

**City of Delaware City**  
**Delaware**  
**August 16, 2019**

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

Below please find the internal (unaudited) income and expense statement and check register for the 1 month ended July 31, 2019.

<b>General Fund Revenues</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
Non-Departmental	1,141,241.00	783,790.10	68.68%
General Administration	221,900.00	17,732.91	7.99%
Code Enforcement	9,000.00	480.00	5.33%
Public Safety	400,850.00	4,681.64	1.17%
Community Center	43,000.00	4,060.59	9.44%
Sanitation	5,000.00	1,656.00	33.12%
Streets	-	-	0.00%
Drainage	-	-	0.00%
<b>Total General Fund Revenues</b>	<b>1,820,991.00</b>	<b>812,401.24</b>	<b>44.61%</b>

<b>General Fund Expenditures</b>			
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>%</b>
General Administration	871,612.00	37,498.75	4.30%
Code Enforcement	16,350.00	43.29	0.26%
Public Safety	393,300.00	38,982.13	9.91%
Community Center	56,050.00	4,060.59	7.24%
Public Works	45,500.00	4,107.50	9.03%
Sanitation	150,900.00	13,548.61	8.98%
Yard Waste	30,000.00	4,624.00	15.41%
Stormwater	33,450.00	341.82	1.02%
Streets	46,000.00	8,520.80	18.52%
Drainage	1,500.00	2,298.41	153.23%
Parks	38,500.00	17,464.96	45.36%
Tree Management	11,000.00	1,250.00	11.36%
Recycling Collections	30,000.00	2,152.05	7.17%
Debt Service	96,829.00	6,748.70	6.97%
<b>Total General Fund Expenditures</b>	<b>1,820,991.00</b>	<b>141,641.61</b>	<b>7.78%</b>
<b>General Fund Operating Surplus (Deficit)</b>	<b>-</b>	<b>670,759.63</b>	<b>-</b>

**General Fund:**

Revenue Highlights: In July, Delaware City issued property tax bills to citizens in the amount of \$781,925.14, which was only \$74.86 under the proposed budget. During the month of July, \$75,847.10 in property tax payments were received. In July, Delaware City only received \$1,278.52 in real estate transfer tax revenue due to a \$5,500.00 adjustment that was made due to a June overpayment.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
GENERAL FUND REVENUES		1,820,991.00	812,401.24	(1,008,589.76)
GENERAL FUND EXPENDITURES		1,820,991.00	141,641.61	1,679,349.39
<b>CHANGE IN FUND BALANCE</b>		<b>-</b>	<b>670,759.63</b>	<b>(670,759.63)</b>

**Non-Departmental Revenues:**

Non-Departmental revenues are not attributable to the actions of one department's activities. The accounts that would fall under this classification are below:

ACCOUNT	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	513.91	513.91
01-000-4005	INTEREST INCOME	500.00	72.53	(427.47)
01-000-4060	CABLE FRANCHISE FEE	17,000.00	0	(17,000.00)
01-000-4065	PILOT	200,000.00	0	(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	1,278.52	(68,721.48)
	<b>NONDEPARTMENTAL REVENUES</b>	<b>1,141,241.00</b>	<b>783,790.10</b>	<b>(357,450.90)</b>

In July, the Delaware City Refinery was billed the \$200,000.00 budgeted amount for the PILOT. Payment is expected to arrive in late September. The cable franchise payment is received quarterly. 1<sup>st</sup> payment was rec'd in the month of August.

**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	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	10,641.40	(56,858.60)
01-000-4035	SALES - GA	500.00	46.00	(454.00)
01-000-4045	RENTAL PROPERTY	17,500.00	1,350.00	(16,150.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	5,695.51	(76,304.49)
01-000-4055	AAT (CNS) LEASES	54,000.00	0	(54,000.00)
	<b>GENERAL ADMINISTRATION REVENUES</b>	<b>221,900.00</b>	<b>17,732.91</b>	<b>(204,167.09)</b>

