

TREASURER'S REPORT
December 2018

General Fund Revenue	\$69,485
General Fund Expenditures	\$43,181
Restricted Revenue	\$71,967
Restricted Expense	\$5,113

NOTES:

Closed M&T CD GL 15027	\$ 116,788.91
Deposited into WSFS Trans Tax Acct'	

Town of Millville
Assets and Liabilities
As of 12/31/18

Assets		
GL	Unrestricted - General Fund:	
10001	WSFS General Checking	1,171,958
10003	Petty Cash	200
10010	Artisans' Unrestricted CD	256,270
10015	Commonwealth Unrestricted CD	244,298
10016	Commonwealth Unrestricted CD	251,623
10017	Commonwealth Unrestricted CD	112,654
10018	Commonwealth Unrestricted MM	1,555
10019	Commonwealth Unrestricted CD	250,997
10020	Commonwealth Unrestricted CD	250,619
10021	Commonwealth Unrestricted CD	250,033
10022	Commonwealth Unrestricted CD	250,000
10023	Commonwealth Unrestricted CD	251,432
10024	Commonwealth Unrestricted CD	251,664
10025	Commonwealth Unrestricted CD	251,509
10026	Commonwealth Unrestricted CD	14,091
10027	Commonwealth Unrestricted CD	251,623
10028	Commonwealth Unrestricted CD	251,770
10029	Commonwealth Unrestricted CD	251,936
10030	First Shore Federal Unrestricted CD	251,330
10031	Commonwealth Unrestricted CD	251,819
10032	Commonwealth Unrestricted CD	251,858
10033	Commonwealth Unrestricted CD	250,000
10034	Commonwealth Unrestricted CD	71,107
	Total Unrestricted Funds	5,640,346
Restricted Funds:		
	<i>Checking Accounts:</i>	
15001	Fulton Transfer Tax	7,006
15006	WSFS Police Dept	635,857
15007	WSFS Realty Transfer Tax	3,483,533
15017	WSFS Economic Development	225,829
15024	WSFS Escrowed Funds	64,906
15025	WSFS Millville Fire Co Grant	55,500
	<i>Savings Account:</i>	
15021	Capital One 360	200,409
	<i>Certificates of Deposit:</i>	
15018	Bank of Delmarva	256,672
15027	M & T Bank	0
	<i>Grant Funds:</i>	
15025	WSFS Municipal Street Aid	2,923
	Total Restricted Funds	4,932,635
Other Assets		
11102	Property Taxes Receivable	132
15100	Accounts Receivable	150
16500	Prepaid Insurance	14,303
16501	Prepaid Expenses	6,984
	Total Other Assets	21,569
	Total Assets	10,594,550
Liabilities		
20000	Accounts Payable	0
20200	Escrow Payable	64,906
20300	Grants Payable - MVFC	0
21000	Payroll Liabilities	756
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	65,670

Statement of Income & Expenses with Variance to Budget
December 2018

	Month	Year to Date	FY '19	% of Budget
	Dec '18	May '18 - Dec '18	Approved Budget	YTD
Income				
GL General Fund Revenue				8 mo into year: 4 mo remaining
40025 Building Permit Review/Inspections	9,852	56,659	35,600	159 15%
40075 Building Permits	50,148	298,895	178,000	167 92%
40100 Review re-site/TOPO	2,400	12,800	10,600	120 75%
40150 Subdivision Fees	0	3,150	36,000	8 75%
40175 Road Inspection Fees	0	0	0	0 00%
40200 Building Rent	0	575	0	0 00%
40250 Plan Review - Concept / Site	0	5,250	1,350	388 69%
40275 Zoning Review	0	0	0	0 00%
40300 Licenses-Business, Rental, Realtor	975	51,100	38,000	134 47%
40350 Miscellaneous Income	0	317	0	0 00%
40400 Sale of Sub./Ord./Rezoning Books	0	8	0	0 00%
40500 Mediacom Franchise	0	19,311	33,000	58 52%
40600 Police Fines--Vendor	87	635	0	0 00%
40650 Town Issued Fines	300	2,345	2,000	117 25%
40660 Property maintenance violations	150	192	0	0 00%
40750 Refunds, Reimbursements, Other Gen Revenue	0	0	0	0 00%
40800 Sign Permits. Review	360	1,665	500	333 00%
40850 Variances / Special Exceptions	0	0	0	0 00%
40875 Interest Income - Unrestricted	4,507	41,666	40,873	101 94%
41320 Property Taxes	0	456,966	437,500	104 45%
41330 Property Tax Penalty	0	133	0	0 00%
41400 Gross Rental Receipts Taxes	706	100,474	85,000	118 20%
Total General Revenue	69,485	1,052,141	898,423	117 71%
Restricted Revenue				
49100 Grant - MSA	0	4,606	4,606	100 00%
49115 Economic Development Income	0	7,220	0	0 00%
49125 Interest Income - Restricted	340	3,573	6,213	57 51%
49200 Transfer Tax - Gross	65,627	589,260	364,309	161 75%
49250 Duke Rd Park-Grant/Donation	0	53,000	0	0 00%
49450 Sussex Cnty Rev Sharing Law Enforcement	0	12,500	12,500	100 00%
49800 SCAT Dinner Hosted by Town	0	0	0	0 00%
49850 MVFC Impact Fees	6,000	35,500	0	0 00%
49851 MVFC Ambulance Fees	0	50,050	47,915	104 46%
Total Restricted Revenue	71,967	755,709	435,543	173 51%
Total Income	141,452	1,807,850	1,333,966	135 52%
Expense				
General Fund Expense				
50100 Accounting/Financial Services	0	13,500	13,500	100 00%
50200 Advertising	0	246	600	41 00%
50210 Automated Messages	0	176	500	35 20%
50300 Awards, Gifts, Flowers	142	1,051	2,250	46 71%
50400 Build. & Gr.--Maint./Landscaping	1,093	18,031	26,335	68 66%
50410 Building/Grounds - Equip/Tools/Uniforms	0	917	1,200	76 42%
50500 Cable/Internet/Security System	252	2,114	3,017	70 07%
50600 Computer Maintenance/Copier/Software	930	9,361	13,055	71 70%
50700 Donations	0	0	0	0 00%
50800 Dues/Member./Subscr/Mtg.	321	2,534	3,710	69 65%
50850 Educational Training	50	3,011	4,795	62 79%
50900 Elections	0	0	225	0 00%
50950 Fire Company-Millville	0	27,410	28,250	97 03%
50960 Truck Maintenance/Ins/Gas	215	2,199	3,975	55 32%
51100 Insurance--Bonding	21	172	275	62 55%
51110 Insurance--Flood	123	966	1,500	64 40%
51120 Insurance--Gen. Lia./Property	859	6,640	11,330	58 61%
51125 Insurance--Health	2,465	17,712	29,502	60 04%
51130 Insurance-Prof. Liability	221	1,769	2,760	64 09%
51140 Insurance--Worker's. Comp.	41	1,741	2,320	75 04%

