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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

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
130	Administration							
<u>0131 1000</u>	FT Wages	358,952.63	312,267.38	359,100.05	246,414.93	378,273.00	381,363.00	.8%
<u>0131 1010</u>	PT Wages	10,368.55	144.64	.00	.00	.00	.00	.0%
<u>0131 1110</u>	Elect Wage	14,400.00	14,400.00	13,900.00	6,700.00	14,400.00	14,400.00	.0%
<u>0131 1165</u>	Travel Sti	3,560.18	4,033.40	4,031.72	2,870.95	3,648.00	3,630.00	-.5%
<u>0131 1210</u>	Health Ins	58,266.76	57,762.13	54,176.51	38,126.28	60,882.00	60,688.00	-.3%
<u>0131 1220</u>	Fica	29,570.79	24,948.63	28,650.48	20,182.87	30,040.00	30,276.00	.8%
<u>0131 1230</u>	ICMA	32,665.47	35,243.29	39,709.52	36,563.73	39,878.00	41,464.00	4.0%
<u>0131 1240</u>	Life & Dis	2,408.59	2,953.87	2,583.96	1,856.59	2,693.00	2,501.00	-7.1%
<u>0131 1250</u>	L-T Care	1,142.48	996.98	1,144.60	826.82	1,188.00	1,251.00	5.3%
<u>0131 1260</u>	MePERS	16,170.05	17,765.35	17,590.06	13,465.66	18,736.00	19,489.00	4.0%
<u>0132 2030</u>	Telephone	349.34	388.40	2,977.33	6,719.57	984.00	.00	-100.0%
<u>0133 3010</u>	Advert	4,960.90	5,821.00	7,650.58	3,478.01	7,000.00	7,000.00	.0%
<u>0133 3075</u>	Bank Fees	140.89	1,534.10	3,325.20	1,416.94	.00	.00	.0%
<u>0133 3140</u>	Memb Dues	1,710.25	2,130.50	2,143.66	1,746.00	1,795.00	1,795.00	.0%
<u>0133 3160</u>	Misc Exp	744.00	1,021.00	2,674.31	736.73	3,500.00	3,500.00	.0%
<u>0133 3180</u>	Copier Mnt	11,373.80	12,767.59	14,260.74	2,791.12	16,436.00	16,436.00	.0%
<u>0133 3210</u>	Postage	18,184.64	14,918.09	16,951.23	14,813.41	15,760.00	15,760.00	.0%
<u>0133 3220</u>	Printing	6,319.44	5,623.44	2,657.60	5,308.64	6,000.00	6,000.00	.0%
<u>0133 3300</u>	Off Supp	14,026.51	7,316.21	10,220.64	7,238.48	15,000.00	15,000.00	.0%
<u>0133 3330</u>	Travel Exp	1,940.22	516.20	51.90	773.10	2,500.00	2,500.00	.0%
<u>0133 3450</u>	Counc Proj	50.42	1,439.14	4,866.00	6,480.27	.00	5,000.00	.0%
<u>0133 3455</u>	Dep Head T	9,807.57	804.00	10,251.16	10,291.49	11,000.00	13,000.00	18.2%
<u>0133 3530</u>	Muni Fees	28,212.30	23,053.00	25,057.00	17,249.18	28,899.00	28,900.00	.0%
<u>0135 5010</u>	Auditors	21,750.00	19,250.00	22,500.00	22,500.00	27,000.00	28,350.00	5.0%
<u>0135 5240</u>	Training	2,760.06	1,373.00	420.00	825.00	1,250.00	1,800.00	44.0%
TOTAL Administration		649,835.84	568,471.34	646,894.25	469,375.77	686,862.00	700,103.00	1.9%

- Accounting Clerk - 25% of time charged to General Assistance
- Increased Department Head conference/travel/training
- Increase for auditors

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NEXT YEAR BUDGET HISTORICAL COMPARISON

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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
140	Assessor							
<u>0141 1000</u>	FT Wages	70,460.23	69,653.99	72,467.84	53,344.02	76,458.00	81,045.00	6.0%
<u>0141 1165</u>	Travel Sti	1,045.15	1,580.37	1,579.71	1,124.90	1,575.00	1,575.00	.0%
<u>0141 1210</u>	Health Ins	17,072.82	20,076.77	22,060.02	15,659.64	22,464.00	23,911.00	6.4%
<u>0141 1220</u>	Fica	5,560.84	5,495.68	5,707.65	4,080.64	5,849.00	6,200.00	6.0%
<u>0141 1230</u>	ICMA	5,644.19	8,343.82	9,881.80	7,557.45	9,175.00	9,725.00	6.0%
<u>0141 1240</u>	Life & Dis	553.92	564.72	591.45	424.73	595.00	595.00	.0%
<u>0141 1250</u>	L-T Care	259.66	251.96	252.83	179.97	252.00	287.00	13.9%
<u>0143 3140</u>	Memb Dues	310.00	330.00	335.00	320.00	335.00	335.00	.0%
<u>0143 3250</u>	Reg of Dee	690.00	822.00	749.00	397.00	800.00	800.00	.0%
<u>0143 3300</u>	Off Supp	223.89	872.55	22.29	104.14	400.00	400.00	.0%
<u>0143 3330</u>	Travel Exp	.00	.00	.00	576.75	600.00	600.00	.0%
<u>0143 3390</u>	Assess Map	4,895.00	4,887.50	4,195.00	.00	5,700.00	5,700.00	.0%
<u>0145 5240</u>	Training	40.00	30.00	814.00	289.00	750.00	750.00	.0%
TOTAL Assessor		106,755.70	112,909.36	118,656.59	84,058.24	124,953.00	131,923.00	5.6%

- Changes to salary and benefits only

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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
150	Town Clerk							
<u>0151 1000</u>	FT Wages	168,210.85	156,148.63	185,282.87	157,213.51	211,636.00	237,072.00	12.0%
<u>0151 1210</u>	Health Ins	38,338.04	37,099.44	68,727.64	51,781.24	68,104.00	84,389.00	23.9%
<u>0151 1220</u>	Fica	14,348.29	13,796.07	14,553.78	11,819.77	16,190.00	18,136.00	12.0%
<u>0151 1230</u>	ICMA	9,297.11	8,224.41	7,588.42	4,789.92	8,941.00	9,491.00	6.2%
<u>0151 1240</u>	Life & Dis	1,119.08	1,177.57	1,393.15	1,062.50	1,486.00	1,204.00	-19.0%
<u>0151 1250</u>	L-T Care	521.54	578.74	717.16	753.50	750.00	1,176.00	56.8%
<u>0151 1260</u>	MePERS	3,635.08	3,927.14	8,581.85	10,106.26	12,989.00	15,327.00	18.0%
<u>0152 2030</u>	Telephone	1,207.78	1,339.78	1,345.49	925.97	2,900.00	.00	-100.0%
<u>0153 3010</u>	Advert	1,364.80	1,873.00	1,958.00	476.17	1,000.00	1,000.00	.0%
<u>0153 3140</u>	Memb Dues	705.00	717.00	831.00	302.00	650.00	650.00	.0%
<u>0153 3250</u>	Reg of Dee	539.00	669.00	1,725.00	363.00	2,000.00	2,000.00	.0%
<u>0153 3300</u>	Off Supp	3,215.87	3,704.27	3,084.57	2,342.49	3,000.00	3,000.00	.0%
<u>0153 3330</u>	Travel Exp	732.74	117.70	175.00	399.83	1,500.00	1,500.00	.0%
<u>0153 3490</u>	Codificate	4,901.38	6,206.01	9,231.85	7,341.74	4,000.00	4,000.00	.0%
<u>0153 3500</u>	Recs Rest	5,660.00	.00	4,000.00	.00	4,000.00	4,000.00	.0%
<u>0153 3570</u>	Tax Lien	1,807.00	456.00	2,198.15	.00	4,000.00	4,000.00	.0%
<u>0155 5240</u>	Training	1,482.00	155.00	1,182.27	1,350.00	2,800.00	2,800.00	.0%
	TOTAL Town Clerk	257,085.56	236,189.76	312,576.20	251,027.90	345,946.00	389,745.00	12.7%

- Wage adjustments to meet salary survey
- Corrected salary allocation from General Assistance

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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
160	Technology							
<u>0161 1010</u>	PT Wages	1,253.07	2,057.23	2,033.74	1,962.34	2,610.00	2,610.00	.0%
<u>0161 1220</u>	Fica	2,866.38	156.27	153.52	147.47	200.00	200.00	.0%
<u>0162 2040</u>	Internet	8,104.33	7,700.00	6,989.84	4,039.00	6,924.00	6,924.00	.0%
<u>0163 3040</u>	Equip Main	1,263.44	3,452.50	2,749.34	317.96	2,000.00	2,000.00	.0%
<u>0163 3090</u>	License	138,457.02	85,533.97	89,622.11	71,989.88	80,334.00	79,614.00	-.9%
<u>0165 5000</u>	Cont Serv	47,476.73	213,963.08	189,783.99	138,504.32	196,662.00	190,000.00	-3.4%
	TOTAL Technology	199,420.97	312,863.05	291,332.54	216,960.97	288,730.00	281,348.00	-2.6%

- Converting desktop and laptops for department heads to all-in-one workstation

~ will reduce licensing fee in future

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ACCOUNTS FOR:

General Fund		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
165	Elections							
<u>01651 1000</u>	FT Wages	.00	.00	19,482.58	15,774.92	20,566.00	22,525.00	9.5%
<u>01651 1010</u>	PT Wages	1,719.50	3,299.27	2,132.07	2,352.28	2,550.00	4,230.00	65.9%
<u>01651 1210</u>	Health Ins	.00	.00	5,426.16	5,003.71	4,049.00	7,970.00	96.8%
<u>01651 1220</u>	Fica	131.61	252.19	1,703.22	1,362.36	1,768.00	2,047.00	15.8%
<u>01651 1230</u>	ICMA	.00	.00	1,363.79	1,108.33	1,440.00	1,577.00	9.5%
<u>01651 1240</u>	Life & Dis	.00	.00	159.50	124.61	161.00	165.00	2.5%
<u>01651 1250</u>	L-T Care	.00	.00	39.70	42.99	40.00	76.00	90.0%
<u>01651 1260</u>	MePERS Ret	.00	.00	.00	15.84	.00	.00	.0%
<u>01653 3010</u>	Advert	1,351.00	2,430.00	2,181.00	535.67	1,500.00	2,200.00	46.7%
<u>01653 3220</u>	Printing	.00	.00	.00	.00	750.00	750.00	.0%
<u>01653 3300</u>	Off Supp	3,600.34	3,187.86	981.94	1,499.27	2,500.00	2,500.00	.0%
<u>01653 3330</u>	Travel Exp	.00	.00	.00	.00	300.00	300.00	.0%
<u>01655 5220</u>	Prog/Elect	5,200.49	5,150.63	5,648.91	5,034.47	5,600.00	7,000.00	25.0%
<u>01655 5240</u>	Training	.00	.00	.00	360.00	900.00	900.00	.0%
TOTAL Elections		12,002.94	14,319.95	39,118.87	33,214.45	42,124.00	52,240.00	24.0%

- Correct salary appropriations
- New voting machines and state increase in programing and ballot costs.

