

**City of Delaware City
Delaware
October 17, 2019**

TO: Mayor and City Council
VIA: Chief David L. Baylor, City Manager
FROM: Michelle Y. Graham, Finance Manager
SUBJECT: Financial Report as of September 30, 2019

Below please find the internal (unaudited) income and expense statement and check register for the 3 months ended September 30, 2019.

General Fund Revenues			
Department	Budget	Actual	%
Non-Departmental	1,141,241.00	1,007,565.29	88.29%
General Administration	221,900.00	45,096.80	20.32%
Code Enforcement	9,000.00	1,680.00	18.67%
Public Safety	400,850.00	14,130.18	3.53%
Community Center	43,000.00	13,928.36	32.39%
Sanitation	5,000.00	1,656.00	33.12%
Streets	-	16,195.38	0.00%
Drainage	-	84,599.62	0.00%
Total General Fund Revenues	1,820,991.00	1,184,851.63	65.07%

General Fund Expenditures			
Department	Budget	Actual	%
General Administration	871,612.00	131,607.40	15.10%
Code Enforcement	16,350.00	3,343.29	20.45%
Public Safety	393,300.00	102,497.45	26.06%
Community Center	56,050.00	13,928.36	24.85%
Public Works	45,500.00	8,322.50	18.29%
Sanitation	150,900.00	40,860.34	27.08%
Yard Waste	30,000.00	9,248.00	30.83%
Stormwater	33,450.00	10,165.79	30.39%
Streets	46,000.00	16,195.38	35.21%
Drainage	1,500.00	26,550.46	1770.03%
Parks	38,500.00	23,872.86	62.01%
Tree Management	11,000.00	1,775.00	16.14%
Recycling Collections	30,000.00	6,482.70	21.61%
Debt Service	96,829.00	14,749.40	15.23%
Total General Fund Expenditures	1,820,991.00	409,598.93	22.49%
General Fund Operating Surplus (Deficit)	-	775,252.70	-

General Fund:

The General Fund Surplus is \$775,252.70. Non-departmental revenues, which includes Real Estate Taxes due on October 1st , are at 88.29% of their budgeted amount. This is the biggest contributing factor to the 65.07% overall total for budgeted revenue.

Expenditures are currently trending at 22.49% of the adopted budget representing a positive variance for the first quarter of the fiscal year. Parks expenditures are trending ahead of the budget due to landscape clean-ups performed by Cutting Edge.

Account	Account Description	Budget	Actual	Variance
	GENERAL FUND REVENUES	1,820,991.00	1,184,851.63	
	GENERAL FUND EXPENDITURES	1,820,991.00	409,598.93	
	CHANGE IN FUND BALANCE	-	775,252.70	

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	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	164.40	(335.60)
01-000-4060	CABLE FRANCHISE FEE	17,000.00	4,260.71	(12,739.29)
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	19,926.36	(50,073.64)
	NONDEPARTMENTAL REVENUES	1,141,241.00	1,007,565.29	(133,675.71)

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	23,470.30	(44,029.70)
01-000-4025	MISCELLANEOUS REVENUE	0.00	38.62	38.62
01-000-4035	SALES - GA	500.00	98.50	(401.50)
01-000-4045	RENTAL PROPERTY	17,500.00	4,050.00	(13,450.00)
01-000-4050	CELL TOWER LEASE / BALLFIELD	82,000.00	17,439.38	(64,560.62)
01-000-4055	AAT (CNS) LEASES	54,000.00	0	(54,000.00)
	GENERAL ADMINISTRATION REVENUES	221,900.00	45,096.80	(176,803.20)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-000-5000	SALARIES - GENERAL ADMINISTRATION	135,728.00	30,911.79	104,816.21
01-000-5005	SALARIES - MAYOR & COUNCIL	650.00	0	650.00
01-000-5006	SALARIES - CITY SECRETARY	4,500.00	660.50	3,839.50
01-000-5010	PAYROLL TAXES - GA	0.00	2,749.66	(2,749.66)
01-000-5020	RETIREMENT PLAN - GA	4,000.00	273.00	3,727.00
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	0	22,000.00
01-000-5055	PAYROLL PROCESSING FEES - GA	2,000.00	379.15	1,620.85
01-000-5065	CELL PHONES - GA	300.00	0	300.00
01-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - GA	20,000.00	3,483.53	16,516.47
01-000-5095	GIFTS AND AWARDS	300.00	0	300.00
01-000-5100	DUES/SUBSCRIPTIONS/MEETINGS - GA	2,500.00	74.96	2,425.04
01-000-5110	ELECTION EXPENSE - GA	600.00	0	600.00
01-000-5120	ELECTRICITY - GA	55,000.00	15,846.81	39,153.19
01-000-5130	ENTERTAINMENT/ACTIVITIES - GA	250.00	0	250.00
01-000-5135	FEES/INTEREST/PENALTIES - GA	1,400.00	533.15	866.85
01-000-5140	GAS & OIL / VEHICLE - GA	1,000.00	0	1,000.00
01-000-5150	HEATING FUEL - GA	2,000.00	101.08	1,898.92
01-000-5160	INSURANCE / GENERAL - GA	45,000.00	18,696.79	26,303.21
01-000-5170	INSURANCE / HEALTH - GA	35,000.00	4,577.69	30,422.31
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	1,193.59	6,806.41
01-000-5270	LEGAL - GA	55,000.00	14,364.42	40,635.58
01-000-5280	MAILINGS / POSTAGE - GA	3,000.00	664.73	2,335.27
01-000-5290	MAINTENANCE / BUILDING - GA	27,934.00	25,917.50	2,016.50
01-000-5300	MAINTENANCE / EQUIPMENT - GA	100.00	0	100.00

