

# **TOWN OF MILTON**

## **2013 MID YEAR BUDGET REVIEW**

May 13, 2013

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Wilmer E. Abbott, IV.  
Town Manager

**ALL DEPARTMENTS**

**TOWN OF MILTON**  
2013 Mid Year Budget Review  
All Depts Rev Exp

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-01-03-200-4210	Luther Tower In Lieu of Taxes	0	2,500.00	2,500.00	2,500.00	0.00	100.0000
3-01-03-200-4600	Property tax Revenue	680,529.78	810,000.00	809,663.39	809,663.39	-336.61	99.9600
3-01-03-200-4605	Tax Interest Revenue	3,492.96	7,600.00	718.27	718.27	-6,881.73	9.4500
3-01-03-200-4905	Interest Income	3,958.86	4,500.00	2,022.49	2,022.49	-2,477.51	44.9400
3-01-03-200-4910	Lien Certificate Revenue	9,110.00	5,940.00	3,155.00	3,155.00	-2,785.00	53.1100
3-01-03-200-4925	Misc Revenue - Admin	0	0.00	185.80	185.80	185.80	0
3-01-03-200-4930	Misc Revenue-Admin - Invoices Only	7,199.08	1,500.00	-5,520.00	-5,520.00	-7,020.00	-368.0000
3-01-03-200-4931	Returned Check Fees - Invoice Only	0.16	0.00	0	0	0.00	0
3-01-03-200-4932	Returned Check Fees - Property Tax	0	0.00	35.00	35.00	35.00	0
3-01-03-200-4945	Transfer Tax Interest Income	0	0.00	165.15	165.15	165.15	61.4000
3-01-03-200-4960	Transfer Tax Revenue	82,741.18	155,000.00	95,164.14	95,164.14	-59,835.86	90.4900
3-01-03-200-4980	Photocopier/Fax	0	250.00	226.20	226.20	-23.80	90.4800
3-01-03-200-4980	Franchise Fees	174.50	33,143.00	31,301.75	31,301.75	-1,841.25	94.4400
3-01-03-250-4510	Grant Receipts - State Legislation Funds	30,367.96	23,000.00	0	0	-23,000.00	0.0000
3-01-03-250-4520	Grant Receipts - Street Repair - MSA	0	12,672.00	12,672.96	12,672.96	0.96	100.0100
3-01-03-250-4525	Grant Receipts - Street Lighting - MSA	0	50,590.00	50,590.33	50,590.33	0.33	100.0000
3-01-03-250-4530	Grant Receipts - Interest Income - MSA	0	50.00	19.59	19.59	-30.41	39.1800
3-01-03-250-4930	Misc Revenue - Streets	15,837.51	0.00	0	0	0.00	0
3-01-03-300-4520	Grant Receipts - Sussex County	0	25,000.00	25,000.00	25,000.00	255.82	100.0000
3-01-03-300-4540	Grant Receipts - Violent Crimes	0	18,973.17	18,973.17	18,973.17	0.00	100.0000
3-01-03-300-4560	Grant Receipts - EIDE	0	4,100.20	4,100.20	4,100.20	0.00	100.0000
3-01-03-300-4570	Grant Receipts - Highway Safety	6,280.00	13,000.00	3,140.00	3,140.00	-9,860.00	24.1500
3-01-03-300-4580	Grant Receipts - Police Pension	8,537.91	42,000.00	23,034.51	23,034.51	-18,965.49	54.8400
3-01-03-300-4600	Grant Receipts - COPS	0	41,000.00	4,061.09	4,061.09	-36,938.91	9.9100
3-01-03-300-4610	Grant Receipts - SALLE	0	5,120.40	5,120.46	5,120.46	0.06	100.0000
3-01-03-300-4800	Fines	23,426.55	42,000.00	17,958.16	17,958.16	-24,041.84	42.7600
3-01-03-300-4820	Fingerprinting/Police Reports	455.00	1,000.00	420.00	420.00	-580.00	42.0000
3-01-03-300-4925	Misc. Revenue - Police	0	0.00	73.60	73.60	73.60	0
3-01-03-300-4930	Misc Revenue - Police - Invoices Only	2,920.41	1,265.00	0	0	-1,265.00	0.0000
3-01-03-300-4935	National Night Out Donations	0	1,500.00	0	0	-1,500.00	0.0000
3-01-03-350-4200	Permit Fees - Sewer - Invoiced	8,450.00	13,000.00	2,600.00	2,600.00	-10,400.00	20.0000
3-01-03-350-4250	Sewer Impact Fees from Tidewater	16,575.34	30,000.00	9,000.00	9,000.00	-21,000.00	30.0000
3-01-03-350-4255	Sale of Town Car	5,800.00	0	0	0	0	0
3-01-03-350-4935	Donations - Concerts	1,125.00	9,500.00	875.00	875.00	-8,625.00	9.2100
3-01-03-350-4940	Tidewater Sewer Acct Maintenance	0	4,980.00	2,490.00	2,490.00	-2,490.00	50.0000
3-01-03-350-4950	Economic Development	570.00	0.00	11.62	11.62	11.62	0
3-01-03-600-4510	Grant Receipts - Rails to Trails	319.00	0.00	0	0	0.00	0
3-01-03-600-4520	Grant Receipts - Parks & Rec	752.89	0.00	0	0	0.00	0
3-01-03-600-4930	Misc Rev - P&R	0	0.00	65.00	65.00	65.00	0
3-01-03-600-4965	Boat Dock Rental - P&R	450.00	2,500.00	150.00	150.00	-2,350.00	6.0000
3-01-03-650-4600	Code Violation Fees	0	500.00	75.00	75.00	-425.00	15.0000
3-01-03-650-4604	Rental License Receipts	35,750.00	61,000.00	57,100.00	57,100.00	-3,900.00	93.6100
3-01-03-650-4605	Business License Receipts	43,065.00	45,000.00	37,235.00	37,235.00	-7,765.00	82.7400
3-01-03-650-4607	Building Permit Receipts	51,786.18	100,000.00	52,657.05	52,657.05	-47,342.95	52.6600
3-01-03-650-4608	Misc. Fees Collected-Invoices Only	1,200.00	1,200.00	1,528.36	1,528.36	328.36	127.3600
3-01-03-650-4610	Professional Fees Collected - Legal	0	9,900.00	962.00	962.00	-8,938.00	9.7200
3-01-03-650-4611	Professional Fees Collected - Consulting	0	1,100.00	0	0	-1,100.00	0.0000
3-01-03-650-4612	Professional Fees Collected - Engineer	1,415.00	19,800.00	9,331.05	9,331.05	-10,468.95	47.1300
3-01-03-999-4999	Refund of Prior Years Expenditures	210.00	0.00	258.03	258.03	258.03	0

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3-01-03-999-5989	Overpayments	100.00	0.00	-100.00	-100.00	-100.00	0	0
<b>GENERAL FUND Revenue Total</b>		<b>1,042,602.27</b>	<b>1,600,183.77</b>	<b>1,278,276.19</b>	<b>1,279,276.19</b>	<b>-320,908.68</b>	<b>0.799455171</b>	<b>0</b>
<b>GENERAL FUND ADMINISTRATION DEPARTMENT</b>								
3-01-200-0000	SALARIES & WAGES	0	0	0	0	0	0	0
3-01-200-5100	Salaries	49,237.76	93,316.25	50,821.97	50,821.97	42,494.28	0	54,460
3-01-200-5101	Salaries - Council	2,870.00	4,380.00	3,005.00	3,005.00	1,375.00	0	68,610
3-01-200-5110	Overtime - Regular	170.95	200.00	60.67	60.67	139.33	0	30,340
3-01-200-5140	Payroll Taxes - SS	2,986.12	5,798.01	3,113.32	3,113.32	2,684.66	0	53,700
3-01-200-5141	Payroll Taxes - SS - Council	177.94	271.56	186.31	186.31	85.25	0	68,610
3-01-200-5145	Payroll Taxes - Medicare	681.21	1,355.99	728.09	728.09	627.90	0	53,690
3-01-200-5146	Payroll Tax - Medicare - Council	41.62	63.51	43.57	43.57	19.94	0	68,600
3-01-200-5150	Employee Ins Benefits	5,587.41	3,309.85	1,674.68	1,674.68	1,634.67	0	50,600
3-01-200-5175	Admin Pension	3,173.33	6,396.51	2,971.29	2,971.29	3,425.22	0	46,450
<b>OTHER EXPENSES</b>								
3-01-200-5200	Accounting Fees	2,520.00	31,000.00	25,500.00	25,500.00	5,500.00	0	82,260
3-01-200-5220	Engineering Fees	0	0.00	750.00	750.00	-750.00	0	0
3-01-200-5240	Legal Fees	15,853.35	23,000.00	15,986.04	15,986.04	7,011.96	0	69,510
3-01-200-5250	Temporary Labor	3,522.79	7,600.00	750.75	750.75	6,849.25	0	9,880
3-01-200-5260	Tax Assessment	3,923.50	13,000.00	3,773.50	3,773.50	9,226.50	0	29,030
3-01-200-5280	Supplies	1,417.12	5,000.00	2,099.36	2,099.36	2,900.64	0	41,990
3-01-200-5300	Advertising	190.81	1,000.00	527.62	527.62	472.36	0	52,760
3-01-200-5310	Holiday Expense	203.38	225.00	402.18	402.18	-177.18	0	178,750
3-01-200-5320	Holiday Lights	1,374.94	2,000.00	2,051.29	2,051.29	-51.29	0	102,560
3-01-200-5340	Dues & Subscriptions	400.00	1,700.00	200.00	200.00	1,500.00	0	11,760
3-01-200-5346	Training & Seminars	50.00	2,000.00	603.00	603.00	1,397.00	0	30,150
3-01-200-5346	Meetings	0	1,200.00	703.70	703.70	496.30	0	58,640
3-01-200-5350	Election Expense	3,455.59	3,500.00	2,527.17	2,527.17	972.83	0	72,200
3-01-200-5400	Town Insurance	18,595.71	20,500.00	19,454.30	19,454.30	1,045.70	0	94,900
3-01-200-5410	Mileage Expense	534.99	1,200.00	836.57	836.57	361.43	0	69,880
3-01-200-5420	Misc Operating	348.12	350.00	686.96	686.96	-336.96	0	198,270
3-01-200-5421	Meetings	908.26	0.00	0	0	0.00	0	0
3-01-200-5425	Town Manager Expense	30.80	500.00	152.20	152.20	347.80	0	30,440
3-01-200-5430	Printing & Postage	2,512.02	4,500.00	1,909.34	1,909.34	2,590.66	0	42,430
3-01-200-5460	Repairs & Maint - Building	3,088.21	5,500.00	2,607.75	2,607.75	2,892.25	0	47,410
3-01-200-5470	Repairs & Maint - Equip	15,986.35	15,985.00	9,488.02	9,488.02	6,496.98	0	59,360
3-01-200-5480	Telephone	2,213.22	4,900.00	2,078.49	2,078.49	2,421.51	0	46,190
3-01-200-5500	Utilities	3,398.74	6,000.00	2,461.43	2,461.43	3,518.57	0	41,360
3-01-200-5510	Heating Fuel	249.58	700.00	141.34	141.34	558.66	0	20,190
3-01-200-5530	Web Site Expense	0	800.00	585.00	585.00	235.00	0	70,630
3-01-200-5600	Payroll Processing Expense	3,195.76	6,200.00	3,214.34	3,214.34	2,985.66	0	51,840
3-01-200-5610	Bank Fees	1,329.45	2,000.00	981.62	981.62	1,018.38	0	49,080
<b>CAPITAL EXPENDITURES</b>								
3-01-200-5801	Cap Exp - Replacement Camera System	0	4,995.00	4,995.00	4,995.00	0.00	0	100,000
3-01-200-5803	Cap Exp - Downtown Beautification	0	3,000.00	0	0	3,000.00	0	0,000
3-01-200-5805	Cap Exp - Edmunds Software	7,318.00	6,458.00	6,208.00	6,208.00	250.00	0	96,130
3-01-200-5806	Cap Exp - Code Book	4,834.23	6,500.00	3,081.37	3,081.37	3,418.63	0	47,410
3-01-200-5808	Cap Exp - Server/Router/Computer	0	8,280.00	7,700.20	7,700.20	579.80	0	93,000
3-01-250-0000	STREETS DEPARTMENT	0	0	0	0	0	0	0
3-01-250-5000	SALARIES & WAGES	0	0	0	0	0	0	0

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3-01-250-5100	Salaries	6,398.98	32,960.00	9,409.27	9,409.27	23,550.73	28,550.00
3-01-250-5110	Overtime - Regular	0	0.00	1,266.67	1,266.67	-1,266.67	0
3-01-250-5140	Payroll Taxes - SS	396.73	2,044.00	661.90	661.90	1,382.10	32,380.00
3-01-250-5145	Payroll Taxes - Medicare	92.78	478.00	154.79	154.79	323.21	32,380.00
3-01-250-5150	Employee Insurance Benefits	0	3,589.30	1,551.56	1,551.56	2,037.74	43,230.00
3-01-250-5160	Pension	0	2,189.80	812.77	812.77	1,376.03	37,130.00
3-01-250-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-250-5220	Engineering Fees	784.00	750.00	1,750.00	1,750.00	-1,000.00	233,330.00
3-01-250-5240	Legal Fees	0	250.00	123.03	123.03	126.97	49,210.00
3-01-250-5280	Supplies	511.92	3,000.00	527.73	527.73	2,472.27	17,580.00
3-01-250-5300	Snow Removal	217.36	4,000.00	0	0	4,000.00	0,000.00
3-01-250-5400	Insurance	1,300.52	2,334.00	1,438.62	1,438.62	895.38	61,640.00
3-01-250-5420	Misc Operating	1,046.55	0.00	669.96	669.96	-669.96	0
3-01-250-5450	Equipment Rental	0	500.00	65.00	65.00	435.00	13,000.00
3-01-250-5470	Repairs & Maint - Equip	180.92	1,000.00	107.51	107.51	892.49	10,750.00
3-01-250-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-250-5800	CAPITAL EXPENDITURE	0	0	0	0	0	0
3-01-250-5801	Cap Exp - Street Repairs	0	5,000.00	0	0	5,000.00	0,000.00
3-01-250-5806	Cap Exp - Street Paving	70,201.70	43,000.00	0	0	43,000.00	0,000.00
3-01-250-5809	Cap Exp - Street Paving Eng. Design Cost	2,925.00	7,000.00	6,764.70	6,764.70	235.30	96,640.00
3-01-250-5810	Cap Exp - Street Paving Eng. Monitoring	0	2,000.00	0	0	2,000.00	0,000.00
3-01-250-6000	GRANT EXPENSES - MSA	0	0	0	0	0	0
3-01-250-6100	Misc Operating - MSA	0	0.00	86.74	86.74	-86.74	0
3-01-250-6110	Paving & Signage - MSA	0	0.00	216.17	216.17	-216.17	0
3-01-250-6115	Street Lighting - MSA	0	50,640.00	27,833.24	27,833.24	22,806.76	54,960.00
3-01-300-0000	POLICE DEPARTMENT	0	0	0	0	0	0
3-01-300-5000	SALARIES & WAGES	0	0	0	0	0	0
3-01-300-5100	Salaries	238,047.46	477,695.70	239,289.36	239,289.36	238,406.34	50,090.00
3-01-300-5110	Overtime - Regular	20,533.97	36,050.00	18,582.30	18,582.30	17,467.70	51,550.00
3-01-300-5112	Overtime - Holiday	9,820.39	16,970.00	10,038.48	10,038.48	6,931.52	59,150.00
3-01-300-5120	Police Reimbursable Salaries	5,640.00	13,000.00	3,710.00	3,710.00	9,290.00	28,540.00
3-01-300-5140	Payroll Taxes - SS	15,982.87	32,904.04	15,789.12	15,789.12	17,114.92	47,990.00
3-01-300-5145	Payroll Taxes - Medicare	3,696.53	7,995.25	3,692.62	3,692.62	4,002.63	47,990.00
3-01-300-5150	Employee Ins Benefits	36,875.77	73,766.91	34,664.76	34,664.76	39,102.15	46,990.00
3-01-300-5160	Police Pension	32,482.83	70,459.95	28,667.78	28,667.78	41,792.17	40,690.00
3-01-300-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-300-5180	Training & Seminars	2,701.67	8,000.00	2,636.60	2,636.60	5,363.40	32,960.00
3-01-300-5240	Legal Fees	0	500.00	1,149.24	1,149.24	-849.24	229,850.00
3-01-300-5280	Supplies	1,963.48	5,000.00	2,651.33	2,651.33	2,348.67	53,030.00
3-01-300-5300	Night Out Supplies	0	1,500.00	0	0	1,500.00	0,000.00
3-01-300-5300	Advertisement Expense	0	500.00	477.70	477.70	22.30	95,540.00
3-01-300-5340	Dues & Subscriptions	725.00	700.00	610.00	610.00	90.00	87,140.00
3-01-300-5345	Uniform Cleaning	367.75	1,000.00	445.75	445.75	554.25	44,580.00
3-01-300-5370	Meals for Prisoners / Police Cleaning	145.95	500.00	147.25	147.25	352.75	28,450.00
3-01-300-5380	Fuel Oil	0	0.00	-3,708.50	-3,708.50	3,708.50	0
3-01-300-5390	Gasoline Usage	22,294.54	30,000.00	13,846.08	13,846.08	16,153.92	46,150.00
3-01-300-5400	Insurance	28,338.11	42,027.00	30,052.04	30,052.04	11,974.96	71,510.00
3-01-300-5420	Misc Operating	132.74	1,000.00	187.78	187.78	187.00	17,780.00
3-01-300-5425	DUI Blood Draws	0	500.00	483.00	483.00	17.00	96,600.00
3-01-300-5430	Printing & Postage	545.77	500.00	105.07	105.07	394.93	21,010.00
3-01-300-5450	Repairs & Maint - Auto	8,602.07	12,500.00	12,873.36	12,873.36	-373.36	102,990.00

