

City of Delaware City
March 15, 2022

TO: Mayor and City Council
VIA: Chief David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of February 28, 2022

Below please find the internal (unaudited) income and expense statement and check register for the 8 months ended February 28, 2022.

| General Fund Revenues | | | |
|---|---------------------|---------------------|---------------|
| Department | Budget | Actual | % |
| Non-Departmental | 1,292,752.00 | 1,248,431.33 | 96.57% |
| General Administration | 210,900.00 | 151,590.19 | 71.88% |
| Code Enforcement | 7,000.00 | 5,100.00 | 72.86% |
| Public Safety | 425,073.00 | 288,549.40 | 67.88% |
| Community Center | 54,152.00 | 32,123.47 | 59.32% |
| Sanitation | 7,824.00 | 6,066.00 | 77.53% |
| Stormwater | - | - | 0.00% |
| Streets | - | 8,624.77 | 0.00% |
| Drainage | - | 92,215.00 | 0.00% |
| Parks | - | 57,230.00 | 0.00% |
| Total General Fund Revenues | 1,997,701.00 | 1,889,930.16 | 94.61% |
| General Fund Expenditures | | | |
| Department | Budget | Actual | % |
| General Administration | 1,028,898.00 | 926,625.10 | 90.06% |
| Code Enforcement | 11,850.00 | 5,505.24 | 46.46% |
| Public Safety | 420,223.00 | 288,549.40 | 68.67% |
| Community Center | 57,140.00 | 165,990.76 | 290.50% |
| Public Works | 35,500.00 | 46,011.69 | 129.61% |
| Sanitation | 180,000.00 | 122,265.78 | 67.93% |
| Yard Waste | 30,000.00 | 18,496.00 | 61.65% |
| Stormwater | 6,000.00 | 1,724.20 | 28.74% |
| Streets | 45,500.00 | 43,212.59 | 94.97% |
| Drainage | 1,000.00 | 87,631.70 | 8763.17% |
| Parks | 51,500.00 | 77,087.35 | 149.68% |
| Tree Management | 10,000.00 | 24,980.00 | 249.80% |
| Recycling Collections | 30,000.00 | 19,925.73 | 66.42% |
| Debt Service | 90,090.00 | 61,924.62 | 68.74% |
| Total General Fund Expenditures | 1,997,701.00 | 1,889,930.16 | 94.61% |
| General Fund Operating Surplus (Deficit) | | - | |

General Fund:

The current General Fund balance is currently -0- only with a Transfer In – Water Fund budget amount of \$19,500.04 as shown below. The FY’22 adopted budget amount for the water fund sale proceeds was capped at \$130,685.00. Both revenues and expenditures are currently trending at 94.61% of the adopted budget. With 4 months left in the fiscal year, spending outside of the budget will need to be limited in order to prevent a General Fund deficit.

| Account | Account Description | Budget | Actual | Variance |
|---------|-------------------------------|--------------|--------------|----------|
| | GENERAL FUND REVENUES | 1,997,701.00 | 1,889,930.16 | |
| | GENERAL FUND EXPENDITURES | 1,997,701.00 | 1,889,930.16 | |
| | CHANGE IN FUND BALANCE | - | - | |

Non-Departmental Revenues:

Non-Departmental revenues are not attributable to the actions of one department’s activities.

| Account Id | Account Description | 2022 Budgeted | 2022 Actual | Variance |
|-------------|--|---------------------|---------------------|--------------------|
| 01-000-4000 | REAL ESTATE TAXES | 846,567.00 | 860,652.83 | 14,085.83 |
| 01-000-4002 | REAL ESTATE PENALTIES | - | 8,618.59 | 8,618.59 |
| 01-000-4003 | INVESTMENT INCOME | - | (37,848.62) | (37,848.62) |
| 01-000-4005 | INTEREST INCOME | 500.00 | 315.70 | (184.30) |
| 01-000-4015 | DONATIONS - GA | - | 9,027.42 | 9,027.42 |
| 01-000-4060 | CABLE FRANCHISE FEE | 15,000.00 | 12,280.60 | (2,719.40) |
| 01-000-4065 | PILOT | 200,000.00 | 200,000.00 | - |
| 01-000-4070 | SURPLUS EQUIPMENT SALES | - | 500.00 | 500.00 |
| 01-000-4810 | TRANSFER IN - WATER FUND | 130,685.00 | 19,500.04 | (111,184.96) |
| 01-000-4811 | TRANSFER IN - REAL ESTATE TRANSFER TAX | 100,000.00 | 169,797.68 | 69,797.68 |
| 01-000-4907 | ARPA-LOCAL FISCAL RECOVERY FUND | - | 5,587.09 | 5,587.09 |
| | NONDEPARTMENTAL REVENUES | 1,292,752.00 | 1,248,431.33 | (44,320.67) |

Investment income continues to trend at a negative variance due to the change in market value of the portfolio.

We have expended \$5,587.09 in ARPA funds thus far. Expenditures are listed under the General Administration, Public Safety, & Drainage categories.

