Town of Lamoine - Expenditure Budget

FY Ending June 30, 2022

September 15, 2022

Appropriation	Budget	Expended	Remaining	% Expended
Administration	$254,591.08	$232,205.17	$22,385.91	91.21%
Social Services	$9,700.00	$9,700.00	$0.00	100.00%
Library	$8,010.00	$8,010.00	$0.00	100.00%
Public Safety - Fire Dept	$69,675.00	$62,809.60	$6,865.40	90.15%
Public Safety - Non Fire Dept	$24,800.00	$20,951.23	$3,848.77	84.48%
Solid Waste/Recycling	$152,650.00	$158,583.73	-$5,933.73	103.89%
Code Enforcement/Planning/Appeals	$37,400.00	$24,593.82	$12,806.18	65.76%
Road Maintenance	$200,800.00	$162,221.32	$38,578.68	80.79%
Major Road Projects	$135,000.00	$113,114.69	$21,885.31	83.79%
Parks, Recreation & Cemeteries	$19,090.00	$15,553.16	$3,536.84	81.47%
Recreation Committee	$6,000.00	$6,656.43	-$656.43	110.94%
Shellfishing Enforcement	$3,000.00	$3,000.00	$0.00	100.00%
Land Conservation	$1,000.00	$1,000.00	$0.00	100.00%
SCBA Bottle Replacement	$14,500.00	$14,500.00	$0.00	100.00%
Community Center	$10,000.00	$10,000.00	$0.00	100.00%
CTV Line Expansion	$5,000.00	$0.00	$5,000.00	0.00%
Sesquicentennial Celebration*	$2,500.00	$20,823.67	-$18,323.67	832.95%
Revaluation	$110,000.00	$0.00	$110,000.00	0.00%

Expected

Total Municipal Budget	**$1,063,716.08**	**$863,722.82**	**$199,993.26**	**81.20%**	100.00%
Education	$3,215,332.85	$2,798,070.72	$417,262.13	87.02%	
County Tax	$142,108.45	$142,108.45	$0.00	100.00%	
Combined - Town Meeting Approved	$4,421,157.38	$3,803,901.99	$617,255.39	86.04%	
Encumbered	$33,162.60	$12,656.25	$20,506.35	38.16%	
COVID-19 Recovery Expenses	$265,226.87	$168,031.04	$97,195.83	63.35%	
Grand Total Expenditure Budget	$4,719,546.85	$3,984,589.28	$734,957.57	84.43%	

