

**City of Delaware City
Delaware
July 15, 2019**

TO: Mayor and City Council
VIA: Danielle Metcalfe, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of June 30, 2019

Below please find the internal (unaudited) income and expense statement and check register for the 12 months ended June 30, 2019.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,272,350.00	1,107,265.31	87.03%
General Administration	266,725.00	213,347.74	79.99%
Code Enforcement	45,000.00	7,575.00	16.83%
Public Safety	12,000.00	108,697.17	905.81%
Community Center	7,825.00	96,036.54	1227.30%
Sanitation	6,200.00	6,366.60	102.69%
Streets	339,268.00	339,268.07	100.00%
Drainage	1,334,277.00	1,141,931.37	85.58%
Total General Fund Revenues	3,283,645.00	3,020,487.80	91.99%
General Fund Expenditures			
Department	Budget	Actual	%
General Administration	709,394.00	544,979.59	76.82%
Code Enforcement	57,573.00	22,365.57	38.85%
Public Safety	392,147.00	522,308.96	133.19%
Community Center	20,500.00	96,036.54	468.47%
Public Works	43,852.00	34,739.78	79.22%
Sanitation	150,620.00	147,882.12	98.18%
Yard Waste	17,000.00	30,056.00	176.80%
Stormwater	49,000.00	4,007.64	8.18%
Streets	392,472.00	389,954.78	99.36%
Drainage	1,334,277.00	1,231,083.06	92.27%
Parks	38,000.00	67,052.59	176.45%
Tree Management	22,000.00	5,650.00	25.68%
Recycling Collections	19,000.00	31,866.93	167.72%
Debt Service	37,810.00	78,970.63	208.86%
Total General Fund Expenditures	3,283,645.00	3,206,954.19	97.66%
General Fund Operating Surplus (Deficit)	-	(186,466.39)	-

General Fund:

The overall General Fund balance resulted in a deficit. Only 91.99% of budgeted revenues were received. Whereas, spending was at 97.66% of the budget. The deficit will be decreased slightly due to reimbursements due from the Washington Street Mitigation Project and the Delaware City Fire Company. However, the largest negative variance in revenue is the Transfer In from the Water Fund. \$222,350 was budgeted, however; no funds were transferred to the General Fund in FY2019. Policy decision will need to be made as to whether these funds should be utilized to cover the General Fund.

Account Description	BUDGET	ACTUAL	VARIANCE
GENERAL FUND REVENUES	3,283,645.00	3,020,487.80	(263,157.20)
GENERAL FUND EXPENDITURES	3,283,645.00	3,206,954.19	76,690.81
CHANGE IN FUND BALANCE	-	(186,466.39)	(186,466.39)

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 Description	BUDGET	ACTUAL	VARIANCE
01-000-4000 REAL ESTATE TAXES	760,000.00	788,864.82	28,864.82
01-000-4002 REAL ESTATE PENALTIES	0.00	6,869.54	6,869.54
01-000-4005 INTEREST INCOME	0.00	794.90	794.90
01-000-4060 CABLE FRANCHISE FEE	20,000.00	16,722.20	(3,277.80)
01-000-4065 PILOT	200,000.00	200,000.00	-
01-000-4810 TRANSFER IN - WATER FUND	222,350.00	0.00	(222,350.00)
01-000-4811 TRANSFER IN - REAL ESTATE TRANSFER TAX	70,000.00	94,013.85	24,013.85
NONDEPARTMENTAL REVENUES	1,272,350.00	1,107,265.31	(165,084.69)

General Administration:

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

Account Description		BUDGET	ACTUAL	VARIANCE
01-000-4010	FINES/ADMINISTRATIVE FEES - GA	9,000.00	750.00	(8,250.00)
01-000-4020	LICENSES AND PERMITS	98,675.00	64,384.02	(34,290.98)
01-000-4025	MISCELLANEOUS REVENUE	50.00	5,715.50	5,665.50
01-000-4035	SALES - GA	0.00	549.37	549.37
01-000-4045	RENTAL PROPERTY	18,000.00	18,185.00	185.00
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	69,234.78	(12,765.22)
01-000-4055	AAT (CNS) LEASES	54,000.00	47,094.68	(6,905.32)
01-000-4070	SURPLUS EQUIPMENT SALES	5,000.00	800.00	(4,200.00)
01-000-4900	DOWNTOWN DEVELOPMENT DISTRICT GRANT	0.00	6,634.39	6,634.39
	GENERAL ADMINISTRATION REVENUES	266,725.00	213,347.74	(53,377.26)

