

**City of Delaware City
Delaware
July 16, 2020**

TO: Mayor and City Council
VIA: Chief David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of June 30, 2020

Below please find the internal (unaudited) income and expense statement and check register for the 12 months ended June 30, 2020.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,141,241.00	1,189,617.42	104.24%
General Administration	221,900.00	342,276.38	154.25%
Code Enforcement	9,000.00	5,080.00	56.44%
Public Safety	400,850.00	54,136.05	13.51%
Community Center	43,000.00	94,486.88	219.74%
Sanitation	5,000.00	7,164.00	143.28%
Streets	-	31,787.24	0.00%
Drainage	-	9,478.04	0.00%
Total General Fund Revenues	1,820,991.00	1,734,026.01	95.22%

General Fund Expenditures			
Department	Budget	Actual	%
General Administration	871,612.00	640,445.69	73.48%
Code Enforcement	16,350.00	9,516.02	58.20%
Public Safety	393,300.00	380,529.75	96.75%
Community Center	56,050.00	94,486.88	168.58%
Public Works	45,500.00	30,355.49	66.72%
Sanitation	150,900.00	165,958.89	109.98%
Yard Waste	30,000.00	30,634.00	102.11%
Stormwater	33,450.00	12,208.49	36.50%
Streets	46,000.00	31,787.24	69.10%
Drainage	1,500.00	26,550.46	1770.03%
Parks	38,500.00	64,474.03	167.47%
Tree Management	11,000.00	33,330.00	303.00%
Recycling Collections	30,000.00	26,610.65	88.70%
Debt Service	96,829.00	106,815.25	110.31%
Total General Fund Expenditures	1,820,991.00	1,653,702.84	90.81%
General Fund Operating Surplus (Deficit)	-	80,323.17	-

General Fund:

As of June 30, 2020, the General Fund is showing a surplus of \$80,323.17.

Revenues were at 95.22% of the FY '20 budget and Expenditures were at 90.81% of the operating budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,820,991.00	1,734,026.01	
	GENERAL FUND EXPENDITURES	1,820,991.00	1,653,702.84	
	CHANGE IN FUND BALANCE	-	80,323.17	

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	8,770.99	8,770.99
01-000-4005	INTEREST INCOME	500.00	1,570.01	1,070.01
01-000-4060	CABLE FRANCHISE FEE	17,000.00	16,868.58	(131.42)
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	172,921.74	102,921.74
	NONDEPARTMENTAL REVENUES	1,141,241.00	1,189,617.42	48,376.42

Non-Departmental revenues had a favorable variance of \$48,376.42. This is mostly attributable to the Real Estate Transfer Tax revenue which was over 200% of the FY'20 budget.

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	80,950.87	13,450.87
01-000-4025	MISCELLANEOUS REVENUE	0.00	3,621.96	3,621.96
01-000-4035	SALES - GA	500.00	444.97	(55.03)
01-000-4045	RENTAL PROPERTY	17,500.00	21,600.00	4,100.00
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	73,362.52	(8,637.48)
01-000-4055	AAT (CNS) LEASES	54,000.00	36,943.06	(17,056.94)
01-000-4070	SURPLUS EQUIPMENT SALES	0.00	800.00	800.00
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	DNREC PENALTY FUND GRANT	0.00	116,151.00	116,151.00
01-000-4904	DELAWARE PRESERVATION FUND GRANT	0.00	1,000.00	1,000.00
	GENERAL ADMINISTRATION REVENUES	221,900.00	342,276.38	120,376.38

General Administration revenues were over the FY ’20 budget due to revenue from Licenses and Permits and several grant funds.

General Administration expenditures resulted in a favorable variance. Some of the larger negative variances were Payroll Tax expenses (not budgeted), Audit – GA (additional costs due to Edmunds account code changes), Contractual services (\$116,151.00 in expenses are covered by DNREC penalty fund grant), & Building Maintenance (\$19,900 is cost of roof replacement).

