Town of Cumberland
Finance Committee Meeting
Monday, April 10, 2023

5:00 PM – Chambers

I. Review of Requested Budget follow-up items.

II. Review of Library Budget then progress through the remainder of the budget

III. Next Meetings

a. 5 PM, April 24, 2023
b. 8 AM, April 29, 2023
c. 7 PM – May 8, 2023- Budget Public Hearing

IV. Adjournment

Four-Year Gas/Diesel Gallons Comparison

Gas						4-Year	*BUDGET*
Gallons	**2019**	**2020**	**2021**	**2022**	**2023 YTD**	**Average**	***2024***
Public Works	2,198	2,399	1,942	2,376	1,585	2,229	*2,259*
Police	10,403	10,882	8,709	7,872	5,522	9,466	*9,000*
Animal Control	852	1,274	1,220	804	533	1,038	*1,500*
Fire & Rescue	3,168	2,853	2,913	2,839	533	2,943	*2,950*
Twin Brook	664	1,020	456	462	594	650	*685*
Average annual price per gallon	$ 2.31	$ 2.24	$ 1.97	$ 3.14	$ 3.13		*$ 3.32*

Percentage change over FY2023: ***6%***

Diesel						4-Year	*BUDGET*
Gallons	**2019**	**2020**	**2021**	**2022**	**2023 YTD**	**Average**	***2024***
Public Works	14,754	14,129	12,526	10,791	11,249	13,050	*12,513*
Police							
Animal Control							
Fire & Rescue	2,122	2,140	2,276	2,808	1,842	2,337	*3,000*
Twin Brook	3,041	1,964	2,167	2,059	705	2,307	*2,300*
Total	19,917	18,232	16,968	15,658	13,795	17,694	
Average annual price per gallon	$ 2.49	$ 2.22	$ 2.04	$ 4.00	$ 4.13		*$ 4.00*

Percentage change over FY2023: -3%

PROJECTION: 24001 FY2024 General Fund Expenditure Budget Proposal FOR PERIOD 13

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
41000 Rec Administration								
0411 1000 41000	FT Wages	242,390.42	167,636.41	220,739.11	168,659.67	231,026.00	249,741.00	8.1%
0411 1010 41000	PT Wages	15,780.41	20,733.77	24,528.78	12,254.20	24,504.00	27,227.00	11.1%
0411 1020 41000	Overtime	.00	9.00	87.95	232.41	.00	.00	.0%
0411 1165 41000	Travel Sti	907.88	903.00	902.62	1,730.25	900.00	900.00	.0%
0411 1210 41000	Health Ins	54,322.37	36,882.12	75,271.21	50,925.44	75,478.00	83,060.00	10.0%
0411 1220 41000	Fica	20,318.45	14,202.05	17,858.50	13,427.59	19,548.00	21,188.00	8.4%
0411 1230 41000	ICMA	8,147.02	8,984.07	9,761.06	8,740.37	8,069.00	7,684.00	-4.8%
0411 1240 41000	Life & Dis	1,513.99	1,449.02	1,594.27	1,133.81	1,308.00	1,691.00	29.3%
0411 1250 41000	L-T Care	836.72	596.35	603.46	415.32	586.00	674.00	15.0%
0411 1260 41000	MePERS	15,403.72	12,899.32	14,718.52	13,703.63	25,017.00	23,109.00	-7.6%
0412 2000 41000	Electric	556.86	400.00	560.00	560.00	560.00	644.00	15.0%
0412 2030 41000	Telephone	1,217.11	1,742.17	1,784.43	903.57	1,800.00	2,070.00	15.0%
0413 3010 41000	Advert	12,003.95	4,158.78	3,470.26	4,305.41	8,900.00	9,020.00	1.3%
0413 3100 41000	CrCard Fee	24,506.86	29,898.10	46,863.03	24,012.27	28,000.00	41,200.00	47.1%
0413 3140 41000	Memb Dues	190.00	175.00	175.00	295.00	615.00	615.00	.0%
0413 3160 41000	Misc Exp	.00	.00	.00	60.40	.00	.00	.0%
0413 3300 41000	Off Supp	697.33	254.69	861.40	810.48	800.00	1,000.00	25.0%
0413 3670 41000	Tennis Ct	500.00	10,000.00	.00	.00	600.00	10,600.00	1666.7%
0415 5240 41000	Training	4,368.64	416.23	57.88	460.00	1,500.00	1,500.00	.0%
0416 6090 41000	Rec Equip	1,855.97	478.12	989.85	100.93	1,000.00	1,000.00	.0%
0416 6300 41000	Software	24,498.07	27,649.51	40,719.96	19,963.57	25,500.00	34,200.00	34.1%
TOTAL Rec Administration		430,015.77	339,467.71	461,547.29	322,694.32	455,711.00	517,123.00	13.5%
41100 After School Program								
0041 0440 41100	After Schl	-201,863.50	-320,526.50	-355,420.00	-262,066.00	-320,000.00	-345,000.00	7.8%
0411 1010 41100	PT Wages	.00	.00	453.75	393.50	.00	.00	.0%
0411 1170 41100	ASP	102,041.55	156,555.05	131,259.34	90,285.68	136,213.00	156,273.00	14.7%
0411 1210 41100	Health Ins	7,839.82	18,718.40	12,730.89	4,381.48	15,726.00	15,726.00	.0%
0411 1220 41100	Fica	7,819.54	11,992.24	10,062.25	6,896.58	10,420.00	11,955.00	14.7%
0411 1230 41100	ICMA	1,051.56	2,272.27	1,226.79	.00	.00	.00	.0%
0411 1240 41100	Life & Dis	111.21	158.25	111.40	39.47	.00	.00	.0%
0411 1250 41100	L-T Care	77.43	108.54	68.22	23.97	.00	.00	.0%
0411 1260 41100	MePERS	1,064.66	.00	.00	823.05	.00	.00	.0%
0413 4145 41100	After Sch	10,229.22	5,729.05	19,179.45	5,777.41	16,105.00	17,500.00	8.7%
TOTAL After School Program		-71,628.51	-124,992.70	-180,327.91	-153,444.86	-141,536.00	-143,546.00	1.4%
41110 Youth Enrichment Programs								
0041 0441 41110	Yth Enrch	-137,177.82	-22,287.50	-92,610.50	-111,345.10	-165,000.00	-115,000.00	-30.3%
0411 1010 41110	PT Wages	36,229.60	5,891.66	4,129.62	13,919.46	25,210.00	26,196.00	3.9%
0411 1220 41110	Fica	2,771.60	450.73	315.93	1,064.83	1,929.00	2,004.00	3.9%
0413 4155 41110	Yth Enrich	17,343.20	8,460.00	28,392.40	27,367.10	19,920.00	31,320.00	57.2%
TOTAL Youth Enrichment Progr		-80,833.42	-7,485.11	-59,772.55	-68,993.71	-117,941.00	-55,480.00	-53.0%

