

Town of Milton

115 Federal Street
Milton, DE 19968



www.milton.delaware.gov

Phone: 302-684-4110

Fax: 302-684-8999

April 27, 2021

To: Mayor and Town Council
From: Kristy Rogers, Town Manager
Re: Fiscal Year 2021 – six month review

A handwritten signature in black ink, appearing to read "Kristy Rogers", is written over the "From:" line of the letterhead.

Dear Mayor and Town Council members:

After reviewing financial statements for the period ending 03/31/2021, each department is performing within the adopted fiscal year 2021 budget.

Six-months into the fiscal year, each line item target is 50%. Property tax revenue, and expenditures such as insurance and accounting fees (audit) are a onetime occurrence so the higher percentage is merely an annual number. General fund revenues report overall at 62%; however, please note this percentage includes accrued revenue such as property tax, invoicing of project escrows, and code violations which may be unpaid. We will begin a collections process this summer for the outstanding balances. General fund expenses (which includes both capital purchases and projects) report overall at 30%. The utility fund revenues report overall at 54%, while expenditures report at 67%.

In January, we decreased the proposed tax increase from 8.25% to 5%, which has resulted in the need of an amended fiscal year budget, which is attached. There are several line items that have increased or decreased, but together create a balanced budget within the anticipated revenue calculation. A summary note appears next to each amended line item.

With adopting the amended fiscal year 2021 budget, we maintain a general fund surplus in the amount of \$4,711, and utility fund surplus of \$2,460.

Please contact me with any questions or concerns.

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

Account Id	Account Description	Anticipated/ Budgeted	YTD Rev/Expd	Proposed Adjustments	FY2021 Amended Budget	Notes
01-03-200-4210	Luther Tower in Lieu of Taxes	2,500.00	2,500.00		2,500.00	
01-03-200-4600	Property tax Revenue	1,210,000.00	1,186,770.40	(15,000.00)	1,195,000.00	(32 new home assessments and 5% tax increase)
01-03-200-4605	Tax Interest Revenue	20,000.00	192.35	(14,000.00)	6,000.00	(COVID restrictions and Charter decrease in interest rate)
01-03-200-4700	Change in fair value of investments	0.00	-3,240.75			
01-03-200-4905	Interest Income	8,500.00	4,571.65		8,500.00	
01-03-200-4910	Lien Certificate Revenue	7,500.00	7,460.00	1,000.00	8,500.00	(increase in transfers)
01-03-200-4925	Misc Revenue - Admin	0.00	6,577.95			
01-03-200-4930	Misc Revenue-Admin - Invoices Only	0.00	22.62			
01-03-200-4932	Returned Check Fees - Property Tax	0.00	35.00			
01-03-200-4945	Transfer Tax Interest Income	1,600.00	520.18	(500.00)	1,100.00	(decrease in interest rate)
01-03-200-4960	Transfer Tax Revenue	210,000.00	395,823.45	15,000.00	225,000.00	(town has exceeded expectations of collections ytd)
01-03-200-4980	Photocopies/Fax	150.00	65.13		150.00	
01-03-200-4985	Easement Fee	5,000.00	0		5,000.00	
01-03-200-4990	Franchise Fees	107,000.00	56,688.63		107,000.00	
01-03-200-9998	Transfer Tax Reserve	379,150.00	0	(100,000.00)	279,150.00	(received additional grant since budget adoption)
01-03-200-9999	Prior Year Surplus	409,500.00	0		409,500.00	
	Department Total	2,360,900.00	1,657,986.61	(113,500.00)	2,247,400.00	
01-03-250-4520	Grant Receipts - Street Repair - MSA	87,500.00	86,545.77		87,500.00	
01-03-250-4530	Grant Receipts - Interest Income - MSA	45.00	28.26		45.00	
01-03-250-4545	Grant Receipts - Magnolia Drainage Pricjt	435,000.00	0	100,000.00	535,000.00	(received additional grant since budget adoption)
	Department Total	522,545.00	86,574.03	100,000.00	622,545.00	
01-03-300-4520	Grant Receipts - Sussex County	30,000.00	30,000.00		30,000.00	
01-03-300-4530	Grant Receipts - CJC	23,000.00	0.00		23,000.00	
01-03-300-4540	Grant Receipts - Violent Crimes	21,770.00	24,962.14		21,770.00	
01-03-300-4560	Grant Receipts - EIDE	3,468.00	0	(3,468.00)		(EIDE not received in FY21)

