

**City of Delaware City
Delaware
March 10, 2021**

TO: Mayor and City Council
VIA: Chief David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of February 28, 2021

Below please find the internal (unaudited) income and expense statement and check register for the 8 months ended February 28, 2021.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,266,620.00	2,751,659.14	217.24%
General Administration	210,000.00	233,011.58	110.96%
Code Enforcement	5,000.00	8,050.00	161.00%
Public Safety	442,850.00	71,612.75	16.17%
Community Center	61,000.00	42,958.85	70.42%
Sanitation	7,000.00	5,568.00	79.54%
Streets	-	30,736.00	0.00%
Drainage	-	-	0.00%
Total General Fund Revenues	1,992,470.00	3,143,596.32	157.77%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	978,950.00	493,436.99	50.40%
Code Enforcement	12,200.00	5,089.71	41.72%
Public Safety	435,650.00	316,535.28	72.66%
Community Center	57,600.00	79,180.22	137.47%
Public Works	36,000.00	33,744.48	93.73%
Sanitation	168,000.00	117,222.66	69.78%
Yard Waste	30,000.00	16,184.00	53.95%
Stormwater	33,000.00	20,555.34	62.29%
Streets	36,000.00	30,736.00	85.38%
Drainage	1,500.00	4,437.20	295.81%
Parks	40,500.00	24,224.92	59.81%
Tree Management	10,000.00	9,820.50	98.21%
Recycling Collections	30,000.00	19,107.41	63.69%
Debt Service	123,070.00	61,924.62	50.32%
Total General Fund Expenditures	1,992,470.00	1,232,199.33	61.84%
General Fund Operating Surplus (Deficit)		1,911,396.99	

General Fund:

The General Fund currently has an operating surplus of \$1,911,396.99.

General Fund revenues are trending at 158% of the budget and expenditures are currently trending at 62% of the budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,992,470.00	3,143,596.32	
	GENERAL FUND EXPENDITURES	1,992,470.00	1,232,199.33	
	CHANGE IN FUND BALANCE	-	1,911,396.99	

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	826,288.97	15,288.97
01-000-4002	REAL ESTATE PENALTIES	-	9,228.64	9,228.64
01-000-4003	INVESTMENT INCOME	-	52,399.25	52,399.25
01-000-4005	INTEREST INCOME	500.00	555.07	55.07
01-000-4015	DONATIONS - GA	-	2,125.00	2,125.00
01-000-4060	CABLE FRANCHISE FEE	17,000.00	11,642.03	(5,357.97)
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4085	INSURANCE PROCEEDS	-	15,173.00	15,173.00
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	140,526.72	50,526.72
	NON-DEPARTMENTAL REVENUES	1,266,620.00	2,751,659.14	1,485,039.14

All revenue lines currently have a positive variance, except Cable Franchise Fee. We are expecting one additional cable franchise fee payment in the month of May.

General Administration Revenues:

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	70,000.00	53,860.50	(16,139.50)
01-000-4025	MISCELLANEOUS REVENUE	-	1,725.00	1,725.00
01-000-4035	SALES - GA	400.00	60.00	(340.00)
01-000-4045	RENTAL PROPERTY	27,600.00	20,700.00	(6,900.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	52,014.24	(23,985.76)
01-000-4055	AAT (CNS) LEASES	36,000.00	39,400.81	3,400.81
01-000-4905	DEMA HOMELAND SECURITY SUBAWARD	-	30,000.00	30,000.00
01-000-4906	NCCDE - CARES ACT GRANT	-	35,251.03	35,251.03
	GENERAL ADMINISTRATION REVENUES	210,000.00	233,011.58	23,011.58

General Administration revenues are currently at 110% of the fiscal year budget. All revenue lines are trending either ahead or within expectations at this time of the fiscal year, except Sales. Sales are trending below the budget due to Town Hall building closure for safety precautions.

