

DOCUMENT A

City of Delaware City

Finance Update, July 2018

To Mayor and Council,

Please allow items below to serve as a written summary related to key revenue and expenditure items for the month of July, 2018.

Revenue Highlights:

Property Taxes: In July, Delaware City issued property tax bills to citizens in the amount of \$787,850. This was \$27,750 more than the budgeted amount of \$760,000 which is what we expect to actually receive during FY19. This difference relates to the \$28,750 credit amount that Verizon will deduct from this year's tax payment. The same credit will be taken by Verizon for the next four years in order to use up the entire credit allowed after the assessments were revised during FY18. During July, \$72,054 in property tax payments were received. Additional payments in the amount of \$42,180 were received between August 1st and August 17th, 2018.

Real Estate Transfer Taxes: In July, Delaware City received \$10,953 in Transfer Tax revenue. This represents 15% of the total budgeted amount of \$70,000.

In July, Delaware City Refinery was billed \$200,000 budgeted amount in PILOT. This payment is expected to arrive in late September.

On July 24, 2018 Code Enforcement bills were issued totaling \$7,200. Payments were received in July in the amount of \$350 and applied to prior year balances.

Water Fee billings in the amount of \$65,296 were issued by Artesian. This represents 19% of overall annual budget.

DOCUMENT A

Expenditure Highlights

Both General and Water Funds expended 8% of total annual budget. Expected 1/12th expenditure is 8.33%.

Respectfully submitted,

Tara Berkheiser

Tracy Moultrie

By The Book Services, Inc.

Contractual Interim Finance Manager, City of Delaware City

City of Delaware City
Budget Vs. Actual
Income Statement
July, 2018

Account Id	Account Description	Budget FY19	Actual FY19	% of Budget
01-000-0000	General Administration:			
01-000-4000	Real Estate Taxes	760,000.00	788,770.08	104%
01-000-4005	Interest Income	0.00	9.13	
01-000-4010	Fines/Admin Fees - GA	9,000.00	750.00	8%
01-000-4020	Licenses and Permits	98,675.00	2,483.75	3%
01-000-4025	Miscellaneous Revenue	50.00	0.00	0%
01-000-4035	Sales - GA	0.00	26.00	
01-000-4040	Real Estate Transfer Taxes	70,000.00	10,953.29	16%
01-000-4045	Rental Property	18,000.00	5,850.00	33%
01-000-4050	Cell Tower Lease / Ballfield	82,000.00	6,062.03	7%
01-000-4055	AAT (CNS) Leases	54,000.00	1,874.44	3%
01-000-4060	Cable Franchise Fee	20,000.00	0.00	0%
01-000-4065	PILOT	200,000.00	200,000.00	100%
01-000-4810	Operating Transfer - WF to GF	222,350.00	18,529.17	8%
01-000-4070	Surplus Equipment Sales	5,000.00	0.00	0%
01-200-4015	Donations - CC	2,000.00	0.00	0%
01-200-4035	Sales - CC	325.00	0.00	0%
01-200-4045	Event/Activity Rental Revenue - CC	2,000.00	0.00	0%
01-200-4046	Rental/Maintenance Surcharge-CC	3,500.00	0.00	0%
01-350-4000	Sanitation Fees	6,200.00	819.00	13%
		1,553,100.00	1,036,126.89	67%
01-050-4000	Public Safety			
01-050-4010	Fines/Fees/Penalties - CE	45,000.00	7,200.00	16%
01-100-4010	Fines - PS	12,000.00	1,163.50	10%
01-100-4810	Operating Transfer - GF to PS	392,720.00	32,726.67	8%
		404,720.00	33,890.17	8%
	General Fund Revenue Total	1,957,820.00	1,070,017.06	75%
01-000-0000	General Administration:			
01-000-5000	Salaries - GA	252,462.00	14,189.27	6%

