



**Town of Cumberland
Finance Committee Meeting
Monday, February 24, 2020**

5:00 PM – Chambers- Meeting #2

- I. Insurance Budget Review- updated from Previous meeting**
- II. GPCOG Fees – Admin Budget \$14,500**
- III. Revenue Budget**
- IV. Capital Budget – Paving & Equipment**
- V. TIF Fund Budget & Overview**
- VI. Other Questions**
- VII. Other Business**
- VIII. Adjournment**

FY 2020 Town Council - Finance Committee

Tom Gruber – Councilor

Bill Stiles- Chairman

Bob Vail – Councilor

Meeting Notes

Attendance: All Town Councilors Present

Finance Chair , Bill Stiles opened meeting at 5 PM.

Item 1. Council endorsed a plan to work with neighboring communities that may be interested in a consolidation of Fire –EMS services. The Town Manager will reach out to Falmouth to begin the discussions. Assistant Manager Chris Bolduc will lead the process for the Town as he is the most experienced and previously lead the successful Regional Paramedic Program.

Item 2. Building Fees- the Council would like the Ordinance Committee to review comparison fees in May. Bill Longley will prepare a comparative fee schedule for the Committee's review and recommendation.

Item 3. Building Energy Audit – Councilor Vail recommended and the Council agreed to explore the possibility of an energy audit of the Central Fire Station, Town Hall and West Cumberland Hall. The Town Manager will reach out to Efficiency Maine for assistance. Questions regarding the energy efficiency level of the new Town garage buildings will be researched and reported back to the Town Council at the next Finance Committee meeting on Monday Feb. 24th.

Budget Adjustments:

Planning 0310 Advertising reduced from \$6k to \$4k
Fire 3040 Equip. Maintenance reduced from \$47k to 37k
Health Serv. 590 Eliminated funding for all Non-Profits- \$14k (5-2 Vail Gruber)

Library add \$6k to extend hors on Saturday to 5 PM year round
 (Town Manager to meet with Library Director & Adv. Board Chair)
\$26k in reductions- \$6k in additions = \$20k net reduction

Next Meeting:

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Monday, Feb. 24th 5 PM – 7 PM

- Capital Reserves Review
- Insurance Budget Explanation of Costs & Fees
- GPCOG Fees 2020 - \$14,500
- Revenues for FY 2020
- TIF Funds & Overview of Districts

Meeting Adjourned at 8:30 PM



William R. Shane P.E.

Town Manager

Town of Cumberland

207 829 2205

www.cumberlandmaine.com

290 Tuttle Road, Cumberland, Maine 04021



TOWN OF CUMBERLAND: BUDGET PROPOSAL FY2021

750 - INSURANCE

Budget Summary

			FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 PROPOSED	Change \$	Change %
<i>Org</i>	<i>Obj</i>	<i>Description</i>						
0751	1210	Health Insurance	\$ 9,790	\$ 3,256	\$ -	\$ 3,264	\$ 3,264	0.00%
0751	1260	MePERS	\$ 899	\$ 1,082	\$ -	\$ 984	\$ 984	0.00%
0751	1270	Unemployment	\$ -	\$ 622	\$ 1,000	\$ 1,000	\$ -	0.00%
0751	1280	Workers Comp Insurance	\$ 71,881	\$ 75,409	\$ 78,000	\$ 78,000	\$ -	0.00%
0751	1285	RHSA	\$ 16,378	\$ 19,156	\$ 22,000	\$ 22,000	\$ -	0.00%
0751	8115	HR Reserve Transfer	\$ 100,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	0.00%
0753	3060	Liability Insurance	\$ 87,011	\$ 93,929	\$ 99,400	\$ 107,575	\$ 8,175	8.22%
0753	3370	Wellness	\$ 36,369	\$ 39,692	\$ 38,000	\$ 40,000	\$ 2,000	5.26%
						\$ -		
		TOTAL	\$ 322,352	\$ 283,146	\$ 263,400	\$ 277,823	\$ 14,423	5.09%

TOWN OF CUMBERLAND: BUDGET PROPOSAL FY2021

130- ADMINISTRATION FINANCE

Accts 3455-5240 Budget Detail

Org	Obj	Description	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 PROPOSED	Change \$	Change %
0133	3530	Municipal Fees	\$ 18,174	\$ 22,772	\$ 27,300	\$ 27,300	\$ -	0.00%
						# of Units	Unit Price	Total
Greater Portland Council of Governments (<i>GPCOG fees increased from \$7k in FY2018</i>)								\$ 14,500
Maine Municipal Association								\$ 9,500
ICMA								\$ 1,500
Portland Area Comprehensive Transportation								\$ 1,800
						TOTAL COST		\$ 27,300

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
010	Property Taxes							
<u>0010 0326</u>	Tax Commit	22,058,697.36	23,003,722.86	24,521,615.82	25,380,076.34	25,366,367.00	.00	-100.0%
<u>0010 0327</u>	Homestead	279,127.88	371,704.00	490,171.00	403,918.00	480,122.00	.00	-100.0%
TOTAL Property Taxes		22,337,825.24	23,375,426.86	25,011,786.82	25,783,994.34	25,846,489.00	.00	-100.0%

This page inserted after the tax rate has been set and is factored into the calculation of the mil rate. Some years we will collect 99% plus others we collect over 100% as taxes from previous years roll into the current years collection. In the end, it has always worked well.