Account Description		BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	252,462.00	123,432.16	129,029.84
01-000-5005	SALARIES - MAYOR & COUNCIL	20,950.00	567.00	20,383.00
01-000-5006	SALARIES - CITY SECRETARY	0.00	8,073.09	(8,073.09)
01-000-5010	PAYROLL TAXES - GA	22,000.00	10,922.47	11,077.53
01-000-5020	RETIREMENT PLAN - GA	3,000.00	2,523.93	476.07
01-000-5035	ADVERTISING - GA	3,000.00	3,500.47	(500.47)
01-000-5040	ASSESSOR - GA	3,000.00	2,500.00	500.00
01-000-5050	AUDIT - GA	13,000.00	37,677.16	(24,677.16)
01-000-5055	PAYROLL PROCESSING FEES - GA	1,532.00	1,959.35	(427.35)
01-000-5065	CELL PHONES - GA	600.00	278.77	321.23
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	72,300.00	54,278.51	18,021.49
01-000-5090	DONATIONS - GA	300.00	0	300.00
01-000-5095	GIFTS AND AWARDS	140.00	345.65	(205.65)
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	1,500.00	8,082.79	(6,582.79)
01-000-5110	ELECTION EXPENSE - GA	600.00	0	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	56,375.49	(1,375.49)
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	448.97	(198.97)
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,300.00	1,864.17	(564.17)
01-000-5140	GAS & OIL / VEHICLE - GA	0.00	-1,074.01	1,074.01
01-000-5150	HEATING FUEL - GA	3,000.00	1,768.68	1,231.32

Account Description		BUDGET	ACTUAL	VARIANCE
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	39,609.71	5,390.29
01-000-5170	INSURANCE / HEALTH - GA	49,160.00	23,591.34	25,568.66
01-000-5190	INSURANCE / PUB. OFF. LIAB. - GA	4,700.00	8,222.00	(3,522.00)
01-000-5250	LEASE - PURCHASE/EQUIPMENT - GA	5,200.00	35,403.25	(30,203.25)
01-000-5270	LEGAL - GA	70,000.00	53,338.00	16,662.00
01-000-5280	MAILINGS / POSTAGE - GA	2,000.00	3,324.29	(1,324.29)
01-000-5290	MAINTENANCE / BUILDING - GA	8,000.00	20,539.66	(12,539.66)
01-000-5300	MAINTENANCE / EQUIPMENT - GA	300.00	106.25	193.75
01-000-5310	MAINTENANCE / SYSTEM - GA	3,000.00	0	3,000.00
01-000-5330	MATERIALS & SUPPLIES - GA	400.00	479.18	(79.18)
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	0.00	458.27	(458.27)
01-000-5350	OFFICE SUPPLIES - GA	12,000.00	7,726.67	4,273.33
01-000-5355	PLANNING & INSPECTIONS - GA	45,000.00	28,090.00	16,910.00
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	400.00	128.60	271.40
01-000-5370	TELEPHONE - GA	6,000.00	8,487.31	(2,487.31)
01-000-5390	TRAINING, TRAVEL, FOOD - GA	4,000.00	1,950.41	2,049.59
01-000-5400	UNIFORM & PERSONAL EQUIPMENT - GA	300.00	0	300.00
01-000-8000	OPERATING TRANSFERS - GA	0.00	0.00	-
	GENERAL ADMINISTRATION EXPENDITURES	709,394.00	544,979.59	164,414.41

The positive variance in general fund expenditures can be attributed to the vacancy in the City Manager position, which has been filled as of June 3, 2019 and the vacancy in the Finance Manager position from mid-March thru May 6th 2019.

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	45,000.00	7,575.00	(37,425.00)
	CODE ENFORCEMENT REVENUES	45,000.00	7,575.00	(37,425.00)
01-050-5000	SALARIES - CE	41,200.00	9,004.51	32,195.49
01-050-5010	PAYROLL TAXES - CE	3,500.00	680.30	2,819.70
01-050-5020	RETIREMENT PLAN - CE	1,236.00	0	1,236.00
01-050-5065	CELL PHONES - CE	664.00	530.30	133.70
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	1,500.00	7,742.83	(6,242.83)
01-050-5140	GAS & OIL / VEHICLE - CE	0.00	191.75	(191.75)
01-050-5170	INSURANCE / HEALTH - CE	8,773.00	1,540.88	7,232.12
01-050-5340	MISCELLANEOUS EXPENDITURES	0.00	1,875.00	(1,875.00)
01-050-5390	TRAINING, TRAVEL & DEVELOPMENT - CE	500.00	800.00	(300.00)
01-050-5400	UNIFORM & PERSONAL EQUIPMENT - CE	200.00	0	200.00
	CODE ENFORCEMENT EXPENDITURES	57,573.00	22,365.57	35,207.43

Public Safety:

Public Safety revenues are those revenues generated by the activities of the Delaware City Police Department. These include judgements rendered by courts, towing fees, extra duty requests, and grant revenues provided by State law enforcement programs.