01-000-5330	MATERIALS & SUPPLIES - GA	500.00	273.64	226.36
01-000-5340	MISCELLANEOUS EXPENDITURES - GA	500.00	0	500.00
01-000-5350	OFFICE SUPPLIES - GA	7,500.00	205.27	7,294.73
01-000-5355	PLANNING & INSPECTIONS - GA	30,000.00	5,756.00	24,244.00
01-000-5365	SEWER CHARGES NEW CASTLE COUNTY - GA	200.00	32.15	167.85
01-000-5370	TELEPHONE - GA	8,000.00	2,356.99	5,643.01
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	131,607.40	740,004.60

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	1,680.00	(7,320.00)
	CODE ENFORCEMENT REVENUES	9,000.00	1,680.00	(7,320.00)

01-050-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CE	16,000.00	3,300.00	12,700.00
01-050-5140	GAS & OIL/ VEHICLE - CE	350.00	43.29	306.71
	CODE ENFORCEMENT EXPENDITURES	16,350.00	3,343.29	13,006.71

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	2,229.41	(7,770.59)
01-100-4020	CHARGE SERVICES - EXTRA DUTY PS	9,000.00	7,040.00	(1,960.00)
01-100-4025	PERMITS - SPECIAL EVENTS	200.00	50.00	(150.00)
01-100-4080	CONTRACT REIMBURSEMENT - PS	0.00	900.00	900.00
01-100-4810	INTRAFUND TRANSFER - GENERAL ADMIN	381,650.00	0	(381,650.00)
01-101-4900	COMBAT VIOLENT CRIME	0.00	2,480.77	2,480.77
01-103-4900	OFFICE OF HIGHWAY SAFETY	0.00	1,430.00	1,430.00
	PUBLIC SAFETY REVENUES	400,850.00	14,130.18	(386,719.82)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-100-5000	SALARIES - FULL-TIME DUTY	280,000.00	55,618.89	224,381.11
01-100-5001	SALARIES - PART-TIME DUTY	0.00	4,217.25	(4,217.25)
01-100-5002	SALARIES - EXTRA DUTY	0.00	4,760.00	(4,760.00)
01-100-5003	SALARIES - OVERTIME	0.00	1,684.25	(1,684.25)
01-100-5010	PAYROLL TAXES - PS	0.00	5,635.28	(5,635.28)
01-100-5020	RETIREMENT PLANS - PS	2,000.00	300.00	1,700.00
01-100-5065	CELL PHONES / MDT AIR-CARD SERVICE - PS	1,700.00	602.19	1,097.81
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	3,870.65	5,129.35
01-100-5140	GAS & OIL / VEHICLE - PS	12,500.00	3,421.60	9,078.40
01-100-5150	HEATING FUEL - PS	1,000.00	67.38	932.62
01-100-5160	INSURANCE / GENERAL - PUBLIC SAFETY	12,500.00	0	12,500.00
01-100-5170	INSURANCE / HEALTH - PS	35,000.00	8,768.76	26,231.24
01-100-5250	LEASE - PURCHASE/EQUIPMENT - PS	5,100.00	623.70	4,476.30
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	512.50	1,987.50
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	5,002.90	5,497.10
01-100-5330	MATERIALS & SUPPLIES - PS	1,500.00	1,177.14	322.86
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	78.23	4,421.77
01-101-5000	SALARIES	0.00	4,076.73	(4,076.73)
01-103-5000	SALARIES	0.00	1,430.00	(1,430.00)
	PUBLIC SAFETY EXPENDITURES	393,300.00	102,497.45	290,802.55

