

**Town of Lamoine - Expenditure Budget**  
**FY Ending June 30, 2014**

Final Report

<b>Appropriation</b>	<b>Budget</b>	<b>Expended</b>	<b>Remaining</b>	<b>% Expended</b>
Administration	\$189,403.70	\$184,274.40	\$5,129.30	97.29%
<b>Public Safety</b>	<b>\$65,997.01</b>	<b>\$65,997.01</b>	<b>\$0.00</b>	<b>100.00%</b>
Solid Waste/Recycling	\$99,005.00	\$92,264.99	\$6,740.01	93.19%
<b>Library</b>	<b>\$7,128.00</b>	<b>\$7,128.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Social Services	\$7,879.00	\$7,879.00	\$0.00	100.00%
<b>Code Enforcement</b>	<b>\$16,460.00</b>	<b>\$14,796.39</b>	<b>\$1,663.61</b>	<b>89.89%</b>
<b>Fire Truck Purchase</b>	<b>\$230,000.00</b>	<b>\$230,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Fire Truck Payment	\$48,060.00	\$43,159.09	\$4,900.91	89.80%
<b>Road Maintenance</b>	<b>\$157,650.00</b>	<b>\$145,182.76</b>	<b>\$12,467.24</b>	<b>92.09%</b>
Major Road Projects	\$88,320.00	\$82,254.29	\$6,065.71	93.13%
<b>Revaluation</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Parks & Recreation	\$11,221.00	\$10,595.94	\$625.06	94.43%
<b>Storage Garage Roof</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
CEO - Laptop	\$800.00	\$722.21	\$77.79	90.28%
<b>Land Conservation</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	100.00%

<b>Total Town Budget</b>	<b>\$938,923.71</b>	<b>\$901,254.08</b>	<b>\$37,669.63</b>	<b>95.99%</b>
Encumbered Funds	\$22,300.00	\$4,811.32	\$17,488.68	21.58%
<b>EDUCATION</b>				
RSU 24 Budget	\$2,004,515.42	\$2,004,515.42	\$0.00	100.00%
High School Tuition Excess	\$70,018.65	\$29,932.19	\$40,086.46	42.75%
<b>Total Education</b>	<b>\$2,074,534.07</b>	<b>\$2,034,447.61</b>	<b>\$40,086.46</b>	<b>98.07%</b>

County Tax	\$107,068.33	\$107,068.33	\$0.00	100.00%
<b>GRAND TOTAL BUDGET</b>	<b>\$3,142,826.11</b>	<b>\$3,047,581.34</b>	<b>\$95,244.77</b>	<b>96.97%</b>

**Expected % Expended 100.00%**

Report Date 9-Sep-14 Budget Start 1-Jul-13  
 # of Days 365

Special Monitored Lines:

Adm-Legal	\$5,000.00	\$11,598.98	-\$6,598.98	231.98%
Property Tax Abatements*	\$35,467.49	\$6,855.34	\$28,612.15	n/a
Ice Storm 12/2013	\$0.00	\$6,430.50	-\$6,430.50	n/a
General Assistance	\$4,500.00	\$1,215.90	\$3,284.10	27.02%
School Transition	\$35,400.00	\$26,819.35	\$8,580.65	75.76%

