

Expenses			
FY 22		FY 23	Increase
\$	11,490,811	\$ 12,517,553	\$ 1,026,742 8.94%

Revenues - Non- Property Taxes			
\$	5,707,136	\$ 6,329,394	\$ 622,258 10.90%

NET to Property Taxes	\$ 404,484
Net to mil Rate	\$ 0.19

Fire Dept

Salaries & OT	\$ 270,000
Per Diems	\$ (224,000)
Benefits	\$ 70,000

Other:

CIP- Fire& PD	\$ 91,500
Non Union Wages ADJ per each 1%	\$ 16,375
Salary Adjustments	\$ 22,185

ACCOUNTS FOR:	CY REV	PROJECTION	DOLLAR	PCT	
General Fund	BUDGET	LEVEL 1	CHANGE	CHANGE	EXPLANATION
Wages & Salaries	\$ 4,313,222	\$ 4,801,242	\$ 488,020	11.31%	4 Full time positions half funded in FY 22, 2 new paramedics, Fire Chief to full time, 6% wage increases, Wage adjustments where appropriate
Benefits	\$ 1,837,492	\$ 2,059,436	\$ 221,944	12.08%	Health insurance, WC Mod rating increased to .94 from .98 but salaries have increased, and MePERS
Utilities	\$ 505,348	\$ 531,658	\$ 26,310	5.21%	
General Expenditures	\$ 664,262	\$ 716,992	\$ 52,730	7.94%	
Building Expenses	\$ 60,779	\$ 63,441	\$ 2,662	4.38%	
Contracted Services	\$ 1,224,642	\$ 1,347,877	\$ 123,235	10.06%	PD (\$50k) and Solid Waste (\$90k)
Supplies/Tools/Equip	\$ 628,204	\$ 635,479	\$ 7,275	1.16%	
Grounds Maintenance	\$ 122,309	\$ 136,609	\$ 14,300	11.69%	
Program Expenses	\$ 347,252	\$ 328,386	\$ (18,866)	-5.43%	
Debt Service	\$ 1,262,301	\$ 1,279,933	\$ 17,632	1.40%	
CIP/HR Reserve Transfer	\$ 525,000	\$ 616,500	\$ 91,500	17.43%	PD/FD Vehicle Capital
	11,490,811.00	12,517,553.00	\$ 1,026,742	8.94%	

FY2023 Wage Salary Budget Comparison to FY2022

Quantification for increases greater than 6%

Dept Name	2022 BUDGET	2023 PROPOSED	% CHANGE	\$ CHANGE	\$ change >6%	Explanations
Administration	\$368,608	\$396,321	7.52%	\$27,713	\$5,597	Asst Twn Mgr & Fin Dir received higher than 4% in FY2022
Assessor	\$73,706	\$78,033	5.87%	\$4,327		
Town Clerk	\$185,780	\$211,636	13.92%	\$25,856	\$14,709	.5 FTE in FY2022
IT	\$2,262	\$2,610	15.38%	\$348	\$212	
Elections	\$21,902	\$23,116	5.54%	\$1,214		
Planning	\$48,740	\$52,944	8.63%	\$4,204	\$1,280	Increase hours of employee to 37 from 33 hours
Police	\$875,242	\$971,584	11.01%	\$96,342	\$43,827	.5 FTE in FY2022
Fire	\$652,438	\$705,777	8.18%	\$53,339	\$14,193	.5 FTE in FY2022
CEO	\$107,037	\$111,861	4.51%	\$4,824		
Harbor Master	\$3,000	\$1,656	-44.80%	(\$1,344)		
ACO	(\$10,185)	(\$6,540)	-35.79%	\$3,645		
Public Works	\$589,763	\$658,912	11.72%	\$69,149	\$33,763	.5 FTE in FY2022 w/OT and included longevity in FY2023 budget
Solid Waste	\$13,733	\$13,891	1.15%	\$158		
VH - Course	\$198,830	\$231,182	16.27%	\$32,352	\$20,422	FTE swap with ProShop; Increase to TY
VH - ProShop	\$147,803	\$163,517	10.63%	\$15,714	\$6,846	Mid year incr to FT employee/Minimum wage
Recreation	\$538,567	\$607,662	12.83%	\$69,095	\$36,781	Minimum wage/ASP salary change mid year
AIP	\$16,685	\$16,960	1.65%	\$275		
Parks	\$149,607	\$160,590	7.34%	\$10,983	\$2,007	Included longevity in budget for FY2023
Library	\$304,335	\$365,308	20.03%	\$60,973	\$42,713	Mid year wage adjustments and above 6% increase for FY23
General Assistance	\$12,000	\$7,894	-34.22%	(\$4,106)		
Health Services	\$3,600	\$3,600	0.00%	\$0		
Contingency	\$0	\$0	0.00%	\$0		
Municipal Bldgs	\$9,769	\$11,120	13.83%	\$1,351	\$765	Wage adjustment for employee above 6%
	\$4,313,222	\$4,789,634		\$476,412		
					\$213,255	

