

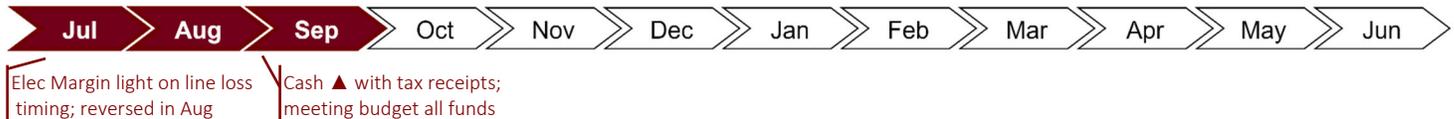
To: Mayor and City Council  
Cc: Mark Whitfield, City Manager; Finance Department  
From: Louis C. Vitola, Finance Director  
Date: November 3, 2021  
Re: September 2021 Financial Reporting Package

The Financial Reporting Package for September 2021 (FY22 Q1 / YTD) is enclosed for your review. The following executive summary highlights this month's notable developments and recaps any changes to the report. The Appendix on page 10 was added to show planned use of ARPA funding by category with actual spending updates; the Appendix will remain as part of the regular monthly reporting until the funds are exhausted. In addition, the new "Quick Reference" section of this memo will recap important financial highlights and summarize modifications made during FY22 to help shorten the executive summaries.

The September YTD results largely exceed budget expectations, though operating results in the electric and water funds are short of the first quarter last year. Cash balances have increased about \$2 million in total this month, driven almost entirely by the increase in general fund cash as the annual property tax bills were due on September 30. Capital spending has picked up pace with activity underway on NE & NW Front St, Second St, and the conclusion of the Boys & Girls Club paving, City Hall lower level retrofit and Mispillion St group of road and utility upgrade projects. Operating expenditures remain below even the seasonalized budget across funds for the third consecutive month, which is not surprising given our well-documented and indiscriminating staffing challenges, whose only silver lining is manifested in the reported savings versus the budget.

## Quick Reference for FY22 Financial Developments and Report Upgrades

### Recap FY22 Financial Highlights



### Summary of Modifications

- P.1 – Cash Rollforward
  - New Solid Waste Reserves Acct created by FY22 Water Fund interfund loan forgiveness; new variance indicators
- P.2 – Restricted Cash Reserves Report
  - The MSA and RTT reserves were combined into one shared summary to make room for Solid Waste Fund
  - Lines 3 & 17 added to show additions & interest earnings in the capital reserve accounts
  - Lines 12, 13, 24 & 25 feature updated MCR & ERR calculations for FY22 pursuant to cash reserve policy
- P.3 – The Enterprise Funds “P&L Style” Report features a new comparative column and four new rows
  - The rightmost column compares current vs prior FYTD periods by revenue and expense lines and subtotals
  - Rows 16 & 17 compare current & prior FYTD periods net surplus by fund
  - Rows 18 & 19 compare actual surplus vs seasonalized budget surplus for the current FYTD period
  - Variance indicators added for quick reference to both P&L reports
- P.4 – The General Fund “P&L Style” Report was created to complement the existing Enterprise Funds P&L Report
  - The new statement presents the same general fund financial performance available in the legacy Revenue and Expenditure Reports in a one-page consolidated executive summary
  - The scaled, common-size columns at right match the prior year comparability goals featured in the Enterprise Fund version of the report, while also putting general fund revenues and expenses in context for the first time in the monthly financial reporting package
  - Rows 19 & 20 allow for a comparison of the current and prior year FYTD periods by major function
  - Rows 21-22 show comparison of actual surplus vs seasonalized budget surplus for the current FYTD period
- P.5-8 – Revenue Report (p.5) & Expenditure Report (p.6-8) will continue to be produced indefinitely as “legacy” reports
- P.10 – Planned Use of ARPA Funding by Category compared to Actual Spending in this Sept upgrade to the report



## Financial Reporting Package

As of and For the Period Ended September 30, 2021

Cash & Investment Balance Rollforward

Restricted Cash Reserves Report

Enterprise Funds YTD Revenue & Expenditure Report

General Fund YTD Revenue & Expenditure Report

*Legacy* Revenue Report with MTD & YTD vs Annual Budget

*Legacy* Expenditure Report with MTD & YTD vs Annual Budget

*Legacy* Interservice Department Cost Allocation

*Appendix: ARPA Funding Plan vs Actual Expenses*

City of Milford, Delaware  
Cash and Investment Balance<sup>1</sup> Rollforward  
For the Period Ended September 30, 2021

