

# TOWN OF SCARBOROUGH

## TOWN GENERAL FUND BALANCE SHEET

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
<b><u>ASSETS</u></b>		
Cash	10,404,240.43	9,426,237.04
Taxes Receivable	30,090,211.16	28,865,443.96
Accts Receivable	711,306.39	1,059,612.38
Due From Other Funds	2,672,474.44	2,384,986.89
Inventories	31,300.86	42,531.58
<b>Total Assets</b>	<u><u>43,909,533.28</u></u>	<u><u>41,778,811.85</u></u>
<b><u>LIABILITIES</u></b>		
Accounts Payables	1,692,707.30	1,450,027.81
Accrued Payroll	4,345,035.88	4,386,602.27
Prepaid Items	0.00	0.00
Deferred Tax Revenues	863,099.70	1,137,365.60
Taxes Collected In Advance	222,804.13	984.92
<b>Total Liabilities</b>	<u><u>7,123,647.01</u></u>	<u><u>6,974,980.60</u></u>
<b><u>FUND BALANCE</u></b>		
Fund Balance Unrestricted	9,327,004.95	6,582,737.78
Fund Balance Reserved	4,375,231.43	4,242,053.82
Fuel Inventory Reserve	31,300.86	42,531.58
Actual Revenues	68,638,893.10	67,168,050.27
Actual Expenditures	45,586,544.07	43,231,542.20
<b>Fund Balance</b>	<u><u>36,785,886.27</u></u>	<u><u>34,803,831.25</u></u>
<b>Total Liabilities And Fund Balance</b>	<u><u>43,909,533.28</u></u>	<u><u>41,778,811.85</u></u>



**Town of Scarborough  
Comparative Year To Date Expenditures**

	12/31/2016			12/31/2015		
	Revised	YTD	Percent	Revised	YTD	Percent
<b>1100 General Fund</b>	<b>Appropriation</b>	<b>Expended</b>	<b>Used</b>	<b>Appropriation</b>	<b>Expended</b>	<b>Used</b>
55 Legislative	11,573	2,893.11	25.0%	11,573	5,786.23	50.0%
56 Executive	1,884,068	1,044,325.32	55.5%	1,782,938	917,875.21	51.5%
57 Finance	1,027,043	466,416.36	45.8%	996,289	436,279.75	44.4%
58 Management Information Systems	1,188,613	580,255.20	53.8%	1,167,756	581,056.90	52.3%
59 Planning	977,521	451,460.75	46.2%	918,035	471,820.21	51.4%
62 Community Services	2,755,305	1,533,624.87	56.2%	2,671,476	1,466,621.04	56.0%
63 Library	1,099,898	824,923.50	75.0%	1,022,538	766,903.50	75.0%
66 Public Health & Welfare	29,656	11,826.22	39.9%	29,156	11,040.08	37.9%
68 SEDCo	224,694	93,995.87	41.8%	215,180	83,921.68	39.0%
71 Fire Services	4,856,621	2,234,264.89	46.3%	4,265,822	1,974,428.48	46.9%
72 Police Services	6,261,325	2,891,449.27	48.5%	5,725,306	2,844,716.28	50.4%
81 Public Works	6,778,746	2,770,687.11	63.7%	6,795,197	3,116,389.64	68.2%
85 Debt	4,840,496	4,280,733.64	88.4%	4,906,499	4,242,964.39	86.5%
91 County Tax	2,568,852	2,568,852.00	100.0%	2,493,342	2,493,342.00	100.0%
94 Capital Equipment	1,148,470	926,063.51	93.1%	1,132,644	508,033.86	80.8%
97 Other	1,081,403	226,325.08	20.9%	1,448,286	257,219.74	17.8%
<b>Total General Fund Expenditures</b>	<b>36,734,284</b>	<b>20,908,096.70</b>	<b>62.2%</b>	<b>35,582,036</b>	<b>20,178,398.99</b>	<b>62.5%</b>
 Fund 7150 Adult Education	 182,805	 85,563.58	 47.7%	 181,552	 89,382.10	 49.3%
Fund 7100 Total School General Fund	45,855,067	24,592,883.79	54.0%	43,543,756	22,963,761.11	53.0%
<b>Total School General Fund Expenditures</b>	<b>46,037,872</b>	<b>24,678,447.37</b>	<b>54.0%</b>	<b>43,725,308</b>	<b>23,053,143.21</b>	<b>53.0%</b>
 <b>Grand Total</b>	 <b>82,772,156</b>	 <b>45,586,544.07</b>	 <b>57.6%</b>	 <b>79,307,344</b>	 <b>43,231,542.20</b>	 <b>57.3%</b>

