

To: Cape Elizabeth Town Council

From: Councilor Jessica Sullivan
Manager Michael McGovern

Re: Town Council Goals to Review Revenues

Date: August 1, 2016

Among the town council goals this year are to review revenues from sources other than the property tax and to explore revenue opportunities at Fort Williams Park.

We have spent time over the last month reviewing revenues and preparing information for the review of the town council. This has included an examination of all revenues collected in FY 2016, a look at revenue trends and an examination of where other communities are generating revenue where we are not.

Summary

The town collects most of its revenues from property taxes and from fees directly assessed to local property owners. 77% of revenues are collected from three sources which are the local property tax, excise taxes and sewer user fees.

Excluding sewer fees, all other fees amount to 5.89% of income including community services, ambulance billing, building permits, cable franchise fees, Fort Williams Park use fees and refuse disposal fees.

The state provides 10.34% of revenues primarily consisting of the state school subsidy and to a lesser degree from state revenue sharing and homestead abatement reimbursements. These amounts are subject to much fluctuation each year as a result of the state's economy and legislative decisions.

State School Subsidy	\$ 3,403,682	8.09%
State Revenue Sharing	\$ 456,949	1.09%
Homestead Revenue	\$ 242,155	0.58%
Misc. State Revenue	\$ 100,789	0.24%
MDOT Block Grant	\$ 78,096	0.19%
Title II A	\$ 42,116	0.10%
Title I	\$ 18,887	0.04%
State Agency Clients	\$ 7,262	0.02%
	\$ 4,349,936	10.34%

The town receives only 2/10ths of 1 percent of its revenue from grants. Investment income amounts to just 1/10th of 1%.

The school lunch program operated at a substantial deficit in FY 2016 and the school board should consider actions to provide funding or additional revenue for the program.

The rescue fund operated at a deficit in FY 2016 and will increasingly need funds from the general fund as it evolves from a volunteer supported service to one with paid staff.

In evaluating the potential of providing relief from the property tax, the council should consider the appropriateness of fees that are paid by local citizens and fees that are paid by visitors.

The revenue generation opportunities for Cape Elizabeth are not promising due to our demographic characteristics, state restrictions on municipal revenue sources and our lack of commercial activity.

The two areas where other communities generate revenues of some significance where Cape Elizabeth does not are pay per bag style fees for refuse disposal and parking fees at beaches and parks. Revenues from these sources would provide a small amount of relief on the property tax but would not substantially reduce the overall reliance on the property tax.

Top Revenues

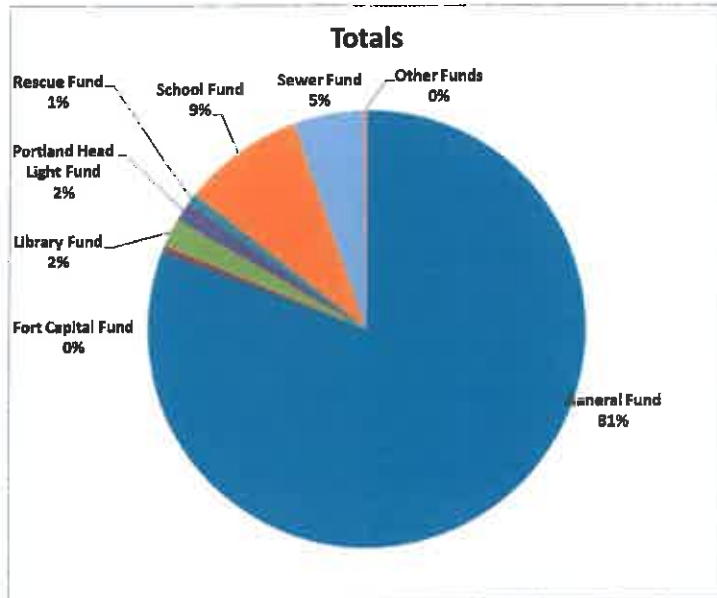
The town including the school department and all enterprise funds had about \$42 million of revenue in FY 2016 which is our fiscal year that ended on June 30, 2016. The top 15 revenue sources generated over 95% of our income.

	FY 2016 Actual	FY 2016 % of Total	FY 2016 Cumulative Total	FY 2016 Fund	FY 2016 Source
Property Taxes	\$ 28,406,588	67.55%	67.55%		Taxes
State School Subsidy	\$ 3,403,682	8.09%	75.64%	School Fund	Intergovernmental
Excise Taxes	\$ 2,063,618	4.91%	80.55%	General Fund	Taxes
Sewer Fees	\$ 2,063,591	4.91%	85.46%	Sewer Fund	Fees
School Lunch Sales	\$ 617,387	1.47%	86.93%	School Lunch Fund	Sales
Library Donations	\$ 583,286	1.39%	88.31%	Library Fund	Donations
Portland Head Light Gift Shop Sales	\$ 562,577	1.34%	89.65%	Portland Head Light Fund	Sales
Other Community Services	\$ 490,795	1.17%	90.82%	General Fund	Fees
State Revenue Sharing	\$ 456,949	1.09%	91.91%	General Fund	Intergovernmental
Use of Surplus	\$ 352,000	0.84%	92.74%	General Fund	Miscellaneous
Ambulance Billing	\$ 266,959	0.63%	93.38%	Rescue Fund	Fees
Extended School Care	\$ 250,921	0.60%	93.97%	General Fund	Fees
Homestead Revenue	\$ 242,155	0.58%	94.55%	General Fund	Intergovernmental
Pool Revenues	\$ 194,243	0.46%	95.01%	General Fund	Fees
Cable Franchise Fee	\$ 150,433	0.36%	95.37%	General Fund	Fees

It is not easy to add new revenue sources that will make a substantial dent with our overall reliance on the property tax. 1% of the property tax income is \$284 thousand so to impact the property tax by 1%, you would need to generate that amount from another source.