1 **Operating Cash Balances**

Description	Opening Balance (Aug 31, 2021)	Receipts	Interest Earned	Disbursements	Closing Balance (Sep 30, 2021)
General Fund	\$ 2,604,226	\$ 3,231,905	\$ 769	\$ (1,393,806)	\$ 4,443,094 ↑
Electric Fund	3,844,895	2,130,745	1,903	(2,414,217)	3,563,326 ↓
Water Fund	1,679,685	255,887	1,042	(181,312)	1,755,303 ↑
Sewer Fund	485,369	413,095	415	(360,521)	538,358 ↑
Solid Waste Fund	546,398	104,732	76	(100,465)	550,742 ↑
<b>Operating Cash Totals</b>	<b>\$ 9,160,573</b>	<b>\$ 6,136,364</b>	<b>\$ 4,206</b>	<b>\$ (4,450,320)</b>	<b>\$ 10,850,824</b> ↑

9 **Federal, State and Other Special Purpose Cash Balances**

Description	Opening Balance (Aug 31, 2021)	Receipts <sup>3</sup>	Interest Earned	Disbursements <sup>2</sup>	Closing Balance (Sep 30, 2021)
General Improvement	\$ 268,098	\$ 58,727	\$ 45	\$ -	\$ 326,870 ↑
Municipal Street Aid (MSA)	624,692	0	87	-	624,779 ↑
Realty Transfer Tax (RTT)	3,922,125	127,680	560	-	4,017,031 ↑
Economic Development	681,714	-	-	-	681,714 →
ARPA Grant Fund	2,946,446	-	-	(16,130)	2,930,316 ↓
<b>Special Purpose Cash Totals</b>	<b>\$ 8,443,076</b>	<b>\$ 186,407</b>	<b>\$ 692</b>	<b>\$ (16,130)</b>	<b>\$ 8,580,710</b> ↑

17 **Reserve Fund Cash Balances<sup>1</sup>**

Description	Opening Balance (Aug 31, 2021)	Receipts	Interest Earned	Disbursements <sup>2</sup>	Closing Balance (Sep 30, 2021)
General Fund Capital Reserves	\$ 1,784,957	\$ 216,000	\$ 9	\$ (51,732)	\$ 1,949,234 ↑
Water Fund Capital Reserves	9,225,335	-	59	(18,859)	9,206,535 ↓
Sewer Fund Capital Reserves	3,872,955	-	25	(440)	3,872,539 →
Solid Waste Fund Capital Reserves	71,433	-	1	(149)	71,285 →
Electric Fund Capital Reserves	14,067,825	-	69	(17,801)	14,050,094 ↓
<b>Reserve Fund Cash Totals</b>	<b>\$ 29,022,505</b>	<b>\$ 216,000</b>	<b>\$ 163</b>	<b>\$ (88,981)</b>	<b>\$ 29,149,687</b> →

25 **Impact Fees and Police/General Facilities Cash Balances**

Description	Opening Balance (Aug 31, 2021)	Receipts <sup>3</sup>	Interest Earned	Disbursements	Closing Balance (Sep 30, 2021)
Police & General Gov't Facilities	\$ 510,157	\$ 8,796	\$ -	\$ -	\$ 518,953 ↑
Carlisle Fire Co Permit Fund	410,334	115,932	-	-	526,266 ↑
Water Impact Fee Reserves	4,597,703	30,353	-	-	4,628,055 ↑
Sewer Impact Fee Reserves	2,640,654	16,036	-	-	2,656,690 ↑
Electric Impact Fee Reserves	1,055,590	8,400	-	-	1,063,990 →
<b>Impact Fees &amp; Police/GF Totals</b>	<b>\$ 9,214,437</b>	<b>\$ 179,517</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,393,954</b> ↑

<b>Grand Totals</b>	<b>\$ 55,840,591</b>	<b>\$ 6,718,287</b>	<b>\$ 5,061</b>	<b>\$ (4,555,430)</b>	<b>\$ 57,975,175</b> ↑
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34 <sup>1</sup>Balances are not indicative of funding availability; see enclosed Restricted Cash Reserves Report for reserve funding commitments  
 35 <sup>2</sup>Disbursements from General and Water Fund Reserves (lines 19-20) include the Mispillion St Project; Disbursements from Electric Reserves  
 (line 23) supported the ongoing Data Security project; ARPA Funding reported separately in Appendix  
 36 <sup>3</sup>Receipts include a CTF Grant Reimbursement related to the Boys & Girls Club Paving Project (line 11), RTT receipts (line 13) and Bond Bill funding for  
 Parks & Rec and Carlisle Fire Co Capital (lines 19 & 28, respectively)

City of Milford, Delaware  
Restricted Cash Reserves Report  
As of September 30, 2021