**6 Months = 50.0%**

**NOTES:**

**56:** New Positions (Asst TM/Coastal Coordinator), Presidential Election costs

**57:** Timing of Contractual payments for assessing contract)

**59:** Peer Review expenditures

**62:** Senior Program Coordinator (new hire full year), additional Child Care part time staff, Tri-Gen & Elevator Maint,

**71:** Fire Dept staffing costs

**72:** Staffing costs

**81:** Salt costs - purchased less so far in fy17, timing of payments for paving and vehicle fuel payments



**Town of Scarborough  
Comparative Year To Date Revenues**

	12/31/2016 Revenues			12/31/2015 Revenues		
	Revised Estimated Revenue	Actual YTD Revenue	% Collected	Revised Estimated Revenue	Actual YTD Revenue	% Collected
<b>1100 General Fund</b>						
90 Taxes	25,408,946.37	22,809,689.75	89.8%	24,919,164.58	22,643,479.31	90.9%
91 Interest On Delinquent Taxes	88,000.00	30,301.31	34.4%	88,000.00	33,937.60	38.6%
92 Licenses And Permits	596,480.00	278,467.11	46.7%	544,780.00	340,285.66	62.5%
93 Intergovernmental Revenues	2,840,501.77	1,179,449.98	41.5%	2,091,964.16	1,455,849.53	69.6%
94 Charge For Services	5,555,292.00	2,199,824.64	39.6%	5,290,683.00	2,032,228.07	38.4%
95 Fines Forfeits And Assessments	65,550.00	40,774.39	62.2%	65,950.00	33,182.22	50.3%
96 Miscellaneous Revenues	566,556.00	247,254.21	43.6%	560,979.00	222,526.46	39.7%
98 Grants & Contributions	-	-	0.0%	-	-	0.0%
99 Other Financing Sources	1,612,958.00	5,000.00	0.3%	1,634,891.00	5,000.00	0.3%
<b>Total General Fund Revenues</b>	<b>36,734,284.14</b>	<b>26,790,761.39</b>	<b>72.9%</b>	<b>35,196,411.74</b>	<b>26,766,488.85</b>	<b>76.0%</b>
Fund 7150 Adult Education	182,805.00	142,609.16	78.0%	181,552.00	111,110.83	61.2%
Fund 7100 Total School General Fund	45,855,067.00	41,705,522.55	91.0%	43,543,756.00	40,290,450.59	92.5%
<b>Total School General Fund Revenues</b>	<b>46,037,872.00</b>	<b>41,848,131.71</b>	<b>90.9%</b>	<b>43,725,308.00</b>	<b>40,401,561.42</b>	<b>92.4%</b>
<b>Grand Total</b>	<b>82,772,156.14</b>	<b>68,638,893.10</b>	<b>82.9%</b>	<b>78,921,719.74</b>	<b>67,168,050.27</b>	<b>85.1%</b>

