

**City of Delaware City  
Delaware  
April 3, 2020**

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

Below please find the internal (unaudited) income and expense statement and check register for the 9 months ended March 31, 2020.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,141,241.00	1,119,127.54	98.06%
General Administration	221,900.00	175,729.84	79.19%
Code Enforcement	9,000.00	4,630.00	51.44%
Public Safety	400,850.00	48,339.54	12.06%
Community Center	43,000.00	50,101.04	116.51%
Sanitation	5,000.00	5,328.00	106.56%
Streets	-	30,790.95	0.00%
Drainage	-	84,599.62	0.00%
<b>Total General Fund Revenues</b>	<b>1,820,991.00</b>	<b>1,518,646.53</b>	<b>83.40%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	871,612.00	422,028.68	48.42%
Code Enforcement	16,350.00	7,455.80	45.60%
Public Safety	393,300.00	301,142.64	76.57%
Community Center	56,050.00	47,168.75	84.15%
Public Works	45,500.00	20,510.49	45.08%
Sanitation	150,900.00	123,727.47	81.99%
Yard Waste	30,000.00	23,120.00	77.07%
Stormwater	33,450.00	11,341.46	33.91%
Streets	46,000.00	30,790.95	66.94%
Drainage	1,500.00	26,550.46	1770.03%
Parks	38,500.00	40,874.49	106.17%
Tree Management	11,000.00	24,240.00	220.36%
Recycling Collections	30,000.00	19,686.65	65.62%
Debt Service	96,829.00	71,657.42	74.00%
<b>Total General Fund Expenditures</b>	<b>1,820,991.00</b>	<b>1,170,295.26</b>	<b>64.27%</b>
<b>General Fund Operating Surplus (Deficit)</b>	<b>-</b>	<b>348,351.27</b>	<b>-</b>

**General Fund:**

Through the nine periods of FY 2020, the General Fund is showing a surplus of \$348,351.27. Revenues are currently trending at 83.40% of the fiscal year budget. Real Estate Taxes, Real Estate Transfer Tax, and Rental Property Revenue have positive variances and are trending ahead of budget expectations.

Expenditures overall are currently trending at 64.27% of the adopted operating budget. Building Maintenance, Parks and Tree Management expenditures have negative variances and forecasting way ahead of their budgeted amounts.

<b>Account</b>	<b>Account Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
	GENERAL FUND REVENUES	1,820,991.00	1,518,646.53	
	GENERAL FUND EXPENDITURES	1,820,991.00	1,170,295.26	
	<b>CHANGE IN FUND BALANCE</b>	-	<b>348,351.27</b>	

**Water Fund:**

As of March 31, 2020, the Water Fund has an operating surplus of \$57,232.91. Revenues have a slight increase from last month's report and are currently trending at 80.66% of the operating budget. Expenditures are trending at 63% 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	220,059.73	(69,940.27)
02-000-4020	OTHER WATER REVENUE	8,100.00	15,379.00	7,279.00
02-000-4040	REFINERY WATER UTILITY FEES	26,000.00	25,989.36	(10.64)
	<b>WATER FUND REVENUES</b>	<b>324,100.00</b>	<b>261,428.09</b>	<b>(62,671.91)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	47,052.47	11,115.53
02-000-5010	PAYROLL TAXES - WF	0.00	4,090.16	(4,090.16)
02-000-5020	RETIREMENT PLAN - WF	1,500.00	924.26	575.74
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	59,782.88	9,217.12
02-000-5100	DUES / MEETINGS - WF	500.00	204.00	296.00
02-000-5120	ELECTRICITY - WF	20,000.00	10,671.59	9,328.41
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	531.00	(31.00)
02-000-5150	HEATING FUEL - WF	2,100.00	1,065.30	1,034.70
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	10,813.50	1,186.50
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	7,018.80	4,981.20
02-000-5270	LEGAL - WF	3,500.00	2,062.50	1,437.50
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	0.00	5,500.00
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	1,689.02	5,810.98
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	411.46	238.54
02-000-5370	TELEPHONE - WF	1,500.00	1,147.67	352.33
02-000-5380	TESTING - WF	400.00	400.00	-
02-000-5900	DEBT SERVICE - G/O WATER BOND	38,372.00	28,779.00	9,593.00
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
	<b>WATER FUND EXPENDITURES</b>	<b>324,100.00</b>	<b>204,195.18</b>	<b>119,904.82</b>
	<b>NET INCOME (DEFICIT)</b>	<b>-</b>	<b>57,232.91</b>	

**Cash Balances:**

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

<b>DESCRIPTION</b>	<b>2/29/2020</b>	<b>3/31/2020</b>	<b>DIFFERENCE</b>
CASH - GENERAL FUND CHECKING	206,009.65	134,333.90	(71,675.75)
CASH - WSFS MONEY MARKET	367,044.07	367,214.60	170.53
CASH - VIOLENT CRIMES CHECKING ACCOUNT	12,889.60	12,661.72	(227.88)
CASH - GRANT IN AID CHECKING	28,162.35	28,162.35	-
CASH - MUNICIPAL STREET AID FUND	30,069.18	19,802.38	(10,266.80)
CASH - REVOLVING LOAN FACADE FUND	72,111.56	72,145.06	33.50
CASH - SALLE FUND	4,057.08	3,544.35	(512.73)
CASH - EIDE FUND	4,373.78	4,373.78	-
CASH - MAYOR'S BALL ACCOUNT	73,866.63	52,847.18	(21,019.45)
CASH - DELAWARE CITY DAY COMMITTEE	39,877.28	39,477.28	(400.00)
<b>TOTAL RECONCILED BALANCE</b>	<b>838,461.18</b>	<b>734,562.60</b>	<b>(103,898.58)</b>