General Administration:

| Account | Account Description | Budget | Actual | Variance |
|-------------|--|-------------------|-------------------|--------------------|
| 01-000-4020 | LICENSES AND PERMITS | 70,000.00 | 81,742.02 | 11,742.02 |
| 01-000-4025 | MISCELLANEOUS REVENUE | - | 1,213.29 | 1,213.29 |
| 01-000-4035 | SALES - GA | 300.00 | 18.00 | (282.00) |
| 01-000-4045 | RENTAL PROPERTY | 27,600.00 | 14,000.00 | (13,600.00) |
| 01-000-4050 | CELL TOWER LEASE / BALLFIELD | 76,000.00 | 54,616.88 | (21,383.12) |
| 01-000-4055 | AAT (CNS) LEASES | 37,000.00 | - | (37,000.00) |
| | GENERAL ADMINISTRATION REVENUES | 210,900.00 | 151,590.19 | (59,309.81) |

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|---------------------|-------------------|-------------------|
| 01-000-5000 | SALARIES - GENERAL ADMINISTRATION | 208,481.00 | 140,556.56 | 67,924.44 |
| 01-000-5005 | SALARIES - MAYOR & COUNCIL | 750.00 | 375.00 | 375.00 |
| 01-000-5006 | SALARIES - CITY SECRETARY | 3,600.00 | 2,223.75 | 1,376.25 |
| 01-000-5010 | PAYROLL TAXES - GA | 18,904.00 | 11,666.71 | 7,237.29 |
| 01-000-5020 | RETIREMENT PLAN - GA | 5,790.00 | 3,662.50 | 2,127.50 |
| 01-000-5035 | ADVERTISING - GA | 500.00 | 2,265.73 | (1,765.73) |
| 01-000-5040 | ASSESSOR - GA | 2,500.00 | 2,500.00 | - |
| 01-000-5050 | AUDIT - GA | 23,000.00 | 21,825.12 | 1,174.88 |
| 01-000-5055 | PAYROLL PROCESSING FEES - GA | 2,000.00 | 1,534.61 | 465.39 |
| 01-000-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - GA | 20,000.00 | 23,475.75 | (3,475.75) |
| 01-000-5095 | GIFTS AND AWARDS | 300.00 | - | 300.00 |
| 01-000-5100 | DUES/SUBSCRIPTIONS/MEETINGS - GA | 2,500.00 | 2,327.53 | 172.47 |
| 01-000-5110 | ELECTION EXPENSE - GA | 600.00 | - | 600.00 |
| 01-000-5120 | ELECTRICITY - GA | 56,000.00 | 37,345.93 | 18,654.07 |
| 01-000-5130 | ENTERTAINMENT/ACTIVITIES - GA | 250.00 | 525.00 | (275.00) |
| 01-000-5135 | FEES/INTEREST/PENALTIES - GA | 3,000.00 | 1,638.29 | 1,361.71 |
| 01-000-5150 | HEATING FUEL - GA | 2,000.00 | 498.29 | 1,501.71 |
| 01-000-5160 | INSURANCE / GENERAL - GA | 65,000.00 | 51,860.03 | 13,139.97 |
| 01-000-5170 | INSURANCE / HEALTH - GA | 11,000.00 | 6,930.83 | 4,069.17 |
| 01-000-5190 | INSURANCE / PUB. OFF. LIAB. - GA | 9,000.00 | - | 9,000.00 |
| 01-000-5250 | LEASE - PURCHASE/EQUIPMENT - GA | 5,000.00 | 3,125.29 | 1,874.71 |
| 01-000-5270 | LEGAL - GA | 75,000.00 | 39,403.50 | 35,596.50 |
| 01-000-5280 | MAILINGS / POSTAGE - GA | 3,000.00 | 1,815.59 | 1,184.41 |
| 01-000-5290 | MAINTENANCE / BUILDING - GA | 40,000.00 | 24,442.00 | 15,558.00 |
| 01-000-5300 | MAINTENANCE / EQUIPMENT - GA | 300.00 | - | 300.00 |
| 01-000-5320 | MAINTENANCE / VEHICLE - GA | - | 766.95 | (766.95) |
| 01-000-5330 | MATERIALS & SUPPLIES - GA | 1,000.00 | 1,403.90 | (403.90) |
| 01-000-5340 | MISCELLANEOUS EXPENDITURES - GA | 500.00 | - | 500.00 |
| 01-000-5345 | MISCELLANEOUS EXPENDITURES - FOOD CLOSET | - | 4,249.99 | (4,249.99) |
| 01-000-5350 | OFFICE SUPPLIES - GA | 3,000.00 | 1,506.48 | 1,493.52 |
| 01-000-5355 | PLANNING & INSPECTIONS - GA | 35,000.00 | 37,613.13 | (2,613.13) |
| 01-000-5365 | SEWER CHARGES NEW CASTLE COUNTY - GA | 400.00 | 313.96 | 86.04 |
| 01-000-5370 | TELEPHONE - GA | 9,500.00 | 6,166.75 | 3,333.25 |
| 01-000-5390 | TRAINING, TRAVEL, FOOD - GA | 2,500.00 | 277.45 | 2,222.55 |
| 01-000-5500 | WATER - ARTESIAN | 450.00 | 322.36 | 127.64 |
| 01-000-5600 | BUILDING IMPROVEMENTS | - | 218,625.99 | (218,625.99) |
| 01-000-8000 | OPERATING TRANSFERS - GA | 418,073.00 | 273,893.04 | 144,179.96 |
| 01-001-5000 | SALARIES - ARPA | 0.00 | 1,487.09 | (1,487.09) |
| | GENERAL ADMINISTRATION EXPENDITURES | 1,028,898.00 | 926,625.10 | 102,272.90 |

