



MEMORANDUM

Town of Cumberland, Maine
 290 Tuttle Road
 Cumberland Center, ME 04021
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To: Town Council
 From: William R. Shane, Town Manager
 Date: April 3, 2009
 Re: FY 2010 Municipal Budget Update

The budget represents a \$0.14 (or 0.93%) increase in the mil rate on the municipal side.

	FY 09	FY 10	\$\$ Change	% Dif
Revenues	\$ 3,843,862	\$ 3,668,541	\$ (175,321)	-4.56%
Expenses	\$ 8,001,615	\$ 7,997,838	\$ (3,777)	-0.05%
Net to Tax Rate	\$ 4,157,753	\$ 4,329,297	\$ 171,544	4.13%

Operation Budget Reduced	\$ 203,777	Total Budget Reductions
	\$ 200,000	Rt 88 Engineering
	\$ 3,777	Reduction in Operations Budget

	FY 10	% of Mil Rate	FY 09	% of Mil Rate	% Incr to Mil Rate
Projected Mil Rate April 6, 2009	\$15.05		\$14.00		7.50%
School	\$9.91	66%	\$9.02	64%	
County	\$0.53	4%	\$0.51	4%	
Town	\$4.61	31%	\$4.47	32%	
	\$15.05	100%	\$14.00	100%	

The significant changes in the FY'10 budget are:

- Salaried employees maintain a 5% pay reduction
- No Friday hours (4 hours per week reduction)
- No part-time employee health benefits
- Combining Fire & Rescue
- 2 full-time employees to part-time
- 1 full-time paramedic eliminated
- No regional paramedic program
- Funding for Route 88 drainage and shoulder improvements
- Continued funding of Capital Program

