

TREASURER'S REPORT
August 2018

General Fund Revenue	\$57,395
General Fund Expenditures	\$52,325
Restricted Revenue	\$85,452
Restricted Expense	\$17,091

Town of Millville
Assets and Liabilities
As of 08/31/18

Assets

GL	Unrestricted - General Fund:	
10001	WSFS General Checking	1,916,409
10003	Petty Cash	200
10010	Artisans' Unrestricted CD	255,166
10015	Commonwealth Unrestricted CD	245,103
10016	Commonwealth Unrestricted CD	250,411
10017	Commonwealth Unrestricted CD	112,092
10018	Commonwealth Unrestricted MM	57,281
10019	Commonwealth Unrestricted CD	251,044
10020	Commonwealth Unrestricted CD	251,184
10021	Commonwealth Unrestricted CD	250,033
10022	Commonwealth Unrestricted CD	250,000
10023	Commonwealth Unrestricted CD	252,218
10024	Commonwealth Unrestricted CD	252,577
10025	Commonwealth Unrestricted CD	252,337
10026	Commonwealth Unrestricted CD	14,147
10027	Commonwealth Unrestricted CD	250,370
10028	Commonwealth Unrestricted CD	250,349
10029	Commonwealth Unrestricted CD	250,432
10030	First Shore Federal Unrestricted CD	250,621
	Total Unrestricted Funds	5,611,974

Restricted Funds:

	<i>Checking Accounts:</i>	
15001	Fulton Transfer Tax	1,594
15006	WSFS Police Dept	636,834
15007	WSFS Realty Transfer Tax	3,148,834
15017	WSFS Economic Development	220,793
15024	WSFS Escrowed Funds	102,239
15025	WSFS Millville Fire Co Grant	109,929
	<i>Savings Account:</i>	
15021	Capital One 360	200,142
	<i>Certificates of Deposit:</i>	
15018	Bank of Delmarva	255,604
15027	M & T Bank	116,735
	<i>Grant Funds:</i>	
15025	WSFS Municipal Street Aid	4,607
15026	WSFS P & Z Grant	0
	Total Restricted Funds	4,797,311

Transferred to WSFS Trans Tax Acc't

Other Assets

11102	Property Taxes Receivable	6,794
15100	Accounts Receivable	150
16500	Prepaid Insurance	3,302
16501	Prepaid Expenses	3,381
	Total Other Assets	13,627

Total Assets **10,422,912**

Liabilities

20000	Accounts Payable	1,838
20200	Escrow Payable	102,239
20300	Grants Payable - MVFC	76,929
21000	Payroll Liabilities	891
21100	Simple IRA Liability	0
21120	Accrued Wages	0
21130	Accrued Health & Dental	0
26000	Deferred Revenue	0
26100	Deferred Property Tax	8
	Total Liabilities	181,905

Statement of Income & Expenses with Variance to Budget
August 2018

	Month	Year to Date	FY '19	% of Budget
	Aug '18	Aug '18 - Apr '19	Approved Budget	YTD
Income				
4 mo into year: 8 mo remaining				
GL General Fund Revenue				
40025 Building Permit Review/Inspections	2,926	20,958	35,600	58.87%
40075 Building Permits	15,921	116,474	178,000	65.43%
40100 Review re-site/TOPO	600	3,800	10,600	35.85%
40150 Subdivision Fees	450	1,350	36,000	3.75%
40175 Road Inspection Fees	0	0	0	0.00%
40200 Building Rent	40	80	0	0.00%
40250 Plan Review - Concept / Site	0	3,550	1,350	262.96%
40275 Zoning Review	0	0	0	0.00%
40300 Licenses-Business, Rental, Realtor	1,025	47,525	38,000	125.07%
40350 Miscellaneous Income	302	8	0	0.00%
40400 Sale of Sub./Ord./Rezoning Books	0	8	0	0.00%
40500 Mediacom Franchise	9,567	9,567	33,000	28.99%
40600 Police Fines--Vendor	87	426	0	0.00%
40650 Town Issued Fines	300	945	2,000	47.25%
40660 Property maintenance violations	150	150	0	0.00%
40750 Refunds, Reimbursements, Other Gen Revenue	0	0	0	0.00%
40800 Sign Permits. Review	360	515	500	103.00%
40850 Variances / Special Exceptions	0	0	0	0.00%
40875 Interest Income - Unrestricted	4,507	17,782	40,873	43.51%
41320 Property Taxes	20,947	450,830	437,500	103.05%
41330 Property Tax Penalty	0	7	0	0.00%
41400 Gross Rental Receipts Taxes	213	54,373	85,000	63.97%
Total General Revenue	57,395	728,348	898,423	81.07%
Restricted Revenue				
49100 Grant - MSA	4,606	4,606	3,862	119.26%
49115 Economic Development Income	0	0	0	0.00%
49125 Interest Income - Restricted	456	1,843	6,213	29.66%
49200 Transfer Tax - Gross	63,625	314,858	364,309	86.43%
49250 Duke Rd Park-Grant/Donation	0	53,000	0	0.00%
49450 Sussex Cnty Rev Sharing Law Enforcement	12,500	12,500	12,500	100.00%
49800 SCAT Dinner Hosted by Town	0	0	0	0.00%
49850 MVFC Impact Fees	1,500	13,000	0	0.00%
49851 MVFC Amulance Fees	2,765	49,490	47,915	103.29%
Total Restricted Revenue	85,452	449,297	434,799	103.33%
Total Income	142,847	1,177,645	1,333,222	88.33%
Expense				
General Fund Expense				
50100 Accounting/Financial Services	4,000	10,500	13,500	77.78%
50200 Advertising	65	117	600	19.50%
50210 Automated Messages	0	0	500	0.00%
50300 Awards, Gifts, Flowers	0	728	2,250	32.36%
50400 Build. & Gr.--Maint./Landscaping	1,931	11,348	26,335	43.09%
50410 Building/Grounds - Equip/Tools/Uniforms	378	848	1,200	70.67%
50500 Cable/Internet/Security System	251	1,673	3,017	55.45%
50600 Computer Maintenance/Copier/Software	814	5,181	13,055	39.69%
50700 Donations	0	0	0	0.00%
50800 Dues/Member./Subscr/Mtgs.	75	1,857	3,710	50.05%
50850 Educational Training	0	1,090	4,795	22.73%
50900 Elections	0	0	225	0.00%
50950 Fire Company-Millville	0	27,410	28,250	97.03%
50960 Truck Maintenance/Ins/Gas	243	1,230	3,975	30.94%
51100 Insurance--Bonding	21	86	275	31.27%
51110 Insurance--Flood	120	481	1,500	32.07%
51120 Insurance--Gen. Lia./Property	813	3,251	11,330	28.69%
51125 Insurance--Health	2,465	8,365	29,502	28.35%
51130 Insurance-Prof. Liability	221	885	2,760	32.07%
51140 Insurance--Worker's. Comp.	243	971	2,320	41.85%

