

Town of Lamoine - Expenditure Budget FY Ending June 30, 2017

Final Report

| Appropriation | Budget | Expended | Remaining | % Expended |
|-----------------------------------|--------------|--------------|-------------|------------|
| Administration | \$218,136.03 | \$202,800.40 | \$15,335.63 | 92.97% |
| Social Services | \$9,854.00 | \$9,854.00 | \$0.00 | 100.00% |
| Library | \$7,300.00 | \$7,300.00 | \$0.00 | 100.00% |
| Public Safety - Fire Dept | \$59,350.00 | \$54,806.91 | \$4,543.09 | 92.35% |
| Public Safety - Non Fire Dept | \$20,218.00 | \$20,483.36 | -\$265.36 | 101.31% |
| Solid Waste/Recycling | \$104,050.00 | \$98,374.51 | \$5,675.49 | 94.55% |
| Code Enforcement/Planning/Appeals | \$16,100.00 | \$13,788.19 | \$2,311.81 | 85.64% |
| Road Maintenance | \$177,750.00 | \$176,993.76 | \$756.24 | 99.57% |
| Major Road Projects | \$90,500.00 | \$73,262.49 | \$17,237.51 | 80.95% |
| Parks, Recreation & Cemeteries | \$18,611.00 | \$16,485.81 | \$2,125.19 | 88.58% |
| Shellfishing Enforcement | \$3,000.00 | \$3,000.00 | \$0.00 | 100.00% |
| Storage Garage Repairs | \$3,500.00 | \$2,790.20 | \$709.80 | 79.72% |
| Rescue Boat Loan Payment | \$15,840.00 | \$15,803.52 | \$36.48 | 99.77% |
| Fire Truck Payment | \$40,706.00 | \$40,703.37 | \$2.63 | 99.99% |
| Land Conservation | \$1,000.00 | \$1,000.00 | \$0.00 | 100.00% |
| Town Hall Steps/Foundation | \$20,000.00 | \$20,000.00 | \$0.00 | 100.00% |
| Sesquicentennial Celebration | \$5,000.00 | \$5,000.00 | \$0.00 | 100.00% |

Expected

| | | | | |
|---|-----------------------|-----------------------|---------------------|---------------|
| Total Municipal Budget | \$810,915.03 | \$762,446.52 | \$48,468.51 | 94.02% |
| Education | \$2,523,481.91 | \$2,348,131.23 | \$175,350.68 | 93.05% |
| County Tax | \$110,319.27 | \$110,319.27 | \$0.00 | 100.00% |
| Combined - Town Meeting Approved | \$3,444,716.21 | \$3,220,897.02 | \$223,819.19 | 93.50% |
| Encumbered | \$34,527.50 | \$1,431.33 | \$33,096.17 | 4.15% |
| Grand Total Expenditure Budget | \$3,479,243.71 | \$3,222,328.35 | \$256,915.36 | 92.62% |

