

AGENDA
Cumberland Town Council Meeting
Town Council Chambers
MONDAY, January 27, 2020
6:00 P.M. Finance Committee Meeting
6:30 P.M. Executive Session
7:00 P.M. Call to Order

I. CALL TO ORDER

II. EXECUTIVE SESSION pursuant to 1 M.R.S.A., § 405(6)(C) re: real property

III. APPROVAL OF MINUTES

January 13, 2020

IV. MANAGER'S REPORT

Presentation of a donation by the Cumberland Maine Fire Association to the Food Pantry

V. PUBLIC DISCUSSION

VI. LEGISLATION AND POLICY

20 – 004 To hear a report from the Finance Director re: 2nd Quarter Financials.

VII. NEW BUSINESS

Budget Workshop schedule:

February 10th at 5:00 p.m. (Council meeting night)

February 18th at 5:00 p.m. (Tuesday, non-Council meeting night)

February 24th at 5:00 p.m. (Council meeting night)

March 2nd at 5:00 p.m. (Tuesday, non-Council meeting night)

March 9th at 5:00 p.m. (Council meeting night)

March 14th 8:00 a.m. to noon (Saturday Workshop)

March 23rd or April 13th Budget Public Hearing and adoption

VIII. BUDGET REPORT

IX. ADJOURNMENT

MINUTES

Cumberland Town Council Meeting

Town Council Chambers

MONDAY, January 13, 2020

5:30 P.M. Workshop re: Town Council Goal Setting

7:00 – 7:30 P.M. Call to Order

7:09 P.M. Call to Order

Present: Councilors Copp, Edes, Gruber, Stiles, Storey-King, Turner and Vail

I. APPROVAL OF MINUTES

Motion by Councilor Gruber, seconded by Councilor Copp, to accept the December 23, 2019 meeting minutes as presented.

VOTE: 7-0 UNANIMOUS

II. MANAGER'S REPORT

None

III. PUBLIC DISCUSSION

Avery Olsen from Troop 58 (Cumberland/North Yarmouth) explained that he and his fellow Scouts are here tonight to observe the Town Council meeting because they are learning about citizenship in their community.

IV. LEGISLATION AND POLICY

20 – 001 To consider and act on accepting the Greely Woods Trail Easement, as recommended by the Lands and Conservation Commission.

Town Manager Shane explained that this will add additional trail connectivity for neighborhoods near Greely Woods. We have talked about this for approximately 3 years and it is now ready for acceptance by the Town Council.

Motion by Councilor Gruber, seconded by Councilor Stiles, to accept the Greely Woods Trail Easement, as recommended by the Lands and Conservation Commission.

VOTE: 7-0 UNANIMOUS

20 – 002 To consider and act on authorizing legal action to be taken against the property owner of 99 Middle Road for allowing a business to operate that is not in compliance with Town ordinance after a notice of violation has been issued by the Code Enforcement Officer.

Town Manager Shane explained that once a notice of violation has been issued, the Code Enforcement Officer has no ability to take any further action against the person it was issued to. The Town Council has to authorize legal action to be taken. In this particular case, we believe that the matter will be resolved prior to legal action having to be pursued, but we want to be prepared just in case.

Motion by Councilor Edes, seconded by Councilor Vail, to authorize legal action to be taken against the property owner of 99 Middle Road for allowing a business to operate that is not in compliance with Town ordinance after a notice of violation has been issued by the Code Enforcement Officer.

VOTE: 7-0 UNANIMOUS

20 – 003 To appoint members to Boards/Committees.

Motion by Councilor Turner, seconded by Councilor Stiles, **to reappoint:**

Brian Cashin and Rita Farry to the Aging in Place Committee
Andrew Black and Matthew Manahan to the Board of Adjustments & Appeals
James Thomas to the Board of Assessment Review
Paul Chesley, Doug Pride and Steve Sloan to the Board of Sewer Appeals
Ivy Frignoca and David Witherill to the Coastal Waters Commission
Meredith Burgess to the Cumberland Housing Authority
Mike Schwindt and Jennifer Taylor to the Lands & Conservation Commission
Denison Gallaudet, Gordon Lichter and Sally Stockwell to the LCC Forestry Subcommittee
Shawn McBrearity and Matthew LeClair to the LCC Trails Subcommittee
Chris Fitzpatrick and Christina Mitchell to the Parks & Recreation Committee
Bill Kenny, Joshua Saunders and Ann Sawchuck to the Planning Board
Kenneth Blanchard to the Personnel Appeals Board
Jerry Benezra and Jill O'Connor to the Prince Memorial Library Advisory Board
Charles Adams and Michael Brown to the Shellfish Conservation Commission.