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	1,300.00	(700.00)
01-200-4100	DELAWARE CITY LIBRARY	0.00	3,503.61	3,503.61
01-200-4900	GRANT-IN-AID	40,000.00	9,124.75	(30,875.25)
	COMMUNITY CENTER REVENUES	43,000.00	13,928.36	(29,071.64)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-200-5000	SALARIES - CC	6,000.00	1,500.00	4,500.00
01-200-5010	PAYROLL TAXES - CC	650.00	138.75	511.25
01-200-5070	CONTRACTUAL/PROFESSIONAL SERVICES - CC	2,000.00	0	2,000.00
01-200-5120	ELECTRICITY - CC	16,000.00	5,652.48	10,347.52
01-200-5150	HEATING FUEL - CC	14,000.00	186.90	13,813.10
01-200-5290	MAINTENANCE / BUILDING - CC	15,000.00	6,379.51	8,620.49
01-200-5330	MATERIALS & SUPPLIES - CC	500.00	0	500.00
01-200-5365	SEWER CHARGES - NEW CASTLE COUNTY	300.00	70.72	229.28
01-200-5370	TELEPHONE - CC	1,600.00	0	1,600.00
	COMMUNITY CENTER EXPENDITURES	56,050.00	13,928.36	42,121.64

Public Works:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-300-5070	CONTRACTUAL/PROFESSIONAL SERVICES - PW	35,000.00	8,322.50	26,677.50
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
	PUBLIC WORKS EXPENDITURES	45,500.00	8,322.50	37,177.50

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	40,860.34	109,139.66
01-350-5330	MATERIALS & SUPPLIES - SN	900.00	0	900.00
	SANITATION EXPENDITURES	150,900.00	40,860.34	110,039.66

Yard Waste:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-360-5070	CONTRACTUAL/PROFESSIONAL SERVICES - YW	30,000.00	9,248.00	20,752.00
	YARD WASTE EXPENDITURES	30,000.00	9,248.00	20,752.00

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	1,017.17	232.83
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	10,165.79	23,284.21

Streets:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-4810	TRANSFER IN - MUNICIPAL STREET AID FUND	-	16,195.38	16,195.38
	STREETS REVENUES	-	16,195.38	16,195.38

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-400-5070	CONTRACTUAL/PROFESSIONAL SERVICES - ST	30,000.00	1,470.15	28,529.85
01-400-5120	ELECTRICITY - ST	5,000.00	340.23	4,659.77
01-400-5310	MAINTENANCE / STREETS - ST	5,000.00	14,385.00	(9,385.00)
01-400-5330	MATERIALS & SUPPLIES - ST	6,000.00	0	6,000.00
	STREETS EXPENDITURES	46,000.00	16,195.38	29,804.62

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	-	28,736.05	28,736.05
01-450-4901	CLEAN WATER STATE REVOLVING LOAN FUND	-	55,863.57	55,863.57
	DRAINAGE REVENUES	-	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	23,395.00	14,605.00
01-500-5330	MATERIALS & SUPPLIES - PK	500.00	477.86	22.14
	PARKS EXPENDITURES	38,500.00	23,872.86	14,627.14

Park Maintenance expenditures are currently at 62.01% of the FY 20 budget. 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	1,175.00	9,825.00
	TREE EXPENDITURES	11,000.00	1,775.00	9,225.00

Recycling Collection Expenditures:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
01-560-5070	CONTRACTUAL/PROFESSIONAL SERVICES - RC	30,000.00	6,482.70	23,517.30
	RECYCLING COLLECTION EXPENDITURES	30,000.00	6,482.70	23,517.30

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	3,756.00	11,268.00
01-600-5902	DEBT SERVICE - STREET BOND WSFS REFI	32,976.00	10,993.40	21,982.60
	DEBT SERVICE EXPENDITURES	96,829.00	14,749.40	82,079.60

Water Fund:

Water Fund currently has net income of \$10,891.53. Revenues are currently trending at 26% of the adopted FY'20 budget. Expenses are trending at 22% of the budget. Maintenance to the WF system was only budgeted at \$5,500.00 for the fiscal year. Current repairs to Well#5 will over-expend that budgeted amount as well as create a new debt obligation.