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3-01-300-5460	Repairs & Maint - Bidg	466.88	5,000.00	1,959.32	1,959.32	3,040.66	39,190.00
3-01-300-5470	Repairs & Maint - Equip	3,289.78	5,000.00	3,157.37	3,157.37	1,842.63	63,150.00
3-01-300-5480	Telephone	6,164.27	12,500.00	6,532.97	6,532.97	5,967.03	52,260.00
3-01-300-5490	Uniforms	611.32	5,500.00	1,233.75	1,233.75	4,266.25	22,430.00
3-01-300-5500	Utilities	3,905.05	7,500.00	3,317.25	3,317.25	4,182.75	44,230.00
3-01-300-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-300-5535	Police K-9	618.99	1,500.00	866.32	866.32	633.68	57,750.00
3-01-300-6000	GRANT EXPENSES - SUSSEX COUNTY	0	0	0	0	0	0
3-01-300-6110	Grant Expenses - Sussex County	0	25,000.00	14,554.52	14,554.52	10,445.48	58,220.00
3-01-300-6500	GRANT EXPENSES - Office of Hwy Safety	0	0	0	0	0	0
3-01-300-6510	GRANT EXPENSES - CHS	0	0.00	4,199.04	4,199.04	-4,199.04	0
3-01-300-6510	GRANT EXPENSES - EIDE	0	0	0	0	0	0
3-01-300-7000	Grant Expenses - EIDE	0	4,100.20	0	0	4,100.20	0
3-01-300-8110	GRANT EXPENSES - SALLE	0	0	0	0	0	0
3-01-300-8110	Supplies - SALLE	0	5,120.40	1,266.85	1,266.85	3,853.55	24,740.00
3-01-300-8115	Training - SALLE	0	0.00	650.00	650.00	-650.00	0
3-01-300-9000	GRANT EXPENSES - VIOLENT CRIMES	0	0	0	0	0	0
3-01-300-9110	Equipment - Violent Crimes	0	18,973.17	18,973.17	18,973.17	0.00	100,000.00
3-01-350-0000	GENERAL DEPARTMENT	0	0	0	0	0	0
3-01-350-0000	OTHER EXPENSES	0	0	0	0	0	0
3-01-350-5370	Council Approved Donation	0	2,500.00	0	0	2,500.00	0
3-01-350-5500	Utilities - Preserve on the Broadkill	2,061.12	0.00	0	0	0.00	0
3-01-350-5600	Concepts in the Park	0	9,500.00	0	0	9,500.00	0
3-01-350-5610	Economic Development Start Up	60.00	6,500.00	1,365.00	1,365.00	5,135.00	21,000.00
3-01-350-5800	CAP EXPENDITURES	0	0	0	0	0	0
3-01-600-0000	PARKS DEPARTMENT	0	0	0	0	0	0
3-01-600-5000	SALARIES & WAGES	0	0	0	0	0	0
3-01-600-5100	Regular Salary - Parks	7,091.30	23,890.00	3,862.35	3,862.35	19,827.65	16,300.00
3-01-600-5140	Payroll Taxes - SS	439.65	1,469.00	239.46	239.46	1,229.54	16,300.00
3-01-600-5145	Payroll Taxes - Medicare	102.83	343.50	56.00	56.00	287.50	16,300.00
3-01-600-5150	Employee Insurance Benefits	0	2,563.78	1,108.20	1,108.20	1,455.58	43,230.00
3-01-600-5160	Pension	0	1,573.20	580.51	580.51	992.69	36,800.00
3-01-600-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-600-5280	Supplies - P&R	109.45	1,000.00	192.12	192.12	807.88	19,210.00
3-01-600-5286	Milton Memorial & Mill Park	2,486.25	7,050.00	1,650.29	1,650.29	5,399.71	23,410.00
3-01-600-5370	Day Labor Meals	0	1,920.00	555.68	555.68	1,364.32	28,940.00
3-01-600-5400	Insurance	872.92	1,512.00	963.90	963.90	548.10	63,750.00
3-01-600-5420	Misc Operating Exp - P&R	706.77	0.00	0	0	0.00	0
3-01-600-5470	Repairs & Maint - Equip	22.00	1,000.00	86.39	86.39	913.61	8,640.00
3-01-600-5500	Utilities - P&R	691.61	1,500.00	580.07	580.07	919.93	38,670.00
3-01-650-0000	Web Site Expense	0	0.00	0	0	0.00	0
3-01-650-0000	CODE DEPARTMENT	0	0	0	0	0	0
3-01-650-5000	SALARIES & WAGES	0	0	0	0	0	0
3-01-650-5100	Salaries Expense	40,602.19	81,127.54	40,582.20	40,582.20	40,545.34	50,020.00
3-01-650-5110	Overtime - Regular	25.25	515.00	0.00	0.00	515.00	0.0000
3-01-650-5130	Overtime - Code Violation	0	0.00	283.78	283.78	-283.78	0
3-01-650-5140	Payroll Taxes - SS	2,313.26	5,061.60	2,283.18	2,283.18	2,778.42	45,110.00
3-01-650-5145	Payroll Taxes - Medicare	541.02	1,183.42	533.94	533.94	649.48	45,120.00
3-01-650-5150	Employee Ins Benefits	7,838.61	16,599.73	8,456.52	8,456.52	8,143.21	50,940.00
3-01-650-5160	Pension	2,734.30	5,584.11	2,353.80	2,353.80	3,230.31	42,150.00
3-01-650-5175	OTHER EXPENSES	0	0	0	0	0	0

**TOWN OF MILTON**  
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3-01-650-5180	Training & Seminars	0	2,000.00	25.00	25.00	1,975.00	1,250.00
3-01-650-5215	Consulting Fees	0	2,000.00	0	0	2,000.00	0,000.00
3-01-650-5220	Engineering Fees	7,602.45	20,000.00	9,987.85	9,987.85	10,012.15	49,940.00
3-01-650-5225	Blgd. Plan Review/Inspection Fees	6,703.50	20,000.00	6,104.00	6,104.00	13,896.00	30,520.00
3-01-650-5230	Blgd Inspections - Prior Year Projects	0	0.00	18,796.00	18,796.00	-18,796.00	0
3-01-650-5240	Legal Fees	5,538.28	10,000.00	5,853.69	5,853.69	4,146.31	58,540.00
3-01-650-5280	Supplies Expense	160.01	377.00	141.08	141.08	235.92	37,420.00
3-01-650-5300	Advertising Expense	424.85	800.00	809.68	809.68	-9.68	101,210.00
3-01-650-5340	Dues & Subscriptions	275.00	1,300.00	275.00	275.00	1,025.00	21,150.00
3-01-650-5390	Gas & Oil	288.84	1,000.00	292.64	292.64	707.36	29,260.00
3-01-650-5400	Insurance	1,383.60	1,302.00	875.16	875.16	426.84	67,220.00
3-01-650-5430	Printing & Postage	654.46	1,200.00	1,284.61	-84.61	107,050.00	107,050.00
3-01-650-5450	Repairs & Maint - Auto	0	700.00	38.00	38.00	662.00	5,430.00
3-01-650-5470	Repair & Maintenance: Equip	186.99	600.00	186.98	186.98	413.02	31,160.00
3-01-650-5480	Telephone	305.06	600.00	210.11	210.11	389.89	35,020.00
3-01-650-5490	Uniforms	0	300.00	234.50	234.50	65.50	78,170.00
3-01-650-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-650-5900	CODE CAPITAL EXPENDITURE	0	0	0	0	0	0
3-01-650-5901	Cap Exp - Computer	0	850.00	840.00	0	10.00	98,820.00
	<b>GENERAL FUND Expenditure Total</b>	<b>780,887.48</b>	<b>1,623,213.08</b>	<b>823,304.47</b>	<b>823,304.47</b>	<b>789,908.61</b>	<b>0,507206661</b>
3-20-03-000-4830	NSF Revenue - Utilities	54.24	0.00	185.00	185.00	185.00	0
3-20-03-000-4850	Interest Penalty	2,298.73	2,600.00	3,484.17	3,484.17	884.17	134,010.00
3-20-03-350-4600	Trash Collection Fees	135,323.38	286,000.00	143,677.42	143,677.42	-142,322.58	50,240.00
3-20-03-450-4600	Rents - Water	248,480.57	476,200.00	239,353.94	239,353.94	-236,846.06	50,260.00
3-20-03-450-4610	Tapping Fees - Water	6,500.00	10,000.00	2,000.00	2,000.00	-8,000.00	20,000.00
3-20-03-450-4620	Sale of Meters	7,118.00	15,606.00	3,280.52	3,280.52	-12,315.48	21,080.00
3-20-03-450-4630	Impact Fees - Water	20,300.00	29,000.00	5,800.00	5,800.00	-23,200.00	20,000.00
3-20-03-450-4640	Re-Connect/Disconnect Fees - Water	0.00	6,000.00	5,250.00	-750.00	87,500.00	87,500.00
3-20-03-450-4650	Inspection Fees - Water	1,400.00	3,000.00	400.00	400.00	-2,600.00	13,330.00
3-20-03-450-4805	Interest Income	180.49	100.00	212.11	212.11	112.11	212,110.00
3-20-03-450-4830	Misc Revenue - Water	715.80	500.00	119.00	119.00	-381.00	23,800.00
3-20-03-999-4899	Refund of Prior Years Expenditures	0	0.00	-6.15	-6.15	-6.15	0
	<b>UTILITY FUND Revenue Total</b>	<b>422,391.21</b>	<b>829,006.00</b>	<b>403,766.01</b>	<b>403,766.01</b>	<b>-426,239.99</b>	<b>0,487048367</b>
3-20-000-0000	PROPRIETARY FUND	0	0	0	0	0	0
3-20-350-5000	TRASH	0	0	0	0	0	0
3-20-350-5410	Trash Disposal Service	127,509.12	276,000.00	134,884.38	134,884.38	141,115.62	48,870.00
3-20-450-0000	WATER DEPARTMENT	0	0	0	0	0	0
3-20-450-5000	SALARIES & WAGES	0	0	0	0	0	0
3-20-450-5100	Salaries - Water	75,374.03	134,291.31	84,506.31	84,506.31	49,785.00	62,930.00
3-20-450-5110	Overtime - Regular	2,408.34	6,695.00	5,108.43	5,108.43	1,586.57	76,300.00
3-20-450-5140	Payroll Taxes - SS	4,374.15	8,740.77	5,219.54	5,219.54	3,521.23	59,710.00
3-20-450-5145	Payroll Taxes - Medicare	1,040.14	2,043.95	1,220.70	1,220.70	823.25	59,720.00
3-20-450-5150	Employee Ins Benefits	11,957.97	22,066.22	7,058.56	7,058.56	15,009.56	31,990.00
3-20-450-5160	Pension	5,691.82	9,755.95	4,058.70	4,058.70	5,697.25	41,600.00
3-20-450-5175	OTHER EXPENSES	0	0	0	0	0	0
3-20-450-5180	Training & Seminars	240.00	1,000.00	675.00	675.00	325.00	67,500.00
3-20-450-5220	Water Engineering	2,588.60	15,000.00	1,051.45	1,051.45	13,948.55	7,010.00
3-20-450-5240	Legal Fees	3,894.79	5,000.00	316.36	316.36	4,683.64	6,330.00
3-20-450-5270	Parts	0	0.00	0	0	0.00	0

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3-20-450-5275	Chlorine/Fluoride Supplies	1,892.55	8,000.00	1,764.30	1,764.30	6,235.70	22,050.00
3-20-450-5280	Supplies	1,211.99	8,000.00	4,232.63	4,232.63	3,767.37	52,970.00
3-20-450-5285	Supplies - Pits/Meters/Lid	9,654.84	15,300.00	4,503.88	4,503.88	10,796.12	29,440.00
3-20-450-5290	Water Tests	100.00	500.00	500.00	500.00	0.00	100,000.00
3-20-450-5300	Advertisement Expense - Water	395.73	1,400.00	1,522.86	1,522.86	-122.86	108,780.00
3-20-450-5350	License & Permit Fees	100.00	350.00	0	0	350.00	0,000.00
3-20-450-5360	Equipment Rental	97.48	200.00	0	0	200.00	0,000.00
3-20-450-5380	Gas & Oil - Water	6,243.95	13,500.00	6,311.27	6,311.27	7,188.73	46,750.00
3-20-450-5400	Town Insurance	6,057.26	10,614.00	7,896.12	7,896.12	2,717.88	74,390.00
3-20-450-5420	Misc Operating	2,825.00	450.00	0	0	450.00	0,000.00
3-20-450-5430	Printing & Postage	3,501.94	6,000.00	1,900.67	1,900.67	4,099.33	31,680.00
3-20-450-5440	Propane	2,012.89	3,000.00	3,333.38	3,333.38	-333.38	111,110.00
3-20-450-5450	Repair & Maint - Water Tower	13,895.00	49,250.00	33,025.53	33,025.53	16,224.47	67,060.00
3-20-450-5455	Repairs & Maint - Auto	100.77	4,000.00	1,233.75	1,233.75	2,766.25	30,840.00
3-20-450-5460	Repairs & Maint - Building	445.44	1,500.00	198.47	198.47	1,301.53	13,230.00
3-20-450-5465	Repairs & Maint - Hydrants	731.43	1,500.00	7,422.50	7,422.50	-5,922.50	44,590.00
3-20-450-5470	Repairs & Maint - Equip	2,167.33	7,000.00	3,120.96	3,120.96	3,879.04	7,820.00
3-20-450-5475	Repairs & Maint - Water Mains	3,011.49	4,000.00	312.96	312.96	3,687.04	17,030.00
3-20-450-5476	Repairs & Maint - Wells	222.15	2,500.00	425.78	425.78	2,074.22	32,220.00
3-20-450-5480	Telephone - Water	1,834.67	5,000.00	1,610.96	1,610.96	3,389.04	41,090.00
3-20-450-5490	Uniform Expense	3,950.74	8,000.00	3,287.39	3,287.39	4,712.61	42,450.00
3-20-450-5500	Utilities	11,116.52	20,000.00	8,490.46	8,490.46	11,509.54	50,000.00
3-20-450-5520	SRF Loan Expenses	24,307.41	48,615.00	24,307.41	24,307.41	0.00	0
3-20-450-5530	Web Site Expense	0	0.00	0	0	0	0
3-20-450-5800	CAPITAL EXPENDITURES - WATER	0	0	0	0	0	0
3-20-450-5801	Cap Exp - Referendum Expenses	0	0.00	6,865.12	6,865.12	-6,865.12	0
3-20-450-5807	Cap Exp - Radio Read Meters	5,007.09	0.00	10,923.56	10,923.56	-10,923.56	0
3-20-450-5808	Cap Exp - Edmunds Software	0	2,316.00	2,316.00	2,316.00	0.00	100,000.00
3-20-450-5809	Cap Exp - Pressure Washer	0	5,500.00	4,694.00	4,694.00	806.00	85,350.00
3-20-450-5811	Cap Exp - Truck	2,960.40	25,000.00	0	0	25,000.00	0,000.00
3-20-450-5812	Cap Exp - Well 5 3G System	3,150.00	10,000.00	5,774.51	5,774.51	4,225.49	57,750.00
3-20-450-5813	Cap Exp - Water System Improvements	43,919.40	16,000.00	17,652.30	17,652.30	-1,652.30	110,330.00
3-20-450-5814	Cap Exp - Water Facilities Plan Project	0	0.00	0	0	0.00	0
	UTILITY FUND Expenditure Total	385,992.43	768,090.20	407,726.22	407,726.22	350,363.98	0,537833387