Check #	Check Date	Vendor Name	Description	Amount
13886	3/3/2020	ADVANCED PAVEMENT GROUP	PROJECT 40-1900604	36,021.00
13887	3/3/2020	CONNOLLY GALLAGHER, LLP	JAN GENERAL REPRESENTATION	7,991.50
13888	3/3/2020	THE CUTTING EDGE, INC.	REMOVAL OF MAPLE TREE 300 WASH	1,150.00
13889	3/5/2020	ACTION SECURITY/MD ELECTRIC	TOWN HALL SECURITY SERVICE	336.00
13890	3/5/2020	AECOM TECHNICAL SERVICES, INC.	GRASSDALE REVIEW - 60611605	1,897.60
13891	3/5/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
13892	3/5/2020	DELMARVA POWER	5500 0544 167 - TOWN HALL	2,927.44
13893	3/5/2020	DIAMOND STATE TIRE, INC.	OIL CHANGE & TIRE ROTATION	38.00
13894	3/5/2020	FUELMAN	FEBRUARY 2020 FUEL PURCHASES	659.18
13895	3/5/2020	NEWARK CHRYSLER JEEP DODGE	ALTERNATOR&BATT - SLVR CHARGER	1,302.76
13896	3/5/2020	STRATEGIC INSURANCE PARTNERS	SELF INSURED TAX	622.11
13897	3/10/2020	CAPITOL CLEANERS & LAUNDERERS	FEBRUARY DRY CLEANING	25.64
13898	3/10/2020	DELMARVA POWER	5500 6398 873 - CLINTON ST	65.83
13899	3/10/2020	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	74.62
13900	3/10/2020	DIAMOND COMPUTER INC.	MAR 2020 ONLINE BACKUP SERVICE	211.95
13901	3/10/2020	MCDONALD SAFETY EQUIPMENT, INC	ANNUAL FIRE EXT MAINTENANCE	331.50
13902	3/10/2020	ONE CALL CONCEPTS, INC.	FEBRUARY MISS UTILITY TICKETS	7.05
13903	3/10/2020	TALKINGTON COMMUNICATIONS	TV MOUNT - CITY MGR'S OFFICE	180.00
13904	3/10/2020	DELMARVA POWER	5001 7876 892 - WASH ST STORM	206.56
13905	3/16/2020	ARTESIAN WATER COMPANY	MARCH 2020 OPERATIONS/BILLING	4,986.36
13906	3/16/2020	DELAWARE RIVER BASIN COMMISSIO	DRBC - ANNUAL FEE	471.00
13907	3/16/2020	FORAKER OIL, INC.	4 GALLONS DIESEL FOR GENERATOR	13.95
13908	3/16/2020	GFL ENVIRONMENTAL	MARCH 2020 WASTE/RECYCLING	16,251.10
13909	3/16/2020	MAICHL'S HEATING AND AIR	AIR CONDITIONER SERVICE	359.00
13909	3/16/2020	MAICHL'S HEATING AND AIR	FALL MAINTENANCE - CC	354.00
13910	3/19/2020	DEARBORN NATIONAL	STD/LTD INSURANCE - APRIL 2020	699.95
13911	3/19/2020	DELAWARE CITY MARINA	MAYORS' CHARITY BALL REFUND	350.00
13912	3/19/2020	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - APRIL 2020	266.56
13913	3/19/2020	DIAMOND COMPUTER INC.	RESET DOMAIN - CITY MGR LAPTOP	50.00
13914	3/19/2020	LIBERTY PARKS & PLAYGROUNDS	MAYORS' CHARITY BALL REFUND	1,000.00
13915	3/19/2020	PAINT DOCTOR INC.	MAYORS' CHARITY BALL REFUND	350.00
13916	3/19/2020	PSC CONTRACTING, INC.	WSFS CAMERA	150.00
13916	3/19/2020	PSC CONTRACTING, INC.	MAYORS' CHARITY BALL REFUND	350.00
13917	3/19/2020	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - APRIL 2020	4,606.16
13918	3/19/2020	VERIZON WIRELESS	720104185-00001 02/04 - 03/03	200.45
13919	3/19/2020	VERIZON	152-016-685-0001-78	702.22
13920	3/19/2020	VERIZON	450-378-229-0001-41	54.54
13921	3/19/2020	VERIZON	756-087-692-0001-54	99.99
13922	3/24/2020	BRITNEY LOVELAND	MILEAGE REIMBURSEMENT	178.36
13923	3/24/2020	BUILDING INSPECTION	JANUARY 2020 - PERMIT FEES	3,975.00
13924	3/24/2020	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
13925	3/24/2020	CD CREAM	MAYOR'S CHARITY BALL REFUND	1,000.00
13926	3/24/2020	THE CUTTING EDGE, INC.	MAINTENANCE & BRUSH CONTRACT	4,232.00
13927	3/24/2020	NATIONWIDE	MARCH 2020 INSURANCE	4,360.95
13928	3/24/2020	PSC CONTRACTING, INC.	GENERATOR REPAIR	205.00
13929	3/24/2020	SAVAGE SERVICES	MAYOR'S CHARITY BALL REFUND	3,000.00
13930	3/24/2020	VERIZON	450-378-063-0001-73	54.54
13931	3/24/2020	VERIZON	555-891-849-0001-39	56.65
				<b>102,978.45</b>