ACCOUNTS FOR:		2017	2018	2019	2020	2020	PROJECTION	\$	PCT
General Fund		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	LEVEL 3	CHG	CHANGE
TOTAL	Property Taxes	\$22,337,825	\$23,375,427	\$25,011,787	\$25,783,994	\$0	\$0	\$0	-100.00%
TOTAL	Other Tax Revenues	\$2,060,797	\$2,128,560	\$2,216,925	\$1,501,653	\$2,037,000	\$2,143,000	\$106,000	2.70%
TOTAL	Licenses & Permits	\$207,888	\$151,495	\$154,734	\$98,368	\$154,974	\$154,974	\$0	0.00%
TOTAL	Intergovernmental Reve	\$695,117	\$716,977	\$716,485	\$526,986	\$837,083	\$1,073,057	\$235,974	16.20%
TOTAL	Other Revenues	\$464,309	\$147,212	\$171,569	\$125,258	\$133,117	\$133,117	\$0	0.00%
TOTAL	Police	\$40,480	\$90,811	\$58,232	\$13,253	\$7,248	\$7,248	\$0	0.00%
TOTAL	Fire	\$235,396	\$194,381	\$180,581	\$65,852	\$172,700	\$160,000	(\$12,700)	-7.40%
TOTAL	Public Works	\$310,215	\$334,398	\$357,371	\$127,752	\$324,884	\$328,884	\$4,000	1.20%
TOTAL	Valhalla-Club	\$51,823	\$52,552	\$47,357	\$31,744	\$43,100	\$44,100	\$1,000	2.30%
TOTAL	Valhalla-Pro Shop	\$580,567	\$598,010	\$569,945	\$335,665	\$572,921	\$573,645	\$724	0.10%
TOTAL	Recreation	\$884,912	\$1,005,734	\$1,040,273	\$607,453	\$918,116	\$1,031,785	\$113,669	12.40%
TOTAL	Library	\$4,968	\$4,568	\$4,421	\$3,754	\$4,500	\$4,500	\$0	0.00%
TOTAL	General Fund	\$27,874,298	\$28,800,124	\$30,529,678	\$29,221,732	\$5,205,643	\$5,654,310	\$448,667	7.80%
						Total Revenues		\$5,654,310	
						Revenue Sharing		\$800,000	
						Total - Rev Sharing		\$4,854,310	

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
011	Other Tax Revenues							
<u>0011 0303</u>	MV Excise	1,943,428.95	2,101,824.00	2,146,834.02	1,420,099.87	1,950,000.00	2,050,000.00	5.1%
<u>0011 0304</u>	Boat Excis	16,021.70	18,402.19	16,043.70	3,038.30	14,000.00	14,000.00	.0%
<u>0011 0324</u>	Def Tax	14,059.59	-66,128.74	-21,911.96	.00	.00	.00	.0%
<u>0011 0325</u>	Supp Taxes	14,130.35	.00	.00	38,940.00	.00	.00	.0%
<u>0011 0328</u>	Outer Isle	43,352.06	43,774.06	44,041.00	23,513.74	42,000.00	46,000.00	9.5%
<u>0011 0329</u>	PILOT	29,804.00	30,688.00	31,918.00	16,061.48	31,000.00	33,000.00	6.5%
TOTAL Other Tax Revenues		2,060,796.65	2,128,559.51	2,216,924.76	1,501,653.39	2,037,000.00	2,143,000.00	5.2%

(0303) \$100k was added to Excise Tax- Expect collections over \$2.2 M for this year.

(0328) 15 outer islands of Chebeague - we receive 50% of taxes until 2057 per Secession Agreement

(0329) Taxes from Drowne Road Apartments - increase equal to the tax rate increase each year

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
012	Licenses & Permits							
0012 0311	H/Fsh Agnt	495.03	488.50	481.25	272.75	541.00	541.00	.0%
0012 0312	ML+VR	2,361.86	2,090.60	2,503.80	1,752.60	2,436.00	2,436.00	.0%
0012 0313	Birth Cert	1,447.00	1,667.20	1,491.40	995.00	1,361.00	1,361.00	.0%
0012 0314	Death Cert	1,848.13	1,391.00	1,994.00	1,234.20	1,713.00	1,713.00	.0%
0012 0315	Clerk Lic	3,545.00	4,615.00	5,170.00	1,730.00	4,608.00	4,608.00	.0%
0012 0316	Shellf Lic	729.69	593.85	662.95	467.79	.00	.00	.0%
0012 0317	Consrv Fees	150.31	146.15	177.05	72.21	.00	.00	.0%
0012 0334	Snowm Agnt	241.00	201.00	223.00	211.00	.00	.00	.0%
0012 0361	MV Agnt	21,448.00	22,030.00	21,763.00	17,809.00	21,406.00	21,406.00	.0%
0012 0362	Boat Agnt	660.00	706.00	681.00	180.00	1,098.00	1,098.00	.0%
0012 0366	Build Perm	120,409.01	68,660.01	74,055.25	47,918.41	75,000.00	75,000.00	.0%
0012 0367	Elect Perm	27,410.83	25,610.10	22,440.55	14,081.55	21,634.00	21,634.00	.0%
0012 0368	Plumb Perm	21,357.50	18,252.50	15,056.00	9,105.00	18,789.00	18,789.00	.0%
0012 0369	Oth Perm	1,902.00	1,000.00	976.00	432.00	1,751.00	1,751.00	.0%
0012 0383	ATV Agnt	60.72	94.00	122.00	71.00	37.00	37.00	.0%
0012 0390	Misc Rev	.00	.00	1,350.00	.00	.00	.00	.0%
0012 0398	Appl Fee	800.00	1,450.00	4,150.00	1,250.00	1,300.00	1,300.00	.0%
0012 0401	Dog Clerk	2,422.00	1,999.00	937.00	785.00	2,800.00	2,800.00	.0%
0012 0404	Comm1 Haul	600.00	500.00	500.00	.00	500.00	500.00	.0%
	TOTAL Licenses & Permits	207,888.08	151,494.91	154,734.25	98,367.51	154,974.00	154,974.00	.0%