General Administration Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	190,700.00	127,733.44	62,966.56
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	375.00	375.00
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,485.00	2,115.00
01-000-5010	PAYROLL TAXES - GA	18,000.00	10,759.18	7,240.82
01-000-5020	RETIREMENT PLAN - GA	5,000.00	3,449.00	1,551.00
01-000-5035	ADVERTISING - GA	1,000.00	48.06	951.94
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	23,000.00	21,885.24	1,114.76
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	1,526.25	473.75
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	16,973.10	3,026.90
01-000-5095	GIFTS AND AWARDS	300.00	-	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	1,763.91	736.09
01-000-5110	ELECTION EXPENSE - GA	600.00	-	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	43,239.16	11,760.84
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	2,000.00	1,677.10	322.90
01-000-5150	HEATING FUEL - GA	2,000.00	872.20	1,127.80
01-000-5160	INSURANCE / GENERAL - GA	60,000.00	40,224.37	19,775.63
01-000-5170	INSURANCE / HEALTH - GA	15,000.00	8,590.85	6,409.15
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	-	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,000.00	8,592.94	(3,592.94)
01-000-5270	LEGAL - GA	55,000.00	69,689.96	(14,689.96)
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,309.42	1,690.58
01-000-5290	MAINTENANCE / BUILDING - GA	15,000.00	32,645.55	(17,645.55)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200.00	-	200.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	628.36	371.64
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	1,473.21	(973.21)
01-000-5350	OFFICE SUPPLIES - GA	5,000.00	1,356.32	3,643.68
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	24,272.67	10,727.33
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	270.03	(70.03)
01-000-5370	TELEPHONE - GA	9,500.00	5,997.07	3,502.93
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,000.00	-	3,000.00
01-000-5500	WATER - ARTESIAN	-	257.06	(257.06)
01-000-5600	BUILDING IMPROVEMENTS	-	35,980.00	(35,980.00)
01-000-8000	OPERATING TRANSFERS - GA	433,350.00	-	433,350.00
01-001-5070	Contract/Prof. Services - CARES ACT	-	5,800.00	(5,800.00)
01-001-5100	Dues/Subscriptions/Mtgs - CARES ACT	-	299.80	(299.80)
01-001-5250	Lease/Purchase Equipment - CARES ACT	-	9,308.00	(9,308.00)
01-001-5290	Maintenance/ Building - CARES ACT	-	544.25	(544.25)
01-001-5330	Materials & Supplies - CARES ACT	-	3,719.89	(3,719.89)
01-001-5351	Office Supplies - CARES ACT	-	8,190.60	(8,190.60)
	GENERAL ADMINISTRATION EXPENDITURES	978,950.00	493,436.99	485,513.01

General Administration expenses are currently trending at 50% of the fiscal year budget. New expense lines - CARES Act expenses have been separated from the budgeted expenses.

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	8,050.00	3,050.00
	CODE ENFORCEMENT REVENUES	5,000.00	8,050.00	3,050.00
01-050-5000	SALARIES - CE	10,400.00	4,540.00	5,860.00
01-050-5010	PAYROLL TAXES - CE	850.00	429.04	420.96
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	500.00	-	500.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	120.67	179.33
01-050-5340	MISCELLANEOUS EXPENDITURES	150.00	-	150.00
	CODE ENFORCEMENT EXPENDITURES	12,200.00	5,089.71	7,110.29

Code Enforcement revenues are currently at 161% of the adopted budget. Expenditures are currently at 42% 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	4,960.61	(4,539.39)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	875.00	875.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	50.00	50.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	2,400.00	2,400.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	433,350.00	-	(433,350.00)
01-100-4900	COMMUNITY TRANSPORTATION FUND - DELDOT	-	52,393.00	52,393.00
01-101-4900	COMBAT VIOLENT CRIME	-	6,176.14	6,176.14
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	4,758.00	4,758.00
	PUBLIC SAFETY REVENUES	442,850.00	71,612.75	(371,237.25)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	292,480.00	132,487.36	159,992.64
01-100-5002	SALARIES - EXTRA DUTY	-	875.00	(875.00)
01-100-5003	SALARIES - OVERTIME	-	6,245.45	(6,245.45)
01-100-5010	PAYROLL TAXES - PS	26,350.00	12,329.02	14,020.98
01-100-5020	RETIREMENT PLANS - PS	4,000.00	2,902.18	1,097.82
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	1,602.22	897.78
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	3,100.00	4,394.00	(1,294.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	700.00	104.93	595.07
01-100-5120	ELECTRICITY - PS	10,000.00	9,356.61	643.39
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	6,122.84	6,377.16
01-100-5150	HEATING FUEL - PS	1,000.00	611.88	388.12
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	26,818.60	8,181.40
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	9,000.00	7,639.00	1,361.00
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	20,320.00	80,112.45	(59,792.45)
01-100-5280	MAILINGS / POSTAGE - PS	-	3.55	(3.55)
01-100-5290	MAINTENANCE / BUILDING - PS	3,000.00	2,319.88	680.12
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	510.00	(260.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,100.00	2,762.30	7,337.70
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,577.54	(77.54)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	250.00	7.98	242.02
01-100-5350	OFFICE SUPPLIES - PS	300.00	464.70	(164.70)
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	100.00	200.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	3,000.00	3,842.48	(842.48)
01-100-5401	UNIFORM & PERSONAL EQUIPMENT - CARES ACT	-	2,411.17	(2,411.17)
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	5,198.85	(5,198.85)
01-101-5250	MACHINERY AND EQUIPMENT	-	977.29	(977.29)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	3,640.00	(3,640.00)
01-103-5001	MACHINERY & EQUIPMENT	-	1,118.00	(1,118.00)
	PUBLIC SAFETY EXPENDITURES	435,650.00	316,535.28	119,114.72

