

AGENDA

Cumberland Town Council Meeting

Town Council Chambers

MONDAY, April 26, 2021

6:15 P.M. Finance Committee Meeting

7:00 P.M. Call to Order

I. CALL TO ORDER

II. APPROVAL OF MINUTES

April 12, 2021

III. MANAGER'S REPORT

Excise Tax Overview

IV. PUBLIC DISCUSSION

Public discussion is for comments on items that are not on the agenda. Comments are limited to 5 minutes per person. Rebuttal comments will be limited to 2 minutes. Public discussion topics may be brought up again under New Business for further Council discussion.

V. LEGISLATION AND POLICY

21 – 046. To hear a report from the Finance Director re: 3rd Quarter Financials.

21 – 047. To accept the modified and corrected deed and easement between the Town of Cumberland and Foreside Community Church.

21 – 048. To hold a Public Hearing to consider and act on a Mass Gathering permit application for the Penobscot Valley Kennel Club's "Chickadee Classic Dog Show" to be held at the Cumberland Fairgrounds from June 24th through June 27th.

21 – 049. To hold a Public Hearing to consider and act on the adoption of the FY2022 Municipal Budget.

VI. NEW BUSINESS

VII. BUDGET REPORT

VIII. ADJOURNMENT

MINUTES

Cumberland Town Council Meeting

Town Council Chambers

MONDAY, April 12, 2021

6:00 P.M. Workshop w/ Lands & Conservation Commission

7:03 P.M. Call to Order

Present: Councilors Copp, Edes, Foster, Gruber, Storey-King, Turner and Vail

I. APPROVAL OF MINUTES

Motion by Councilor Vail, seconded by Councilor Edes, to accept the March 22, 2021 meeting minutes as presented.

VOTE: 7-0 UNANIMOUS

Motion by Councilor Vail, seconded by Councilor Copp, to accept the April 5, 2021 special meeting minutes as presented.

VOTE: 7-0 UNANIMOUS

II. MANAGER'S REPORT

Town Manager Shane said that he has been asked by several community members to explain the recall process because we have 2 partitioners who have requested the recall of 4 seated school board members. The Town Charter allows for such a provision for the recall of either Town Council or School Board members. He reviewed the following process per the Town Charter:

ARTICLE X

Initiative, Referendum and Recall

Section 5. Recall

Upon written request from one or more qualified voters of the town, the Town Clerk shall issue appropriate petition blanks for the commencement of proceedings to recall a Town Councilor or a member of the Board of School Directors of School Administrative District #51 representing the Town of Cumberland, or any other elected town official. All copies of the petition shall contain the name of the person or persons who obtained the petition. Each petition shall be limited to the recall of a single individual.

Any petition issued by the Clerk must be returned and filed with the Clerk no later than thirty (30) days from the date of issuance. The petition shall be signed in the presence of the Clerk by the individual or individuals who requested the petition. Within ten (10) days after the circulation period ends, the Clerk shall certify to the Council whether the petition has been signed by not less than twenty percent (20%) of the registered voters of the town. Should less than twenty percent (20%) of the registered voters of the town sign the petition, the petition shall have no further force or effect, and no new petition for the recall of the same individual can be initiated until one hundred eighty (180) days from the filing of the previous petition.

Should twenty percent (20%) or more of the registered voters of the town sign the petition, the Council shall, upon receipt of certification, call a special election on the question of recall to be held within thirty (30) days of the certification. The Council or member of the Board of School Directors

shall be recalled when a majority of those voting thereon have voted in the affirmative. Any Councilor or member of the Board of School Directors against whom the recall proceedings have been initiated may continue to hold office until recalled. A recalled Councilor or member of the Board of School Directors may not be appointed to serve the balance of the unexpired term, and may not run as a candidate in a special or regular election to fill the balance of the unexpired term. A recalled Councilor or member of the Board of School Directors may seek election to a full term to the same or any other office at any election after the date of recall.

Section 6. Form of ballot for recall

The form of the ballot in a recall election shall be substantially as follows:

“Shall (name of elected official) be recalled from (name of the position to which elected) to which he or she was elected?”

YES		NO
<input type="checkbox"/>		<input type="checkbox"/>
OR		
YES	← →	NO ← →

(The voters shall indicate their options by a cross or check mark placed in the box under the words “YES” or “NO”, or by completing the arrow next to the words “YES” or “NO”.)

Section 5. Recall

- Upon written request from one or more qualified voters of the town, the Town Clerk shall issue appropriate petition blanks for the commencement of proceedings to recall a Town Councilor or a member of the Board of School Directors of School Administrative District #51 representing the Town of Cumberland, or any other elected town official.
- All copies of the petition shall contain the name of the person or persons who obtained the petition.

Nick Begin & Ron Greco (partitioners)

- Each petition shall be limited to the recall of a single individual.
- Any petition issued by the Clerk must be returned and filed with the Clerk no later than thirty (30) days from the date of issuance. The petition shall be signed in the presence of the Clerk by the individual or individuals who requested the petition. **Returned by May 6th**
- Within ten (10) days after the circulation period ends, the Clerk shall certify to the Council whether the petition has been signed by not less than twenty percent (20%) of the registered voters of the town. **1505 Voters is 20%**
- No new petition for the recall of the same individual can be initiated until one hundred eighty (180) days from the filing of the previous petition.

- Should twenty percent (20%) or more of the registered voters of the town sign the petition, the Council shall, upon receipt of certification, call a special election on the question of recall to be held within thirty (30) days of the certification. **May 10th Council Meeting**
- The Council or member of the Board of School Directors shall be recalled when a majority of those voting thereon have voted in the affirmative. Any Councilor or member of the Board of School Directors against whom the recall proceedings have been initiated may continue to hold office until recalled. **JUNE 8th Election**
- A recalled Councilor or member of the Board of School Directors may not be appointed **to serve the balance of the unexpired term** and may not run as a candidate in a special or regular election to fill the balance of the unexpired term.
- A recalled Councilor or member of the Board of School Directors may seek election to a **full term to the same** or any other office at any election after the date of recall.

Then What?

- Town Council selects members to serve on the School Board until the next June Election per our Charter.
- Next Election would have
 - 2 – 3-year Terms
 - 2 – 1-year Terms

Current members elected this June will be for 3 years so next June 2022 we will have 2 years remaining on their terms.

Town Manager Shane explained that he has received a lot of calls recently regarding signs. Back in 2017, the Supreme Court ruled that municipalities are not allowed to rule on sign content. It is considered freedom of speech, with a few exceptions (vulgar language, etc). The Town amended our entire sign ordinance in 2018 and political signs became non-commercial, off-premise signs, that are regulated by our ordinance and allowed to be placed along public ways for a period of up to 6 weeks. The state allows signs to be placed along state roads for up to 12 weeks. The state requires that signs have a name, address, and the date that the sign was put up clearly marked on each sign. If you see signs in front of town hall, it is allowed. He asked the Town Attorney if all signs could be abolished throughout Town. She advised that doing so would be very difficult to defend in court and advised against it.

III. PUBLIC DISCUSSION

Ann Maksymowicz of Tuttle Road said her face will likely show up on signs that will be placed around Town very soon. Because of this, for every sign that is installed around Town, she has committed to donate to Prince Memorial Library, our Community Food Pantry, Maine Boys to Men, and to the School District. Community members have agreed to match those donations and it is really unfortunate that someone might make the decision to install these signs. Even if the signs don't go up, she will follow through with her pledge and make the donations. She said that in the school budget, they had to

raise their budget line for legal fees due to all the FOAA requests, and she wondered if the Town had to do the same.

Town Manager Shane responded that the Town did not have to raise our line item for legal fees. The Town receives a lot of FOAA requests on various topics and they amount to approximately 10% of our annual legal budget.

IV. LEGISLATION AND POLICY

21 – 037 To consider and act on approval of a workplan for the Lands & Conservation Commission for FY2022.

Chairman Gruber said that the Council met in workshop earlier to review the Lands & Conservation Commission workplan for the next year.

Mike Schwindt, Chairman of the Lands & Conservation Commission, respectfully requested that the Town Council approve the workplan and gives the commission more guidance on items that they would like to see them focus on.

Chairman asked for any public comment.
No public comment.

Motion by Councilor Storey-King, seconded by Councilor Copp, to approve the Lands & Conservation Commission workplan for FY2022.

VOTE: 7-0 UNANIMOUS

21 – 038 To hold a Public Hearing to consider and act on a Mass Gathering permit from First Track Investments for harness racing events at the Cumberland Fairgrounds.

Town Clerk, Tammy O'Donnell, explained that she met with Mr. Cianchette of First Track Investments, Lyle Merrifield of the Cumberland Farmers Club, and our Public Safety Chiefs. At that meeting, Mr. Cianchette explained the plan for harness racing at the Cumberland Fairgrounds. They also discussed the Town's requirements for a mass gathering permit, and these events will not meet the mass gathering requirement. Mr. Cianchette is submitting a mass gathering application as a good will gesture and to be transparent in his plans, even though it is not required. There will be 56 races from May through July, then again in late October through December. The races will all be in the daylight hours and the expected attendance will be approximately 200 people.

Michael Cianchette of Winn Road said that First Track Investments has reached an agreement with the Cumberland Farmers Club for harness racing at the fairgrounds. Scarborough Downs was sold several years ago, and the prior owners decided not to pursue harness racing licensure. From conversations with folks involved with Scarborough Downs, he understands that is because they are developing the property. Harness racing has a long and storied history in our state and is a major driver of a lot of our agricultural heritage, and hopefully our agricultural future. Along with the Maine Harness Horses Association and the Maine Standard Breeders Association, they are working on building a new, permanent facility. That will not be at the Cumberland Fairgrounds and that is not what is being proposed today. A few months ago, he met with Town Manager Shane to discuss allowed uses at the fairgrounds and discovered that the zoning there is fairly wide open for uses historically affiliated with the Farmers Club grounds, including harness racing. They reached agreement with the Farmers Club, applied for licensure with the State Harness Racing Commission and

received that license. He has no expectation that there will be anywhere near 500 people in attendance at these racing events. He wants to make sure that the Town is engaged in the conversation and wants to be a good neighbor. This is an opportunity for the Maine Harness Horsemen and Horsewomen to continue to race and continue to pull down purse funds that are escrowed from casino revenues in Bangor. They can continue to earn their winnings to be able to keep buying hay and shoeing horses, while keeping the tradition alive for hopefully, many generations to come.

Councilor Edes thanked Mr. Cianchette for being transparent and keeping the lines of communication open. He asked Mr. Cianchette how important the Cumberland races will be with keeping the health of harness racing over the next year.

Mr. Cianchette said that its critical. The challenge for the harness horsemen is cash flow, as with any business. Without Cumberland, harness racing will have a hard time surviving.

Councilor Storey-King said that she spoke to Joanne Fryer of Mowfield Farm, and Mr. Cianchette has addressed Joanne's concerns about sound while her events are taking place. She heard from another citizen who wondered if information for those who need help for gambling addiction will be posted around the venue. Mr. Cianchette said that there would be.

Councilor Vail said that he wishes Mr. Cianchette well. When somebody lives beside something that changes there is always a small degree of discomfort with the unknown. We will watch and see what happens.

Councilor Foster said that the transparency, following the rules, and also doing what Mr. Cianchette thinks is right, even if not required, is very much appreciated.

Councilor Copp said this is a good thing and not something new for the fairgrounds. Racing has been going on there for many years. It will bring some livelihood back to that part of Town.

Chairman Gruber opened the Public Hearing.

Karen Harold of 241 Blanchard Road said that she is concerned about how many racing dates there are. She realizes that harness racing is allowed under the fairgrounds overlay, but circuses are also allowed. What if Barnum and Bailey put their circus on the fairgrounds? You would know that is a big change and not what the neighbors are used to and have come to expect. She has lived near the fairgrounds for 27 years and every year we have the fair, with racing, and a few more events throughout the year. They are all charming and wonderful and she doesn't mind the noise at all, but it's not 56 additional events. This has her concerned and she suggested that the Town Council look at the fairgrounds overlay and perhaps limit the number of times that an event can happen as a compromise for the neighbors. She is not against harness racing, but it's 56 days.

Lyle Merrifield, President of the Cumberland Farmers Club said that they have not seen their usual revenues over the past year, due to the pandemic. When this proposal came along, they felt it was a good fit for the fairgrounds and they will do whatever it takes to make the neighbors more comfortable. The Farmers Club is always looking for things to help make ends meet.

Jeff Coombs of Blanchard Road said that he supports the fairgrounds, and they are generally a good neighbor. His concern relates to the noise level. There are 64 households within a ½ mile radius of the fairgrounds. If you look at a ¾ mile radius, that number would easily double. That is a lot of people who will be affected by

this. He can easily hear every word on the loudspeaker during fair week. He thinks that it would be reasonable to specify upfront what the allowed noise level should be.

Mark Isaacson of Blanchard Road said that he is a firm believer in the right for any person to do whatever they want with their private property, but he also a firm believer in the principal that you shouldn't use your property in a way that interferes with other people. The problem in the world today is that there is almost nothing that you can do that doesn't interfere with someone to some extent. Therefore, somebody must decide how much is too much. In this case, that is the Town Council. He feels that 56 dates are too much. Why is it that other venues offered a couple of dates, but Cumberland is offering 56 dates? He also asked the Council to consider setting a realistic limit on the noise level. On an unrelated topic, he requested that the cones that are placed on the center line in front of the fairgrounds during fair week be removed. They are hazardous and prevent vehicles from crossing the center line in order to give cyclists space in that area.

David Daigle of Bruce Hill Road said that last year, the State Legislature approved sports betting and Governor Mills vetoed it (this was prior to the pandemic). He thinks that horse racing is a great idea, and it would be great to have racing at the fairgrounds. His concern is with phase 2 and someone coming forward to say that we need something on the days we're not racing, like off track betting, to help support the racing industry. This is what Scarborough Down was. This is his concern as a neighbor.

Bill Stiles of Range Road is a member of the Farmers Club and he appreciates horse racing. The fairgrounds has to make enough money to pay the bills. If it's not something like racing, what will it be?

Councilor Turner said that he agrees with having some decibel level that would be acceptable for Mr. Cianchette and the neighbors. This is a permitted use and Mr. Cianchette came forward to make sure that any negative effect is minimized.

Chairman Gruber closed the Public Hearing.

Motion by Councilor Edes, seconded by Councilor Copp, to approve the Mass Gathering permit from First Track Investments for harness racing events at the Cumberland Fairgrounds.

VOTE: 7-0 UNANIMOUS

21 – 039 To hold a Public Hearing to consider and act on a Credit Enhancement Agreement for Lakeside Concrete Cutting & Abatement Professionals, as recommended by the TIF Committee.

Town Manager Shane explained that the TIF Committee has reviewed this and is recommending approval. A Credit Enhancement Agreement is an enticement for the Town to attract businesses to Cumberland. Ryan Peters is here this evening to answer any questions regarding his business. The business is looking at lot 3 in Heritage Village on Route One. The terms of the agreement are 50% of the property taxes for up to 17 years or \$500,000, whichever comes first.

Chairman Gruber opened the Public Hearing.

Ryan Peters, President of Lakeside Concrete Cutting, explained that they currently have offices in Westbrook and Newport. The Westbrook office is leased, and they are looking for a permanent location close to Portland, where most of their work is. They are a construction company with 47 employees. Their business has grown

considerably. They do commercial demolition, mostly by hand, asbestos and mold removal and concrete cutting.

Chairman Gruber closed the Public Hearing.

Motion by Councilor Copp, seconded by Councilor Turner, to approve the Credit Enhancement Agreement for Lakeside Concrete Cutting & Abatement Professionals, as recommended by the TIF Committee.

VOTE: 7-0 UNANIMOUS

21 – 040 To hold a Public Hearing to consider and act on authorizing the Town Manager to enter into a labor contract agreement with the Cumberland Police Benevolent Association for the period of July 1, 2021 – June 30, 2024.

Town Manager Shane said that over the past year, both the Police and Public Works unions have worked without a contract due to the pandemic. Both contracts expired last year on June 30th and they both agreed to go forward for 1 year without wage adjustments or changes to their contract. The contracts were reviewed a few weeks at a Finance Committee meeting by the entire Council. He is recommending approval.

Chairman Gruber opened the public hearing.

No public discussion.

Motion by Councilor Vail, seconded by Councilor Turner, to authorize the Town Manager to enter into a labor contract agreement with the Cumberland Police Benevolent Association for the period of July 1, 2021 – June 30, 2024.

VOTE: 7-0 UNANIMOUS

21 – 041 To hold a Public Hearing to consider and act on authorizing the Town Manager to enter into a labor contract agreement with the Public Services/Val Halla Employees Association for the period of July 1, 2021 – June 30, 2024.

Town Manager Shane said that this contract included employees in Public Works, Parks and Val Halla maintenance. He is recommending approval.

Chairman Gruber opened the public hearing.

No public comment.

Motion by Councilor Copp, seconded by Councilor Vail, to authorize the Town Manager to enter into a labor contract agreement with the Public Services/Val Halla Employees Association for the period of July 1, 2021 – June 30, 2024.

VOTE: 7-0 UNANIMOUS

21 – 042 To hold a Public Hearing to consider and act on amendments to the Personnel Ordinance.

Town Manager Shane explained that a lot of the amendments are related to the fire department and their unusual schedule. The remainder are mostly housekeeping items. He is recommending approval.

Chairman Gruber opened the public hearing.

No public comment.

Motion by Councilor Turner, seconded by Councilor Storey-King, to amend the Personnel Ordinance, as recommended by the Ordinance Committee.

VOTE: 7-0 UNANIMOUS

21 – 043 To consider and act on authorizing the Town Manager to sell a small parcel of Town owned land on the corner of Greely Road and Val Halla Road.

Town Manager Shane explained that Dottie Spaulding met with him and requested that the Town consider squaring off her property line and sell her the small portion of land where the Val Halla sign is located. The Finance Committee agreed and asked that no plantings be allowed on the front part of the property (in front of the Val Halla sign) so the sign can be seen from the road, and \$2,000 be charged for legal fees.

Chairman Gruber asked for any public comment.

Dottie Spaulding thanked the Council for their consideration. She has lived there since 1964 and she has always taken a great deal of pride in taking care of the area around the sign, with the Town's permission. She does not plan to change anything and hopes to continue to care for it.

Motion by Councilor Vail, seconded by Councilor Storey-King, to authorize the Town Manager to sell a small parcel of Town owned land on the corner of Greely Road and Val Halla Road to Dorothy Spaulding, as recommended by the Finance Committee.

VOTE: 7-0 UNANIMOUS

21 – 044 To set a Public Hearing date of April 26th to consider and act on the adoption of the FY2022 Municipal Budget.

Motion by Councilor Copp, seconded by Councilor Turner, to set a Public Hearing date of April 26th to consider and act on the adoption of the FY2022 Municipal Budget.

VOTE: 7-0 UNANIMOUS

21 – 045 To authorize the lease/purchase of the Town sweeper, per the recommendation of the Town Attorney.

Motion by Councilor Storey-King, seconded by Councilor Copp, to authorize the lease/purchase of the Town sweeper, per the recommendation of the Town Attorney and the order included in the meeting materials.

VOTE: 7-0 UNANIMOUS

V. NEW BUSINESS

Councilor Edes – For quite some time, we have been talking about the civil discord that's been going on in our community, and he feels that it is coming from both sides. Somebody went to Superintendent Jeff Porter's house in Scarborough and placed a "Fire Porter" sign in front of his house. He thinks this was disgraceful and it has no place in our community. You may disagree with Jeff, but he's a good, decent man and he doesn't deserve this. It was disgusting.

One of the speakers this evening asked about Town funds being spent on FOIA requests. She has been one of the four people who have made FOIA requests of the Town.

We had a School Board candidate announce his candidacy on social media and was lambasted by some of the group involved with the School Board. If we're going to fix this problem, it is going to take all of us.

Councilor Storey-King – She shares many of Councilor Edes sentiments and just wants to add that there is never only two sides. There are an infinite number of sides to look at with any issue. This is where we have to find our commonality and pull it together. Rarely is anything black or white, but usually many shades of gray.

Recreation had its first advisory committee meeting in a very long time. She extended her thanks to Pete Bingham for his extraordinary leadership in keeping recreation programs going and meeting some of the needs of our community. She thanked Recreation employee, Sarah Davis, who really stepped up with covering the department during the pandemic.

There has been a lot of chatter on social media about bulky waste week and people commenting that less items are eligible for pick up. This is not true. Our restrictions have not change, but the rules are being enforced more consistently now.

Councilor Vail – It's unfortunate that we don't have a crowded room here tonight, but he hopes that we have an audience watching the meeting this evening. He thinks that it is becoming upon the Council to issue a statement and Councilor Foster has showed some initiative on that. He is also very disappointed with the tone of the people in this community with their actions and reactions. He was disappointed to find that there was a sign placed on the superintendent's lawn. That is totally unacceptable, and it crosses the threshold of what is proper behavior. He has lived here a long time and cannot recall ever having seen anything like this.

Chairman Gruber – Thank you to the Lands & Conservation Commission for holding a workshop this evening. They did a terrific job.

The Food Pantry continues to serve 60 to 65 families every week. Thank you to all the volunteers who make it happen.

The Town Council had its final budget workshop last Saturday. Thank you to Bill Stiles and Mark Segrist for their input as well as Town staff for all the hard work that went into this year's budget.

Councilor Foster – MSAD 51 and the Towns of North Yarmouth and Cumberland came together in reaction to a cluster of suicides in our community over the last few years. A mental health resources page was launched on the Town website, with the school and North Yarmouth's websites linking to it as well. This is the first step in an initiative to smash the stigma around mental health and being supportive as a community. We have seen, especially during COVID, that our neighbors are struggling in isolation. We will be reaching out to the community for volunteers and future engagement as we build momentum around this over time.

The Social Justice committee met last week in a workshop to discuss a proposal from Maine Intercultural Communication Consultants for training. The plan is to review the proposal in detail at the May 10th Council meeting.

The Communications Committee also met last week. We had a 10% response rate to the survey, which is quite high when you think about survey response rates and engagement. We gained approximately 50 new subscribers to the Cumberland Crier, for a total of 3,400 subscribers. This is a great subscriber rate. The survey revealed that the Cumberland Crier is the key form of communication for our residents.

She saw a group of people disagree about the harness racing item this evening. Then at the end of that conversation, she saw that same group of people shake hands, introduce themselves to each other, and walk out of the room to have a further conversation in the hallway. She knows there is a pocket of very intense tension and behavior that all of us on the Council can agree we disagree with. Tonight was a great example that the core of the Town that all of us love and take great pride in is still there. It's about moving forward together and having respect for each other and recognizing that just because you have the right to say something doesn't mean it's the right thing to say. And if you don't realize that how you say something makes a difference and an impact on someone, then you're not really communicating, you're just talking.

