

Date: 8/5/2014

**Town of Scarborough
Year To Date Unaudited Revenues
Through June 30, 2014**

| | Original Estimated Revenue | Revised Estimated Revenue | Actual YTD Revenue | Remaining Revenue | % Collected |
|---|---|--|-------------------------------|------------------------------|------------------------|
| <u>1100 General Fund</u> | | | | | |
| 90 Taxes | 23,564,231 | 23,564,231.30 | 23,970,498.65 | (406,267.35) | 101.7% |
| 91 Interest On Delinquent Taxes | 92,000 | 92,000.00 | 96,748.18 | (4,748.18) | 105.2% |
| 92 Licenses And Permits | 507,030 | 507,030.00 | 488,901.82 | 18,128.18 | 96.4% |
| 93 Intergovernmental Revenues | 2,015,849 | 2,015,848.62 | 1,673,042.00 | 342,806.62 | 83.0% |
| 94 Charge For Services | 4,338,168 | 4,338,168.00 | 4,729,894.81 | (391,726.81) | 109.0% |
| 95 Fines Forfeits And Assessments | 54,000 | 54,000.00 | 68,782.47 | (14,782.47) | 127.4% |
| 96 Miscellaneous Revenues | 492,004 | 492,004.00 | 461,517.13 | 30,486.87 | 93.8% |
| 98 Grants & Contributions | - | - | - | - | 0.0% |
| 99 Other Financing Sources | 1,325,500 | 1,325,500.00 | 481,494.00 | 844,006.00 | 36.3% |
| Total General Fund Revenues | 32,388,782 | 32,388,781.92 | 31,970,879.06 | 417,902.86 | 98.7% |
| Fund 7020/7046 ARRA Stabilization Funds | - | - | - | - | 0.0% |
| Fund 7100 Total School General Fund | 39,474,516 | 39,474,516.00 | 39,374,606.86 | 99,909.14 | 99.7% |
| Total School General Fund Revenues | 39,474,516 | 39,474,516.00 | 39,374,606.86 | 99,909.14 | 99.7% |
| Grand Total | 71,863,298 | 71,863,297.92 | 71,345,485.92 | 517,812.00 | 99.3% |

Property Taxes Collected: 98.86%

12 Months = 100.0%

Town of Scarborough
Year To Date Unaudited Expenditures
Through June 30, 2014

Date: 8/5/2014

| | Original | Revised | YTD | | Available | Percent |
|---|-----------------------------|----------------------|------------------------|----------------------|----------------------|--------------------|
| <u>1100 General Fund</u> | <u>Appropriation</u> | <u>Budget</u> | <u>Expended</u> | <u>Encumb</u> | <u>Budget</u> | <u>Used</u> |
| 55 Legislative | 11,573.00 | 11,573.00 | 9,798.20 | - | 1,774.80 | 84.7% |
| 56 Executive | 1,942,403.00 | 1,962,129.36 | 2,184,009.71 | 11,435.51 | (233,315.86) | 111.9% |
| 57 Finance | 1,013,837.00 | 1,016,462.02 | 959,290.28 | 3,310.12 | 53,861.62 | 94.7% |
| 58 Management Information Systems | 942,328.00 | 948,094.00 | 912,462.70 | 5,629.18 | 30,002.12 | 96.8% |
| 59 Planning | 907,118.00 | 907,318.00 | 904,274.38 | - | 3,043.62 | 99.7% |
| 61 CS Seniors Programs | 91,870.00 | 91,870.00 | 88,540.93 | - | 3,329.07 | 96.4% |
| 62 Community Services | 2,155,058.00 | 2,157,025.50 | 2,198,229.00 | 11,060.87 | (52,264.37) | 102.4% |
| 63 Library | 891,884.00 | 891,884.00 | 891,884.00 | - | - | 100.0% |
| 66 Public Health & Welfare | 27,611.00 | 27,611.00 | 22,443.97 | - | 5,167.03 | 81.3% |
| 68 SEDCo | 224,182.00 | 224,182.00 | 175,943.72 | 9,628.81 | 38,609.47 | 82.8% |
| 71 Fire Services | 3,904,485.00 | 3,937,466.63 | 3,690,175.04 | 36,213.13 | 211,078.46 | 94.6% |
| 72 Police Services | 5,131,839.00 | 5,148,635.65 | 4,961,848.86 | 7,354.55 | 179,432.24 | 96.5% |
| 81 Public Works | 6,294,820.00 | 6,341,095.60 | 6,429,304.81 | 41,043.17 | (129,252.38) | 102.0% |
| 85 Debt | 4,508,353.00 | 4,508,353.00 | 4,470,949.88 | - | 37,403.12 | 99.2% |
| 86 Storm Related Expenditures | - | - | - | - | - | 0.0% |
| 91 County Tax | 2,193,813.00 | 2,193,813.00 | 2,193,813.00 | - | - | 100.0% |
| 94 Capital Equipment | 923,700.00 | 1,035,590.30 | 1,143,710.79 | 56,177.94 | (164,298.43) | 115.9% |
| 97 Other | 1,223,908.00 | 1,223,907.92 | 685,314.46 | - | 538,593.46 | 56.0% |
| Total General Fund Expenditures | 32,388,782.00 | 32,627,010.98 | 31,921,993.73 | 181,853.28 | 523,163.97 | 98.4% |
| Fund 7020/7046 ARRA Stabilization Funds | - | - | - | - | - | 0.0% |
| Fund 7100 Total School General Fund | 39,474,516.00 | 39,474,516.00 | 38,974,550.95 | 9.50 | 499,955.55 | 98.7% |
| Total School General Fund Expenditures | 39,474,516.00 | 39,474,516.00 | 38,974,550.95 | 9.50 | 499,955.55 | 98.7% |
| Grand Total | 71,863,298.00 | 72,101,526.98 | 70,896,544.68 | 181,862.78 | 1,023,119.52 | 98.6% |

