

Town of Lamoine - Expenditure Budget  
 FY Ending June 30, 2009  
 September 14, 2009

Final Report

<b>Appropriation</b>	<b>Budget</b>	<b>Expended</b>	<b>Remaining</b>	<b>% Expended</b>
Solid Waste/Recycling	\$98,620.00	\$90,280.81	\$8,339.19	91.54%
Library	\$6,180.00	\$6,180.00	\$0.00	100.00%
Administration	\$153,206.45	\$139,693.84	\$13,512.61	91.18%
Town Hall Renovation	\$25,000.00	\$23,740.58	\$1,259.42	94.96%
Bloomfield Park Road Project	\$10,292.00	\$10,332.00	-\$40.00	100.39%
Anderson Garage	\$2,000.00	\$578.60	\$1,421.40	28.93%
Public Safety	\$55,240.00	\$53,970.14	\$1,269.86	97.70%
Fire Truck Payment	\$26,624.44	\$26,255.32	\$369.12	98.61%
Revaluation	\$10,000.00	\$10,000.00	\$0.00	100.00%
Parks & Recreation	\$11,142.00	\$11,097.45	\$44.55	99.60%
Code Enforcement	\$18,250.00	\$17,432.92	\$817.08	95.52%
Planning	\$1,200.00	\$120.02	\$1,079.98	10.00%
Road Maintenance	\$121,675.00	\$134,284.71	-\$12,609.71	110.36%
Major Road Projects	\$114,000.00	\$113,995.84	\$4.16	100.00%
Social Services	\$6,249.00	\$6,249.00	\$0.00	100.00%
Cable TV Channel	\$5,000.00	\$13,900.31	-\$8,900.31	278.01%
Land Conservation	\$1,000.00	\$1,000.00	\$0.00	100.00%
Veterans Memorial Fund	\$12,000.00	\$16,980.26	-\$4,980.26	see below
<b>Total Town Budget</b>	<b>\$677,678.89</b>	<b>\$676,091.80</b>	<b>\$1,587.09</b>	<b>99.77%</b>
<b>Encumbered Funds</b>	<b>\$8,516.00</b>	<b>-\$26,287.80</b>	<b>\$34,803.80</b>	<b>-308.69%</b>
<b>EDUCATION</b>	<b>\$2,245,097.16</b>	<b>\$2,286,251.89</b>	<b>-\$41,154.73</b>	<b>101.83%</b>
<b>County Tax</b>	<b>\$101,314.00</b>	<b>\$101,314.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>GRAND TOTAL BUDGET</b>	<b>\$3,032,606.05</b>	<b>\$3,037,369.89</b>	<b>-\$4,763.84</b>	<b>100.16%</b>
		<b>Expected % Expended</b>		<b>100.00%</b>

# of Days 365

**Veterans Memorial Project**

Town Funding	\$10,000.00	Income FY 09	\$10,418.08
Loan Available	\$12,000.00	Expenditures FY 09	\$16,980.26
Donations & Other Income	\$21,106.95	Balance FY 09	<b>-\$6,562.18</b>
Total Available	\$43,106.95		
Expenditures (total)	\$34,262.24		
<b>Due back to Town (loan)</b>	<b>\$3,155.29</b>		