Town of Lamoine - Revenue Report-FY Ending 6/30/22
September 15, 2022

Item	Budgeted	Actual	Expected	Over/Under	Remaining
Interest - Taxes	$12,000.00	$11,459.04	$12,000.00	-$540.96	$540.96
Auto Excise	$375,000.00	$448,370.74	$375,000.00	$73,370.74	-$73,370.74
Boat Excise Taxes	$3,000.00	$4,495.30	$3,000.00	$1,495.30	-$1,495.30
Administration Fees	$250.00	$63.70	$250.00	-$186.30	$186.30
Tax Lien Charges	$4,000.00	$4,856.12	$4,000.00	$856.12	-$856.12
Agent Fees	$6,000.00	$7,624.55	$6,000.00	$1,624.55	-$1,624.55
Revenue Sharing	$114,443.41	$141,475.85	$114,443.41	$27,032.44	-$27,032.44
General Assistance Reimburse	$1,750.00	$1,109.42	$549.16	$560.26	$640.58
Interest-Investments	$20,000.00	$11,969.87	$20,000.00	-$8,030.13	$8,030.13
Cell Tower Rental	$15,870.00	$17,667.63	$15,870.00	$1,797.63	-$1,797.63
Surplus Use	$169,882.50	$169,882.50	$169,882.50	$0.00	$0.00
Education	$412,578.21	$929,794.02	$587,578.21	$342,215.81	-$517,215.81
Code Enforcement & Fund Xfr	$19,000.00	$21,283.66	$24,000.00	-$2,716.34	-$2,283.66
Road Assistance	$20,000.00	$23,572.00	$20,000.00	$3,572.00	-$3,572.00
Recreation Fees	$2,800.00	$5,219.86	$2,800.00	$2,419.86	-$2,419.86
Animal Control Fees/Fund	$1,500.00	$2,157.00	$1,500.00	$657.00	-$657.00
Hodgkins Trust Fund	$10,000.00	$9,435.11	$0.00	$9,435.11	$564.89
Whitcomb Woods Fund	$1,500.00	$1,500.00	$1,500.00	$0.00	$0.00
Parks Fund	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00
Recreation Fund	$3,200.00	$3,200.00	$3,200.00	$0.00	$0.00
Revaluation Reserve	$110,000.00	$110,000.00	$110,000.00	$0.00	$0.00
CTV Fund	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00
BETE Reimburse (State of Maine)	$1,838.94	$1,838.94	$1,838.94	$0.00	$0.00
Homested Reimbursement (State)	$84,246.47	$64,653.00	$64,653.00	$0.00	$19,593.47
Property Taxes	$3,026,251.95	$2,961,879.36	$3,026,251.95	-$64,372.59	$64,372.59
Total Operational Revenues	**$4,421,111.48**	**$4,959,507.67**	**$4,570,317.17**	**$389,190.50**	**-$538,396.19**
Non Budgeted Revenues	$0.00	$3,899.67	$0.00	$3,899.67	-$3,899.67
Encumbered	$33,162.60	$33,162.60	$33,162.60	$0.00	$0.00
COVID-19 Recovery Funds	$179,863.72	$265,226.87	$89,931.86	$175,295.01	-$85,363.15
Grand Total Revenues	**$4,634,137.80**	**$5,261,796.81**	**$4,693,411.63**	**$568,385.18**	**-$627,659.01**

Town of Lamoine - Assets & Liabilities FY 2022

9/15/2022

Cash Accounts	
Checking-FNBBH	$250,585.72
FNBBH Investment Mgt	$2,651,097.52
Petty Cash & Cash awaiting deposit	$4,529.09
Total Liquid	$2,906,212.33
Cash after current warrant	$2,906,212.33

Receivables	
Liens	$20,380.82
Pers Prop.	$0.00
Acct Rec	$4,772.40
Credit Cards	$1,181.98
Supplemental	$0.00
Total Rec.	**$26,335.20**

Payables	
Current Warrant	$0.00
Dog Licenses	$15.00
Fish & Wildlife	$3,610.31
Motor Vehicles	$3,860.50
Vital Stats	$103.60
Shellfish Lic.	$0.00
FICA	$0.00
Medicare	$239.68
Federal Tax	$0.00
State Tax	$0.00
Returnables	$0.00
Acct Payable	$33,908.89
Sales Taxes	$24.59
Total	**$41,762.57**

Non-General Fund Cash Accounts

Transfer Station Capital Fund	$102,185.81
Code Enforcement	$95,800.69
Fire Truck Reserve	$17,165.96
Road Assistance	$26,086.24
Education Capital	$10,388.74
Revaluation Reserve	$112,701.84
Parks Fund	$11,152.93
Recreation Fund	$18,302.28
Sesquicentennial Fund	$27,584.99
Cable TV Fund	$71,145.88
Insurance Deductible Fund	$11,412.48
Harbor Fund	$35,598.12
Veterans' Memorial Fund	$5,646.09
Capital Improvement Fund	$54,069.47
Town Hall Foundation	$104,022.11
Hodgkins Trust Fund	$60,112.67
Cemetery Funds	$14,844.17
Land Conservation Fund	$5,685.60
Conservation Commission Fund	$2,273.59
Heating Assistance Fund	$20,674.10
COVID-19 Recovery	$90,086.05
Community Center Fund	$10,008.08
Fire Truck 2022	$300,242.71
Total Non General Funds	**$1,105,004.79**

Cash after payables

Remaining Revenues	$0.00
Remaining Expenses	$734,957.57
Estimated Cash June 30, 2022	$2,171,254.77

