Internal Use Only
Without Audit

TOWN OF MILTON
Statement of Revenue and Expenditures - Standard

Revenue Account Range: *First to zz-zz-zzz-zzzz*
Expend Account Range: *First to zz-zzz-zzzz*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *12/31/25*
Current Period: *12/01/25 to 12/31/25*
Prior Year: *12/01/24 to 12/31/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
01-03-200-4210	Luther Tower In Lieu of Taxes	0.00	2,500.00	0.00	0.00	2,500.00-	0
01-03-200-4600	Property Tax Revenue	40.24	2,700,000.00	0.00	13,239.81	2,686,760.19-	0
01-03-200-4605	Tax Interest Revenue	501.98	15,000.00	733.89	2,661.15	12,338.85-	18
01-03-200-4700	Change in fair value of investments	532.29	0.00	3,509.83	3,509.83	3,509.83	0
01-03-200-4905	Interest Income	3,188.22	0.00	644.79	2,436.35	2,436.35	0
01-03-200-4910	Lien Certificate Revenue	825.00	12,000.00	2,325.00	6,325.00	5,675.00-	53
01-03-200-4925	Misc Revenue - Admin	3.72	0.00	35.00	105.20	105.20	0
01-03-200-4930	Misc Revenue-Admin - Invoices Only	929.54	0.00	986.63	3,141.67	3,141.67	0
01-03-200-4931	Returned Check Fees - Invoice Only	35.00	0.00	35.00	35.00	35.00	0
01-03-200-4945	Transfer Tax Interest Income	2,569.27	0.00	1,164.67	4,265.86	4,265.86	0
01-03-200-4960	Transfer Tax Revenue	80,121.35	0.00	88,394.83	234,243.01	234,243.01	0
01-03-200-4980	Photocopies/Fax	0.00	25.00	0.00	0.00	25.00-	0
01-03-200-4985	Easement Fee	0.00	5,000.00	0.00	0.00	5,000.00-	0
01-03-200-4990	Franchise Fees	0.00	80,000.00	17,302.00	19,304.09	60,695.91-	24
01-03-200-4995	Rent/Sale of Assets	202.40	0.00	0.00	0.00	0.00	0
01-03-200-5000	Verizon Land Lease	0.00	30,000.00	2,500.00	7,500.00	22,500.00-	25
01-03-200-9998	Transfer Tax Reserve-Capital Improvement	0.00	844,250.00	0.00	0.00	844,250.00-	0
01-03-250-4520	Grant Receipts - Street Repair - MSA	0.00	92,170.00	0.00	0.00	92,170.00-	0
01-03-250-4530	Grant Receipts - Interest Income - MSA	162.34	0.00	120.69	493.20	493.20	0
01-03-250-4930	Misc Revenue - Streets - Invoices Only	0.00	0.00	0.00	7,110.00	7,110.00	0
01-03-300-4520	Grant Receipts - Sussex County	0.00	40,000.00	0.00	45,000.00	5,000.00	112
01-03-300-4530	Grant Receipts - CJC	1,863.54	0.00	0.00	0.00	0.00	0
01-03-300-4535	State Funded CJC Program	0.00	0.00	3,965.22	3,965.22	3,965.22	0
01-03-300-4540	Grant Receipts - Violent Crimes	0.00	20,000.00	0.00	28,366.40	8,366.40	142

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
01-03-300-4550	Grant Receipts - EV	3,007.20	0.00	0.00	0.00	0.00	0
01-03-300-4560	Grant Receipts - EIDE	0.00	4,000.00	4,091.80	4,091.80	91.80	102
01-03-300-4570	Grant Receipts - Highway Safety	2,444.34	10,000.00	1,398.69	1,398.69	8,601.31-	14
01-03-300-4580	Police Pension Fund	0.00	80,000.00	38,077.09	38,077.09	41,922.91-	48
01-03-300-4610	Grant Receipts - SALLE	5,071.80	5,000.00	9,159.60	9,159.60	4,159.60	183
01-03-300-4800	Fines	3,274.15	50,000.00	5,544.39	19,033.75	30,966.25-	38
01-03-300-4820	Police Reports	140.00	2,400.00	420.00	420.00	1,980.00-	18
01-03-300-4930	Misc Revenue - Police - Invoices Only	810.00	0.00	2,700.00	19,870.00	19,870.00	0
01-03-350-4000	Emergency Services Fund	10,222.88	147,385.00	2,608.08	11,739.87	135,645.13-	8
01-03-350-4001	Community Enhancement Fund	3,407.62	442,225.00	7,824.22	35,219.53	407,005.47-	8
01-03-350-4200	Permit Fees - Sewer - Invoiced	3,250.00	46,800.00	1,950.00	9,750.00	37,050.00-	21
01-03-350-4250	Sewer Repayment Fees	0.00	108,000.00	0.00	37,500.00	70,500.00-	35
01-03-350-4935	Donations - Concerts	0.00	17,000.00	0.00	0.00	17,000.00-	0
01-03-350-4940	Sewer Account Maintenance	0.00	9,000.00	0.00	2,250.00	6,750.00-	25
01-03-600-4520	Grant Receipts - ORPT	0.00	83,250.00	0.00	0.00	83,250.00-	0
01-03-600-4925	Misc Rev - P&R - Invoices Only	0.00	0.00	0.00	170.00	170.00	0
01-03-600-4940	Park Gazebo Usage Fee	200.00	3,000.00	300.00	200.00-	3,200.00-	7-
01-03-600-4965	Boat Dock Rental - P&R	100.00	7,200.00	2,400.00	2,400.00	4,800.00-	33
01-03-650-4515	Grant Receipts - DEMA	0.00	0.00	0.00	8,910.00	8,910.00	0
01-03-650-4600	Code Violation Fees	0.00	10,000.00	250.00	1,467.00	8,533.00-	15
01-03-650-4604	Rental License Receipts	51,800.00	100,000.00	91,000.00	91,000.00	9,000.00-	91
01-03-650-4605	Business License Receipts	46,920.00	100,000.00	46,805.00	50,075.00	49,925.00-	50
01-03-650-4607	Building Permit Receipts	52,392.12	410,000.00	21,260.60	117,039.94	292,960.06-	29
01-03-650-4608	Misc. Fees Collected-Invoices Only	5,716.38	8,000.00	0.00	194.40	7,805.60-	2
01-03-650-4610	Professional Fees Collected - Legal	336.96	15,000.00	1,442.00	1,814.96	13,185.04-	12
01-03-650-4612	Professional Fees Collected - Engineer	3,317.00	50,000.00	8,424.25	28,607.00	21,393.00-	57
01-03-650-4613	Application Fee - Historic Preservation	0.00	1,600.00	300.00	350.00	1,250.00-	22

