

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

	Through May 31, 2023					Through May 31, 2022				
	Revised <u>Appropriation</u>	YTD <u>Expended</u>	<u>Encumb</u>	Available <u>Budget</u>	Percent <u>Used</u>	Revised <u>Appropriation</u>	YTD <u>Expended</u>	<u>Encumb</u>	Available <u>Budget</u>	Percent <u>Used</u>
1100 General Fund										
55 Legislative	11,573	8,679	-	2,894.00	75.0%	11,573	8,385	-	3,188.00	72.5%
56 Executive	3,489,687	3,517,642	797.00	(28,752.00)	100.8%	3,410,138	3,562,319	1,942.00	(154,123.00)	104.5%
57 Finance	1,385,174	1,136,075	3,148.00	245,951.00	82.2%	1,314,927	1,100,060	8,242.00	206,625.00	84.3%
58 Management Information Systems	1,798,078	1,524,140	30,879.00	243,059.00	86.5%	1,603,775	1,324,957	21,701.00	257,117.00	84.0%
59 Planning	1,343,170	1,107,383	2,500.00	233,287.00	82.6%	1,210,012	934,434	12,180.00	263,398.00	78.2%
62 Community Services	3,212,109	2,666,394	26,467.00	519,248.00	83.8%	2,905,735	2,436,865	12,171.00	456,699.00	84.3%
63 Library	1,108,633	1,108,633	-	-	100.0%	1,071,119	1,071,119	-	-	100.0%
66 Public Health & Welfare	116,010	253,416	-	(137,406.00)	218.4%	105,813	77,816	-	27,997.00	73.5%
68 SEDCo	268,510	224,902	-	43,608.00	83.8%	258,326	220,413	-	37,913.00	85.3%
97 Other Public Service	547,567	537,105	-	10,462.00	98.1%	-	-	-	-	0.0%
71 Fire Services	6,677,161	5,988,119	3,846.00	685,196.00	89.7%	6,261,923	5,566,057	43,485.00	652,381.00	89.6%
72 Police Services	8,054,576	6,795,978	17,857.00	1,240,741.00	84.6%	7,583,068	6,148,679	73,798.00	1,360,591.00	82.1%
81 Public Works	7,813,928	6,558,100	716,454.00	539,374.00	93.1%	7,452,764	6,065,241	672,414.00	715,109.00	90.4%
83 Engineering/Technical	-	-	-	-	0.0%	17,000	1,350	-	15,650.00	7.9%
85 Debt	6,733,651	6,388,650	-	345,001.00	94.9%	6,287,816	6,361,084	-	(73,268.00)	101.2%
86 Intragovernmental	-	-	-	-	0.0%	229	229	-	-	100.0%
91 County Tax	3,119,411	3,119,411	-	-	100.0%	3,081,933	3,081,933	-	-	100.0%
94 Capital Equipment	3,285,713	2,289,092	125,337.00	871,284.00	73.5%	2,507,669	1,606,978	417,096.00	483,595.00	80.7%
97 Other	2,335,808	-	-	2,335,808.00	0.0%	2,143,416	609,346	-	1,534,070.00	28.4%
Total General Fund Expenditures	51,300,759	43,223,719	927,285.00	7,149,755.00	86.1%	47,227,236	40,177,265	1,263,029.00	5,786,942.00	87.7%
Fund 7150 Adult Education	184,370	135,274	-	49,096.00	73.4%	179,639	125,067	208.00	54,364.00	69.7%
Fund 7100 Total School General Fund	58,801,486	50,729,713	108,349.00	7,963,424.00	86.5%	55,686,517	48,864,190	239,545.00	6,582,782.00	88.2%
Total School General Fund Expenditures	58,985,856	50,864,987	108,349.00	8,012,520.00	86.4%	55,866,156	48,989,257	239,753.00	6,637,146.00	88.1%
Grand Total	110,286,615	94,088,706	1,035,634.00	15,162,275.00	86.3%	103,093,392	89,166,522	1,502,782.00	12,424,088.00	87.9%

11 Months = 91.67%

NOTES:

55:

56: \$108,352 over on accrued sick leave payout, \$100,332 over on accrued vacation payout.

57: \$175,342 below budget on staff salaries and benefits due to vacancies.