-Have not finished paying out for Spring session

04/05/2023 16:08 | TOWN OF CUMBERLAND | P 2
hdibartolomeo | NEXT YEAR BUDGET HISTORICAL COMPARISON | bgnyrpts

PROJECTION: 24001 FY2024 General Fund Expenditure Budget Proposal **FOR PERIOD 13**

ACCOUNTS FOR:

Have not finished paying out for Spring session

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
41120	Youth Sports Programs							
0041 0442 41120	Yth Sprts	-78,307.00	-16,083.50	-109,377.75	-165,882.50	-127,000.00	-163,000.00	28.3%
0411 1010 41120	PT Wages	19,755.25	9,531.50	15,536.00	9,358.50	15,000.00	16,500.00	10.0%
0411 1220 41120	Fica	1,511.32	729.16	1,188.50	715.96	1,148.00	1,262.00	9.9%
0413 4180 41120	Sprt Cmp E	6,132.00	.00	.00	12.65	.00	.00	.0%
0413 4190 41120	Sprt Lg Ex	4,720.00	.00	2,489.36	3,270.00	3,000.00	3,000.00	.0%
0413 4200 41120	Sprt Pr Ex	33,753.96	13,971.41	59,095.14	58,456.82	56,578.00	69,230.00	22.4%
TOTAL Youth Sports Programs		-12,434.47	8,148.57	-31,068.75	-94,068.57	-51,274.00	-73,008.00	42.4%
41130	Skiing Programs							
0041 0443 41130	Skiing	-57,274.00	-14,282.50	-36,940.00	-29,076.00	-41,510.00	-47,000.00	13.2%
0411 1010 41130	PT Wages	.00	.00	2,400.00	2,700.00	.00	.00	.0%
0411 1220 41130	Fica	.00	.00	183.60	206.58	.00	.00	.0%
0413 4170 41130	Ski Exp	44,569.10	6,312.27	27,999.95	34,739.64	29,607.00	36,307.00	22.6%
TOTAL Skiing Programs		-12,704.90	-7,970.23	-6,356.45	8,570.22	-11,903.00	-10,693.00	-10.2%
41140	Summer/Day Camps							
0041 0444 41140	Day Camps	-30,108.43	-72,644.50	-203,713.90	-313,882.00	-215,000.00	-314,000.00	46.0%
0411 1000 41140	FT Wages	.00	.00	1,027.37	167.25	.00	.00	.0%
0411 1010 41140	PT Wages	69,237.73	55,570.64	93,852.00	98,323.37	91,832.00	116,788.00	27.2%
0411 1020 41140	Overtime	245.41	1,184.48	2,192.98	2,293.10	1,509.00	2,281.00	51.2%
0411 1210 41140	Health Ins	.00	.00	3,070.13	101.50	.00	.00	.0%
0411 1220 41140	Fica	5,315.53	4,341.78	7,825.32	7,709.13	6,628.00	8,934.00	34.8%
0411 1230 41140	ICMA	.00	.00	526.56	.00	.00	.00	.0%
0411 1240 41140	Life & Dis	.00	.00	25.80	.91	.00	.00	.0%
0411 1250 41140	L-T Care	.00	.00	16.52	.56	.00	.00	.0%
0411 1260 41140	MePERS Ret	.00	.00	117.12	19.07	.00	.00	.0%
0413 3330 41140	Travel Exp	9,353.42	.00	8,861.78	12,071.60	12,500.00	13,500.00	8.0%
0413 4130 41140	Camp Trips	23,669.67	412.00	12,653.94	30,008.38	22,098.00	33,600.00	52.0%
0413 4140 41140	Camp Exp	3,622.94	7,664.83	9,325.12	12,226.58	7,500.00	14,500.00	93.3%
0413 4159 41140	Summer enr	19,980.00	16,509.00	.00	.00	38,275.00	.00	-100.0%
TOTAL Summer/Day Camps		101,316.27	13,038.23	-64,219.26	-150,960.55	-34,658.00	-124,397.00	258.9%
41150	Swimming Programs							
0041 0445 41150	Swimming	-20,141.00	-1,155.00	5,053.80	-62,753.00	-50,200.00	-65,000.00	29.5%
0411 1010 41150	PT Wages	36,248.42	20,522.00	31,366.10	43,933.08	35,518.00	41,224.00	16.1%
0411 1220 41150	Fica	2,773.13	1,570.05	2,399.54	3,360.88	2,717.00	3,154.00	16.1%
0411 1400 41150	Contr ee	16,944.94	17,511.16	18,049.07	18,504.88	19,000.00	20,150.00	6.1%