Revenue Account Range: First to Last  
 Budget Account Range: First to Last  
 Skip Zero YTD Activity: No  
 Include Non-Anticipated: Yes  
 Include Non-Budget: No  
 Prior Year: 10/01/11 to 03/31/12  
 Year To Date As Of: 03/31/13  
 Current Period: 10/01/12 to 03/31/13

**DEPARTMENT – LEVEL  
REVIEWS**

**TOWN OF MILTON**  
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Administrative Department

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budg	Current Rev/Expd	YTD Rev/Expd	Cancel	Balance/Exc	%Expd/%Real
3-01-03-200-4210	Luther Tower In Lieu of Taxes	0	2,500.00	2,500.00	2,500.00	0	0.00	100.0000
3-01-03-200-4600	Property tax Revenue	680,529.78	810,000.00	809,663.39	809,663.39	0	-336.61	99.9600
3-01-03-200-4605	Tax Interest Revenue	3,492.96	7,600.00	718.27	718.27	0	-6,881.73	9.4500
3-01-03-200-4905	Interest Income	3,958.86	4,500.00	2,022.49	2,022.49	0	-2,477.51	44.9400
3-01-03-200-4910	Lien Certificate Revenue	9,110.00	5,940.00	3,155.00	3,155.00	0	-2,785.00	53.1100
3-01-03-200-4925	Misc Revenue - Admin	0	0.00	185.80	185.80	0	185.80	0
3-01-03-200-4930	Misc Revenue-Admin - Invoices (	7,199.08	1,500.00	-5,520.00	-5,520.00	0	-7,020.00	-368.0000
3-01-03-200-4931	Returned Check Fees - Invoices C	0.16	0.00	0	0	0	0.00	0
3-01-03-200-4932	Returned Check Fees - Property	0	0.00	35.00	35.00	0	35.00	0
3-01-03-200-4945	Transfer Tax Interest Income	0	0.00	165.15	165.15	0	165.15	0
3-01-03-200-4960	Transfer Tax Revenue	82,741.18	155,000.00	95,164.14	95,164.14	0	-59,835.86	61.4000
3-01-03-200-4980	Photocopies/Fax	174.50	250.00	226.20	226.20	0	-23.80	90.4800
3-01-03-200-4990	Franchise Fees	30,367.96	33,143.00	31,901.75	31,901.75	0	-1,841.25	94.4400
Revenue Total			1,020,433.00	939,617.19	0.920802			
3-01-200-5100	Salaries	49,237.76	93,316.25	50,821.97	50,821.97	0	42,494.28	54.4600
3-01-200-5101	Salaries - Council	2,870.00	4,380.00	3,005.00	3,005.00	0	1,375.00	68.6100
3-01-200-5110	Overtime - Regular	170.95	200.00	60.67	60.67	0	139.33	30.3400
3-01-200-5140	Payroll Taxes - SS	2,986.12	5,798.01	3,113.32	3,113.32	0	2,684.69	53.7000
3-01-200-5141	Payroll Taxes - SS - Council	177.94	271.56	186.31	186.31	0	85.25	68.6100
3-01-200-5145	Payroll Tax - Medicare	681.21	1,355.99	728.09	728.09	0	627.90	53.6900
3-01-200-5146	Payroll Tax - Medicare	41.62	63.51	43.57	43.57	0	19.94	68.6000
3-01-200-5150	Employee Ins Benefits	5,587.41	3,309.65	1,674.68	1,674.68	0	1,634.97	50.6000
3-01-200-5160	Admin Pension	3,173.33	6,396.51	2,971.29	2,971.29	0	3,425.22	46.4500
3-01-200-5175	OTHER EXPENSES	0	0	0	0	0	0	0
3-01-200-5200	Accounting Fees	2,520.00	31,000.00	25,500.00	25,500.00	0	5,500.00	82.2600
3-01-200-5220	Engineering Fees	0	0.00	750.00	750.00	0	-750.00	0
3-01-200-5240	Legal Fees	15,853.35	23,000.00	15,988.04	15,988.04	0	7,011.96	69.5100
3-01-200-5250	Temporary Labor	3,522.79	7,600.00	750.75	750.75	0	6,849.25	9.8800
3-01-200-5260	Tax Assessment	3,923.50	13,000.00	3,773.50	3,773.50	0	9,226.50	29.0300
3-01-200-5280	Supplies	1,417.12	5,000.00	2,099.36	2,099.36	0	2,900.64	41.9900
3-01-200-5300	Advertising	190.81	1,000.00	527.62	527.62	0	472.38	52.7600
3-01-200-5310	Holiday Expense	203.38	225.00	402.18	402.18	0	-177.18	178.7500
3-01-200-5320	Holiday Lights	1,374.94	2,000.00	2,051.29	2,051.29	0	-51.29	102.5600
3-01-200-5340	Dues & Subscriptions	400.00	1,700.00	200.00	200.00	0	1,500.00	11.7600
3-01-200-5345	Training & Seminars	50.00	2,000.00	603.00	603.00	0	1,397.00	30.1500
3-01-200-5346	Meetings	0	1,200.00	703.70	703.70	0	496.30	58.6400
3-01-200-5350	Election Expense	3,455.59	3,500.00	2,527.17	2,527.17	0	972.83	72.2000
3-01-200-5400	Town Insurance	16,595.71	20,500.00	19,454.30	19,454.30	0	1,045.70	94.9000
3-01-200-5410	Mileage Expense	534.99	1,200.00	838.57	838.57	0	361.43	69.8800
3-01-200-5420	Misc Operating	348.12	350.00	686.96	686.96	0	-336.96	196.2700
Subtotal			228,366.48	139,461.34				

**TOWN OF MILTON**  
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 Administrative Department

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budg	Current Rev/Expd	YTD Rev/Expd	Cancel	Balance/Exc	%Expd/%Real
3-01-200-5421	Meetings	909.26	0.00	152.20	0	0	0.00	0
3-01-200-5425	Town Manager Expense	30.80	500.00	1,909.34	152.20	0	347.80	30.4400
3-01-200-5430	Printing & Postage	2,512.02	4,500.00	2,607.75	1,909.34	0	2,590.66	42.4300
3-01-200-5460	Repairs & Maint - Building	3,098.21	5,500.00	9,498.02	2,607.75	0	2,892.25	47.4100
3-01-200-5470	Repairs & Maint - Equip	15,968.35	15,995.00	2,078.49	9,498.02	0	6,496.98	59.3800
3-01-200-5480	Telephone	2,213.22	4,500.00	2,481.43	2,078.49	0	2,421.51	46.1900
3-01-200-5500	Utilities	3,388.74	6,000.00	141.34	2,481.43	0	3,518.57	41.3600
3-01-200-5510	Heating Fuel	249.58	700.00	565.00	141.34	0	558.66	20.1900
3-01-200-5530	Web Site Expense	0	800.00	3,214.34	565.00	0	235.00	70.6300
3-01-200-5600	Payroll Processing Expense	3,195.76	6,200.00	981.62	3,214.34	0	2,985.66	51.8400
3-01-200-5610	Bank Fees	1,329.45	2,000.00	0	981.62	0	1,018.38	49.0800
3-01-200-5800	CAPITAL EXPENDITURES	0	0	0	0	0	0	0
3-01-200-5801	Cap Exp - Replacement Camera	0	4,995.00	4,995.00	4,995.00	0	0.00	100.0000
3-01-200-5803	Cap Exp - Downtown Beautificati	0	3,000.00	0	0	0	3,000.00	0.0000
3-01-200-5805	Cap Exp - Edmunds Software	7,318.00	6,458.00	6,208.00	6,208.00	0	250.00	96.1300
3-01-200-5806	Cap Exp - Code Book	4,834.23	6,500.00	3,081.37	3,081.37	0	3,418.63	47.4100
3-01-200-5808	Cap Exp - Server/Router/Comput	0	8,280.00	7,700.20	7,700.20	0	579.80	93.0000
Subtotal			75,928.00	45,614	185,075.44			
Total			304,294.48					0.608212

**TOWN OF MILTON**  
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Administrative Department

General Ledger #	Rev/Exp	YTD %	Question	Explanation
200-4930	Rev	-368%	Why the reverse revenue?	The negative revenue is due to a cancelled invoice dated in 2010. Since the revenue was booked in 2010, the cancelled revenue is accounted for in 2012/2013.
200-5150	Exp	68%	Was there a change? Other depts @ 54%	Octobers pension payment was applied to all departments wrong. Journal entry has been entered fixing the posting. 51% for 6 Month Review
200-5200	Exp	82%	How was budget determined?	Budget was determined by the amount for 2012 audit (18,000), then additional funds for outside accounting services
			What has been paid to date?	25,500.00
			2013 contract price is \$18,000...	
200-5240	Exp	70%	Are legal fees being allocated?	Yes
			What is driving this expense?	\$3,492 Additional attorneys fees for Gibson, Perkins
200-5250	Exp	10%	Is temporary labor now salary expense?	Yes
			Should the budget change for this reason?	Yes, the budget for temporary labor should be amended to the actual spent for the YTD, then admin salaries should increase by this amount. Maybe more because there have been more meetings than originally budgeted.
200-5260	Exp	29%	What is the periodic bill and frequency?	Quarterly
200-5310	Exp	179%	Did we overspend on the holiday party?	The line item also includes the wreath for the front of Town Hall in the amount of \$130.00.

**TOWN OF MILTON**  
 2013 Mid Year Budget Review  
 Administrative Department

			No, the first bill for the year was for the Public Officials Policy in the amount of \$9,926.00. The prior year amount was not included because the original policy in 2010/2011 was written for an extended term to bring the policy to our fiscal year.
200-5400	Exp	95% Is this bill paid for the year?	Provided
200-5420	Exp	196% Please provide detail of all misc operating	
200-5805 & 5808	Exp	n/a	How close will the balances get us to an Office upgrade for all? \$829.80 is the balance. Chris is in the process of updating our quote.

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Building Code Department

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-01-03-650-4600	Code Violation Fees	0	500.00	75.00	75.00	-425.00	15.0000
3-01-03-650-4604	Rental License Receipts	35,750.00	61,000.00	57,100.00	57,100.00	-3,900.00	93.6100
3-01-03-650-4605	Business License Receipt	43,065.00	45,000.00	37,235.00	37,235.00	-7,765.00	82.7400
3-01-03-650-4607	Building Permit Receipts	51,788.18	100,000.00	52,657.05	52,657.05	-47,342.95	52.6600
3-01-03-650-4608	Misc. Fees Collected-Inv	1,200.00	1,200.00	1,528.36	1,528.36	328.36	127.3600
3-01-03-650-4610	Professional Fees Collec	0	9,900.00	962.00	962.00	-8,938.00	9.7200
3-01-03-650-4611	Professional Fees Collec	0	1,100.00	0	0	-1,100.00	0.0000
3-01-03-650-4612	Professional Fees Collec	1,415.00	19,800.00	9,331.05	9,331.05	-10,468.95	47.1300
3-01-03-999-4989	Refund of Prior Years Ex	210.00	0.00	258.03	258.03	258.03	0
3-01-03-999-5999	Overpayments	100.00	0.00	-100.00	-100.00	-100.00	0
Total Revenue			238,500.00		159,046.49		0.666861593
Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-01-650-5100	Salaries Expense	40,602.19	81,127.54	40,582.20	40,582.20	40,545.34	50.0200
3-01-650-5110	Overtime - Regular	25.25	515.00	0.00	0.00	515.00	0.0000
3-01-650-5130	Overtime - Code Violation	0	0.00	283.78	283.78	-283.78	0
3-01-650-5140	Payroll Taxes - SS	2,313.26	5,061.60	2,283.18	2,283.18	2,778.42	45.1100
3-01-650-5145	Payroll Taxes - Medicare	541.02	1,183.42	533.94	533.94	649.48	45.1200
3-01-650-5150	Employee Ins Benefits	7,838.61	16,599.73	8,456.52	8,456.52	8,143.21	50.9400
3-01-650-5160	Pension	2,734.30	5,584.11	2,353.80	2,353.80	3,230.31	42.1500
3-01-650-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-650-5180	Training & Seminars	0	2,000.00	25.00	25.00	1,975.00	1.2500
3-01-650-5215	Consulting Fees	0	2,000.00	0	0	2,000.00	0.0000
3-01-650-5220	Engineering Fees	7,602.45	20,000.00	9,987.85	9,987.85	10,012.15	49.9400
3-01-650-5225	Bldg. Plan Review/Inspe	6,703.50	20,000.00	6,104.00	6,104.00	13,896.00	30.5200
3-01-650-5230	Bldg Inspections - Prior Y	0	0.00	18,796.00	18,796.00	-18,796.00	0
3-01-650-5240	Legal Fees	5,538.28	10,000.00	5,853.69	5,853.69	4,146.31	58.5400
3-01-650-5280	Supplies Expense	160.01	377.00	141.08	141.08	235.92	37.4200
3-01-650-5300	Advertising Expense	424.85	800.00	809.68	809.68	-9.68	101.2100
3-01-650-5340	Dues & Subscriptions	275.00	1,300.00	275.00	275.00	1,025.00	21.1500
3-01-650-5390	Gas & Oil	288.84	1,000.00	292.64	292.64	707.36	29.2600
3-01-650-5400	Insurance	1,383.60	1,302.00	875.16	875.16	426.84	67.2200
3-01-650-5430	Printing & Postage	664.46	1,200.00	1,284.61	1,284.61	-84.61	107.0500
3-01-650-5450	Repairs & Maint - Auto	0	700.00	38.00	38.00	662.00	5.4300
3-01-650-5470	Telephone	186.99	600.00	186.98	186.98	413.02	31.1600
3-01-650-5480	Repairs & Maintenance: E	305.06	600.00	210.11	210.11	389.89	35.0200
3-01-650-5490	Uniforms	0	300.00	234.50	234.50	65.50	78.1700
3-01-650-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-650-5800	CODE CAPITAL EXPEN	0	0	0	0	0	0
3-01-650-5801	Cap Exp - Computer	0	850.00	840.00	840.00	10.00	98.8200
Expenditure Total			173,100.40		100,447.72		0.580285892

**TOWN OF MILTON**  
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 Building Code Department

<u>General Ledger #</u>	<u>Rev/Exp</u>	<u>YTD %</u>	<u>Question</u>	<u>Explanation</u>
650-4604	Rev	94%	Did we have fewer licenses issued?  Please compare to last year's list.	We currently have 62 less rental licenses issued for 2013 compared to 2012  I will have Code Officer review the two list and identify those properties not currently licensed.
			Non-compliance or over-estimate?	Follow up with owners as needed.
650-4605	Rev	83%	same questions as above	There are currently less business licenses issued for 2013 compared to 2012. Out of town contractors and businesses are not required to have a license if not currently conducting business in town. I will have Code Officer review list and identify in town businesses that do not have 2013 license. Follow up with businesses as needed.
650-4608	Rev	127%	What was the windfall?	The Town Council approved a 10% administrative fee to all engineering, legal, consulting service invoices. This fee was not calculated into the budget. We have also received payments (\$2650) for Heritage Creek Phase 3 & 4 subdivision applications. These applications were not anticipated during this fiscal year.
650-4610	Rev	10%	\$4,890 difference between exp and revenue. Are we billing?	Billing for engineering & legal services are being processed on a monthly basis. There are two large unanticipated expenses in this line item that are not billable (Downzoning of properties & Dryzone complaint)

**TOWN OF MILTON**  
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650-5180 Exp 1% Please make a plan to use these \$

I have contacted Robert/Karen from DEMA pertaining to the application for FEMA training in Emmettsburg, MD. I have also contacted Office of State Planning regarding education & cost requirements for AICP certification. I have reviewed the ICC website for upcoming seminars and conferences. Should have detailed fees & costs in the near future.