No changes- may be a small bump in permit fees if Council adjusts fees to match surrounding communities. Expect to look at fees this summer.

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
013	Intergovernmental Revenues							
<u>0013 0331</u>	Rev Shring	415,633.17	458,304.35	468,848.55	372,567.62	603,207.00	800,000.00	32.6%
<u>0013 0332</u>	Prk Fee Sh	10,624.80	.00	.00	.00	.00	.00	.0%
<u>0013 0335</u>	DOT Grant	68,012.00	69,136.00	68,644.00	71,480.00	68,000.00	71,480.00	5.1%
<u>0013 0341</u>	NoYarm Rec	43,685.00	33,376.00	18,920.00	-1,742.50	-3,485.00	18,184.00	-621.8%
<u>0013 0342</u>	NoYarm Lib	144,349.00	155,424.00	160,072.00	84,680.42	169,361.00	183,393.00	8.3%
<u>0013 0347</u>	NoYarm Ch2	2,774.00	737.00	.00	.00	.00	.00	.0%
<u>0013 0348</u>	ACO Share	10,039.34	.00	.00	.00	.00	.00	.0%
	TOTAL Intergovernmental Reve	695,117.31	716,977.35	716,484.55	526,985.54	837,083.00	1,073,057.00	28.2%

(0331) Expect Revenue Sharing to be closer to \$750k this year - budgeted on \$600k I believe the next increase is expected to yield us about \$900k. State Revenues running 28% ahead of projections.

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
015	Other Revenues							
<u>0015 0305</u>	Int & Pen	31,385.94	24,351.71	31,902.49	23,587.10	30,000.00	30,000.00	.0%
<u>0015 0306</u>	Ov/Short	-103.54	-1,207.02	442.16	1.01	100.00	100.00	.0%
<u>0015 0364</u>	Growth Per	13,600.00	3,000.00	2,400.00	2,000.00	2,000.00	2,000.00	.0%
<u>0015 0365</u>	Brd of App	.00	300.00	100.00	200.00	.00	.00	.0%
<u>0015 0379</u>	Invst Earn	349.64	.00	.00	.00	.00	.00	.0%
<u>0015 0390</u>	Misc Rev	89,693.19	33,518.02	40,746.09	31,975.57	25,000.00	25,000.00	.0%
<u>0015 0399</u>	Staff Revw	10,675.00	23,332.50	11,250.00	8,950.00	14,117.00	14,117.00	.0%
<u>0015 0402</u>	Cable Rev	116,809.64	.00	.00	.00	.00	.00	.0%
<u>0015 0403</u>	Mooring Fe	3,700.00	4,100.13	4,387.92	1,668.00	1,500.00	1,500.00	.0%
<u>0015 0410</u>	Priv Ways	200.00	200.00	1,000.00	.00	400.00	400.00	.0%
<u>0015 0432</u>	WC Divdend	13,558.82	.00	.00	.00	.00	.00	.0%
<u>0015 0508</u>	Impact Fee	184,440.79	59,616.20	79,340.10	56,876.40	60,000.00	60,000.00	.0%
	TOTAL Other Revenues	464,309.48	147,211.54	171,568.76	125,258.08	133,117.00	133,117.00	.0%

No Changes

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
210	Police							
<u>0021 0337</u>	ME Grants	.00	.00	1,195.00	.00	.00	.00	.0%
<u>0021 0351</u>	PD Permit	2,839.00	2,329.00	2,212.00	6,914.00	2,000.00	2,000.00	.0%
<u>0021 0353</u>	PD InsRept	456.00	562.00	446.00	350.00	500.00	500.00	.0%
<u>0021 0390</u>	MiscPolice	128.00	318.15	811.25	165.00	648.00	648.00	.0%
<u>0021 0427</u>	Parkng Tix	111.00	615.00	375.00	575.00	100.00	100.00	.0%
<u>0021 0431</u>	Outsd Detl	32,566.00	32,737.68	.00	.00	.00	.00	.0%
<u>0021 0536</u>	DogTwn/ACO	1,970.00	3,003.00	2,983.00	1,857.00	1,800.00	1,800.00	.0%
<u>0021 0540</u>	SRO Reimb	.00	48,000.00	49,000.00	.00	.00	.00	.0%
<u>0021 0546</u>	Court Reim	2,409.72	3,246.56	1,209.32	3,392.28	2,200.00	2,200.00	.0%
TOTAL Police		40,479.72	90,811.39	58,231.57	13,253.28	7,248.00	7,248.00	.0%