58: \$181,655 below annual budget on salaries and benefits.

59: \$145,524 below annual budget on salaries and benefits.

62:

66: \$57,055 over budget in emergency housing and \$66,941 over budget in general assistance housing.

71: \$519,245 under budget in salaries and benefits.

72: \$750,517 under budget patrol division; \$286,651 under budget salaries and benefits dispatch.

81:

85: No new debt issued in FY22, budgeted for interest on on first payment of new debt.

94: Budgeted \$650,000 rescue vehicle not yet purchased.

97: Budget to issue new debt in FY23 but have not.

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

	<u>Through May 31, 2023</u>			<u>Through May 31, 2022</u>		
	<u>Revised</u>	<u>Actual YTD</u>	<u>%</u>	<u>Revised</u>	<u>Actual YTD</u>	<u>%</u>
	<u>Estimated</u>			<u>Revenue</u>		
<u>1100 General Fund</u>						
90 Taxes	30,941,690	30,573,967	98.8%	29,127,939	28,530,274	97.9%
91 Interest On Delinquent Taxes	68,000	36,307	53.4%	70,000	38,409	54.9%
92 Licenses And Permits	1,064,590	1,174,508	110.3%	921,480	1,023,524	111.1%
93 Intergovernmental Revenues	6,221,504	5,762,357	92.6%	5,855,256	5,215,375	89.1%
94 Charge For Services	6,992,661	6,000,177	85.8%	6,810,789	5,170,155	75.9%
95 Fines Forfeits And Assessments	94,700	52,666	55.6%	94,700	82,061	86.7%
96 Miscellaneous Revenues	806,341	840,636	104.3%	881,421	1,076,586	122.1%
99 Other Financing Sources	4,499,319	28,639	0.6%	3,099,085	1,152,554	37.2%
Total General Fund Revenues	50,688,805	44,469,257	87.7%	46,860,670	42,288,938	90.2%
Fund 7150 Adult Education	184,370	147,113	79.8%	179,639	142,206	26.5%
Fund 7100 Total School General Fund	58,801,486	56,790,400	96.6%	55,683,015	54,655,364	4.1%
Total School General Fund Revenues	58,985,856	56,937,513	96.5%	55,862,654	54,797,570	2.1%
Grand Total	109,674,661	101,406,770	92.5%	102,723,324	97,086,508	84.1%

NOTES:

90: 10-year historical annual current year collection average is 98.96%.

91: Below estimate due to timely collections.

92: Building permits and electrical permits \$144,029 and \$33,926, respectively, above annual estimates. Marijuana licenses \$49,500 below an

93: State homestead \$365,118 below annual estimate.

95: IT salary reimbursement booked semi-annually in December and June. \$475,000 below annual estimate.

96: Interest on investments \$232,535 above annual estimate due to interest rate hikes and higher available investable balances.

**Town of Scarborough
Through May 31, 2023**

	<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	-	2,000	3,069,247	7,287	(3,074,534)	153826.7%
Fund 1300 Total Capital Projects Fund	544,319	595,600	432,327	19,368	143,905	75.8%
Fund 1310 Total Capital Projects Fund	5,623,010	5,627,510	2,896,963	33,932	2,696,615	52.1%
Fund 1500 Total Cemetery Permanent Fund	-	-	-	-	-	0.0%
Total Town Other Fund Exp	6,167,329	6,225,110	6,398,537	60,587	(234,014)	103.8%

<u>Other School Fund Expenditures</u>						
Fund 72xx Total School Special Revenue Fund	925,642	925,642	1,723,055	2,485	(799,898)	186.4%
Fund 7300 Total School Capital Projects Fund	150,000	150,000	205,276	21,274	(76,550)	151.0%
Fund 7400 Total School Capital Projects Fund	2,163,283	2,163,283	2,486,936	753,648	(1,077,301)	149.8%
Fund 7600 Total School Nutrition Program	2,041,000	2,041,000	1,886,885	49,169	104,946	94.9%
Fund 7800 Total School Scholarship Funds	-	-	3,000	-	(3,000)	100.0%
Total School Other Fund Exp	5,279,925	5,279,925	6,305,152	826,576	(1,851,803)	135.1%

