

**City of Delaware City  
Delaware  
June 14, 2021**

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

Below please find the internal (unaudited) income and expense statement and check register for the 11 months ended May 31, 2021.

| <b>General Fund Revenues</b>                    |                     |                     |                |
|---|---------------------|---------------------|----------------|
| <b>Department</b>                               | <b>Budget</b>       | <b>Actual</b>       | <b>%</b>       |
| Non-Departmental                                | 1,266,620.00        | 2,852,818.60        | 225.23%        |
| General Administration                          | 210,000.00          | 279,066.38          | 132.89%        |
| Code Enforcement                                | 5,000.00            | 9,400.00            | 188.00%        |
| Public Safety                                   | 442,850.00          | 73,334.51           | 16.56%         |
| 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>3,340,290.08</b> | <b>167.65%</b> |
| <b>General Fund Expenditures</b>                |                     |                     |                |
| <b>Department</b>                               | <b>Budget</b>       | <b>Actual</b>       | <b>%</b>       |
| General Administration                          | 978,950.00          | 727,375.43          | 74.30%         |
| Code Enforcement                                | 12,200.00           | 7,312.82            | 59.94%         |
| Public Safety                                   | 435,650.00          | 393,390.28          | 90.30%         |
| Community Center                                | 57,600.00           | 96,627.84           | 167.76%        |
| Public Works                                    | 36,000.00           | 42,038.33           | 116.77%        |
| Sanitation                                      | 168,000.00          | 161,418.42          | 96.08%         |
| Yard Waste                                      | 30,000.00           | 23,120.00           | 77.07%         |
| Stormwater                                      | 33,000.00           | 24,291.60           | 73.61%         |
| Streets   | 36,000.00           | 75,478.11           | 209.66%        |
| Drainage  | 1,500.00            | 7,440.20            | 496.01%        |
| Parks   | 40,500.00           | 25,560.44           | 63.11%         |
| Tree Management                                 | 10,000.00           | 9,820.50            | 98.21%         |
| Recycling Collections                           | 30,000.00           | 26,308.67           | 87.70%         |
| Debt Service                                    | 123,070.00          | 65,680.62           | 53.37%         |
| <b>Total General Fund Expenditures</b>          | <b>1,992,470.00</b> | <b>1,685,863.26</b> | <b>84.61%</b>  |
| <b>General Fund Operating Surplus (Deficit)</b> |                     | <b>1,654,426.82</b> |                |

**General Fund:**

The General Fund currently has an operating surplus of \$1,654,426.82.

General Fund revenues are trending at 167.65% of the budget and expenditures are currently trending at 84.61% of the budget.

| Account | Account Description           | Budget       | Actual              | Variance |
|---------|-------------------------------|--------------|---------------------|----------|
|         | GENERAL FUND REVENUES         | 1,992,470.00 | 3,340,290.08        |          |
|         | GENERAL FUND EXPENDITURES     | 1,992,470.00 | 1,685,863.26        |          |
|         | <b>CHANGE IN FUND BALANCE</b> | -            | <b>1,654,426.82</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          | 827,734.73          | 16,734.73           |
| 01-000-4002 | REAL ESTATE PENALTIES                  | -                   | 8,495.45            | 8,495.45            |
| 01-000-4003 | INVESTMENT INCOME                      | -                   | 76,181.48           | 76,181.48           |
| 01-000-4005 | INTEREST INCOME                        | 500.00              | 640.29              | 140.29              |
| 01-000-4015 | DONATIONS - GA                         | -                   | 2,125.00            | 2,125.00            |
| 01-000-4060 | CABLE FRANCHISE FEE                    | 17,000.00           | 15,675.32           | (1,324.68)          |
| 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           | 212,572.87          | 122,572.87          |
|             | <b>NON-DEPARTMENTAL REVENUES</b>       | <b>1,266,620.00</b> | <b>2,852,818.60</b> | <b>1,586,198.60</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         | 72,957.65         | 2,957.65         |
| 01-000-4025 | MISCELLANEOUS REVENUE                 | -                 | 1,750.00          | 1,750.00         |
| 01-000-4035 | SALES - GA                            | 400.00            | 81.50             | (318.50)         |
| 01-000-4045 | RENTAL PROPERTY                       | 27,600.00         | 27,600.00         | -                |
| 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 ADMINISTRATIN REVENUES</b> | <b>210,000.00</b> | <b>279,066.38</b> | <b>69,066.38</b> |

General Administration revenues are currently trending at 132.89% of the fiscal year budget.

