BUDGET REPORT

TOWN OF CUMBERLAND, MAINE

290 Tuttle Road

Cumberland Center, Maine 04021-9321

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DATE: March 5, 2020

TO: William R. Shane, P.E.
Town Manager

FROM: Helene DiBartolomeo, C.P.A.
Finance Director

RE: Year-to-date General Fund Financials (February 29, 2020)

I have attached a summary of the General Fund's year-to-date revenues and expenses with a comparison of the same time last year, and wanted to point out a few items of interest as you review the report

In summary, we are in good financial shape, and are tracking just where we would like to be at this point in the fiscal year.

We are 8 months through the fiscal year, so our General Fund revenues and expenditures should be tracking at about 67% utilization of the budget.

As you can see from the financial report, we are 2% higher in revenue collections when compared to the same time last year (February 28, 2019). As we have discussed previously, there are several sources of revenue including State Revenue Sharing and Excise Tax which are coming in higher than anticipated. On the other hand, we have WasteZero payments that are paid in arrears and explains the slight lag in revenues for Public Works. The last line on the report adjusts for both of these factors, and you can see that we are tracking at about 72% of our fiscal year revenues.

Our General Fund expenditures are currently 68% of the budget, which is just slightly over our expected percentage. You will see that the majority of the departments are under or at 67% utilization. Many of the reasons that departments are above the 67% is due to one-time purchases or "beginning of year transfers" that have already been made at this point in the fiscal year. The remaining reasons are commented in the attached financials.

Attachments

TOWN OF CUMBERLAND
Revenues by Function
YTD Comparion (67%) of Year

	YTD Ending February 29, 2020			YTD Ending February 28, 2019				
Department	**Budget**	**YTD Exp**	**% of Budget**	**Budget**	**YTD Exp**	**% of Budget**	**% of PY**	**Comments**
Other Tax Revenues	$ (2,037,000)	$ (1,575,970)	77%	$ (2,037,000)	$ (1,468,360)	72%	5%	
Licenses & Permits	(154,974)	(103,146)	67%	(154,974)	(103,379)	67%	0%	
Intergovernmental Revenues	(837,083)	(667,679)	80%	(727,398)	(472,703)	65%	15%	
Other Revenues	(133,117)	(128,570)	97%	(133,117)	(120,422)	90%	6%	
Police	(7,248)	(17,059)	235%	(56,248)	(29,889)	53%	182%	
Fire	(172,700)	(79,041)	46%	(172,700)	(114,763)	66%	-21%	Medical reimbursement based on need; YTD W/O $4,183.04
Public Works	(324,884)	(165,298)	51%	(306,884)	(219,125)	71%	-21%	WasteZero reimbursement slower than expected and paid in arrears
Valhalla-Club	(43,100)	(31,744)	74%	(48,500)	(26,716)	55%	19%	
Valhalla-Pro Shop	(572,921)	(335,665)	59%	(572,921)	(372,357)	65%	-6%	Golf memberships and Golf carts are down; Advertisement bud $23k; collected $5,682
Recreation	(918,116)	(621,938)	68%	(818,116)	(561,005)	69%	-1%	
Library	(4,500)	(3,880)	86%	(4,500)	(2,797)	62%	24%	
General Fund Total Revenues	**$ (5,205,643)**	**$ (3,729,992)**	**72%**	**$ (5,032,358)**	**$ (3,491,517)**	**69%**	**2%**	

