

Town of Milton

115 Federal Street
Milton, DE 19968



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January 20, 2021

To: Mayor and Town Council
From: Kristy Rogers, Town Manager
Re: Fiscal Year 2021 Fee Schedule - Tax Rate

Dear Mayor and Town Council members:

After reviewing financial statements for the period ending 12/31/2020, it's my recommendation to decrease the Fiscal Year 2021 adopted tax rate from \$.26 (8.25% over the 2015-2020 tax rate of \$.24) to \$.252 (5% over the 2015-2020 tax rate of \$.24). At this time, I'm not presenting an amended budget, rather justification how it's feasible to lower the tax rate due to financial performance of the Town thus far.

Since budget preparation and adoption, the COVID pandemic is continuing to affect businesses and citizens. On the other hand, the Town is performing well with the receipt of an additional \$100,000 grant towards the Magnolia Street Drainage project (which offsets the amount withdrawn from past year revenue reserves), 16 new home permits as of November (annual projection was 30), and the collection of Transfer Tax has already exceeded the annual accounting of use in the fiscal year budget. These revenue items together with the insurance renewal being less than anticipated and decreases in administrative expenses due to the pandemic provide reason it's achievable to reconsider the 8.25% tax increase voted on in September.

It's typical that Town Council reviews financials for a six-month budget review in May of each year; therefore, this is when the amended budget will be presented for adoption. Attached hereto is my budget spreadsheet with revisions based on first quarter review.

In closing, the 8.25% tax increase was an average of \$46 per residential tax account annually, whereas a 5% tax increase is an average of \$28 annually.

Please contact me with any questions or concerns.

Town of Milton, Fiscal Year 2021 Budget
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Account Id	Account Description	FY2021 Adopted	FY2021 Adjustments	Difference	Notes:
	GENERAL FUND REVENUES				
01-03-200-4210	Luther Tower In Lieu of Taxes	\$ 2,500.00	\$ 2,500.00	\$ -	
01-03-200-4600	Property tax Revenue	\$ 1,210,000.00	\$ 1,181,900.00	\$ (28,100.00)	(32 new home assessments and 5% tax increase)
01-03-200-4605	Tax Interest Revenue	\$ 20,000.00	\$ 20,000.00	\$ -	
01-03-200-4905	Interest Income	\$ 8,500.00	\$ 8,500.00	\$ -	
01-03-200-4910	Lien Certificate Revenue	\$ 7,500.00	\$ 7,500.00	\$ -	
01-03-200-4925	Misc Revenue - Admin	\$ -	\$ -	\$ -	
01-03-200-4945	Transfer Tax Interest Income	\$ 1,600.00	\$ 1,600.00	\$ -	
01-03-200-4960	Transfer Tax Revenue	\$ 210,000.00	\$ 227,000.00	\$ 17,000.00	(town has exceeded expectations of collections yrd)
01-03-200-4980	Photocopies/Fax	\$ 150.00	\$ 150.00	\$ -	
01-03-200-4985	Easement Fee	\$ 5,000.00	\$ 5,000.00	\$ -	
01-03-200-4990	Franchise Fees	\$ 107,000.00	\$ 107,000.00	\$ -	
01-03-200-4995	Sale of Assets	\$ -	\$ -	\$ -	
01-03-200-9998	Transfer Tax Reserve - Land Purchase	\$ -	\$ -	\$ -	
01-03-200-9998	Transfer Tax Reserve - Mangolia Drainage Project	\$ 379,150.00	\$ 279,150.00	\$ (100,000.00)	(reduced due to grant receipt)
01-03-200-9999	Prior Year Surplus (Reserves for Cap Purchases)	\$ 409,500.00	\$ 409,500.00	\$ -	
	ADMINISTRATIVE REVENUES:	2,360,900.00	2,249,800.00	\$ (111,100.00)	
01-03-250-4545	Grant Receipts - Magnolia Drainage Project	\$ 435,000.00	\$ 535,000.00	\$ 100,000.00	(received additional grant since budget adoption)
01-03-250-4520	Grant Receipts - Street Repair - MSA	\$ 87,500.00	\$ 87,500.00	\$ -	
01-03-250-4530	Grant Receipts - Interest Income - MSA	\$ 45.00	\$ 45.00	\$ -	
01-03-250-4935	Misc Revenue - Streets	\$ -	\$ -	\$ -	
	STREET REVENUES:	522,545.00	622,545.00	\$ 100,000.00	
01-03-300-4510	Grant Receipts - Police	\$ -	\$ -	\$ -	
01-03-300-4520	Grant Receipts - Sussex County	\$ 30,000.00	\$ 30,000.00	\$ -	
01-03-300-4530	Grant Receipts - CJC	\$ 23,000.00	\$ 23,000.00	\$ -	
01-03-300-4540	Grant Receipts - Violent Crimes	\$ 21,770.00	\$ 21,770.00	\$ -	
01-03-300-4560	Grant Receipts - EIDE	\$ 3,468.00	\$ 2,000.00	\$ (1,468.00)	(reduced to reflect receipt)
01-03-300-4570	Grant Receipts - Highway Safety	\$ 5,000.00	\$ 5,000.00	\$ -	
01-03-300-4580	Police Pension Fund	\$ 40,000.00	\$ 40,000.00	\$ -	
01-03-300-4610	Grant Receipts - SALLE	\$ 3,906.00	\$ 3,906.00	\$ -	
01-03-300-4630	Grant Receipts - CTF	\$ -	\$ -	\$ -	