**ADDITIONAL ITEMS**

650-5300 Exp 101% Exceeds budget amount

Required advertising for Downzoning of properties not anticipated when budget was prepared. Town also had to pay for republishing of newspaper notices for two applications due to the cancellation of P&Z meeting.

650-5430 Exp 107% Exceeds budget amount

Increased cost of envelopes/postage for mailing of rental/business licenses & renewals. Required mailing of notices for downzoning of properties not anticipated when budget was prepared.

650-5450 Exp 5%

Only had 1 expense item - mirror replacement when unknown vehicle damaged mirror on 2000 pickup. Have scheduled oil change & service for both department vehicles and will anticipate another in September. This service is being performed by Pettyjohn's Parts & Repairs on Federal St. I have always been told to use local businesses when possible. Have not had any major repair items to vehicles at this time. Body work (rust) on passenger door of 2000 pickup could be needed. I will prepare a maintenance log for vehicles as requested.

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Building Code Department

650-5340

Exp

21%

Anticipated budget included yearly payment of \$950 for Checklist software (Bldg permit/complaint tracking). Payment due in July. We had discussions with previous Mayor about using different vendor for services. Edmunds offers service. I think cost was appx. \$10,000. This needs to be addressed at some point if change is going to be made.

Property maintenance actions:  
Cannery Village dirt pile and Jailhouse

Cost to correct - Jailhouse (\$350) & dirt pile (\$485). We have received invoices from contractor. Town invoices will be sent to property owners. Kristy has added a new expense line item (650-5200) since abatements are being handled by outside contractors. Payments received under Code Violation Fees (650-4600). Have clean hands policy and there has been discussions on how to add invoice to water bill if owner does not pay.

**TOWN OF MILTON**  
2013 Mid Year Review  
Police Department

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-01-03-300-4520	Grant Receipts - Sussex County	0	25,000.00	25,000.00	25,000.00	0.00	100.0000
3-01-03-300-4540	Grant Receipts - Violent Crimes	0	18,973.17	18,973.17	18,973.17	0.00	100.0000
3-01-03-300-4550	Grant Receipts - EIDE	0	4,100.20	4,100.20	4,100.20	0.00	100.0000
3-01-03-300-4570	Grant Receipts - Highway Safety	6,280.00	13,000.00	3,140.00	3,140.00	-9,860.00	24.1500
3-01-03-300-4580	Grant Receipts - Police Pension	8,537.91	42,000.00	23,034.51	23,034.51	-18,965.49	54.8400
3-01-03-300-4600	Grant Receipts - COPS	0	41,000.00	4,061.09	4,061.09	-36,938.91	9.9100
3-01-03-300-4610	Grant Receipts - SALLE	0	5,120.40	5,120.46	5,120.46	0.06	100.0000
3-01-03-300-4800	Fines	23,426.55	42,000.00	17,958.16	17,958.16	-24,041.84	42.7600
3-01-03-300-4820	Fingerprinting/Police Reports	455.00	1,000.00	420.00	420.00	-580.00	42.0000
3-01-03-300-4925	Misc. Revenue - Police	0	0.00	73.60	73.60	73.60	0
3-01-03-300-4930	Misc. Revenue - Police - Invoices Onl	2,920.41	1,265.00	0	0	-1,265.00	0.0000
3-01-03-300-4935	National Night Out Donations	0	1,500.00	0	0	-1,500.00	0.0000
Revenue Total			194,958.77		101,881.19		0.522578133
3-01-300-5100	Salaries	238,047.46	477,695.70	239,289.36	239,289.36	238,406.34	50.0900
3-01-300-5110	Overtime - Regular	20,533.97	36,050.00	18,582.30	18,582.30	17,467.70	51.5500
3-01-300-5112	Overtime - Holiday	9,820.39	16,970.00	10,038.48	10,038.48	6,931.52	59.1500
3-01-300-5120	Police Reimbursable Salaries	5,640.00	13,000.00	3,710.00	3,710.00	9,290.00	28.5400
3-01-300-5140	Payroll Taxes - SS	15,962.87	32,904.04	15,789.12	15,789.12	17,114.92	47.9900
3-01-300-5145	Payroll Taxes - Medicare	3,696.53	7,695.25	3,692.62	3,692.62	4,002.63	47.9900
3-01-300-5150	Employee Ins Benefits	36,875.77	73,766.91	34,664.76	34,664.76	39,102.15	46.9900
3-01-300-5160	Police Pension	32,492.83	70,459.95	28,667.78	28,667.78	41,792.17	40.6900
3-01-300-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-300-5180	Training & Seminars	2,701.67	8,000.00	2,636.60	2,636.60	5,363.40	32.9600
3-01-300-5240	Legal Fees	0	500.00	1,149.24	1,149.24	-649.24	229.8500
3-01-300-5280	Supplies	1,963.48	5,000.00	2,651.33	2,651.33	2,348.67	53.0300
3-01-300-5285	Night Out Supplies	0	1,500.00	0	0	1,500.00	0.0000
3-01-300-5300	Advertisement Expense	0	500.00	477.70	477.70	22.30	95.5400
3-01-300-5340	Dues & Subscriptions	725.00	700.00	610.00	610.00	90.00	87.1400
3-01-300-5345	Uniform Cleaning	367.75	1,000.00	445.75	445.75	554.25	44.5800
3-01-300-5370	Meals for Prisoners / Police Cleaning	145.95	500.00	147.25	147.25	352.75	29.4500
3-01-300-5380	Fuel Oil	0	0.00	-3,708.50	-3,708.50	3,708.50	0
3-01-300-5390	Gasoline Usage	22,294.54	30,000.00	13,846.08	13,846.08	16,153.92	46.1500
3-01-300-5400	Insurance	28,338.11	42,027.04	30,052.04	30,052.04	11,974.96	71.5100
3-01-300-5420	Misc Operating	132.74	1,000.00	187.78	187.78	812.22	18.7800
3-01-300-5425	DUI Blood Draws	0	500.00	483.00	483.00	17.00	96.6000
3-01-300-5430	Printing & Postage	545.77	500.00	105.07	105.07	394.93	21.0100
3-01-300-5450	Repairs & Maint - Auto	8,602.07	12,500.00	12,873.36	12,873.36	-373.36	102.9900
3-01-300-5460	Repairs & Maint - Bldg	486.88	5,000.00	1,959.32	1,959.32	3,040.68	39.1900
3-01-300-5470	Repairs & Maint - Equip	3,289.78	5,000.00	3,157.37	3,157.37	1,842.63	63.1500
3-01-300-5480	Telephone	6,164.27	12,500.00	6,532.97	6,532.97	5,967.03	52.2600
3-01-300-5490	Uniforms	611.32	5,500.00	1,233.75	1,233.75	4,266.25	22.4300
3-01-300-5500	Utilities	3,905.05	7,500.00	3,317.25	3,317.25	4,182.75	44.2300
Subtotal			868,288.85		432,591.78		

**TOWN OF MILLTON**  
 2013 Mid Year Review  
 Police Department

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-01-300-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-300-5535	Police K-9	618.99	1,500.00	866.32	866.32	633.68	57.7500
3-01-300-6000	GRANT EXPENSES - SUSSEX COI	0	0	0	0	0	0
3-01-300-6110	Grant Expenses - Sussex County	0	25,000.00	14,554.52	14,554.52	10,445.48	58.2200
3-01-300-6500	GRANT EXPENSES - Office of Hwy	0	0	0	0	0	0
3-01-300-6510	Equipment - OHS	0	0.00	4,199.04	4,199.04	-4,199.04	0
3-01-300-7000	GRANT EXPENSES - EIDE	0	0	0	0	0	0
3-01-300-7110	Grant Expenses - EIDE	0	4,100.20	0	0	4,100.20	0.0000
3-01-300-8000	GRANT EXPENSES - SALLE	0	0	0	0	0	0
3-01-300-8110	Supplies - SALLE	0	5,120.40	1,266.85	1,266.85	3,853.55	24.7400
3-01-300-8115	Training - SALLE	0	0.00	650.00	650.00	-650.00	0
3-01-300-9000	GRANT EXPENSES - VIOLENT CRI	0	0	0	0	0	0
3-01-300-9110	Equipment - Violent Crimes	0	18,973.17	18,973.17	18,973.17	0.00	100.0000
Subtotal			54,693.77	40,510	40,510		
Expenditure Total			922,962.62	473,101.68	473,101.68		0.512590293

<u>General Ledger #</u>	<u>Rev/Exp</u>	<u>YTD %</u>	<u>Question</u>	<u>Explanation</u>
300-4520	Rev	100	Sussex County grant	The sussex County Grant was received in November for the entire amount
300-6100	Exp	58%	With grant received (above), does the YTD exp cover all that was planned? If not, then what is the plan?	Yes
300-4560	Rev	100	EIDE grant (used mostly for overtime)	The EIDE and Highway Safety payroll expenses are combined under salaries and wages line #5120
300-7110	Exp	0	Has no overtime been allocated for this? Do we need to make an adjustment?	Reimbursable expenses can be done with adding a new budget line item under the salaries and wage section of the budget.
300-4570	Rev	24%	How do Highway Safety \$ come to us? Can we forecast the year?	By check after grant is closed out
			Is this "reimbursable salaries"	Yes, the Highway Safety Salaries are reported under the reimbursable salaries line #5120
300-4600	Rev	10%	The budget should be amended to show a withdrawal from COPS program (Note above for Admin purposes)	OK
300-5100	Exp	50%	How did we keep at exactly 50% of budget when we have 1 less officer since November? Gross salary should be about \$14,000 less (47% ytd, not 50%).	The salary budget was based on 10 officers and admin. Assist. We have been at 10 officers the entire time. The 11th officer was paid with the COPS grant, therefore we are at 50% for the year.
300-4820	Rev	n/a	Is there a better description for this line item?	Yes, this line item tends to only be revenues from police reports.
300-4395	Rev	0	Calendars have been sold. Are there no \$\$ being collected, yet?	Calendars are not for sale. They are free. Sponsors advertise on the calendars.

300-5110	Exp	52% This is good for ytd. How are we going to keep on budget for OT with vacations coming up in the Summer?	We are already down one officer and we haave another going on FMLA and their schedule's have to be covered.
300-5240	Exp	230% What caused legal fees to jump?	Closing of COPS grant and legal questions from council and sex offender law.
300-5390	Exp	46% How have prices affected the forecast? Will there be a reduction related to one less officer - or is patrol a constant?	Costs are always increasing and yes we would forecast a reduction, however, it is unknown.
300-5450	Exp	103% Please provide maintenance logs for all vehicles.	Attached

**TOWN OF MILTON**  
2013 Mid Year Review  
Streets Department

Account Id	Account Description	Prior Rev/Exp	Anticipated/Budgeted	Current Rev/Exp	YTD Rev/Exp	Balance/Exp	Excess/Def	%Expd	%Real
3-01-03-250-4510	Grant Receipts - State Legislation Funds	0	23,000.00	12,672.96	12,672.96	0	-23,000.00	0.0000	0.0000
3-01-03-250-4520	Grant Receipts - Street Repair - MSA	0	12,672.00	661.90	50,590.33	50,590.33	0.96	100.0100	100.0100
3-01-03-250-4525	Grant Receipts - Street Lighting - MSA	0	50,590.00	154.79	19.59	19.59	0.33	100.0000	100.0000
3-01-03-250-4530	Grant Receipts - Interest Income - MSA	0	50.00	0	0	0	-30.41	39.1800	39.1800
3-01-03-250-4930	Misc Revenue - Streets - Invoices Only	15,837.51	0.00	255.82	255.82	255.82	0.00	0	0
3-01-03-250-4935	Misc Revenue - Streets	0	0.00	0	0	0	255.82	0	0
Total			86,312.00	63,538.70	63,538.70				
3-01-250-5100	Salaries	6,398.98	32,980.00	9,409.27	9,409.27	9,409.27	23,550.73	28.5500	28.5500
3-01-250-5110	Overtime - Regular	0	0.00	1,266.67	1,266.67	1,266.67	-1,266.67	0	0
3-01-250-5140	Payroll Taxes - SS	396.73	2,044.00	661.90	661.90	661.90	1,382.10	32.3800	32.3800
3-01-250-5145	Payroll Taxes - Medicare	92.78	478.00	154.79	154.79	154.79	323.21	32.3800	32.3800
3-01-250-5150	Employee Insurance Benefits	0	3,589.30	1,551.56	1,551.56	1,551.56	2,037.74	43.2300	43.2300
3-01-250-5160	Pension	0	2,188.80	812.77	812.77	812.77	1,376.03	37.1300	37.1300
3-01-250-5175	OTHER EXPENSES	0	0	0	0	0	0	0	0
3-01-250-5220	Engineering Fees	764.00	750.00	1,750.00	1,750.00	1,750.00	-1,000.00	233.3300	233.3300
3-01-250-5240	Legal Fees	0	250.00	123.03	123.03	123.03	126.97	49.2100	49.2100
3-01-250-5280	Supplies	511.92	3,000.00	527.73	527.73	527.73	2,472.27	17.5900	17.5900
3-01-250-5300	Snow Removal	217.36	4,000.00	0	0	0	4,000.00	0.0000	0.0000
3-01-250-5400	Insurance	1,300.52	2,334.00	1,438.62	1,438.62	1,438.62	895.38	61.6400	61.6400
3-01-250-5420	Misc Operating	1,046.55	0.00	669.96	669.96	669.96	-669.96	0	0
3-01-250-5450	Equipment Rental	0	500.00	65.00	65.00	65.00	435.00	13.0000	13.0000
3-01-250-5470	Repairs & Maint - Equip	180.92	1,000.00	107.51	107.51	107.51	892.49	10.7500	10.7500
3-01-250-5530	Web Site Expense	0	0.00	0	0	0	0.00	0	0
3-01-250-5800	CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0
3-01-250-5801	Cap Exp - Street Repairs	70,201.70	5,000.00	0	0	0	5,000.00	0.0000	0.0000
3-01-250-5808	Cap Exp - Street Paving	2,925.00	43,000.00	0	0	0	43,000.00	0.0000	0.0000
3-01-250-5809	Cap Exp - Street Paving Eng. Design Cost	0	7,000.00	6,764.70	6,764.70	6,764.70	235.30	96.6400	96.6400
3-01-250-5810	Cap Exp - Street Paving Eng. Monitoring	0	2,000.00	0	0	0	2,000.00	0.0000	0.0000
3-01-250-6000	GRANT EXPENSES - MSA	0	0	0	0	0	0	0	0
3-01-250-6100	Misc Operating - MSA	0	0.00	86.74	86.74	86.74	-86.74	0	0
3-01-250-6110	Paving & Signage - MSA	0	0.00	216.17	216.17	216.17	-216.17	0	0
3-01-250-6115	Street Lighting - MSA	0	50,640.00	27,833.24	27,833.24	27,833.24	22,806.76	54.9600	54.9600
Total			160,734.10	53,439.66	53,439.66				