TOWN OF CUMBERLAND
Departmental Expenditures
YTD Comparion (67%) of Year

Department	YTD Ending February 29, 2020 Budget	YTD Exp	% of Budget	YTD Ending February 29, 2019 Budget	YTD Exp	% of Budget	% of PY	Comments
Administration	$ 621,818	$ 428,448	69%	$ 588,736	$ 415,051	70%	-2%	**Over budget** on Printing, Municipal Fees, and Training **($2,741)**
Assessor	102,534	66,712	65%	96,036	72,378	75%	-10%	
Town Clerk	265,989	177,598	67%	247,295	158,772	64%	3%	
Technology	212,517	178,760	84%	202,151	140,727	70%	15%	Over budget due to contract service with Systems Engineering
Elections	16,026	7,530	47%	16,026	5,702	36%	11%	
Planning	73,802	40,848	55%	71,630	41,847	58%	-3%	
Legal	47,500	42,041	89%	47,500	30,476	64%	24%	**Over budget** for General Admin **($9,841)** and Code Enforcement **($7,911)**
Police	1,390,056	913,302	66%	1,378,565	855,855	62%	4%	
Fire	1,014,324	630,505	62%	968,342	601,216	62%	0%	
Code Enforcement	140,977	93,933	67%	132,952	89,268	67%	-1%	
Harbor Master	12,000	12,012	100%	11,650	3,962	34%	66%	**Over budget** for Misc exp, Contract Svc, and training **($4,647)**
Animal Control	32,875	23,996	73%	31,108	22,104	71%	2%	No budget for benefits (Health, MePERS, Life, and LTC); did not anticipate FT benefits in budget
Public Works	1,236,087	812,918	66%	1,168,478	806,454	69%	-3%	
Waste Disposal	565,635	352,860	62%	512,350	327,233	64%	-1%	
Valhalla-Club	27,100	17,278	64%	26,485	23,185	88%	-24%	
Valhalla-Course	509,259	356,803	70%	489,882	339,757	69%	1%	**Over budget** on diesel, license, membership dues, equipment rental, irrigation, and misc equip **($5,533)**
Valhalla-Pro Shop	225,574	156,001	69%	243,415	205,196	84%	-15%	Tournament expenses **over budget** by **($8,661)**
Recreation	1,048,508	766,055	73%	993,045	704,298	71%	2%	Timing difference for Day Camp revenues and expenses
Aging in Place	86,793	63,802	74%	37,453	17,182	46%	28%	Transfer to Circuit Breaker Fund at BOY
Parks	311,112	206,133	66%	292,754	216,305	74%	-8%	
West Cumberland Rec	7,427	3,569	48%	7,202	3,709	51%	-3%	
Library	497,303	337,057	68%	494,236	317,851	64%	3%	Payroll/benefits are slightly over due to mid-year promotion to Assistant Director; **over budget** on **Training, Membership dues, Misc exp, Office Supplies,** and **Equipment & Tools** **($1,888)**
Historical Society Building	7,164	4,317	60%	4,958	5,420	109%	-49%	
General Assistance	35,000	28,691	82%	35,000	20,045	57%	25%	Waiting on State reimb for General Assistance For December 2019 - February 2020 assistance
Health Services	17,875	16,534	92%	13,875	12,534	90%	2%	Donations made BOY

TOWN OF CUMBERLAND
Departmental Expenditures
YTD Comparion (67%) of Year

	YTD Ending February 29, 2020			YTD Ending February 29, 2019				
Department	**Budget**	**YTD Exp**	**% of Budget**	**Budget**	**YTD Exp**	**% of Budget**	**% of PY**	**Comments**
Cemetery Association	26,700	26,700	100%	26,700	28,450	107%	-7%	Contribution made BOY
Conservation	13,000	2,152	17%	5,000	5,599	112%	-95%	
Debt Service	995,000	383,489	39%	970,000	528,987	55%	-16%	
Insurance	263,400	240,176	91%	286,554	253,433	88%	3%	GL insurance annual premium paid in July
Fire Hydrants	78,924	47,960	61%	75,624	45,687	60%	0%	
Street Lighting	45,000	24,899	55%	45,000	20,568	46%	10%	
Contingent	10,000	2,722	27%	10,000	2,907	29%	-2%	
Municipal Building	104,523	56,225	54%	90,847	67,046	74%	-20%	
Abatements	2,900	34,592	1193%	20,000	23,671	118%	1074%	Abatements to be covered by overlay
MSAD #51	18,937,757	12,625,171	67%	18,690,271	12,460,181	67%	0%	
County Tax	910,761	910,761	100%	878,954	878,954	100%	0%	Annual payment made in October 2019
Capital Reserves	771,061	771,061	100%	699,300	699,300	100%	0%	Transfers recorded at BOY
General Fund Total	**$ 30,664,281**	**$ 20,863,611**	**68%**	**$ 29,909,374**	**$ 20,451,308**	**68%**	**0%**	