**Non-Union Employees' Salary Wages
FY2023 Impact to General Fund**

SALARY:					
FULL TIME Positions	Name	Current Annual Cost	Budget @ 6%	Budget @ 5%	1% Change
Town Manager	William Shane	\$56,836	\$60,246	\$59,678	\$568
Dir Ops/Asst Town Mgr	Chris Bolduc	\$56,500	\$59,890	\$59,325	\$565
Finance Director	Helene DiBartolomeo	\$90,400	\$95,824	\$94,920	\$904
Exec Assistant	Brenda Moore	\$75,500	\$80,030	\$79,275	\$755
Senior Accountant	Beth Lougee	\$54,912	\$58,207	\$57,658	\$549
Assessor	John Brushwein	\$72,131	\$76,458	\$75,737	\$721
Town Clerk*	Tammy O'Donnell	\$46,564	\$49,357	\$48,892	\$466
Deputy Town Clerk**	Abbey Lombard	\$45,600	\$48,336	\$47,880	\$456
Police Chief*	Charles Rumsey	\$81,000	\$85,860	\$85,050	\$810
Fire Chief	Dan Small	\$33,353	\$35,355	\$35,021	\$334
Code Enforc Officer	Bill Longley	\$66,216	\$70,189	\$69,527	\$662
Golf Course Super	Toby Young*	\$75,000	\$79,500	\$78,750	\$750
Director of Golf/ Head Golf Pro	Nick Plummer	\$63,000	\$66,780	\$66,150	\$630
Recreation Office Manager	Patty Murphy	\$62,000	\$65,720	\$65,100	\$620
Director	Peter Bingham	\$85,488	\$90,617	\$89,762	\$855
Dir of Comm/AIP	Whitney Miller	\$16,000	\$16,960	\$16,800	\$160
Library Director	Thomas Bennett	\$82,838	\$87,808	\$86,980	\$828
Asst Library Director	Elizabeth Manning	\$57,200	\$60,632	\$60,060	\$572
		\$1,120,537	\$1,187,770	\$1,176,564	\$11,205
		Difference	\$67,232	\$56,027	
			1% change =	\$11,205	