I move to newly appoint:

Hilary Doane and Pam Flick to the Aging in Place Committee
Alan Johnson to the Board of Assessment Review
Peter Garsoe to the Coastal Waters Commission
Alfred Butler to the Personnel Appeals Board and Estelle Bouchard and Michael Brandon as alternates
Linda Putnam to the Prince Memorial Library Advisory Board
Peter DelBianco to the Shellfish Conservation Commission

VOTE: 7-0 UNANIMOUS

V. NEW BUSINESS

Councilor Vail – none

Councilor Gruber – none

Councilor Edes – none

Councilor Stiles – he reminded the public that he continues his efforts to collect \$10 from 1,000 residents of Cumberland and North Yarmouth for the 4-H auction at the Cumberland Fair that will provide the Food Pantry with meat.

Happy New Year to everybody.

Chairman Storey-King – the Town Council budget workshop dates have been set:

- February 10th at 5:00 p.m. (Council meeting night)
- February 18th at 5:00 p.m. (Tuesday, non-Council meeting night)
- February 24th at 5:00 p.m. (Council meeting night)
- March 2nd at 5:00 p.m. (Tuesday, non-Council meeting night)
- March 9th at 5:00 p.m. (Council meeting night)
- March 14th 8:00 a.m. to noon (Saturday Workshop)
- March 23rd or April 13th Budget Public Hearing and adoption

On January 21st @ 9:00 a.m. ReVision Energy will host ribbon cutting ceremony for solar array at 23 Drowne Road.

On January 22nd @ 6:00 p.m. there will be a neighborhood meeting at Town Hall re: new Public Works facility project.

Councilor Copp – none

Councilor Turner – none

VI. ADJOURNMENT

Motion by Councilor Gruber, seconded by Councilor Turner, to adjourn.

VOTE: 7-0 UNANIMOUS

TIME: 7:30 P.M.

Respectfully submitted by,

Brenda L. Moore
Council Secretary

ITEM 20-004

To hear a report from the Finance Director re: 2nd Quarter Financials



Town of Cumberland

FY2020 Q2 Results

General Fund

FY2020 Q2 Overview

| | FY20 Budget | FY20 YTD Actual | FY20 % | FY19 % |
|-----------------------|---------------------|---------------------|--------------|--------------|
| TOTAL REVENUES | \$ 5,146,134 | \$ 2,973,394 | 57.8% | 55.4% |
| | | | | |
| Controllable Expenses | \$ 8,826,793 | \$ 4,593,470 | 52.0% | 51.0% |
| Fixed Expenses | \$ 21,846,172 | \$ 11,754,029 | 53.8% | 54.3% |
| TOTAL EXPENSES | \$30,672,965 | \$16,347,499 | 53.3% | 53.4% |