General Administration revenues are trending at 72% of the adopted budget.

General Administration expenses are currently at 90% of the adopted budget.

There are several budget lines that are trending over the fiscal year budgeted amount.

ARPA funds were expended to pay employee salary expenses to enable compliance with covid-19 public health precautions.

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 | 7,000.00 | 5,100.00 | (1,900.00) |
| | CODE ENFORCEMENT REVENUES | 7,000.00 | 5,100.00 | (1,900.00) |
| 01-050-5000 | SALARIES - CE | 10,400.00 | 4,915.00 | 5,485.00 |
| 01-050-5010 | PAYROLL TAXES - CE | 800.00 | 464.46 | 335.54 |
| 01-050-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - CE | 250.00 | - | 250.00 |
| 01-050-5140 | GAS & OIL / VEHICLE - CE | 300.00 | 125.78 | 174.22 |
| 01-050-5340 | MISCELLANEOUS EXPENDITURES | 100.00 | - | 100.00 |
| | CODE ENFORCEMENT EXPENDITURES | 11,850.00 | 5,505.24 | 6,344.76 |

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 | 7,000.00 | 3,390.90 | (3,609.10) |
| 01-100-4020 | CHARGE SERVICES - EXTRA DUTY PS | - | 2,838.00 | 2,838.00 |
| 01-100-4025 | PERMITS - SPECIAL EVENTS | - | 50.00 | 50.00 |
| 01-100-4080 | CONTRACT REIMBURSEMENT - PS | - | 200.00 | 200.00 |
| 01-100-4810 | INTRAFUND TRANSFER - GENERAL ADMIN | 418,073.00 | 273,893.04 | (144,179.96) |
| 01-101-4900 | COMBAT VIOLENT CRIME | - | 5,577.46 | 5,577.46 |
| 01-103-4900 | OFFICE OF HIGHWAY SAFETY | - | 2,600.00 | 2,600.00 |
| | PUBLIC SAFETY REVENUES | 425,073.00 | 288,549.40 | (136,523.60) |

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|---|-------------------|-------------------|-------------------|
| 01-100-5000 | SALARIES - FULL-TIME DUTY | 242,230.00 | 150,683.27 | 91,546.73 |
| 01-100-5002 | SALARIES - EXTRA DUTY | - | 1,540.00 | (1,540.00) |
| 01-100-5003 | SALARIES - OVERTIME | - | 4,717.17 | (4,717.17) |
| 01-100-5010 | PAYROLL TAXES - PS | 21,800.00 | 13,365.72 | 8,434.28 |
| 01-100-5020 | RETIREMENT PLANS - PS | 7,270.00 | 4,481.64 | 2,788.36 |
| 01-100-5065 | CELL PHONES / MDT AIR-CARD SERVICE - PS | 2,500.00 | 1,951.50 | 548.50 |
| 01-100-5070 | CONTRACTUAL/PROFESSIONAL SERVICE - PS | 5,100.00 | 6,248.04 | (1,148.04) |
| 01-100-5100 | DUES/SUBSCRIPTIONS - PS | 680.00 | 169.93 | 510.07 |
| 01-100-5120 | ELECTRICITY - PS | 12,000.00 | 9,827.74 | 2,172.26 |
| 01-100-5140 | GAS & OIL / VEHICLE - PS | 10,000.00 | 7,282.37 | 2,717.63 |
| 01-100-5150 | HEATING FUEL - PS | 1,200.00 | 237.36 | 962.64 |
| 01-100-5170 | INSURANCE / HEALTH - PS | 68,775.00 | 38,078.46 | 30,696.54 |
| 01-100-5250 | LEASE - PURCHASE/EQUIPMENT - PS | 10,500.00 | 9,384.79 | 1,115.21 |
| 01-100-5260 | LEASE - PURCHASE/VEHICLE - PS | 16,893.00 | 16,892.67 | 0.33 |
| 01-100-5280 | MAILINGS / POSTAGE - PS | 25.00 | - | 25.00 |
| 01-100-5290 | MAINTENANCE / BUILDING - PS | 3,000.00 | 1,481.00 | 1,519.00 |
| 01-100-5300 | MAINTENANCE / EQUIPMENT - PS | 250.00 | - | 250.00 |
| 01-100-5320 | MAINTENANCE / VEHICLE - PS | 10,000.00 | 4,349.97 | 5,650.03 |
| 01-100-5330 | MATERIALS & SUPPLIES - PS | 1,500.00 | 523.00 | 977.00 |
| 01-100-5331 | Materials & Supplies PS - ARPA | - | 1,324.00 | (1,324.00) |
| 01-100-5340 | MISCELLANEOUS EXPENDITURES - PS | 100.00 | 39.46 | 60.54 |
| 01-100-5350 | OFFICE SUPPLIES - PS | 300.00 | 15.28 | 284.72 |
| 01-100-5390 | TRAINING, TRAVEL & FOOD - PS | 1,100.00 | 850.90 | 249.10 |
| 01-100-5400 | UNIFORM & PERSONAL EQUIPMENT - PS | 5,000.00 | 6,927.67 | (1,927.67) |
| 01-101-0000 | COMBAT VIOLENT CRIME | - | - | - |
| 01-101-5000 | SALARIES | - | 5,577.46 | (5,577.46) |
| 01-103-0000 | OFFICE OF HIGHWAY SAFETY | - | - | - |
| 01-103-5000 | SALARIES | - | 2,600.00 | (2,600.00) |
| | PUBLIC SAFETY EXPENDITURES | 420,223.00 | 288,549.40 | 131,673.60 |