Councilor Turner – The sign that was placed on Superintendent Porter's property is just hideous. He has been giving a lot of thought to the present situation and it saddens him greatly. There was a national publication that suggested that Falmouth and Cumberland, as well as the State of Maine, were considered the most desirable communities to live in the United States. In his mind, there are 2 or 3 sides to this situation and the problem is very simple; their attitude and the back and forth is in your face. The bottom line is that we need civility in this community, we need people to respect one and other, and we need to do all the things that he remembers having seen this community do for the last 40+ years that he has lived here. It is deeply saddening to see things deteriorate to the point they have. Some of us really care about this community dearly and to have it trashed by disagreement that, frankly, isn't that important. He thinks that if somebody is offended by something, they should stand up and say so. He mentioned at a prior Council meeting that he was brought up to look level. Not up to anybody or down to anybody. Immediately, there was a rise in the back of the room, and somebody said that isn't good enough. He's sorry, but that is good enough. If we were all to look at life like that way and lived our lives that way, it would probably be a better world. We all need to sit back and have guts enough to make our feelings known and stop pussyfooting around this situation. It needs to stop right now!

Councilor Copp – The sign in front of Jeff Porter's house in Scarborough was done in very poor taste. Obviously, whoever put it there didn't want to be seen or known that they did it. Own up to it. Come here and tell us that you did it and why. This is all getting ridiculous, and this is not the Town that he grew up in. It has gotten so far out of hand. Jeff Porter is a good man who is doing his job and is doing a good job. Shawn McBrearty is also a good man. This never should have gone as far as it did. He struggled with the decision to take out nomination papers to run for another term on the Town Council. He feels like a peacekeeper and doesn't feel like he's accomplished anything. He takes pride in this Town and this just isn't right.

Tomorrow evening at 6:00, there will be a meeting with the Police Chief regarding a registered sex offender who is moving to Russell Road. The public is welcome to attend.

Ron Greco said that Councilor Foster hit on a topic that is very dear to him. He lost his brother to suicide when he was 14 years old. That is part of the reason you may have seen his name earlier this evening when Town Manager Shane explained the recall petition process. He requested the recall petitions on 4 members of the School Board. He sat with Superintendent Porter many years ago when we had a suicide in Town. His brother died from suicide just days after another suicide attempt at our school. It is widely known that suicide attempts increase directly after other suicide attempts in a community. He spoke to Mr. Porter about this and had a commitment from him that he would take action and communicate with parents about the increased risk. Nothing happened. However, that has absolutely nothing to do with getting his children back to school. His oldest daughter will be the same age and same grade next year that his brother was when he committed suicide. In his group, there is one goal; to get our kids the education they deserve and need. The group has no part in any of the divisiveness in this Town. They are absolutely disgusted by some of the actions taken by members of our community, as well as actions taken by some of our neighboring communities who have absolutely nothing to do with what is going on in our Town. Their goal with the recall petitions is to correct the oversight that they have seen with the School Board and administration and to work diligently to get our kids back to school. They also want to mend this community back together. They want to give the community the opportunity to vote to keep or reject any of the School Board members that are currently seated.

VI. ADJOURNMENT

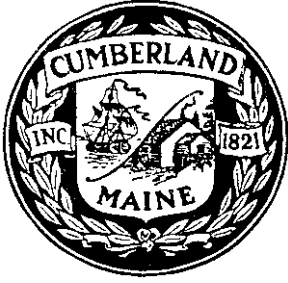
Motion by Councilor Edes, seconded by Councilor Vail, to adjourn.

VOTE: 7-0

TIME: 9:20 P.M.

Respectfully submitted by,

Brenda L. Moore
Council Secretary



M E M O R A N D U M

TOWN OF CUMBERLAND, MAINE
 290 TUTTLE ROAD
 CUMBERLAND, MAINE 04021
 TEL: 207-829-2205 FAX: 829-2224

To: Town Council
From: William R. Shane, Town Manager
Date: April 22, 2021
Re: Excise Tax

At the last Finance Committee meeting, a request was made for additional information around Excise Tax. This will give you a good snapshot of what the past 12 months have looked like. Overall, it is about 600 cars off the norm, but the interesting item is the breakdown by category:

Mil Year	Rate	Excise Tax	% of Total	Total \$\$ of all Cars	%Total
1	0.0240	\$509,378	30.35%	\$21,224,083	11.76%
2	0.0175	\$306,266	18.25%	\$17,500,914	9.70%
3	0.0135	\$224,318	13.36%	\$16,616,148	9.21%
4	0.0100	\$171,332	10.21%	\$17,133,200	9.50%
5	0.0065	\$91,822	5.47%	\$14,126,462	7.83%
6	0.0040	\$375,330	22.36%	\$93,832,500	52.00%
		\$1,678,446		\$180,433,307	
		6425 Cars		Value of All Cars	
		AVG. =	\$261.24		

Month	Cars	Excise Tax	Month	Cars	Excise Tax
April	8	\$2,934	October	567	\$159,195
May	213	\$47,940	November	403	\$112,270
June	763	\$163,817	December	457	\$125,321
July	820	\$202,466	January	465	\$140,032
August	632	\$167,299	February	451	\$126,272
September	585	\$162,060	March	623	\$152,557
	3021		April	438	\$116,285
				3404	
Total Cars	6425		Total funds		\$1,678,448

ITEM 21-046

To hear a report from the Finance Director re: 3rd Quarter Financials

**Town of
Cumberland
FY2021 Q3
Results
(July 1 –
March 31)**



General Fund FY2021 Q3 Overview

	FY21 Budget	FY21 YTD Actual	FY21 %	FY20 %
TOTAL REVENUES	\$ 5,640,668	\$ 4,832,158	86%	78%
Controllable Expenses	\$ 9,003,366	\$ 6,367,723	71%	75%
Fixed Expenses	\$ 22,658,516	\$ 16,794,618	74%	77%
TOTAL EXPENSES	\$31,661,882	\$23,162,341	73%	76%

General Fund FY2021 Q3 Selected Revenues

	FY21 Budget	FY21 YTD Actual	FY21 %	FY20 %
Excise Tax	\$ 1,735,000	\$ 1,785,089	103%	82%
State Revenue Sharing	\$ 500,000	\$ 748,256	150%	90%
Permits & Impact Fees	\$ 177,174	\$ 222,146	125%	79%
Emergency Transport Billing	\$ 160,000	\$ 89,355	56%	68%

General Fund FY2021 Q3 Selected Expenses

	FY21 Budget	FY21 YTD Actual	FY21 %	FY20 %
Police	\$ 1,472,754	\$ 1,051,094	71%	75%
Fire	\$ 1,070,962	\$ 736,793	69%	70%
Public Services	\$ 2,197,932	\$ 1,525,210	69%	72%

General Fund

FY2021 Q3 Val Halla Results

	FY21 Budget	FY21 YTD Actual	FY21 %	FY20 %
Revenue - Val Halla	\$ 573,645	\$ 498,085	87%	59%
Expenses - Val Halla	\$ 781,125	\$ 576,397	74%	73%
Net Gain (Loss)	\$ (207,480)	\$ (78,312)		

General Fund FY2021 Q3 Recreation Results

	FY21 Budget	FY21 YTD Actual	FY21 %	FY20 %
Revenue - After School	\$ 270,000	\$ 244,032	90%	94%
Revenue - All Other	\$ 659,770	\$ 165,460	25%	64%
Total Revenues	\$ 929,770	\$ 409,492	44%	73%
Expenses - Admin	\$ 466,775	\$ 259,955	56%	74%
Expenses - Program	\$ 447,243	\$ 297,388	66%	87%
Total Expenses	\$ 914,018	\$ 557,343	61%	82%
Net Gain (Loss)	\$ 15,752	\$ (147,851)		

Questions?



TOWN OF CUMBERLAND								
HISTORICAL ACTUALS COMPARISON REPORT								
AS OF MARCH 31, 2021								
		2018	2019	2020		2021		
Account Number	Account Description	ACTUALS	ACTUALS	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%
TAX COLLECTION	Property Tax Revenue	98.6%	97.4%	96.9%			97.7%	
0011 0303	Motor Vehicle Excise Tax	\$ 1,540,238	\$ 1,593,115	\$ 1,600,180	82%	\$ 1,735,000	\$ 1,785,089	103%
0011 0304	Boat Excise Tax	\$ 4,905	\$ 4,943	\$ 4,117	29%	\$ 14,000	\$ 6,914	49%
0011 0328	Outer Islands Property Tax	\$ 21,887	\$ 22,021	\$ 23,514	56%	\$ 46,000	\$ 22,948	50%
0011 0329	Payment in Lieu of Taxes	\$ 17,844	\$ 31,918	\$ 16,061	52%	\$ 33,000	\$ 18,903	57%
TOTAL	Other Tax Revenues	\$ 1,584,874	\$ 1,651,996	\$ 1,682,812	83%	\$ 1,828,000	\$ 1,833,854	100%
0012 0311	Hunting/Fishing Lic Agent Fees	\$ 293	\$ 312	\$ 289	53%	\$ 541	\$ 273	50%
0012 0312	Marriage Lic & Vital Records	\$ 1,555	\$ 1,898	\$ 1,944	80%	\$ 2,436	\$ 2,096	86%
0012 0313	Birth Certificates	\$ 1,232	\$ 1,045	\$ 1,138	84%	\$ 1,361	\$ 1,099	81%
0012 0314	Death Certificates	\$ 1,231	\$ 1,410	\$ 1,344	78%	\$ 1,713	\$ 1,262	74%
0012 0315	Clerk Licenses	\$ 3,375	\$ 2,720	\$ 1,785	39%	\$ 4,608	\$ 1,730	38%
0012 0316	Shellfish Licenses	\$ 364	\$ 496	\$ 512	100%	\$ -	\$ 761	100%
0012 0317	Conservation Fees	\$ 66	\$ 124	\$ 88	100%	\$ -	\$ 179	100%
0012 0334	Snowmobile Reg. Agent Fees	\$ 201	\$ 223	\$ 225	100%	\$ -	\$ 268	100%
0012 0361	Motor Vehicle Reg. Agent Fees	\$ 15,388	\$ 15,281	\$ 20,263	95%	\$ 21,406	\$ 24,970	117%
0012 0362	Boat Reg. Agent Fees	\$ 190	\$ 203	\$ 207	19%	\$ 1,098	\$ 243	22%
0012 0366	Building Permits	\$ 47,799	\$ 55,894	\$ 52,521	70%	\$ 75,000	\$ 98,446	131%
0012 0367	Electrical Permits	\$ 20,305	\$ 15,362	\$ 15,843	73%	\$ 21,634	\$ 26,096	121%
0012 0368	Plumbing Permits	\$ 14,403	\$ 11,204	\$ 10,660	57%	\$ 18,789	\$ 18,518	99%
0012 0369	Other Permits	\$ 422	\$ 730	\$ 446	25%	\$ 1,751	\$ 465	27%
0012 0383	ATV Reg. Agent Fees	\$ 42	\$ 71	\$ 72	195%	\$ 37	\$ 69	186%
0012 0390	Misc. Revenue	\$ -	\$ -	\$ -	100%	\$ -	\$ 100	100%
0012 0398	Application Fee	\$ 1,450	\$ 3,650	\$ 1,250	96%	\$ 1,300	\$ 1,350	104%
0012 0401	Dog Reg. Clerk Fees	\$ 883	\$ 892	\$ 816	29%	\$ 2,800	\$ 651	23%
0012 0404	Commercial Haulers License	\$ -	\$ -	\$ -	0%	\$ 500	\$ 100	20%
TOTAL	License & Permit Revenue	\$ 109,197	\$ 111,516	\$ 109,402	71%	\$ 154,974	\$ 178,676	115%
0010 0327	Homestead State Reimb	\$ 286,191	\$ 374,499	\$ 403,918	84%	\$ 703,373	\$ 563,093	80%
0013 0331	State Revenue Sharing	\$ 326,945	\$ 330,651	\$ 544,008	90%	\$ 500,000	\$ 748,256	150%
0013 0335	DOT Block Grant	\$ 69,136	\$ 68,644	\$ 71,480	105%	\$ 71,480	\$ 66,876	94%
0013 0341	North Yarmouth Recreation Share	\$ 16,688	\$ 14,190	\$ (1,743)	50%	\$ 18,184	\$ 4,546	25%
0013 0342	North Yarmouth Library Share	\$ 77,712	\$ 120,054	\$ 84,680	50%	\$ 183,393	\$ 45,848	25%
0013 0347	North Yarmouth Channel 2	\$ 737	\$ -	\$ -	100%	\$ -	\$ -	100%
TOTAL	Intergovernmental Revenue	\$ 777,409	\$ 908,038	\$ 1,102,344	84%	\$ 1,476,430	\$ 1,428,620	97%
0015 0305	Interest & Penalties	\$ 11,805	\$ 14,926	\$ 25,649	85%	\$ 30,000	\$ 16,466	55%
0015 0306	Over/Short	\$ (893)	\$ (3,707)	\$ (311)	-311%	\$ 100	\$ (458)	-458%
0015 0364	Growth Permits	\$ 2,300	\$ 2,200	\$ 2,000	100%	\$ 2,000	\$ 2,700	135%
0015 0365	Board of Appeals	\$ 200	\$ 100	\$ 200	100%	\$ -	\$ -	100%
0015 0390	Misc. Revenue	\$ 35,905	\$ 40,510	\$ 31,988	128%	\$ 25,000	\$ 32,589	130%
0015 0399	Staff Review Fee	\$ 18,500	\$ 9,950	\$ 9,025	64%	\$ 14,117	\$ 5,100	36%
0015 0403	Mooring Fees	\$ 1,650	\$ 2,624	\$ 5,448	363%	\$ 1,500	\$ 4,262	284%
0015 0410	Private Ways	\$ 200	\$ 600	\$ -	0%	\$ 400	\$ 400	100%
0015 0508	Impact Fees	\$ 42,728	\$ 59,751	\$ 59,728	100%	\$ 60,000	\$ 78,621	131%
TOTAL	Other Revenues	\$ 112,395	\$ 126,954	\$ 133,728	100%	\$ 133,117	\$ 139,680	105%
0021 0337	State Grant revenue	\$ -	\$ 965	\$ 1,846	100%	\$ -	\$ 951	100%
0021 0351	Police Issued Permits	\$ 1,097	\$ 1,830	\$ 8,389	419%	\$ 2,000	\$ 820	41%
0021 0353	Police Insurance Reports	\$ 432	\$ 396	\$ 400	80%	\$ 500	\$ 260	52%
0021 0390	Miscellaneous Police Revenue	\$ 309	\$ 770	\$ 192	30%	\$ 648	\$ 51	8%
0021 0427	Parking Tickets	\$ 565	\$ 375	\$ 575	575%	\$ 100	\$ 225	225%
0021 0536	Dog Licenses ACO Revenue	\$ 2,567	\$ 2,512	\$ 3,000	167%	\$ 1,800	\$ 1,355	75%
0021 0546	Court Reimbursements	\$ 1,543	\$ 1,059	\$ 4,347	198%	\$ 2,200	\$ 119	5%
TOTAL	Police Related Revenues	\$ 30,513	\$ 56,908	\$ 18,749	259%	\$ 7,248	\$ 3,781	52%
0022 0390	Misc. Revenue	\$ 450	\$ -	\$ 15	15%	\$ -	\$ 15	100%
0022 0504	Emergency Transport Billing	\$ 136,283	\$ 124,042	\$ 109,209	68%	\$ 160,000	\$ 89,355	56%
0022 0505	Non Emergency Transports	\$ 6,865	\$ -	\$ -	0%	\$ -	\$ -	100%
0022 0617	Donations Received	\$ -	\$ -	\$ 1,000	100%	\$ -	\$ -	100%
TOTAL	Fire Related Revenues	\$ 143,598	\$ 124,042	\$ 110,224	64%	\$ 160,000	\$ 89,370	56%
0031 0390	Misc. Revenue	\$ 287	\$ 3,151	\$ 5,983	29%	\$ 20,500	\$ 3,619	18%
0031 0391	Field Usage Fees	\$ 7,416	\$ 5,383	\$ 4,032	40%	\$ 5,000	\$ -	0%
0031 0517	Bags/Universal Waste	\$ 247,770	\$ 237,400	\$ 203,212	71%	\$ 295,015	\$ 203,890	69%
0031 0539	Brush Passes	\$ 2,800	\$ 2,398	\$ 2,319	28%	\$ 8,277	\$ 11,541	139%
0031 0617	Twin Brooks Donations	\$ 118	\$ -	\$ 100	109%	\$ 92	\$ 1,885	2049%
TOTAL	Public Services Revenues	\$ 258,391	\$ 248,332	\$ 215,645	87%	\$ 328,884	\$ 220,935	67%
0035 0329	Payment in Lieu of Taxes	\$ -	\$ -	\$ 9,000	180%	\$ 6,000	\$ -	0%
0035 0378	Soda Sales	\$ 1,645	\$ 2,040	\$ 1,594	64%	\$ 2,500	\$ 2,085	83%
0035 0560	Rental Income	\$ 15,461	\$ 10,276	\$ 6,750	48%	\$ 14,000	\$ 6,750	48%
0035 0565	Cell Tower Land Lease	\$ 16,200	\$ 16,200	\$ 16,200	75%	\$ 21,600	\$ 19,620	91%
TOTAL	VH Other Revenues	\$ 33,306	\$ 28,516	\$ 33,544	78%	\$ 44,100	\$ 28,455	65%
0037 0306	Over/Short	\$ (1)	\$ 7	\$ (506)	100%	\$ -	\$ 4	100%
0037 0357	Golf Memberships	\$ 114,103	\$ 118,643	\$ 93,154	41%	\$ 230,000	\$ 177,320	77%
0037 0358	Greens Fees	\$ 87,266	\$ 100,034	\$ 80,082	67%	\$ 120,000	\$ 125,837	105%
0037 0359	Golf Cart Rentals	\$ 68,167	\$ 56,108	\$ 52,915	60%	\$ 82,000	\$ 73,486	90%

TOWN OF CUMBERLAND								
HISTORICAL ACTUALS COMPARISON REPORT								
AS OF MARCH 31, 2021								
		2018	2019	2020		2021		
Account Number	Account Description	ACTUALS	ACTUALS	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%
0037 0416	Practice Range	\$ 7,192	\$ 4,912	\$ 1,248	12%	\$ 7,000	\$ 6,479	93%
0037 0417	VH Program Revenues	\$ 32,266	\$ 50,001	\$ 45,943	81%	\$ 64,715	\$ 73,921	114%
0037 0419	Advertising Sales	\$ 800	\$ 5,682	\$ -	0%	\$ 23,500	\$ 5,000	21%
0037 0522	Outing Golf	\$ 36,180	\$ 41,978	\$ 66,487	148%	\$ 46,430	\$ 36,038	78%
TOTAL	VH Golf Revenues	\$ 346,816	\$ 377,365	\$ 339,324	59%	\$ 573,645	\$ 498,085	87%
0041 0440 41100	After School Programs	\$ 229,394	\$ 232,814	\$ 254,981	94%	\$ 270,000	\$ 244,032	90%
0041 0441 41110	Youth Enrichment Programs	\$ 87,288	\$ 102,286	\$ 120,709	81%	\$ 175,000	\$ 19,973	11%
0041 0442 41120	Youth Sports Programs	\$ 65,652	\$ 67,470	\$ 67,718	73%	\$ 115,000	\$ 13,459	12%
0041 0443 41130	Skiing Programs	\$ 50,715	\$ 53,362	\$ 57,274	127%	\$ 45,020	\$ 14,283	32%
0041 0444 41140	Day Camps	\$ 33,746	\$ 29,101	\$ 30,108	17%	\$ 175,000	\$ 71,446	41%
0041 0445 41150	Swimming Programs	\$ 21,565	\$ 20,847	\$ 20,271	38%	\$ 22,500	\$ 1,155	5%
0041 0446 41160	Adult Enrichment Revenue	\$ 35,290	\$ 32,690	\$ 34,730	88%	\$ 30,000	\$ 8,230	27%
0041 0447 41170	Adult Fitness Revenue	\$ 46,158	\$ 45,264	\$ 43,582	102%	\$ 60,000	\$ 22,088	37%
0041 0448 41190	Special Events/Trips Revenues	\$ 4,379	\$ 3,820	\$ 4,415	197%	\$ -	\$ -	100%
0041 0449 41190	Recreation Programs	\$ 2,714	\$ 2,042	\$ 6,042	87%	\$ -	\$ -	100%
0041 0570 41190	Rec Soccer Revenue	\$ 16,240	\$ 18,175	\$ 20,190	100%	\$ 23,000	\$ 9,123	40%
0041 0571 41190	Rec Ultimate Frisbee Revenue	\$ 9,465	\$ 11,529	\$ 12,035	77%	\$ 14,000	\$ 5,465	39%
0041 0606 41190	CPR/First Aid Revenues	\$ -	\$ (5)	\$ 630	100%	\$ 250	\$ 240	96%
TOTAL	Recreation Related Revenues	\$ 602,606	\$ 619,396	\$ 672,685	73%	\$ 929,770	\$ 409,492	44%
0045 0392	Library Fines	\$ 2,498	\$ 2,295	\$ 3,177	91%	\$ 3,500	\$ 688	20%
0045 0394	Misc. Library Revenue	\$ 956	\$ 862	\$ 995	100%	\$ 1,000	\$ 524	52%
TOTAL	Library Related Revenues	\$ 3,454	\$ 3,157	\$ 4,172	93%	\$ 4,500	\$ 1,211	27%
TOTAL REVENUES		\$ 4,002,560	\$ 4,256,221	\$ 4,422,630	78%	\$ 5,640,668	\$ 4,832,158	86%
Key:								
1. Revenues "less than" 75% through the third (3rd) quarter.								

