

City of Delaware City
Delaware
April 12, 2021

TO: Mayor and City Council
VIA: Chief David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of March 31, 2021

Below please find the internal (unaudited) income and expense statement and check register for the 9 months ended March 31, 2021.

| General Fund Revenues | | | |
|-------------------------------------------------|---------------------|---------------------|----------------|
| Department | Budget | Actual | % |
| Non-Departmental | 1,266,620.00 | 2,761,560.87 | 218.03% |
| General Administratio | 210,000.00 | 249,987.88 | 119.04% |
| Code Enforcement | 5,000.00 | 7,750.00 | 155.00% |
| Public Safety | 442,850.00 | 72,138.85 | 16.29% |
| Community Center | 61,000.00 | 42,958.85 | 70.42% |
| Sanitation | 7,000.00 | 5,568.00 | 79.54% |
| Stormwater | - | 11,351.74 | 0.00% |
| Streets | - | 30,736.00 | 0.00% |
| Drainage | - | - | 0.00% |
| Total General Fund Re | 1,992,470.00 | 3,182,052.19 | 159.70% |
| General Fund Expenditures | | | |
| Department | Budget | Actual | % |
| General Administratio | 978,950.00 | 566,936.27 | 57.91% |
| Code Enforcement | 12,200.00 | 5,790.19 | 47.46% |
| Public Safety | 435,650.00 | 341,428.59 | 78.37% |
| Community Center | 57,600.00 | 85,631.29 | 148.67% |
| Public Works | 36,000.00 | 38,810.33 | 107.81% |
| Sanitation | 168,000.00 | 131,947.92 | 78.54% |
| Yard Waste | 30,000.00 | 20,808.00 | 69.36% |
| Stormwater | 33,000.00 | 24,024.22 | 72.80% |
| Streets | 36,000.00 | 41,838.52 | 116.22% |
| Drainage | 1,500.00 | 7,440.20 | 496.01% |
| Parks | 40,500.00 | 24,324.36 | 60.06% |
| Tree Management | 10,000.00 | 9,820.50 | 98.21% |
| Recycling Collections | 30,000.00 | 21,506.82 | 71.69% |
| Debt Service | 123,070.00 | 63,176.62 | 51.33% |
| Total General Fund Ex | 1,992,470.00 | 1,383,483.83 | 69.44% |
| General Fund Operating Surplus (Deficit) | | 1,798,568.36 | |

General Fund:

The General Fund currently has an operating surplus of \$1,798,568.36.

\$1,493,720.46 of the surplus is attributed to the sale of the water system.

General Fund revenues are trending at 160% of the budget and expenditures are currently trending at 69% of the budget.

| Account | Account Description | Budget | Actual | Variance |
|---------|-------------------------------|--------------|---------------------|----------|
| | GENERAL FUND REVENUES | 1,992,470.00 | 3,182,052.19 | |
| | GENERAL FUND EXPENDITURES | 1,992,470.00 | 1,383,483.83 | |
| | CHANGE IN FUND BALANCE | - | 1,798,568.36 | |

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 | - | 10,077.30 | 10,077.30 |
| 01-000-4003 | INVESTMENT INCOME | - | 52,833.45 | 52,833.45 |
| 01-000-4005 | INTEREST INCOME | 500.00 | 586.69 | 86.69 |
| 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 | - | 15,673.00 | 15,673.00 |
| 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 | 148,613.97 | 58,613.97 |
| | NON-DEPARTMENTAL REVENUES | 1,266,620.00 | 2,761,560.87 | 1,494,940.87 |

Non-Departmental revenues continue to trend over the FY'21 budget.

General Administration Revenues:

| Account | Account Description | Budget | Actual | Variance |
|-------------|----------------------------------------|-------------------|-------------------|------------------|
| 01-000-4020 | LICENSES AND PERMITS | 70,000.00 | 61,998.75 | (8,001.25) |
| 01-000-4025 | MISCELLANEOUS REVENUE | - | 1,735.00 | 1,735.00 |
| 01-000-4035 | SALES - GA | 400.00 | 73.00 | (327.00) |
| 01-000-4045 | RENTAL PROPERTY | 27,600.00 | 22,700.00 | (4,900.00) |
| 01-000-4050 | CELL TOWER LEASE / BALLFIELD | 76,000.00 | 58,829.29 | (17,170.71) |
| 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 | 249,987.88 | 39,987.88 |

General Administration revenues are currently at 119% of the fiscal year budget. Most revenue lines are trending either ahead or within expectations at this time of the fiscal year.

