

1. Budget Committee Meeting Materials

Documents:

[AGENDA 072622.PDF](#)

2. Budget Committee Meeting Materials

Documents:

[YORK BUDGET LIASON MEETING - JUNE 2022.PDF](#)

[6.30.22 - REVENUE REPORT -- DETAIL TO MISC.PDF](#)

[6.30.22 - EXPENDITURE REPORT.PDF](#)

[6.30.22 - REVENUE REPORT.PDF](#)

[CODE FEES FUND 414 FY11 THRU JULY 21-2022 .PDF](#)

[EXCISE ANALYSIS AT 6-30-2021.PDF](#)

[TOWN HALL JULY 20 LIAISON.PDF](#)

[SCHOOL LIAISON MTG JULY 2022.PDF](#)

[JUNE 2022 EXPENSE REPORT-SUMMARY ONLY PRE CLOSE.PDF](#)

# **AGENDA**

## **York Budget Committee**

July 26, 2022

7:00 p.m., York Public Library

1. Call to Order
2. Pledge of Allegiance
3. Approval of June 2022 minutes
4. Public Comment
5. Town Liaison report
6. School Liaison report
7. Library Liaison report
8. Town Hall renovation report
9. Fall visits with department heads
10. Other business
11. Adjourn

## **Town Budget Liaison Report for June 2022**

*Note June and FY 2022 Financial Reports are "Preliminary" as there are multiple missing accruals/adjustments which will be booked in the coming days as well as year-end Closing entries which will be recorded in conjunction with the Y/E audit.*

### **Revenues:**

FY 2022 Property Tax Collections were \$53.8M which are 3.1% higher than Prior Year's collections. The Collections represent 98.6% of Tax Billings and is consistent with Prior Year's Collection Rate of 98.5% as of June 30, 2021.

Non-Property Tax Revenues exceeded budget for the year by \$1.4M, or 24.7%, which is primarily attributable to: Increased in State Revenue Sharing of \$612k; Higher than expected Excise Taxes of \$431k; and the sale of Town property earlier this fiscal year totaling \$382k. Other details noted include:

- State Revenue sharing is up because York receives a percentage of available state funds and the pool is larger for FY 2022.
- The sale of town property was not budgeted and it is expected that future sales will be limited as the current property holdings are not very valuable.
- General Assistance revenue was \$28k lower than anticipated due to the lower expenditures as the Town recovers 70% of what is expended to the community for general assistance needs, from the State. The lower expenditures for 2022 is primarily attributable to other sources of Assistance of funds being available for people in need.
  - Note YCSA manages this program for the Town.
- Excise Taxes were \$431k over budget but in-line with prior year. This FY 2022 budget was reduced in anticipation that COVID would cause a reduction in vehicle purchases over the past year, but it did not.
- Parking Ticket Revenues were \$5k over budget but \$56k below prior year. Prior Year's collections were inordinately high due to Covid impacts on outside activities.
- Parking Sticker Revenue were \$39k better than budget but in-line with prior year. FY 2022 Budget assumed collections would be much lower than FY 2021.
- Ellis Park Revenue will increase after year-end adjustment and should be in-line with Budget
- Miscellaneous – See supporting detail file provided by Wendy

### **Expenditures:**

FY 2022 Expenditures are currently \$1.3M, or 5.2%, favorable to budget. [Note expenditures are up \$0.7M over prior year, or 3.1%.] A significant driver of the budget favorability is Open Positions – 15 vacant positions in addition to missing year-end adjustments. Other details noted include:

- Administration
  - Finance – Savings due to Open Position for part of the year
  - Town Clerk – Savings due to Open Position not filled and lower hours for part-time employee
  - Contingency – BOS only used \$30k of \$100k Contingency line
  - Cable T V – Favorable due to less equipment purchases than planned
  - Earned Account/Unemployment – Funded at budgeted amount; Covers “Earned Time” payouts for retiring employees; Also covers Unemployment claims as Town is self-funded
  - Code Fees – Collected Fees are applied against the Operating Costs of both the “Code” and “IT/GIS” departments and functions. The fees are maintain in a separate “Fund” and the Fund Balance is currently \$1.3M (detailed file was provided).
  
- Public Safety
  - Police - lower than budgeted due to 2 open positions; Additional invoices expected
  - York Beach Fire – More invoices expected
  - Harbor Management: lower than budget due to open position for part of the year
  
- Public Works
  - Waste Services is a contracted amount with Cassella – expecting another invoice
  
- Buildings/Grounds/Beaches
  - Center for Active Living is lower than Budget and Prior Year – less activities due to full year impact of Covid
  
- Human Services
  - See General Assistance comment in Revenues section
  
- Other Items
  - PD Vehicles represents Capital covered under the Operating Budget and there is a separate Fund; Surplus from prior year carried to FY 2022; Spending is below budget but up \$129k from prior year as vehicles were not readily available for purchase in FY 2021

| <b>Miscellaneous</b>     | <b>Current</b>    | <b>Prior</b>      |                    |
|--------------------------|-------------------|-------------------|--------------------|
| Payment in Lieu of Taxes | 41,425.00         | 62,621.00         | (21,196.00)        |
| Tree Growth              | 16,340.00         | 11,356.00         | 4,984.00           |
| Misc Permit Fees         | 1,400.00          | 900.00            | 500.00             |
| Miscellaneous            | 29,465.00         | 65,035.00         | (35,570.00)        |
| Veteran's exemption      | 11,667.00         | 12,299.00         | (632.00)           |
| Solar Panel exemption    | 1,196.00          | -                 | 1,196.00           |
| Dog Fees                 | 100.00            | (175.00)          | 275.00             |
| Shellfish Fees           | 1,245.00          | 900.00            | 345.00             |
| Voting Lists Revenue     | 99.00             | 347.00            | (248.00)           |
| Zoning Fees              | 50.00             |                   | 50.00              |
| Appeals Fees             | 1,050.00          | 720.00            | 330.00             |
| Shoreland Fees           | -                 | 5,150.00          | (5,150.00)         |
| Liens/Discharges         | (5,306.00)        | (2,483.00)        | (2,823.00)         |
| Tax Penalty              | 3,751.00          | 1,131.00          | 2,620.00           |
| Bad Check Fees           | 1,081.00          | 495.00            | 586.00             |
|                          | <u>103,563.00</u> | <u>158,296.00</u> | <u>(54,733.00)</u> |

**Payment in Lieu of Taxes:**

We receive a voluntary payment from the York Housing Authority each year. In FY22 & FY21 that was \$41K. Other amounts that accumulate in the account are taxes on foreclosed properties that were put in the Town's name. When the property is redeemed the taxes are added to what is owed and posted here.

Tree growth comes from the State of Maine - The enacted a law to help manage forests areas. The municipal assessor and state assessor determine what acreage is deemed forest.

Misc Permits = street opening permits \$100 each. When someone wants to cross a street "open a street" they apply for a permit and DPW reviews those and approves or denies.

Misc. = Recycling revenue from DPW recyclables, Insurance refunds etc.

Veteran's exemption = The State of Maine provides tax relief for veterans and widow/widowers of veterans who served during a recognized war period and are 62 years or older. Some of that assistance comes back to municipalities from the State.

Solar Panel exemption = The State of Maine exempts renewable energy, such as solar panels, from property tax beginning April 1, 2020. Some of that comes back to municipalities from the State.

Dog Fees - posting error belong in ordinance fines in the Animal Control Budget - FY22 has been corrected

Liens/Discharges -- really a receivable - this is charged here by Clerks office when liens go out and then recovered when people pay off the lien. A system set up error with Liens letters posts it this way. Changing the parameters around lien letters is extremely tempermental.