TOWN OF CUMBERLAND										
HISTORICAL ACTUALS COMPARISON REPORT										
AS OF MARCH 31, 2021										
Account		2018	2019	2020	2020		2021			Explanation
Number	Account Description	ACTUALS	ACTUALS	BUDGET	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%	
130	Administration	\$ 460,815	\$ 469,065	\$ 621,818	\$ 474,882	76%	\$ 616,244	\$ 423,331	69%	
140	Assessor	\$ 63,137	\$ 79,961	\$ 102,534	\$ 78,890	77%	\$ 112,471	\$ 82,651	73%	
150	Town Clerk	\$ 152,558	\$ 175,577	\$ 265,989	\$ 197,818	74%	\$ 275,187	\$ 174,082	63%	
160	Technology	\$ 162,968	\$ 166,590	\$ 212,517	\$ 199,333	94%	\$ 212,517	\$ 243,854	115%	Over budget on contracted services with ION; under estimated number of workstations during initial proposal.
165	Elections	\$ 3,094	\$ 5,702	\$ 16,026	\$ 7,982	50%	\$ 14,241	\$ 5,667	40%	
170	Planning	\$ 46,504	\$ 46,979	\$ 73,802	\$ 45,533	62%	\$ 73,137	\$ 43,098	59%	
190	Legal	\$ 36,820	\$ 45,707	\$ 47,500	\$ 38,267	81%	\$ 47,500	\$ 39,970	84%	Timing of spending of legal fees; overall under budget.
TOTAL	General Administration	\$ 925,896	\$ 989,581	\$ 1,340,186	\$ 1,042,704	78%	\$ 1,351,297	\$ 1,012,652	75%	
210	Police	\$ 973,397	\$ 960,618	\$ 1,390,056	\$ 1,046,842	75%	\$ 1,472,754	\$ 1,051,094	71%	
220	Fire	\$ 659,884	\$ 682,632	\$ 1,014,324	\$ 713,463	70%	\$ 1,070,962	\$ 736,793	69%	
240	Code Enforcement	\$ 100,664	\$ 102,471	\$ 140,977	\$ 104,385	74%	\$ 143,113	\$ 113,247	79%	Electrical inspector (part time) working more hours than budgeted; offset by increase in electrical permit revenues. Also, increase in travel expense due to separate vehicles (COVID).
250	Harbor Master	\$ 5,643	\$ 4,682	\$ 12,000	\$ 14,676	122%	\$ 25,226	\$ 14,652	58%	
260	Animal Control	\$ 26,009	\$ 23,885	\$ 32,875	\$ 28,905	88%	\$ 35,412	\$ 31,120	88%	Awaiting reimbursement for 3rd Q from NY & Yarmouth.
TOTAL	Public Safety	\$ 1,765,597	\$ 1,774,288	\$ 2,590,232	\$ 1,908,271	74%	\$ 2,747,467	\$ 1,946,907	71%	
310	Public Works	\$ 980,795	\$ 898,186	\$ 1,236,087	\$ 913,711	74%	\$ 1,269,713	\$ 876,263	69%	
320	Waste Disposal	\$ 354,618	\$ 359,302	\$ 565,635	\$ 392,969	69%	\$ 592,696	\$ 406,276	69%	
430	Parks	\$ 207,268	\$ 227,670	\$ 311,112	\$ 222,066	71%	\$ 318,355	\$ 238,466	75%	
440	West Cumberland Rec	\$ 4,637	\$ 4,433	\$ 7,427	\$ 4,974	67%	\$ 8,204	\$ 4,001	49%	
470	Historical Society Building	\$ 4,088	\$ 6,073	\$ 7,164	\$ 4,317	60%	\$ 8,964	\$ 204	2%	
TOTAL	Public Services	\$ 1,551,406	\$ 1,495,663	\$ 2,127,425	\$ 1,538,036	72%	\$ 2,197,932	\$ 1,525,210	69%	
350	Valhalla-Club	\$ 28,147	\$ 27,144	\$ 27,100	\$ 18,785	69%	\$ 27,231	\$ 20,533	75%	
360	Valhalla-Course	\$ 334,782	\$ 356,189	\$ 509,259	\$ 378,139	74%	\$ 515,427	\$ 410,842	80%	Timing of payroll, electricity, equip leasing, and chemicals. Over budget spending on equip maintenance, equipment rental, and irrigation. Overall, under budget.
370	Valhalla-Pro Shop	\$ 174,695	\$ 212,106	\$ 225,574	\$ 157,631	70%	\$ 238,467	\$ 145,022	61%	
TOTAL	Val Halla	\$ 537,624	\$ 595,439	\$ 761,933	\$ 554,556	73%	\$ 781,125	\$ 576,397	74%	
410	Recreation	\$ 728,149	\$ 782,794	\$ 1,048,508	\$ 856,538	82%	\$ 914,018	\$ 557,343	61%	
420	Aging in Place	\$ -	\$ 18,420	\$ 86,793	\$ 65,194	75%	\$ 85,105	\$ 63,932	75%	
TOTAL	Recreation	\$ 728,149	\$ 801,214	\$ 1,135,301	\$ 921,732	81%	\$ 999,123	\$ 621,276	62%	
450	Library	\$ 320,836	\$ 356,127	\$ 497,303	\$ 375,620	76%	\$ 516,000	\$ 373,402	72%	
TOTAL	Library	\$ 320,836	\$ 356,127	\$ 497,303	\$ 375,620	76%	\$ 516,000	\$ 373,402	72%	
580	General Assistance	\$ 22,452	\$ 26,905	\$ 35,000	\$ 31,736	91%	\$ 35,000	\$ 23,975	69%	
590	Health Services	\$ 12,832	\$ 12,832	\$ 17,875	\$ 16,832	94%	\$ 3,875	\$ 298	8%	
620	Cemetery Association	\$ 26,700	\$ 28,450	\$ 26,700	\$ 26,700	100%	\$ 26,700	\$ 27,575	103%	Review of land ownership with church and cemetery.

TOWN OF CUMBERLAND										
HISTORICAL ACTUALS COMPARISON REPORT										
AS OF MARCH 31, 2021										
Account		2018	2019	2020	2020		2021			
Number	Account Description	ACTUALS	ACTUALS	BUDGET	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%	Explanation
630	Conservation	\$ 3,216	\$ 6,099	\$ 13,000	\$ 2,328	18%	\$ 13,000	\$ 9,903	76%	Timing of payment processed (July 1). Overall, under budget.
800	Fire Hydrants	\$ 50,630	\$ 60,247	\$ 78,924	\$ 61,491	78%	\$ 81,686	\$ 55,909	68%	
810	Street Lighting	\$ 29,539	\$ 27,327	\$ 45,000	\$ 31,754	71%	\$ 45,000	\$ 45,000	100%	Expended 100% to deficit fund CIP Street Light project.
830	Contingent	\$ -	\$ 2,907	\$ 10,000	\$ 2,800	28%	\$ 100,000	\$ 59,249	59%	
840	Municipal Building	\$ 69,680	\$ 76,623	\$ 104,523	\$ 64,452	62%	\$ 105,160	\$ 79,414	76%	Timing of elevator service and building maintenance. Overall, under budget
850	Abatements	\$ 22,945	\$ 23,671	\$ 2,900	\$ 35,285	1217%	\$ 1	\$ 10,556	1055587%	YTD spend on abatements; offset by Overlay
TOTAL	Other Expenses	\$ 237,995	\$ 265,059	\$ 333,922	\$ 273,378	82%	\$ 410,422	\$ 311,879	76%	
TOTAL CONTROLLABLE EXPENSES		\$ 6,067,503	\$ 6,277,371	\$ 8,786,302	\$ 6,614,298	75%	\$ 9,003,366	\$ 6,367,723	71%	
650	Debt Service	\$ 743,437	\$ 574,387	\$ 995,000	\$ 717,416	72%	\$ 1,157,320	\$ 300,580	26%	Timing of recording of bond payments; Due on April 1st
750	Insurance	\$ 187,405	\$ 275,518	\$ 263,400	\$ 265,807	101%	\$ 277,823	\$ 296,865	107%	Worker's comp insurance renewal on January 1, 2021 was higher than budgeted on July 1, 2020.
860	MSAD #51	\$ 12,906,080	\$ 14,017,703	\$ 18,937,757	\$ 14,203,318	75%	\$ 20,104,804	\$ 15,078,603	75%	
890	County Tax	\$ 813,904	\$ 878,954	\$ 910,761	\$ 910,761	100%	\$ 938,569	\$ 938,569	100%	Total due to County on or before September 1 of each year.
910	Capital Reserves	\$ 693,000	\$ 699,300	\$ 771,061	\$ 771,061	100%	\$ 180,000	\$ 180,000	100%	Transferred to CIP Environmental Reserves (\$32k) and CIP Road Paving (\$148k) on July 1.
TOTAL FIXED EXPENSES		\$ 15,343,827	\$ 16,445,863	\$ 21,877,979	\$ 16,868,363	77%	\$ 22,658,516	\$ 16,794,618	74%	
TOTAL EXPENSES		\$ 24,445,081	\$ 25,861,920	\$ 35,057,432	\$ 26,789,810	76%	\$ 36,163,565	\$ 26,346,202	73%	
Key:										
1. Expenses "greater than" 75% spent through third (3rd) quarter.										

VAL HALLA FY21 Q3 FINANCIALS



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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 09 OF 2021

ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
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31 Other Tax Revenue					
0035 0329 Payment in Lieu of Taxes	.00	.00	-9,000.00	.00	-6,000.00
TOTAL Other Tax Revenue	.00	.00	-9,000.00	.00	-6,000.00
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34 Charges for Services					
0037 0357 Golf Memberships	-114,102.50	-118,643.40	-93,154.48	-177,320.30	-230,000.00
0037 0358 Greens Fees	-87,265.95	-100,033.75	-80,082.44	-125,836.61	-120,000.00
0037 0359 Golf Cart Rentals	-68,166.71	-56,108.29	-52,915.45	-73,486.19	-82,000.00
0037 0416 Practice Range	-7,191.50	-4,911.75	-1,248.25	-6,478.97	-7,000.00
0037 0417 VH Program Revenues	-32,265.52	-50,000.70	-45,943.00	-73,920.63	-64,715.00
0037 0419 Advertising Sales	-800.00	-5,681.50	.00	-5,000.00	-23,500.00
0037 0522 Outing Golf	-36,180.00	-41,978.43	-66,487.00	-36,038.00	-46,430.00
TOTAL Charges for Services	-345,972.18	-377,357.82	-339,830.62	-498,080.70	-573,645.00
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35 Other Revenues					
0035 0378 Soda Sales	-1,644.50	-2,039.60	-1,594.40	-2,085.40	-2,500.00
0035 0560 Rental Income	-15,461.16	-10,276.25	-6,750.00	-6,750.00	-14,000.00
0035 0565 Cell Tower Land Lease	-16,200.00	-16,200.00	-16,200.00	-19,620.00	-21,600.00
0037 0306 Over/Short	.75	-7.24	506.47	-3.89	.00
0037 0617 Donations Received	-845.00	.00	.00	.00	.00
TOTAL Other Revenues	-34,149.91	-28,523.09	-24,037.93	-28,459.29	-38,100.00
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50 Wages & Salaries					
0361 1000 Full Time Wages	66,839.29	68,934.01	98,856.55	103,511.70	129,591.00
0361 1000 COVID Full Time Wages COVID	.00	.00	.00	1,881.08	.00
0361 1010 Part Time Wages	50,168.25	51,420.25	37,984.50	33,662.91	57,508.00
0361 1020 Overtime	.00	.00	505.11	1,176.59	500.00
0371 1000 Full Time Wages	21,264.84	23,988.22	19,932.65	20,097.11	25,688.00
0371 1010 Part Time Wages	28,802.00	35,813.50	35,031.25	34,147.13	58,391.00

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ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
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0371 1020 Overtime	.00	.00	.00	27.00	.00
0371 1023 Outside Wages	20,237.90	23,012.50	24,647.25	27,415.00	36,391.00
0371 1024 Program Wages	15,475.50	22,683.25	22,408.50	21,450.63	30,914.00
TOTAL Wages & Salaries	202,787.78	225,851.73	239,365.81	243,369.15	338,983.00
51 Benefits					
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0361 1210 Health Insurance	23,090.16	31,074.60	32,108.15	34,424.95	44,523.00
0361 1210 COVID Health Insurance	.00	.00	.00	717.35	.00
0361 1220 FICA	8,880.64	9,067.75	10,522.65	10,447.28	14,313.00
0361 1220 COVID FICA	.00	.00	.00	139.07	.00
0361 1230 ICMA	3,157.80	3,681.63	5,217.10	4,384.54	6,134.00
0361 1230 COVID ICMA	.00	.00	.00	72.23	.00
0361 1240 Life Ins & Long Term Disabilit	457.35	619.45	772.18	819.71	916.00
0361 1240 COVID Life Ins & Long Term Disab	.00	.00	.00	15.84	.00
0361 1250 Long Term Care Ins	150.42	201.31	260.18	252.78	326.00
0361 1250 COVID Long Term Care Ins	.00	.00	.00	5.17	.00
0361 1260 MePERS Retirement	2,184.24	3,158.59	2,844.28	2,634.64	3,245.00
0361 1260 COVID MePERS Retirement	.00	.00	.00	55.24	.00
0371 1210 Health Insurance	2,355.37	1,920.02	253.10	.00	1,250.00
0371 1220 FICA	6,790.25	8,316.35	7,838.58	7,891.37	11,581.00
0371 1230 ICMA	2,674.32	2,474.37	.00	.00	420.00
0371 1240 Life Ins & Long Term Disabilit	149.07	175.44	109.84	171.47	296.00
0371 1250 Long Term Care Ins	32.20	58.61	62.78	45.90	115.00
0371 1260 MePERS Retirement	.00	100.96	1,976.58	2,134.00	2,774.00
TOTAL Benefits	49,921.82	60,849.08	61,965.42	64,211.54	85,893.00
52 Utilities					
<hr/>					
0352 2000 Electricity	14,784.84	18,220.69	7,437.73	9,000.00	9,000.00
0352 2040 Internet Access	2,946.25	1,987.20	2,692.14	1,630.53	3,781.00
0352 2060 Water/Sewer	3,549.66	3,428.40	3,808.45	3,257.87	6,000.00
0362 2000 Electricity	12,383.00	12,224.17	8,886.57	12,100.00	12,100.00
0362 2010 Gasoline	3,014.70	5,021.69	3,737.13	4,366.89	6,648.00
0362 2020 Heating Fuel	355.63	1,327.37	418.78	734.44	1,016.00
0362 2040 Internet Access	816.53	951.47	1,399.76	1,574.73	1,260.00
0362 2060 Water/Sewer	814.28	915.00	1,007.14	983.93	1,760.00
0362 2080 Diesel	3,881.99	5,228.58	7,280.19	3,524.57	6,190.00

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ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
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0372 2030 Telephone	2,047.07	2,016.78	960.03	1,083.58	1,440.00
TOTAL Utilities	44,593.95	51,321.35	37,627.92	38,256.54	49,195.00
<hr/>					
53 General Expenditures					
<hr/>					
0353 3202 Janitorial Supplies	310.48	.00	.00	.00	1,000.00
0363 3090 Licenses	.00	674.00	2,799.00	2,632.00	2,213.00
0363 3140 Membership Dues	1,525.00	1,485.00	2,098.69	915.00	1,575.00
0363 3160 Misc Expenses	116.00	.00	.00	.00	.00
0363 3300 Office Supplies	2,130.44	683.06	229.76	386.11	1,000.00
0363 3330 Travel Expenses	548.86	909.24	556.65	207.64	1,000.00
0373 3010 Advertising	4,184.15	6,416.50	5,516.65	5,003.77	12,240.00
0373 3100 Credit Card Charges	9,841.43	12,687.06	10,067.84	15,024.00	13,697.00
0373 3140 Membership Dues	805.00	400.00	.00	.00	400.00
0373 3160 Misc Expenses	1,134.45	.00	.00	.00	.00
0373 3210 Postage	20.20	.00	.00	.00	.00
0373 3300 Office Supplies	566.92	435.39	374.27	.00	600.00
TOTAL General Expenditures	21,182.93	23,690.25	21,642.86	24,168.52	33,725.00
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54 Building Expenses					
<hr/>					
0353 4000 Building Maintenance	5,850.17	2,637.22	3,549.35	4,717.88	5,000.00
0353 4020 Burglar & Fire Alarm	.00	600.00	600.00	1,014.50	450.00
0363 4000 Building Maintenance	4,331.39	3,448.19	2,382.54	2,941.43	4,000.00
0373 4000 Building Maintenance	478.73	.00	157.86	.00	720.00
TOTAL Building Expenses	10,660.29	6,685.41	6,689.75	8,673.81	10,170.00
<hr/>					
55 Contracted Services					
<hr/>					
0365 5000 Contracted Services	.00	4,447.58	900.00	9,069.42	18,337.00
0365 5240 Training	348.99	617.84	330.00	997.72	1,500.00
0375 5240 Training	158.76	.00	.00	.00	.00
TOTAL Contracted Services	507.75	5,065.42	1,230.00	10,067.14	19,837.00
<hr/>					
56 Supplies/Tools/Equip					
<hr/>					
0363 3040 Equipment Maintenance	15,788.52	20,391.49	23,362.13	26,938.22	25,000.00

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ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
0363 3350 Uniforms & Clothing	1,912.00	1,384.44	2,363.30	1,608.39	4,250.00
0363 3350 DOUMI Uniforms & Clothing	395.90	159.95	123.24	181.03	.00
0363 3350 WESCW Uniforms & Clothing	287.44	349.98	140.00	49.94	.00
0363 3610 Long Term Equipment Lease	57,441.00	59,128.34	56,148.12	71,933.44	80,748.00
0363 3611 Cart Service Contract	143.56	215.00	.00	.00	2,400.00
0363 4010 Equipment Rental	800.00	800.00	940.00	1,400.00	800.00
0363 4620 Lubricating Supplies	1,218.71	1,622.04	988.36	.00	1,200.00
0366 6030 Misc Equipment	1,801.85	3,519.02	4,374.52	2,464.56	3,000.00
0366 6120 Safety Equipment	1,798.52	1,294.53	1,297.36	1,899.22	2,150.00
0366 6120 COVID Safety Equipment	.00	.00	577.49	46.99	.00
0375 6300 Computer Software/Hardware	3,151.98	.00	.00	.00	.00
TOTAL Supplies/Tools/Equip	84,739.48	88,864.79	90,314.52	106,521.79	119,548.00
57 Grounds Maintenance					
0363 3080 Landscaping	.00	436.01	737.06	427.67	1,500.00
0363 4300 Chemicals	30,107.45	32,972.44	29,510.42	32,754.37	35,241.00
0363 4310 Fertilizers	12,665.09	11,411.70	11,406.50	13,299.06	14,483.00
0363 4320 Irrigation	5,153.29	4,213.27	6,005.99	7,805.71	5,000.00
0363 4340 Seed/Soil	8,433.88	4,252.55	9,630.14	8,580.63	11,000.00
TOTAL Grounds Maintenance	56,359.71	53,285.97	57,290.11	62,867.44	67,224.00
59 Program Expenses					
0353 8030 Soda	706.04	270.30	697.48	912.37	2,000.00
0363 3630 Golf Course Supplies	11,639.90	7,947.32	9,437.79	6,817.77	13,000.00
0373 3660 Practice Range	1,937.00	3,968.81	.00	.00	2,750.00
0373 4200 Sport Program Expenses	39,038.00	50,453.00	10,100.62	9,981.00	20,800.00
0373 4205 Tournament Expenses	13,549.43	17,185.43	18,193.57	550.00	18,000.00
TOTAL Program Expenses	66,870.37	79,824.86	38,429.46	18,261.14	56,550.00
TOTAL General Fund	157,501.99	189,557.95	181,687.30	49,857.08	163,380.00
TOTAL REVENUES	-380,122.09	-405,880.91	-372,868.55	-526,539.99	-617,745.00
TOTAL EXPENSES	537,624.08	595,438.86	554,555.85	576,397.07	781,125.00
TOTAL 001 General Fund	157,501.99	189,557.95	181,687.30	49,857.08	163,380.00
GRAND TOTAL	157,501.99	189,557.95	181,687.30	49,857.08	163,380.00

Note: A positive number denotes a deficit to fund balance.

RECREATION DEPARTMENT FY21 Q3 FINANCIALS



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ACCOUNTS FOR:		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001	General Fund					
0411 1010	Part Time Wages	.00	.00	-1,344.00	.00	.00
0411 1220	FICA	.00	.00	-102.82	.00	.00
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41000 Rec Administration						
0411 1000 41000	Full Time Wages	156,049.07	168,588.69	174,038.19	138,638.16	211,277.00
0411 1010 41000	Part Time Wages	10,837.90	9,982.33	11,963.58	14,857.50	16,138.00
0411 1020 41000	Overtime	57.60	.00	.00	9.00	.00
0411 1165 41000	Stipend	675.00	1,121.25	675.00	675.00	1,650.00
0411 1210 41000	Health Insurance	30,800.68	36,719.31	38,435.07	33,038.89	70,437.00
0411 1220 41000	FICA	13,819.95	14,856.82	14,706.43	11,626.37	25,147.00
0411 1230 41000	ICMA	8,941.95	9,105.88	6,704.02	6,593.78	7,922.00
0411 1240 41000	Life Ins & Long Term Disab	1,097.39	1,237.95	1,084.48	1,177.26	1,716.00
0411 1250 41000	Long Term Care Ins	438.62	573.90	601.81	505.41	813.00
0411 1260 41000	MePERS Retirement	5,170.52	6,367.92	11,598.42	9,812.98	15,069.00
0411 1270 41000	Unemployment	.00	.00	.00	4,667.64	.00
0412 2000 41000	Electricity	301.95	249.27	258.04	400.00	400.00
0412 2030 41000	Telephone	1,696.15	933.91	824.06	1,146.76	1,260.00
0413 3010 41000	Advertising	9,611.12	11,247.15	12,003.95	.00	17,748.00
0413 3100 41000	Credit Card Charges	20,801.55	20,542.54	20,030.95	12,581.25	35,054.00
0413 3140 41000	Membership Dues	325.00	325.00	190.00	175.00	615.00
0413 3160 41000	Misc Expenses	187.49	.00	.00	.00	.00
0413 3300 41000	Office Supplies	538.25	1,108.07	619.87	208.28	1,245.00
0413 3670 41000	Tennis Courts	.00	1,868.49	500.00	10,000.00	10,000.00
0415 5240 41000	Training	1,311.00	.00	4,368.64	416.23	9,204.00
0416 6000 41000	Computer Equipment	3,572.38	2,864.57	.00	.00	4,000.00
0416 6090 41000	Recreation Equipment	.00	196.00	1,855.97	252.13	5,080.00
0416 6300 41000	Software	19,591.85	18,139.80	20,170.66	13,173.29	32,000.00
TOTAL Rec Administration		285,825.42	306,028.85	320,629.14	259,954.93	466,775.00
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41100 After School Program						
0041 0440 41100	After School Programs	-229,393.50	-232,813.59	-254,980.50	-244,031.50	-270,000.00
0411 1170 41100	After School Program	67,223.30	76,333.27	101,594.23	112,326.78	112,160.00
0411 1210 41100	Health Insurance	6,502.21	7,130.90	7,737.21	12,263.27	.00
0411 1220 41100	FICA	5,078.53	5,862.44	7,785.51	8,610.16	1,131.00
0411 1230 41100	ICMA	922.44	948.37	1,041.36	1,624.43	.00
0411 1240 41100	Life Ins & Long Term Disab	155.74	154.60	109.13	104.70	.00

