

City of Delaware City
May 11, 2022

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, 2022

Below please find the internal (unaudited) income and expense statement and check register for the 10 months ended April 30, 2022.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,292,752.00	1,445,362.76	111.81%
General Administration	210,900.00	253,388.71	120.15%
Code Enforcement	7,000.00	5,350.00	76.43%
Public Safety	425,073.00	369,017.38	86.81%
Community Center	54,152.00	67,952.43	125.48%
Sanitation	7,824.00	8,121.00	103.80%
Stormwater	-	-	0.00%
Streets	-	53,603.65	0.00%
Drainage	-	92,215.00	0.00%
Parks	-	134,976.88	0.00%
Total General Fund Revenues	1,997,701.00	2,429,987.81	121.64%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	1,028,898.00	1,164,874.83	113.22%
Code Enforcement	11,850.00	7,489.53	63.20%
Public Safety	420,223.00	369,017.38	87.81%
Community Center	57,140.00	188,923.06	330.63%
Public Works	35,500.00	65,591.03	184.76%
Sanitation	180,000.00	153,062.30	85.03%
Yard Waste	30,000.00	25,432.00	84.77%
Stormwater	6,000.00	6,678.07	111.30%
Streets	45,500.00	53,749.01	118.13%
Drainage	1,000.00	102,573.20	10257.32%
Parks	51,500.00	170,514.23	331.10%
Tree Management	10,000.00	32,720.00	327.20%
Recycling Collections	30,000.00	24,934.55	83.12%
Debt Service	90,090.00	64,428.62	71.52%
Total General Fund Expenditures	1,997,701.00	2,429,987.81	121.64%
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 \$234,170.86 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 121.64% of the adopted budget.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,997,701.00	2,429,987.81	
	GENERAL FUND EXPENDITURES	1,997,701.00	2,429,987.81	
	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	862,348.32	15,781.32
01-000-4002	REAL ESTATE PENALTIES	-	9,778.18	9,778.18
01-000-4003	INVESTMENT INCOME	-	(106,492.44)	(106,492.44)
01-000-4005	INTEREST INCOME	500.00	385.32	(114.68)
01-000-4015	DONATIONS - GA	-	9,027.42	9,027.42
01-000-4060	CABLE FRANCHISE FEE	15,000.00	12,502.60	(2,497.40)
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	234,170.86	103,485.86
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	100,000.00	197,379.91	97,379.91
01-000-4907	ARPA-LOCAL FISCAL RECOVERY FUND	-	25,762.59	25,762.59
	NONDEPARTMENTAL REVENUES	1,292,752.00	1,445,362.76	152,610.76

Overall Non-Departmental revenues currently have a positive variance due to the Transfer In-Water fund amount. Investment income continues to trend at a negative variance due to the change in market value of the portfolio.

We have expended \$25,762.59 in ARPA funds thus far. Expenditures are listed under the General Administration, Public Safety, Stormwater & Drainage categories.

General Administration:

General Administration revenues are those revenues attributable to the activities performed by the General Administration department.

Account	Account Description	Budget	Actual	Variance
01-000-4020	LICENSES AND PERMITS	70,000.00	139,794.52	69,794.52
01-000-4025	MISCELLANEOUS REVENUE	-	1,253.29	1,253.29
01-000-4035	SALES - GA	300.00	26.50	(273.50)
01-000-4045	RENTAL PROPERTY	27,600.00	20,000.00	(7,600.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	76,000.00	75,407.96	(592.04)
01-000-4055	AAT (CNS) LEASES	37,000.00	16,906.44	(20,093.56)
	GENERAL ADMINISTRATION REVENUES	210,900.00	253,388.71	42,488.71