\$89,492.01 of expenditures were reported for Lease-Purchase Equipment for Public Safety. \$69,074.00 of this amount was attributed to the purchase of an ATV on behalf of the Delaware City Fire Co. DELDOT has reimbursed the City \$37,500.00 and the Delaware City Fire Company has reimbursed the City \$17,268.50. \$14,305.50 is still owed to the City from the Delaware City Fire Company.

Account Description		BUDGET	ACTUAL	VARIANCE
01-100-4010	FINES - PS	12,000.00	9,352.94	(2,647.06)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	0.00	10,117.50	10,117.50
01-100-4025	PERMITS - SPECIAL EVENTS	0.00	250.00	250.00
01-100-4080	CONTRACT REIMBURSEMENT - PS	0.00	600.00	600.00
01-100-4085	DELAWARE CITY FIRE DEPARTMENT	0.00	17,268.50	17,268.50
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	0.00	0.00	0.00
01-100-4900	COMMUNITY TRANSPORTATION FUND - DELDOT	0.00	37,500.00	37,500.00
01-101-4900	COMBAT VIOLENT CRIME	0.00	13,976.23	13,976.23
01-102-4900	STATE LAW ENFORCEMENT ASSISTANCE FUND	0.00	11,692.00	11,692.00
01-103-4900	OFFICE OF HIGHWAY SAFETY	0.00	4,740.00	4,740.00
01-104-4900	JAG-BYRNE	0.00	3,200.00	3,200.00
	PUBLIC SAFETY REVENUES	12,000.00	108,697.17	96,697.17

Account Description		BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	217,216.28	62,783.72
01-100-5001	SALARIES - PART-TIME DUTY	0.00	21,203.00	(21,203.00)
01-100-5002	SALARIES - EXTRA DUTY	0.00	7,716.00	(7,716.00)
01-100-5003	SALARIES - OVERTIME	0.00	11,259.79	(11,259.79)
01-100-5010	PAYROLL TAXES - PS	25,000.00	23,228.90	1,771.10
01-100-5020	RETIREMENT PLANS - PS	4,500.00	1,445.72	3,054.28
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,500.00	1,809.99	(309.99)
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	800.00	4,628.24	(3,828.24)
01-100-5100	DUES/SUBSCRIPTIONS - PS	350.00	1,060.00	(710.00)
01-100-5120	ELECTRICITY - PS (40% ALLOCATION FROM TOWN HALL)	700.00	11,916.68	(11,216.68)
01-100-5140	GAS & OIL / VEHICLE - PS	12,000.00	13,206.35	(1,206.35)
01-100-5150	HEATING FUEL - PS (40% ALLOCATION FROM TOWN HALL)	1,000.00	885.38	114.62
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	0.00	12,211.00	(12,211.00)
01-100-5170	INSURANCE / HEALTH - PS	25,838.00	36,458.25	(10,620.25)
01-100-5190	INSURANCE / POLICE LIABILITY - PS	5,400.00	0	5,400.00
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	3,126.00	5,247.50	(2,121.50)
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	20,333.00	89,492.01	(69,159.01)

01-100-5280	MAILINGS / POSTAGE - PS	0.00	7.41	(7.41)
01-100-5290	MAINTENANCE / BUILDING - PS	1,200.00	5,294.15	(4,094.15)
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	1,574.00	(1,324.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	4,000.00	12,367.68	(8,367.68)
01-100-5330	MATERIALS & SUPPLIES - PS	1,000.00	1,225.25	(225.25)
01-100-5340	MISCELLANEOUS EXPENDITURES - PS	300.00	135.27	164.73
01-100-5350	OFFICE SUPPLIES - PS	1,000.00	431.33	568.67

01-100-5370	TELEPHONE - PS	850.00	428.92	421.08
01-100-5390	TRAINING, TRAVEL & FOOD - PS	300.00	510.00	(210.00)
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	2,700.00	12,416.63	(9,716.63)
01-101-5000	SALARIES	0.00	9,382.23	(9,382.23)
01-101-5070	CONTRACTUAL/PROFESSIONAL SERVICES	0.00	3,099.00	(3,099.00)
01-101-5250	MACHINERY AND EQUIPMENT	0.00	1,495.00	(1,495.00)
01-102-5250	MACHINERY AND EQUIPMENT	0.00	10,217.00	(10,217.00)
01-103-5000	SALARIES	0.00	4,740.00	(4,740.00)
	PUBLIC SAFETY EXPENDITURES	392,147.00	522,308.96	(130,161.96)

