

Town of Lamoine - Expenditure Budget
FY Ending June 30, 2015

Final Audited Report

Appropriation	Budget	Expended	Remaining	% Expended
Administration	\$191,552.82	\$182,699.01	\$8,853.81	95.38%
Public Safety	\$62,265.50	\$59,221.08	\$3,044.42	95.11%
Solid Waste/Recycling	\$104,650.00	\$96,446.34	\$8,203.66	92.16%
Library	\$7,199.00	\$7,199.00	\$0.00	100.00%
Social Services	\$9,719.00	\$9,719.00	\$0.00	100.00%
Code Enforcement/Planning/Appeals	\$18,265.00	\$16,710.12	\$1,554.88	91.49%
Fire Truck Payment	\$42,211.00	\$42,210.56	\$0.44	100.00%
Road Maintenance	\$167,100.00	\$142,684.19	\$24,415.81	85.39%
Major Road Projects	\$156,450.00	\$156,419.00	\$31.00	99.98%
Copier	\$4,000.00	\$0.00	\$4,000.00	0.00%
Parks & Recreation	\$11,628.00	\$10,931.68	\$696.32	94.01%
Town Hall Heating System	\$10,000.00	\$5,590.00	\$4,410.00	55.90%
Comprehensive Planning	\$7,500.00	\$7,500.00	\$0.00	100.00%
Land Conservation	\$1,000.00	\$1,000.00	\$0.00	100.00%
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$0.00	100.00%
Total Town Budget	\$796,540.32	\$741,329.98	\$55,210.34	93.07%
Encumbered Funds	\$17,488.68	\$10,831.46	\$6,657.22	61.93%
EDUCATION				
Lamoine School Department	\$2,572,155.00	\$2,350,540.37	\$221,614.63	91.38%
Total Education	\$2,572,155.00	\$2,350,540.37	\$221,614.63	91.38%
County Tax	\$106,521.94	\$106,521.94	\$0.00	100.00%
GRAND TOTAL BUDGET	\$3,492,705.94	\$3,209,223.75	\$283,482.19	91.88%
		Expected % Expended		100.00%
Report Date	20-Jan-16	Budget Start	1-Jul-14	
# of Days	568			
Special Monitored Lines:				
Adm-Legal	\$5,000.00	\$8,064.40	-\$3,064.40	161.29%
Property Tax Abatements*	\$36,048.85	\$1,310.16	\$34,738.69	n/a
General Assistance	\$3,500.00	\$1,176.00	\$2,324.00	33.60%

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

Town of Lamoine - Revenue Report-FY Ending 6/30/15
Final Audited Report

Revenue Budget	Approved	Estimated	Actual	Over/Under	Remaining	% Collected
Interest - Taxes	\$8,500.00	\$8,500.00	\$10,455.59	\$1,955.59	-\$1,955.59	123.01%
Auto Excise	\$280,000.00	\$280,000.00	\$309,368.72	\$29,368.72	-\$29,368.72	110.49%
Boat Excise Taxes	\$3,500.00	\$3,500.00	\$3,068.60	-\$431.40	\$431.40	87.67%
Administration Fees	\$750.00	\$750.00	\$326.51	-\$423.49	\$423.49	43.53%
Tax Lien Charges	\$4,000.00	\$4,000.00	\$4,841.39	\$841.39	-\$841.39	121.03%
Agent Fees	\$5,600.00	\$5,600.00	\$5,833.34	\$233.34	-\$233.34	104.17%
Revenue Sharing	\$32,664.14	\$32,664.14	\$34,390.10	\$1,725.96	-\$1,725.96	105.28%
General Assistance Reimburse*	\$1,750.00	\$588.00	\$588.00	\$0.00	\$1,162.00	33.60%
Interest-Investments	\$7,000.00	\$7,000.00	\$8,108.77	\$1,108.77	-\$1,108.77	115.84%
Surplus Use	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	100.00%
Lease Income-Cell Tower	\$12,360.00	\$12,360.00	\$13,800.00	\$1,440.00	-\$1,440.00	111.65%
Hodgkins Trust Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	100.00%
CEO Fund Revenue	\$12,500.00	\$15,500.00	\$12,677.70	-\$2,822.30	-\$177.70	101.42%
Road Assistance	\$24,000.00	\$24,000.00	\$22,492.00	-\$1,508.00	\$1,508.00	93.72%
Road Fund Transfer	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	100.00%
Animal Control Fees	\$1,500.00	\$1,500.00	\$1,888.00	\$388.00	-\$388.00	125.87%
Encumbered FY 2014 Funds	\$17,488.68	\$17,488.68	\$17,488.68	\$0.00	\$0.00	100.00%
Education Revenues	\$389,202.00	\$389,202.00	\$510,716.27	\$121,514.27	-\$121,514.27	131.22%
Total Non Property Tax Revenue	\$860,814.82	\$860,814.82	\$1,016,043.67	-\$155,228.85	-\$155,228.85	118.03%
BETE Receivable	\$1,698.47	\$1,698.47	\$1,708.00	\$9.53	-\$9.53	100.56%
Homestead Receivable	\$22,969.00	\$11,484.50	\$17,433.00	\$5,948.50	\$5,536.00	75.90%
Property Taxes	\$2,607,223.65	\$2,607,223.65	\$2,556,989.90	-\$50,233.75	\$50,233.75	98.07%