City of Delaware City
Budget Vs. Actual
Income Statement
July, 2018

01-000-5005	M&C/Secy/Treas - GA	20,950.00	1,702.00	8%
01-000-5010	Payroll Taxes - GA	22,000.00	1,456.37	7%
01-000-5020	Retirement Plan - GA	3,000.00	405.17	14%
01-000-5035	Advertising-GA	3,000.00	0.00	0%
01-000-5040	Assessor - GA	3,000.00	0.00	0%
01-000-5050	Audit - GA	13,000.00	0.00	0%
01-000-5055	Payroll Processing Fees - GA	1,532.00	117.40	8%
01-000-5065	Cell Phones-GA	600.00	30.01	5%
01-000-5070	Contract/Prof. Services - GA	72,300.00	6,445.95	9%
01-000-5090	Donations - GA	300.00	0.00	0%
01-000-5095	Gifts and Awards	140.00	44.95	32%
01-000-5100	Dues/Subscriptions/Mtgs - GA	1,500.00	14.99	1%
01-000-5110	Election Expenses - GA	600.00	0.00	0%
01-000-5120	Electricity - GA	55,000.00	6,772.58	12%
01-000-5130	Entertainment/Activities - GA	250.00	0.00	0%
01-000-5135	Fees/Interest/Penalties - GA	1,300.00	389.21	30%
01-000-5150	Heating Fuel - GA	3,000.00	58.60	2%
01-000-5160	Insurance/ General - GA	45,000.00	4,320.27	10%
01-000-5170	Insurance/ Health - GA	49,160.00	3,601.14	7%
01-000-5190	Insurance/Pub. Off. Liab. - GA	4,700.00	0.00	0%
01-000-5250	Lease-Purchase/Equip. - GA	5,200.00	372.27	7%
01-000-5270	Legal - GA	70,000.00	0.00	0%
01-000-5280	Mailings/ Postage - GA	2,000.00	155.39	8%
01-000-5290	Maintenance/ Building - GA	8,000.00	337.50	4%
01-000-5300	Maintenance/ Equipment - GA	300.00	106.25	35%
01-000-5310	Maint. & Repair/ System - GA	3,000.00	0.00	0%
01-000-5330	Materials & Supplies - GA	400.00	2.99	1%
01-000-5350	Office Supplies - GA	12,000.00	110.03	1%
01-000-5355	Planning & Inspections - GA	45,000.00	0.00	0%
01-000-5365	Sewer Charges NCC - GA	400.00	0.00	0%
01-000-5370	Telephone - GA	6,000.00	662.37	11%
01-000-5390	Training, Travel (.54¢), Food-GA	4,000.00	0.00	0%

City of Delaware City
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Income Statement
July, 2018

01-000-5400	Uniform & Personal Equip. - GA	300.00	0.00	0%
01-000-5905	Debt Service - Community Center Roof	16,810.00	1,252.00	7%
01-000-5940	Debt Service - Street Bond WSFS Refi	21,000.00	2,748.35	13%
01-000-8000	Operating Transfers - GA	392,720.00	32,726.67	8%
01-200-0000	Community Center:			
01-200-5010	Payroll Taxes - CC	0.00	55.01	
01-200-5070	Contract/Prof. Services - CC	2,000.00	0.00	0%
01-200-5290	Maintenance/ Building - CC	18,000.00	75.00	0%
01-200-5330	Materials & Supplies - CC	500.00	0.00	0%
01-300-0000	Public Works:			
01-300-5070	Contract/Prof. Services - PW	35,852.00	1,920.00	5%
01-300-5300	Maintenance/ Equip.&Tools - PW	500.00	0.00	0%
01-300-5353	Operations/Expenses-Storms PW	7,500.00	0.00	0%
01-350-0000	Sanitation:			
01-350-5070	Contract/Prof. Services - SN	150,000.00	29,670.92	20%
01-350-5330	Materials & Supplies - SN	620.00	0.00	0%
01-360-0000	Yard Waste Collection:			
01-360-5070	Contract/Prof. Services - YW	17,000.00	2,312.00	14%
01-380-0000	Storm Water Management:			
01-380-5070	Contract/Prof. Services - SW	2,900.00	840.00	29%
01-380-5310	Maint & Repair/System - SW	45,300.00	0.00	0%
01-380-5330	Materials & Supplies - SW	800.00	0.00	0%
01-400-0000	Streets:			
01-400-5070	Con/Pro Serv-Snow Removal - ST	30,000.00	0.00	0%
01-400-5120	Electricity - ST	11,000.00	0.00	0%
01-400-5310	Maint. & Repair/ Streets - ST	5,704.00	0.00	0%
01-400-5330	Materials & Supplies - ST	6,500.00	0.00	0%
01-500-0000	Parks:			
01-500-5310	Maint. & Repair/ Parks - PK	38,000.00	20,370.00	54% Timing/grass cutting
01-550-0000	Trees:			
01-550-5310	Maint. & Repair/ Trees - TR	22,000.00	2,350.00	11%
01-560-0000	Recycling Collection:			

City of Delaware City
Budget Vs. Actual
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July, 2018

