

**City of Delaware City  
Delaware  
May 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 April 30, 2021**

Below please find the internal (unaudited) income and expense statement and check register for the 10 months ended April 30, 2021.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,266,620.00	2,809,660.07	221.82%
General Administration	210,000.00	269,126.48	128.16%
Code Enforcement	5,000.00	7,400.00	148.00%
Public Safety	442,850.00	72,887.35	16.46%
Community Center	61,000.00	42,958.85	70.42%
Sanitation	7,000.00	7,524.00	107.49%
Stormwater	-	11,351.74	0.00%
Streets	-	63,836.00	0.00%
Drainage	-	-	0.00%
<b>Total General Fund Revenues</b>	<b>1,992,470.00</b>	<b>3,284,744.49</b>	<b>164.86%</b>
<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	978,950.00	625,885.53	63.93%
Code Enforcement	12,200.00	6,403.11	52.48%
Public Safety	435,650.00	365,482.12	83.89%
Community Center	57,600.00	92,517.76	160.62%
Public Works	36,000.00	40,118.33	111.44%
Sanitation	168,000.00	146,673.18	87.31%
Yard Waste	30,000.00	20,808.00	69.36%
Stormwater	33,000.00	24,113.41	73.07%
Streets	36,000.00	75,336.38	209.27%
Drainage	1,500.00	7,440.20	496.01%
Parks	40,500.00	25,224.24	62.28%
Tree Management	10,000.00	9,820.50	98.21%
Recycling Collections	30,000.00	23,906.23	79.69%
Debt Service	123,070.00	64,428.62	52.35%
<b>Total General Fund Expenditures</b>	<b>1,992,470.00</b>	<b>1,528,157.61</b>	<b>76.70%</b>
<b>General Fund Operating Surplus (Deficit)</b>		<b>1,756,586.88</b>	

**General Fund:**

The General Fund currently has an operating surplus of \$1,756,586.88.

General Fund revenues are trending at 165% of the budget and expenditures are currently trending at 77% of the budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,992,470.00	3,284,744.49	
	GENERAL FUND EXPENDITURES	1,992,470.00	1,528,157.61	
	<b>CHANGE IN FUND BALANCE</b>	-	<b>1,756,586.88</b>	

**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	823,813.97	12,813.97
01-000-4002	REAL ESTATE PENALTIES	-	7,757.81	7,757.81
01-000-4003	INVESTMENT INCOME	-	69,320.81	69,320.81
01-000-4005	INTEREST INCOME	500.00	614.96	114.96
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	184,992.03	94,992.03
	<b>NON-DEPARTMENTAL REVENUES</b>	<b>1,266,620.00</b>	<b>2,809,660.07</b>	<b>1,543,040.07</b>

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	65,028.75	(4,971.25)
01-000-4025	MISCELLANEOUS REVENUE	-	1,740.00	1,740.00
01-000-4035	SALES - GA	400.00	80.50	(319.50)
01-000-4045	RENTAL PROPERTY	27,600.00	25,600.00	(2,000.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	72,025.39	(3,974.61)
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
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>210,000.00</b>	<b>269,126.48</b>	<b>59,126.48</b>

General Administration revenues are currently at 128% of the fiscal year budget. Most revenue lines are trending either ahead or within expectations at this time of the fiscal year.

General Administration expenses are currently trending at 64% of the fiscal year budget.

**General Administration Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	190,700.00	159,516.80	31,183.20
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	750.00	-
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	1,942.50	1,657.50
01-000-5010	PAYROLL TAXES - GA	18,000.00	13,519.17	4,480.83
01-000-5020	RETIREMENT PLAN - GA	5,000.00	4,401.50	598.50
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	1,774.45	225.55
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	19,348.00	652.00
01-000-5095	GIFTS AND AWARDS	300.00	163.98	136.02
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	1,817.89	682.11
01-000-5110	ELECTION EXPENSE - GA	600.00	583.48	16.52
01-000-5120	ELECTRICITY - GA	55,000.00	53,105.43	1,894.57
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	-	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	2,000.00	2,163.24	(163.24)
01-000-5150	HEATING FUEL - GA	2,000.00	1,455.02	544.98
01-000-5160	INSURANCE / GENERAL - GA	60,000.00	45,620.05	14,379.95
01-000-5170	INSURANCE / HEALTH - GA	15,000.00	9,357.21	5,642.79
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	8,365.00	635.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,000.00	9,388.80	(4,388.80)
01-000-5270	LEGAL - GA	55,000.00	94,025.71	(39,025.71)
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,496.82	1,503.18
01-000-5290	MAINTENANCE / BUILDING - GA	15,000.00	41,678.55	(26,678.55)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	200.00	125.00	75.00
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	827.96	172.04
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	1,473.21	(973.21)
01-000-5350	OFFICE SUPPLIES - GA	5,000.00	1,635.53	3,364.47
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	32,815.02	2,184.98
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	360.04	(160.04)
01-000-5370	TELEPHONE - GA	9,500.00	7,553.81	1,946.19
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,000.00	36.00	2,964.00
01-000-5500	WATER - ARTESIAN	-	362.02	(362.02)
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)
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>978,950.00</b>	<b>625,885.53</b>	<b>353,064.47</b>