No Changes

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
220	Fire							
<u>0022 0390</u>	Misc Rev	77.50	450.00	.00	15.00	100.00	.00	-100.0%
<u>0022 0431</u>	Outsd Detl	21,132.19	20,036.25	.00	.00	.00	.00	.0%
<u>0022 0504</u>	Resc Bill	154,208.48	166,729.49	180,580.79	64,837.23	160,000.00	160,000.00	.0%
<u>0022 0505</u>	NETrans	59,378.19	6,865.06	.00	.00	12,000.00	.00	-100.0%
<u>0022 0507</u>	Para Inter	600.00	300.00	.00	.00	600.00	.00	-100.0%
<u>0022 0617</u>	Donate	.00	.00	.00	1,000.00	.00	.00	.0%
	TOTAL Fire	235,396.36	194,380.80	180,580.79	65,852.23	172,700.00	160,000.00	-7.4%

NO Non Emergency Transport Fees expected this year - Rescue billing is now being reconciled monthly through the Finance Director so fictional end of year "receivables" are eliminated

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
310	Public Works							
<u>0031 0390</u>	Misc Rev	312.00	615.00	23,706.60	5,968.00	20,500.00	20,500.00	.0%
<u>0031 0391</u>	FieldUsage	8,334.00	9,774.40	7,643.80	4,031.80	10,000.00	5,000.00	-50.0%
<u>0031 0431</u>	OutsideDet	2,265.56	1,912.00	1,234.03	852.16	.00	.00	.0%
<u>0031 0517</u>	Bag/Uni Ws	290,043.50	311,753.65	314,056.35	115,134.00	286,015.00	295,015.00	3.1%
<u>0031 0539</u>	Brush Pass	9,237.00	10,200.00	10,730.00	1,666.00	8,277.00	8,277.00	.0%
<u>0031 0617</u>	TB Donate	23.00	143.00	.00	100.00	92.00	92.00	.0%
TOTAL Public Works		310,215.06	334,398.05	357,370.78	127,751.96	324,884.00	328,884.00	1.2%

(0517) Added \$9k to this line item. Historically has done well and bag sales are high right now. The revenues lag several months from Supplier to grocery store to us, but that is a "real receivable" booked at the end of the year that historically arrives in August.

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
350	Valhalla-Club							
<u>0035 0329</u>	PILOT	2,000.00	3,000.00	.00	9,000.00	5,000.00	6,000.00	20.0%
<u>0035 0378</u>	Soda Sales	2,381.49	2,860.30	2,604.60	1,594.40	2,500.00	2,500.00	.0%
<u>0035 0560</u>	Rent Inc	25,841.34	25,091.49	23,151.91	6,750.00	14,000.00	14,000.00	.0%
<u>0035 0565</u>	Cell Tower	21,600.00	21,600.00	21,600.00	14,400.00	21,600.00	21,600.00	.0%
	TOTAL Valhalla-Club	51,822.83	52,551.79	47,356.51	31,744.40	43,100.00	44,100.00	2.3%

PILOT is for Indoor Golf - agreement increases by \$1000 each year until \$8,000k then capped.
Cell Tower revenues increase by 15% in year 5.

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
370	Valhalla-Pro Shop							
<u>0037 0306</u>	Ov/Short	22.75	5.43	-250.38	-506.47	.00	.00	.0%
<u>0037 0357</u>	Golf Memb	230,898.00	223,335.69	220,646.15	93,154.48	230,000.00	230,000.00	.0%
<u>0037 0358</u>	Greens Fee	116,041.92	131,917.19	132,082.98	80,082.44	120,000.00	120,000.00	.0%
<u>0037 0359</u>	Golf Carts	85,193.13	93,134.10	76,800.09	52,915.45	88,000.00	82,000.00	-6.8%
<u>0037 0416</u>	Pract Rang	8,116.75	9,798.00	5,281.75	1,248.25	10,000.00	7,000.00	-30.0%
<u>0037 0417</u>	VHPrograms	61,040.00	78,586.57	69,027.70	42,284.00	56,529.00	64,715.00	14.5%
<u>0037 0419</u>	Ad Sales	17,495.69	16,390.00	19,631.50	.00	23,392.00	23,500.00	.5%
<u>0037 0522</u>	Outing Gol	61,758.81	43,998.00	46,725.43	66,487.00	45,000.00	46,430.00	3.2%
<u>0037 0617</u>	Donate	.00	845.00	.00	.00	.00	.00	.0%
	TOTAL Valhalla-Pro Shop	580,567.05	598,009.98	569,945.22	335,665.15	572,921.00	573,645.00	.1%

Increasing Greens Fees and memberships for this year and eliminating prgrams which do not generate a minimum net profit after expenses of 20%.