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	135,728.00	145,133.08	(9,405.08)
01-000-5005	SALARIES - MAYOR & COUNCIL	650.00	525.00	125.00
01-000-5006	SALARIES - CITY SECRETARY	4,500.00	1,569.55	2,930.45
01-000-5010	PAYROLL TAXES - GA	0.00	12,868.11	(12,868.11)
01-000-5020	RETIREMENT PLAN - GA	4,000.00	3,207.24	792.76
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	27,690.00	(5,690.00)
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	1,926.90	73.10
01-000-5065	CELL PHONES - GA	300.00	0	300.00
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	153,405.58	(133,405.58)
01-000-5095	GIFTS AND AWARDS	300.00	137.90	162.10

01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	2,080.16	419.84
01-000-5110	ELECTION EXPENSE - GA	600.00	290.00	310.00
01-000-5120	ELECTRICITY - GA	55,000.00	53,518.10	1,481.90
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	0	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,400.00	2,238.35	(838.35)
01-000-5140	GAS & OIL / VEHICLE - GA	1,000.00	0	1,000.00
01-000-5150	HEATING FUEL - GA	2,000.00	1,505.72	494.28
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	47,828.64	(2,828.64)
01-000-5170	INSURANCE / HEALTH - GA	35,000.00	21,242.42	13,757.58
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	57,154.62	(2,154.62)
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	2,296.88	703.12
01-000-5290	MAINTENANCE / BUILDING - GA	27,934.00	40,491.17	(12,557.17)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	100.00	0.00	100.00
01-000-5330	MATERIALS & SUPPLIES - GA	500.00	1,561.25	(1,061.25)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	21.95	478.05
01-000-5350	OFFICE SUPPLIES - GA	7,500.00	2,031.43	5,468.57
01-000-5355	PLANNING & INSPECTIONS - GA	30,000.00	36,075.77	(6,075.77)
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	115.74	84.26
01-000-5370	TELEPHONE - GA	8,000.00	10,029.60	(2,029.60)
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	640,445.69	231,166.31

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	5,080.00	(3,920.00)
	CODE ENFORCEMENT REVENUES	9,000.00	5,080.00	(3,920.00)
01-050-5000	SALARIES - CE	0.00	4,040.00	(4,040.00)
01-050-5010	PAYROLL TAXES - CE	0.00	378.62	(378.62)
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	9,516.02	6,833.98

Cost savings in code enforcement expenditures were due to the transition to a part-time code enforcer in lieu of utilizing contractual services.

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	9,204.18	(795.82)
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	3,600.00	3,600.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	381,650.00	0	(381,650.00)
01-101-4900	COMBAT VIOLENT CRIME	0.00	8,376.22	8,376.22
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	54,136.05	(346,713.95)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	189,824.02	90,175.98
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	7,694.64	(7,694.64)
01-100-5010	PAYROLL TAXES - PS	0.00	18,156.96	(18,156.96)
01-100-5020	RETIREMENT PLANS - PS	2,000.00	1,903.45	96.55
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,700.00	2,407.18	(707.18)
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	1,500.00	6,214.00	(4,714.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	1,100.00	499.99	600.01
01-100-5120	ELECTRICITY - PS	9,000.00	14,828.96	(5,828.96)
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	10,712.01	1,787.99
01-100-5150	HEATING FUEL - PS	1,000.00	1,003.80	(3.80)
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	12,500.00	0	12,500.00
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	33,828.33	1,171.67
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	5,100.00	29,524.78	(24,424.78)
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	113.00	137.00
01-100-5310	MAINTENANCE / SYSTEMS - PS	0.00	650.00	(650.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,500.00	12,452.01	(1,952.01)
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	2,008.09	(508.09)
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	173.98	126.02
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	4,500.00	876.14	3,623.86
01-101-0000	COMBAT VIOLENT CRIME	0	0	-
01-101-5000	SALARIES	0.00	8,376.22	(8,376.22)
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	380,529.75	12,770.25

At fiscal year-end, Public Safety expenditures have a favorable variance due to cost-savings in Salaries due to the vacant Police Chief position. The negative variance in Lease/Purchase Equipment is due to the purchase of the Gator tractor which was purchased with grant revenue funds.

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	4,950.00	2,950.00
01-200-4100	DELAWARE CITY LIBRARY	0.00	17,273.02	17,273.02
01-200-4900	GRANT-IN-AID	40,000.00	51,208.86	11,208.86
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	94,486.88	51,486.88