In looking at potential, we believe you should consider two approaches. First, what areas that have the potential for income are or are not breaking even with current revenues? Second, what services in other communities are more substantially borne by user fees than in Cape Elizabeth?

Service Areas that Generate Revenues



We identified the following substantial service areas that also generate revenue:

- Sewer
- Rescue
- Refuse Disposal
- Fort Williams Park
- Portland Head Lighthouse
- Building Permitting
- Donald Richards Community Pool
- Extended School Care/Cape Care
- Community Services Programming
- School Lunch

Sewer Fund

Sewer Fees	\$ 2,063,591	4.91%
Sewer Connection Fees	\$ 68,000	0.16%
Sewer Miscellaneous Fees	\$ 196	0.00%

The sewer fund in FY 2016 had revenues of \$2.13 million and expenditures of \$2.17 million. \$429,000 of the expenditure was for improvements to alleviate the Ottawa Road combined sewer overflow. As the system ages, it appears that similar expenditures are to be anticipated over the foreseeable future. The town has had increases in sewer fees over the last five years closely adhering to the increase in the consumer price index. In order to continue to ensure that this fund is self sustaining and the infrastructure is maintained. It is recommended that there continue to be rate adjustments equivalent to the adjustment in the consumer price index.

Rescue Fund

The rescue fund had revenues of \$266 thousand in FY 2016 and expenditures of \$316 thousand. Rates may only be raised within state and federal allowed Medicare reimbursement amounts. The approved budget for FY 2017 raised the contribution from the general fund to the rescue fund from \$10,000 to \$50,000 but the expenditures are also rising as we went to 24/7 coverage with per diem personnel. The fund ,even with the increased contribution, is projected to run in the red by \$40,000 in FY 2017. As the fund has a small fund balance, this is sustainable this year but the council will need to consider additional general fund contributions each year in order to ensure adequate rescue response and sustainable funding. This situation is likely to have the most impact on the municipal budget in the next few years other than salaries and benefits. The town needs to take a strategic view on how both fire and rescue services are best provided.

Refuse Disposal

The town received \$70,000 in refuse disposal fees in FY 2016. The estimated cost of refuse disposal and recycling was a bit over \$500,000 including actual direct costs of \$448 thousand in the department account and additional monies for employee benefits. A pay per throw system could be designed to enable this service area to break even. Nearly all of the fees would be borne by local residents.

Fort Williams Park

The town's general fund provides monies for the park's operating expenses and most but not all capital expenses are borne by the capital fund. Some larger cost items such as stone wall repair and rental building projects are borne by the operating fund. In addition the Fort Williams Foundation has been funding the arboretum including the children's garden.

There are many varied estimates as to the annual attendance in the park. It is variable dependent upon weather, the number of cruise ships and the economy. The park use is certainly much larger than it was prior to Portland Head Light being abandoned as an active manned station and having its grounds mostly cut off. Use has also increased as the cruise ship activity into Portland has evolved and we see much more local use of walking paths throughout the park.

In Fiscal Year 2016, the capital fund received \$192 thousand from space use rentals, building rentals, donations, concessions and bus and trolley fees. Less was spent but the committee has requested approval for a significant project in FY 2017 that will clear the fund balance.

Fort Williams Space Use Fees	\$ 63,767	0.15%	Fort Williams Park Fund	Fees
Fort Williams Building Rentals	\$ 57,412	0.14%	Fort Williams Park Fund	Miscellaneous
Fort Williams Bus Trolley fees	\$ 46,135	0.11%	Fort Williams Park Fund	Fees
Fort Williams Donations	\$ 13,320	0.03%	Fort Williams Park Fund	Donations
Fort Williams Concessions	\$ 10,550	0.03%	Fort Williams Park Fund	Fees
Fort Williams Binoculars	\$ 1,276	0.00%	Fort Williams Park Fund	Sales

The operating cost of Fort Williams Park including direct expenses and employee benefits was almost exactly 1 % of the property tax or about \$280,000.

The park committee has looked at and the council has recently modified miscellaneous revenues at the park. The council may wish to focus on a few areas of Fort Williams Park finances. Should the income for the building rentals remain in the capital fund with all building maintenance and capital funds continuing to be borne by the operating fund? Should the town reconsider a pay display system that could potentially have the park meet its expenses with parking fees? For instance, 70,000 separate vehicles a year paying a \$5.00 annual fee as part of a pay display system would generate sufficient revenue to pay for current operating costs and parking enforcement personnel.