ARPA materials & supplies expenses were for the purchase of KN95 masks and covid test kits. Uniform and Personal Equipment is currently over budget for the fiscal year.

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 |
|-------------|------------------------------------|------------------|------------------|--------------------|
| 01-200-4015 | DONATIONS - CC | - | 2,214.31 | 2,214.31 |
| 01-200-4045 | EVENT/ACTIVITY RENTAL REVENUE - CC | 1,800.00 | 100.00 | (1,700.00) |
| 01-200-4046 | RENTAL/MAINTENANCE SURCHARGE - CC | 12,352.00 | 9,000.00 | (3,352.00) |
| 01-200-4900 | GRANT-IN-AID | 40,000.00 | 7,934.18 | (32,065.82) |
| 01-200-4907 | COMMUNITY REDEV GRANT - CC HVAC | - | 12,874.98 | 12,874.98 |
| | COMMUNITY CENTER REVENUES | 54,152.00 | 32,123.47 | (22,028.53) |

\$12,874.98 in FY'22 Bond bill revenue has been expended for contractual services for the HVAC project.

February Building Maintenance expenses were for ceiling repair and locksmith expenses. Building Improvement expenses were charges for floor repairs and paint for the Library conference room.

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|-------------------|---------------------|
| 01-200-5000 | SALARIES - CC | 6,000.00 | 4,225.00 | 1,775.00 |
| 01-200-5010 | PAYROLL TAXES - CC | 540.00 | 399.27 | 140.73 |
| 01-200-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - CC | 2,000.00 | 260.00 | 1,740.00 |
| 01-200-5120 | ELECTRICITY - CC | 16,000.00 | 2,350.23 | 13,649.77 |
| 01-200-5150 | HEATING FUEL - CC | 15,000.00 | 3,764.81 | 11,235.19 |
| 01-200-5290 | MAINTENANCE / BUILDING - CC | 15,000.00 | 20,309.60 | (5,309.60) |
| 01-200-5330 | MATERIALS & SUPPLIES - CC | 500.00 | 304.43 | 195.57 |
| 01-200-5365 | SEWER CHARGES - NEW CASTLE COUNTY | 300.00 | 755.44 | (455.44) |
| 01-200-5370 | TELEPHONE - CC | 1,800.00 | 1,192.00 | 608.00 |
| 01-200-5610 | BUILDING IMPROVEMENTS | 0.00 | 119,555.00 | (119,555.00) |
| 01-211-5070 | Contract/Prof. Services-COMM REDEV GRANT | 0.00 | 12,874.98 | (12,874.98) |
| | COMMUNITY CENTER EXPENDITURES | 57,140.00 | 165,990.76 | (108,850.76) |

Public Works:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|--------------------|
| 01-300-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - PW | 30,000.00 | 36,206.81 | (6,206.81) |
| 01-300-5300 | MAINTENANCE / EQUIPMENT - PW | 500.00 | - | 500.00 |
| 01-300-5353 | OPERATIONS/EXPENDITURES - STORMS PW | 5,000.00 | 9,804.88 | (4,804.88) |
| | PUBLIC WORKS EXPENDITURES | 35,500.00 | 46,011.69 | (10,511.69) |

There were \$7,639.90 in contractual services expenditures for February which consisted of Baby Beach debris clean-up, February maintenance contract, and a code enforcement work order.

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 | 7,824.00 | 6,066.00 | (1,758.00) |
| | SANITATION REVENUES | 7,824.00 | 6,066.00 | (1,758.00) |
| 01-350-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - SN | 180,000.00 | 122,265.78 | 57,734.22 |
| | SANITATION EXPENDITURES | 180,000.00 | 122,265.78 | 57,734.22 |

Sanitation revenues & expenditures are currently trending within the fiscal year budget.