**TOWN OF MILTON**  
 2013 Mid Year Review  
 Streets Parks Departments

<u>General Ledger #</u>	<u>Rev/Exp</u>	<u>YTD %</u>	<u>Question</u>	<u>Explanation</u>
250-5100	Exp	29%		
600-5100	Exp	16%	The ytd salaries charged to Water is at 63%. Are we allocating our time to depts accurately?	Yes, time is allocated by our projects
250-5220	Exp	233%	Is this the expense for Pennoni to review Magnolia lot and Chestnut sidewalks? If so, what is the outcome?	No, currently Steve is getting together a price of what each project will cost. All sidewalks on Chestnut St. have been measured. This expense was only for Chestnut.
250-5809	Exp	97%	Is this for Shipbuilders?	Yes

**TOWN OF MILTON**  
2013 Mid Year Review  
Parks General Depts

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-01-03-350-4935	Donations - Concerts	1,125.00	9,500.00	875.00	875.00	-8,625.00	9.2100
3-01-03-350-4940	Tidewater Sewer Acct Maint	0	4,980.00	2,490.00	2,490.00	-2,490.00	50.0000
3-01-03-350-4950	Economic Development	570.00	0.00	11.62	11.62	11.62	0
3-01-03-600-4510	Grant Receipts - Rails to Tre	319.00	0.00	0	0	0.00	0
3-01-03-600-4520	Grant Receipts - Parks & Re	752.89	0.00	0	0	0.00	0
3-01-03-600-4930	Misc Rev - P&R	0	0.00	65.00	65.00	65.00	0
3-01-03-600-4965	Boat Dock Rental - P&R	450.00	2,500.00	150.00	150.00	-2,350.00	6.0000
Revenue Total			16,980.00		3,591.62		
3-01-600-5100	Regular Salary - Parks	7,091.30	23,690.00	3,862.35	3,862.35	19,827.65	16.3000
3-01-600-5140	Payroll Taxes - SS	439.65	1,469.00	239.46	239.46	1,229.54	16.3000
3-01-600-5145	Payroll Taxes - Medicare	102.83	343.50	56.00	56.00	287.50	16.3000
3-01-600-5150	Employee Insurance Benefit	0	2,563.78	1,108.20	1,108.20	1,455.58	43.2300
3-01-600-5160	Pension	0	1,573.20	580.51	580.51	992.69	36.9000
3-01-600-5175	OTHER EXPENSES	0	0	0	0	0	0
3-01-600-5280	Supplies - P&R	109.45	1,000.00	192.12	192.12	807.88	19.2100
3-01-600-5286	Milton Memorial & Mill Park	2,488.25	7,050.00	1,650.29	1,650.29	5,399.71	23.4100
3-01-600-5370	Day Labor Meals	0	1,920.00	555.68	555.68	1,364.32	28.9400
3-01-600-5400	Insurance	872.92	1,512.00	963.90	963.90	548.10	63.7500
3-01-600-5420	Misc Operating Exp - P&R	706.77	0.00	0	0	0.00	0
3-01-600-5470	Repairs & Maint - Equip	22.00	1,000.00	86.39	86.39	913.61	8.6400
3-01-600-5500	Utilities - P&R	691.61	1,500.00	580.07	580.07	919.93	38.6700
3-01-600-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-01-350-5370	Council Approved Donation	0	2,500.00	0	0	2,500.00	0.0000
3-01-350-5500	Utilities - Preserve on the Br	2,061.12	0.00	0	0	0.00	0
3-01-350-5500	Concerts in the Park	0	9,500.00	0	0	9,500.00	0.0000
3-01-350-5610	Economic Development Stai	60.00	6,500.00	1,365.00	1,365.00	5,135.00	21.0000
Expenditure Total			62,121.48		11,239.97		0.180935322

**TOWN OF MILTON**  
2013 Mid Year Review  
Water Department

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-20-03-000-4930	NSF Revenue - Utilities	54.24	0.00	185.00	185.00	185.00	0
3-20-03-000-4950	Interest Penalty	2,298.73	2,600.00	3,484.17	3,484.17	884.17	134.0100
3-20-03-350-4600	Trash Collection Fees	135,323.38	286,000.00	143,677.42	143,677.42	-142,322.58	50.2400
3-20-03-450-4600	Rents - Water	248,490.57	476,200.00	239,353.94	239,353.94	-236,846.06	50.2600
3-20-03-450-4610	Tapping Fees - Water	6,500.00	10,000.00	2,000.00	2,000.00	-8,000.00	20.0000
3-20-03-450-4620	Sale of Meters	7,118.00	15,606.00	3,290.52	3,290.52	-12,315.48	21.0800
3-20-03-450-4630	Impact Fees - Water	20,300.00	29,000.00	5,800.00	5,800.00	-23,200.00	20.0000
3-20-03-450-4640	Re-Connect/Disconnect	0.00	6,000.00	5,250.00	5,250.00	-750.00	87.5000
3-20-03-450-4650	Inspection Fees - Water	1,400.00	3,000.00	400.00	400.00	-2,600.00	13.3300
3-20-03-450-4905	Interest Income	190.49	100.00	212.11	212.11	112.11	212.1100
3-20-03-450-4930	Misc Revenue - Water	715.80	500.00	119.00	119.00	-381.00	23.8000
3-20-03-999-4999	Refund of Prior Years E:	0	0.00	-6.15	-6.15	-6.15	0
			<b>829,006.00</b>		<b>403,766.01</b>		<b>0.487048367</b>
3-20-000-0000	PROPRIETARY FUND	0	0	0	0	0	0
3-20-350-5000	TRASH	0	0	0	0	0	0
3-20-350-5410	Trash Disposal Service	127,509.12	276,000.00	134,884.38	134,884.38	141,115.62	48.8700
3-20-450-0000	WATER DEPARTMENT	0	0	0	0	0	0
3-20-450-5000	SALARIES & WAGES	0	0	0	0	0	0
3-20-450-5100	Salaries - Water	75,374.03	134,291.31	84,506.31	84,506.31	49,785.00	62.9300
3-20-450-5110	Overtime - Regular	2,408.34	6,695.00	5,108.43	5,108.43	1,586.57	76.3000
3-20-450-5140	Payroll Taxes - SS	4,374.15	8,740.77	5,219.54	5,219.54	3,521.23	59.7100
3-20-450-5145	Payroll Taxes - Medicare	1,040.14	2,043.95	1,220.70	1,220.70	823.25	59.7200
3-20-450-5150	Employee Ins Benefits	11,957.97	22,068.22	7,058.56	7,058.56	15,009.66	31.9900
3-20-450-5160	Pension	5,691.82	9,755.95	4,058.70	4,058.70	5,697.25	41.6000
3-20-450-5175	OTHER EXPENSES	0	0	0	0	0	0
3-20-450-5180	Training & Seminars	240.00	1,000.00	675.00	675.00	325.00	67.5000
3-20-450-5220	Water Engineering	2,588.60	15,000.00	1,051.45	1,051.45	13,948.55	7.0100
3-20-450-5240	Legal Fees	3,894.79	5,000.00	316.36	316.36	4,683.64	6.3300
3-20-450-5270	Parts	0	0.00	0	0	0.00	0
3-20-450-5275	Chlorine/Fluoride Suppli	1,892.55	8,000.00	1,764.30	1,764.30	6,235.70	22.0500
3-20-450-5280	Supplies	1,211.99	8,000.00	4,232.63	4,232.63	3,767.37	52.9100
3-20-450-5285	Supplies - Pits/Meters/Li	9,654.84	15,300.00	4,503.88	4,503.88	10,796.12	29.4400
3-20-450-5290	Water Tests	100.00	500.00	500.00	500.00	0.00	100.0000
3-20-450-5300	Advertisement Expense	395.73	1,400.00	1,522.86	1,522.86	-122.88	108.7800
3-20-450-5350	License & Permit Fees	100.00	350.00	0	0	350.00	0.0000
3-20-450-5360	Equipment Rental	97.48	200.00	0	0	200.00	0.0000
3-20-450-5380	Gas & Oil - Water	6,243.95	13,500.00	6,311.27	6,311.27	7,188.73	46.7500
3-20-450-5400	Town Insurance	6,057.26	10,614.00	7,896.12	7,896.12	2,717.88	74.3900
3-20-450-5420	Misc Operating	2,825.00	450.00	0	0	450.00	0.0000
3-20-450-5430	Printing & Postage	3,501.94	6,000.00	1,900.67	1,900.67	4,099.33	31.6800
3-20-450-5440	Propane	2,012.89	3,000.00	3,333.38	3,333.38	-333.38	111.1100
Subtotal			<b>547,909.20</b>		<b>276,064.56</b>		

**TOWN OF MILTON**  
2013 Mid Year Review  
Water Department

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Balance/Excess/Deficit	%Expd/%Real
3-20-450-5450	Repair & Maint - Water	13,895.00	49,250.00	33,025.53	33,025.53	16,224.47	67.0600
3-20-450-5455	Repairs & Maint - Auto	100.77	4,000.00	1,233.75	1,233.75	2,766.25	30.8400
3-20-450-5460	Repairs & Maint - Buildr	445.44	1,500.00	198.47	198.47	1,301.53	13.2300
3-20-450-5465	Repairs & Maint - Hydra	731.43	1,500.00	7,422.50	7,422.50	-5,922.50	494.8300
3-20-450-5470	Repairs & Maint - Equip	2,167.33	7,000.00	3,120.96	3,120.96	3,879.04	44.5900
3-20-450-5475	Repairs & Maint - Water	3,011.49	4,000.00	312.96	312.96	3,687.04	7.8200
3-20-450-5476	Repairs & Maint - Wells	222.15	2,500.00	425.78	425.78	2,074.22	17.0300
3-20-450-5480	Telephone - Water	1,834.67	5,000.00	1,610.96	1,610.96	3,389.04	32.2200
3-20-450-5490	Uniform Expense	3,950.74	8,000.00	3,287.39	3,287.39	4,712.61	41.0900
3-20-450-5500	Utilities	11,116.52	20,000.00	8,490.46	8,490.46	11,509.54	42.4500
3-20-450-5520	SRF Loan Expenses	24,307.41	48,615.00	24,307.41	24,307.41	24,307.59	50.0000
3-20-450-5530	Web Site Expense	0	0.00	0	0	0.00	0
3-20-450-5800	CAPITAL EXPENDITUR	0	0	0	0	0	0
3-20-450-5801	Cap Exp - Referendum I	0	0.00	6,865.12	6,865.12	-6,865.12	0
3-20-450-5807	Cap Exp - Radio Read N	5,007.09	0.00	10,923.56	10,923.56	-10,923.56	0
3-20-450-5808	Cap Exp - Edmunds Sof	0	2,316.00	2,316.00	2,316.00	0.00	100.0000
3-20-450-5809	Cap Exp - Pressure Wat	0	5,500.00	4,694.00	4,694.00	806.00	85.3500
3-20-450-5811	Cap Exp - Truck	2,960.40	25,000.00	0	0	25,000.00	0.0000
3-20-450-5812	Cap Exp - Well 5 3G Sy	3,150.00	10,000.00	5,774.51	5,774.51	4,225.49	57.7500
3-20-450-5813	Cap Exp - Water System	43,919.40	16,000.00	17,652.30	17,652.30	-1,652.30	110.3900
3-20-450-5814	Cap Exp - Water Faciliti	0	0.00	0	0	0.00	0
Subtotal			210,181.00		131,661.66		
Expenditure Total			758,090.20		407,726.22		0.537833387

**TOWN OF MILTON**  
2013 Mid Year Review  
Water Department

<u>General Ledger #</u>	<u>Rev/Exp</u>	<u>YTD %</u>	<u>Question</u>	<u>Explanation</u>
450-4610	Rev	20%		
450-4620	Rev	21%		
450-4630	Rev	20%		
			All three lines: If building pace is at or above our predicted rate, why are these three related items at half of the projected amount?	This time of year the sale of meters tends to increase. Only a few new home permits have been issued this fiscal year.
450-5110	Exp	76%	What is driving this expense? What scheduling changes will we make to control overtime in next 6 months?	Short two people from our department. Same amount of work is needing to be completed. Such as weekend well checks, call ins for leaks, reconnects, storm related issues, and meeting attendance. To be determined.
450-5220	Exp	7%	Is this the category that we would charge with hydrant testing? When will it get done and at what expense?	Yes, it will start May 1st. Approx: \$5,000
450-5275	Exp	22%	Do we know if the double-counted water from the pumps was being double-treated? If so, what is our expected annual cost reduction for chlorine & fluoride?	Since the change of the check values we are still using the same amount of chlorine daily.
450-5300	Exp	109%	Besides the CCR, what is this for?  Is it recruitment? Referendum? How much for each type of ad?	For employment and referendum only, CCR has not been advertised  employment was 1362.10 referendum was \$591.02

**TOWN OF MILTON**  
2013 Mid Year Review  
Water Department

450-5440

Exp

111% What kind of service do we have?  
If it is an "automatic" re-fill, stop them  
from any more deliveries until Oct.

They only fill in the winter. We had to run the heat more often due to the salt spreader. I think that if we would put in a drop ceiling so the heat doesn't go up we could save a lot and along with some ceiling fans to push the heat down.

450-5455

Exp

31% Please provide a maintenance log for  
all vehicles? Is there a plan?  
What is scheduled & at what cost?

We keep record logs of all vehicles.  
We will provide a total break down of what it will cost for each vehicle.

450-6465

Exp

495% Is this all from the CV installation?  
Was our budget based upon the cost  
of a hydrant, alone?  
What was the additional expense of  
a subcontractor on the job?

Yes, and this was not planned when we did our budget last year. The contractor cost was \$2,362 and the 6ft hydrant was \$2,904.73.

## **PROPOSED AMENDMENTS**

**Town of Milton**  
115 Federal St  
Milton, DE 19968



[www.milton.delaware.gov](http://www.milton.delaware.gov)  
Phone: 302-684-4110  
Fax: 302-684-8999

## **2013 MID YEAR BUDGET REVIEW PROPOSED AMENDMENTS**

The March 31 year-to-date values show that the General Fund has received 79.9% of its budgeted revenue and disbursed 50.7% of its budgeted expenditures. The revenues are slightly exaggerated because the modified accrual basis of accounting credits all property tax receipts as soon as they are billed. The overall view is that both revenue and expenditures are closely tracking with projections.

Under such conditions, there is no compelling need to adopt an amended budget.

There has been a change to the salary structure of both the Administrative and Police Departments. The Police Department change is mirrored by a corresponding change in Grant Revenue. There is a revenue event (not yet recorded) that was unplanned. There is also a revenue trend that may, additionally, be used to justify modest amendments in the General Fund. Consideration may also be given to certain changes in the Proprietary Fund.