FY 2010 Summary

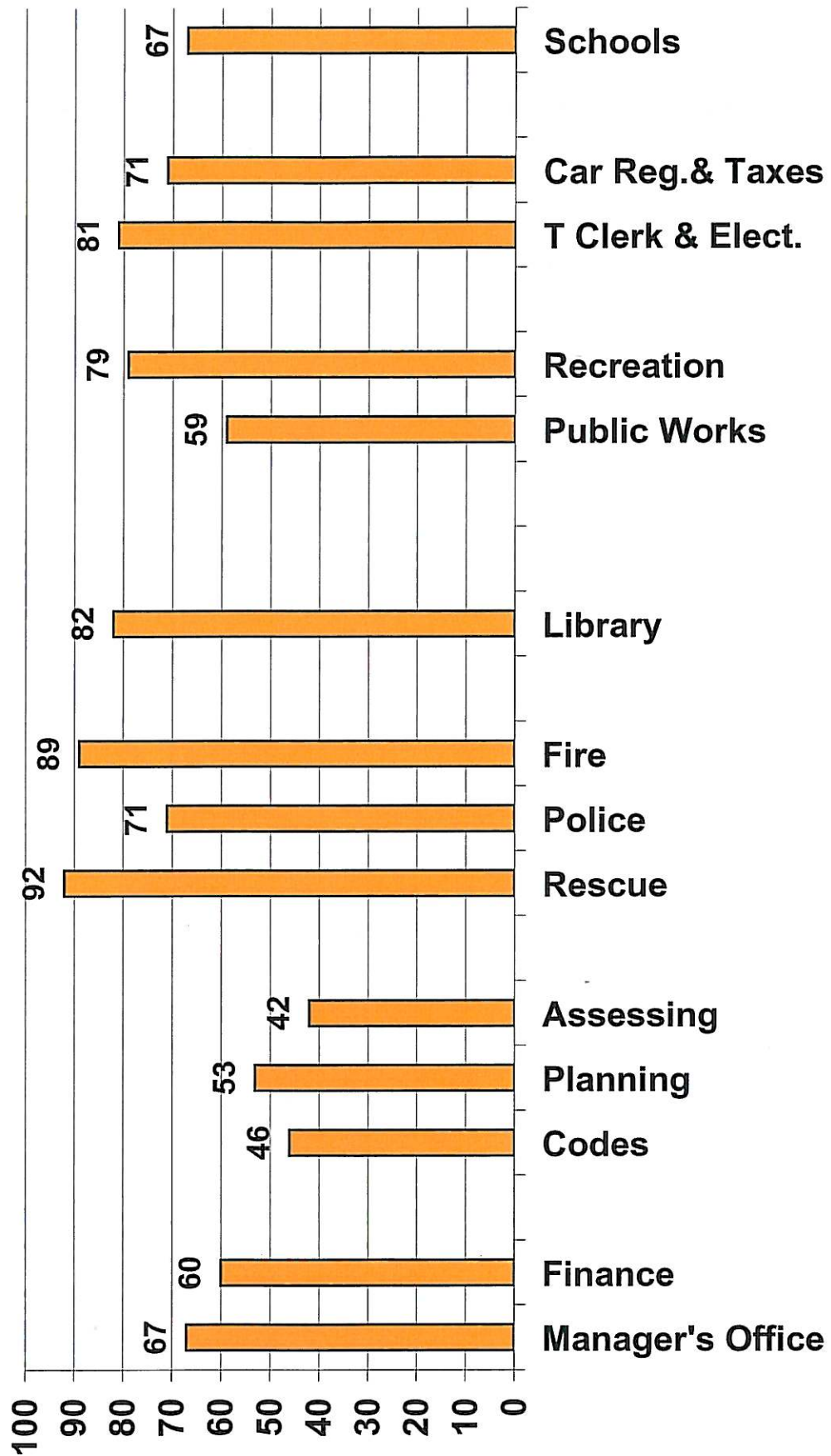
Operations Budget

Account Number	Description	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budget FY 09	Request FY 10	\$\$ Increase	% Change
1300	Administration & Council	\$ 347,626	\$ 417,648	\$ 479,439	\$ 448,763	\$423,849	\$ (24,914)	-5.55%
400	Assessor	\$ 71,707	\$ 106,500	\$ 99,550	\$ 99,654	\$ 80,533	\$ (19,121)	-19.19%
1500	Treasurer / Tax Collector	\$ 254,815	\$ 282,347	\$ 302,246	\$ 314,949	\$ 277,041	\$ (37,908)	-12.04%
1600	Technology	\$ 55,934	\$ 104,510	\$ 191,099	\$ 165,276	\$ 143,756	\$ (21,520)	-13.02%
1650	Elections	\$ 10,303	\$ 15,206	\$ 12,287	\$ 20,600	\$ 20,312	\$ (288)	-1.40%
1700	Planning Board	\$ 61,894	\$ 63,399	\$ 87,008	\$ 90,702	\$ 90,709	\$ 7	0.01%
1800	Engineer/ Admin.	\$ 3,035	\$ 2,503	\$ 708	\$ -	\$ -	\$ -	0.00%
1900	Legal Services	\$ 70,543	\$ 40,432	\$ 53,463	\$ 42,000	\$ 40,000	\$ (2,000)	-4.76%
2100	Police Department	\$ 860,285	\$ 890,579	\$ 1,114,511	\$ 926,862	\$950,651	\$ 23,789	2.57%
2200	Fire- EMS Department	\$ 268,687	\$ 331,807	\$ 352,486	\$ 366,715	\$ 719,677	\$ 352,962	96.25%
2300	Rescue Department	\$ 395,453	\$ 500,778	\$ 546,206	\$ 570,374	\$ -	\$ (570,374)	-100.00%
2400	Code Enforcement	\$ 78,687	\$ 81,056	\$ 77,921	\$ 89,074	\$85,000	\$ (4,074)	-4.57%
2500	Harbor Master/ Shellfish Warden	\$ 14,524	\$ 16,584	\$ (75)	\$ -	\$ -	\$ -	0.00%
2600	Canine Control	\$ 19,143	\$ 33,175	\$ 41,112	\$ 44,230	\$42,830	\$ (1,400)	-3.17%
3100	Public Works	\$ 948,911	\$ 986,315	\$1,235,331	\$844,381	\$867,985	\$ 23,604	2.80%
3200	Solid Waste	\$ 999,278	\$ 911,335	\$ 738,938	\$ 759,440	\$ 752,990	\$ (6,450)	-0.85%
4100	Recreation	\$ 435,381	\$ 452,247	\$ 525,637	\$ 497,353	\$459,334	\$ (38,019)	-7.64%
4300	Recreation- Parks	\$ 91,796	\$ 104,289	\$ 172,616	\$ 163,794	\$ 168,581	\$ 4,787	2.92%
4400	West Cumberland Rec Building	\$ 8,554	\$ 10,607	\$ 10,516	\$ 8,100	\$ 8,100	\$ -	0.00%
4500	Prince Memorial Library	\$ 377,847	\$ 314,696	\$ 389,289	\$ 387,962	\$ 372,533	\$ (15,429)	-3.98%
4600	Chebeague Island Library - Non Profit	\$ 44,200	\$ 45,100	\$ -	\$ -	\$ -	\$ -	0.00%
4610	CI Recreation- In Recreation FY 04	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	0.00%
5800	General Assistance	\$ 25,562	\$ 12,000	\$ 9,009	\$ 13,180	\$ 19,347	\$ 6,167	46.79%
5900	Health Services	\$ 7,563	\$ 7,983	\$ 8,966	\$ 6,895	\$ 9,027	\$ 2,132	30.92%
6200	Cemetery Association- Non Profit	\$ 16,858	\$ 20,593	\$ 22,370	\$ 25,000	\$ 25,000	\$ -	0.00%
6300	Conservation Com. & Farmer's Market	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 3,000	\$ 1,500	100.00%
6400	Rines Property Short Fall	\$ 41,000	\$ 268	\$ -	\$ -	\$ -	\$ -	0.00%
6500	Debt Service	\$ 478,085	\$ 600,101	\$ 600,897	\$ 681,419	\$ 740,062	\$ 58,643	8.61%
7500	Benefits & Insurance	\$ 924,277	\$ 984,972	\$ 190,835	\$ 210,363	\$ 233,175	\$ 22,812	10.84%
8000	Fire Hydrants	\$ 47,151	\$ 50,226	\$ 50,820	\$ 55,000	\$ 55,000	\$ -	0.00%
8100	Street Lights	\$ 39,300	\$ 39,853	\$ 33,031	\$ 35,000	\$ 30,000	\$ (5,000)	-14.29%
8300	Contingent	\$ 14,824	\$ 3,986	\$ 18,536	\$ 14,500	\$54,500	\$ 40,000	275.86%
8400	Municipal Building Maintenance	\$ 105,463	\$ 102,681	\$ 107,740	\$ 101,659	\$157,276	\$ 55,617	54.71%
8500	Abatements	\$ 9,686	\$ 7,829	\$74,743	\$8,000	\$20,000	\$ 12,000	150.00%
8900	County Tax	\$ 657,346	\$ 670,823	\$ 685,529	\$ 588,870	\$615,032	\$ 26,162	4.44%
9000	Capital Improvements Program	\$ 431,000	\$ 531,000	\$ 206,000	\$ 420,000	\$ 532,538	\$ 112,538	26.79%
	Totals	\$ 8,256,718	\$ 8,783,428	\$ 8,439,764	\$ 8,001,615	\$7,997,838	\$ (3,777)	-0.05%
160	MSAD 51	\$ 11,779,294	\$ 12,279,541	\$ 10,894,169	\$ 10,350,262	\$ 11,450,262	\$ 1,100,000	10.63%
	Grand Total- Town + MSAD	\$ 20,036,012	\$ 21,062,969	\$ 19,333,933	\$ 18,351,877	\$ 19,448,100	\$ 1,096,223	5.97%

