

BUDGET REPORT

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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 08 OF 2024

ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
010 Property Taxes					
0010 0326 Tax Commitment	-26,258,074.17	-26,990,461.42	-31,274,639.97	-33,332,984.81	33,332,981.00
0010 0327 Homestead State Reimb	-563,093.00	-545,953.00	-566,914.00	-715,279.40	.00
TOTAL Property Taxes	-26,821,167.17	-27,536,414.42	-31,841,553.97	-34,048,264.21	33,332,981.00
011 Other Tax Revenues					
0011 0303 Motor Vehicle Excise Tax	-1,594,548.67	-1,503,364.39	-1,532,983.61	-1,540,774.53	-2,003,000.00
0011 0304 IFW Excise Tax	-4,943.00	-4,442.70	-4,646.10	-4,149.80	-17,000.00
0011 0325 Supplemental Taxes	.00	.00	.00	-7,606.00	.00
0011 0328 Outer Islands Property Tax	-22,947.69	-22,947.68	-22,947.68	-22,947.68	-45,900.00
0011 0329 Payment in Lieu of Taxes	-18,903.00	-38,079.00	-19,483.50	-20,132.50	-38,967.00
TOTAL Other Tax Revenues	-1,641,342.36	-1,568,833.77	-1,580,060.89	-1,595,610.51	-2,104,867.00
012 Licenses & Permits					
0012 0311 IFW Agent Fee	-240.00	-776.18	-204.00	-1,023.55	-541.00
0012 0312 Marriage Lic & Vital Records	-1,916.00	-2,073.60	-1,934.40	-1,331.20	-2,400.00
0012 0313 Birth Certificates	-916.80	-1,381.80	-1,185.00	-849.80	-1,400.00
0012 0314 Death Certificates	-1,170.60	-803.60	-1,362.80	-1,288.20	-1,500.00
0012 0315 Clerk Licenses	-1,310.00	-2,584.64	-1,855.00	-1,599.00	-4,608.00
0012 0316 Shellfish Licenses	-660.57	-729.59	-609.19	-1,389.06	-600.00
0012 0317 Conservation Fees	-149.43	-160.41	-140.81	-16.44	-100.00
0012 0334 Snowmobile Reg. Agent Fees	-263.00	-252.00	-180.00	.00	.00
0012 0361 Motor Vehicle Reg. Agent Fees	-21,815.00	-20,900.00	-20,900.00	-20,355.00	-21,406.00
0012 0362 Boat Reg. Agent Fees	-189.00	-168.25	-128.00	.00	-500.00
0012 0366 Building Permits	-87,627.55	-107,103.41	-118,417.25	-92,053.44	-75,000.00
0012 0367 Electrical Permits	-23,708.82	-19,311.71	-27,624.37	-24,732.89	-21,500.00
0012 0368 Plumbing Permits	-16,100.00	-15,543.75	-15,928.75	-22,165.00	-18,800.00
0012 0369 Other Permits	-401.00	-1,413.00	-311.00	-173.00	-1,750.00
0012 0383 ATV Reg. Agent Fees	-59.00	-48.00	-117.00	.00	-60.00
0012 0390 Misc. Revenue	-100.00	-80.00	-100.00	.00	.00
0012 0398 Application Fee	-450.00	-1,200.00	-1,650.00	-850.00	-1,300.00
0012 0401 Dog Reg. Clerk Fees	-615.00	-742.00	-1,208.00	-555.55	-900.00
0012 0404 Commercial Haulers License	-100.00	.00	.00	-100.00	-500.00