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01-03-650-4614	Application Fee - Planning/Zoning	400.00	2,500.00	0.00	5,200.00	2,700.00	208
01-03-650-4615	Application Fee - Appeals/Variance	0.00	1,200.00	0.00	0.00	1,200.00-	0
01-03-999-4999	Refund of Prior Years Expenditures	0.00	0.00	0.00	1,200.00	1,200.00	0
01-03-999-5999	Overpayments	0.08	0.00	0.00	0.00	0.00	0
	03 Total	**283,785.42**	**5,554,505.00**	**367,673.27**	**878,440.42**	**4,676,064.58-**	**15**
	GENERAL FUND Revenue Totals	**283,785.42**	**5,554,505.00**	**367,673.27**	**878,440.42**	**4,676,064.58-**	**15**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
01-000-0000	GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0
01-200-0000	ADMINISTRATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0
01-200-5000	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0
01-200-5100	Salaries	20,640.03	308,215.00	24,706.54	79,238.60	228,976.40	26
01-200-5101	Salaries - Council	0.00	13,200.00	0.00	1,670.00	11,530.00	13
01-200-5110	Overtime - Regular	0.00	0.00	84.48	84.48	84.48-	0
01-200-5140	Payroll Taxes - SS	1,267.46	19,110.00	1,524.59	4,874.49	14,235.51	26
01-200-5141	Payroll Tax - SS - Council	0.00	820.00	0.00	103.54	716.46	13
01-200-5145	Payroll Taxes - Medicare	296.42	4,500.00	356.50	1,139.91	3,360.09	25
01-200-5146	Payroll Tax - Medicare - Council	0.00	200.00	0.00	24.22	175.78	12
01-200-5148	Payroll Tax - Delaware FMLA	0.00	1,235.00	98.33	314.39	920.61	25
01-200-5150	Employee Ins Benefits	4,506.57	53,520.00	3,984.22	13,273.68	40,246.32	25
01-200-5160	Admin Pension	1,176.47	16,900.00	2,356.64	4,142.79	12,757.21	25
01-200-5175	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-200-5200	Accounting Fees	10,000.00	28,500.00	0.00	15,000.00	13,500.00	53
01-200-5205	Consulting Fees - Financial	0.00	30,000.00	3,055.65	3,055.65	26,944.35	10
01-200-5215	Eng / Project - AmericResPlanAct (ARPA)	13,347.00	0.00	0.00	32,581.81	32,581.81-	0