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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
170	Planning							
<u>0171 1000</u>	FT Wages	40,371.08	40,426.60	44,228.29	33,839.73	52,494.00	49,378.00	-5.9%
<u>0171 1165</u>	Stipend	.00	.00	241.13	321.37	450.00	450.00	.0%
<u>0171 1210</u>	Health Ins	10,940.10	10,516.33	13,559.36	9,942.47	12,455.00	14,887.00	19.5%
<u>0171 1220</u>	Fica	3,076.11	2,850.48	3,264.32	2,556.56	4,016.00	3,777.00	-6.0%
<u>0171 1230</u>	ICMA	2,793.46	2,798.29	3,081.29	2,368.72	3,643.00	3,425.00	-6.0%
<u>0171 1240</u>	Life & Dis	372.20	386.65	344.48	241.06	334.00	334.00	.0%
<u>0171 1250</u>	L-T Care	169.28	163.96	167.40	118.62	164.00	164.00	.0%
<u>0173 3010</u>	Advert	1,653.22	2,210.95	1,817.35	1,338.39	4,000.00	4,000.00	.0%
<u>0173 3140</u>	Memb Dues	756.00	300.00	1,030.75	.00	750.00	1,000.00	33.3%
<u>0173 3160</u>	Misc Exp	.00	35.30	.00	.00	200.00	200.00	.0%
<u>0173 3220</u>	Printing	101.84	.00	19.00	.00	300.00	300.00	.0%
<u>0173 3240</u>	Pubs	.00	.00	.00	30.38	100.00	100.00	.0%
<u>0173 3300</u>	Off Supp	730.17	433.98	602.65	167.95	800.00	800.00	.0%
<u>0173 3330</u>	Travel Exp	.00	.00	143.36	.00	500.00	500.00	.0%
<u>0175 5240</u>	Training	50.00	45.00	135.00	65.00	275.00	275.00	.0%
TOTAL Planning		61,013.46	60,167.54	68,634.38	50,990.25	80,481.00	79,590.00	-1.1%

- Full-time wages increased by 6% but reduced weekly hours for a net cost savings.

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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
190	Legal							
<u>0195 5500</u>	Lgl-Ass	478.21	500.00	.00	.00	1,500.00	1,500.00	.0%
<u>0195 5520</u>	Lgl-CE	11,060.49	1,116.29	920.51	2,070.48	2,000.00	2,000.00	.0%
<u>0195 5530</u>	Lgl-F&R	1,802.16	.00	2,239.34	2,652.74	500.00	2,500.00	400.0%
<u>0195 5540</u>	Lgl-GA	40,671.90	46,496.63	37,593.54	13,886.73	20,000.00	21,000.00	5.0%
<u>0195 5545</u>	Legal HR	.00	2,500.00	292.37	.00	10,000.00	10,000.00	.0%
<u>0195 5560</u>	Lgl-Plan	2,636.37	5,118.79	3,613.63	6,170.71	4,500.00	4,500.00	.0%
<u>0195 5580</u>	Lgl-Pol	394.53	6,112.99	4,961.53	2,053.64	4,000.00	4,000.00	.0%
<u>0195 5590</u>	Lgl TC	1,883.87	759.51	2,393.87	246.87	5,000.00	2,000.00	-60.0%
TOTAL Legal		58,927.53	62,604.21	52,014.79	27,081.17	47,500.00	47,500.00	.0%

- No changes; redistribution of budget where historically used.

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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
210	Police							
<u>0211 0431</u>	OutsideDet	-22,049.52	-5,029.75	-41,462.52	-17,279.16	-26,404.00	-19,080.00	-27.7%
<u>0211 1000</u>	FT Wages	765,459.73	692,446.07	783,541.60	582,672.57	890,678.00	956,460.00	7.4%
<u>0211 1010</u>	PT Wages	.00	.00	.00	3,716.55	.00	49,094.00	.0%
<u>0211 1020</u>	Overtime	47,645.64	85,711.95	88,598.40	61,295.80	85,147.00	85,147.00	.0%
<u>0211 1022</u>	Hol Pay	25,121.61	20,506.39	25,900.12	23,891.87	29,453.00	27,100.00	-8.0%
<u>0211 1100</u>	Court Pay	6,731.15	5,244.62	2,376.98	1,945.26	11,506.00	7,437.00	-35.4%
<u>0211 1120</u>	Details	19,924.27	4,768.20	33,687.60	19,922.40	26,404.00	19,080.00	-27.7%
<u>0211 1165</u>	Stipend	1,200.00	6,414.00	9,030.90	1,265.10	9,400.00	10,000.00	6.4%
<u>0211 1210</u>	Health Ins	147,861.78	163,640.97	180,636.58	125,644.18	186,094.00	237,744.00	27.8%
<u>0211 1220</u>	Fica	64,255.10	60,014.47	70,495.96	51,713.63	79,804.00	87,471.00	9.6%
<u>0211 1230</u>	ICMA	1,389.25	5,321.49	10,214.44	8,877.82	6,010.00	11,891.00	97.9%
<u>0211 1240</u>	Life & Dis	6,151.50	6,068.82	6,148.96	4,554.00	6,612.00	6,769.00	2.4%
<u>0211 1250</u>	L-T Care	1,626.38	1,512.72	1,528.79	1,172.84	1,690.00	1,825.00	8.0%
<u>0211 1260</u>	MePERS	99,968.92	96,952.84	116,223.64	85,317.77	132,575.00	126,136.00	-4.9%
<u>0211 1499</u>	Shared ee	-49,000.00	-49,000.00	-52,000.00	-13,650.00	-54,600.00	-81,900.00	50.0%
<u>0212 2010</u>	Gasoline	21,848.37	19,078.09	27,390.44	15,486.29	25,633.00	29,880.00	16.6%
<u>0212 2030</u>	Telephone	4,896.20	5,253.17	6,590.13	6,489.54	6,128.00	8,528.00	39.2%
<u>0213 3040</u>	Equip Main	8,286.31	13,413.45	10,613.74	7,698.72	13,197.00	13,197.00	.0%
<u>0213 3140</u>	Memb Dues	1,402.50	1,200.00	1,245.00	815.00	2,883.00	2,883.00	.0%
<u>0213 3160</u>	Misc Exp	3,208.60	1,714.23	2,872.29	1,487.19	4,442.00	4,585.00	3.2%
<u>0213 3180</u>	Copier Mnt	.00	.00	884.89	655.11	.00	873.00	.0%
<u>0213 3300</u>	Off Supp	5,362.58	3,552.08	4,984.28	2,034.11	5,768.00	5,768.00	.0%
<u>0213 3330</u>	Travel Exp	.00	20.30	264.29	10.50	250.00	250.00	.0%
<u>0213 3350</u>	Unif & Clo	10,204.76	12,755.04	13,748.49	10,742.13	14,424.00	14,857.00	3.0%
<u>0213 3435</u>	K-9 Supply	.00	.00	.00	.00	.00	8,000.00	.0%
<u>0213 3440</u>	Comm Polic	1,154.64	1,308.01	5,960.15	1,842.81	3,000.00	3,500.00	16.7%
<u>0215 5000</u>	Cont Serv	145,642.14	150,213.55	180,323.41	152,239.75	200,676.00	239,229.00	19.2%
<u>0215 5070</u>	Crim Inves	1,157.24	1,386.66	540.16	187.04	1,490.00	1,490.00	.0%
<u>0215 5170</u>	Maint Ags	8,944.24	9,003.80	9,425.29	9,396.80	9,579.00	9,906.00	3.4%
<u>0215 5240</u>	Training	25,036.75	6,916.80	11,840.44	5,481.57	12,860.00	13,025.00	1.3%
<u>0216 6110</u>	Radio	2,904.54	3,493.98	2,723.69	249.89	3,500.00	3,500.00	.0%
<u>0216 6120</u>	Safe Equip	6,523.78	7,129.57	7,316.17	3,329.45	6,901.00	6,558.00	-5.0%
<u>0216 6130</u>	Tires	5,561.38	3,383.64	3,593.07	3,936.48	4,839.00	5,280.00	9.1%
<u>0216 6160</u>	Ammo	6,188.73	6,308.43	6,252.00	.00	6,895.00	6,895.00	.0%
TOTAL Police		1,374,608.57	1,340,703.59	1,531,489.38	1,163,143.01	1,706,834.00	1,903,378.00	11.5%

- Full-time wages adjusted for promotions and steps
- Added Part time SRO at middle school - this also increased the contribution to Shared EE
- Added a Canine officer in FY2023
- Adjusted overtime and court pay budget by prior year trends
- Increase in dispatch services costs
- Added supply budget for K-9