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FOR PERIOD 08 OF 2024

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Licenses & Permits	-157,791.77	-175,271.94	-193,855.57	-168,482.13	-152,865.00
013 Intergovernmental Revenues					
0013 0331 State Revenue Sharing	-681,122.66	-1,013,647.25	-1,223,729.18	-1,065,174.61	-1,700,000.00
0013 0335 Local Rd Asst Prog	-66,876.00	-72,636.00	-72,216.00	-142,248.00	-110,000.00
0013 0341 North Yarmouth Recreation Shar	-4,546.00	-32,304.00	-40,528.00	.00	-30,945.00
0013 0342 North Yarmouth Library Share	-45,848.25	-48,108.75	-95,078.00	.00	-214,905.00
0013 0390 Misc. Revenue	.00	-5,898.75	.00	-600.00	.00
TOTAL Intergovernmental Revenue	-798,392.91	-1,172,594.75	-1,431,551.18	-1,208,022.61	-2,055,850.00
015 Other Revenues					
0015 0305 Interest & Penalties	-11,214.99	-5,592.69	-6,266.93	-5,588.21	-20,000.00
0015 0306 Over/Short	456.18	-27.99	342.15	768.90	-100.00
0015 0364 Growth Permits	-2,600.00	-1,900.00	-5,000.00	300.00	-2,000.00
0015 0365 Board of Appeals	.00	.00	-100.00	.00	.00
0015 0390 Misc. Revenue	-32,388.66	-44,292.55	-44,377.56	-49,365.69	-25,000.00
0015 0399 Staff Review Fee	-4,350.00	-3,950.00	-6,600.00	-4,750.00	-9,700.00
0015 0403 Mooring Fees	-2,644.00	-9,348.00	-826.00	-1,990.00	-5,000.00
0015 0410 Private Ways	-200.00	.00	-400.00	-600.00	-400.00
0015 0508 Impact Fees	-72,982.00	-78,754.20	-120,694.00	-39,473.00	-75,000.00
TOTAL Other Revenues	-125,923.47	-143,865.43	-183,922.34	-100,698.00	-137,200.00
210 Police					
0021 0337 State Grant revenue	-951.30	.00	.00	.00	.00
0021 0351 Police Issued Permits	-765.00	-417.00	-3,097.00	-520.00	-2,000.00
0021 0353 Police Insurance Reports	-250.00	-802.00	-322.00	-490.00	-500.00
0021 0390 Miscellaneous Police Revenue	-51.00	-185.00	-920.00	-2,240.00	-648.00
0021 0427 Parking Tickets	-225.00	-25.00	.00	-25.00	-100.00
0021 0536 Dog Licenses ACO Revenue	-1,301.00	-1,576.00	-2,268.00	-1,574.00	-1,800.00
0021 0546 Court Reimbursements	-119.02	-932.88	-972.08	-150.00	-2,200.00
0021 0620 Federal Grant revenue	.00	.00	-1,252.79	.00	.00
0211 0431 Outside Details	-2,948.76	-28,251.24	-16,980.60	-25,233.52	-19,080.00

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FOR PERIOD 08 OF 2024

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Police					
	-6,611.08	-32,189.12	-25,812.47	-30,232.52	-26,328.00
220 Fire					
0022 0504 Rescue Billing	-75,052.39	-106,178.82	-115,377.69	-64,931.55	-160,000.00
0022 0507 Paramedic Intercepts	-300.00	.00	.00	.00	.00
0022 0617 Donations Received	-4,295.00	.00	.00	-2,000.00	.00
0022 0617 COVID Donations Received	8.99	.00	.00	.00	.00
0221 0431 Outside Details	.00	-47,562.00	-55,008.44	-68,291.77	-18,000.00
TOTAL Fire	-79,638.40	-153,740.82	-170,386.13	-135,223.32	-178,000.00
260 Animal Control					
0261 1499 Shared Employee Reimbursements	-19,126.95	-20,040.75	-27,137.50	-19,951.82	-56,829.00
TOTAL Animal Control	-19,126.95	-20,040.75	-27,137.50	-19,951.82	-56,829.00
310 Public works					
0031 0390 Misc. Revenue	-3,560.00	-28.00	.00	.00	-20,500.00
0031 0391 Field Usage Fees	.00	-60.00	-3,518.40	-4,124.80	-5,000.00
0031 0517 Bags/Universal waste	-180,765.00	-114,257.50	-179,834.16	-96,089.00	-295,015.00
0031 0539 Brush Passes	-6,409.00	-3,234.00	-3,164.00	-3,663.00	-8,200.00
0031 0617 Twin Brooks Donations	-1,885.00	-2,908.60	-505.00	-500.00	.00
0311 0431 Outside Details	.00	-1,054.43	-1,788.14	-2,117.68	.00
TOTAL Public works	-192,619.00	-121,542.53	-188,809.70	-106,494.48	-328,715.00
350 valhalla-Recreation Ctr					
0035 0378 Soda Sales	-2,085.40	-2,745.00	-3,175.00	.00	.00
0035 0560 Rental Income	-6,750.00	-7,500.00	-6,750.00	.00	.00
0035 0565 Cell Tower Land Lease	-15,480.00	-16,560.00	-16,560.00	.00	.00
TOTAL Valhalla-Recreation Ctr	-24,315.40	-26,805.00	-26,485.00	.00	.00