General Administration expenses are currently trending at 74% of the fiscal year budget.

## General Administration Expenditures:

| ACCOUNT     | DESCRIPTION                                | BUDGET            | ACTUAL            | VARIANCE          |
|-------------|--|-------------------|-------------------|-------------------|
| 01-000-5000 | SALARIES - GENERAL ADMINISTRATION          | 190,700.00        | 175,573.92        | 15,126.08         |
| 01-000-5005 | SALARIES - MAYOR & COUNCIL                 | 750.00            | 750.00            | -                 |
| 01-000-5006 | SALARIES - CITY SECRETARY                  | 3,600.00          | 2,257.50          | 1,342.50          |
| 01-000-5010 | PAYROLL TAXES - GA                         | 18,000.00         | 14,835.80         | 3,164.20          |
| 01-000-5020 | RETIREMENT PLAN - GA                       | 5,000.00          | 4,831.50          | 168.50            |
| 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          | 1,921.10          | 78.90             |
| 01-000-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - GA     | 20,000.00         | 21,708.70         | (1,708.70)        |
| 01-000-5095 | GIFTS AND AWARDS                           | 300.00            | 270.33            | 29.67             |
| 01-000-5100 | DUES/SUBSCRIPTIONS/MEETINGS - GA           | 2,500.00          | 1,844.88          | 655.12            |
| 01-000-5110 | ELECTION EXPENSE - GA                      | 600.00            | 583.48            | 16.52             |
| 01-000-5120 | ELECTRICITY - GA                           | 55,000.00         | 60,979.62         | (5,979.62)        |
| 01-000-5130 | ENTERTAINMENT/ACTIVITIES - GA              | 250.00            | -                 | 250.00            |
| 01-000-5135 | FEES/INTEREST/PENALTIES - GA               | 2,000.00          | 2,332.44          | (332.44)          |
| 01-000-5150 | HEATING FUEL - GA                          | 2,000.00          | 1,569.73          | 430.27            |
| 01-000-5160 | INSURANCE / GENERAL - GA                   | 60,000.00         | 50,235.88         | 9,764.12          |
| 01-000-5170 | INSURANCE / HEALTH - GA                    | 15,000.00         | 10,798.87         | 4,201.13          |
| 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          | 4,377.23          | 622.77            |
| 01-000-5270 | LEGAL - GA                                 | 55,000.00         | 103,125.71        | (48,125.71)       |
| 01-000-5280 | MAILINGS / POSTAGE - GA                    | 3,000.00          | 1,606.82          | 1,393.18          |
| 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          | 843.06            | 156.94            |
| 01-000-5340 | MISCELLANEOUS EXPENDITURES - GA            | 500.00            | 1,473.21          | (973.21)          |
| 01-000-5350 | OFFICE SUPPLIES - GA                       | 5,000.00          | 1,667.37          | 3,332.63          |
| 01-000-5355 | PLANNING & INSPECTIONS - GA                | 35,000.00         | 33,668.98         | 1,331.02          |
| 01-000-5365 | SEWER CHARGES NEW CASTLE COUNTY - GA       | 200.00            | 360.04            | (160.04)          |
| 01-000-5370 | TELEPHONE - GA                             | 9,500.00          | 8,307.09          | 1,192.91          |
| 01-000-5390 | TRAINING, TRAVEL, FOOD - GA                | 3,000.00          | 142.62            | 2,857.38          |
| 01-000-5500 | WATER - ARTESIAN                           | -                 | 362.02            | (362.02)          |
| 01-000-5600 | BUILDING IMPROVEMENTS                      | -                 | 113,073.64        | (113,073.64)      |
| 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       | -                 | 14,717.50         | (14,717.50)       |
| 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>727,375.43</b> | <b>251,574.57</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         | 9,400.00        | 4,400.00        |
|             | <b>CODE ENFORCEMENT REVENUES</b>       | <b>5,000.00</b>  | <b>9,400.00</b> | <b>4,400.00</b> |
| 01-050-5000 | SALARIES - CE                          | 10,400.00        | 6,540.00        | 3,860.00        |
| 01-050-5010 | PAYROLL TAXES - CE                     | 850.00           | 618.04          | 231.96          |
| 01-050-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - CE | 500.00           | -               | 500.00          |
| 01-050-5140 | GAS & OIL / VEHICLE - CE               | 300.00           | 154.78          | 145.22          |
| 01-050-5340 | MISCELLANEOUS EXPENDITURES             | 150.00           | -               | 150.00          |
|             | <b>CODE ENFORCEMENT EXPENDITURES</b>   | <b>12,200.00</b> | <b>7,312.82</b> | <b>4,887.18</b> |