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-4000	WATER UTILITY FEES	290,000.00	72,951.83	(217,048.17)
02-000-4020	OTHER WATER REVENUE	8,100.00	500.00	(7,600.00)
02-000-4040	REFINERY WATER UTILITY FEES	26,000.00	11,590.68	(14,409.32)
	WATER FUND REVENUES	324,100.00	85,042.51	(239,057.49)

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
02-000-5000	SALARIES - WF	58,168.00	13,532.41	44,635.59
02-000-5010	PAYROLL TAXES - WF	0.00	1,178.42	(1,178.42)
02-000-5020	RETIREMENT PLAN - WF	1,500.00	117.00	1,383.00
02-000-5070	CONTRACTUAL/PROFESSIONAL SERVICES - WF	69,000.00	15,426.28	53,573.72
02-000-5100	DUES / MEETINGS - WF	500.00	0	500.00
02-000-5120	ELECTRICITY - WF	20,000.00	3,955.43	16,044.57
02-000-5135	FEES/INTEREST/PENALTIES - WF	500.00	30.00	470.00
02-000-5150	HEATING FUEL - WF	2,100.00	159.96	1,940.04
02-000-5160	INSURANCE / GENERAL - WF	12,000.00	3,308.91	8,691.09
02-000-5170	INSURANCE / HEALTH - WF	12,000.00	1,961.88	10,038.12
02-000-5270	LEGAL - WF	3,500.00	320.00	3,180.00
02-000-5280	MAILINGS / POSTAGE - WF	200.00	0	200.00
02-000-5290	MAINTENANCE / BUILDING - WF	1,100.00	657.50	442.50
02-000-5310	MAINTENANCE / SYSTEM - WF	5,500.00	4,900.00	600.00
02-000-5330	MATERIALS & SUPPLIES - WF	7,500.00	584.84	6,915.16
02-000-5365	SEWER CHARGES NEW CASTLE COUNTY - WF	650.00	141.44	508.56
02-000-5370	TELEPHONE - WF	1,500.00	414.53	1,085.47
02-000-5380	TESTING - WF	400.00	0	400.00
02-000-5900	DEBT SERVICE - G/O WATER BOND	38,372.00	9,593.00	28,779.00
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	74,150.98	249,949.02

	NET INCOME(DEFICIT)	-	10,891.53	
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Real Estate Transfer Tax Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-110-4040	REAL ESTATE TRANSFER TAXES	70,000.00	19926.36	(50,073.64)
	REAL ESTATE TRANSFER TAX FUND REVENUES	70,000.00	19,926.36	(50,073.64)
03-110-8000	TRANSFER OUT - GENERAL FUND	70,000.00	19,926.36	50,073.64
	REAL ESTATE TRANSFER TAX FUND EXPENDITURES	70,000.00	19,926.36	50,073.64
	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	-	16,195.38	(16,195.38)
	MUNICIPAL STREET AID EXPENDITURES	-	16,195.38	(16,195.38)
	NET CHANGE IN FUND BALANCE	-	33,397.95	

\$16,195.38 of the \$49,593.33 in Municipal Street Aid funds have been expended through the first quarter. Please refer to Page 5 for the street expenditures.

Façade Program Revolving Loan Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-130-4005	INTEREST INCOME	-	89.44	89.44
	FAÇADE PROGRAM REVOLVING LOAN FUND REVENUES	-	89.44	89.44
03-130-0000	REVOLVING LOAN FAÇADE PROGRAM	-	-	-
	FAÇADE PROGRAM REVOLVING LOAN FUND EXPENDITURES	-	-	-
	NET CHANGE IN FUND BALANCE	-	89.44	

State Aid to Local Law Enforcement Fund:

ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
03-140-4900	STATE AID TO LOCAL LAW ENFORCEMENT	-	968.49	968.49
	SALLE FUND REVENUES	-	968.49	968.49
03-140-5000	SALARIES	-	968.49	968.49
	SALLE FUND EXPENDITURES	-	968.49	968.49
	NET CHANGE IN FUND BALANCE	-	-	

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	-	48,738.18	48,738.18
11-000-5330	MATERIALS/SUPPLIES	-	434.54	434.54
11-000-5340	MISCELLANEOUS EXPENDITURES	-	500.00	500.00
	DELAWARE CITY DAY COMMITTEE FUND EXPENDITURES	-	50,470.96	50,470.96
	NET CHANGE IN FUND BALANCE	-	631.54	

Delaware City Day currently has a \$631.54 operating surplus for this fiscal year. We are currently waiting for 1 outstanding invoice from a vendor for 2019 Delaware City Day expenses.