12 Months = 100.0%

Town of Scarborough
Year To Date Unaudited Expenditures
Through June 30, 2014

| | <u>Original Appropriation</u> | <u>Revised Budget</u> | <u>YTD Expended</u> | <u>Encumb</u> | <u>Available Budget</u> | <u>Percent Used</u> |
|--|-----------------------------------|---------------------------|-------------------------|-------------------|-----------------------------|-------------------------|
| <u>Other Town Fund Expenditures</u> | | | | | | |
| Fund 1200 Total Special Revenue Fund | 122,490 | 131,979 | 1,650,750.02 | 7,738.75 | (1,526,510.02) | 1256.6% |
| Fund 1300 Total Capital Projects Fund | 268,176 | 308,516 | 186,591.97 | 15,000.00 | 106,924.03 | 65.3% |
| Fund 1310 Total Capital Projects Fund | 2,415,250 | 2,415,250 | 1,794,234.56 | 152,049.07 | 468,966.37 | 80.6% |
| Fund 1500 Total Cemetery Permanent Fund | - | - | - | - | - | 0.0% |
| Total Town Other Fund Exp | 2,805,916 | 2,855,744.75 | 3,631,576.55 | 174,787.82 | (950,619.62) | 133.3% |

Other School Fund Expenditures

| | | | | | | |
|--|------------------|------------------|----------------------|----------|------------------------|---------------|
| Fund 72xx Total School Special Revenue Fund | 640,430 | 640,430 | 879,313.02 | - | (238,883.02) | 137.3% |
| Fund 7300 Total School Capital Projects Fund | - | 41,567 | 16,147,885.70 | - | (16,106,318.70) | 38847.8% |
| Fund 7400 Total School Capital Projects Fund | 1,705,425 | 1,705,425 | 1,576,171.90 | - | 129,253.10 | 92.4% |
| Fund 7600 Total School Nutrition Program | 1,415,040 | 1,415,040 | 1,470,179.16 | - | (55,139.16) | 103.9% |
| Fund 7800 Total School Scholarship Funds | - | - | 5,750.00 | - | (5,750.00) | 100.0% |
| Total School Other Fund Exp | 3,760,895 | 3,802,462 | 20,079,299.78 | - | (16,276,837.78) | 528.1% |

Town of Scarborough
Year To Date Unaudited Revenues
Through June 30, 2014

| | <u>Original Estimated Revenue</u> | <u>Revised Estimated Revenue</u> | <u>Actual YTD Revenue</u> | <u>Remaining Revenue</u> | <u>% Collected</u> |
|---|---|--|-------------------------------|------------------------------|------------------------|
| <u>Other Town Fund Revenues</u> | | | | | |
| Fund 1200 Total Special Revenue Fund | 122,490 | 122,490 | 2,232,452.91 | (2,109,962.91) | 1822.6% |
| Fund 1300 Total Capital Projects Fund | 268,176 | 268,176 | 482,614.89 | (214,438.89) | 180.0% |
| Fund 1310 Total Capital Projects Fund | 2,415,250 | 2,415,250 | 2,391,420.37 | 23,829.63 | 99.0% |
| Fund 1500 Total Cemetery Permanent Fund | - | - | 582.83 | (582.83) | 100.0% |
| Total Town Other Fund Rev | 2,805,916 | 2,805,916 | 5,107,071.00 | (2,301,155.00) | 182.0% |