100.00%

Town of Lamoine - Revenue Report-FY Ending 6/30/17

Final Report

| Item | Budgeted | Actual | Expected | Over/Under | Remaining |
|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------------|----------------------|
| Interest - Taxes | \$10,000.00 | \$14,666.16 | \$10,000.00 | \$4,666.16 | -\$4,666.16 |
| Auto Excise | \$300,000.00 | \$375,869.66 | \$300,000.00 | \$75,869.66 | -\$75,869.66 |
| Boat Excise Taxes | \$3,500.00 | \$3,507.80 | \$3,500.00 | \$7.80 | -\$7.80 |
| Administration Fees | \$300.00 | \$353.93 | \$300.00 | \$53.93 | -\$53.93 |
| Tax Lien Charges | \$4,000.00 | \$5,065.06 | \$4,000.00 | \$1,065.06 | -\$1,065.06 |
| Agent Fees | \$5,700.00 | \$6,191.56 | \$5,700.00 | \$491.56 | -\$491.56 |
| Revenue Sharing | \$29,993.27 | \$37,549.93 | \$29,993.27 | \$7,556.66 | -\$7,556.66 |
| General Assistance Reimburse | \$1,750.00 | \$725.93 | \$725.94 | \$0.00 | \$1,024.07 |
| Interest-Investments | \$7,500.00 | \$13,083.84 | \$7,500.00 | \$5,583.84 | -\$5,583.84 |
| Cell Tower Rental | \$13,800.00 | \$13,800.00 | \$13,800.00 | \$0.00 | \$0.00 |
| Hodgkins Trust Fund | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$0.00 | \$0.00 |
| Surplus Use | \$56,200.00 | \$56,200.00 | \$56,200.00 | \$0.00 | \$0.00 |
| Education | \$317,213.75 | \$468,291.02 | \$317,213.75 | \$151,077.27 | -\$151,077.27 |
| Code Enforcement & Fund Xfr | \$11,500.00 | \$18,744.27 | \$14,500.00 | \$4,244.27 | -\$7,244.27 |
| Road Assistance | \$22,000.00 | \$22,620.00 | \$22,000.00 | \$620.00 | -\$620.00 |
| Parks Fund | \$150.00 | \$150.00 | \$150.00 | \$0.00 | \$0.00 |
| Recreation Fees | \$3,500.00 | \$4,015.14 | \$3,500.00 | \$515.14 | -\$515.14 |
| Animal Control Fees/Fund | \$1,500.00 | \$1,923.00 | \$1,500.00 | \$423.00 | -\$423.00 |
| Revaluation Reserve | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$0.00 |
| BETE Reimburse (State of Maine) | \$1,874.06 | \$1,874.06 | \$1,874.06 | \$0.00 | \$0.00 |
| Homestead Reimbursement (State) | \$30,754.50 | \$23,237.00 | \$30,754.50 | -\$7,517.50 | \$7,517.50 |
| Property Taxes | \$2,606,980.63 | \$2,506,582.77 | \$2,606,980.63 | -\$100,397.86 | \$100,397.86 |
| Total Operational Revenues | \$3,444,716.21 | \$3,590,951.13 | \$3,446,692.15 | \$144,258.98 | -\$146,234.92 |
| Encumbered | \$34,527.50 | \$34,527.50 | \$34,527.50 | \$0.00 | \$0.00 |
| Grand Total Revenues | \$3,479,243.71 | \$3,625,478.63 | \$3,481,219.65 | \$144,258.98 | -\$146,234.92 |

| Cash Accounts | | Receivables | | Payables | |
|------------------------------------|-----------------------|--------------------|---------------------|-----------------|-------------|
| Checking-FNBBH | \$85,981.96 | Liens | \$25,028.63 | Current Warrant | \$67,401.72 |
| FNBBH Investment Mgt | \$1,251,946.57 | Pers Prop. | \$175.90 | Dog Licenses | \$0.00 |
| Petty Cash & Cash awaiting deposit | \$5,660.16 | Acct Rec | \$77,355.39 | Fish & Wildlife | \$0.00 |
| Total Liquid | \$1,343,588.69 | Demo Bills | \$329.08 | Motor Vehicles | \$0.00 |
| | | Credit Cards | \$1,036.14 | Vital Stats | \$0.00 |
| Cash after current warrant | \$1,276,186.97 | Supplement | \$0.00 | Shellfish Lic. | \$0.00 |
| | | Total Rec. | \$103,925.14 | FICA | \$0.00 |

Non-General Fund Cash Accounts

| | |
|--------------------------------|---------------------|
| Code Enforcement | \$42,988.86 |
| Fire Truck Reserve | \$1,493.75 |
| Road Assistance | \$141,883.18 |
| Education Capital | \$9,805.26 |
| Revaluation Reserve | \$108,729.94 |
| Parks Fund | \$13,142.00 |
| Recreation Fund | \$7,975.11 |
| Sesquicentennial Fund | \$11,749.96 |
| Cable TV Fund | \$56,005.74 |
| Insurance Deductible Fund | \$7,503.25 |
| Harbor Fund | \$22,200.47 |
| Veterans' Memorial Fund | \$5,248.98 |
| Capital Improvement Fund | \$55,715.58 |
| Hodgkins Trust Fund | \$34,171.66 |
| Cemetery Funds | \$14,124.60 |
| Land Conservation Fund | \$10,532.98 |
| Conservation Commission Fund | \$854.52 |
| Heating Assistance Fund | \$8,720.42 |
| Total Non General Funds | \$552,846.26 |

