

**City of Delaware City
Delaware
October 15, 2020**

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

Below please find the internal (unaudited) income and expense statement and check register for the 3 months ended September 30, 2020.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,266,620.00	2,537,660.39	200.35%
General Administration	210,000.00	81,346.77	38.74%
Code Enforcement	5,000.00	2,900.00	58.00%
Public Safety	442,850.00	10,929.17	2.47%
Community Center	61,000.00	17,306.40	28.37%
Sanitation	7,000.00	1,896.00	27.09%
Streets	-	1,699.55	0.00%
Drainage	-	-	0.00%
Total General Fund Revenues	1,992,470.00	2,653,738.28	133.19%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	978,950.00	174,059.93	17.78%
Code Enforcement	12,200.00	1,895.64	15.54%
Public Safety	435,650.00	86,823.26	19.93%
Community Center	57,600.00	40,827.23	70.88%
Public Works	36,000.00	11,971.29	33.25%
Sanitation	168,000.00	43,796.16	26.07%
Yard Waste	30,000.00	2,312.00	7.71%
Stormwater	33,000.00	5,512.02	16.70%
Streets	36,000.00	1,699.55	4.72%
Drainage	1,500.00	-	0.00%
Parks	40,500.00	5,019.90	12.39%
Tree Management	10,000.00	1,740.00	17.40%
Recycling Collections	30,000.00	7,140.66	23.80%
Debt Service	123,070.00	32,507.84	26.41%
Total General Fund Expenditures	1,992,470.00	415,305.48	20.84%
General Fund Operating Surplus (Deficit)		2,238,432.80	

General Fund:

The General Fund currently has an operating surplus of \$2,238,432.80.

In addition to Real Estate taxes and the PILOT revenue, the largest contribution to this surplus is the Transfer In – Water Fund. At this point in the fiscal year, revenues are trending at 133.19% of the FY’21 budget. Expenditures are currently trending at 20.84% of the budget.

Revenue Highlights: Of the \$811,224.12 in property tax bills issued in July, \$745,648.36 in property tax payments were received as of 9/30/20.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,992,470.00	2,653,738.28	
	GENERAL FUND EXPENDITURES	1,992,470.00	415,305.48	
	CHANGE IN FUND BALANCE	-	2,238,432.80	

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	2021 Budgeted	2021 Actual	Variance
01-000-4000	REAL ESTATE TAXES	811,000.00	811,224.12	224.12
01-000-4002	REAL ESTATE PENALTIES	-	1,058.60	1,058.60
01-000-4005	INTEREST INCOME	500.00	392.66	(107.34)
01-000-4060	CABLE FRANCHISE FEE	17,000.00	3,886.45	(13,113.55)
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4810	TRANSFER IN - WATER FUND	148,120.00	1,493,720.46	1,345,600.46
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	90,000.00	27,378.10	(62,621.90)
	NONDEPARTMENTAL REVENUES	1,266,620.00	2,537,660.39	1,271,040.39

Non-Departmental Revenues are currently over 200% of the fiscal year budget. This is due to the Transfer In – Water Fund revenue that represents the amount that was received from the sale of the Water Fund.

