



**Town of Cumberland
Finance Committee Budget Meeting
Monday, March 14, 2022
6:00 – 7:00 P.M.
Council Chambers**

- I. Lands & Conservation Commission Budget Request**
- II. Debt Schedule**
- III. Additional comments and/or items for follow-up**
- IV. Other Business**
Next Meetings (all at 6:00 p.m.):
 - Monday, March 28th
 - Monday, April 4th
 - Saturday, April 9th 8:00 a.m. to completion
- V. Adjournment**

FY 2022 Town Council - Finance Committee

Tom Gruber, Chairman

Allison Foster – Councilor

Mark Segrist - Councilor

Bob Vail – Councilor

Lands and Conservation Commission FY 2023 Budget Request

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DESCRIPTION	COST	2023	2024	Explanation
0631-1010	PT Payroll	CLIMATE ACTION - Sustainability staff position			TBD	
		CLIMATE ACTION - Lawn pilot Program	\$5,000		TBD	Pilot program for sustainable lawns (100 pilot lawns) CAP II
		FOOD INDEPENDENCE - Raised beds	\$500			start with five - skyline - Materials Only
0633-3080	Landscaping	FOOD INDEPENDENCE - Orchard	\$5,000	\$10,500		25 x \$200 per plant
		TOWN FOREST - "Recent sightings" display	\$250			For app (100) and photos.
		TOWN FOREST - signs	\$250			
		TOWN FOREST - kiosk maps	\$1,200			Need for 6 Kiosks under construction
		TRAILS - Miscellaneous	\$250			Signs, map updates, etc.
		FORESTRY - Five informational signs	\$2,000			
0633-3160	Misc Expenses	FOOD INDEPENDENCE - Locate resources for acquiring easements, rights of refusal, etc. for potential food production	\$2,000	\$5,950	TBD	10 hours x \$200 Legal Time
0633-3410	Capital Outlay	CLIMATE ACTION - Compost grinder	**			**2-3 year pay back - CAP II- TMR now probably \$45k from Capital
		GPS TRAILS - Consultant time	TBD			
		FORESTRY - Town Forester meeting attendance	\$1,100			
		FORESTRY - Town Forester Twin Brook plan update	\$5,500			
		FORESTRY - Invasives grant proposal	\$1,500			
		FORESTRY - Town Forester boundary blazing at Twin Brook, Rines	\$3,200			
0635-5000	Contracted Services	Invasive Management	\$10,000	\$21,300		
0635-5090	Engineering	CLIMATE ACTION - Engineering study			TBD	Heat pump for library
		TRAILS - Rines Forest including Godsoe Property	\$2,400			200 Feet of Walkway
		TRAILS - Greely Woods	\$400			Gravel (currently, no cost) 20 yd s x \$20
		TRAILS - Knight's Pond	\$2,500			\$2,500 from JSC budget
0635-5100	Grounds Maintenance		\$4,400	\$9,700		
		2022 LCC FY 2023 budget request		\$47,450		
Note:						
TBD - To Be Determined						

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2023
650 - DEBT SERVICE

Bonds

Org	Obj	Description	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED	Change \$	Change %
0650	6500	Bond Interest Expenses	\$ 402,666	\$ 551,471	\$ 529,318	\$ 486,727	\$ (42,592)	-8.05%
0650	6510	Bond Principal	\$ 707,778	\$ 814,626	\$ 1,199,983	\$ 1,210,997	\$ 11,014	0.92%
0650	6530	Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
0650	6531	Lease Payment from SAD	\$ -	\$ -	\$ (160,000)	\$ (160,000)	\$ -	0.00%
0650	6550	TAN Interest	\$ 22,279	\$ -	\$ 23,000	\$ -	\$ (23,000)	-100.00%
0650	8115	Transfer to (from) DSR	\$ (79,324)	\$ (210,000)	\$ (330,000)	\$ (257,791)	\$ 72,209	-21.88%
		Total Debt Service	\$ 1,053,399	\$ 1,156,097	\$ 1,262,301	\$ 1,279,933	\$ 17,632	1.40%