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	900.00	(2,100.00)
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	35,000.00	(5,000.00)
01-200-4906	NCCDE - CARES ACT GRANT	-	5,557.85	5,557.85
	COMMUNITY CENTER REVENUES	61,000.00	42,958.85	(18,041.15)

Community Center revenue is currently trending at 70% of the budget. All of the Grant-In-Aid revenue received for FY'21 has been recognized.

Community Center expenditures continue to trend over the fiscal year budget.

New expense lines – CARES Act expenditures have been separated from the budgeted expenditures.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	4,000.00	2,000.00
01-200-5010	PAYROLL TAXES - CC	600.00	378.01	221.99
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	190.00	1,810.00
01-200-5120	ELECTRICITY - CC	16,000.00	10,530.43	5,469.57
01-200-5150	HEATING FUEL - CC	15,000.00	10,850.88	4,149.12
01-200-5290	MAINTENANCE / BUILDING - CC	16,000.00	38,042.45	(22,042.45)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	277.94	222.06
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	199.30	100.70
01-200-5370	TELEPHONE - CC	1,200.00	993.36	206.64
01-200-5610	BUILDING IMPROVEMENTS	-	8,160.00	(8,160.00)
01-201-5070	Contract/Prof. Services- CARES ACT	-	1,709.00	(1,709.00)
01-201-5250	Lease/Purchase Equipment - CARES ACT	-	2,199.00	(2,199.00)
01-201-5290	Maintenance/ Building - CARES ACT	-	1,112.75	(1,112.75)
01-201-5330	Materials & Supplies - CARES ACT	-	362.10	(362.10)
01-201-5370	Telephone - CARES ACT	-	175.00	(175.00)
	COMMUNITY CENTER EXPENDITURES	57,600.00	79,180.22	(21,580.22)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	25,097.06	4,902.94
01-300-5300	MAINTENANCE / EQUIPMENT - PW	1,000.00	385.00	615.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	8,262.42	(3,262.42)
	PUBLIC WORKS EXPENDITURES	36,000.00	33,744.48	2,255.52

Public Works expenditures are currently at 94% of the adopted budget.

The request for assistance to DEMA for Hurricane Isaias expenditures is ongoing.

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	5,568.00	(1,432.00)
	SANITATION REVENUES	7,000.00	5,568.00	(1,432.00)
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	168,000.00	117,222.66	50,777.34
	SANITATION EXPENDITURES	168,000.00	117,222.66	50,777.34

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	16,184.00	13,816.00
	YARDWASTE EXPENDITURES	30,000.00	16,184.00	13,816.00

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	19,774.10	10,225.90
01-380-5120	ELECTRICITY - SW	3,000.00	781.24	2,218.76
	STORMWATER EXPENDITURES	33,000.00	20,555.34	12,444.66

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	30,736.00	30,736.00
	STREETS REVENUES	-	30,736.00	30,736.00
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	15,816.50	4,183.50
01-400-5120	ELECTRICITY - ST	5,000.00	2,030.40	2,969.60
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	2,400.00	2,600.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	10,489.10	(4,489.10)
	STREETS EXPENDITURES	36,000.00	30,736.00	5,264.00

Municipal Street Aid increased substantially due to snow and ice control expenses for the multiple snow days in February.