\*The "budget" for abatements is the tax commitment overlay

**Town of Lamoine - Revenue Report-FY Ending 6/30/14**  
**Final Report**

<b>Revenue Budget</b>	<b>Approved</b>	<b>Estimated</b>	<b>Actual</b>	<b>Over/Under</b>	<b>Remaining</b>	<b>% Collected</b>
Interest - Taxes	\$8,000.00	\$8,000.00	\$10,162.83	\$2,162.83	-\$2,162.83	127.04%
<b>Auto Excise</b>	<b>\$272,000.00</b>	<b>\$272,000.00</b>	<b>\$306,417.63</b>	<b>\$34,417.63</b>	<b>-\$34,417.63</b>	<b>112.65%</b>
Boat Excise Taxes	\$3,400.00	\$3,400.00	\$3,996.80	\$596.80	-\$596.80	117.55%
<b>Administration Fees</b>	<b>\$750.00</b>	<b>\$750.00</b>	<b>\$463.42</b>	<b>-\$286.58</b>	<b>\$286.58</b>	<b>61.79%</b>
Tax Lien Charges	\$4,200.00	\$4,200.00	\$5,633.34	\$1,433.34	-\$1,433.34	134.13%
<b>Agent Fees</b>	<b>\$5,600.00</b>	<b>\$5,600.00</b>	<b>\$6,061.52</b>	<b>\$461.52</b>	<b>-\$461.52</b>	<b>108.24%</b>
Revenue Sharing	\$36,965.05	\$36,965.05	\$37,709.19	\$744.14	-\$744.14	102.01%
<b>General Assistance Reimburse*</b>	<b>\$2,250.00</b>	<b>\$607.95</b>	<b>\$607.96</b>	<b>\$0.01</b>	<b>\$1,642.04</b>	<b>27.02%</b>
Interest-Investments	\$11,500.00	\$11,500.00	\$6,780.76	-\$4,719.24	\$4,719.24	58.96%
<b>Surplus Use</b>	<b>\$108,300.00</b>	<b>\$108,300.00</b>	<b>\$102,800.00</b>	<b>-\$5,500.00</b>	<b>\$5,500.00</b>	<b>94.92%</b>
Lease Income-Cell Tower	\$12,000.00	\$12,000.00	\$12,150.00	\$150.00	-\$150.00	101.25%
<b>Hodgkins Trust Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,102.68</b>	<b>\$8,102.68</b>	<b>-\$8,102.68</b>	<b>100.00%</b>
CEO Fund Revenue	\$12,000.00	\$15,000.00	\$17,687.14	\$2,687.14	-\$5,687.14	147.39%
<b>Road Assistance</b>	<b>\$21,500.00</b>	<b>\$21,500.00</b>	<b>\$24,524.00</b>	<b>\$3,024.00</b>	<b>-\$3,024.00</b>	<b>114.07%</b>
Road Fund Transfer	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	100.00%
<b>Animal Control Fees</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$2,077.00</b>	<b>\$577.00</b>	<b>-\$577.00</b>	<b>138.47%</b>
<b>Animal Control Fund (default)</b>	<b>\$181.51</b>	<b>\$181.51</b>	<b>\$181.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Encumbered FY 2013 Funds	\$22,300.00	\$22,300.00	\$22,300.00	\$0.00	\$0.00	100.00%
<b>Capital Projects Fund</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>Fire Department Donation</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>Fire Truck Loan Proceeds</b>	<b>\$196,000.00</b>	<b>\$196,000.00</b>	<b>\$196,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>Fire Truck Reserve Fund</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>BETE Receivable</b>	<b>\$1,674.47</b>	<b>\$1,674.47</b>	<b>\$1,674.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00%</b>
Homestead Receivable	\$21,111.00	\$21,111.00	\$16,209.00	-\$4,902.00	\$4,902.00	76.78%
<b>Property Taxes</b>	<b>\$2,344,594.08</b>	<b>\$2,344,594.08</b>	<b>\$2,313,562.09</b>	<b>-\$31,031.99</b>	<b>\$31,031.99</b>	<b>98.68%</b>

<b>Total Revenue</b>	<b>\$3,142,826.11</b>	<b>\$3,144,184.06</b>	<b>\$3,152,101.34</b>	<b>\$7,917.28</b>	<b>-\$9,275.23</b>	<b>100.30%</b>
<b>Total General Fund Rev.</b>	<b>\$2,797,559.13</b>	<b>\$2,795,917.08</b>	<b>\$2,794,195.54</b>	<b>-\$1,721.54</b>	<b>\$3,363.59</b>	<b>99.88%</b>