**Non-Union Employees' Salary Wages
FY2023 Impact to General Fund**

HOURLY:					
FULL TIME Positions	Name	Current Annual Cost	Budget @ 6%	Budget @ 5%	1% Change
Accounting Clerk	Jessica Dwyer	\$22,714	\$24,076	\$23,849	\$227
Assist Town Clerk	Jennifer McNeil	\$37,752	\$40,017	\$39,640	\$377
Assist Town Clerk	Cynthia Swett	\$29,515	\$31,286	\$30,991	\$295
Assist Town Clerk	Angela Appleton	\$39,468	\$41,836	\$41,441	\$395
Town Planner	Carla Nixon	\$34,121	\$36,169	\$35,827	\$342
Dept Admin	Christina Silberman	\$29,953	\$31,750	\$31,450	\$300
Dept Admin*	Jean Duchesneau	\$58,734	\$55,340	\$54,818	\$522
Office Manager	Deborah Rand	\$45,760	\$57,325	\$56,784	\$541
PW Foreman	Steve Googins	\$63,086	\$66,872	\$66,241	\$631
Dept. Admin*	Laura Neleski	\$46,263	\$49,039	\$48,577	\$462
Rec Programmer	Jen Gifford	\$50,960	\$54,018	\$53,508	\$510
Parks Foreman	Ted Bosarge	\$56,784	\$60,191	\$59,623	\$568
		\$515,111	\$547,919	\$542,749	\$5,170
			Difference	\$32,808	\$27,638
				1% change =	\$5,170
WAGE ADJUSTMENTS:					
FULL TIME Positions	Name	Current Annual Cost	Budget @ New Rate		
Animal Control Officer	Bobby Silcott	\$40,082	\$47,736		
Tech. Svcs. Librarian	Pangrom Copenhagen	\$33,134	\$35,880		
Youth Svcs. Librarian	Jennifer Benham	\$30,014	\$35,880		
Youth Svcs. Librarian	Kelly Greenlee	\$42,414	\$45,968		
Building Maintenance	Jonathan Carpenter	\$17,093	\$19,459		
		\$162,738	\$184,923		
			Difference	\$22,185	

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 23001 FY2023 General Fund Budget

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
Administration	614,556.80	639,467.29	568,326.70	418,310.60	664,743.00	681,862.00	2.6%
Assessor	109,157.82	106,755.70	112,909.36	75,956.78	118,867.00	124,953.00	5.1%
Town Clerk	246,662.88	257,194.03	236,334.57	184,565.55	291,177.00	345,946.00	18.8%
Technology	210,954.94	260,569.99	315,192.87	196,343.22	280,613.00	288,730.00	2.9%
Elections	10,827.72	12,002.94	14,319.95	22,027.26	35,127.00	42,124.00	19.9%
Planning	63,159.04	61,013.46	60,167.54	43,647.57	74,035.00	80,481.00	8.7%
Legal	63,448.53	58,927.53	62,604.21	36,239.66	47,500.00	47,500.00	.0%
Police	1,333,991.48	1,374,608.57	1,338,512.40	944,830.79	1,552,217.00	1,706,834.00	10.0%
Fire	943,893.75	980,482.15	1,010,309.31	635,975.56	1,078,586.00	1,219,398.00	13.1%
Code Enforcement	142,020.09	138,447.34	148,061.53	106,381.22	150,858.00	157,112.00	4.1%
Harbor Master	5,745.97	14,454.48	16,941.14	13,079.15	22,480.00	21,033.00	-6.4%
Animal Control	11,007.48	32,507.21	13,202.27	36,934.39	36,179.00	41,660.00	15.1%
Public Works	1,129,454.98	1,108,833.77	1,095,000.44	880,573.39	1,302,955.00	1,426,439.00	9.5%
Waste Disposal	524,667.39	578,397.21	596,592.97	424,442.59	637,459.00	724,904.00	13.7%
Valhalla-Club	35,775.72	19,492.86	26,450.93	19,054.04	26,241.00	27,231.00	3.8%
Valhalla-Course	484,789.95	533,312.68	569,327.22	416,206.76	559,899.00	617,981.00	10.4%
Valhalla-Pro Shop	269,057.44	210,913.53	213,651.55	147,972.99	240,351.00	277,102.00	15.3%
Recreation	1,088,124.62	968,402.24	732,944.19	694,387.08	955,292.00	1,083,459.00	13.4%
Aging in Place	24,793.90	68,798.59	68,103.39	73,178.45	101,716.00	41,458.00	-59.2%
Parks	313,321.36	295,802.78	352,177.11	212,789.39	327,477.00	345,014.00	5.4%
West Cumberland Rec	6,184.03	5,965.28	5,268.01	4,902.39	8,744.00	8,920.00	2.0%
Library	491,453.33	508,254.51	509,113.32	350,260.10	550,098.00	605,221.00	10.0%
Historical Society Bui	7,418.96	4,335.30	204.00	1,936.24	11,364.00	11,364.00	.0%
General Assistance	31,100.17	30,142.02	22,651.60	12,441.78	35,000.00	34,971.00	-.1%
Health Services	275.34	259.45	93.09	180.03	3,875.00	3,875.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 23001 FY2023 General Fund Budget