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-03-300-4570	Grant Receipts - Highway Safety	5,000.00	5,575.00	5,000.00	5,000.00
01-03-300-4580	Police Pension Fund	40,000.00	18,468.87	40,000.00	40,000.00
01-03-300-4610	Grant Receipts - SALLE	3,906.00	3,906.15	3,906.00	3,906.00
01-03-300-4800	Fines	25,000.00	16,205.44	5,000.00	30,000.00 (increase in patrols)
01-03-300-4820	Police Reports	1,500.00	840.00	1,500.00	1,500.00
01-03-300-4925	Misc. Revenue - Police	1,000.00	0	1,000.00	1,000.00
01-03-300-4931	Sale of Old Cars	0.00	300.00		
01-03-300-4934	Community Outreach and K9 Donations	1,000.00	2,033.29	1,000.00	1,000.00
	Department Total	155,644.00	102,290.89	1,532.00	157,176.00
01-03-350-4200	Permit Fees - Sewer - Invoiced	19,500.00	14,950.00	1,300.00	20,800.00 (increased from 30 to 32 new homes)
01-03-350-4250	Sewer Repayment Fees from Tidewater	45,000.00	42,495.00	3,000.00	48,000.00 (increased from 30 to 32 new homes)
01-03-350-4935	Donations - Concerts	12,000.00	0		12,000.00
01-03-350-4940	Tidewater Sewer Acct Maintenance	7,980.00	1,995.00		7,980.00
	Department Total	84,480.00	59,440.00	4,300.00	88,780.00
01-03-600-4510	Grant Receipts - Rails to Trails	97,500.00	0		97,500.00
01-03-600-4940	Park Gazebo Usage Fee	1,000.00	360.00		1,000.00
01-03-600-4965	Boat Dock Rental - P&R	4,500.00	4,480.00		4,500.00
	Department Total	103,000.00	4,840.00	-	103,000.00
01-03-650-4510	Grant Receipts - Historic Preservation	0.00	0		
01-03-650-4600	Code Violation Fees	6,500.00	23,983.00		6,500.00
01-03-650-4604	Rental License Receipts	56,000.00	47,650.00		56,000.00
01-03-650-4605	Business License Receipts	67,000.00	60,660.00		67,000.00
01-03-650-4607	Building Permit Receipts	190,000.00	102,142.28		190,000.00
01-03-650-4608	Misc. Fees Collected-Invoices Only	4,000.00	8,869.20	6,000.00	10,000.00 (increase in billings)
01-03-650-4610	Professional Fees Collected - Legal	7,000.00	18,255.00	23,000.00	30,000.00 (increase in billings)
01-03-650-4612	Professional Fees Collected - Engineer	45,000.00	44,388.75	10,000.00	55,000.00 (increase in billings)
01-03-650-4613	Application Fee - Historic Preservation	500.00	500.00		500.00