Property Taxes Collected: **10.32%**

**6 Months = 50.0%**

**NOTES:**

**90:** Taxes include property and excise taxes. Property taxes are recorded as revenue when the bills are issued.

**91:** Interest rate remains at 7% for unpaid property taxes - this is set by the State.

**92:** Building, Electrical & Plumbing permits were \$55,665 lower through Dec 2016 compared to Dec 2015.

**93:** Have not received the 2016 BETE revenues from the State. Received these funds in Dec 2015 last year.

**94:** Timing of billing for IT services for the School dept.

**96:** Sale of OOB Fire Truck revenues due to OOB - should be a liability not a town revenue



Town of Scarborough  
Year To Date Expenditures  
Through December 31, 2016

Date: 2/1/2017

	<b>Original</b>	<b>Revised</b>	<b>YTD</b>		<b>Available</b>	<b>Percent</b>
<b><u>1100 General Fund</u></b>	<b><u>Appropriation</u></b>	<b><u>Budget</u></b>	<b><u>Expended</u></b>	<b><u>Encumb</u></b>	<b><u>Budget</u></b>	<b><u>Used</u></b>
55 Legislative	11,573	11,573.00	2,893.11	-	8,679.89	25.0%
56 Executive	1,914,121	1,884,068.00	1,044,325.32	1,014.31	838,728.37	55.5%
57 Finance	1,027,043	1,027,043.00	466,416.36	3,997.59	556,629.05	45.8%
58 Management Information Systems	1,188,613	1,188,613.00	580,255.20	58,931.55	549,426.25	53.8%
59 Planning	977,521	977,521.00	451,460.75	60.07	526,000.18	46.2%
62 Community Services	2,748,857	2,755,305.00	1,533,624.87	14,304.22	1,207,375.91	56.2%
63 Library	1,099,898	1,099,898.00	824,923.50	-	274,974.50	75.0%
66 Public Health & Welfare	29,656	29,656.00	11,826.22	-	17,829.78	39.9%
68 SEDCo	224,694	224,694.00	93,995.87	-	130,698.13	41.8%
71 Fire Services	4,856,621	4,856,621.00	2,234,264.89	12,329.80	2,610,026.31	46.3%
72 Police Services	6,261,325	6,261,325.00	2,891,449.27	145,395.38	3,224,480.35	48.5%
81 Public Works	6,755,141	6,778,746.00	2,770,687.11	1,549,170.32	2,458,888.57	63.7%
85 Debt	4,840,496	4,840,496.00	4,280,733.64	-	559,762.36	88.4%
86 Storm Related Expenditures	-	-	-	-	-	0.0%
91 County Tax	2,568,852	2,568,852.00	2,568,852.00	-	-	100.0%
94 Capital Equipment	1,148,470	1,148,470.00	926,063.51	143,291.41	79,115.08	93.1%
95 Land/Building Purchases	-	-	-	-	-	0.0%
97 Other	1,081,403	1,081,403.14	226,325.08	-	855,078.06	20.9%
<b>Total General Fund Expenditures</b>	<b>36,734,284</b>	<b>36,734,284.14</b>	<b>20,908,096.70</b>	<b>1,928,494.65</b>	<b>13,897,692.79</b>	<b>62.2%</b>
Fund 7150 Adult Education	182,805	182,805.00	85,563.58	1,558.24	95,683.18	47.7%
Fund 7100 Total School General Fund	45,855,067	45,855,067.00	24,592,883.79	182,265.99	21,079,917.22	54.0%
<b>Total School General Fund Expenditure</b>	<b>46,037,872</b>	<b>46,037,872.00</b>	<b>24,678,447.37</b>	<b>183,824.23</b>	<b>21,175,600.40</b>	<b>54.0%</b>
<b>Grand Total</b>	<b>82,772,156</b>	<b>82,772,156.14</b>	<b>45,586,544.07</b>	<b>2,112,318.88</b>	<b>35,073,293.19</b>	<b>57.6%</b>

**6 Months = 50.0%**



**Town of Scarborough  
Year To Date Revenues  
Through December 31, 2016**

	<b>Original Estimated Revenue</b>	<b>Revised Estimated Revenue</b>	<b>Actual YTD Revenue</b>	<b>Remaining Revenue</b>	<b>% Collected</b>
<b><u>1100 General Fund</u></b>					
90 Taxes	25,408,946	25,408,946.37	22,809,689.75	2,599,256.62	89.8%
91 Interest On Delinquent Taxes	88,000	88,000.00	30,301.31	57,698.69	34.4%
92 Licenses And Permits	596,480	596,480.00	278,467.11	318,012.89	46.7%
93 Intergovernmental Revenues	2,840,502	2,840,501.77	1,179,449.98	1,661,051.79	41.5%
94 Charge For Services	5,555,292	5,555,292.00	2,199,824.64	3,355,467.36	39.6%
95 Fines Forfeits And Assessments	65,550	65,550.00	40,774.39	24,775.61	62.2%
96 Miscellaneous Revenues	566,556	566,556.00	247,254.21	319,301.79	43.6%
98 Grants & Contributions	-	-	-	-	100.0%
99 Other Financing Sources	1,612,958	1,612,958.00	5,000.00	1,607,958.00	0.3%
<b>Total General Fund Revenues</b>	<b>36,734,284</b>	<b>36,734,284.14</b>	<b>26,790,761.39</b>	<b>9,943,522.75</b>	<b>72.9%</b>
Fund 7150 Adult Education	182,805	182,805.00	142,609.16	40,195.84	78.0%
Fund 7100 Total School General Fund	45,855,067	45,855,067.00	41,705,522.55	4,149,544.45	91.0%
<b>Total School General Fund Revenues</b>	<b>46,037,872</b>	<b>46,037,872.00</b>	<b>41,848,131.71</b>	<b>4,189,740.29</b>	<b>90.9%</b>
<b>Grand Total</b>	<b>82,772,156</b>	<b>82,772,156.14</b>	<b>68,638,893.10</b>	<b>14,133,263.04</b>	<b>82.9%</b>