# Town of Lamoine - Revenue Report-FY Ending 6/30/09

September 14, 2009

Final Report

Revenue Budget	Approved	Estimated	Actual	Over/Under	Remaining	% Collected
Interest - Taxes	\$6,700.00	\$6,700.00	\$6,941.67	\$241.67	-\$241.67	103.61%
Auto Excise	\$305,000.00	\$305,000.00	\$282,988.59	-\$22,011.41	\$22,011.41	92.78%
Boat Excise Taxes	\$4,300.00	\$4,300.00	\$3,916.30	-\$383.70	\$383.70	91.08%
Administration Fees	\$1,200.00	\$1,200.00	\$1,009.12	-\$190.88	\$190.88	84.09%
Tax Lien Charges	\$2,350.00	\$2,350.00	\$1,787.52	-\$562.48	\$562.48	76.06%
Agent Fees	\$5,800.00	\$5,800.00	\$5,579.68	-\$220.32	\$220.32	96.20%
Revenue Sharing	\$66,870.36	\$66,870.36	\$62,388.72	-\$4,481.64	\$4,481.64	93.30%
General Assistance Reimburse*	\$1,250.00	\$701.58	\$864.08	\$162.50	-\$162.50	69.13%
Interest-Investments	\$46,000.00	\$46,000.00	\$17,705.36	-\$28,294.64	\$28,294.64	38.49%
Surplus Use	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	\$0.00	100.00%
Education Revenue	\$192,166.36	\$192,166.36	\$391,878.82	\$199,712.46	-\$199,712.46	203.93%
Education Fund	\$5,200.00	\$5,200.00	\$5,200.00	\$0.00	\$0.00	100.00%
CEO Fund Revenue	\$12,000.00	\$12,000.00	\$8,887.08	-\$3,112.92	\$3,112.92	74.06%
Road Fund	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	100.00%
Road Assistance	\$27,428.00	\$27,428.00	\$25,488.00	-\$1,940.00	\$1,940.00	92.93%
Animal Control Fees/Fund	\$1,000.00	\$1,000.00	\$2,112.99	\$1,112.99	-\$1,112.99	211.30%
Cable TV Revenues	\$5,000.00	\$5,000.00	\$9,505.10	\$4,505.10	-\$4,505.10	190.10%
Parks Fund	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	100.00%
Capital Improvements Fund	\$48,000.00	\$48,000.00	\$48,000.00	\$0.00	\$0.00	100.00%
Encumbered FY 2006 Funds	\$8,516.00	\$8,516.00	\$8,516.00	\$0.00	\$0.00	100.00%
Homestead Receivable	\$27,664.20	\$27,664.20	\$27,664.20	\$0.00	\$0.00	100.00%
Property Taxes	\$2,133,661.13	\$2,118,390.76	\$2,118,390.76	\$0.00	\$15,270.37	99.28%
<b>Total Revenue</b>	<b>\$3,032,606.05</b>	<b>\$3,016,787.26</b>	<b>\$3,161,323.99</b>	<b>\$144,536.73</b>	<b>-\$129,266.36</b>	<b>104.24%</b>
<b>Total General Fund Rev.</b>	<b>\$2,703,131.49</b>	<b>\$2,687,312.70</b>	<b>\$2,631,571.80</b>	<b>-\$55,740.90</b>	<b>\$71,011.27</b>	<b>97.35%</b>

\*General Assistance = 50% reimbursement from state, estimate is based on expenses

# Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/09

September 14, 2009

Final Report

Checking-FNBBH	\$91,654.11	<b>Revenue Remaining</b>	-\$129,266.36
FNBBH Investment Mgt	\$318,189.78	<b>Expenses Remaining</b>	-\$4,763.84
Petty Cash	\$200.00		
<b>Total Liquid Assets</b>	<b>\$410,043.89</b>	<b>Cash 6/30/09</b>	<b>\$410,043.89</b>
Tax Liens 2007/08	\$11,629.39		
Tax Liens 2006/07	\$0.00	<b>Non General Fund Cash Balances*</b>	
Personal Property 2007-08	\$73.50	Code Enforcement	\$9,593.83
Homestead Receivable	\$0.20	Fire Truck Reserve	\$11,838.72
Personal Property 2003/04	\$754.60	Salt/Sand Shed	\$0.00
Accounts Receivable	\$6,547.70	Road Assistance	\$86,603.63
Demo Debris Receivable	\$597.84	Education Capital Reserve	\$9,952.13
Property Taxes 08/09	\$42,934.57	Portable Classroom Maint.	\$0.00
Supplemental Taxes 08/09	\$1,259.20	Revaluation Reserve	\$52,035.82
Total Receivables	\$63,797.00	Parks Fund	\$4,591.26
		Cable TV Fund	\$19,489.81
		Insurance Deductible	\$3,898.54
Warrant Payable	\$96,014.85	Harbor Fund	\$8,228.74
Cash after accts payable	\$314,029.04	Capital Improvements	\$108,187.98
		Cemetery Funds (all)	\$13,832.08
		Veterans Memorial Fund	\$3,436.19
		Land Conservation Fund	\$3,089.57