Portland Head Lighthouse

Portland Head Light had a very successful financial year in FY 2016. Revenues were over \$626 thousand compared to expenditures of \$551 thousand. This occurred even with an investment of over \$72,000 in painting both the tower and the keepers quarters and for other building projects. Lighthouse revenues may be used only for the lighthouse and for expenses in the park which directly relate to the lighthouse such as the entrance to the park, the road to the lighthouse, its parking lot, pathways to the lighthouse and safety expenses and other improvements for areas overlooking the lighthouse. It is not recommended to consider any substantial change with the lighthouse operations or its revenue stream.

Portland Head Light Gift Shop Sales	\$ 562,577	1.34%
Portland Head Light Museum Admissions	\$ 59,174	0.14%
Portland Head Light Donations	\$ 4,264	0.01%
Portland Head Light Binoculars	\$ 861	0.00%

Building Permitting

The town collected \$187 thousand in building permit fees and infrastructure fees in FY 2016 amounting to 1% of building permit value. The cost of building inspection and code enforcement was also approximately \$187 thousand allocating secretarial time and employee benefit costs which are not included in the direct budget for

code enforcement, planning and assessing. It is recommended that fees in this area not be changed at this time.

Pool and Community Services

In the aggregate these services do not break even and should not be expected to do so. The council extensively looked at the fees a year ago and the town manager has recently discussed them with the community services director. The fees appear to be in line with market forces and with other entities. As the town manager wishes to become more familiar over time with community services operations and believes any discussion of fees should be thoroughly vetted by the advisory committee, it is recommended that the council not include community services revenues and fees as part of this review.

School Lunch Program

As noted in the summary, the school lunch program operated at a deficit for FY 2016 and needed a last minute funding boost by the school department of about \$107,000 to break even. The school board should consider the lunch program funding needs as part of its annual budget process.

Examples of Revenues in other Communities Bearing the Expense of Services

Scarborough earns approximately \$325,000 from beach parking fees. They charge residents \$40 for a seasonal pass and non residents \$75.00. Daily passes are \$10.00 per car. Veterans are free.

Freeport's Winslow Park has approximately \$292,000 annually in revenue from parking and entrance fees. They estimate having approximately 24,000 visitors buying daily passes. The non resident daily entrance is \$3.00 and \$2.00 for residents.

Old Orchard Beach in FY 2014 earned about \$460,000 from parking fees including meters, fines and lots. This was from their most recent audit available online.

Raymond has a 900 foot beach on Sebago Lake known as Tassel Top. Daily passes for ages 11-64 are \$5.00, \$3.00 for seniors over 65 and \$2.00 for children aged 2-10. A seasons pass is available for up to four people in a vehicle for \$80.00.

Kittery has a park similar to Fort Williams Park known as Fort Foster Park. Daily fees there are \$10.00 per carload.

Gorham, Falmouth, Windham and Portland are just some of the southern Maine communities with pay per throw programs for solid waste.

Conclusion

- The town council should discuss at a workshop if property tax relief may be accomplished through considering other revenue sources.
- Two potential revenue sources are park parking fees such as a pay display system and pay per throw for refuse disposal.
- The council should explore rescue fund revenue needs as part of the budget process. The town should also undertake a strategic review on how fire and rescue services are to be provided for long term.
- The school board should look at school lunch revenue needs as part of the school budget process.
- The sewer fund fees should be adjusted each year at a level equal to the consumer price index change.