**Town of York  
Summary of Revenues and  
Expenditures  
June 30, 2022**

**INTERIM  
YEAR IS NOT  
CLOSED**

**PREPARED FOR INTERNAL USE**

100% of the year

| Department                         | Approved<br>Operating<br>Budget | Carryforwards | YTD<br>Revenues<br>Transfers | Total<br>Available<br>Budget | YTD<br>Expenses<br>6/30/2022 | Unexpended<br>(Over Exp'd) | % Spent      | Actual YTD<br>6/30/2021 | Change<br>FY22 to<br>FY21 | 22 V 21%     |
|------------------------------------|---------------------------------|---------------|------------------------------|------------------------------|------------------------------|----------------------------|--------------|-------------------------|---------------------------|--------------|
| <b>Administration</b>              |                                 |               |                              |                              |                              |                            |              |                         |                           |              |
| Board of Selectmen                 | \$ 39,634                       | \$ -          | \$ -                         | \$ 39,634                    | \$ 45,238                    | \$ (5,604)                 | 114.1%       | \$ 35,516               | \$ 9,722                  | 27.4%        |
| Town Manager                       | \$ 567,168                      | \$ -          | \$ -                         | \$ 567,168                   | \$ 588,225                   | \$ (21,057)                | 103.7%       | \$ 643,872              | \$ (55,647)               | -8.6%        |
| Finance                            | \$ 529,444                      | \$ -          | \$ -                         | \$ 529,444                   | \$ 484,309                   | \$ 45,135                  | 91.5%        | \$ 463,724              | \$ 20,585                 | 4.4%         |
| Assessor                           | \$ 341,256                      | \$ -          | \$ -                         | \$ 341,256                   | \$ 313,954                   | \$ 27,302                  | 92.0%        | \$ 318,193              | \$ (4,239)                | -1.3%        |
| Code                               | \$ 319,553                      | \$ -          | \$ 345,000                   | \$ 664,553                   | \$ 629,153                   | \$ 35,400                  | 94.7%        | \$ 586,532              | \$ 42,621                 | 7.3%         |
| Town Clerk/Tax Collector           | \$ 563,352                      | \$ -          | \$ -                         | \$ 563,352                   | \$ 477,082                   | \$ 86,270                  | 84.7%        | \$ 545,638              | \$ (68,556)               | -12.6%       |
| Elections                          | \$ 43,789                       | \$ -          | \$ -                         | \$ 43,789                    | \$ 35,539                    | \$ 8,250                   | 81.2%        | \$ 40,086               | \$ (4,547)                | -11.3%       |
| Town Hall Operations               | \$ 213,700                      | \$ -          | \$ -                         | \$ 213,700                   | \$ 208,883                   | \$ 4,817                   | 97.7%        | \$ 253,184              | \$ (44,301)               | -17.5%       |
| Insurance                          | \$ 436,525                      | \$ -          | \$ -                         | \$ 436,525                   | \$ 381,920                   | \$ 54,605                  | 87.5%        | \$ 429,959              | \$ (48,039)               | -11.2%       |
| Contingency                        | \$ 100,000                      | \$ -          | \$ -                         | \$ 100,000                   | \$ 30,478                    | \$ 69,522                  | 30.5%        | \$ 4,644                | \$ 25,834                 | 556.3%       |
| Cable TV Operations                | \$ 42,863                       | \$ -          | \$ -                         | \$ 42,863                    | \$ 22,413                    | \$ 20,450                  | 52.3%        | \$ 41,940               | \$ (19,527)               | -46.6%       |
| Academic Reimbursement             | \$ 2,000                        | \$ -          | \$ -                         | \$ 2,000                     | \$ 2,000                     | \$ -                       | 100.0%       | \$ 2,000                | \$ -                      | 0.0%         |
| IT/GIS                             | \$ 483,362                      | \$ -          | \$ 200,000                   | \$ 683,362                   | \$ 626,520                   | \$ 56,842                  | 91.7%        | \$ 548,479              | \$ 78,041                 | 14.2%        |
| Earned Account/Unemployment        | \$ 70,000                       | \$ -          | \$ -                         | \$ 70,000                    | \$ 70,000                    | \$ -                       | 100.0%       | \$ 67,500               | \$ 2,500                  | 3.7%         |
| Boards & Committees                | \$ 69,938                       | \$ -          | \$ 120                       | \$ 70,058                    | \$ 39,844                    | \$ 30,214                  | 56.9%        | \$ 23,141               | \$ 16,703                 | 72.2%        |
| <b>Total Administration</b>        | <b>\$ 3,822,584</b>             | <b>\$ -</b>   | <b>\$ 545,120</b>            | <b>\$ 4,367,704</b>          | <b>\$ 3,955,558</b>          | <b>\$ 412,146</b>          | <b>90.6%</b> | <b>\$ 4,004,408</b>     | <b>\$ (48,850)</b>        | <b>-1.2%</b> |
| <b>Public Safety</b>               |                                 |               |                              |                              |                              |                            |              |                         |                           |              |
| Police Department                  | \$ 4,603,968                    | \$ -          | \$ 69,009                    | \$ 4,672,977                 | \$ 4,548,465                 | \$ 124,512                 | 97.3%        | \$ 4,357,777            | \$ 190,688                | 4.4%         |
| Dispatch                           | \$ 901,075                      | \$ -          | \$ 159,561                   | \$ 1,060,636                 | \$ 1,021,963                 | \$ 38,673                  | 96.4%        | \$ 996,604              | \$ 25,359                 | 2.5%         |
| Harbor Management                  | \$ 101,058                      | \$ -          | \$ -                         | \$ 101,058                   | \$ 77,162                    | \$ 23,896                  | 76.4%        | \$ 54,797               | \$ 22,365                 | 40.8%        |
| Animal Control                     | \$ 55,571                       | \$ -          | \$ 13,141                    | \$ 68,712                    | \$ 58,062                    | \$ 10,650                  | 84.5%        | \$ 59,790               | \$ (1,728)                | -2.9%        |
| York Village Fire                  | \$ 626,649                      | \$ -          | \$ -                         | \$ 626,649                   | \$ 579,018                   | \$ 47,631                  | 92.4%        | \$ 560,198              | \$ 18,820                 | 3.4%         |
| York Beach Fire                    | \$ 612,441                      | \$ -          | \$ -                         | \$ 612,441                   | \$ 539,535                   | \$ 72,906                  | 88.1%        | \$ 546,983              | \$ (7,448)                | -1.4%        |
| Hydrants                           | \$ 1,058,524                    | \$ -          | \$ -                         | \$ 1,058,524                 | \$ 1,056,962                 | \$ 1,562                   | 99.9%        | \$ 1,056,883            | \$ 79                     | 0.0%         |
| York Ambulance                     | \$ 76,000                       | \$ -          | \$ -                         | \$ 76,000                    | \$ 76,000                    | \$ -                       | 100.0%       | \$ 70,000               | \$ 6,000                  | 8.6%         |
| Health Officer                     | \$ 21,800                       | \$ -          | \$ -                         | \$ 21,800                    | \$ 15,217                    | \$ 6,583                   | 69.8%        | \$ -                    | \$ 15,217                 | 100.0%       |
| <b>Total Public Safety</b>         | <b>\$ 8,057,086</b>             | <b>\$ -</b>   | <b>\$ 241,711</b>            | <b>\$ 8,298,797</b>          | <b>\$ 7,972,384</b>          | <b>\$ 326,413</b>          | <b>96.1%</b> | <b>\$ 7,703,032</b>     | <b>\$ 269,352</b>         | <b>3.5%</b>  |
| <b>Public Works</b>                |                                 |               |                              |                              |                              |                            |              |                         |                           |              |
| Highway                            | \$ 3,887,642                    | \$ -          | \$ 10,109                    | \$ 3,897,751                 | \$ 3,796,982                 | \$ 100,769                 | 97.4%        | \$ 3,685,760            | \$ 111,222                | 3.0%         |
| Waste Services                     | \$ 1,545,000                    | \$ -          | \$ -                         | \$ 1,545,000                 | \$ 1,333,420                 | \$ 211,580                 | 86.3%        | \$ 1,432,114            | \$ (98,694)               | -6.9%        |
| Transfer Station                   | \$ 131,600                      | \$ -          | \$ -                         | \$ 131,600                   | \$ 136,050                   | \$ (4,450)                 | 103.4%       | \$ 143,705              | \$ (7,655)                | -5.3%        |
| Parking                            | \$ 60,963                       | \$ -          | \$ 27,729                    | \$ 88,692                    | \$ 55,434                    | \$ 33,258                  | 62.5%        | \$ 93,670               | \$ (38,236)               | -40.8%       |
| <b>Total Public Works</b>          | <b>\$ 5,625,205</b>             | <b>\$ -</b>   | <b>\$ 37,838</b>             | <b>\$ 5,663,043</b>          | <b>\$ 5,321,886</b>          | <b>\$ 341,157</b>          | <b>94.0%</b> | <b>\$ 5,355,249</b>     | <b>\$ (33,363)</b>        | <b>-0.6%</b> |
| <b>Buildings/Grounds/Beaches</b>   |                                 |               |                              |                              |                              |                            |              |                         |                           |              |
| Parks/Grounds/Beaches              | \$ 1,275,178                    | \$ -          | \$ 29,841                    | \$ 1,305,019                 | \$ 1,271,875                 | \$ 33,144                  | 97.5%        | \$ 1,191,080            | \$ 80,795                 | 6.8%         |
| Center for Active Living           | \$ 367,281                      | \$ -          | \$ 432                       | \$ 367,713                   | \$ 299,161                   | \$ 68,552                  | 81.4%        | \$ 321,257              | \$ (22,096)               | -6.9%        |
| Short Sands/Ellis Park             | \$ 76,772                       | \$ -          | \$ -                         | \$ 76,772                    | \$ 73,770                    | \$ 3,002                   | 96.1%        | \$ 68,347               | \$ 5,423                  | 7.9%         |
| <b>Total Bldgs/Grounds/Beaches</b> | <b>\$ 1,719,231</b>             | <b>\$ -</b>   | <b>\$ 30,273</b>             | <b>\$ 1,749,504</b>          | <b>\$ 1,644,806</b>          | <b>\$ 104,698</b>          | <b>94.0%</b> | <b>\$ 1,580,684</b>     | <b>\$ 64,122</b>          | <b>4.1%</b>  |
| <b>Human Services</b>              |                                 |               |                              |                              |                              |                            |              |                         |                           |              |
| Social Service Requests            | \$ 52,590                       | \$ -          | \$ -                         | \$ 52,590                    | \$ 52,590                    | \$ -                       | 100.0%       | \$ 48,000               | \$ 4,590                  | 9.6%         |
| Public Library Funding             | \$ 715,210                      | \$ -          | \$ -                         | \$ 715,210                   | \$ 715,210                   | \$ -                       | 100.0%       | \$ 638,010              | \$ 77,200                 | 12.1%        |
| General Assistance                 | \$ 74,105                       | \$ -          | \$ -                         | \$ 74,105                    | \$ 31,913                    | \$ 42,192                  | 43.1%        | \$ 60,928               | \$ (29,015)               | -47.6%       |
| Cemetery Maintenance               | \$ 10,000                       | \$ -          | \$ -                         | \$ 10,000                    | \$ 10,000                    | \$ -                       | 100.0%       | \$ 10,000               | \$ -                      | 0.0%         |