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

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
220	Fire							
0221 0431	OutsideDet	-16,333.40	-4,000.00	-61,923.00	-55,008.44	-18,000.00	-18,000.00	.0%
0221 1000	FT Wages	266,828.83	276,327.89	329,000.58	313,997.98	427,425.00	547,238.00	28.0%
0221 1020	Overtime	8,171.02	23,407.86	51,196.55	51,669.36	137,815.00	67,554.00	-51.0%
0221 1121	StationPay	31,959.85	43,143.08	35,515.18	27,282.11	55,000.00	55,000.00	.0%
0221 1124	Call Pay	52,361.34	43,922.22	47,689.47	36,534.47	62,000.00	50,500.00	-18.5%
0221 1126	Duty Off	7,600.00	6,800.00	5,000.00	5,000.00	6,800.00	6,800.00	.0%
0221 1128	Per Diem	234,034.56	208,650.66	144,213.69	29,207.14	10,000.00	25,000.00	150.0%
0221 1135	Stipend	.00	.00	.00	.00	900.00	.00	-100.0%
0221 1160	Spec Det	15,727.55	6,505.39	46,730.16	39,433.75	18,000.00	18,000.00	.0%
0221 1162	Town EMA	.00	.00	839.59	1,402.40	2,010.00	.00	-100.0%
0221 1165	Stipend	26.63	903.00	7.87	.00	.00	.00	.0%
0221 1166	MD Stipend	2,500.00	2,500.00	.00	.00	5,000.00	5,000.00	.0%
0221 1210	Health Ins	77,044.67	98,670.19	98,587.33	75,719.19	130,174.00	127,408.00	-2.1%
0221 1220	Fica	47,912.81	46,316.11	50,474.88	37,956.13	52,191.00	57,015.00	9.2%
0221 1230	ICMA	8,358.01	9,010.11	10,497.43	8,230.48	6,353.00	12,374.00	94.8%
0221 1240	Life & Dis	1,943.83	2,108.28	2,426.01	2,053.28	3,101.00	3,449.00	11.2%
0221 1250	L-T Care	845.04	840.93	938.13	726.27	1,106.00	1,238.00	11.9%
0221 1260	MePERS	11,549.43	13,118.25	23,189.42	31,731.82	60,423.00	56,067.00	-7.2%
0222 2000	Electric	14,071.50	21,000.00	23,100.00	23,989.00	23,989.00	26,388.00	10.0%
0222 2010	Gasoline	5,620.62	6,628.68	9,727.53	7,128.14	8,113.00	9,794.00	20.7%
0222 2020	Heat Fuel	11,603.70	9,337.07	11,894.09	10,949.27	14,850.00	17,820.00	20.0%
0222 2030	Telephone	20,027.52	18,916.47	18,147.54	11,151.12	17,436.00	14,769.00	-15.3%
0222 2040	Internet	3,331.41	4,228.17	4,420.29	3,077.12	4,765.00	4,860.00	2.0%
0222 2060	Water/Sew	2,201.96	2,274.12	2,362.29	1,481.31	3,080.00	3,080.00	.0%
0222 2080	Diesel	4,735.00	5,415.00	11,316.30	7,457.81	6,600.00	12,000.00	81.8%
0223 3040	Equip Main	56,965.57	36,838.88	27,918.88	18,304.69	38,300.00	38,300.00	.0%
0223 3140	Memb Dues	1,568.00	1,793.00	1,818.00	1,760.00	2,000.00	2,000.00	.0%
0223 3160	Misc Exp	3,395.78	2,722.20	1,917.07	1,014.92	3,500.00	3,500.00	.0%
0223 3202	Janit Supp	1,681.46	3,976.27	3,894.90	2,651.87	3,000.00	4,000.00	33.3%
0223 3300	Off Supp	2,051.08	2,331.95	1,505.25	1,135.57	2,500.00	2,500.00	.0%
0223 3330	Travel Exp	.00	.00	.00	.00	500.00	500.00	.0%
0223 3350	Unif & Clo	3,511.41	4,597.84	5,949.93	4,206.48	15,620.00	17,870.00	14.4%
0223 3510	Fire Prev	529.46	370.00	.00	573.10	1,000.00	1,000.00	.0%
0223 3540	OSHA	.00	110.80	.00	474.81	500.00	500.00	.0%
0223 3590	Para Int	300.00	600.00	3,300.00	300.00	600.00	600.00	.0%
0223 4000	Build Main	9,324.51	20,086.89	11,385.42	12,509.52	9,200.00	10,200.00	10.9%
0225 5000	Cont Serv	29,581.39	29,646.29	32,201.05	27,258.88	34,285.00	30,890.00	-9.9%
0225 5080	EMS Coord	1,280.00	1,280.00	1,000.00	1,280.00	1,289.00	1,289.00	.0%
0225 5170	Maint Ags	19,698.16	19,936.49	12,470.55	15,686.14	25,057.00	25,640.00	2.3%
0225 5240	Training	12,161.51	8,399.29	8,785.29	6,568.64	11,550.00	11,720.00	1.5%
0226 6110	Radio	2,717.19	3,183.23	4,981.37	8,037.58	4,700.00	4,700.00	.0%
0226 6200	Fire Equip	3,412.37	9,908.16	1,602.32	1,185.24	3,500.00	3,500.00	.0%
0226 6220	Breathe Ap	1,000.00	2,999.92	4,819.32	.00	3,165.00	4,267.00	34.8%
0226 6240	Med Supp	16,722.49	14,761.36	20,676.19	11,951.85	18,000.00	19,500.00	8.3%
0226 6245	Meds/Hosp	2,459.89	2,362.00	1,319.71	143.69	2,000.00	2,700.00	35.0%
TOTAL Fire		980,482.15	1,011,928.05	1,011,496.58	786,212.69	1,219,397.00	1,288,530.00	5.7%

- Added Deputy Fire Chief
- Adjusted Overtime, Call Pay and Station Pay based on historical trends

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 10
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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
240	Code Enforcement							
0241 1000	FT Wages	77,297.59	77,571.07	80,797.19	59,981.48	85,206.00	90,859.00	6.6%
0241 1010	PT Wages	18,348.69	23,870.11	22,377.58	17,262.51	21,030.00	21,030.00	.0%
0241 1165	Stipend	5,674.34	5,643.87	5,641.53	4,017.27	5,625.00	5,625.00	.0%
0241 1210	Health Ins	19,743.54	23,220.37	25,066.64	17,445.52	24,706.00	26,294.00	6.4%
0241 1220	Fica	7,296.41	7,671.15	7,798.82	5,799.59	8,127.00	8,560.00	5.3%
0241 1230	ICMA	1,008.91	1,024.89	1,129.47	888.03	1,051.00	1,152.00	9.6%
0241 1240	Life & Dis	635.23	647.27	665.74	472.49	605.00	656.00	8.4%
0241 1250	L-T Care	367.40	358.86	356.35	251.48	610.00	353.00	-42.1%
0241 1260	MePERS	6,806.81	6,947.86	7,519.61	5,582.58	8,002.00	8,482.00	6.0%
0243 3140	Memb Dues	35.00	35.00	35.00	120.00	100.00	100.00	.0%
0243 3240	Pubs	286.21	.00	384.90	427.95	400.00	400.00	.0%
0243 3300	Off Supp	370.43	282.89	560.89	264.36	600.00	600.00	.0%
0243 3330	Travel Exp	171.78	678.19	64.94	95.50	650.00	650.00	.0%
0245 5090	Engineer	.00	.00	7,611.48	.00	.00	.00	.0%
0245 5240	Training	405.00	110.00	425.00	160.00	400.00	400.00	.0%
TOTAL Code Enforcement		138,447.34	148,061.53	160,435.14	112,768.76	157,112.00	165,161.00	5.1%

- Changes to salary and benefits only

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 11
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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
250	Harbor Master							
<u>0251 1020</u>	Overtime	2,993.91	491.56	1,336.92	.00	1,656.00	1,755.00	6.0%
<u>0251 1210</u>	Health Ins	586.51	171.25	365.58	.00	.00	.00	.0%
<u>0251 1220</u>	Fica	218.65	34.37	95.55	.00	127.00	134.00	5.5%
<u>0251 1240</u>	Life & Dis	18.60	3.20	7.66	.00	.00	.00	.0%
<u>0251 1250</u>	L-T Care	4.68	.79	1.73	.00	.00	.00	.0%
<u>0251 1260</u>	MePERS Ret	383.22	63.41	180.76	.00	.00	.00	.0%
<u>0253 3160</u>	Misc Exp	1,524.63	192.00	201.00	469.98	3,300.00	2,600.00	-21.2%
<u>0253 4010</u>	Equip Rent	351.79	.00	945.25	73.28	2,250.00	2,250.00	.0%
<u>0253 5000</u>	Cont Serv	7,297.49	15,599.56	12,110.00	6,960.00	12,400.00	14,400.00	16.1%
<u>0253 5240</u>	Training	1,075.00	385.00	1,260.00	1,465.00	1,300.00	2,000.00	53.8%
TOTAL Harbor Master		14,454.48	16,941.14	16,504.45	8,968.26	21,033.00	23,139.00	10.0%

- Increase in contracted services for float installations

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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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
260	Animal Control							
<u>0261 1000</u>	FT Wages	20,102.34	40,253.59	41,995.63	33,305.06	47,734.00	50,600.00	6.0%
<u>0261 1020</u>	Overtime	173.43	173.44	.00	.00	.00	.00	.0%
<u>0261 1210</u>	Health Ins	5,755.03	10,032.91	10,944.37	7,806.38	11,102.00	11,920.00	7.4%
<u>0261 1220</u>	Fica	1,943.18	2,949.86	3,056.96	2,430.18	3,652.00	3,871.00	6.0%
<u>0261 1240</u>	Life & Dis	208.09	323.15	344.72	247.84	347.00	347.00	.0%
<u>0261 1250</u>	L-T Care	255.56	385.28	385.12	274.24	384.00	384.00	.0%
<u>0261 1260</u>	MePERS	2,778.18	4,372.39	4,747.04	3,796.72	5,442.00	5,870.00	7.9%
<u>0261 1499</u>	Shared ee	-7,835.19	-63,086.95	-50,937.00	-27,137.50	-54,274.00	-56,829.00	4.7%
<u>0262 2010</u>	Gasoline	1,581.96	2,609.93	2,720.01	1,514.64	4,125.00	4,980.00	20.7%
<u>0262 2030</u>	Telephone	348.70	499.18	517.35	177.59	600.00	600.00	.0%
<u>0263 3040</u>	Equip Main	.00	186.16	609.00	60.00	2,250.00	2,250.00	.0%
<u>0263 3160</u>	Misc Exp	290.63	558.20	1,282.38	35.00	1,800.00	1,800.00	.0%
<u>0263 3290</u>	Shelter	6,489.90	7,211.00	7,211.00	8,473.00	8,973.00	8,973.00	.0%
<u>0263 3300</u>	Off Supp	143.55	.00	21.26	.00	450.00	450.00	.0%
<u>0263 3350</u>	Unif & Clo	271.85	.00	549.65	.00	600.00	600.00	.0%
<u>0263 3410</u>	Cap Outlay	.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	.0%
<u>0265 5240</u>	Training	.00	.00	35.00	150.00	635.00	635.00	.0%
	TOTAL Animal Control	32,507.21	13,468.14	30,482.49	38,133.15	40,820.00	43,451.00	6.4%

- 6% wage adjustment, which increased the contribution to Shared ee from North Yarmouth and Yarmouth
- Increased fuel per gallon