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

	Department Total	376,000.00	306,448.23	39,000.00	415,000.00
01-03-999-4999	Refund of Prior Years Expenditures	0.00	6,222.34		0
01-03-999-5999	Overpayments	0.00	24.75		0
	Department Total	3,602,569.00	2,223,826.85	-	0
	GENERAL FUND Revenue Total	3,602,569.00	2,223,826.85	31,332.00	3,633,901.00
01-000-0000	GENERAL FUND	0	0	0	
	Department Total	0.00	0.00	0.00	
01-200-0000	ADMINISTRATION DEPARTMENT	0	0	0	
01-200-5000	SALARIES & WAGES	0	0	0	
01-200-5100	Salaries	183,000.00	95,776.08		183,000.00
01-200-5101	Salaries - Council	6,600.00	4,240.00		6,600.00
01-200-5110	Overtime - Regular	0.00	11.21		
01-200-5140	Payroll Taxes - SS	11,350.00	5,658.50		11,350.00
01-200-5141	Payroll Tax - SS - Council	410.00	110.36		410.00
01-200-5145	Payroll Taxes - Medicare	2,675.00	1,323.35		2,675.00
01-200-5146	Payroll Tax - Medicare - Council	100.00	25.81		100.00
01-200-5150	Employee Ins Benefits	25,200.00	14,480.94		25,200.00
01-200-5160	Admin Pension	12,925.00	5,361.02		12,925.00
01-200-5175	OTHER EXPENSES	0	0		
01-200-5200	Accounting Fees	20,250.00	20,250.00		20,250.00
01-200-5220	Engineering Fees	1,000.00	0		1,000.00
01-200-5240	Legal Fees	40,000.00	15,246.62		40,000.00
01-200-5250	Temporary Labor	500.00	101.16		500.00
01-200-5260	Tax Assessment	20,000.00	10,719.50		20,000.00
01-200-5280	Supplies and Equipment	9,400.00	3,631.92		9,400.00
01-200-5300	Advertising	1,000.00	280.00		1,000.00

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-200-5305	9-11 Ceremony	400.00	0	400.00	
01-200-5310	Holiday Expense	1,300.00	1,145.00	1,300.00	
01-200-5320	Holiday Lights	8,500.00	5,634.03	8,500.00	
01-200-5340	Dues & Subscriptions	11,645.00	8,974.25	11,645.00	
01-200-5345	Training & Seminars	10,500.00	4,746.21	1,100.00	11,600.00 (increased to complete graduate program due to summer only availability)
01-200-5346	Meetings	1,500.00	77.00	(1,000.00)	500.00 (decreased due to pandemic)
01-200-5350	Election Expense	1,700.00	3,340.09	1,700.00	3,400.00 (increase due to process of reviewing voter registration rolls)
01-200-5400	Town Insurance	46,200.00	40,041.05		46,200.00
01-200-5410	Mileage Expense	1,500.00	30.98	(1,000.00)	500.00 (decreased due to pandemic)
01-200-5420	Misc Operating	250.00	50.00		250.00
01-200-5425	Town Manager Expense	500.00	52.93		500.00
01-200-5430	Scanning, Printing & Postage	11,800.00	4,374.70		11,800.00
01-200-5460	Repairs & Maint - Building	15,000.00	4,547.73		15,000.00
01-200-5470	Repairs & Maint - Equip	13,000.00	6,616.51		13,000.00
01-200-5480	Telephone	6,000.00	3,297.86		6,000.00
01-200-5500	Utilities	5,000.00	1,898.98		5,000.00
01-200-5510	Heating Fuel	1,000.00	1,067.10		1,000.00
01-200-5530	Email Hosting Expense	1,950.00	1,200.00		1,950.00
01-200-5600	Payroll Processing Expense	6,000.00	3,522.99		6,000.00
01-200-5610	Bank fees/Transfer Tax processing fees	0.00	0.00		-
01-200-5700	Occupational Health (Admin/Public Works)	500.00	259.00		500.00
01-200-5800	CAPITAL EXPENDITURES	0	0		-
01-200-5802	Cap Exp - Computers	2,000.00	1,327.50	(500.00)	1,500.00 (decreased based on actual expense)
01-200-5803	Cap Exp - ICompass	13,000.00	10,292.82		13,000.00
01-200-5804	Cap Exp - Annexation/Community Fee Study	0.00	561.32		-
01-200-5807	Cap Exp - Lobby Renovations	15,000.00	0		15,000.00
Department Total		508,655.00	280,274.52	300.00	508,955.00