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01-03-300-4800	Fines	\$	25,000.00	\$	25,000.00	\$	-	-
01-03-300-4820	Police Reports	\$	1,500.00	\$	1,500.00	\$	-	-
01-03-300-4925	Misc. Revenue - Police	\$	1,000.00	\$	1,000.00	\$	-	-
01-03-300-4930	Misc Revenue - Police - Invoices Only	\$	-	\$	-	\$	-	-
01-03-300-4934	Community Outreach and K9 Donations	\$	1,000.00	\$	1,000.00	\$	-	-
	POLICE REVENUES:		155,644.00	\$	154,176.00	\$	(1,468.00)	
01-03-350-4200	Permit Fees - Sewer - Invoiced	\$	19,500.00	\$	20,800.00	\$	1,300.00	(increased from 30 to 32 new homes)
01-03-350-4250	Sewer Impact Fees from Tidewater	\$	45,000.00	\$	48,000.00	\$	3,000.00	(increased from 30 to 32 new homes)
01-03-350-4935	Donations - Concerts	\$	12,000.00	\$	12,000.00	\$	-	-
01-03-350-4940	Tidewater Sewer Acct Maintenance	\$	7,980.00	\$	7,980.00	\$	-	-
01-03-350-4950	Economic Development	\$	-	\$	-	\$	-	-
	GENERAL REVENUES:		84,480.00	\$	88,780.00	\$	4,300.00	
01-03-600-4510	Grant Receipts - ORPT, Rails to Trails Lighting	\$	97,500.00	\$	97,500.00	\$	-	-
01-03-600-4520	Grant Receipts - Parks				\$			
01-03-600-4930	Misc Rev - P&R				\$			
01-03-600-4940	Park Gazebo Usage Fee	\$	1,000.00	\$	1,000.00	\$	-	-
01-03-600-4965	Boat Dock Rental - P&R	\$	4,500.00	\$	4,500.00	\$	-	-
	PARK REVENUES:		103,000.00	\$	103,000.00	\$	-	-
01-03-650-4510	Grant Receipts - Historic Preservation	\$	-	\$	-	\$	-	-
01-03-650-4600	Code Violation Fees	\$	6,500.00	\$	6,500.00	\$	-	-
01-03-650-4604	Rental License Receipts	\$	56,000.00	\$	56,000.00	\$	-	-
01-03-650-4605	Business License Receipts	\$	67,000.00	\$	67,000.00	\$	-	-
01-03-650-4607	Building Permit Receipts	\$	190,000.00	\$	195,000.00	\$	5,000.00	(increased from 30 to 32 new homes)
01-03-650-4608	Misc. Fees Collected-Invoices Only	\$	4,000.00	\$	4,000.00	\$	-	-
01-03-650-4610	Professional Fees Collected - Legal	\$	7,000.00	\$	7,000.00	\$	-	-
01-03-650-4612	Professional Fees Collected - Engineer	\$	45,000.00	\$	45,000.00	\$	-	-
01-03-650-4613	Application Fee - Historic Preservation	\$	500.00	\$	500.00	\$	-	-
	CODE / PLANNING REVENUES:		376,000.00	\$	381,000.00	\$	5,000.00	
01-03-999-4999	Refund of Prior Years Expenditures			\$		\$		