General Fund

FY20 Q2 Selected Revenues

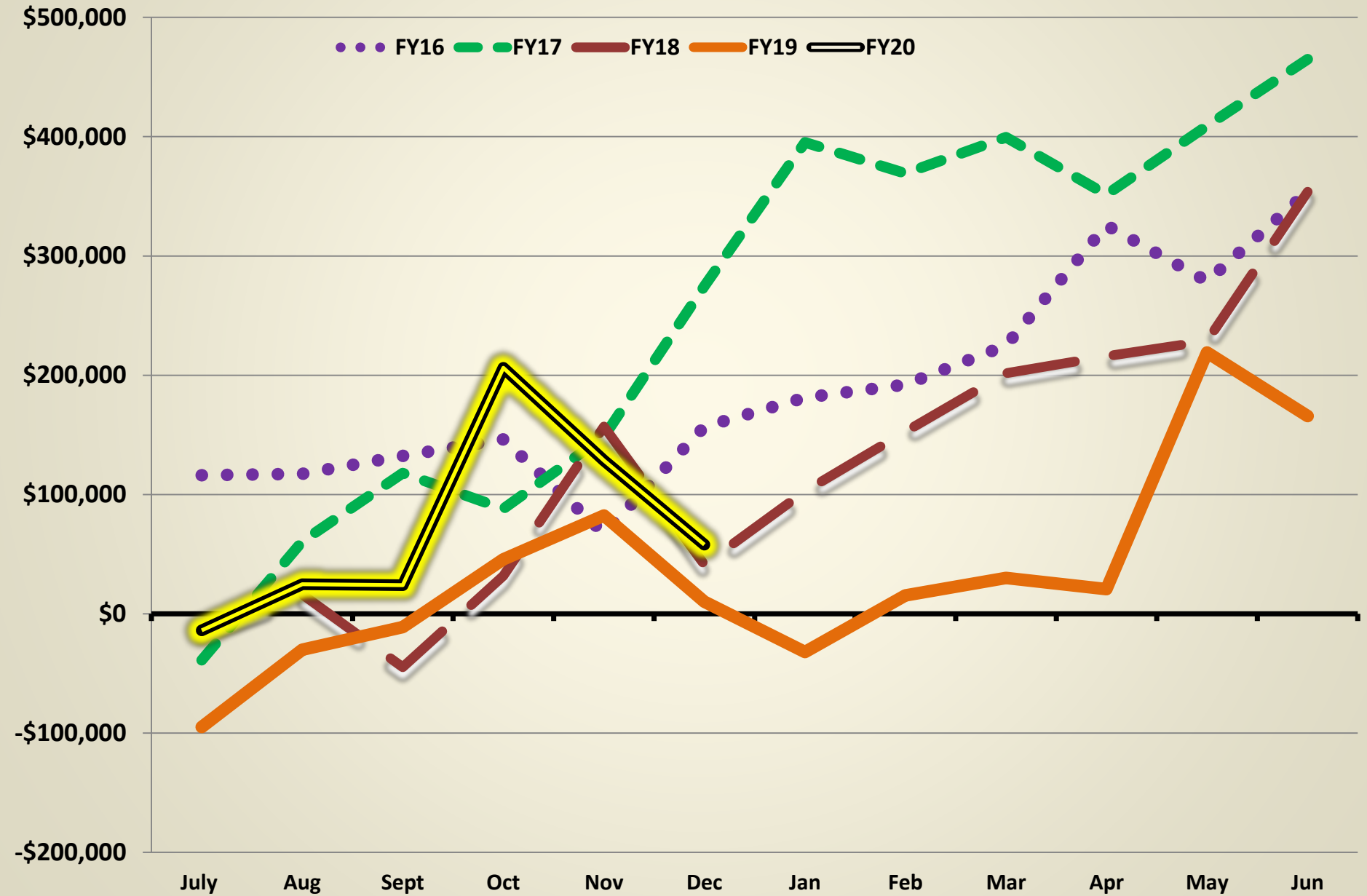
| | FY20 Budget | FY20 YTD Actual | FY20 % | FY19 % |
|---------------------------|----------------|--------------------|--------|--------|
| Excise Tax | \$ 1,950,000 | \$ 1,153,077 | 59.1% | 57.0% |
| State Revenue Sharing | \$ 603,207 | \$ 372,568 | 61.8% | 51.1% |
| Permits & Impact Fees | \$ 177,174 | \$ 114,540 | 64.6% | 62.6% |
| EMS Billing | \$ 160,000 | \$ 64,837 | 40.5% | 40.8% |
| Val Halla - Golf Revenues | \$ 572,921 | \$ 313,693 | 54.8% | 65.1% |
| Recreation - After School | \$ 269,836 | \$ 165,279 | 61.3% | 63.3% |
| Recreation - All Other | \$ 648,280 | \$ 332,905 | 51.4% | 51.1% |

General Fund

FY2020 Q2 Selected Expenses

| | FY20 Budget | FY20 YTD Actual | FY20 % | FY19 % |
|---------------------|----------------|--------------------|--------|--------|
| Police | \$ 1,412,547 | \$ 716,388 | 50.7% | 50.3% |
| Fire | \$ 1,032,324 | \$ 494,012 | 47.9% | 52.4% |
| Public Services | \$ 2,021,261 | \$ 976,604 | 48.3% | 45.7% |
| Val Halla Golf Club | \$ 761,933 | \$ 464,960 | 61.0% | 68.0% |
| Recreation | \$ 1,048,508 | \$ 613,477 | 58.5% | 56.3% |

Est. \$ Spent Over (Under) Budget



Questions?