License and Permit revenue is currently trending at 15% of the FY 20 budget. Another notable is the absence of revenue for AAT(CNS) Leases. Upon research, it has been determined that no payments have been received since February 2019. SBA Communications has been contacted and we are currently awaiting a response.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	135,728.00	11,071.68	124,656.32
01-000-5005	SALARIES - MAYOR & COUNCIL	650.00	0	650.00
01-000-5006	SALARIES - CITY SECRETARY	4,500.00	183.75	4,316.25
01-000-5010	PAYROLL TAXES - GA	0.00	1,091.12	(1,091.12)
01-000-5020	RETIREMENT PLAN - GA	4,000.00	75.25	3,924.75
01-000-5035	ADVERTISING - GA	2,000.00	0	2,000.00
01-000-5040	ASSESSOR - GA	2,500.00	0	2,500.00
01-000-5050	AUDIT - GA	22,000.00	0	22,000.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	122.30	1,877.70
01-000-5065	CELL PHONES - GA	300.00	0	300.00
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	724.51	19,275.49
01-000-5095	GIFTS AND AWARDS	300.00	0	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	44.98	2,455.02
01-000-5110	ELECTION EXPENSE - GA	600.00	0	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	5,962.04	49,037.96
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	0	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,400.00	200.84	1,199.16
01-000-5140	GAS & OIL / VEHICLE - GA	1,000.00	0	1,000.00
01-000-5150	HEATING FUEL - GA	2,000.00	33.84	1,966.16
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	2,573.59	42,426.41
01-000-5170	INSURANCE / HEALTH - GA	35,000.00	1,283.75	33,716.25
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	397.73	7,602.27
01-000-5270	LEGAL - GA	55,000.00	10,004.73	44,995.27
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	225.17	2,774.83
01-000-5290	MAINTENANCE / BUILDING - GA	27,934.00	2,347.50	25,586.50
01-000-5300	MAINTENANCE / EQUIPMENT - GA	100.00	0	100.00

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5330	MATERIALS & SUPPLIES - GA	500.00	237.60	262.40
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	0	500.00
01-000-5350	OFFICE SUPPLIES - GA	7,500.00	65.94	7,434.06
01-000-5355	PLANNING & INSPECTIONS - GA	30,000.00	0	30,000.00
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	0	200.00
01-000-5370	TELEPHONE - GA	8,000.00	852.43	7,147.57
01-000-5390	TRAINING, TRAVEL, FOOD - GA	3,500.00	0	3,500.00
01-000-8000	OPERATING TRANSFERS - GA	381,650.00	0	381,650.00
	<b>GENERAL ADMINISTRATION EXPENDITURES</b>	<b>871,612.00</b>	<b>37,498.75</b>	<b>834,113.25</b>

**Code Enforcement:**

Code Enforcement activities are related to violations of the City's ordinances and act as an effort to promote upkeep of properties located in the City's jurisdiction.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-050-4010	FINES/FEES/PENALTIES - CE	9,000.00	480.00	(8,520.00)
	<b>CODE ENFORCEMENT REVENUES</b>	<b>9,000.00</b>	<b>480.00</b>	<b>(8,520.00)</b>
01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	16,000.00	0	16,000.00
01-050-5140	GAS & OIL / VEHICLE - CE	350.00	43.29	306.71
	<b>CODE ENFORCEMENT EXPENDITURES</b>	<b>16,350.00</b>	<b>43.29</b>	<b>16,306.71</b>