Bond	Final Pymt	Orig. Amount	Amount Outstanding	Principal Due	Interest Due	Total Payments
2008 Valhalla Irrigation	FY2028	\$ 600,000	\$ 150,000	\$ 30,000	\$ 6,950	\$ 36,950
2010 Route 88	FY2030	\$ 4,100,000	\$ 1,906,286	\$ 214,747	\$ 58,517	\$ 273,264
2015 Broad Cove Reserve	FY2034	\$ 3,000,000	\$ 2,400,000	\$ 200,000	\$ 96,000	\$ 296,000
2015 Refi 02/03/06 Bonds (Fire/CTC/Wharf)	FY2026	\$ 1,140,000	\$ 315,000	\$ 220,000	\$ 12,600	\$ 232,600
2017 Middle Rd	FY2038	\$ 3,200,000	\$ 2,560,000	\$ 160,000	\$ 78,000	\$ 238,000
2017 Fire Station (partial - balance in TIF)	FY2038	\$ 1,025,000	\$ 820,000	\$ 51,250	\$ 24,985	\$ 76,235
2020 Improvements	FY2040	\$ 7,000,000	\$ 6,005,000	\$ 335,000	\$ 209,675	\$ 544,675
Debt service reserve transfer						\$ (257,791)
Total GF Bond Principal - Interest - Reserve			\$ 14,156,286	\$ 1,210,997	\$ 486,727	\$ 1,439,933