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	208,481.00	175,303.44	33,177.56
01-000-5005	SALARIES - MAYOR & COUNCIL	750.00	750.00	-
01-000-5006	SALARIES - CITY SECRETARY	3,600.00	2,887.50	712.50
01-000-5010	PAYROLL TAXES - GA	18,904.00	14,591.57	4,312.43
01-000-5020	RETIREMENT PLAN - GA	5,790.00	4,572.50	1,217.50
01-000-5035	ADVERTISING - GA	500.00	3,694.18	(3,194.18)
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	1,801.11	198.89
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	26,483.34	(6,483.34)
01-000-5095	GIFTS AND AWARDS	300.00	-	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	2,357.51	142.49
01-000-5110	ELECTION EXPENSE - GA	600.00	565.70	34.30
01-000-5120	ELECTRICITY - GA	56,000.00	47,295.42	8,704.58
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	525.00	(275.00)
01-000-5135	FEES/INTEREST/PENALTIES - GA	3,000.00	2,111.88	888.12
01-000-5150	HEATING FUEL - GA	2,000.00	1,137.20	862.80
01-000-5160	INSURANCE / GENERAL - GA	65,000.00	61,868.18	3,131.82
01-000-5170	INSURANCE / HEALTH - GA	11,000.00	8,755.77	2,244.23
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	3,804.85	1,195.15
01-000-5270	LEGAL - GA	75,000.00	58,153.50	16,846.50
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,918.91	1,081.09
01-000-5290	MAINTENANCE / BUILDING - GA	40,000.00	27,784.00	12,216.00
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	-	300.00
01-000-5320	MAINTENANCE / VEHICLE - GA	-	1,041.95	(1,041.95)
01-000-5330	MATERIALS & SUPPLIES - GA	1,000.00	1,443.10	(443.10)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	23.99	476.01
01-000-5345	MISCELLANEOUS EXPENDITURES - FOOD CLOSET	-	4,249.99	(4,249.99)
01-000-5350	OFFICE SUPPLIES - GA	3,000.00	3,355.75	(355.75)
01-000-5355	PLANNING & INSPECTIONS - GA	35,000.00	43,220.54	(8,220.54)
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	400.00	422.90	(22.90)
01-000-5370	TELEPHONE - GA	9,500.00	7,684.35	1,815.65
01-000-5390	TRAINING, TRAVEL, FOOD - GA	2,500.00	417.91	2,082.09
01-000-5500	WATER - ARTESIAN	450.00	427.32	22.68
01-000-5600	BUILDING IMPROVEMENTS	-	272,596.61	(272,596.61)
01-000-8000	OPERATING TRANSFERS - GA	418,073.00	349,451.65	68,621.35
01-001-5000	SALARIES - ARPA	-	1,487.09	(1,487.09)
	GENERAL ADMINISTRATION EXPENDITURES	1,028,898.00	1,164,874.83	(135,976.83)

General Administration revenues are trending over the fiscal year adopted budget. Licenses and Permit revenue increased substantially this month due to permitting at the Grassdale Campground.

General Administration expenses are currently trending over the fiscal year adopted budget. There are several budget lines over the fiscal year budgeted amount.

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	5,350.00	(1,650.00)
	CODE ENFORCEMENT REVENUES	7,000.00	5,350.00	(1,650.00)
01-050-5000	SALARIES - CE	10,400.00	6,675.00	3,725.00
01-050-5010	PAYROLL TAXES - CE	800.00	630.78	169.22
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	250.00	-	250.00
01-050-5140	GAS & OIL / VEHICLE - CE	300.00	183.75	116.25
01-050-5340	MISCELLANEOUS EXPENDITURES	100.00	-	100.00
	CODE ENFORCEMENT EXPENDITURES	11,850.00	7,489.53	4,360.47