General Administration Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--------------------------------------------|-------------------|-------------------|-------------------|
| 01-000-5000 | SALARIES - GENERAL ADMINISTRATION | 190,700.00 | 143,625.12 | 47,074.88 |
| 01-000-5005 | SALARIES - MAYOR & COUNCIL | 750.00 | 375.00 | 375.00 |
| 01-000-5006 | SALARIES - CITY SECRETARY | 3,600.00 | 1,575.00 | 2,025.00 |
| 01-000-5010 | PAYROLL TAXES - GA | 18,000.00 | 12,149.30 | 5,850.70 |
| 01-000-5020 | RETIREMENT PLAN - GA | 5,000.00 | 3,879.00 | 1,121.00 |
| 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 | 1,647.25 | 352.75 |
| 01-000-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - GA | 20,000.00 | 18,556.05 | 1,443.95 |
| 01-000-5095 | GIFTS AND AWARDS | 300.00 | - | 300.00 |
| 01-000-5100 | DUES/SUBSCRIPTIONS/MEETINGS - GA | 2,500.00 | 1,790.90 | 709.10 |
| 01-000-5110 | ELECTION EXPENSE - GA | 600.00 | - | 600.00 |
| 01-000-5120 | ELECTRICITY - GA | 55,000.00 | 48,588.51 | 6,411.49 |
| 01-000-5130 | ENTERTAINMENT/ACTIVITIES - GA | 250.00 | - | 250.00 |
| 01-000-5135 | FEES/INTEREST/PENALTIES - GA | 2,000.00 | 1,852.22 | 147.78 |
| 01-000-5150 | HEATING FUEL - GA | 2,000.00 | 1,231.99 | 768.01 |
| 01-000-5160 | INSURANCE / GENERAL - GA | 60,000.00 | 43,768.51 | 16,231.49 |
| 01-000-5170 | INSURANCE / HEALTH - GA | 15,000.00 | 8,415.55 | 6,584.45 |
| 01-000-5190 | INSURANCE / PUB. OFF. LIAB. - GA | 9,000.00 | - | 9,000.00 |
| 01-000-5250 | LEASE - PURCHASE/EQUIPMENT - GA | 5,000.00 | 8,990.87 | (3,990.87) |
| 01-000-5270 | LEGAL - GA | 55,000.00 | 78,109.96 | (23,109.96) |
| 01-000-5280 | MAILINGS / POSTAGE - GA | 3,000.00 | 1,386.82 | 1,613.18 |
| 01-000-5290 | MAINTENANCE / BUILDING - GA | 15,000.00 | 41,078.55 | (26,078.55) |
| 01-000-5300 | MAINTENANCE / EQUIPMENT - GA | 200.00 | 125.00 | 75.00 |
| 01-000-5330 | MATERIALS & SUPPLIES - GA | 1,000.00 | 647.96 | 352.04 |
| 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 | 28,755.67 | 6,244.33 |
| 01-000-5365 | SEWER CHARGES NEW CASTLE COUNTY - GA | 200.00 | 270.03 | (70.03) |
| 01-000-5370 | TELEPHONE - GA | 9,500.00 | 6,807.08 | 2,692.92 |
| 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 | - | 57,927.50 | (57,927.50) |
| 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 | 566,936.27 | 412,013.73 |

Overall general Administration expenses are currently trending at 58% of the fiscal year budget. Expense lines currently trending at substantial amounts above the budget are legal and building maintenance and improvements.

****Currently reviewing lease/purchase equipment account line.****

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 | 7,750.00 | 2,750.00 |
| | CODE ENFORCEMENT REVENUES | 5,000.00 | 7,750.00 | 2,750.00 |
| 01-050-5000 | SALARIES - CE | 10,400.00 | 5,180.00 | 5,220.00 |
| 01-050-5010 | PAYROLL TAXES - CE | 850.00 | 489.52 | 360.48 |
| 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 | 5,790.19 | 6,409.81 |

Code Enforcement revenues are currently at 155% of the adopted budget. Expenditures are currently at 47% 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 | 5,092.95 | (4,407.05) |
| 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 | - | 2,700.00 | 2,700.00 |
| 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 | - | 6,269.90 | 6,269.90 |
| 01-103-4900 | OFFICE OF HIGHWAY SAFETY | - | 4,758.00 | 4,758.00 |
| | PUBLIC SAFETY REVENUES | 442,850.00 | 72,138.85 | (370,711.15) |