REVENUES

FOR PERIOD 08 OF 2020

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
0011 Other Tax Revenues					
0011 0303 Motor Vehicle Excise Tax	-1,241,246.46	-1,379,629.91	-1,426,915.98	-1,494,322.10	-1,950,000.00
0011 0304 Boat Excise Tax	-2,590.80	-4,059.74	-3,465.00	-3,133.10	-14,000.00
0011 0325 Supplemental Taxes	-14,130.35	.00	.00	-38,940.00	.00
0011 0328 Outer Islands Property Tax	-21,676.03	-21,887.03	-22,020.50	-23,513.74	-42,000.00
0011 0329 Payment in Lieu of Taxes	-14,902.00	-15,344.00	-15,959.00	-16,061.48	-31,000.00
TOTAL Other Tax Revenues	-1,294,545.64	-1,420,920.68	-1,468,360.48	-1,575,970.42	-2,037,000.00
0012 License & Permit Revenues					
0012 0311 Hunting/Fishing Lic Agent Fees	-287.25	-264.50	-293.25	-280.75	-541.00
0012 0312 Marriage Lic & Vital Records	-1,525.46	-1,443.60	-1,807.60	-1,827.00	-2,436.00
0012 0313 Birth Certificates	-1,058.40	-1,101.80	-968.80	-1,095.40	-1,361.00
0012 0314 Death Certificates	-1,305.53	-1,230.80	-1,278.20	-1,331.20	-1,713.00
0012 0315 Clerk Licenses	-1,190.00	-2,350.00	-2,370.00	-1,760.00	-4,608.00
0012 0316 Shellfish Licenses	-484.49	-335.19	-474.92	-483.26	.00
0012 0317 Conservation Fees	-85.51	-54.81	-115.08	-76.74	.00
0012 0334 Snowmobile Reg. Agent Fees	-231.00	-194.00	-216.00	-223.00	.00
0012 0361 Motor Vehicle Reg. Agent Fees	-12,892.00	-13,652.00	-13,672.00	-19,123.00	-21,406.00
0012 0362 Boat Reg. Agent Fees	-148.00	-148.00	-158.00	-186.00	-1,098.00
0012 0366 Building Permits	-90,386.83	-43,233.89	-53,117.88	-49,544.31	-75,000.00
0012 0367 Electrical Permits	-18,404.78	-19,319.75	-13,284.80	-14,806.55	-21,634.00
0012 0368 Plumbing Permits	-12,962.50	-13,067.50	-10,573.50	-9,832.50	-18,789.00
0012 0369 Other Permits	-1,469.00	-422.00	-720.00	-446.00	-1,751.00
0012 0383 ATV Reg. Agent Fees	.00	-42.00	-69.00	-71.00	-37.00
0012 0398 Application Fee	-300.00	-1,350.00	-3,400.00	-1,250.00	-1,300.00
0012 0401 Dog Reg. Clerk Fees	-1,491.00	-868.00	-860.00	-809.00	-2,800.00
0012 0404 Commercial Haulers License	-100.00	.00	.00	.00	-500.00
TOTAL License & Permit Revenue	-144,321.75	-99,077.84	-103,379.03	-103,145.71	-154,974.00
0013 Intergovernmental Revenues					
0013 0331 State Revenue Sharing	-279,563.40	-308,566.37	-314,563.09	-373,607.12	-603,207.00
0013 0335 DOT Block Grant	-68,012.00	-69,136.00	-68,644.00	-71,480.00	-68,000.00
0013 0341 North Yarmouth Recreation Shar	-21,851.00	-16,688.00	-9,460.00	1,742.50	3,485.00

