

**TOWN OF SCARBOROUGH
TOWN GENERAL FUND BALANCE SHEET
AS OF APRIL 30, 2015**

ASSETS

CASH	3,667,715.00
INVESTMENTS	14,997,428.67
PROPERTY TAXES RECEIVABLE	1,365,918.67
PERSONAL PROPERTY RECEIVABLE	113,621.02
PERSONAL PROPERTY RECEIVABLE	482,971.02
ACCTS RECEIVABLE	917,741.14
DUE FROM OTHER FUNDS	2,814,629.61
INVENTORIES SUPPLY & MATERIALS	47,850.63
TAX ACQUIRED PROPERTY	7,231.07
TOTAL ASSETS	<u><u>24,415,106.83</u></u>

LIABILITIES

ENCUMBRANCES	984,370.17
ACCOUNTS PAYABLES	622,602.62
WITHHOLDING PAYABLES	394,209.89
ACCRUED PAYROLL	3,786,643.85
DUE TO STATE	53,948.95
DUE TO CAPITAL PROJECTS FUND	1,879.04
PREPAID ITEMS	9,100.00
DEFERRED TAX REVENUES	971,922.18
PERFORMANCE GUARANTEE	694,573.99
PROJECT GRACE FUEL DONATIONS	1,206.26
BONDS PAYABLE	2,000,000.00
TAXES COLLECTED IN ADVANCE	18,227.38
TOTAL LIABILITIES	<u><u>6,781,524.21</u></u>

FUND BALANCE

FUND BALANCE UNRESTRICTD	4,998,449.05
FUND BALANCE RESERVED	4,242,053.82
BUDGETARY FUND BAL UNRESRVD	180,895.30
RESERVE FOR ENCUMBERANCES	984,370.17
FUEL INVENTORY RESERVE	47,850.63
ESTIMATED REVENUES	76,800,781.82
ACTUAL REVENUES	70,805,647.56
APPROPRIATIONS	76,981,677.12
ACTUAL EXPENDITURES	63,444,788.61
FUND BALANCE	<u><u>17,633,582.62</u></u>

TOTAL LIABILITIES AND FUND BALANCE	<u><u>24,415,106.83</u></u>
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**Town of Scarborough
Year To Date Revenues
Through April 30, 2015**

	Original Estimated Revenue	Revised Estimated Revenue	Actual YTD Revenue	Remaining Revenue	% Collected
<u>1100 General Fund</u>					
90 Taxes	24,125,582	24,125,581.82	23,749,982.47	375,599.35	98.4%
91 Interest On Delinquent Taxes	88,000	88,000.00	47,024.54	40,975.46	53.4%
92 Licenses And Permits	543,130	543,130.00	373,640.11	169,489.89	68.8%
93 Intergovernmental Revenues	2,013,347	2,013,347.00	1,614,380.58	398,966.42	80.2%
94 Charge For Services	4,948,039	4,948,039.00	3,929,543.29	1,018,495.71	79.4%
95 Fines Forfeits And Assessments	53,500	53,500.00	61,216.90	(7,716.90)	114.4%
96 Miscellaneous Revenues	490,712	490,712.00	497,834.96	(7,122.96)	101.5%
98 Grants & Contributions	-	-	5,125.86	(5,125.86)	100.0%
99 Other Financing Sources	2,373,157	2,373,157.00	10,000.00	2,363,157.00	0.4%
Total General Fund Revenues	34,635,467	34,635,466.82	30,288,748.71	4,346,718.11	87.5%
Fund 7150 Adult Education	174,691	174,691.00	158,662.01	16,028.99	90.8%
Fund 7100 Total School General Fund	41,990,624	41,990,624.00	40,358,387.56	1,632,236.44	96.1%
Total School General Fund Revenues	42,165,315	42,165,315.00	40,517,049.57	1,648,265.43	96.1%
Grand Total	76,800,782	76,800,781.82	70,805,798.28	5,994,983.54	92.2%