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

Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/14

Final Report

Checking-FNBBH	\$30,729.03	<b>Revenue Remaining</b>	\$0.00
FNBBH Investment Mgt	\$598,888.58	<b>Expenses Remaining</b>	\$95,244.77
Petty Cash	\$200.00		
<b>Total Liquid Assets</b>	<b>\$629,817.61</b>	<b>Expected Cash 6/30/14</b>	<b>\$534,572.84</b>
Property Taxes 2013/14	\$66,499.49		
Tax Liens 2011/12	\$0.00		
Tax Liens 2012/13	\$25,143.25	<b>Non General Fund Cash Balances</b>	
Unpaid Personal Property	\$3,734.45	Code Enforcement	\$22,072.67
Homestead Receivable	\$4,902.00	Fire Truck Reserve	\$1,464.12
Accounts Receivable	\$11,836.84	Road Assistance	\$49,515.27
Demo Debris Receivable	\$329.08	Education Capital Reserve	\$9,610.57
Tax Acquired Property	\$0.00	Revaluation Reserve	\$106,571.10
Supplemental Taxes	\$963.81	Parks Fund	\$7,983.05
Credit Cards Receivable	\$493.62	Cable TV Fund	\$39,659.77
Total Receivables	\$113,902.54	Insurance Deductible	\$7,051.38
		Harbor Fund	\$16,906.56
Warrant Payable	\$0.00	Capital Improvements	\$54,531.82
<b>Cash after accts payable</b>	<b>\$629,817.61</b>	Cemetery Funds (all)	\$14,082.36
		Veterans Memorial Fund	\$5,768.63
		Land Conservation Fund	\$6,361.39

**Operational Impact on Fund Balances**

Final Report

Fund Name	Beginning	Appropriated FY 2014	Budgeted/ Fund Addn's FY 2014	Operational Revenues	Operational Expenses	Estimated Balance
<b>Unreserved/Undesignated Fund*</b>	<b>\$366,970.40</b>	<b>\$108,300.00</b>	<b>\$370,412.71</b>	<b>\$587,199.11</b>	<b>\$360,543.40</b>	<b>\$485,326.11</b>
Flag Display Fund	\$644.57	\$0.00	\$400.00	\$100.00	\$255.90	\$888.67
<b>Code Enforcement Fund</b>	<b>\$24,952.88</b>	<b>\$3,000.00</b>	<b>\$16,460.00</b>	<b>\$14,687.14</b>	<b>\$14,796.39</b>	<b>\$38,303.63</b>
Education Fund**	\$144,439.21	\$35,400.00	\$2,109,934.07	\$2,062,774.46	\$2,061,266.96	\$157,706.32
<b>Fire Truck Reserve Fund</b>	<b>\$205,750.23</b>	<b>\$9,000.00</b>	<b>\$25,000.00</b>	<b>\$25,713.89</b>	<b>\$230,000.00</b>	<b>\$17,464.12</b>
Road Fund	\$69,180.25	\$20,000.00	\$245,970.00	\$24,859.02	\$227,437.05	\$92,572.22
<b>Education Capital Reserve</b>	<b>\$9,552.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$58.53</b>	<b>\$0.00</b>	<b>\$9,610.57</b>
Animal Control Fund	\$5,347.94	\$1,500.00	\$1,500.00	\$2,077.00	\$2,302.58	\$5,122.36
<b>Revaluation Fund</b>	<b>\$95,945.61</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$625.49</b>	<b>\$0.00</b>	<b>\$106,571.10</b>
Parks & Recreation Fund	\$7,943.58	\$0.00	\$3,821.00	\$64.47	\$3,760.04	\$8,069.01
<b>Cable TV Equipment Fund</b>	<b>\$39,432.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,897.88</b>	<b>\$13,158.50</b>	<b>\$38,171.66</b>
Insurance Deductible Fund	\$6,509.61	\$0.00	\$500.00	\$41.77	\$0.00	\$7,051.38
<b>Harbor Fund</b>	<b>\$16,806.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,420.09</b>	<b>\$1,238.00</b>	<b>\$18,988.56</b>
Veterans Memorial Fund	\$5,733.13	\$0.00	\$0.00	\$279.20	\$516.45	\$5,495.88
<b>Reserved for Endowments</b>	<b>\$11,023.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$85.81</b>	<b>\$3,580.00</b>	<b>\$7,528.85</b>
Capital Improvement Fund	\$57,196.65	\$3,000.00	\$51,860.00	\$335.17	\$46,881.30	\$59,510.52
<b>Conservation Commission Fund</b>	<b>\$677.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$420.00</b>	<b>\$89.57</b>	<b>\$1,008.01</b>
Land Conservation Fund	\$5,325.01	\$0.00	\$1,000.00	\$36.38	\$0.00	\$6,361.39
<b>Hodgkins Trust Fund</b>	<b>\$14,319.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,102.68</b>	<b>\$0.00</b>	<b>\$22,422.43</b>

\*Undesignated Fund Balance includes property taxes, 7.85% attributed to municipal

\*\*Revenues shown 87.64% of property tax collected, not used in fund balance calculation