**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	762.84	(9,237.16)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	9,000.00	2,280.00	(6,720.00)
01-100-4025	PERMITS - SPECIAL EVENTS	200.00	0	(200.00)
01-100-4080	CONTRACT REIMBURSEMENT - PS	0.00	300.00	300.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	381,650.00	0	(381,650.00)
01-101-4900	COMBAT VIOLENT CRIME	0.00	1,338.80	1,338.80
	<b>PUBLIC SAFETY REVENUES</b>	<b>400,850.00</b>	<b>4,681.64</b>	<b>(396,168.36)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	19,550.51	260,449.49
01-100-5001	SALARIES - PART-TIME DUTY	0.00	1,666.00	(1,666.00)
01-100-5002	SALARIES - EXTRA DUTY	0.00	3,360.00	(3,360.00)
01-100-5003	SALARIES - OVERTIME	0.00	1,039.38	(1,039.38)
01-100-5010	PAYROLL TAXES - PS	0.00	2,170.92	(2,170.92)
01-100-5020	RETIREMENT PLANS - PS	2,000.00	100.00	1,900.00
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,700.00	200.61	1,499.39
01-100-5070	CONTRACTUAL/PROFESSIONAL SERVICE - PS	1,500.00	0	1,500.00
01-100-5100	DUES/SUBSCRIPTIONS - PS	1,100.00	0	1,100.00
01-100-5120	ELECTRICITY - PS	9,000.00	1,290.26	7,709.74
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	1,045.31	11,454.69
01-100-5150	HEATING FUEL - PS	1,000.00	22.56	977.44
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	12,500.00	0	12,500.00
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	2,872.22	32,127.78
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	5,100.00	315.70	4,784.30
01-100-5260	LEASE - PURCHASE/VEHICLE - PS	11,000.00	0	11,000.00
01-100-5280	MAILINGS / POSTAGE - PS	50.00	0	50.00
01-100-5290	MAINTENANCE / BUILDING - PS	2,500.00	35.00	2,465.00
01-100-5300	MAINTENANCE / EQUIPMENT - PS	250.00	0	250.00
01-100-5310	MAINTENANCE / SYSTEMS - PS	0.00	650.00	(650.00)
01-100-5320	MAINTENANCE / VEHICLE - PS	10,500.00	2,894.43	7,605.57
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	7.14	1,492.86
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	0	300.00
01-100-5400	UNIFORM & PERSONAL EQUIPMENT - PS	4,500.00	33.29	4,466.71
01-101-0000	COMBAT VIOLENT CRIME	0	0	-
01-101-5000	SALARIES	0.00	1,338.80	(1,338.80)
01-103-5000	SALARIES	0.00	390.00	(390.00)
	<b>PUBLIC SAFETY EXPENDITURES</b>	<b>393,300.00</b>	<b>38,982.13</b>	<b>354,317.87</b>

**Community Center:**

Community Center revenues are those that are received to support the operation and maintenance of the community center. Primarily, these are rental payments from Reedy Point Players, reimbursement of utility expenditures for the Delaware City Library, and Grant-In-Aid revenues received from the State.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-4015	DONATIONS - CC	1,000.00	0	(1,000.00)
01-200-4045	EVENT/ACTIVITY RENTAL REVENUE - CC	2,000.00	450.00	(1,550.00)
01-200-4100	DELAWARE CITY LIBRARY	0.00	1,055.60	1,055.60
01-200-4900	GRANT-IN-AID	40,000.00	2554.99	(37,445.01)
	<b>COMMUNITY CENTER REVENUES</b>	<b>43,000.00</b>	<b>4,060.59</b>	<b>(38,939.41)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	500.00	5,500.00
01-200-5010	PAYROLL TAXES - CC	650.00	46.25	603.75
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	0	2,000.00
01-200-5120	ELECTRICITY - CC	16,000.00	1,682.95	14,317.05
01-200-5150	HEATING FUEL - CC	14,000.00	76.39	13,923.61
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	1,755.00	13,245.00
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	0	500.00
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	0	300.00
01-200-5370	TELEPHONE - CC	1,600.00	0	1,600.00
	<b>COMMUNITY CENTER EXPENDITURES</b>	<b>56,050.00</b>	<b>4,060.59</b>	<b>51,989.41</b>

### Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	4,107.50	30,892.50
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
	<b>PUBLIC WORKS EXPENDITURES</b>	<b>45,500.00</b>	<b>4,107.50</b>	<b>41,392.50</b>

### 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)
	<b>SANITATION REVENUES</b>	<b>5,000.00</b>	<b>1,656.00</b>	<b>(3,344.00)</b>

Currently, sanitation revenues are at 33% of the FY 20 budget. 1<sup>st</sup> quarterly billing was in the month of July.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-350-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SN	150,000.00	13,548.61	136,451.39
01-350-5330	MATERIALS & SUPPLIES - SN	900.00	0	900.00
	<b>SANITATION EXPENDITURES</b>	<b>150,900.00</b>	<b>13,548.61</b>	<b>137,351.39</b>

### Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	4,624.00	25,376.00
	<b>YARD WASTE EXPENDITURES</b>	<b>30,000.00</b>	<b>4,624.00</b>	<b>25,376.00</b>

### Stormwater:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-380-5070	CONTRACTUAL/PROFESSIONAL SERVICES - SW	30,000.00	0	30,000.00
01-380-5120	ELECTRICITY - SW	1,250.00	341.82	908.18
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
	<b>STORMWATER EXPENDITURES</b>	<b>33,450.00</b>	<b>341.82</b>	<b>33,108.18</b>