Drainage:

Account	Account Description	Budget	Actual	Variance
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	-	4,437.20	(4,437.20)
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	-	1,500.00
	DRAINAGE EXPENDITURES	1,500.00	4,437.20	(2,937.20)

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	40,000.00	23,213.48	16,786.52
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	1,011.44	(511.44)
	PARKS EXPENDITURES	40,500.00	24,224.92	16,275.08

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	9,820.50	179.50
	TREE EXPENDITURES	10,000.00	9,820.50	179.50

No change to tree maintenance expenditures since last month's report.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	19,107.41	10,892.59
	RECYCLING EXPENDITURES	30,000.00	19,107.41	10,892.59

Recycling expenditures are currently on track within the current budget.

Debt Service Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	46,314.00	23,156.78	23,157.22
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	10,016.00	5,008.00
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	61,924.62	61,145.38

Debt service expenditures are currently on track within the current budget.

Water Fund:

The Water Fund currently has a net income of \$284,982.70.

Water Utility Fees revenue has been reduced by July's water billing. July's billing revenue was recognized on the FY'20 financial statement, therefore; it has been adjusted on the FY'21 financials.

Contractual/professional services expenditures increased as a result of the posting of accounting entries resulting from the A/R reconciliation with Artesian thru November 2020 and payment to PSC Contracting for work done to split the electric service at the Cutting Edge site.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	-	6,196.07	
02-000-4040	REFINERY WATER UTILITY FEES	-	56.50	
02-000-4070	GAIN ON SALE	-	1,791,722.44	
02-000-4075	EASMENT REVENUE	-	30,000.00	
	WATER FUND REVENUES	-	1,827,975.01	

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	-	33,844.81	
02-000-5120	ELECTRICITY - WF	-	2,823.31	
02-000-5150	HEATING FUEL - WF	-	62.16	
02-000-5270	LEGAL - WF	-	11,789.12	
02-000-5290	MAINTENANCE / BUILDING - WF	-	225.00	
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	
02-000-8000	TRANSFER OUT - GENERAL FUND	-	1,493,720.46	
	WATER FUND EXPENDITURES	-	1,542,992.31	
	NET INCOME (DEFICIT)	-	284,982.70	

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	140,526.72	
	REAL ESTATE TRANSFER TAX REVENUES	-	140,526.72	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	140,526.72	
	REAL ESTATE TRANSFER TAX EXPENDITURES	-	140,526.72	
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,036.76	
	STREETS REVENUES	-	49,036.76	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	30,736.00	
	STREETS EXPENDITURES	-	30,736.00	
	NET CHANGE IN FUND BALANCE	-	18,300.76	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	44.51	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	44.51	
03-130-0000	REVOLVING LOAN FACADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	44.51	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	939.48	
	SALLE FUND REVENUES	-	939.48	
03-140-5000	SALARIES	-	939.48	
	SALLE FUND EXPENDITURES	-	939.48	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	604.66	
	EIDE FUND REVENUES	-	604.66	
03-150-5000	SALARIES	-	604.66	
	EIDE FUND EXPENDITURES	-	604.66	
	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	-	24,700.00	
	MAYOR'S BALL EXPENDITURES	-	24,700.00	
	NET CHANGE IN FUND BALANCE	-	(24,900.00)	

Delaware City Day Component Unit:

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

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of February 28, 2021 and compared to prior month balances, as well as a check register for the month of February 2021.

DESCRIPTION	1/31/2021	2/28/2021	DIFFERENCE
CASH - GENERAL FUND CHECKING	272,547.39	182,157.81	(90,389.58)
CASH - WSFS MONEY MARKET	744,611.87	744,640.44	28.57
CASH - VIOLENT CRIMES CHECKING ACCOUNT	15,270.15	15,270.15	-
CASH - GRANT IN AID CHECKING	25.00	-	(25.00)
CASH - MUNICIPAL STREET AID FUND	53,565.86	36,124.06	(17,441.80)
CASH - REVOLVING LOAN FACADE FUND	72,229.21	72,231.98	2.77
CASH - SALLE FUND	2,320.02	2,320.02	-
CASH - EIDE FUND	3,766.72	3,766.72	-
CASH - MAYOR'S BALL ACCOUNT	29,347.18	29,347.18	-
CASH - DELAWARE CITY DAY COMMITTEE	39,326.03	39,326.03	-
WSFS WEALTH INVESTMENT ACCOUNT	1,248,390.56	1252399.25	4,008.69
TOTAL RECONCILED BALANCE	2,481,399.99	2,377,583.64	(103,816.35)