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GENERAL FUND Revenue Total		3,602,569.00	3,599,301.00	3,268.00	(3,268.00)
GENERAL FUND EXPENDITURES					
ADMINISTRATION DEPARTMENT					
SALARIES & WAGES					
01-200-0000					
01-200-5000					
01-200-5100	Salaries	\$ 183,000.00	\$ 183,000.00	\$ -	
01-200-5101	Salaries - Council	\$ 6,600.00	\$ 6,600.00	\$ -	
01-200-5110	Overtime - Regular	\$ -	\$ -	\$ -	
01-200-5140	Payroll Taxes - SS	\$ 11,350.00	\$ 11,350.00	\$ -	
01-200-5141	Payroll Tax - \$S - Council	\$ 410.00	\$ 410.00	\$ -	
01-200-5145	Payroll Taxes - Medicare	\$ 2,675.00	\$ 2,675.00	\$ -	
01-200-5146	Payroll Tax - Medicare - Council	\$ 100.00	\$ 100.00	\$ -	
01-200-5150	Employee Ins Benefits	\$ 25,200.00	\$ 25,200.00	\$ -	
01-200-5160	Admin Pension	\$ 12,925.00	\$ 12,925.00	\$ -	
01-200-5175	OTHER EXPENSES		\$ -	\$ -	
01-200-5200	Accounting Fees	\$ 20,250.00	\$ 20,250.00	\$ -	
01-200-5220	Engineering Fees	\$ 1,000.00	\$ 1,000.00	\$ -	
01-200-5240	Legal Fees	\$ 40,000.00	\$ 40,000.00	\$ -	
01-200-5250	Temporary Labor (extra transcription)	\$ 500.00	\$ 500.00	\$ -	
01-200-5260	Tax Assessment	\$ 20,000.00	\$ 20,000.00	\$ -	
01-200-5280	Supplies and Equipment	\$ 9,400.00	\$ 9,400.00	\$ -	
01-200-5300	Advertising	\$ 1,000.00	\$ 1,000.00	\$ -	
01-200-5305	9-11 Ceremony	\$ 400.00	\$ 400.00	\$ -	
01-200-5310	Holiday Expense	\$ 1,300.00	\$ 1,300.00	\$ -	
01-200-5320	Holiday Lights	\$ 8,500.00	\$ 8,500.00	\$ -	
01-200-5340	Dues & Subscriptions	\$ 11,645.00	\$ 11,645.00	\$ -	
01-200-5345	Training & Seminars	\$ 10,500.00	\$ 12,500.00	\$ 2,000.00	(increased to complete graduate program due to summer on
01-200-5346	Meetings	\$ 1,500.00	\$ 500.00	\$ (1,000.00)	(decreased due to pandemic)
01-200-5350	Election Expense	\$ 1,700.00	\$ 1,700.00	\$ -	
01-200-5400	Town Insurance	\$ 46,200.00	\$ 43,000.00	\$ (3,200.00)	(decreased due to renewal)
01-200-5410	Mileage Expense	\$ 1,500.00	\$ 500.00	\$ (1,000.00)	(decreased due to pandemic)
01-200-5420	Misc Operating	\$ 250.00	\$ 250.00	\$ -	
01-200-5425	Town Manager Expense	\$ 500.00	\$ 500.00	\$ -	
01-200-5430	Scanning, Printing & Postage	\$ 11,800.00	\$ 11,800.00	\$ -	
01-200-5460	Repairs & Maint - Building	\$ 15,000.00	\$ 15,000.00	\$ -	
01-200-5470	Repairs & Maint - Equip	\$ 13,000.00	\$ 13,000.00	\$ -	