Through May 31, 2023

	<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	-	-	4,270,926	(4,270,926)	100.0%
Fund 1300 Total Capital Projects Fund	235,500	235,500	607,824	(372,324)	258.1%
Fund 1310 Total Capital Projects Fund	4,525,000	4,525,000	998,695	3,526,305	22.1%
Fund 1500 Total Cemetery Permanent Fund	-	-	606	(606)	100.0%
Total Town Other Fund Rev	4,760,500	4,760,500	5,878,051	(1,117,551)	123.5%

<u>Other School Fund Revenues</u>					
Fund 72xx Total School Special Revenue Fund	-	-	796,320	(796,320)	100.0%
Fund 7300 Total School Capital Projects Fund	-	-	2	(2)	100.0%
Fund 7400 Total School Capital Projects Fund	3,638,901	3,638,901	1,902,812	1,736,089	52.3%
Fund 7600 Total School Nutrition Program	1,806,963	1,806,963	2,078,138	(271,175)	115.0%
Fund 7800 Total School Scholarship Funds	-	-	1,174	(1,174)	100.0%
Total School Other Fund Rev	5,445,864	5,445,864	4,778,446	667,418	87.7%

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>YTD Activity</u>	<u>Remaining Bal</u>	<u>Percentage</u>
Grand Totals Expenditures	121,121,915	121,791,650	106,792,395	13,076,458	89.3%
Grand Totals Revenues	119,881,025	119,881,025	112,063,267	7,817,758	93.5%

Year To Date Education Expenditures
Through May 31, 2023

Education:	<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>
Regular instruction	36,216,196	36,216,196	31,636,670	18,729	4,560,797	87.4%
Improvement of instruction	902,090	902,090	775,555	15,571	110,964	87.7%
Special services	5,627,716	5,627,716	4,599,929	25,145	1,002,642	82.2%
General & special administration	309,961	309,961	284,695	-	25,266	91.8%
Board of education	36,971	36,971	28,368	-	8,603	76.7%
Office of the superintendent	896,492	896,492	734,978	-	161,514	82.0%
Business administration	2,438,522	2,438,522	2,091,556	115	346,851	85.8%
Transportation	2,059,134	2,059,134	1,554,504	-	504,630	75.5%
Operation and maintenance of plant	4,601,844	4,601,844	3,810,899	48,789	742,156	83.9%
Adult Education	184,370	184,370	135,274	-	49,096	73.4%
Food Service Allocation	-	-	-	-	-	0.0%
Debt service	5,712,560	5,712,560	5,212,559	-	500,001	91.2%
Total Education	58,985,856	58,985,856	50,864,987	108,349	8,012,520	86.4%

**Year To Date Revenues
Through May 31, 2023**

<u>Selected Revenues</u>	<u>Estimated Revenue</u>	<u>Actual YTD Revenue</u>	<u>% Collected</u>
Excise Tax Collections	7,100,000	6,731,748.00	94.8%
State Revenue Sharing	3,135,000	3,156,920.00	100.7%
Rescue Revenues	1,150,000	958,333.00	83.3%
LRAP-Local Road Assist.	319,948	317,636.00	99.3%
Building Permits	700,000	844,029.00	120.6%
Investment Interest	100,000	332,535.00	332.5%
Plumbing Permits	45,000	42,988.00	95.5%
Electrical Permits	95,000	128,926.00	135.7%
Education Subsidy	5,003,528	4,573,220.00	91.4%

Town General Fund Revenues by Department

Executive (TM, HR, TC)	846,431	434,521	51.3%
Finance	7,059,153	6,904,958	97.8%
Property Taxes	23,911,090	23,912,555	100.0%
MIS	862,305	387,303	44.9%
Planning	951,050	1,121,298	117.9%
Community Serv	2,556,100	2,247,287	87.9%
General Assist. Misc Rev	-	7,606	0.0%
SEDCO	267,914	-	0.0%
Fire Dept	1,308,500	1,306,135	99.8%
Police Dept	866,883	950,834	109.7%
Public Works	1,637,175	1,532,740	93.6%
Technical/Engineering	37,553	300	0.8%
Debt	1,079,364	-	0.0%
Intergovernmental	6,218,446	5,759,557	92.6%
TIFs and Interfund Transfer:	3,086,841	-	0.0%
	<u>50,688,805</u>	<u>44,565,094.00</u>	87.9%