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-250-0000	STREETS DEPARTMENT	0	0	0	
01-250-5000	SALARIES & WAGES	0	0		
01-250-5100	Salaries	40,025.00	16,632.40	40,025.00	
01-250-5110	Overtime - Regular	5,000.00	755.83	5,000.00	
01-250-5140	Payroll Taxes - SS	2,800.00	1,078.08	2,800.00	
01-250-5145	Payroll Taxes - Medicare	675.00	252.13	675.00	
01-250-5150	Employee Insurance Benefits	8,200.00	4,854.91	8,200.00	
01-250-5160	Pension	3,200.00	1,272.39	3,200.00	
01-250-5175	OTHER EXPENSES	0	0		
01-250-5190	Temporary Labor	0.00	685.44		
01-250-5220	Engineering Fees	10,000.00	1,811.25	10,000.00	
01-250-5240	Legal Fees	2,000.00	220.00	2,000.00	
01-250-5280	Supplies and Equipment	8,500.00	2,067.71	8,500.00	
01-250-5300	Snow Removal	5,500.00	400.60	5,500.00	
01-250-5345	Training & Seminars	0.00	420.00		
01-250-5350	Advertising	750.00	0.00	750.00	
01-250-5360	Yard Waste Disposal	2,500.00	532.55	2,500.00	
01-250-5390	Gasoline	1,200.00	698.46	1,200.00	
01-250-5400	Insurance	6,600.00	5,091.71	6,600.00	
01-250-5410	Day Labor Meals	1,500.00	0 (1,000.00)	500.00 (decrease due to pandemic)	
01-250-5420	Misc Operating	0.00	460.30		
01-250-5450	Equipment Rental	750.00	175.94	750.00	
01-250-5470	Repairs & Maint - Equip	1,500.00	0	1,500.00	
01-250-5500	Street Lights Expense	130,000.00	60,714.92	130,000.00	
01-250-5800	CAPITAL EXPENDITURE	0	0		
01-250-5801	Cap Exp - Street Repairs	10,000.00	1,821.00	10,000.00	
01-250-5802	Cap Exp - Bobcat Sweeper Attachment	0.00	0		

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-250-5803	Cap Exp - F250 with Snowplow	35,000.00	0	35,000.00
01-250-5804	Cap Exp - Dump Truck	145,000.00	0	145,000.00
01-250-5805	Cap Exp - Street Signs	2,500.00	846.53	2,500.00
01-250-5806	Cap Exp - Magnolia Drainage Project	814,150.00	21,382.50	814,150.00
01-250-5809	Cap Exp - Sidewalk Repairs/ADA Ramps/Cross	55,000.00	825.00	55,000.00
01-250-6000	GRANT EXPENSES - MSA	0	0	-
01-250-6110	Street Paving - MSA	174,500.00	166.10	174,500.00
	Department Total	1,466,850.00	123,165.75	(1,000.00)
01-300-0000	POLICE DEPARTMENT	0	0	0
01-300-5000	SALARIES & WAGES	0	0	0
01-300-5100	Salaries	519,225.00	247,974.33	519,225.00
01-300-5110	Overtime - Regular	20,000.00	8,260.63	20,000.00
01-300-5111	Overtime - Special Traffic Enforcement	8,000.00	5,705.00	8,000.00
01-300-5112	Overtime - Holiday	20,000.00	10,925.85	20,000.00
01-300-5120	Police Reimbursable Salaries	0.00	0.00	-
01-300-5121	Police Reimbursable Salaries-EIDE	2,000.00	2,275.00	(2,000.00)
01-300-5122	Police Reimbursable Salaries-OHS	5,000.00	3,900.00	5,000.00
01-300-5123	Police Reimbursable Salaries-Violent Cr.	6,000.00	1,900.00	6,000.00
01-300-5140	Payroll Taxes - SS	35,975.00	16,310.79	35,975.00
01-300-5145	Payroll Taxes - Medicare	8,425.00	3,814.61	8,425.00
01-300-5150	Employee Ins Benefits	63,800.00	35,236.05	63,800.00
01-300-5160	Police Pension	82,325.00	32,690.85	82,325.00
01-300-5175	OTHER EXPENSES	0	0	-
01-300-5180	Training & Seminars	22,500.00	3,985.73	22,500.00
01-300-5185	Academy/Recruit Expenses	6,500.00	836.50	6,500.00
01-300-5240	Legal Fees	10,000.00	40.00	10,000.00
01-300-5280	Supplies and Equipment	6,500.00	2,530.11	6,500.00