**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	7,400.00	2,400.00
	<b>CODE ENFORCEMENT REVENUES</b>	<b>5,000.00</b>	<b>7,400.00</b>	<b>2,400.00</b>
01-050-5000	SALARIES - CE	10,400.00	5,740.00	4,660.00
01-050-5010	PAYROLL TAXES - CE	850.00	542.44	307.56
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
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>12,200.00</b>	<b>6,403.11</b>	<b>5,796.89</b>

Code Enforcement revenues are currently at 148% of the adopted budget. Expenditures are currently at 52% 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	5,241.45	(4,258.55)
01-100-4015	DONATIONS - PS	-	300.00	300.00
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	-	3,000.00	3,000.00
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
	<b>PUBLIC SAFETY REVENUES</b>	<b>442,850.00</b>	<b>72,887.35</b>	<b>(369,962.65)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	292,480.00	159,838.20	132,641.80
01-100-5002	SALARIES - EXTRA DUTY	-	875.00	(875.00)
01-100-5003	SALARIES - OVERTIME	-	6,466.13	(6,466.13)
01-100-5010	PAYROLL TAXES - PS	26,350.00	14,929.19	11,420.81
01-100-5020	RETIREMENT PLANS - PS	4,000.00	3,924.25	75.75
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	2,002.32	497.68
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	3,100.00	5,119.00	(2,019.00)
01-100-5100	DUES/SUBSCRIPTIONS - PS	700.00	134.91	565.09
01-100-5120	ELECTRICITY - PS	10,000.00	12,045.00	(2,045.00)
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	7,373.67	5,126.33
01-100-5150	HEATING FUEL - PS	1,000.00	1,000.43	(0.43)
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	31,548.54	3,451.46
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	9,000.00	8,108.70	891.30
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	2,559.88	440.12
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	890.01	(640.01)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,100.00	4,572.09	5,527.91
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,587.54	(87.54)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	250.00	7.98	242.02
01-100-5350	OFFICE SUPPLIES - PS	300.00	510.60	(210.60)
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	100.00	200.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	3,000.00	8,225.43	(5,225.43)
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	-	3,748.18	(3,748.18)
01-103-5001	MACHINERY & EQUIPMENT	-	1,118.00	(1,118.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>435,650.00</b>	<b>365,482.12</b>	<b>70,167.88</b>

**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
	<b>COMMUNITY CENTER REVENUES</b>	<b>61,000.00</b>	<b>42,958.85</b>	<b>(18,041.15)</b>

No change in revenues since the previous month's report.

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

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	5,000.00	1,000.00
01-200-5010	PAYROLL TAXES - CC	600.00	472.51	127.49
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	726.00	1,274.00
01-200-5120	ELECTRICITY - CC	16,000.00	12,658.76	3,341.24
01-200-5150	HEATING FUEL - CC	15,000.00	16,384.87	(1,384.87)
01-200-5290	MAINTENANCE / BUILDING - CC	16,000.00	41,520.45	(25,520.45)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	475.94	24.06
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	270.02	29.98
01-200-5370	TELEPHONE - CC	1,200.00	1,291.36	(91.36)
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)
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>57,600.00</b>	<b>92,517.76</b>	<b>(34,917.76)</b>

**Public Works:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	31,470.91	(1,470.91)
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)
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>36,000.00</b>	<b>40,118.33</b>	<b>(4,118.33)</b>

Public Works expenditures are currently over the adopted budget by \$4,118.33.

The request for assistance to FEMA for Hurricane Isaias has been completed. Amount pending approval is \$5,620.35; this amount represents a 75% cost share for expenses and a management cost reimbursement in the amount of \$351.28.