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Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
01-200-5220	Engineering Fees	38.75	50,000.00	0.00	854.50	49,145.50	2
01-200-5240	Legal Fees	2,716.88	60,000.00	0.00	4,988.21	55,011.79	8
01-200-5260	Tax Assessment	10,364.75	45,000.00	0.00	1,405.00	43,595.00	3
01-200-5280	Supplies and Equipment	396.15	7,000.00	172.87	1,580.13	5,419.87	23
01-200-5300	Advertising	194.40	1,000.00	97.20	349.40	650.60	35
01-200-5310	Holiday Expense	801.90	2,300.00	0.00	0.00	2,300.00	0
01-200-5320	Holiday Lights	1,073.08	5,000.00	620.82	620.82	4,379.18	12
01-200-5340	Dues & Subscriptions	400.00	22,000.00	0.00	16,734.62	5,265.38	76
01-200-5345	Training & Seminars	760.00	11,000.00	0.00	2,742.73	8,257.27	25
01-200-5346	Meetings	0.00	2,000.00	0.00	285.00	1,715.00	14
01-200-5350	Election Expense	252.67	3,000.00	0.00	727.50	2,272.50	24
01-200-5400	Town Insurance	0.00	72,450.00	0.00	61,708.32	10,741.68	85
01-200-5410	Mileage Expense	0.00	1,500.00	0.00	552.72	947.28	37
01-200-5420	Misc Operating	0.00	350.00	0.00	223.58	126.42	64
01-200-5425	Town Manager Expense	0.00	500.00	0.00	0.00	500.00	0
01-200-5430	Scanning, Printing & Postage	4,442.42	16,000.00	654.55	3,185.91	12,814.09	20
01-200-5460	Repairs & Maint - Building	750.00	12,500.00	600.00	2,560.74	9,939.26	20
01-200-5470	Repairs & Maint - Equip	996.68	20,000.00	1,416.43	3,126.36	16,873.64	16
01-200-5480	Telephone	1,593.26	13,000.00	1,079.36	3,237.89	9,762.11	25
01-200-5500	Utilities	849.61	7,000.00	634.94	1,341.26	5,658.74	19
01-200-5510	Heating Fuel	0.00	4,000.00	368.19	475.09	3,524.91	12
01-200-5600	Payroll Processing Expense	1,115.28	14,000.00	1,454.75	4,592.70	9,407.30	33
01-200-5700	Occupational Health (Admin/Public Works)	381.00	800.00	0.00	0.00	800.00	0
01-200-5800	CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
01-200-5802	Cap Exp - Computers	695.00	2,513.00	0.00	0.00	2,513.00	0
01-200-5803	Cap Exp - Website/Town App	0.00	8,000.00	0.00	0.00	8,000.00	0
01-200-5807	Cap Exp - Town Hall Renovation	0.00	550,000.00	0.00	0.00	550,000.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	200 ADMINISTRATION DEPARTMENT	**79,055.78**	**1,407,113.00**	**43,266.06**	**266,796.04**	**1,140,316.96**	**19**
01-250-0000	STREETS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0
01-250-5000	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0
01-250-5100	Salaries	7,153.60	109,825.00	8,677.47	28,594.28	81,230.72	26
01-250-5110	Overtime - Regular	1,260.24	10,000.00	93.23	177.71	9,822.29	2
01-250-5140	Payroll Taxes - SS	506.46	7,430.00	528.91	1,732.72	5,697.28	23
01-250-5145	Payroll Taxes - Medicare	118.44	1,740.00	123.64	405.12	1,334.88	23
01-250-5148	Payroll Tax - Delaware FMLA	0.00	480.00	34.06	111.61	368.39	23
01-250-5150	Employee Insurance Benefits	1,492.32	20,640.00	1,862.49	5,587.47	15,052.53	27
01-250-5160	Pension	428.50	6,570.00	937.78	1,587.29	4,982.71	24
01-250-5175	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-250-5220	Engineering Fees	0.00	2,500.00	0.00	0.00	2,500.00	0
01-250-5240	Legal Fees	0.00	500.00	0.00	0.00	500.00	0
01-250-5280	Supplies and Equipment	1,231.69	12,000.00	1,045.71	1,958.17	10,041.83	16
01-250-5300	Snow Removal	2,172.38	10,500.00	3,262.39	5,116.37	5,383.63	49
01-250-5345	Training & Seminars	300.00	500.00	0.00	0.00	500.00	0
01-250-5350	Advertising	0.00	500.00	0.00	0.00	500.00	0
01-250-5360	Yard Waste Disposal	410.87	3,000.00	0.00	465.87	2,534.13	16
01-250-5370	Safety Signage and Supplies	298.00	1,500.00	0.00	0.00	1,500.00	0
01-250-5390	Gasoline	196.87	4,500.00	0.00	527.91	3,972.09	12
01-250-5400	Insurance	0.00	9,300.00	0.00	9,000.51	299.49	97
01-250-5440	Contracted Service - Street Sweeping	0.00	31,000.00	0.00	0.00	31,000.00	0
01-250-5450	Equipment Rental	0.00	500.00	0.00	0.00	500.00	0
01-250-5460	Repair & Maint - Auto	0.00	3,000.00	38.57	1,323.91	1,676.09	44
01-250-5470	Repairs & Maint - Equip	570.16	7,500.00	146.05	761.20	6,738.80	10
01-250-5480	Telephone	171.75	1,000.00	98.60	305.80	694.20	31