Yard Waste:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|------------------|
| 01-360-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - YW | 30,000.00 | 18,496.00 | 11,504.00 |
| | YARDWASTE EXPENDITURES | 30,000.00 | 18,496.00 | 11,504.00 |

Yard Waste expenditures are trending within the fiscal year budget.

Stormwater:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|-----------------|-----------------|-----------------|
| 01-380-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - SW | 3,000.00 | 1,110.00 | 1,890.00 |
| 01-380-5120 | ELECTRICITY - SW | 3,000.00 | 614.20 | 2,385.80 |
| | STORMWATER EXPENDITURES | 6,000.00 | 1,724.20 | 4,275.80 |

Stormwater expenditures are trending within the fiscal year budget.

Streets:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|-----------------|
| 01-400-4810 | TRANSFER IN - MUNICIPAL STREET AID FUND | - | 3,333.45 | 3,333.45 |
| 01-400-4901 | COMMUNITY REDEV GRANT - PAVING PROJECT | - | 5,291.32 | 5,291.32 |
| | STREETS REVENUES | - | 8,624.77 | 8,624.77 |
| 01-400-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - ST | 30,000.00 | 27,030.00 | 2,970.00 |
| 01-400-5120 | ELECTRICITY - ST | 4,500.00 | 1,608.77 | 2,891.23 |
| 01-400-5310 | MAINTENANCE / STREETS - ST | 5,000.00 | 1,200.00 | 3,800.00 |
| 01-400-5330 | MATERIALS & SUPPLIES - ST | 6,000.00 | 8,082.50 | (2,082.50) |
| 01-401-5070 | Contract/Prof. Services-COMM REDEV GRANT | - | 5,291.32 | (5,291.32) |
| | STREETS EXPENDITURES | 45,500.00 | 43,212.59 | 2,287.41 |

\$5,291.32 in FY' Bond bill revenue has been expended for AECOM's services for the paving project. There were \$17,038.75 in contractual services expenditures for snow removal and ice control for 4 dates in January. In addition, there were \$5,148.50 in expenses for the purchase of bulk road salt.

Drainage:

| Account | Account Description | Budget | Actual | Variance |
|-------------|--|-----------------|------------------|--------------------|
| 01-450-4903 | HARBOR STREET PUMP PROJECT GRANT | - | 92,215.00 | 92,215.00 |
| | DRAINAGE REVENUES | - | 92,215.00 | 92,215.00 |
| 01-450-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - DR | - | 84,101.70 | (84,101.70) |
| 01-450-5310 | MAINTENANCE / DRAINAGE - DR | 1,000.00 | - | 1,000.00 |
| 01-451-5070 | Contract/Prof. Services - DR (ARPA) | - | 3,530.00 | (3,530.00) |
| | DRAINAGE EXPENDITURES | 1,000.00 | 87,631.70 | (86,631.70) |

\$3,530.00 in contractual expenses for the Monroe & Madison Flood Mitigation project were paid with ARPA funds.

Park Maintenance Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|--------------------|
| 01-500-4900 | COMMUNITY REDEV GRANT - SAFETY & PARKS | - | 57,230.00 | 57,230.00 |
| | PARKS REVENUES | - | 57,230.00 | 57,230.00 |
| 01-500-5310 | MAINTENANCE / PARKS - PK | 50,000.00 | 18,235.00 | 31,765.00 |
| 01-500-5330 | MATERIALS & SUPPLIES - PK | 1,500.00 | 1,622.35 | (122.35) |
| 01-501-5310 | Maint. Parks/COMM REDEV GRANT | - | 57,230.00 | (57,230.00) |
| | PARKS EXPENDITURES | 51,500.00 | 77,087.35 | (25,587.35) |

\$57,230.00 in FY'22 Bond bill revenue has been expended for the Battery Park seawall repairs and the 7th Street Park fence repairs. Please note that account 01-500-5310 actual expenditures have been reduced due to the new account code for the grant expenditures.

Tree Maintenance Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--------------------------|------------------|------------------|--------------------|
| 01-550-5310 | MAINTENANCE / TREES - TR | 10,000.00 | 24,980.00 | (14,980.00) |
| | TREE EXPENDITURES | 10,000.00 | 24,980.00 | (14,980.00) |

There were \$4,800.00 in expenses for the removal of trees and clean-up of tree limbs for the month of February.

Recycling Collection Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|------------------|
| 01-560-5070 | CONTRACTUAL/PROFESSIONAL SERVICES - RC | 30,000.00 | 19,925.73 | 10,074.27 |
| | RECYCLING EXPENDITURES | 30,000.00 | 19,925.73 | 10,074.27 |

Recycling expenditures are on track within the current budget.