**Streets:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID	-	8520.80	8,520.80
	<b>MUNICIPAL STREET AID FUND REVENUES</b>	<b>-</b>	<b>8520.80</b>	<b>8,520.80</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	203.15	29,796.85
01-400-5120	ELECTRICITY - ST	5,000.00	112.65	4,887.35
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	8,205.00	(3,205.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	0	6,000.00
	<b>STREETS EXPENDITURES</b>	<b>46,000.00</b>	<b>8,520.80</b>	<b>37,479.20</b>

Street Maintenance expenditures are currently trending over the FY 20 budget. Majority of budget was due to the sinkhole repair work on Clinton Street.

**Drainage Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-450-5070	CONTRACTUAL/PROFESSIONAL SERVICES - DR	0.00	2,298.41	(2,298.41)
01-450-5310	MAINTENANCE / DRAINAGE - DR	1,500.00	0	1,500.00
	<b>DRAINAGE EXPENDITURES</b>	<b>1,500.00</b>	<b>2,298.41</b>	<b>(798.41)</b>

**Park Maintenance Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-500-5310	MAINTENANCE / PARKS - PK	38,000.00	17,095.00	20,905.00
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	369.96	130.04
	<b>PARKS EXPENDITURES</b>	<b>38,500.00</b>	<b>17,464.96</b>	<b>21,035.04</b>

Park Maintenance expenditures are currently at 44% of the FY 20. Current expenditures consist of invoices for mowing, paver repair and landscaping.

**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	650.00	10,350.00
	<b>TREE EXPENDITURES</b>	<b>11,000.00</b>	<b>1,250.00</b>	<b>9,750.00</b>

**Recycling Collection Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	2,152.05	27,847.95
	<b>RECYCLING COLLECTION EXPENDITURES</b>	<b>30,000.00</b>	<b>2,152.05</b>	<b>27,847.95</b>

**Debt Service Expenditures:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-600-5900	DEBT SERVICE - WASHINGTON REVOLVING LOAN	48,829.00	0	48,829.00
01-600-5901	DEBT SERVICE - COMMUNITY CENTER ROOF	15,024.00	1,252.00	13,772.00
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,976.00	5,496.70	27,479.30
	<b>DEBT SERVICE EXPENDITURES</b>	<b>96,829.00</b>	<b>6,748.70</b>	<b>90,080.30</b>

**Water Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	290,000.00	72,667.35	(217,332.65)
02-000-4020	OTHER WATER REVENUE	8,100.00	50.00	(8,050.00)
02-000-4040	REFINERY WATER UTILITY FEES	26,000.00	3,324.56	(22,675.44)
	<b>WATER FUND REVENUES</b>	<b>324,100.00</b>	<b>76,041.91</b>	<b>(248,058.09)</b>

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	4,823.75	53,344.25
02-000-5010	PAYROLL TAXES - WF	0.00	467.62	(467.62)
02-000-5020	RETIREMENT PLAN - WF	1,500.00	32.25	1,467.75
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	4,640.86	64,359.14
02-000-5100	DUES / MEETINGS - WF	500.00	0	500.00
02-000-5120	ELECTRICITY - WF	20,000.00	1,399.58	18,600.42
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	30.00	470.00
02-000-5150	HEATING FUEL - WF	2,100.00	52.56	2,047.44
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	1,102.97	10,897.03
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	550.18	11,449.82
02-000-5270	LEGAL - WF	3,500.00	0	3,500.00
02-000-5280	MAILINGS / POSTAGE - WF	200.00	0	200.00
02-000-5290	MAINTENANCE / BUILDING - WF	1,100.00	90.00	1,010.00
02-000-5310	MAINTENANCE / SYSTEM - WF	5,500.00	0	5,500.00
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	167.44	7,332.56
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	0	650.00
02-000-5370	TELEPHONE - WF	1,500.00	120.15	1,379.85
02-000-5380	TESTING - WF	400.00	0	400.00
02-000-5900	DEBT SERVICE - G/O WATER BOND	38,372.00	0	38,372.00
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
	<b>WATER FUND EXPENDITURES</b>	<b>324,100.00</b>	<b>31,346.74</b>	<b>292,753.26</b>