**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	7,524.00	524.00
	<b>SANITATION REVENUES</b>	<b>7,000.00</b>	<b>7,524.00</b>	<b>524.00</b>
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	168,000.00	146,673.18	21,326.82
	<b>SANITATION EXPENDITURES</b>	<b>168,000.00</b>	<b>146,673.18</b>	<b>21,326.82</b>

**Yard Waste:**

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

**Stormwater:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-4800	DNREC - SWMPG 20-06	-	11,351.74	11,351.74
	<b>STORMWATER REVENUES</b>	<b>-</b>	<b>11,351.74</b>	<b>11,351.74</b>
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	23,153.48	6,846.52
01-380-5120	ELECTRICITY - SW	3,000.00	959.93	2,040.07
	<b>STORMWATER EXPENDITURES</b>	<b>33,000.00</b>	<b>24,113.41</b>	<b>8,886.59</b>



**Streets:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	63,836.00	63,836.00
	<b>STREETS REVENUES</b>	<b>-</b>	<b>63,836.00</b>	<b>63,836.00</b>
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	20,000.00	26,443.52	(6,443.52)
01-400-5120	ELECTRICITY - ST	5,000.00	2,903.76	2,096.24
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	35,500.00	(30,500.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	10,489.10	(4,489.10)
	<b>STREETS EXPENDITURES</b>	<b>36,000.00</b>	<b>75,336.38</b>	<b>(39,336.38)</b>

Street maintenance expenses for April were for the Hamilton Street paving project.

**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
	<b>DRAINAGE EXPENDITURES</b>	<b>1,500.00</b>	<b>7,440.20</b>	<b>(5,940.20)</b>

No change to drainage expenditures since last month's report.

**Park Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	40,000.00	24,113.36	15,886.64
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	1,110.88	(610.88)
	<b>PARKS EXPENDITURES</b>	<b>40,500.00</b>	<b>25,224.24</b>	<b>15,275.76</b>

April park expenditures include expenses for pole light repairs in Battery Park.

**Tree Maintenance Expenditures:**

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

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	23,906.23	6,093.77
	<b>RECYCLING EXPENDITURES</b>	<b>30,000.00</b>	<b>23,906.23</b>	<b>6,093.77</b>

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	12,520.00	2,504.00
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
	<b>DEBT SERVICE EXPENDITURES</b>	<b>123,070.00</b>	<b>64,428.62</b>	<b>58,641.38</b>

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

**Water Fund:**

The Water Fund currently has a net income of \$289,210.75. This is a \$4,270.00 increase from last month's report due to an adjustment in accrued legal fees as a result of the FY'20 audit. The adjustment reduced legal fees from \$11,789.12 to \$7,519.12.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	-	6,154.12	
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	
	<b>WATER FUND REVENUES</b>	-	<b>1,827,933.06</b>	

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	-	7,519.12	
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	
	<b>WATER FUND EXPENDITURES</b>	-	<b>1,538,722.31</b>	
	<b>NET INCOME (DEFICIT)</b>	-	<b>289,210.75</b>	

**Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	184,992.03	
	<b>REAL ESTATE TRANSFER TAX REVENUES</b>	-	<b>184,992.03</b>	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	184,992.03	
	<b>REAL ESTATE TRANSFER TAX EXPENDITURES</b>	-	<b>184,992.03</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Municipal Street Aid Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,036.76	
	<b>STREETS REVENUES</b>	-	<b>49,036.76</b>	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	63,836.00	
	<b>STREETS EXPENDITURES</b>	-	<b>63,836.00</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>(14,799.24)</b>	

**Façade Program Revolving Loan Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	50.55	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>	-	<b>50.55</b>	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	<b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b>	-	-	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>50.55</b>	

**State Aid to Local Law Enforcement Fund:**

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

**Emergency Illegal Drug Enforcement Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	604.66	
	<b>EIDE FUND REVENUES</b>	-	<b>604.66</b>	
03-150-5000	SALARIES	-	604.66	
	<b>EIDE FUND EXPENDITURES</b>	-	<b>604.66</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	-	

**Mayor's Ball Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10-000-4015	DONATIONS	-	(200.00)	
	<b>MAYOR'S BALL REVENUES</b>	-	<b>(200.00)</b>	
10-000-5340	MISCELLANEOUS EXPENDITURES	-	25,125.00	
	<b>MAYOR'S BALL EXPENDITURES</b>	-	<b>25,125.00</b>	
	<b>NET CHANGE IN FUND BALANCE</b>	-	<b>(25,325.00)</b>	

**Delaware City Day Component Unit:**

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

**Cash Balances:**

Please find below the reconciled balances of our bank accounts as of April 30, 2021 and compared to prior month balances, as well as a check register for the month of April 2021.