02/16/2020 14:03
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 11
bgnyrpts

PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
410	Recreation							
0041 0440 41100	After Schl	258,014.19	304,583.25	315,864.87	214,196.50	269,836.00	320,000.00	18.6%
0041 0441 41110	Yth Enrch	117,240.86	155,269.23	173,051.23	115,815.07	148,607.00	175,000.00	17.8%
0041 0442 41120	Yth Sprts	96,123.95	108,076.27	122,223.96	60,071.00	93,052.00	115,000.00	23.6%
0041 0443 41130	Skiing	45,741.28	49,560.85	52,049.32	57,274.00	45,020.00	45,020.00	.0%
0041 0444 41140	Day Camps	184,832.94	205,066.36	205,424.63	30,108.43	180,160.00	205,000.00	13.8%
0041 0445 41150	Swimming	23,803.10	28,319.02	26,468.45	20,106.00	54,052.00	25,000.00	-53.7%
0041 0446 41160	AdultEnric	43,397.91	41,566.98	38,503.05	31,521.26	39,515.00	39,515.00	.0%
0041 0447 41170	AdultFit	70,572.38	62,142.14	61,279.49	42,625.20	42,743.00	60,000.00	40.4%
0041 0448 41190	Spec Rev	5,796.43	6,292.58	5,763.61	2,961.00	2,243.00	5,000.00	122.9%
0041 0449 41190	Rec Progs	1,334.62	3,209.26	2,098.49	5,984.28	6,971.00	5,000.00	-28.3%
0041 0570 41190	Soccer Rev	23,349.77	29,279.99	23,561.67	20,190.00	20,245.00	23,000.00	13.6%
0041 0571 41190	FrisbeeRev	13,694.97	12,318.14	14,279.33	6,030.00	15,672.00	14,000.00	-10.7%
0041 0606 41190	CPR 1stAid	1,010.00	50.00	-295.00	570.00	.00	250.00	.0%
TOTAL Recreation		884,912.40	1,005,734.07	1,040,273.10	607,452.74	918,116.00	1,031,785.00	12.4%

Recreation revenues exceed their projected goals each year. This year should be no exception

02/16/2020 14:03
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 12
bgnrpts

PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
450	Library							
<u>0045 0392</u>	Lib Fines	3,396.57	3,314.26	3,221.73	2,938.66	3,500.00	3,500.00	.0%
<u>0045 0394</u>	Misc Lib	1,571.16	1,253.90	1,199.00	815.20	1,000.00	1,000.00	.0%
TOTAL Library		4,967.73	4,568.16	4,420.73	3,753.86	4,500.00	4,500.00	.0%
TOTAL General Fund		27,874,297.91	28,800,124.41	30,529,677.84	29,221,732.48	31,052,132.00	5,654,310.00	-81.8%
	TOTAL REVENUE	27,874,297.91	28,800,124.41	30,529,677.84	29,221,732.48	31,052,132.00	5,654,310.00	-81.8%
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.0%
	GRAND TOTAL	27,874,297.91	28,800,124.41	30,529,677.84	29,221,732.48	31,052,132.00	5,654,310.00	-81.8%

** END OF REPORT - Generated by William Shane **

No Changes expected

02/07/2020 10:54
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 39
bgnyrpts

PROJECTION: 21001 FY2021 General Fund Budget Proposal

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
910	Capital Reserves							
0910 3445	Build Resv	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	.0%
0910 3460	Env Reserv	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	.0%
0910 3470	Equip Rsrv	353,500.00	336,000.00	467,300.00	489,256.00	489,256.00	483,200.00	-1.2%
0910 8115	Road Pave	603,098.00	275,000.00	150,000.00	199,805.00	199,805.00	344,266.00	72.3%
	TOTAL Capital Reserves	1,038,598.00	693,000.00	699,300.00	771,061.00	771,061.00	909,466.00	17.9%
	TOTAL General Fund	27,023,377.58	28,233,478.00	30,018,656.85	18,855,881.32	30,664,280.78	32,659,308.00	6.5%
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSE	27,023,377.58	28,233,478.00	30,018,656.85	18,855,881.32	30,664,280.78	32,659,308.00	6.5%
	GRAND TOTAL	27,023,377.58	28,233,478.00	30,018,656.85	18,855,881.32	30,664,280.78	32,659,308.00	6.5%

** END OF REPORT - Generated by William Shane **

\$200,000 funded from TIF funds this year to pay for Tuttle Road Sidewalk Completion 50/50 with MDOT

Council Order 19-99 - \$170,000 for Quiet Zones at RT 9 by Cross Rd - Greely Rd and Tuttle Rd

Money is in Road Paving Funds for RR Crossing Work. Summer of 2020 Paving Plan will be deferred. Road Paving Plan needs to be rebuilt and committed to \$800,000. Too many "crisis projects" have derailed the current schedule.

MDOT projects need a separate level of funding - \$200k per year if we want to continue to secure State funds.

Building Reserves will focus on Town Hall carpets and painting - **Environ. Reserves**- Regional Stormwater Program
Equipment- funding for future purchases- Sweeper (2003) may move up to this year if we can find a demo model. Replacing 1.5 police cruisers and the Regional ACO vehicle this year.

		FY 2018	FY 2019	2020	2021	Difference	Diff.
ACCOUNT NUMBER	Description	Actual	Actual	Current	Proposed	Dollar	%
0910-8115	Paving Plan & Other Roads	\$ 275,000	\$ 150,000	\$ 199,805	\$ 174,266	\$ (25,539)	-13%

	FY 17	FY18	FY19	FY20	FY21	FY22	FY23
Paving Plan	\$605,598	\$600,000	\$50,000	\$649,805	\$624,266	\$616,227	\$790,000
Other Paving/Drainage Projects	\$147,500	\$0	\$550,000	\$0			
Drainage	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Costs	\$650,000	\$ 650,000	\$ 650,000	\$699,805	\$ 674,266	\$666,227	\$840,000
Natural Gas/TIF Funding	\$ (200,000)	\$ -	-\$500,000	-\$500,000	-\$500,000	-\$500,000	-\$500,000
Funding Need	\$450,000	\$ 650,000	\$ 150,000	\$ 199,805	\$ 174,266	\$166,227	\$340,000

