

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 35,243,300	\$ -
Last Year's Levy Tax Collection	34,088,623	-
Prior Years Property Tax Collection	640,730	-
Interest & Penalty	351,573	-
PILOT & Tax Treaty (excluded from levy) Collection	51,531	-
Other Local Property Taxes	-	-
Licenses and Permits	1,375,211	-
Fines and Forfeitures	-	-
Investment Income	169,638	-
Departmental	1,432,201	-
Rescue Run Revenue	1,179,221	-
Police & Fire Detail	1,627,519	-
Other Local Non-Property Tax Revenues	173,708	-
Tuition	-	128,954
Impact Aid	-	-
Medicaid	-	565,169
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	1,782,167
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	2,179,126
MV Excise Tax Reimbursement	253,650	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	279,091	-
Library Construction Aid	216,196	-
Public Service Corporation Tax	432,719	-
Meals & Beverage Tax / Hotel Tax	467,704	-
LEA Aid	-	20,702,239
Group Home	-	-
Housing Aid Capital Projects	464,609	-
Housing Aid Bonded Debt	1,294,420	-
State Food Service Revenue	-	25,350
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	30,429	-
Motor Vehicle Phase Out	1,181,380	-
Other Revenue	6,843	1,590,492
Local Appropriation for Education	-	45,111,075
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 80,960,296	\$ 72,084,571
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	1,612,026	142,800
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 1,612,026	\$ 142,800

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 664,398	\$ 635,610	\$ 325,430	\$ -	\$ 369,548	\$ 940,504	\$ 1,831,179	\$ 106,754	\$ 3,289,383
Compensation - Group B	-	-	-	-	-	-	-	-	188,166
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	842	558	728	-	-	17,979	127,547	-	29,745
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,674,308
Active Medical Insurance - Group A	86,515	134,815	55,915	-	68,633	142,599	669,094	16,704	885,458
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	50,651
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,363	9,145	3,475	-	4,207	4,776	31,272	833	43,880
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,510
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	52,948	46,843	24,542	-	27,694	70,793	149,543	8,248	271,026
Life Insurance	4,130	4,918	3,056	-	1,289	3,867	11,291	859	16,674
State Defined Contribution- Group A	26,885	2,430	2,860	-	2,255	5,456	17,012	787	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	11,735
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	452	-	-	-	-	5,601	-	-	183,662
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	2,263,350
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	55,887	57,142	31,519	-	24,848	65,072	205,853	9,521	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	35,328
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	10,622	-	-	-	-	-	-	-	-
Purchased Services	318,056	176,115	-	-	32,279	64,963	283,120	314,470	54,502
Materials/Supplies	13,474	24,075	9,388	-	5,097	141,329	38,603	3,101	49,677
Software Licenses	-	33,423	-	-	-	66,993	-	-	71,469
Capital Outlays	463,103	10,474	783	-	-	4,841	1,861,806	-	136,142
Insurance	608,989	-	-	-	-	-	-	-	-
Maintenance	-	-	9,829	-	-	17,905	129,448	10,237	3,596
Vehicle Operations	11	-	-	-	4,971	-	18,196	2,529	105,199
Utilities	195,378	-	-	-	-	106,461	-	-	36,467
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	266,749	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	230,681	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,963,016	-	-
Claims & Settlements	155,195	-	-	-	-	-	-	-	-
Community Support	81,806	-	-	-	-	-	-	-	-
Other Operation Expenditures	2,989	1,150	41,847	-	2,546	5,687	559	-	2,291
Tipping Fees	-	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,748,043	\$ 1,136,698	\$ 509,372	\$ -	\$ 543,367	\$ 1,664,826	\$ 7,834,969	\$ 474,043	\$ 9,405,219