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2023
650 - DEBT SERVICE

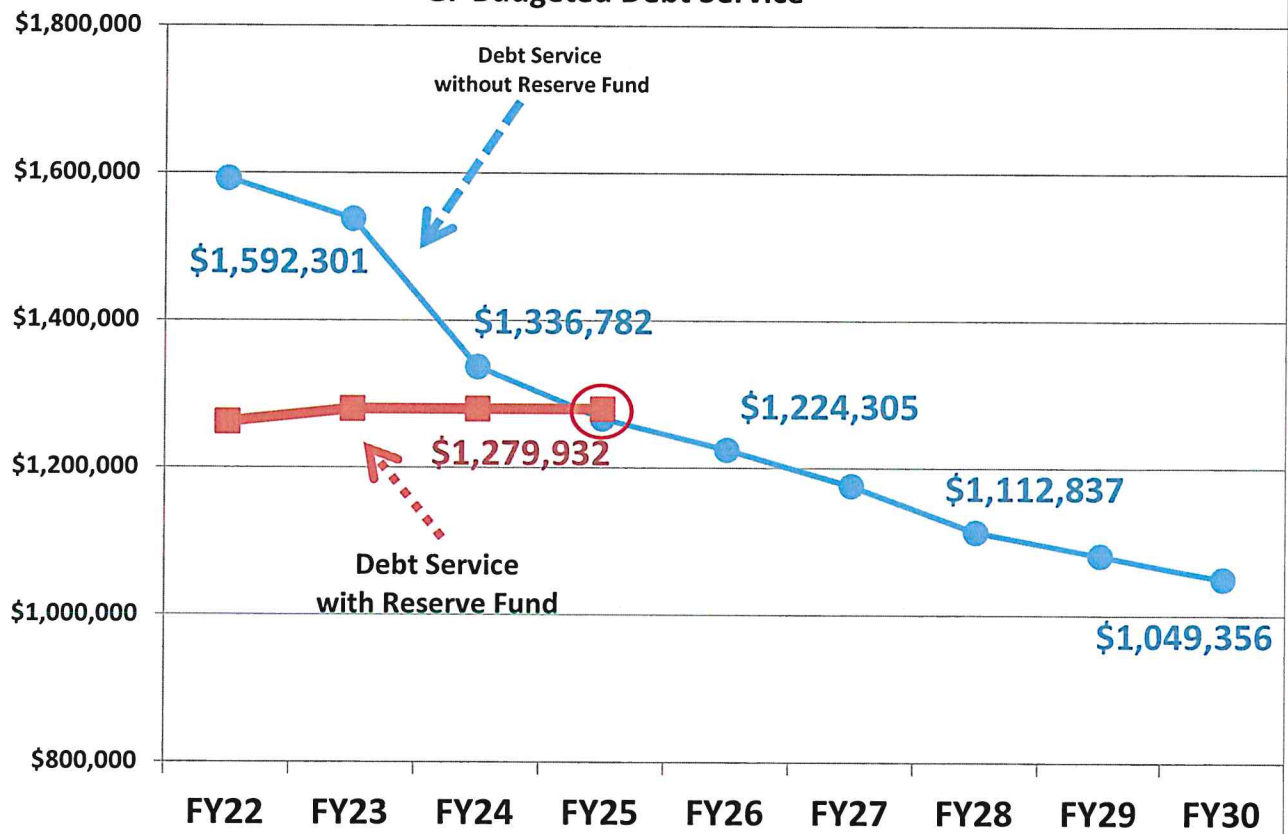
Debt Service current

FY	Current DS GF	SAD Lease Payment	Projected Debt Svc		Add to or (Use) Reserve Fund	PROPOSED BUDGET
FY22	\$1,752,301	(\$160,000)	\$1,592,301		(\$330,000)	\$1,262,301
FY23	\$1,697,724	(\$160,000)	\$1,537,724	\$80,000	(\$337,791)	\$1,279,933
FY24	\$1,496,782	(\$160,000)	\$1,336,782	\$80,000	(\$136,850)	\$1,279,932
FY25	\$1,426,341	(\$160,000)	\$1,266,341	\$80,000	(\$66,500)	\$1,279,841
FY26	\$1,384,305	(\$160,000)	\$1,224,305	\$80,000	(\$25,000)	\$1,279,305
FY27	\$1,335,542	(\$160,000)	\$1,175,542	\$80,000	\$0	\$1,255,542
FY28	\$1,272,837	(\$160,000)	\$1,112,837	\$80,000	\$0	\$1,192,837
FY29	\$1,241,107	(\$160,000)	\$1,081,107	\$80,000	\$0	\$1,161,107
FY30	\$1,209,356	(\$160,000)	\$1,049,356	\$80,000	\$0	\$1,129,356
FY31	\$909,378	(\$160,000)	\$749,378	\$80,000	\$0	\$829,378
FY32	\$884,991	(\$160,000)	\$724,991	\$80,000	\$0	\$804,991
FY33	\$860,604	(\$160,000)	\$700,604	\$80,000	\$0	\$780,604
FY34	\$839,038	(\$160,000)	\$679,038	\$80,000	\$0	\$759,038
FY35	\$617,472	(\$160,000)	\$457,472	\$80,000	\$0	\$537,472
FY36	\$598,906	(\$160,000)	\$438,906	\$80,000	\$0	\$518,906
FY37	\$584,913	(\$160,000)	\$424,913	\$80,000	\$0	\$504,913
FY38	\$570,507	(\$160,000)	\$410,507	\$80,000	\$0	\$490,507
FY39	\$344,850	(\$160,000)	\$184,850	\$80,000	\$0	\$264,850
FY40	\$337,425	(\$160,000)	\$177,425	\$80,000	\$0	\$257,425
FY41	\$0	(\$160,000)	-\$160,000	\$80,000	\$0	-\$80,000
Total	\$19,364,377	(\$3,200,000)	\$17,531,697		(\$1,106,141)	\$17,945,556

\$1m for PW Training Bldg

\$80k YE2022 Transfer
 \$137k YE 2023 Transfer
 \$66k YE2024 Transfer
 \$25k YE2025 Transfer

GF Budgeted Debt Service



2023 TAX RATE CALCULATION

AS OF 3/11/22

6.74% School Assessment Increase and additional

	2022	2023
	20.55	21.50
1 Local Taxable R/Estate Valuation	1,426,263,700	1,454,263,700
2 Local Taxable PP Valuation	14,448,600	14,448,600
3 Total Taxable Valuation (line 1 + line 2)	1,440,712,300	
4a Total of all Homestead Exempt Valuation (\$25,000)	46,740,000	44,112,250
4b Total of all H/Stead Exempt Val @ 73%	32,718,000	32,201,943
5 Total of all BETE Exempt Valuation	3,843,400	3,843,400
5a Line 5 X 50% for year 7	1,921,700	1,921,700
6 Total Valuation Base (line 3 + line 4b)+line 5	1,473,430,300	

APPROPRIATIONS

7 County Tax	963,505	1,009,811	03/11/22
8 Municipal Appropriation	2022 Value 11,491,545	\$12,517,533	Submitted
9 TIF Financing Plan Amount	\$122,045,209	2,650,265	2,786,243 (Estimate)
10 School Appropriations	20,792,086	22,193,868	3-7-22
11 Total Appropriations (Add lines 7-10)	35,897,401		

ALLOWABLE DEDUCTIONS

	FY 22	
12 State Municipal Re I Revenue Sharing	\$925,000	1,200,000 (Estimate)
13 Other Revenues	\$4,882,136	5,129,394 (Estimate)

Revenues not accounted for in Municipal Appropriation
which may be used to reduce the commitment such
as Tree Growth & Veterans Reimb, trust fund Income
etc. Do not include any Homestead Funds

	FY 22	
14 Total Deductions(line 12 + line 13)	5,807,136	6,329,394

15 To be raised by local property tax(line 11 - line 14)

16 32,178,061 X 1.05 = 33,786,964.02 Maximum Allowable Tax

17 32,178,061 / 1,502,835,943 = 0.021412 Minimum Tax Rate

18 33,786,964.02 / 1,502,835,943 = 0.022482 Maximum Tax Rate

19 1,468,712,300 X 0.021500 = \$31,577,314 Tax for Commitment

20 32,178,061 X 0.05 = 1,608,903.05 Maximum Overlay

21 32,201,943 X 0.021500 = 692,341.76 Homestead Reimbursement

22 1,921,700 X 0.021500 = 41,316.55 BETE Reimbursement

23 32,310,972.76 - 32,178,061 = 132,911.79 Overlay

(line 19 + 21 & 22)