BUDGET REPORT

REVENUES

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TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 07 OF 2020

| ACCOUNTS FOR: 001 General Fund | PRIOR YR3 ACTUALS | PRIOR YR2 ACTUALS | LAST YR ACTUALS | CURRENT YR ACTUALS | CY REV BUDGET |
|--|----------------------|----------------------|--------------------|-----------------------|------------------|
| <hr/> | | | | | |
| 0011 Other Tax Revenues | | | | | |
| <hr/> | | | | | |
| 0011 0303 Motor Vehicle Excise Tax | -1,129,406.85 | -1,235,265.62 | -1,279,042.84 | -1,292,113.51 | -1,950,000.00 |
| 0011 0304 Boat Excise Tax | -2,258.40 | -3,370.74 | -3,165.40 | -2,941.90 | -14,000.00 |
| 0011 0325 Supplemental Taxes | -14,130.35 | .00 | .00 | .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 | -1,182,373.63 | -1,275,867.39 | -1,320,187.74 | -1,334,630.63 | -2,037,000.00 |
| 0012 License & Permit Revenues | | | | | |
| <hr/> | | | | | |
| 0012 0311 Hunting/Fishing Lic Agent Fees | -270.75 | -246.50 | -269.25 | -240.75 | -541.00 |
| 0012 0312 Marriage Lic & Vital Records | -1,467.86 | -1,368.60 | -1,686.00 | -1,682.00 | -2,436.00 |
| 0012 0313 Birth Certificates | -976.60 | -1,005.20 | -805.20 | -844.40 | -1,361.00 |
| 0012 0314 Death Certificates | -938.13 | -1,167.40 | -1,278.20 | -1,152.20 | -1,713.00 |
| 0012 0315 Clerk Licenses | -1,170.00 | -1,785.00 | -2,300.00 | -1,680.00 | -4,608.00 |
| 0012 0316 Shellfish Licenses | -477.35 | -313.77 | -416.61 | -438.04 | .00 |
| 0012 0317 Conservation Fees | -82.65 | -46.23 | -93.39 | -61.96 | .00 |
| 0012 0334 Snowmobile Reg. Agent Fees | -201.00 | -167.00 | -179.00 | -176.00 | .00 |
| 0012 0361 Motor Vehicle Reg. Agent Fees | -11,578.00 | -12,296.00 | -12,310.00 | -15,999.00 | -21,406.00 |
| 0012 0362 Boat Reg. Agent Fees | -136.00 | -127.00 | -150.00 | -172.00 | -1,098.00 |
| 0012 0366 Building Permits | -87,848.83 | -39,351.94 | -46,126.08 | -46,668.91 | -75,000.00 |
| 0012 0367 Electrical Permits | -14,714.53 | -17,211.50 | -12,272.00 | -13,565.75 | -21,634.00 |
| 0012 0368 Plumbing Permits | -11,475.00 | -12,342.50 | -9,523.50 | -8,137.50 | -18,789.00 |
| 0012 0369 Other Permits | -1,177.00 | -377.00 | -720.00 | -368.00 | -1,751.00 |
| 0012 0383 ATV Reg. Agent Fees | .00 | -42.00 | -69.00 | -66.00 | -37.00 |
| 0012 0398 Application Fee | -200.00 | -1,350.00 | -1,400.00 | -1,150.00 | -1,300.00 |
| 0012 0401 Dog Reg. Clerk Fees | -803.00 | -843.00 | -832.00 | -675.00 | -2,800.00 |
| 0012 0404 Commercial Haulers License | -100.00 | .00 | .00 | .00 | -500.00 |
| TOTAL License & Permit Revenue | -133,616.70 | -90,040.64 | -90,430.23 | -93,077.51 | -154,974.00 |
| 0013 Intergovernmental Revenues | | | | | |
| <hr/> | | | | | |
| 0013 0331 State Revenue Sharing | -239,418.26 | -262,567.42 | -269,629.72 | -372,567.62 | -503,207.00 |
| 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 |