Property Taxes Collected: 97.56%

10 Months = 83.0%

Town of Scarborough
Year To Date Expenditures
Through April 30, 2015

Date: 5/12/2015

<u>1100 General Fund</u>	<u>Original</u>	<u>Revised</u>	<u>YTD</u>	<u>Encumb</u>	<u>Available</u>	<u>Percent</u>
	<u>Appropriation</u>	<u>Budget</u>	<u>Expended</u>		<u>Budget</u>	<u>Used</u>
55 Legislative	11,573.00	11,573.00	8,884.95	-	2,688.05	76.8%
56 Executive	2,038,135.00	2,049,570.51	1,830,628.12	489.86	218,452.53	89.3%
57 Finance	1,028,033.00	1,031,343.12	764,344.68	4,041.23	262,957.21	74.5%
58 Management Information Systems	1,120,568.00	1,125,418.10	834,267.53	8,976.95	282,173.62	74.9%
59 Planning	917,045.00	917,045.00	708,276.16	1,523.00	207,245.84	77.4%
61 CS Seniors Programs	104,963.00	104,963.00	88,831.11	-	16,131.89	84.6%
62 Community Services	2,204,760.00	2,215,760.87	1,815,659.35	10,929.23	389,172.29	82.4%
63 Library	953,583.00	953,583.00	953,583.00	-	-	100.0%
66 Public Health & Welfare	27,883.00	27,883.00	19,412.28	-	8,470.72	69.6%
68 SEDCo	205,257.00	214,885.81	162,093.57	9,628.81	43,163.43	79.9%
71 Fire Services	4,110,131.00	4,146,225.23	3,263,965.66	10,486.51	871,773.06	79.0%
72 Police Services	5,443,724.00	5,451,078.55	4,303,772.92	19,057.33	1,128,248.30	79.3%
81 Public Works	6,359,496.00	6,400,539.17	5,230,043.62	688,561.43	481,934.12	92.5%
85 Debt	4,641,657.00	4,641,657.00	4,556,245.18	-	85,411.82	98.2%
86 Storm Related Expenditures	-	-	-	-	-	0.0%
91 County Tax	2,355,415.00	2,355,415.00	2,355,415.00	-	-	100.0%
94 Capital Equipment	1,879,364.00	1,935,541.94	1,141,829.02	139,755.27	653,957.65	66.2%
97 Other	1,233,879.82	1,233,879.82	597,269.01	-	636,610.81	48.4%
Total General Fund Expenditures	34,635,466.82	34,816,362.12	28,634,521.16	893,449.62	5,288,391.34	84.8%
Fund 7150 Adult Education	174,691.00	174,691.00	140,073.93	-	34,617.07	80.2%
Fund 7100 Total School General Fund	41,990,624.00	41,990,624.00	34,670,193.52	90,920.55	7,229,509.93	82.8%
Total School General Fund Expenditures	42,165,315.00	42,165,315.00	34,810,267.45	90,920.55	7,264,127.00	82.8%
Grand Total	76,800,781.82	76,981,677.12	63,444,788.61	984,370.17	12,552,518.34	83.7%

10 Months = 83.0%

**Town of Scarborough
Year To Date Expenditures
Through April 30, 2015**

	<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	134,524	141,062.75	1,916,608.64	6,538.75	(1,782,084.64)	1363.3%
Fund 1300 Total Capital Projects Fund	1,017,460	1,032,460.00	2,372,845.93	100,645.30	(1,441,031.23)	239.6%
Fund 1310 Total Capital Projects Fund	1,223,000	1,375,049.07	1,900,164.37	787,589.29	(1,312,704.59)	195.5%
Fund 1500 Total Cemetery Permanent Fund	-	-	-	-	-	0.0%
Total Town Other Fund Exp	2,374,984	2,548,571.82	6,189,618.94	894,773.34	(4,535,820.46)	278.0%

<u>Other School Fund Expenditures</u>						
Fund 72xx Total School Special Revenue Fund	755,488	755,488.35	811,746.03	1,400.93	(57,658.61)	107.6%
Fund 7300 Total School Capital Projects Fund	-	-	3,572,975.81	13,555.75	(3,586,531.56)	100.0%
Fund 7400 Total School Capital Projects Fund	1,786,153	1,786,153.00	911,338.42	40,097.00	834,717.58	53.3%
Fund 7600 Total School Nutrition Program	1,485,180	1,485,180.00	1,184,795.29	43,767.87	256,616.84	82.7%
Fund 7800 Total School Scholarship Funds	-	-	3,750.00	-	(3,750.00)	100.0%
Total School Other Fund Exp	4,026,821	4,026,821	6,484,605.55	98,821.55	(2,556,605.75)	163.5%

**Town of Scarborough
Year To Date Revenues
Through April 30, 2015**

	<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	134,524	134,524	2,116,114.26	(1,981,590.26)	1573.0%
Fund 1300 Total Capital Projects Fund	1,017,460	1,017,460	82,970.12	934,489.88	8.2%
Fund 1310 Total Capital Projects Fund	1,223,000	1,223,000	234,257.06	988,742.94	19.2%
Fund 1500 Total Cemetery Permanent Fund	-	-	1,591.02	(1,591.02)	100.0%
Total Town Other Fund Rev	2,374,984	2,374,984	2,434,932.46	(59,948.46)	102.5%

