	8,934.69
13834	1/31/2020	VERIZON	555-891-849-0001-39	56.34
13835	1/31/2020	THE CUTTING EDGE, INC.	TREE REMOVAL	5,675.00
13836	1/31/2020	GS DIRECT, LLC (AU1)	DEC 2019 PPA AGREEMENT	1,447.08
530	1/17/2020	ECO PLASTIC PRODUCTS OF DE	REMAINING BAL - PARK BENCHES	960.00
531	1/27/2020	PG LANDSCAPING LLC	SIGN REPLACEMENT - COMM CTR	1,495.00
				137,053.51