	<b>NET INCOME (DEFICIT)</b>	<b>-</b>	<b>44,695.17</b>	<b>44,695.17</b>
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**Real Estate Transfer Tax Fund:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	70,000.00	1,278.52	(68,721.48)
	<b>REAL ESTATE TRANSFER TAX REVENUES</b>	<b>70,000.00</b>	<b>1,278.52</b>	<b>(68,721.48)</b>
03-110-8000	TRANSFER OUT - GENERAL FUND	70,000.00	1,278.52	68,721.48
	<b>REAL ESTATE TRANSFER TAX EXPENDITURES</b>	<b>70,000.00</b>	<b>1,278.52</b>	<b>68,721.48</b>

**Delaware City Day Component Unit:**

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
11-000-4015	SPONSORSHIPS		-	11,700.00
11-000-4025	VENDOR FEES		-	3,692.50
11-000-4035	TICKET SALES		-	300.00
	<b>DELAWARE CITY DAY COMMITTEE FUND REVENUES</b>		<b>-</b>	<b>15,692.50</b>
11-000-5035	ADVERTISING		-	798.24
11-000-5130	ENTERTAINMENT/ACTIVITIES		-	34,161.70
11-000-5330	MATERIALS/SUPPLIES		-	434.54
	<b>DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES</b>		<b>-</b>	<b>35,394.48</b>
	<b>NET CHANGE IN FUND BALANCE</b>		<b>-</b>	<b>(19,701.98)</b>

**Cash Balances:**

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

DESCRIPTION	6/30/2019	7/31/2019	DIFFERENCE
CASH - GENERAL FUND CHECKING	56,935.03	92,437.74	35,502.71
CASH - WSFS MONEY MARKET	85,794.90	85,867.43	72.53
CASH - VIOLENT CRIMES CHECKING ACCOUNT	4,806.42	4,806.42	-
CASH - GRANT IN AID CHECKING	76,854.25	76,854.25	-
CASH - MUNICIPAL STREET AID FUND	1,000.00	1,000.00	-
CASH - REVOLVING LOAN FACADE FUND	71,798.14	71,807.29	9.15
CASH - SALLE FUND	3,377.31	3,377.31	-
CASH - EIDE FUND	4,008.16	4,008.16	-
CASH - MAYOR'S BALL ACCOUNT	74,344.62	74,344.62	-
CASH - DELAWARE CITY DAY COMMITTEE	39,501.84	45,378.61	5,876.77
<b>TOTAL RECONCILED BALANCE</b>	<b>418,420.67</b>	<b>459,881.83</b>	<b>41,461.16</b>