Information contained in this interim Financial Statement is Intended for Management Purposes and is unaudited. Annual Audited Financial Statments can be found on the SEC EMMA website or on the Finance page at Yorkmaine.org when completed

**Town of York  
Summary of Revenues and  
Expenditures**

**INTERIM  
YEAR IS NOT  
CLOSED** 100% of the year

| Department                           | Approved<br>Operating<br>Budget | Carryforwards    | YTD<br>Revenues<br>Transfers | Total<br>Available<br>Budget | YTD<br>Expenses<br>6/30/2022 | Unexpended<br>(Over Exp'd) | % Spent       | Actual YTD<br>6/30/2021 | Change<br>FY22 to<br>FY21 | 22 V 21%     |
|--------------------------------------|---------------------------------|------------------|------------------------------|------------------------------|------------------------------|----------------------------|---------------|-------------------------|---------------------------|--------------|
| Property Tax Relief                  | \$ 15,000                       | \$ -             | \$ 5,000                     | \$ 20,000                    | \$ 19,542                    | \$ 458                     | 97.7%         | \$ 15,000               | \$ 4,542                  | 30.3%        |
| <b>Total Services</b>                | <b>\$ 866,905</b>               | <b>\$ -</b>      | <b>\$ 5,000</b>              | <b>\$ 871,905</b>            | <b>\$ 829,255</b>            | <b>\$ 42,650</b>           | <b>95.1%</b>  | <b>\$ 771,938</b>       | <b>\$ 57,317</b>          | <b>7.4%</b>  |
| <b>Policy Items</b>                  |                                 |                  |                              |                              |                              |                            |               |                         |                           |              |
| Mosquito Control                     | \$ 40,000                       | \$ -             | \$ -                         | \$ 40,000                    | \$ 40,000                    | \$ -                       | 100.0%        | \$ 30,000               | \$ 10,000                 | 33.3%        |
| <b>Total Policy Items</b>            | <b>\$ 40,000</b>                | <b>\$ -</b>      | <b>\$ -</b>                  | <b>\$ 40,000</b>             | <b>\$ 40,000</b>             | <b>\$ -</b>                | <b>100.0%</b> | <b>\$ 30,000</b>        | <b>\$ 10,000</b>          | <b>33.3%</b> |
| <b>Other Items</b>                   |                                 |                  |                              |                              |                              |                            |               |                         |                           |              |
| <b>Capital Paid w/ Operating</b>     |                                 |                  |                              |                              |                              |                            |               |                         |                           |              |
| PD Vehicles                          | \$ 130,000                      | \$ 87,532        | \$ -                         | \$ 217,532                   | \$ 184,823                   | \$ 32,709                  | 85.0%         | \$ 129,002              | \$ 55,821                 | 43.3%        |
| IT Financial Software                | \$ 100,000                      | \$ -             | \$ -                         | \$ 100,000                   | \$ 100,000                   | \$ -                       | 100.0%        | \$ 150,000              | \$ (50,000)               | -33.3%       |
| <b>Total Capital Pd w/ Operating</b> | <b>\$ 230,000</b>               | <b>\$ 87,532</b> | <b>\$ -</b>                  | <b>\$ 317,532</b>            | <b>\$ 284,823</b>            | <b>\$ 32,709</b>           | <b>89.7%</b>  | <b>\$ 279,002</b>       | <b>\$ 5,821</b>           | <b>2.1%</b>  |
| <b>Costs of Financing</b>            |                                 |                  |                              |                              |                              |                            |               |                         |                           |              |
| Bonding Costs                        | \$ 45,000                       | \$ -             | \$ -                         | \$ 45,000                    | \$ 23,906                    | \$ 21,094                  | 53.1%         | \$ 44,516               | \$ (20,610)               | -46.3%       |
| Debt Service                         | \$ 3,194,761                    | \$ -             | \$ -                         | \$ 3,194,761                 | \$ 3,194,426                 | \$ 335                     | 100.0%        | \$ 2,804,523            | \$ 389,903                | 13.9%        |
| <b>Total Costs to Finance</b>        | <b>\$ 3,239,761</b>             | <b>\$ -</b>      | <b>\$ -</b>                  | <b>\$ 3,239,761</b>          | <b>\$ 3,218,332</b>          | <b>\$ 21,429</b>           | <b>99.3%</b>  | <b>\$ 2,849,039</b>     | <b>\$ 369,293</b>         | <b>13.0%</b> |
| <b>Total Other Items</b>             | <b>\$ 3,469,761</b>             | <b>\$ 87,532</b> | <b>\$ -</b>                  | <b>\$ 3,557,293</b>          | <b>\$ 3,503,155</b>          | <b>\$ 54,138</b>           | <b>98.5%</b>  | <b>\$ 3,128,041</b>     | <b>\$ 375,114</b>         | <b>12.0%</b> |
| <b>Total</b>                         | <b>\$ 23,600,772</b>            | <b>\$ 87,532</b> | <b>\$ 859,942</b>            | <b>\$ 24,548,246</b>         | <b>\$ 23,267,044</b>         | <b>\$ 1,281,202</b>        | <b>94.8%</b>  | <b>\$ 22,573,352</b>    | <b>\$ 693,692</b>         | <b>3.1%</b>  |