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|------------------------------------------|-------------------|-------------------|------------------|
| 01-100-5000 | SALARIES - FULL-TIME DUTY | 292,480.00 | 148,839.86 | 143,640.14 |
| 01-100-5002 | SALARIES - EXTRA DUTY | - | 875.00 | (875.00) |
| 01-100-5003 | SALARIES - OVERTIME | - | 6,353.63 | (6,353.63) |
| 01-100-5010 | PAYROLL TAXES - PS | 26,350.00 | 13,893.40 | 12,456.60 |
| 01-100-5020 | RETIREMENT PLANS - PS | 4,000.00 | 3,341.01 | 658.99 |
| 01-100-5065 | CELL PHONES / MDT AIR-CARD SERVICE - PS | 2,500.00 | 1,802.27 | 697.73 |
| 01-100-5070 | CONTRACTUAL/PROFESSIONAL SERVICE - PS | 3,100.00 | 4,894.00 | (1,794.00) |
| 01-100-5100 | DUES/SUBSCRIPTIONS - PS | 700.00 | 119.92 | 580.08 |
| 01-100-5120 | ELECTRICITY - PS | 10,000.00 | 10,746.16 | (746.16) |
| 01-100-5140 | GAS & OIL / VEHICLE - PS | 12,500.00 | 6,687.12 | 5,812.88 |
| 01-100-5150 | HEATING FUEL - PS | 1,000.00 | 851.74 | 148.26 |
| 01-100-5170 | INSURANCE / HEALTH - PS | 35,000.00 | 28,644.04 | 6,355.96 |
| 01-100-5250 | LEASE - PURCHASE/EQUIPMENT - PS | 9,000.00 | 7,954.70 | 1,045.30 |
| 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 | 4,038.30 | 6,061.70 |
| 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 | 3,852.27 | (852.27) |
| 01-100-5401 | UNIFORM & PERSONAL EQUIPMENT - CARES ACT | - | 2,411.17 | (2,411.17) |
| 01-101-0000 | COMBAT VIOLENT CRIME | - | - | - |
| 01-101-5000 | SALARIES | - | 5,292.61 | (5,292.61) |
| 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 | 341,428.59 | 94,221.41 |

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) |

No change in revenues since last month's report.

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

March expenditures consisted mainly of normal operating expenses. Additional expenses were incurred for contractual services for repair to the wifi in the building and payment of the 2019 annual franchise taxes.

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|----------------------------------------|------------------|------------------|--------------------|
| 01-200-5000 | SALARIES - CC | 6,000.00 | 4,500.00 | 1,500.00 |
| 01-200-5010 | PAYROLL TAXES - CC | 600.00 | 425.26 | 174.74 |
| 01-200-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - CC | 2,000.00 | 701.00 | 1,299.00 |
| 01-200-5120 | ELECTRICITY - CC | 16,000.00 | 12,247.14 | 3,752.86 |
| 01-200-5150 | HEATING FUEL - CC | 15,000.00 | 14,377.99 | 622.01 |
| 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 | 1,142.36 | 57.64 |
| 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 | 85,631.29 | (28,031.29) |

Public Works:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|----------------------------------------|------------------|------------------|-------------------|
| 01-300-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - PW | 30,000.00 | 30,162.91 | (162.91) |
| 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 | 38,810.33 | (2,810.33) |

Public Works expenditures are currently over the adopted budget by \$2,810.33.

The request for assistance to FEMA for Hurricane Isaias has been completed and will help with some of the overages. We are currently waiting on approval.

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 | 131,947.92 | 36,052.08 |
| | SANITATION EXPENDITURES | 168,000.00 | 131,947.92 | 36,052.08 |

Yard Waste:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|----------------------------------------|------------------|------------------|-----------------|
| 01-360-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - YW | 30,000.00 | 20,808.00 | 9,192.00 |
| | YARDWASTE EXPENDITURES | 30,000.00 | 20,808.00 | 9,192.00 |

Stormwater:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|----------------------------------------|------------------|------------------|------------------|
| 01-380-4800 | DNREC - SWMPG 20-06 | - | 11,351.74 | 11,351.74 |
| | STORMWATER REVENUES | - | 11,351.74 | 11,351.74 |
| 01-380-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - SW | 30,000.00 | 23,153.48 | 6,846.52 |
| 01-380-5120 | ELECTRICITY - SW | 3,000.00 | 870.74 | 2,129.26 |
| | STORMWATER EXPENDITURES | 33,000.00 | 24,024.22 | 8,975.78 |

The SWMP project has been completed by KCI. A reimbursement request has been submitted to DNREC for the matching grant amount listed above. Currently awaiting receipt of funds.