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**TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT**
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FOR PERIOD 07 OF 2020

| ACCOUNTS FOR: | PRIOR YR3 | PRIOR YR2 | LAST YR | CURRENT YR | CY REV |
|---|------------------|------------------|----------------|-------------------|---------------|
| 001 General Fund | ACTUALS | ACTUALS | ACTUALS | ACTUALS | 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 Revenue | -402,834.26 | -427,577.42 | -427,769.72 | -526,985.54 | -737,083.00 |
| 0015 Other Revenues | | | | | |
| 0015 0305 Interest & Penalties | -9,508.73 | -9,615.92 | -10,892.00 | -22,824.12 | -30,000.00 |
| 0015 0306 Over/Short | -351.25 | 648.75 | 5,104.76 | -.01 | -100.00 |
| 0015 0364 Growth Permits | -12,700.00 | -2,000.00 | -1,900.00 | -2,000.00 | -2,000.00 |
| 0015 0365 Board of Appeals | .00 | -200.00 | -100.00 | -200.00 | .00 |
| 0015 0379 Investment Earnings | -275.52 | .00 | .00 | .00 | .00 |
| 0015 0390 Misc. Revenue | -36,637.61 | -34,492.28 | -31,237.95 | -31,892.57 | -25,000.00 |
| 0015 0399 Staff Review Fee | -5,500.00 | -17,600.00 | -9,250.00 | -8,800.00 | -14,117.00 |
| 0015 0403 Mooring Fees | -500.00 | -1,400.00 | -456.02 | -1,618.00 | -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 | -157,318.00 | -30,823.80 | -51,251.90 | -56,070.00 | -60,000.00 |
| TOTAL Other Revenues | -236,549.93 | -95,683.25 | -100,583.11 | -123,404.70 | -133,117.00 |
| 0021 Police Related Revenues | | | | | |
| 0021 0351 Police Issued Permits | -1,127.00 | -832.00 | -1,575.00 | -6,319.00 | -2,000.00 |
| 0021 0353 Police Insurance Reports | -264.00 | -310.00 | -326.00 | -300.00 | -500.00 |
| 0021 0390 Miscellaneous Police Revenue | -66.00 | -300.15 | -729.00 | -165.00 | -648.00 |
| 0021 0427 Parking Tickets | .00 | -565.00 | -275.00 | -575.00 | -100.00 |
| 0021 0431 Outside Detail | -27,582.89 | -22,150.30 | 737.52 | .00 | .00 |
| 0021 0536 Dog Licenses ACO Revenue | -1,393.00 | -1,899.00 | -1,669.00 | -1,445.00 | -1,800.00 |
| 0021 0540 MSAD #51 SRO Reimbursement | .00 | -24,000.00 | -24,500.00 | .00 | .00 |
| 0021 0546 Court Reimbursements | -953.72 | -300.00 | 46.00 | -3,392.28 | -2,200.00 |
| TOTAL Police Related Revenues | -31,386.61 | -50,356.45 | -28,290.48 | -12,196.28 | -7,248.00 |
| 0022 Fire Related Revenues | | | | | |
| 0022 0390 Misc. Revenue | -2.50 | -300.00 | .00 | -15.00 | -100.00 |
| 0022 0431 Outside Details | -19,726.54 | -19,698.25 | .00 | .00 | .00 |

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| ACCOUNTS FOR: 001 General Fund | PRIOR YR3 ACTUALS | PRIOR YR2 ACTUALS | LAST YR ACTUALS | CURRENT YR ACTUALS | CY REV BUDGET |
|------------------------------------|----------------------|----------------------|--------------------|-----------------------|------------------|
| 0022 0504 Rescue Billing | -96,541.10 | -93,303.75 | -100,824.97 | -64,837.23 | -160,000.00 |
| 0022 0505 Non Emergency Transports | -50,281.83 | -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 | -166,851.97 | -120,367.06 | -100,824.97 | -65,852.23 | -172,700.00 |
| 0031 Public Services Revenues | | | | | |
| 0031 0390 Misc. Revenue | -78.00 | -234.00 | -3,132.00 | -5,960.00 | -20,500.00 |
| 0031 0391 Field Usage Fees | -5,274.00 | -5,281.20 | -5,383.20 | -3,806.80 | -10,000.00 |
| 0031 0431 Outside Details | -1,043.80 | -1,407.02 | -1,234.03 | -852.16 | .00 |
| 0031 0517 Bags/Universal Waste | -131,496.00 | -184,550.00 | -175,230.00 | -114,679.00 | -286,015.00 |
| 0031 0539 Brush Passes | -2,250.00 | -1,681.00 | -1,595.00 | -1,666.00 | -8,277.00 |
| 0031 0617 Twin Brooks Donations | -23.00 | -118.00 | .00 | -100.00 | -92.00 |
| TOTAL Public Services Revenues | -140,164.80 | -193,271.22 | -186,574.23 | -127,063.96 | -324,884.00 |
| 0035 VH Other Revenues | | | | | |
| 0035 0329 Payment in Lieu of Taxes | .00 | .00 | .00 | -4,000.00 | -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 | -12,600.00 | -12,600.00 | -12,600.00 | -12,600.00 | -21,600.00 |
| TOTAL VH Other Revenues | -30,354.33 | -27,472.16 | -24,915.85 | -24,944.40 | -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 | -90,604.48 | -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 | -52,340.45 | -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 | -63,999.00 | -45,000.00 |
| 0037 0617 Donations Received | .00 | -845.00 | .00 | .00 | .00 |