### **General Fund Salary-Related Amendments**

Coincident with the adoption of the budget in September 2012, the Council made the decision to change the status of a five-year temporary staff worker. The transcriptionist was made a regular, part-time, member of the staff. This change caused a shift in the expense – from Temporary Labor to Admin Salaries. The proposed amendment has an equivalent amount deducted from the Temporary Labor line item and added to the Admin Salaries line item.

After the budget was passed, an officer left the Police Department. It was decided that the position would not be filled. The FY 2013 Budget was designed to provide more transparency. The cost of the 11<sup>th</sup> officer was not hidden by a deduction from expenses that was equivalent to the COPS Grant reimbursement. Both the full cost of salary and the full value of the grant were listed in their respective expenditure and revenue categories.

The proposed amendment shows the COPS grant as the amount received when the grant was closed. Salaries were reduced the amount equal to all department rates (x 2080 hrs per year), plus the one officer's year-to-date salary, at the time of resignation.

For both the Admin and Police Departments, the value of payroll taxes for a budgeted salaries was not adjusted. This will most likely have the effect of a slightly under-budgeted amount for Admin payroll taxes and a modest over-budgeted amount for Police payroll taxes.

### General Fund Grant Revenue Amendments

In May 2013, a reimbursement for the cost of activities and material related to Hurricane Sandy was received. It represents 75% of the reported costs. A significant portion, though, is the result of the use of equipment (rate x hours) that did not need to be bought and is not on a corresponding depreciation schedule. The pro-rated values, by department, are as follows:

#### **Expense Allocation**

<u>Category</u>	<u>Project Cost</u>	<u>Reimbursement</u>
Labor – Police	4,113.49	3,085.12
Labor – Streets	4,237.14	3,177.86
Equipment – Police	1,801.61	1,351.21
Equipment – Water	2,923	2,192.25
Material – Police	156.35	117.26
Material Parks	1,581.15	1,185.86
Total	14,812.74	11,109.56

The Revenue may be detailed as FEMA grant revenue within the departments that have a corresponding proposed (within this document) expenditure. The proposed expenditures are detailed in the next section.

### General Fund Revenue Trend

The March 31 date represents the passage of 50% of the fiscal year. At this point, 61% of transfer tax has been collected (relative to the budget). At the same point last year, 53% of transfer tax (relative to the budget) had been collected. A review of the activity to date shows no “outliers” that would skew the data.

An adjustment that would show the current fiscal year revenue in this category at 53% would add \$24,000 to the budgeted revenue. Dividing the FY 2013 by .53 would provide an annualized value for transfer tax receipts on “par” with activity in 2012. During the 2013 budget hearings, the Council projected housing trends in a purposely conservative manner. A similarly conservative increase of 50% of this projected increase is proposed. This would warrant a \$12,000 increase in 2013 FY revenue.

### General Fund Expenditure Amendments

1) Street and sidewalk projects must be engineered before they are bid. At the direction of Mayor Newlands, some un-budgeted engineering work was done for sidewalks on Chestnut Street. The current cost over-run for this expenditure is \$1,000. It is proposed that \$2,000 (from transfer tax revenue increase) be allocated to street and sidewalk engineering expenditures.

This would cover the cost of work already done and provide additional fund to make a project “shovel-ready”. Having a project in this “ready” state allows the Town of Milton to quickly act when discretionary funds become available – through our elected officials or certain agencies.

2) A cash flow projection was included in a supplement to the January 7 Town Council. The purpose of the supplement was to detail the proposed Shipbuilders Paving Project. The cash flow statement estimated that Street and Street Lighting expenditures would exceed street grants by \$6,800 – before the next installment was received. It is proposed that \$7,500 of the \$12,000 transfer tax revenue increase be offset by a budgeted expenditure in the streets department. While the \$6,800 cost over-run is only an estimate, the \$7,500 allocation is a rational use of this revenue source (memo attached).

General Fund Expenditure Amendment (continued)

3) The Administrative Department has, traditionally, borne the cost of software upgrades for all departments except for the Police Department. This Department, the Mayor's office, Public Works and Building & Code Departments are working with a 10 year old version of Microsoft Office. This causes many compatibility issues when communicating with businesses and government entities. A quote for an upgrade to a version of Office that is three years old follows. It is proposed that \$2,500 be allocated for this purpose.

4) The Town of Milton has policies for pre-employment and post accident drug and alcohol testing. It also has physical fitness requirements related to CDL driving licenses and the Standard Operating Procedures for Police Officers. It is proposed that the unexpected revenue from the FEMA grant be allocated, primarily, for this purpose.

Bayhealth Occupational Health in Milford performs this service for numerous manufacturers, several towns and the Delaware State Police. The program and cost of services is being investigated at this time. It is proposed that the Town of Milton support its policies with the budget. The following allocation is a first step in this commitment:

<u>Dept/Category</u>	<u>Reimbursement</u>	<u>3/31/13 %</u>	<u>\$ to net</u> <u>0</u>	<u>Net Funds Avail.</u>	<u>Allocation</u>
Police Overtime - Reg	3,085.12	52%	557.3	2,527.82	Police - Physicals
Police Repairs Auto	1,351.21	103%	n/a	1,351.21	Police -Physicals
Police Supplies	117.26	53%	151.33	0	300-5280
<b>Total</b>	<b>4,553.59</b>				
Streets Overtime	3,085.12	n/a	1,266.67	1,818.45	Admin -Pre-employment
Water Repairs Auto	2,923	5%	n/a	2,923	Water - Physicals
Milton Memorial & Mill Park	1,185.86	n/a	1,581.15	cost paid in May 2013	
<b>Total</b>	<b>7,193.98</b>				

Effect of All Proposed General Fund Changes

Changes proposed for budgeted Transfer Tax and revenue from FEMA reimbursements are matched by an equal amount of proposed expenditures. Changes to Police Department salaries are equivalent to the change in COPS grant reimbursement. And, changes in Administrative salaries were simply a re-assignment of expense to a different category in the same department.

Using the existing Revenue and Expenditure Report as the budget basis. All General Fund Revenue streams are budgeted at \$1,621,008.64. All General Fund Expenditures are budgeted at \$1,610,899.35. The net of budgeted revenue, less budgeted expenditures, is +\$10,109.29.

Proprietary Fund Revenue Amendments

None.

### Proprietary Fund Expenditure Amendments

Discussions during the 2013 Budget hearings contemplated a Water System Improvements referendum. There was no calculation for engineering services that related directly to referendum costs. The costs for the referendum included not only engineering and the engineer's time to attend meetings as a "witness". The referendum costs also included advertising, mailing and election-related expenses. All referendum costs were tracked – independent of other engineering expenditures. (detail follows)

The Proprietary Fund expenditures for Water System Improvements are a reflection of the cost of the replacement check valves and meters at the wells

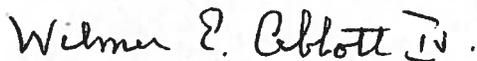
The Proprietary Fund expenditures for Water Engineering were the CABE and Baker, Ingram and Associates bills for the Shipbuilders Tower foundation review.

It is proposed that the Proprietary Fund budget be amended to include the costs for a referendum that was not authorized by the Town Council at the time the budget was conceived (authorization occurred in January).

It is also proposed that \$17,000 from Water Department reserves be allocated for the design and documents related to the repair of the Shipbuilders Tower foundation. Baker, Ingram and Associates have cited this figure for the value of this phase of the repairs. Construction, construction management and inspection costs may be budgeted for the 2014 fiscal year.

Using the Revenue and Expenditure Report values as the basis for the Proprietary Fund budget, these changes would have the effect of making projected revenue \$829,006 and budgeted expenditures \$784,878.

This concludes the Town Manager's Mid Year Review of the 2013 Fiscal Year Budget.



Wilmer E. Abbott, IV. MPA  
Town Manager

**TOWN OF MILTON**  
2013 Mid Year Budget Review  
Proposed Amendments

Account Id	Account Description	Proposed Budget	YTD Rev/Expd	Amendment	Detail
3-01-03-200-4210	Luther Tower In Lieu of Taxes	2,500.00	2,500.00		
3-01-03-200-4600	Property tax Revenue	810,000.00	809,663.39		
3-01-03-200-4605	Tax Interest Revenue	7,600.00	718.27		
3-01-03-200-4905	Interest Income	4,500.00	2,022.49		
3-01-03-200-4910	Lien Certificate Revenue	5,940.00	3,155.00		
3-01-03-200-4925	Misc Revenue - Admin	0.00	185.80		
3-01-03-200-4930	Misc Revenue-Admin - Invoices Only	1,500.00	-5,520.00		
3-01-03-200-4931	Returned Check Fees - Invoice Only	0.00	0		
3-01-03-200-4932	Returned Check Fees - Property Tax	0.00	35.00		
3-01-03-200-4945	Transfer Tax Interest Income	0.00	165.15		
3-01-03-200-4960	Transfer Tax Revenue	167,000.00	95,164.14	12,000	
3-01-03-200-4980	Photocopies/Fax	250.00	226.20		
3-01-03-200-4990	Franchise Fees	33,143.00	31,301.75		
200-XXXX	Grant Receipts - FEMA reimburse	1,818.45	0	1,818	
3-01-03-250-4510	Grant Receipts - State Legislation Funds	23,000.00	0		
3-01-03-250-4520	Grant Receipts - Street Repair - MSA	12,672.00	12,672.96		
3-01-03-250-4525	Grant Receipts - Street Lighting - MSA	50,590.00	50,590.33		
3-01-03-250-4530	Grant Receipts - Interest Income - MSA	50.00	19.59		
3-01-03-250-4930	Misc Revenue - Streets - Invoices Only	0.00	0		
3-01-03-250-4935	Misc Revenue - Streets	0.00	255.82		
250-XXXX	Grant Receipts - FEMA reimburse	1,266.67	255.82	1,267	
3-01-03-300-4520	Grant Receipts - Sussex County	25,000.00	25,000.00		
3-01-03-300-4540	Grant Receipts - Violent Crimes	18,973.17	18,973.17		
3-01-03-300-4560	Grant Receipts - EIDE	4,100.20	4,100.20		
3-01-03-300-4570	Grant Receipts - Highway Safety	13,000.00	3,140.00		
3-01-03-300-4580	Grant Receipts - Police Pension	42,000.00	23,034.51		
3-01-03-300-4600	Grant Receipts - COPS	41,000.00	4,061.09	4,061	
3-01-03-300-4610	Grant Receipts - SALLE	5,120.40	5,120.46		
300-XXXX	Grant Receipts - FEMA reimburse	4,553.89	5,120.46	4,554	
3-01-03-300-4800	Fines	42,000.00	17,958.16		
3-01-03-300-4820	Fingerprinting/Police Reports	1,000.00	420.00		
3-01-03-300-4925	Misc. Revenue - Police	0.00	73.60		
3-01-03-300-4930	Misc Revenue - Police - Invoices Only	1,265.00	0		
3-01-03-300-4935	National Night Out Donations	1,500.00	0		
3-01-03-350-4200	Permit Fees - Sewer - Invoiced	13,000.00	2,600.00		
3-01-03-350-4250	Sewer Impact Fees from Tidewater	30,000.00	9,000.00		
3-01-03-350-4255	Sale of Town Car	0	0		
3-01-03-350-4935	Donations - Concerts	9,500.00	875.00		
350-XXXX	Grant Receipts - FEMA reimburse	1,185.86	875.00	1,186	
3-01-03-350-4940	Tidewater Sewer Acct Maintenance	4,980.00	2,490.00		
3-01-03-350-4950	Economic Development	0.00	11.62		

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3-01-03-600-4510	Grant Receipts - Rails to Trails	0.00	0	
3-01-03-600-4520	Grant Receipts - Parks & Rec	0.00	0	
3-01-03-600-4930	Misc Rev - P&R	0.00	65.00	
3-01-03-600-4965	Boat Dook Rental - P&R	2,500.00	150.00	
3-01-03-650-4600	Code Violation Fees	500.00	75.00	
3-01-03-650-4604	Rental License Receipts	61,000.00	57,100.00	
3-01-03-650-4605	Business License Receipts	45,000.00	37,235.00	
3-01-03-650-4607	Building Permit Receipts	100,000.00	52,657.05	
3-01-03-650-4608	Misc. Fees Collected-Invoices Only	1,200.00	1,528.36	
3-01-03-650-4610	Professional Fees Collected - Legal	9,900.00	962.00	
3-01-03-650-4611	Professional Fees Collected - Consulting	1,100.00	0	
3-01-03-999-4999	Refund of Prior Years Expenditures	19,800.00	9,331.05	
3-01-03-999-5999	Overpayments	0.00	258.03	
	<b>GENERAL FUND Revenue Total</b>	<b>1,621,008.64</b>	<b>1,279,276.19</b>	<b>0.79</b>
<b>GENERAL FUND</b>				
<b>ADMINISTRATION DEPARTMENT</b>				
3-01-200-0000		0	0	
3-01-200-5000	<b>SALARIES &amp; WAGES</b>	0	0	
3-01-200-5100	Salaries	100,165.50	50,821.97	6,849 shift from Temporary Labor
3-01-200-5110	Overtime - Council	4,380.00	3,005.00	
3-01-200-5110	Overtime - Regular	200.00	60.67	
3-01-200-5140	Payroll Taxes - SS	5,798.01	3,113.32	
3-01-200-5141	Payroll Tax - SS - Council	271.56	186.31	
3-01-200-5145	Payroll Taxes - Medicare	1,355.99	728.09	
3-01-200-5146	Payroll Tax - Medicare - Council	63.51	43.57	
3-01-200-5150	Employee Ins Benefits	3,309.65	1,674.68	
3-01-200-5160	Admin Pension	6,396.51	2,971.29	
3-01-200-5175	<b>OTHER EXPENSES</b>	0	0	
3-01-200-5200	Accounting Fees	31,000.00	25,500.00	
3-01-200-5220	Engineering Fees	0.00	750.00	
3-01-200-5240	Legal Fees	23,000.00	15,988.04	
3-01-200-5250	Temporary Labor	750.75	750.75	-6,849 shift to Salaries
3-01-200-5260	Tax Assessment	13,000.00	3,773.50	
3-01-200-5280	Supplies	5,000.00	2,099.36	
3-01-200-5300	Advertising	1,000.00	527.62	
3-01-200-5310	Holiday Expense	225.00	402.18	
3-01-200-5320	Holiday Lights	2,000.00	2,051.29	
3-01-200-5340	Dues & Subscriptions	1,700.00	200.00	
3-01-200-5345	Training & Seminars	2,000.00	603.00	
3-01-200-5346	Meetings	1,200.00	703.70	
3-01-200-5350	Election Expense	3,500.00	2,527.17	
3-01-200-5400	Town Insurance	20,500.00	19,454.30	
3-01-200-5410	Mileage Expense	1,200.00	838.57	