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	4,377.40	(2,622.60)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	-	2,838.00	2,838.00
01-100-4025	PERMITS - SPECIAL EVENTS	-	150.00	150.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	-	200.00	200.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	418,073.00	349,451.65	(68,621.35)
01-101-4900	COMBAT VIOLENT CRIME	-	7,840.33	7,840.33
01-103-4900	OFFICE OF HIGHWAY SAFETY	-	4,160.00	4,160.00
	PUBLIC SAFETY REVENUES	425,073.00	369,017.38	(56,055.62)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	242,230.00	181,888.27	60,341.73
01-100-5002	SALARIES - EXTRA DUTY	-	1,540.00	(1,540.00)
01-100-5003	SALARIES - OVERTIME	-	7,607.76	(7,607.76)
01-100-5010	PAYROLL TAXES - PS	21,800.00	16,576.30	5,223.70
01-100-5020	RETIREMENT PLANS - PS	7,270.00	5,619.20	1,650.80
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	2,500.00	2,431.64	68.36
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	5,100.00	10,803.04	(5,703.04)
01-100-5100	DUES/SUBSCRIPTIONS - PS	680.00	169.93	510.07
01-100-5120	ELECTRICITY - PS	12,000.00	12,623.07	(623.07)
01-100-5140	GAS & OIL / VEHICLE - PS	10,000.00	9,679.08	320.92
01-100-5150	HEATING FUEL - PS	1,200.00	663.30	536.70
01-100-5170	INSURANCE / HEALTH - PS	68,775.00	45,935.00	22,840.00
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	10,500.00	9,950.87	549.13
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	16,893.00	31,806.91	(14,913.91)
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	5,891.55	4,108.45
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,020.50	479.50
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	192.22	107.78
01-100-5390	TRAINING, TRAVEL & FOOD - PS	1,100.00	850.90	249.10
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	5,000.00	8,923.05	(3,923.05)
01-101-0000	COMBAT VIOLENT CRIME	-	-	-
01-101-5000	SALARIES	-	7,840.33	(7,840.33)
01-103-0000	OFFICE OF HIGHWAY SAFETY	-	-	-
01-103-5000	SALARIES	-	4,160.00	(4,160.00)
	PUBLIC SAFETY EXPENDITURES	420,223.00	369,017.38	51,205.62

April Lease/Purchase expenditures were for the purchase of the new Ford Explorer police cruiser.

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	600.00	(1,200.00)
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	12,352.00	12,000.00	(352.00)
01-200-4900	GRANT-IN-AID	40,000.00	29,853.62	(10,146.38)
01-200-4907	COMMUNITY REDEV GRANT - CC HVAC	-	23,284.50	23,284.50
	COMMUNITY CENTER REVENUES	54,152.00	67,952.43	13,800.43

\$29,853.62 in Grant-in-Aid funds have been utilized this fiscal year. That will leave a balance of \$5,146.38. \$23,284.50 in FY'22 Bond bill revenue has been expended for contractual services for the HVAC project.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	5,225.00	775.00
01-200-5010	PAYROLL TAXES - CC	540.00	493.77	46.23
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	1,188.00	812.00
01-200-5120	ELECTRICITY - CC	16,000.00	4,567.38	11,432.62
01-200-5150	HEATING FUEL - CC	15,000.00	9,629.94	5,370.06
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	22,215.60	(7,215.60)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	304.43	195.57
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	969.44	(669.44)
01-200-5370	TELEPHONE - CC	1,800.00	1,490.00	310.00
01-200-5610	BUILDING IMPROVEMENTS	-	119,555.00	(119,555.00)
01-211-5070	Contract/Prof. Services-COMM REDEV GRANT	-	23,284.50	(23,284.50)
	COMMUNITY CENTER EXPENDITURES	57,140.00	188,923.06	(131,783.06)

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	30,000.00	54,296.81	(24,296.81)
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500.00	-	500.00
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	5,000.00	11,294.22	(6,294.22)
	PUBLIC WORKS EXPENDITURES	35,500.00	65,591.03	(30,091.03)

Contractual /professional services and storm operations expenditures continue to trend over the fiscal year budget.

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	8,121.00	297.00
	SANITATION REVENUES	7,824.00	8,121.00	297.00
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	180,000.00	153,062.30	26,937.70
	SANITATION EXPENDITURES	180,000.00	153,062.30	26,937.70

Sanitation revenue is over the budget due to the addition of new accounts. 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	25,432.00	4,568.00
	YARDWASTE EXPENDITURES	30,000.00	25,432.00	4,568.00

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	1,440.00	1,560.00
01-380-5120	ELECTRICITY - SW	3,000.00	758.07	2,241.93
01-381-5070	Contract/Prof. Services- SW (ARPA)	-	4,480.00	(4,480.00)
	STORMWATER EXPENDITURES	6,000.00	6,678.07	(678.07)

General operating stormwater expenditures are trending within the fiscal year budget. ARPA expenditures were for excavation in the right-of-way.