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 13
bgnyrpts

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
310	Public Works							
0311	0431							
0311	1000							
0311	1010							
0311	1020							
0311	1210							
0311	1220							
0311	1230							
0311	1240							
0311	1250							
0311	1260							
0312	2000							
0312	2010							
0312	2020							
0312	2030							
0312	2040							
0312	2060							
0312	2080							
0313	3040							
0313	3160							
0313	3202							
0313	3300							
0313	3350							
0313	3350	BRAIM						
0313	3350	BURRD						
0313	3350	GOOSP						
0313	3350	GOOST						
0313	3350	LATHS						
0313	3350	SWEEB						
0313	3350	YOUND						
0313	3410							
0313	4000							
0313	4010							
0313	4675							
0315	5000							
0315	5230							
0315	5240							
0316	4600							
0316	4605							
0316	4610							
0316	4620							
0316	4630							
0316	4640							
0316	4645							
0316	4650							
0316	6010							
0316	6030							
0316	6070							
0316	6110							
	OutsideDet	.00	.00	-1,054.43	-1,788.14	.00	.00	.0%
	FT Wages	455,330.40	449,403.73	502,505.81	349,769.81	559,400.00	551,196.00	-1.5%
	PT Wages	3,164.41	956.40	2,049.21	1,398.23	4,241.00	4,494.00	6.0%
	Overtime	53,188.32	38,106.92	51,293.74	49,521.56	95,271.00	88,062.00	-7.6%
	Health Ins	149,129.69	158,437.63	180,956.37	121,790.67	196,781.00	189,975.00	-3.5%
	Fica	39,734.18	36,158.76	41,750.00	30,564.44	50,407.00	49,247.00	-2.3%
	ICMA	8,038.58	6,143.21	8,080.46	5,318.48	8,096.00	8,684.00	7.3%
	Life & Dis	3,646.72	3,516.53	4,137.41	2,841.10	4,411.00	3,944.00	-10.6%
	L-T Care	1,979.75	1,666.65	1,657.79	1,094.05	1,720.00	1,538.00	-10.6%
	MePERS	27,441.18	30,555.97	39,439.25	29,893.19	52,248.00	48,875.00	-6.5%
	Electric	6,857.41	9,000.00	9,900.00	11,078.45	10,890.00	11,979.00	10.0%
	Gasoline	4,742.94	4,531.66	8,387.75	4,288.84	6,000.00	7,500.00	25.0%
	Heat Fuel	7,515.53	6,904.01	14,532.03	9,062.85	12,000.00	15,725.00	31.0%
	Telephone	2,242.96	1,886.28	2,862.25	2,970.57	3,420.00	3,924.00	14.7%
	Internet	670.39	599.88	780.43	559.84	800.00	800.00	.0%
	Water/Sew	1,002.36	1,528.34	3,815.09	2,362.45	3,000.00	3,800.00	26.7%
	Diesel	31,093.04	28,528.01	41,611.97	36,502.01	38,500.00	50,050.00	30.0%
	Equip Main	5,575.92	3,857.76	7,956.43	5,885.94	8,908.00	9,000.00	1.0%
	Misc Exp	3,409.69	4,248.67	7,166.90	4,041.36	2,000.00	2,000.00	.0%
	Janit Supp	527.63	2,284.10	3,333.39	1,387.51	2,200.00	2,200.00	.0%
	Off Supp	783.96	204.45	328.81	349.70	700.00	700.00	.0%
	Unif & Clo	2,640.42	162.38	812.44	714.99	7,600.00	7,600.00	.0%
	Unif & Clo	.00	164.99	462.03	.00	.00	.00	.0%
	Unif & Clo	569.90	836.87	419.03	406.94	.00	.00	.0%
	Unif & Clo	539.16	731.46	447.76	502.50	.00	.00	.0%
	Unif & Clo	272.00	716.75	509.35	698.40	.00	.00	.0%
	Unif & Clo	.00	.00	.00	526.02	.00	.00	.0%
	Unif & Clo	218.96	660.55	474.01	664.02	.00	.00	.0%
	Unif & Clo	.00	855.82	700.17	.00	.00	.00	.0%
	Cap Outlay	.00	891.04	1,200.00	.00	1,500.00	1,500.00	.0%
	Bulld Main	5,744.07	7,523.58	7,555.64	6,114.52	4,800.00	4,800.00	.0%
	Equip Rent	161.50	300.00	800.00	1,134.53	500.00	1,000.00	100.0%
	Mailbox Rp	415.85	376.58	445.57	483.18	600.00	600.00	.0%
	Contr Svc	34,736.50	26,748.50	24,896.61	13,845.00	39,400.00	39,400.00	.0%
	Striping	18,768.61	34,305.64	30,781.10	24,091.44	37,270.00	52,086.00	39.8%
	Training	1,907.60	594.04	2,143.90	1,843.20	2,000.00	2,000.00	.0%
	Cold Patch	2,943.81	2,622.41	4,676.03	785.97	4,426.00	4,585.00	3.6%
	Drains	5,951.34	8,121.61	7,103.89	3,805.31	7,000.00	10,000.00	42.9%
	Iron & Ste	12,603.24	15,401.35	27,038.53	12,932.01	28,200.00	28,200.00	.0%
	Lube Supp	6,440.23	3,649.61	6,013.46	5,746.53	6,000.00	6,000.00	.0%
	Road Mat	3,591.03	4,713.98	6,466.19	2,403.55	5,000.00	5,000.00	.0%
	Road Salt	104,074.53	97,858.94	96,877.87	115,071.25	115,000.00	115,000.00	.0%
	St Signs	3,840.03	6,701.18	8,092.65	6,196.10	2,900.00	5,900.00	103.4%
	Welding	3,214.17	2,397.96	5,970.78	1,357.43	5,000.00	5,000.00	.0%
	Tools	2,956.55	1,164.60	2,660.52	1,630.43	3,000.00	3,000.00	.0%
	Misc Equip	.00	314.30	98.87	514.93	1,000.00	1,000.00	.0%
	Hardware	2,091.25	2,479.12	6,376.64	3,444.66	2,250.00	2,250.00	.0%
	Radio	1,545.82	3,390.02	4,389.21	2,193.65	3,000.00	3,000.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 14
bgnyrpts

PROJECTION: 24001 FY2024 General Fund Expenditure Budget Proposal

FOR PERIOD 13

ACCOUNTS FOR:

		PRIOR FY3	PRIOR FY2	LAST FY1	CY	CY REV	PROJECTION	PCT
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	LEVEL 3	CHANGE
General Fund								
<u>0316 6120</u>	Safe Equip	4,182.21	3,306.74	3,600.60	2,223.38	4,000.00	4,000.00	.0%
<u>0316 6140</u>	Veh Parts	83,349.93	83,654.05	103,660.46	106,343.26	75,000.00	95,000.00	26.7%
TOTAL Public Works		1,108,833.77	1,099,163.03	1,286,163.97	984,566.11	1,416,439.00	1,450,614.00	2.4%

- Allocated Parks full time employees at 100% to Parks department; previously charged to Public Works during winter for plowing
- Increase in vehicle parts costs
- Take over of state roads adding 10+ miles to striping program

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 15
bgnyrpts

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
320	Waste Disposal							
<u>0321 1010</u>	PT Wages	.00	112.00	3,754.04	14,722.03	9,699.00	10,281.00	6.0%
<u>0321 1020</u>	Overtime	2,944.56	1,740.34	3,940.85	1,797.44	7,461.00	7,642.00	2.4%
<u>0321 1210</u>	Health Ins	1,036.82	548.22	3,548.98	5,175.14	.00	.00	.0%
<u>0321 1220</u>	Fica	213.04	134.81	544.35	1,180.85	1,313.00	1,371.00	4.4%
<u>0321 1230</u>	ICMA	28.21	10.34	.00	.00	.00	.00	.0%
<u>0321 1240</u>	Life & Dis	23.32	12.05	29.04	11.86	.00	.00	.0%
<u>0321 1250</u>	L-T Care	13.15	5.57	18.81	5.35	.00	.00	.0%
<u>0321 1260</u>	MePERS	237.39	122.96	440.82	204.92	.00	.00	.0%
<u>0323 3010</u>	Advert	.00	1,788.35	.00	.00	600.00	600.00	.0%
<u>0323 3160</u>	Misc Exp	41,959.05	47,204.51	63,696.95	70,620.95	76,573.00	76,573.00	.0%
<u>0323 4677</u>	Mowing	900.00	.00	.00	.00	.00	.00	.0%
<u>0325 4660</u>	Solid Wst	361,029.17	369,529.52	412,000.30	232,334.76	443,153.00	471,748.00	6.5%
<u>0325 5000</u>	Cont Serv	.00	.00	329.60	.00	.00	.00	.0%
<u>0325 5120</u>	Oth Waste	5,363.00	842.54	14,487.90	13,292.81	16,550.00	16,550.00	.0%
<u>0325 5150</u>	Lfill Mon	5,681.00	3,631.88	6,691.13	2,997.56	7,650.00	7,532.00	-1.5%
<u>0325 5250</u>	Ecomaine	158,968.50	170,909.88	177,095.07	152,356.86	161,905.00	178,125.00	10.0%
	TOTAL Waste Disposal	578,397.21	596,592.97	686,577.84	494,700.53	724,904.00	770,422.00	6.3%

- Increase in Waste Management contract and number of stops
- Increase in trash and recycle tip fees

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 16
bgnyrpts

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
350	Valhalla-Club							
<u>0352 2000</u>	Electric	4,047.38	9,000.00	9,900.00	10,890.00	10,890.00	11,979.00	10.0%
<u>0352 2020</u>	Heat Fuel	.00	.00	.00	4,454.45	.00	14,000.00	.0%
<u>0352 2030</u>	Telephone	.00	.00	.00	.00	.00	2,400.00	.0%
<u>0352 2040</u>	Internet	3,269.05	2,738.97	748.58	1,079.84	1,891.00	1,620.00	-14.3%
<u>0352 2060</u>	Wat/Sewer	4,445.89	4,656.39	5,067.80	3,647.17	6,000.00	6,000.00	.0%
<u>0353 3202</u>	Janit Supp	.00	.00	.00	544.94	1,000.00	2,000.00	100.0%
<u>0353 4000</u>	Build Main	5,732.11	6,686.58	6,993.54	6,164.18	5,000.00	8,000.00	60.0%
<u>0353 4020</u>	B&F Alarm	600.00	1,414.50	483.00	246.00	450.00	1,000.00	122.2%
<u>0353 8030</u>	COGS Soda	1,398.43	1,954.49	2,484.42	1,280.79	2,000.00	2,000.00	.0%
TOTAL Valhalla-Club		19,492.86	26,450.93	25,677.34	28,307.37	27,231.00	48,999.00	79.9%

- Increase building use because of new ownership (Town)
- Increase in maintenance and upkeep