0413 4210 41150	Swim Inst	114.00	480.00	200.85	164.00	750.00	750.00	.0%
TOTAL Swimming Programs		35,939.49	38,928.21	57,069.36	3,209.84	7,785.00	278.00	-96.4%
41160	Adult Enrichment Programs							

PROJECTION: 24001 FY2024 General Fund Expenditure Budget Proposal **FOR PERIOD 13**

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0041 0446 41160	AdultEnric	-19,749.40	-15,195.00	-16,546.40	-21,672.20	-15,000.00	-22,000.00	46.7%
0411 1010 41160	PT Wages	5,004.68	4,235.00	7,985.00	3,996.00	7,000.00	11,300.00	61.4%
0411 1220 41160	Fica	382.87	323.98	610.83	305.67	536.00	864.00	61.2%
0413 4100 41160	AdultEnric	7,402.22	.00	5,946.89	7,509.29	4,143.00	8,130.00	96.2%
TOTAL Adult Enrichment Progr		-6,959.63	-10,636.02	-2,003.68	-9,861.24	-3,321.00	-1,706.00	-48.6%
41170 Adult Fitness Programs								
0041 0447 41170	AdultFit	-47,140.20	-38,416.00	-71,930.60	-43,594.00	-29,000.00	-42,000.00	44.8%
0411 1010 41170	PT Wages	18,871.21	9,503.65	20,384.11	28,189.91	19,950.00	25,200.00	26.3%
0411 1220 41170	Fica	1,443.66	727.02	1,559.31	2,156.49	1,526.00	1,928.00	26.3%
0413 4105 41170	AdultFit	.00	.00	60.00	.00	.00	.00	.0%
TOTAL Adult Fitness Programs		-26,825.33	-28,185.33	-49,927.18	-13,247.60	-7,524.00	-14,872.00	97.7%
41180 Youth Summer Enrichment Programs								
0041 0441 41180	Yth Sum En	.00	.00	-67,595.00	-101,715.25	.00	-101,000.00	.0%
0411 1010 41180	PT Wages	.00	.00	10,022.00	13,299.00	.00	15,825.00	.0%
0411 1220 41180	Fica	.00	.00	381.12	1,017.37	.00	.00	.0%
0413 4155 41180	Yth Su Exp	.00	.00	43,888.00	61,305.00	.00	57,495.00	.0%
TOTAL Youth Summer Enrichmen		.00	.00	-13,303.88	-26,093.88	.00	-27,680.00	.0%
41190 Other Recreation Programs								
0041 0448 41190	Spec Rev	-4,415.00	.00	-8,197.00	-3,762.00	-7,200.00	-7,200.00	.0%
0041 0449 41190	Rec Progs	-6,104.28	.00	.00	.00	-1,995.00	-1,995.00	.0%
0041 0570 41190	Soccer Rev	-25,317.00	-9,123.00	-29,382.00	-37,771.00	-28,300.00	-38,000.00	34.3%
0041 0571 41190	FrisbeeRev	-12,035.00	-6,545.00	-15,030.00	-11,420.00	-14,100.00	-14,100.00	.0%
0041 0606 41190	CPR 1stAid	-630.00	-300.00	-1,810.00	-2,295.00	-250.00	-350.00	40.0%
0413 4110 41190	Spec Event	3,063.87	.00	3,701.98	2,218.74	3,700.00	4,600.00	24.3%
0413 4150 41190	Misc Rec	2,776.25	.00	.00	.00	500.00	500.00	.0%
0413 4410 41190	Rec Soccer	10,831.82	5,759.36	10,024.47	16,905.52	11,100.00	17,500.00	57.7%
0413 4413 41190	FrisbeeExp	5,530.50	6,290.00	6,700.00	5,214.00	10,110.00	10,110.00	.0%
TOTAL Other Recreation Progr		-26,298.84	-3,918.64	-33,992.55	-30,909.74	-26,435.00	-28,935.00	9.5%
TOTAL General Fund		329,586.43	216,394.69	77,644.44	-213,105.77	68,904.00	37,084.00	-46.2%
	TOTAL REVENUE	-640,262.63	-516,558.50	-1,003,499.35	-1,167,234.05	-1,014,555.00	-1,275,645.00	25.7%
	TOTAL EXPENSE	969,849.06	732,953.19	1,081,143.79	954,128.28	1,083,459.00	1,312,729.00	21.2%
	GRAND TOTAL	329,586.43	216,394.69	77,644.44	-213,105.77	68,904.00	37,084.00	-46.2%