Check #	Check Date	Vendor	Description	Amount
13445	7/1/2019	DE UNEMPLOYMENT COMP. FUND	DE EMPLOYMENT TRNG FUND TAX	132.68
13446	7/1/2019	DUFFIELD ASSOCIATES, INC.	WASHINGTON ST FLOOD MITIGATION	2,298.41
13447	7/1/2019	VERITEXT, LLC	BOARD OF APPEALS	253.25
13448	7/1/2019	VERIZON	555-891-849-0001-39	56.10
13449	7/3/2019	CONNOLLY GALLAGHER, LLP	MAY GENERAL REPRESENTATION	6,678.23
13450	7/3/2019	THE CUTTING EDGE, INC.	FENCE REPAIR BALLFIELD	665.00
13450	7/3/2019	THE CUTTING EDGE, INC.	MAINTENANCE/BRUSH REMOVAL	4,232.00
13450	7/3/2019	THE CUTTING EDGE, INC.	JUNE MOWING	4,090.00
13451	7/3/2019	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	161.70
13452	7/8/2019	CAPITOL CLEANERS & LAUNDERERS	JUNE DRY CLEANING	33.29
13453	7/8/2019	DIAMOND COMPUTER INC.	SERVER RESTART DUE TO YEAR-END	50.00
13454	7/8/2019	FLETCHER PLUMBING HEATING & AC	TOWN HALL TOILET REPAIR	387.50
13455	7/8/2019	FUELMAN	JUNE 2019 FUEL PURCHASES	1,088.60
13456	7/10/2019	B & G AUTO BODY	REMOVE & REPLACE SIDE MIRROR	322.53
13457	7/10/2019	THE CUTTING EDGE, INC.	REMOVE PAVERS AT WALKING PATH	800.00
13457	7/10/2019	THE CUTTING EDGE, INC.	SINKHOLD REPAIR - WASH & WL ST	125.00
13457	7/10/2019	THE CUTTING EDGE, INC.	DOWNTOWN CLINTON STREET REPAIR	7,280.00
13458	7/10/2019	DIAMOND STATE TIRE, INC.	VEHICLE MAINTENANCE	627.50
13459	7/10/2019	TALKINGTON COMMUNICATIONS	INSTALL NETWORK SWITCH	650.00
13460	7/10/2019	DIAMOND COMPUTER INC.	ON-LINE BACK UP SERVICE	178.95
13461	7/11/2019	Karin Sizemore	WATER DEPOSIT REFUND	200.00
13462	7/15/2019	COUNTY BUILDING SERVICES, INC.	JUNE 2019 JANITORIAL SERVICES	525.00
13463	7/15/2019	DELMARVA POWER	5001 7876 892 - WASH ST PUMP	341.82
13464	7/15/2019	DUFFIELD ASSOCIATES, INC.	WASHINGTON ST FLOOD MITIGATION	1,816.50
13465	7/15/2019	PSC CONTRACTING, INC.	TROUBLESHOOT 3 LIGHTS ADAMS ST	177.00
13466	7/15/2019	STATE OF DE/DNREC	DWSRF LOAN # D-4025	17,869.38
13467	7/19/2019	ACTION SECURITY/MD ELECTRIC	FIRE ALARM INSPECTION - TWN HL	170.00
13468	7/19/2019	DEARBORN NATIONAL	STD/LTD/LIFE INSURANCE	629.43
13469	7/19/2019	DELMARVA POWER	5500 8576 807 321 WASHINGTON	68.39
13470	7/19/2019	DELMARVA POWER	5500 8577 268 5 WASHINGTON ST	731.97
13471	7/19/2019	DELMARVA POWER	5500 8576 260 3RD & CANAL ST	17.45
13472	7/19/2019	GS DIRECT, LLC (AU1)	JULY 2019 PPA AGREEMENT	4,009.34
13473	7/19/2019	NATIONWIDE	JULY 2019 INSURANCE PAYMENT	3,676.56
13474	7/19/2019	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE - AUGUST 2019	3,847.80
13475	7/19/2019	VERIZON	450-378-229-0001-41	60.03
13476	7/19/2019	VERIZON	152-016-685-0001-78	738.67
13477	7/19/2019	CRYSTAL SPRINGS	6 X 5 GALLON BOTTLES	27.00
13478	7/19/2019	DELMARVA POWER	5000 1281 877 BAYARD ST	1,759.34
13479	7/19/2019	DELMARVA POWER	5000 0009 774 RT 9	17.31
13480	7/19/2019	DELMARVA POWER	5000 0009 758 CANAL&WILLIAMS	16.68
13481	7/19/2019	DELMARVA POWER	5000 0009 725 CLINTON ST	18.14
13482	7/19/2019	DELMARVA POWER	5000 0009 386 - 407 CLINTON ST	376.84
13483	7/19/2019	DELMARVA POWER	5000 0009 378 - 321 WASHINGTON	651.78
13484	7/19/2019	WASTE INDUSTRIES	JULY WASTE/RECYCLING	15,700.66
13485	7/22/2019	ARTESIAN WATER COMPANY	JULY 2019 OPERATIONS/BILLING	4,838.30
13486	7/22/2019	PERSONNEL CONCEPTS	SHIPPING & HANDLING	29.99
13487	7/22/2019	VERIZON WIRELESS	720104185-00001 06/04-07/03	200.61
13488	7/24/2019	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.73
13489	7/24/2019	DELTA DENTAL OF DELAWARE, INC.	DENTAL INSURANCE - AUGUST 2019	228.92
13490	7/24/2019	VERIZON	450-378-063-0001-73	60.12
13491	7/24/2019	VERIZON	555-891-849-001-39	57.66
13492	7/25/2019	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	551.39
13493	7/30/2019	KUHN CONSTRUCTION COMPANY	WASHINGTON ST FLOOD MITIGATION	55,863.57
13494	7/31/2019	DELMARVA POWER	5500 0544 167 - TOWN HALL	2,905.21
13495	7/31/2019	DELMARVA POWER	5500 6398 055 - WASHINGTON ST	60.38
				<b>148,751.71</b>