Revenues Ranked by \$

	FY 2015	FY 2015	FY 2015	FY 2015	FY 2015
	Actual	% of Total	Cumulative Total	Fund	Source
Property Taxes	\$ 28,406,588	67.55%	67.55%		Taxes
State School Subsidy	\$ 3,403,682	8.09%	75.64%	School Fund	Intergovernmental
Excise Taxes	\$ 2,063,618	4.91%	80.55%	General Fund	Taxes
Sewer Fees	\$ 2,063,591	4.91%	85.46%	Sewer Fund	Fees
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Library Donations	\$ 583,286	1.39%	88.31%	Library Fund	Donations
Portland Head Light Gift Shop Sales	\$ 562,577	1.34%	89.65%	Portland Head Light Fund	Sales
Other Community Services	\$ 490,795	1.17%	90.82%	General Fund	Fees
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Ambulance Billing	\$ 266,959	0.63%	93.38%	Rescue Fund	Fees
Extended School Care	\$ 250,921	0.60%	93.97%	General Fund	Fees
Homestead Revenue	\$ 242,155	0.58%	94.55%	General Fund	Intergovernmental
Pool Revenues	\$ 194,243	0.46%	95.01%	General Fund	Fees
Cable Franchise Fee	\$ 150,433	0.36%	95.37%	General Fund	Fees
Building Permit Fees	\$ 144,300	0.34%	95.71%	General Fund	Fees
Adult and Community Ed	\$ 126,431	0.30%	96.01%	General Fund	Fees
Prepaid Summer Program	\$ 113,238	0.27%	96.28%	General Fund	Fees
Misc. State Revenue	\$ 100,789	0.24%	96.52%	General Fund	Intergovernmental
MDOT Block Grant	\$ 78,096	0.19%	96.71%	General Fund	Intergovernmental
Special Funds Overhead	\$ 75,863	0.18%	96.89%	General Fund	Miscellaneous
Refuse Disposal Fees	\$ 70,724	0.17%	97.06%	General Fund	Fees
Sewer Connection Fees	\$ 68,000	0.16%	97.22%	Sewer Fund	Fees
School Lunch Scarborough Share	\$ 63,854	0.15%	97.37%	School Lunch Fund	Miscellaneous
Fort Williams Space Use Fees	\$ 63,767	0.15%	97.52%	Fort Williams Park Fund	Fees
School Athletic Fees	\$ 63,425	0.15%	97.67%	School Fund	Fees
Student IPAD Payments	\$ 61,287	0.15%	97.82%	School Fund	Fees
Portland Head Light Museum Admissions	\$ 59,174	0.14%	97.96%	Portland Head Light Fund	Fees
Fort Williams Building Rentals	\$ 57,412	0.14%	98.10%	Fort Williams Park Fund	Miscellaneous
Assessor Share from Scarborough	\$ 52,639	0.13%	98.22%	General Fund	Miscellaneous
Fort Williams Bus Trolley fees	\$ 46,135	0.11%	98.33%	Fort Williams Park Fund	Fees
Fitness Center	\$ 44,562	0.11%	98.44%	General Fund	Fees
Infrastructure Building Fees	\$ 42,823	0.10%	98.54%	Infrastructure Fund	Fees
Title II A	\$ 42,116	0.10%	98.64%	School Fund	Intergovernmental
Rental of Facilities	\$ 35,191	0.08%	98.72%	General Fund	Fees
Land Acquisition Fund	\$ 32,914	0.08%	98.80%	Land Acquisition Fund	Donations
Investment Income	\$ 30,187	0.07%	98.87%	General Fund	Investment
Cemetery Burial Fees	\$ 29,275	0.07%	98.94%	Cemetery Fund	Fees
Interest/Late Charges	\$ 27,758	0.07%	99.01%	General Fund	Taxes
CEEF Grant	\$ 25,185	0.06%	99.07%	School Fund	Donations
Gate Receipts-Athletics	\$ 25,022	0.06%	99.13%	School Fund	Fees
Registration Fees	\$ 24,684	0.06%	99.19%	General Fund	Fees
Thomas Jordan to Community Services	\$ 21,000	0.05%	99.24%	General Fund	Grant
School Transition Grant	\$ 19,078	0.05%	99.28%	School Fund	Grant
Title I	\$ 18,887	0.04%	99.33%	School Fund	Intergovernmental
Miscellaneous Revenues	\$ 18,794	0.04%	99.37%	General Fund	Miscellaneous
Cemetery Lot Sales	\$ 17,550	0.04%	99.41%	Cemetery Fund	Sales
Town Center Stormwater Grant	\$ 16,500	0.04%	99.45%	General Fund	Grant
Thomas Jordan Interest	\$ 15,873	0.04%	99.49%	Thomas Jordan Fund	Investment
Boat Excise Taxes	\$ 15,441	0.04%	99.53%	General Fund	Fees
Trout Brook Phase II Grant	\$ 14,208	0.03%	99.56%	General Fund	Grant
Clerks Fees	\$ 13,420	0.03%	99.59%	General Fund	Fees
Fort Williams Donations	\$ 13,320	0.03%	99.62%	Fort Williams Park Fund	Donations
Cemetery Markers	\$ 12,208	0.03%	99.65%	Cemetery Fund	Sales
Gate Receipts-Drama	\$ 11,642	0.03%	99.68%	School Fund	Fees
Police Reimbursements	\$ 11,277	0.03%	99.71%	General Fund	Fees
Fort Williams Concessions	\$ 10,550	0.03%	99.73%	Fort Williams Park Fund	Fees
Turf Field Rental	\$ 10,497	0.02%	99.76%	School Fund	Fees
Pond Cove Parents Grant	\$ 8,200	0.02%	99.78%	School Fund	Donations
Police Compliance Grant	\$ 8,000	0.02%	99.80%	General Fund	Grant
Athletic Equipment Replacement	\$ 8,000	0.02%	99.82%	School Fund	Miscellaneous
State Agency Clients	\$ 7,262	0.02%	99.83%	School Fund	Intergovernmental
Police Fines and Fees	\$ 6,936	0.02%	99.85%	General Fund	Fees
Board Fees	\$ 5,650	0.01%	99.86%	General Fund	Fees