Check #	Check Date	Vendor Name	Description	Amount
14495	2/2/2021	CANON FINANCIAL SERVICIES, INC.	1ST FLOOR COPIER LEASE	397.93
14496	2/2/2021	CERTIFIED SEAL CO.	STREET SWEEPING - DEC 15 & 16	1,200.00
14497	2/2/2021	COUNTY BUILDING SERVICES, INC.	DEC 2020 JANITORIAL SERVICES	525.00
14498	2/2/2021	CRYSTAL SPRINGS	6 X 5 GALLON BOTTLES	54.30
14499	2/2/2021	THE CUTTING EDGE, INC.	FEB 2021 MAINTENANCE/BRUSH CON	1,920.00
14499	2/2/2021	THE CUTTING EDGE, INC.	FEB 2021 MAINTENANCE/BRUSH CON	2,312.00
14499	2/2/2021	THE CUTTING EDGE, INC.	REMOVAL OF 3 TREES	3,450.00
14500	2/2/2021	KCI TECHNOLOGIES	MS4 INVENTORY AND INSPECTION	3,677.50
14500	2/2/2021	KCI TECHNOLOGIES	MILEAGE	123.09
14501	2/2/2021	MAICHL'S HEATING AND AIR	WOMEN'S BATHROOM TOILET REPAIR	306.00
14501	2/2/2021	MAICHL'S HEATING AND AIR	TOWN HALL HEATING REPAIR	773.00
14503	2/2/2021	VERIZON	555-891-849-0001-39	60.08
14504	2/5/2021	FORD MOTOR CREDIT COMPANY LLC	LEASE PAYMENT NO. 1	16,892.67
14505	2/8/2021	CONNOLLY GALLAGHER, LLP	DEC2020 GENERAL REPRESENTATION	810.00
14505	2/8/2021	CONNOLLY GALLAGHER, LLP	112 JEFFERSON STREET	105.00
14505	2/8/2021	CONNOLLY GALLAGHER, LLP	121 ADAMS STREET	210.00
14505	2/8/2021	CONNOLLY GALLAGHER, LLP	230 WASHINGTON STREET	210.00
14505	2/8/2021	CONNOLLY GALLAGHER, LLP	0 CLOVER CIRCLE	280.00
14506	2/8/2021	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
14507	2/8/2021	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,159.66
14508	2/8/2021	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	78.73
14509	2/8/2021	DELMARVA POWER	5500 6398 873 - CLINTON ST	82.89
14510	2/8/2021	FUELMAN	JANUARY FUEL PURCHASES	146.39
14510	2/8/2021	FUELMAN	JANUARY FUEL PURCHASES	202.76
14510	2/8/2021	FUELMAN	JANUARY FUEL PURCHASES	130.78
14510	2/8/2021	FUELMAN	JANUARY FUEL PURCHASES	138.24
14510	2/8/2021	FUELMAN	JANUARY FUEL PURCHASES	119.53
14511	2/8/2021	NEW CASTLE COUNTY	2200900120 - 250 FIFTH ST	70.72
14511	2/8/2021	NEW CASTLE COUNTY	2200800057 - 407 CLINTON ST	19.29
14511	2/8/2021	NEW CASTLE COUNTY	2200800089 - 599 FIFTH ST	70.72
14512	2/8/2021	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - TOWN HALL	75.00
14512	2/8/2021	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - COMM CENTER	75.00
14513	2/12/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60519135	189.74
14513	2/12/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60519135	401.20
14514	2/12/2021	THE CUTTING EDGE, INC.	SNOW AND ICE CONTROL- 1/31-2/2	7,739.50
14514	2/12/2021	THE CUTTING EDGE, INC.	SEAWALL RAILING REPAIR JOB	4,000.00
14515	2/12/2021	DELMARVA POWER	5001 7876 892 - WASH ST STORM	88.66
14516	2/12/2021	DIAMOND STATE TIRE, INC.	LF FLAT REPAIR	30.00
14517	2/12/2021	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	226.95
14518	2/12/2021	MAICHL'S HEATING AND AIR	2ND FLOOR RADIATOR LEAK	153.00
14519	2/12/2021	PSC CONTRACTING, INC.	PARK LIGHTS	801.49
14519	2/12/2021	PSC CONTRACTING, INC.	SPLIT ELECTRIC SERV-511 FIFTH	14,357.24
14520	2/17/2021	2J BEST CAR WASH	JAN 2021 POLICE CAR WASHES	11.00
14521	2/17/2021	CAPITOL CLEANERS & LAUNDERERS	BAYLOR	8.02