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 | 26,443.52 | (6,443.52) |
| 01-400-5120 | ELECTRICITY - ST | 5,000.00 | 2,505.90 | 2,494.10 |
| 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 | 41,838.52 | (5,838.52) |

Increased contractual/professional services is due to snow and ice control expenses for the multiple snow days in February. Note: The remaining Municipal Street Aid will be utilized for paving projects within the city that began this month.

Drainage:

| Account | Account Description | Budget | Actual | Variance |
|-------------|----------------------------------------|-----------------|-----------------|-------------------|
| 01-450-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - DR | - | 7,440.20 | (7,440.20) |
| 01-450-5310 | MAINTENANCE / DRAINAGE - DR | 1,500.00 | - | 1,500.00 |
| | DRAINAGE EXPENDITURES | 1,500.00 | 7,440.20 | (5,940.20) |

The increase in contractual/professional services is attributed to the Harbor Street pump project.

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 | 1,110.88 | (610.88) |
| | PARKS EXPENDITURES | 40,500.00 | 24,324.36 | 16,175.64 |

Add'l materials & supplies expenses for the park for March were for the purchase of mutt mitts for the parks.

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 | 21,506.82 | 8,493.18 |
| | RECYCLING EXPENDITURES | 30,000.00 | 21,506.82 | 8,493.18 |

Recycling expenditures continue to be 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 | 11,268.00 | 3,756.00 |
| 01-600-5902 | DEBT SERVICE - STREET BOND WSFS REFI | 32,980.00 | 0 | 32,980.00 |
| 01-600-5903 | DEBT SERVICE - VERIZON APPEAL | 28,752.00 | 28,751.84 | 0.16 |
| | DEBT SERVICE EXPENDITURES | 123,070.00 | 63,176.62 | 59,893.38 |

Debt service expenditures continue to be on track within the current budget.

Water Fund:

The Water Fund currently has a net income of \$284,981.86. This is a \$.84 decrease from last month's report due to an adjustment in water utility fees for the month. There were no changes to expenditures since last month's report.

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|-----------------------------|--------|---------------------|----------|
| 02-000-4000 | WATER UTILITY FEES | - | 6,195.23 | |
| 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 | - | 1,827,974.17 | |

| 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) | - | 284,981.86 | |

Real Estate Transfer Tax Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|----------------------------------------------|--------|-------------------|----------|
| 03-110-4040 | REAL ESTATE TRANSFER TAXES | - | 148,613.97 | |
| | REAL ESTATE TRANSFER TAX REVENUES | - | 148,613.97 | |
| 03-110-8000 | TRANSFER OUT - GENERAL FUND | - | 148,613.97 | |
| | REAL ESTATE TRANSFER TAX EXPENDITURES | - | 148,613.97 | |
| | 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 | - | 47.58 | |
| | FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES | - | 47.58 | |
| 03-130-0000 | REVOLVING LOAN FACADE PROGRAM | - | - | |
| | FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES | - | - | |
| | NET CHANGE IN FUND BALANCE | - | 47.58 | |

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 | - | 25,125.00 | |
| | MAYOR'S BALL EXPENDITURES | - | 25,125.00 | |
| | NET CHANGE IN FUND BALANCE | - | (25,325.00) | |

March expenditures consisted of \$425.00 payment to Eco Plastic Products for a 6 ft park bench.

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 March 31, 2021 and compared to prior month balances, as well as a check register for the month of March 2021.

| DESCRIPTION | 2/28/2021 | 3/31/2021 | DIFFERENCE |
|----------------------------------------|---------------------|---------------------|---------------------|
| CASH - GENERAL FUND CHECKING | 182,157.81 | 51,475.15 | (130,682.66) |
| CASH - WSFS MONEY MARKET | 744,640.44 | 744,672.06 | 31.62 |
| CASH - VIOLENT CRIMES CHECKING ACCOUNT | 15,270.15 | 15,176.39 | (93.76) |
| CASH - GRANT IN AID CHECKING | - | 75.00 | 75.00 |
| CASH - MUNICIPAL STREET AID FUND | 36,124.06 | 36,106.85 | (17.21) |
| CASH - REVOLVING LOAN FACADE FUND | 72,231.98 | 72,235.05 | 3.07 |
| 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 | 28,922.18 | (425.00) |
| CASH - DELAWARE CITY DAY COMMITTEE | 39,326.03 | 39,326.03 | - |
| WSFS WEALTH INVESTMENT ACCOUNT | 1,252,399.25 | 1,252,833.45 | 434.20 |
| TOTAL RECONCILED BALANCE | 2,377,583.64 | 2,246,908.90 | (130,674.74) |