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**TOWN OF CUMBERLAND
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| ACCOUNTS FOR: | | | | PRIOR YR3 | PRIOR YR2 | LAST YR | CURRENT YR | CY REV |
|----------------------------------|------|-------|----------------------------|-------------|-------------|-------------|-------------|-------------|
| 001 General Fund | | | | ACTUALS | ACTUALS | ACTUALS | ACTUALS | BUDGET |
| TOTAL VH Golf Revenues | | | | -313,364.73 | -323,935.20 | -372,357.06 | -330,052.15 | -572,921.00 |
| 0041 Recreation Related Revenues | | | | | | | | |
| 0041 | 0440 | 41100 | After School Programs | -149,670.00 | -169,909.50 | -169,052.09 | -188,406.50 | -269,836.00 |
| 0041 | 0441 | 41110 | Youth Enrichment Programs | -52,276.68 | -73,583.60 | -98,152.60 | -112,289.07 | -148,607.00 |
| 0041 | 0442 | 41120 | Youth Sports Programs | -50,595.00 | -52,666.00 | -55,236.25 | -55,729.00 | -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 | -16,687.00 | -16,851.00 | -19,882.29 | -19,101.00 | -54,052.00 |
| 0041 | 0446 | 41160 | Adult Enrichment Revenue | -27,195.50 | -24,459.94 | -26,844.43 | -23,832.26 | -39,515.00 |
| 0041 | 0447 | 41170 | Adult Fitness Revenue | -45,406.10 | -43,405.34 | -43,234.13 | -42,040.70 | -42,743.00 |
| 0041 | 0448 | 41190 | Special Events/Trips Reven | -1,586.00 | -1,900.00 | -2,546.00 | -2,305.00 | -2,243.00 |
| 0041 | 0449 | 41190 | Recreation Programs | -3,325.55 | -2,714.00 | -1,056.00 | -5,720.28 | -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 | -615.00 | -1,575.00 | -2,624.00 | -2,360.00 | -15,672.00 |
| 0041 | 0606 | 41190 | CPR/First Aid Revenues | -660.00 | .00 | -635.00 | -935.00 | .00 |
| TOTAL Recreation Related Reven | | | | -452,123.88 | -487,669.56 | -519,900.44 | -560,291.24 | -918,116.00 |
| 0045 Library Related Revenues | | | | | | | | |
| 0045 | 0392 | | Library Fines | -2,046.59 | -1,899.43 | -1,616.50 | -2,786.61 | -3,500.00 |
| 0045 | 0394 | | Misc. Library Revenue | -1,081.36 | -672.50 | -686.10 | -743.70 | -1,000.00 |
| TOTAL Library Related Revenues | | | | -3,127.95 | -2,571.93 | -2,302.60 | -3,530.31 | -4,500.00 |
| 0211 Police- Salaries & Bens | | | | | | | | |
| 0211 | 0431 | | Outside Details | .00 | .00 | -21,762.11 | -19,467.78 | -22,491.00 |
| TOTAL Police- Salaries & Bens | | | | .00 | .00 | -21,762.11 | -19,467.78 | -22,491.00 |
| 0221 Fire- Salaries & Benefits | | | | | | | | |
| 0221 | 0431 | | Outside Details | .00 | .00 | -15,420.32 | -15,159.62 | -18,000.00 |
| TOTAL Fire- Salaries & Benefits | | | | .00 | .00 | -15,420.32 | -15,159.62 | -18,000.00 |

