

**City of Delaware City
Delaware
May 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 April 30, 2020

Below please find the internal (unaudited) income and expense statement and check register for the 10 months ended April 30, 2020.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,141,241.00	1,135,735.77	99.52%
General Administration	221,900.00	230,732.55	103.98%
Code Enforcement	9,000.00	4,730.00	52.56%
Public Safety	400,850.00	50,026.48	12.48%
Community Center	43,000.00	80,701.10	187.68%
Sanitation	5,000.00	7,164.00	143.28%
Streets	-	31,546.46	0.00%
Drainage	-	28,736.05	0.00%
Total General Fund Revenues	1,820,991.00	1,569,372.41	86.18%

General Fund Expenditures			
Department	Budget	Actual	%
General Administration	871,612.00	558,155.68	64.04%
Code Enforcement	16,350.00	8,202.62	50.17%
Public Safety	393,300.00	325,499.48	82.76%
Community Center	56,050.00	80,701.10	143.98%
Public Works	45,500.00	20,635.49	45.35%
Sanitation	150,900.00	137,688.27	91.24%
Yard Waste	30,000.00	23,120.00	77.07%
Stormwater	33,450.00	11,631.39	34.77%
Streets	46,000.00	31,546.46	68.58%
Drainage	1,500.00	26,550.46	1770.03%
Parks	38,500.00	52,414.49	136.14%
Tree Management	11,000.00	24,240.00	220.36%
Recycling Collections	30,000.00	21,976.95	73.26%
Debt Service	96,829.00	75,657.77	78.14%
Total General Fund Expenditures	1,820,991.00	1,398,020.16	76.77%
General Fund Operating Surplus (Deficit)	-	171,352.25	-

General Fund:

As of April 30, 2020, the General Fund is showing a surplus of \$171,352.25. Revenues are currently trending at 86.18% of the fiscal year budget.

Expenditures overall are currently trending favorably at 76.77% of the adopted budget.

Revenues and expenditures have been forecasted through the end of June and unless there are any major unforeseen expenses, the fiscal year will result in an operating surplus.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,820,991.00		1,569,372.41
	GENERAL FUND EXPENDITURES	1,820,991.00		1,398,020.16
	CHANGE IN FUND BALANCE		-	171,352.25

Non-Departmental Revenues:

Non-Departmental revenues are not attributable to the actions of one department's activities. The accounts that would fall under this classification are below:

Account Id	Account Description	2020 Budgeted	2020 Actual	Variance
01-000-4000	REAL ESTATE TAXES	782,000.00	789,486.10	7,486.10
01-000-4002	REAL ESTATE PENALTIES	0.00	7,650.89	7,650.89
01-000-4005	INTEREST INCOME	500.00	1,485.58	985.58
01-000-4060	CABLE FRANCHISE FEE	17,000.00	12,779.05	(4,220.95)
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	124,334.15	54,334.15
	NONDEPARTMENTAL REVENUES	1,141,241.00	1,135,735.77	(5,505.23)

Real Estate Transfer Taxes continue to trend ahead of the FY'20 budget. Over \$15K was received in transfer taxes in the month of April.

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	66,104.02	(1,395.98)
01-000-4025	MISCELLANEOUS REVENUE	0.00	3,621.96	3,621.96
01-000-4035	SALES - GA	500.00	437.97	(62.03)
01-000-4045	RENTAL PROPERTY	17,500.00	19,600.00	2,100.00
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	60,602.54	(21,397.46)
01-000-4055	AAT (CNS) LEASES	54,000.00	36,943.06	(17,056.94)
01-000-4901	CLG HISTORIC PRESERVATION GRANT	0.00	5,177.00	5,177.00
01-000-4902	URBAN & COMMUNITY FORESTRY	0.00	2,225.00	2,225.00
01-000-4903	PENALTY FUND GRANT	0	36,021.00	36,021.00
	GENERAL ADMINISTRATION REVENUES	221,900.00	230,732.55	8,832.55