14522	2/17/2021	THE CUTTING EDGE, INC.	SNOW AND ICE CONTROL - 2/7	1,244.75
14523	2/17/2021	DELMARVA POWER	5000 1281 877 - COMM CENTER	1,289.70
14523	2/17/2021	DELMARVA POWER	5000 1281 877 - COMM CENTER	3,536.04
14524	2/17/2021	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	293.35
14524	2/17/2021	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	492.60
14525	2/17/2021	DELMARVA POWER	5500 8577 268 - 5 WASHINGTON	469.51
14526	2/17/2021	DELMARVA POWER	5000 0009 717 - CLINTON ST	182.80
14527	2/17/2021	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	124.76
14528	2/17/2021	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	90.93
14529	2/17/2021	DELMARVA POWER	5000 0009 725 - CLINTON ST	73.08
14530	2/17/2021	DELMARVA POWER	5000 0009 774 - RT 9	20.56
14531	2/17/2021	RADARSIGN, LLC	RB021-AT BATTERY	318.00
14532	2/17/2021	GFL ENVIRONMENTAL	FEBRUARY 2021 WASTE/RECYCLING	14,725.26
14532	2/17/2021	GFL ENVIRONMENTAL	FEBRUARY 2021 WASTE/RECYCLING	2,399.41
14533	2/19/2021	THE CUTTING EDGE, INC.	SNOW AND ICE CONTROL 2/10-2/11	4,507.00
14533	2/19/2021	THE CUTTING EDGE, INC.	ICE CONTROL 2/13 - 2/14	2,200.25
14534	2/19/2021	DEARBORN NATIONAL	STD/LTD INSURANCE - MARCH 2021	284.12
14534	2/19/2021	DEARBORN NATIONAL	STD/LTD INSURANCE - MARCH 2021	346.48
14535	2/19/2021	DIAMOND COMPUTER INC.	NETWORK INFRASTRUCTURE INFO	150.00
14536	2/19/2021	NATIONWIDE	FEB 2021 INSURANCE	3,544.14
14537	2/19/2021	RHODUNDA, WILLIAMS, & KONDRASCHOW	JAN2021 GENERAL REPRESENTATION	6,843.75
14538	2/19/2021	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - MARCH 2021	758.36
14538	2/19/2021	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - MARCH 2021	2,772.96
14539	2/19/2021	VERIZON WIRELESS	720104185-00001 1/04 - 2/03	200.05
14540	2/19/2021	VERIZON	756-087-692-0001-54 CC	149.00
14541	2/19/2021	VERIZON	152-016-682-0001-78 TOWN HALL	689.85
14542	2/23/2021	ALLEN SOULLIARD	WATER SERVICE DEPOSIT REFUND	200.00
14543	2/23/2021	CANON FINANCIAL SERVICIES, INC.	1ST FLOOR COPIER LEASE	397.93
14544	2/23/2021	CLARENCE GREEN	WATER SERVICE DEPOSIT REFUND	200.00
14545	2/23/2021	COUNTY BUILDING SERVICES, INC.	JANUARY 2021 JANITORIAL SVCS	525.00
14546	2/23/2021	DANIEL DELPINO	WATER SERVICE DEPOSIT REFUND	200.00
14547	2/23/2021	DEBORAH JEAN BETTER	WATER SERVICE DEPOSIT REFUND	200.00
14548	2/23/2021	DELAWARE EMPLOYMENT TRNG FUND	DE EMPLOYMENT TRAINING FUND	70.67
14549	2/23/2021	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPROV	792.00
14550	2/23/2021	FELIX MENDOZA SILVA	WATER SERVICE DEPOSIT REFUND	200.00
14551	2/23/2021	JAMES ELLIS	WATER SERVICE DEPOSIT REFUND	200.00
14552	2/23/2021	JENNIFER BUCKSON	WATER SERVICE DEPOSIT REFUND	200.00
14553	2/23/2021	MICHAEL CHAMBLEE	WATER SERVICE DEPOSIT REFUND	200.00
14554	2/23/2021	RICHARD COMBS	WATER SERVICE DEPOSIT REFUND	200.00
14555	2/23/2021	WILLIAM DAVIS	WATER SERVICE DEPOSIT REFUND	200.00
14557	2/24/2021	TALKINGTON COMMUNICATIONS	NETWORK EQUIPMENT	5,409.50
14558	2/24/2021	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - MARCH 2021	38.00
14558	2/24/2021	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - MARCH 2021	38.00

122,814.89