

REVENUES
WITH COVER
NOTES

02/16/2020 14:03
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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
010	Property Taxes							
	<u>0010 0326</u> Tax Commit	22,058,697.36	23,003,722.86	24,521,615.82	25,380,076.34	25,366,367.00	.00	-100.0%
	<u>0010 0327</u> Homestead	279,127.88	371,704.00	490,171.00	403,918.00	480,122.00	.00	-100.0%
	TOTAL Property Taxes	22,337,825.24	23,375,426.86	25,011,786.82	25,783,994.34	25,846,489.00	.00	-100.0%

This page inserted after the tax rate has been set and is factored into the calculation of the mil rate. Some years we will collect 99% plus others we collect over 100% as taxes from previous years roll into the current years collection. In the end, it has always worked well.

ACCOUNTS FOR:		2017	2018	2019	2020	2020	PROJECTION	\$\$	PCT
General Fund		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	LEVEL 3	CHG	CHANGE
TOTAL	Property Taxes	\$22,337,825	\$23,375,427	\$25,011,787	\$25,783,994	\$0	\$0	\$0	-100.00%
TOTAL	Other Tax Revenues	\$2,060,797	\$2,128,560	\$2,216,925	\$1,501,653	\$2,037,000	\$2,143,000	\$106,000	2.70%
TOTAL	Licenses & Permits	\$207,888	\$151,495	\$154,734	\$98,368	\$154,974	\$154,974	\$0	0.00%
TOTAL	Intergovernmental Reve	\$695,117	\$716,977	\$716,485	\$526,986	\$837,083	\$1,073,057	\$235,974	16.20%
TOTAL	Other Revenues	\$464,309	\$147,212	\$171,569	\$125,258	\$133,117	\$133,117	\$0	0.00%
TOTAL	Police	\$40,480	\$90,811	\$58,232	\$13,253	\$7,248	\$7,248	\$0	0.00%
TOTAL	Fire	\$235,396	\$194,381	\$180,581	\$65,852	\$172,700	\$160,000	(\$12,700)	-7.40%
TOTAL	Public Works	\$310,215	\$334,398	\$357,371	\$127,752	\$324,884	\$328,884	\$4,000	1.20%
TOTAL	Valhalla-Club	\$51,823	\$52,552	\$47,357	\$31,744	\$43,100	\$44,100	\$1,000	2.30%
TOTAL	Valhalla-Pro Shop	\$580,567	\$598,010	\$569,945	\$335,665	\$572,921	\$573,645	\$724	0.10%
TOTAL	Recreation	\$884,912	\$1,005,734	\$1,040,273	\$607,453	\$918,116	\$1,031,785	\$113,669	12.40%
TOTAL	Library	\$4,968	\$4,568	\$4,421	\$3,754	\$4,500	\$4,500	\$0	0.00%
TOTAL	General Fund	\$27,874,298	\$28,800,124	\$30,529,678	\$29,221,732	\$5,205,643	\$5,654,310	\$448,667	7.80%
						Total Revenues	\$5,654,310		
						Revenue Sharing	\$800,000		
						Total - Rev Sharing	\$4,854,310		

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

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	1,943,428.95	2,101,824.00	2,146,834.02	1,420,099.87	1,950,000.00	2,050,000.00	5.1%
0011 0304	Boat Excis	16,021.70	18,402.19	16,043.70	3,038.30	14,000.00	14,000.00	.0%
0011 0324	Def Tax	14,059.59	-66,128.74	-21,911.96	.00	.00	.00	.0%
0011 0325	Supp Taxes	14,130.35	.00	.00	38,940.00	.00	.00	.0%
0011 0328	Outer Isle	43,352.06	43,774.06	44,041.00	23,513.74	42,000.00	46,000.00	9.5%
0011 0329	PILOT	29,804.00	30,688.00	31,918.00	16,061.48	31,000.00	33,000.00	6.5%
	TOTAL Other Tax Revenues	2,060,796.65	2,128,559.51	2,216,924.76	1,501,653.39	2,037,000.00	2,143,000.00	5.2%

(0303) \$100k was added to Excise Tax- Expect collections over \$2.2 M for this year.