**Revenues  
Budgeted to Actual  
June 30, 2022**

**INTERIM  
YEAR IS NOT  
CLOSED**  
100% of the year

|                                    | Budget              | Actual YTD<br>6/30/2022 | (Under)<br>Over     | % Collected    | Actual YTD<br>6/30/2021 | Change FY22<br>from FY21 | 22 v 21%       |
|------------------------------------|---------------------|-------------------------|---------------------|----------------|-------------------------|--------------------------|----------------|
| <b>Budgeted Operating Revenues</b> |                     |                         |                     |                |                         |                          |                |
| <b>State Sources:</b>              |                     |                         |                     |                |                         |                          |                |
| State Revenue Sharing              | \$ 600,000          | \$ 1,211,866            | \$ 611,866          | 201.98%        | \$ 778,715              | \$ 433,151               | 55.62%         |
| Rural Roads State Revenues         | \$ 232,000          | \$ 240,884              | \$ 8,884            | 103.83%        | \$ 223,136              | \$ 17,748                | 7.95%          |
| General Assistance Reimbursement   | \$ 35,000           | \$ 6,988                | \$ (28,012)         | 19.97%         | \$ 25,433               | \$ (18,445)              | -72.52%        |
| <b>Total from State</b>            | <b>\$ 867,000</b>   | <b>\$ 1,459,738</b>     | <b>\$ 592,738</b>   | <b>168.37%</b> | <b>\$ 1,027,284</b>     | <b>\$ 432,454</b>        | <b>42.10%</b>  |
| <b>Excise Taxes:</b>               |                     |                         |                     |                |                         |                          |                |
| Excise - Vehicle                   | \$ 3,395,000        | \$ 3,825,315            | \$ 430,315          | 112.67%        | \$ 3,949,562            | \$ (124,247)             | -3.15%         |
| Excise - Boats                     | \$ 26,000           | \$ 26,571               | \$ 571              | 102.20%        | \$ 31,325               | \$ (4,754)               | -15.18%        |
| <b>Total Excise</b>                | <b>\$ 3,421,000</b> | <b>\$ 3,851,886</b>     | <b>\$ 430,886</b>   | <b>112.60%</b> | <b>\$ 3,980,887</b>     | <b>\$ (129,001)</b>      | <b>-3.24%</b>  |
| <b>Parking Revenues:</b>           |                     |                         |                     |                |                         |                          |                |
| Meter Collections                  | \$ 450,000          | \$ 434,751              | \$ (15,249)         | 96.61%         | \$ 461,008              | \$ (26,257)              | -5.70%         |
| Parking Ticket Revenue             | \$ 80,000           | \$ 84,657               | \$ 4,657            | 105.82%        | \$ 140,196              | \$ (55,539)              | -39.62%        |
| Parking Stickers                   | \$ 160,000          | \$ 199,097              | \$ 39,097           | 124.44%        | \$ 207,727              | \$ (8,630)               | -4.15%         |
| <b>Total Parking</b>               | <b>\$ 690,000</b>   | <b>\$ 718,505</b>       | <b>\$ 28,505</b>    | <b>104.13%</b> | <b>\$ 808,931</b>       | <b>\$ (90,426)</b>       | <b>-11.18%</b> |
| <b>Interest Income:</b>            |                     |                         |                     |                |                         |                          |                |
| Investment Interest Income         | \$ 46,000           | \$ 49,564               | \$ 3,564            | 107.75%        | \$ 60,563               | \$ (10,999)              | -18.16%        |
| Interest on Unpaid Taxes           | \$ 160,000          | \$ 153,711              | \$ (6,289)          | 96.07%         | \$ 141,067              | \$ 12,644                | 8.96%          |
| <b>Total Interest Income</b>       | <b>\$ 206,000</b>   | <b>\$ 203,275</b>       | <b>\$ (2,725)</b>   | <b>98.68%</b>  | <b>\$ 201,630</b>       | <b>\$ 1,645</b>          | <b>0.82%</b>   |
| <b>Other Revenue Sources:</b>      |                     |                         |                     |                |                         |                          |                |
| CATV Franchise                     | \$ 227,000          | \$ 224,644              | \$ (2,356)          | 98.96%         | \$ 234,294              | \$ (9,650)               | -4.12%         |
| Clerk Fees                         | \$ 98,000           | \$ 119,618              | \$ 21,618           | 122.06%        | \$ 113,506              | \$ 6,112                 | 5.38%          |
| Ellis Park Reimbursement           | \$ 74,131           | \$ 33,990               | \$ (40,141)         | 45.85%         | \$ 71,038               | \$ (37,048)              | 100.00%        |
| Transfer Station Permits           | \$ 44,000           | \$ 42,781               | \$ (1,219)          | 97.23%         | \$ 49,718               | \$ (6,937)               | -13.95%        |
| Plumbing Permits                   | \$ 38,000           | \$ 44,422               | \$ 6,422            | 116.90%        | \$ 47,523               | \$ (3,101)               | -6.53%         |
| Sale of Property                   | \$ -                | \$ 382,445              | \$ 382,445          | 100.00%        | \$ -                    | \$ 382,445               | 100.00%        |
| Cell Tower Fees                    | \$ 13,500           | \$ 16,015               | \$ 2,515            | 118.63%        | \$ 16,178               | \$ (163)                 | -1.01%         |
| Miscellaneous                      | \$ 95,000           | \$ 103,563              | \$ 8,563            | 109.01%        | \$ 158,296              | \$ (54,733)              | -34.58%        |
| <b>Total Other</b>                 | <b>\$ 589,631</b>   | <b>\$ 967,478</b>       | <b>\$ 377,847</b>   | <b>164.08%</b> | <b>\$ 690,553</b>       | <b>\$ 276,925</b>        | <b>40.10%</b>  |
| <b>Totals</b>                      | <b>\$ 5,773,631</b> | <b>\$ 7,200,882</b>     | <b>\$ 1,427,251</b> | <b>124.72%</b> | <b>\$ 6,709,285</b>     | <b>\$ 491,597</b>        | <b>7.33%</b>   |

|  | RE Tax Collections |               |
|--|--------------------|---------------|
|  | 6/30/2022          | 6/30/2021     |
| RE Tax Billing after supplements<br>& abatements to date | \$ 54,513,541      | \$ 52,948,904 |
| Collected  | \$ 53,772,086      | \$ 52,139,047 |
| Remaining  | \$ 741,455         | \$ 809,857    |
| % collected  | 98.64%             | 98.47%        |
| % outstanding  | 1.36%              | 1.53%         |



CODE FEE ANALYSIS FISCAL YEAR 2011 THROUGH FISCAL YEAR 2021

|                      | ACTUAL<br>2011                      | ACTUAL<br>2012                      | ACTUAL<br>2013                      | ACTUAL<br>2014                      | ACTUAL<br>2015                      | ACTUAL<br>2016                       | ACTUAL<br>2017                       | ACTUAL<br>2018                       | ACTUAL<br>2019   | ACTUAL<br>2020                                     | ACTUAL<br>2021                                     | ACTUAL<br>2022                                     | Budgeted FY23   |
|----------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|--|--|--|---|
| Balance Forward      | \$ 102,788.54                       | \$ 91,639.09                        | \$ 61,782.01                        | \$ 102,514.49                       | \$ 217,233.34                       | \$ 240,144.10                        | \$ 632,460.71                        | \$ 608,067.43                        | \$ 569,360.60  | \$ 684,252.11                                      | \$ 568,205.22                                      | \$ 646,353.60                                      | \$ 1,307,221.75                                       |
| Collected            | \$ 269,907.50                       | \$ 270,967.97                       | \$ 297,926.45                       | \$ 378,553.42                       | \$ 281,091.00                       | \$ 692,316.61                        | \$ 395,606.72                        | \$ 381,293.17                        | \$ 417,341.51  | \$ 373,070.20                                      | \$ 559,786.72                                      | \$ 660,868.15                                      | \$ 51,470.16 YTD @ (7/21/22) 1 month into fiscal year |
| Lidar                | \$ -                                | \$ -                                | \$ -                                | \$ -                                | \$ -                                | \$ -                                 | \$ -                                 | \$ -                                 | \$ -   | \$ (29,117.09)                                     | \$ (16,638.34)                                     | \$ -   | \$ -  |
| Applied to Budgets   | \$ (281,056.95)                     | \$ (300,825.05)                     | \$ (257,193.97)                     | \$ (263,834.57)                     | \$ (258,180.24)                     | \$ (300,000.00)                      | \$ (420,000.00)                      | \$ (420,000.00)                      | \$ (302,450.00)  | \$ (460,000.00)                                    | \$ (465,000.00)                                    | \$ (545,000.00)                                    | \$ (600,000.00)                                       |
|                      | \$ 91,639.09                        | \$ 61,782.01                        | \$ 102,514.49                       | \$ 217,233.34                       | \$ 240,144.10                       | \$ 632,460.71                        | \$ 608,067.43                        | \$ 569,360.60                        | \$ 684,252.11  | \$ 568,205.22                                      | \$ 646,353.60                                      | \$ 1,307,221.75                                    | \$ 758,691.91   |
|                      |                                     |                                     |                                     |                                     |                                     |                                      |                                      |                                      |  |  |  |  | at June 15, 2022                                      |
| <b>Split by Dept</b> |                                     |                                     |                                     |                                     |                                     |                                      |                                      |                                      |  |  |  |  |   |
| Code                 | \$ (281,056.95)                     | \$ (300,825.05)                     | \$ (257,193.97)                     | \$ (263,834.57)                     | \$ (258,180.24)                     | \$ (300,000.00)                      | \$ (420,000.00)                      | \$ (420,000.00)                      | \$ (302,450.00)  | \$ (460,000.00)                                    | \$ (465,000.00)                                    | \$ (545,000.00)                                    |   |
| IT or TM             | \$ 281,056.95                       | \$ 300,825.05                       | \$ 257,193.97                       | \$ 263,834.57                       | \$ 258,180.24                       | \$ 150,000.00                        | \$ 225,000.00                        | \$ 285,000.00                        | \$ 302,450.00  | \$ 330,000.00                                      | \$ 345,000.00                                      | \$ 345,000.00                                      |   |
| Difference           | \$ -                                | \$ -                                | \$ -                                | \$ -                                | \$ -                                | \$ 150,000.00                        | \$ 195,000.00                        | \$ 135,000.00                        | \$ -   | \$ 130,000.00                                      | \$ 120,000.00                                      | \$ 200,000.00                                      |   |
|                      | Code & GIS were same budget in 2011 | Code & GIS were same budget in 2012 | Code & GIS were same budget in 2013 | Code & GIS were same budget in 2014 | Code & GIS were same budget in 2015 | GIS became part of TM budget in FY16 | GIS became part of TM budget in FY16 | GIS became part of TM budget in FY16 | GIS became part of TM budget in FY19 Article 4 was under budget did not use the budgeted \$164K for IT | GIS became part of Information Tech Budget in FY20 | GIS became part of Information Tech Budget in FY20 | GIS became part of Information Tech Budget in FY20 |   |