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01-250-5490	Uniforms / PPE	171.71	4,000.00	79.58	984.65	3,015.35	25
01-250-5500	Street Lights Expense	25,304.75	170,000.00	13,061.61	39,232.26	130,767.74	23
01-250-5550	MHS Parking Lot Lease	0.00	36,000.00	0.00	0.00	36,000.00	0
01-250-5800	CAPITAL EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0
01-250-5805	Cap Exp - Street Signs	0.00	5,000.00	0.00	0.00	5,000.00	0
01-250-5806	Cap Exp - MHS Parking Lot Project	0.00	0.00	2,293.75	2,293.75	2,293.75-	0
01-250-5809	Cap Exp - ADA Improvements	0.00	25,000.00	0.00	4,315.29	20,684.71	17
01-250-5810	Cap Exp - Salt Spreader	0.00	9,000.00	0.00	8,180.00	820.00	91
01-250-6000	GRANT EXPENSES - MSA	0.00	0.00	0.00	0.00	0.00	0
01-250-6110	Street Paving - MSA	0.00	92,170.00	232.50	40,361.85	51,808.15	44
01-250-7000	GRANT EXPENSES - AARP COMMUNITY GRA	0.00	0.00	0.00	0.00	0.00	0
01-250-7100	Street Improvements - AARP	500.00	0.00	0.00	0.00	0.00	0
	250 STREETS DEPARTMENT	**42,287.74**	**585,655.00**	**32,516.34**	**153,023.74**	**432,631.26**	**26**
01-300-0000	POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0
01-300-5000	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0
01-300-5100	Salaries	60,415.46	1,081,000.00	88,970.52	291,786.42	789,213.58	27
01-300-5110	Overtime - Regular	1,181.80	30,000.00	870.40	6,505.12	23,494.88	22
01-300-5111	Overtime - Special Traffic Enforcement	0.00	6,500.00	0.00	0.00	6,500.00	0
01-300-5112	Overtime - Holiday	2,827.23	20,000.00	6,470.70	9,073.50	10,926.50	45
01-300-5115	Police-Special Assignments	71.50	0.00	0.00	77.18	77.18-	0
01-300-5120	Police Reimbursable Salaries	720.00	0.00	720.00	19,555.00	19,555.00-	0
01-300-5121	Police Reimbursable Salaries-EIDE	0.00	4,000.00	0.00	0.00	4,000.00	0
01-300-5122	Police Reimbursable Salaries-OHS	422.80	0.00	231.56	1,068.76	1,068.76-	0
01-300-5123	Police Reimbursable Salaries-Violent Cr.	1,560.00	10,000.00	2,887.50	10,987.50	987.50-	110
01-300-5140	Payroll Taxes - SS	4,069.94	71,500.00	6,071.76	20,540.08	50,959.92	29
01-300-5145	Payroll Taxes - Medicare	951.83	16,700.00	1,419.95	4,803.58	11,896.42	29

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01-300-5148	Payroll Tax - Delaware FMLA	0.00	4,605.00	391.52	1,323.81	3,281.19	29
01-300-5150	Employee Ins Benefits	12,650.90	212,370.00	18,797.01	56,391.03	155,978.97	27
01-300-5160	Police Pension	8,662.99	158,200.00	25,033.87	42,263.11	115,936.89	27
01-300-5175	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-300-5180	Training & Seminars	1,961.18	20,000.00	459.69	2,161.65	17,838.35	11
01-300-5185	Academy/Recruit Expenses	1,797.43	3,000.00	0.00	0.00	3,000.00	0
01-300-5240	Legal Fees	832.00	30,000.00	0.00	0.00	30,000.00	0
01-300-5280	Supplies and Equipment	227.36	7,000.00	206.33	1,278.07	5,721.93	18
01-300-5285	Night Out Supplies	0.00	2,000.00	0.00	0.00	2,000.00	0
01-300-5290	Community Outreach	0.00	2,000.00	0.00	0.00	2,000.00	0
01-300-5300	Advertisement Expense	0.00	500.00	0.00	0.00	500.00	0
01-300-5340	Dues & Subscriptions	280.00	37,850.00	349.00	13,349.01	24,500.99	35
01-300-5345	Uniform Cleaning	0.00	500.00	0.00	0.00	500.00	0
01-300-5370	Meals for Prisoners	0.00	50.00	0.00	0.00	50.00	0
01-300-5380	Fuel Oil - Generator	0.00	100.00	0.00	0.00	100.00	0
01-300-5390	Gasoline Usage	1,660.97	30,000.00	0.00	4,964.39	25,035.61	17
01-300-5400	Insurance	0.00	86,250.00	0.00	77,855.49	8,394.51	90
01-300-5420	Misc Operating	0.00	350.00	0.00	0.00	350.00	0
01-300-5425	DUI Blood Draws	0.00	500.00	0.00	0.00	500.00	0
01-300-5430	Printing & Postage	73.00	500.00	0.00	0.00	500.00	0
01-300-5450	Repairs & Maint - Auto	1,601.86	10,000.00	2,594.02	5,174.54	4,825.46	52
01-300-5460	Repairs & Maint - Bldg	1,846.99	10,000.00	6,877.68	9,962.07	37.93	100
01-300-5470	Repairs & Maint - Equip	182.66	5,000.00	736.05	2,313.19	2,686.81	46
01-300-5480	Telephone	1,711.02	15,500.00	884.45	3,619.71	11,880.29	23
01-300-5490	Uniforms	67.50	15,000.00	343.10	1,982.16	13,017.84	13
01-300-5500	Utilities	762.69	10,000.00	1,093.87	2,517.59	7,482.41	25
01-300-5700	Occupational Health/Physical Fitness	0.00	7,800.00	0.00	0.00	7,800.00	0