Other School Fund Revenues

| | | | | | |
|--|------------------|------------------|---------------------|-----------------------|---------------|
| Fund 72xx Total School Special Revenue Fund | 640,430 | 640,430 | 1,014,060.84 | (373,630.84) | 158.3% |
| Fund 7300 Total School Capital Projects Fund | - | - | 2,020,600.25 | (2,020,600.25) | 100.0% |
| Fund 7400 Total School Capital Projects Fund | 1,705,425 | 1,705,425 | 1,480,235.66 | 225,189.34 | 86.8% |
| Fund 7600 Total School Nutrition Program | 1,415,040 | 1,415,040 | 1,198,687.63 | 216,352.37 | 84.7% |
| Fund 7800 Total School Scholarship Funds | - | - | 642.10 | (642.10) | 100.0% |
| Total School Other Fund Rev | 3,760,895 | 3,760,895 | 5,714,226.48 | (1,953,331.48) | 151.9% |

| | <u>Original Budget</u> | <u>Revised Budget</u> | <u>YTD Activity</u> | <u>Remaining Bal</u> | <u>Percentage</u> |
|----------------------------------|------------------------|-----------------------|----------------------|------------------------|-------------------|
| Grand Totals Expenditures | 78,430,109 | 78,759,733.73 | 94,607,421.01 | (16,204,337.88) | 120.6% |
| Grand Totals Revenues | 78,430,109 | 78,430,108.92 | 82,166,783.40 | (3,736,674.48) | 104.8% |

Town of Scarborough
Year To Date Education Expenditures
Through June 30, 2014

| | Original | Revised | YTD | | Available | Percent |
|------------------------------------|-----------------------------|----------------------|------------------------|----------------------|----------------------|--------------------|
| Education: | <u>Appropriation</u> | <u>Budget</u> | <u>Expended</u> | <u>Encumb</u> | <u>Budget</u> | <u>Used</u> |
| Regular instruction | 23,482,363 | 23,516,380 | 23,396,447.08 | 9.50 | 119,923.42 | 99.5% |
| Improvement of instruction | 867,946 | 867,946 | 824,133.13 | - | 43,812.87 | 95.0% |
| Special services | 3,030,744 | 2,996,483 | 2,942,769.13 | - | 53,713.87 | 98.2% |
| General & special administration | 375,059 | 375,059 | 392,484.04 | - | (17,425.04) | 104.6% |
| Board of education | 34,572 | 34,572 | 27,813.11 | - | 6,758.89 | 80.4% |
| Office of the superintendent | 557,247 | 557,491 | 628,633.98 | - | (71,142.98) | 112.8% |
| Business administration | 1,807,336 | 1,807,336 | 1,781,481.94 | - | 25,854.06 | 98.6% |
| Transportation | 1,595,064 | 1,595,064 | 1,602,830.43 | - | (7,766.43) | 100.5% |
| Operation and maintenance of plant | 3,499,072 | 3,499,072 | 3,227,845.51 | - | 271,226.49 | 92.2% |
| Food Service Allocation | 75,000 | 75,000 | - | - | 75,000.00 | 0.0% |
| Debt service | 4,150,113 | 4,150,113 | 4,150,112.60 | - | 0.40 | 100.0% |
| Total Education | 39,474,516 | 39,474,516 | 38,974,550.95 | 9.50 | 499,955.55 | 98.7% |

As of June 30, 2014

| <u>Selected Revenues</u> | <u>Estimated Revenue</u> | <u>Actual YTD Revenue</u> | <u>% Collected</u> |
|-----------------------------------|------------------------------|-------------------------------|--------------------|
| Excise Tax Collections | 4,200,000.00 | 4,620,312.48 | 110.01% |
| State Revenue Sharing | 782,212.00 | 791,819.76 | 101.23% |
| Rescue Revenues | 747,500.00 | 747,500.00 | 100.00% |
| URIP | 337,812.00 | 350,248.00 | 103.68% |
| Building Permits | 325,000.00 | 292,646.42 | 90.05% |
| Investment Interest | 15,000.00 | 106,063.22 | 707.09% |
| Plumbing Permits | 29,000.00 | 31,825.00 | 109.74% |
| Electrical Permits | 44,000.00 | 47,814.11 | 108.67% |
| Education Subsidy | 4,259,291.00 | 4,241,404.27 | 99.58% |
| <u>Revenues by Department</u> | | | |
| Executive (TM, HR, TC) | 330,842.00 | 248,404.70 | 75.08% |
| Fund Balance | - | - | 0.00% |
| Finance | 4,253,975.00 | 4,782,918.97 | 112.43% |
| Property Taxes | 19,289,231.30 | 19,289,231.30 | 100.00% |
| MIS | 286,591.00 | 130,891.71 | 45.67% |
| Planning | 469,900.00 | 536,122.95 | 114.09% |
| Senior Programs | 18,436.00 | 34,765.60 | 188.57% |
| Community Serv | 1,905,347.00 | 2,043,916.54 | 107.27% |
| Fire Dept | 882,365.00 | 869,677.57 | 98.56% |
| Police Dept | 365,570.00 | 339,490.37 | 92.87% |
| Public Works | 1,265,876.00 | 1,560,562.24 | 123.28% |
| Debt | 651,300.00 | 471,424.00 | 72.38% |
| Intergovernmental | 2,007,348.62 | 1,663,473.11 | 82.87% |
| TIFs and Interfund Transfer: | 662,000.00 | - | 0.00% |
| | <u>32,388,781.92</u> | <u>31,970,879.06</u> | 98.7% |