

**City of Delaware City
Delaware
January 21, 2020**

TO: Mayor and City Council
VIA: Chief David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of December 31, 2019

Below please find the internal (unaudited) income and expense statement and check register for the 6 months ended December 31, 2019.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,141,241.00	1,057,510.94	92.66%
General Administration	221,900.00	128,857.83	58.07%
Code Enforcement	9,000.00	4,530.00	50.33%
Public Safety	400,850.00	22,477.64	5.61%
Community Center	43,000.00	33,453.13	77.80%
Sanitation	5,000.00	1,656.00	33.12%
Streets	-	20,524.15	0.00%
Drainage	-	84,599.62	0.00%
Total General Fund Revenues	1,820,991.00	1,353,609.31	74.33%

General Fund Expenditures			
Department	Budget	Actual	%
General Administration	871,612.00	268,616.75	30.82%
Code Enforcement	16,350.00	5,813.04	35.55%
Public Safety	393,300.00	204,646.88	52.03%
Community Center	56,050.00	33,453.13	59.68%
Public Works	45,500.00	14,395.49	31.64%
Sanitation	150,900.00	81,720.07	54.16%
Yard Waste	30,000.00	16,184.00	53.95%
Stormwater	33,450.00	11,134.90	33.29%
Streets	46,000.00	26,638.36	57.91%
Drainage	1,500.00	26,550.46	1770.03%
Parks	38,500.00	34,575.81	89.81%
Tree Management	11,000.00	7,495.00	68.14%
Recycling Collections	30,000.00	12,968.35	43.23%
Debt Service	96,829.00	33,652.53	34.75%
Total General Fund Expenditures	1,820,991.00	777,844.77	42.72%
General Fund Operating Surplus (Deficit)	-	575,764.54	-

General Fund:

As of the halfway point of FY 20, the General Fund Surplus is currently \$575,764.54. Non-departmental revenues, which includes Real Estate Taxes are at 92.66% of their budgeted amount. General Administration, Code Enforcement and Community Center revenues are trending at 58.07%, 50.33% & 77.80% respectively of their budgeted amounts, which is on target for the halfway mark of the fiscal year. Overall General Fund revenue is currently at 74.33% of the FY 20 budget.

Expenditures overall are currently trending favorably at 42.72% of the adopted budget even though the Community Center, Streets, Parks, & Tree Management expenditures are trending ahead of their respective budgets.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,820,991.00	1,353,609.31	
	GENERAL FUND EXPENDITURES	1,820,991.00	777,844.77	
	CHANGE IN FUND BALANCE	-	575,764.54	

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	Budget	Actual	Variance
01-000-4000	REAL ESTATE TAXES	782,000.00	781,925.14	(74.86)
01-000-4002	REAL ESTATE PENALTIES	0.00	1,288.68	1,288.68
01-000-4005	INTEREST INCOME	500.00	798.74	298.74
01-000-4060	CABLE FRANCHISE FEE	17,000.00	8,252.74	(8,747.26)
01-000-4065	PILOT	200,000.00	200,000.00	-
01-000-4810	TRANSFER IN - WATER FUND	71,741.00	0	(71,741.00)
01-000-4811	TRANSFER IN - REAL ESTATE TRANSFER TAX	70,000.00	65,245.64	(4,754.36)
	NONDEPARTMENTAL REVENUES	1,141,241.00	1,057,510.94	(83,730.06)

Real Estate Transfer taxes have a positive variance and will continue to trend at a positive variance as the Fort Dupont home sales go to settlement. This revenue account will be well over the amount this fiscal year's budgeted amount.

General Administration:

General Administration revenues are those revenues attributable to the activities performed by the General Administration department. These include business and contractor’s licenses, permits, and property and lease agreements.