General Fund Capital Reserves		Amount
Cash/Investment Balance (9/30/21)	\$	1,949,234
Expected Contributions & Interest		658,818
Restricted Funds:		
Vehicle & Equipment Replacement		(324,100)
Building Upgrades		(286,076)
Parking Enhancements		(200,000)
Parkland, Trails & Recreation		(606,595)
2020 Combined Utilities		(22,396)
OpEx Support (Tax R/A & PD R/M)		(497,000)
Support Policy with RTT <sup>1</sup>		2,000,000
Draft Reserve (MCR) Policy <sup>2</sup>		(1,236,356)
Equipment Replacement Reserve <sup>2</sup>		(764,100)
<b>Uncommitted Reserve Balance</b>	<b>\$</b>	<b>671,430</b>

Electric Fund Capital Reserves		Amount
Cash/Investment Balance (9/30/21)	\$	14,050,094*
Expected Contributions & Interest		1,999,956
Restricted Funds:		
Electric Vehicles & Equipment		(96,026)
Lighting & System Improvements		(593,628)
Traffic Signal Upgrades		(350,000)
Citywide Projects		(878,194)*
Early Redemption of Bond (1/1/22)		(4,060,000)
Draft Reserve (MCR) Policy <sup>3</sup>		(6,345,238)
Equipment Replacement Reserve <sup>3</sup>		(85,400)
<b>Uncommitted Reserve Balance</b>	<b>\$</b>	<b>3,641,564</b>

Water Fund Capital Reserves		Amount
Cash/Investment Balance (9/30/21)	\$	9,206,535
Expected Contributions & Interest		608,180
Restricted Funds:		
Vehicle & Equipment Replacement		(201,953)
Streets 2020 Utility Engineering (Move		(122,765)
SE Second Street - Lead Gooseneck		(2,554)
Milford Business Campus		(6,500,000)
Draft Reserve (MCR) Policy <sup>3</sup>		(2,695,121)
Equipment Replacement Reserve <sup>3</sup>		(201,953)
<b>Uncommitted Reserve Balance</b>	<b>\$</b>	<b>90,369</b>

Solid Waste Reserves		Amount
Cash/Investment Balance (9/30/21)	\$	71,285
Expected Contributions & Interest		218,783
Restricted Funds:		
Draft Reserve (MCR) Policy <sup>4</sup>		-
Equipment Replacement Reserve <sup>4</sup>		(290,068)
<b>Uncommitted Reserve Balance</b>	<b>\$</b>	<b>-</b>

Sewer Fund Capital Reserves		Amount
Cash/Investment Balance (9/30/21)	\$	3,872,539
Expected Contributions & Interest		78,281
Restricted Funds:		
Sewer Vehicles & Equipment		(169,503)
Citywide Projects & Engineering		(29,256)
Utility Engineering		(231)
Draft Reserve (MCR) Policy <sup>3</sup>		(3,327,000)
Equipment Replacement Reserve <sup>3</sup>		(235,000)
<b>Uncommitted Reserve Balance</b>	<b>\$</b>	<b>189,831</b>

MSA & RTT Reserves		Amount
RTT Balance (9/30/21)		4,017,031
MSA Balance (9/30/21)		624,779
MSA & RTT Est Receipts thru FY22:		814,617
MSA: Street & Bridge Improvements		(415,958)
RTT: Transfer to Police Dept		(300,000)
RTT: Sidewalk Project Funding		(140,000)
MSA & RTT: Mispillion Street Group		(490,440)
MSA & RTT: 2020 Combined Utilities		(407,566)
RTT: Support GF Policies <sup>1</sup>		(2,000,000)
RTT: Draft Reserve Policy <sup>5</sup>		(1,041,454)
<b>Uncommitted Reserve Balance</b>	<b>\$</b>	<b>661,009</b>

<sup>1</sup>Approved GF Reserve Policies permit support from an eligible funding source; portion of RTT balance pledged to support GF Reserves for foreseeable future

<sup>2</sup>Approved GF Reserve Policies recommend MCR of 45 days OpEx & Equip Repl Res minimum of 110% of upcoming CIP budget

<sup>3</sup>Approved Reserve Policies split Minimum Cash Req'd from COS study into new MCR & Equip Repl Reserve (20% of CIP)

<sup>4</sup>Solid Waste Reserves initiated in FY22 with seed funding from interfund loan forgiveness. Through at least FY23, 100% of balance will be reserved for purchase of new vehicle per FY22-26 approved CIP

<sup>5</sup>Approved Reserve Policies recommend dynamic MCR based on average of trailing-three-year RTT receipts

\*UPDATED 11/8/2021

City of Milford, Delaware  
Enterprise Funds: Statement of Revenues & Expenditures  
For the YTD Period Ended September 30, 2021 vs Prior FYTD & Current Budget (in thousands)