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	-	-	-
01-000-4020	LICENSES AND PERMITS	70,000.00	21,485.00	(48,515.00)
01-000-4025	MISCELLANEOUS REVENUE	-	1,660.00	1,660.00
01-000-4035	SALES - GA	400.00	27.25	(372.75)
01-000-4045	RENTAL PROPERTY	27,600.00	8,900.00	(18,700.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	19,274.52	(56,725.48)
01-000-4055	AAT (CNS) LEASES	36,000.00	-	(36,000.00)
01-000-4905	DEMA HOMELAND SECURITY SUBAWARD	-	30,000.00	30,000.00
	GENERAL ADMINISTRATION REVENUES	210,000.00	81,346.77	(128,653.23)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	190,700.00	47,675.04	143,024.96
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	-	750.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	532.50	3,067.50
01-000-5010	PAYROLL TAXES - GA	18,000.00	3,878.31	14,121.69
01-000-5020	RETIREMENT PLAN - GA	5,000.00	1,290.00	3,710.00
01-000-5035	ADVERTISING - GA	1,000.00	-	1,000.00
01-000-5040	ASSESSOR - GA	2,500.00	-	2,500.00
01-000-5050	AUDIT - GA	23,000.00	12,420.12	10,579.88
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	427.95	1,572.05
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	1,495.85	18,504.15
01-000-5095	GIFTS AND AWARDS	300.00	-	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	80.97	2,419.03
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	19,399.99	35,600.01
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	2,000.00	583.90	1,416.10
01-000-5150	HEATING FUEL - GA	2,000.00	107.75	1,892.25
01-000-5160	INSURANCE / GENERAL - GA	60,000.00	21,438.01	38,561.99
01-000-5170	INSURANCE / HEALTH - GA	15,000.00	3,238.60	11,761.40
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,000.00	1,193.79	3,806.21
01-000-5270	LEGAL - GA	55,000.00	20,658.74	34,341.26
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	344.32	2,655.68
01-000-5290	MAINTENANCE / BUILDING - GA	15,000.00	5,623.00	9,377.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200.00	-	200.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	419.31	580.69
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	110.00	390.00
01-000-5350	OFFICE SUPPLIES - GA	5,000.00	467.05	4,532.95
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	247.10	34,752.90
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	90.01	109.99
01-000-5370	TELEPHONE - GA	9,500.00	2,279.26	7,220.74
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,000.00	-	3,000.00
01-000-5500	WATER - ARTESIAN	-	58.36	(58.36)
01-000-5600	BUILDING IMPROVEMENTS	-	30,000.00	(30,000.00)
01-000-8000	OPERATING TRANSFERS - GA	433,350.00	-	433,350.00
	GENERAL ADMINISTRATION EXPENDITURES	978,950.00	174,059.93	804,890.07

General Administration revenues are currently trending at 39% of the fiscal year budget. Included in this revenue is a \$30,000 DEMA grant that was used for improvements to the lobby in Town Hall.

Expenditures are currently trending at 18% of the fiscal year budget. Please note that there are currently only \$247.10 in expenditures for Planning & Inspections thus far this fiscal year. Delaware City has not received any invoices from BIU since June due to staffing issues. They are currently working on invoicing and plan to start submitting them within the next few weeks. In addition, we have a new expenditure line for water service payments to Artesian.

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	5,000.00	2,900.00	(2,100.00)
	CODE ENFORCEMENT REVENUES	5,000.00	2,900.00	(2,100.00)
01-050-5000	SALARIES - CE	10,400.00	1,660.00	8,740.00
01-050-5010	PAYROLL TAXES - CE	850.00	156.87	693.13
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	500.00	-	500.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	78.77	221.23
01-050-5340	MISCELLANEOUS EXPENDITURES	150.00	-	150.00
	CODE ENFORCEMENT EXPENDITURES	12,200.00	1,895.64	10,304.36

Code Enforcement revenues are currently trending at 58% of the fiscal year budget and expenditures are trending at 15.54% of the fiscal year budget.

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	9,500.00	2,176.70	(7,323.30)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	280.00	280.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	900.00	900.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	433,350.00	-	(433,350.00)
01-101-4900	COMBAT VIOLENT CRIME	-	5,652.47	5,652.47
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	1,920.00	1,920.00
	PUBLIC SAFETY REVENUES	442,850.00	10,929.17	(431,920.83)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	292,480.00	50,502.35	241,977.65
01-100-5002	SALARIES - EXTRA DUTY	-	280.00	(280.00)
01-100-5003	SALARIES - OVERTIME	-	2,237.74	(2,237.74)
01-100-5010	PAYROLL TAXES - PS	26,350.00	4,646.01	21,703.99
01-100-5020	RETIREMENT PLANS - PS	4,000.00	602.40	3,397.60
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	601.07	1,898.93
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	3,100.00	1,170.00	1,930.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	700.00	44.97	655.03
01-100-5120	ELECTRICITY - PS	10,000.00	2,751.13	7,248.87
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	2,361.94	10,138.06
01-100-5150	HEATING FUEL - PS	1,000.00	26.55	973.45
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	11,115.87	23,884.13
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	9,000.00	623.70	8,376.30
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	20,320.00	-	20,320.00
01-100-5290	MAINTENANCE / BUILDING - PS	3,000.00	410.00	2,590.00
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	-	250.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,100.00	101.50	9,998.50
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	562.96	937.04
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	250.00	-	250.00
01-100-5350	OFFICE SUPPLIES - PS	300.00	144.73	155.27
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	75.00	225.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	3,000.00	992.87	2,007.13
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	4,475.58	(4,475.58)
01-101-5250	MACHINERY AND EQUIPMENT	-	1,176.89	(1,176.89)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	780.00	(780.00)
01-103-5001	MACHINERY & EQUIPMENT	-	1,140.00	(1,140.00)
	PUBLIC SAFETY EXPENDITURES	435,650.00	86,823.26	348,826.74