<b>DESCRIPTION</b>	<b>3/31/2021</b>	<b>4/30/2021</b>	<b>DIFFERENCE</b>
CASH - GENERAL FUND CHECKING	51,475.15	108,024.92	56,549.77
CASH - WSFS MONEY MARKET	744,672.06	644,700.33	(99,971.73)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	15,176.39	15,176.39	-
CASH - GRANT IN AID CHECKING	75.00	50.00	(25.00)
CASH - MUNICIPAL STREET AID FUND	36,106.85	3,006.85	(33,100.00)
CASH - REVOLVING LOAN FACADE FUND	72,235.05	72,238.02	2.97
CASH - SALLE FUND	2,320.02	2,320.02	-
CASH - EIDE FUND	3,766.72	3,766.72	-
CASH - MAYOR'S BALL ACCOUNT	28,922.18	28,922.18	-
CASH - DELAWARE CITY DAY COMMITTEE	39,326.03	39,326.03	-
WSFS WEALTH INVESTMENT ACCOUNT	1,252,833.45	1,269,320.81	16,487.36
<b>TOTAL RECONCILED BALANCE</b>	<b>2,246,908.90</b>	<b>2,186,852.27</b>	<b>(60,056.63)</b>

Check #	Check Date	Vendor Name	Description	Amount
14617	4/6/2021	BUILDING INSPECTION	JAN 2021 PERMIT FEES	2,988.00
14618	4/6/2021	COUNTY BUILDING SERVICES, INC.	FEB 2021 JANITORIAL SERVICES	525.00
14619	4/6/2021	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
14620	4/6/2021	HILYARD'S, INC.	TELEPHONE MAILBOX MAINTENANCE	125.00
14621	4/6/2021	VERIZON	555-891-849-0001-39	60.08
14622	4/9/2021	ACTION SECURITY/MD ELECTRIC	SECURITY SYSTEM/FIRE ALARM CC	756.00
14623	4/9/2021	BUILDING INSPECTION	FEB 2021 PERMIT FEES	2,256.14
14624	4/9/2021	CARDIOKINETICS, INC.	POLICE HEALTH & FIT ASSESSMENT	225.00
14626	4/9/2021	CONNOLLY GALLAGHER, LLP	FEB2021 GENERAL REPRESENTATION	260.00
14626	4/9/2021	CONNOLLY GALLAGHER, LLP	DEBT COLLECTIONS	105.00
14626	4/9/2021	CONNOLLY GALLAGHER, LLP	112 JEFFERSON STREET	630.75
14626	4/9/2021	CONNOLLY GALLAGHER, LLP	905 SECOND STREET	545.75
14626	4/9/2021	CONNOLLY GALLAGHER, LLP	121 ADAMS STREET	320.75
14626	4/9/2021	CONNOLLY GALLAGHER, LLP	230 WASHINGTON STREET	700.75
14626	4/9/2021	CONNOLLY GALLAGHER, LLP	0 CLOVER CIRCLE	497.75
14627	4/9/2021	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	226.95
14628	4/9/2021	FRANKLIN RUBBER STAMP CO.	NAME PLATE	46.00
14629	4/9/2021	FUELMAN	MAR 2021 FUEL PURCHASES	686.55
14630	4/9/2021	MGL PRINTING SOLUTIONS	A/P CHECK ORDER	213.00
14631	4/9/2021	MAICHL'S HEATING AND AIR	RADIATOR REMOVAL	240.00
14632	4/13/2021	ATLANTIC TACTICAL	POLICE AMMUNITION	1,904.07
14633	4/13/2021	CAPITOL CLEANERS & LAUNDERERS	MARCH 2021 DRY CLEANING	19.69
14634	4/13/2021	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,171.32
14635	4/13/2021	DELMARVA POWER	5000 1281 877 - BAYARD ST	2,418.50
14636	4/13/2021	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	447.50
14637	4/13/2021	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	86.01
14638	4/13/2021	DELMARVA POWER	5000 0009 725 - CLINTON ST	65.64
14639	4/13/2021	DELMARVA POWER	5000 0009 717 - CLINTON ST	58.04
14640	4/13/2021	DELMARVA POWER	5000 0009 774 - RT 9	22.60
14641	4/13/2021	DELMARVA POWER	5500 8577 268 - 5 WASHINGTON	12.94