| FY2022           |                     |                   |                     |
|------------------|---------------------|-------------------|---------------------|
| Month            | Office Collections  | CC Online         | Total               |
| July             | 299,150.45          | 80,565.60         | 379,716.05          |
| August           | 302,074.39          | 74,804.27         | 376,878.66          |
| September        | 256,509.76          | 67,286.15         | 323,795.91          |
| October          | 244,899.73          | 61,892.33         | 306,792.06          |
| November         | 232,116.61          | 72,056.26         | 304,172.87          |
| December         | 194,600.79          | 65,552.87         | 260,153.66          |
| January          | 190,745.05          | 70,108.90         | 260,853.95          |
| February         | 184,248.23          | 70,731.06         | 254,979.29          |
| March            | 206,412.55          | 77,168.81         | 283,581.36          |
| April            | 250,045.91          | 65,676.96         | 315,722.87          |
| May              | 294,933.36          | 67,361.42         | 362,294.78          |
| June             | 307,419.99          | 88,953.27         | 396,373.26          |
|                  | <u>2,963,156.82</u> | <u>862,157.90</u> | <u>3,825,314.72</u> |
|                  |                     | <b>Budget</b>     | 3,395,000.00        |
|                  |                     | <b>Overbudget</b> | 430,314.72          |
|                  |                     |                   | 113%                |
| Office vs Credit | 77.46%              | 22.54%            |                     |

| FY2021           |                     |                   |                     |
|------------------|---------------------|-------------------|---------------------|
| Month            | Office Collections  | CC Online         | Total               |
| July             | 319,162.82          | 115,773.06        | 434,935.88          |
| August           | 299,026.07          | 83,336.93         | 382,363.00          |
| September        | 243,422.54          | 84,639.91         | 328,062.45          |
| October          | 244,277.09          | 89,918.58         | 334,195.67          |
| November         | 201,891.73          | 65,009.42         | 266,901.15          |
| December         | 206,841.82          | 64,118.37         | 270,960.19          |
| January          | 197,821.80          | 82,070.04         | 279,891.84          |
| February         | 166,760.22          | 62,408.76         | 229,168.98          |
| March            | 248,315.50          | 69,725.15         | 318,040.65          |
| April            | 245,390.79          | 70,207.55         | 315,598.34          |
| May              | 292,013.59          | 72,667.24         | 364,680.83          |
| June             | 342,587.91          | 82,174.79         | 424,762.70          |
|                  | <u>3,007,511.88</u> | <u>942,049.80</u> | <u>3,949,561.68</u> |
|                  |                     | <b>Budget</b>     | 3,700,000.00        |
|                  |                     | <b>Overbudget</b> | 249,561.68          |
|                  |                     |                   | 107%                |
| Office vs Credit | 76.15%              | 23.85%            |                     |

| FY2020           |                     |                    |                     |
|------------------|---------------------|--------------------|---------------------|
| Month            | Office Collections  | CC Online          | Total               |
| July             | 302,782.89          | 39,996.73          | 342,779.62          |
| August           | 335,668.67          | 34,623.31          | 370,291.98          |
| September        | 277,981.85          | 37,619.96          | 315,601.81          |
| October          | 288,131.85          | 37,910.76          | 326,042.61          |
| November         | 220,825.80          | 30,117.45          | 250,943.25          |
| December         | 221,813.85          | 32,105.71          | 253,919.56          |
| January          | 253,938.09          | 31,794.47          | 285,732.56          |
| February         | 186,421.94          | 26,836.47          | 213,258.41          |
| March            | 139,950.81          | 29,790.82          | 169,741.63          |
| April            | 13,111.79           | 72,962.42          | 86,074.21           |
| May              | 120,451.79          | 156,593.00         | 277,044.79          |
| June             | 430,745.35          | 142,243.11         | 572,988.46          |
|                  | <u>2,791,824.68</u> | <u>672,594.21</u>  | <u>3,464,418.89</u> |
|                  |                     | <b>Budget</b>      | 3,550,000.00        |
|                  |                     | <b>Underbudget</b> | (85,581.11)         |
|                  |                     |                    | 98%                 |
| Office vs Credit | 80.59%              | 19.41%             |                     |

| FY2019           |                     |                   |                     |
|------------------|---------------------|-------------------|---------------------|
| Month            | Office Collections  | CC Online         | Total               |
| July             | 270,475.04          | 33,198.55         | 303,673.59          |
| August           | 345,902.15          | 38,701.02         | 384,603.17          |
| September        | 267,732.03          | 31,105.73         | 298,837.76          |
| October          | 292,365.09          | 40,160.82         | 332,525.91          |
| November         | 225,734.64          | 34,061.81         | 259,796.45          |
| December         | 226,360.57          | 27,325.64         | 253,686.21          |
| January          | 222,153.40          | 34,545.49         | 256,698.89          |
| February         | 177,691.59          | 26,570.50         | 204,262.09          |
| March            | 210,482.90          | 31,359.17         | 241,842.07          |
| April            | 281,460.70          | 31,196.26         | 312,656.96          |
| May              | 325,874.55          | 35,959.48         | 361,834.03          |
| June             | 345,939.04          | 35,241.89         | 381,180.93          |
|                  | <u>3,192,171.70</u> | <u>399,426.36</u> | <u>3,591,598.06</u> |
|                  |                     | <b>Budget</b>     | 3,400,000.00        |
|                  |                     | <b>Overbudget</b> | 191,598.06          |
|                  |                     |                   | 1.06                |
| Office vs Credit | 88.88%              | 11.12%            |                     |

|                                 |        |        |       |        |
|---------------------------------|--------|--------|-------|--------|
| July % of Budget Collected      | 11.2%  | 11.8%  | 9.7%  | 8.9%   |
| August % of Budget Collected    | 22.3%  | 22.1%  | 20.1% | 20.2%  |
| September % of Budget Collected | 31.8%  | 31.0%  | 29.0% | 29.0%  |
| October % of Budget Collected   | 40.9%  | 40.0%  | 38.2% | 38.8%  |
| November % of Budget Collected  | 49.8%  | 47.2%  | 45.2% | 46.5%  |
| December % of Budget Collected  | 57.5%  | 54.5%  | 52.4% | 53.9%  |
| January % of Budget Collected   | 65.2%  | 62.1%  | 60.4% | 61.5%  |
| February % of Budget Collected  | 72.7%  | 68.3%  | 66.4% | 67.5%  |
| March % of Budget Collected     | 81.0%  | 76.9%  | 71.2% | 74.6%  |
| April % of Budget Collected     | 90.3%  | 85.4%  | 73.6% | 83.8%  |
| May % of Budget Collected       | 101.0% | 95.3%  | 81.4% | 94.4%  |
| June % of Budget Collected      | 112.7% | 106.7% | 97.6% | 105.6% |

## **York Budget Committee Liaison Report**

### **Re: Town Hall Building Committee Meeting, July 20, 2022**

#### Meeting Notes:

The Building Committee has been meeting every two weeks. Focus of the July 6th meeting was the process of seeking a construction manager for the project, including working out a schedule for potential contractors to learn more and begin a bidding process. An RFP/RFQ for a construction manager was subsequently completed and issued.