(0328) 15 outer islands of Chebeague - we receive 50% of taxes until 2057 per Secession Agreement

(0329) Taxes from Drowne Road Apartments - increase equal to the tax rate increase each year

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FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
012	Licenses & Permits							
0012 0311	H/Fsh Agnt	495.03	488.50	481.25	272.75	541.00	541.00	.0%
0012 0312	ML+VR	2,361.86	2,090.60	2,503.80	1,752.60	2,436.00	2,436.00	.0%
0012 0313	Birth Cert	1,447.00	1,667.20	1,491.40	995.00	1,361.00	1,361.00	.0%
0012 0314	Death Cert	1,848.13	1,391.00	1,994.00	1,234.20	1,713.00	1,713.00	.0%
0012 0315	Clerk Lic	3,545.00	4,615.00	5,170.00	1,730.00	4,608.00	4,608.00	.0%
0012 0316	Shellf Lic	729.69	593.85	662.95	467.79	.00	.00	.0%
0012 0317	Consv Fees	150.31	146.15	177.05	72.21	.00	.00	.0%
0012 0334	Snowm Agnt	241.00	201.00	223.00	211.00	.00	.00	.0%
0012 0361	MV Agnt	21,448.00	22,030.00	21,763.00	17,809.00	21,406.00	21,406.00	.0%
0012 0362	Boat Agnt	660.00	706.00	681.00	180.00	1,098.00	1,098.00	.0%
0012 0366	Build Perm	120,409.01	68,660.01	74,055.25	47,918.41	75,000.00	75,000.00	.0%
0012 0367	Elect Perm	27,410.83	25,610.10	22,440.55	14,081.55	21,634.00	21,634.00	.0%
0012 0368	Plumb Perm	21,357.50	18,252.50	15,056.00	9,105.00	18,789.00	18,789.00	.0%
0012 0369	Oth Perm	1,902.00	1,000.00	976.00	432.00	1,751.00	1,751.00	.0%
0012 0383	ATV Agnt	60.72	94.00	122.00	71.00	37.00	37.00	.0%
0012 0390	Misc Rev	.00	.00	1,350.00	.00	.00	.00	.0%
0012 0398	Appl Fee	800.00	1,450.00	4,150.00	1,250.00	1,300.00	1,300.00	.0%
0012 0401	Dog Clerk	2,422.00	1,999.00	937.00	785.00	2,800.00	2,800.00	.0%
0012 0404	Comm1 Haul	600.00	500.00	500.00	.00	500.00	500.00	.0%
TOTAL Licenses & Permits		207,888.08	151,494.91	154,734.25	98,367.51	154,974.00	154,974.00	.0%

No changes- may be a small bump in permit fees if Council adjusts fees to match surrounding communities. Expect to look at fees this summer.

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FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
013	Intergovernmental Revenues							
0013 0331	Rev Shring	415,633.17	458,304.35	468,848.55	372,567.62	603,207.00	800,000.00	32.6%
0013 0332	Prk Fee Sh	10,624.80	.00	.00	.00	.00	.00	.0%
0013 0335	DOT Grant	68,012.00	69,136.00	68,644.00	71,480.00	68,000.00	71,480.00	5.1%
0013 0341	NoYarm Rec	43,685.00	33,376.00	18,920.00	-1,742.50	-3,485.00	18,184.00	-621.8%
0013 0342	NoYarm Lib	144,349.00	155,424.00	160,072.00	84,680.42	169,361.00	183,393.00	8.3%
0013 0347	NoYarm Ch2	2,774.00	737.00	.00	.00	.00	.00	.0%
0013 0348	ACO Share	10,039.34	.00	.00	.00	.00	.00	.0%
TOTAL Intergovernmental Reve		695,117.31	716,977.35	716,484.55	526,985.54	837,083.00	1,073,057.00	28.2%

(0331) Expect Revenue Sharing to be closer to \$750k this year - budgeted on \$600k I believe the next increase is expected to yield us about \$900k. State Revenues running 28% ahead of projections.

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FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
015	Other Revenues							
0015 0305	Int & Pen	31,385.94	24,351.71	31,902.49	23,587.10	30,000.00	30,000.00	.0%
0015 0306	Ov/Short	-103.54	-1,207.02	442.16	1.01	100.00	100.00	.0%
0015 0364	Growth Per	13,600.00	3,000.00	2,400.00	2,000.00	2,000.00	2,000.00	.0%
0015 0365	Brd of App	.00	300.00	100.00	200.00	.00	.00	.0%
0015 0379	Invst Earn	349.64	.00	.00	.00	.00	.00	.0%
0015 0390	Misc Rev	89,693.19	33,518.02	40,746.09	31,975.57	25,000.00	25,000.00	.0%
0015 0399	Staff Revw	10,675.00	23,332.50	11,250.00	8,950.00	14,117.00	14,117.00	.0%
0015 0402	Cable Rev	116,809.64	.00	.00	.00	.00	.00	.0%
0015 0403	Mooring Fe	3,700.00	4,100.13	4,387.92	1,668.00	1,500.00	1,500.00	.0%
0015 0410	Priv Ways	200.00	200.00	1,000.00	.00	400.00	400.00	.0%
0015 0432	WC Divdend	13,558.82	.00	.00	.00	.00	.00	.0%
0015 0508	Impact Fee	184,440.79	59,616.20	79,340.10	56,876.40	60,000.00	60,000.00	.0%
	TOTAL Other Revenues	464,309.48	147,211.54	171,568.76	125,258.08	133,117.00	133,117.00	.0%