FOR PERIOD 08 OF 2020

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
0013 0342 North Yarmouth Library Share	-72,183.00	-77,712.00	-80,036.00	-84,680.42	-169,361.00
0013 0347 North Yarmouth Channel 2	-1,370.00	-1,474.00	.00	.00	.00
TOTAL Intergovernmental Revenu	-442,979.40	-473,576.37	-472,703.09	-528,025.04	-837,083.00
0015 Other Revenues					
0015 0305 Interest & Penaties	-10,789.86	-9,999.62	-12,362.66	-24,314.29	-30,000.00
0015 0306 Over/Short	-332.25	844.09	5,105.60	.99	-100.00
0015 0364 Growth Permits	-12,700.00	-2,100.00	-2,300.00	-2,000.00	-2,000.00
0015 0365 Board of Appeals	.00	-200.00	-100.00	-200.00	.00
0015 0379 Investment Earnings	-348.10	.00	.00	.00	.00
0015 0390 Misc. Revenue	-36,641.76	-35,895.23	-39,961.09	-31,976.27	-25,000.00
0015 0399 Staff Review Fee	-8,000.00	-18,100.00	-9,250.00	-9,025.00	-14,117.00
0015 0403 Mooring Fees	-550.00	-1,450.00	-2,021.92	-2,846.00	-1,500.00
0015 0410 Private Ways	-200.00	-200.00	-600.00	.00	-400.00
0015 0432 Workers Compensation Dividend	-13,558.82	.00	.00	.00	.00
0015 0508 Impact Fees	-159,486.60	-35,595.00	-58,932.30	-58,209.20	-60,000.00
TOTAL Other Revenues	-242,607.39	-102,695.76	-120,422.37	-128,569.77	-133,117.00
0021 Police Related Revenues					
0021 0337 State Grant revenue	.00	.00	-965.00	-1,846.00	.00
0021 0351 Police Issued Permits	-1,427.00	-987.00	-1,670.00	-7,734.00	-2,000.00
0021 0353 Police Insurance Reports	-312.00	-412.00	-356.00	-390.00	-500.00
0021 0390 Miscellaneous Police Revenue	-66.00	-309.15	-753.00	-177.00	-648.00
0021 0427 Parking Tickets	-96.00	-565.00	-325.00	-575.00	-100.00
0021 0431 Outside Detail	-27,582.89	-25,236.74	737.52	.00	.00
0021 0536 Dog Licenses ACO Revenue	-1,515.00	-2,368.00	-2,104.00	-2,845.00	-1,800.00
0021 0540 MSAD #51 SRO Reimbursement	.00	-24,000.00	-24,500.00	.00	.00
0021 0546 Court Reimbursements	-953.72	-1,143.04	46.00	-3,492.28	-2,200.00
TOTAL Police Related Revenues	-31,952.61	-55,020.93	-29,889.48	-17,059.28	-7,248.00
0022 Fire Related Revenues					
0022 0390 Misc. Revenue	-2.50	-300.00	.00	-15.00	-100.00

FOR PERIOD 08 OF 2020

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
0022 0431 Outside Details	-19,726.54	-19,698.25	.00	.00	.00
0022 0504 Rescue Billing	-116,560.10	-118,785.40	-114,762.73	-78,026.37	-160,000.00
0022 0505 Non Emergency Transports	-50,389.61	-6,765.06	.00	.00	-12,000.00
0022 0507 Paramedic Intercepts	-300.00	-300.00	.00	.00	-600.00
0022 0617 Donations Received	.00	.00	.00	-1,000.00	.00
TOTAL Fire Related Revenues	-186,978.75	-145,848.71	-114,762.73	-79,041.37	-172,700.00
0031 Public Services Revenues					
0031 0390 Misc. Revenue	-156.00	-234.00	-3,140.00	-5,976.00	-20,500.00
0031 0391 Field Usage Fees	-5,274.00	-7,416.20	-5,383.20	-4,031.80	-10,000.00
0031 0431 Outside Details	-1,043.80	-1,407.02	-1,234.03	-852.16	.00
0031 0517 Bags/Universal Waste	-178,096.00	-225,612.50	-207,547.50	-115,421.50	-286,015.00
0031 0539 Brush Passes	-2,501.00	-1,907.00	-1,820.00	-1,717.00	-8,277.00
0031 0617 Twin Brooks Donations	-23.00	-118.00	.00	-100.00	-92.00
TOTAL Public Services Revenues	-187,093.80	-236,694.72	-219,124.73	-128,098.46	-324,884.00
0035 VH Other Revenues					
0035 0329 Payment in Lieu of Taxes	.00	.00	.00	-9,000.00	-5,000.00
0035 0378 Soda Sales	-1,724.94	-1,644.50	-2,039.60	-1,594.40	-2,500.00
0035 0560 Rental Income	-16,029.39	-13,227.66	-10,276.25	-6,750.00	-14,000.00
0035 0565 Cell Tower Land Lease	-14,400.00	-14,400.00	-14,400.00	-14,400.00	-21,600.00
TOTAL VH Other Revenues	-32,154.33	-29,272.16	-26,715.85	-31,744.40	-43,100.00
0037 VH Golf Revenues					
0037 0306 Over/Short	-11.20	.98	-7.24	506.47	.00
0037 0357 Golf Memberships	-106,430.88	-96,858.00	-117,410.40	-93,154.48	-230,000.00
0037 0358 Greens Fees	-73,726.70	-87,265.95	-99,893.75	-80,082.44	-120,000.00
0037 0359 Golf Cart Rentals	-55,022.77	-67,304.21	-56,108.29	-52,915.45	-88,000.00
0037 0416 Practice Range	-5,451.75	-7,191.50	-4,911.75	-1,248.25	-10,000.00
0037 0417 VH Program Revenues	-19,655.00	-27,491.52	-46,365.70	-42,284.00	-56,529.00
0037 0419 Advertising Sales	3,325.00	-800.00	-5,681.50	.00	-23,392.00
0037 0522 Outing Golf	-56,391.43	-36,180.00	-41,978.43	-66,487.00	-45,000.00