Statement of Income & Expenses with Variance to Budget
December 2018

	Month	Year to Date	FY '19 Approved Budget	% of Budget
	Dec '18	May '18 - Dec '18	Budget	YTD
General Fund Expense (cont)				
51200 Legal	1,397	11,853	25,000	47.41%
51300 Mileage/Other Reimbursements	176	536	1,200	44.67%
51400 Other Misc Expense	0	22	50	44.00%
51500 Office Equipment/Furniture	0	458	1,000	45.80%
51510 Office Supplies	46	1,129	1,850	61.03%
51600 Payroll	25,472	226,544	351,617	64.43%
51605 Payroll Processing Fees	27	243	370	65.68%
51610 Payroll Taxes	1,899	16,965	28,630	59.26%
51615 Property Maintenance Violation	0	160	0	0.00%
51620 Town Match 401k (3% max)	1,421	12,631	20,917	60.63%
51800 Postage/Postage Meter	125	2,497	3,000	83.23%
51900 Printing	0	2,312	3,000	77.07%
53100 Professional Services (Engineering)	3,538	38,728	30,000	129.09%
53110 Professional Planning Services	0	10,200	26,000	39.23%
53175 Review re-site/TOPO	309	8,925	10,600	84.20%
53300 Service Charges (Transfer Tax Processing)	692	6,421	4,000	160.53%
53500 Trash Collection	0	248	345	71.88%
53600 Utilities--Electric	804	4,676	10,000	46.76%
53605 Utilities-Propane	0	919	1,770	51.92%
53610 Utilities--Street Lights	0	3,267	3,360	97.23%
53620 Utilities--Telephone	328	2,554	4,455	57.33%
53630 Utilities--Water Conditioning	214	631	1,935	35.19%
53640 Utilities --Sewer Usage	0	1,355	1,860	72.85%
53700 Contingency	0	0	218,365	0.00%
Total General Expense	43,181	463,024	898,423	51.54%
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	0	2,474	6,500	38.06%
55012 Volunteer Group Uniforms	0	0	0	0.00%
55013 Police Coverage - Police Fund	0	45,591	102,889	44.31%
55014 Dukes Road Park Improvements	2,184	91,427	2,426,677	3.77%
55015 Dukes Road Park Expenses	169	9,285	7,100	130.77%
55016 Road Sign Maintenance	0	0	500	0.00%
Total Transfer Tax Expense	2,353	157,261	2,546,366	6.18%
Paid From Grants/Other				
54100 MVFC Ambulance fees	210	50,050	47,915	104.46%
59100 MSA Grant Expense	524	1,684	4,606	36.56%
59115 Economic Development Expense	2,026	20,269	32,550	62.27%
59450 Sussex Cnty Rev Sharing Law Enforcement	0	12,500	12,500	100.00%
59800 SCAT Dinner Hosted by Town	0	0	0	0.00%
59850 MVFC Grant Reimbursement	0	0	0	0.00%
Total Grant Expense	2,760	84,503	97,571	86.61%
Total Restricted Expense	5,113	241,764	2,643,937	9.14%
Total Expense	48,294	704,788	3,542,360	19.90%