No Changes

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ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
210	Police							
0021 0337	ME Grants	.00	.00	1,195.00	.00	.00	.00	.0%
0021 0351	PD Permit	2,839.00	2,329.00	2,212.00	6,914.00	2,000.00	2,000.00	.0%
0021 0353	PD InsRept	456.00	562.00	446.00	350.00	500.00	500.00	.0%
0021 0390	MiscPolice	128.00	318.15	811.25	165.00	648.00	648.00	.0%
0021 0427	Parkng Tix	111.00	615.00	375.00	575.00	100.00	100.00	.0%
0021 0431	Outsd Detl	32,566.00	32,737.68	.00	.00	.00	.00	.0%
0021 0536	DogTwn/ACO	1,970.00	3,003.00	2,983.00	1,857.00	1,800.00	1,800.00	.0%
0021 0540	SRO Reimb	.00	48,000.00	49,000.00	.00	.00	.00	.0%
0021 0546	Court Reim	2,409.72	3,246.56	1,209.32	3,392.28	2,200.00	2,200.00	.0%
	TOTAL Police	40,479.72	90,811.39	58,231.57	13,253.28	7,248.00	7,248.00	.0%

No Changes

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ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
220	Fire							
<u>0022 0390</u>	Misc Rev	77.50	450.00	.00	15.00	100.00	.00	-100.0%
<u>0022 0431</u>	Outsd Detl	21,132.19	20,036.25	.00	.00	.00	.00	.0%
<u>0022 0504</u>	Resc Bill	154,208.48	166,729.49	180,580.79	64,837.23	160,000.00	160,000.00	.0%
<u>0022 0505</u>	NETrans	59,378.19	6,865.06	.00	.00	12,000.00	.00	-100.0%
<u>0022 0507</u>	Para Inter	600.00	300.00	.00	.00	600.00	.00	-100.0%
<u>0022 0617</u>	Donate	.00	.00	.00	1,000.00	.00	.00	.0%
TOTAL Fire		235,396.36	194,380.80	180,580.79	65,852.23	172,700.00	160,000.00	-7.4%

NO Non Emergency Transport Fees expected this year - Rescue billing is now being reconciled monthly through the Finance Director so fictional end of year "receivables" are eliminated

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General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
310	Public Works							
0031 0390	Misc Rev	312.00	615.00	23,706.60	5,968.00	20,500.00	20,500.00	.0%
0031 0391	FieldUsage	8,334.00	9,774.40	7,643.80	4,031.80	10,000.00	5,000.00	-50.0%
0031 0431	OutsideDet	2,265.56	1,912.00	1,234.03	852.16	.00	.00	.0%
0031 0517	Bag/Uni Ws	290,043.50	311,753.65	314,056.35	115,134.00	286,015.00	295,015.00	3.1%
0031 0539	Brush Pass	9,237.00	10,200.00	10,730.00	1,666.00	8,277.00	8,277.00	.0%
0031 0617	TB Donate	23.00	143.00	.00	100.00	92.00	92.00	.0%
	TOTAL Public Works	310,215.06	334,398.05	357,370.78	127,751.96	324,884.00	328,884.00	1.2%

(0517) Added \$9k to this line item. Historically has done well and bag sales are high right now. The revenues lag several months from Supplier to grocery store to us, but that is a "real receivable" booked at the end of the year that historically arrives in August.

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ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
350	Valhalla-Club							
<u>0035 0329</u>	PILOT	2,000.00	3,000.00	.00	9,000.00	5,000.00	6,000.00	20.0%
<u>0035 0378</u>	Soda Sales	2,381.49	2,860.30	2,604.60	1,594.40	2,500.00	2,500.00	.0%
<u>0035 0560</u>	Rent Inc	25,841.34	25,091.49	23,151.91	6,750.00	14,000.00	14,000.00	.0%
<u>0035 0565</u>	Cell Tower	21,600.00	21,600.00	21,600.00	14,400.00	21,600.00	21,600.00	.0%
	TOTAL Valhalla-Club	51,822.83	52,551.79	47,356.51	31,744.40	43,100.00	44,100.00	2.3%

PILOT is for Indoor Golf - agreement increases by \$1000 each year until \$8,000k then capped.
Cell Tower revenues increase by 15% in year 5.