Debt Service Expenditures:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|------------------|------------------|------------------|
| 01-600-5900 | DEBT SERVICE - WASHINGTON REVOLVING LOAN | 46,314.00 | 23,156.78 | 23,157.22 |
| 01-600-5901 | DEBT SERVICE - COMMUNITY CENTER ROOF | 15,024.00 | 10,016.00 | 5,008.00 |
| 01-600-5903 | DEBT SERVICE - VERIZON APPEAL | 28,752.00 | 28,751.84 | 0.16 |
| | DEBT SERVICE EXPENDITURES | 90,090.00 | 61,924.62 | 28,165.38 |

Real Estate Transfer Tax Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|-------------------------------------|----------|-------------------|----------|
| 03-110-4040 | REAL ESTATE TRANSFER TAXES | - | 169,797.68 | |
| | REAL ESTATE TAX REVENUES | - | 169,797.68 | |
| 03-110-8000 | TRANSFER OUT - GENERAL FUND | - | 169,797.68 | |
| | REAL ESTATE TAX EXPENDITURES | - | 169,797.68 | |
| | NET CHANGE IN FUND BALANCE | - | - | |

Municipal Street Aid Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|-----------------------------------|----------|------------------|----------|
| 03-120-4900 | MUNICIPAL STREET AID | - | 48,728.48 | |
| | STREETS REVENUES | - | 48,728.48 | |
| 03-120-8000 | TRANSFER OUT - GENERAL FUND | - | 3,333.45 | |
| | STREETS EXPENDITURES | - | 3,333.45 | |
| | NET CHANGE IN FUND BALANCE | - | 45,395.03 | |

Façade Program Revolving Loan Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|--|----------|--------------|----------|
| 03-130-4005 | INTEREST INCOME | - | 16.25 | |
| | FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES | - | 16.25 | |
| 03-130-0000 | REVOLVING LOAN FAÇADE PROGRAM | - | - | |
| | FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES | - | - | |
| | NET CHANGE IN FUND BALANCE | - | 16.25 | |

State Aid to Local Law Enforcement Fund:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|------------------------------------|--------|---------------|----------|
| 03-140-4900 | STATE AID TO LOCAL LAW ENFORCEMENT | - | 424.49 | |
| | SALLE REVENUES | - | 424.49 | |
| 03-140-5070 | CONTRACTUAL/PROFESSIONAL SERVICES | - | 224.49 | |
| 03-140-5390 | TRAINING AND DEVELOPMENT | - | 200.00 | |
| | SALLE EXPENDITURES | - | 424.49 | |
| | NET CHANGE IN FUND BALANCE | - | - | |

Delaware City Day Component Unit:

| ACCOUNT | DESCRIPTION | BUDGET | ACTUAL | VARIANCE |
|-------------|---|--------|------------------|----------|
| 11-000-4900 | GRANT-IN-AID | - | 14,605.00 | |
| | DELAWARE CITY DAY COMMITTEE REVENUES | - | 14,605.00 | |
| 11-000-5340 | MISCELLANEOUS EXPENDITURES | - | 14,605.00 | |
| | DELAWARE CITY DAY COMMITTEE EXPENDITURES | - | 14,605.00 | |
| | NET CHANGE IN FUND BALANCE | - | - | |

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of February 28, 2022 and compared to prior month balances, as well as a check register for the month of February 2022.

| DESCRIPTION | 1/31/2022 | 2/28/2022 | DIFFERENCE |
|--|---------------------|---------------------|---------------------|
| CASH - GENERAL FUND CHECKING | 100,744.23 | 43,029.80 | (57,714.43) |
| CASH - WSFS MONEY MARKET | 544,886.86 | 444,905.85 | (99,981.01) |
| CASH - WSFS MONEY MARKET - ARPA FUNDS | 496,019.98 | 490,451.91 | (5,568.07) |
| CASH - VIOLENT CRIMES CHECKING ACCOUNT | 10,986.00 | 9,598.93 | (1,387.07) |
| CASH - GRANT IN AID CHECKING | 18,315.82 | 18,315.82 | - |
| CASH - MUNICIPAL STREET AID FUND | 45,395.03 | 45,395.03 | - |
| CASH - REVOLVING LOAN FACADE FUND | 72,257.83 | 72,259.50 | 1.67 |
| CASH - SALLE FUND | 1,326.11 | 4,886.17 | 3,560.06 |
| CASH - EIDE FUND | 4,194.68 | 7,487.60 | 3,292.92 |
| CASH - MAYOR'S BALL ACCOUNT | 28,922.18 | 28,922.18 | - |
| CASH - DELAWARE CITY DAY COMMITTEE | 60,771.03 | 60,771.03 | - |
| WSFS WEALTH INVESTMENT ACCOUNT | 1,262,919.14 | 1,246,837.88 | (16,081.26) |
| TOTAL RECONCILED BALANCE | 2,646,738.89 | 2,472,861.70 | (173,877.19) |