FY 20 Projects

Tuttle Road \$ 200,000

\$400,000 50/50 with PACTS

\$ -
\$ 200,000

FY 21 Paving to begin after July 1st 2020

Summer 2020						
Street	Length Miles	Pave Width	Last Pave	2016 PCR	Years Since	Total Expense
Blue Heron	0.06	20.50	1996	2.67	16	\$12,826.70
Carriage Rd	0.47	24.30	1996	2.79	16	\$101,799.24
Conifer Ridge Road	0.21	22.80	1993	2.25		\$44,384.47
Ebb Tide Drive	0.13	22.90	1995	2.55	17	\$27,689.39
Hallmark Rd	0.16	24.80	1996	2.83	16	\$35,222.54
Heritage Lane	0.20	22.00	1995	2.40	17	\$42,959.28
Island View Drive	0.11	23.50	1995	2.69	17	\$23,413.83
Island Pond Road	0.18		1995			\$38,270.00
Ledge Road	0.54	22.20	1996	2.61	16	\$117,069.13
Powell Road	0.24	19.50	1989	1.82	23	
Schooner Ridge	0.50	22.50	1986	2.75	26	\$107,500.00
Surrey Lane	0.12	20.90	1996	2.60	16	\$26,467.80
Teal Drive	0.12	21.50	1996	2.59	16	\$25,857.01
Thomas Drive	0.23	26.00	2005	3.30	7	
Town Landing Road	0.16	13.80	2001	3.85	11	
	3.36					\$624,226.44

Summer 2021						
Street	Length Miles	Pave Width	Last Pave	2016 PCR	Years Since	Total Expense
Highland Ave	0.19	18.80	1993	2.89	19	\$41,126.89
Bud's Trail	0.20		2016			
Castlerock	0.18		2015			
George Road	0.26	20.80	1993	2.68	19	\$55,900.00
Kathy Lane	0.19	21.50	1993	2.29	19	\$39,905.30
Old Gray Road	0.23	19.30	1993	2.68	19	\$49,450.00
Mill Ridge Road	0.39	24.80	2000	2.44	12	
Mill Road	1.19	18.70	2005	3.13	7	\$255,850.00
Union Road	0.10	18.80	1993	2.29	19	\$21,500.00
Rooster Ridge	0.23		2016			
Skillin Road - 50% rate	0.91	32.00	2018	3.5	7	
	4.78					\$616,227.46

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2020
910 - CAPITAL RESERVE TRANSFERS

Equipment Reserves

ACCOUNT NUMBER	DESCRIPTION	PROPOSED
0910-3470	Equipment Reserves	\$ 483,200

Account Explanation		# of Units	Unit Price	Total
Police SUV		2	\$ -	\$ 80,800
Public Works Equipment /Parks				\$ 183,900
Toro 4700 Mower	(1st year of 2 year funding)	1	\$ 40,000	
Chip Truck		1	\$ 17,500	
Plow Truck 7400 International (2nd year of 3 year funding)		1	\$ 70,000	
Sweeper (Partial funding 1st of 3 Years)		1	\$ 60,000	
		0	\$ -	
Fire/ EMS	Ambulance (1st of 2 year funding)	1	\$ 100,000	\$ 100,000
Valhalla/Parks Equipment Lease (5 year)		1	\$ 40,000	\$ 40,000
			\$ -	\$ -
Fire/ EMS Equipment				\$ 46,500
Police Equipment				\$ 22,000
Public Services Equipment				\$ 10,000
		TOTAL COST		\$ 483,200

**CAPITAL IMPROVEMENTS
910
Equipment Reserves - 5 Year Projection**

Dept.	DESCRIPTION OF EQUIPMENT	Year	TRADE	Replace	REPLACE	Annual	2017	2018	2019	2020	2021	2022	2023
Parks	EQUIPMENT	DATE	INTERVAL	Year	COST	Depreciation							
REC-5	Rotary Mower- Bush Hog	1996	25	2021	\$14,000	\$560							
REC-8	Mowers with Collection Systems-Grass hopper	2003	19	2022	\$20,000	\$1,053				\$20,000			\$14,000
REC-18	Toro 4700 Mower	2008	12	2020	\$80,000	\$6,667					\$40,000	\$40,000	
REC-28	8 ft. flail mower	2000	20	2020	\$10,000	\$500							\$10,000
REC	Leaf Mulcher - Truck Mounted	2019	10	2029	\$7,000	\$700			\$7,000				
REC-9	Dump Truck P105 - GMC- 3500	2005	15	2020	\$40,000	\$2,667				\$40,000			
REC-13	Large Trailer - Dual Axle 12,000	2002	15	2017	\$5,000	\$333	\$10,000						
	Total Value				\$ 124,000	\$ 8,779	\$ 10,000	\$ -	\$ 7,000	\$ 60,000	\$ 40,000	\$ 40,000	\$ 24,000

Dept.	DESCRIPTION OF EQUIPMENT	Year	TRADE	Replace	REPLACE	Annual	2017	2018	2019	2020	2021	2022	2023
Val Halls	EQUIPMENT	DATE	INTERVAL	Year	COST	Depreciation							
VH-I	Five Year Equipment Replacement	2018	5	2022	\$200,000	\$40,000		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000