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
370	Valhalla-Pro Shop							
<u>0037 0306</u>	Ov/Short	22.75	5.43	-250.38	-506.47	.00	.00	.0%
<u>0037 0357</u>	Golf Memb	230,898.00	223,335.69	220,646.15	93,154.48	230,000.00	230,000.00	.0%
<u>0037 0358</u>	Greens Fee	116,041.92	131,917.19	132,082.98	80,082.44	120,000.00	120,000.00	.0%
<u>0037 0359</u>	Golf Carts	85,193.13	93,134.10	76,800.09	52,915.45	88,000.00	82,000.00	-6.8%
<u>0037 0416</u>	Pract Rang	8,116.75	9,798.00	5,281.75	1,248.25	10,000.00	7,000.00	-30.0%
<u>0037 0417</u>	VHPrograms	61,040.00	78,586.57	69,027.70	42,284.00	56,529.00	64,715.00	14.5%
<u>0037 0419</u>	Ad Sales	17,495.69	16,390.00	19,631.50	.00	23,392.00	23,500.00	.5%
<u>0037 0522</u>	Outing Gol	61,758.81	43,998.00	46,725.43	66,487.00	45,000.00	46,430.00	3.2%
<u>0037 0617</u>	Donate	.00	845.00	.00	.00	.00	.00	.0%
	TOTAL Valhalla-Pro Shop	580,567.05	598,009.98	569,945.22	335,665.15	572,921.00	573,645.00	.1%

Increasing Greens Fees and memberships for this year and eliminating prgrams which do not generate a minimum net profit after expenses of 20%.

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ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
410	Recreation							
0041 0440 41100	After Schl	258,014.19	304,583.25	315,864.87	214,196.50	269,836.00	320,000.00	18.6%
0041 0441 41110	Yth Enrch	117,240.86	155,269.23	173,051.23	115,815.07	148,607.00	175,000.00	17.8%
0041 0442 41120	Yth Sprts	96,123.95	108,076.27	122,223.96	60,071.00	93,052.00	115,000.00	23.6%
0041 0443 41130	Skiing	45,741.28	49,560.85	52,049.32	57,274.00	45,020.00	45,020.00	.0%
0041 0444 41140	Day Camps	184,832.94	205,066.36	205,424.63	30,108.43	180,160.00	205,000.00	13.8%
0041 0445 41150	Swimming	23,803.10	28,319.02	26,468.45	20,106.00	54,052.00	25,000.00	-53.7%
0041 0446 41160	AdultEnric	43,397.91	41,566.98	38,503.05	31,521.26	39,515.00	39,515.00	.0%
0041 0447 41170	AdultFit	70,572.38	62,142.14	61,279.49	42,625.20	42,743.00	60,000.00	40.4%
0041 0448 41190	Spec Rev	5,796.43	6,292.58	5,763.61	2,961.00	2,243.00	5,000.00	122.9%
0041 0449 41190	Rec Progs	1,334.62	3,209.26	2,098.49	5,984.28	6,971.00	5,000.00	-28.3%
0041 0570 41190	Soccer Rev	23,349.77	29,279.99	23,561.67	20,190.00	20,245.00	23,000.00	13.6%
0041 0571 41190	FrisbeeRev	13,694.97	12,318.14	14,279.33	6,030.00	15,672.00	14,000.00	-10.7%
0041 0606 41190	CPR 1stAid	1,010.00	50.00	-295.00	570.00	.00	250.00	.0%
TOTAL Recreation		884,912.40	1,005,734.07	1,040,273.10	607,452.74	918,116.00	1,031,785.00	12.4%

Recreation revenues exceed their projected goals each year. This year should be no exception

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450	Library							
<u>0045 0392</u>	Lib Fines	3,396.57	3,314.26	3,221.73	2,938.66	3,500.00	3,500.00	.0%
<u>0045 0394</u>	Misc Lib	1,571.16	1,253.90	1,199.00	815.20	1,000.00	1,000.00	.0%
	TOTAL Library	4,967.73	4,568.16	4,420.73	3,753.86	4,500.00	4,500.00	.0%
	TOTAL General Fund	27,874,297.91	28,800,124.41	30,529,677.84	29,221,732.48	31,052,132.00	5,654,310.00	-81.8%
	TOTAL REVENUE	27,874,297.91	28,800,124.41	30,529,677.84	29,221,732.48	31,052,132.00	5,654,310.00	-81.8%
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.0%
	GRAND TOTAL	27,874,297.91	28,800,124.41	30,529,677.84	29,221,732.48	31,052,132.00	5,654,310.00	-81.8%

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

No Changes expected