Community Center:

Community Center revenues are those revenues 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	2,000.00	500.00	(1,500.00)
01-200-4035	SALES - CC	325.00	0	(325.00)
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	2,000.00	3,900.00	1,900.00
01-200-4046	RENTAL/MAINTENANCE SURCHARGE - CC	3,500.00	0	(3,500.00)
01-200-4100	DELAWARE CITY LIBRARY	0.00	21,668.55	21,668.55
01-200-4900	GRANT-IN-AID	0.00	54,967.99	54,967.99
01-200-4901	COMMUNITY CENTER FLOORING	0.00	15,000.00	15,000.00
	COMMUNITY CENTER REVENUE	7,825.00	96,036.54	88,211.54

As of June 30, 2019, we recognized \$96,036.54 in revenue. Grant-In-Aid represents \$54,967.99 of this amount. FY2020 budgeted amount for community center expenditures was increased to more accurately depict spending.

Account Description		BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	0.00	5,916.67	(5,916.67)
01-200-5010	PAYROLL TAXES - CC	0.00	553.87	(553.87)
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	228.50	1,771.50
01-200-5120	ELECTRICITY - CC	0.00	16,744.68	(16,744.68)
01-200-5150	HEATING FUEL - CC	0.00	14,034.25	(14,034.25)
01-200-5290	MAINTENANCE / BUILDING - CC	18,000.00	34,044.47	(16,044.47)
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	599.27	(99.27)
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	0.00	282.88	(282.88)
01-200-5370	TELEPHONE - CC	0.00	1,510.77	(1,510.77)
01-200-5610	BUILDING IMPROVEMENTS	0.00	22,121.18	(22,121.18)
	COMMUNITY CENTER EXPENDITURES	20,500.00	96,036.54	(75,536.54)

Public Works:

Account Description		BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,852.00	29,486.78	6,365.22
01-300-5300	MAINTENANCE / EQUIPMENT - PW	500.00	1,135.30	(635.30)
01-300-5353	OPERATIONS/EXPENDITURES - STORMS PW	7,500.00	4,117.70	3,382.30
	PUBLIC WORKS EXPENDITURES	43,852.00	34,739.78	9,112.22

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	6,200.00	6,366.60	166.60
	SANITATION REVENUES	6,200.00	6,366.60	166.60
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	150,000.00	147,882.12	2,117.88
01-350-5330	MATERIALS & SUPPLIES - SN	620.00	0	620.00
	SANITATION EXPENDITURES	150,620.00	147,882.12	2,737.88

Yard Waste:

Account Description		BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	17,000.00	30,056.00	(13,056.00)
	YARD WASTE EXPENDITURES	17,000.00	30,056.00	(13,056.00)

Yard Waste expenditures are under contract with the Cutting Edge for \$2,312.00 per month. FY2020 budgeted amount was increased to \$30,000.00 to more accurately account for these expenditures.

Stormwater:

Account Description		BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	2,900.00	2,790.00	(110.00)
01-380-5120	ELECTRICITY - SW	0.00	1,217.64	1,217.64
01-380-5310	MAINTENANCE / SYSTEMS - SW	45,300.00	0	(45,300.00)
01-380-5330	MATERIALS & SUPPLIES - SW	800.00	0	(800.00)
	STORMWATER EXPENDITURES	49,000.00	4,007.64	(44,992.36)

Streets:

Account Description		BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	93,280.00	93,280.06	0.06
01-400-4900	COMMUNITY TRANSPORTATION FUND	245,988.00	245,988.01	0.01
	STREETS REVENUES	339,268.00	339,268.07	0.07
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	28,255.58	1,744.42
01-400-5120	ELECTRICITY - ST	11,000.00	4,225.35	6,774.65
01-400-5310	MAINTENANCE / STREETS - ST	344,972.00	352,303.03	(7,331.03)
01-400-5330	MATERIALS & SUPPLIES - ST	6,500.00	5,170.82	1,329.18
	STREETS EXPENDITURES	392,472.00	389,954.78	2,517.22

Drainage:

Account Description		BUDGET	ACTUAL	VARIANCE
01-450-4025	TEXACO SETTLEMENT	0.00	15,205.00	15,205.00
01-450-4900	DEPT OF NATURAL RESOURCES & ENVIRONMENT	260,703.00	227,000.40	(33,702.60)
01-450-4901	CLEAN WATER STATE REVOLVING LOAN FUND	790,000.00	635,069.66	(154,930.34)
01-450-4902	PROJECT PLANNING ADVANCE GRANT	0.00	6,900.00	6,900.00
01-450-4950	FEDERAL EMERGENCY MANAGEMENT AGENCY	283,574.00	257,756.31	(25,817.69)
	DRAINAGE REVENUES	1,334,277.00	1,141,931.37	(192,345.63)
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	1,334,277.00	1,229,426.41	104,850.59
01-450-5310	MAINTENANCE / DRAINAGE - DR	0.00	1,656.65	(1,656.65)
	DRAINAGE EXPENDITURES	1,334,277.00	1,231,083.06	103,193.94

Revenues received in the Drainage Department are a direct result of the Washington Street Flood Mitigation project. These revenues are grant revenues received from the State through the Department of Natural Resources and Environmental Control, grant revenues received from the Federal Emergency Management Agency, and loan proceeds from the Clean Water State Revolving Loan Fund. The project has been completed, final billings and reimbursements are forthcoming. Currently, reimbursements are due in the amount of \$32,909.41.

Parks Maintenance Expenditures:

Account Description		BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	38,000.00	66,653.96	(28,653.96)
01-500-5330	MATERIALS & SUPPLIES - PK	0.00	398.63	(398.63)
	PARKS EXPENDITURES	38,000.00	67,052.59	(29,052.59)

Tree Maintenance Expenditures:

01-550-5310	MAINTENANCE / TREES - TR	22,000.00	5,650.00	16,350.00
	TREE EXPENDITURES	22,000.00	5,650.00	16,350.00
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	19,000.00	31,866.93	(12,866.93)
	RECYCLING COLLECTION EXPENDITURES	19,000.00	31,866.93	(12,866.93)

Debt Service Expenditures:

Account Description	BUDGET	ACTUAL	VARIANCE	
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	0.00	4,962.94	(4,962.94)
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	16,810.00	15,024.00	1,786.00
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	21,000.00	30,231.85	(9,231.85)
01-600-5903	DEBT SERVICE - VERIZON APPEAL	0.00	28,751.84	(28,751.84)
	DEBT SERVICE EXPENDITURES	37,810.00	78,970.63	(41,160.63)

The 1st interest only payment in the amount of \$4,962.94 was made on the Delaware Water Pollution Control Revolving Loan Fund. Debt Service Expenditures for the FY2020 budget was increased to more accurately reflect existing debt as well as anticipated debt for Washington Street Flood Mitigation.

Water Fund:

Account Description		BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	330,000.00	212,480.08	(117,519.92)
02-000-4020	OTHER WATER REVENUE	12,034.00	8,436.00	(3,598.00)
02-000-4040	REFINERY WATER UTILITY FEES	30,000.00	28,270.47	(1,729.53)
	WATER FUND REVENUES	372,034.00	249,186.55	(122,847.45)
02-000-5000	SALARIES - WF (30% ALLOCATION FROM GA)	0.00	56,602.42	(56,602.42)
02-000-5010	PAYROLL TAXES - WF (30% ALLOCATION FROM GA)	0.00	5,155.84	(5,155.84)
02-000-5020	RETIREMENT PLAN - WF (30% ALLOCATION FROM GA)	0.00	1,081.69	(1,081.69)
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	81,196.20	(12,196.20)
02-000-5100	DUES / MEETINGS - WF	524.00	917.00	(393.00)
02-000-5120	ELECTRICITY - WF	23,000.00	20,779.53	2,220.47
02-000-5135	FEES/INTEREST/PENALTIES - WF	110.00	462.00	(352.00)
02-000-5150	HEATING FUEL - WF	2,000.00	2,080.25	(80.25)
02-000-5160	INSURANCE / GENERAL - WF (30% ALLOCATION FROM GA)	0.00	16,382.97	(16,382.97)
02-000-5170	INSURANCE / HEALTH - WF (30% ALLOCATION FROM GA)	0.00	10,110.58	(10,110.58)
02-000-5270	LEGAL - WF	500.00	1,807.50	(1,307.50)
02-000-5280	MAILINGS / POSTAGE - WF	200.00	0	200.00
02-000-5290	MAINTENANCE / BUILDING - WF	2,700.00	678.90	2,021.10
02-000-5310	MAINTENANCE / SYSTEM - WF	7,000.00	5,103.78	1,896.22
02-000-5330	MATERIALS & SUPPLIES - WF	12,000.00	5,248.40	6,751.60
02-000-5340	MISCELLANEOUS EXPENSE - WF	450.00	0	450.00
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	700.00	565.76	134.24
02-000-5370	TELEPHONE - WF	1,500.00	1,583.01	(83.01)
02-000-5380	TESTING - WF	500.00	400.00	100.00
02-000-5900	DEBT SERVICE - G/O WATER BOND	24,000.00	34,626.38	(10,626.38)
02-000-5940	DEBT SERVICE - WELL 5 FILTERS (SRF)	5,500.00	2,142.12	3,357.88
02-000-8000	TRANSFER OUT - GENERAL FUND	222,350.00	0.00	222,350.00
	WATER FUND EXPENDITURES	372,034.00	246,924.33	125,109.67
	NET INCOME (DEFICIT)	-	2,262.22	