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
Cemetery Association	28,450.00	26,700.00	27,575.00	26,700.00	26,700.00	28,035.00	5.0%
Conservation	6,212.20	3,143.61	18,131.41	19,326.81	21,000.00	21,000.00	.0%
Debt Service	969,023.35	1,053,399.23	1,156,096.72	14,808.25	1,262,301.00	1,279,933.00	1.4%
Insurance	283,868.56	271,726.93	318,777.09	302,613.14	319,619.00	354,103.00	10.8%
Fire Hydrants	80,355.12	82,011.56	84,100.34	56,504.85	83,500.00	87,675.00	5.0%
Street Lighting	37,248.35	41,046.73	45,000.00	45,000.00	45,000.00	49,500.00	10.0%
Contingent	9,339.68	4,133.60	23,090.15	27,057.78	10,000.00	10,000.00	.0%
Municipal Building	102,248.17	85,220.94	102,707.26	108,713.56	109,837.00	130,234.00	18.6%
Abatements	23,670.91	38,816.52	10,625.06	9,605.08	1.00	1.00	.0%
Capital Reserves	699,300.00	771,061.00	180,000.00	500,000.00	500,000.00	591,500.00	18.3%
TOTAL General Fund	10,401,560.03	10,646,601.03	10,054,562.70	7,062,946.45	11,490,811.00	12,517,553.00	8.9%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	10,401,560.03	10,646,601.03	10,054,562.70	7,062,946.45	11,490,811.00	12,517,553.00	8.9%
GRAND TOTAL	10,401,560.03	10,646,601.03	10,054,562.70	7,062,946.45	11,490,811.00	12,517,553.00	8.9%

REVENUES

General Fund	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
Other Tax Revenues	-2,216,924.76	-2,210,113.47	-2,538,932.35	-1,557,408.66	-2,099,000.00	-2,099,000.00	.0%
Licenses & Permits	-154,734.25	-150,174.92	-252,741.68	-175,425.90	-152,989.00	-152,989.00	.0%
Intergovernmental Reve	-716,484.55	-983,423.20	-1,314,787.13	-1,030,471.41	-1,213,651.00	-1,542,130.00	27.1%
Other Revenues	-171,568.76	-172,205.72	-186,888.19	-148,030.26	-132,200.00	-132,200.00	.0%
Police	-8,036.57	-19,415.72	-6,582.38	-3,937.88	-7,248.00	-7,248.00	.0%
Fire	-180,580.79	-180,365.66	-155,582.46	-87,675.35	-160,000.00	-160,000.00	.0%
Public Works	-357,370.78	-403,518.53	-469,561.07	-90,968.10	-328,792.00	-328,792.00	.0%
Valhalla-Club	-47,356.51	-34,491.80	-35,594.89	-26,805.00	-41,340.00	-36,340.00	-12.1%
Valhalla-Pro Shop	-569,945.22	-583,494.57	-848,395.98	-575,402.74	-657,686.00	-856,140.00	30.2%
Recreation	-1,040,273.10	-640,262.63	-516,558.50	-799,524.55	-914,230.00	-1,014,555.00	11.0%
West Cumberland Rec	.00	.00	.00	-680.00	.00	.00	.0%
TOTAL General Fund	-5,463,275.29	-5,377,466.22	-6,325,624.63	-4,496,329.85	-5,707,136.00	-6,329,394.00	10.9%
GRAND TOTAL	-5,463,275.29	-5,377,466.22	-6,325,624.63	-4,496,329.85	-5,707,136.00	-6,329,394.00	10.9%