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ACCOUNTS FOR:		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001	General Fund					
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0411	1250 41100 Long Term Care Ins	70.13	73.84	75.96	73.87	.00
0411	1260 41100 MePERS Retirement	679.28	841.74	1,064.66	.00	.00
0413	4145 41100 After School Program Expen	10,659.04	14,548.12	9,472.22	4,426.64	24,980.00
	TOTAL After School Program	-138,102.83	-126,920.31	-126,100.22	-104,601.65	-131,729.00
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41110 Youth Enrichment Programs						
0041	0441 41110 Youth Enrichment Programs	-87,287.90	-102,286.20	-120,708.82	-19,972.50	-175,000.00
0411	1010 41110 Part Time Wages	24,488.80	31,621.17	34,665.10	3,084.00	32,755.00
0411	1220 41110 FICA	1,873.42	2,419.08	2,651.93	235.94	2,506.00
0413	4155 41110 Enrichment Program Expense	11,711.34	12,961.35	15,926.20	4,916.00	18,245.00
	TOTAL Youth Enrichment Program	-49,214.34	-55,284.60	-67,465.59	-11,736.56	-121,494.00
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41120 Youth Sports Programs						
0041	0442 41120 Youth Sports Programs	-65,652.00	-67,470.25	-67,718.00	-13,458.50	-115,000.00
0411	1010 41120 Part Time Wages	26,170.65	21,675.75	20,401.50	4,380.50	22,553.00
0411	1220 41120 FICA	2,002.07	1,658.24	1,560.76	335.11	1,725.00
0413	4180 41120 Sport Camp Expenses	8,703.00	11,189.00	6,132.00	.00	9,900.00
0413	4190 41120 Sport League Fees	6,050.00	.00	4,720.00	.00	4,735.00
0413	4200 41120 Sport Program Expenses	36,433.71	39,451.60	33,564.61	9,798.90	32,174.00
0413	4220 41120 Team Uniforms & T-Shirts	3,751.50	.00	.00	.00	.00
	TOTAL Youth Sports Programs	17,458.93	6,504.34	-1,339.13	1,056.01	-43,913.00
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41130 Skiing Programs						
0041	0443 41130 Skiing Programs	-50,715.00	-53,362.00	-57,274.00	-14,282.50	-45,020.00
0413	4170 41130 Ski Program Expense	37,876.56	40,521.81	44,569.10	6,312.27	41,612.00
	TOTAL Skiing Programs	-12,838.44	-12,840.19	-12,704.90	-7,970.23	-3,408.00
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41140 Summer/Day Camps						
0041	0444 41140 Day Camps	-33,746.43	-29,100.65	-30,108.43	-71,445.50	-175,000.00

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ACCOUNTS FOR:		PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001	General Fund					
0411	1000 41140	1,449.00	.00	.00	.00	.00
0411	1010 41140	56,886.87	64,061.43	74,101.10	48,020.95	.00
0411	1020 41140	1,845.17	1,938.93	490.83	1,077.83	1,509.00
0411	1210 41140	759.43	.00	.00	.00	.00
0411	1220 41140	4,596.61	5,049.04	5,706.38	3,756.07	375.00
0411	1230 41140	101.43	.00	.00	.00	.00
0411	1250 41140	4.92	.00	.00	.00	.00
0413	3330 41140	10,470.05	10,564.30	9,297.78	.00	11,800.00
0413	4130 41140	18,302.89	20,667.90	23,669.67	412.00	1,443.00
0413	4140 41140	2,992.12	2,302.14	2,298.03	4,522.65	2,102.00
0413	4159 41140	16,862.00	15,129.50	19,980.00	16,509.00	.00
	TOTAL Summer/Day Camps	80,524.06	90,612.59	105,435.36	2,853.00	-157,771.00
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41150 Swimming Programs						
0041	0445 41150	-21,565.00	-20,847.29	-20,271.00	-1,155.00	-22,500.00
0411	1010 41150	20,919.26	33,844.67	37,471.90	14,301.65	36,896.00
0411	1220 41150	1,600.49	2,589.47	2,866.71	1,094.19	2,822.00
0411	1400 41150	.00	.00	16,944.94	17,511.16	21,500.00
0413	4210 41150	72.00	.00	114.00	.00	750.00
	TOTAL Swimming Programs	1,026.75	15,586.85	37,126.55	31,752.00	39,468.00
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41160 Adult Enrichment Programs						
0041	0446 41160	-35,289.70	-32,690.43	-34,729.60	-8,230.00	-30,000.00
0411	1010 41160	8,448.60	7,173.30	4,535.89	4,235.00	1,359.00
0411	1220 41160	646.34	548.77	347.02	323.98	1,040.00
0413	4100 41160	10,553.38	6,237.78	7,176.22	.00	10,155.00
	TOTAL Adult Enrichment Program	-15,641.38	-18,730.58	-22,670.47	-3,671.02	-17,446.00
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41170 Adult Fitness Programs						
0041	0447 41170	-46,158.34	-45,264.33	-43,582.20	-22,088.00	-60,000.00
0411	1010 41170	20,721.17	17,149.14	15,867.70	6,206.92	25,041.00
0411	1220 41170	1,585.12	1,311.92	1,213.90	474.82	1,915.00

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ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
TOTAL Adult Fitness Programs	-23,852.05	-26,803.27	-26,500.60	-15,406.26	-33,044.00
41190 Other Recreation Programs					
0041 0448 41190 Special Events/Trips Reven	-4,379.00	-3,820.00	-4,415.00	.00	.00
0041 0449 41190 Recreation Programs	-2,714.00	-2,042.00	-6,042.28	.00	.00
0041 0570 41190 Rec Soccer Revenue	-16,240.00	-18,175.00	-20,190.00	-9,123.00	-23,000.00
0041 0571 41190 Rec Ultimate Frisbee Reven	-9,465.00	-11,529.00	-12,035.00	-5,465.00	-14,000.00
0041 0606 41190 CPR/First Aid Revenues	.00	5.00	-630.00	-240.00	-250.00
0411 1010 41190 Part Time Wages	1,087.19	750.00	.00	.00	.00
0411 1220 41190 FICA	83.17	57.38	.00	.00	.00
0413 4110 41190 Special Events/Trips	2,432.56	4,520.76	3,063.87	.00	4,031.00
0413 4150 41190 Misc Recreation Programs	1,984.00	2,035.50	2,776.25	.00	500.00
0413 4410 41190 Rec Soccer Expenses	2,967.79	6,970.19	10,831.82	5,759.36	9,729.00
0413 4413 41190 Rec Ultimate Frisbee Expen	4,599.90	6,471.50	5,530.50	1,800.00	9,800.00
TOTAL Other Recreation Program	-19,643.39	-14,755.67	-21,109.84	-7,268.64	-13,190.00
COVID COVID-19					
0411 1000 COVID FT Rec Admin COVID	.00	.00	.00	2,019.99	.00
0411 1210 COVID Health Insurance	.00	.00	.00	456.38	.00
0411 1220 COVID FICA	.00	.00	.00	160.17	.00
0411 1230 COVID ICMA	.00	.00	.00	141.40	.00
0411 1240 COVID Life Ins & Long Term Disab	.00	.00	.00	15.09	.00
0411 1250 COVID Long Term Care Ins	.00	.00	.00	12.03	.00
0413 3300 COVID Office Supplies	.00	.00	.00	85.00	.00
TOTAL COVID-19	.00	.00	.00	2,890.06	.00
TOTAL General Fund	125,542.73	163,398.01	183,853.48	147,851.64	-15,752.00
TOTAL REVENUES	-602,605.87	-619,395.74	-672,684.83	-409,491.50	-929,770.00
TOTAL EXPENSES	728,148.60	782,793.75	856,538.31	557,343.14	914,018.00
TOTAL 001 General Fund	125,542.73	163,398.01	183,853.48	147,851.64	-15,752.00
GRAND TOTAL	125,542.73	163,398.01	183,853.48	147,851.64	-15,752.00

Note: A positive number denotes a deficit to fund balance.

TOWN OF CUMBERLAND
FY2021 Q3 FUND BALANCE

As of: 4/22/2021

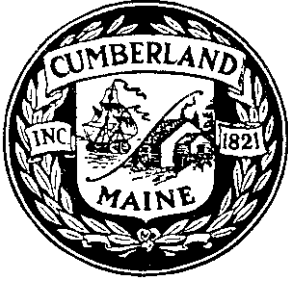
Fund	Beg Fund Balance	FY 2021 Actual				End Fund Balance	Fund Name	Fund Balance	PY Fund Bal
		Transfer in (out)	Revenues	(Expenses)	EOY Trf				
001	3,076,468	(60,000)	31,094,518	(23,125,695)		10,985,291	General Fund	35.33%	9.81%
100	-	-	-	-		-	GF Resrv - Assessing		
106	63,634	55,000		(62,531)		56,103	GF Resv - Circuit B		
208	74,195	25,000		(29,702)		69,493	GF Resv - HR Resrv		
255	67,838	-	61,875	(80,092)		49,621	GF Resv - Fuel Fund		
GF & Resv	3,282,135	20,000	31,156,393	(23,298,020)	-	11,160,508	Total GF & Resrv	35.82%	10.42%
213	5,602,772			(3,540,036)		2,062,736	Bond Fund		
216	(1,372,740)	(200,000)	2,482,224	(1,410,366)		(500,882)	TIF Fund		
244	697,791	(210,000)	-	(330,000)		157,791	DebtSvcRsv		
204	598,858		243,295	(162,815)		679,338	Land Acq		
238	4,553	10,000	-	(1,476)		13,077	Tennis Ct		
240	20,258	-	-	-		20,258	Rte1 Pk Res		
252	(452,234)	348,000	217,000	(20,784)		91,982	CIP Roads		
254	452,392	32,000	141,276	(153,578)		472,090	CIP Equipment		
259	51,417	-	6,246	(57,645)		18	CIP Bldgs		
261	(33,247)	-	-	40,258		7,011	CIP Solar Field <i>(New FUND FY20)</i>		<i>Purchase in 2027 @ \$700k</i>
265	(42,306)	-	-	(104,931)		(147,237)	Street Light Upgrades <i>(New FUND FY20)</i>		
Capitail	599,692	390,000	607,817	(460,971)	-	1,136,538	Total Capital		
108	62,221	-	25,000	(17,385)		69,836	FuelAssist		
200	3,674	-	-	-		3,674	TB Nordic		
201	28,017	-	-	-		28,017	Misc Restr		
237	-	-	155,000	(155,000)		-	Elections Grant		
248	(3,650)	-	8,970	(7,397)		(2,077)	Fire Fund		
253	24,423	-	-	(3,364)		21,059	PD Community		
600	52,471	-	7,878	(13,979)		46,370	Lib Fund		
Spec Rev	167,156	-	196,848	(197,125)	-	166,879	Total Special Revenue		
410	461,940	-	869,608	(836,005)		495,543	Sewer Fund (Unrestricted)		
420	66,060	-	258,823	(171,318)		153,565	Senior House (Unrestricted)		
Enterprise	528,001	-	1,128,431	(1,007,323)	-	649,109	Total Enterprise		
107	185,601	-	165,417	(84,693)	-	266,325	Food Pantry		
Total	\$ 9,690,407	\$ -	\$ 35,737,130	\$ (30,328,534)	\$ -	\$ 15,099,003	Total		

Proposed EOY 2021 Transfers	Amount	
Professional Training	\$ 20,000	to HR Reserves
Quiet RR Zone	\$ 170,000	to CIP Roads
Debt Service Reserves	\$ 100,000	to Debt Service Reserves
Revaluation	\$ 170,000	to GF Resv - Assessor
SCBA equipment (8 sets)	\$ 56,000	to CIP Equipment
Turnout Gear (7 sets)	\$ 21,000	to CIP Equipment
Solar Field (6 years to fund)	\$ 116,667	to CIP Solar Field
	\$ 653,667	

ITEM

21-047

To accept the modified and corrected deed and easement between the
Town of Cumberland and Foreside Community Church



M E M O R A N D U M

TOWN OF CUMBERLAND, MAINE
290 TUTTLE ROAD
CUMBERLAND, MAINE 04021
TEL: 207-829-2205 FAX: 829-2224

To: Town Council
From: William R. Shane, Town Manager
Date: April 22, 2021
Re: Foreside Cemetery

I will be asking for your authorization to sign deeds and easements related to the Foreside Cemetery on Rt 88 behind the Foreside Community Church, located at the Falmouth town line. This is a simply a housekeeping item. Phil Gleason has represented the Church and worked with Bob Storey and me to develop these documents, which clearly define the boundaries of our cemetery, the Falmouth cemetery, and address access to the cemetery (previously silent).

Bob Storey will be present to answer any questions and give an overview of the process. Once you have authorized the signing, the documents will be recorded at the Registry of Deeds.

QUITCLAIM DEED
Without Covenant
Release

KNOW ALL PERSONS BY THESE PRESENTS that **THE FORESIDE COMMUNITY CHURCH**, a local independent church with a mailing address of 340 Foreside Road, Falmouth, Maine 04105 (“Grantor”), for consideration paid, receipt of which is hereby acknowledged, does hereby REMISE, RELEASE AND CONVEY unto the **TOWN OF CUMBERLAND**, a municipal corporation organized and existing under the laws of Maine, with a mailing address of 290 Tuttle Road, Cumberland, Maine 04021 (“Grantee”), certain real property, together with any improvements thereon, located in the Town of Cumberland, County of Cumberland and State of Maine, and more particularly described on Exhibit A attached hereto and made a part hereof.

IN WITNESS WHEREOF, The Foreside Community Church has caused this instrument to be executed and delivered in its name by _____, its _____, hereunto duly authorized, this ___ day of _____, 2021.

WITNESS:

THE FORESIDE COMMUNITY CHURCH

By: _____
Print Name: _____
Its: _____

STATE OF MAINE
COUNTY OF CUMBERLAND, ss.

_____, 2021

Then personally appeared the above-named _____,
of The Foreside Community Church and acknowledged the foregoing instrument to be his/her
free act and deed in his/her said capacity, and the free act and deed of said Church.

Before me,

Notary Public/Attorney at Law

Print Name: _____

EXHIBIT A

A certain Cemetery or parcel of land with any improvements thereon, located on the westerly side of Foreside Road, but not adjacent thereto and also known as State Route 88, in the Town of Cumberland, County of Cumberland, State of Maine and more particularly bounded and described as follows:

BEGINNING at set iron rebar on the Town Line between Falmouth and Cumberland at a point of intersection of an iron fence fastened in a concrete wall at the land of the Foreside Community Church as described in the Deed recorded in the Cumberland County Registry of Deeds in Book 139, Page 168;

Thence **N 56°00'11" W, a distance of 175.67'** along land of Foreside Community Church, being a Cemetery, to the end of a stone wall

Thence the following courses and distances partly along a stone wall and land depicted in the plan of the Dow Property recorded in said registry in Plan Book 50, Page 31 and the plan of Robert H. Walker, Inc recorded in Plan 72, Page 5:

N 57°16'23" W a distance of 143.03'
N 57°05'07" W a distance of 278.48'
N 58°23'52" W a distance of 104.69'
N 59°55'44" W a distance of 202.55'
N 59°14'59" W a distance of 126.22'
N 66°37'51" W a distance of 50.00'
N 51°22'02" W a distance of 33.50' to a point;

Thence the following courses and distances along land depicted in the plan of Mary Lane Subdivision recorded in said registry in Plan Book 204, Page 572;

N 31°27'33" E a distance of 106.46'
S 58°32'27" E a distance of 800.29'
S 57°12'49" E a distance of 163.28'
S 57°12'49" E a distance of 243.23' to a point;

Thence **S 22°24'17" W a distance of 32.56'** along the land now or formerly of 51 Winslow St. Realty, LLC as described in Deed Book 28147, Page 20 and land of Foreside Community Church as described in Deed Book 16434, Page 271 to a point;

Thence the following courses and distances along an iron fence and the land of Foreside Community Church;

N57°09'44" W a distance of 80.59'
N 41°36'23" W a distance of 15.05'
S 45°31'31" W a distance of 13.82'
S 31°51'58" W a distance of 66.76' to the Point of Beginning.

Containing an area of **2.69 Acres**

The basis of bearings for this description was the Maine State Grid Plane North American Datum 1983 located in the West Zone.

The intent of this release deed is to create a Common Boundary Line between the Town of Cumberland and The Foreside Community Church regarding land and improvements of the Town of Cumberland and The Foreside Community Church located on the westerly side of Foreside Road, also known as State Route 88.

RESERVING, HOWEVER, to The Foreside Community Church a right of way and easement across the above described 2.69 acre lot for access to the land being utilized as a Cemetery by The Foreside Community Church.

TOGETHER WITH a pedestrian and vehicular access easement, from Foreside Road over and across The Foreside Community Church parking lot, for the purpose public travel to the Town of Cumberland Cemetery, to include public visitation and funeral processions, and also for the purpose of provide vehicular access for trucks and machinery for the maintenance and repair of the Town of Cumberland Cemetery; provided, however, that such repair and maintenance shall be conducted at times and in such a manner which do not interfere with activities at The Foreside Community Church including without limitation worship services, Church meetings and meetings of community groups.

TOGETHER WITH the right to install and maintain a fence along the common boundaries of the Town of Cumberland and The Foreside Community Church properties.

Reference is made to a Quitclaim Deed from the Town of Cumberland to The Foreside Community Church dated and recorded of near or even date herewith.

Reference is also made to plan titled "Boundary Line Agreement For the Town of Cumberland of Foreside Cemetery, Cumberland and Falmouth, Maine" prepared by Boundary Points Professional Land Surveying, LLC dated March 5, 2021.

QUITCLAIM DEED
Without Covenant
Release

KNOW ALL PERSONS BY THESE PRESENTS that the **TOWN OF CUMBERLAND**, a municipal corporation organized and existing under the laws of Maine, with a mailing address of 290 Tuttle Road, Cumberland, Maine 04021 (“Grantor”), for consideration paid, receipt of which is hereby acknowledged, does hereby REMISE, RELEASE AND CONVEY unto **THE FORESIDE COMMUNITY CHURCH**, a local independent church with a mailing address of 340 Foreside Road, Falmouth, Maine 04105 (“Grantee”), certain real property, together with any improvements thereon, located in the Town of Cumberland, County of Cumberland and State of Maine, and more particularly described on Exhibit A attached hereto and made a part hereof.

IN WITNESS WHEREOF, the said TOWN OF CUMBERLAND has caused this instrument to be executed and delivered in its name by William R. Shane, Town Manager, hereunto duly authorized, this ____ day of _____, 2021.

WITNESS:

TOWN OF CUMBERLAND

By: _____

William R. Shane
Its Town Manager

STATE OF MAINE
COUNTY OF CUMBERLAND, ss.

_____, 2021

Then personally appeared the above-named William R. Shane, Town Manager of the TOWN OF CUMBERLAND and acknowledged the foregoing instrument to be his free act and deed in his said capacity, and the free act and deed of said TOWN OF CUMBERLAND.

Before me,

Notary Public/Attorney at Law

Print Name: _____

EXHIBIT A

All right, title and interest that the Grantor may have in all lands lying and extending southerly and southeasterly of the Grantor's lot described below ("Grantor's Lot") to the Foreside Road, also known as State Route 88.

Grantor's Lot

A certain Cemetery or parcel of land with any improvements thereon, located on the westerly side of Foreside Road, but not adjacent thereto and also known as State Route 88, in the Town of Cumberland, County of Cumberland, State of Maine and more particularly bounded and described as follows:

BEGINNING at set iron rebar on the Town Line between Falmouth and Cumberland at a point of intersection of an iron fence fastened in a concrete wall at the land of the Foreside Community Church as described in the Deed recorded in the Cumberland County Registry of Deeds in Book 139, Page 168;

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N 57°05'07" W a distance of 278.48'
N 58°23'52" W a distance of 104.69'
N 59°55'44" W a distance of 202.55'
N 59°14'59" W a distance of 126.22'
N 66°37'51" W a distance of 50.00'
N 51°22'02" W a distance of 33.50' to a point;

Thence the following courses and distances along land depicted in the plan of Mary Lane Subdivision recorded in said registry in Plan Book 204, Page 572;

N 31°27'33" E a distance of 106.46'
S 58°32'27" E a distance of 800.29'
S 57°12'49" E a distance of 163.28'
S 57°12'49" E a distance of 243.23' to a point;

Thence **S 22°24'17" W a distance of 32.56'** along the land now or formerly of 51 Winslow St. Realty, LLC as described in Deed Book 28147, Page 20 and land of Foreside Community Church as described in Deed Book 16434, Page 271 to a point;

Thence the following courses and distances along an iron fence and the land of Foreside Community Church;

N57°09'44" W a distance of 80.59'
N 41°36'23" W a distance of 15.05'
S 45°31'31" W a distance of 13.82'
S 31°51'58" W a distance of 66.76' to the Point of Beginning.

Containing an area of **2.69 Acres**

The basis of bearings for this description was the Maine State Grid Plane North American Datum 1983 located in the West Zone.

The intent of this release deed is to create a Common Boundary Line between the Town of Cumberland and The Foreside Community Church regarding land and improvements of the Town of Cumberland and The Foreside Community Church located on the westerly side of Foreside Road, also known as State Route 88.

TOGETHER WITH, a right of way and easement for access across the above described 2.69 acre lot to the land being utilized as a Cemetery by The Foreside Community Church.

Reference is made to a Quitclaim Deed from The Foreside Community Church to the Town of Cumberland dated and recorded of near or even date herewith.

Reference is also made to plan titled "Boundary Line Agreement For the Town of Cumberland of Foreside Cemetery, Cumberland and Falmouth, Maine" prepared by Boundary Points Professional Land Surveying, LLC dated March 5, 2021.

SURVEYOR'S NOTES

REFERENCE IS MADE TO THE CONTRACTUAL AGREEMENT BETWEEN THE PROFESSIONAL LAND SURVEYOR AND THE CLIENT.

THIS SURVEY PLAN IS SUBJECT TO POSSIBLE REVISION UPON RECEIPT OF A CERTIFIED TITLE OPINION.

ON THE BASIS OF MY KNOWLEDGE, INFORMATION AND BELIEF I CERTIFY EXCLUSIVELY TO THE CLIENT THAT THIS SURVEY PLAN, MADE TO THE NORMAL STANDARD OF CARE, SUBSTANTIALLY CONFORMS TO THE MAINE BOARD OF LICENSURE FOR LAND SURVEYOR STANDARDS.

NO CERTIFICATION IS MADE TO THE EXISTENCE OR NONEXISTENCE OF HAZARDOUS SUBSTANCES, ENVIRONMENTALLY SENSITIVE AREAS, UNDERGROUND UTILITIES, UNDERGROUND STRUCTURES, ZONING REGULATIONS OR REAL ESTATE TITLE.

DIG SAFE MUST BE CONTACTED AND CONTRACTOR SHALL FIELD VERIFY LOCATIONS AND DIMENSIONS OF ALL UTILITIES PRIOR TO EXCAVATION.

THE SOURCE OF BEARINGS FOR THIS LAND SURVEY WAS MAINE STATE GRID PLANE NORTH AMERICAN DATUM OF 1983 LOCATED IN THE WEST ZONE.

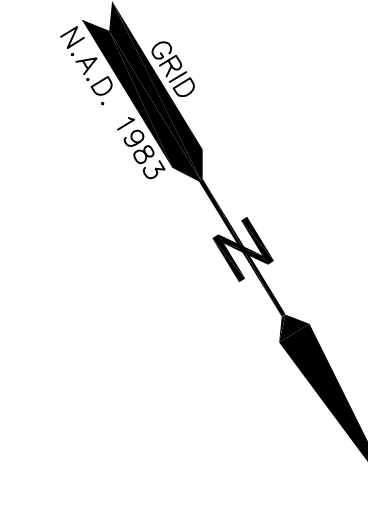
PROPERTY SURVEYED DEPICTED ON TOWN ASSESSOR'S MAP U01 AS LOT 1A, BEING THE CEMETERY IN THE REAR OF #4 FORESIDE ROAD.