FY 2010 Estimated LD-1 Commitment Limit for the Town of Cumberland

	Estimate 2009-10
1) FY2008-09 Base Municipal Commitment/Limit	\$3,758,015.72
2) Total Taxable Value of Land, Buildings and Personal Property First Assessed on April 1, 2009	\$8,000,000.00
3) Total Taxable Valuation (Line 3 Page 10 of 2009 MVR)	\$1,143,822,800.00
4) Property Growth Factor (Divide Line 2 by Line 3)	0.0070
5) Average Real Personal Income Growth	0.0228
6) Growth Limitation Factor (Add 1.000 Plus Line 5)	1.0298
7) 2008 Municipal Revenue Sharing	\$739,759.00
8) Multiply Line 7 by Line 6	\$761,799.45
9) 2009 Municipal Revenue Sharing	\$650,000.00
10) Enter Any New State Funds Not Accounted For Last Year. If Unnecessary Enter Zero on Line 10	\$0.00
11) Net New State Funds (Line 9 Plus 10 Minus Line 8)	-\$111,799.45
12) Multiple Line 1 by Line 6	\$3,869,982.38
13) FY2009-10 Base Municipal Commitment Limit	\$3,981,781.83
14) FY2009-10 Tax for Commitment (Line 19 Page 10 of 2009 MVR)	\$17,214,533.14
15) FY2009-10 County Tax (Line 7 Page 10 of 2009 MVR)	\$615,032.00
16) FY2009-10 TIF Financing Plan Amount (Line 9 Page 10 of 2009 MVR)	\$858,687.68
17) FY2009-10 School Appropriations (Line 10 Page 10 of 2009 MVR)	\$11,450,262.00
18) FY2009-10 Overlay (Line 22 Page 10 of 2009 MVR)	\$743,608.01
19) FY2009-10 Base Municipal Commitment	\$3,546,943.45
20) Under Limit	-\$434,838.38

Your Experience with Town Departments **% of Very Good to Excellent**



Funding Level for Town Services