| Check # | Check Date | Vendor Name | Description | Amount |
|---------|------------|-----------------------------------|--------------------------------|-----------|
| 15142 | 2/1/2022 | COUNTY BUILDING SERVICES, INC. | DEC 2021 JANITORIAL SERVICES | 525.00 |
| 15143 | 2/1/2022 | DIAMOND STATE TOWER | FLOOR JOIST REPAIR - TOWN HALL | 10,812.87 |
| 15144 | 2/1/2022 | DUFFIELD ASSOCIATES, INC. | MONROE&MADISON FLOOD MITIGATIO | 2,776.00 |
| 15145 | 2/1/2022 | MAIN STREET DELAWARE CITY INC. | CHRISTMAS PARADE ENTERTAINMENT | 525.00 |
| 15146 | 2/1/2022 | ROCKWELL DUPONT I, LLC | 2021 ESCROW REFUNDS | 8,739.39 |
| 15147 | 2/3/2022 | ATLANTIC BROADBAND | 8335 30 027 0003331 | 8.32 |
| 15148 | 2/3/2022 | DELAWARE STATE CHAMBER OF COMM | DUES RENEWAL 2/1/22 - 01/31/23 | 500.00 |
| 15149 | 2/3/2022 | DIAMOND STATE TIRE, INC. | BUS TOWING & OIL CHANGE PS | 277.00 |
| 15150 | 2/3/2022 | DIAMOND STATE TOWER | NEW CEILING TILES - TOWN HALL | 3,963.55 |
| 15151 | 2/3/2022 | GS DIRECT, LLC (AU1) | DEC 2021 PPA AGREEMENT | 1,525.73 |
| 15152 | 2/3/2022 | XYLEM DEWATERING SOLUTIONS INC | RENTAL 11/23/21 - 12/20/21 | 744.67 |
| 15153 | 2/8/2022 | AMERICAN HERITAGE LIFE INS CO | ACCIDENT INSURANCE | 50.31 |
| 15154 | 2/8/2022 | CHEMICAL EQUIP LABS OF DE | BULK ROAD SALT | 1,651.69 |
| 15155 | 2/8/2022 | DELMARVA POWER | 5500 0544 167 - TOWN HALL | 3,114.04 |
| 15156 | 2/8/2022 | DELMARVA POWER | 5500 6398 055 - WASHINGTON ST | 104.67 |
| 15157 | 2/8/2022 | DIAMOND COMPUTER INC. | MONTHLY ONLINE BACKUP SERVICE | 226.95 |
| 15158 | 2/8/2022 | KRANSON CLOTHES INC | CUSTOM PANTS - HENDERSON | 510.00 |
| 15159 | 2/8/2022 | NEW CASTLE COUNTY | 2200900120 - 250 FIFTH ST | 214.00 |
| 15159 | 2/8/2022 | NEW CASTLE COUNTY | 2200800057 - 407 CLINTON ST | 31.97 |
| 15159 | 2/8/2022 | NEW CASTLE COUNTY | 2200800089 - 599 FIFTH ST | 76.97 |
| 15160 | 2/8/2022 | TRI-COUNTY TERMITE & PEST CONT | PEST CONTROL - COMM CENTER | 75.00 |
| 15161 | 2/11/2022 | AECOM TECHNICAL SERVICES, INC. | PROJECT 60586031-OLD BATT SUB | 2,024.12 |
| 15162 | 2/11/2022 | THE CUTTING EDGE, INC. | FEB 2022 MAINTENANCE/BRUSH CON | 4,232.00 |
| 15162 | 2/11/2022 | THE CUTTING EDGE, INC. | SNOW & ICE CONTROL - 1/16/22 | 2,341.00 |
| 15162 | 2/11/2022 | THE CUTTING EDGE, INC. | SNOW & ICE CONTROL - 1/20/22 | 2,943.50 |
| 15162 | 2/11/2022 | THE CUTTING EDGE, INC. | SNOW/ICE CONTROL-1/28-1/29/22 | 11,037.75 |
| 15163 | 2/11/2022 | DELMARVA POWER | 5500 8575 957 - 950 5TH ST | 16.97 |
| 15164 | 2/11/2022 | DELMARVA POWER | 5500 6398 873 - CLINTON ST | 61.90 |
| 15165 | 2/11/2022 | DIAMOND STATE TOWER | CEILING & DOOR REPAIRS -CC/LIB | 7,309.50 |
| 15166 | 2/11/2022 | EDMUNDS GOVTECH | CLOUD HOSTING - 2/1/22-1/31/23 | 3,600.00 |
| 15167 | 2/11/2022 | FUELMAN | JAN 2022 FUEL PURCHASES | 934.94 |
| 15168 | 2/11/2022 | GFL ENVIRONMENTAL | FEB 2022 WASTE/RECYCLING | 17,877.67 |
| 15169 | 2/11/2022 | WHISMAN GIORDANO | AUDIT BILLING | 2,012.00 |
| 15170 | 2/15/2022 | THE CUTTING EDGE, INC. | CODE ENFORCEMENT - 608 WILLIAM | 460.00 |