Enterprise Funds Profit & Loss (P&L) Statement		Electric	Water	Sewer	Solid Waste	Total	FY22 Total (as % of Rev)	FY21 Total (as % of Rev)
1	Operating Revenue	\$ 6,985	\$ 811	\$ 1,272	\$ 362	\$ 9,430	100.0%	100.0%
2	Cost of Revenue <sup>1</sup>	(4,881)	(76)	(654)	(102)	(5,713)	-60.6%	-59.1%
3	Gross Margin	2,104	735	618	260	3,717	39.4%	40.9%
4	Operating Expenses							
5	Operations & Maintenance	(582)	(239)	(211)	(160)	(1,191)	-12.6%	-12.8%
6	Personnel	(211)	(70)	(69)	(57)	(407)	-4.3%	-4.5%
7	Total Operating Expenses	(793)	(309)	(280)	(216)	(1,598)	-16.9%	-17.3%
8	Operating Income	\$ 1,311	\$ 426	\$ 338	\$ 44	\$ 2,118	22.5%	23.6%
9	Non-Operating Revenue (Expense)	13	3	1	0	18	0.2%	0.1%
10	Surplus (Deficit) for debt service & capital	1,323	429	339	44	2,136	22.7%	23.7%
11	Debt Service - Principal & Interest	-	(136)	(40)	-	(177)	-1.9%	-1.6%
12	Capital Spending / Contributions from (to) Reserves	(4)	-	(59)	-	(64)	-0.7%	-0.4%
13	Surplus (deficit) available for transfers	1,319	293	240	44	1,896	20.1%	21.7%
14	Transfers Out	(625)	(75)	-	-	(700)	-7.4%	-6.5%
15	<b>Net Surplus (Deficit) - FYTD through Sep 2021</b>	<b>\$ 694</b>	<b>\$ 218</b>	<b>\$ 240</b>	<b>\$ 44</b>	<b>\$ 1,196</b>	<b>12.7%</b>	<b>15.2%</b>
16	<b>Net Surplus (Deficit) - FYTD through Sep 2020</b>	<b>\$ 905</b>	<b>\$ 353</b>	<b>\$ 198</b>	<b>\$ (2)</b>	<b>\$ 1,454</b>	<b>15.2%</b>	
17	<b>Current vs Prior - Favorable (Unfavorable)</b>	<b>↓ \$ (211)</b>	<b>↓ \$ (135)</b>	<b>↑ \$ 42</b>	<b>↑ \$ 46</b>	<b>↓ \$ (258)</b>	<b>-2.5%</b>	
18	<b>Net Surplus (Deficit) - Current FYTD Budget</b>	<b>\$ 91</b>	<b>\$ 26</b>	<b>\$ 23</b>	<b>\$ 15</b>	<b>\$ 156</b>	<b>1.7%</b>	
19	<b>Current vs Budget - Favorable (Unfavorable)</b>	<b>↑ \$ 603</b>	<b>↑ \$ 192</b>	<b>↑ \$ 216</b>	<b>↑ \$ 29</b>	<b>↑ \$ 1,040</b>	<b>11.0%</b>	

<sup>1</sup>Cost of Revenue reported in the electric fund reflects wholesale cost of power and serves as an ideal revenue offset to arrive at gross margin. Cost of revenue in the water, sewer and solid waste funds are estimated based on a limited set of known, direct inputs to the cost of providing the utility services billed. Aside from Kent County sewer treatment charges, costs of revenue in the water, sewer and solid waste funds are likely understated.

UPDATED 11/8/2021

# City of Milford, Delaware

## General Fund: Statement of Revenues & Expenditures<sup>1</sup>

For the YTD Period Ended September 30, 2021 vs Prior FYTD & Current Budget (in thousands)