Total Revenue	\$3,492,705.94	\$3,481,221.44	\$3,592,174.57	-\$199,504.57	-\$99,468.63	102.85%
Total General Fund Rev.	\$3,005,655.26	\$2,993,008.76	\$2,983,111.92	-\$9,896.84	\$22,543.34	99.25%

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

Town of Lamoine - Treasurer's Cash Report-FY ending 6/30/15

Final Audited Report

Checking-FNBBH	\$145,604.80	Revenue Remaining	\$22,543.34
FNBBH Investment Mgt	\$1,335,498.35	Expenses Remaining	\$283,482.19
Petty Cash & Cash awaiting deposit	\$5,564.88		
Total Liquid Assets	\$1,486,668.03	Cash on Hand 6/30/15	\$1,225,729.18
Liens 2013/14	\$22,283.31		
Liens 2012/13	\$0.00		
Property Tax 2014/15	\$105,413.06	Non General Fund Cash Balances	
Unpaid Personal Property	\$7,186.14	Code Enforcement	\$26,447.44
Homestead Receivable	\$5,536.00	Fire Truck Reserve	\$1,472.87
Accounts Receivable	\$3,161.36	Road Assistance	\$58,479.78
Demo Debris Receivable	\$329.08	Education Capital Reserve	\$9,668.16
Tax Acquired Property	\$0.00	Revaluation Reserve	\$107,209.54
Supplemental Taxes	\$392.00	Parks Fund	\$8,939.25
Credit Cards Receivable	\$861.64	Cable TV Fund	\$38,405.27
Total Receivables	\$145,162.59	Insurance Deductible	\$7,494.66
		Harbor Fund	\$19,095.41
Warrant Payable	\$0.00	Capital Improvements	\$54,936.50
Cash after accts payable	\$1,486,668.03	Cemetery Funds (all)	\$14,166.73
		Veterans Memorial Fund	\$5,529.69
		Land Conservation Fund	\$7,402.09

Operational Impact on Fund Balances

20-Jan-16

Fund Name	Beginning	Appropriated FY 2014	Budgeted/ Fund Addn's FY 2014	Operational Revenues	Operational Expenses	Final Audited
Unreserved/Undesignated Fund*	\$321,420.78	\$30,000.00	\$2,457,396.00	\$3,065,416.31	\$530,795.15	\$418,645.94
Flag Display Fund	\$388.67	\$0.00	\$400.00	\$0.00	\$699.00	\$89.67
Code Enforcement Fund	\$29,303.63	\$3,000.00	\$5,765.00	\$9,821.51	\$15,241.94	\$29,648.20
Education Fund**	\$157,706.32	\$0.00	\$2,182,953.00	\$524,371.59	\$2,267,146.55	\$597,884.36
Fire Truck Reserve Fund	\$1,464.12	\$0.00	\$0.00	\$75,008.75	\$45,437.00	\$31,035.87
Road Fund	\$78,158.22	\$44,000.00	\$323,550.00	\$22,813.56	\$299,103.19	\$81,418.59
Education Capital Reserve	\$9,610.57	\$0.00	\$0.00	\$57.59	\$0.00	\$9,668.16
Animal Control Fund	\$3,672.36	\$1,500.00	\$0.00	\$1,888.00	\$2,122.76	\$1,937.60
Revaluation Fund	\$106,571.10	\$0.00	\$0.00	\$638.44	\$0.00	\$107,209.54
Parks & Recreation Fund	\$8,889.01	\$0.00	\$11,228.00	\$1,320.24	\$10,232.68	\$11,204.57
Cable TV Equipment Fund	\$38,171.66	\$0.00	\$0.00	\$12,074.09	\$2,910.43	\$47,335.32
Insurance Deductible Fund	\$6,551.38	\$0.00	\$500.00	\$443.28	\$0.00	\$7,494.66
Harbor Fund	\$18,988.56	\$0.00	\$0.00	\$3,091.85	\$1,245.45	\$20,834.96
Veterans Memorial Fund	\$5,495.88	\$0.00	\$0.00	\$189.41	\$287.52	\$5,397.77
Reserved for Endowments	\$10,808.85	\$0.00	\$0.00	\$84.37	\$225.00	\$10,668.22
Capital Improvement Fund	\$54,609.61	\$0.00	\$0.00	\$326.89	\$0.00	\$54,936.50
Conservation Commission Fund	\$1,008.01	\$0.00	\$0.00	\$193.15	\$550.94	\$650.22
Land Conservation Fund	\$6,361.39	\$0.00	\$1,000.00	\$40.70	\$0.00	\$7,402.09
Hodgkins Trust Fund	\$22,422.43	\$10,000.00	\$10,000.00	\$8,601.57	\$5,590.00	\$25,434.00
Heating Assistance Fund	\$ -	\$ -	\$ -	\$ 2,850.00	\$ 579.90	\$ 2,270.10
Recreation Committee	\$ -	\$ -	\$ -	\$ 765.00	\$ -	\$ 765.00