Eight companies came to the July 15 walkthrough for CM candidates. Three of the companies withdrew from consideration following the session. July 28 at 2 pm is the deadline for submission of quotes. It is anticipated that the Building Committee will complete its selection process by August 10, with subsequent approval by the Selectboard.

Focus of the July 20<sup>th</sup> meeting was to start the group thinking about furniture needs and style selection. Judy Schneider of Interior Resources is leading the process for this aspect of the project in coordination with Lita Semrau, architect for the project. The discussion included the following:

- Judy presented the group with conceptual furniture designs for discussion in three style categories: traditional, transitional, and contemporary.
- Anticipate that stand or sit tables/desks could be part of the office packages.
- Judy and Lita discussed what steps would be taken to include individual town staff in the process through a questionnaire asking for their furniture needs as well as any special considerations they might require. THBC will get a preview of the questionnaire for comments.
- The overall process for style of furnishings will be refined over the next few months and be finalized to align with the progress of the building project.

The above notes submitted by Christine Hartwell

#### Additional developments: (updates by Marla Johnson)

- Port City Architecture continues to investigate structural elements of the existing building and refine their plans accordingly.
- Effective July 22, a geotechnical consultant is on site to take soil samples.
- The next meeting will be July 28 to discuss Energy use of the finished project.

## School Liaison July 2022 Meeting

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Dawn Belliveau, Zak Harding, Heather Campbell, Tom Martine

### **Overall Trends Observed:**

- Underspending.
  - o Some lines are under-spent as we move into the end of the FY. This isn't a function of over-budgeting, however. The district must budget for worst case scenarios for retirement payouts, SPED student attendance, healthcare cost increases, benefit changes, etc. Uncertainty of timing for these factors makes planning difficult.
  - o Difficulty and timing of hiring (and contingency plans) also impacts some line items. Taking longer and poor timing of some departures has meant positions aren't getting filled.
  
- Encumbrances are working well. For many of the large expenses, the district is generating Purchase Orders, which show as "encumbered" dollars. Then the POs are spent down over the year. In August there will be several journal entries that will zero out the POs that weren't fully spent.

### **Recommendations:**

- The district would benefit from spending some time data mining to better understand trends in retirement, attendance at SPED schools, etc. to move to a more "likely" scenario rather than always having to budget for the "worst case" scenario.
  
- Article 43 from the May 2022 ballot, which authorized the SC to use up to \$200k from fund balance without having to go back to voters needs to be extended and possibly for multiple years. If the district could move to a more "likely" scenario, they'd need to know this contingency plan is secure for the budget year.

### **Notes from Zak:**

When closing out the fiscal year we need to ensure we have received all the FY22 invoices so we will run a final batch of payments on August 4th. There is also a payroll entry to allocate the portion of the July 7th pay to FY22 for the pay period that bridges both years - for hourly employees.

The financial position improved, this differs from the last month of FY21 and here are the most significant items:

- Special Education - Purchase orders closed out for out of district schools, days not attended at Maine schools are not billable. Schools vary from \$250 to \$398 per day plus related services charges. Closing out saved roughly \$250,000 across about 15 placements.

- *BC NOTE: It is Maine law that districts do not pay for days “unused” at a special purpose school. So, if a student who goes to Landmark School, misses 40 days during the school year, the York Schools do not have to pay Landmark for those 40 days, resulting in a savings of \$X daily tuition \* 40 days = savings.*
- Transportation - Purchase order closed & reflects reduced number of buses. Special Education transportation for out of district schools - missed days. Change results in net increase of the article of roughly \$50,000.
  - *BC NOTE: Going down in buses is a savings but a huge problem for families. This is not to be celebrated. Finding bus drivers needs to be a priority so that all children have an option to get to school.*
- Student Staff Support - We did not receive the set of Chromebooks for the 6th grade by the end of the FY. We had to close out the purchase order and reopen in FY23 - savings of \$63,066.
  - *BC NOTE: While this is an FY22 savings, it'll be an FY23 expense.*

### **Notes from Heather**

- Operating budget by warrant articles
  - Regular instruction comes from fewer retirement payouts, hiring teachers lower on the pay scale, changes in benefits (both + and - ), fewer sick day payouts.
  - SPED costs are down significantly from budget. A large portion of this savings is from the out of district placements as exemplified above. In addition, \$200k of the \$924 remaining is the contingency money.
  - School admin savings coming from benefit changes.
  - Student/Staff support seeing savings from chrome book order not coming in before end of FY22.
- Warrant articles by location
  - YHS has the largest savings in regular instruction and in Student/Staff support. Large portion of the latter is from a guidance counselor leaving early in the school year and not filling that position.
- Requested capital expense reports. These expenses are paid through the town and there is a little lag. Zak to send snapshot.
- Local Entitlement
  - Reassurances that we are maximizing those funds - \$473 is budget, \$142 is encumbered. This doesn't end on June 30 as law says they can be carried forward for 18 months.

**York School Department  
FY22 Monthly Expense Report**

**OPERATING BUDGET – LOCATION SUMMARY**

| Description                                    | FY22                   | Expended               | % Expended   | Encumbered            | % Encumbered | Budget                | % Remaining |              |
|--|------------------------|------------------------|--------------|-----------------------|--------------|-----------------------|-------------|--------------|
|  | Budget                 | 6/30/2022              | 6/30/2022    | 6/30/2022             | 6/30/2022    | Remaining             | Jun-2022    | Jun-2021     |
| System-Wide: Student-Staff Support             | \$1,105,057.35         | \$866,254.44           | 78.4%        | \$4,047.19            | 0.4%         | \$234,755.72          | 21.2%       | 4.90%        |
| System-Wide Other Instruction (ESL)            | \$98,305.24            | \$60,999.28            | 62.1%        | \$7,787.16            | 7.9%         | \$29,518.80           | 30.0%       | 27.60%       |
| System-Wide: Administration                    | \$1,334,565.84         | \$1,265,065.29         | 94.8%        | \$100.00              | 0.0%         | \$69,400.55           | 5.2%        | -3.50%       |
| System-Wide: Facility Maintenance              | \$332,082.88           | \$300,811.64           | 90.6%        | \$284.68              | 0.1%         | \$30,986.56           | 9.3%        | 1.00%        |
| System-Wide: Transportation                    | \$855,026.46           | \$847,612.96           | 99.1%        | \$0.00                | 0.0%         | \$7,413.50            | 0.9%        | 4.40%        |
| System-Wide: Debt Service                      | \$1,780,043.62         | \$1,786,445.73         | 100.4%       | \$0.00                | 0.0%         | (\$6,402.11)          | (0.4%)      | 5.40%        |
| System-Wide: Other Non-Instructional           | \$77,444.60            | \$72,651.58            | 93.8%        | \$0.00                | 0.0%         | \$4,793.02            | 6.2%        | -211.10%     |
| Village Elem School                            | \$3,770,272.43         | \$3,184,902.08         | 84.5%        | \$301,221.41          | 8.0%         | \$284,148.94          | 7.5%        | 8.40%        |
| Coastal Ridge Elem School                      | \$4,307,909.42         | \$3,769,532.02         | 87.5%        | \$419,248.06          | 9.7%         | \$119,129.34          | 2.8%        | -0.60%       |
| Middle School                                  | \$7,635,342.35         | \$6,658,601.86         | 87.2%        | \$741,355.92          | 9.7%         | \$235,384.57          | 3.1%        | 5.50%        |
| High School & CTE                              | \$9,203,013.85         | \$7,778,845.31         | 84.5%        | \$718,808.35          | 7.8%         | \$705,360.19          | 7.7%        | 10.80%       |
| Special Education                              | \$7,372,151.17         | \$5,833,935.53         | 79.1%        | \$527,555.56          | 7.2%         | \$1,010,660.08        | 13.7%       | 4.00%        |
| <b>Total Operating, Maintenance &amp; Debt</b> | <b>\$37,871,215.21</b> | <b>\$32,425,657.72</b> | <b>85.6%</b> | <b>\$2,720,408.33</b> | <b>7.2%</b>  | <b>\$2,725,149.16</b> | <b>7.2%</b> | <b>5.30%</b> |