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-300-5285	Night Out Supplies	2,000.00	0	2,000.00
01-300-5290	Community Outreach	2,000.00	727.64	2,000.00
01-300-5300	Advertisement Expense	500.00	0	500.00
01-300-5340	Dues & Subscriptions	8,500.00	3,605.68	8,500.00
01-300-5345	Uniform Cleaning	2,000.00	195.50	2,000.00
01-300-5370	Meals for Prisoners	50.00	0	50.00
01-300-5380	Fuel Oil - Generator	200.00	0	200.00
01-300-5390	Gasoline Usage	15,000.00	6,086.22	15,000.00
01-300-5400	Insurance	64,350.00	49,686.96	64,350.00
01-300-5420	Misc Operating	500.00	415.00	500.00
01-300-5425	DUI Blood Draws	1,000.00	0	1,000.00
01-300-5430	Printing & Postage	900.00	122.91	900.00
01-300-5450	Repairs & Maint - Auto	16,000.00	5,714.77	16,000.00
01-300-5460	Repairs & Maint - Bldg	21,000.00	9,394.04	21,000.00
01-300-5470	Repairs & Maint - Equip	9,000.00	2,060.88	9,000.00
01-300-5480	Telephone	9,000.00	4,945.18	9,000.00
01-300-5490	Uniforms	9,500.00	4,983.98	9,500.00
01-300-5500	Utilities	7,000.00	3,350.03	7,000.00
01-300-5535	Police K-9	2,000.00	636.53	2,000.00
01-300-5700	Occupational Health/Physical Fitness	6,000.00	3,885.00	6,000.00
01-300-5800	POLICE CAPITAL EXPENDITURE	0	0	-
01-300-5801	Cap Exp - New Patrol Vehicle (Match)	5,000.00	0	5,000.00
01-300-5803	Cap Exp - Telephone System	6,200.00	6,949.53	6,950.00 (increase based on actual)
01-300-5900	GRANT EXPENSES - CJC	0	0	-
01-300-5901	Equipment - CJC	23,000.00	6,133.49	23,000.00
01-300-6000	GRANT EXPENSES - SUSSEX COUNTY	0	0	-
01-300-6110	Patrol Vehicle - Sussex County	30,000.00	0	30,000.00

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-300-6115	Weapons - Sussex County	0.00	0	-
01-300-6300	GRANT EXPENSES - USDA	0	0	-
01-300-6301	Patrol Vehicle - USDA	0.00	0	-
01-300-6500	GRANT EXPENSES - Office of Hwy Safety	0	0	-
01-300-6510	Equipment - OHS	0.00	0	-
01-300-8000	GRANT EXPENSES - SALLE	0	0	-
01-300-8110	Supplies - SALLE	3,000.00	765.99	3,000.00
01-300-8120	Vehicle Enhancement - SALLE	0.00	516.90	-
01-300-9000	GRANT EXPENSES - VIOLENT CRIMES	0	0	-
01-300-9110	Equipment - Violent Crimes	15,770.00	3,192.00	15,770.00
	Department Total	1,075,720.00	489,753.68	(1,250.00)
01-350-0000	GENERAL DEPARTMENT	0	0	1,074,470.00
01-350-5175	OTHER EXPENSES	0	0	-
01-350-5370	Council Approved Donation	15,000.00	0	15,000.00
01-350-5500	Utilities - Street Lights	0.00	110.27	-
01-350-5600	Concerts in the Park	12,000.00	0	12,000.00
01-350-5610	Economic Development	2,400.00	1,839.00	2,400.00
01-350-5620	Sustainability Expenses	250.00	0	250.00
01-350-5750	Land Purchase - 614 Federal Street	0.00	0	-
01-350-5800	CAP EXPENDITURES	0	0	-
	Department Total	29,650.00	1,949.27	29,650.00
01-600-0000	PARKS DEPARTMENT	0	0	-
01-600-5000	SALARIES & WAGES	0	0	-
01-600-5100	Regular Salary - Parks	37,275.00	12,835.15	37,275.00
01-600-5110	Overtime - Regular	0.00	329.70	-
01-600-5140	Payroll Taxes - SS	1,950.00	816.22	1,950.00
01-600-5145	Payroll Taxes - Medicare	475.00	190.88	475.00