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	38,102.45	38,102.45
01-400-4901	COMMUNITY REDEV GRANT - PAVING PROJECT	-	15,501.20	15,501.20
	STREETS REVENUES	-	53,603.65	53,603.65
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	27,030.00	2,970.00
01-400-5120	ELECTRICITY - ST	4,500.00	1,935.31	2,564.69
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	-	15,501.20	(15,501.20)
	STREETS EXPENDITURES	45,500.00	53,749.01	(8,249.01)

\$15,501.20 in FY' Bond bill revenue has been expended for AECOM's services for the paving project. \$38,102.45 in MSA has been utilized this fiscal year.

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)	-	18,471.50	(18,471.50)
	DRAINAGE EXPENDITURES	1,000.00	102,573.20	(101,573.20)

There were \$5,954.00 in drainage contractual expenses which were paid with ARPA funds. These expenses were for the Clinton Street Outfall Improvements.

Park Maintenance:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-4900	COMMUNITY REDEV GRANT - SAFETY & PARKS	-	134,976.88	134,976.88
	PARKS REVENUES	-	134,976.88	134,976.88
01-500-5310	MAINTENANCE / PARKS - PK	50,000.00	33,915.00	16,085.00
01-500-5330	MATERIALS & SUPPLIES - PK	1,500.00	1,622.35	(122.35)
01-501-5070	Contract/Prof. Services-COMM REDEV GRANT	-	3,740.88	(3,740.88)
01-501-5310	Maint. Parks/COMM REDEV GRANT	-	110,410.00	(110,410.00)
01-501-5330	Materials & Supplies- COMM REDEV GRANT	-	20,826.00	(20,826.00)
	PARKS EXPENDITURES	51,500.00	170,514.23	(119,014.23)

\$76,229.30 in FY'22 Bond bill revenue has been expended for the month of April. Expenses included the purchase of new park benches, picnic tables, & bike racks, the flag pole plaza project, and phase 4 of the seawall repairs.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5310	MAINTENANCE / TREES - TR	10,000.00	32,720.00	(22,720.00)
	TREE EXPENDITURES	10,000.00	32,720.00	(22,720.00)

There were \$7,740.00 in tree expenditures for the month of April.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	24,934.55	5,065.45
	RECYCLING EXPENDITURES	30,000.00	24,934.55	5,065.45

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	12,520.00	2,504.00
01-600-5903	DEBT SERVICE - VERIZON APPEAL	28,752.00	28,751.84	0.16
	DEBT SERVICE EXPENDITURES	90,090.00	64,428.62	25,661.38

Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	-	197,379.91	
	REAL ESTATE TAX REVENUES	-	197,379.91	
03-110-8000	TRANSFER OUT - GENERAL FUND	-	197,379.91	
	REAL ESTATE TAX EXPENDITURES	-	197,379.91	
	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	-	38,102.45	
	STREETS EXPENDITURES	-	38,102.45	
	NET CHANGE IN FUND BALANCE	-	10,626.03	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	19.87	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	19.87	
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	
	NET CHANGE IN FUND BALANCE	-	19.87	

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 April 30, 2022 and compared to prior month balances, as well as a check register for the month of April 2022.

DESCRIPTION	3/31/2022	4/30/2022	DIFFERENCE
CASH - GENERAL FUND CHECKING	934,997.22	739,224.30	(195,772.92)
CASH - WSFS MONEY MARKET	344,920.77	344,934.94	14.17
CASH - WSFS MONEY MARKET - ARPA FUNDS	480,731.22	470,316.94	(10,414.28)
CASH - VIOLENT CRIMES CHECKING ACCOUNT	8,726.15	7,336.06	(1,390.09)
CASH - GRANT IN AID CHECKING	464.67	5,146.38	4,681.71
CASH - MUNICIPAL STREET AID FUND	10,626.03	10,626.03	-
CASH - REVOLVING LOAN FACADE FUND	72,261.34	72,263.12	1.78
CASH - SALLE FUND	4,886.17	4,886.17	-
CASH - EIDE FUND	7,487.60	7,487.60	-
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	1,228,622.49	1,178,194.06	(50,428.43)
TOTAL RECONCILED BALANCE	3,183,416.87	2,930,108.81	(253,308.06)