14642	4/13/2021	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	77.54
14643	4/13/2021	DIAMOND STATE TIRE, INC.	MAR POLICE VEHICLE MAINTENANCE	107.00
14644	4/13/2021	BONNIE HANNA	2021 ELECTION OFFICER	150.00
14645	4/13/2021	MADONNA MALINOWSKI	2021 ELECTION OFFICER	80.00
14646	4/13/2021	NOEL WILLIAMSON	2021 ELECTION OFFICER	80.00
14647	4/15/2021	A-DEL CONSTRUCTION CO. INC.	STREETS MILLING/PAVING	33,100.00
14648	4/15/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT 60586031: OLD BATT SUB	1,613.79
14649	4/15/2021	ARTESIAN WATER	6282000589 - TOWN HALL	59.96
14649	4/15/2021	ARTESIAN WATER	2838769314 - CANAL STREET	45.00
14650	4/15/2021	DELMARVA COMMUNICATIONS, INC.	POLICE CAR MOTOROLA INSTALL	380.01
14651	4/15/2021	DELMARVA POWER	5001 7876 892 - WASH ST STORM	89.19
14652	4/15/2021	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	110.63
14653	4/15/2021	GFL ENVIRONMENTAL	APRIL 2021 WASTE/RECYCLING	17,124.67
14654	4/15/2021	NATIONWIDE	APRIL 2021 INSURANCE	1,851.54
14655	4/15/2021	NICKLE INSURANCE AGENCY, INC	LAW ENF/PUB OFFICIAL LIABILITY	8,365.00
14656	4/15/2021	PSC CONTRACTING, INC.	POLE LIGHTS - PARK	899.88
14657	4/15/2021	STATE OF DELAWARE	VOTING MACHINES	150.00
14658	4/15/2021	VERIZON	756-087-692-0001-54	149.00
14665	4/20/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60520438-GEN SRVCS	1,803.21
14665	4/20/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT NO.60519135-FORT DUPT	2,192.59
14666	4/20/2021	DEARBORN NATIONAL	STD/LTD INSURANCE - MAY 2021	337.88
14667	4/20/2021	DELMARVA POWER	5500 6398 873 - CLINTON ST	66.93
14668	4/20/2021	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - MAY 2021	207.34
14669	4/20/2021	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - MAY 2021	3,531.32
14670	4/20/2021	VERIZON WIRELESS	720104185-00001 03/04-04/03	200.05
14671	4/23/2021	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
14672	4/23/2021	THE CUTTING EDGE, INC.	MARCH 2021 TRASH REMOVAL	1,308.00
14673	4/23/2021	DIAMOND COMPUTER INC.	JOB# 51845906 - NOTEBOOK ISSUE	25.00
14674	4/23/2021	MAICHL'S HEATING AND AIR	SPRING MAINTENANCE - HEAT&AIR	1,638.00
14674	4/23/2021	MAICHL'S HEATING AND AIR	REPLACED DEFECTIVE SENSORS	1,009.00
14675	4/27/2021	AECOM TECHNICAL SERVICES, INC.	PROJECT 60586031 -OLD BATT SUB	1,897.60
14676	4/27/2021	COUNTY BUILDING SERVICES, INC.	MARCH 2021 JANITORIAL SERVICES	525.00
14677	4/27/2021	CRYSTAL SPRINGS	2 X 5 GALLON BOTTLES	9.00
14678	4/27/2021	KRANSON CLOTHES INC	CUSTOM PANTS W/STRIPE	950.00
14679	4/27/2021	RHODUNDA, WILLIAMS,&KONDRASCHOW	MAR2021 GENERAL REPRESENTATION	12,750.00
14680	4/27/2021	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - TOWN HALL	75.00
14681	4/27/2021	VERIZON	555-891-849-0001-39	60.42
14682	4/27/2021	VERIZON	152-016-685-0001-78	686.31
14683	4/30/2021	DISPLAY SALES	5X8 NYLON UNITED STATES FLAGS	171.00
14684	4/30/2021	TRI-COUNTY TERMITE & PEST CONT	PEST CONTROL - CC	75.00
				<b>114,118.57</b>