



**TOWN OF SCARBOROUGH**  
**Executive Summary for the period ending March 31, 2024**

Attached is a summary of the first nine months of fiscal year 2024 results. With nine months of the fiscal year having passed, we would expect 75% of the budget to be spent (assuming proportional spending). Town departments have spent 75.8% and the School departments have spent 69.9% of their appropriations including encumbrances. The combined spending is at 72.6% of appropriations.

Revenue collections are 90.7% of the estimate for the Town and 95.2% of the estimate for the School. The Town is ahead of the prior year's collection rate due to the timing of the debt issue. The School is slightly behind last year's collection rate but still above last year's dollar amount.

**Favorable budget variances:**

Similar to reporting in January, Town revenue collections are near or above estimates in all categories except Licenses and Permits as well as Charges for Services. The Town was able to complete the issuance of General Obligation Bonds Series 2023 in October causing our Other Financing Sources revenue to far exceed the estimate. Property tax collections are on pace to equal the ten-year annual average for property tax collections of 98.82%.

The vast majority of departments are at or below expected levels of spending at the end of the third quarter. The Finance department spending is below the estimate due to unpaid leave for staff illness followed by a staff vacancy. Planning department spending is below estimate due to timing of expenditures for legal expenses and planning initiatives.

**Unfavorable budget variances:**

The Town revenue is below the estimate for building permits (\$146,040) and electrical permits (20,422). The slowdown of new construction activity at The Downs and the impact of the Growth Management ordinance are contributing factors. Charges for Services revenues are \$644,439 below the estimate; however, Community Services summer programs revenues are typically received in the second half of the fiscal year.

The Management Information Systems department is 53% more than the estimate due in part to \$42,341 remaining annual encumbrances on software and hardware maintenance contracts. The Public Works department is 3.6% more than the estimate due to \$1,217,616 remaining annual encumbrances for materials and services. County taxes are above estimate as the entire payment is made in the first quarter of the fiscal year.

Respectfully submitted,

Norman Kildow  
Finance Director

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

	Through March 31, 2024					Through March 31, 2023				
	Revised Appropriation	YTD Expended	Encumb	Available Budget	Percent Used	Revised Appropriation	YTD Expended	Encumb	Available Budget	Percent Used
<b>1100 General Fund</b>										
55 Legislative	11,573	11,396	-	177.00	98.5%	11,573	5,786	-	5,787.00	50.0%
56 Executive	3,757,591	2,842,243	300.00	915,048.00	75.6%	3,489,687	3,057,568	752.00	431,367.00	87.6%
57 Finance	1,505,900	989,692	1,840.00	514,368.00	65.8%	1,385,174	908,502	2,336.00	474,336.00	65.8%
58 Management Information Systems	1,956,646	1,528,307	42,341.00	385,998.00	80.3%	1,798,078	1,331,204	22,693.00	444,181.00	75.3%
59 Planning	993,408	631,468	26,750.00	335,190.00	66.3%	1,343,170	883,277	2,500.00	457,393.00	65.9%
62 Community Services	3,679,996	2,703,348	14,842.00	961,806.00	73.9%	3,212,109	2,203,879	27,524.00	980,706.00	69.5%
63 Library	1,287,748	965,811	-	321,937.00	75.0%	1,108,633	831,475	-	277,158.00	75.0%
66 Public Health & Welfare	260,637	318,225	-	(57,588.00)	122.1%	116,010	195,008	-	(78,998.00)	168.1%
68 SEDCo	284,512	193,317	-	91,195.00	67.9%	268,510	181,915	-	86,595.00	67.7%
71 Fire Services	7,239,650	5,335,764	11,038.00	1,892,848.00	73.9%	6,679,161	4,964,135	3,885.00	1,711,141.00	74.4%
72 Police Services	8,289,082	5,849,050	1,414.00	2,438,618.00	70.6%	8,054,576	5,559,249	8,096.00	2,487,231.00	69.1%
81 Public Works	8,277,983	5,291,915	1,217,616.00	1,768,452.00	78.6%	7,813,928	5,557,658	994,467.00	1,261,803.00	83.9%
83 Engineering/Technical	593,640	419,327	-	174,313.00	70.6%	-	33,611	-	(33,611.00)	0.0%
85 Debt	5,061,028	3,893,993	-	1,167,035.00	76.9%	6,733,651	5,719,434	-	1,014,217.00	84.9%
91 County Tax	3,481,081	3,481,081	-	-	100.0%	3,119,411	3,119,411	-	-	100.0%
94 Capital Equipment	2,590,611	838,526	47,084.00	1,705,001.00	34.2%	3,285,713	1,891,625	495,661.00	898,427.00	72.7%
97 Other	4,382,603	3,992,732	-	389,871.00	91.1%	2,883,375	842,482	-	2,040,893.00	29.2%
<b>Total General Fund Expenditures</b>	<b>53,653,689</b>	<b>39,286,195</b>	<b>1,363,225.00</b>	<b>13,004,269.00</b>	<b>75.8%</b>	<b>51,302,759</b>	<b>37,286,219</b>	<b>1,557,914.00</b>	<b>12,458,626.00</b>	<b>75.7%</b>
Fund 7150 Adult Education	183,149	131,940	-	51,209.00	72.0%	184,370	108,812	-	75,558.00	59.0%
Fund 7100 Total School General Fund	62,052,141	43,248,555	124,445.00	18,679,141.00	69.9%	58,801,486	42,365,271	139,526.00	16,296,689.00	72.3%
<b>Total School General Fund Expenditures</b>	<b>62,235,290</b>	<b>43,380,495</b>	<b>124,445.00</b>	<b>18,730,350.00</b>	<b>69.9%</b>	<b>58,985,856</b>	<b>42,474,083</b>	<b>139,526.00</b>	<b>16,372,247.00</b>	<b>72.2%</b>
<b>Grand Total</b>	<b>115,888,979</b>	<b>82,666,690</b>	<b>1,487,670.00</b>	<b>31,734,619.00</b>	<b>72.6%</b>	<b>110,288,615</b>	<b>79,760,302</b>	<b>1,697,440.00</b>	<b>28,830,873.00</b>	<b>73.9%</b>