Account	Account Description	Budget	Actual	Variance
01-000-4010	FINES/ADMINISTRATIVE FEES - GA	400.00	0	(400.00)
01-000-4020	LICENSES AND PERMITS	67,500.00	40,434.80	(27,065.20)
01-000-4025	MISCELLANEOUS REVENUE	0.00	4,042.18	4,042.18
01-000-4035	SALES - GA	500.00	157.25	(342.75)
01-000-4045	RENTAL PROPERTY	17,500.00	10,400.00	(7,100.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	35,584.46	(46,415.54)
01-000-4055	AAT (CNS) LEASES	54,000.00	33,062.14	(20,937.86)
01-000-4901	CLG HISTORIC PRESERVATION GRANT	0.00	5,177.00	5,177.00
	GENERAL ADMINISTRATION REVENUES	221,900.00	128,857.83	(93,042.17)

So far this year, General Administration revenues are at 58% of the fiscal year budget. Licenses and Permits are trending ahead of budget, which can be attributed to our annual business license renewal season and construction permits at Fort Dupont. In addition, the antenna lease payment was received from Sprint.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	135,728.00	69,896.46	65,831.54
01-000-5005	SALARIES - MAYOR & COUNCIL	650.00	262.50	387.50
01-000-5006	SALARIES - CITY SECRETARY	4,500.00	976.30	3,523.70
01-000-5010	PAYROLL TAXES - GA	0.00	5,880.80	(5,880.80)
01-000-5020	RETIREMENT PLAN - GA	4,000.00	991.69	3,008.31
01-000-5035	ADVERTISING - GA	2,000.00	0	2,000.00
01-000-5040	ASSESSOR - GA	2,500.00	2,500.00	-
01-000-5050	AUDIT - GA	22,000.00	13,330.00	8,670.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	732.10	1,267.90
01-000-5065	CELL PHONES - GA	300.00	0	300.00
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	25,491.25	(5,491.25)
01-000-5095	GIFTS AND AWARDS	300.00	0	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	727.93	1,772.07
01-000-5110	ELECTION EXPENSE - GA	600.00	0	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	30,247.47	24,752.53
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	0	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,400.00	1,213.80	186.20
01-000-5140	GAS & OIL / VEHICLE - GA	1,000.00	0	1,000.00
01-000-5150	HEATING FUEL - GA	2,000.00	384.82	1,615.18
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	29,984.91	15,015.09
01-000-5170	INSURANCE / HEALTH - GA	35,000.00	10,477.43	24,522.57
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	9,000.00	0	9,000.00
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	8,000.00	2,387.38	5,612.62
01-000-5270	LEGAL - GA	55,000.00	27,087.47	27,912.53
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	1,038.18	1,961.82
01-000-5290	MAINTENANCE / BUILDING - GA	27,934.00	30,195.50	(2,261.50)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	100.00	0.00	100.00

01-000-5330	MATERIALS & SUPPLIES - GA	500.00	477.29	22.71
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	0	500.00
01-000-5350	OFFICE SUPPLIES - GA	7,500.00	1,221.98	6,278.02
01-000-5355	PLANNING & INSPECTIONS - GA	30,000.00	8,256.00	21,744.00
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	64.30	135.70
01-000-5370	TELEPHONE - GA	8,000.00	4,736.19	3,263.81
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,500.00	55.00	3,445.00
01-000-8000	OPERATING TRANSFERS - GA	381,650.00	0	381,650.00
	GENERAL ADMINISTRATION EXPENDITURES	871,612.00	268,616.75	602,995.25

General Administration expenditures have a positive variance. Even when taking the Operating Transfer needed from Public Safety expenditures into consideration, General Administration expenditures are trending at 51% of the FY 20 budget.

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	9,000.00	4,530.00	(4,470.00)
	CODE ENFORCEMENT REVENUES	9,000.00	4,530.00	(4,470.00)
01-050-5000	SALARIES - CE	0.00	700.00	(700.00)
01-050-5010	PAYROLL TAXES - CE	0.00	64.75	(64.75)
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	16,000.00	5,005.00	10,995.00
01-050-5140	GAS & OIL / VEHICLE - CE	350.00	43.29	306.71
	CODE ENFORCEMENT EXPENDITURES	16,350.00	5,813.04	10,536.96

Code Enforcement revenues have remained static. There should be improvement in code enforcement revenue as the newly hired enforcement officer is trained and administrative procedures have been completed.