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TOWN OF MILTON
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
01-300-5800	POLICE CAPITAL EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0
01-300-5801	Cap Exp - Patrol Vehicles	0.00	108,000.00	0.00	97,284.00	10,716.00	90
01-300-5900	GRANT EXPENSES - CJC	0.00	0.00	0.00	0.00	0.00	0
01-300-5901	Equipment - CJC	849.00	0.00	0.00	0.00	0.00	0
01-300-5990	Equipment - Body Cams (State CJC Fund)	0.00	0.00	2,203.63	2,203.63	2,203.63-	0
01-300-6000	GRANT EXPENSES - SUSSEX COUNTY	0.00	0.00	0.00	0.00	0.00	0
01-300-6110	Patrol Vehicle - Sussex County	0.00	40,000.00	0.00	0.00	40,000.00	0
01-300-6190	Equipment - Sussex County	460.00	0.00	0.00	4,655.46	4,655.46-	0
01-300-8000	GRANT EXPENSES - SALLE	0.00	0.00	0.00	0.00	0.00	0
01-300-8110	Supplies - SALLE	0.00	5,000.00	0.00	0.00	5,000.00	0
01-300-9000	GRANT EXPENSES - VIOLENT CRIMES	0.00	0.00	0.00	0.00	0.00	0
01-300-9110	Equipment - Violent Crimes	0.00	10,000.00	471.27	844.76	9,155.24	8
	300 POLICE DEPARTMENT	**107,848.11**	**2,071,775.00**	**168,083.88**	**694,540.81**	**1,377,234.19**	**34**
01-350-0000	GENERAL DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0
01-350-5175	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-350-5370	Council Approved Donation	0.00	30,000.00	0.00	0.00	30,000.00	0
01-350-5600	Concerts in the Park	250.00	17,000.00	0.00	0.00	17,000.00	0
01-350-5610	Economic Development	0.00	2,200.00	0.00	0.00	2,200.00	0
01-350-5750	Magnolia Street Structure Demo	0.00	14,000.00	0.00	0.00	14,000.00	0
	350 GENERAL DEPARTMENT	**250.00**	**63,200.00**	**0.00**	**0.00**	**63,200.00**	**0**
01-600-0000	PARKS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0
01-600-5000	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0
01-600-5100	Regular Salary - Parks	7,153.60	109,825.00	8,677.45	28,594.24	81,230.76	26
01-600-5110	Overtime - Regular	88.02	5,000.00	71.09	103.78	4,896.22	2
01-600-5140	Payroll Taxes - SS	436.35	7,120.00	527.79	1,728.26	5,391.74	24

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TOWN OF MILTON
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
01-600-5145	Payroll Taxes - Medicare	102.05	1,670.00	123.47	404.27	1,265.73	24
01-600-5148	Payroll Tax - Delaware FMLA	0.00	460.00	34.14	111.67	348.33	24
01-600-5150	Employee Insurance Benefits	1,492.36	20,640.00	1,862.51	5,587.53	15,052.47	27
01-600-5160	Pension	428.51	6,295.00	937.77	1,587.28	4,707.72	25
01-600-5175	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-600-5180	Training	0.00	1,000.00	0.00	0.00	1,000.00	0
01-600-5280	Supplies and Equipment	1,656.43	30,000.00	988.09	3,300.43	26,699.57	11
01-600-5300	Park Plantings	0.00	500.00	0.00	0.00	500.00	0
01-600-5360	Yard Waste Disposal	0.00	500.00	0.00	0.00	500.00	0
01-600-5390	Gasoline	196.88	4,500.00	0.00	527.90	3,972.10	12
01-600-5400	Insurance	0.00	9,200.00	0.00	9,000.51	199.49	98
01-600-5460	Repairs & Maint - Auto	0.00	3,000.00	4.53	1,910.39	1,089.61	64
01-600-5470	Repairs & Maint - Equip	268.76	7,500.00	166.15	525.41	6,974.59	7
01-600-5480	Telephone	171.75	1,000.00	98.60	305.80	694.20	31
01-600-5490	Uniforms / PPE	253.72	3,000.00	79.58	1,168.21	1,831.79	39
01-600-5500	Utilities - P&R	789.64	5,000.00	469.67	1,330.92	3,669.08	27
01-600-5800	PARKS CAPITAL EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0
01-600-5801	Cap Exp - Utility Trailer	0.00	6,000.00	0.00	5,538.38	461.62	92
01-600-5802	Cap Exp - ORPT Rails to Trails Street	0.00	166,500.00	0.00	0.00	166,500.00	0
	600 PARKS DEPARTMENT	**13,038.07**	**388,710.00**	**14,040.84**	**61,724.98**	**326,985.02**	**16**
01-650-0000	CODE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0
01-650-5000	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0
01-650-5100	Salaries Expense	11,942.68	209,300.00	14,330.47	52,255.30	157,044.70	25
01-650-5140	Payroll Taxes - SS	738.13	12,980.00	884.82	3,226.93	9,753.07	25
01-650-5145	Payroll Taxes - Medicare	172.63	3,035.00	206.93	754.71	2,280.29	25
01-650-5148	Payroll Tax - Delaware FMLA	0.00	840.00	57.11	208.23	631.77	25