Check #	Check Date	Vendor Name	Description	Amount
15241	4/4/2022	AMERICAN HERITAGE LIFE INS CO	ACCIDENT INSURANCE	50.31
15242	4/4/2022	FORD MOTOR CREDIT COMPANY LLC	LEASE PAYMENT NO. 1	14,914.24
15243	4/6/2022	BREEZELINE	8335 30 027 0003331	8.32
15244	4/6/2022	COUNTY BUILDING SERVICES, INC.	FEB 2022 JANITORIAL SERVICES	525.00
15245	4/6/2022	THE CUTTING EDGE, INC.	APR 2022 MAINTENANCE/BRUSH CON	4,232.00
15245	4/6/2022	THE CUTTING EDGE, INC.	SPRING CLEAN-UP - PARKS	12,920.00
15245	4/6/2022	THE CUTTING EDGE, INC.	(6) NEW BENCHES - BATTERY PK	9,462.00
15245	4/6/2022	THE CUTTING EDGE, INC.	(5) NEW PICNIC TABLES	7,154.00
15245	4/6/2022	THE CUTTING EDGE, INC.	PHASE 4 - SEAWALL REPAIR	23,240.00
15246	4/6/2022	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	226.95
15247	4/6/2022	GS DIRECT, LLC (AU1)	FEB 2022 PPA AGREEMENT	2,587.36
15248	4/6/2022	TRITON SERVICES	TOILET & FAUCET ISSUES - CC	1,150.00
15249	4/8/2022	2J BEST CAR WASH	MAR 2022 POLICE CAR WASHES	38.50
15250	4/8/2022	THE CUTTING EDGE, INC.	TREE REMOVAL - 110 REYBOLD	3,860.00
15250	4/8/2022	THE CUTTING EDGE, INC.	TREE TRIMMING - 7TH ST PARK	3,880.00
15250	4/8/2022	THE CUTTING EDGE, INC.	CLEANING OF SEA WALL - BT PK	3,120.00
15250	4/8/2022	THE CUTTING EDGE, INC.	MAR 2022 MAINTENANCE/BRUSH CON	4,232.00
15251	4/8/2022	DELMARVA POWER	5500 0544 167 - TOWN HALL	3,121.63
15252	4/8/2022	DELMARVA POWER	5500 6398 873 - CLINTON ST	49.84
15253	4/8/2022	DELMARVA POWER	5001 7876 892 - WASH ST STORM	71.98
15254	4/8/2022	DIAMOND STATE TIRE, INC.	NEW TIRES - 2017 FORD EXPLORER	608.08
15255	4/8/2022	DIAMOND STATE TOWER	2ND FLOOR B/R & KITCHENET	10,357.18
15256	4/8/2022	FUELMAN	MAR 2022 FUEL PURCHASES	1,299.44
15257	4/13/2022	ANGELA WILLIAMSON	2022 ELECTION OFFICER	80.00
15258	4/13/2022	CAPITOL CLEANERS & LAUNDERERS	MAR 2022 DRY CLEANING	17.63
15259	4/13/2022	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	335.42
15260	4/13/2022	DELMARVA POWER	5000 0009 758 - CANAL&WILLIAMS	17.38
15261	4/13/2022	DELMARVA POWER	5000 0009 774 - RT 9	17.24
15262	4/13/2022	DELMARVA POWER	5500 8575 957 - 950 5TH ST	16.97
15263	4/13/2022	DELMARVA POWER	5500 8576 260 - 3RD&CANAL ST	16.97
15264	4/13/2022	DELMARVA POWER	5000 0009 725 - CLINTON ST	16.97
15265	4/13/2022	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	94.04
15266	4/13/2022	DELMARVA POWER	5000 1281 877 - BAYARD ST	3,339.98
15267	4/13/2022	BONNIE HANNA	2022 ELECTION OFFICER	150.00
15268	4/13/2022	NOEL WILLIAMSON	2022 ELECTION OFFICER	80.00
15269	4/20/2022	ACTION SECURITY/MD ELECTRIC	SECURITY SYSTEM/FIRE ALARM	756.00