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	10,000.00	5,363.89	(4,636.11)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	9,000.00	7,390.00	(1,610.00)
01-100-4025	PERMITS - SPECIAL EVENTS	200.00	50.00	(150.00)
01-100-4080	CONTRACT REIMBURSEMENT - PS	0.00	1,800.00	1,800.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	381,650.00	0	(381,650.00)
01-101-4900	COMBAT VIOLENT CRIME	0.00	4,363.75	4,363.75
01-103-4900	OFFICE OF HIGHWAY SAFETY	0.00	3,510.00	3,510.00
	PUBLIC SAFETY REVENUES	400,850.00	22,477.64	(378,372.36)

Reimbursement has been requested for the grant monies to cover the tractor purchase accounted for in expenditure 01-100-5260.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	98,405.23	(181,594.77)
01-100-5001	SALARIES - PART-TIME DUTY	0.00	4,846.25	4,846.25
01-100-5002	SALARIES - EXTRA DUTY	0.00	5,880.00	5,880.00
01-100-5003	SALARIES - OVERTIME	0.00	4,997.05	4,997.05
01-100-5010	PAYROLL TAXES - PS	0.00	9,418.15	9,418.15
01-100-5020	RETIREMENT PLANS - PS	2,000.00	693.30	(1,306.70)
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,700.00	1,204.80	(495.20)
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	1,500.00	3,099.00	1,599.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	1,100.00	210.00	(890.00)
01-100-5120	ELECTRICITY - PS	9,000.00	7,685.86	(1,314.14)
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	6,439.93	(6,060.07)
01-100-5150	HEATING FUEL - PS	1,000.00	256.53	(743.47)
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	12,500.00	0	(12,500.00)
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	17,058.57	(17,941.43)
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	5,100.00	1,752.04	(3,347.96)
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	11,000.00	20,318.01	9,318.01
01-100-5280	MAILINGS / POSTAGE - PS	50.00	0	(50.00)
01-100-5290	MAINTENANCE / BUILDING - PS	2,500.00	3,370.77	870.77
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	37.50	(212.50)
01-100-5310	MAINTENANCE / SYSTEMS - PS	0.00	650.00	650.00
01-100-5320	MAINTENANCE / VEHICLE - PS	10,500.00	8,785.39	(1,714.61)
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,503.14	3.14
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	300.00	0	(300.00)
01-100-5350	OFFICE SUPPLIES - PS	1,000.00	0	(1,000.00)
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	50.00	(250.00)
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	4,500.00	111.61	(4,388.39)
01-101-0000	COMBAT VIOLENT CRIME	0	0	-
01-101-5000	SALARIES	0.00	4,363.75	4,363.75
01-103-0000	OFFICE OF HIGHWAY SAFETY	0	0	-
01-103-5000	SALARIES	0.00	3,510.00	3,510.00
	PUBLIC SAFETY EXPENDITURES	393,300.00	204,646.88	(188,653.12)

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	1,000.00	0	(1,000.00)
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	2,000.00	3,600.00	1,600.00
01-200-4100	DELAWARE CITY LIBRARY	0.00	7,664.29	7,664.29
01-200-4900	GRANT-IN-AID	40,000.00	20,188.84	(19,811.16)
01-200-4902	NEW CASTLE COUNTY COUNCIL GRANT	0.00	2,000.00	2,000.00
	COMMUNITY CENTER REVENUES	43,000.00	33,453.13	(9,546.87)

Thus far, \$20,188.84 in Grant-In-Aid revenue has been recognized to cover Community Center Expenditures.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	3,000.00	(3,000.00)
01-200-5010	PAYROLL TAXES - CC	650.00	277.50	(372.50)
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	326.00	(1,674.00)
01-200-5120	ELECTRICITY - CC	16,000.00	10,021.59	(5,978.41)
01-200-5130	EVENTS/ACTIVITIES/TRIPS - CC	0.00	25.00	25.00
01-200-5150	HEATING FUEL - CC	14,000.00	2,752.27	(11,247.73)
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	16,330.80	1,330.80
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	0	(500.00)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	141.44	(158.56)
01-200-5370	TELEPHONE - CC	1,600.00	578.53	(1,021.47)
	COMMUNITY CENTER EXPENDITURES	56,050.00	33,453.13	(22,596.87)

Community Center Expenditures are trending at 59% of the annual budget mainly due to Maintenance/Building expenditures. The FY '20 Community Center adopted budget resulted in a deficit of \$13,050.00. Expenditures will be closely tracked to try to close this deficit gap through the end of the fiscal year.