Revenues Ranked by \$

TEDX Program Revenues	\$ 5,233	0.01%	99.88% School Fund	Donations
Mooring Permits	\$ 5,150	0.01%	99.89% General Fund	Fees
PEPG Development Grant	\$ 4,600	0.01%	99.90% School Fund	Grant
Street Openings	\$ 4,365	0.01%	99.91% General Fund	Fees
Spurwink Church Rental Fees	\$ 4,355	0.01%	99.92% Spurwink Church Fund	Fees
Portland Head Light Donations	\$ 4,264	0.01%	99.93% Portland Head Light Fund	Donations
Other School Revenue	\$ 4,149	0.01%	99.94% School Fund	Fees
Preschool Grant	\$ 2,890	0.01%	99.95% School Fund	Grant
Cemetery Interest	\$ 2,873	0.01%	99.95% Cemetery Fund	Investment
Police Seatbelt Grant	\$ 2,787	0.01%	99.96% General Fund	Grant
School Facility Rental	\$ 1,808	0.00%	99.96% School Fund	Fees
Sale of School Bus	\$ 1,765	0.00%	99.97% School Fund	Sales
Insurance Recoveries	\$ 1,705	0.00%	99.97% General Fund	Grant
Library Interest	\$ 1,599	0.00%	99.98% Library Fund	Investment
Fort Williams Binoculars	\$ 1,276	0.00%	99.98% Fort Williams Park Fund	Sales
Cape Olympians	\$ 1,165	0.00%	99.98% School Fund	Fees
CC Community Block Grant	\$ 1,063	0.00%	99.98% General Fund	Grant
Portland Head Light Binoculars	\$ 861	0.00%	99.99% Portland Head Light Fund	Fees
Aircraft Excise Tax	\$ 803	0.00%	99.99% General Fund	Taxes
Library Copier	\$ 750	0.00%	99.99% General Fund	Fees
Kids Culinary Grant	\$ 583	0.00%	99.99% School Fund	Grant
Middle School Parents Assn Grant	\$ 499	0.00%	99.99% School Fund	Donations
Police Bryne Grant	\$ 333	0.00%	99.99% General Fund	Grant
GIS Fees	\$ 216	0.00%	99.99% General Fund	Fees
Police Department Donations	\$ 200	0.00%	99.99% General Fund	Donations
Library Miscellaneous	\$ 199	0.00%	99.99% Library Fund	Miscellaneous
Sewer Miscellaneous Fees	\$ 196	0.00%	100.00% Sewer Fund	Fees
Spirwink Church Interest	\$ 187	0.00%	100.00% Spurwink Church Fund	Investment
Authorfest Donation	\$ 147	0.00%	100.00% School Fund	Donations
Family Fun Day	\$ 100	0.00%	100.00% General Fund	Donations
	\$ 42,050,449	100.00%		

Revenues By Source

	FY 2016 Actual	FY 2016 % of Total	FY 2016 Fund	FY 2016 Source Source Total
Library Donations	\$ 583,286	1.39%	Library Fund	Donations
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Authorfest Donation	\$ 147	0.00%	School Fund	Donations
Family Fun Day	\$ 100	0.00%	General Fund	Donations
	\$ 673,348	1.60%		Donations Total
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Other Community Servies	\$ 490,795	1.17%	General Fund	Fees
Ambulance Billing	\$ 266,959	0.63%	Rescue Fund	Fees
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Library Copier	\$ 750	0.00%	General Fund	Fees
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Sewer Miscellaneous Fees	\$ 196	0.00%	Sewer Fund	Fees
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PEPG Development Grant	\$ 4,600	0.01%	School Fund	Grant
Preschool Grant	\$ 2,890	0.01%	School Fund	Grant

Revenues By Source

Police Seatbelt Grant	\$ 2,787	0.01% General Fund	Grant
Insurance Recoveries	\$ 1,705	0.00% General Fund	Grant
CC Community Block Grant	\$ 1,063	0.00% General Fund	Grant
Kids Culinary Grant	\$ 583	0.00% School Fund	Grant
Police Bryne Grant	\$ 333	0.00% General Fund	Grant
	\$ 92,747	0.22%	Grant Total
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State Revenue Sharing	\$ 456,949	1.09% General Fund	Intergovernmental
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Library Interest	\$ 1,599	0.00% Library Fund	Investment
Spirwink Church Interest	\$ 187	0.00% Spurwink Church Fund	Investment
	\$ 50,719	0.12%	Investment Total
Use of Surplus	\$ 352,000	0.84% General Fund	Miscellaneous
Special Funds Overhead	\$ 75,863	0.18% General Fund	Miscellaneous
School Lunch Scarborough Share	\$ 63,854	0.15% School Lunch Fund	Miscellaneous
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Assessor Share from Scarborough	\$ 52,639	0.13% General Fund	Miscellaneous
Miscellaneous Revenues	\$ 18,794	0.04% General Fund	Miscellaneous
Athletic Equipment Replacement	\$ 8,000	0.02% School Fund	Miscellaneous
Library Miscellaneous	\$ 199	0.00% Library Fund	Miscellaneous
	\$ 628,761	1.50%	Miscellaneous Total
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Cemetery Lot Sales	\$ 17,550	0.04% Cemetery Fund	Sales
Cemetery Markers	\$ 12,208	0.03% Cemetery Fund	Sales
Sale of School Bus	\$ 1,765	0.00% School Fund	Sales
Fort Williams Binoculars	\$ 1,276	0.00% Fort Williams Park Fund	Sales
	\$ 1,212,763	2.88%	Sales Total
Property Taxes	\$ 28,406,588	67.55% General Fund	Taxes
Excise Taxes	\$ 2,063,618	4.91% General Fund	Taxes
Interest/Late Charges	\$ 27,758	0.07% General Fund	Taxes
Aircraft Excise Tax	\$ 803	0.00% General Fund	Taxes
	\$ 30,498,767	72.53%	Taxes Total
	\$ 42,050,449		Grand Total