General Fund Sources and Uses of Funding	Admin & Council	Public Safety	Parks & Rec	Planning & All Other	Total	FY22 Total <i>(as % of Rev)</i>	FY21 Total <sup>3</sup> <i>(as % of Rev)</i>
<b>Sources of Funding:</b>							
Real Estate (Property) Taxes	\$ 4,664	\$ -	\$ -	\$ -	\$ 4,664	77.5%	69.7%
Permits, Licensing & Franchise Fees	43	-	-	64	107	1.8%	2.5%
Fines, Fees & Misc Revenue	4	149	-	-	153	2.5%	5.9%
<b>General Revenue Subtotal</b>	<b>4,711</b>	<b>149</b>	<b>0</b>	<b>64</b>	<b>4,924</b>	<b>81.8%</b>	<b>78.0%</b>
Utility Transfers & Cost Allocation	984	-	-	-	984	16.3%	14.4%
Grant Revenue	-	11	-	-	11	0.2%	2.1%
Application of Reserve Balances	-	100	-	-	100	1.7%	5.6%
<b>General Fund Operating Support</b>	<b>984</b>	<b>111</b>	<b>0</b>	<b>0</b>	<b>1,095</b>	<b>18.2%</b>	<b>22.0%</b>
<b>Total Sources of Funding</b>	<b>\$ 5,695</b>	<b>\$ 260</b>	<b>\$ -</b>	<b>\$ 64</b>	<b>\$ 6,019</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Uses of Funding:</b>							
Operations & Maintenance	265	194	152	114	725	12.0%	21.3%
Personnel	277	964	102	140	1,484	24.6%	31.9%
<b>Total Operating Expenses<sup>2</sup></b>	<b>542</b>	<b>1,158</b>	<b>254</b>	<b>255</b>	<b>2,209</b>	<b>36.7%</b>	<b>53.2%</b>
<b>Surplus (Deficit) for Debt Svc &amp; Capital</b>	<b>\$ 5,152</b>	<b>\$ (898)</b>	<b>\$ (254)</b>	<b>\$ (191)</b>	<b>\$ 3,810</b>	<b>63.3%</b>	<b>46.8%</b>
Debt Service - Principal & Interest	-	-	-	-	-	0.0%	0.0%
Capital Spending / Transfers from (to) Reserves	-	-	-	-	-	0.0%	4.6%
<b>Net Surplus (Deficit) - FYTD through Sep 2021</b>	<b>\$ 5,152</b>	<b>\$ (898)</b>	<b>\$ (254)</b>	<b>\$ (191)</b>	<b>\$ 3,810</b>	<b>63.3%</b>	<b>42.2%</b>
<b>Net Surplus (Deficit) - FYTD through Sep 2020<sup>3</sup></b>	<b>\$ 3,877</b>	<b>\$ (683)</b>	<b>\$ (155)</b>	<b>\$ (480)</b>	<b>\$ 2,559</b>	<b>42.2%</b>	
<i>Current vs Prior - Favorable (Unfavorable)</i>	\$ 1,275	\$ (214)	\$ (99)	\$ 289	\$ 1,251	21.1%	
<b>Net Surplus (Deficit) - Current FYTD Budget<sup>4</sup></b>	<b>\$ 5,353</b>	<b>\$ (1,356)</b>	<b>\$ (254)</b>	<b>\$ (234)</b>	<b>\$ 3,509</b>	<b>59.3%</b>	
<i>Current vs Budget - Favorable (Unfavorable)</i>	\$ (200)	\$ 459	\$ 0	\$ 43	\$ 301	4.0%	

<sup>1</sup>This Statement presents the same general fund financial performance available in the legacy Revenue and Expenditure Reports in a one-page consolidated executive summary. The common size reporting (two rightmost columns) benefits readers in two ways; first, each line is scaled with total revenue to add context, and second, the common size format is comparable across fiscal years and budgets. This report should be considered a working draft that will be improved over time to improve its usefulness to readers.

<sup>2</sup>The General Fund Operating Expenses totaling \$2.2 million reported in row 14 ties to the legacy expenditure report in row 58.

<sup>3</sup>This format presents expenditures in the context of funding sources while comparing subtotals (rightmost column) and the net surplus (deficit) to the prior YTD period (rows 19 & 20)

<sup>4</sup>In addition, the net surplus (deficit) may be compared to the current FYTD Seasonalized budget (lines 21 & 22).

UPDATED 11/8/2021

City of Milford, Delaware  
 Legacy Revenue Report: MTD and YTD Actual vs Annual Budget  
 For the YTD Period Ended September 30, 2021

*25.0% of Year Elapsed*

Account / Function	FY'22 Budget, as Approved	MTD Actual	YTD Actual	YTD Actual as % of Annual Budget
<b>General Fund:</b>				
Economic Development Fund	\$ 105,860	\$ -	\$ -	0.0%
General Fund Reserves	1,967,500	-	-	0.0%
ARPA Funding - Operating Support	568,233	11,105	11,105	2.0%
Realty Transfer Tax - Police	400,000	33,333	100,000	25.0%
Real Estate Tax	4,770,043	3,798	4,663,641	97.8%
Business License	72,000	1,130	4,625	6.4%
Rental License	103,000	1,600	3,475	3.4%
Building Permits	316,300	17,671	32,718	10.3%
Planning & Zoning	52,200	2,100	19,200	36.8%
Grasscutting Revenue	16,000	1,333	4,000	25.0%
Police Revenues	431,500	134,072	148,983	34.5%
Misc. Revenues	418,111	15,504	49,704	11.9%
Transfers In	3,835,178	378,013	984,040	25.7%
<b>Total General Fund Revenue</b>	<b>\$ 13,055,925</b>	<b>\$ 599,659</b>	<b>\$ 6,021,491</b>	<b>46.1%</b>
<b>Enterprise Funds:</b>				
Water Fund Revenues	\$ 2,824,888	\$ 280,316	\$ 817,282	28.9%
Sewer Fund Revenues	2,893,047	252,117	721,806	24.9%
Kent County Sewer	1,974,629	187,295	551,118	27.9%
Solid Waste Fund Revenues	1,479,370	121,332	362,640	24.5%
Electric Fund Revenues	25,250,410	2,421,498	6,994,260	27.7%
<b>Total Enterprise Fund Revenue</b>	<b>\$ 34,422,344</b>	<b>\$ 3,262,558</b>	<b>\$ 9,447,106</b>	<b>27.4%</b>
Other Enterprise Expense	-	(3,727)	(24,409)	
Other Enterprise Revenue	-	4,350	13,705	
<b>Total General &amp; Enterprise Fund Revenue</b>	<b>\$ 47,478,269</b>	<b>\$ 3,862,840</b>	<b>\$ 15,457,893</b>	<b>32.6%</b>