TOWN OF CUMBERLAND CEMETERY

Beginning at a point thence the following:

- N 56°00'11" W a distance of 175.67'
- N 57°16'23" W a distance of 143.03'
- N 57°05'07" W a distance of 278.48'
- N 58°23'52" W a distance of 104.69'
- N 59°55'44" W a distance of 202.55'
- N 59°14'59" W a distance of 126.22'
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- S 57°12'49" E a distance of 243.23'
- S 22°24'17" W a distance of 32.56'
- N 57°09'44" W a distance of 80.59'
- N 41°36'23" W a distance of 15.05'
- S 45°31'31" W a distance of 13.82'
- S 31°51'58" W a distance of 66.76'

to the point of beginning,
Consisting of 2.69 Acres



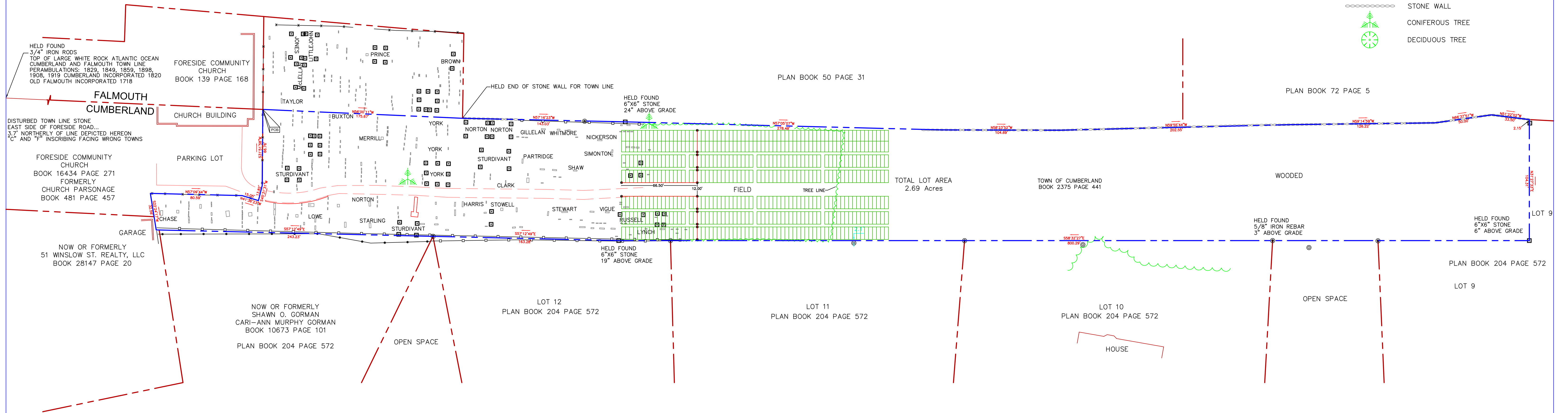
LEGEND

EXISTING	DESCRIPTION
	PROPERTY LINE
	ADJOINER LINE
	BUILDING SETBACK
	EASEMENT
	CENTER LINE
	PLOT MARKER
	IRON PIPE
	IRON ROD
	5/8" IRON REBAR
	SURVEY NAIL
	BUILDING
	EDGE PAVEMENT
	GRAVEL ROAD
	CURB LINE
	EDGE WATER
	TREE LINE
	CONTOURS
	ELECTRIC LINES
	MAIL BOX
	GATE VALVE
	LIGHT POLE
	UTILITY POLE
	HYDRANT
	CATCH BASIN
	MAN HOLE
	POTABLE WELL
	CULVERT
	CHAIN LINK FENCE
	METAL FENCE
	WOODEN FENCE
	STONE WALL
	CONIFEROUS TREE
	DECIDUOUS TREE

PLAN BOOK 50 PAGE 31

PLAN BOOK 50 PAGE 31

PLAN BOOK 72 PAGE 5



HELD FOUND 3/4" IRON RODS TOP OF LARGE WHITE ROCK ATLANTIC OCEAN CUMBERLAND AND FALMOUTH TOWN LINE PERAMBULATIONS: 1829, 1849, 1859, 1898, 1908, 1919 CUMBERLAND INCORPORATED 1820 OLD FALMOUTH INCORPORATED 1718

DISTURBED TOWN LINE STONE EAST SIDE OF FORESIDE ROAD... 3.7' NORTHERLY OF LINE DEPICTED HEREON "C" AND "F" INSCRIBING FACING WRONG TOWNS

FORESIDE COMMUNITY CHURCH BOOK 16434 PAGE 271 FORMERLY CHURCH PARSONAGE BOOK 481 PAGE 457

NOW OR FORMERLY 51 WINSLOW ST. REALTY, LLC BOOK 28147 PAGE 20

NOW OR FORMERLY SHAWN O. GORMAN CARI-ANN MURPHY GORMAN BOOK 10673 PAGE 101 PLAN BOOK 204 PAGE 572

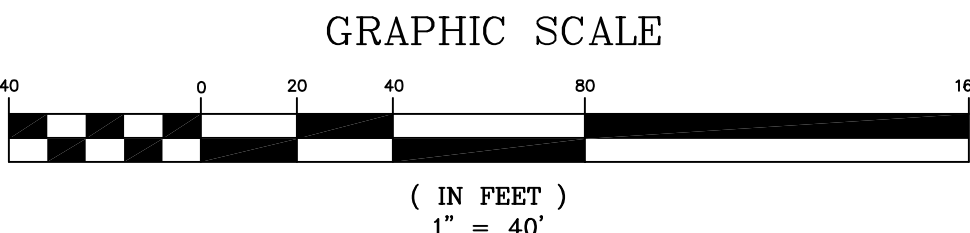
LOT 12 PLAN BOOK 204 PAGE 572

LOT 11 PLAN BOOK 204 PAGE 572

LOT 10 PLAN BOOK 204 PAGE 572

PLAN BOOK 204 PAGE 572

LOT 9



STATE OF MAINE
 _____ COUNTY SS REGISTRY
 OF DEEDS RECEIVED _____, 20____
 AT ____h ____m ____M. RECORDED IN
 PLAN BOOK _____ PAGE _____
 ATTEST _____ REGISTER

Scale:	1" = 40'
Project No:	2021015
AutoCad Release:	2021
Drawn By:	DB
Field Date:	FALL 2015
Plan Date:	3-5-2021

THIS PLAN IS PROVIDED EXCLUSIVELY FOR THE CLIENT STATED HEREON. ANY USE OR ALTERATION OF THIS PLAN BY OTHERS SHALL BE AT THE USER'S SOLE RISK AND WITHOUT LIABILITY TO BOUNDARY POINTS, LLC.

BOUNDARY LINE AGREEMENT FOR TOWN OF CUMBERLAND OF FORESIDE CEMETERY CUMBERLAND AND FALMOUTH MAINE

1

DAVID BOUFFARD 2282
 PROFESSIONAL LAND SURVEYOR

Boundary Points
 PROFESSIONAL LAND SURVEYING, LLC
 P.O. BOX 175
 CUMBERLAND MAINE 04021-0175

David Bouffard

ITEM

21-048

To hold a Public Hearing to consider and act on a Mass Gathering permit application for the Penobscot Valley Kennel Club's "Chickadee Classic Dog Show" to be held at the Cumberland Fairgrounds from June 24th through June 27th

MEMORANDUM

To: William Shane, Town Manager
From: Tamara O'Donnell, Town Clerk
Re: Penobscot Valley Kennel Club Inc.

I held a meeting at 3:00 p.m., on Wednesday, March 17, 2021, with Cumberland Farmer's Club President Lyle Merrifield, to discuss the Minor Mass Gathering Application for the Annual Penobscot Valley "Chickadee Classic Dog Show", to be held at the Cumberland Fairgrounds. The applicant is the Penobscot Valley Kennel Club.

I reviewed in detail the requirements of the Mass Gathering Ordinance. The following represents our mutual understanding:

- Certificate of Insurance forthcoming.
- The event will run for four days this year, June 24th thru June 27th, 2021. The gates will be open from 8 a.m.-4 p.m. The 24th will be a set up day for the event.
- There will be fee of \$3.00 per car at the gate. Vehicles will be entering through the East Gate entrance to the parking area.
- No parking fee will be charged.
- Trash collection will be by Toriano Waste Company. Trash barrels will be provided and dumped daily by the Cumberland Farmers Club.
- Attendance levels are expected to be approximately 500 per day. As a result, Police Chief Rumsey and Fire Chief Small do not require a presence of Police on site or to have an ambulance dedicated to the event. Both departments will be on call and staff appropriately. The event will be reviewed yearly by the Police Department and the Fire Department.
- Communication by parties will be by cell phone and radio.
- The food will be handled by the Cumberland Fairgrounds.
- There will be four portable restrooms available.

The Mass Gathering Permit fee of \$250.00 has been received by the Town. There will not be any additional fees unless Police presence or Fire presence is necessary. Fees for the event are as follows:

I believe we have covered all areas related to the Mass Gathering Permit application. I anticipate that this event will be very successful and well managed. I hope the weather cooperates, and they have a wonderful turnout. Thank you.

Fees-

Mass Gathering	\$250.00
----------------	----------

Town's Copy

TOWN OF CUMBERLAND

Publication Dates: _____
Publication Names: _____
Date Filed: 11/21/2021
Fee Received: ?
Date Ordinance Received: _____
Issued: _____
Denied: _____

Mass Gathering Application-Minor Large Outdoor Event
(500-4,999 persons)

This application must be filed with the Town Clerk not less than 60 days before the date of the event.
Application must be accompanied by a non-refundable fee of \$250.00.

Name of Applicant: Nancy Daviels
Address of Applicant: PO Box 211, Gardington, ME 04428

Name of Event: Chickadee Classic - Race
Facility where the event will be held: Cumberland Fairgrounds

Is the facility owned by the applicant: yes; X no, (if no, attach a copy of the contract with
The owner which allows use of property)

Name of promoter (if different from above): _____

Telephone number: 207-949-2112

Date of Event: 6/24, 25, 26, 27 Time (start and finish times): 8 AM - 6 PM

Number of tickets available: _____

Expected attendance: 500

Description of event: Dog Shows

Will any food vendors be serving at the event: X yes, _____ no, (if yes, how many, and
what types) 2 - Silvestro BBQ & The Maine
Dish

Will any alcohol vendors be serving at the event? _____ yes, X no (if yes, list name and attach
A copy of the vendors license to sell alcohol, describe what alcohol will be served)

Describe the three most recent outdoor performances of the group, performer, or event being proposed. Include location, date(s), number in attendance, promoter or sponsoring person or organization.

1. 2019 - Chickadee Classic - CFG June, PUKC
2. 2019 - PUKC Match - Bump Waterfront, Sept
PUKC
3. 2018 Chickadee Classic - CFG June,
PUKC

Description of facility:

- A. Seating capacity: _____ permanent; Picnic Table temporary
- B. Other seating capacity: 500 festival; _____ standing room only (sq. ft.)
- C. Number of toilets available: 2 permanent; 5 portable
- D. Number of parking spaces available: 700 on-site; _____ off-site
- E. Are all parking lots lighted (applicable only if event runs into evening hours: yes; _____ no, if no, which lots are not lighted _____
- F. Source of potable water: Town water
- G. Refuse containers available, number and size: Troiano Rubbish Removal
- H. Name of refuse disposal company (attach a copy of the agreement to pick up refuse)
one, 20 yds
- I. When will refuse be picked up? Monday Morning

Public Safety:

- J. Describe first aid facilities: On Premise - Club
- K. Describe emergency facilities: Provided by Club
- L. Describe communication facilities: Two Way Radios
- M. Number of certified police officers: _____
- N. Other security personnel (include company name and qualification): _____
- O. Describe fire personnel: Town of Cumberland

Tammy O'donnell

From: Leroy Crockett <LCrockett@troianowaste.com>
Sent: Monday, March 22, 2021 9:24 AM
To: cfcsecretary@maine.rr.com
Subject: Trash Services

Please be advised that Troiano Waste Services provides the regular scheduled trash services for Cumberland Fair Grounds & Cumberland Farmers Club located at 196 Blanchard road Cumberland Center, ME 04021 under account # 000983-0001 for 2 regular 10 yard trash dumpsters dumped weekly and for account # 009545-0001 for roll off dumpsters for events or special projects. Thank you. Leroy



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/21/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

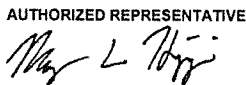
PRODUCER Sportsmen's Insurance Agency Plan PO Box #799 Cape Vincent, NY 13618-0799	CONTACT NAME: PHONE (A/C, No, Ext): (929) 294-7297		FAX (A/C, No):	
	E-MAIL ADDRESS:			
INSURED Penobscot Valley Kennel Club PO Box 23 Eddington, ME 04428	INSURER(S) AFFORDING COVERAGE		NAIC #	
	INSURER A : Hanover Insurance Company		22292	
	INSURER B :			
	INSURER C :			
	INSURER D :			
INSURER E :				
INSURER F :				

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		X	RHSA193554 07	5/8/2021	5/8/2022	EACH OCCURRENCE	\$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 2,000,000
							GENERAL AGGREGATE	\$ 4,000,000
							PRODUCTS - COM/OP AGG	\$ 4,000,000
								\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N N/A If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE OTH-ER	
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Cumberland Farmer's Club PO Box 745 Cumberland Center, ME 04021	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

POLICY NUMBER: RHSA193554 07 COMMERCIAL GENERAL LIABILITY
Named Insured: Penobscot Valley Kennel Club
Policy Effective: 5/8/2021 Policy Expiration Date: 5/8/2022

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED - DESIGNATED
PERSON OR ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s): #3 - \$50.00

**Cumberland Farmer's Club
PO Box 745
Cumberland, ME 04021**

A. **Section II - Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III - Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

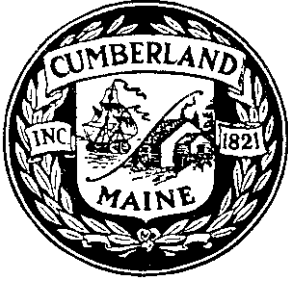
This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

****USING CLUB DESIGNATED AREAS THROUGHOUT THE POLICY PERIOD FOR ORGANIZED DOG CLUB ACTIVITIES.**

ITEM

21-049

To hold a Public Hearing to consider and act on the adoption of the
FY2022 Municipal Budget



M E M O R A N D U M

TOWN OF CUMBERLAND, MAINE
 290 TUTTLE ROAD
 CUMBERLAND, MAINE 04021
 TEL: 207-829-2205 FAX: 829-2224

To: Town Council
From: William R. Shane, Town Manager
Date: April 22, 2021
Re: Budget FY 2022

I will be presenting the FY 2022 Budget on Monday evening. The new budgets (Town and School) will require a 1.4% increase or \$00.30 in the current mil rate (\$20.35 to \$20.65).

The attached documents will outline the budget increases over last year and projected revenue increases, that resulted in this change. The net impacts for Town, County and School are:

	FY 21	FY 22	Increase	% of Increase	
School ***	\$14.27	\$14.49	\$0.22	71.65%	1.0563%
County	\$0.67	\$0.68	\$0.01	1.65%	0.0243%
Town	\$5.41	\$5.49	\$0.08	26.70%	0.3937%
	\$20.35	\$20.65	\$0.30	100.00%	1.4742%

	2016	2017	2018	2019	2020	2021	2022
School	\$12.13	\$12.34	\$12.93	\$13.77	13.46	14.27	14.49
Town	\$5.39	\$5.31	\$5.26	\$5.28	5.74	5.41	5.49
County	\$0.58	\$0.60	\$0.61	\$0.65	0.65	0.67	0.67
	\$18.10	\$18.25	\$18.80	\$19.70	19.85	20.35	20.65

Additional details of budget categories will be presented Monday evening.

2022 TAX RATE CALCULATION
AS OF 3-1-21 WRS w/ JB Input
3.42% School Assessment Increase and additional

	2,021	2022	2022 Est. Rate	Difference
	20.35	20.65	0.30	
1 Local Taxable R/Estate Valuation	1,397,764,200	1,420,764,200	23,000,000	1.65%
2 Local Taxable PP Valuation	14,404,000	14,404,000		0.00%
3 Total Taxable Valuation (line 1 + line 2)	1,412,168,200		1,435,168,200	1.63%
4a Total of all Homestead Exempt Valuation (\$25,000)	49,376,800	46,003,750		-6.83%
4b Total of all H/Stead Exempt Val @ 70%	34,563,760	32,202,625		-6.83%
5 Total of all BETE Exempt Valuation	3,703,700	3,703,700		0.00%
5a Line 5 X 50% for year 7	1,851,850	1,851,850		0.00%
6 Total Valuation Base (line 3 + line 4b)+line 5	1,446,731,960		1,469,222,675	1.55%

APPROPRIATIONS

7 County Tax	938,569	963,505	24,936	2.66%
8 Municipal Appropriation	2021 Value 10,619,212	\$11,463,545	844,333	7.95%
9 TIF Financing Plan Amount	\$122,045,209	2,484,224	2,604,512	120,288
10 School Appropriations	20,104,804	20,792,086	687,282	3.42%
11 Total Appropriations (Add lines 7-10)	34,146,809		35,823,648	4.91%

ALLOWABLE DEDUCTIONS

12 State Municipal Re I Revenue Sharing	\$500,000	825,000	325,000	65.00%
13 Other Revenues	\$4,437,295	4,854,136	356,826	9.39%
Revenues not accounted for in Municipal Appropriation which may be used to reduce the commitment such as Tree Growth & Veterans Reimb, trust fund Income etc. Do not include any Homestead Funds				
14 Total Deductions(line 12 + line 13)	4,937,295	5,679,136	5,679,136	15.03%

15 To be raised by local property tax(line 11 - line 14) 30,144,512

16 $30,144,512 \times 1.05 = 31,651,737.29$ **Maximum Allowable Tax**

17 $30,144,512 / 1,469,222,675 = 0.020517$ **Minimum Tax Rate**

18 $31,651,737.29 / 1,469,222,675 = 0.021543$ **Maximum Tax Rate**

19	1,435,168,200 X	0.020650 =	\$29,636,223	Tax for Commitment	\$20.35	FY 21
					\$20.65	FY 22
20	30,144,512 X	0.05 =	1,507,225.59	Maximum Overlay	\$0.30	1.4742%

21 $32,202,625 \times 0.020650 = 664,984.21$ **Homestead Reimbursement**

22 $1,851,850 \times 0.020650 = 38,240.70$ **BETE Reimbursement**

23 $30,339,448.24 - 30,144,512 = 194,936.53$ **Overlay**

04/22/2021 11:45
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 1
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
130	Administration							
0131 1000	FT Wages	346,859.93	325,887.42	358,952.63	240,994.10	325,408.00	350,560.00	7.7%
0131 1010	PT Wages	2,196.50	13,968.66	10,368.55	498.75	.00	.00	.0%
0131 1110	Elect Wage	14,300.00	14,400.00	14,400.00	10,800.00	14,400.00	14,400.00	.0%
0131 1165	Travel Sti	2,545.00	3,726.25	3,560.18	3,182.50	4,020.00	3,648.00	-9.3%
0131 1210	Health Ins	61,363.65	55,451.95	58,266.76	45,048.66	68,797.00	76,654.00	11.4%
0131 1220	Fica	26,656.76	26,647.32	29,570.79	19,395.07	25,995.00	27,919.00	7.4%
0131 1230	ICMA	18,050.75	29,436.94	32,665.47	32,668.43	27,663.00	36,905.00	33.4%
0131 1240	Life & Dis	2,156.20	3,049.91	2,408.59	2,422.56	2,517.00	2,509.00	-.3%
0131 1250	L-T Care	813.33	1,007.69	1,142.48	762.59	998.00	1,074.00	7.6%
0131 1260	MePERS	13,904.75	17,069.64	16,170.05	14,705.62	20,921.00	23,549.00	12.6%
0132 2030	Telephone	1,183.81	977.28	349.34	323.12	984.00	984.00	.0%
0133 3010	Advert	7,356.65	5,694.09	4,960.90	4,531.00	7,000.00	7,000.00	.0%
0133 3075	Bank Fees	.00	834.25	140.89	527.13	.00	.00	.0%
0133 3140	Memb Dues	1,727.52	1,710.71	1,710.25	1,631.50	1,795.00	1,795.00	.0%
0133 3160	Misc Exp	1,175.12	2,135.65	744.00	1,021.00	3,500.00	3,500.00	.0%
0133 3180	Copier Mnt	15,461.59	23,946.30	11,373.80	3,152.54	16,436.00	16,436.00	.0%
0133 3210	Postage	15,301.38	17,340.04	18,184.64	11,916.95	15,760.00	15,760.00	.0%
0133 3220	Printing	5,906.22	6,319.44	6,319.44	4,488.54	6,000.00	6,000.00	.0%
0133 3300	Off Supp	14,079.47	12,931.56	14,026.51	6,022.45	15,000.00	15,000.00	.0%
0133 3330	Travel Exp	2,368.00	2,008.10	1,940.22	436.12	2,500.00	2,500.00	.0%
0133 3450	Counc Proj	5,250.41	9,079.34	50.42	483.96	.00	.00	.0%
0133 3455	Dep Head T	18,130.10	10,545.47	9,807.57	361.09	8,000.00	8,000.00	.0%
0133 3530	Muni Fees	18,174.00	22,772.00	28,212.30	23,050.00	27,300.00	27,300.00	.0%
0135 5010	Auditors	20,200.00	20,000.00	21,750.00	14,750.00	20,000.00	22,000.00	10.0%
0135 5240	Training	3,090.20	1,585.45	2,760.06	1,313.00	1,250.00	1,250.00	.0%
	TOTAL Administration	618,251.34	628,525.46	649,835.84	444,486.68	616,244.00	664,743.00	7.9%

04/22/2021 11:45
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 2
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
140	Assessor							
0141 1000	FT Wages	55,768.88	71,454.37	70,460.23	56,018.54	69,356.00	72,131.00	4.0%
0141 1165	Travel Sti	-103.13	646.87	1,045.15	1,246.97	1,575.00	1,575.00	.0%
0141 1210	Health Ins	13,210.12	16,182.86	17,072.82	15,173.78	19,261.00	21,648.00	12.4%
0141 1220	Fica	4,447.46	5,650.79	5,560.84	4,425.33	5,306.00	5,518.00	4.0%
0141 1230	ICMA	3,448.20	6,977.49	5,644.19	7,389.33	7,855.00	8,656.00	10.2%
0141 1240	Life & Dis	57.67	661.03	553.92	448.58	388.00	537.00	38.4%
0141 1250	L-T Care	33.88	231.02	259.66	199.50	180.00	252.00	40.0%
0143 3140	Memb Dues	232.00	230.00	310.00	330.00	300.00	300.00	.0%
0143 3250	Reg of Dee	787.00	681.00	690.00	609.00	800.00	800.00	.0%
0143 3300	Off Supp	165.87	402.69	223.89	564.75	400.00	400.00	.0%
0143 3330	Travel Exp	167.99	428.00	.00	.00	600.00	600.00	.0%
0143 3390	Assess Map	.00	5,200.00	4,895.00	.00	5,700.00	5,700.00	.0%
0145 5240	Training	200.00	411.70	40.00	30.00	750.00	750.00	.0%
	TOTAL Assessor	78,415.94	109,157.82	106,755.70	86,435.78	112,471.00	118,867.00	5.7%