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**TOWN OF CUMBERLAND
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| ACCOUNTS FOR: | | PRIOR YR3 | PRIOR YR2 | LAST YR | CURRENT YR | CY REV |
|----------------------|---------------------|------------------|------------------|----------------|-------------------|---------------|
| 001 | General Fund | ACTUALS | ACTUALS | ACTUALS | ACTUALS | BUDGET |
| TOTAL General Fund | | -3,092,748.79 | -3,094,812.28 | -3,211,318.86 | -3,236,656.35 | -5,146,134.00 |
| TOTAL REVENUES | | -3,092,748.79 | -3,094,812.28 | -3,211,318.86 | -3,236,656.35 | -5,146,134.00 |
| GRAND TOTAL | | -3,092,748.79 | -3,094,812.28 | -3,211,318.86 | -3,236,656.35 | -5,146,134.00 |

EXPENSES

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TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 07 OF 2020

| ACCOUNTS FOR: 001 General Fund | PRIOR YR3 ACTUALS | PRIOR YR2 ACTUALS | LAST YR ACTUALS | CURRENT YR ACTUALS | CY REV BUDGET |
|-----------------------------------|----------------------|----------------------|--------------------|-----------------------|------------------|
| <hr/> | | | | | |
| 10 General Government | | | | | |
| <hr/> | | | | | |
| 130 Administration | 369,807.34 | 364,293.30 | 362,296.01 | 368,390.64 | 621,818.00 |
| 140 Assessor | 47,708.57 | 44,139.31 | 64,216.68 | 58,752.52 | 102,534.00 |
| 150 Town Clerk | 122,521.46 | 118,305.60 | 139,780.81 | 164,776.18 | 265,989.00 |
| 160 Technology | 130,250.67 | 135,430.16 | 132,671.16 | 157,082.50 | 212,517.00 |
| 165 Elections | 7,630.77 | 2,938.75 | 5,701.69 | 1,793.81 | 16,026.00 |
| 170 Planning | 36,796.62 | 37,399.76 | 37,193.34 | 35,458.46 | 73,802.00 |
| 190 Legal | 30,214.06 | 35,599.91 | 22,143.57 | 32,102.22 | 47,500.00 |
| TOTAL General Government | 744,929.49 | 738,106.79 | 764,003.26 | 818,356.33 | 1,340,186.00 |
| 20 Public Safety | | | | | |
| <hr/> | | | | | |
| 210 Police | 816,396.63 | 790,099.35 | 773,910.08 | 821,185.54 | 1,412,547.00 |
| 220 Fire | 572,533.38 | 533,166.29 | 536,431.38 | 562,624.49 | 1,032,323.91 |
| 240 Code Enforcement | 51,622.98 | 80,220.85 | 77,350.31 | 82,903.76 | 140,977.00 |
| 250 Harbor Master | .00 | 5,079.13 | 3,511.64 | 12,012.04 | 12,000.00 |
| 260 Animal Control | 20,552.14 | 21,842.29 | 20,305.42 | 19,291.84 | 32,875.00 |
| TOTAL Public Safety | 1,461,105.13 | 1,430,407.91 | 1,411,508.83 | 1,498,017.67 | 2,630,722.91 |
| 30 Public Services | | | | | |
| <hr/> | | | | | |
| 310 Public Works | 688,733.01 | 724,926.57 | 652,021.64 | 646,450.35 | 1,236,087.00 |
| 320 Waste Disposal | 304,754.44 | 282,678.91 | 282,473.40 | 280,378.69 | 565,635.00 |
| 430 Parks | 149,585.23 | 190,374.82 | 203,464.49 | 189,287.52 | 311,112.00 |
| 440 West Cumberland Rec | 3,377.33 | 3,324.83 | 2,943.64 | 2,485.33 | 7,427.00 |
| 470 Historical Society Building | 1,928.85 | 2,771.62 | 4,318.91 | 4,299.30 | 7,164.00 |
| TOTAL Public Services | 1,148,378.86 | 1,204,076.75 | 1,145,222.08 | 1,122,901.19 | 2,127,425.00 |
| 37 Val Halla Golf Club | | | | | |
| <hr/> | | | | | |
| 350 Valhalla-Club | 24,143.90 | 22,921.07 | 18,740.36 | 13,202.12 | 27,100.00 |
| 360 Valhalla-Course | 302,131.96 | 301,299.66 | 319,241.81 | 335,355.29 | 509,259.00 |

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**TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT**