15270	4/20/2022	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	4,236.28
15271	4/20/2022	ARTESIAN WATER	6282000589 - TOWN HALL	59.96
15272	4/20/2022	BUILDING INSPECTION	NOV 2021 PERMIT FEES	1,055.00
15272	4/20/2022	BUILDING INSPECTION	DEC 2021 PERMIT FEES	4,350.00
15273	4/20/2022	CASSIDY GRAPHICS, LLC	DCPD GRAPHICS - FORD EXPLORER	775.00
15274	4/20/2022	THE CUTTING EDGE, INC.	TRANSFER OF FLOATING DOCKS	6,570.00
15274	4/20/2022	THE CUTTING EDGE, INC.	AERIFICATION & SEED - BT PARK	2,760.00
15274	4/20/2022	THE CUTTING EDGE, INC.	EXCAVATION - RIGHT OF WAY	4,480.00
15275	4/20/2022	DIAMOND STATE TIRE, INC.	OIL CHANGE & TIRE ROTATION	120.00
15276	4/20/2022	GFL ENVIRONMENTAL	APRIL 2022 WASTE/RECYCLING	17,892.67
15277	4/20/2022	NATIONWIDE	APR 2022 INSURANCE	5,004.10
15278	4/20/2022	NICKLE INSURANCE AGENCY, INC	LAW ENF/PUB OFF LIABILITY INS	8,365.00
15279	4/20/2022	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - MAY 2022	4,688.56
15280	4/20/2022	VERIZON WIRELESS	720104185-00001 03/04-04/03	240.06
15281	4/20/2022	VERIZON	152-016-685-0001-78	692.29
15282	4/22/2022	ARTESIAN WATER	2838769314 - CANAL STREET	45.00
15283	4/22/2022	CANON FINANCIAL SERVCIES, INC.	2ND FLOOR COPIER LEASE	283.04
15283	4/22/2022	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	339.78
15284	4/22/2022	CRYSTAL SPRINGS	4 X 5 GALLON BOTTLES	24.10
15285	4/22/2022	DEARBORN NATIONAL	STD/LTD INSURANCE - MAY 2022	495.38
15286	4/22/2022	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - MAY 2022	155.34
15287	4/22/2022	DIAMOND STATE TOWER	2ND FLOOR SECURITY WINDOWS	8,360.19
15288	4/22/2022	DUFFIELD ASSOCIATES, INC.	CLINTON STREET OUTFALL IMPRV	5,954.00
15289	4/22/2022	RHODUNDA, WILLIAMS, & KONDRASCHOW	MAR2022 GENERAL REPRESENTATION	12,500.00
15290	4/22/2022	VERIZON	756-087-692-0001-54	149.00
15291	4/22/2022	XYLEM DEWATERING SOLUTIONS INC	RENTAL 03/15/22 - 04/11/22	744.67
15292	4/26/2022	AECOM TECHNICAL SERVICES, INC.	PROJECT NO. 60520438 - GEN SVCS	12,643.69
15293	4/26/2022	THE CUTTING EDGE, INC.	MAY 2022 MAINTENANCE/BRUSH CON	4,232.00
15293	4/26/2022	THE CUTTING EDGE, INC.	BT PK BENCHES & BIKE RACKS	4,210.00
15293	4/26/2022	THE CUTTING EDGE, INC.	FLAG POLE PLAZA PROJECT	23,580.00
15293	4/26/2022	THE CUTTING EDGE, INC.	LANDSCAPING-ENTRANCE & CLINTON	2,640.00
15293	4/26/2022	THE CUTTING EDGE, INC.	REMOVAL OF 6 TREES - BT PK	6,360.00
15294	4/26/2022	DOVER ARMY-NAVY STORE, INC.	S/S & L/S POLO SHIRTS-WILLIAMS	190.75
15295	4/26/2022	THE NEWS JOURNAL COMPANY	BID ADVERTISEMENTS	1,428.45
15296	4/26/2022	WHITTAKER BROTHERS, INC.	ESCROW REFUND	2,011.11
				259,682.85