City of Milford, Delaware  
 Legacy Expenditure Report: MTD and YTD Actual vs Annual Budget  
 For the YTD Period Ended September 30, 2021

*25.0% of Year Elapsed*

Fund / Account / Divisional Groupings	FY'22 Budget, as Approved	MTD Actual	YTD Actual	YTD Actual as % of Annual Budget	Unexpended Balance
<b>General Fund</b>					
<b>City Administration</b>					
Personnel	\$ 715,791	\$ 53,281	\$ 138,075	19.3%	\$ 577,716
Operation & Maintenance (O&M)	492,929	16,072	36,023	7.3%	456,906
Capital	230,000	-	-	0.0%	230,000
<b>Subtotal: City Administration</b>	<b>1,438,720</b>	<b>69,353</b>	<b>174,098</b>	<b>12.1%</b>	<b>1,264,622</b>
<b>Planning &amp; Zoning; Code</b>					
Personnel	493,285	30,622	79,814	16.2%	413,471
O&M	138,135	8,685	40,859	29.6%	97,276
Capital	-	-	-	-	-
<b>Subtotal: Planning &amp; Zoning; Code</b>	<b>631,420</b>	<b>39,307</b>	<b>120,673</b>	<b>19.1%</b>	<b>510,747</b>
<b>Council</b>					
Personnel	35,934	1,981	6,750	18.8%	29,184
Legal	35,000	-	-	0.0%	35,000
City Hall Building Expense	17,424	1,452	4,356	25.0%	13,068
Insurance	25,745	-	5,129	19.9%	20,616
Christmas Decorations	5,000	-	-	0.0%	5,000
Council Expense	35,000	777	10,378	29.7%	24,622
Employee Recognition	28,000	70	80	0.3%	27,920
Codification	15,000	-	3,397	22.6%	11,603
Carlisle Fire Company	140,000	-	-	0.0%	140,000
Museum	30,000	30,000	30,000	100.0%	-
Downtown Milford, Inc.	45,860	-	-	0.0%	45,860
Milford Public Library	25,000	-	-	0.0%	25,000
Transcription Service	15,000	-	-	0.0%	15,000
Armory Expenses	23,600	13,608	17,439	73.9%	6,161
Vehicle & Equipment Repl	6,500	-	-	0.0%	6,500
Resident Survey	18,500	-	17,300	93.5%	1,200
Election - Wages	6,000	-	-	0.0%	6,000
Election - Supplies	2,800	-	-	0.0%	2,800
Community Festivals	60,000	-	-	0.0%	60,000
<b>Subtotal: Council</b>	<b>570,363</b>	<b>47,888</b>	<b>94,829</b>	<b>16.6%</b>	<b>475,534</b>

City of Milford, Delaware  
 Legacy Expenditure Report: MTD and YTD Actual vs Annual Budget  
 For the YTD Period Ended September 30, 2021

*25.0% of Year Elapsed*

Fund / Account / Divisional Groupings	FY'22 Budget, as Approved	MTD Actual	YTD Actual	YTD Actual as % of Annual Budget	Unexpended Balance
<b>Finance</b>					
Personnel	456,230	28,337	74,042	16.2%	382,188
O&M	49,970	2,512	11,012	22.0%	38,958
Capital	-	-	-		-
<b>Subtotal: Finance</b>	<b>506,200</b>	<b>30,849</b>	<b>85,054</b>	<b>16.8%</b>	<b>421,146</b>
<b>Information Technology</b>					
Personnel	382,258	23,532	58,386	15.3%	323,872
O&M	228,241	10,988	129,912	56.9%	98,329
Capital	96,400	-	-	0.0%	96,400
<b>Subtotal: Information Technology</b>	<b>706,899</b>	<b>34,520</b>	<b>188,298</b>	<b>26.6%</b>	<b>518,601</b>
<b>Police Department</b>					
Personnel	5,129,212	355,958	964,145	18.8%	4,165,067
O&M	974,498	36,869	193,630	19.9%	780,868
Capital	108,100	-	-	0.0%	108,100
<b>Subtotal: Police Department</b>	<b>6,211,810</b>	<b>392,827</b>	<b>1,157,775</b>	<b>18.6%</b>	<b>5,054,035</b>
<b>Streets &amp; Grounds Division</b>					
Personnel	382,587	21,666	60,498	15.8%	322,089
O&M	508,931	27,829	73,532	14.4%	435,399
Capital	73,000	-	-	0.0%	73,000
<b>Subtotal: Streets &amp; Grounds Division</b>	<b>964,518</b>	<b>49,495</b>	<b>134,030</b>	<b>13.9%</b>	<b>830,488</b>
<b>Parks &amp; Recreation</b>					
Personnel	589,633	40,554	101,805	17.3%	487,828
O&M	473,362	43,002	152,198	32.2%	321,164
Capital	963,000	-	-	0.0%	963,000
<b>Subtotal: Parks &amp; Recreation</b>	<b>2,025,995</b>	<b>83,556</b>	<b>254,003</b>	<b>12.5%</b>	<b>1,771,992</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,055,925</b>	<b>\$ 747,795</b>	<b>\$ 2,208,760</b>	<b>16.9%</b>	<b>\$ 10,847,165</b>