Thus far this year, General Administration revenues are trending ahead of budget expectations. This is due to additional revenue from grant funding to offset project-related expenditures. Penalty Fund Grant revenue was recognized to cover the paving costs at the basketball courts. An additional \$80K+ will be recognized in May for the final invoicing of that project. (Expenditures are accounted for in account 01-000-5070). In addition, \$3,880.92 in AAT Lease revenue was received from Sprint in the month of April.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	135,728.00	120,996.46	14,731.54
01-000-5005	SALARIES - MAYOR & COUNCIL	650.00	525.00	125.00
01-000-5006	SALARIES - CITY SECRETARY	4,500.00	1,354.30	3,145.70
01-000-5010	PAYROLL TAXES - GA	0.00	10,817.94	(10,817.94)
01-000-5020	RETIREMENT PLAN - GA	4,000.00	2,522.34	1,477.66
01-000-5035	ADVERTISING - GA	2,000.00	0	2,000.00
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	22,000.00	20,130.00	1,870.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	1,683.05	316.95
01-000-5065	CELL PHONES - GA	300.00	0	300.00
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	150,177.09	(130,177.09)
01-000-5095	GIFTS AND AWARDS	300.00	0	300.00

01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	1,112.89	1,387.11
01-000-5110	ELECTION EXPENSE - GA	600.00	0	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	43,630.50	11,369.50
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	0	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,400.00	1,889.55	(489.55)
01-000-5140	GAS & OIL / VEHICLE - GA	1,000.00	0	1,000.00
01-000-5150	HEATING FUEL - GA	2,000.00	1,225.80	774.20
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	41,723.28	3,276.72
01-000-5170	INSURANCE / HEALTH - GA	35,000.00	18,343.75	16,656.25
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	8,427.00	573.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	8,000.00	3,581.17	4,418.83
01-000-5270	LEGAL - GA	55,000.00	50,786.12	4,213.88
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,580.68	1,419.32
01-000-5290	MAINTENANCE / BUILDING - GA	27,934.00	33,293.85	(5,359.85)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	100.00	0.00	100.00
01-000-5330	MATERIALS & SUPPLIES - GA	500.00	1,365.52	(865.52)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	21.95	478.05
01-000-5350	OFFICE SUPPLIES - GA	7,500.00	1,642.59	5,857.41
01-000-5355	PLANNING & INSPECTIONS - GA	30,000.00	29,240.00	760.00
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	90.02	109.98
01-000-5370	TELEPHONE - GA	8,000.00	8,502.47	(502.47)
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,500.00	992.36	2,507.64
01-000-8000	OPERATING TRANSFERS - GA	381,650.00	0	381,650.00
	GENERAL ADMINISTRATION EXPENDITURES	871,612.00	558,155.68	313,456.32

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	2,840.00	(2,840.00)
01-050-5010	PAYROLL TAXES - CE	0.00	265.22	(265.22)
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	16,000.00	5,005.00	10,995.00
01-050-5140	GAS & OIL / VEHICLE - CE	350.00	67.74	282.26
01-050-5340	MISCELLANEOUS EXPENDITURES	0.00	8.66	(8.66)
01-050-5350	OFFICE SUPPLIES - CE	0.00	16.00	(16.00)
	CODE ENFORCEMENT EXPENDITURES	16,350.00	8,202.62	8,147.38

Public Safety:

Public Safety revenues are those revenues generated by the activities of the Delaware City Police Department. These include judgments rendered by courts, towing fees, extra duty requests, and grant revenues provided by State law enforcement agencies.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-4010	FINES - PS	10,000.00	8,563.34	(1,436.66)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	9,000.00	7,390.00	(1,610.00)
01-100-4025	PERMITS - SPECIAL EVENTS	200.00	50.00	(150.00)
01-100-4035	SALES - PS / SEIZED ASSETS	0.00	64.31	64.31
01-100-4080	CONTRACT REIMBURSEMENT - PS	0.00	3,000.00	3,000.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	381,650.00	0	(381,650.00)
01-101-4900	COMBAT VIOLENT CRIME	0.00	5,507.49	5,507.49
01-103-4900	OFFICE OF HIGHWAY SAFETY	0.00	4,810.00	4,810.00
01-105-4900	DEPT OF SAFETY & HOMELAND SECURITY GRANT	0.00	20,641.34	20,641.34
	PUBLIC SAFETY REVENUES	400,850.00	50,026.48	(350,823.52)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	155,912.01	124,087.99
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	6,734.97	(6,734.97)
01-100-5010	PAYROLL TAXES - PS	0.00	15,056.88	(15,056.88)
01-100-5020	RETIREMENT PLANS - PS	2,000.00	1,429.57	570.43
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,700.00	2,006.66	(306.66)
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	1,500.00	4,964.00	(3,464.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	1,100.00	210.00	890.00
01-100-5120	ELECTRICITY - PS	9,000.00	12,539.03	(3,539.03)
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	9,459.21	3,040.79
01-100-5150	HEATING FUEL - PS	1,000.00	817.19	182.81
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	12,500.00	0	12,500.00
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	28,111.65	6,888.35
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	5,100.00	29,209.08	(24,109.08)
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	3,425.77	(925.77)
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	37.50	212.50
01-100-5310	MAINTENANCE / SYSTEMS - PS	0.00	650.00	(650.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,500.00	11,198.15	(698.15)
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,929.94	(429.94)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	300.00	6.00	294.00
01-100-5350	OFFICE SUPPLIES - PS	1,000.00	16.16	983.84
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	54.00	246.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	4,500.00	389.96	4,110.04
01-101-0000	COMBAT VIOLENT CRIME	0	0	-
01-101-5000	SALARIES	0.00	5,507.49	(5,507.49)
01-103-0000	OFFICE OF HIGHWAY SAFETY	0	0	-
01-103-5000	SALARIES	0.00	4,810.00	(4,810.00)
	PUBLIC SAFETY EXPENDITURES	393,300.00	325,499.48	67,800.52

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	4,800.00	2,800.00
01-200-4100	DELAWARE CITY LIBRARY	0.00	17,273.02	17,273.02
01-200-4900	GRANT-IN-AID	40,000.00	37,573.08	(2,426.92)
01-200-4902	NEW CASTLE COUNTY COUNCIL GRANT	0.00	2,000.00	2,000.00
01-200-4903	PENALTY FUND GRANT	0.00	19,055.00	19,055.00
	COMMUNITY CENTER REVENUES	43,000.00	80,701.10	37,701.10

Thus far, \$37,573.08 in Grant-In-Aid revenue has been recognized to cover Community Center Expenditures. Penalty Fund Grant revenues from DNREC have been recognized to cover expenditures for the parking lot paving under expenditure line 01-200-5070. Reimbursement from DNCREC has been requested and will be forthcoming.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	5,000.00	1,000.00
01-200-5010	PAYROLL TAXES - CC	650.00	465.01	184.99
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	20,494.23	(18,494.23)
01-200-5120	ELECTRICITY - CC	16,000.00	15,334.37	665.63
01-200-5130	EVENTS/ACTIVITIES/TRIPS - CC	0.00	25.00	(25.00)
01-200-5150	HEATING FUEL - CC	14,000.00	13,454.06	545.94
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	24,408.97	(9,408.97)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	301.91	198.09
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	205.73	94.27
01-200-5370	TELEPHONE - CC	1,600.00	1,011.82	588.18
	COMMUNITY CENTER EXPENDITURES	56,050.00	80,701.10	(24,651.10)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	20,635.49	14,364.51
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	20,635.49	24,864.51

Sanitation:

Current sanitation revenues are those fees charged to property owners that are outside of the property limits, and extra cart fees for City residents.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-350-4000	SANITATION FEES	5,000.00	7,164.00	2,164.00
	SANITATION REVENUES	5,000.00	7,164.00	2,164.00

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	150,000.00	137,688.27	12,311.73
01-350-5330	MATERIALS & SUPPLIES - SN	900.00	0	900.00
	SANITATION EXPENDITURES	150,900.00	137,688.27	13,211.73

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-0000	YARD WASTE COLLECTION:	0	0	-
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	23,120.00	6,880.00
	YARDWASTE EXPENDITURES	30,000.00	23,120.00	6,880.00

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	9,148.62	20,851.38
01-380-5120	ELECTRICITY - SW	1,250.00	2,482.77	(1,232.77)
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	11,631.39	21,818.61