Real Estate Transfer Tax Fund:

Account Description		BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	70,000.00	94,013.85	24,013.85
	REAL ESTATE TRANSFER TAX REVENUES	70,000.00	94,013.85	24,013.85
03-110-8000	TRANSFER OUT - GENERAL FUND	70,000.00	94,013.85	(24,013.85)
	REAL ESTATE TRANSFER TAX EXPENDITURES	70,000.00	94,013.85	(24,013.85)
NET CHANGE IN FUND BALANCE		-	-	

The Real Estate Transfer Tax Fund is utilized to be in compliance with State of Delaware laws. For our purposes this fund operates as a pass-through to fund those activities accounted for in the General Fund that are eligible under State statutes.

Municipal Street Aid Fund:

Account Description		BUDGET	ACTUAL	VARIANCE
03-120-4900	MUNICIPAL STREET AID	-	50,359.20	
	MUNICIPAL STREET AID FUND REVENUES	-	50,359.20	
03-120-8000	TRANSFER OUT - GENERAL FUND	-	93,280.06	
	MUNICIPAL STREET AID FUND EXPENDITURES	-	93,280.06	
NET CHANGE IN FUND BALANCE		-	(42,920.86)	

Municipal Street Aid revenue and expenditures have remained static since the last financial report as of February 28, 2019.

Façade Program Revolving Loan Fund:

Account Description		BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	107.61	
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	107.61	
03-130-8000	TRANSFER OUT - GENERAL FUND	-	-	
	FAÇADE PROGRAM REVOLVING LOAND FUND EXPENDITURES	-	-	

State Aid to Local Law Enforcement Fund:

Account Description		BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	3,576.99	
	SALLE FUND REVENUES		3,576.99	
03-140-5000	SALARIES	-	2,876.99	
03-140-5070	CONTRACTUAL/PROFESSIONAL SERVICES	-	500.00	
03-140-5390	TRAINING AND DEVELOPMENT	-	200.00	
	SALLE FUND EXPENDITURES	-	3,576.99	
	NET CHANGE IN FUND BALANCE	-	-	

Emergency Illegal Drug Enforcement Fund:

Account Description		BUDGET	ACTUAL	VARIANCE
03-150-4900	EMERGENCY ILLEGAL DRUG ENFORCEMENT	-	6,083.46	
	EIDE FUND REVENUES		6,083.46	
03-150-5000	SALARIES	-	2,873.46	
03-150-5250	MACHINERY AND EQUIPMENT	-	3,210.00	
	EIDE FUND EXPENDITURES	-	6,083.46	

Mayor's Ball Fiduciary Fund:

Account Description		BUDGET	ACTUAL	VARIANCE
10-000-4015	DONATIONS	-	16,894.90	
	MAYOR'S BALL FUND REVENUES	-	16,894.90	
10-000-5090	DONATIONS	-	6,000.00	
10-000-5130	ENTERTAINMENT/ACTIVITIES	-	11,552.89	
	MAYOR'S BALL FUND EXPENDITURES	-	17,552.89	
	NET CHANGE IN FUND BALANCE	-	(657.99)	

Delaware City Day Component Unit:

Account Description		BUDGET	ACTUAL	VARIANCE
11-000-4015	SPONSORSHIPS	-	18,290.00	
11-000-4025	VENDOR FEES	-	13,450.00	
11-000-4035	TICKET SALES	-	1,100.00	
11-000-4900	GRANT-IN-AID	-	33,000.00	
	DELAWARE CITY DAY COMMITTEE FUND REVENUES	-	65,840.00	
11-000-5035	ADVERTISING	-	8,575.73	
11-000-5130	ENTERTAINMENT/ACTIVITIES	-	59,566.45	
11-000-5330	MATERIALS/SUPPLIES	-	458.63	
11-000-5340	MISCELLANEOUS EXPENDITURES	-	130.00	
	DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES	-	68,730.81	
	NET CHANGE IN FUND BALANCE	-	(2,890.81)	

Cash Balances: Please find below the reconciled balances of our bank accounts, as of June 30, 2019 as well as a check register for the month of June 2019.