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3-01-200-5420	Misc Operating	350.00	686.96	
3-01-200-5421	Meetings	0.00	0	
3-01-200-5425	Town Manager Expense	500.00	152.20	
3-01-200-5430	Printing & Postage	4,500.00	1,909.34	
3-01-200-5460	Repairs & Maint - Building	5,500.00	2,607.75	
3-01-200-5470	Repairs & Maint - Equip	15,995.00	9,498.02	
3-01-200-5480	Telephone	4,500.00	2,078.49	
3-01-200-5500	Utilities	6,000.00	2,481.43	
3-01-200-5510	Heating Fuel	700.00	141.34	
3-01-200-5530	Web Site Expense	800.00	565.00	
3-01-200-5600	Payroll Processing Expense	6,200.00	3,214.34	
3-01-200-5610	Bank Fees	2,000.00	981.62	
<b>200-XXXX</b>	<b>Occupational Health</b>	<b>1,818.45</b>		<b>1,818 from FEMA reimbursement</b>
3-01-200-5800	CAPITAL EXPENDITURES	0	0	
3-01-200-5801	Cap Exp - Replacement Camera System	4,995.00	4,995.00	
3-01-200-5803	Cap Exp - Downtown Beautification	3,000.00	0	
3-01-200-5805	Cap Exp - Edmunds Software	6,458.00	6,208.00	
3-01-200-5806	Cap Exp - Code Book	6,500.00	3,081.37	
3-01-200-5808	Cap Exp - Server/Router/Computer	8,280.00	7,700.20	
<b>200-XXXX</b>	<b>Software Upgrade</b>	<b>2,500.00</b>		<b>2,500 from Transfer Tax increase</b>
3-01-250-0000	STREETS DEPARTMENT	0	0	
3-01-250-5000	SALARIES & WAGES	0	0	
3-01-250-5100	Salaries	32,960.00	9,409.27	
3-01-250-5110	Overtime - Regular	1,266.67	1,266.67	<b>1,267 from FEMA reimbursement</b>
3-01-250-5140	Payroll Taxes - SS	2,044.00	661.90	
3-01-250-5145	Payroll Taxes - Medicare	478.00	154.79	
3-01-250-5150	Employee Insurance Benefits	3,589.30	1,551.56	
3-01-250-5160	Pension	2,188.80	812.77	
3-01-250-5175	OTHER EXPENSES	0	0	
3-01-250-5220	Engineering Fees	2,750.00	1,750.00	<b>2,000 from Transfer Tax increase</b>
3-01-250-5240	Legal Fees	250.00	123.03	
3-01-250-5280	Supplies	3,000.00	527.73	
3-01-250-5300	Snow Removal	4,000.00	0	
3-01-250-5400	Insurance	2,334.00	1,438.62	
3-01-250-5420	Misc Operating	0.00	669.96	
3-01-250-5450	Equipment Rental	500.00	65.00	
3-01-250-5470	Repairs & Maint - Equip	1,000.00	107.51	
3-01-250-5530	Web Site Expense	0.00	0	
3-01-250-5800	CAPITAL EXPENDITURE	0	0	
3-01-250-5801	Cap Exp - Street Repairs	5,000.00	0	
3-01-250-5808	Cap Exp - Street Paving	43,000.00	0	
3-01-250-5809	Cap Exp - Street Paving Eng. Design Cost	7,000.00	6,764.70	
3-01-250-5810	Cap Exp - Street Paving Eng. Monitoring	2,000.00	0	
3-01-250-6000	GRANT EXPENSES - MSA	0	0	

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3-01-250-6100	Misc Operating - MSA	0.00	86.74	
3-01-250-6110	Paving & Signage - MSA	0.00	216.17	
3-01-250-6115	Street Lighting - MSA	50,640.00	27,833.24	
<b>250-XXXX</b>	<b>Street Lighting supplemental funding</b>	<b>7,500.00</b>	<b>0</b>	<b>7,500 from Transfer Tax increase</b>
3-01-300-0000	POLICE DEPARTMENT	0	0	
3-01-300-5000	SALARIES & WAGES	0	0	
<b>3-01-300-5100</b>	<b>Salaries</b>	<b>444,144.11</b>	<b>239,289.36</b>	<b>-33,552 all emp rate x 2080</b> <b>4,061.09</b>
<b>3-01-300-5110</b>	<b>Overtime - Regular</b>	<b>36,607.30</b>	<b>18,582.30</b>	<b>557 from FEMA reimbursement</b>
3-01-300-5112	Overtime - Holiday	16,970.00	10,038.48	
3-01-300-5120	Police Reimbursable Salaries	13,000.00	3,710.00	
3-01-300-5140	Payroll Taxes - SS	32,904.04	15,789.12	
3-01-300-5145	Payroll Taxes - Medicare	7,695.25	3,692.62	
3-01-300-5150	Employee Ins Benefits	73,766.91	34,664.76	
3-01-300-5160	Police Pension	70,459.95	28,667.78	
3-01-300-5175	OTHER EXPENSES	0	0	
3-01-300-5180	Training & Seminars	8,000.00	2,636.60	
3-01-300-5240	Legal Fees	500.00	1,149.24	
<b>3-01-300-5280</b>	<b>Supplies</b>	<b>5,117.26</b>	<b>2,651.33</b>	<b>117 from FEMA reimbursement</b>
3-01-300-5285	Night Out Supplies	1,500.00	0	
3-01-300-5300	Advertisement Expense	500.00	477.70	
3-01-300-5340	Dues & Subscriptions	700.00	610.00	
3-01-300-5345	Uniform Cleaning	1,000.00	445.75	
3-01-300-5370	Meals for Prisoners / Police Cleaning	500.00	147.25	
3-01-300-5380	Fuel Oil	0.00	-3,708.50	
3-01-300-5390	Gasoline Usage	30,000.00	13,846.08	
3-01-300-5400	Insurance	42,027.00	30,052.04	
3-01-300-5420	Misc Operating	1,000.00	187.78	
3-01-300-5425	DUI Blood Draws	500.00	483.00	
3-01-300-5430	Printing & Postage	500.00	105.07	
3-01-300-5450	Repairs & Maint - Auto	12,500.00	12,873.36	
3-01-300-5460	Repairs & Maint - Bidg	5,000.00	1,959.32	
3-01-300-5470	Repairs & Maint - Equip	5,000.00	3,157.37	
3-01-300-5480	Telephone	12,500.00	6,532.97	
3-01-300-5490	Uniforms	5,500.00	1,233.75	
3-01-300-5500	Utilities	7,500.00	3,317.25	
3-01-300-5530	Web Site Expense	0.00	0	
3-01-300-5535	Police K-9	1,500.00	866.32	
<b>300-XXXX</b>	<b>Occupational Health</b>	<b>3,897.03</b>	<b>0</b>	<b>3,897 from FEMA reimbursement</b>
3-01-300-6000	GRANT EXPENSES - SUSSEX COUNTY	0	0	
3-01-300-6110	Grant Expenses - Sussex County	25,000.00	14,554.52	
3-01-300-6500	GRANT EXPENSES - Office of Hwy Safety	0	0	
3-01-300-6510	Equipment - OHS	0.00	4,199.04	
3-01-300-7000	GRANT EXPENSES - EIDE	0	0	

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3-01-300-7110	Grant Expenses - EIDE	4,100.20	0	0
3-01-300-8000	GRANT EXPENSES - SALLE	0	0	0
3-01-300-8110	Supplies - SALLE	5,120.40	1,266.85	
3-01-300-8115	Training - SALLE	0.00	650.00	
3-01-300-9000	GRANT EXPENSES - VIOLENT CRIMES	0	0	0
3-01-300-9110	Equipment - Violent Crimes	18,973.17	18,973.17	
3-01-350-0000	GENERAL DEPARTMENT	0	0	0
3-01-350-5175	OTHER EXPENSES	0	0	0
3-01-350-5370	Council Approved Donation	2,500.00	0	0
3-01-350-5500	Utilities - Preserve on the Broadkill	0.00	0	0
3-01-350-5610	Concerts in the Park	9,500.00	0	0
3-01-350-5660	Economic Development Start Up	6,500.00	1,365.00	
3-01-350-5800	CAP EXPENDITURES	0	0	0
3-01-600-0000	PARKS DEPARTMENT	0	0	0
3-01-600-5000	SALARIES & WAGES	23,690.00	3,862.35	
3-01-600-5100	Regular Salary - Parks	1,469.00	239.46	
3-01-600-5140	Payroll Taxes - SS	343.50	56.00	
3-01-600-5145	Payroll Taxes - Medicare	2,563.78	1,108.20	
3-01-600-5150	Employee Insurance Benefits	1,573.20	580.51	
3-01-600-5160	Pension	0	0	0
3-01-600-5175	OTHER EXPENSES	1,000.00	192.12	
3-01-600-5280	Supplies - P&R	8,631.15	1,650.29	
3-01-600-5286	Milton Memorial & Mill Park	1,920.00	555.68	
3-01-600-5370	Day Labor Meals	1,512.00	963.90	
3-01-600-5400	Insurance	0.00	0	0
3-01-600-5420	Misc Operating Exp - P&R	1,000.00	86.39	
3-01-600-5470	Repairs & Maint - Equip	1,500.00	580.07	
3-01-600-5500	Utilities - P&R	0.00	0	0
3-01-600-5530	Web Site Expense	0	0	0
3-01-650-0000	CODE DEPARTMENT	0	0	0
3-01-650-5000	SALARIES & WAGES	81,127.54	40,582.20	
3-01-650-5100	Salaries Expense	515.00	0.00	
3-01-650-5110	Overtime - Regular	0.00	283.78	
3-01-650-5130	Overtime - Code Violation	5,061.60	2,283.18	
3-01-650-5140	Payroll Taxes - SS	1,183.42	533.94	
3-01-650-5145	Payroll Taxes - Medicare	16,599.73	8,456.52	
3-01-650-5150	Employee Ins Benefits	5,584.11	2,353.80	
3-01-650-5160	Pension	0	0	0
3-01-650-5175	OTHER EXPENSES	2,000.00	25.00	
3-01-650-5180	Training & Seminars	2,000.00	0	
3-01-650-5215	Consulting Fees	20,000.00	9,987.85	
3-01-650-5220	Engineering Fees	20,000.00	6,104.00	
3-01-650-5225	Bldg. Plan Review/Inspection Fees	0.00	18,796.00	
3-01-650-5230	Bldg Inspections - Prior Year Projects	0.00	0.00	

1,581 from FEMA reimbursement

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3-01-650-5240	Legal Fees	10,000.00	5,853.69	
3-01-650-5280	Supplies Expense	377.00	141.08	
3-01-650-5300	Advertising Expense	800.00	809.68	
3-01-650-5340	Dues & Subscriptions	1,300.00	275.00	
3-01-650-5390	Gas & Oil	1,000.00	292.64	
3-01-650-5400	Insurance	1,302.00	875.16	
3-01-650-5430	Printing & Postage	1,200.00	1,284.61	
3-01-650-5450	Repairs & Maint - Auto	700.00	38.00	
3-01-650-5470	Repair & Maintenance: Equip	600.00	186.98	
3-01-650-5480	Telephone	600.00	210.11	
3-01-650-5490	Uniforms	300.00	234.50	
3-01-650-5530	Web Site Expense	0.00	0	
3-01-650-5800	CODE CAPITAL EXPENDITURE	0	0	
3-01-650-5801	Cap Exp - Computer	850.00	840.00	
	<b>GENERAL FUND Expenditure Total</b>	<b>1,610,899.35</b>	<b>823,304.47</b>	<b>0.51</b>
3-20-03-000-4930	NSF Revenue - Utilities	0.00	185.00	
3-20-03-000-4950	Interest Penalty	2,600.00	3,484.17	
3-20-03-350-4600	Trash Collection Fees	286,000.00	143,677.42	
3-20-03-450-4600	Rents - Water	476,200.00	239,353.94	
3-20-03-450-4610	Tapping Fees - Water	10,000.00	2,000.00	
3-20-03-450-4620	Sale of Meters	15,606.00	3,290.52	
3-20-03-450-4630	Impact Fees - Water	29,000.00	5,800.00	
3-20-03-450-4640	Re-Connect/Disconnect Fees - Water	6,000.00	5,280.00	
3-20-03-450-4650	Inspection Fees - Water	3,000.00	400.00	
3-20-03-450-4905	Interest Income	100.00	212.11	
3-20-03-450-4930	Misc Revenue - Water	500.00	119.00	
3-20-03-999-4999	Refund of Prior Years Expenditures	0.00	-6.15	
	<b>UTILITY FUND Revenue Total</b>	<b>829,006.00</b>	<b>403,766.01</b>	<b>0.49</b>
3-20-000-0000	PROPRIETARY FUND	0	0	
3-20-350-5000	TRASH	0	0	
3-20-350-5410	Trash Disposal Service	276,000.00	134,884.38	
3-20-450-0000	WATER DEPARTMENT	0	0	
3-20-450-5000	SALARIES & WAGES	0	0	
3-20-450-5100	Salaries - Water	134,291.31	84,506.31	
3-20-450-5110	Overtime - Regular	6,695.00	5,108.43	
3-20-450-5140	Payroll Taxes - SS	8,740.77	5,219.54	
3-20-450-5145	Payroll Taxes - Medicare	2,043.95	1,220.70	
3-20-450-5150	Employee Ins Benefits	22,068.22	7,058.56	
3-20-450-5160	Pension	9,755.95	4,058.70	
3-20-450-5175	OTHER EXPENSES	0	0	
3-20-450-5180	Training & Seminars	1,000.00	675.00	
3-20-450-5220	Water Engineering	15,000.00	1,051.45	

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3-20-450-5240	Legal Fees	5,000.00	316.36	
3-20-450-5270	Parts	0.00	0	
3-20-450-5275	Chlorine/Fluoride Supplies	8,000.00	1,764.30	
3-20-450-5280	Supplies	8,000.00	4,232.63	
3-20-450-5285	Supplies - Pits/Meters/Lid	15,300.00	4,503.88	
3-20-450-5290	Water Tests	500.00	500.00	
3-20-450-5300	Advertisement Expense - Water	1,400.00	1,522.88	
3-20-450-5350	License & Permit Fees	350.00	0	
3-20-450-5360	Equipment Rental	200.00	0	
3-20-450-5380	Gas & Oil - Water	13,500.00	6,311.27	
3-20-450-5400	Town Insurance	10,614.00	7,896.12	
3-20-450-5420	Misc Operating	450.00	0	
3-20-450-5430	Printing & Postage	6,000.00	1,900.67	
3-20-450-5440	Propane	3,000.00	3,333.38	
3-20-450-5450	Repair & Maint - Water Tower	49,250.00	33,025.53	
3-20-450-5455	Repairs & Maint - Auto	4,000.00	1,233.75	
3-20-450-5460	Repairs & Maint - Building	1,500.00	198.47	
3-20-450-5465	Repairs & Maint - Hydrants	1,500.00	7,422.50	
3-20-450-5470	Repairs & Maint - Equip	7,000.00	3,120.96	
3-20-450-5475	Repairs & Maint - Water Mains	4,000.00	312.96	
3-20-450-5476	Repairs & Maint - Wells	2,500.00	425.78	
3-20-450-5480	Telephone - Water	5,000.00	1,610.96	
3-20-450-5490	Uniform Expense	8,000.00	3,287.39	
3-20-450-5500	Utilities	20,000.00	8,490.46	
3-20-450-5520	SRF Loan Expenses	48,615.00	24,307.41	
3-20-450-5530	Web Site Expense	0.00	0	
450-XXXX	Occupational Health	2,923.00		2,923 from FEMA reimbursement
3-20-450-5800	CAPITAL EXPENDITURES - WATER	0	0	
3-20-450-5801	Cap Exp - Referendum Expenses	6,865.12	6,865.12	6,865 Council authorized in Jan.
3-20-450-5807	Cap Exp - Radio Read Meters	0.00	10,923.56	
3-20-450-5808	Cap Exp - Ednunds Software	2,316.00	2,316.00	
3-20-450-5809	Cap Exp - Pressure Washer	5,500.00	4,694.00	
3-20-450-5811	Cap Exp - Truck	25,000.00	0	
3-20-450-5812	Cap Exp - Well 5 3G System	10,000.00	5,774.51	
3-20-450-5813	Cap Exp - Water System Improvements	16,000.00	17,652.30	
3-20-450-5814	Cap Exp - Water Facilities Plan Project	17,000.00	0	17,000 Shipbuilders foundation design
<b>UTILITY FUND Expenditure Total</b>		<b>784,878.32</b>	<b>407,726.22</b>	<b>0.62</b>

## **SUPPORTING DOCUMENTS**

# Town of Milton

115 Federal St  
Milton, DE 19968

January 7, 2013



[www.ci.milton.de.us](http://www.ci.milton.de.us)

Phone: 302-684-4110

Fax: 302-684-8999

The following pertains to item #14 c. on the January 7 Council meeting agenda:

The Town Manager is requesting that Council authorize an additional expenditure for Capital Improvements in the Streets Department. The approval will not change the budget. A future budget amendment (that is inclusive of other items) would be validated by this funding authorization.