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	0.00	31,546.46	31,546.46
	STREET REVENUES	0.00	31,546.46	31,546.46
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	5,787.40	24,212.60
01-400-5120	ELECTRICITY - ST	5,000.00	1,343.48	3,656.52
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	19,790.00	(14,790.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	4,625.58	1,374.42
	STREET EXPENDITURES	46,000.00	31,546.46	14,453.54

Drainage Revenues:

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

Drainage Expenditures:

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

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

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	38,000.00	47,870.00	(9,870.00)
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	4,544.49	(4,044.49)
	PARKS EXPENDITURES	38,500.00	52,414.49	(13,914.49)

Park Maintenance expenditures are currently 36.14% over the FY 20 budget. Both expenditure lines will continue to trend upward as we go into spring due to mowing and park supplies.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5070	CONTRACTUAL/PROFESSIONAL SERVICES - TR	0.00	7,390.00	(7,390.00)
01-550-5310	MAINTENANCE / TREES - TR	11,000.00	16,850.00	(5,850.00)
	TREE EXPENDITURES	11,000.00	24,240.00	(13,240.00)

Tree Maintenance Expenditures are currently 120.36% over the FY'20 budget amount. Any expenditures for the remainder of this fiscal year will be for maintenance due to safety hazards only.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	21,976.95	8,023.05
	RECYCLING EXPENDITURES	30,000.00	21,976.95	8,023.05

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	12,520.00	2,504.00
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,976.00	27,483.85	5,492.15
01-600-5903	DEBT SERVICE - VERIZON APPEAL	0.00	28,751.84	(28,751.84)
	DEBT SERVICE EXPENDITURES	96,829.00	75,657.77	21,171.23

Water Fund:

As of April 30, 2020, the Water Fund has an operating surplus of \$95,358.17. Revenues currently have a favorable variance of \$1,375.58 over the operating budget. Expenditures are trending at 71% of the budget. The Water Fund is forecasted to have a net income at the end of the fiscal year.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	290,000.00	283,990.97	(6,009.03)
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	26,105.61	105.61
	WATER FUND REVENUES	324,100.00	325,475.58	1,375.58

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	52,662.47	5,505.53
02-000-5010	PAYROLL TAXES - WF	0.00	4,602.08	(4,602.08)
02-000-5020	RETIREMENT PLAN - WF	1,500.00	1,081.01	418.99
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	69,789.24	(789.24)
02-000-5100	DUES / MEETINGS - WF	500.00	454.00	46.00
02-000-5120	ELECTRICITY - WF	20,000.00	11,925.66	8,074.34
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	561.00	(61.00)
02-000-5150	HEATING FUEL - WF	2,100.00	1,119.34	980.66
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	12,910.79	(910.79)
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	7,861.62	4,138.38
02-000-5270	LEGAL - WF	3,500.00	5,717.50	(2,217.50)
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	1,115.16	4,384.84
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	1,907.59	5,592.41
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	411.46	238.54
02-000-5370	TELEPHONE - WF	1,500.00	1,267.92	232.08
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
	WATER FUND EXPENDITURES	324,100.00	230,117.41	93,982.59
	NET INCOME (DEFICIT)	-	95,358.17	

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	70,000.00	124,334.15	
	REAL ESTATE TRANSFER TAX REVENUES	70,000.00	124,334.15	
03-110-8000	TRANSFER OUT - GENERAL FUND	70,000.00	124,334.15	
	REAL ESTATE TRANSFER TAX EXPENDITURES	70,000.00	124,334.15	
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,593.33	
	MUNICIPAL STREET AID REVENUES	-	49,593.33	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	31,546.46	
	MUNICIPAL STREET AID EXPENDITURES	-	31,546.46	
	NET CHANGE IN FUND BALANCE	-	18,046.87	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	361.75	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	361.75	
03-130-0000	REVOLVING LOAN FACADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITUR	-	-	
	NET CHANGE IN FUND BALANCE	-	361.75	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	3,556.69	
	SALLE FUND REVENUES	-	3,556.69	
03-140-5000	SALARIES	-	3,281.18	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	275.51	
	SALLE FUND EXPENDITURES	-	3,556.69	
	NET CHANGE IN FUND BALANCE	-	-	

Mayor's Ball Fund:

Account Id	Account Description	Budget	Actual	Variance
10-000-5130	ENTERTAINMENT/ACTIVITIES	-	825.00	
10-000-5340	MISCELLANEOUS EXPENDITURES	-	25,089.45	
	MAYOR'S BALL EXPENDITURES	-	25,914.45	

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

Delaware City Day Component Unit:

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

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of April 30, 2020 and compared to prior month balances, as well as a check register for the month of April 2020.