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	14,395.49	(20,604.51)
01-300-5300	MAINTENANCE / EQUIPMENT - PW	1,500.00	0	(1,500.00)
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	9,000.00	0	(9,000.00)
	PUBLIC WORKS EXPENDITURES	45,500.00	14,395.49	(31,104.51)

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	5,000.00	1,656.00	(3,344.00)
	SANITATION REVENUES	5,000.00	1,656.00	(3,344.00)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	150,000.00	81,720.07	(68,279.93)
01-350-5330	MATERIALS & SUPPLIES - SN	900.00	0	(900.00)
	SANITATION EXPENDITURES	150,900.00	81,720.07	(69,179.93)

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	16,184.00	(13,816.00)
	YARDWASTE EXPENDITURES	30,000.00	16,184.00	(13,816.00)

Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	9,148.62	(20,851.38)
01-380-5120	ELECTRICITY - SW	1,250.00	1,986.28	736.28
01-380-5310	MAINTENANCE / SYSTEMS - SW	1,000.00	0	(1,000.00)
01-380-5330	MATERIALS & SUPPLIES - SW	1,200.00	0	(1,200.00)
	STORMWATER EXPENDITURES	33,450.00	11,134.90	(22,315.10)

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	0.00	20,524.15	20,524.15
	STREETS REVENUES	0.00	20,524.15	20,524.15

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	4,550.15	(25,449.85)
01-400-5120	ELECTRICITY - ST	5,000.00	752.63	(4,247.37)
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	16,710.00	11,710.00
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	4,625.58	(1,374.42)
	STREETS EXPENDITURES	46,000.00	26,638.36	(19,361.64)

Street Maintenance expenditures are currently trending over the FY 20 budget. Major expenses were sink hole repair work on Clinton Street and outstanding invoice for Jerry's Paving.

Drainage Revenues:

Account	Account Description	Budget	Actual	Variance
01-450-4900	DEPT OF NATURAL RESOURCES & ENVIRONMENT	0.00	28,736.05	28,736.05
01-450-4901	CLEAN WATER STATE REVOLVING LOAN FUND	0.00	55,863.57	55,863.57
	DRAINAGE REVENUES	0.00	84,599.62	84,599.62

Drainage revenues and expenditures are due to the Washington Street Flood Mitigation Project.

Drainage Expenditures:

01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	0.00	26,550.46	26,550.46
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	0	(1,500.00)
	DRAINAGE EXPENDITURES	1,500.00	26,550.46	25,050.46

Park Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	38,000.00	33,470.00	(4,530.00)
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	1,105.81	605.81
	PARKS EXPENDITURES	38,500.00	34,575.81	(3,924.19)

Park Maintenance expenditures are currently at 89% of the FY 20 budget with a negative variance in Materials & Supplies.

Tree Maintenance Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-550-5070	CONTRACTUAL/PROFESSIONAL SERVICES - TR	0.00	600.00	600.00
01-550-5310	MAINTENANCE / TREES - TR	11,000.00	6,895.00	(4,105.00)
	TREE EXPENDITURES	11,000.00	7,495.00	(3,505.00)

Tree Maintenance Expenditures are trending at 68% of their adopted budget. This is due to overdue maintenance due to trees throughout the City. Some of the expenses will be offset with a grant from Urban Forestry. A reimbursement request has been submitted and funds should be received in the coming weeks.

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	12,968.35	(17,031.65)
	RECYCLING COLLECTION EXPENDITURES	30,000.00	12,968.35	(17,031.65)

Debt Service Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	48,829.00	6,902.08	(41,926.92)
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	7,512.00	(7,512.00)
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,976.00	19,238.45	(13,737.55)
	DEBT SERVICE EXPENDITURES	96,829.00	33,652.53	(63,176.47)

Water Fund:

Water Fund currently has an operating deficit of \$5,455.37. January billing revenues will help offset this operating deficit. Even with the unforeseen repairs, expenditures are trending at 58% of the operating budget with all expenditure lines having a positive variance, except System Maintenance and Payroll Taxes (which was not properly budgeted).