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01-200-5480	Telephone	\$	6,000.00	\$	6,000.00	\$	-
01-200-5500	Utilities	\$	5,000.00	\$	5,000.00	\$	-
01-200-5510	Heating Fuel	\$	1,000.00	\$	1,000.00	\$	-
01-200-5530	Email Hosting Expense	\$	1,950.00	\$	1,950.00	\$	-
01-200-5600	Payroll Processing Expense	\$	6,000.00	\$	6,000.00	\$	-
01-200-5610	Bank fees/Transfer Tax processing fees	\$	-	\$	-	\$	-
01-200-5700	Occupational Health (Admin/Public Works)	\$	500.00	\$	500.00	\$	-
01-200-5800	CAPITAL EXPENDITURES						
01-200-5802	Cap Exp - Computers	\$	2,000.00	\$	1,500.00	\$	(500.00) (decreased based on actual expense)
01-200-5806	Cap Exp - Code Book					\$	-
01-200-5803	Cap Exp - iCompass	\$	13,000.00	\$	13,000.00	\$	-
01-200-5807	Cap Exp - Lobby Renovations	\$	15,000.00	\$	15,000.00	\$	-
	ADMINISTRATIVE EXPENDITURES:		508,655.00	\$	504,955.00	\$	(3,700.00)
01-250-0000	STREETS DEPARTMENT						
01-250-5000	SALARIES & WAGES						
01-250-5100	Salaries	\$	40,025.00	\$	40,025.00	\$	-
01-250-5110	Overtime - Regular	\$	5,000.00	\$	5,000.00	\$	-
01-250-5140	Payroll Taxes - SS	\$	2,800.00	\$	2,800.00	\$	-
01-250-5145	Payroll Taxes - Medicare	\$	675.00	\$	675.00	\$	-
01-250-5150	Employee Insurance Benefits	\$	8,200.00	\$	8,200.00	\$	-
01-250-5160	Pension	\$	3,200.00	\$	3,200.00	\$	-
01-250-5175	OTHER EXPENSES					\$	-
01-250-5220	Engineering Fees	\$	10,000.00	\$	10,000.00	\$	-
01-250-5240	Legal Fees	\$	2,000.00	\$	2,000.00	\$	-
01-250-5280	Supplies and Equipment (inc. Safety Signage)	\$	8,500.00	\$	8,500.00	\$	-
01-250-5300	Snow Removal	\$	5,500.00	\$	5,500.00	\$	-
01-250-5350	Advertising	\$	750.00	\$	750.00	\$	-
01-250-5360	Yard Waste Disposal	\$	2,500.00	\$	2,500.00	\$	-
01-250-5390	Gasoline	\$	1,200.00	\$	1,200.00	\$	-
01-250-5400	Insurance	\$	6,600.00	\$	6,000.00	\$	(600.00) (decreased due to renewal)
01-250-5410	Day Labor Meals	\$	1,500.00	\$	1,250.00	\$	(250.00) (decrease due to pandemic)
01-250-5420	Misc Operating	\$	-	\$	-	\$	-
01-250-5450	Equipment Rental	\$	750.00	\$	750.00	\$	-
01-250-5470	Repairs & Maint - Equip	\$	1,500.00	\$	1,500.00	\$	-
01-250-5500	Street Lights Expense	\$	130,000.00	\$	130,000.00	\$	-
01-250-5800	CAPITAL EXPENDITURE					\$	-