DESCRIPTION	6/30/2019
CASH - GENERAL FUND CHECKING	39,308.13
CASH - WSFS MONEY MARKET	85,794.90
CASH - VIOLENT CRIMES CHECKING ACCOUNT	4,806.42
CASH - GRANT IN AID CHECKING	76,854.25
CASH - MUNICIPAL STREET AID FUND	1,000.00
CASH - REVOLVING LOAN FACADE FUND	71,798.14
CASH - SALLE FUND	3,377.31
CASH - EIDE FUND	4,008.16
CASH - MAYOR'S BALL ACCOUNT	74,344.62
CASH - DELAWARE CITY DAY COMMITTEE	39,501.84
TOTAL RECONCILED BALANCE	400,793.77

*Please note that the balances in these accounts do not necessarily agree with the actual amount of the available funding for each activity. Past accounting practices did not reconcile these accounts with the corresponding fund on the general ledger.

Check #	Check Date	Vendor Name	Description	Amount
13381	6/3/2019	THE CUTTING EDGE, INC.	MAY 15-30TH MOWING	3,230.00
13382	6/3/2019	DIAMOND COMPUTER INC.	ONLINE BACKUP SERVICE - APRIL	175.95
13382	6/3/2019	DIAMOND COMPUTER INC.	ONLINE BACKUP SERVICE - MAY	175.95
13382	6/3/2019	DIAMOND COMPUTER INC.	REMOTE SERVICIE FOR OUTLOOK	125.00
13383	6/3/2019	MID-COUNTY MATERIAL SUPPLY	MEMORIAL DAY WREATH	125.00
13384	6/3/2019	SECURITY INSTRUMENT CORP.	SECURITY 4TH/WASHINGTON ST	204.00
13385	6/3/2019	SECURITY INSTRUMENT CORP.	SECURITY 5TH/WASHINGTON ST	198.00
13386	6/5/2019	BEAR INDUSTRIES, INC.	ANNUAL SPRINKLER INSPECTION CC	1,340.00
13387	6/5/2019	CORPORATE WAREHOUSE SUPPLY	TONER FOR 1ST FLOOR COPIER	1,057.75
13388	6/5/2019	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
13389	6/5/2019	DELMARVA POWER	5001 7876 892 WASH ST PUMP	326.88
13390	6/5/2019	ONE CALL CONCEPTS, INC.	MAY MISS UTILITY TICKETS	3.77
13391	6/5/2019	VERIZON	152-016-685-0001	717.14
13392	6/7/2019	DE LEAGUE OF LOCAL GOVERNMENTS	ANNUAL MEMBERSHIP DUES	800.00
13393	6/7/2019	DIAMOND COMPUTER INC.	SET UP DOMAIN & EMAIL FOR D.M.	78.00
13393	6/7/2019	DIAMOND COMPUTER INC.	ONLINE BACKUP SERVICE	178.95
13394	6/7/2019	FUELMAN	MAY 2019 FUEL PURCHASES	835.11
13395	6/7/2019	PETTY CASH - CHARLENE HENDRIX	PETTY CASH REIMBURSEMENT	297.85
13396	6/7/2019	RUSH UNIFORM INC.	BATES HIGH GLOSS SHOES & NAME	86.90
13397	6/7/2019	FUELMAN	MAY 2019 FUEL PURCHASES	160.25
13398	6/13/2019	2J BEST CAR WASH	FEBRUARY - MAY CAR WASHES	33.00
13399	6/13/2019	ACTION SECURITY/MD ELECTRIC	ANNUAL FIRE ALARM INSPECTION	255.00
13400	6/13/2019	CAPITOL CLEANERS & LAUNDERERS	MAY DRY CLEANING	14.02
13401	6/13/2019	THE CUTTING EDGE, INC.	REPAIR PAVERS IN BATTERY PARK	1,560.00
13401	6/13/2019	THE CUTTING EDGE, INC.	REPAIR POT HOLES	480.00
13401	6/13/2019	THE CUTTING EDGE, INC.	REMOVAL OF TRASH/DEBRIS	5,700.00
13402	6/13/2019	DELMARVA POWER	5000 0009 758 - CANAL/WILLIAMS	16.50
13403	6/13/2019	DELMARVA POWER	5000 0009 774	17.03
13404	6/13/2019	DELMARVA POWER	5500 8576 260 - 3RD/CANAL ST	17.15
13405	6/13/2019	DELMARVA POWER	5000 0009 725 - CLINTON ST	17.75