As of June 30, 2020, we have recognized \$94,486.88 in revenue. Of this amount, \$51,208.86 is Grant-in-Aid revenue and \$19,055.00 is Penalty Fund Grant Revenue. Expenditures resulted in an unfavorable variance of \$38,436.88. The variance in Contractual Services is the Penalty Fund grant project. The variance in Building Maintenance is due to heating/air conditioning repairs, plumbing repairs, and landscaping expenses.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	6,000.00	-
01-200-5010	PAYROLL TAXES - CC	650.00	559.51	90.49
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	21,124.23	(19,124.23)
01-200-5120	ELECTRICITY - CC	16,000.00	16,642.36	(642.36)
01-200-5130	EVENTS/ACTIVITIES/TRIPS - CC	0.00	25.00	(25.00)
01-200-5150	HEATING FUEL - CC	14,000.00	15,974.08	(1,974.08)
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	32,377.97	(17,377.97)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	301.91	198.09
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	270.02	29.98
01-200-5370	TELEPHONE - CC	1,600.00	1,211.80	388.20
	COMMUNITY CENTER EXPENDITURES	56,050.00	94,486.88	(38,436.88)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	26,495.49	8,504.51
01-300-5300	MAINTENANCE / EQUIPMENT - PW	1,500.00	0	1,500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	9,000.00	3,860.00	5,140.00
	PUBLIC WORKS EXPENDITURES	45,500.00	30,355.49	15,144.51

All account ledger lines for public works were expended less than the budgeted amounts and resulted in a favorable variance of \$15,144.51.

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
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	150,000.00	165,958.89	(15,958.89)
01-350-5330	MATERIALS & SUPPLIES - SN	900.00	0	900.00
	SANITATION EXPENDITURES	150,900.00	165,958.89	(15,058.89)

There is a \$15,058.89 unfavorable variance in sanitation expenditures for the fiscal year due to the addition of new residential accounts throughout the fiscal year as well as higher than budgeted waste collection costs.

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	30,634.00	(634.00)
	YARDWASTE EXPENDITURES	30,000.00	30,634.00	(634.00)

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	3,059.87	(1,809.87)
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	12,208.49	21,241.51

Stormwater expenditures resulted in a favorable variance due to the delay of the SWMPG project that was budgeted at \$20,000.00. The matching planning grant has since been approved and the project has been budgeted for FY '21.

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	0.00	31,787.24	31,787.24
	STREET REVENUES	0.00	31,787.24	31,787.24
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	5,787.40	24,212.60
01-400-5120	ELECTRICITY - ST	5,000.00	1,584.26	3,415.74
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	31,787.24	14,212.76

\$31,787.24 of the FY '20 Municipal Street Aid was recognized to help cover expenditures. Overall expenditures had a favorable variance mainly due to the small amount of the contractual services budget being utilized. Street maintenance was over-expended largely due to an outstanding invoice from the Jerry's Paving project and additional work that was performed after that project.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-4900	DEPT OF NATURAL RESOURCES & ENVIRONMENT	0.00	9,478.04	9,478.04
	DRAINAGE REVENUES	0.00	9,478.04	9,478.04
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 which was completed in July 2019.

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	38,000.00	59,540.00	(21,540.00)
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	4,934.03	(4,434.03)
	PARKS EXPENDITURES	38,500.00	64,474.03	(25,974.03)

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	25,940.00	(14,940.00)
	TREE EXPENDITURES	11,000.00	33,330.00	(22,330.00)

The unfavorable variance in Tree Maintenance expenditures is due to the maintenance of trees that presented safety issues and the addressing of tree complaints that were accumulating from previous years. Delaware City received a \$2,225.00 matching grant from Urban Forestry to assist with these expenditures.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	26,610.65	3,389.35
	RECYCLING EXPENDITURES	30,000.00	26,610.65	3,389.35

Debt Service Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	48,829.00	30,058.86	18,770.14
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	15,024.00	-
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,976.00	32,980.55	(4.55)
01-600-5903	DEBT SERVICE - VERIZON APPEAL	0.00	28,751.84	(28,751.84)
	DEBT SERVICE EXPENDITURES	96,829.00	106,815.25	(9,986.25)

The unfavorable variance in Debt Service expenditures is primarily because the Verizon Appeal debt service was not included in the initial budget. Some of this variance was offset by the under-budgeting of the Washington Street Loan (Washington Street project was not closed out and completed until after the budget was already completed for FY '20).

Water Fund:

At fiscal year-end, the Water Fund had a net income of \$51,511.25.