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01-250-5801	Cap Exp - Street Repairs	\$	10,000.00	\$	10,000.00	\$	-
01-250-5802	Cap Exp - Bobcat Sweeper Attachment	\$	-	\$	-	\$	-
01-250-5805	Cap Exp - Street Signs	\$	2,500.00	\$	2,500.00	\$	-
01-250-5809	Cap Exp - Sidewalk Repairs/ADA Ramps/Cros	\$	55,000.00	\$	55,000.00	\$	-
01-250-5803	Cap Exp - F250 with snowplow	\$	35,000.00	\$	35,000.00	\$	-
01-250-5804	Cap Exp - Dump Truck	\$	145,000.00	\$	145,000.00	\$	-
01-250-5806	Cap Exp - Magnolia Drainage Project	\$	814,150.00	\$	814,150.00	\$	-
01-250-6000	GRANT EXPENSES - MSA					\$	-
01-250-6110	Street Paving - MSA	\$	174,500.00	\$	174,500.00	\$	-
	STREETS EXPENDITURES:		1,466,850.00	\$	1,466,850.00	\$	(850.00)
01-300-0000	POLICE DEPARTMENT						
01-300-5000	SALARIES & WAGES						
01-300-5100	Salaries	\$	519,225.00	\$	519,225.00	\$	-
01-300-5110	Overtime - Regular	\$	20,000.00	\$	20,000.00	\$	-
01-300-5112	Overtime - Holiday	\$	20,000.00	\$	20,000.00	\$	-
01-300-5120	Police Reimbursable Salaries	\$	-	\$	-	\$	-
01-300-5121	Police Reimbursable Salaries-EIDE	\$	2,000.00	\$	2,000.00	\$	-
01-300-5122	Police Reimbursable Salaries-OHS	\$	5,000.00	\$	5,000.00	\$	-
01-300-5123	Police Reimbursable Salaries-Violent Cr.	\$	6,000.00	\$	6,000.00	\$	-
01-300-5111	Overtime - Special Traffic Enforcement	\$	8,000.00	\$	8,000.00	\$	-
01-300-5140	Payroll Taxes - SS	\$	35,975.00	\$	35,975.00	\$	-
01-300-5145	Payroll Taxes - Medicare	\$	8,425.00	\$	8,425.00	\$	-
01-300-5150	Employee Ins Benefits	\$	63,800.00	\$	63,800.00	\$	-
01-300-5160	Police Pension	\$	82,325.00	\$	82,325.00	\$	-
01-300-5175	OTHER EXPENSES					\$	-
01-300-5180	Training & Seminars	\$	22,500.00	\$	22,500.00	\$	-
01-300-5185	Academy/Recruit Expenses	\$	6,500.00	\$	6,500.00	\$	-
01-300-5240	Legal Fees	\$	10,000.00	\$	10,000.00	\$	-
01-300-5280	Supplies and Equipment	\$	6,500.00	\$	6,500.00	\$	-
01-300-5285	Night Out Supplies	\$	2,000.00	\$	2,000.00	\$	-
01-300-5290	Community Outreach	\$	2,000.00	\$	2,000.00	\$	-
01-300-5300	Advertisement Expense	\$	500.00	\$	500.00	\$	-
01-300-5340	Dues & Subscriptions	\$	8,500.00	\$	8,500.00	\$	-
01-300-5345	Uniform Cleaning	\$	2,000.00	\$	2,000.00	\$	-
01-300-5370	Meals for Prisoners	\$	50.00	\$	50.00	\$	-
01-300-5380	Fuel Oil - Generator	\$	200.00	\$	200.00	\$	-