Revenues by Fund

	Actual FY 2016	% of Total FY 2016	Fund FY 2016	Source FY 2016
Cemetery Burial Fees	\$ 29,275	0.07%	Cemetery Fund	Fees
Cemetery Lot Sales	\$ 17,550	0.04%	Cemetery Fund	Sales
Cemetery Markers	\$ 12,208	0.03%	Cemetery Fund	Sales
Cemetery Interest	\$ 2,873	0.01%	Cemetery Fund	Investment
	\$ 61,906	0.15%	Cemetery Fund Total	
Fort Williams Space Use Fees	\$ 63,767	0.15%	Fort Williams Park Fund	Fees
Fort Williams Building Rentals	\$ 57,412	0.14%	Fort Williams Park Fund	Miscellaneous
Fort Williams Bus Trolley fees	\$ 46,135	0.11%	Fort Williams Park Fund	Fees
Fort Williams Donations	\$ 13,320	0.03%	Fort Williams Park Fund	Donations
Fort Williams Concessions	\$ 10,550	0.03%	Fort Williams Park Fund	Fees
Fort Williams Binoculars	\$ 1,276	0.00%	Fort Williams Park Fund	Sales
	\$ 192,460	0.46%	Fort Williams Park Fund Total	
Property Taxes	\$ 28,406,558	67.55%	General Fund	Taxes
Excise Taxes	\$ 2,063,618	4.91%	General Fund	Taxes
Other Community Servies	\$ 490,795	1.17%	General Fund	Fees
State Revenue Sharing	\$ 456,949	1.09%	General Fund	Intergovernmental
Use of Surplus	\$ 352,000	0.84%	General Fund	Miscellaneous
Extended School Care	\$ 250,921	0.60%	General Fund	Fees
Homestead Revenue	\$ 242,155	0.58%	General Fund	Intergovernmental
Pool Revenues	\$ 194,243	0.46%	General Fund	Fees
Cable Franchise Fee	\$ 150,433	0.36%	General Fund	Fees
Building Permit Fees	\$ 144,300	0.34%	General Fund	Fees
Adult and Community Ed	\$ 126,431	0.30%	General Fund	Fees
Prepaid Summer Program	\$ 113,238	0.27%	General Fund	Fees
Misc. State Revenue	\$ 100,789	0.24%	General Fund	Intergovernmental
MDOT Block Grant	\$ 78,096	0.19%	General Fund	Intergovernmental
Special Funds Overhead	\$ 75,863	0.18%	General Fund	Miscellaneous
Refuse Disposal Fees	\$ 70,724	0.17%	General Fund	Fees
Assessor Share from Scarborough	\$ 52,639	0.13%	General Fund	Miscellaneous
Fitness Center	\$ 44,562	0.11%	General Fund	Fees
Rental of Facillies	\$ 35,191	0.08%	General Fund	Fees
Investment Income	\$ 30,187	0.07%	General Fund	Investment
Interest/Late Charges	\$ 27,758	0.07%	General Fund	Taxes
Registration Fees	\$ 24,684	0.06%	General Fund	Fees
Thomas Jordan to Community Services	\$ 21,000	0.05%	General Fund	Grant
Miscellaneous Revenues	\$ 18,794	0.04%	General Fund	Miscellaneous
Town Center Stormwater Grant	\$ 16,500	0.04%	General Fund	Grant
Boat Excise Taxes	\$ 15,441	0.04%	General Fund	Fees
Trout Brook Phase II Grant	\$ 14,208	0.03%	General Fund	Grant
Clerks Fees	\$ 13,420	0.03%	General Fund	Fees
Police Reimbursements	\$ 11,277	0.03%	General Fund	Fees
Police Complaince Grant	\$ 8,000	0.02%	General Fund	Grant
Police Fines and Fees	\$ 6,936	0.02%	General Fund	Fees
Board Fees	\$ 5,650	0.01%	General Fund	Fees
Mooring Permits	\$ 5,150	0.01%	General Fund	Fees
Street Openings	\$ 4,365	0.01%	General Fund	Fees
Police Seatbelt Grant	\$ 2,787	0.01%	General Fund	Grant
Insurance Recoveries	\$ 1,705	0.00%	General Fund	Grant
CC Community Block Grant	\$ 1,063	0.00%	General Fund	Grant
Aircraft Excise Tax	\$ 803	0.00%	General Fund	Taxes
Library Copier	\$ 750	0.00%	General Fund	Fees
Police Bryne Grant	\$ 333	0.00%	General Fund	Grant
GIS Fees	\$ 216	0.00%	General Fund	Fees
Police Department Donations	\$ 200	0.00%	General Fund	Donations
Family Fun Day	\$ 100	0.00%	General Fund	Donations
	\$ 33,680,832	80.10%	General Fund Total	