Statement of Income & Expenses with Variance to Budget
August 2018

	Month	Year to Date	FY '19	% of Budget
	Aug '18	Aug '18 - Apr '19	Approved Budget	YTD
General Fund Expense (cont)				
51200 Legal	1,463	7,544	25,000	30.18%
51300 Mileage/Other Reimbursements	0	256	1,200	21.33%
51400 Other Misc Expense	36	22	50	44.00%
51500 Office Equipment/Furniture	0	458	1,000	45.80%
51510 Office Supplies	25	486	1,850	26.27%
51600 Payroll	26,817	107,213	351,617	30.49%
51605 Payroll Processing Fees	27	121	370	32.70%
51610 Payroll Taxes	2,003	8,160	28,630	28.50%
51615 Property Maintenance Violation	0	125	0	0.00%
51620 Town Match 401k (3% max)	1,502	6,004	20,917	28.70%
51800 Postage/Postage Meter	250	1,997	3,000	66.57%
51900 Printing	0	1,313	3,000	43.77%
53100 Professional Services (Engineering)	2,108	2,852	30,000	9.51%
53110 Professional Planning Services	2,616	3,880	26,000	14.92%
53175 Review re-site/TOPO	647	3,892	10,600	36.72%
53300 Service Charges (Transfer Tax Processing)	896	4,091	4,000	102.28%
53500 Trash Collection	82	165	345	47.83%
53600 Utilities--Electric	558	2,269	10,000	22.69%
53605 Utilities--Propane	0	0	1,770	0.00%
53610 Utilities--Street Lights	650	2,619	3,360	77.95%
53620 Utilities--Telephone	550	1,443	4,455	32.39%
53630 Utilities--Water Conditioning	0	221	1,935	11.42%
53640 Utilities --Sewer Usage	455	900	1,860	48.39%
53700 Contingency	0	0	218,365	0.00%
Total General Expense	52,325	232,052	898,423	25.83%
Restricted Expense				
Paid From Transfer Tax				
55001 Capital Building Improvements	0	6,751	0	0.00%
55002 Capital Furniture/Equipment	0	0	0	0.00%
55003 Capital Hardware /Software Purchases	0	1,654	2,500	66.16%
55004 Building Addition-Garage/Police Addition	0	0	0	0.00%
55007 Capital Land Acquisition	0	0	0	0.00%
55008 Public Safety Expense (S.P. Field Office)	0	79	200	39.50%
55009 MV Vol Training & Background Checks	0	0	0	0.00%
55010 Capital Land Improvement	0	0	0	0.00%
55011 Codification of General Code	681	681	6,500	10.48%
55012 Volunteer Group Uniforms	0	0	0	0.00%
55013 Police Coverage - Police Fund	8,468	33,433	102,889	32.49%
55014 Dukes Road Park Improvements	1,578	83,529	2,426,677	3.44%
55015 Dukes Road Park Expenses	1,867	4,643	7,100	65.39%
55016 Road Sign Maintenance	0	0	500	0.00%
Total Transfer Tax Expense	12,594	130,770	2,546,366	5.14%
Paid From Grants/Other				
54100 MVFC Ambulance fees	0	0	47,915	0.00%
59100 MSA Grant Expense	0	0	3,862	0.00%
59115 Economic Development Expense	4,497	6,244	32,550	19.18%
59450 Sussex Cnty Rev Sharing Law Enforcement	0	0	12,500	0.00%
59800 SCAT Dinner Hosted by Town	0	0	0	0.00%
59850 MVFC Grant Reimbursement	0	0	0	0.00%
Total Grant Expense	4,497	6,244	96,827	6.45%
Total Restricted Expense	17,091	137,014	2,643,193	5.18%
Total Expense	69,416	369,066	3,541,616	10.42%