Expenditures have an overall favorable variance due to cost-savings in several account codes and the result of not requiring a transfer out to the General Fund to help cover GA operating expenses.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	290,000.00	284,340.97	(5,659.03)
02-000-4020	OTHER WATER REVENUE	8,100.00	15,579.00	7,479.00
02-000-4040	REFINERY WATER UTILITY FEES	26,000.00	26,215.36	215.36
	WATER FUND REVENUES	324,100.00	326,135.33	2,035.33

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	63,098.98	(4,930.98)
02-000-5010	PAYROLL TAXES - WF	0.00	5,480.35	(5,480.35)
02-000-5020	RETIREMENT PLAN - WF	1,500.00	1,374.54	125.46
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	79,609.46	(10,609.46)
02-000-5100	DUES / MEETINGS - WF	500.00	454.00	46.00
02-000-5120	ELECTRICITY - WF	20,000.00	15,117.44	4,882.56
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	681.00	(181.00)
02-000-5150	HEATING FUEL - WF	2,100.00	1,243.40	856.60
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	15,527.37	(3,527.37)
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	9,103.91	2,896.09
02-000-5270	LEGAL - WF	3,500.00	11,212.50	(7,712.50)
02-000-5280	MAILINGS / POSTAGE - WF	200.00	0	200.00
02-000-5290	MAINTENANCE / BUILDING - WF	1,100.00	927.50	172.50
02-000-5310	MAINTENANCE / SYSTEM - WF	5,500.00	1,115.16	4,384.84
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	2,061.37	5,438.63
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	540.04	109.96
02-000-5370	TELEPHONE - WF	1,500.00	1,500.99	(0.99)
02-000-5380	TESTING - WF	400.00	400.00	-
02-000-5900	DEBT SERVICE - G/O WATER BOND	38,372.00	38,372.00	-
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	274,624.08	49,475.92
	NET INCOME (DEFICIT)	-	51,511.25	

Real Estate Transfer Tax Fund:

Account Id	Account Description	2020 Budgeted	2020 Actual
03-110-4040	REAL ESTATE TRANSFER TAXES	70,000.00	172,921.74
	REAL ESTATE TRANSFER TAX REVENUES	70,000.00	172,921.74
03-110-8000	TRANSFER OUT - GENERAL FUND	70,000.00	172,921.74
	REAL ESTATE TRANSFER TAX EXPENDITURES	70,000.00	172,921.74
	NET CHANGE IN FUND BALANCE	-	-

Municipal Street Aid Fund:

Account Id	Account Description	2020 Budgeted	2020 Actual
03-120-4900	MUNICIPAL STREET AID	-	49,593.33
	MUNICIPAL STREET AID REVENUES	-	49,593.33
03-120-8000	TRANSFER OUT - GENERAL FUND	-	31,787.24
	MUNICIPAL STREET AID EXPENDITURES	-	31,787.24
	NET CHANGE IN FUND BALANCE	-	17,806.09

The Municipal Street Aid grant for FY '20 was \$49,593.33. \$31,787.24 was transferred out to the General Fund as current year revenue to cover street expenditures.

Façade Program Revolving Loan Fund:

Account Id	Account Description	2020 Budgeted	2020 Actual
03-130-4005	INTEREST INCOME	-	389.33
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	389.33
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-
	NET CHANGE IN FUND BALANCE	-	389.33

State Aid to Local Law Enforcement Fund:

Account Id	Account Description	2020 Budgeted	2020 Actual
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	3,841.54
	SALLE FUND REVENUES	-	3,841.54
03-140-5000	SALARIES	-	3,566.03
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	275.51
	SALLE FUND EXPENDITURES	-	3,841.54
	NET CHANGE IN FUND BALANCE	-	-

Mayor's Ball Fund:

Account Id	Account Description	2020 Budgeted	2020 Actual
10-000-4015	DONATIONS	-	1,400.00
	Cancel Revenue Prior Yr	-	3,750.00
	MAYOR'S BALL REVENUES	-	5,150.00
10-000-5130	ENTERTAINMENT/ACTIVITIES	-	825.00
10-000-5340	MISCELLANEOUS EXPENDITURES	-	25,089.45
	MAYOR'S BALL EXPENDITURES	-	25,914.45
	NET CHANGE IN FUND BALANCE	-	(20,764.45)

The Mayor's Ball revenues represent sponsorships and ticket sales that will be refunded due to cancellation of the 2020 event. The \$3,750.00 represents an outstanding purchase order from FY '19 that was cancelled in FY '20. Miscellaneous expenditures are for the purchase of the park benches, new signs at the Community Center, the painting of the fence around the locks in Battery Park, and the purchase and installation of bridge lights. In addition, there is one prepaid expense for entertainment for the 2020 Mayor's Ball.