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	290,000.00	148,335.14	(141,664.86)
02-000-4020	OTHER WATER REVENUE	8,100.00	10,100.00	2,000.00
02-000-4040	REFINERY WATER UTILITY FEES	26,000.00	25,876.36	(123.64)
	WATER FUND REVENUES	324,100.00	184,311.50	(139,788.50)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	30,487.97	(27,680.03)
02-000-5010	PAYROLL TAXES - WF	0.00	2,520.33	2,520.33
02-000-5020	RETIREMENT PLAN - WF	1,500.00	425.01	(1,074.99)
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	42,916.40	(26,083.60)
02-000-5100	DUES / MEETINGS - WF	500.00	204.00	(296.00)
02-000-5120	ELECTRICITY - WF	20,000.00	7,398.98	(12,601.02)
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	30.00	(470.00)
02-000-5150	HEATING FUEL - WF	2,100.00	321.06	(1,778.94)
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	8,146.67	(3,853.33)
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	4,490.34	(7,509.66)
02-000-5270	LEGAL - WF	3,500.00	582.50	(2,917.50)
02-000-5280	MAILINGS / POSTAGE - WF	200.00	0	(200.00)
02-000-5290	MAINTENANCE / BUILDING - WF	1,100.00	747.50	(352.50)
02-000-5310	MAINTENANCE / SYSTEM - WF	5,500.00	51,992.00	46,492.00
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	1,366.38	(6,133.62)
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	282.88	(367.12)
02-000-5370	TELEPHONE - WF	1,500.00	799.47	(700.53)
02-000-5380	TESTING - WF	400.00	0	(400.00)
02-000-5900	DEBT SERVICE - G/O WATER BOND	38,372.00	19,186.00	(19,186.00)
02-000-5940	DEBT SERVICE - WELL 5 FILTERS (SRF)	17,869.00	17,869.38	0.38
02-000-8000	TRANSFER OUT - GENERAL FUND	71,741.00	0	(71,741.00)
	WATER FUND EXPENDITURES	324,100.00	189,766.87	(134,333.13)

	NET INCOME (DEFICIT)	-	(5,455.37)	
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Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	70,000.00	65,245.64	(4,754.36)
	REAL ESTATE TRANSFER TAX REVENUES	70,000.00	65,245.64	(4,754.36)
03-110-8000	TRANSFER OUT - GENERAL FUND	70,000.00	65,245.64	(4,754.36)
	REAL ESTATE TRANSFER TAX EXPENDITURES	70,000.00	65,245.64	(4,754.36)
	NET CHANGE IN FUND BALANCE	-	-	

Municipal Street Aid Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	49,593.33	49,593.33
	MUNICIPAL STREET AID REVENUES	-	49,593.33	49,593.33
03-120-8000	TRANSFER OUT - GENERAL FUND	-	20,524.15	20,524.15
	MUNICIPAL STREET AID EXPENDITURES	-	20,524.15	20,524.15
	NET CHANGE IN FUND BALANCE	-	29,069.18	

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	224.92	224.92
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	224.92	224.92
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	-
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	-
	NET CHANGE IN FUND BALANCE	-	224.92	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	2,469.92	2,469.92
	SALLE FUND REVENUES	-	2,469.92	2,469.92
03-140-5000	SALARIES	-	2,194.41	2,194.41
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	275.51	275.51
	SALLE FUND EXPENDITURES	-	2,469.92	2,469.92
	NET CHANGE IN FUND BALANCE	-	-	

Mayor's Ball Fund:

Account Id	Account Description	Budget	Actual	Variance
10-000-5130	ENTERTAINMENT/ACTIVITIES	-	2,440.00	2,440.00
	MAYOR'S BALL FUND EXPENDITURES	-	2,440.00	2,440.00

Delaware City Day Component Unit:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4015	SPONSORSHIPS	-	12,050.00	12,050.00
11-000-4025	VENDOR FEES	-	3,752.50	3,752.50
11-000-4035	TICKET SALES	-	300.00	300.00
11-000-4900	GRANT-IN-AID	-	35,000.00	35,000.00
	DELAWARE CITY DAY COMMITTEE FUND REVENUES	-	51,102.50	51,102.50
11-000-5035	ADVERTISING	-	798.24	798.24
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	49,369.28	49,369.28
11-000-5330	MATERIALS/SUPPLIES	-	434.54	434.54
11-000-5340	MISCELLANEOUS EXPENDITURES	-	500.00	500.00
	DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES	-	51,102.06	51,102.06
	NET CHANGE IN FUND BALANCE	-	0.44	

Delaware City Day currently has a \$.44 operating surplus for this fiscal year. All expenses have been paid for 2019 Delaware City Day.