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-600-5150	Employee Insurance Benefits	7,125.00	4,220.38	7,125.00	7,125.00
01-600-5160	Pension	2,225.00	1,087.59	2,225.00	2,225.00
01-600-5175	OTHER EXPENSES	0	0		
01-600-5180	Training	500.00	0	500.00	500.00
01-600-5190	Temporary Labor	0.00	372.96		
01-600-5280	Supplies and Equipment	22,000.00	5,080.01	22,000.00	22,000.00
01-600-5300	Park Plantings	1,000.00	764.50	1,000.00	1,000.00
01-600-5370	Day Labor Meals	1,500.00	0	500.00 (decreased due to pandemic)	500.00 (decreased due to pandemic)
01-600-5390	Gasoline	2,000.00	465.63	2,000.00	2,000.00
01-600-5400	Insurance	6,100.00	4,631.71	6,100.00	6,100.00
01-600-5420	Misc Operating Exp - P&R	0.00	0		
01-600-5470	Repairs & Maint - Equip	3,500.00	733.98	3,500.00	3,500.00
01-600-5500	Utilities - P&R	2,400.00	1,239.69	2,400.00	2,400.00
01-600-5800	PARKS CAPITAL EXPENDITURE	0	0		
01-600-5801	Cap Exp - Bollards	3,700.00	0	3,700.00	3,700.00
01-600-5802	Cap Exp - Lighting Installation.Mem. Park	0.00	0		
01-600-5803	Cap Exp - Kubota Lawn Mower	0.00	0		
01-600-5810	Rails to Trails Lighting	195,000.00	0	195,000.00	195,000.00
	Department Total	286,750.00	32,768.40	(1,000.00)	285,750.00
01-650-0000	CODE DEPARTMENT	0	0		
01-650-5000	SALARIES & WAGES	0	0		
01-650-5100	Salaries Expense	98,525.00	48,023.95	98,525.00	98,525.00
01-650-5140	Payroll Taxes - SS	5,925.00	2,971.09	5,925.00	5,925.00
01-650-5145	Payroll Taxes - Medicare	1,400.00	694.85	1,400.00	1,400.00
01-650-5150	Employee Ins Benefits	315.00	157.50	315.00	315.00
01-650-5160	Pension	6,750.00	2,872.48	6,750.00	6,750.00
01-650-5175	OTHER EXPENSES	0	0		

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

01-650-5180	Training & Seminars	2,000.00	600.00	2,000.00	2,000.00	
01-650-5200	Code Violation Expenses	1,500.00	0	1,500.00	1,500.00	
01-650-5205	Demolition Expenditures	0.00	0	0		
01-650-5220	Engineering Fees	52,000.00	31,836.25	8,000.00	60,000.00	(increased based on project activity)
01-650-5225	Bldg. Plan Review/Inspection Fees	25,000.00	6,157.50	1,500.00	26,500.00	(increased from 30 to 32 new homes)
01-650-5230	Bldg Inspections - Prior Year Projects	10,000.00	7,623.00		10,000.00	
01-650-5240	Legal Fees	12,000.00	28,276.34	23,000.00	35,000.00	(increased based on project/appeal activity)
01-650-5280	Supplies and Equipment	500.00	306.97		500.00	
01-650-5300	Advertising Expense	1,000.00	708.40		1,000.00	
01-650-5340	Dues & Subscriptions	200.00	165.00		200.00	
01-650-5345	Code Software License	2,700.00	2,275.00		2,700.00	
01-650-5390	Gas & Oil	500.00	1,876.01		500.00	
01-650-5400	Insurance	3,500.00	4,151.33	1,000.00	4,500.00	(increased due to allocation)
01-650-5420	Misc Expenses	0.00	238.50			
01-650-5430	Scanning, Printing & Postage	5,000.00	2,234.42		5,000.00	
01-650-5450	Repairs & Maint - Auto	500.00	0		500.00	
01-650-5470	Repair & Maintenance: Equip	1,000.00	107.04		1,000.00	
01-650-5480	Telephone	500.00	246.45		500.00	
01-650-5490	Uniforms	200.00	0		200.00	
01-650-5800	CODE CAPITAL EXPENDITURE	0	0			
01-650-5801	Cap Exp - Historic Preservation Grant MT	0.00	0			
01-650-5802	Cap Exp - Wide-format Scanner/ Copier	0.00	0			
	Department Total	231,015.00	141,522.08	33,500.00	264,515.00	
01-999-0000	NON BUDGET SECTION	0	0			
01-999-2500	Customer Overpayment	0.00	0.00			
	Department Total	0.00	0.00			
	GENERAL FUND Expenditure Total	3,598,640.00	1,069,433.70	30,550.00	3,629,190.00	