Delaware City Day Component Unit:

Account Id	Account Description	2020 Budgeted	2020 Actual
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)

The Delaware City Day Component unit reflects activity from the 2019 Delaware City Day event. There was only one expenditure for the 2020 event which was a deposit for Avalon String band.

Cash Balances:

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

DESCRIPTION	5/31/2020	6/30/2020	DIFFERENCE
CASH - GENERAL FUND CHECKING	58,061.35	10,411.43	(47,649.92)
CASH - WSFS MONEY MARKET	217,331.41	150,364.91	(66,966.50)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	11,664.37	9,674.71	(1,989.66)
CASH - GRANT IN AID CHECKING	6,903.08	2,956.51	(3,946.57)
CASH - MUNICIPAL STREET AID FUND	18,930.26	18,806.09	(124.17)
CASH - REVOLVING LOAN FACADE FUND	72,175.21	72,187.47	12.26
CASH - SALLE FUND	3,259.50	3,259.50	-
CASH - EIDE FUND	4,371.38	4,371.38	-
CASH - MAYOR'S BALL ACCOUNT	54,247.18	54,247.18	-
CASH - DELAWARE CITY DAY COMMITTEE	39,477.28	39,477.28	-
TOTAL RECONCILED BALANCE	486,421.02	365,756.46	(120,664.56)