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 3
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
150	Town Clerk							
0151 1000	FT Wages	137,308.25	162,049.61	168,210.85	120,794.14	180,582.00	185,780.00	2.9%
0151 1210	Health Ins	20,279.67	32,078.57	38,338.04	26,537.96	43,281.00	52,721.00	21.8%
0151 1220	Fica	12,433.67	14,469.24	14,348.29	10,805.32	13,815.00	14,212.00	2.9%
0151 1230	ICMA	6,665.57	8,595.50	9,297.11	6,379.06	9,424.00	10,222.00	8.5%
0151 1240	Life & Dis	850.82	1,371.25	1,119.08	877.36	1,306.00	1,357.00	3.9%
0151 1250	L-T Care	552.78	514.73	521.54	435.18	855.00	693.00	-18.9%
0151 1260	MePERS	1,665.57	3,451.42	3,635.08	3,138.43	4,242.00	4,492.00	5.9%
0152 2030	Telephone	2,494.67	1,308.10	1,207.78	1,115.17	1,332.00	1,350.00	1.4%
0153 3010	Advert	756.75	956.00	1,364.80	2,335.00	1,200.00	1,200.00	.0%
0153 3140	Memb Dues	520.00	570.00	705.00	717.00	650.00	650.00	.0%
0153 3160	Misc Exp	367.57	417.75	76.87	2.00	.00	.00	.0%
0153 3250	Reg of Dee	1,969.00	1,693.00	539.00	648.00	2,000.00	2,000.00	.0%
0153 3300	Off Supp	3,270.64	2,526.09	3,215.87	3,464.32	3,000.00	3,000.00	.0%
0153 3330	Travel Exp	1,024.62	1,383.91	732.74	117.70	1,500.00	1,500.00	.0%
0153 3490	Codificate	8,832.05	7,427.35	4,901.38	4,872.87	4,000.00	4,000.00	.0%
0153 3500	Recs Rest	.00	892.84	5,660.00	.00	4,000.00	4,000.00	.0%
0153 3570	Tax Lien	770.00	876.00	1,807.00	.00	2,000.00	2,000.00	.0%
0155 5240	Training	1,970.73	1,166.02	1,482.00	35.00	2,000.00	2,000.00	.0%
	TOTAL Town Clerk	201,732.36	241,747.38	257,162.43	182,274.51	275,187.00	291,177.00	5.8%

04/22/2021 11:45
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 4
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
160	Technology							
0161 1000	FT Wages	55,714.47	55,700.88	34,101.42	.00	.00	.00	.0%
0161 1010	PT Wages	1,852.50	2,203.50	1,253.07	1,328.50	2,262.00	2,262.00	.0%
0161 1165	Travel Sti	20.50	984.00	389.50	.00	.00	.00	.0%
0161 1210	Health Ins	4,099.92	4,099.92	1,622.88	.00	.00	.00	.0%
0161 1220	Fica	4,724.58	4,832.88	2,866.38	101.69	173.00	173.00	.0%
0161 1240	Life & Dis	398.76	598.80	184.80	.00	.00	.00	.0%
0161 1250	L-T Care	155.95	163.44	68.10	.00	.00	.00	.0%
0161 1260	MePERS	5,514.64	5,845.49	3,614.75	.00	.00	.00	.0%
0162 2030	Telephone	514.93	662.09	374.42	.00	.00	.00	.0%
0162 2040	Internet	3,160.26	5,505.52	8,104.33	6,425.97	7,908.00	6,924.00	-12.4%
0163 3040	Equip Main	901.97	1,638.80	1,263.44	3,179.32	2,000.00	2,000.00	.0%
0163 3090	License	104,214.98	92,484.20	138,457.02	85,315.97	100,640.00	71,890.00	-28.6%
0163 3140	Memb Dues	50.00	598.18	.00	.00	.00	.00	.0%
0163 3300	Off Supp	314.21	-3.71	438.23	.00	.00	.00	.0%
0163 3360	Website	3,027.11	2,497.99	21.17	2,205.00	2,802.00	702.00	-74.9%
0165 5000	Cont Serv	.00	.00	47,476.73	181,203.08	96,732.00	196,662.00	103.3%
0165 5060	NetwkMaint	27,887.26	30,370.50	19,693.75	.00	.00	.00	.0%
0165 5240	Training	.00	2,772.46	640.00	.00	.00	.00	.0%
	TOTAL Technology	212,552.04	210,954.94	260,569.99	279,759.53	212,517.00	280,613.00	32.0%

04/22/2021 11:45
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 5
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
165	Elections							
01651 1000	FT Wages	.00	384.87	.00	.00	.00	19,402.00	.0%
01651 1010	PT Wages	1,706.25	1,785.50	1,719.50	2,500.00	2,500.00	2,500.00	.0%
01651 1220	Fica	169.09	163.53	131.61	191.00	191.00	1,675.00	777.0%
01653 3010	Advert	1,589.02	1,480.00	1,351.00	1,082.00	1,500.00	1,500.00	.0%
01653 3220	Printing	155.25	.00	.00	.00	750.00	750.00	.0%
01653 3300	Off Supp	-317.05	2,711.45	3,600.34	2,500.00	2,500.00	2,500.00	.0%
01653 3330	Travel Exp	.00	.00	.00	.00	300.00	300.00	.0%
01655 5220	Prog/Elect	4,600.48	4,417.28	5,200.49	1,122.39	5,600.00	5,600.00	.0%
01655 5240	Training	.00	-340.00	.00	.00	900.00	900.00	.0%
	TOTAL Elections	7,903.04	10,602.63	12,002.94	7,395.39	14,241.00	35,127.00	146.7%

04/22/2021 11:45
wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 6
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
170	Planning							
0171 1000	FT Wages	39,693.92	40,194.12	40,371.08	31,937.79	46,883.00	48,740.00	4.0%
0171 1210	Health Ins	9,705.96	10,294.56	10,940.10	7,561.89	12,036.00	10,771.00	-10.5%
0171 1220	Fica	3,092.00	3,077.37	3,076.11	2,225.26	3,552.00	3,694.00	4.0%
0171 1230	ICMA	2,771.38	2,805.68	2,793.46	2,210.74	3,250.00	3,380.00	4.0%
0171 1240	Life & Dis	327.01	436.07	372.20	307.60	327.00	361.00	10.4%
0171 1250	L-T Care	156.64	164.82	169.28	129.28	164.00	164.00	.0%
0173 3010	Advert	3,968.44	3,561.64	1,653.22	419.06	4,000.00	4,000.00	.0%
0173 3140	Memb Dues	703.00	300.00	756.00	300.00	750.00	750.00	.0%
0173 3160	Misc Exp	212.24	680.00	.00	19.00	200.00	200.00	.0%
0173 3220	Printing	.00	.00	101.84	.00	300.00	300.00	.0%
0173 3240	Pubs	84.32	.00	.00	.00	100.00	100.00	.0%
0173 3300	Off Supp	1,092.22	1,104.34	730.17	288.53	800.00	800.00	.0%
0173 3330	Travel Exp	199.97	265.44	.00	.00	500.00	500.00	.0%
0175 5240	Training	135.00	275.00	50.00	45.00	275.00	275.00	.0%
	TOTAL Planning	62,142.10	63,159.04	61,013.46	45,444.15	73,137.00	74,035.00	1.2%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 7
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
190	Legal							
0195 5500	Lgl-Ass	.00	1,782.50	478.21	500.00	1,500.00	1,500.00	.0%
0195 5520	Lgl-CE	8,122.50	9,513.14	11,060.49	612.44	2,000.00	2,000.00	.0%
0195 5530	Lgl-F&R	95.00	.00	1,802.16	.00	500.00	500.00	.0%
0195 5540	Lgl-GA	15,694.56	24,701.41	40,671.90	39,490.72	20,000.00	20,000.00	.0%
0195 5545	Legal HR	2,707.50	237.50	.00	.00	10,000.00	10,000.00	.0%
0195 5560	Lgl-Plan	27,977.50	14,873.98	2,636.37	1,847.23	4,500.00	4,500.00	.0%
0195 5580	Lgl-Pol	1,966.50	.00	394.53	1,886.00	4,000.00	4,000.00	.0%
0195 5590	Lgl TC	2,489.00	12,340.00	1,883.87	359.51	5,000.00	5,000.00	.0%
	TOTAL Legal	59,052.56	63,448.53	58,927.53	44,695.90	47,500.00	47,500.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 8
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
210	Police							
0211 0431	OutsideDet							
0211 1000	FT Wages	718,175.38	707,882.21	765,459.73	576,531.41	782,759.00	798,605.00	2.0%
0211 1020	Overtime	74,742.06	73,197.75	47,645.64	65,450.62	76,527.00	82,758.00	8.1%
0211 1022	Hol Pay	12,160.92	20,947.01	25,121.61	17,051.39	13,590.00	28,671.00	111.0%
0211 1100	Court Pay	7,380.62	8,911.97	6,731.15	4,553.24	9,744.00	10,608.00	8.9%
0211 1120	Details	29,222.88	29,338.04	19,924.27	3,023.98	21,998.00	26,741.00	21.6%
0211 1165	Stipend	225.00	.00	1,200.00	1,200.00	6,600.00	6,600.00	.0%
0211 1210	Health Ins	131,715.48	129,752.08	147,861.78	126,691.09	163,869.00	183,182.00	11.8%
0211 1220	Fica	63,268.46	63,144.88	64,255.10	49,240.29	69,203.00	72,475.00	4.7%
0211 1230	ICMA	.00	24.97	1,389.25	4,276.97	5,286.00	5,498.00	4.0%
0211 1240	Life & Dis	4,334.42	7,244.84	6,151.50	4,909.52	4,532.00	5,550.00	22.5%
0211 1250	L-T Care	1,522.07	1,648.77	1,626.38	1,214.79	1,745.00	1,549.00	-11.2%
0211 1260	MePERS	71,594.15	86,893.69	99,968.92	79,461.48	109,496.00	120,352.00	9.9%
0211 1499	Shared ee	.00	.00	-49,000.00	-24,500.00	-49,000.00	-52,000.00	6.1%
0212 2010	Gasoline	21,956.57	23,032.21	21,848.37	12,254.21	26,250.00	23,100.00	-12.0%
0212 2030	Telephone	5,184.86	5,096.98	4,896.20	4,002.71	6,240.00	6,128.00	-1.8%
0213 3040	Equip Main	11,123.65	11,395.47	8,286.31	10,836.24	13,197.00	13,197.00	.0%
0213 3140	Memb Dues	1,075.00	1,395.00	1,402.50	1,100.00	2,245.00	2,245.00	.0%
0213 3160	Misc Exp	3,249.91	3,687.09	3,208.60	1,513.21	4,080.00	4,202.00	3.0%
0213 3300	Off Supp	3,952.76	5,007.21	5,362.58	1,720.19	5,600.00	5,768.00	3.0%
0213 3330	Travel Exp	219.12	18.00	.00	.00	250.00	250.00	.0%
0213 3350	Unif & Clo	10,272.46	9,130.48	10,204.76	6,398.51	14,000.00	21,004.00	50.0%
0213 3440	Comm Polic	2,411.88	408.03	1,154.64	690.00	3,000.00	3,000.00	.0%
0215 5000	Cont Serv	136,741.54	139,340.02	145,642.14	124,071.92	153,680.00	158,403.00	3.1%
0215 5070	Crim Inves	1,220.00	1,001.26	1,157.24	669.08	1,530.00	1,490.00	-2.6%
0215 5170	Maint Ags	8,197.35	8,232.68	8,944.24	9,003.80	9,736.00	9,418.00	-3.3%
0215 5240	Training	13,764.14	13,849.31	25,036.75	5,761.54	15,630.00	15,630.00	.0%
0216 6110	Radio	3,755.95	2,469.98	2,904.54	2,132.17	3,500.00	3,500.00	.0%
0216 6120	Safe Equip	3,730.07	4,244.12	6,523.78	5,520.68	6,189.00	7,618.00	23.1%
0216 6130	Tires	5,756.26	5,573.18	5,561.38	3,383.64	6,972.00	6,972.00	.0%
0216 6160	Ammo	4,178.62	4,421.46	6,188.73	6,166.00	6,304.00	6,444.00	2.2%
	TOTAL Police	1,351,131.58	1,333,991.48	1,374,608.57	1,100,889.36	1,472,754.00	1,552,217.00	5.4%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 9
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
220 Fire							
0221 0431							
0221 1000							
0221 1020							
0221 1121							
0221 1124							
0221 1126							
0221 1128							
0221 1135							
0221 1160							
0221 1162							
0221 1166							
0221 1210							
0221 1220							
0221 1230							
0221 1240							
0221 1250							
0221 1260							
0222 2000							
0222 2010							
0222 2020							
0222 2030							
0222 2040							
0222 2060							
0222 2080							
0223 3040							
0223 3140							
0223 3160							
0223 3202							
0223 3300							
0223 3330							
0223 3350							
0223 3510							
0223 3540							
0223 3590							
0223 4000							
0225 5000							
0225 5080							
0225 5170							
0225 5240							
0226 6110							
0226 6200							
0226 6220							
0226 6240							
0226 6245							
TOTAL Fire	925,659.70	943,893.75	978,679.52	767,968.32	1,070,962.00	1,078,586.00	.7%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 10
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
240	Code Enforcement							
0241 1000	FT Wages	77,915.62	78,787.01	77,297.59	62,312.35	77,291.00	80,382.00	4.0%
0241 1010	PT Wages	21,256.98	20,386.94	18,348.69	19,872.66	21,030.00	21,030.00	.0%
0241 1165	Stipend	1,406.22	5,507.81	5,674.34	4,453.22	5,625.00	5,625.00	.0%
0241 1210	Health Ins	17,438.74	19,386.79	19,743.54	17,490.44	21,311.00	23,836.00	11.8%
0241 1220	Fica	7,339.59	7,420.83	7,296.41	6,219.09	7,522.00	7,758.00	3.1%
0241 1230	ICMA	894.07	896.52	1,008.91	814.15	954.00	992.00	4.0%
0241 1240	Life & Dis	564.38	852.68	635.23	512.77	551.00	600.00	8.9%
0241 1250	L-T Care	339.64	374.05	367.40	283.35	353.00	353.00	.0%
0241 1260	MePERS	6,138.10	6,874.07	6,806.81	5,585.93	6,876.00	7,482.00	8.8%
0243 3140	Memb Dues	70.00	70.00	35.00	35.00	100.00	100.00	.0%
0243 3240	Pubs	682.24	.00	286.21	.00	400.00	400.00	.0%
0243 3300	Off Supp	1,055.65	414.34	370.43	282.89	600.00	600.00	.0%
0243 3330	Travel Exp	15.00	187.63	171.78	678.19	100.00	1,300.00	1200.0%
0245 5240	Training	728.75	861.42	405.00	35.00	400.00	400.00	.0%
	TOTAL Code Enforcement	135,844.98	142,020.09	138,447.34	118,575.04	143,113.00	150,858.00	5.4%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
250	Harbor Master							
0251 1020	Overtime	1,174.89	1,317.85	2,993.91	327.71	3,000.00	3,000.00	.0%
0251 1220	Fica	97.92	99.13	218.65	23.06	.00	230.00	.0%
0251 1260	MePERS Ret	99.75	159.98	383.22	42.27	.00	.00	.0%
0253 3160	Misc Exp	.00	.00	1,524.63	192.00	3,300.00	3,300.00	.0%
0253 4010	Equip Rent	698.33	718.12	351.79	.00	2,250.00	2,250.00	.0%
0253 5000	Cont Serv	1,150.00	2,000.00	7,297.49	13,577.76	15,600.00	12,400.00	-20.5%
0253 5240	Training	890.10	1,314.25	1,075.00	385.00	1,076.00	1,300.00	20.8%
TOTAL Harbor Master		4,110.99	5,609.33	13,844.69	14,547.80	25,226.00	22,480.00	-10.9%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
260	Animal Control							
0261 1000	FT Wages	.00	.00	20,102.34	32,373.60	40,082.00	41,685.00	4.0%
0261 1020	Overtime	.00	.00	173.43	173.44	.00	.00	.0%
0261 1210	Health Ins	.00	185.02	5,755.03	7,555.35	10,092.00	10,713.00	6.2%
0261 1220	Fica	1,577.38	1,505.51	1,943.18	2,377.50	3,066.00	3,189.00	4.0%
0261 1240	Life & Dis	.00	.00	208.09	254.98	.00	322.00	.0%
0261 1250	L-T Care	.00	.00	255.56	304.00	.00	384.00	.0%
0261 1260	MePERS	.00	61.28	2,778.18	3,515.03	4,329.00	4,710.00	8.8%
0261 1280	Work Comp	.00	.00	.00	.00	.00	734.00	.0%
0261 1499	Shared ee	.00	.00	-7,835.19	-19,126.95	-49,203.00	-51,870.00	5.4%
0262 2010	Gasoline	2,515.38	1,824.85	1,581.96	1,752.92	6,000.00	6,000.00	.0%
0262 2030	Telephone	355.02	237.80	348.70	374.71	600.00	600.00	.0%
0263 3040	Equip Main	179.95	394.82	.00	186.16	2,250.00	2,250.00	.0%
0263 3160	Misc Exp	274.46	153.35	290.63	318.74	1,800.00	1,800.00	.0%
0263 3290	Shelter	6,489.90	6,489.90	6,489.90	7,211.00	7,711.00	7,711.00	.0%
0263 3300	Off Supp	.00	.00	143.55	.00	450.00	450.00	.0%
0263 3350	Unif & Clo	558.60	129.95	271.85	.00	600.00	600.00	.0%
0263 3410	Cap Outlay	.00	.00	.00	7,000.00	7,000.00	7,000.00	.0%
0265 5240	Training	147.01	25.00	.00	.00	635.00	635.00	.0%
	TOTAL Animal Control	12,097.70	11,007.48	32,507.21	44,270.48	35,412.00	36,913.00	4.2%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
310	Public Works							
0311 1000	FT Wages	441,076.15	440,405.23	455,330.40	363,793.90	494,935.00	489,729.00	-1.1%
0311 1010	PT Wages	8,190.41	7,599.52	3,164.41	956.40	3,664.00	4,001.00	9.2%
0311 1020	Overtime	71,328.31	67,529.37	53,188.32	38,134.58	92,084.00	96,033.00	4.3%
0311 1210	Health Ins	138,481.60	135,924.83	149,129.69	123,310.77	173,266.00	173,201.00	.0%
0311 1220	Fica	39,410.58	39,490.06	39,734.18	30,054.89	45,187.00	45,117.00	-.2%
0311 1230	ICMA	7,524.74	7,596.30	8,038.58	5,034.17	8,311.00	8,735.00	5.1%
0311 1240	Life & Dis	2,933.81	4,501.01	3,646.72	2,838.13	2,976.00	2,976.00	.0%
0311 1250	L-T Care	1,794.62	1,795.55	1,979.75	1,366.48	1,977.00	1,977.00	.0%
0311 1260	MePERS	22,302.12	24,371.48	27,441.18	25,112.80	32,796.00	43,499.00	32.6%
0312 2000	Electric	9,614.29	9,090.27	6,857.41	9,000.00	9,000.00	9,900.00	10.0%
0312 2010	Gasoline	2,147.03	5,086.97	4,742.94	2,704.14	5,000.00	5,000.00	.0%
0312 2020	Heat Fuel	11,975.63	10,719.84	7,515.53	6,612.30	9,851.00	12,000.00	21.8%
0312 2030	Telephone	2,672.85	2,432.34	2,242.96	1,480.96	2,400.00	2,400.00	.0%
0312 2040	Internet	599.88	793.46	670.39	499.90	700.00	700.00	.0%
0312 2060	Water/Sew	1,174.51	959.30	1,002.36	1,164.94	1,575.00	3,000.00	90.5%
0312 2080	Diesel	40,166.03	36,272.91	31,093.04	20,057.21	35,000.00	35,000.00	.0%
0313 3040	Equip Main	2,473.15	6,020.52	5,575.92	3,857.76	5,286.00	6,786.00	28.4%
0313 3160	Misc Exp	4,994.04	3,516.99	3,409.69	3,759.87	4,000.00	4,000.00	.0%
0313 3202	Janit Supp	601.69	749.26	527.63	1,827.92	2,200.00	2,200.00	.0%
0313 3300	Off Supp	753.37	561.35	783.96	204.45	700.00	700.00	.0%
0313 3350	Unif & Clo	6,123.68	2,426.11	2,640.42	162.38	7,600.00	7,600.00	.0%
0313 3410	Cap Outlay	1,450.00	.00	.00	891.04	1,500.00	1,500.00	.0%
0313 4000	Build Main	5,627.49	11,093.98	5,744.07	7,238.58	4,800.00	4,800.00	.0%
0313 4010	Equip Rent	372.10	240.00	161.50	300.00	500.00	500.00	.0%
0313 4675	Mailbox Rp	472.45	524.01	415.85	376.58	600.00	600.00	.0%
0315 5000	Contr Svc	34,068.00	30,918.50	34,736.50	26,748.50	47,400.00	44,400.00	-6.3%
0315 5230	Striping	26,177.28	22,312.55	18,768.61	29,305.64	24,484.00	29,181.00	19.2%
0315 5240	Training	1,851.04	1,931.75	1,907.60	594.04	2,000.00	2,000.00	.0%
0316 4600	Cold Patch	4,324.72	6,194.95	2,943.81	1,591.66	4,771.00	5,070.00	6.3%
0316 4605	Drains	9,241.93	12,033.68	5,951.34	7,345.81	7,000.00	7,000.00	.0%
0316 4610	Iron & Ste	13,220.53	15,251.10	12,603.24	15,401.35	15,000.00	28,200.00	88.0%
0316 4620	Lube Supp	6,390.22	3,994.59	6,440.23	3,649.61	6,000.00	6,000.00	.0%
0316 4630	Road Mat	5,213.19	2,399.08	3,591.03	4,297.08	5,000.00	5,000.00	.0%
0316 4640	Road Salt	136,195.57	119,677.63	104,074.53	74,783.68	115,000.00	115,000.00	.0%
0316 4645	St Signs	4,515.35	7,714.07	3,840.03	4,348.94	5,900.00	5,900.00	.0%
0316 4650	Welding	4,430.11	3,219.11	3,214.17	2,292.99	3,000.00	5,000.00	66.7%
0316 6010	Tools	3,966.87	3,162.14	2,956.55	983.46	3,000.00	3,000.00	.0%
0316 6030	Misc Equip	566.99	535.60	.00	155.94	1,000.00	1,000.00	.0%
0316 6070	Hardware	2,759.36	1,942.50	2,091.25	1,623.84	2,250.00	2,250.00	.0%
0316 6110	Radio	1,592.17	3,002.08	1,545.82	2,577.56	3,000.00	3,000.00	.0%
0316 6120	Safe Equip	4,464.26	2,891.35	4,182.21	2,774.09	4,000.00	4,000.00	.0%
0316 6140	Veh Parts	76,819.81	71,053.09	83,349.93	68,006.39	75,000.00	75,000.00	.0%
	TOTAL Public Works	1,160,057.93	1,127,934.43	1,107,233.75	897,220.73	1,269,713.00	1,302,955.00	2.6%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
320	Waste Disposal							
0321 1020	Overtime	3,645.58	3,860.98	2,944.56	825.59	6,209.00	13,733.00	121.2%
0321 1220	Fica	273.51	288.03	213.04	69.67	475.00	1,051.00	121.3%
0323 3010	Advert	.00	.00	.00	1,788.35	600.00	600.00	.0%
0323 3160	Misc Exp	30,749.97	35,044.44	41,959.05	42,483.55	46,694.00	59,711.00	27.9%
0323 4677	Mowing	.00	937.50	900.00	.00	2,100.00	2,100.00	.0%
0325 4660	Solid Wst	344,867.56	355,963.64	361,029.17	276,744.26	375,045.00	388,709.00	3.6%
0325 5120	Oth Waste	3,248.79	5,662.27	5,363.00	842.54	5,418.00	6,200.00	14.4%
0325 5150	Lfill Mon	7,032.27	5,744.47	5,681.00	3,631.88	8,400.00	8,400.00	.0%
0325 5250	Ecomaine	115,005.64	115,566.53	158,968.50	121,928.08	147,755.00	156,955.00	6.2%
	TOTAL Waste Disposal	504,823.32	523,067.86	577,058.32	448,313.92	592,696.00	637,459.00	7.6%