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ -	\$ 354,236	\$ 1,486,664	\$ -	\$ -	\$ -	\$ 10,003,706	\$ 31,275,136
Compensation - Group B	-	-	43,128	-	-	-	231,294	3,523,605
Compensation - Group C	-	-	-	-	-	-	-	4,961,324
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	41,117	256,700	-	-	-	475,216	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	88,514
Police & Fire Detail	-	-	-	-	-	-	1,674,308	-
Active Medical Insurance - Group A	-	152,001	253,881	-	-	-	2,465,615	4,357,806
Active Medical Insurance- Group B	-	-	7,493	-	-	-	58,144	412,570
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,488,186
Active Dental insurance- Group A	-	5,950	16,377	-	-	-	126,278	220,848
Active Dental Insurance- Group B	-	-	472	-	-	-	2,982	21,548
Active Dental Insurance- Group C	-	-	-	-	-	-	-	72,938
Payroll Taxes	-	29,392	123,851	-	-	-	804,880	929,677
Life Insurance	-	2,005	12,582	-	-	-	60,671	235,122
State Defined Contribution- Group A	-	3,587	357	-	-	-	61,629	765,700
State Defined Contribution - Group B	-	-	-	-	-	-	11,735	68,686
State Defined Contribution - Group C	-	-	-	-	-	-	-	45,069
Other Benefits- Group A	-	723	57,486	-	-	-	247,924	180,279
Other Benefits- Group B	-	-	-	-	-	-	-	25,717
Other Benefits- Group C	-	-	-	-	-	-	-	21,189
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	2,263,350	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	40,632	119,972	-	-	-	610,446	4,141,333
State Defined Benefit Pension - Group B	-	-	6,073	-	-	-	41,401	460,176
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	496,838
Other Defined Benefit / Contribution	-	-	4,231	-	-	-	14,853	-
Purchased Services	-	-	16,567	-	-	-	1,260,072	13,505,897
Materials/Supplies	-	-	48,701	-	-	-	333,445	729,024
Software Licenses	-	-	-	-	-	-	171,885	14,635
Capital Outlays	-	-	96,006	-	-	-	2,573,155	1,335,466
Insurance	-	-	-	-	-	-	608,989	237,784
Maintenance	-	-	7,023	-	-	-	178,038	240,444
Vehicle Operations	-	-	51,850	-	-	-	182,756	10,649
Utilities	-	-	33,685	-	-	-	371,991	1,262,009
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	266,749	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	230,681	-
Trash Removal & Recycling	-	-	-	-	-	-	1,963,016	-
Claims & Settlements	-	-	-	-	-	-	155,195	-
Community Support	-	-	-	-	-	-	81,806	314
Other Operation Expenditures	-	-	5,495	-	-	-	62,564	800,348
Tipping Fees	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	45,111,075	-	-	45,111,075	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,155,000	-	1,155,000	-
Municipal Debt- Interest	-	-	-	-	365,393	-	365,393	-
School Debt- Principal	-	-	-	-	3,100,000	-	3,100,000	258,155
School Debt- Interest	-	-	-	-	1,037,244	-	1,037,244	115,356
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	(5,042)
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	27,216
OPEB Contribution- Total	-	-	-	-	-	1,575,235	1,575,235	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 629,643	\$ 2,648,594	\$ 45,111,075	\$ 5,657,637	\$ 1,575,235	\$ 79,938,721	\$ 72,324,516

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ -	\$ -
Net Change in Fund Balance¹	2,633,601	(97,145)
Fund Balance1- beginning of year	\$11,975,273	\$4,525,518
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	8,063,510	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	20,038,783	4,525,518
Rounding	-	-
Fund Balance¹ - end of year	\$ 22,672,384	\$ 4,428,373

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 11,975,273	\$ 8,063,510	\$ 20,038,783	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 11,975,273</u>	<u>8,063,510</u>	<u>\$ 20,038,783</u>	
General Fund	\$ 80,960,296	\$ 1,612,026	\$ 34,827,646	\$ 45,111,075	\$ 2,633,601	\$ 11,975,273	\$ 8,063,510	\$ 20,038,783	\$ 22,672,384
Totals per audited financial statements	<u>\$ 80,960,296</u>	<u>\$ 1,612,026</u>	<u>\$ 34,827,646</u>	<u>\$ 45,111,075</u>	<u>\$ 2,633,601</u>	<u>\$ 11,975,273</u>	<u>\$ 8,063,510</u>	<u>\$ 20,038,783</u>	<u>\$ 22,672,384</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 45,111,075	\$ (45,111,075)	\$ -	\$ -	\$ -	\$ -	\$ -
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 80,960,296</u>	<u>\$ 1,612,026</u>	<u>\$ 79,938,721</u>	<u>\$ -</u>	<u>\$ 2,633,601</u>	<u>\$ 11,975,273</u>	<u>\$ 8,063,510</u>	<u>\$ 20,038,783</u>	<u>\$ 22,672,384</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 4,525,518	-	\$ 4,525,518	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 4,525,518</u>		<u>\$ 4,525,518</u>	
School Unrestricted Fund	\$ 24,793,740	\$ 45,253,875	\$ 70,141,013	\$ -	\$ (93,398)	\$ 3,860,002	\$ -	\$ 3,860,002	\$ 3,766,604
School Special Revenue Funds	5,094,794	-	5,098,541	-	(3,747)	665,516	-	665,516	661,769
Totals per audited financial statements	<u>\$ 29,888,534</u>	<u>\$ 45,253,875</u>	<u>\$ 75,239,554</u>	<u>\$ -</u>	<u>\$ (97,145)</u>	<u>\$ 4,525,518</u>	<u>\$ -</u>	<u>\$ 4,525,518</u>	<u>\$ 4,428,373</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but as revenue on MTP2	\$ 45,111,075	\$ (45,111,075)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,915,038)	-	(2,915,038)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 72,084,571</u>	<u>\$ 142,800</u>	<u>\$ 72,324,516</u>	<u>\$ -</u>	<u>\$ (97,145)</u>	<u>\$ 4,525,518</u>	<u>\$ -</u>	<u>\$ 4,525,518</u>	<u>\$ 4,428,373</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Lease proceeds reflected as source on MTP2 and Revenue on UCOA	\$ 142,800	\$ (142,800)	\$ -						
Rounding				(4)					
Totals per UCOA Validated Totals Report	<u>\$ 72,227,371</u>	<u>\$ -</u>	<u>\$ 72,324,512</u>						

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.