Code Enforcement revenues are currently at 188% of the adopted budget. Expenditures are currently at 60% of the fiscal year budget. Overall Code Enforcement has a surplus of \$2,087.18.

**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          | 5,388.61         | (4,111.39)          |
| 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            | -                 | 3,300.00         | 3,300.00            |
| 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>73,334.51</b> | <b>(369,515.49)</b> |

| ACCOUNT     | DESCRIPTION                              | BUDGET            | ACTUAL            | VARIANCE         |
|-------------|--|-------------------|-------------------|------------------|
| 01-100-5000 | SALARIES - FULL-TIME DUTY                | 292,480.00        | 176,044.88        | 116,435.12       |
| 01-100-5002 | SALARIES - EXTRA DUTY                    | -                 | 875.00            | (875.00)         |
| 01-100-5003 | SALARIES - OVERTIME                      | -                 | 6,902.56          | (6,902.56)       |
| 01-100-5010 | PAYROLL TAXES - PS                       | 26,350.00         | 16,368.09         | 9,981.91         |
| 01-100-5020 | RETIREMENT PLANS - PS                    | 4,000.00          | 4,268.57          | (268.57)         |
| 01-100-5065 | CELL PHONES / MDT AIR-CARD SERVICE - PS  | 2,500.00          | 2,202.41          | 297.59           |
| 01-100-5070 | CONTRACTUAL/PROFESSIONAL SERVICE - PS    | 3,100.00          | 5,769.00          | (2,669.00)       |
| 01-100-5100 | DUES/SUBSCRIPTIONS - PS                  | 700.00            | 149.90            | 550.10           |
| 01-100-5120 | ELECTRICITY - PS                         | 10,000.00         | 13,333.53         | (3,333.53)       |
| 01-100-5140 | GAS & OIL / VEHICLE - PS                 | 12,500.00         | 7,987.05          | 4,512.95         |
| 01-100-5150 | HEATING FUEL - PS                        | 1,000.00          | 1,076.90          | (76.90)          |
| 01-100-5170 | INSURANCE / HEALTH - PS                  | 35,000.00         | 34,599.40         | 400.60           |
| 01-100-5250 | LEASE - PURCHASE/EQUIPMENT - PS          | 9,000.00          | 9,136.78          | (136.78)         |
| 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         | 5,031.09          | 5,068.91         |
| 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          | 10,325.86         | (7,325.86)       |
| 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>393,390.28</b> | <b>42,259.72</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         | 5,500.00         | 500.00             |
| 01-200-5010 | PAYROLL TAXES - CC                     | 600.00           | 519.76           | 80.24              |
| 01-200-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - CC | 2,000.00         | 726.00           | 1,274.00           |
| 01-200-5120 | ELECTRICITY - CC                       | 16,000.00        | 13,069.94        | 2,930.06           |
| 01-200-5150 | HEATING FUEL - CC                      | 15,000.00        | 17,925.02        | (2,925.02)         |
| 01-200-5290 | MAINTENANCE / BUILDING - CC            | 16,000.00        | 42,940.45        | (26,940.45)        |
| 01-200-5330 | MATERIALS & SUPPLIES - CC              | 500.00           | 518.44           | (18.44)            |
| 01-200-5365 | SEWER CHARGES - NEW CASTLE COUNTY      | 300.00           | 270.02           | 29.98              |
| 01-200-5370 | TELEPHONE - CC                         | 1,200.00         | 1,440.36         | (240.36)           |
| 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>96,627.84</b> | <b>(39,027.84)</b> |

**Public Works:**

| ACCOUNT     | DESCRIPTION                            | BUDGET           | ACTUAL           | VARIANCE          |
|-------------|--|------------------|------------------|-------------------|
| 01-300-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - PW | 30,000.00        | 33,390.91        | (3,390.91)        |
| 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>42,038.33</b> | <b>(6,038.33)</b> |

Public Works expenditures are currently over the adopted budget by \$6,038.33.