**Property Taxes Collected: 50.80%**

**6 Months = 50.0%**



**Town of Scarborough  
Year To Date Expenditures  
Through December 31, 2016**

	<u>Original Appropriation</u>	<u>Revised Budget</u>	<u>YTD Expended</u>	<u>Encumb</u>	<u>Available Budget</u>	<u>Percent Used</u>
<b><u>Other Town Fund Expenditures</u></b>						
Fund 1200 Total Special Revenue Fund	21,000	21,000.00	978,345.58	79,684.12	(1,037,029.70)	5038.2%
Fund 1300 Total Capital Projects Fund	444,400	444,400.00	206,307.41	5,043.18	233,049.41	47.6%
Fund 1310 Total Capital Projects Fund	1,669,232	1,669,232.00	357,174.99	1,131,959.96	180,097.05	89.2%
Fund 1500 Total Cemetery Permanent Fund	-	-	-	-	-	0.0%
<b>Total Town Other Fund Exp</b>	<b>2,134,632</b>	<b>2,134,632.00</b>	<b>1,541,827.98</b>	<b>1,216,687.26</b>	<b>(623,883.24)</b>	<b>129.2%</b>

<b><u>Other School Fund Expenditures</u></b>						
Fund 72xx Total School Special Revenue Fund	983,659	993,659.00	496,300.70	2,324.53	495,033.77	50.2%
Fund 7300 Total School Capital Projects Fund	60,000	60,000.00	39,889.25	-	20,110.75	66.5%
Fund 7400 Total School Capital Projects Fund	1,320,830	1,320,830.00	919,412.87	-	401,417.13	69.6%
Fund 7600 Total School Nutrition Program	1,471,066	1,471,066.00	675,739.06	239,558.99	555,767.95	62.2%
Fund 7800 Total School Scholarship Funds	-	-	1,250.00	-	(1,250.00)	100.0%
<b>Total School Other Fund Exp</b>	<b>3,835,555</b>	<b>3,845,555</b>	<b>2,132,591.88</b>	<b>241,883.52</b>	<b>1,471,079.60</b>	<b>61.7%</b>

**Year To Date Revenues  
Through December 31, 2016**

	<u>Original Estimated Revenue</u>	<u>Revised Estimated Revenue</u>	<u>Actual YTD Revenue</u>	<u>Remaining Revenue</u>	<u>% Collected</u>
<b><u>Other Town Fund Revenues</u></b>					
Fund 1200 Total Special Revenue Fund	21,000	21,000	1,288,288.27	(1,267,288.27)	6134.7%
Fund 1300 Total Capital Projects Fund	444,400	444,400	171,515.24	272,884.76	38.6%
Fund 1310 Total Capital Projects Fund	1,669,232	1,669,232	596.21	1,668,635.79	0.0%
Fund 1500 Total Cemetery Permanent Fund	-	-	1,181.16	(1,181.16)	100.0%
<b>Total Town Other Fund Rev</b>	<b>2,134,632</b>	<b>2,134,632</b>	<b>1,461,580.88</b>	<b>673,051.12</b>	<b>68.5%</b>

<b><u>Other School Fund Revenues</u></b>					
Fund 72xx Total School Special Revenue Fund	983,659	993,659	250,694.41	742,964.59	25.2%
Fund 7300 Total School Capital Projects Fund	60,000	60,000	-	60,000.00	0.0%
Fund 7400 Total School Capital Projects Fund	1,320,830	1,320,830	56,077.34	1,264,752.66	4.2%
Fund 7600 Total School Nutrition Program	1,471,066	1,471,066	477,656.11	993,409.89	32.5%
Fund 7800 Total School Scholarship Funds	-	-	1,292.91	(1,292.91)	100.0%
<b>Total School Other Fund Rev</b>	<b>3,835,555</b>	<b>3,845,555</b>	<b>785,720.77</b>	<b>3,059,834.23</b>	<b>20.4%</b>