Check #	Check Date	Vendor Name	Description	Amount
14049	6/2/2020	BUILDING INSPECTION	APRIL 2020 PERMIT FEES	680.00
14050	6/2/2020	CONNOLLY GALLAGHER, LLP	SALE OF WATER SYSTEM	1,120.00
14050	6/2/2020	CONNOLLY GALLAGHER, LLP	GENERAL REPRESENTATION	4,068.50
14051	6/2/2020	COUNTY BUILDING SERVICES, INC.	FEB - MAY 2020 JANITORIAL SVCS	2,100.00
14052	6/2/2020	THE CUTTING EDGE, INC.	MAINTENANCE/BRUSH CONTRACT	4,232.00
14052	6/2/2020	THE CUTTING EDGE, INC.	STORM DAMAGE REPAIR	3,860.00
14053	6/2/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	161.70
14054	6/2/2020	DELMARVA POWER	5500 0544 167 - TOWN HALL	2,240.40
14055	6/2/2020	IACP	ANNUAL NET SUBSCRIBER DUES	275.00
14056	6/2/2020	PSC CONTRACTING, INC.	FLAG POLE LIGHT REPAIR	994.59
14057	6/2/2020	SECURITY INSTRUMENT CORP.	SECURITY/ 5TH & WASHINGTON ST	198.00
14057	6/2/2020	SECURITY INSTRUMENT CORP.	SECURITY/4TH & WASHINGTON ST	204.00
14058	6/2/2020	TOWN OF ELSMERE	FACE MASKS	57.75
14059	6/2/2020	VERIZON	555-891-849-0001-39	56.39
14060	6/11/2020	FUELMAN	MAY FUEL PURCHASES	682.77
14061	6/11/2020	WHISMAN GIORDANO	FY19 AUDIT BILLING	7,560.00
14062	6/15/2020	AECOM TECHNICAL SERVICES, INC.	GRASSDALE REVIEW - 60611605	1,802.70
14063	6/15/2020	ALI KALAMCHI, M.D.	SPINE EVALUATION	1,250.00
14064	6/15/2020	ARTESIAN WATER COMPANY	JUNE 2020 OPERATIONS/BILLING	4,902.94
14065	6/15/2020	CAPITOL CLEANERS & LAUNDERERS	MAY DRY CLEANING	21.82
14066	6/15/2020	DE LEAGUE OF LOCAL GOVERNMENTS	ANNUAL MEMBERSHIP DUES	800.00
14067	6/15/2020	DELMARVA COMMUNICATIONS, INC.	ANTENNA REPAIR & LCD CHANGES	75.50
14068	6/15/2020	DELMARVA POWER	5500 6398 873 - CLINTON ST	55.23
14069	6/15/2020	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	60.67
14070	6/15/2020	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	150.72
14071	6/15/2020	DELMARVA POWER	5001 7876 892 - WASH ST STORM	286.22
14072	6/15/2020	DELMARVA POWER	5000 1281 877 - BAYARD ST	1,219.33
14073	6/15/2020	DIAMOND COMPUTER INC.	INTERNET CONNECTIVITY ISSUE CC	150.00
14073	6/15/2020	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	211.95
14074	6/15/2020	DOVER ARMY-NAVY STORE, INC.	DELAWARE CITY POLICE UNIFORM	326.85
14074	6/15/2020	DOVER ARMY-NAVY STORE, INC.	DELAWARE CITY POLICE UNIFORM	119.70
14075	6/15/2020	GFL ENVIRONMENTAL	JUNE 2020 WASTE/RECYCLING	16,452.16
14076	6/15/2020	ONE CALL CONCEPTS, INC.	MAY MISS UTILITY TICKETS	10.99
14077	6/15/2020	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES	62.47
14077	6/15/2020	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES	14.56
14078	6/15/2020	STATE OF DE/DNREC	DWPCLRF - LOAN NUMBER 12000085	23,156.78
14079	6/19/2020	2J BEST CAR WASH	MAY 2020 POLICE CAR WASHES	22.00
14080	6/19/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	258.21
14080	6/19/2020	AECOM TECHNICAL SERVICES, INC.	GENERAL SERVICES - 60520438	189.77
14081	6/19/2020	VERIZON WIRELESS	720104185-00001 05/04 - 06/03	200.25
14082	6/19/2020	VERIZON	152-016-685-0001-78	704.30
14083	6/24/2020	CRYSTAL SPRINGS	COOLER RENTAL	4.06
14084	6/24/2020	DEARBORN NATIONAL	STD/LTD INSURANCE - JULY 2020	432.35
14085	6/24/2020	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	15.78
14086	6/24/2020	DELMARVA POWER	5000 0009 725 - CLINTON ST	15.78
14087	6/24/2020	DELMARVA POWER	5000 0009 774 - RT 9	16.79
14088	6/24/2020	DELMARVA POWER	5000 0009 717 - CLINTON ST	31.94
14089	6/24/2020	DELMARVA POWER	5500 8576 807 - 321 WASHINGTON	78.17
14090	6/24/2020	DELMARVA POWER	5000 0009 378 - 321 WASHINGTON	538.41
14091	6/24/2020	DELMARVA POWER	5500 8577 268 - 5 WASHINGTON	1,393.88
14092	6/24/2020	DIAMOND COMPUTER INC.	CC INTERNET CONNECTION ISSUE	225.00
14093	6/24/2020	NATIONWIDE	JUNE 2020 INSURANCE	4,360.97
14094	6/24/2020	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JULY 2020	3,036.62
14095	6/24/2020	VERIZON	756-087-692-0001-54	99.99
14096	6/24/2020	VERIZON	450-378-229-0001-41	54.40
14097	6/24/2020	VERIZON	450-378-063-0001-73	54.40
14098	6/24/2020	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JULY 2020	195.60
14099	6/29/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	551.22
14100	6/29/2020	BUILDING INSPECTION	MAY 2020 PERMIT FEES	600.00
14101	6/29/2020	CONNOLLY GALLAGHER, LLP	SALE OF WATER SYSTEM	2,975.00
14101	6/29/2020	CONNOLLY GALLAGHER, LLP	MAY2020 GENERAL REPRESENTATION	3,700.00
14102	6/29/2020	THE CUTTING EDGE, INC.	CODE VIOLATION GRASS CUTTING	100.00
14102	6/29/2020	THE CUTTING EDGE, INC.	WEED SPRAYING	540.00
14102	6/29/2020	THE CUTTING EDGE, INC.	MAINTENANCE/BRUSH CONTRACT	4,232.00
14102	6/29/2020	THE CUTTING EDGE, INC.	MAY 2020 GRASS CUTTING	2,370.00
14102	6/29/2020	THE CUTTING EDGE, INC.	FLOWER BED PLANTING & MAINT	6,900.00
14103	6/29/2020	DIAMOND STATE TIRE, INC.	VEHICLE MAINT - 2012 CHARGER	536.00
14104	6/29/2020	VERIZON	555-891-849-0001-39	56.39
14105	6/29/2020	THE CUTTING EDGE, INC.	TREE REMOVAL - 6 PLUM TREES	1,240.00
14105	6/29/2020	THE CUTTING EDGE, INC.	ADD'L YARD WASTE PICK-UP	578.00
14105	6/29/2020	THE CUTTING EDGE, INC.	TREE REMOVAL - 6 LARGE MAPLES	3,200.00
14105	6/29/2020	THE CUTTING EDGE, INC.	TREE REMOVAL - LARGE SYCAMORE	2,650.00
14105	6/29/2020	THE CUTTING EDGE, INC.	JUNE 2020 GRASS-CUTTING	3,850.00

125,628.97