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        | 161,418.42        | 6,581.58        |
|             | <b>SANITATION EXPENDITURES</b>         | <b>168,000.00</b> | <b>161,418.42</b> | <b>6,581.58</b> |

**Yard Waste:**

| ACCOUNT     | DESCRIPTION                            | BUDGET           | ACTUAL           | VARIANCE        |
|-------------|--|------------------|------------------|-----------------|
| 01-360-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - YW | 30,000.00        | 23,120.00        | 6,880.00        |
|             | <b>YARDWASTE EXPENDITURES</b>          | <b>30,000.00</b> | <b>23,120.00</b> | <b>6,880.00</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         | 1,138.12         | 1,861.88         |
|             | <b>STORMWATER EXPENDITURES</b>         | <b>33,000.00</b> | <b>24,291.60</b> | <b>8,708.40</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         | 3,045.49         | 1,954.51           |
| 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>75,478.11</b> | <b>(39,478.11)</b> |

**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        | 24,449.56        | 15,550.44        |
| 01-500-5330 | MATERIALS & SUPPLIES - PK | 500.00           | 1,110.88         | (610.88)         |
|             | <b>PARKS EXPENDITURES</b> | <b>40,500.00</b> | <b>25,560.44</b> | <b>14,939.56</b> |

**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        | 26,308.67        | 3,691.33        |
|             | <b>RECYCLING EXPENDITURES</b>          | <b>30,000.00</b> | <b>26,308.67</b> | <b>3,691.33</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         | 13,772.00        | 1,252.00         |
| 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>65,680.62</b> | <b>57,389.38</b> |

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

**Water Fund:**

No changes to the Water Fund financials since last month's report.

| 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                   | -      | 212,572.87        |          |
|             | <b>REAL ESTATE TRANSFER TAX REVENUES</b>     | -      | <b>212,572.87</b> |          |
| 03-110-8000 | TRANSFER OUT - GENERAL FUND                  | -      | 212,572.87        |          |
|             | <b>REAL ESTATE TRANSFER TAX EXPENDITURES</b> | -      | <b>212,572.87</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  | -      | 53.40        |          |
|             | <b>FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES</b>     | -      | <b>53.40</b> |          |
| 03-130-0000 | REVOLVING LOAN FACADE PROGRAM                          | -      | -            |          |
|             | <b>FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES</b> | -      | -            |          |
|             | <b>NET CHANGE IN FUND BALANCE</b>                      | -      | <b>53.40</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 May 31, 2021 and compared to prior month balances, as well as a check register for the month of May 2021.

| <b>DESCRIPTION</b>                     | <b>4/30/2021</b>    | <b>5/31/2021</b>    | <b>DIFFERENCE</b>   |
|--|---------------------|---------------------|---------------------|
| CASH - GENERAL FUND CHECKING           | 108,024.92          | 100,966.03          | (7,058.89)          |
| CASH - WSFS MONEY MARKET               | 644,700.33          | 544,725.66          | (99,974.67)         |
| CASH - VIOLENT CRIMES CHECKING ACCOUNT | 15,176.39           | 15,176.39           | -                   |
| CASH - GRANT IN AID CHECKING           | 50.00               | 25.00               | (25.00)             |
| CASH - MUNICIPAL STREET AID FUND       | 3,006.85            | 3,006.85            | -                   |
| CASH - REVOLVING LOAN FACADE FUND      | 72,238.02           | 72,240.87           | 2.85                |
| 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         | 1,269,320.81        | 1,276,181.48        | 6,860.67            |
| <b>TOTAL RECONCILED BALANCE</b>        | <b>2,186,852.27</b> | <b>2,086,657.23</b> | <b>(100,195.04)</b> |