| 15170 | 2/15/2022 | THE CUTTING EDGE, INC. | FENCE REPLACEMENT - 7TH ST PK | 2,330.00 |
| 15170 | 2/15/2022 | THE CUTTING EDGE, INC. | TREE REMOVAL-202 WASH&138 JEFF | 3,250.00 |
| 15170 | 2/15/2022 | THE CUTTING EDGE, INC. | PAVER REPAIR - SEAWALL BT PK | 14,900.00 |
| 15170 | 2/15/2022 | THE CUTTING EDGE, INC. | TREE LIMB REMOVAL-FRONT&CLINT | 725.00 |
| 15171 | 2/15/2022 | DELMARVA POWER | 5001 7876 892 - WASH ST STORM | 83.40 |
| 15172 | 2/15/2022 | DELTA FORMS INC. | #10 ENVELOPES | 249.87 |
| 15173 | 2/15/2022 | XYLEM DEWATERING SOLUTIONS INC | RENTAL 01/18/22-02/14/22 | 744.67 |
| 15174 | 2/17/2022 | AECOM TECHNICAL SERVICES, INC. | PROJECT NO.60519135 FORT DUPT | 1,290.78 |
| 15175 | 2/17/2022 | CAPITOL CLEANERS & LAUNDERERS | JAN 2022 DRY CLEANING | 28.20 |
| 15176 | 2/17/2022 | THE CUTTING EDGE, INC. | MALINOWSKI MEMORY MONUMENT | 495.00 |
| 15176 | 2/17/2022 | THE CUTTING EDGE, INC. | DEBRIS CLEAN-UP BABY BEACH | 5,259.90 |
| 15176 | 2/17/2022 | THE CUTTING EDGE, INC. | REMOVAL OF FLOATING DOCK-BT PK | 5,560.00 |
| 15176 | 2/17/2022 | THE CUTTING EDGE, INC. | PIPE REMOVAL - STORAGE LOT CC | 260.00 |
| 15177 | 2/17/2022 | DELMARVA POWER | 5000 0009 774 - RT 9 | 40.92 |
| 15178 | 2/17/2022 | NATIONWIDE | FEB 2022 INSURANCE | 3,541.05 |
| 15179 | 2/17/2022 | RUSH UNIFORM INC. | GOLD CAPTAIN COLLAR CUTOUTS | 9.95 |
| 15180 | 2/17/2022 | STRATEGIC INSURANCE PARTNERS | SELF INSURED TAX POLICY | 249.64 |
| 15181 | 2/17/2022 | TESLA INC | JAN 2022 PPA AGREEMENT | 1,597.34 |
| 15182 | 2/17/2022 | VERIZON WIRELESS | 720104185-00001 01/04-02/03 | 240.18 |
| 15183 | 2/17/2022 | VERIZON | 152-016-685-0001-78 | 699.94 |
| 15184 | 2/17/2022 | VERIZON | 756-087-692-0001-54 | 149.00 |
| 15185 | 2/22/2022 | ACME MARKETS | DELAWARE CITY FOOD CLOSET | 1,000.00 |
| 15186 | 2/22/2022 | CANON FINANCIAL SERVCIES, INC. | 2ND FLOOR COPIER LEASE | 283.04 |
| 15187 | 2/22/2022 | CHEMICAL EQUIP LABS OF DE | BULK ROAD SALT | 3,496.81 |
| 15188 | 2/22/2022 | THE CUTTING EDGE, INC. | TREE DEBRIS REMOVAL-4TH & MAD | 825.00 |
| 15188 | 2/22/2022 | THE CUTTING EDGE, INC. | SNOW AND ICE CONTROL -01/20/22 | 716.50 |
| 15189 | 2/22/2022 | RHODUNDA, WILLIAMS, & KONDRASCHOW | JAN2022 GENERAL REPRESENTATION | 3,480.00 |
| 15190 | 2/22/2022 | STATE OF DE - OMB FINANCIAL OP | HEALTH INSURANCE - MARCH 2022 | 4,688.56 |
| 15191 | 2/24/2022 | AECOM TECHNICAL SERVICES, INC. | PROJECT NO.60520438 - GEN SVCS | 12,752.12 |
| 15192 | 2/24/2022 | CANON FINANCIAL SERVCIES, INC. | 1ST FLOOR COPIER LEASE | 339.78 |
| 15193 | 2/24/2022 | DEARBORN NATIONAL | STD/LTD INSURANCE - MARCH 2022 | 495.38 |
| 15194 | 2/24/2022 | DUFFIELD ASSOCIATES, INC. | CLINTON STREET OUTFALL IMPROV | 2,394.90 |
| 15194 | 2/24/2022 | DUFFIELD ASSOCIATES, INC. | CLINTON STREET OUTFALL IMPROV | 6,748.00 |
| 15194 | 2/24/2022 | DUFFIELD ASSOCIATES, INC. | CLINTON STREET OUTFALL IMPROV | 4,929.70 |
| 15194 | 2/24/2022 | DUFFIELD ASSOCIATES, INC. | CLINTON STREET OUTFALL IMPROV | 2,839.10 |

177,998.21