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FOR PERIOD 07 OF 2020

| ACCOUNTS FOR: | PRIOR YR3 | PRIOR YR2 | LAST YR | CURRENT YR | CY REV |
|---------------------------|------------------|------------------|----------------|-------------------|---------------|
| 001 General Fund | ACTUALS | ACTUALS | ACTUALS | ACTUALS | BUDGET |
| 370 Valhalla-Pro Shop | 168,473.10 | 165,548.69 | 200,043.64 | 156,389.28 | 225,574.00 |
| TOTAL Val Halla Golf Club | 494,748.96 | 489,769.42 | 538,025.81 | 504,946.69 | 761,933.00 |
| 40 Recreation | | | | | |
| 410 Recreation | 558,114.65 | 567,532.02 | 620,436.92 | 674,383.97 | 1,048,508.00 |
| 420 Aging in Place | .00 | .00 | 15,358.03 | 11,476.34 | 86,793.00 |
| TOTAL Recreation | 558,114.65 | 567,532.02 | 635,794.95 | 685,860.31 | 1,135,301.00 |
| 45 Library | | | | | |
| 450 Library | 243,084.54 | 246,188.05 | 278,398.84 | 289,537.94 | 497,303.00 |
| TOTAL Library | 243,084.54 | 246,188.05 | 278,398.84 | 289,537.94 | 497,303.00 |
| 90 Other | | | | | |
| 580 General Assistance | 22,614.43 | 17,704.72 | 19,291.84 | 22,277.60 | 35,000.00 |
| 590 Health Services | 12,235.75 | 12,235.75 | 12,235.75 | 16,235.75 | 17,875.00 |
| 620 Cemetery Association | 27,925.00 | 26,700.00 | 28,450.00 | 26,700.00 | 26,700.00 |
| 630 Conservation | 2,750.00 | 2,762.04 | 5,542.45 | 1,335.21 | 13,000.00 |
| 800 Fire Hydrants | 32,052.92 | 38,006.90 | 39,018.23 | 41,128.30 | 78,924.00 |
| 810 Street Lighting | 22,306.16 | 21,895.60 | 17,199.84 | 21,168.92 | 45,000.00 |
| 830 Contingent | 12,579.41 | .00 | 2,907.19 | 2,500.00 | 10,000.00 |
| 840 Municipal Building | 46,351.73 | 45,461.67 | 57,629.22 | 45,524.79 | 104,523.00 |
| 850 Abatements | 40,894.65 | 22,336.23 | 6,070.93 | 33,842.13 | 2,900.00 |
| TOTAL Other | 219,710.05 | 187,102.91 | 188,345.45 | 210,712.70 | 333,922.00 |
| 96 Fixed Expenses | | | | | |
| 650 Debt Service | 565,020.80 | 692,833.99 | 528,987.24 | 361,209.26 | 995,000.00 |
| 750 Insurance | 175,023.41 | 181,549.75 | 250,866.27 | 262,893.08 | 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 | 1,778,642.21 | 1,567,383.74 | 1,479,153.51 | 1,395,163.34 | 2,029,461.00 |

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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 07 OF 2020

| ACCOUNTS FOR: 001 General Fund | PRIOR YR3 ACTUALS | PRIOR YR2 ACTUALS | LAST YR ACTUALS | CURRENT YR ACTUALS | CY REV BUDGET |
|-----------------------------------|----------------------|----------------------|--------------------|-----------------------|------------------|
| <hr/> | | | | | |
| 98 Assessments | | | | | |
| <hr/> | | | | | |
| 860 MSAD #51 | 9,368,609.88 | 10,038,062.58 | 10,902,657.99 | 11,047,024.87 | 18,937,756.87 |
| 890 County Tax | 775,374.00 | 813,904.00 | 878,954.00 | 910,761.00 | 878,954.00 |
| TOTAL Assessments | 10,143,983.88 | 10,851,966.58 | 11,781,611.99 | 11,957,785.87 | 19,816,710.87 |
| TOTAL General Fund | 16,792,697.77 | 17,282,534.17 | 18,222,064.72 | 18,483,282.04 | 30,672,964.78 |
| TOTAL EXPENSES | 16,792,697.77 | 17,282,534.17 | 18,222,064.72 | 18,483,282.04 | 30,672,964.78 |
| GRAND TOTAL | 16,792,697.77 | 17,282,534.17 | 18,222,064.72 | 18,483,282.04 | 30,672,964.78 |