| Check # | Check Date | Vendor Name                       | Description                    | Amount            |
|---------|------------|-----------------------------------|--------------------------------|-------------------|
| 14685   | 5/5/2021   | ATLANTIC TRACTOR                  | GATOR HOSE CLAMP REPAIR        | 436.79            |
| 14686   | 5/5/2021   | BRITTANY SHAW                     | WATER DEPOSIT REFUND           | 133.32            |
| 14687   | 5/5/2021   | CHARLES LONG JR.                  | WATER DEPOSIT REFUND           | 68.05             |
| 14688   | 5/5/2021   | CONNOLLY GALLAGHER, LLP           | DEBT COLLECTIONS - MAR 2021    | 105.00            |
| 14689   | 5/5/2021   | DE LAGE LANDEN FINANCIAL SERV     | 2ND FLOOR COPIER LEASE         | 154.00            |
| 14690   | 5/5/2021   | E RAMON INFANTE                   | WATER SERVICE DEPOSIT          | 118.67            |
| 14691   | 5/5/2021   | ERICA POSTER                      | WATER DEPOSIT REFUND           | 200.00            |
| 14692   | 5/5/2021   | GS DIRECT, LLC (AU1)              | MARCH 2021 PPA AGREEMENT       | 2,466.19          |
| 14693   | 5/5/2021   | JADA WOODROW                      | WATER DEPOSIT REFUND           | 200.00            |
| 14694   | 5/5/2021   | JASON HASLAM                      | WATER DEPOSIT REFUND           | 78.52             |
| 14695   | 5/5/2021   | JOSE RAMOS                        | WATER DEPOSIT REFUND           | 197.05            |
| 14696   | 5/5/2021   | JUMAR EDWARDS                     | WATER DEPOSIT REFUND           | 34.90             |
| 14697   | 5/5/2021   | KELLY ANN SCHUPP                  | WATER DEPOSIT REFUND           | 200.00            |
| 14698   | 5/5/2021   | LAURA NOST-JONES                  | WATER DEPOSIT REFUND           | 54.70             |
| 14699   | 5/5/2021   | LENA WEBB                         | WATER DEPOSIT REFUND           | 200.00            |
| 14700   | 5/5/2021   | LEON RASH                         | WATER DEPOSIT REFUND           | 152.01            |
| 14701   | 5/5/2021   | NEW CASTLE COUNTY                 | 2200900120 - 250 FIFTH ST      | 70.72             |
| 14701   | 5/5/2021   | NEW CASTLE COUNTY                 | 2200800057 - 407 CLINTON ST    | 19.29             |
| 14701   | 5/5/2021   | NEW CASTLE COUNTY                 | 2200800089 - 599 FIFTH ST      | 70.72             |
| 14702   | 5/5/2021   | TIMOTHY PEACOCK                   | WATER DEPOSIT REFUND           | 129.37            |
| 14703   | 5/5/2021   | WILLIAM LEWIS                     | WATER DEPOSIT REFUND           | 122.70            |
| 14704   | 5/12/2021  | THE CUTTING EDGE, INC.            | MAY2021 MAINTENANCE/BRUSH CONT | 4,232.00          |
| 14705   | 5/12/2021  | DELMARVA POWER                    | 5500 0544 167 - TOWN HALL      | 3,145.93          |
| 14706   | 5/12/2021  | DIAMOND STATE TIRE, INC.          | OIL CHANGE/BRAKES              | 459.00            |
| 14707   | 5/12/2021  | DIAMOND COMPUTER INC.             | MONTHLY ON-LINE BACKUP SERVICE | 226.95            |
| 14708   | 5/12/2021  | FUELMAN                           | APRIL 2021 FUEL PURCHASES      | 647.49            |
| 14709   | 5/12/2021  | HARVEY G. DOPPELT, PHD            | PRE-EMPLOYMENT PSYCH EVAL      | 650.00            |
| 14710   | 5/12/2021  | KRANSON CLOTHES INC               | CUSTOM SHORT/LONG SLVE SHIRTS  | 1,235.00          |