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 17
bgnyrpts

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
360	Valhalla-Course							
0361 1000	FT Wages	138,209.54	138,313.77	134,828.06	105,325.23	151,915.00	151,128.00	- .5%
0361 1010	PT Wages	51,639.14	54,177.82	50,364.71	29,971.81	78,087.00	60,521.00	-22.5%
0361 1020	Overtime	1,269.91	1,140.42	2,864.62	362.05	1,180.00	1,180.00	.0%
0361 1210	Health Ins	43,710.49	48,504.70	48,296.12	34,044.10	54,601.00	53,562.00	-1.9%
0361 1220	Fica	14,618.73	14,464.44	14,496.70	10,156.89	17,595.00	16,191.00	-8.0%
0361 1230	ICMA	7,236.65	5,745.71	6,903.56	4,018.43	8,108.00	7,898.00	-2.6%
0361 1240	Life & Dis	1,066.49	1,091.82	1,032.29	745.02	1,179.00	1,073.00	-9.0%
0361 1250	L-T Care	359.24	341.02	297.97	211.81	326.00	305.00	-6.4%
0361 1260	MePERS	3,781.50	3,455.52	3,874.76	2,877.44	4,114.00	4,366.00	6.1%
0362 2000	Electric	11,110.41	12,100.00	13,310.00	14,641.00	14,641.00	16,837.00	15.0%
0362 2010	Gasoline	5,089.62	5,810.44	9,042.89	5,182.29	7,261.00	9,004.00	24.0%
0362 2020	Heat Fuel	418.78	734.44	522.30	1,362.68	1,000.00	1,400.00	40.0%
0362 2040	Internet	1,924.67	2,099.64	2,124.64	2,176.76	2,100.00	2,160.00	2.9%
0362 2060	Wat/Sewer	2,694.64	1,703.22	1,226.07	365.71	1,710.00	1,440.00	-15.8%
0362 2080	Diesel	8,081.94	5,279.80	9,101.45	5,819.99	8,220.00	11,300.00	37.5%
0363 3040	Equip Main	27,524.28	37,667.21	31,697.59	24,643.16	30,000.00	32,000.00	6.7%
0363 3080	LandScape	1,058.10	1,401.86	504.58	.00	1,500.00	1,500.00	.0%
0363 3090	License	2,799.00	2,632.00	2,037.00	569.00	2,213.00	4,149.00	87.5%
0363 3140	Memb Dues	2,098.69	915.00	1,245.00	850.00	1,745.00	1,765.00	1.1%
0363 3160	Misc Exp	.00	.00	441.33	.00	.00	.00	.0%
0363 3300	Off Supp	305.48	508.98	215.42	133.92	1,000.00	1,000.00	.0%
0363 3330	Travel Exp	656.53	267.67	1,294.91	547.31	1,000.00	1,000.00	.0%
0363 3350	Unif & Clo	3,151.02	2,778.89	3,136.05	2,607.63	4,310.00	4,332.00	.5%
0363 3350 DOUMI	Unif & Clo	123.24	181.03	.00	49.99	.00	.00	.0%
0363 3350 WESCW	Unif & Clo	140.00	49.94	.00	.00	.00	.00	.0%
0363 3610	LT Lease	92,114.84	107,900.16	99,296.51	80,900.97	96,522.00	113,622.00	17.7%
0363 3611	Cart Contr	.00	2,400.00	2,400.00	.00	2,400.00	3,300.00	37.5%
0363 3630	Course Sup	10,002.57	13,801.45	58,020.81	12,350.39	13,000.00	14,000.00	7.7%
0363 4000	Build Main	4,402.24	3,697.55	4,206.62	3,223.47	4,000.00	4,000.00	.0%
0363 4010	Equip Rent	940.00	1,400.00	700.00	335.53	800.00	1,400.00	75.0%
0363 4300	Chemical	35,974.76	34,407.82	46,978.79	38,793.72	39,981.00	44,121.00	10.4%
0363 4310	Fertilize	14,623.04	14,331.06	15,376.35	19,522.30	19,233.00	24,833.00	29.1%
0363 4320	Irrigate	6,023.26	9,272.99	8,083.38	11,936.48	6,300.00	8,550.00	35.7%
0363 4340	Seed/Soil	10,706.12	13,991.44	13,594.59	17,942.77	13,353.00	14,607.00	9.4%
0363 4620	Lube Supp	1,217.16	87.48	832.00	1,058.75	1,200.00	1,200.00	.0%
0365 5000	Cont Serv	21,830.22	20,620.09	17,433.24	1,599.99	20,737.00	22,667.00	9.3%
0365 5240	Training	330.00	997.72	542.17	796.48	1,500.00	1,500.00	.0%
0366 6030	Misc Equip	4,374.52	2,464.56	2,240.67	3,517.35	3,000.00	5,000.00	66.7%
0366 6120	Safe Equip	1,705.86	2,589.56	1,131.07	913.34	2,150.00	2,150.00	.0%
	TOTAL Valhalla-Course	533,312.68	569,327.22	609,694.22	439,553.76	617,981.00	645,061.00	4.4%

- Increase in gasoline per gallon
- Increase in LT Lease for the lease of 15 additional golf carts

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 18
bgnyrpts

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
370	Valhalla-Pro Shop							
<u>0371 1000</u>	FT Wages	27,025.56	26,318.68	31,173.88	30,313.42	41,276.00	88,834.00	115.2%
<u>0371 1010</u>	PT Wages	47,990.68	49,464.90	44,006.67	30,411.84	50,450.00	27,000.00	-46.5%
<u>0371 1020</u>	Overtime	37.13	178.83	1,558.05	887.83	1,500.00	1,500.00	.0%
<u>0371 1023</u>	Outside	35,884.03	36,984.43	31,115.78	23,572.26	36,125.00	42,400.00	17.4%
<u>0371 1024</u>	Programs	24,443.53	27,601.66	25,913.50	28,469.76	34,166.00	37,350.00	9.3%
<u>0371 1210</u>	Health Ins	558.46	193.90	13,165.73	11,002.98	15,726.00	31,190.00	98.3%
<u>0371 1220</u>	Fica	10,413.66	10,751.03	10,085.73	8,558.04	12,509.00	15,077.00	20.5%
<u>0371 1240</u>	Life & Dis	165.53	224.12	230.12	173.26	240.00	533.00	122.1%
<u>0371 1250</u>	L-T Care	79.89	61.40	59.92	44.89	61.00	151.00	147.5%
<u>0371 1260</u>	MePERS Ret	2,733.02	2,798.01	3,472.96	2,868.70	3,806.00	9,097.00	139.0%
<u>0372 2030</u>	Telephone	1,317.18	1,447.37	1,441.97	1,006.23	1,452.00	1,500.00	3.3%
<u>0373 3010</u>	Advert	6,412.29	6,031.29	6,884.44	91.16	8,890.00	19,150.00	115.4%
<u>0373 3100</u>	CC Charg	17,105.28	24,720.86	24,851.48	22,605.27	19,311.00	30,223.00	56.5%
<u>0373 3300</u>	Off Supp	374.27	1,004.60	75.00	72.52	750.00	750.00	.0%
<u>0373 3660</u>	Pract Rang	.00	959.38	1,993.68	2,376.96	2,750.00	3,000.00	9.1%
<u>0373 4000</u>	Build Main	157.86	.00	500.00	.00	1,000.00	1,000.00	.0%
<u>0373 4200</u>	Sprt Pr Ex	18,030.05	22,801.09	32,011.80	15,256.00	32,250.00	31,550.00	-2.2%
<u>0373 4205</u>	Tourn Catr	18,193.57	550.00	4,771.00	7,875.85	10,400.00	9,400.00	-9.6%
<u>0375 6300</u>	Computer	.00	1,560.00	4,506.60	2,220.00	4,440.00	6,180.00	39.2%
	TOTAL Valhalla-Pro Shop	210,921.99	213,651.55	237,818.31	187,806.97	277,102.00	355,885.00	28.4%

- Added a full-time Assistant Pro to VH program/Building maintenance in the winter
- Adjusted costs for actual usage

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 19
bgnyrpts

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
410	Recreation							
0411 1000 41000	FT Wages	242,390.42	167,636.41	220,739.11	160,424.04	231,026.00	249,741.00	8.1%
0411 1000 41140	FT Wages	.00	.00	1,027.37	167.25	.00	.00	.0%
0411 1010 41000	PT Wages	15,780.41	20,733.77	24,528.78	11,907.31	24,504.00	27,227.00	11.1%
0411 1010 41100	PT Wages	.00	.00	453.75	393.50	.00	.00	.0%
0411 1010 41110	PT Wages	36,229.60	5,891.66	4,129.62	16,120.21	25,210.00	26,196.00	3.9%
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 1010 41130	PT Wages	.00	.00	2,400.00	2,700.00	.00	.00	.0%
0411 1010 41140	PT Wages	69,237.73	55,570.64	93,852.00	98,784.87	91,832.00	116,788.00	27.2%
0411 1010 41150	PT Wages	36,248.42	20,522.00	31,366.10	41,308.57	35,518.00	41,224.00	16.1%
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 1010 41170	PT Wages	18,871.21	9,503.65	20,384.11	26,306.91	19,950.00	25,200.00	26.3%
0411 1010 41180	PT Wages	.00	.00	10,022.00	.00	.00	15,825.00	.0%
0411 1020 41000	Overtime	.00	9.00	87.95	232.41	.00	.00	.0%
0411 1020 41140	Overtime	245.41	1,184.48	2,192.98	2,293.10	1,509.00	2,281.00	51.2%
0411 1165 41000	Travel Sti	907.88	903.00	902.62	1,730.25	900.00	900.00	.0%
0411 1170 41100	ASP	102,041.55	156,555.05	131,259.34	93,389.42	136,213.00	156,273.00	14.7%
0411 1210 41000	Health Ins	54,322.37	36,882.12	75,271.21	50,829.29	75,478.00	83,060.00	10.0%
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 1210 41140	Health Ins	.00	.00	3,070.13	101.50	.00	.00	.0%
0411 1220	Fica	-102.82	.00	.00	119.34	.00	.00	.0%
0411 1220 41000	Fica	20,318.45	14,202.05	17,858.50	12,765.36	19,548.00	21,188.00	8.4%
0411 1220 41100	Fica	7,819.54	11,992.24	10,062.25	7,134.00	10,420.00	11,955.00	14.7%
0411 1220 41110	Fica	2,771.60	450.73	315.93	1,233.19	1,929.00	2,004.00	3.9%
0411 1220 41120	Fica	1,511.32	729.16	1,188.50	715.96	1,148.00	1,262.00	9.9%
0411 1220 41130	Fica	.00	.00	183.60	206.58	.00	.00	.0%
0411 1220 41140	Fica	5,315.53	4,341.78	7,825.32	7,744.43	6,628.00	8,934.00	34.8%
0411 1220 41150	Fica	2,773.13	1,570.05	2,399.54	3,160.08	2,717.00	3,154.00	16.1%
0411 1220 41160	Fica	382.87	323.98	610.83	305.67	536.00	864.00	61.2%
0411 1220 41170	Fica	1,443.66	727.02	1,559.31	2,012.45	1,526.00	1,928.00	26.3%
0411 1220 41180	Fica	.00	.00	381.12	.00	.00	.00	.0%
0411 1230 41000	ICMA	8,147.02	8,984.07	9,761.06	8,652.37	8,069.00	7,684.00	-4.8%
0411 1230 41100	ICMA	1,051.56	2,272.27	1,226.79	.00	.00	.00	.0%
0411 1230 41140	ICMA	.00	.00	526.56	.00	.00	.00	.0%
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 1240 41100	Life & Dis	111.21	158.25	111.40	39.47	.00	.00	.0%
0411 1240 41140	Life & Dis	.00	.00	25.80	.91	.00	.00	.0%
0411 1250 41000	L-T Care	836.72	596.35	603.46	415.32	586.00	674.00	15.0%
0411 1250 41100	L-T Care	77.43	108.54	68.22	23.97	.00	.00	.0%
0411 1250 41140	L-T Care	.00	.00	16.52	.56	.00	.00	.0%
0411 1260 41000	MePERS	15,403.72	12,899.32	14,718.52	13,038.72	25,017.00	23,109.00	-7.6%
0411 1260 41100	MePERS	1,064.66	.00	.00	823.05	.00	.00	.0%
0411 1260 41140	MePERS Ret	.00	.00	117.12	19.07	.00	.00	.0%
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%
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	20,732.34	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%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 20
bgnyrpts