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of December 31, 2019 and compared to prior month balances, as well as a check register for the month of December 2019.

DESCRIPTION	11/30/2019	12/31/2019	DIFFERENCE
CASH - GENERAL FUND CHECKING	384,625.21	274,116.39	(110,508.82)
CASH - WSFS MONEY MARKET	366,361.13	366,593.64	232.51
CASH - VIOLENT CRIMES CHECKING ACCOUNT	13,974.20	13,687.18	(287.02)
CASH - GRANT IN AID CHECKING	47,996.27	39,974.53	(8,021.74)
CASH - MUNICIPAL STREET AID FUND	33,149.18	30,069.18	(3,080.00)
CASH - REVOLVING LOAN FACADE FUND	71,977.38	72,023.06	45.68
CASH - SALLE FUND	3,377.31	4,631.12	1,253.81
CASH - EIDE FUND	1,000.00	4,378.78	3,378.78
CASH - MAYOR'S BALL ACCOUNT	78,761.63	76,321.63	(2,440.00)
CASH - DELAWARE CITY DAY COMMITTEE	39,877.28	39,877.28	-
TOTAL RECONCILED BALANCE	1,041,099.59	921,672.79	(119,426.80)

Check #	Check Date	Vendor Name	Description	Amount
13721	12/5/2019	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	1,817.72
13722	12/5/2019	CHRISTOPHER LAW	WATER DEPOSIT REFUND - LOT 1	200.00
13723	12/5/2019	THE CUTTING EDGE, INC.	DEMO & CURB REPLACEMENT	3,080.00
13723	12/5/2019	THE CUTTING EDGE, INC.	TREE REMOVAL	4,450.00
13723	12/5/2019	THE CUTTING EDGE, INC.	PAINTING OF FENCE - BATTERY PK	1,480.00
13724	12/5/2019	DIAMOND STATE TIRE, INC.	OIL CHANGE - CHEVY TAHOE	48.00
13725	12/5/2019	DIAMOND COMPUTER INC.	REMOTE SERVICE - ISSUE W/ PC	250.00
13726	12/5/2019	MGL PRINTING SOLUTIONS	A/P CHECK ORDER	206.00
13727	12/5/2019	NICKLE INSURANCE AGENCY, INC	UMBRELLA POLICY THRU 12/20	4,771.00
13728	12/5/2019	SECURITY INSTRUMENT CORP.	SECURITY 4TH/WASHINGTON ST	204.00
13728	12/5/2019	SECURITY INSTRUMENT CORP.	SECURITY 5TH/WASHINGTON	198.00
13729	12/5/2019	VERIZON	555-891-849-0001-39	57.31
13730	12/5/2019	VERIZON	450-378-063-0001-73	59.99
13731	12/13/2019	BUILDING INSPECTION	CODE ENFORCEMENT -OCTOBER 2019	1,100.00
13731	12/13/2019	BUILDING INSPECTION	CODE ENFORCEMENT-NOVEMBER 2019	605.00
13732	12/13/2019	CAPITOL CLEANERS & LAUNDERERS	NOVEMBER DRY CLEANING	9.79
13733	12/13/2019	CHEMICAL EQUIP LABS OF DE	BULK ROAD SALT	1,164.39
13733	12/13/2019	CHEMICAL EQUIP LABS OF DE	BULK ROAD SALT	1,151.60
13733	12/13/2019	CHEMICAL EQUIP LABS OF DE	BULK ROAD SALT	2,309.59
13734	12/13/2019	CRYSTAL SPRINGS	2 X 5 GALLON BOTTLES	17.56
13735	12/13/2019	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
13736	12/13/2019	DELMARVA POWER	5500 0544 167 - TOWN HALL	2,917.72
13737	12/13/2019	DELMARVA POWER	5500 6398 055 WASHINGTON ST	73.53
13738	12/13/2019	DELMARVA POWER	5500 6398 873 CLINTON ST	43.24
13739	12/13/2019	DIAMOND COMPUTER INC.	NEW ACCOUNT FOR SHANE MILLER	30.50
13739	12/13/2019	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	211.95
13739	12/13/2019	DIAMOND COMPUTER INC.	CC INTERNET ISSUE	150.00
13740	12/13/2019	FUELMAN	NOVEMBER 2019 FUEL PURCHASES	969.92