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
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	3,000.00	450.00	(2,550.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	18,000.00	1,501.00	(16,499.00)
01-200-4900	GRANT-IN-AID	40,000.00	15,355.40	(24,644.60)
	COMMUNITY CENTER REVENUES	61,000.00	17,306.40	(43,693.60)

\$15,355.40 of the \$35,000.00 in Grant-In-Aid revenue has been utilized thus far to help cover expenses at the Community Center.

Please note that Grant-In-Aid cannot be used for the purchase of capital equipment or for renovations to the building.

Expenditures are already at 71% of the fiscal year budget. Contractual Services and Building Maintenance are currently over the FY'21 budget. The contractual services expenses are for the construction of the wheelchair ramp at the rear of the building. The equipment expenses were for the purchase of a freezer and in addition to previously reported building maintenance expenditures, there were \$3,961.00 in expenses for repairs to the roof.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	1,500.00	4,500.00
01-200-5010	PAYROLL TAXES - CC	600.00	141.75	458.25
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	8,210.00	(6,210.00)
01-200-5120	ELECTRICITY - CC	16,000.00	6,642.09	9,357.91
01-200-5150	HEATING FUEL - CC	15,000.00	243.18	14,756.82
01-200-5250	LEASE - PURCHASE/EQUIPMENT - CC	-	2,199.00	(2,199.00)
01-200-5290	MAINTENANCE / BUILDING - CC	16,000.00	21,526.95	(5,526.95)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	-	500.00
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	64.29	235.71
01-200-5370	TELEPHONE - CC	1,200.00	299.97	900.03
	COMMUNITY CENTER EXPENDITURES	57,600.00	40,827.23	16,772.77

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	4,675.87	25,324.13
01-300-5300	MAINTENANCE / EQUIPMENT - PW	1,000.00	-	1,000.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	7,295.42	(2,295.42)
	PUBLIC WORKS EXPENDITURES	36,000.00	11,971.29	24,028.71

Storms expenditures are currently over the fiscal year budget due to Hurricane Isaias prep and clean-up. It will be noted that this expenditure line will need to be increased in future budgets.

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	7,000.00	1,896.00	(5,104.00)
	SANITATION REVENUES	7,000.00	1,896.00	(5,104.00)
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	168,000.00	43,796.16	124,203.84
	SANITATION EXPENDITURES	168,000.00	43,796.16	124,203.84

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	2,312.00	27,688.00
	YARDWASTE EXPENDITURES	30,000.00	2,312.00	27,688.00

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	5,084.33	24,915.67
01-380-5120	ELECTRICITY - SW	3,000.00	427.69	2,572.31
	STORMWATER EXPENDITURES	33,000.00	5,512.02	27,487.98

\$4,634.33 of contractual services expenses are payments to KCI Technologies for the SWMPG project which was started in July.

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	1,699.55	1,699.55
	STREETS REVENUES	-	1,699.55	1,699.55
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	-	20,000.00
01-400-5120	ELECTRICITY - ST	5,000.00	402.45	4,597.55
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	1,200.00	3,800.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	97.10	5,902.90
	STREETS EXPENDITURES	36,000.00	1,699.55	34,300.45

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	-	1,500.00
	DRAINAGE EXPENDITURES	1,500.00	-	1,500.00

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	40,000.00	4,930.00	35,070.00
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	89.90	410.10
	PARKS EXPENDITURES	40,500.00	5,019.90	35,480.10

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	1,740.00	8,260.00
	TREE EXPENDITURES	10,000.00	1,740.00	8,260.00

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	7,140.66	22,859.34
	RECYCLING EXPENDITURES	30,000.00	7,140.66	22,859.34

Debt Service Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	46,314.00	-	46,314.00
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	3,756.00	11,268.00
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,980.00	-	32,980.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	123,070.00	32,507.84	90,562.16

The debt service for the Verizon appeal has been paid. There are 2 years remaining on this debt obligation.