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
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 3330 41140	Travel Exp	9,353.42	.00	8,861.78	12,071.60	12,500.00	13,500.00	8.0%
0413 3670 41000	Tennis Ct	500.00	10,000.00	.00	.00	600.00	10,600.00	1666.7%
0413 4100 41160	AdultEnric	7,402.22	.00	5,946.89	7,316.79	4,143.00	8,130.00	96.2%
0413 4105 41170	AdultFit	.00	.00	60.00	.00	.00	.00	.0%
0413 4110 41190	Spec Event	3,063.87	.00	3,701.98	1,206.74	3,700.00	4,600.00	24.3%
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 4145 41100	After Sch	10,229.22	5,729.05	19,179.45	5,777.41	16,105.00	17,500.00	8.7%
0413 4150 41190	Misc Rec	2,776.25	.00	.00	.00	500.00	500.00	.0%
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%
0413 4155 41180	Yth Su Exp	.00	.00	43,888.00	61,305.00	.00	57,495.00	.0%
0413 4159 41140	Summer enr	19,980.00	16,509.00	.00	.00	38,275.00	.00	-100.0%
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%
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%
0413 4210 41150	Swim Inst	114.00	480.00	200.85	164.00	750.00	750.00	.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%
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	17,764.05	25,500.00	34,200.00	34.1%
TOTAL Recreation		969,746.24	732,953.19	1,081,143.79	924,508.21	1,083,459.00	1,312,729.00	21.2%

- Salary adjustments to maintain competitiveness in small labor pool
- Catch up on Tennis court resurfacing
- Programs are anticipated to run 100% in FY2024 so revenues exceed expenses to cover overhead costs

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 21
bgnyrpts

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
420	Active Living 55+							
<u>0420 1000</u>	FT Wages	5,871.91	3,446.14	12,261.82	21,659.24	16,960.00	47,700.00	181.3%
<u>0420 1010</u>	PT Wages	5,230.25	6,393.54	5,371.69	1,373.36	.00	.00	.0%
<u>0420 1165</u>	Stipend	.00	.00	.00	337.50	.00	.00	.0%
<u>0420 1180</u>	Prem Pay	.00	.00	52,100.00	.00	.00	.00	.0%
<u>0420 1210</u>	Health Ins	347.55	349.48	2,454.04	4,035.94	6,940.00	7,375.00	6.3%
<u>0420 1220</u>	Fica	899.20	825.03	5,259.31	2,042.98	1,297.00	3,649.00	181.3%
<u>0420 1230</u>	ICMA	410.98	348.74	427.06	.00	1,187.00	.00	-100.0%
<u>0420 1240</u>	Life & Dis	43.15	31.73	61.39	150.13	69.00	319.00	362.3%
<u>0420 1250</u>	L-T Care	35.76	25.91	25.64	78.43	73.00	149.00	104.1%
<u>0420 1260</u>	MePERS Ret	.00	.00	1,221.83	2,459.85	.00	5,533.00	.0%
<u>0420 2030</u>	Telephone	1,384.69	1,388.82	1,498.26	684.58	2,532.00	2,532.00	.0%
<u>0420 3010</u>	Advert	629.73	.00	.00	121.60	1,500.00	1,500.00	.0%
<u>0420 3060</u>	Ins Prem	830.00	.00	925.00	925.00	850.00	850.00	.0%
<u>0420 3140</u>	Memb Dues	.00	.00	250.00	250.00	50.00	250.00	400.0%
<u>0420 3160</u>	Misc Exp	741.20	224.00	1,197.36	356.50	2,000.00	2,000.00	.0%
<u>0420 3210</u>	Postage	.00	.00	.00	.00	500.00	500.00	.0%
<u>0420 3220</u>	Printing	624.25	.00	.00	.00	2,000.00	2,000.00	.0%
<u>0420 3300</u>	Off Supp	55.81	.00	182.32	123.02	100.00	100.00	.0%
<u>0420 3330</u>	Travel Exp	.00	.00	.00	.00	300.00	300.00	.0%
<u>0420 4110</u>	Forum	1,094.54	.00	731.15	917.49	4,000.00	4,000.00	.0%
<u>0420 4155</u>	Misc Prgrm	50,599.57	55,000.00	.00	.00	.00	55,000.00	.0%
<u>0420 4645</u>	St Signs	.00	.00	.00	.00	200.00	200.00	.0%
<u>0420 5240</u>	Training	.00	70.00	.00	.00	400.00	400.00	.0%
<u>0420 6300</u>	Computer	.00	.00	.00	.00	500.00	500.00	.0%
TOTAL Active Living 55+		68,798.59	68,103.39	83,966.87	35,515.62	41,458.00	134,857.00	225.3%

- Added one full time director to the program
- Expanded programing
- \$55k funding for Senior Rebate program; used ARPA funds in FY2022 and 2023

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 22
bgnyrpts

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
430	Parks							
<u>0431 1000</u>	FT Wages	110,469.78	127,562.68	140,287.01	118,139.70	123,812.00	183,492.00	48.2%
<u>0431 1010</u>	PT Wages	25,474.99	20,177.20	19,736.63	19,158.11	33,640.00	37,872.00	12.6%
<u>0431 1020</u>	Overtime	2,199.15	757.31	3,945.10	2,769.90	2,238.00	2,378.00	6.3%
<u>0431 1165</u>	Stipend	907.88	903.00	902.62	642.75	900.00	900.00	.0%
<u>0431 1210</u>	Health Ins	47,020.76	62,768.50	62,811.40	37,439.23	56,372.00	61,218.00	8.6%
<u>0431 1220</u>	Fica	9,805.75	10,508.60	11,634.98	10,127.32	12,216.00	17,116.00	40.1%
<u>0431 1230</u>	ICMA	1,182.33	1,494.62	2,235.32	1,949.38	.00	3,541.00	.0%
<u>0431 1240</u>	Life & Dis	838.00	1,018.00	1,048.33	847.04	967.00	1,305.00	35.0%
<u>0431 1250</u>	L-T Care	336.20	431.75	405.57	291.24	394.00	439.00	11.4%
<u>0431 1260</u>	MePERS	7,380.96	6,891.22	7,964.93	10,268.46	11,585.00	15,360.00	32.6%
<u>0432 2000</u>	Electric	2,473.28	2,500.00	2,750.00	3,025.00	3,025.00	3,328.00	10.0%
<u>0432 2010</u>	Gasoline	2,177.14	1,187.78	10,211.43	1,608.81	1,925.00	2,275.00	18.2%
<u>0432 2030</u>	Telephone	.00	.00	480.20	320.10	528.00	528.00	.0%
<u>0432 2060</u>	Water/Sew	8,141.01	25,940.99	13,811.63	12,164.67	14,000.00	14,000.00	.0%
<u>0432 2080</u>	Diesel	5,211.89	4,959.34	7,540.42	3,098.35	7,920.00	9,200.00	16.2%
<u>0433 3040</u>	Equip Main	12,953.40	15,991.88	11,062.88	15,521.92	10,000.00	10,000.00	.0%
<u>0433 3160</u>	Misc Exp	614.66	1,404.10	1.99	259.38	500.00	500.00	.0%
<u>0433 3340</u>	Safety	.00	135.63	350.00	390.98	1,000.00	1,000.00	.0%
<u>0433 3350</u>	Uniforms	1,606.12	367.94	153.34	912.95	3,400.00	3,400.00	.0%
<u>0433 3350 BOSAT</u>	Unif & Clo	632.96	465.33	399.96	161.52	.00	.00	.0%
<u>0433 3350 LABRJ</u>	Unif & Clo	508.44	592.39	480.15	218.29	.00	.00	.0%
<u>0433 3350 NELEW</u>	Unif & Clo	.00	.00	768.73	363.11	.00	.00	.0%
<u>0433 3350 SMITF</u>	Unif & Clo	487.70	444.75	664.93	380.91	.00	.00	.0%
<u>0433 3350 VOGER</u>	Unif & Clo	604.21	723.98	97.73	.00	.00	.00	.0%
<u>0433 3715</u>	Water test	.00	.00	.00	2,859.98	.00	.00	.0%
<u>0433 4000</u>	Build Main	2,701.33	2,025.11	1,152.12	3,644.59	2,000.00	2,000.00	.0%
<u>0433 4120</u>	Ath Fields	15,454.00	27,038.53	25,814.73	18,761.71	26,400.00	28,400.00	7.6%
<u>0433 4160</u>	Park Infra	23,829.20	24,866.67	19,050.05	9,275.61	15,122.00	15,122.00	.0%
<u>0433 4320</u>	Irrigate	11,337.33	9,564.05	3,054.75	12,746.52	9,120.00	9,120.00	.0%
<u>0435 5240</u>	Training	320.00	.00	.00	.00	450.00	450.00	.0%
<u>0436 6000</u>	Equipment	1,134.31	1,823.43	2,161.99	972.28	2,500.00	2,500.00	.0%
TOTAL Parks		295,802.78	352,544.78	350,978.92	288,319.81	340,014.00	425,444.00	25.1%

- Allocated full time employees at 100% in department; previously charged to Public Works during winter for plowing
- Increase in diesel per gallon
- Increase in Athletic fields due to the increase price of paint