| 14711   | 5/12/2021  | ONSOLVE, LLC                      | CDRED STANDARD -5/1/21-4/30/22 | 1,863.75          |
| 14712   | 5/12/2021  | DIAMOND STATE TOWER               | 2ND FLOOR RENOVATION-TOWN HALL | 55,146.14         |
| 14713   | 5/18/2021  | ARROW LEASING CORP                | APR 2021-PORT TOILETS - BT PK  | 212.50            |
| 14713   | 5/18/2021  | ARROW LEASING CORP                | APR 2021-PORTABLE TOILET- 7 PK | 123.70            |
| 14714   | 5/18/2021  | CANON FINANCIAL SERVCIES, INC.    | 2ND FLOOR COPIER LEASE         | 283.04            |
| 14715   | 5/18/2021  | CAPITOL CLEANERS & LAUNDERERS     | APRIL 2021 DRY CLEANING        | 85.87             |
| 14716   | 5/18/2021  | DELMARVA POWER                    | 5500 6398 055 - WASH ST        | 70.35             |
| 14717   | 5/18/2021  | DELMARVA POWER                    | 5500 6398 873 - CLINTON ST     | 58.68             |
| 14718   | 5/18/2021  | DELMARVA POWER                    | 5001 7876 892 - WASH ST STORM  | 178.19            |
| 14719   | 5/18/2021  | GFL ENVIRONMENTAL                 | MAY 2021 WASTE/RECYCLING       | 17,147.68         |
| 14720   | 5/18/2021  | VERIZON WIRELESS                  | 720104185-00001 04/04-05/03    | 200.09            |
| 14721   | 5/24/2021  | AECOM TECHNICAL SERVICES, INC.    | PROJECT 60586031- OLD BATT SUB | 1,802.73          |
| 14722   | 5/24/2021  | DEARBORN NATIONAL                 | STD/LTD INSURANCE - JUNE 2021  | 484.24            |
| 14723   | 5/24/2021  | DELTA DENTAL OF DELAWARE, INC.    | DENTAL INSURANCE - JUNE 2021   | 207.34            |
| 14724   | 5/24/2021  | DOVER ARMY-NAVY STORE, INC.       | PS UNIFORM - M. HENDERSON      | 575.10            |
| 14725   | 5/24/2021  | NATIONWIDE                        | MAY 2021 INSURANCE             | 4,615.83          |
| 14726   | 5/24/2021  | RHODUNDA, WILLIAMS, & KONDRASCHOW | APR2021 GENERAL REPRESENTATION | 9,100.00          |
| 14727   | 5/24/2021  | STATE OF DE - OMB FINANCIAL OP    | HEALTH INSURANCE - JUNE 2021   | 4,031.32          |
| 14728   | 5/24/2021  | VERIZON                           | 152-016-685-0001-78            | 692.86            |
| 14729   | 5/24/2021  | VERIZON                           | 756-087-692-0001-54            | 149.00            |
| 14730   | 5/24/2021  | CANON FINANCIAL SERVCIES, INC.    | 1ST & 2ND FLOOR COPIER LEASE   | 680.97            |
| 14731   | 5/27/2021  | DELMARVA POWER                    | 5000 0009 386 - TOWN HALL      | 266.59            |
| 14732   | 5/27/2021  | DELMARVA POWER                    | 5000 0009 717 - CLINTON ST     | 19.57             |
| 14733   | 5/27/2021  | DELMARVA POWER                    | 5000 1281 877 - BAYARD ST      | 1,951.33          |
| 14734   | 5/27/2021  | DELMARVA POWER                    | 5000 0009 758 - CANAL&WILL ST  | 17.63             |
| 14735   | 5/27/2021  | DELMARVA POWER                    | 5000 0009 774 - RT 9           | 17.57             |
| 14736   | 5/27/2021  | DELMARVA POWER                    | 5000 0009 725 - CLINTON ST     | 17.09             |
| 14737   | 5/27/2021  | DE LAGE LANDEN FINANCIAL SERV     | 2ND FLOOR COPIER LEASE TERM    | 462.00            |
|         |            |                                   |                                | <b>116,269.53</b> |