2023 TAX RATE CALCULATION

AS OF 3/11/22

6.74% School Assessment Increase and additional

	2022	2023	2023 Est. Rate	Difference
	20.55	21.50	0.95	4.62%
1 Local Taxable R/Estate Valuation	1,426,263,700	1,454,263,700	28,000,000	1.96%
2 Local Taxable PP Valuation	14,448,600	14,448,600	WRS - JB 2M Less	0.00%
3 Total Taxable Valuation (line 1 + line 2)	1,440,712,300		1,468,712,300	1.94%
4a Total of all Homestead Exempt Valuation (\$25,000)	46,740,000	44,112,250		-5.62%
4b Total of all H/Stead Exempt Val @ 73%	32,718,000	32,201,943		-1.58%
5 Total of all BETE Exempt Valuation	3,843,400	3,843,400		0.00%
5a Line 5 X 50% for year 7	1,921,700	1,921,700		0.00%
6 Total Valuation Base (line 3 + line 4b)+line 5	1,473,430,300		1,502,835,943	2.00%

APPROPRIATIONS

7 County Tax	963,505	1,009,811	03/11/22	46,306	4.81%
8 Municipal Appropriation	2022 Value 11,491,545	\$12,517,533	Submitted	1,025,988	8.93%
9 TIF Financing Plan Amount	\$122,045,209	2,650,265	2,786,243	(Estimate) 135,978	5.13%
10 School Appropriations	20,792,086	22,193,868	3-7-22	1,401,782	6.74%
11 Total Appropriations (Add lines 7-10)	35,897,401			38,507,455	7.27%

ALLOWABLE DEDUCTIONS

12 State Municipal Re I Revenue Sharing	FY 22 \$925,000	1,200,000 (Estimate)	275,000	29.73%
13 Other Revenues	\$4,882,136	5,129,394 (Estimate)	247,258	5.06%
Revenues not accounted for in Municipal Appropriation which may be used to reduce the commitment such as Tree Growth & Veterans Reimb, trust fund Income etc. Do not include any Homestead Funds				
			6,329,394	
14 Total Deductions(line 12 + line 13)	FY 22 5,807,136	6,329,394	6,329,394	8.99%
15 To be raised by local property tax(line 11 - line 14)			32,178,061	

16	32,178,061 X	1.05 =	33,786,964.02	Maximum Allowable Tax
17	32,178,061 /	1,502,835,943 =	0.021412	Minimum Tax Rate
18	33,786,964.02 /	1,502,835,943 =	0.022482	Maximum Tax Rate
19	1,468,712,300 X	0.021500 =	\$31,577,314	Tax for Commitment
20	32,178,061 X	0.05 =	1,608,903.05	Maximum Overlay
21	32,201,943 X	0.021500 =	692,341.76	Homestead Reimbursement
22	1,921,700 X	0.021500 =	41,316.55	BETE Reimbursement
23	32,310,972.76 -	32,178,061 =	132,911.79	Overlay

(line 19 + 21 & 22)

\$20.55	FY 22
\$21.50	FY 23
\$0.95	4.62%

As Is	\$20,07 OL
(10,000)	\$30,027 OL
(20,000)	\$40,027 OL
(50,000)	\$70,027 OL
(100,000)	\$120,000 OL

Current	\$20.55				
Projected	\$21.50				
	\$0.95			Mill Impact	
\$1,468,712,300		\$22,193,868	Schools	\$15.11	70.28%
		\$1,009,811	County	\$0.69	3.20%
		\$8,373,635	Town	\$5.70	26.52%
				\$21.50	100.00%

	FY 22	FY 23	Increase	% of Increase	Increase to Mill Rate
School ***	\$14.43	\$15.11	\$0.68	71.70%	3.31%
County	\$0.67	\$0.69	\$0.02	1.85%	0.09%
Town	\$5.45	\$5.70	\$0.25	26.46%	1.22%
	\$20.55	\$21.50	\$0.95	100.00%	4.62%

4.72%

2.62%

4.61%

22,193,868 Assessment

03/12/2022 11:28
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 23001 FY2023 General Fund Budget

ACCOUNTS FOR:

General Fund

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
Administration	614,556.80	639,467.29	568,326.70	439,858.98	664,743.00	681,862.00	2.6%
Assessor	109,157.82	106,755.70	112,909.36	80,148.82	118,867.00	124,953.00	5.1%
Town Clerk	246,662.88	257,194.03	236,334.57	198,558.67	291,177.00	345,946.00	18.8%
Technology	210,954.94	260,569.99	315,192.87	217,760.96	280,613.00	288,730.00	2.9%
Elections	10,827.72	12,002.94	14,319.95	23,692.78	35,127.00	42,124.00	19.9%
Planning	63,159.04	61,013.46	60,167.54	47,085.94	74,035.00	80,481.00	8.7%
Legal	63,448.53	58,927.53	62,604.21	36,239.66	47,500.00	47,500.00	.0%
Police	1,333,991.48	1,374,608.57	1,340,703.59	1,019,241.57	1,552,217.00	1,706,834.00	10.0%
Fire	943,893.75	980,482.15	1,011,928.05	669,332.43	1,078,586.00	1,219,398.00	13.1%
Code Enforcement	142,020.09	138,447.34	148,061.53	112,028.53	150,858.00	157,112.00	4.1%
Harbor Master	5,745.97	14,454.48	16,941.14	13,205.15	22,480.00	21,033.00	-6.4%
Animal Control	11,007.48	32,507.21	13,468.14	33,906.28	36,179.00	41,660.00	15.1%
Public Works	1,129,454.98	1,108,833.77	1,099,163.03	936,747.53	1,302,955.00	1,426,439.00	9.5%
Waste Disposal	524,667.39	578,397.21	596,592.97	434,786.59	637,459.00	724,904.00	13.7%
Valhalla-Club	35,775.72	19,492.86	26,450.93	19,054.04	26,241.00	27,231.00	3.8%
Valhalla-Course	484,789.95	533,312.68	569,327.22	426,026.66	559,899.00	617,981.00	10.4%
Valhalla-Pro Shop	269,057.44	210,913.53	213,651.55	150,922.14	240,351.00	277,102.00	15.3%
Recreation	1,088,124.62	968,402.24	732,944.19	743,263.96	955,292.00	1,083,459.00	13.4%
Aging in Place	24,793.90	68,798.59	68,103.39	74,325.65	101,716.00	41,458.00	-59.2%
Parks	313,321.36	295,802.78	352,544.78	221,659.53	327,477.00	345,014.00	5.4%
West Cumberland Rec	6,184.03	5,965.28	5,268.01	5,526.05	8,744.00	8,920.00	2.0%
Library	491,453.33	508,254.51	509,113.32	375,725.12	550,098.00	605,221.00	10.0%
Historical Society Bui	7,418.96	4,335.30	204.00	2,172.21	11,364.00	11,364.00	.0%
General Assistance	31,100.17	30,142.02	22,651.60	12,566.78	35,000.00	34,971.00	-1%
Health Services	275.34	259.45	93.09	190.62	3,875.00	3,875.00	.0%

03/12/2022 11:28
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 23001 FY2023 General Fund Budget

ACCOUNTS FOR:

General Fund

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
Cemetery Association	28,450.00	26,700.00	27,575.00	26,700.00	26,700.00	28,035.00	5.0%
Conservation	6,212.20	3,143.61	18,131.41	19,549.10	21,000.00	21,000.00	.0%
Debt Service	969,023.35	1,053,399.23	1,156,096.72	14,808.25	1,262,301.00	1,279,933.00	1.4%
Insurance	283,868.56	271,726.93	318,777.09	304,520.87	319,619.00	354,103.00	10.8%
Fire Hydrants	80,355.12	82,011.56	84,100.34	56,650.35	83,500.00	87,675.00	5.0%
Street Lighting	37,248.35	41,046.73	45,000.00	45,000.00	45,000.00	49,500.00	10.0%
Contingent	9,339.68	4,133.60	23,090.15	27,206.76	10,000.00	10,000.00	.0%
Municipal Building	102,248.17	85,220.94	102,707.26	114,575.40	109,837.00	130,234.00	18.6%
Abatements	23,670.91	38,816.52	10,625.06	9,605.08	1.00	1.00	.0%
Capital Reserves	699,300.00	771,061.00	180,000.00	500,000.00	500,000.00	591,500.00	18.3%
TOTAL General Fund	10,401,560.03	10,646,601.03	10,063,168.76	7,412,642.46	11,490,811.00	12,517,553.00	8.9%
GRAND TOTAL	10,401,560.03	10,646,601.03	10,063,168.76	7,412,642.46	11,490,811.00	12,517,553.00	8.9%

** END OF REPORT - Generated by William Shane **

03/12/2022 11:31
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 23001 FY2023 General Fund Budget

ACCOUNTS FOR:

FOR PERIOD 99

General Fund	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
011 Other Tax Revenues							
0011 0303 MV Excise	-2,146,834.02	-2,040,442.63	-2,417,941.26	-1,563,474.96	-2,003,000.00	-2,003,000.00	.0%
0011 0304 Boat Excis	-16,043.70	-16,697.40	-21,832.99	-4,471.50	-17,000.00	-17,000.00	.0%
0011 0324 Def Tax	21,911.96	-34,883.00	-1,141.00	.00	.00	.00	.0%
0011 0325 Supp Taxes	.00	-38,940.00	-14,315.72	-1,212.60	.00	.00	.0%
0011 0328 Outer Isle	-44,041.00	-47,027.48	-45,895.38	-22,947.68	-46,000.00	-46,000.00	.0%
0011 0329 PILOT	-31,918.00	-32,122.96	-37,806.00	-38,079.00	-33,000.00	-33,000.00	.0%
TOTAL Other Tax Revenues	-2,216,924.76	-2,210,113.47	-2,538,932.35	-1,630,185.74	-2,099,000.00	-2,099,000.00	.0%
012 Licenses & Permits							
0012 0311 H/Fsh Agnt	-481.25	-320.75	-389.00	-778.18	-541.00	-541.00	.0%
0012 0312 ML+VR	-2,503.80	-2,119.20	-2,605.80	-2,112.60	-2,400.00	-2,400.00	.0%
0012 0313 Birth Cert	-1,491.40	-1,398.60	-1,491.40	-1,486.00	-1,400.00	-1,400.00	.0%
0012 0314 Death Cert	-1,994.00	-1,344.20	-1,608.60	-816.60	-1,500.00	-1,500.00	.0%
0012 0315 Clerk Lic	-5,170.00	-1,810.00	-2,055.00	-3,075.00	-4,608.00	-4,608.00	.0%
0012 0316 Shelf Lic	-662.95	-679.61	-984.30	-760.53	-600.00	-600.00	.0%
0012 0317 Consv Fees	-177.05	-150.39	-255.70	-169.47	-100.00	-100.00	.0%
0012 0334 Snowm Agnt	-223.00	-225.00	-268.00	-256.00	.00	.00	.0%
0012 0361 MV Agnt	-21,763.00	-25,319.00	-40,554.10	-21,772.00	-21,406.00	-21,406.00	.0%
0012 0362 Boat Agnt	-681.00	-529.50	-752.00	-172.25	-500.00	-500.00	.0%
0012 0366 Build Perm	-74,055.25	-75,552.82	-133,107.92	-109,624.46	-75,000.00	-75,000.00	.0%
0012 0367 Elect Perm	-22,440.55	-19,894.35	-33,379.21	-20,767.27	-21,634.00	-21,634.00	.0%
0012 0368 Plumb Perm	-15,056.00	-15,457.50	-27,156.25	-15,543.75	-18,789.00	-18,789.00	.0%
0012 0369 Oth Perm	-976.00	-586.00	-623.00	-1,413.00	-1,751.00	-1,751.00	.0%
0012 0383 ATV Agnt	-122.00	-99.00	-160.00	-52.00	-60.00	-60.00	.0%
0012 0390 Misc Rev	-1,350.00	-1,900.00	-2,250.00	-80.00	.00	.00	.0%
0012 0398 Appl Fee	-4,150.00	-1,550.00	-3,800.00	-1,200.00	-1,300.00	-1,300.00	.0%
0012 0401 Dog Clerk	-937.00	-839.00	-735.00	-754.00	-900.00	-900.00	.0%
0012 0404 Commal Haul	-500.00	-400.00	-600.00	-100.00	-500.00	-500.00	.0%
TOTAL Licenses & Permits	-154,734.25	-150,174.92	-252,741.68	-180,933.11	-152,989.00	-152,989.00	.0%
013 Intergovernmental Revenues							
0013 0331 Rev Shring	-468,848.55	-746,067.28	-1,033,071.69	-1,013,647.25	-825,000.00	-1,200,000.00	45.5%
0013 0335 LRAP	-68,644.00	-71,480.00	-66,876.00	-72,636.00	-67,000.00	-67,000.00	.0%
0013 0338 Fed Grant	.00	.00	-13,262.44	.00	.00	.00	.0%
0013 0341 NoYarm Rec	-18,920.00	3,485.00	-18,184.00	-64,608.00	-129,216.00	-82,230.00	-36.4%
0013 0342 NoYarm Lib	-160,072.00	-169,360.92	-183,393.00	-96,217.50	-192,435.00	-192,900.00	.2%
0013 0390 Misc Rev	.00	.00	.00	-11,206.25	.00	.00	.0%
TOTAL Intergovernmental Reve	-716,484.55	-983,423.20	-1,314,787.13	-1,258,315.00	-1,213,651.00	-1,542,130.00	27.1%
015 Other Revenues							
0015 0305 Int & Pen	-31,902.49	-46,433.49	-29,330.23	-6,420.57	-30,000.00	-30,000.00	.0%
0015 0306 Ov/Short	-442.16	-1,791.40	622.90	-3,344.82	-100.00	-100.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 23001 FY2023 General Fund Budget