01-560-5070	Con/Pro Serv-Recycling Collect	19,000.00	0.00	0%
		1,553,100.00	135,614.66	9%
01-050-0000	Public Safety:			
01-050-5000	Salaries - CE	41,200.00	3,433.34	8%
01-050-5010	Payroll Taxes - CE	3,500.00	264.65	8%
01-050-5020	Retirement Plan - CE	1,236.00	0.00	0%
01-050-5065	Cell Phones - CE	664.00	55.93	8%
01-050-5070	Contract/Prof. Services - Code Enforceme	1,500.00	0.00	0%
01-050-5140	Code Enforcemen Gas & Oil/ Vehicle	0.00	118.18	
01-050-5170	Insurance/ Health - CE	8,773.00	768.70	9%
01-050-5390	Training, Travel & Development - CE	500.00	0.00	0%
01-050-5400	Uniform & Personal Equip. - CE	200.00	0.00	0%
01-100-5000	Salaries - PS	280,000.00	18,367.82	7%
01-100-5010	Payroll Taxes - PS	25,000.00	1,689.53	7%
01-100-5020	Retirement Plan - PS	4,500.00	225.17	5%
01-100-5065	Cell Phones/MDT Air-card Service-PS	1,500.00	120.30	8%
01-100-5070	Contract/Prof. Serv. PS	800.00	0.00	0%
01-100-5100	Dues/Subscriptions - PS	350.00	275.00	79%
01-100-5120	Electricity - PS	700.00	0.00	0%
01-100-5140	Gas & Oil/ Vehicle - PS	12,000.00	1,074.01	9%
01-100-5150	Heating Fuel - PS	1,000.00	0.00	0%
01-100-5170	Insurance/ Health - PS	25,838.00	1,573.26	6%
01-100-5190	Insurance/ Police Liab. - PS	5,400.00	0.00	0%
01-100-5250	Lease-Purchase/Equipment - PS	3,126.00	154.00	5%
01-100-5260	Lease-Purchase/ Vehicle - PS	20,333.00	0.00	0%
01-100-5290	Maintenance/ Building - PS	1,200.00	2,534.23	211% A/C Repair
01-100-5300	Maintenance/ Equipment - PS	250.00	0.00	0%
01-100-5320	Maintenance/ Vehicle - PS	4,000.00	1,133.50	28%
01-100-5330	Materials & Supplies - PS	1,000.00	2.99	0%
01-100-5340	Miscellaneous Expenses - PS	300.00	0.00	0%
01-100-5350	Office Supplies - PS	1,000.00	249.93	25%
01-100-5370	Telephone - PS	850.00	0.00	0%

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01-100-5390	Training, Travel & Food - PS	300.00	0.00	0%
01-100-5400	Uniform & Personal Equip. - PS	2,700.00	1,475.61	55%
		449,720.00	33,516.15	7%
General Fund Expenditure Total		2,002,820.00	169,130.81	8%
02-000-4000	Water Utility Fees	330,000.00	65,296.03	20% Higher Summer usage
02-000-4020	Other Water Revenue	12,034.00	0.00	0%
02-000-4040	Refinery Water Utility Fees	30,000.00	1,039.31	3%
Water Fund Revenue Total		372,034.00	66,335.34	18%
02-000-5070	Contract/Prof. Services - WF	69,000.00	4,572.61	7%
02-000-5100	Dues/ Meetings - WF	524.00	0.00	0%
02-000-5120	Electricity - WF	23,000.00	1,507.58	7%
02-000-5135	Fees/Interest/Penalties - WF	110.00	0.00	0%
02-000-5150	Heating Fuel - WF	2,000.00	0.00	0%
02-000-5270	Legal - WF	500.00	0.00	0%
02-000-5280	Mailings/ Postage - WF	200.00	0.00	0%
02-000-5290	Maintenance/ Building - WF	2,700.00	0.00	0%
02-000-5310	Maint. & Repair/ System - WF	7,000.00	0.00	0%
02-000-5330	Materials & Supplies - WF	12,000.00	2,767.53	23% Replaced Meter
02-000-5340	Miscellaneous Expenses - WF	450.00	0.00	0%
02-000-5365	Sewer Charges NCC - WF	700.00	244.31	35%
02-000-5370	Telephone - WF	1,500.00	187.13	12%
02-000-5380	Testing - WF	500.00	0.00	0%
02-000-5900	Debt Service - G/O Water Bond	24,000.00	0.00	0%
02-000-5940	Debt Service - Well 5 Filters (SRF)	5,500.00	2,142.12	39% Semi-annual payment
02-000-8000	Operating Transfer - WF	222,350.00	18,529.17	8%
Water Fund Expenditure Total		372,034.00	29,950.45	8%

General Fund Grants

Capital Projects:

	Total Grant	Restriction
FEMA	\$ 690,000.00	Washington Street Flood Mitigation
NCC Conservation District	\$ 422,000.00	Washington Street Flood Mitigation (includes \$232,000 State Bond Bill)
State Project Planning Advance	\$ 6,900.00	Washington Street Flood Mitigation
DEDO	\$ 46,500.00	District Plan - Downtown Development
State Bond Bill	\$ 18,000.00	Community Center Flooring Project

Programs:

Grant-In-Aid - FY19 Award	\$ 73,000.00	Community Center \$40,000 /Delaware City Day \$33,000
Municipal Street Aid - FY19 Award	\$ 50,359.00	Street Programs

Public Safety:

SALLE	\$ 3,501.00	Overtime, training
EIDE	\$ 3,216.00	Overtime
Combat Violent Crime	\$ 12,460.00	Overtime, vehicle costs

Water Fund Grants

None noted