Cash Balances:

Please find below the reconciled balances of our bank accounts, as of September 30, 2019 and compared to prior month balances, as well as a check register for the month of September 2019.

DESCRIPTION	8/31/2019	9/30/2019	DIFFERENCE
CASH - GENERAL FUND CHECKING	48,829.26	792,125.14	743,295.88
CASH - WSFS MONEY MARKET	65,867.43	65,959.30	91.87
CASH - VIOLENT CRIMES CHECKING ACCOUNT	3,444.80	1,000.00	(2,444.80)
CASH - GRANT IN AID CHECKING	57,608.38	54,989.12	(2,619.26)
CASH - MUNICIPAL STREET AID FUND	50,593.33	50,593.33	-
CASH - REVOLVING LOAN FACADE FUND	71,843.46	71,887.58	44.12
CASH - SALLE FUND	3,377.31	3,377.31	-
CASH - EIDE FUND	1,000.00	1,000.00	-
CASH - MAYOR'S BALL ACCOUNT	74,344.62	74344.62	-
CASH - DELAWARE CITY DAY COMMITTEE	48,831.83	43,308.38	(5,523.45)
TOTAL RECONCILED BALANCE	425,740.42	1,158,584.78	732,844.36

Check #	Check Date	Vendor Name	Description	Amount
13552	9/4/2019	THE CUTTING EDGE, INC.	SEPT 2019 MAINT/BRUSH CONTRACT	4,232.00
13552	9/4/2019	THE CUTTING EDGE, INC.	SINKHOLE REPAIR - CLINTON ST	180.00
13552	9/4/2019	THE CUTTING EDGE, INC.	TRIM TREES ON 7TH ST	525.00
13552	9/4/2019	THE CUTTING EDGE, INC.	JULY 15 - 31 MOWING	2,370.00
13552	9/4/2019	THE CUTTING EDGE, INC.	AUG 1 - 15TH MOWING	2,370.00
13553	9/4/2019	DIAMOND STATE TIRE, INC.	POLICE VEHICLE MAINTENANCE	827.67
13554	9/4/2019	TALKINGTON COMMUNICATIONS	CAMERA INSTALLATION FOR DCPD	500.00
13555	9/9/2019	AECOM TECHNICAL SERVICES, INC.	FORT DUPONT REVIEW - 60519135	182.45
13555	9/9/2019	AECOM TECHNICAL SERVICES, INC.	GRASSDALE REVIEW - 60611605	1,642.09
13556	9/9/2019	BUILDING INSPECTION	MAY 2019 PERMIT FEES	2,027.00
13556	9/9/2019	BUILDING INSPECTION	JUNE 2019 PERMIT FEES	966.00
13556	9/9/2019	BUILDING INSPECTION	JULY 2019 PERMIT FEES	2,763.00
13556	9/9/2019	BUILDING INSPECTION	CODE ENFORCEMENT JUNE 2019	1,155.00
13556	9/9/2019	BUILDING INSPECTION	CODE ENFORCEMENT JULY 2019	715.00
13557	9/9/2019	DE LAGE LANDEN FINANCIAL SERV	2ND FLOOR COPIER LEASE	154.00
13558	9/9/2019	DIAMOND COMPUTER INC.	MONTHLY ONLINE BACKUP SERVICE	178.95
13559	9/9/2019	FUELMAN	AUGUST 2019 FUEL PURCHASES	1,249.93
13560	9/9/2019	ONE CALL CONCEPTS, INC.	JUNE&AUG MAINTENANCE TICKETS	28.84
13561	9/12/2019	B&G TRUCK & TRAILER REPAIR	TIRE REPAIR - TAHOE	75.00
13562	9/12/2019	DELAWARE DEPT OF TRANSPORTATIO	T201580206 - M&O BUSINESS MGMT	9,148.62
13563	9/12/2019	DUFFIELD ASSOCIATES, INC.	WASHINGTON STREET FLOOD MITIG	7,959.34
13564	9/13/2019	2J BEST CAR WASH	AUGUST 2019 POLICE CAR WASHES	16.50
13565	9/13/2019	ARTESIAN WATER COMPANY	SEPT 2019 OPERATIONS/BILLING	5,438.23
13566	9/13/2019	CAPITOL CLEANERS & LAUNDERERS	AUGUST DRY CLEANING	23.59