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>YTD Activity</u>	<u>Remaining Bal</u>	<u>Percentage</u>
<b>Grand Totals Expenditures</b>	<b>88,742,343</b>	<b>88,752,343.14</b>	<b>49,260,963.93</b>	<b>35,920,489.55</b>	<b>59.5%</b>
<b>Grand Totals Revenues</b>	<b>88,742,343</b>	<b>88,752,343.14</b>	<b>70,886,194.75</b>	<b>17,866,148.39</b>	<b>79.9%</b>



Town of Scarborough  
Year To Date Education Expenditures  
Through December 31, 2016

	<b>Original</b>	<b>Revised</b>	<b>YTD</b>		<b>Available</b>	<b>Percent</b>
<b>Education:</b>	<b><u>Appropriation</u></b>	<b><u>Budget</u></b>	<b><u>Expended</u></b>	<b><u>Encumb</u></b>	<b><u>Budget</u></b>	<b><u>Used</u></b>
Regular instruction	26,886,233	26,886,233	13,673,986.77	37,421.40	13,174,824.83	51.0%
Improvement of instruction	993,479	993,479	567,771.05	23,710.00	401,997.95	59.5%
Special services	3,877,997	3,877,997	1,799,660.51	13,972.09	2,064,364.40	46.8%
General & special administration	232,239	232,239	120,413.87	-	111,825.13	51.8%
Board of education	33,323	33,323	20,219.84	-	13,103.16	60.7%
Office of the superintendent	666,197	666,197	366,896.79	14,462.35	284,837.86	57.2%
Business administration	2,002,509	2,002,509	1,011,036.62	166.79	991,305.59	50.5%
Transportation	1,547,918	1,547,918	642,359.21	-	905,558.79	41.5%
Operation and maintenance of plant	3,828,539	3,828,539	1,748,131.91	92,533.36	1,987,873.73	48.1%
Adult Education	182,805	182,805	85,563.58	1,558.24	95,683.18	47.7%
Food Service Allocation	25,000	25,000	-	-	25,000.00	0.0%
Debt service	5,761,633	5,761,633	4,642,407.22	-	1,119,225.78	80.6%
<b>Total Education</b>	<b>46,037,872</b>	<b>46,037,872</b>	<b>24,678,447.37</b>	<b>183,824.23</b>	<b>21,175,600.40</b>	<b>54.0%</b>

<u>Selected Revenues</u>	<u>Estimated Revenue</u>	<u>Actual YTD Revenue</u>	<u>% Collected</u>
Excise Tax Collections	5,200,000.00	2,967,281.87	57.06%
State Revenue Sharing	786,994.00	399,127.45	50.72%
Rescue Revenues	800,000.00	400,000.00	50.00%
LRAP-Local Road Assist.	325,668.00	317,212.00	97.40%
Building Permits	385,000.00	200,860.01	52.17%
Investment Interest	15,000.00	9,909.78	66.07%
Plumbing Permits	41,000.00	21,367.50	52.12%
Electrical Permits	57,000.00	26,455.35	46.41%
Education Subsidy	3,589,147.00	1,787,383.98	49.80%

**Town General Fund Revenues by Department**

Executive (TM, HR, TC)	451,167.00	74,201.90	16.45%
Fund Balance	328,380.00	-	0.00%
Finance	5,332,125.00	2,820,899.15	52.90%
Property Taxes	20,065,629.37	20,065,629.37	100.00%
MIS	475,860.00	-	0.00%
Planning	577,750.00	304,485.61	52.70%
Senior Programs	33,000.00	13,504.50	40.92%
Community Serv	2,200,131.00	910,903.63	41.40%
SEDCO	-	-	100.00%
Fire Dept	865,800.00	474,031.61	54.75%
Police Dept	766,271.00	411,960.82	53.76%
Public Works	1,532,891.00	542,269.78	35.38%
Debt	704,861.00	-	0.00%
Intergovernmental	2,502,321.77	1,172,875.02	46.87%
TIFs and Interfund Transfer:	898,097.00	-	0.00%
	<b><u>36,734,284.14</u></b>	<b><u>26,790,761.39</u></b>	<b>72.9%</b>