** END OF REPORT - Generated by Helene DiBartolomeo **

TOWN OF CUMBERLAND
BUDGET REVIEW BY CHARACTER

ACCOUNTS FOR: General Fund	FY2023 BUDGET	FY2024 BUDGET	DOLLAR CHANGE	PCT CHANGE	EXPLANATION
Wages & Salaries	$ 4,818,015	$ 5,295,987	$ 477,972	9.9%	6% wage increase for full time employees; Addition of a Deputy Fire Chief, Assistant Pro for VH, Director for Active Living, 0.5 FTE for SRO, 0.5 FTE for Rec Programmer, PT staff for Minerva, increase in Minimum wage from $13.80 to $14.25, and wage adjustments where appropriate
Benefits	$ 2,057,092	$ 2,294,024	$ 236,932	11.5%	10% increase for employee benefits, WC mod rate from 0.98 to 1.53 and increase in payroll, MePERS
Utilities	$ 530,237	$ 600,295	$ 70,058	13.2%	Rate increase for gas, heating fuel, and electricity
General Expenditures	$ 773,992	$ 853,382	$ 79,390	10.3%	General liability insurance, credit card charges, advertising, K-9 supplies
Building Expenses	$ 63,441	$ 69,576	$ 6,135	9.7%	
Contracted Services	$ 1,347,877	$ 1,481,460	$ 133,583	9.9%	PD/Fire Dispatch services, Striping/crosswalks, Ecomaine, Minerva
Supplies/Tools/Equip	$ 632,479	$ 698,613	$ 66,134	10.5%	Vehicle parts, 15 golf carts for VH
Grounds Maintenance	$ 131,609	$ 146,853	$ 15,244	11.6%	
Program Expenses	$ 328,386	$ 474,092	$ 145,706	44.4%	Tennis court, Recreation program expenses
Debt Service	$ 1,279,933	$ 1,279,933	$ -	0.0%	
Transfers	$ 616,500	$ 691,500	$ 75,000	12.2%	HR reserve for payouts/RHSA
TOTAL EXPENSE BUDGET*	**$ 12,579,561**	**$ 13,885,715**	**$ 1,306,154**	**10.4%**	
OTHER REVENUES	**$ (6,429,394)**	**$ (7,314,810)**	**$ (885,416)**	**13.8%**	Revenues other than Property tax
Net Increase in Budget			**$ 420,738**		

*Note: MSAD51 and County Budget not included

GROSS EXPENSE PER CAPITA COMPARISON
FY 2024

Town	Gross expense per Capita*	Population	FY2024 Operating Budget
North Yarmouth	$ 1,196.86	4,072	$ 4,873,629
Gray	$ 1,685.09	7,761	$ 13,078,005
Falmouth	$ 1,693.25	12,444	$ 21,070,782
Cumberland	$ 1,767.84	8,473	$ 14,978,866
Yarmouth	$ 2,032.02	8,990	$ 18,267,821
Cape Elizabeth	$ 2,165.03	9,535	$ 20,643,521
Scarborough	$ 2,660.68	22,135	$ 58,894,231
Freeport	TBD	8,737	Presents April 25

**Note: Includes County but not School budgets*