FOR PERIOD 08 OF 2020

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
0037 0617 Donations Received	.00	-845.00	.00	.00	.00
TOTAL VH Golf Revenues	-313,364.73	-323,935.20	-372,357.06	-335,665.15	-572,921.00
0041 Recreation Related Revenues					
0041 0440 41100 After School Programs	-173,257.00	-200,208.50	-197,522.09	-223,123.50	-269,836.00
0041 0441 41110 Youth Enrichment Programs	-57,876.68	-77,993.90	-100,843.70	-117,886.07	-148,607.00
0041 0442 41120 Youth Sports Programs	-52,916.00	-54,612.00	-56,399.25	-60,503.00	-93,052.00
0041 0443 41130 Skiing Programs	-47,545.00	-50,715.00	-53,362.00	-57,274.00	-45,020.00
0041 0444 41140 Day Camps	-44,802.05	-33,700.18	-29,100.65	-30,108.43	-180,160.00
0041 0445 41150 Swimming Programs	-18,582.00	-19,126.00	-20,567.29	-20,171.00	-54,052.00
0041 0446 41160 Adult Enrichment Revenue	-33,855.00	-30,784.94	-30,730.43	-32,691.26	-39,515.00
0041 0447 41170 Adult Fitness Revenue	-47,328.10	-45,202.34	-44,574.33	-43,060.20	-42,743.00
0041 0448 41190 Special Events/Trips Reven	-2,146.00	-2,899.00	-3,260.00	-3,481.00	-2,243.00
0041 0449 41190 Recreation Programs	-3,341.55	-2,714.00	-1,056.00	-5,984.28	-6,971.00
0041 0570 41190 Rec Soccer Revenue	-11,760.00	-16,190.00	-18,175.00	-20,190.00	-20,245.00
0041 0571 41190 Rec Ultimate Frisbee Reven	-3,765.00	-4,490.00	-5,419.00	-6,890.00	-15,672.00
0041 0606 41190 CPR/First Aid Revenues	-710.00	.00	5.00	-575.00	.00
TOTAL Recreation Related Reven	-497,884.38	-538,635.86	-561,004.74	-621,937.74	-918,116.00
0045 Library Related Revenues					
0045 0392 Library Fines	-2,322.63	-2,272.68	-2,001.30	-2,995.02	-3,500.00
0045 0394 Misc. Library Revenue	-1,216.86	-826.00	-796.10	-885.20	-1,000.00
TOTAL Library Related Revenues	-3,539.49	-3,098.68	-2,797.40	-3,880.22	-4,500.00
TOTAL General Fund	-3,377,422.27	-3,428,776.91	-3,491,516.96	-3,553,137.56	-5,205,643.00
TOTAL REVENUES	-3,377,422.27	-3,428,776.91	-3,491,516.96	-3,553,137.56	-5,205,643.00
GRAND TOTAL	-3,377,422.27	-3,428,776.91	-3,491,516.96	-3,553,137.56	-5,205,643.00