ACCOUNTS FOR:

General Fund

0015 0364 Growth Per
0015 0365 Brd of App
0015 0390 Misc Rev
0015 0399 Staff Revw
0015 0403 Mooring Fe
0015 0410 Priv Ways
0015 0508 Impact Fee

TOTAL Other Revenues

210 Police

0021 0351 PD Permit
0021 0353 PD InsRept
0021 0390 MiscPolice
0021 0427 Parkng Tix
0021 0536 DogTwn/ACO
0021 0546 Court Reim

TOTAL Police

220 Fire

0022 0390 Misc Rev
0022 0431 Outsd Detl
0022 0504 Resc Bill
0022 0507 Para Inter
0022 0617 Donate

TOTAL Fire

310 Public Works

0031 0390 Misc Rev
0031 0391 FieldUsage
0031 0431 OutsideDet
0031 0517 Bag/Uni Ws
0031 0539 Brush Pass
0031 0617 TB Donate

TOTAL Public Works

350 Valhalla-Club

0035 0329 PILOT
0035 0378 Soda Sales
0035 0560 Rent Inc
0035 0565 Cell Tower

TOTAL Valhalla-Club

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
General Fund							
0015 0364	-2,400.00	-2,600.00	-3,500.00	-1,900.00	-2,000.00	-2,000.00	0%
0015 0365	-100.00	-200.00	-100.00	.00	.00	.00	0%
0015 0390	-40,746.09	-32,125.83	-33,594.26	-45,140.87	-25,000.00	-25,000.00	0%
0015 0399	-11,250.00	-9,725.00	-11,450.00	-3,950.00	-9,700.00	-9,700.00	0%
0015 0403	-4,387.92	-7,706.00	-6,728.00	-9,798.00	-5,000.00	-5,000.00	0%
0015 0410	-1,000.00	.00	-400.00	.00	-400.00	-400.00	0%
0015 0508	-79,340.10	-71,624.00	-102,408.60	-82,863.20	-60,000.00	-60,000.00	0%
TOTAL Other Revenues	-171,568.76	-172,205.72	-186,888.19	-153,417.46	-132,200.00	-132,200.00	0%
210 Police							
0021 0351	-2,212.00	-9,814.00	-1,150.00	-417.00	-2,000.00	-2,000.00	0%
0021 0353	-446.00	-430.00	-460.00	-802.00	-500.00	-500.00	0%
0021 0390	-811.25	-216.00	-51.00	-185.00	-648.00	-648.00	0%
0021 0427	-375.00	-700.00	-200.00	-25.00	-100.00	-100.00	0%
0021 0536	-2,983.00	-3,109.00	-1,549.00	-1,799.00	-1,800.00	-1,800.00	0%
0021 0546	-1,209.32	-5,146.72	-3,172.38	-932.88	-2,200.00	-2,200.00	0%
TOTAL Police	-8,036.57	-19,415.72	-6,582.38	-4,160.88	-7,248.00	-7,248.00	0%
220 Fire							
0022 0390	.00	-15.00	-15.00	.00	.00	.00	0%
0022 0431	.00	-103.76	.00	.00	.00	.00	0%
0022 0504	-180,580.79	-178,854.64	-155,859.99	-102,864.52	-160,000.00	-160,000.00	0%
0022 0507	.00	.00	-300.00	.00	.00	.00	0%
0022 0617	.00	-1,392.26	592.53	.00	.00	.00	0%
TOTAL Fire	-180,580.79	-180,365.66	-155,582.46	-102,864.52	-160,000.00	-160,000.00	0%
310 Public Works							
0031 0390	-23,706.60	-26,626.07	-25,801.57	-28.00	-20,500.00	-20,500.00	0%
0031 0391	-7,643.80	-4,031.80	-1,860.00	-60.00	-5,000.00	-5,000.00	0%
0031 0431	-1,234.03	-852.16	.00	.00	.00	.00	0%
0031 0517	-314,056.35	-365,367.50	-415,846.50	-114,572.50	-295,015.00	-295,015.00	0%
0031 0539	-10,730.00	-6,541.00	-26,028.00	-3,557.00	-8,277.00	-8,277.00	0%
0031 0617	.00	-100.00	-25.00	-2,908.60	.00	.00	0%
TOTAL Public Works	-357,370.78	-403,518.53	-469,561.07	-121,126.10	-328,792.00	-328,792.00	0%
350 Valhalla-Club							
0035 0329	.00	-4,000.00	.00	.00	.00	.00	0%
0035 0378	-2,604.60	-2,141.80	-3,584.89	-2,745.00	-2,500.00	-2,500.00	0%
0035 0560	-23,151.91	-6,750.00	-8,250.00	-7,500.00	-14,000.00	-9,000.00	-35.7%
0035 0565	-21,600.00	-21,600.00	-23,760.00	-18,630.00	-24,840.00	-24,840.00	0%
TOTAL Valhalla-Club	-47,356.51	-34,491.80	-35,594.89	-28,875.00	-41,340.00	-36,340.00	-12.1%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 23001 FY2023 General Fund Budget