Fund Balance Activity FY 2021/22

Fund Name	Beginning	Use Budgeted	Budgeted 21-22	Revenues	Expense	Net operations	Current Balance
Unassigned Fund Balance	$727,507.17	$169,882.50	$522,426.08	$649,092.22	$495,259.73	$153,832.49	$1,233,883.24
Flag Maintenance Fund	$2,241.67	$0.00	$450.00	$0.00	$281.97	-$281.97	$2,409.70
Transfer Station Capital Fund	$101,617.10	$0.00	$0.00	$568.71	$0.00	$568.71	$102,185.81
Code Enforcement Fund	$90,603.80	$5,000.00	$37,400.00	$21,283.66	$24,593.82	-$3,310.16	$119,693.64
Restoraton Fund - Gott	$9,502.75	$0.00	$0.00	$0.00	$0.00	$0.00	$9,502.75
Gravel Escrow - Jordan	$1,306.75	$0.00	$0.00	$0.00	$0.00	$0.00	$1,306.75
Gravel Escrow - Goodwin	$17,895.00	$0.00	$0.00	$0.00	$0.00	$0.00	$17,895.00
Gravel Escrow - MacQuinn	$7,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,000.00
Gravel Escrow - Fowler	$904.15	$0.00	$0.00	$0.00	$0.00	$0.00	$904.15
Education Fund	$1,381,670.63	$175,000.00	$3,215,332.85	$355,892.91	$0.00	$355,892.91	$4,777,896.39
Fire Truck Reserve Fund	$17,109.04	$0.00	$0.00	$0.00	$0.00	$0.00	$17,109.04
Road Fund	$38,853.36	$0.00	$335,800.00	$21,868.00	$337,785.84	-$315,917.84	$58,735.52
Education Capital Reserve	$10,354.23	$0.00	$0.00	$301.77	$0.00	$301.77	$10,656.00
Animal Control	$4,287.94	$1,500.00	$2,600.00	$0.00	$1,690.00	-$1,690.00	$3,697.94
Revaluation Fund	$112,327.55	$110,000.00	$110,000.00	$0.00	$0.00	$0.00	$112,327.55
Recreation Fund	$24,427.42	$2,800.00	$6,000.00	$218.81	$0.00	$218.81	$27,846.23
Parks Fund	$11,441.29	$1,000.00	$10,040.00	$8,038.72	$10,121.63	-$2,082.91	$18,398.38
Lamoine 150 Fund	$28,445.53	$0.00	$0.00	$8,589.45	$20,823.67	-$12,234.22	$16,211.31
Town Office Foundation	$103,676.63	$0.00	$0.00	$371.17	$0.00	$371.17	$104,047.80
Cable TV Fund	$62,964.37	$5,000.00	$0.00	$32.69	$1,765.39	-$1,732.70	$56,231.67
Insurance Deductible Fund	$10,377.38	$0.00	$500.00	$0.00	$3,070.62	-$3,070.62	$7,806.76
Harbor Fund	$33,070.99	$0.00	$0.00	$3,457.82	$0.00	$3,457.82	$36,528.81
Capital Improvements Fund	$53,889.88	$0.00	$0.00	$7,499.77	$0.00	$7,499.77	$61,389.65
Hodgkins Trust Fund	$52,743.67	$0.00	$0.00	$39.14	$0.00	$39.14	$52,782.81
Land Conservation Fund	$3,669.05	$0.00	$0.00	$0.00	$3,000.00	-$3,000.00	$669.05
Conservation Commission Fund	$1,976.14	$0.00	$0.00	$24.86	$0.00	$24.86	$2,001.00
Heating Assistance Fund	$17,661.01	$0.00	$0.00	$0.00	$51.33	-$51.33	$17,609.68
Education - Maintenance Fund	$92,884.00	$0.00	$0.00	$0.00	$0.00	$0.00	$92,884.00
Education - Special Education Fund	$150,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$150,000.00
Education - Tuition Reserve	$35,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$35,000.00
Community Center Fund	$0.00	$0.00	$10,000.00	$0.00	$0.00	$0.00	$10,000.00
COVID 19 Recovery Fund	$0.00	$0.00	$0.00	$265,226.87	$168,031.04	$97,195.83	$97,195.83
Fire Truck 2022 Account	$0.00	$0.00	$0.00	$300,242.71	$0.00	$300,242.71	$300,242.71