13567	9/13/2019	CRYSTAL SPRINGS	1 X 5 GALLON BOTTLE & RENTAL	13.06
13568	9/13/2019	DELMARVA POWER	5500 0544 167 TOWN HALL	2,901.89
13569	9/13/2019	DELMARVA POWER	5001 7876 892 WASH ST STORM	337.57
13570	9/13/2019	DELMARVA POWER	5500 6398 055 WASHINGTON ST	61.48
13571	9/13/2019	DELMARVA POWER	5500 6398 873 CLINTON ST	57.61
13572	9/13/2019	DELMARVA POWER	5000 0009 774 RT 9	17.41
13573	9/13/2019	DELMARVA POWER	5000 0009 386 407 CLINTON ST	377.43
13574	9/13/2019	DELMARVA POWER	5500 8576 260 3RD & CANAL ST	17.56
13575	9/13/2019	DELMARVA POWER	5500 8576 807 321 WASHINGTON	69.63
13576	9/13/2019	DELMARVA POWER	5000 0009 725 CLINTON ST	18.27
13577	9/13/2019	DELMARVA POWER	5000 0009 758 CANAL&WILLIAMS	16.78
13578	9/13/2019	DELMARVA POWER	5000 0009 378 321 WASH ST	1,245.79
13579	9/13/2019	DELMARVA POWER	5500 8577 268 5 WASHINGTON ST	141.65
13580	9/13/2019	DELMARVA POWER	5000 1281 877 BAYARD ST	1,961.83
13581	9/13/2019	ONSOLVE, LLC	CR-CR-STND/WW 5/1/19-4/30/20	1,750.00
13582	9/13/2019	WASTE INDUSTRIES	SEPTEMBER WASTE/RECYCLING	15,728.00
13583	9/18/2019	COUNTY BUILDING SERVICES, INC.	AUGUST 2019 JANITORIAL SVCS	525.00
13584	9/18/2019	DEARBORN NATIONAL	STD/LTD INSURANCE - OCT 2019	832.03
13585	9/18/2019	DELTA DENTAL OF DELAWARE, INC.	Dental Insurance - Oct 2019	228.92
13586	9/18/2019	STATE OF DE - OMB FINANCIAL OP	HEALTH INSURANCE -OCTOBER 2019	4,606.16
13587	9/18/2019	VERIZON WIRELESS	720104185-00001 08/04 - 09/03	200.81
13588	9/18/2019	VERIZON	152-016-682-0001-78	705.33
13589	9/23/2019	BAGSPOT PET WASTE SOLUTIONS	PET WASTE BAGS	107.90
13590	9/23/2019	CANON FINANCIAL SERVCIES, INC.	1ST FLOOR COPIER LEASE	397.93
13591	9/23/2019	CONNOLLY GALLAGHER, LLP	AUGUST GENERAL REPRESENTATION	2,533.69
13592	9/23/2019	THE CUTTING EDGE, INC.	MAINTENANCE/BRUSH REM CONTRACT	4,232.00
13592	9/23/2019	THE CUTTING EDGE, INC.	LANDSCAPE CLEAN-UP	1,860.00
13592	9/23/2019	THE CUTTING EDGE, INC.	SEPT 1 - 15TH MOWING	2,370.00
13593	9/23/2019	GS DIRECT, LLC (AU1)	AUGUST 2019 PPA AGREEMENT	1,590.40
13594	9/23/2019	NATIONWIDE	SEPTEMBER 2019 INSURANCE	3,676.57
13595	9/23/2019	PSC CONTRACTING, INC.	GENERATOR REPAIR	375.00
13596	9/23/2019	VERIZON	450-378-229-0001-41	59.94
13597	9/23/2019	VERIZON	450-378-063-0001-73	59.94
13598	9/27/2019	DE DEPT OF SAFETY/HOMELAND SEC	REFUND V-23-19 GRANT BALANCE	1,224.38
13599	9/30/2019	A.C. SCHULTES, INC.	WELL # 5 PUMP REMOVAL SERVICES	4,900.00
13600	9/30/2019	BERRY REFRIGERATION	POLICE A/C	270.00
13600	9/30/2019	BERRY REFRIGERATION	A/C REPAIR COMM CENTER	1,899.51
13601	9/30/2019	REYNOLDS APPRAISAL COMPANY	SERVICES AS TOWN ASSESSOR	2,500.00
13602	9/30/2019	TALKINGTON COMMUNICATIONS	4 4K IP CAMERAS & LABOR	670.00
				105,269.68