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01-300-5390	Gasoline Usage	\$ 15,000.00	\$ 15,000.00	\$ -	
01-300-5400	Insurance	\$ 64,350.00	\$ 64,000.00	\$ (350.00) (decreased due to renewal)	
01-300-5420	Misc Operating	\$ 500.00	\$ 500.00	\$ -	
01-300-5425	DUI Blood Draws	\$ 1,000.00	\$ 1,000.00	\$ -	
01-300-5430	Printing & Postage	\$ 900.00	\$ 900.00	\$ -	
01-300-5450	Repairs & Maint - Auto	\$ 16,000.00	\$ 16,000.00	\$ -	
01-300-5460	Repairs & Maint - Bldg	\$ 21,000.00	\$ 21,000.00	\$ -	
01-300-5470	Repairs & Maint - Equip	\$ 9,000.00	\$ 9,000.00	\$ -	
01-300-5480	Telephone	\$ 9,000.00	\$ 9,000.00	\$ -	
01-300-5490	Uniforms	\$ 9,500.00	\$ 9,500.00	\$ -	
01-300-5500	Utilities	\$ 7,000.00	\$ 7,000.00	\$ -	
01-300-5535	Police K-9	\$ 2,000.00	\$ 2,000.00	\$ -	
01-300-5700	Occupational Health/Physical Fitness	\$ 6,000.00	\$ 6,000.00	\$ -	
01-300-5800	POLICE CAPITAL EXPENDITURE		\$ -	\$ -	
01-300-5801	Cap Exp - New Patrol Vehicle (Match)	\$ 5,000.00	\$ 5,000.00	\$ -	
01-300-5803	Cap Exp - Phone System	\$ 6,200.00	\$ 7,000.00	\$ 800.00 (increase based on actual)	
01-300-5900	GRANT EXPENSES - CJC		\$ -	\$ -	
01-300-5901	Supplies / Equipment - CJC	\$ 23,000.00	\$ 23,000.00	\$ -	
01-300-6000	GRANT EXPENSES - SUSSEX COUNTY		\$ -	\$ -	
01-300-6110	Patrol Vehicle - Sussex County	\$ 30,000.00	\$ 30,000.00	\$ -	
01-300-6115	Weapons - Sussex County		\$ -	\$ -	
01-300-8000	GRANT EXPENSES - SALLE		\$ -	\$ -	
01-300-8110	Supplies - SALLE	\$ 3,000.00	\$ 3,000.00	\$ -	
01-300-8120	Vehicle Enhancement - SALLE		\$ -	\$ -	
01-300-9000	GRANT EXPENSES - VIOLENT CRIMES		\$ -	\$ -	
01-300-9110	Equipment - Violent Crimes	\$ 15,770.00	\$ 15,770.00	\$ -	
	POLICE EXPENDITURES:	\$ 1,075,720.00	\$ 1,076,170.00	\$ 450.00	
01-350-0000	GENERAL DEPARTMENT				
01-350-5175	OTHER EXPENSES				
01-350-5370	Council Approved Donation	\$ 15,000.00	\$ 15,000.00	\$ -	
01-350-5500	Utilities - Street Lights	\$ -	\$ -	\$ -	
01-350-5600	Concerts in the Park	\$ 12,000.00	\$ 12,000.00	\$ -	
01-350-5610	Economic Development	\$ 2,400.00	\$ 2,400.00	\$ -	
01-350-5620	Sustainability Expenses	\$ 250.00	\$ 250.00	\$ -	
01-350-5750	Land Purchase - 614 Federal Street		\$ -	\$ -	
01-350-5800	CAP EXPENDITURES				

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GENERAL EXPENDITURES:		29,650.00 \$	29,650.00 \$	-
01-600-0000	PARKS DEPARTMENT			
01-600-5000	SALARIES & WAGES			
01-600-5100	Regular Salary - Parks	\$ 37,275.00	\$ 37,275.00	\$ -
01-600-5110	Overtime - Regular	\$ -	\$ -	\$ -
01-600-5140	Payroll Taxes - SS	\$ 1,950.00	\$ 1,950.00	\$ -
01-600-5145	Payroll Taxes - Medicare	\$ 475.00	\$ 475.00	\$ -
01-600-5150	Employee Insurance Benefits	\$ 7,125.00	\$ 7,125.00	\$ -
01-600-5160	Pension	\$ 2,225.00	\$ 2,225.00	\$ -
01-600-5175	OTHER EXPENSES			
01-600-5180	Training	\$ 500.00	\$ 500.00	\$ -
01-600-5280	Supplies and Equipment (inc. Mem. Plaques)	\$ 22,000.00	\$ 22,000.00	\$ -
01-600-5300	Park Plantings	\$ 1,000.00	\$ 1,000.00	\$ -
01-600-5370	Day Labor Meals	\$ 1,500.00	\$ 1,250.00	\$ (250.00) (decreased due to pandemic)
01-600-5390	Gasoline	\$ 2,000.00	\$ 2,000.00	\$ -
01-600-5400	Insurance	\$ 6,100.00	\$ 6,000.00	\$ (100.00) (decreased due to renewal)
01-600-5420	Misc Operating Exp - P&R	\$ -	\$ -	\$ -
01-600-5470	Repairs & Maint - Equip	\$ 3,500.00	\$ 3,500.00	\$ -
01-600-5500	Utilities - P&R	\$ 2,400.00	\$ 2,400.00	\$ -
01-600-5802	Cap Exp - Lighting Installation, Mem. Park		\$ -	\$ -
01-600-5803	Cap Exp - Kubota Lawn Mower		\$ -	\$ -
01-600-5801	Cap Exp - Bollards	\$ 3,700.00	\$ 3,700.00	\$ -
01-600-5810	Rails to Trails Lighting Expenditure	\$ 195,000.00	\$ 195,000.00	\$ -
	PARKS EXPENDITURES:	286,750.00 \$	286,400.00 \$	(350.00)
01-650-0000	CODE DEPARTMENT			
01-650-5000	SALARIES & WAGES			
01-650-5100	Salaries Expense	\$ 98,525.00	\$ 98,525.00	\$ -
01-650-5140	Payroll Taxes - SS	\$ 5,925.00	\$ 5,925.00	\$ -
01-650-5145	Payroll Taxes - Medicare	\$ 1,400.00	\$ 1,400.00	\$ -
01-650-5150	Employee Ins Benefits	\$ 315.00	\$ 315.00	\$ -
01-650-5160	Pension	\$ 6,750.00	\$ 6,750.00	\$ -
01-650-5175	OTHER EXPENSES			
01-650-5180	Training & Seminars	\$ 2,000.00	\$ 2,000.00	\$ -
01-650-5200	Code Violation Expenses	\$ 1,500.00	\$ 1,500.00	\$ -