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ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
370 valhalla-Pro Shop					
0037 0306 Over/Short	-3.89	-.64	-13.85	-28.00	.00
0037 0357 Golf Memberships	-123,701.55	-190,331.60	-268,648.29	-282,403.61	-410,932.00
0037 0358 Greens Fees	-125,666.61	-146,279.50	-199,901.50	-169,667.50	-303,919.00
0037 0359 Golf Cart Rentals	-72,911.19	-87,765.00	-108,611.00	-88,062.50	-147,593.00
0037 0378 Soda Sales	.00	.00	.00	-2,990.54	-2,500.00
0037 0416 Practice Range	-6,478.97	-4,888.00	-7,023.00	-213.00	-9,436.00
0037 0417 VH Program Revenues	-50,811.63	-80,230.00	-97,989.00	-99,817.80	-94,100.00
0037 0419 Advertising Sales	.00	-1,200.00	-3,200.00	-2,400.00	-24,600.00
0037 0522 Outing Golf	-36,038.00	-64,708.00	-70,166.00	-70,292.55	-65,500.00
0037 0560 Rental Income	.00	.00	.00	-5,042.00	-9,000.00
0037 0565 Cell Tower Lease	.00	.00	.00	-14,490.00	-24,840.00
0037 0617 Donations Received	.00	.00	-240.00	.00	.00
TOTAL Valhalla-Pro Shop	-415,611.84	-575,402.74	-755,792.64	-735,407.50	-1,092,420.00
410 Recreation					
0041 0440 41100 After School Programs	-201,727.00	-229,512.00	-227,018.00	-254,990.50	-345,000.00
0041 0441 41110 Youth Enrichment Programs	-19,613.50	-143,025.50	-102,489.10	-123,314.50	-115,000.00
0041 0441 41180 Youth Summer Enrichment Re	.00	.00	-101,715.25	-134,900.50	-101,000.00
0041 0442 41120 Youth Sports Programs	-7,372.50	-95,640.75	-154,363.50	-168,289.50	-163,000.00
0041 0443 41130 Skiing Programs	-13,802.50	-25,255.00	-29,076.00	-33,425.00	-47,000.00
0041 0444 41140 Day Camps	-71,445.50	-211,997.90	-313,882.00	-369,581.00	-314,000.00
0041 0445 41150 Swimming Programs	-1,155.00	-5,315.00	-61,233.00	-71,183.09	-65,000.00
0041 0446 41160 Adult Enrichment Revenue	-7,975.00	-14,315.40	-21,182.20	-17,458.50	-22,000.00
0041 0447 41170 Adult Fitness Revenue	-20,223.00	-36,447.00	-43,184.00	-55,766.00	-42,000.00
0041 0448 41190 Special Events/Trips Reven	.00	-7,481.00	-3,022.00	-7,646.00	-7,200.00
0041 0449 41190 Recreation Programs	.00	.00	.00	-100.00	-1,995.00
0041 0570 41190 Rec Soccer Revenue	-9,123.00	-29,782.00	-37,771.00	-40,082.00	-38,000.00
0041 0571 41190 Rec Ultimate Frisbee Reven	-720.00	-8,860.00	-6,470.00	-6,225.00	-14,100.00
0041 0606 41190 CPR/First Aid Revenues	-165.00	-475.00	-1,515.00	-2,664.00	-350.00
TOTAL Recreation	-353,322.00	-808,106.55	-1,102,921.05	-1,285,625.59	-1,275,645.00
440 West Cumberland Rec					
0044 0377 Hall Rental	.00	-680.00	-975.00	-2,195.00	.00

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FOR PERIOD 08 OF 2024

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL West Cumberland Rec	.00	-680.00	-975.00	-2,195.00	.00
450 Library					
0045 0392 Library Fines	-636.59	-49.15	.00	.00	.00
0045 0394 Misc. Library Revenue	-480.62	-193.57	-594.13	-790.63	.00
TOTAL Library	-1,117.21	-242.72	-594.13	-790.63	.00
TOTAL General Fund	-30,636,979.56	-32,335,730.54	-37,529,857.57	-39,436,998.32	25,924,262.00
TOTAL REVENUES	-30,636,979.56	-32,335,730.54	-37,529,857.57	-39,436,998.32	25,924,262.00
GRAND TOTAL	-30,636,979.56	-32,335,730.54	-37,529,857.57	-39,436,998.32	25,924,262.00