Water Fund:

The Water Fund currently has a net income of \$387,118.88. The substantial decrease in net income in comparison to last month's report is due to the Transfer of the Water Sale proceeds to the General Fund.

Included in this month's revenue is the easement revenue from Artesian that was part of the water utility sale. In regards to expenditures, final bills were paid to Delmarva and NCC for sewer. Telephone expenses were reduced from previous reporting due to refunds from Verizon due to the transition of ownership. The debt service – G/O Water Bond expenditure was reduced due to the refunding of the erroneous \$9,593.00 payment by USDA.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	-	73,133.01	
02-000-4040	REFINERY WATER UTILITY FEES	-	56.50	
02-000-4070	GAIN ON SALE	-	1,797,739.46	
02-000-4075	EASMENT REVENUE	-	30,000.00	
	WATER FUND REVENUES	-	1,900,928.97	

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	-	4,709.11	
02-000-5120	ELECTRICITY - WF	-	2,821.79	
02-000-5150	HEATING FUEL - WF	-	62.16	
02-000-5270	LEGAL - WF	-	11,789.12	
02-000-5290	MAINTENANCE / BUILDING - WF	-	180.00	
02-000-5330	MATERIALS & SUPPLIES - WF	-	362.83	
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	-	23.76	
02-000-5370	TELEPHONE - WF	-	140.86	
02-000-5900	DEBT SERVICE - G/O WATER BOND	-	-	
02-000-8000	TRANSFER OUT - GENERAL FUND	-	1,493,720.46	
	WATER FUND EXPENDITURES	-	1,513,810.09	
	NET INCOME (DEFICIT)	-	387,118.88	

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	27,378.10	
	REAL ESTATE TRANSFER TAX REVENUES	-	27,378.10	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	27,378.10	
	REAL ESTATE TRANSFER TAX EXPENDITURES	-	27,378.10	
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,053.97	
	STREETS REVENUES	-	49,053.97	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	1,699.55	
	STREETS EXPENDITURES	-	1,699.55	
	NET CHANGE IN FUND BALANCE	-	47,354.42	

The FY 21 Municipal Street Aid award was received in September in the amount of \$49,053.97. Thus far, we have \$1,699.55 in streets expenditures.

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	26.41	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	26.41	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	26.41	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	867.36	
	SALLE FUND REVENUES	-	867.36	
03-140-5000	SALARIES	-	867.36	
	SALLE FUND EXPENDITURES	-	867.36	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	334.20	
	EIDE FUND REVENUES	-	334.20	
03-150-5000	SALARIES	-	334.20	
	EIDE FUND EXPENDITURES	-	334.20	
	NET CHANGE IN FUND BALANCE	-	-	

Mayor's Ball Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10-000-4015	DONATIONS	-	(200.00)	
	MAYOR'S BALL REVENUES	-	(200.00)	
10-000-5340	MISCELLANEOUS EXPENDITURES	-	21,000.00	
	MAYOR'S BALL EXPENDITURES	-	21,000.00	
	NET CHANGE IN FUND BALANCE	-	(21,200.00)	

The Mayor's Ball revenue amount represents tickets that were reimbursed to the purchasers for the cancelled Mayor's Ball. Miscellaneous expenses were for the Delaware City pole banners and the gazebo repairs that were paid from the Mayor's Ball fund.

Delaware City Day Component Unit:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-5035	ADVERTISING	-	151.25	
	DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES	-	151.25	

The Delaware City Day Component expenditures are for our Delaware City Day banner that was order before the event was cancelled.