13406	6/13/2019	ONE CALL CONCEPTS, INC.	MARCH/APRIL MAINTENANCE TICKET	16.67
13407	6/13/2019	PSC CONTRACTING, INC.	STREET LIGHT REPAIR - 145 ADAM	199.45
13408	6/13/2019	VERIZON WIRELESS	720104185-00001 05/04 - 06/03	200.19
13409	6/13/2019	WASTE INDUSTRIES	JUNE WASTE/RECYCLING	15,041.61
13410	6/13/2019	DELMARVA POWER	5500 6398 873 - CLINTON ST	60.31
13411	6/13/2019	DELMARVA POWER	5500 8576 807 - 321 WASHINGTON	68.35
13412	6/13/2019	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	70.30
13413	6/13/2019	DELMARVA POWER	5000 0009 386 - TOWN HALL	365.23
13414	6/13/2019	DELMARVA POWER	5000 0009 378 - 321 WASHINGTON	621.90
13415	6/13/2019	DELMARVA POWER	5500 8577 268 - 5 WASHINGTON	661.10
13416	6/13/2019	DELMARVA POWER	5000 1281 877 - BAYARD ST	1,691.10
13417	6/13/2019	DELMARVA POWER	5500 0544 167 - TOWN HALL	2,970.64
13418	6/19/2019	DE DEPT OF SAFETY/HOMELAND SEC	REPLACE STALE-DATED CK 12210	92.27
13418	6/19/2019	DE DEPT OF SAFETY/HOMELAND SEC	REPLACE STALE-DATED CK 12209	1,084.72
13419	6/19/2019	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	1,640.29
13420	6/19/2019	ARTESIAN WATER COMPANY	OPERATIONS/BILLING SERVICES	4,828.96
13421	6/19/2019	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
13422	6/19/2019	COUNTY BUILDING SERVICES, INC.	MAY JANITORIAL SERVICES	525.00
13423	6/19/2019	DIAMOND COMPUTER INC.	REMOTE SERVICE -DAMON'S DOMAIN	50.00
13424	6/19/2019	GS DIRECT, LLC (AU1)	MAY 2019 PPA AGREEMENT	3,445.97
13425	6/19/2019	NATIONWIDE	JUNE 2019 INSURANCE	3,691.56
13426	6/19/2019	PERSONNEL CONCEPTS	25P8562486	15.90
13427	6/19/2019	VERIZON	152-016-685-0001	696.48
13428	6/19/2019	VERIZON	450-378-229-0001-41	59.40
13429	6/20/2019	STATE OF DE/DNREC	DWPCRLF - 12000085	4,962.94
13430	6/20/2019	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - JULY 2019	3,847.80
13431	6/21/2019	ACTION SECURITY/MD ELECTRIC	SECURITY SYSTEM/FIRE ALARM	756.00
13432	6/21/2019	BUILDING INSPECTION	CODE ENFORCEMENT APRIL 2019	1,182.50
13432	6/21/2019	BUILDING INSPECTION	CODE ENFORCEMENT MAY 2019	1,402.50
13433	6/21/2019	CRYSTAL SPRINGS	1 x 5 GALLON BOTTLE	4.50
13434	6/21/2019	DNREC, DIVISION OF WATER	WATER ALLOCATION PERMIT RENWL	475.00
13435	6/21/2019	JOAN TRIPLETT	WATER DEPOSIT REFUND	113.84
13436	6/24/2019	DEARBORN NATIONAL	STD/LTD INSURANCE JULY 2019	187.57
13437	6/24/2019	DEARBORN NATIONAL	STD/LTD INSURANCE JULY 2019	441.86
13438	6/26/2019	BUILDING INSPECTION	APRIL 2019 PERMIT FEES	987.00
13439	6/26/2019	KCI TECHNOLOGIES	IDDE PROGRAM SERVICES	300.00
13440	6/26/2019	UNIVERSITY OF DELAWARE	UD NAT REG HIST DIST PHASE IV	5,177.00
13441	6/26/2019	VERIZON	450-378-063-0001-73	59.40
13442	6/28/2019	DELMARVA COMMUNICATIONS, INC.	INSTALLATION OF IN CAR CAMERAS	1,475.00
13444	6/28/2019	AXON ENTERPRISE, INC	IN-CAR CAMERA SYSTEM	1,905.96
				80,155.15