Dept.	DESCRIPTION OF EQUIPMENT	Year	TRADE	Replace	REPLACE	Annual	2017	2018	2019	2020	2021	2022	2023
Public Works	EQUIPMENT	DATE	INTERVAL	Year	COST	Depreciation							
T4-08	7400 International Plow Truck	2008	13	2021	\$190,000	\$14,615				\$60,000	\$70,000	\$60,000	
T6-96	4964 Western Star Wheeler	1996	20	2016	\$80,000	\$4,000							\$80,000
T10-07	Chev. 3500	2007	16	2023	\$45,000	\$2,813						\$45,000	
T2	Inter. Plow Truck (Catch Basin only) replace in next 3-4 yrs w	1997	23	2020	\$180,000	\$7,826		\$90,000	\$90,000				
	Chev. 6500 Plow Truck	2018	20	2038	\$140,000	\$7,000				\$140,000			
T11	Ford F450 - Chip Truck (Replace with used)	2000	20	2020	\$35,000	\$1,750				\$17,500	\$17,500		
U1-03	Komatsu WA 320-5 Loader	2002	17	2019	\$225,000	\$13,235	#####	\$170,000					
U30	John Deere Tractor Roadside Mower	1979	45	2024	\$30,000	\$667						\$15,000	\$15,000
U14	FMC Sweeper	2003	18	2021	\$150,000	\$8,333					\$60,000	\$60,000	\$60,000
	Forestry Mulcher Head Excavator		20	2019	\$35,000	\$1,750			\$0				
U21-01	Trackless Sweeper / Snow-blower	2000	17	2017	\$145,000	\$8,529	\$145,000						
	Total Value				\$1,255,000	\$60,239	\$145,000	\$165,000	\$260,000	\$217,500	\$147,500	\$180,000	\$155,000

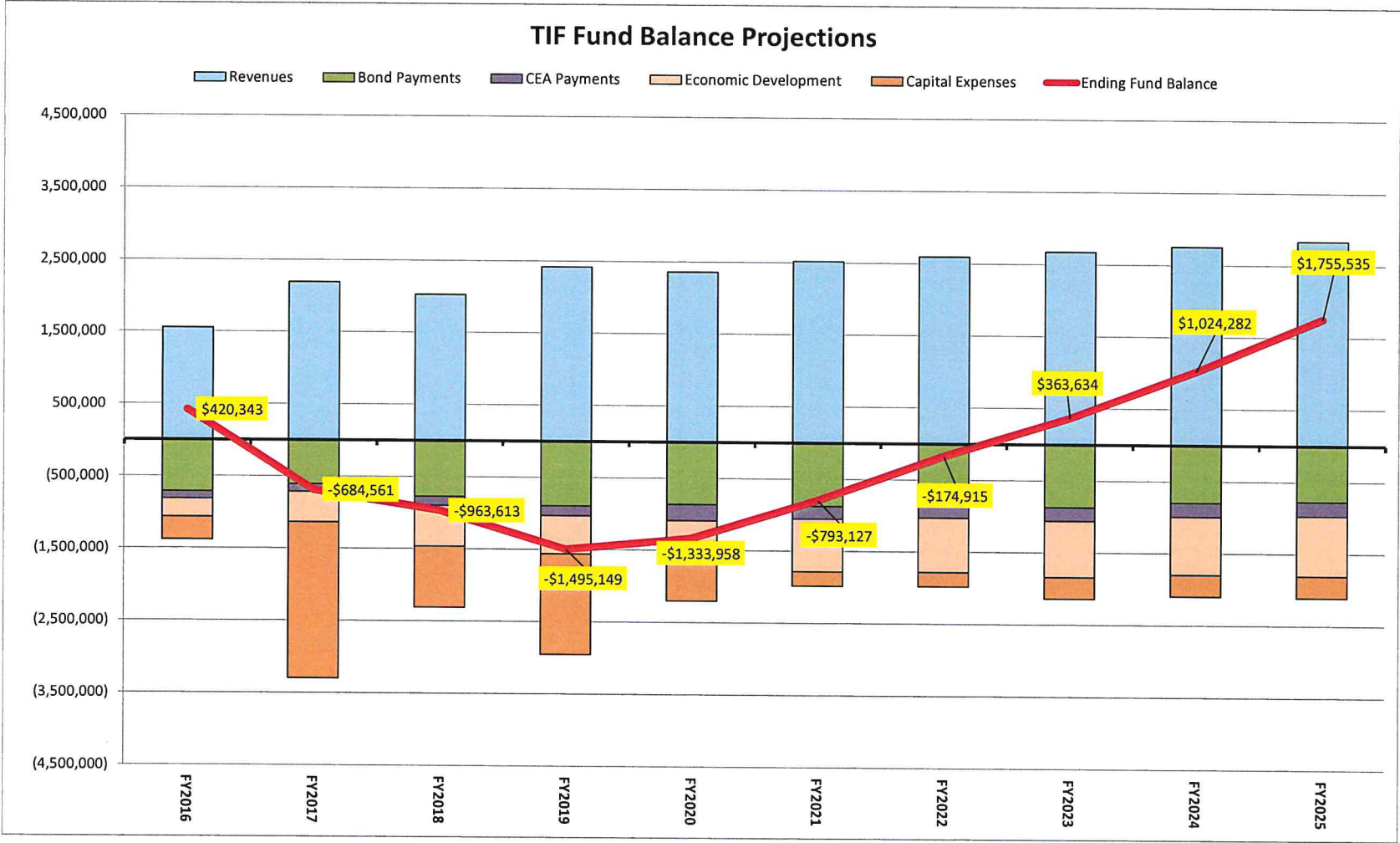
Dept.	DESCRIPTION OF EQUIPMENT	Year	TRADE	Replace	REPLACE	Annual	2017	2018	2019	2020	2021	2022	2023
Police	EQUIPMENT	DATE	INTERVAL	Year	COST	Depreciation							
VEH 1	Ford Explorer Vin 1FM5K8AR7GGA01574	2016	3	2019	\$54,800	\$18,267			\$54,800			\$54,800	
VEH 2	Ford Explorer VIN 1FM5K8AR2GGA86646	2016	3	2019	\$54,800	\$18,267			\$51,628				
VEH 3	Ford Explorer VIN 1FM5K8ARXEGA14459	2014	4	2018	\$54,800	\$13,700		\$41,000		\$51,628			\$54,800
VEH 4	Ford Explorer Unmarked Patrol - VIN 1FM5K8AR7GGC9245 - C	2013	5	2018	\$54,800	\$10,960		\$41,000		\$51,628			\$54,800
VEH 5	Ford Explorer VIN 1FM5K8AR7GGC92495	2016	5	2021	\$54,800	\$10,960					\$54,800		
VEH 6	Ford Explorer VIN 1FM5K8ARXFGA45986	2015	6	2021	\$54,800	\$9,133	\$30,000				\$36,000		
VEH 7	Chev. Silverado ACO	2011	12	2023	\$30,000	\$2,500							
2015	Traffic Control Trailer	2015	10	2025	\$13,000	\$1,300							
2007	Decatur Speed Trailer	2007	10	2017	\$10,000	\$1,000							
	Vehicle Trade-In Credit							\$ (12,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (5,000.00)	\$ (10,000.00)
	Total Value				\$381,800	\$86,087	\$30,000	\$70,000	\$96,428	\$93,256	\$80,800	\$49,800	\$99,600