DESCRIPTION	3/31/2020	4/30/2020	DIFFERENCE
CASH - GENERAL FUND CHECKING	134,333.90	109,025.23	(25,308.67)
CASH - WSFS MONEY MARKET	367,214.60	267,280.48	(99,934.12)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	12,661.72	12,543.44	(118.28)
CASH - GRANT IN AID CHECKING	28,162.35	16,617.29	(11,545.06)
CASH - MUNICIPAL STREET AID FUND	19,802.38	19,046.87	(755.51)
CASH - REVOLVING LOAN FACADE FUND	72,145.06	72,159.89	14.83
CASH - SALLE FUND	3,544.35	3,544.35	-
CASH - EIDE FUND	4,373.78	4,371.38	(2.40)
CASH - MAYOR'S BALL ACCOUNT	52,847.18	52,847.18	-
CASH - DELAWARE CITY DAY COMMITTEE	39,477.28	39,477.28	-
TOTAL RECONCILED BALANCE	734,562.60	596,913.39	(137,649.21)

Check #	Check Date	Vendor Name	Description	Amount
13932	4/1/2020	1ST CHOICE LOCK & SAFE LLC	DROP BOX - TOWN HALL	306.95
13933	4/1/2020	CONNOLLY GALLAGHER, LLP	FEB GENERAL REPRESENTATION	4,266.00
13934	4/1/2020	THE CUTTING EDGE, INC.	INSTALL 28 YRDS MULCH - 7TH ST	2,780.00
13934	4/1/2020	THE CUTTING EDGE, INC.	TRIMMING OF LARGE MAPLE TREE	1,580.00
13934	4/1/2020	THE CUTTING EDGE, INC.	PAVER REPAIR - BATTERY PARK	1,560.00
13935	4/1/2020	DELAWARE POLICE CHIEF'S COUNCI	LAW ENFORCEMENT TESTS & MANUAL	175.00
13936	4/1/2020	TALKINGTON COMMUNICATIONS	WSFS POLE CAMERA INSTALLATION	1,765.00
13937	4/1/2020	WHISMAN GIORDANO	FY 19 AUDIT BILLING	6,800.00
13938	4/9/2020	ADVANCED PAVEMENT GROUP	PROJECT 40-1900604	17,675.00
13939	4/9/2020	AECOM TECHNICAL SERVICES, INC.	GRASSDALE REVIEW - 60611605	1,518.09
13940	4/9/2020	BUILDING INSPECTION	FEBRUARY 2020 PERMIT FEES	2,158.00
13941	4/9/2020	CRYSTAL SPRINGS	1 X 5 GALLON BOTTLE	13.06
13942	4/9/2020	THE CUTTING EDGE, INC.	CANAL ST SPRING CLEAN-UP	1,890.00
13942	4/9/2020	THE CUTTING EDGE, INC.	SPRING CLEAN-UP CC	3,840.00
13943	4/9/2020	DASH MEDICAL GLOVES	BLACK EXAM GLOVES	79.90
13944	4/9/2020	DE DEPT OF SAFETY/HOMELAND SEC	D-07-20 OVERPAYMENT	2.40
13945	4/9/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
13946	4/9/2020	DELAWARE RURAL WATER ASSOC.	DEL RURAL WATER MEMBERSHIP	250.00
13947	4/9/2020	DELMARVA POWER	5000 1281 877 - BAYARD ST	6,305.88
13948	4/9/2020	DELMARVA POWER	5500 8575 957 - 950 5TH ST	76.08
13949	4/9/2020	DIAMOND STATE TIRE, INC.	MAINTENANCE - POLICE CARS	326.00
13950	4/9/2020	DOVER ARMY-NAVY STORE, INC.	STRYKE PANTS & CUFF CASE	152.35
13951	4/9/2020	GS DIRECT, LLC (AU1)	FEB 2020 PPA AGREEMENT	2,196.23
13952	4/9/2020	PIVOT OCCUPATIONAL HEALTH	FITNESS FOR DUTY EXAM	100.00