Town of Milton, Fiscal Year 2021 Budget
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01-650-5205	Demolition Expenditures	\$ -	\$ -	\$ -	
01-650-5220	Engineering Fees	\$ 52,000.00	\$ 52,000.00	\$ -	
01-650-5225	Bldg. Plan Review/Inspection Fees	\$ 25,000.00	\$ 26,500.00	\$ 1,500.00	(increased from 30 to 32 new homes)
01-650-5230	Bldg Inspections - Prior Year Projects	\$ 10,000.00	\$ 10,000.00	\$ -	
01-650-5240	Legal Fees	\$ 12,000.00	\$ 12,000.00	\$ -	
01-650-5280	Supplies and Equipment	\$ 500.00	\$ 500.00	\$ -	
01-650-5300	Advertising Expense	\$ 1,000.00	\$ 1,000.00	\$ -	
01-650-5340	Dues & Subscriptions	\$ 200.00	\$ 200.00	\$ -	
01-650-5345	Code Software License	\$ 2,700.00	\$ 2,700.00	\$ -	
01-650-5390	Gas & Oil	\$ 500.00	\$ 500.00	\$ -	
01-650-5400	Insurance	\$ 3,500.00	\$ 4,500.00	\$ 1,000.00	(increased due to allocation)
01-650-5430	Scanning, Printing & Postage	\$ 5,000.00	\$ 5,000.00	\$ -	
01-650-5450	Repairs & Maint - Auto	\$ 500.00	\$ 500.00	\$ -	
01-650-5470	Repair & Maintenance: Equip	\$ 1,000.00	\$ 1,000.00	\$ -	
01-650-5480	Telephone	\$ 500.00	\$ 500.00	\$ -	
01-650-5490	Uniforms	\$ 200.00	\$ 200.00	\$ -	
01-650-5800	CODE CAPITAL EXPENDITURE			\$ -	
01-650-5801	Cap Exp - Historic Preservation Grant MT	\$ -	\$ -	\$ -	
01-650-5802	Cap Exp - Wide-format Scanner/ Copier	\$ -	\$ -	\$ -	
	CODE / PLANNING EXPENDITURES:	231,015.00	233,515.00	2,500.00	
01-999-0000	NON BUDGET SECTION				
01-999-2500	Customer Overpayment				
	GENERAL FUND Expenditure Total	3,598,640.00	3,596,690.00	(1,950.00)	(1,950.00)
	Net General Fund Surplus	\$ -	2,611.00		
	PROPRIETARY (UTILITY) FUND				
20-03-000-4930	NSF Revenue - Utilities	\$ -	\$ -	\$ -	
20-03-000-4950	Interest Penalty	\$ 8,000.00	\$ 8,000.00	\$ -	
20-03-350-4600	Trash Collection Fees	\$ 348,000.00	\$ 348,000.00	\$ -	
20-03-450-4520	DWSRF Loan Withdrawals	\$ -	\$ -	\$ -	
20-03-450-4525	Debt Service Fees - 2018 Water Sys Impr.	\$ 57,800.00	\$ 57,800.00	\$ -	
20-03-450-4550	Water Discrepancy Request	\$ -	\$ -	\$ -	
20-03-450-4600	Rents - Water	\$ 625,000.00	\$ 625,000.00	\$ -	