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 15
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
350	Valhalla-Club							
0352 2000	Electric	16,152.63	21,045.87	4,047.38	9,000.00	9,000.00	9,900.00	10.0%
0352 2040	Internet	4,311.66	3,735.52	3,269.05	2,265.47	3,781.00	1,891.00	-50.0%
0352 2060	Wat/Sewer	4,644.80	4,492.20	4,445.89	3,496.97	6,000.00	6,000.00	.0%
0353 3202	Janit Supp	310.48	.00	.00	.00	1,000.00	1,000.00	.0%
0353 4000	Build Main	8,752.20	3,892.22	5,732.11	5,201.63	5,000.00	5,000.00	.0%
0353 4020	B&F Alarm	.00	1,200.00	600.00	1,014.50	450.00	450.00	.0%
0353 8030	COGS Soda	2,095.64	1,409.91	1,398.43	912.37	2,000.00	2,000.00	.0%
TOTAL Valhalla-Club		36,267.41	35,775.72	19,492.86	21,890.94	27,231.00	26,241.00	-3.6%

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 16
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
360	Valhalla-Course							
0361 1000	FT Wages	92,762.06	96,936.78	138,209.54	108,920.73	129,591.00	136,040.00	5.0%
0361 1010	PT Wages	76,985.20	69,961.28	51,639.14	34,104.91	57,508.00	61,790.00	7.4%
0361 1020	Overtime	.00	68.70	1,269.91	1,176.59	500.00	1,000.00	100.0%
0361 1210	Health Ins	32,122.93	40,141.18	43,710.49	36,414.50	44,523.00	52,741.00	18.5%
0361 1220	Fica	12,869.54	12,618.11	14,618.73	10,884.14	14,313.00	15,134.00	5.7%
0361 1230	ICMA	4,364.53	5,104.13	7,236.65	4,608.31	6,134.00	5,385.00	-12.2%
0361 1240	Life & Dis	618.24	1,102.56	1,066.49	865.18	916.00	1,021.00	11.5%
0361 1250	L-T Care	208.92	269.43	359.24	267.63	326.00	326.00	.0%
0361 1260	MePERS	3,042.31	3,988.33	3,781.50	2,767.79	3,245.00	3,702.00	14.1%
0362 2000	Electric	13,319.96	14,598.91	11,110.41	12,100.00	12,100.00	13,310.00	10.0%
0362 2010	Gasoline	5,934.03	6,849.72	5,089.62	4,540.87	6,648.00	6,648.00	.0%
0362 2020	Heat Fuel	355.63	1,327.37	418.78	734.44	1,016.00	1,165.00	14.7%
0362 2040	Internet	921.52	1,061.45	1,924.67	1,749.70	1,260.00	1,260.00	.0%
0362 2060	Wat/Sewer	1,449.99	1,315.00	2,694.64	983.93	1,760.00	1,760.00	.0%
0362 2080	Diesel	5,625.65	6,264.66	8,081.94	3,524.57	6,190.00	8,220.00	32.8%
0363 3040	Equip Main	22,425.94	29,495.88	27,524.28	27,419.63	25,000.00	25,000.00	.0%
0363 3080	LandScape	1,884.21	1,252.44	1,058.10	427.67	1,500.00	1,500.00	.0%
0363 3090	License	.00	674.00	2,799.00	2,632.00	2,213.00	2,213.00	.0%
0363 3140	Memb Dues	1,561.00	1,730.00	2,098.69	915.00	1,575.00	1,575.00	.0%
0363 3300	Off Supp	2,136.91	709.04	305.48	386.11	1,000.00	1,000.00	.0%
0363 3330	Travel Exp	688.29	1,042.06	656.53	207.64	1,000.00	1,000.00	.0%
0363 3350	Unif & Clo	2,694.64	1,800.06	3,151.02	1,725.92	4,250.00	4,250.00	.0%
0363 3610	LT Lease	74,929.06	79,182.40	92,114.84	73,454.47	80,748.00	80,748.00	.0%
0363 3611	Cart Contr	3,543.56	4,015.00	.00	.00	2,400.00	2,400.00	.0%
0363 3630	Course Sup	15,582.60	11,251.83	10,002.57	9,813.57	13,000.00	13,000.00	.0%
0363 4000	Build Main	4,495.65	3,829.34	4,402.24	2,941.43	4,000.00	4,000.00	.0%
0363 4010	Equip Rent	800.00	800.00	940.00	1,400.00	800.00	800.00	.0%
0363 4300	Chemical	31,578.45	34,250.45	35,974.76	32,616.67	35,241.00	35,241.00	.0%
0363 4310	Fertilize	14,896.68	13,700.65	14,623.04	13,299.06	14,483.00	14,483.00	.0%
0363 4320	Irrigate	6,691.15	6,191.70	6,023.26	8,826.73	5,000.00	6,000.00	20.0%
0363 4340	Seed/Soil	11,981.24	11,028.60	10,706.12	10,077.74	11,000.00	11,000.00	.0%
0363 4620	Lube Supp	1,218.71	1,622.04	1,217.16	87.48	1,200.00	1,200.00	.0%
0365 5000	Cont Serv	17,925.00	13,934.62	21,830.22	9,369.42	18,337.00	18,337.00	.0%
0365 5240	Training	562.99	907.84	330.00	997.72	1,500.00	1,500.00	.0%
0366 6030	Misc Equip	3,146.59	3,519.02	4,374.52	2,464.56	3,000.00	3,000.00	.0%
0366 6120	Safe Equip	1,999.46	1,985.44	1,705.86	1,929.20	2,150.00	2,150.00	.0%
	TOTAL Valhalla-Course	471,322.64	484,530.02	533,049.44	424,635.31	515,427.00	539,899.00	4.7%

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 17
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
370	Valhalla-Pro Shop							
0371 1000	FT Wages	28,754.52	32,715.12	27,025.56	21,103.84	25,688.00	26,715.00	4.0%
0371 1010	PT Wages	46,601.52	54,575.69	47,990.68	34,974.53	58,391.00	50,600.00	-13.3%
0371 1023	Outside	31,983.41	31,427.25	35,884.03	27,755.21	36,391.00	40,150.00	10.3%
0371 1024	Programs	20,479.90	26,133.37	24,443.53	21,450.63	30,914.00	30,338.00	-1.9%
0371 1210	Health Ins	3,087.50	2,262.96	558.46	.00	1,250.00	5,154.00	312.3%
0371 1220	Fica	10,081.14	11,352.96	10,413.66	8,057.72	11,581.00	11,307.00	-2.4%
0371 1240	Life & Dis	198.42	252.22	165.53	180.09	296.00	199.00	-32.8%
0371 1250	L-T Care	56.56	67.29	79.89	48.45	115.00	61.00	-47.0%
0371 1260	MePERS Ret	.00	867.60	2,733.02	2,240.70	2,774.00	3,019.00	8.8%
0372 2030	Telephone	2,948.30	2,456.53	1,317.18	1,204.56	1,440.00	1,440.00	.0%
0373 3010	Advert	6,984.91	10,342.42	6,412.29	5,003.77	12,240.00	9,500.00	-22.4%
0373 3100	CC Charg	11,031.90	17,614.61	17,105.28	18,078.75	13,697.00	15,218.00	11.1%
0373 3300	Off Supp	2,229.76	875.40	374.27	.00	600.00	600.00	.0%
0373 3660	Pract Rang	1,937.00	3,968.81	.00	959.38	2,750.00	2,750.00	.0%
0373 4000	Build Main	478.73	.00	157.86	.00	720.00	600.00	-16.7%
0373 4200	Sprt Pr Ex	40,850.00	53,027.00	18,030.05	9,981.00	20,800.00	25,500.00	22.6%
0373 4205	Tourn Catr	18,325.43	18,150.43	18,193.57	550.00	18,000.00	13,000.00	-27.8%
0375 6300	Computer	3,151.98	.00	.00	820.00	.00	4,200.00	.0%
	TOTAL Valhalla-Pro Shop	229,180.98	266,089.66	210,884.86	152,408.63	237,647.00	240,351.00	1.1%

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 18
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
410	Recreation							
0411 1000 41000	FT Wages	211,086.07	224,488.68	242,390.42	146,751.88	211,277.00	191,000.00	-9.6%
0411 1010 41000	PT Wages	15,720.45	15,509.88	15,780.41	15,452.14	16,138.00	27,224.00	68.7%
0411 1010 41110	PT Wages	35,043.30	42,972.17	36,229.60	3,084.00	32,755.00	32,034.00	-2.2%
0411 1010 41120	PT Wages	35,791.82	27,940.55	19,755.25	4,380.50	22,553.00	20,709.00	-8.2%
0411 1010 41140	PT Wages	59,107.57	74,200.79	69,237.73	48,020.95	.00	79,257.00	.0%
0411 1010 41150	PT Wages	32,126.52	47,390.68	36,248.42	14,737.90	36,896.00	26,636.00	-27.8%
0411 1010 41160	PT Wages	15,239.60	13,502.65	5,004.68	4,235.00	1,359.00	11,119.00	718.2%
0411 1010 41170	PT Wages	30,412.15	26,074.72	18,871.21	6,467.92	25,041.00	19,190.00	-23.4%
0411 1020 41140	Overtime	2,069.10	1,960.42	245.41	1,077.83	1,509.00	1,509.00	.0%
0411 1165 41000	Travel Sti	1,057.50	1,346.25	907.88	712.50	1,650.00	900.00	-45.5%
0411 1170 41100	ASP	102,060.27	117,981.72	102,041.55	118,997.01	112,160.00	107,489.00	-4.2%
0411 1210 41000	Health Ins	41,011.47	48,792.83	54,322.37	35,728.54	70,437.00	67,112.00	-4.7%
0411 1210 41100	Health Ins	9,182.56	9,887.83	7,839.82	12,263.27	.00	15,182.00	.0%
0411 1220 41000	Fica	18,751.78	19,780.67	20,318.45	12,281.59	25,147.00	16,694.00	-33.6%
0411 1220 41100	Fica	7,718.36	9,060.06	7,819.54	9,120.47	1,131.00	8,223.00	627.1%
0411 1220 41110	Fica	2,680.85	3,287.46	2,771.60	235.94	2,506.00	2,451.00	-2.2%
0411 1220 41120	Fica	2,738.09	2,120.37	1,511.32	335.11	1,725.00	1,584.00	-8.2%
0411 1220 41140	Fica	4,783.55	5,843.47	5,315.53	3,756.07	375.00	6,063.00	1516.8%
0411 1220 41150	Fica	2,457.98	3,625.87	2,773.13	1,127.56	2,822.00	4,003.00	41.8%
0411 1220 41160	Fica	1,165.84	1,032.99	382.87	323.98	1,040.00	851.00	-18.2%
0411 1220 41170	Fica	2,326.52	1,994.75	1,443.66	494.78	1,915.00	1,468.00	-23.3%
0411 1230 41000	ICMA	11,137.16	10,196.80	8,147.02	6,793.96	7,922.00	11,244.00	41.9%
0411 1240 41000	Life & Dis	1,452.21	2,097.54	1,513.99	1,246.84	1,716.00	1,499.00	-12.6%
0411 1250 41000	L-T Care	617.98	732.53	836.72	539.33	813.00	706.00	-13.2%
0411 1260 41000	MePERS	6,969.52	10,496.30	15,403.72	10,299.25	15,069.00	14,375.00	-4.6%
0411 1400 41150	Contr ee	15,965.67	16,381.36	16,944.94	17,511.16	21,500.00	21,500.00	.0%
0412 2000 41000	Electric	394.37	356.09	556.86	400.00	400.00	560.00	40.0%
0412 2030 41000	Telephone	1,899.67	1,240.03	1,217.11	1,295.62	1,260.00	1,800.00	42.9%
0413 3010 41000	Advert	14,635.22	15,688.42	12,003.95	4,158.78	17,748.00	17,748.00	.0%
0413 3100 41000	CrCard Fee	35,902.70	35,820.55	24,506.86	13,675.87	35,054.00	15,000.00	-57.2%
0413 3140 41000	Memb Dues	325.00	325.00	190.00	175.00	615.00	615.00	.0%
0413 3300 41000	Off Supp	591.82	1,200.93	697.33	246.68	1,245.00	1,245.00	.0%
0413 3330 41140	Travel Exp	10,973.50	10,779.91	9,353.42	.00	11,800.00	11,800.00	.0%
0413 3670 41000	Tennis Ct	207.09	1,868.49	500.00	10,000.00	10,000.00	.00	-100.0%
0413 4100 41160	AdultEnric	13,385.18	9,365.46	7,402.22	.00	10,155.00	7,155.00	-29.5%
0413 4110 41190	Spec Event	2,905.83	5,498.65	3,063.87	.00	4,031.00	5,500.00	36.4%
0413 4130 41140	Camp Trips	22,515.89	25,227.40	23,669.67	412.00	1,443.00	15,660.00	985.2%
0413 4140 41140	Camp Exp	8,988.56	10,812.25	3,622.94	4,522.65	2,102.00	4,400.00	109.3%
0413 4145 41100	After Sch	17,367.85	19,563.97	10,229.22	4,426.64	24,980.00	19,980.00	-20.0%
0413 4150 41190	Misc Rec	1,984.00	2,035.50	2,776.25	.00	500.00	500.00	.0%
0413 4155 41110	Enrich Exp	20,282.67	17,819.09	17,343.20	4,916.00	18,245.00	18,429.00	1.0%
0413 4159 41140	Summer enr	20,862.00	15,129.50	19,980.00	16,509.00	.00	13,000.00	.0%
0413 4170 41130	Ski Exp	37,876.56	40,521.81	44,569.10	6,312.27	41,612.00	41,612.00	.0%
0413 4190 41120	Sprt Lg Ex	6,050.00	7,780.00	4,720.00	.00	4,735.00	4,735.00	.0%
0413 4200 41120	Sprt Pr Ex	42,581.92	59,350.29	33,753.96	10,253.90	32,174.00	40,752.00	26.7%
0413 4210 41150	Swim Inst	275.40	.00	114.00	.00	750.00	750.00	.0%
0413 4410 41190	Rec Soccer	2,967.79	6,970.19	10,831.82	5,759.36	9,729.00	9,729.00	.0%
0413 4413 41190	FrisbeeExp	8,746.80	11,135.61	5,530.50	3,260.00	9,800.00	9,800.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 19
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
0415 5240 41000	Training	1,455.97	361.25	4,368.64	416.23	9,204.00	1,500.00	-83.7%
0416 6000 41000	Comp Eqp	3,572.38	3,410.55	.00	.00	4,000.00	.00	-100.0%
0416 6090 41000	Rec Equip	329.08	674.46	1,855.97	252.13	5,080.00	1,000.00	-80.3%
0416 6300 41000	Software	31,939.81	30,234.92	24,498.07	14,689.05	32,000.00	22,000.00	-31.3%
TOTAL Recreation		977,690.95	1,071,869.66	961,412.20	577,656.66	904,118.00	955,292.00	5.7%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 20
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
420	Aging in Place							
0420 1000	FT Wages	.00	3,645.88	5,871.91	2,487.26	6,282.00	16,685.00	165.6%
0420 1010	PT Wages	.00	3,441.69	5,230.25	4,603.01	5,805.00	.00	-100.0%
0420 1210	Health Ins	.00	304.58	347.55	261.26	300.00	12,412.00	4037.3%
0420 1220	Fica	.00	568.29	899.20	571.24	885.00	1,276.00	44.2%
0420 1230	ICMA	.00	255.16	410.98	174.10	440.00	1,168.00	165.5%
0420 1240	Life & Dis	.00	31.69	43.15	22.43	111.00	118.00	6.3%
0420 1250	L-T Care	.00	20.28	35.76	18.54	35.00	125.00	257.1%
0420 2030	Telephone	.00	1,257.56	1,384.69	1,042.71	2,532.00	2,532.00	.0%
0420 3010	Advert	.00	1,621.70	629.73	.00	1,500.00	1,500.00	.0%
0420 3060	Ins Prem	.00	.00	830.00	.00	2,165.00	850.00	-60.7%
0420 3140	Memb Dues	.00	.00	.00	.00	50.00	50.00	.0%
0420 3160	Misc Exp	.00	714.10	741.20	224.00	2,000.00	2,000.00	.0%
0420 3210	Postage	.00	.00	.00	.00	500.00	500.00	.0%
0420 3220	Printing	.00	1,812.77	624.25	.00	2,000.00	2,000.00	.0%
0420 3300	Off Supp	.00	86.62	55.81	.00	100.00	100.00	.0%
0420 3330	Travel Exp	.00	305.50	.00	.00	300.00	300.00	.0%
0420 4110	Forum	185.50	743.80	1,094.54	.00	4,000.00	4,000.00	.0%
0420 4155	Misc Prgrm	.00	2,296.30	50,599.57	55,000.00	55,000.00	55,000.00	.0%
0420 4645	St Signs	.00	98.00	.00	.00	200.00	200.00	.0%
0420 5240	Training	.00	200.00	.00	35.00	400.00	400.00	.0%
0420 6300	Computer	.00	.00	.00	.00	500.00	500.00	.0%
TOTAL Aging in Place		185.50	17,403.92	68,798.59	64,439.55	85,105.00	101,716.00	19.5%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
430	Parks							
0431 1000	FT Wages	103,962.64	107,847.64	110,469.78	89,704.49	109,920.00	114,639.00	4.3%
0431 1010	PT Wages	31,495.34	43,389.85	25,474.99	15,311.75	31,256.00	32,068.00	2.6%
0431 1020	Overtime	3,010.58	3,037.75	2,199.15	378.21	1,000.00	2,000.00	100.0%
0431 1165	Stipend	18.75	900.00	907.88	712.50	.00	900.00	.0%
0431 1210	Health Ins	40,235.20	46,586.94	47,020.76	39,997.11	56,880.00	56,043.00	-1.5%
0431 1220	Fica	10,095.36	11,279.08	9,805.75	7,509.06	10,800.00	11,376.00	5.3%
0431 1230	ICMA	1,669.47	2,148.54	1,182.33	1,126.43	889.00	951.00	7.0%
0431 1240	Life & Dis	634.05	939.67	838.00	711.54	648.00	845.00	30.4%
0431 1250	L-T Care	303.46	349.84	336.20	271.84	266.00	386.00	45.1%
0431 1260	MePERS	5,239.64	7,277.58	7,380.96	5,426.95	9,363.00	7,986.00	-14.7%
0432 2000	Electric	3,724.72	3,028.85	2,473.28	2,500.00	2,500.00	2,750.00	10.0%
0432 2010	Gasoline	1,458.13	1,506.37	2,177.14	624.24	1,750.00	1,750.00	.0%
0432 2030	Telephone	.00	289.04	.00	.00	528.00	528.00	.0%
0432 2060	Water/Sew	14,809.18	12,149.27	8,141.01	21,961.20	14,000.00	14,000.00	.0%
0432 2080	Diesel	5,792.56	7,425.25	5,211.89	2,547.40	7,920.00	7,920.00	.0%
0433 3040	Equip Main	7,897.07	10,852.89	12,953.40	13,566.51	8,000.00	10,000.00	25.0%
0433 3160	Misc Exp	2,822.54	808.69	614.66	1,294.88	500.00	500.00	.0%
0433 3340	Safety	1,231.40	.00	.00	.00	1,000.00	1,000.00	.0%
0433 3350	Uniforms	287.98	404.08	1,606.12	179.98	3,400.00	3,400.00	.0%
0433 3350 BOSAT	Unif & Clo	286.96	407.03	632.96	465.33	.00	.00	.0%
0433 3350 LABRJ	Unif & Clo	1,015.41	304.98	508.44	492.43	.00	.00	.0%
0433 3350 SMITF	Unif & Clo	821.93	693.39	487.70	444.75	.00	.00	.0%
0433 3350 VOGER	Unif & Clo	.00	.00	604.21	723.98	.00	.00	.0%
0433 4000	Build Main	275.47	771.54	2,701.33	1,295.90	2,000.00	2,000.00	.0%
0433 4120	Ath Fields	28,969.60	23,066.42	15,454.00	20,037.05	25,000.00	25,000.00	.0%
0433 4160	Park Infra	20,266.28	15,174.91	23,829.20	18,221.37	18,665.00	19,365.00	3.8%
0433 4320	Irrigate	9,199.48	11,377.13	11,337.33	3,753.38	9,120.00	9,120.00	.0%
0435 5240	Training	.00	.00	320.00	.00	450.00	450.00	.0%
0436 6000	Equipment	1,111.92	1,304.63	1,134.31	787.16	2,500.00	2,500.00	.0%
TOTAL Parks		296,635.12	313,321.36	295,802.78	250,045.44	318,355.00	327,477.00	2.9%