Cash Balances:

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

DESCRIPTION	8/31/2020	9/30/2020	DIFFERENCE
CASH - GENERAL FUND CHECKING	173,081.31	835,396.37	662,315.06
CASH - WSFS MONEY MARKET	1,644,295.57	1,644,478.03	182.46
CASH - VIOLENT CRIMES CHECKING ACCOUNT	7,640.34	18,292.39	10,652.05
CASH - GRANT IN AID CHECKING	37,931.51	22,576.11	(15,355.40)
CASH - MUNICIPAL STREET AID FUND	18,806.09	65,160.51	46,354.42
CASH - REVOLVING LOAN FACADE FUND	72,205.87	72,213.88	8.01
CASH - SALLE FUND	2,803.74	2,392.14	(411.60)
CASH - EIDE FUND	4,086.53	4,037.18	(49.35)
CASH - MAYOR'S BALL ACCOUNT	33,047.18	33,047.18	-
CASH - DELAWARE CITY DAY COMMITTEE	39,326.03	39,326.03	-
TOTAL RECONCILED BALANCE	2,033,224.17	2,736,919.82	703,695.65

Check #	Check Date	Vendor Name	Description	Amount
14203	9/3/2020	DELTA FORMS INC.	#10 ENVELOPES	122.50
14204	9/3/2020	KCI TECHNOLOGIES	JOB NO. 171603872B (MS4)	4,634.33
14205	9/3/2020	MCCLAIN BROTHERS, LLC	ROOF REPAIR - COMM CENTER	4,977.00
14206	9/3/2020	PIVOT OCCUPATIONAL HEALTH	FITNESS FOR DUTY EXAM	200.00
14207	9/3/2020	VERIZON	555-891-849-0001-39	57.77
14208	9/9/2020	AECOM TECHNICAL SERVICES, INC.	GRASSDALE CAMPGROUND REVIEW	664.21
14209	9/9/2020	ARTESIAN WATER	2838769314 - CANAL ST	29.18
14209	9/9/2020	ARTESIAN WATER	6282000589 - TOWN HALL	29.18
14210	9/9/2020	BETTS GARAGE & B&G GLASS INC.	TOWING SERVICE	85.00
14211	9/9/2020	THE CUTTING EDGE, INC.	AUG MAINTENANCE/BRUSH CONTRACT	4,232.00
14211	9/9/2020	THE CUTTING EDGE, INC.	CODE VIOLATION - 230 WASH ST	100.00
14211	9/9/2020	THE CUTTING EDGE, INC.	JULY MOWING	3,780.00
14212	9/9/2020	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
14213	9/9/2020	DIAMOND COMPUTER INC.	CHANGE NAME ON LAPTOP	25.00
14214	9/9/2020	GS DIRECT, LLC (AU1)	JULY 2020 PPA AGREEMENT	4,024.77
14215	9/9/2020	ONE CALL CONCEPTS, INC.	AUGUST MISS UTILITY TICKETS	1.42
14216	9/9/2020	XYLEM DEWATERING SOLUTIONS INC	RENTAL 08/03/20 - 08/30/20	1,237.92
14217	9/11/2020	CONNOLLY GALLAGHER, LLP	GENERAL REPRESENTATION - JULY	17,704.74
14217	9/11/2020	CONNOLLY GALLAGHER, LLP	SALE OF WATER SYSTEM	4,864.12
14218	9/11/2020	DELMARVA POWER	5000 0009 378 - 321 WASH ST	22.83
14219	9/11/2020	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	211.95
14220	9/11/2020	INTOXIMETERS INC.	ALCO-SENSOR INSTRUMENT SET	1,140.00
14221	9/11/2020	RADARSIGN, LLC	RBO21-AT BATTERY	300.00
14222	9/11/2020	STRATEGIC INSURANCE PARTNERS	POLICY #AGC 4063699	9,909.00
14223	9/11/2020	WHISMAN GIORDANO	FY 20 AUDIT - PROGRESS BILLING	12,420.12
14224	9/11/2020	RADARSIGN, LLC	FREIGHT CHARGE	18.00
14225	9/15/2020	CRYSTAL SPRINGS	3 X 5 GALLON BOTTLES	19.60
14227	9/15/2020	THE CUTTING EDGE, INC.	TRASH CLEAN-UP	654.00
14227	9/15/2020	THE CUTTING EDGE, INC.	DOOR REPAIR - CC	81.75
14227	9/15/2020	THE CUTTING EDGE, INC.	LANDSCAPE CLEAN-UP	1,890.00