In August 2011, the Town of Milton received a Legislative grant of \$91,949 for street improvements. The specified project was completed at less than the estimated cost. There is a \$23,031.60 balance in this grant (#12-P-PROG-28).

Each year, the State of Delaware provides a grant for streets, sidewalks, street lighting and related expenses. A portion of this fund is restricted to capital improvements of streets and sidewalks. The Town of Milton received \$12,779.97 in FY 2012 – which was not used. It has received \$12,672.96 in FY 2013 – which has not yet been used. The balance of all funds “restricted” to capital improvements uses is \$48,484.53. There is a \$14,265 difference between the minimum “base” bid and the available capital funds (through grants, alone).

In January 2012, Jerry’s Paving provided a \$41,947.92 estimate for the paving of selected streets and lengths in Shipbuilders Village. The quote is attached. It did not include repairs to the base of the existing road. The Request for Proposal written by our engineer included this and other specifications. As a consequence, the competitive bids received in December 2012 were higher. There are as follows:

Vendor	Base Bid price	Contingent items	Total with Contingent
Jerry’s Paving	\$62,750	\$9,000 \$ 900	\$72,650
Del-Mar-Va Paving	\$63,000	\$9,000 \$1,000	\$73,000
Zack Excavating	\$71,500	\$6,000 \$1,000	\$78,500

The following is a cash flow projection for the Town of Milton Streets Fund:

Detail	Revenue	Expenditure	Balance
Unrestricted funds			\$7,593.69
January light bill est.		\$5,700	\$1,894
Jan MSAF installment	\$25,500		\$27,394
Feb-July light bill est.		\$34,200	-\$6,806
Aug MSAF installment	\$25,500		\$18,694

Grants are not the only source of funding for streets improvements. Realty Transfer Taxes (RTT) are restricted to capital improvements such as this (as well as Public Safety). The FY 2013 Town of Milton Budget projects \$155,000 in RTT. As of 11/30/12, \$26,368.50 (17% of budget in 17% of the year) has been received. **It is requested that \$72,650 be authorized for the Shipbuilders paving project.** Upon approval of this expenditure, the contract will be executed and the work may be scheduled.

# 1st State Technologies, Inc.

NEW BILLING  
ADDRESS

**P.O. Box 347  
Delmar, DE 19940**

SERVICE LOCATION

**22203 Speedway Rd  
Georgetown, DE 19947**

## PROPOSAL

Date	Quote #
4/15/2013	7730

**302-855-9002 Phone 302-855-9010 Fax  
866-855-9002 Toll Free**

Proposal Submitted To
Town of Milton 115 Federal St. Milton, DE 19968

Description	Qty/Hr	Total
MS Open Government Office Standard 2013 with downgrade to 2010	8	2,376.00

**Terms: 100% down on hardware or software due upon ordering with balance due on completion. Quotes are valid for 15 days from date of proposal.  
All balances are due upon delivery and installation. Payment after will result in finance charges of 18% per annual being assessed to your account. Buyer agrees to pay all cost of collection including but not limited to attorneys fees, should it become necessary to retain an attorney for collection purposes.**

Billing Address      Business Location  
P.O. Box 347      22203 Speedway Rd  
Delmar, DE 19940      Georgetown, DE 19947

<b>Total</b>	<b>\$2,376.00</b>
--------------	-------------------

302-855-9002 tel 302-855-9010 fax

Client Acceptance Signature \_\_\_\_\_

# HURRICANE SANDY

Oct. 26-30, 2012

## Reimbursement Allocation

Expense Allocation Category	Project Cost	Reimbursement
Labor - Police	4,113.49	3,085.12
Labor - Streets	4,237.14	3,177.86
Equipment - Police	1,801.61	1,351.21
Equipment - Water	2,923	2,192.25
Material - Police	156.35	117.26
Material Parks	1,581.15	1,185.86
Total	14,812.74	11,109.56

GL #	Dept/Category	Reimbursement	3/31/13 %	\$ to net 0	Net Funds Avail.	Allocation
300-5110	Police Overtime - Reg	3,085.12	52%	557.3	2,527.82	Police - Physicals
300-5450	Police Repairs Auto	1,351.21	103%	n/a	1351.21	Police - Physicals
300-5280	Police Supplies	117.26	53%	151.33	0	300-5280
	Total	4,553.59				
250-5110	Streets Overtime	3,085.12	n/a	1,266.67	1,818.45	Admin -Pre-employment/post accdt
650-5450	Water Repairs Auto	2,923	5%	n/a	2,923	Water - Physicals
600-5286	Milton Memorial & Mill Park	1,185.86	n/a	1,581.15	cost paid in May 2013	
	Total	7,193.98				

The general ledger account numbers shown above are not identified within the FEMA grant application. These codes are used for you convenience, only.  
 It is proposed that Overtime budgets be supplemented to make the 3/31 ytd value be 50% of the year.  
 It is proposed that supplies and materials be fully reimbursed within the limits of reimbursement amounts.  
 It is proposed that additional funds be allocated to Occupational Health programs.

<b>PA-03-DE-4090-PW-00002(0)</b> <u>P</u>	
Applicant Name:	Application Title:
MILTON	DWMT01B Emergency Protective Measures
Period of Performance Start:	Period of Performance End:
11-16-2012	05-16-2013

Bundle Reference # (Amendment #)	Date Awarded
PA-03-DE-4090-State-0001(0)	02-25-2013

### Subgrant Application - FEMA Form 90-91

**Note:** The Effective Cost Share for this application is 75%

FEDERAL EMERGENCY MANAGEMENT AGENCY PROJECT WORKSHEET					
DISASTER		PROJECT NO.	PA ID NO.	DATE	CATEGORY
FEMA	4090 - DR -DE	DWMT01B	005-48330-00	01-18-2013	B
APPLICANT: MILTON			WORK COMPLETE AS OF:		
			01-15-2013 : 100 %		
Site 1 of 1					
DAMAGED FACILITY:			COUNTY: Sussex		
DWMT01B Emergency Protective Measures					
LOCATION:			LATITUDE:	LONGITUDE:	
PA-03-DE-4090-PW-00002(0):			38.7775	-75.3103	
Town Wide on 14.2 miles of roadway - Sussex County					
DAMAGE DESCRIPTION AND DIMENSIONS:					
PA-03-DE-4090-PW-00002(0):					
Emergency protective measures were performed to respond to the threat of blocked storm drains, potential of loose objects like flower pots in the town ROW and the potential of storm roadway flooding and actual flooding occurred on Front, Magnolia and Chandler Streets, trees on Union Street blocking traffic. The parks also lost the safety mats that provide protection from falling at the playground. Town coordinates (38.7775, -75.3103)					
SCOPE OF WORK:					
PA-03-DE-4090-PW-00002(0):					
Work Completed: To prepare for the storm, the town of Milton, picked up all the loose decorations and stored them in a safe facility, barricaded the flooded roads at Front, Magnolia, Chandler, and Union Streets, distributed sand bags to low lying areas to protect the well house, provided traffic control around the flooded areas on all town properties and the 14.2 miles of town ROW. The Town used 2 pickups, one Kobota, one dump truck, one loader back hoe, one Bob Cat, and a chain saw. They also utilized 2 patrol cars as running barriers at the bridge, and 2 patrol cars to reroute traffic. 6 patrol officers and 8 public works personnel performed the preparation and responded to the ongoing hazards. The protective mulch and replacement is \$1,527.50. The protective measures were taken to protect citizens from the potential of damage during storm sandy and during the storm to keep the roadways open or reroute traffic around the flooding.					
Does the Scope of Work change the pre-					

disaster conditions at the site? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Special Considerations included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Hazard Mitigation proposal included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Is there insurance coverage on this facility? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
PROJECT COST					
ITEM	CODE	NARRATIVE	QUANTITY/UNIT	UNIT PRICE	COST
1	0000	Work Completed	0/LS	\$ 0.00	\$ 0.00
2	9007	Labor	1/LS	\$ 8,350.63	\$ 8,350.63
3	9008	Equipment	1/LS	\$ 4,724.61	\$ 4,724.61
4	9009	Material	1/LS	\$ 1,737.50	\$ 1,737.50
				<b>TOTAL COST</b>	<b>\$ 14,812.74</b>
PREPARED BY DAVID WALLACE		TITLE Project Specialist		SIGNATURE	
APPLICANT REP. Stefan Smi		TITLE State Public Assistance Officer / Planner		SIGNATURE	

Report Generated on:	02/28/2013 19:37
Disaster Number:	4090
Applicants:	"005-48330-00"
Report Format:	Detail

Date: 02/28/2013 19:37

## Federal Emergency Management Agency

## Public Assistance Grant Summary (P.5)

Disaster: FEMA-4090-DR-DE

Number of Records: 1

Applicant ID: 005-48330-00

Applicant: MILTON

Bundle #	Date Approved	PW #	Cat	Cost Share	Project Amount (\$)	Federal Share (\$)	Subgrantee Admin (\$)	Total Approved (\$)
PA-03-DE-4090-State-0001(0)	02-25-2013	PA-03-DE-4090-PW-00002(0)	B	N	14,812.74	11,109.56	0.00	11,109.56
Applicant Total in Bundle PA-03-DE-4090-State-0001(0) (1 PW)					14,812.74	11,109.56	0.00	11,109.56
APPLICANT TOTAL: 005-48330-00 (1 PW)					14,812.74	11,109.56	0.00	11,109.56
TOTAL for report: (1 PW)					14,812.74	11,109.56	0.00	11,109.56



Bayhealth's occupational health program acts as a "Company Doctor" to over 800 companies in Central and Southern Delaware and helps employers cut Workers Compensation insurance costs by:

- Coordinating medical treatment and rehabilitation of injured workers to insure optimal recovery and a quick return to work
- Offering physical exams and health screening services
- Acting as a "second opinion" source for companies with long-term workers compensation cases
- Keeping employees on the job by providing services that help prevent injury, and programs that rehabilitate and educate injured workers
- Offering many "Wellness Programs" for companies, including cholesterol screenings, vaccinations, health education seminars and corporate discounts at Bayhealth's Lifestyles Fitness Centers

**Bayhealth Services Available:**

- Pre-employment physicals
- Annual physicals
- Executive physicals
- Substance abuse testing (including after-hours testing at our Milford and Dover emergency rooms)
- On-site health screenings and testing via our mobile unit
- Treatment of work-related injuries
- Return-to-work examinations
- Disability determination examinations
- Audiograms
- Respiratory fit testing
- PFT's
- Coordinating treatment referrals for specialized treatment such as physical therapy

**The Bayhealth Mobile Unit**

The Bayhealth Mobile Unit is a specially designed medical screening vehicle that is equipped to provide a variety of screenings and tests at company job sites, such as:

- Medical Surveillance Testing
- Blood & Urine Collection
- Pulmonary Function Testing
- Vision Testing
- Vaccinations
- Drug Testing
- Audiograms
- Physical Examinations
- Cholesterol & Glucose Screening

Budget Acct No: 3-20-450-5801  
 Description: Cap Exp - Referendum Expenses      Type: Sub Account  
 Starting Date: 0      Ending Date: 05/08/13      Po Transactions: Summarized  
 \* Transaction is included in Previous and/or Opening Balance      \*\* Transaction is not included in Balance  
 En = PO Line Item First Encumbrance Date      BC = Blanket Control      BS = Blanket Sub

Date	Description	Trans Amount	Balance
02/12/13	Add Acct New: 0.00 Adopted Budget	0.00	0.00
02/12/13	PO 13-00595 1 Paid Ck 4628 Vn PENNONI PENNONI ASSOCIATES INC.	REFERENDUM ENGINEERI En 01/16/13 1,125.00-	1,125.00-
02/12/13	PO 13-00595 2 Paid Ck 4628 Vn PENNONI PENNONI ASSOCIATES INC.	REFERENDUM ENGINEERI En 01/16/13 2,460.12-	3,585.12-
03/12/13	PO 13-00762 1 Paid Ck 4682 Vn PENNONI PENNONI ASSOCIATES INC.	FLOW TESTING, WELL5 En 02/07/13 500.00-	4,085.12-
03/12/13	PO 13-00762 2 Paid Ck 4682 Vn PENNONI PENNONI ASSOCIATES INC.	FLOW TESTING, WELL5 En 02/07/13 2,780.00-	6,865.12-
04/02/13	PO 13-00835 1 Paid Ck 4709 Vn PENNONI PENNONI ASSOCIATES INC.	REFERENDUM - WELL 5 En 03/18/13 7,674.60-	14,539.72-
04/09/13	PO 13-00765 1 Paid Ck 4714 Vn CIT-TM CITIZENS BANK	ENVELOPES-REFERENDUM,BILLINGS En 03/13/13 1,112.20-	15,651.92-
04/09/13	PO 13-00842 1 Paid Ck 4718 Vn INDEPE66 INDEPENDENT NEWSPAPER, INC.	ADS - REFERENDUM En 03/31/13 145.82-	15,797.74-
04/09/13	PO 13-00884 3 Paid Ck 4721 Vn STACONTR STAPLES ADVANTAGE DEPT DC	MAILING LABELS En 03/30/13 20.10-	15,817.84-
04/16/13	PO 13-00895 1 Paid Ck 4733 Vn THENEW50 THE NEWS JOURNAL COMPANY	REFERENDUM NOTICES En 03/31/13 282.24-	16,100.08-
04/23/13	PO 13-00939 1 Paid Ck 4738 Vn DEPTELEC DEPARTMENT OF ELECTIONS	VOTING MACHINE En 04/15/13 50.00-	16,150.08-
04/23/13	PO 13-00948 4 Paid Ck 4743 Vn SERGOVIC SERGOVIC, CARMEAN & WEIDMAN PA	LEGAL SERVICES En 04/02/13 79.09-	16,229.17-
05/07/13	PO 13-01009 1 Paid Ck 4755 Vn CAPEGA50 CAPE GAZETTE	REFERENDUM ADS En 04/30/13 172.20-	16,401.37-
05/07/13	PO 13-01009 3 Paid Ck 4755 Vn CAPEGA50 CAPE GAZETTE	REFERENDUM ADS En 04/30/13 172.20-	16,573.57-

**Win Abbott**

---

**From:** John K. Wood [jwood@bakeringram.com]  
**Sent:** Friday, January 25, 2013 11:30 AM  
**To:** 'Win Abbott'  
**Subject:** FW: Water Tower Concrete Repairs

Did you get this?

**BAKER, INGRAM & ASSOCIATES**  
STRUCTURAL ENGINEERS

John K. Wood, P.E.  
Principal  
ph 410.758.2888 fax 410.758.2869  
205 E. Water Street Centreville, Maryland 21617  
[jwood@bakeringram.com](mailto:jwood@bakeringram.com)  
[www.bakeringram.com](http://www.bakeringram.com)

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**From:** John K. Wood [mailto:jwood@bakeringram.com]  
**Sent:** Thursday, January 24, 2013 11:33 AM  
**To:** 'John K. Wood'  
**Subject:** RE: Water Tower Concrete Repairs

Win

Our fee proposal totaled approximately \$17,000 for engineering services. I would estimate the project costing \$75,000 for construction assuming two month duration. This may be reduced with competitive bidding, however is a guesstimate at this point. I would allot for at least \$100,000 as potential cost for total project. Please note this is a guess based on the limited information at this time.

Hope this helps.

Thanks

Jack

**BAKER, INGRAM & ASSOCIATES**  
STRUCTURAL ENGINEERS

John K. Wood, P.E.  
Principal  
ph 410.758.2888 fax 410.758.2869  
205 E. Water Street Centreville, Maryland 21617  
[jwood@bakeringram.com](mailto:jwood@bakeringram.com)  
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**From:** John K. Wood [mailto:jwood@bakeringram.com]

4/30/2013