Dept.	DESCRIPTION OF EQUIPMENT	PURCHASE	TRADE	Replace	REPLACE	Annual	2017	2018	2019	2020	2021	2022	2023
Fire	EQUIPMENT	DATE	INTERVAL	Year	COST	Depreciation							
Amb 104	Ambulance 104	2010	12	2022	\$200,000	\$16,667					\$100,000	\$100,000	
Amb 108	Ambulance 108	2013	12	2025	\$200,000	\$16,667	\$100,000	\$100,000					
Amb 106	Ambulance 106	2017	12	2029	\$200,000	\$16,667							
	Service Truck	2006	15	2020	\$30,000	\$2,000				\$0		\$15,000	\$15,000
	Chief's Vehicle	2007	15	2022	\$30,000	\$2,000						\$0	\$0
	Staff Car	2006											
	16 Foot Avon Inflatable boat	1987	25	2012	\$20,000	\$800							
	Snowmobile	2003	20	2023	\$7,000	\$350							
	Total Value				\$687,000	\$55,150	\$100,000	\$100,000	\$0	\$0	\$100,000	\$115,000	\$15,000
					Total	\$ 2,447,800	\$ 250,255						
						\$ 471,909							

Annual depreciation for all Town equipment - all years

Scheduled Replacements
Fire Dept. Misc. Fire Misc.
Police Dept. Misc. Police Misc.
Public Services Misc. PW. Misc.

	2017	2018	2019	2020	2021	2022	2023
\$ 285,000	\$ 375,000	\$ 403,428	\$ 410,756	\$ 408,300	\$ 424,800	\$ 333,600	
\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00
\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total	\$ 353,500.00	\$ 453,500.00	\$ 481,928.00	\$ 489,256.00	\$ 486,800.00	\$ 503,300.00	\$ 412,100.00



	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Revenues	1,555,974	2,190,373	2,029,016	2,421,671	2,359,331	2,520,000	2,595,600	2,673,468	2,753,672	2,836,282	2,921,371	1,748,955	1,801,424	1,855,466	1,911,130
Bond Payments	(710,084)	(603,686)	(766,884)	(888,922)	(855,636)	(871,467)	(839,192)	(865,059)	(790,428)	(768,588)	(762,216)	(587,431)	(597,140)	(483,930)	(485,214)
CEA Payments	(100,978)	(109,426)	(127,530)	(134,976)	(227,927)	(178,995)	(184,232)	(189,759)	(195,452)	(201,315)	(159,303)	(97,770)	(100,703)	(103,725)	(106,836)
Economic Development	(250,367)	(418,941)	(565,897)	(533,088)	(594,577)	(728,706)	(753,965)	(780,101)	(807,144)	(835,126)	(856,399)	(468,437)	(484,579)	(501,278)	(518,553)
Capital Expenses	(317,363)	(2,163,224)	(847,757)	(1,396,221)	(520,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Ending Fund Balance	420,343	(684,561)	(963,613)	(1,495,149)	(1,333,958)	(793,127)	(174,915)	363,634	1,024,282	1,755,535	2,598,988	2,894,305	3,213,307	3,679,840	4,180,368
Change in Fund Balance	-	(1,104,904)	(279,052)	(531,536)	161,191	540,832	618,211	538,549	660,648	731,254	843,452	295,317	319,002	466,534	500,527