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

							4,711.00	
20-03-000-4930	NSF Revenue - Utilities	0.00	35.00					
20-03-000-4950	Interest Penalty	8,000.00	5,579.68				8,000.00	
	Department Total	8,000.00	5,614.68				8,000.00	
20-03-350-4600	Trash Collection Fees	348,000.00	174,359.51				348,000.00	
	Department Total	348,000.00	174,359.51				348,000.00	
20-03-450-4525	Debt Service Fees - 2018 Water Sys Impr.	57,800.00	31,501.00				57,800.00	
20-03-450-4550	Water Discrepancy Request	0.00	140.00					
20-03-450-4600	Rents - Water	625,000.00	310,626.37				625,000.00	
20-03-450-4610	Tapping Fees - Water	15,000.00	11,500.00	1,000.00			16,000.00	(increased from 30 to 32 new homes)
20-03-450-4620	Sale of Meters	40,000.00	34,373.29	2,000.00			42,000.00	(increased from 30 to 32 new homes)
20-03-450-4630	Impact Fees - Water	60,000.00	44,000.00	4,000.00			64,000.00	(increased from 30 to 32 new homes)
20-03-450-4640	Re-Connect/Disconnect Fees - Water	5,000.00	5,750.00	1,000.00			6,000.00	(predicted a lower number at budget adoption based on COVID guidelines)
20-03-450-4650	Inspection Fees - Water	4,000.00	4,650.00	1,000.00			5,000.00	(increased for new homes and irrigations)
20-03-450-4905	Interest Income	500.00	200.06				500.00	
20-03-450-4925	Misc Water Revenue - Invoices Only	0.00	2,237.80					
20-03-450-4930	Misc Revenue - Water	0.00	196.00					
	Department Total	807,300.00	445,174.52	9,000.00			816,300.00	
20-03-999-4999	Refund of Prior Years Expenditures	0.00	200.00					
	Department Total	1,163,300.00	625,348.71	9,000.00			1,172,300.00	
	UTILITY FUND Revenue Total	1,163,300.00	625,348.71	9,000.00			1,172,300.00	
20-000-0000	PROPRIETARY FUND	0	0	0				
	Department Total	0.00	0.00	0.00			0.00	
20-350-5000	TRASH	0	0	0				