EXPENSES

FOR PERIOD 08 OF 2020

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
10 General Government					
130 Administration	417,821.00	415,768.33	415,051.36	428,447.56	621,818.00
140 Assessor	56,466.67	53,806.99	72,378.46	66,711.64	102,534.00
150 Town Clerk	138,848.69	136,823.91	158,772.11	177,597.80	265,989.00
160 Technology	148,763.41	150,975.91	140,726.63	178,759.55	212,517.00
165 Elections	7,630.77	3,094.00	5,701.69	7,530.43	16,026.00
170 Planning	41,421.60	42,081.81	41,846.50	40,847.69	73,802.00
190 Legal	32,251.56	36,819.91	30,476.30	42,041.18	47,500.00
TOTAL General Government	843,203.70	839,370.86	864,953.05	941,935.85	1,340,186.00
20 Public Safety					
210 Police	911,479.76	893,865.69	855,854.94	914,946.36	1,390,056.00
220 Fire	653,869.63	609,957.66	601,216.06	631,289.24	1,014,323.91
240 Code Enforcement	59,139.71	90,656.88	89,268.15	93,933.39	140,977.00
250 Harbor Master	.00	5,079.13	3,961.64	12,012.04	12,000.00
260 Animal Control	21,910.13	24,139.62	22,103.53	24,221.95	32,875.00
TOTAL Public Safety	1,646,399.23	1,623,698.98	1,572,404.32	1,676,402.98	2,590,231.91
30 Public Services					
310 Public Works	833,106.31	824,589.40	806,454.25	818,134.99	1,236,087.00
320 Waste Disposal	311,193.97	311,404.44	327,233.21	352,860.03	565,635.00
430 Parks	156,800.64	198,891.18	216,305.20	206,500.61	311,112.00
440 West Cumberland Rec	4,126.87	4,064.18	3,708.83	3,569.47	7,427.00
470 Historical Society Building	2,462.98	3,458.71	5,419.81	4,317.30	7,164.00
TOTAL Public Services	1,307,690.77	1,342,407.91	1,359,121.30	1,385,382.40	2,127,425.00
37 Val Halla Golf Club					
350 Valhalla-Club	25,856.66	23,278.85	23,184.89	17,278.41	27,100.00
360 Valhalla-Course	313,499.02	318,383.01	339,756.53	356,802.64	509,259.00

FOR PERIOD 08 OF 2020

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
370 Valhalla-Pro Shop	171,442.02	170,859.78	205,195.73	156,000.85	225,574.00
TOTAL Val Halla Golf Club	510,797.70	512,521.64	568,137.15	530,081.90	761,933.00
40 Recreation					
410 Recreation	611,393.16	655,549.67	704,298.15	766,055.21	1,048,508.00
420 Aging in Place	.00	.00	17,181.71	63,802.22	86,793.00
TOTAL Recreation	611,393.16	655,549.67	721,479.86	829,857.43	1,135,301.00
45 Library					
450 Library	275,962.14	282,673.32	317,850.65	337,056.93	497,303.00
TOTAL Library	275,962.14	282,673.32	317,850.65	337,056.93	497,303.00
90 Other					
580 General Assistance	25,064.17	21,034.87	20,045.25	28,690.53	35,000.00
590 Health Services	12,533.85	12,533.85	12,533.85	16,533.85	17,875.00
620 Cemetery Association	27,925.00	26,700.00	28,450.00	26,700.00	26,700.00
630 Conservation	3,175.23	2,937.68	5,598.52	2,151.69	13,000.00
800 Fire Hydrants	37,395.45	44,318.27	45,686.76	47,960.36	78,924.00
810 Street Lighting	26,072.34	25,717.66	20,568.32	24,899.28	45,000.00
830 Contingent	12,579.41	.00	2,907.19	2,722.00	10,000.00
840 Municipal Building	51,812.79	53,909.27	67,045.98	56,225.18	104,523.00
850 Abatements	42,276.19	22,712.23	23,670.91	34,592.46	2,900.00
TOTAL Other	238,834.43	209,863.83	226,506.78	240,475.35	333,922.00
96 Fixed Expenses					
650 Debt Service	565,020.80	692,833.99	528,987.24	383,488.71	995,000.00
750 Insurance	178,529.37	182,001.17	253,432.62	240,176.06	263,400.00
910 Capital Reserves	1,038,598.00	693,000.00	699,300.00	771,061.00	771,061.00
TOTAL Fixed Expenses	1,782,148.17	1,567,835.16	1,481,719.86	1,394,725.77	2,029,461.00

FOR PERIOD 08 OF 2020

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
98 Assessments					
860 MSAD #51	10,706,982.72	11,472,071.52	12,460,180.56	12,625,171.28	18,937,756.87
890 County Tax	775,374.00	813,904.00	878,954.00	910,761.00	910,761.00
TOTAL Assessments	11,482,356.72	12,285,975.52	13,339,134.56	13,535,932.28	19,848,517.87
TOTAL General Fund	18,698,786.02	19,319,896.89	20,451,307.53	20,871,850.89	30,664,280.78
TOTAL EXPENSES	18,698,786.02	19,319,896.89	20,451,307.53	20,871,850.89	30,664,280.78
GRAND TOTAL	18,698,786.02	19,319,896.89	20,451,307.53	20,871,850.89	30,664,280.78