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FOR PERIOD 08 OF 2024

ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
000 Department Not Assigned	.00	.00	.00	10.42	.00
130 Administration	374,869.26	410,634.35	434,202.02	436,164.38	695,656.00
140 Assessor	71,314.52	72,974.44	75,240.22	76,731.06	131,009.00
150 Town Clerk	144,523.34	179,384.21	230,738.79	192,700.86	388,610.00
160 Technology	211,589.77	196,311.10	198,431.60	250,090.71	281,348.00
165 Elections	5,666.78	21,722.26	29,850.55	30,178.84	51,997.00
170 Planning	37,012.83	44,091.45	47,129.34	43,857.98	79,062.00
190 Legal	39,969.65	36,239.66	27,081.17	22,949.30	47,500.00
210 Police	911,417.02	944,840.66	1,063,769.41	1,076,574.73	1,912,107.00
220 Fire	638,802.25	655,971.13	752,504.17	856,709.77	1,300,358.00
240 Code Enforcement	96,954.16	101,916.19	100,684.60	105,538.50	164,147.00
250 Harbor Master	14,154.76	13,116.05	8,968.26	18,289.91	23,139.00
260 Animal Control	54,371.17	55,857.82	59,890.89	38,209.94	99,710.00
310 Public Works	760,313.32	867,329.29	883,557.39	892,922.37	1,443,821.00
320 Waste Disposal	363,941.44	424,593.30	482,895.59	508,942.94	770,240.00
350 Valhalla-Recreation Ctr	19,795.14	19,054.04	32,038.99	19,529.45	48,999.00
360 Valhalla-Course	371,242.57	408,453.63	420,348.41	406,129.24	643,058.00
370 Valhalla-Pro Shop	139,478.42	138,325.69	185,012.36	182,539.44	355,364.00
410 Recreation	489,506.61	673,052.54	870,744.65	1,033,485.51	1,310,082.00
420 Active Living 55+	62,563.52	72,879.14	30,934.03	49,683.03	134,321.00
430 Parks	221,913.03	207,000.09	269,264.30	212,845.83	423,414.00
440 West Cumberland Rec	3,403.33	4,902.39	5,826.46	2,838.54	9,360.00
450 Library	322,529.65	342,043.25	399,437.49	493,123.52	773,989.00
470 Historical Society Building	204.00	1,936.24	6,520.67	2,379.08	11,753.00
580 General Assistance	19,599.29	12,441.78	4,841.35	37,291.65	35,000.00
590 Health Services	.00	2,416.10	2,405.66	2,395.45	3,875.00
620 Cemetery Association	26,700.00	26,700.00	28,035.00	29,437.00	29,437.00
630 Conservation	9,889.47	20,359.10	41,075.84	71,045.96	80,000.00
650 Debt Service	300,580.47	14,808.25	229,343.11	703,280.56	1,279,933.00
750 Insurance	293,701.86	303,524.74	435,549.31	453,462.21	448,557.00
800 Fire Hydrants	48,840.87	56,504.85	51,773.77	60,687.95	92,059.00
810 Street Lighting	45,000.00	45,000.00	49,500.00	.00	49,500.00
830 Contingent	59,248.51	11,704.11	2,427.55	4,308.00	10,000.00
840 Municipal Building	71,305.26	110,359.49	85,458.96	63,391.82	135,182.00
850 Abatements	5,327.14	9,605.08	25,004.56	302,505.78	1.00
860 MSAD #51	13,403,202.53	13,861,390.79	14,567,812.92	13,477,263.11	23,103,879.00
890 County Tax	938,569.00	963,505.00	1,009,811.00	1,189,045.00	1,189,811.00
910 Capital Reserves	180,000.00	500,000.00	591,500.00	13,700.00	591,500.00
999 Finance/GAAP entries	.00	21.94	.00	669.65	.00
TOTAL General Fund	20,757,500.94	21,830,970.15	23,739,610.39	23,360,909.49	38,147,778.00
TOTAL EXPENSES	20,757,500.94	21,830,970.15	23,739,610.39	23,360,909.49	38,147,778.00
GRAND TOTAL	20,757,500.94	21,830,970.15	23,739,610.39	23,360,909.49	38,147,778.00