Revenues by Fund

Infrastructure Building Fees	\$ 42,823	0.10%	Infrastructure Fund	Fees
	\$ 42,823	0.10%	Infrastructure Fund Total	
Land Acquisition Fund	\$ 32,914	0.08%	Land Acquisition Fund	Donations
	\$ 32,914	0.08%	Land Acquisition Fund Total	
Library Donations	\$ 583,286	1.39%	Library Fund	Donations
Library Interest	\$ 1,599	0.00%	Library Fund	Investment
Library Miscellaneous	\$ 199	0.00%	Library Fund	Miscellaneous
	\$ 585,084	1.39%	Library Fund Total	
Portland Head Light Gift Shop Sales	\$ 562,577	1.34%	Portland Head Light Fund	Sales
Portland Head Light Museum Admissions	\$ 59,174	0.14%	Portland Head Light Fund	Fees
Portland Head Light Donations	\$ 4,264	0.01%	Portland Head Light Fund	Donations
Portland Head Light Binoculars	\$ 861	0.00%	Portland Head Light Fund	Fees
	\$ 626,876	1.49%	Portland Head Light Fund Total	
Ambulance Billing	\$ 266,959	0.63%	Rescue Fund	Fees
	\$ 266,959	0.63%	Rescue Fund Total	
State School Subsidy	\$ 3,403,682	8.09%	School Fund	Intergovernmental
School Athletic Fees	\$ 63,425	0.15%	School Fund	Fees
Student IPAD Payments	\$ 61,287	0.15%	School Fund	Fees
Title II A	\$ 42,116	0.10%	School Fund	Intergovernmental
CEEF Grant	\$ 25,185	0.06%	School Fund	Donations
Gate Receipts-Athletics	\$ 25,022	0.06%	School Fund	Fees
School Transition Grant	\$ 19,078	0.05%	School Fund	Grant
Title I	\$ 18,887	0.04%	School Fund	Intergovernmental
Gate Receipts-Drama	\$ 11,642	0.03%	School Fund	Fees
Turf Field Rental	\$ 10,497	0.02%	School Fund	Fees
Pond Cove Parents Grant	\$ 8,200	0.02%	School Fund	Donations
Athletic Equipment Replacement	\$ 8,000	0.02%	School Fund	Miscellaneous
State Agency Clients	\$ 7,262	0.02%	School Fund	Intergovernmental
TEDX Program Revenues	\$ 5,233	0.01%	School Fund	Donations
PEPG Development Grant	\$ 4,600	0.01%	School Fund	Grant
Other School Revenue	\$ 4,149	0.01%	School Fund	Fees
Preschool Grant	\$ 2,890	0.01%	School Fund	Grant
School Facility Rental	\$ 1,808	0.00%	School Fund	Fees
Sale of School Bus	\$ 1,765	0.00%	School Fund	Sales
Cape Olympians	\$ 1,165	0.00%	School Fund	Fees
Kids Culinary Grant	\$ 583	0.00%	School Fund	Grant
Middle School Parents Assn Grant	\$ 499	0.00%	School Fund	Donations
Authorfest Donation	\$ 147	0.00%	School Fund	Donations
	\$ 3,727,122	8.86%	School Fund Total	
School Lunch Sales	\$ 617,387	1.47%	School Lunch Fund	Sales
School Lunch Scarborough Share	\$ 63,854	0.15%	School Lunch Fund	Miscellaneous
	\$ 681,241	1.62%	School Lunch Fund Total	
Sewer Fees	\$ 2,063,591	4.91%	Sewer Fund	Fees
Sewer Connection Fees	\$ 68,000	0.16%	Sewer Fund	Fees
Sewer Miscellaneous Fees	\$ 196	0.00%	Sewer Fund	Fees
	\$ 2,131,787	5.07%	Sewer Fund Total	
Spurwink Church Rental Fees	\$ 4,355	0.01%	Spurwink Church Fund	Fees
Spirwink Church Interest	\$ 187	0.00%	Spurwink Church Fund	Investment
	\$ 4,542	0.01%	Spurwink Church Fund Total	
Thomas Jordan Interest	\$ 15,873	0.04%	Thomas Jordan Fund	Investment
	\$ 15,873	0.04%	Thomas Jordan Fund Total	