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 23
bgnyrpts

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
440	West Cumberland Rec							
<u>0442 2000</u>	Electric	761.65	1,400.00	1,540.00	1,694.00	1,694.00	1,863.00	10.0%
<u>0442 2020</u>	Heat Fuel	3,696.81	2,573.47	3,689.45	2,943.48	4,400.00	4,659.00	5.9%
<u>0442 2030</u>	Telephone	516.20	570.46	571.30	391.34	576.00	588.00	2.1%
<u>0443 3160</u>	Misc Exp	150.00	.00	112.85	.00	250.00	250.00	.0%
<u>0443 4000</u>	Build Main	840.62	724.08	2,951.92	797.64	2,000.00	2,000.00	.0%
	TOTAL West Cumberland Rec	5,965.28	5,268.01	8,865.52	5,826.46	8,920.00	9,360.00	4.9%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 24
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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
450	Library							
<u>0451 1000</u>	FT Wages	242,164.23	235,215.41	246,875.56	182,716.73	266,168.00	315,846.00	18.7%
<u>0451 1010</u>	PT Wages	51,085.95	43,222.31	66,747.69	70,159.15	103,740.00	156,872.00	51.2%
<u>0451 1030</u>	Sub	567.11	14,618.97	12,832.57	6,455.45	11,000.00	11,000.00	.0%
<u>0451 1210</u>	Health Ins	74,750.92	81,300.38	86,932.52	53,567.89	75,313.00	79,286.00	5.3%
<u>0451 1220</u>	Fica	23,388.64	22,109.32	24,754.81	20,308.09	29,139.00	37,848.00	29.9%
<u>0451 1230</u>	ICMA	13,510.64	13,524.51	13,940.65	10,388.56	16,120.00	17,633.00	9.4%
<u>0451 1240</u>	Life & Dis	1,708.85	1,805.16	1,843.64	1,381.69	1,899.00	1,982.00	4.4%
<u>0451 1250</u>	L-T Care	1,252.27	1,222.39	1,162.10	722.41	1,222.00	1,034.00	-15.4%
<u>0451 1260</u>	MePERS Ret	3,991.43	4,059.76	4,648.24	3,911.38	4,090.00	7,417.00	81.3%
<u>0452 2000</u>	Electric	4,784.31	7,200.00	7,920.00	8,712.00	8,712.00	8,712.00	.0%
<u>0452 2020</u>	Heat Fuel	8,338.70	7,383.10	10,326.12	9,136.35	9,000.00	12,100.00	34.4%
<u>0452 2030</u>	Telephone	3,776.27	4,187.68	4,243.48	2,606.92	4,200.00	4,200.00	.0%
<u>0452 2040</u>	Internet	1,859.76	1,991.70	2,022.76	1,199.84	2,000.00	2,000.00	.0%
<u>0452 2060</u>	Water/Sew	551.67	879.00	1,063.98	730.65	1,184.00	1,184.00	.0%
<u>0453 3040</u>	Equip Main	4,403.30	4,239.47	5,419.39	10,793.75	3,900.00	4,138.00	6.1%
<u>0453 3140</u>	Memb Dues	967.00	967.00	882.00	685.00	967.00	967.00	.0%
<u>0453 3160</u>	Misc Exp	1,807.85	202.90	1,823.54	1,884.26	1,400.00	1,400.00	.0%
<u>0453 3202</u>	Janit Supp	452.90	601.94	1,000.47	554.61	1,000.00	1,000.00	.0%
<u>0453 3210</u>	Postage	160.19	149.24	394.78	85.37	300.00	300.00	.0%
<u>0453 3300</u>	Off Supp	6,286.16	4,814.01	5,940.98	3,585.32	5,500.00	5,500.00	.0%
<u>0453 3330</u>	Travel Exp	487.78	210.17	695.95	101.11	800.00	800.00	.0%
<u>0453 3410</u>	Cap Outlay	2,720.74	.00	2,408.79	.00	3,500.00	3,500.00	.0%
<u>0453 4000</u>	Build Main	3,144.81	4,146.40	3,774.33	3,050.34	6,000.00	6,000.00	.0%
<u>0453 4500</u>	Bindery	215.00	68.30	135.00	.00	100.00	100.00	.0%
<u>0455 5000</u>	Cont Serv	10,300.00	10,000.00	11,715.23	9,592.80	11,284.00	46,840.00	315.1%
<u>0455 5050</u>	Comp Maint	2,867.43	2,912.21	5,353.98	89.97	4,320.00	5,163.00	19.5%
<u>0455 5240</u>	Training	3,418.10	2,358.00	2,673.06	1,467.48	2,500.00	2,500.00	.0%
<u>0456 6000</u>	Equipment	2,887.66	801.46	4,108.55	5,664.82	2,500.00	2,500.00	.0%
<u>0456 6060</u>	Generator	542.14	1,783.01	591.41	455.00	1,212.00	1,212.00	.0%
<u>0457 7000</u>	Books	35,862.70	37,139.52	40,189.74	22,329.60	40,000.00	40,000.00	.0%
TOTAL Library		508,254.51	509,113.32	572,421.32	432,336.54	619,070.00	779,034.00	25.8%

- Added hours for counter coverage (vacation and other absences)
- Added part time staff for Junior program
- Added budget for Minerva \$44k and a part time staff
- Heat and fuel increase

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 25
bgnyrpts

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
470	Historical Society Building							
<u>0472 2000</u>	Electric	132.93	.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
<u>0472 2020</u>	Heat Fuel	115.51	.00	1,270.06	1,268.35	3,291.00	4,703.00	42.9%
<u>0472 2030</u>	Telephone	.00	.00	87.50	787.50	.00	.00	.0%
<u>0472 2040</u>	Internet	252.94	.00	.00	.00	960.00	1,050.00	9.4%
<u>0472 2060</u>	Water/Sew	36.15	.00	.00	.00	113.00	.00	-100.0%
<u>0473 3160</u>	Misc Exp	236.57	.00	249.17	2,653.56	4,000.00	3,000.00	-25.0%
<u>0473 4000</u>	Build Main	3,561.20	204.00	1,811.45	1,925.39	2,000.00	2,000.00	.0%
TOTAL Historical Society Bui		4,335.30	204.00	4,418.18	7,634.80	11,364.00	11,753.00	3.4%

- Budgeting for actual usage of the building

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 26
bgnyrpts

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
580	General Assistance							
<u>0581 1000</u>	FT Wages	.00	.00	.00	2,201.42	7,894.00	12,762.00	61.7%
<u>0581 1210</u>	Health Ins	.00	.00	.00	338.36	2,470.00	2,049.00	-17.0%
<u>0581 1220</u>	Fica	.00	.00	.00	194.09	604.00	976.00	61.6%
<u>0581 1240</u>	Life & Dis	.00	.00	.00	15.21	59.00	93.00	57.6%
<u>0581 1250</u>	L-T Care	.00	.00	.00	6.48	44.00	45.00	2.3%
<u>0581 1260</u>	MePERS Ret	.00	.00	.00	253.60	900.00	1,480.00	64.4%
<u>0581 1400</u>	Contr ee	15,108.00	14,160.00	14,112.00	.00	.00	.00	.0%
<u>0583 0339</u>	GA Reimb	-36,973.58	-21,183.43	-7,711.71	-3,123.12	.00	.00	.0%
<u>0583 0617</u>	Donate	.00	.00	-1,200.00	.00	.00	.00	.0%
<u>0583 3160</u>	Misc Exp	.00	131.00	.00	736.50	23,000.00	23,000.00	.0%
<u>0583 4401</u>	Housing	35,872.80	20,577.00	10,161.15	5,423.01	.00	.00	.0%
<u>0583 4402</u>	Temp House	.00	1,652.00	.00	.00	.00	.00	.0%
<u>0583 4403</u>	Food (GA)	10,012.64	3,984.22	604.85	225.00	.00	.00	.0%
<u>0583 4411</u>	FuelAssist	6,122.16	3,330.81	1,137.57	460.98	.00	.00	.0%
TOTAL General Assistance		30,142.02	22,651.60	17,103.86	6,731.53	34,971.00	40,405.00	15.5%

- General assistance handled by Town staff
- No other charges; reimbursed from the State at a rate of 70% of costs of housing and other assistance

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 27
bgnyrpts

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
590	Health Services							
<u>0591 1010</u>	PT Wages	3,392.27	1,217.06	3,352.12	.00	.00	.00	.0%
<u>0591 1165</u>	Stipend	.00	.00	257.54	2,511.66	3,600.00	3,600.00	.0%
<u>0591 1220</u>	Fica	259.45	93.09	276.08	192.10	275.00	275.00	.0%
<u>0593 3550</u>	N-Prof	14,000.00	.00	.00	.00	.00	.00	.0%
TOTAL Health Services		17,651.72	1,310.15	3,885.74	2,703.76	3,875.00	3,875.00	.0%

- No change; required by law

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON
P 28
bgnyrpts
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
620	Cemetery Association							
<u>0623 3160</u>	Misc Exp	.00	875.00	.00	.00	.00	.00	.0%
<u>0623 3550</u>	NonProfit	26,700.00	26,700.00	26,700.00	28,035.00	28,035.00	29,437.00	5.0%
	TOTAL Cemetery Association	26,700.00	27,575.00	26,700.00	28,035.00	28,035.00	29,437.00	5.0%

- 5% annual adjustment for the next 4 years

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 29
bgnyrpts

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
630	Conservation							
<u>0633 3160</u>	Misc Exp	2,143.61	17,131.41	29,557.42	-745.53	40,000.00	40,000.00	.0%
<u>0633 3550</u>	NonProfit	1,000.00	1,000.00	1,000.00	40,000.00	40,000.00	40,000.00	.0%
<u>0633 5100</u>	Grounds	.00	.00	.00	76.98	.00	.00	.0%
<u>0633 6320</u>	Comm	.00	.00	.00	872.95	.00	.00	.0%
<u>0633 6330</u>	Trails	.00	.00	.00	38.44	.00	.00	.0%
<u>0633 6340</u>	Forestry	.00	.00	.00	847.50	.00	.00	.0%
TOTAL Conservation		3,143.61	18,131.41	30,557.42	41,090.34	80,000.00	80,000.00	.0%

- No change

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 30
bgnyrpts

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
650	Debt Service							
<u>0650 6500</u>	Bond Int	402,665.78	551,470.72	528,197.21	302,663.86	486,727.00	439,600.00	-9.7%
<u>0650 6510</u>	Bond Princ	707,778.00	814,626.00	1,199,983.00	244,747.00	1,210,997.00	1,137,183.00	-6.1%
<u>0650 6531</u>	MSAD Lease	.00	.00	-160,000.00	.00	-160,000.00	-160,000.00	.0%
<u>0650 6550</u>	Tan Int	22,279.45	.00	.00	.00	.00	.00	.0%
<u>0650 8115</u>	DSR Transf	-79,324.00	-210,000.00	.00	.00	.00	.00	.0%
<u>0650 8120</u>	DSR Transf	.00	.00	-330,000.00	-257,791.00	-257,791.00	-136,850.00	-46.9%
TOTAL Debt Service		1,053,399.23	1,156,096.72	1,238,180.21	289,619.86	1,279,933.00	1,279,933.00	.0%