**SUMMARY BY STATE-MANDATED WARRANT ARTICLE**

| Description                    | FY22                   | Expended               | % Expended   | Encumbered            | % Encumbered | Budget                | % Remaining |              |
|--------------------------------|------------------------|------------------------|--------------|-----------------------|--------------|-----------------------|-------------|--------------|
|                                | Budget                 | 6/30/2022              | 6/30/2022    | 6/30/2022             | 6/30/2022    | Remaining             | Jun-2022    | Jun-2021     |
| Regular Instruction            | 15,651,471.31          | 12,964,987.99          | 82.8%        | 1,876,456.66          | 12.0%        | 810,026.66            | 5.2%        | 4.90%        |
| Special Education              | 7,072,151.17           | 5,692,159.11           | 80.5%        | 447,552.76            | 6.3%         | 932,439.30            | 13.2%       | 2.60%        |
| Career and Technical Education | 15,000.00              | 5,401.60               | 36.0%        | 0.00                  | 0.0%         | 9,598.40              | 64.0%       | 55.40%       |
| Other Instruction              | 1,605,068.05           | 1,440,939.34           | 89.8%        | 28,976.76             | 1.8%         | 135,151.95            | 8.4%        | 26.80%       |
| Student/ Staff Support         | 3,468,884.49           | 2,757,692.88           | 79.5%        | 244,237.70            | 7.0%         | 466,953.91            | 13.5%       | 5.40%        |
| System Administration          | 1,334,565.84           | 1,265,065.29           | 94.8%        | 100.00                | 0.0%         | 69,400.55             | 5.2%        | -3.50%       |
| School Administration          | 1,704,648.75           | 1,664,615.83           | 97.7%        | 32,002.63             | 1.9%         | 8,030.29              | 0.5%        | 3.30%        |
| Transportation                 | 1,155,026.46           | 989,389.38             | 85.7%        | 80,002.80             | 6.9%         | 85,634.28             | 7.4%        | 12.30%       |
| Facilities                     | 4,006,910.92           | 3,786,308.99           | 94.5%        | 11,079.02             | 0.3%         | 209,522.91            | 5.2%        | 8.50%        |
| Debt Service                   | 1,780,043.62           | 1,786,445.73           | 100.4%       | 0.00                  | 0.0%         | -6,402.11             | -0.4%       | 5.40%        |
| Other, Non-Instruction         | 77,444.60              | 72,651.58              | 93.8%        | 0.00                  | 0.0%         | 4,793.02              | 6.2%        | -211.10%     |
| <b>Total</b>                   | <b>\$37,871,215.21</b> | <b>\$32,425,657.72</b> | <b>85.6%</b> | <b>\$2,720,408.33</b> | <b>7.2%</b>  | <b>\$2,725,149.16</b> | <b>7.2%</b> | <b>5.30%</b> |

**York School Department  
FY22 Monthly Expense Report**

**WARRANT ARTICLE SUMMARY**

*State-Mandated Warrant Articles with Detail by Location*

|  | FY22                   | Expended               | % Expended   | Encumbered            | % Encumbered | Budget              | % Remaining  |               |
|--|------------------------|------------------------|--------------|-----------------------|--------------|---------------------|--------------|---------------|
|  | Budget                 | 6/30/22                | 6/30/22      | 6/30/22               | 6/30/22      | Remaining           | Jun-2022     | Jun-2021      |
| <b>Regular Instruction</b>             |                        |                        |              |                       |              |                     |              |               |
| Village                                | \$2,523,968.48         | \$2,028,200.29         | 80.4%        | \$263,485.33          | 10.4%        | \$232,282.86        | 9.2%         | 10.70%        |
| Coastal Ridge                          | \$2,888,403.24         | \$2,532,840.76         | 87.7%        | \$347,320.36          | 12.0%        | \$8,242.12          | 0.3%         | -2.10%        |
| Middle School                          | \$5,131,020.68         | \$4,259,741.60         | 83.0%        | \$674,394.77          | 13.1%        | \$196,884.31        | 3.8%         | 3.50%         |
| High School                            | \$5,108,078.91         | \$4,144,205.34         | 81.1%        | \$591,256.20          | 11.6%        | \$372,617.37        | 7.3%         | 7.60%         |
| <b>Total Regular Instruction</b>       | <b>\$15,651,471.31</b> | <b>\$12,964,987.99</b> | <b>82.8%</b> | <b>\$1,876,456.66</b> | <b>12.0%</b> | <b>\$810,026.66</b> | <b>5.2%</b>  | <b>4.90%</b>  |
|  | <i>TRUE</i>            | <i>TRUE</i>            |              | <i>TRUE</i>           |              | <i>FALSE</i>        |              |               |
| <b>Special Education</b>               |                        |                        |              |                       |              |                     |              |               |
| SW Expenses (excl Transport)           | \$7,072,151.17         | \$5,692,159.11         | 80.5%        | \$447,552.76          | 6.3%         | \$932,439.30        | 13.2%        | 2.60%         |
| <b>Total Special Education</b>         | <b>\$7,072,151.17</b>  | <b>\$5,692,159.11</b>  | <b>80.5%</b> | <b>\$447,552.76</b>   | <b>6.3%</b>  | <b>\$932,439.30</b> | <b>13.2%</b> | <b>2.60%</b>  |
| <b>Career &amp; Tech Ed</b>            | <b>\$15,000.00</b>     | <b>\$5,401.60</b>      | <b>36.0%</b> | <b>\$0.00</b>         | <b>0.0%</b>  | <b>\$9,598.40</b>   | <b>64.0%</b> | <b>55.40%</b> |
| <b>Other Instruction</b>               |                        |                        |              |                       |              |                     |              |               |
| SW: English as a Second Language (ESL) | \$98,305.24            | \$60,999.28            | 62.1%        | \$7,787.16            | 7.9%         | \$29,518.80         | 30.0%        | 27.60%        |
| Village                                | \$40,779.26            | \$16,969.80            | 41.6%        | \$483.47              | 1.2%         | \$23,325.99         | 57.2%        | 65.40%        |
| Coastal Ridge                          | \$121,789.86           | \$111,817.91           | 91.8%        | \$16,619.03           | 13.6%        | (\$6,647.08)        | (5.5%)       | -5.20%        |
| Middle School                          | \$341,095.79           | \$304,472.79           | 89.3%        | \$0.00                | 0.0%         | \$36,623.00         | 10.7%        | 17.90%        |
| High School                            | \$1,003,097.90         | \$946,679.56           | 94.4%        | \$4,087.10            | 0.4%         | \$52,331.24         | 5.2%         | 32.00%        |
| <b>Total Other Instruction</b>         | <b>\$1,605,068.05</b>  | <b>\$1,440,939.34</b>  | <b>89.8%</b> | <b>\$28,976.76</b>    | <b>1.8%</b>  | <b>\$135,151.95</b> | <b>8.4%</b>  | <b>26.80%</b> |
|  | <i>TRUE</i>            | <i>TRUE</i>            |              | <i>TRUE</i>           |              | <i>TRUE</i>         |              |               |
| <b>Student/ Staff Support</b>          |                        |                        |              |                       |              |                     |              |               |
| SW Accounts                            | \$1,105,057.35         | \$866,254.44           | 78.4%        | \$4,047.19            | 0.4%         | \$234,755.72        | 21.2%        | 4.90%         |
| Village                                | \$352,797.62           | \$309,120.21           | 87.6%        | \$27,267.84           | 7.7%         | \$16,409.57         | 4.7%         | 4.30%         |
| Coastal Ridge                          | \$419,809.14           | \$330,014.81           | 78.6%        | \$45,946.84           | 10.9%        | \$43,847.49         | 10.4%        | 4.00%         |
| Middle School                          | \$499,186.45           | \$447,816.42           | 89.7%        | \$64,558.62           | 12.9%        | (\$13,188.59)       | -2.6%        | 7.60%         |
| High School                            | \$1,092,033.93         | \$804,487.00           | 73.7%        | \$102,417.21          | 9.4%         | \$185,129.72        | 17.0%        | 5.60%         |
| <b>Total Student/ Staff Support</b>    | <b>\$3,468,884.49</b>  | <b>\$2,757,692.88</b>  | <b>79.5%</b> | <b>\$244,237.70</b>   | <b>7.0%</b>  | <b>\$466,953.91</b> | <b>13.5%</b> | <b>5.40%</b>  |
|  | <i>TRUE</i>            | <i>TRUE</i>            |              | <i>TRUE</i>           |              | <i>TRUE</i>         |              |               |
| <b>System Admin (SW only)</b>          | <b>\$1,334,565.84</b>  | <b>\$1,265,065.29</b>  | <b>94.8%</b> | <b>\$100.00</b>       | <b>0.0%</b>  | <b>\$69,400.55</b>  | <b>5.2%</b>  | <b>-3.50%</b> |
| <b>School Admin</b>                    |                        |                        |              |                       |              |                     |              |               |
| Village                                | \$259,469.61           | \$259,176.23           | 99.9%        | \$9,984.77            | 3.8%         | (\$9,691.39)        | (3.7%)       | 5.60%         |
| Coastal Ridge                          | \$321,335.23           | \$297,566.52           | 92.6%        | \$7,715.27            | 2.4%         | \$16,053.44         | 5.0%         | -4.80%        |
| Middle School                          | \$505,412.91           | \$508,457.20           | 100.6%       | \$2,402.53            | 0.5%         | (\$5,446.82)        | (1.1%)       | 3.90%         |
| High School                            | \$618,431.00           | \$599,415.88           | 96.9%        | \$11,900.06           | 1.9%         | \$7,115.06          | 1.2%         | 6.00%         |
| <b>Total School Admin</b>              | <b>\$1,704,648.75</b>  | <b>\$1,664,615.83</b>  | <b>97.7%</b> | <b>\$32,002.63</b>    | <b>1.9%</b>  | <b>\$8,030.29</b>   | <b>0.5%</b>  | <b>3.30%</b>  |