Fort Williams Park Spending

645 FORT WILLIAMS PARK OPERATIONS FUND		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
1001	FULL TIME PAYROLL	48,127	51,760	42,585	40,720	44,032	61,362	41,901
1002	PART TIME PAYROLL	28,974	35,050	34,410	37,604	47,240	38,594	39,392
1003	OVERTIME PAYROLL	239	0	250	167	162	144	261
1020	SOCIAL SECURITY	6,548	6,850	6,625	5,909	6,053	6,037	7,565
	SUBTOTAL PERSONNEL	83,888	93,660	83,870	84,400	97,487	106,137	89,119
2002	POWER	2,497	2,479	3,016	3,983	3,783	4,171	4,931
2003	WATER	3,026	3,912	3,547	4,043	4,256	6,419	5,486
2010	PROFESSIONAL SERVICES	15,106	12,515	11,772	14,059	12,571	12,772	13,616
2019	TREE PLANTING AND MAINTENANCE	5,961	0	12,213	8,910	14,012	7,556	4,393
2022	UNIFORMS	484	905	834	785	379	957	719
2032	EQUIPMENT MAINTENANCE	3,409	3,255	4,338	5,957	4,284	4,578	4,815
2035	BUILDING MAINTENANCE	4,907	1,028	3,435	30,681	19,685	28,553	27,209
2036	STONE WALL REPAIRS	12,847	86	21,416	10	8,372	-486	28,800
2037	BATTERY & MANSION SECURITY		0	44	0	0	166	929
2041	FENCING & GATE MAINTENANCE		0	33,668	2,775	7,400	11,795	2,982
2063	ALARM MONITORING	448	1025	1021	468	558	468	528
3002	GASOLINE	1,955	2,138	1,345	2,073	2,953	3,425	2,250
3003	HEAT	5,989	7,852	9,226	9,746	12,731	14,348	9,332
3005	MINOR EQUIPMENT	460	480	262	316	499	496	196
3006	MISCELLANEOUS SUPPLIES	988	932	1,089	972	1,015	1,098	1,003
3038	MAINT MATERIAL	15,172	11,228	14,860	11,375	13,311	12,114	12,309
3039	GROUNDS MATERIAL	184	0	452	350	180	266	500
3040	DIESEL FUEL	496	895	2,031	2,028	2,425	2,175	1920
4001	LOWER TENNIS COURT REHABILITATION				19,836			
	SUBTOTAL	73,929	48,730	124,569	118,367	108,414	110,871	121,918
645	FORT WILLIAMS PARK	157,817	142,390	208,439	202,767	205,901	217,008	211,037
	ADDT. COST OF EMPLOYEE BENEFITS EST.	30,936	34,724	30,898	31,396	36,574	40,040	32,622
	ADMINISTRATIVE AND OTHER OVERHEAD 20%	31,563	28,478	41,688	40,553	41,180	43,402	42,207
	TOTAL	220,316	205,592	281,025	274,717	283,655	300,450	285,866
866	FORT WILLIAMS PARK CAPITAL FUND	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2016	FY 2016
	REVENUES							
RO337	OFFICERS ROW RENTALS		14,560	21,225	49,226	51,171	49,294	57,413
RO500	BINOCULAR REVENUE		896	900	349	787	974	1,276
RO508	CEREMONY FEES		2,838	3,000	3,400	3,150	4,500	4,200
RO510	PICNIC SHELTER, BANDSTAND & GAZEBO		17,292	18,000	18,809	23,234	29,213	26,923
RO511	SITE FEES		7,200	28,000	33,113	30,250	39,925	32,645
RO603	BENCH DONATIONS							
RO700	FW CONCESSIONS		3,500	14,795	7,545	15,450	9,975	10,550
RO800	BUS/TROLLEY REVENUES			3,000	26,675	33,119	35,300	46,135
RO900	FWP DONATION BOXES		9,099	8,250	12,016	11,975	13,634	13,320
	TOTAL FORT WILLIAMS PARK REVENUES	28,866	55,385	97,170	151,133	169,136	182,815	192,462
	EXPENDITURES							
4005	MASTER & BUSINESS PLAN UPDATE							
4006	MISC. PROJ. TBD BY THE FWAC	\$ 6,747		\$ 10,000	\$ -	\$ 13,551		
4011	GODDARD MANSION	\$ 3,456	\$ 554	\$ 3,800	\$ 10,256	\$ -	\$ 19,334	\$ 3,207
4015	BATTERY BLAIR GRANT OPP.	\$ 5,237	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -
4016	SWING REPLACEMENT	\$ -	\$ -	\$ -	\$ 376	\$ 544		\$ 16,554
4017	BLEACHER ENGINEERING	\$ -	\$ 243	\$ 53	\$ -	\$ -	\$ 15,387	\$ 55,293
4018	FENCING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 36,620		
4019	BATTERY BLAIR REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -		
4020	ENTRANCE ROAD GUARDRAIL EXTENSION	\$ -	\$ 27,655	\$ -	\$ -	\$ -		
4021	PEDESTRIAN IMPROVEMENTS		\$ 88	\$ 3,780	\$ -	\$ -		
4022	CLIFF WALK SAFETY IMPROVEMENTS			\$ 312	18,175	\$ 24,175	\$ 6,594	\$ 11,880
4025	SHIP COVE PARKING IMPROVEMENTS				88,285	5,592	16,522	416
4026	PICNIC AREA SLAB REHABILITATION				33,589	2,164		
4030	WHEATLEY JOCEAN RD IMPROVEMENTS					64,552		
4027	POWERS ROAD/SHIP COVE IMPROV.				49,865	7,324		
4028	BATTERY KNOLL INTERPRETIVE DIS.							
6010	GENERAL FUND CONT.	\$ 463	\$ 1,272	\$ 921	\$ 6,261	\$ 4,950	\$ 2,805	\$ 2,010
	FORT WILLIAMS PARK TOTAL	16,424	\$ 29,884	\$ 18,866	\$ 206,807	\$ 159,472	\$ 60,642	\$ 89,360
	FORT WILLIAMS PARK CAPITAL FUND	12,442	25,501	78,304	(55,674)	9,664	122,173	103,102
	SUMMARY OF NET COST AFTER REVENUES							
	TOTAL EXPENSES CAPITAL AND OPERATING	236,740	235,476	299,891	481,524	443,127	361,092	375,226
	LESS REVENUES	28,866	55,385	97,170	151,133	169,136	182,815	192,462
	NET EXPENSE	207,874	180,091	202,721	330,391	273,991	178,277	182,764