13741	12/13/2019	ONE CALL CONCEPTS, INC.	NOVEMBER MISS UTILITY TICKETS	8.03
13742	12/18/2019	2J BEST CAR WASH	NOVEMBER POLICE CAR WASHES	11.00
13743	12/18/2019	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW	1,339.62
13744	12/18/2019	ARTESIAN WATER COMPANY	DEC 2019 OPERATIONS/BILLING	8,435.80
13745	12/18/2019	CONNOLLY GALLAGHER, LLP	NOV GENERAL REPRESENTATION	3,444.25
13746	12/18/2019	THE CUTTING EDGE, INC.	LEAF REMOVAL BATTERY PARK	660.00
13746	12/18/2019	THE CUTTING EDGE, INC.	LEAF REMOVAL - CC & PARKS	2,140.00
13746	12/18/2019	THE CUTTING EDGE, INC.	INSTALLATION OF XMAS DECO	2,300.00
13746	12/18/2019	THE CUTTING EDGE, INC.	DEC MAINTENANCE/BRUSH CONTRACT	4,232.00
13747	12/18/2019	DELMARVA POWER	5000 0009 758 -CANAL & WILL ST	16.83
13748	12/18/2019	DELMARVA POWER	5000 0009 774 - RT 9	17.49
13749	12/18/2019	DELMARVA POWER	5500 8576 260 - 3RD & CANAL ST	17.64
13750	12/18/2019	DELMARVA POWER	5000 0009 725 - CLINTON ST	18.38
13751	12/18/2019	DELMARVA POWER	5000 0009 717 - CLINTON ST	19.80
13752	12/18/2019	DELMARVA POWER	5500 8576 807 - 321 WASHINGTON	69.65
13753	12/18/2019	DELMARVA POWER	5500 8575 957 - 950 5TH ST	117.98
13754	12/18/2019	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	554.88
13755	12/18/2019	DELMARVA POWER	5000 0009 378 - 321 WASHINGTON	590.30
13756	12/18/2019	DELMARVA POWER	5500 85778 268 - 5 WASHINGTON	695.36
13757	12/18/2019	DELMARVA POWER	5000 1281 877 - BAYARD ST	3,348.88
13758	12/18/2019	DELMARVA POWER	5001 7876 892 - WASH ST STORM	316.45
13759	12/18/2019	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - JAN 2020	266.56
13760	12/18/2019	PSC CONTRACTING, INC.	SERVICE CALL 11/26/19	312.99
13761	12/18/2019	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JAN 2020	4,606.16
13762	12/18/2019	VERIZON WIRELESS	720104185-00001 11/04/12/03	200.95
13763	12/18/2019	VERIZON	152-016-685-0001-78	723.17
13764	12/18/2019	WASTE INDUSTRIES	DECEMBER WASTE/RECYCLING	15,817.36
13765	12/23/2019	BERRY REFRIGERATION	CONTROLS ISSUE	185.00
13766	12/23/2019	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
13767	12/23/2019	CERTIFIED SEAL CO.	STREET SWEEPING DEC 10 & 12	1,200.00
13768	12/23/2019	DEARBORN NATIONAL	STD/LTD INSURANCE - JAN 2020	699.95
13769	12/23/2019	FORD MOTOR CREDIT COMPANY LLC	2017 FORD INTERCEPTOR LEASE	10,826.78
13770	12/23/2019	GS DIRECT, LLC (AU1)	NOV 2019 PPA AGREEMENT	2,214.60
13771	12/23/2019	NATIONWIDE	DECEMBER 2019 INSURANCE	4,001.73
13772	12/23/2019	STATE OF DE/DNREC	DWPCRLF - 12000085	6,902.08
13773	12/23/2019	VERIZON	756-087-692-0001-54 COMM CTR	133.32
13774	12/23/2019	VERIZON	450-378-229-0001-41	59.99
13775	12/27/2019	PG LANDSCAPING LLC	LANDSCAPING - COMM CENTER	3,000.00
13776	12/27/2019	VERIZON	555-891-849-0001-39	57.31
13777	12/27/2019	VERIZON	450-378-063-0001-73	59.99
				107,751.02