**9 Months = 75%**

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

	<u>Through March 31, 2024</u>			<u>Through March 31, 2023</u>		
	<u>Revised Estimated Revenue</u>	<u>Actual YTD Revenue</u>	<u>% Collected</u>	<u>Revised Estimated Revenue</u>	<u>Actual YTD Revenue</u>	<u>% Collected</u>
<b><u>1100 General Fund</u></b>						
90 Taxes	33,263,023	31,834,113	95.7%	30,941,690	29,026,584	93.8%
91 Interest On Delinquent Taxes	60,000	41,390	69.0%	68,000	25,576	37.6%
92 Licenses And Permits	1,247,284	720,312	57.8%	1,064,590	967,430	90.9%
93 Intergovernmental Revenues	6,745,567	5,476,734	81.2%	6,221,504	5,050,918	81.2%
94 Charge For Services	7,426,707	4,925,591	66.3%	6,992,661	5,188,643	74.2%
95 Fines Forfeits And Assessments	75,700	61,439	81.2%	94,700	46,004	48.6%
96 Miscellaneous Revenues	1,026,840	964,039	93.9%	806,341	512,424	63.5%
99 Other Financing Sources	3,437,310	4,294,368	124.9%	4,499,319	31,189	0.7%
<b>Total General Fund Revenues</b>	<b><u>53,282,431</u></b>	<b><u>48,317,986</u></b>	<b><u>90.7%</u></b>	<b><u>50,688,805</u></b>	<b><u>40,848,768</u></b>	<b><u>80.6%</u></b>
Fund 7150 Adult Education	183,149	120,293	65.7%	184,370	141,034	79.9%
Fund 7100 Total School General Fund	62,052,141	59,133,627	95.3%	58,801,486	55,989,460	97.7%
<b>Total School General Fund Revenues</b>	<b><u>62,235,290</u></b>	<b><u>59,253,920</u></b>	<b><u>95.2%</u></b>	<b><u>58,985,856</u></b>	<b><u>56,130,494</u></b>	<b><u>97.6%</u></b>
<b>Grand Total</b>	<b><u>115,517,721</u></b>	<b><u>107,571,906</u></b>	<b><u>93.1%</u></b>	<b><u>109,674,661</u></b>	<b><u>96,979,262</u></b>	<b><u>89.7%</u></b>

**Town of Scarborough  
Through March 31, 2024**

	<u>Original Appropriation</u>	<u>Revised Budget</u>	<u>YTD Expended</u>	<u>Encumb</u>	<u>Available Budget</u>
<b><u>Other Town Fund Expenditures</u></b>					
Fund 1200 Total Special Revenue Fund	-	5,091	3,479,017	11,859	(3,485,785)
Fund 1300 Total Capital Projects Fund	796,000	814,110	686,885	44,085	83,140
Fund 1310 Total Capital Projects Fund	5,519,800	4,473,010	4,327,941	19,633	125,436
Fund 1500 Total Cemetery Permanent Fund	-	-	-	-	-
<b>Total Town Other Fund Exp</b>	<b>6,315,800</b>	<b>5,292,211</b>	<b>8,493,843</b>	<b>75,577</b>	<b>(3,277,209)</b>

<b><u>Other School Fund Expenditures</u></b>					
Fund 72xx Total School Special Revenue Fund	-	-	1,027,574	4,635	(1,032,209)
Fund 7300 Total School Capital Projects Fund	137,650,000	137,650,000	160,137	1,819	137,488,044
Fund 7400 Total School Capital Projects Fund	2,806,583	2,806,583	2,144,857	416,717	245,009
Fund 7600 Total School Nutrition Program	2,313,735	2,313,735	1,575,858	110,938	626,939
Fund 7800 Total School Scholarship Funds	-	-	11,250	-	(11,250)
<b>Total School Other Fund Exp</b>	<b>142,770,318</b>	<b>142,770,318</b>	<b>4,919,676</b>	<b>534,109</b>	<b>137,316,533</b>