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TOWN OF MILTON
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
01-650-5150	Employee Ins Benefits	1,302.86	30,650.00	2,659.65	7,978.95	22,671.05	26
01-650-5160	Pension	680.74	11,470.00	1,590.40	2,827.83	8,642.17	25
01-650-5175	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-650-5180	Training & Seminars	0.00	1,000.00	0.00	120.00	880.00	12
01-650-5200	Code Violation Expenses	0.00	1,500.00	0.00	0.00	1,500.00	0
01-650-5220	Engineering Fees	3,627.00	70,000.00	7,028.50	18,088.25	51,911.75	26
01-650-5225	Bldg. Plan Review/Inspection Fees	4,249.50	20,000.00	2,245.00	3,775.00	16,225.00	19
01-650-5230	Bldg Inspections - Prior Year Projects	1,892.00	30,000.00	2,507.50	12,106.00	17,894.00	40
01-650-5240	Legal Fees	442.00	30,000.00	0.00	2,240.00	27,760.00	7
01-650-5280	Supplies and Equipment	0.00	1,000.00	0.00	11.98	988.02	1
01-650-5300	Advertising Expense	420.03	1,500.00	0.00	0.00	1,500.00	0
01-650-5340	Dues & Subscriptions	0.00	300.00	0.00	379.79	79.79-	127
01-650-5345	Code Software License	0.00	8,000.00	0.00	7,328.20	671.80	92
01-650-5390	Gas & Oil	0.00	1,200.00	0.00	325.33	874.67	27
01-650-5400	Insurance	0.00	5,750.00	0.00	4,965.00	785.00	86
01-650-5430	Scanning, Printing & Postage	78.64	2,500.00	52.55	245.93	2,254.07	10
01-650-5450	Repairs & Maint - Auto	33.96	3,000.00	39.66	1,361.36	1,638.64	45
01-650-5470	Repair & Maintenance: Equip	36.08	500.00	21.24	42.48	457.52	8
01-650-5480	Telephone	164.24	1,000.00	76.08	228.24	771.76	23
01-650-5490	Uniforms	0.00	200.00	0.00	0.00	200.00	0
01-650-5800	CODE CAPITAL EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0
01-650-5801	Cap Exp - Computer and Cam	0.00	2,300.00	0.00	0.00	2,300.00	0
	650 CODE DEPARTMENT	**25,780.49**	**448,025.00**	**31,699.91**	**118,469.51**	**329,555.49**	**26**
	GENERAL FUND Expenditure Totals	**268,260.19**	**4,964,478.00**	**289,607.03**	**1,294,555.08**	**3,669,922.92**	**26**

01 GENERAL FUND	**Prior**	**Current**	**YTD**

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TOWN OF MILTON
Statement of Revenue and Expenditures

Revenues:	**283,785.42**	**367,673.27**	**878,440.42**
Expenditures:	**268,260.19**	**289,607.03**	**1,294,555.08**
Net Income:	**15,525.23**	**78,066.24**	**416,114.66-**

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TOWN OF MILTON
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
20-03-000-4930	NSF Revenue - Utilities	80.00	0.00	0.00	35.00	35.00	0
20-03-000-4950	Interest Penalty	884.42	9,500.00	1,433.85	3,208.61	6,291.39-	34
20-03-350-4600	Trash Collection Fees	23.35-	584,480.00	0.00	141,890.00	442,590.00-	24
20-03-450-4520	DWSRF Loan Withdrawals	0.00	0.00	0.00	1,202,004.40	1,202,004.40	0
20-03-450-4525	Debt Service Fees - 2018 Water Sys Impr.	0.00	108,144.00	0.00	19,473.50	88,670.50-	18
20-03-450-4530	Water Meter Replacement (SDD)	0.00	0.00	31,491.50	161,161.50	161,161.50	0
20-03-450-4550	Water Discrepancy Request	0.00	0.00	0.00	35.00	35.00	0
20-03-450-4600	Rents - Water	52.15-	919,000.00	174.66	266,838.03	652,161.97-	29
20-03-450-4610	Tapping Fees - Water	3,500.00	50,400.00	2,100.00	11,200.00	39,200.00-	22
20-03-450-4620	Sale of Meters	28,644.61	83,000.00	9,510.18	65,506.73	17,493.27-	79
20-03-450-4630	Impact Fees - Water	12,000.00	216,000.00	9,000.00	61,200.00	154,800.00-	28
20-03-450-4640	Re-Connect/Disconnect Fees - Water	4,525.00	23,000.00	2,550.00	2,775.00	20,225.00-	12
20-03-450-4650	Inspection Fees - Water	3,000.00	10,800.00	2,250.00	14,750.00	3,950.00	137
20-03-450-4905	Interest Income	837.20	0.00	348.84	1,042.72	1,042.72	0
20-03-450-4935	PFAs Class-Action Settlement Funds	0.00	0.00	0.00	32,874.55	32,874.55	0
20-03-450-5000	Prior Year Surplus	0.00	287,000.00	0.00	0.00	287,000.00-	0
	03 Total	**53,395.73**	**2,291,324.00**	**58,859.03**	**1,983,995.04**	**307,328.96-**	**86**
	UTILITY FUND Revenue Totals	**53,395.73**	**2,291,324.00**	**58,859.03**	**1,983,995.04**	**307,328.96-**	**86**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
20-000-0000	PROPRIETARY FUND	0.00	0.00	0.00	0.00	0.00	0
20-350-5000	TRASH	0.00	0.00	0.00	0.00	0.00	0
20-350-5410	Trash Disposal Service	36,240.88	479,000.00	38,478.00	115,231.50	363,768.50	24
	350 Total	**36,240.88**	**479,000.00**	**38,478.00**	**115,231.50**	**363,768.50**	**24**
20-450-0000	WATER DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0