ACCOUNTS FOR:

General Fund		PRIOR FY3	PRIOR FY2	LAST FY1	CY	CY REV	PROJECTION	PCT
370 Valhalla-Pro Shop		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	LEVEL 3	CHANGE
0037 0306	Ov/Short	250.38	506.73	485.99	-190,331.60	-235,542.00	-315,094.00	0%
0037 0357	Golf Memb	-220,646.15	-214,046.93	-330,189.80	-146,279.50	-179,737.00	-241,174.00	33.8%
0037 0358	Greens Fee	-132,082.98	-148,690.19	-239,931.13	-87,765.00	-92,257.00	-124,391.00	34.2%
0037 0359	Golf Carts	-76,800.09	-85,424.93	-133,937.44	-4,888.00	-8,860.00	-9,006.00	34.8%
0037 0416	Pract Rang	-5,281.75	-2,263.25	-9,757.97	-80,230.00	-70,500.00	-86,100.00	1.6%
0037 0417	VHPrograms	-69,027.70	-60,589.00	-70,536.63	-1,200.00	-22,500.00	-24,600.00	22.1%
0037 0419	Ad Sales	-19,631.50	-6,500.00	-17,000.00	-64,708.00	-48,290.00	-55,775.00	9.3%
0037 0522	Outing Gol	-46,725.43	-66,487.00	-47,529.00	-575,402.74	-657,686.00	-856,140.00	15.5%
TOTAL Valhalla-Pro Shop		-569,945.22	-583,494.57	-848,395.98				30.2%
410 Recreation								
0041 0440 41100	After Schl	-315,864.87	-201,863.50	-320,526.50	-239,384.00	-272,000.00	-320,000.00	17.6%
0041 0441 41110	Yth Enrch	-173,051.23	-137,177.82	-22,287.50	-143,340.50	-175,000.00	-165,000.00	-5.7%
0041 0442 41120	Yth Sprts	-122,223.96	-78,307.00	-16,083.50	-95,930.75	-115,000.00	-127,000.00	-10.4%
0041 0443 41130	Skiing	-52,049.32	-57,274.00	-14,282.50	-25,255.00	-45,020.00	-41,510.00	-7.8%
0041 0444 41140	Day Camps	-205,424.63	-30,108.43	-72,644.50	-211,997.90	-165,000.00	-215,000.00	30.3%
0041 0445 41150	Swimming	-26,468.45	-20,141.00	-1,155.00	-5,525.00	-21,250.00	-50,200.00	136.2%
0041 0446 41160	AdultEnric	-38,503.05	-19,749.40	-15,195.00	-14,493.40	-31,715.00	-15,000.00	-52.7%
0041 0447 41170	AdultFit	-61,279.49	-47,140.20	-38,416.00	-36,522.00	-45,000.00	-29,000.00	-35.6%
0041 0448 41190	Spec Rev	-5,763.61	-4,415.00	.00	-8,766.00	-5,000.00	-7,200.00	44.0%
0041 0449 41190	Rec Progs	-2,098.49	-6,104.28	.00	.00	-1,995.00	-1,995.00	0%
0041 0570 41190	Soccer Rev	-23,561.67	-25,317.00	-9,123.00	-29,827.00	-23,000.00	-28,300.00	23.0%
0041 0571 41190	FrisbeeRev	-14,279.33	-12,035.00	-6,545.00	-10,770.00	-14,000.00	-14,100.00	.7%
0041 0606 41190	CPR 1stAid	295.00	-630.00	-300.00	-1,035.00	-250.00	-250.00	0%
TOTAL Recreation		-1,040,273.10	-640,262.63	-516,558.50	-822,846.55	-914,230.00	-1,014,555.00	11.0%
440 West Cumberland Rec								
0044 0377	Hall Rent	.00	.00	.00	-680.00	.00	.00	.0%
TOTAL West Cumberland Rec		.00	.00	.00	-680.00	.00	.00	.0%
TOTAL General Fund		-5,463,275.29	-5,377,466.22	-6,325,624.63	-4,878,807.10	-5,707,136.00	-6,329,394.00	10.9%
GRAND TOTAL		-5,463,275.29	-5,377,466.22	-6,325,624.63	-4,878,807.10	-5,707,136.00	-6,329,394.00	10.9%

** END OF REPORT - Generated by William Shane **