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

20-350-5410	Trash Disposal Service	323,100.00	162,342.38	323,100.00	323,100.00
Department Total		323,100.00	162,342.38		323,100.00
20-450-0000	WATER DEPARTMENT	0	0		
20-450-5000	SALARIES & WAGES	0	0		
20-450-5100	Salaries - Water	240,000.00	123,326.62		240,000.00
20-450-5110	Overtime - Regular	7,000.00	1,740.03		7,000.00
20-450-5140	Payroll Taxes - SS	15,325.00	6,751.13		15,325.00
20-450-5145	Payroll Taxes - Medicare	3,600.00	1,578.90		3,600.00
20-450-5150	Employee Ins Benefits	45,450.00	27,873.13		45,450.00
20-450-5160	Pension	17,450.00	7,149.79		17,450.00
20-450-5175	OTHER EXPENSES	0	0		
20-450-5180	Training & Seminars	1,000.00	0		1,000.00
20-450-5190	Temporary Labor	0.00	1,098.72		
20-450-5200	Depreciation Expense - Water	0.00	0		
20-450-5210	Water Consulting - Asset Management	0.00	4,713.95		
20-450-5220	Water Engineering	25,000.00	6,512.50		25,000.00
20-450-5240	Legal Fees	1,000.00	600.00		1,000.00
20-450-5275	Chlorine/Fluoride Supplies	20,000.00	2,830.50		20,000.00
20-450-5280	Supplies and Equipment	20,000.00	9,892.37		20,000.00
20-450-5285	Supplies - Pits/Meters/Lid	40,000.00	25,822.40	2,000.00	42,000.00 (increased from 30 to 32 new homes)
20-450-5290	Water Tests	2,000.00	525.00		2,000.00
20-450-5300	Advertisement Expense - Water	1,500.00	986.05		1,500.00
20-450-5320	Referendum Exp.-Water Infrastructure	0.00	2,665.63	2,700.00	2,700.00 (2021 Referendum expenses)
20-450-5340	Dues and Subscriptions	8,400.00	7,807.50		8,400.00
20-450-5350	License & Permit Fees	700.00	471.00		700.00
20-450-5360	Equipment Rental	2,000.00	0		2,000.00
20-450-5380	Gas & Oil - Water	8,000.00	3,492.33		8,000.00

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

20-450-5400	Town Insurance	22,000.00	17,249.24	22,000.00	22,000.00
20-450-5420	Misc Operating	0.00	691.64		
20-450-5430	Scanning, Printing & Postage	7,500.00	4,904.01	7,500.00	7,500.00
20-450-5440	Propane	5,000.00	5,217.30	5,000.00	5,000.00
20-450-5450	Repairs & Maint - Water Tower	32,600.00	0	32,600.00	32,600.00
20-450-5455	Repairs & Maint - Auto	15,000.00	4,973.17	15,000.00	15,000.00
20-450-5460	Repairs & Maint - Building	3,000.00	1,599.71	3,000.00	3,000.00
20-450-5465	Repairs & Maint - Hydrants	5,000.00	0	5,000.00	5,000.00
20-450-5470	Repairs & Maint - Equip	10,000.00	639.27	10,000.00	10,000.00
20-450-5475	Repairs & Maint - Water Mains	15,000.00	11,548.27	15,000.00	15,000.00
20-450-5476	Repairs & Maint - Wells	10,000.00	250.00	10,000.00	10,000.00
20-450-5477	Repairs & Maint - Meters	5,000.00	1,434.40	5,000.00	5,000.00
20-450-5480	Telephone - Water	4,400.00	2,058.96	1,000.00	5,400.00 (to add Comcast service at Maint Facility)
20-450-5490	Uniform Expense	4,500.00	2,399.33	4,500.00	4,500.00
20-450-5500	Utilities	25,000.00	10,869.66	25,000.00	25,000.00
20-450-5515	DWSRF Loan Expenses	56,000.00	14,518.66	56,000.00	56,000.00
20-450-5520	SRF Loan Expenses	48,615.00	24,307.40	48,615.00	48,615.00
20-450-5530	Water Tap Expense	0.00	1,648.00		
20-450-5700	Bad Debt Expense	0.00	0		
20-450-5800	CAPITAL EXPENDITURES - WATER	0	0		
20-450-5801	Cap Exp - Wide-format Scanner/ Copier	0.00	0		
20-450-5802	Cap.Exp. - Vac Machine	50,000.00	0	50,000.00	50,000.00
20-450-5816	Cap Exp - 2021 Water Sys Improv (SRF)	0.00	2,928.19		
20-450-5817	Cap Exp - Shipbuilders Well & Treatment	0.00	232,191.58		
20-450-5818	Cap Exp - Wagamons Water Main Extension	0.00	200.00		
	Department Total	777,040.00	575,466.34	5,700.00	782,740.00
20-999-2500	Customer Overpayment	0.00	0.00		

Town of Milton
 FY2021 Amended Budget
 03/31/2021 Six Month Review

UTILITY FUND Expenditure Total	1,100,140.00	737,808.72	5,700.00	1,105,840.00
Less: Water impact Fees				(64,000.00)
Proprietary Fund (Utility) Surplus:				2,460.00