City of Milford, Delaware  
 Legacy Expenditure Report: MTD and YTD Actual vs Annual Budget  
 For the YTD Period Ended September 30, 2021

*25.0% of Year Elapsed*

Fund / Account / Divisional Groupings	FY'22 Budget, as Approved	MTD Actual	YTD Actual	YTD Actual as % of Annual Budget	Unexpended Balance
<b>Enterprise Funds:</b>					
<b>Water Division</b>					
Personnel	\$ 328,260	\$ 25,349	\$ 70,344	21.4%	\$ 257,916
O&M	1,644,327	89,462	314,558	19.1%	1,329,769
Transfer to General Fund	300,000	25,000	75,000	25.0%	225,000
Capital	187,028	47,486	47,776	25.5%	139,252
Debt Service	365,273	46,500	136,137	37.3%	229,136
<b>Subtotal: Water Division</b>	<b>2,824,888</b>	<b>233,797</b>	<b>643,815</b>	<b>22.8%</b>	<b>2,181,073</b>
<b>Sewer Division</b>					
Personnel	\$ 319,977	24,720	68,558	21.4%	251,419
O&M	1,993,116	81,660	313,984	15.8%	1,679,132
Capital	168,528	346	786	0.5%	167,742
Debt Service	411,426	7,960	40,378	9.8%	371,048
<b>Subtotal: Sewer Division (excl. Kent County)</b>	<b>2,893,047</b>	<b>114,686</b>	<b>423,706</b>	<b>14.6%</b>	<b>2,469,341</b>
Kent County Sewer	1,974,629	187,251	550,915	27.9%	1,423,714
<b>Subtotal: Sewer Division (Comprehensive)</b>	<b>4,867,676</b>	<b>301,937</b>	<b>974,621</b>	<b>20.0%</b>	<b>3,893,055</b>
<b>Solid Waste Division</b>					
Personnel	334,276	25,169	56,659	16.9%	277,617
O&M	1,086,019	112,015	261,866	24.1%	824,153
Capital	59,075	-	-	0.0%	59,075
<b>Subtotal: Solid Waste Division</b>	<b>1,479,370</b>	<b>137,184</b>	<b>318,525</b>	<b>21.5%</b>	<b>1,160,845</b>
<b>Subtotal: Water, Sewer &amp; Solid Waste</b>	<b>9,171,934</b>	<b>672,918</b>	<b>1,936,961</b>	<b>21.1%</b>	<b>7,234,973</b>
<b>Electric Division</b>					
Personnel	1,275,540	85,926	211,202	16.6%	1,064,338
O&M	2,759,848	183,462	581,710	21.1%	2,178,138
Transfer to General Fund	2,500,000	208,333	625,000	25.0%	1,875,000
Capital	1,549,021	-	4,189	0.3%	1,544,832
Debt Service	321,615	-	-	0.0%	321,615
<b>Subtotal: Electric Division (excl. Power)</b>	<b>8,406,024</b>	<b>477,721</b>	<b>1,422,101</b>	<b>16.9%</b>	<b>6,983,923</b>
Power Purchased	16,844,386	1,429,394	4,881,403	29.0%	11,962,983
<b>Subtotal: Electric Division (Comprehensive)</b>	<b>25,250,410</b>	<b>1,907,115</b>	<b>6,303,504</b>	<b>25.0%</b>	<b>18,946,906</b>
<b>Total Enterprise Fund Expenditures</b>	<b>\$ 34,422,344</b>	<b>\$ 2,580,033</b>	<b>\$ 8,240,465</b>	<b>23.9%</b>	<b>\$ 26,181,879</b>
<b>Grand Total Operating Budget</b>	<b>\$ 47,478,269</b>	<b>\$ 3,327,828</b>	<b>\$ 10,449,225</b>	<b>22.0%</b>	<b>\$ 37,029,044</b>