13953	4/9/2020	PSC CONTRACTING, INC.	WSFS CAMERA ADJUSTMENT 3/19	125.00
13954	4/17/2020	2J BEST CAR WASH	MARCH 2020 POLICE CAR WASHES	22.00
13955	4/17/2020	ACTION SECURITY/MD ELECTRIC	SECURITY SYSTEM/FIRE ALARM	756.00
13956	4/17/2020	ARTESIAN WATER COMPANY	APRIL 2020 OPERATIONS/BILLING	11,370.09
13957	4/17/2020	CAPITOL CLEANERS & LAUNDERERS	MARCH 2020 DRY CLEANING	8.02
13958	4/17/2020	THE CUTTING EDGE, INC.	STRIP PARKING LOT & BB COURT	1,380.00
13958	4/17/2020	THE CUTTING EDGE, INC.	DEAD TREE REMOVAL - CLINTON ST	550.00
13959	4/17/2020	DELMARVA POWER	5000 0009 758 - CANAL & WMS ST	85.27
13960	4/17/2020	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	357.76
13961	4/17/2020	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	72.71
13962	4/17/2020	DELMARVA POWER	5500 6398 873 - CLINTON ST	65.35
13963	4/17/2020	DELMARVA POWER	5500 0544 167 - 407 CLINTON ST	2,915.45
13964	4/17/2020	DELMARVA POWER	5001 7876 892 - WASH ST STORM	289.93
13965	4/17/2020	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACK UP SERVICE	211.95
13966	4/17/2020	FUELMAN	MARCH 2020 FUEL PURCHASES	685.22
13967	4/17/2020	NICKLE INSURANCE AGENCY, INC	LAW ENF/PUB OFF LIABILITY	8,427.00
13968	4/17/2020	ONE CALL CONCEPTS, INC.	MARCH MISS UTILITY TICKETS	11.53
13969	4/17/2020	ONSOLVE, LLC	CR-CR-STND/WW 5/1/20 - 4/30/20	1,750.00
13970	4/17/2020	PSC CONTRACTING, INC.	CC FLAG POLE LIGHT INSTALL	565.73
13971	4/17/2020	UNITED STATES TREASURY	JAN 2020 JANITORIAL SERVICES	525.00
13972	4/23/2020	BETTS GARAGE & B&G GLASS INC.	TOWING SERVICE TO DIAMOND ST	85.00
13972	4/23/2020	BETTS GARAGE & B&G GLASS INC.	TOWING SERVICE TO DIAMOND ST	85.00
13973	4/23/2020	CONNOLLY GALLAGHER, LLP	SALE OF WATER SYSTEM	3,395.00
13973	4/23/2020	CONNOLLY GALLAGHER, LLP	MARCH GENERAL REPRESENTATION	7,644.15
13974	4/23/2020	THE CUTTING EDGE, INC.	SECOND PHASE OF LANDSCAPE	10,770.00
13975	4/23/2020	DEARBORN NATIONAL	STD/LTD INSURANCE - MAY 2020	699.95
13976	4/23/2020	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - MAY 2020	266.56
13977	4/23/2020	GFL ENVIRONMENTAL	APRIL 2020 WASTE/RECYCLING	16,251.10
13978	4/23/2020	NATIONWIDE	APRIL 2020 INSURANCE	6,990.97
13979	4/23/2020	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - MAY 2020	4,606.16
13980	4/23/2020	VERIZON WIRELESS	720104185-00001 03/04 - 04/03	200.23
13981	4/23/2020	VERIZON	756-087-692-0001-54	99.99
13982	4/23/2020	VERIZON	152-016-685-0001-78	729.39
13983	4/23/2020	VERIZON	450-378-229-0001-41	54.37
				138,021.82