14227	9/15/2020	THE CUTTING EDGE, INC.	FENCE REPAIR - BATTLEFIELDS	1,690.00
14227	9/15/2020	THE CUTTING EDGE, INC.	TREE REMOVAL - 4TH & JEFFERSON	750.00
14227	9/15/2020	THE CUTTING EDGE, INC.	HURRICANE ISAIAS PREP & CLEAN	5,787.50
14227	9/15/2020	THE CUTTING EDGE, INC.	AUGUST 2020 MOWING	3,780.00
14228	9/15/2020	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	316.50
14229	9/15/2020	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	31.56
14230	9/15/2020	DELMARVA POWER	5000 0009 725 - CLINTON ST	31.56
14231	9/15/2020	DELMARVA POWER	5000 0009 758 - CANAL&WILL ST	26.03
14232	9/15/2020	DELMARVA POWER	5000 0009 717 - CLINTON ST	31.94
14233	9/15/2020	DELMARVA POWER	5500 6398 873 - CLINTON ST	54.26
14234	9/15/2020	DELMARVA POWER	5001 7876 892 - WASH ST STORM	60.54
14235	9/15/2020	DELMARVA POWER	5500 6398 055 - WASH ST	66.82
14236	9/15/2020	DELMARVA POWER	5500 8577 268 - 5 WASH ST	99.34
14237	9/15/2020	DELMARVA POWER	5500 0544 167 - TOWN HALL	2,921.81
14238	9/15/2020	DIAMOND COMPUTER INC.	ASSIST W/ DOOR ACCESS CONTROL	25.00
14239	9/15/2020	FUELMAN	AUGUST 2020 FUEL PURCHASES	915.20
14240	9/15/2020	NOWLAND CONSTRUCTION SERVICES	SECURITY ACCESS INSTALLATION	30,000.00
14241	9/15/2020	GFL ENVIRONMENTAL	SEPTEMBER 2020 WASTE/RECYCLING	17,009.62
14242	9/18/2020	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	1,657.50
14243	9/18/2020	THE CUTTING EDGE, INC.	TREE DEBRIS CLEAN-UP	210.00
14243	9/18/2020	THE CUTTING EDGE, INC.	EMERGENCY PUMP REPAIR	270.00
14243	9/18/2020	THE CUTTING EDGE, INC.	TRIMMING OF TREES - 5TH ST	780.00
14243	9/18/2020	THE CUTTING EDGE, INC.	REPAIR PAVERS AT BATT PARK	520.00
14243	9/18/2020	THE CUTTING EDGE, INC.	CC - WHEEL CHAIR RAMP	8,160.00
14244	9/18/2020	ECONO SIGNS	STOP SIGNS	97.10
14245	9/18/2020	MCCLAIN BROTHERS, LLC	SENIOR CENTER ROOF REPAIR	1,200.00
14246	9/18/2020	NATIONWIDE	SEPTEMBER 2020 INSURANCE	3,593.45
14247	9/18/2020	PSC CONTRACTING, INC.	GENERATOR REPAIR	311.87
14248	9/18/2020	VERIZON WIRELESS	720104185-0001 08/04 - 09/03	200.17
14249	9/18/2020	VERIZON	152-016-685-0001-78 TOWN HALL	696.32
14250	9/18/2020	VERIZON	756-087-692-0001-54	99.99
14251	9/22/2020	CANON FINANCIAL SERVICES, INC.	1ST FLOOR COPIER LEASE	397.93
14252	9/22/2020	DEARBORN NATIONAL	STD/LTD INSURANCE - OCT 2020	508.76
14253	9/22/2020	MAICHEL'S HEATING AND AIR	YEARLY MAINTENANCE AGREEMENT	1,638.00
14254	9/22/2020	REGISTERED AGENTS LEGAL SERVIC	REGISTERED AGENT FEE - CC	50.00
14255	9/22/2020	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE -OCTOBER 2020	3,531.32
14256	9/24/2020	1ST CHOICE LOCK & SAFE LLC	ADJUST LIBRARY DOOR	65.00
14257	9/24/2020	PIVOT OCCUPATIONAL HEALTH	FITNESS FOR DUTY EXAMS	320.00
14258	9/24/2020	VERIZON	555-891-849-0001-39	57.54
14259	9/24/2020	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - OCT 2020	118.00
				161,671.02