| | |
|--------------|--------------------|
| Medicare | \$0.00 |
| Federal Tax | \$0.00 |
| State Tax | \$0.00 |
| Returnables | \$0.00 |
| Total | \$67,401.72 |

| | |
|------------------------------------|-----------------------|
| Cash after payables | \$1,276,186.97 |
| Remaining Revenues | \$0.00 |
| Remaining Expenses | \$256,915.36 |
| Expected Cash June 30, 2017 | \$1,019,271.61 |

Fund Balance Activity FY 2016/17

| Fund Name | Beginning | Use Budgeted | Ops Budget | Operations | Current Balance |
|------------------------------|--------------|--------------|----------------|----------------|-----------------|
| Unassigned Fund Balance | \$502,453.57 | \$56,200.00 | \$215,730.03 | -\$92,421.67 | \$569,561.93 |
| Flag Maintenance Fund | \$724.97 | \$0.00 | \$520.00 | \$131.25 | \$1,376.22 |
| Code Enforcement Fund | \$42,711.01 | \$3,000.00 | \$0.00 | \$7,021.93 | \$46,732.94 |
| Restoraton Fund - Gott | \$3,262.00 | \$0.00 | \$0.00 | \$0.00 | \$3,262.00 |
| Gravel Escrow - Jordan | \$135.00 | \$0.00 | \$0.00 | \$0.00 | \$135.00 |
| Education Fund | \$613,147.72 | \$150,000.00 | \$2,523,481.91 | \$2,348,131.23 | \$638,498.40 |
| Fire Truck Reserve Fund | \$1,481.97 | \$0.00 | \$0.00 | \$11.78 | \$1,493.75 |
| Road Fund | \$140,945.73 | \$0.00 | \$268,250.00 | \$250,256.25 | \$158,939.48 |
| Education Capital Reserve | \$9,727.90 | \$0.00 | \$0.00 | \$77.36 | \$9,805.26 |
| Animal Control | \$1,099.65 | \$1,500.00 | \$2,500.00 | -\$704.38 | \$1,395.27 |
| Revaluation Fund | \$107,871.95 | \$1,500.00 | \$0.00 | \$857.99 | \$107,229.94 |
| Recreation Fund | \$7,913.64 | \$0.00 | \$5,900.00 | \$4,077.27 | \$17,890.91 |
| Parks Fund | \$13,043.76 | \$150.00 | \$4,091.00 | \$4,066.38 | \$21,051.14 |
| Lamoine 150 Fund | \$6,672.67 | \$0.00 | \$5,000.00 | \$77.29 | \$11,749.96 |
| Town Office Foundation | \$0.00 | \$0.00 | \$20,000.00 | \$96.88 | \$20,000.00 |
| Cable TV Fund | \$55,588.39 | \$0.00 | \$0.00 | -\$23,065.75 | \$32,522.64 |
| Insurance Deductible Fund | \$7,142.51 | \$0.00 | \$300.00 | \$61.37 | \$7,503.88 |
| Harbor Fund | \$22,028.60 | \$0.00 | \$0.00 | \$2,021.87 | \$24,050.47 |
| Capital Improvements Fund | \$55,275.91 | \$0.00 | \$0.00 | \$439.67 | \$55,715.58 |
| Hodgkins Trust Fund | \$33,928.10 | \$15,000.00 | \$0.00 | \$7,703.81 | \$26,631.91 |
| Land Conservation Fund | \$8,452.97 | \$0.00 | \$1,000.00 | \$74.50 | \$9,527.47 |
| Conservation Commission Fund | \$848.41 | \$0.00 | \$0.00 | \$231.55 | \$1,079.96 |
| Heating Assistance Fund | \$8,650.71 | \$0.00 | \$0.00 | \$111.63 | \$8,762.34 |