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TOWN OF MILTON
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
20-450-5000	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0
20-450-5100	Salaries - Water	29,623.99	426,615.00	29,132.77	94,185.54	332,429.46	22
20-450-5110	Overtime - Regular	639.90	10,000.00	998.29	1,435.07	8,564.93	14
20-450-5140	Payroll Taxes - SS	1,837.53	26,450.00	1,809.03	5,720.45	20,729.55	22
20-450-5145	Payroll Taxes - Medicare	429.77	6,200.00	423.10	1,337.90	4,862.10	22
20-450-5148	Payroll Tax - Delaware FMLA	0.00	1,710.00	116.83	369.31	1,340.69	22
20-450-5150	Employee Ins Benefits	6,215.41	79,100.00	5,449.45	17,669.37	61,430.63	22
20-450-5160	Pension	1,760.37	23,380.00	2,906.58	4,960.34	18,419.66	21
20-450-5175	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
20-450-5180	Training & Seminars	350.00	5,000.00	0.00	0.00	5,000.00	0
20-450-5210	Water Consulting - Asset Management	0.00	10,000.00	0.00	1,817.00	8,183.00	18
20-450-5215	Water Consulting - Lead and Copper	0.00	17,000.00	0.00	1,701.30	15,298.70	10
20-450-5220	Water Engineering	116.25	30,000.00	271.25	271.25	29,728.75	1
20-450-5240	Legal Fees	0.00	2,000.00	0.00	84.00	1,916.00	4
20-450-5275	Chlorine/Fluoride Supplies	190.76	50,000.00	27.96	5,418.15	44,581.85	11
20-450-5280	Supplies and Equipment	277.45	25,000.00	139.52	5,011.50	19,988.50	20
20-450-5285	Supplies - Pits/Meters/Lid	13,824.72	70,450.00	0.00	57,034.56	13,415.44	81
20-450-5290	Water Tests	0.00	8,000.00	0.00	0.00	8,000.00	0
20-450-5300	Advertisement Expense - Water	0.00	1,000.00	0.00	0.00	1,000.00	0
20-450-5340	Dues and Subscriptions	0.00	26,000.00	0.00	10,807.99	15,192.01	42
20-450-5350	License & Permit Fees	0.00	12,000.00	0.00	0.00	12,000.00	0
20-450-5360	Equipment Rental	0.00	500.00	0.00	0.00	500.00	0
20-450-5380	Gas & Oil - Water	454.40	13,000.00	0.00	1,278.30	11,721.70	10
20-450-5400	Town Insurance	0.00	27,600.00	0.00	23,718.10	3,881.90	86
20-450-5430	Scanning, Printing & Postage	902.05	16,100.00	52.55	937.93	15,162.07	6
20-450-5440	Propane	0.00	8,000.00	1,734.74	2,345.95	5,654.05	29
20-450-5450	Repairs & Maint - Water Tower	0.00	65,000.00	0.00	53,413.00	11,587.00	82

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TOWN OF MILTON
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
20-450-5455	Repairs & Maint - Auto	240.72	10,000.00	603.95	603.95	9,396.05	6
20-450-5460	Repairs & Maint - Building	709.97	4,000.00	0.00	0.00	4,000.00	0
20-450-5465	Repairs & Maint - Hydrants	0.00	10,000.00	0.00	0.00	10,000.00	0
20-450-5470	Repairs & Maint - Equip	26.94	10,000.00	344.86	1,973.21	8,026.79	20
20-450-5475	Repairs & Maint - Water Mains	480.02	50,000.00	3,530.49	10,212.43	39,787.57	20
20-450-5476	Repairs & Maint - Wells	0.00	25,000.00	0.00	0.00	25,000.00	0
20-450-5477	Repairs & Maint - Meters	0.00	5,000.00	0.00	0.00	5,000.00	0
20-450-5480	Telephone - Water	850.00	10,000.00	348.07	2,233.71	7,766.29	22
20-450-5485	Occupational Health / Employment Testing	0.00	500.00	0.00	0.00	500.00	0
20-450-5490	Uniform Expense	199.94	7,000.00	88.21	1,975.68	5,024.32	28
20-450-5500	Utilities	6,306.64	50,000.00	2,655.83	8,317.61	41,682.39	17
20-450-5515	DWSRF Loan Expenses	0.00	104,000.00	0.00	29,283.02	74,716.98	28
20-450-5800	CAPITAL EXPENDITURES - WATER	0.00	0.00	0.00	0.00	0.00	0
20-450-5801	Cap Exp - Water Meter Replacement (SDD)	2,660.11	0.00	6,300.00	7,880.50	7,880.50-	0
20-450-5802	Cap.Exp - Water Main Hemlock/Boxwood	0.00	287,000.00	0.00	0.00	287,000.00	0
20-450-5815	Cap Exp - 2024 Water Main Replacement	11,056.25	0.00	622,730.89	625,946.39	625,946.39-	0
20-450-5816	Cap Exp - Equipment Tilt Trailer	0.00	16,000.00	0.00	0.00	16,000.00	0
20-450-5817	Cap Exp - 2024 Federal St Water Tower	6,893.75	0.00	736.25	3,044.50	3,044.50-	0
20-450-5818	Cap Exp - 2024 Chandler St WTP Rehab	0.00	0.00	1,147.00	4,507.50	4,507.50-	0
	450 WATER DEPARTMENT	**86,046.94**	**1,548,605.00**	**681,547.62**	**985,495.51**	**563,109.49**	**64**
	UTILITY FUND Expenditure Totals	**122,287.82**	**2,027,605.00**	**720,025.62**	**1,100,727.01**	**926,877.99**	**54**