**York School Department  
FY22 Monthly Expense Report**

**WARRANT ARTICLE SUMMARY**

|                                      | <i>State-Mandated Warrant Articles with Detail by Location</i> |                        |                   |                       |                     |                       |                    |                 |
|--------------------------------------|--|------------------------|-------------------|-----------------------|---------------------|-----------------------|--------------------|-----------------|
|                                      | <b>FY22</b>  | <b>Expended</b>        | <b>% Expended</b> | <b>Encumbered</b>     | <b>% Encumbered</b> | <b>Budget</b>         | <b>% Remaining</b> |                 |
| <i>(check totals)</i>                | <b>Budget</b>  | <b>6/30/22</b>         | <b>6/30/22</b>    | <b>6/30/22</b>        | <b>6/30/22</b>      | <b>Remaining</b>      | <b>Jun-2022</b>    | <b>Jun-2021</b> |
|                                      | <i>TRUE</i>  | <i>TRUE</i>            |                   | <i>TRUE</i>           |                     | <i>TRUE</i>           |                    |                 |
| <b>Transportation</b>                |  |                        |                   |                       |                     |                       |                    |                 |
| Regular Transportation               | \$855,026.46   | \$847,612.96           | 99.1%             | \$0.00                | 0.0%                | \$7,413.50            | 0.9%               | 4.40%           |
| Special Ed Transportation            | \$300,000.00   | \$141,776.42           | 47.3%             | \$80,002.80           | 26.7%               | \$78,220.78           | 26.1%              | 37.40%          |
| <b>Total Transportation</b>          | <b>\$1,155,026.46</b>  | <b>\$989,389.38</b>    | <b>85.7%</b>      | <b>\$80,002.80</b>    | <b>6.9%</b>         | <b>\$85,634.28</b>    | <b>7.4%</b>        | <b>12.30%</b>   |
|                                      | <i>TRUE</i>  | <i>TRUE</i>            |                   | <i>TRUE</i>           |                     | <i>FALSE</i>          |                    |                 |
| <b>Facilities</b>                    |  |                        |                   |                       |                     |                       |                    |                 |
| SW Accounts                          | \$332,082.88   | \$300,811.64           | 90.6%             | \$284.68              | 0.1%                | \$30,986.56           | 9.3%               | 1.00%           |
| Village                              | \$593,257.46   | \$571,435.55           | 96.3%             | \$0.00                | 0.0%                | \$21,821.91           | 3.7%               | -1.70%          |
| Coastal Ridge                        | \$556,571.95   | \$497,292.02           | 89.3%             | \$1,646.56            | 0.3%                | \$57,633.37           | 10.4%              | 7.50%           |
| Middle School                        | \$1,158,626.52   | \$1,138,113.85         | 98.2%             | \$0.00                | 0.0%                | \$20,512.67           | 1.8%               | 10.20%          |
| High School                          | \$1,366,372.11   | \$1,278,655.93         | 93.6%             | \$9,147.78            | 0.7%                | \$78,568.40           | 5.8%               | 13.00%          |
| <b>Total Facilities</b>              | <b>\$4,006,910.92</b>  | <b>\$3,786,308.99</b>  | <b>94.5%</b>      | <b>\$11,079.02</b>    | <b>0.3%</b>         | <b>\$209,522.91</b>   | <b>5.2%</b>        | <b>8.50%</b>    |
|                                      | <i>TRUE</i>  | <i>TRUE</i>            |                   | <i>TRUE</i>           |                     | <i>TRUE</i>           |                    |                 |
| <b>Debt Service (SW only)</b>        | <b>\$1,780,043.62</b>  | <b>\$1,786,445.73</b>  | <b>100.4%</b>     | <b>\$0.00</b>         | <b>0.0%</b>         | <b>(\$6,402.11)</b>   | <b>(0.4%)</b>      | <b>5.40%</b>    |
| <b>Other, Non-Instruct (SW only)</b> | <b>\$77,444.60</b>   | <b>\$72,651.58</b>     | <b>93.8%</b>      | <b>\$0.00</b>         | <b>0.0%</b>         | <b>\$4,793.02</b>     | <b>6.2%</b>        | <b>-211.10%</b> |
| <b>TOTAL</b>                         | <b>\$37,871,215.21</b>   | <b>\$32,425,657.72</b> | <b>85.6%</b>      | <b>\$2,720,408.33</b> | <b>7.2%</b>         | <b>\$2,725,149.16</b> | <b>7.2%</b>        | <b>5.30%</b>    |

**SALARIES & BENEFITS SUMMARY**

|               |                               |                               |                     |                              |                    |                              |                    |                     |
|---------------|-------------------------------|-------------------------------|---------------------|------------------------------|--------------------|------------------------------|--------------------|---------------------|
| Salaries      | \$21,595,980.93               | \$19,124,901.49               | 88.6%               | \$1,975,352.80               | 9.1%               | \$495,726.64                 | 2.3%               | 2.80%               |
| Benefits      | \$7,204,721.21                | \$5,893,801.56                | 81.8%               | \$624,123.61                 | 8.7%               | \$686,796.04                 | 9.5%               | 7.00%               |
| Non Personnel | \$9,070,513.07                | \$7,406,954.67                | 81.7%               | \$120,931.92                 | 1.3%               | \$1,542,626.48               | 17.0%              | 12.40%              |
| <b>Total</b>  | <b><u>\$37,871,215.21</u></b> | <b><u>\$32,425,657.72</u></b> | <b><u>85.6%</u></b> | <b><u>\$2,720,408.33</u></b> | <b><u>7.2%</u></b> | <b><u>\$2,725,149.16</u></b> | <b><u>7.2%</u></b> | <b><u>5.80%</u></b> |
|               | <i>TRUE</i>                   | <i>TRUE</i>                   |                     | <i>TRUE</i>                  |                    | <i>TRUE</i>                  |                    |                     |

Information contained in this interim Financial Statement are intended for Management purposes and are unaudited. Annual audited financial statements can be found on the SEC EMMa website or the Finance page at Yorkmaine.org