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20-03-450-4610	Tapping Fees - Water	\$ 15,000.00	\$ 16,000.00	\$ 1,000.00	(increased from 30 to 32 new homes)
20-03-450-4620	Sale of Meters	\$ 40,000.00	\$ 42,000.00	\$ 2,000.00	(increased from 30 to 32 new homes)
20-03-450-4630	Impact Fees - Water	\$ 60,000.00	\$ 64,000.00	\$ 4,000.00	(increased from 30 to 32 new homes)
20-03-450-4640	Re-Connect/Disconnect Fees - Water	\$ 5,000.00	\$ 5,000.00	\$ -	
20-03-450-4650	Inspection Fees - Water	\$ 4,000.00	\$ 4,000.00	\$ -	
20-03-450-4905	Interest Income	\$ 500.00	\$ 500.00	\$ -	
20-03-450-4925	Misc Water Revenue - Invoices Only	\$ -	\$ -	\$ -	
20-03-450-4930	Misc Revenue - Water	\$ -	\$ -	\$ -	
20-03-999-4999	Refund of Prior Years Expenditures	\$ -	\$ -	\$ -	
	UTILITY FUND Revenue Total	\$ 1,163,300.00	\$ 1,170,300.00	\$ 7,000.00	
20-000-0000	PROPRIETARY FUND				
20-350-5000	TRASH				
20-350-5410	Trash Disposal Service	\$ 323,100.00	\$ 323,100.00	\$ -	
20-450-0000	WATER DEPARTMENT				
20-450-5000	SALARIES & WAGES		\$ -	\$ -	
20-450-5100	Salaries - Water	\$ 240,000.00	\$ 240,000.00	\$ -	
20-450-5110	Overtime - Regular	\$ 7,000.00	\$ 7,000.00	\$ -	
20-450-5140	Payroll Taxes - SS	\$ 15,325.00	\$ 15,325.00	\$ -	
20-450-5145	Payroll Taxes - Medicare	\$ 3,600.00	\$ 3,600.00	\$ -	
20-450-5150	Employee Ins Benefits	\$ 45,450.00	\$ 45,450.00	\$ -	
20-450-5160	Pension	\$ 17,450.00	\$ 17,450.00	\$ -	
20-450-5175	OTHER EXPENSES		\$ -	\$ -	
20-450-5180	Training & Seminars	\$ 1,000.00	\$ 1,000.00	\$ -	
20-450-5210	Water Consulting - Asset Management Grant		\$ -	\$ -	
20-450-5220	Water Engineering	\$ 25,000.00	\$ 25,000.00	\$ -	
20-450-5240	Legal Fees	\$ 1,000.00	\$ 1,000.00	\$ -	
20-450-5275	Chlorine/Fluoride Supplies	\$ 20,000.00	\$ 20,000.00	\$ -	
20-450-5280	Supplies and Equipment	\$ 20,000.00	\$ 20,000.00	\$ -	
20-450-5285	Supplies - Pits/Meters/Lid	\$ 40,000.00	\$ 42,000.00	\$ 2,000.00	(increased from 30 to 32 new homes)
20-450-5290	Water Tests	\$ 2,000.00	\$ 2,000.00	\$ -	
20-450-5300	Advertisement Expense - Water	\$ 1,500.00	\$ 1,500.00	\$ -	
20-450-5340	Dues and Subscriptions	\$ 8,400.00	\$ 8,400.00	\$ -	
20-450-5350	License & Permit Fees	\$ 700.00	\$ 700.00	\$ -	
20-450-5360	Equipment Rental	\$ 2,000.00	\$ 2,000.00	\$ -	
20-450-5380	Gas & Oil - Water	\$ 8,000.00	\$ 8,000.00	\$ -	
20-450-5400	Town Insurance	\$ 22,000.00	\$ 22,000.00	\$ -	