20 UTILITY FUND	**Prior**	**Current**	**YTD**
Revenues:	**53,395.73**	**58,859.03**	**1,983,995.04**
Expenditures:	**122,287.82**	**720,025.62**	**1,100,727.01**

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Net Income:	68,892.09-	661,166.59-	883,268.03

Grand Totals	Prior	Current	YTD
Revenues:	337,181.15	426,532.30	2,862,435.46
Expenditures:	390,548.01	1,009,632.65	2,395,282.09
Net Income:	53,366.86-	583,100.35-	467,153.37

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TOWN OF MILTON
2026 Expenditure Transaction Audit Trail

Range of Accounts: First to Last   Date Range: 12/01/25 to 12/31/25   Include Accounts with Zero Activity: No
Audit Report Type: Standard
Note: Transaction Beginning Balance includes all Adds/Changes occurring on or prior to the Transaction Ending Date.
* Transaction is included in Previous and/or Begin Balance   ** Transaction is not included in Balance
En = PO Line Item First Encumbrance Date   BC = Blanket Control   BS = Blanket Sub

Account No / Date	Transaction Data/Comment	Description	Vendor/Reference				Trans Amount	Begin Balance / Trans Balance	User
01-200-5100		Salaries						253,682.94	
12/12/25	Expenditure	REG. SALARY - ADMINISTRATION	Reference	2647	1		11,730.33-	241,952.61	TYW
12/26/25	Expenditure	REG. SALARY - ADMINISTRATION	Reference	2649	1		12,976.21-	228,976.40	TYW
01-200-5110		Overtime - Regular						0.00	
12/12/25	Expenditure	OT SALARY - ADMINISTRATION	Reference	2647	2		84.48-	84.48-	TYW
01-200-5140		Payroll Taxes - SS						15,760.10	
12/12/25	Expenditure	ER: PAYROLL TAX - SS	Reference	2647	3		726.28-	15,033.82	TYW
12/26/25	Expenditure	ER: PAYROLL TAX - SS	Reference	2649	3		798.31-	14,235.51	TYW
01-200-5145		Payroll Taxes - Medicare						3,716.59	
12/12/25	Expenditure	ER: PAYROLL TAX - MEDICARE	Reference	2647	4		169.81-	3,546.78	TYW
12/26/25	Expenditure	ER: PAYROLL TAX - MEDICARE	Reference	2649	4		186.69-	3,360.09	TYW
01-200-5148		Payroll Tax - Delaware FMLA						1,018.94	
12/12/25	Expenditure	ER: PAYROLL TAX - DE FMLA	Reference	2647	5		46.84-	972.10	TYW
12/26/25	Expenditure	ER: PAYROLL TAX - DE FMLA	Reference	2649	5		51.49-	920.61	TYW
01-200-5150		Employee Ins Benefits						44,230.54	
12/04/25	PO 26-00298 1 Paid Ck 33917	LIFE INSURANCE DECEMBER 2025	STANDA50	STANDARD INSURANCE COMPANY		En 11/14/25	46.78-*	44,230.54	TYW
12/17/25	PO 26-00377 1 Paid Ck 33951	HEALTH INSURANCE JANUARY 2026	OFFIC005	STATE OF DELAWARE		En 12/11/25	3,941.10-	40,289.44	TYW
12/30/25	PO 26-00473 1 Paid Ck 33980	LIFE INSURANCE JANUARY 2026	STANDA50	STANDARD INSURANCE COMPANY		En 12/15/25	43.12-	40,246.32	TYW
01-200-5160		Admin Pension						15,113.85	
12/01/25	Expenditure	NOVEMBER 2025 PENSION	Reference	2643	1		1,202.20-	13,911.65	TYW
12/29/25	Expenditure	DECEMBER 2025 PENSION	Reference	2648	1		1,154.44-	12,757.21	TYW
01-200-5200		Accounting Fees						13,500.00	
12/04/25	PO 26-00293 1 Paid Ck 33912	AUDIT FIN.STATEMENT YE 9/30/25	PKS	PKS & COMPANY, P.A.		En 11/24/25	15,000.00-*	13,500.00	TYW
01-200-5205		Consulting Fees - Financial						28,981.45	
12/30/25	PO 26-00474 1 Paid Ck 33983	INV#3 - TECH ASSIST CONTRACT	UNIVDEPS	UNIVERSITY OF DELAWARE		En 10/03/25	1,018.55-*	28,981.45	TYW