| Check # | Check Date | Vendor Name | Description | Amount |
|---------|------------|-----------------------------------|--------------------------------|-------------------|
| 14559 | 3/1/2021 | PAUL LYONS SR | WATER SERVICE DEPOSIT REFUND | 200.00 |
| 14560 | 3/1/2021 | RANDALL THOMAS | WATER SERVICE DEPOSIT REFUND | 200.00 |
| 14561 | 3/1/2021 | SCOTT MOON | WATER SERVICE DEPOSIT REFUND | 200.00 |
| 14562 | 3/1/2021 | TERRY HARTER | WATER SERVICE DEPOSIT REFUND | 200.00 |
| 14563 | 3/4/2021 | CRYSTAL SPRINGS | 3 X 5 GALLON BOTTLES | 19.60 |
| 14564 | 3/4/2021 | THE CUTTING EDGE, INC. | MAR 2021 MAINTENANCE/BRUSH CON | 4,232.00 |
| 14564 | 3/4/2021 | THE CUTTING EDGE, INC. | SNOW AND ICE CONTROL 2/18-2/22 | 10,627.02 |
| 14565 | 3/4/2021 | DE LAGE LANDEN FINANCIAL SERV | 2ND FLOOR COPIER LEASE | 161.70 |
| 14566 | 3/4/2021 | DELMARVA POWER | 5500 0544 167 - TOWN HALL | 3,178.33 |
| 14567 | 3/4/2021 | DUFFIELD ASSOCIATES, INC. | CLINTON STREET OUTFALL IMPROV | 2,211.00 |
| 14568 | 3/4/2021 | FUELMAN | FEB 2021 FUEL PURCHASES | 564.28 |
| 14569 | 3/4/2021 | GS DIRECT, LLC (AU1) | JAN 2021 PPA AGREEMENT | 1,584.47 |
| 14570 | 3/4/2021 | KCI TECHNOLOGIES | JOB NO. 171603872B (MS4) | 2,731.88 |
| 14571 | 3/4/2021 | PSC CONTRACTING, INC. | INTERCOM INSTALL - TOWN HALL | 2,892.00 |
| 14572 | 3/4/2021 | TALKINGTON COMMUNICATIONS | LAPTOP SETUP/COMM CENTER WIFI | 1,375.00 |
| 14573 | 3/4/2021 | VERIZON | 555-891-849-0001-39 | 60.08 |
| 14574 | 3/9/2021 | ACTION SECURITY/MD ELECTRIC | TOWN HALL SECURITY SERVICE | 336.00 |
| 14575 | 3/9/2021 | BUILDING INSPECTION | DEC 2020 PERMIT FEES | 1,495.00 |
| 14576 | 3/9/2021 | CONNOLLY GALLAGHER, LLP | JAN2021 GENERAL REPRESENTATION | 1,420.00 |
| 14577 | 3/9/2021 | DIAMOND STATE TIRE, INC. | TURN SIGNAL LIGHTS - FORD SUV | 25.00 |
| 14578 | 3/9/2021 | DIAMOND COMPUTER INC. | MONTHLY ONLINE BACKUP SERVICE | 226.95 |
| 14579 | 3/9/2021 | MAICHL'S HEATING AND AIR | BOILER SYSTEM REPAIR | 7,621.00 |
| 14580 | 3/9/2021 | TALKINGTON COMMUNICATIONS | TELECONFERENCE SET-UP | 125.00 |
| 14581 | 3/9/2021 | WHITTAKER BROTHERS, INC. | ESCROW REFUND | 2,631.22 |
| 14582 | 3/11/2021 | AECOM TECHNICAL SERVICES, INC. | FORT DUPONT REVIEW - 60519135 | 286.55 |
| 14583 | 3/11/2021 | CAPITOL CLEANERS & LAUNDERERS | FEB 2021 DRY CLEANING | 9.79 |
| 14584 | 3/11/2021 | DELMARVA POWER | 5000 1281 877 - BAYARD ST | 5,243.82 |
| 14585 | 3/11/2021 | DELMARVA POWER | 5000 0009 386 - 407 CLINTON ST | 895.20 |
| 14586 | 3/11/2021 | DELMARVA POWER | 5500 8577 268 - 5 WASHINGTON | 628.58 |