**Through March 31, 2024**

	<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	-	-	6,403,234	(6,403,234)	100.0%
Fund 1300 Total Capital Projects Fund	796,000	796,000	778,524	17,476	97.8%
Fund 1310 Total Capital Projects Fund	4,159,800	4,159,800	4,489,913	(330,113)	107.9%
Fund 1500 Total Cemetery Permanent Fund	-	-	5,419	(5,419)	100.0%
<b>Total Town Other Fund Rev</b>	<b>4,955,800</b>	<b>4,955,800</b>	<b>11,677,090</b>	<b>(6,721,290)</b>	<b>235.6%</b>

<b><u>Other School Fund Revenues</u></b>					
Fund 72xx Total School Special Revenue Fund	-	-	418,198	(418,198)	100.0%
Fund 7300 Total School Capital Projects Fund	137,650,000	137,650,000	54,253	137,595,747	0.0%
Fund 7400 Total School Capital Projects Fund	2,806,583	2,806,583	3,528,143	(721,560)	125.7%
Fund 7600 Total School Nutrition Program	2,313,735	2,313,735	1,253,037	1,060,698	54.2%
Fund 7800 Total School Scholarship Funds	-	-	27,941	(27,941)	100.0%
<b>Total School Other Fund Rev</b>	<b>142,770,318</b>	<b>142,770,318</b>	<b>5,281,572</b>	<b>137,488,746</b>	<b>3.7%</b>

Year To Date Education Expenditures  
Through March 31, 2024

<b>Education:</b>	<b><u>Original</u></b>	<b><u>Revised</u></b>	<b><u>YTD</u></b>	<b><u>Encumb</u></b>	<b><u>Available</u></b>	<b><u>Percent</u></b>
	<b><u>Appropriation</u></b>	<b><u>Budget</u></b>	<b><u>Expended</u></b>		<b><u>Budget</u></b>	<b><u>Used</u></b>
Regular instruction	38,710,734	38,645,034	26,440,283	47,948	12,156,803	68.5%
Improvement of instruction	958,547	958,547	699,081	1,262	258,204	73.1%
Special services	5,803,598	5,869,298	4,061,217	42,538	1,765,543	69.9%
General & special administration	322,597	322,597	222,472	-	100,125	69.0%
Board of education	35,008	35,008	36,579	-	(1,571)	104.5%
Office of the superintendent	963,080	1,003,080	748,524	1,149	253,407	74.7%
Business administration	2,485,525	2,485,525	1,737,667	-	747,858	69.9%
Transportation	2,218,712	2,218,712	1,409,269	-	809,443	63.5%
Operation and maintenance of plant	5,005,760	5,005,760	3,274,272	31,547	1,699,941	66.0%
Adult Education	183,149	183,149	131,940	-	51,209	72.0%
Food Service Allocation	-	-	-	-	-	0.0%
Debt service	5,548,580	5,508,580	4,619,192	-	889,388	83.9%
<b>Total Education</b>	<b>62,235,290</b>	<b>62,235,290</b>	<b>43,380,496</b>	<b>124,444</b>	<b>18,730,350</b>	<b>69.9%</b>

**Town of Scarborough  
Year To Date Revenues  
Through March 31, 2024**

<u>Selected Revenues</u>	<u>Estimated Revenue</u>	<u>Actual YTD Revenue</u>	<u>% Collected</u>
Excise Tax Collections	7,250,000	6,031,004.00	83.2%
State Revenue Sharing	3,628,179	2,766,417.00	76.2%
Rescue Revenues	1,200,000	1,143,000.00	95.3%
LRAP-Local Road Assist.	317,636	366,304.00	115.3%
Building Permits	850,000	491,460.00	57.8%
Investment Interest	200,000	672,187.00	336.1%
Plumbing Permits	45,000	27,673.00	61.5%
Electrical Permits	125,000	73,328.00	58.7%
Education Subsidy	5,941,838	4,527,796.00	76.2%

**Town General Fund Revenues by Department**

Executive (TM, HR, TC)	889,328	371,451	41.8%
Finance	7,336,569	7,203,824	98.2%
Property Taxes	26,057,154	26,076,245	100.1%
MIS	805,784	417,078	51.8%
Planning	1,109,200	635,315	57.3%
Community Serv	2,850,779	1,476,517	51.8%
SEDCO	284,512	284,512	100.0%
Fire Dept	1,403,500	1,272,378	90.7%
Police Dept	911,687	716,526	78.6%
Public Works	1,760,604	1,069,224	60.7%
Technical/Engineering	43,553	2,250	5.2%
Debt	1,299,613	2,861,956	220.2%
Intergovernmental	6,742,767	5,483,362	81.3%
TIFs and Interfund Transfer	1,787,381	447,348	25.0%
	<b><u>53,282,431</u></b>	<b><u>48,317,986.00</u></b>	90.7%