- Adjusted contribution from Debt Service fund to maintain flat cost

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 31
bgnyrpts

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
750	Insurance							
<u>0751 1125</u>	Ins IncPay	.00	30,250.00	.00	.00	.00	.00	.0%
<u>0751 1210</u>	Health Ins	3,578.20	21,323.62	5,121.33	5,309.61	3,264.00	3,264.00	.0%
<u>0751 1220</u>	Fica	.00	2,318.14	.00	.00	.00	.00	.0%
<u>0751 1260</u>	MePERS	976.63	842.76	828.48	483.28	984.00	984.00	.0%
<u>0751 1270</u>	Unemploy	-1,418.88	4,509.15	315.55	109.44	1,000.00	1,000.00	.0%
<u>0751 1280</u>	Work Comp	70,651.50	86,791.38	109,062.00	99,869.50	116,765.00	188,126.00	61.1%
<u>0751 1285</u>	RHSA	20,275.93	22,117.98	38,475.08	129,728.75	35,000.00	35,000.00	.0%
<u>0751 8115</u>	HR Resrv	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	100,000.00	300.0%
<u>0753 1220</u>	Fica	661.48	726.55	755.92	814.95	.00	.00	.0%
<u>0753 3060</u>	Ins Prem	106,974.84	117,717.85	128,984.98	144,164.85	132,090.00	155,183.00	17.5%
<u>0753 3370</u>	Wellness	45,688.71	40,474.35	44,926.14	33,783.37	40,000.00	40,000.00	.0%
	TOTAL Insurance	272,388.41	352,071.78	353,469.48	439,263.75	354,103.00	523,557.00	47.9%

- Increase in HR Reserve to replenish funds due to payout
- Increase in Workers Comp due to increase payroll and loss ratio; mod rating increased to 1.53 from 0.94
- Increase in General Liability insurance to catch on increasing rates

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**TOWN OF CUMBERLAND
 NEXT YEAR BUDGET HISTORICAL COMPARISON**
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bgnyrpts
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
800	Fire Hydrants							
<u>0802 2060</u>	Water/Sew	82,011.56	84,100.34	85,784.19	59,600.12	87,675.00	92,059.00	5.0%
	TOTAL Fire Hydrants	82,011.56	84,100.34	85,784.19	59,600.12	87,675.00	92,059.00	5.0%

- Rate increase on fire hydrants

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 33
bgnyrpts

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
810	Street Lighting							
<u>0812 2000</u>	Electric	41,046.73	45,000.00	45,000.00	49,500.00	49,500.00	49,500.00	.0%
	TOTAL Street Lighting	41,046.73	45,000.00	45,000.00	49,500.00	49,500.00	49,500.00	.0%

- Transferred to Street Light fund to pay off cost of light conversion

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

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
830	Contingent							
<u>0831 1000</u>	FT Wages	.00	14,056.87	3,736.64	.00	.00	.00	.0%
<u>0831 1210</u>	Health Ins	.00	400.54	107.60	.00	.00	.00	.0%
<u>0831 1220</u>	Fica	.00	1,070.41	284.54	.00	.00	.00	.0%
<u>0831 1240</u>	Life & Dis	.00	7.58	2.02	.00	.00	.00	.0%
<u>0831 1250</u>	L-T Care	.00	4.07	1.08	.00	.00	.00	.0%
<u>0833 3160</u>	Misc Exp	2,133.60	7,550.68	4,014.91	2,427.55	10,000.00	10,000.00	.0%
<u>0833 5000</u>	Cont Serv	.00	.00	3,593.54	.00	.00	.00	.0%
<u>0833 5240</u>	Training	2,000.00	.00	.00	.00	.00	.00	.0%
<u>0833 6300</u>	Computer	.00	.00	24.99	.00	.00	.00	.0%
TOTAL Contingent		4,133.60	23,090.15	11,765.32	2,427.55	10,000.00	10,000.00	.0%

- No changes

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 35
bgnyrpts

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
840	Municipal Building							
0841 1000	FT Wages	9,943.33	9,503.01	10,707.96	7,587.06	19,459.00	20,624.00	6.0%
0841 1020	Overtime	120.41	315.05	720.89	601.43	.00	.00	.0%
0841 1210	Health Ins	4,549.26	5,289.32	5,803.58	4,065.82	10,324.00	10,915.00	5.7%
0841 1220	Fica	692.51	658.38	716.95	554.60	1,489.00	1,578.00	6.0%
0841 1230	ICMA	.00	563.60	586.00	667.20	.00	.00	.0%
0841 1240	Life & Dis	68.45	112.50	79.28	56.41	117.00	142.00	21.4%
0841 1250	L-T Care	28.66	27.51	27.56	19.42	49.00	49.00	.0%
0841 1260	MePERS	1,067.34	1,054.47	1,200.48	933.53	2,218.00	2,392.00	7.8%
0842 2000	Electric	16,366.71	25,000.00	27,500.00	30,317.36	30,250.00	33,275.00	10.0%
0842 2020	Heat Fuel	9,048.26	11,950.90	17,845.10	15,494.41	12,362.00	20,649.00	67.0%
0842 2030	Telephone	21,253.64	21,987.47	20,869.27	1,795.75	20,928.00	10,935.00	-47.7%
0842 2040	Internet	742.75	232.20	231.82	283.75	.00	.00	.0%
0842 2060	Water/Sew	3,301.78	3,743.26	2,884.34	3,019.76	4,200.00	4,200.00	.0%
0843 3030	Elevator	2,035.88	1,627.76	1,926.08	2,943.89	1,925.00	2,370.00	23.1%
0843 3040	Equip Main	848.74	266.00	243.50	677.50	1,000.00	1,000.00	.0%
0843 3050	HVAC	2,853.51	6,958.55	4,039.71	4,826.77	7,000.00	7,000.00	.0%
0843 3110	Lights	1,627.29	2,292.90	2,824.07	3,540.92	2,500.00	2,500.00	.0%
0843 3160	Misc Exp	1,637.70	623.00	236.33	418.10	800.00	800.00	.0%
0843 3170	Off Furn	29.38	.00	209.99	.00	1,000.00	1,000.00	.0%
0843 3202	Janit Supp	2,965.97	2,358.17	2,613.28	1,568.53	3,000.00	3,000.00	.0%
0843 3260	Rugs	496.85	657.19	522.20	327.15	793.00	793.00	.0%
0843 3310	Sprinkler	765.00	949.32	685.00	605.00	800.00	940.00	17.5%
0843 3480	Ext Maint	73.00	55.00	1,141.40	1,890.68	2,000.00	2,000.00	.0%
0843 4000	Build Main	1,499.18	1,390.87	1,957.48	3,174.89	2,000.00	2,000.00	.0%
0843 4005	Build Sec	1,102.92	2,196.25	1,723.36	1,401.00	1,000.00	2,000.00	100.0%
0843 4320	Irrigate	.00	270.00	.00	3,453.22	600.00	600.00	.0%
0845 5000	Cont Serv	.00	.00	29,400.00	165.50	.00	.00	.0%
0845 5100	Grounds	980.32	1,402.01	3,758.19	800.00	3,000.00	3,000.00	.0%
0845 5200	Painting	119.86	.00	.00	.00	.00	.00	.0%
0846 6060	Generator	1,002.24	1,222.57	710.13	409.79	1,420.00	1,420.00	.0%
TOTAL Municipal Building		85,220.94	102,707.26	141,163.95	91,599.44	130,234.00	135,182.00	3.8%

- 6% wage adjustment
- Adjusted accounts to actual spending

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 36
bgnyrpts

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
850	Abatements							
<u>0850 3555</u>	Abatements	38,816.52	10,625.06	22,698.44	25,335.28	1.00	1.00	.0%
	TOTAL Abatements	38,816.52	10,625.06	22,698.44	25,335.28	1.00	1.00	.0%

- Placeholder for tracking; Overlay to cover overage

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 1
bgnyrpts

PROJECTION: 24001 FY2024 General Fund Expenditure 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
860	MSAD #51							
<u>0860 6600</u>	Local Allo	18,937,756.82	20,104,803.77	20,792,086.15	16,388,789.51	21,851,719.00	23,586,492.00	7.9%
	TOTAL MSAD #51	18,937,756.82	20,104,803.77	20,792,086.15	16,388,789.51	21,851,719.00	23,586,492.00	7.9%
	TOTAL General Fund	18,937,756.82	20,104,803.77	20,792,086.15	16,388,789.51	21,851,719.00	23,586,492.00	7.9%

\$1,734,773 Increase over FY 23- 7.9% increase \$00.97 Mil Rate Impact

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TOWN OF CUMBERLAND
 NEXT YEAR BUDGET HISTORICAL COMPARISON

P 38
 bgnyrpts

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
890	County Tax							
<u>0890 6620</u>	County Tx	910,761.00	938,569.00	963,505.00	1,009,811.00	1,009,811.00	1,189,045.00	17.7%
	TOTAL County Tax	910,761.00	938,569.00	963,505.00	1,009,811.00	1,009,811.00	1,189,045.00	17.7%

- Increase of \$100k for 5 years for County's change in fiscal year

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 39
bgnyrpts

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
910	Capital Reserves							
<u>0910 3445</u>	Build Resv	50,000.00	.00	50,000.00	50,000.00	50,000.00	50,000.00	.0%
<u>0910 3460</u>	Env Reserv	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	.0%
<u>0910 3470</u>	Equip Rsrv	489,256.00	.00	418,000.00	509,500.00	509,500.00	592,943.00	16.4%
<u>0910 8115</u>	Road Pave	199,805.00	148,000.00	.00	.00	.00	991,000.00	.0%
<u>0910 8130</u>	TIF Trf	.00	.00	.00	.00	.00	-1,074,443.00	.0%
	TOTAL Capital Reserves	771,061.00	180,000.00	500,000.00	591,500.00	591,500.00	591,500.00	.0%
	TOTAL General Fund	30,463,636.12	31,138,732.29	33,459,261.70	24,276,041.35	35,441,091.00	38,565,358.00	8.8%
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSE	30,463,636.12	31,138,732.29	33,459,261.70	24,276,041.35	35,441,091.00	38,565,358.00	8.8%
	GRAND TOTAL	30,463,636.12	31,138,732.29	33,459,261.70	24,276,041.35	35,441,091.00	38,565,358.00	8.8%

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

- No impact to General fund; additional funds from TIF