**\*The non-general fund cash balances do not reflect current year operations. Balances are adjusted at the bank after the close of the fiscal year to reflect the true fund balance**

**Operational Impact on Fund Balances**

14-Sep-09

Final Report

<b>Fund Name</b>	<b>Beginning Balance 7/1/08</b>	<b>Expense Budget</b>	<b>Revenue/ Additions Budget</b>	<b>Appropriated</b>	<b>Current Expenses</b>	<b>Current Revenues</b>	<b>Balance*</b>
Unreserved/Undesignated Fund	\$352,511.60	\$345,319.89	\$2,729,795.69	\$130,000.00	\$321,235.06	\$2,631,571.80	\$246,596.45
Code Enforcement Fund	\$9,333.42	\$18,250.00	\$12,000.00	\$0.00	\$17,432.92	\$8,887.08	\$7,037.58
Education Fund	\$680,086.19	\$2,245,097.16	\$197,366.36	\$5,200.00	\$2,286,251.89	\$397,078.82	\$838,643.92
Fire Truck Reserve Fund	\$11,525.89	\$0.00	\$0.00	\$0.00	\$0.00	\$312.83	\$11,838.72
Road Fund	\$85,439.42	\$235,675.00	\$28,928.00	\$1,500.00	\$248,280.55	\$28,152.21	\$72,058.08
Education Capital Reserve	\$9,765.39	\$0.00	\$0.00	\$0.00	\$0.00	\$239.07	\$10,004.46
Animal Control Fund	\$294.89	\$2,000.00	\$1,000.00	\$0.00	\$1,514.07	\$2,112.99	\$1,893.81
Revaluation Fund	\$40,770.29	\$10,000.00	\$0.00	\$0.00	\$0.00	\$1,265.53	\$52,035.82
Parks & Recreation Fund	\$4,474.38	\$11,142.00	\$1,000.00	\$1,000.00	\$11,097.45	\$926.88	\$4,445.81
Cable TV Equipment Fund	\$19,051.52	\$5,000.00	\$5,000.00	\$0.00	\$13,900.31	\$9,505.10	\$14,656.31
Insurance Deductible Fund	\$3,776.80	\$0.00	\$0.00	\$0.00	\$0.00	\$121.74	\$3,898.54
Harbor Fund	\$8,026.54	\$0.00	\$0.00	\$0.00	\$1,063.00	\$3,077.20	\$10,040.74
Veterans Memorial Fund	\$15,268.41	\$12,000.00	\$0.00	\$0.00	\$16,980.26	\$10,556.56	\$20,844.71
Reserved for Endowments	\$11,856.13	\$0.00	\$0.00	\$0.00	\$0.00	\$365.44	\$12,221.57
Capital Improvement Fund	\$129,071.99	\$37,292.00	\$48,000.00	\$48,000.00	\$34,651.18	\$3,115.99	\$86,828.80
Land Conservation Fund	\$2,029.84	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$54.50	\$3,084.34
<b>Total</b>	<b>\$1,383,282.70</b>	<b>\$2,922,776.05</b>	<b>\$3,024,090.05</b>	<b>\$185,700.00</b>	<b>\$2,953,406.69</b>	<b>\$3,097,343.74</b>	<b>\$1,396,129.66</b>
County Tax + Encumbered		\$109,830.00	\$8,516.00				
Budget Reference		\$3,032,606.05	\$3,032,606.05				

**\*Fund balance figure is calculated by adding the expense budget, subtracting revenues, subtracting current expenses, and adding current revenues. The appropriated amounts have been added to the Revenues/Additions budget. The undesignated fund balance disregards budget amounts and will be overstated until closing 6/30/09**