| 14587 | 3/11/2021 | DELMARVA POWER | 5000 0009 717 - CLINTON ST | 142.63 |
| 14588 | 3/11/2021 | DELMARVA POWER | 5500 8576 260 - 3RD & CANAL ST | 109.67 |
| 14589 | 3/11/2021 | DELMARVA POWER | 5001 7876 892 - WASH ST STORM | 89.50 |
| 14590 | 3/11/2021 | DELMARVA POWER | 5000 0009 758 - CANAL&WILLIAMS | 83.67 |
| 14591 | 3/11/2021 | DELMARVA POWER | 5500 6398 055 - WASHINGTON ST | 73.63 |
| 14592 | 3/11/2021 | DELMARVA POWER | 5000 0009 725 - CLINTON ST | 65.90 |
| 14593 | 3/11/2021 | DELMARVA POWER | 5500 6398 873 - CLINTON ST | 65.30 |
| 14594 | 3/11/2021 | DELMARVA POWER | 5000 0009 774 - RT 9 | 20.49 |
| 14595 | 3/11/2021 | DIAMOND STATE TOWER | ATTIC AND 2ND FLOOR REPAIRS | 19,055.50 |
| 14596 | 3/11/2021 | ROCKWELL DUPONT I, LLC | 2019 ESCROW REFUNDS | 11,102.48 |
| 14597 | 3/16/2021 | THE CUTTING EDGE, INC. | WELL #4 CLEAN-OUT | 1,225.85 |
| 14598 | 3/16/2021 | DUFFIELD ASSOCIATES, INC. | CLINTON STREET OUTFALL IMPROV | 792.00 |
| 14599 | 3/16/2021 | MAICHL'S HEATING AND AIR | BOILER ISSUE | 287.00 |
| 14600 | 3/16/2021 | MUTT MITT | MUTT MITTS | 99.44 |
| 14601 | 3/16/2021 | VERIZON WIRELESS | 720104185-00001 02/04 - 03/03 | 200.05 |
| 14602 | 3/22/2021 | AECOM TECHNICAL SERVICES, INC. | PROJECT NO. 60520438 - GEN SVS | 137.26 |
| 14602 | 3/22/2021 | AECOM TECHNICAL SERVICES, INC. | FORT DUPONT REVIEW | 879.67 |
| 14603 | 3/22/2021 | DEARBORN NATIONAL | STD/LTD INSURANCE - APRIL 2021 | 630.60 |
| 14604 | 3/22/2021 | DIAMOND STATE TIRE, INC. | ALTERNATOR & BATTERY - CHARGER | 1,208.00 |
| 14605 | 3/22/2021 | GFL ENVIRONMENTAL | MARCH 2021 WASTE/RECYCLING | 17,124.67 |
| 14606 | 3/22/2021 | KCI TECHNOLOGIES | JOB NO. 171603872B (MS4) | 647.50 |
| 14607 | 3/22/2021 | NATIONWIDE | MARCH 2021 INSURANCE | 3,544.14 |
| 14608 | 3/22/2021 | RHODUNDA, WILLIAMS, & KONDRASCHOW | FEB2021 GENERAL REPRESENTATION | 7,000.00 |
| 14609 | 3/22/2021 | STATE OF DE - OMB FINANCIAL OP | HEALTH INSURANCE - APRIL 2021 | 3,531.32 |
| 14610 | 3/22/2021 | VERIZON | 756-087-692-0001-54 | 149.00 |
| 14611 | 3/25/2021 | CANON FINANCIAL SERVCIES, INC. | 1ST FLOOR COPIER LEASE | 397.93 |
| 14612 | 3/25/2021 | DELTA DENTAL OF DELAWARE, INC. | DENTAL INSURANCE - APRIL 2021 | 337.08 |
| 14613 | 3/25/2021 | DIAMOND STATE TIRE, INC. | HEAD LAMP REPAIR - TAURUS | 43.00 |
| 14614 | 3/25/2021 | VERIZON | 152-016-685-0001-78 | 689.85 |
| 14615 | 3/30/2021 | THE CUTTING EDGE, INC. | APR 2021 BRUSH/MAINTENANCE CON | 4,232.00 |
| 14616 | 3/30/2021 | GS DIRECT, LLC (AU1) | FEB 2021 PPA AGREEMENT | 966.18 |
| | | | | 126,312.78 |