<u>Other School Fund Revenues</u>					
Fund 72xx Total School Special Revenue Fund	755,488	755,488	662,094.06	93,394.29	87.6%
Fund 7300 Total School Capital Projects Fund	-	-	104,421.00	(104,421.00)	100.0%
Fund 7400 Total School Capital Projects Fund	1,786,153	1,786,153	155,084.15	1,631,068.85	8.7%
Fund 7600 Total School Nutrition Program	1,485,180	1,485,180	992,129.90	493,050.10	66.8%
Fund 7800 Total School Scholarship Funds	-	-	1,686.78	(1,686.78)	100.0%
Total School Other Fund Rev	4,026,821	4,026,821	1,915,415.89	2,111,405.46	47.6%

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>YTD Activity</u>	<u>Remaining Bal</u>	<u>Percentage</u>
Grand Totals Expenditures	83,202,587	83,557,070.29	76,119,013.10	5,460,092.13	93.5%
Grand Totals Revenues	83,202,587	83,202,587.17	75,156,146.63	8,046,440.54	90.3%

<u>Selected Revenues</u>	<u>Estimated Revenue</u>	<u>Actual YTD Revenue</u>	<u>% Collected</u>
Excise Tax Collections	4,390,000.00	4,029,564.43	91.79%
State Revenue Sharing	736,158.00	593,391.65	80.61%
Rescue Revenues	747,500.00	560,624.67	75.00%
LRAP-Local Road Assist.	315,000.00	321,192.00	101.97%
Building Permits	355,000.00	245,239.21	69.08%
Investment Interest	15,000.00	3,225.75	21.51%
Plumbing Permits	35,000.00	22,122.50	63.21%
Electrical Permits	46,000.00	35,370.30	76.89%
Education Subsidy	4,778,384.00	4,055,454.68	84.87%
 <u>Revenues by Department</u>			
Executive (TM, HR, TC)	379,344.00	220,060.30	58.01%
Fund Balance	-	-	0.00%
Finance	4,466,135.00	4,159,318.40	93.13%
Property Taxes	19,642,625.82	19,642,029.32	100.00%
MIS	446,878.00	213,618.46	47.80%
Planning	528,600.00	507,429.50	95.99%
Senior Programs	23,500.00	26,063.00	110.91%
Community Serv	1,952,495.00	1,556,450.11	79.72%
SEDCO	-	738.72	100.00%
Fire Dept	790,050.00	599,071.74	75.83%
Police Dept	570,292.00	407,111.84	71.39%
Public Works	1,468,593.00	1,352,135.58	92.07%
Debt	1,705,330.00	-	0.00%
Intergovernmental	2,003,797.00	1,604,721.74	80.08%
TIFs and Interfund Transfer:	657,827.00	-	0.00%
	<u>34,635,466.82</u>	<u>30,288,748.71</u>	87.5%

Town of Scarborough
Year To Date Education Expenditures
Through April 30, 2015

Education:	Original <u>Appropriation</u>	Revised <u>Budget</u>	YTD <u>Expended</u>	<u>Encumb</u>	Available <u>Budget</u>	Percent <u>Used</u>
Regular instruction	24,693,885	24,669,385	20,221,254.14	16,307.60	4,431,823.26	82.0%
Improvement of instruction	923,835	923,835	751,873.05	19,219.89	152,742.06	83.5%
Special services	3,330,807	3,355,307	2,534,881.73	10,524.47	809,900.80	75.9%
General & special administration	216,590	216,590	177,387.96	-	39,202.04	81.9%
Board of education	35,010	35,010	27,268.31	537.00	7,204.69	79.4%
Office of the superintendent	654,796	654,796	545,754.19	574.93	108,466.88	83.4%
Business administration	1,873,218	1,873,218	1,525,727.65	927.45	346,562.90	81.5%
Transportation	1,691,040	1,691,040	1,247,753.03	-	443,286.97	73.8%
Operation and maintenance of plant	3,719,951	3,719,951	3,032,346.03	42,829.21	644,775.76	82.7%
Adult Education	174,691	174,691	140,073.93	-	34,617.07	80.2%
Food Service Allocation	75,000	75,000	-	-	75,000.00	0.0%
Debt service	4,776,492	4,776,492	4,605,947.43	-	170,544.57	96.4%
Total Education	42,165,315	42,165,315	34,810,267.45	90,920.55	7,264,127.00	82.8%