City of Milford, Delaware  
 Legacy Interservice Department Expenditures: MTD and YTD Actual vs Annual Budget  
 For the YTD Period Ended September 30, 2021

*25.0% of Year Elapsed*

Account / Divisional Groupings	FY'22 Budget, as Approved	MTD Actual	YTD Actual	YTD Actual as % of Annual Budget	Unexpended Balance
<b>Interservice Departments</b>					
<b>Garage</b>					
Personnel	\$ 123,933	\$ 6,680	\$ 17,896	14.4%	\$ 106,037
Operation & Maintenance (O&M)	120,813	12,363	25,163	20.8%	95,650
Capital	-	-	-		-
<b>Subtotal: Garage</b>	<b>244,746</b>	<b>19,043</b>	<b>43,059</b>	<b>17.6%</b>	<b>201,687</b>
<b>Public Works</b>					
Personnel	750,563	53,666	150,359	20.0%	600,204
O&M	293,510	14,462	47,324	16.1%	246,186
Capital	-	-	-		-
<b>Subtotal: Public Works</b>	<b>1,044,073</b>	<b>68,128</b>	<b>197,683</b>	<b>18.9%</b>	<b>846,390</b>
<b>Tech Services</b>					
Personnel	271,033	25,381	61,970	22.9%	209,063
O&M	472,729	36,444	98,003	20.7%	374,726
Capital	-	-	-		-
<b>Subtotal: Tech Services</b>	<b>743,762</b>	<b>61,825</b>	<b>159,973</b>	<b>21.5%</b>	<b>583,789</b>
<b>Billing &amp; Collections</b>					
Personnel	632,304	41,625	119,624	18.9%	512,680
O&M	644,405	12,287	53,151	8.2%	591,254
Capital	-	-	-		-
<b>Subtotal: Billing &amp; Collections</b>	<b>1,276,709</b>	<b>53,912</b>	<b>172,775</b>	<b>13.5%</b>	<b>1,103,934</b>
<b>City Hall Cost Allocation</b>					
O&M	45,000	3,798	11,555	25.7%	33,445
Capital	-	94,792	94,792		(94,792)
<b>Subtotal: City Hall Cost Allocation</b>	<b>45,000</b>	<b>98,590</b>	<b>106,347</b>	<b>236.3%</b>	<b>(61,347)</b>
<b>Interdepartmental Cost Allocation</b>	<b>\$ (3,354,290)</b>	<b>\$ (301,498)</b>	<b>\$ (679,837)</b>	<b>20.3%</b>	<b>\$ (2,674,453)</b>
<b>Net Interdepartmental Costs<sup>1</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

<sup>1</sup>All costs reported here are allocated to and entirely funded by the various departments that use the services provided internally by these shared departments.

Appendix: Planned Use of Funding by Category vs Spending  
American Rescue Plan Act of 2021 ("ARPA")

<i>Actual Spending by Category through</i>					
ARPA Eligibility Categories	Planned	8/31/2021	9/30/2021	10/31/2021	Notes
<b>COVID-19 Health Impact</b>					
Air Quality & Ventilation	\$ 147,450			-	
Behavioral Health Care	170,000	-	11,105	20,394	Behavioral Health Care Initiative
Operational Facilities	50,000			-	
COVID-19 Mitigation	1,676	598	598	598	Vaccination Incentive; COVID test kits
Administering COVID-19 Response	225,830			-	
<b>COVID-19 Economic Impact</b>					
Assistance to Community (Annual)	324,460	-	-	45,860	DMI Funding
Assistance to Community & Households	256,929			46,500	MHDC Affordability Grant
Rehiring Public Safety Staff	340,220			-	
Rehiring Critical Ops Staff	272,172			-	
Aid Tourism Recovery	27,392			7,845	Signage / Banner Upgrade
Parks & Rec Programming	2,625	2,625	2,625	2,625	Signage cost share with DMI
<b>Infrastructure</b>					
Water Quality	3,048,582	175,456	178,829	382,080	Mispyllion St Project; NE Front St Water Line Replacement
Flood/Pollution Control	724,600	31,076	32,665	63,565	4th St Drainage & Mispyllion St Project
Improve Resilience to Disasters	310,000			-	
Improve Wastewater Treatment	238,184	8,429	8,493	8,630	Sewer component of Mispyllion St Project
<b>Revenue Recovery</b>					
Public Safety Operations	89,011			-	
Parks & Rec Programming	97,000			-	
Economic Development	7,762			-	
<b>Grand Total</b>	<b>\$ 6,333,893</b>	<b>\$ 218,184</b>	<b>\$ 234,315</b>	<b>\$ 578,096</b>	