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 22
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
440	West Cumberland Rec							
0442 2000	Electric	1,209.62	1,433.51	761.65	1,400.00	1,400.00	1,540.00	10.0%
0442 2020	Heat Fuel	2,834.94	3,375.24	3,696.81	2,181.29	4,000.00	4,400.00	10.0%
0442 2030	Telephone	598.24	552.88	516.20	474.79	554.00	554.00	.0%
0443 3160	Misc Exp	180.00	23.14	150.00	.00	250.00	250.00	.0%
0443 4000	Build Main	1,471.56	799.26	840.62	373.75	2,000.00	2,000.00	.0%
	TOTAL West Cumberland Rec	6,294.36	6,184.03	5,965.28	4,429.83	8,204.00	8,744.00	6.6%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 23
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
450	Library							
0451 1000	FT Wages	182,035.93	218,191.51	242,164.23	185,565.09	239,758.00	238,937.00	- .3%
0451 1010	PT Wages	55,869.65	49,640.10	51,085.95	34,239.85	48,984.00	51,024.00	4.2%
0451 1030	Sub	.00	.00	567.11	11,891.25	4,000.00	7,000.00	75.0%
0451 1210	Health Ins	73,314.84	71,433.75	74,750.92	60,965.26	78,337.00	90,840.00	16.0%
0451 1220	Fica	19,262.82	21,607.39	23,388.64	17,753.54	22,395.00	22,718.00	1.4%
0451 1230	ICMA	11,874.12	12,221.37	13,510.64	10,876.53	13,466.00	13,304.00	-1.2%
0451 1240	Life & Dis	1,325.41	2,554.26	1,708.85	1,430.60	1,391.00	1,663.00	19.6%
0451 1250	L-T Care	1,024.66	1,323.40	1,252.27	964.98	1,409.00	1,222.00	-13.3%
0451 1260	MePERS Ret	1,579.86	3,381.58	3,991.43	3,260.25	4,037.00	4,392.00	8.8%
0452 2000	Electric	7,009.82	6,997.06	4,784.31	7,200.00	7,200.00	7,920.00	10.0%
0452 2020	Heat Fuel	10,033.21	11,364.39	8,338.70	6,631.13	11,000.00	12,100.00	10.0%
0452 2030	Telephone	3,407.99	3,723.14	3,776.27	3,197.23	2,820.00	3,102.00	10.0%
0452 2040	Internet	577.02	1,739.76	1,859.76	1,546.76	1,740.00	1,914.00	10.0%
0452 2060	Water/Sew	257.34	319.55	551.67	659.98	1,076.00	1,184.00	10.0%
0453 3040	Equip Main	5,310.90	6,098.62	4,403.30	3,125.47	3,700.00	3,900.00	5.4%
0453 3140	Memb Dues	932.00	1,355.88	967.00	882.00	907.00	967.00	6.6%
0453 3160	Misc Exp	1,358.32	1,404.72	1,807.85	64.40	1,400.00	1,400.00	.0%
0453 3202	Janit Supp	1,146.56	891.02	452.90	494.70	1,000.00	1,000.00	.0%
0453 3210	Postage	344.85	367.59	160.19	95.08	300.00	300.00	.0%
0453 3300	Off Supp	5,368.36	5,923.06	6,286.16	3,871.00	4,800.00	5,500.00	14.6%
0453 3330	Travel Exp	423.33	729.46	487.78	210.17	800.00	800.00	.0%
0453 3410	Cap Outlay	8,160.50	4,558.83	2,720.74	.00	3,500.00	3,500.00	.0%
0453 4000	Build Main	7,471.69	6,839.55	3,144.81	1,321.27	6,000.00	6,000.00	.0%
0453 4500	Bindery	175.00	.00	215.00	30.00	100.00	100.00	.0%
0455 5000	Cont Serv	10,014.00	10,192.00	10,300.00	8,000.00	10,660.00	10,816.00	1.5%
0455 5050	Comp Maint	1,285.86	3,904.22	2,867.43	2,046.94	4,320.00	4,320.00	.0%
0455 5240	Training	1,351.55	1,276.25	3,418.10	1,171.00	1,300.00	2,500.00	92.3%
0456 6000	Equipment	1,829.63	2,983.59	2,887.66	170.97	2,000.00	2,500.00	25.0%
0456 6060	Generator	420.00	.00	542.14	1,783.01	600.00	1,175.00	95.8%
0457 7000	Books	37,028.21	40,431.28	35,862.70	27,673.01	37,000.00	40,000.00	8.1%
	TOTAL Library	450,193.43	491,453.33	508,254.51	397,121.47	516,000.00	542,098.00	5.1%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
470	Historical Society Building							
0472 2000	Electric	629.54	746.24	132.93	.00	600.00	1,000.00	66.7%
0472 2020	Heat Fuel	3,069.27	3,621.19	115.51	.00	3,291.00	3,291.00	.0%
0472 2040	Internet	.00	814.76	252.94	.00	960.00	960.00	.0%
0472 2060	Water/Sew	109.68	113.22	36.15	.00	113.00	113.00	.0%
0473 3160	Misc Exp	1,058.64	1,987.05	236.57	.00	2,000.00	4,000.00	100.0%
0473 4000	Build Main	954.09	136.50	3,561.20	204.00	2,000.00	2,000.00	.0%
	TOTAL Historical Society Bui	5,821.22	7,418.96	4,335.30	204.00	8,964.00	11,364.00	26.8%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 25
bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
580	General Assistance							
0581 1400	Contr ee	12,912.00	13,728.00	15,108.00	10,416.00	12,000.00	12,000.00	.0%
0583 0339	GA Reimb	-28,457.21	-26,929.83	-36,973.58	-15,227.99	.00	.00	.0%
0583 3160	Misc Exp	.00	364.50	.00	131.00	23,000.00	23,000.00	.0%
0583 4401	Housing	36,151.00	33,569.20	35,872.80	19,127.00	.00	.00	.0%
0583 4402	Temp House	.00	.00	.00	1,652.00	.00	.00	.0%
0583 4403	Food (GA)	4,611.94	3,626.69	10,012.64	3,378.81	.00	.00	.0%
0583 4411	FuelAssist	2,566.05	6,741.61	6,122.16	2,832.45	.00	.00	.0%
	TOTAL General Assistance	27,783.78	31,100.17	30,142.02	22,309.27	35,000.00	35,000.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
590	Health Services							
0591 1010	PT Wages	3,599.96	3,599.96	3,392.27	415.38	3,600.00	.00	-100.0%
0591 1165	Stipend	.00	.00	.00	.00	.00	3,600.00	.0%
0591 1220	Fica	275.34	275.34	259.45	31.77	275.00	275.00	.0%
0593 3550	N-Prof	10,000.00	10,000.00	14,000.00	.00	.00	.00	.0%
TOTAL Health Services		13,875.30	13,875.30	17,651.72	447.15	3,875.00	3,875.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
630	Conservation							
0633 3160	Misc Exp	3,216.99	5,212.20	2,143.61	8,903.45	12,000.00	20,000.00	66.7%
0633 3550	NonProfit	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
	TOTAL Conservation	5,216.99	6,212.20	3,143.61	9,903.45	13,000.00	21,000.00	61.5%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
650	Debt Service							
0650 6500	Bond Int	400,786.17	364,016.35	402,665.78	438,258.22	552,694.00	529,318.00	-4.2%
0650 6510	Bond Princ	494,416.00	680,832.00	707,778.00	814,626.00	814,626.00	1,199,983.00	47.3%
0650 6531	MSAD Lease	.00	.00	.00	.00	.00	-160,000.00	.0%
0650 6550	Tan Int	.00	.00	22,279.45	.00	.00	23,000.00	.0%
0650 8115	DSR Transf	67,471.00	-75,825.00	-79,324.00	-210,000.00	-210,000.00	-330,000.00	57.1%
	TOTAL Debt Service	962,673.17	969,023.35	1,053,399.23	1,042,884.22	1,157,320.00	1,262,301.00	9.1%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
750	Insurance							
0751 1210	Health Ins	3,255.75	3,015.50	3,578.20	3,041.25	3,264.00	3,264.00	.0%
0751 1260	MePERS	1,082.04	1,033.20	976.63	561.84	984.00	984.00	.0%
0751 1270	Unemploy	.00	621.91	-1,418.88	4,699.23	1,000.00	1,000.00	.0%
0751 1280	Work Comp	71,881.00	75,409.00	70,651.50	86,791.38	78,000.00	107,700.00	38.1%
0751 1285	RHSA	19,156.31	20,167.43	20,275.93	22,117.98	22,000.00	22,000.00	.0%
0751 8115	HR Resrv	100,000.00	50,000.00	25,000.00	25,000.00	25,000.00	25,000.00	.0%
0753 3060	Ins Prem	87,011.17	93,929.42	106,974.84	115,187.00	107,575.00	119,671.00	11.2%
0753 3370	Wellness	36,368.82	39,692.10	45,688.71	35,781.52	40,000.00	40,000.00	.0%
	TOTAL Insurance	318,755.09	283,868.56	271,726.93	293,180.20	277,823.00	319,619.00	15.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
800	Fire Hydrants							
0802 2060	Water/Sew	76,381.42	80,355.12	82,011.56	62,969.84	81,686.00	83,500.00	2.2%
	TOTAL Fire Hydrants	76,381.42	80,355.12	82,011.56	62,969.84	81,686.00	83,500.00	2.2%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
810 Street Lighting							
<u>0812 2000 Electric</u>	43,693.00	37,248.35	41,046.73	45,000.00	45,000.00	45,000.00	.0%
TOTAL Street Lighting	43,693.00	37,248.35	41,046.73	45,000.00	45,000.00	45,000.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
830 Contingent							
<u>0833 3160</u> Misc Exp	.00	6,347.49	2,133.60	7,486.37	100,000.00	10,000.00	-90.0%
TOTAL Contingent	.00	6,347.49	2,133.60	7,486.37	100,000.00	10,000.00	-90.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
840	Municipal Building							
0841 1000	FT Wages	8,326.35	8,664.39	9,943.33	7,586.87	9,393.00	9,769.00	4.0%
0841 1210	Health Ins	3,969.57	4,233.40	4,549.26	3,973.48	5,348.00	5,687.00	6.3%
0841 1220	Fica	632.35	603.01	692.51	528.91	719.00	747.00	3.9%
0841 1240	Life & Dis	53.16	78.30	68.45	96.52	53.00	67.00	26.4%
0841 1250	L-T Care	36.22	28.51	28.66	21.65	42.00	28.00	-33.3%
0841 1260	MePERS	882.94	909.27	1,067.34	843.54	986.00	1,104.00	12.0%
0842 2000	Electric	23,467.19	20,099.66	16,366.71	25,000.00	25,000.00	27,500.00	10.0%
0842 2020	Heat Fuel	11,006.74	11,935.64	9,048.26	9,927.09	11,636.00	10,514.00	-9.6%
0842 2030	Telephone	14,376.16	19,941.38	21,253.64	16,539.10	20,928.00	20,928.00	.0%
0842 2060	Water/Sew	4,840.32	3,664.45	3,301.78	2,949.35	4,200.00	4,200.00	.0%
0843 3030	Elevator	1,986.77	1,749.67	2,035.88	1,627.76	1,880.00	1,925.00	2.4%
0843 3040	Equip Main	542.75	1,229.19	848.74	266.00	1,000.00	1,000.00	.0%
0843 3050	HVAC	10,639.73	8,249.68	2,853.51	4,734.69	7,000.00	7,000.00	.0%
0843 3110	Lights	892.61	2,041.41	1,627.29	677.65	2,500.00	2,500.00	.0%
0843 3160	Misc Exp	1,904.16	1,552.63	1,637.70	437.18	800.00	800.00	.0%
0843 3170	Off Furn	797.85	1,806.96	29.38	.00	1,000.00	1,000.00	.0%
0843 3202	Janit Supp	3,213.84	2,384.44	2,965.97	1,509.89	3,000.00	3,000.00	.0%
0843 3260	Rugs	523.70	732.70	496.85	604.97	775.00	793.00	2.3%
0843 3310	Sprinkler	915.00	1,150.00	765.00	764.32	500.00	800.00	60.0%
0843 3330	Travel Exp	.00	.00	.00	.00	500.00	500.00	.0%
0843 3480	Ext Maint	2,570.63	2,300.71	73.00	55.00	.00	2,000.00	.0%
0843 4000	Build Main	.00	834.96	1,499.18	1,586.62	2,000.00	2,000.00	.0%
0843 4005	Build Sec	586.75	847.50	1,102.92	207.50	1,000.00	1,000.00	.0%
0843 4320	Irrigate	493.43	.00	.00	270.00	600.00	600.00	.0%
0845 5100	Grounds	3,520.87	3,255.47	980.32	691.55	3,000.00	3,000.00	.0%
0846 6060	Generator	1,214.57	2,139.87	1,002.24	1,222.57	1,300.00	1,375.00	5.8%
	TOTAL Municipal Building	97,393.66	100,433.20	84,237.92	82,122.21	105,160.00	109,837.00	4.4%

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wshane

TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 22001 FY2022 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 4	PCT CHANGE
850	Abatements							
0850_3555	Abatements	23,069.43	23,670.91	38,816.52	10,555.87	1.00	1.00	.0%
	TOTAL Abatements	23,069.43	23,670.91	38,816.52	10,555.87	1.00	1.00	.0%

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TOWN OF CUMBERLAND
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 36
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PROJECTION: 22001 FY2022 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 4	PCT CHANGE
910	Capital Reserves							
0910 3445	Build Resv	50,000.00	50,000.00	50,000.00	.00	.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	336,000.00	467,300.00	489,256.00	.00	.00	418,000.00	.0%
0910 8115	Road Pave	275,000.00	150,000.00	199,805.00	148,000.00	148,000.00	.00	-100.0%
	TOTAL Capital Reserves	693,000.00	699,300.00	771,061.00	180,000.00	180,000.00	500,000.00	177.8%
	TOTAL General Fund	10,095,909.03	10,387,301.53	10,658,713.95	8,158,668.00	10,607,789.00	11,463,545.00	8.1%
	GRAND TOTAL	10,095,909.03	10,387,301.53	10,658,713.95	8,158,668.00	10,607,789.00	11,463,545.00	8.1%

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

TOWN OF CUMBERLAND PROPOSED BUDGET FY 22

REVENUES

		FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 First 6 Mos.	FY 2021	FY 22 Proposed	\$\$ Increase	PCT Change
12	Licenses & Permits								
12	311	\$489	\$481	\$321	\$202	\$541	\$541	\$0	0.00%
12	312	\$2,091	\$2,504	\$2,119	\$1,897	\$2,436	\$2,400	(\$36)	-1.48%
12	313	\$1,667	\$1,491	\$1,399	\$824	\$1,361	\$1,400	\$39	2.87%
12	314	\$1,391	\$1,994	\$1,344	\$1,044	\$1,713	\$1,500	(\$213)	-12.43%
12	315	\$4,615	\$5,170	\$1,810	\$1,220	\$4,608	\$4,608	\$0	0.00%
12	316	\$594	\$663	\$680	\$593	\$0	\$600	\$600	New
12	317	\$146	\$177	\$150	\$127	\$0	\$100	\$100	New
12	334	\$201	\$223	\$225	\$178	\$0	\$0	\$0	0.00%
12	361	\$22,030	\$21,763	\$25,319	\$19,350	\$21,406	\$21,406	\$0	0.00%
12	362	\$706	\$681	\$530	\$182	\$1,098	\$500	(\$598)	-54.46%
12	366	\$68,660	\$74,055	\$75,553	\$77,444	\$75,000	\$75,000	\$0	0.00%
12	367	\$25,610	\$22,441	\$19,894	\$20,905	\$21,634	\$21,634	\$0	0.00%
12	368	\$18,253	\$15,056	\$15,458	\$13,925	\$18,789	\$18,789	\$0	0.00%
12	369	\$1,000	\$976	\$586	\$387	\$1,751	\$1,751	\$0	0.00%
12	383	\$94	\$122	\$99	\$57	\$37	\$60	\$23	62.16%
12	390	\$0	\$1,350	\$1,900	\$100	\$0	\$0	\$0	0.00%
12	398	\$1,450	\$4,150	\$1,550	\$450	\$1,300	\$1,300	\$0	0.00%
12	401	\$1,999	\$937	\$839	\$555	\$2,800	\$900	(\$1,900)	-67.86%
12	404	\$500	\$500	\$400	\$100	\$500	\$500	\$0	0.00%
TOTAL	Licenses & Permits	\$151,495	\$154,734	\$150,175	\$139,541	\$154,974	\$152,989	(\$1,985)	-1.28%
13	Intergovernmental Revenues								
13	331	\$458,304	\$468,849	\$746,067	\$486,008	\$500,000	\$825,000	\$325,000	65.00%
13	335	\$69,136	\$68,644	\$71,480	\$66,876	\$71,480	\$67,000	(\$4,480)	-6.27%
13	341	\$33,376	\$18,920	(\$3,485)	\$4,546	\$18,184	\$129,216	\$111,032	610.60%
13	342	\$155,424	\$160,072	\$169,361	\$45,848	\$183,393	\$192,435	\$9,042	4.93%
TOTAL	Intergovernmental Rev	\$716,240	\$716,485	\$983,423	\$603,279	\$773,057	\$1,213,651	\$440,594	56.99%

TOWN OF CUMBERLAND PROPOSED BUDGET FY 22

REVENUES

		FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 First 6 Mos.	FY 2021	FY 22 Proposed	\$\$ Increase	PCT Change
15	Other Revenues								
15	305	\$24,352	\$31,902	\$46,433	\$8,787	\$30,000	\$30,000	\$0	0.00%
15	306	(\$1,207)	\$442	\$1,791	(\$466)	\$100	\$100	\$0	0.00%
15	364	\$3,000	\$2,400	\$2,600	\$2,400	\$2,000	\$2,000	\$0	0.00%
15	365	\$300	\$100	\$200	\$0	\$0	\$0	\$0	0.00%
15	390	\$33,518	\$40,746	\$32,126	\$32,219	\$25,000	\$25,000	\$0	0.00%
15	399	\$23,333	\$11,250	\$9,725	\$3,850	\$14,117	\$9,700	(\$4,417)	-31.29%
15	403	\$4,100	\$4,388	\$7,706	\$126	\$1,500	\$5,000	\$3,500	233.33%
15	410	\$200	\$1,000	\$0	\$200	\$400	\$400	\$0	0.00%
15	508	\$59,616	\$79,340	\$71,624	\$66,086	\$60,000	\$60,000	\$0	0.00%
TOTAL	Other Revenues	\$147,212	\$171,569	\$172,206	\$113,201	\$133,117	\$132,200	(\$917)	-0.69%
210	Police								
21	351	\$2,329	\$2,212	\$9,814	\$590	\$2,000	\$2,000	\$0	0.00%
21	353	\$562	\$446	\$430	\$230	\$500	\$500	\$0	0.00%
21	390	\$318	\$811	\$216	\$51	\$648	\$648	\$0	0.00%
21	427	\$615	\$375	\$700	\$175	\$100	\$100	\$0	0.00%
21	536	\$3,003	\$2,983	\$3,109	\$1,193	\$1,800	\$1,800	\$0	0.00%
21	546	\$3,247	\$1,209	\$5,147	\$119	\$2,200	\$2,200	\$0	0.00%
TOTAL	Police	\$10,074	\$8,037	\$19,416	\$2,358	\$7,248	\$7,248	\$0	0.00%
22	504								
Total	FIRE	\$166,729	\$180,581	\$178,855	\$54,943	\$160,000	\$160,000	\$0	0.00%

TOWN OF CUMBERLAND PROPOSED BUDGET FY 22

REVENUES

		FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 First 6 Mos.	FY 2021	FY 22 Proposed	\$\$ Increase	PCT Change
410	Recreation								
41	440	\$304,583	\$315,865	\$201,864	\$144,862	\$270,000	\$272,000	\$2,000	0.74%
41	441	\$155,269	\$173,051	\$137,178	\$13,330	\$175,000	\$175,000	\$0	0.00%
41	442	\$108,076	\$122,224	\$78,307	\$3,911	\$115,000	\$115,000	\$0	0.00%
41	443	\$49,561	\$52,049	\$57,274	\$295	\$45,020	\$45,020	\$0	0.00%
41	444	\$205,066	\$205,425	\$30,108	\$71,446	\$175,000	\$165,000	(\$10,000)	-5.71%
41	445	\$28,319	\$26,468	\$20,141	\$1,040	\$22,500	\$21,250	(\$1,250)	-5.56%
41	446	\$41,567	\$38,503	\$19,749	\$500	\$30,000	\$31,715	\$1,715	5.72%
41	447	\$62,142	\$61,279	\$47,140	\$12,284	\$60,000	\$45,000	(\$15,000)	-25.00%
41	448	\$6,293	\$5,764	\$4,415	\$0	\$0	\$5,000	\$5,000	New
41	449	\$3,209	\$2,098	\$6,104	\$0	\$0	\$1,995	\$1,995	New
41	570	\$29,280	\$23,562	\$25,317	\$9,123	\$23,000	\$23,000	\$0	0.00%
41	571	\$12,318	\$14,279	\$12,035	\$0	\$14,000	\$14,000	\$0	0.00%
41	606	\$50	(\$295)	\$630	(\$835)	\$250	\$250	\$0	0.00%
TOTAL	Recreation	\$1,005,734	\$1,040,273	\$640,263	\$255,955	\$929,770	\$914,230	(\$15,540)	-1.67%
450	Library								
45	392	\$3,314	\$3,222	\$3,177	\$614	\$3,500	\$0	(\$3,500)	-100.00%
45	394	\$1,254	\$1,199	\$995	\$429	\$1,000	\$0	(\$1,000)	-100.00%
TOTAL	Library	\$4,568	\$4,421	\$4,172	\$1,042	\$4,500	\$0	(\$4,500)	-100.00%
Total Revenues		\$5,312,809	\$5,466,712	\$5,379,782	\$3,174,374	\$4,937,295	\$5,679,136	\$741,841	15.03%

State Revenue \$825,000
 Balance \$4,854,136

BUDGET REPORT

Revenues



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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 10 OF 2021

ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
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0011 Other Tax Revenues					
0011 0303 Motor Vehicle Excise Tax	-1,703,024.38	-1,779,567.94	-1,654,054.45	-1,948,234.67	-1,735,000.00
0011 0304 Boat Excise Tax	-7,601.54	-7,463.70	-5,447.10	-8,448.20	-14,000.00
0011 0325 Supplemental Taxes	.00	.00	-38,940.00	.00	.00
0011 0328 Outer Islands Property Tax	-21,887.03	-22,020.50	-47,027.48	-22,947.69	-46,000.00
0011 0329 Payment in Lieu of Taxes	-30,688.00	-31,918.00	-16,061.48	-23,903.00	-33,000.00
TOTAL Other Tax Revenues	-1,763,200.95	-1,840,970.14	-1,761,530.51	-2,003,533.56	-1,828,000.00
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0012 License & Permit Revenues					
0012 0311 Hunting/Fishing Lic Agent Fees	-350.50	-381.25	-288.75	-304.00	-541.00
0012 0312 Marriage Lic & Vital Records	-1,719.60	-2,104.80	-1,943.60	-2,182.00	-2,436.00
0012 0313 Birth Certificates	-1,377.00	-1,216.00	-1,162.40	-1,138.00	-1,361.00
0012 0314 Death Certificates	-1,331.40	-1,499.80	-1,344.20	-1,286.20	-1,713.00
0012 0315 Clerk Licenses	-3,470.00	-3,795.00	-1,785.00	-1,820.00	-4,608.00
0012 0316 Shellfish Licenses	-455.75	-572.50	-526.10	-821.27	.00
0012 0317 Conservation Fees	-94.25	-147.50	-93.90	-198.73	.00
0012 0334 Snowmobile Reg. Agent Fees	-201.00	-223.00	-225.00	-268.00	.00
0012 0361 Motor Vehicle Reg. Agent Fees	-17,326.00	-17,510.00	-20,263.00	-27,141.00	-21,406.00
0012 0362 Boat Reg. Agent Fees	-293.00	-304.00	-209.00	-324.00	-1,098.00
0012 0366 Building Permits	-56,716.23	-65,749.10	-58,396.95	-106,636.35	-75,000.00
0012 0367 Electrical Permits	-23,143.30	-17,753.10	-17,074.70	-27,765.34	-21,634.00
0012 0368 Plumbing Permits	-15,545.00	-12,621.00	-12,062.50	-20,380.00	-18,789.00
0012 0369 Other Permits	-536.00	-844.00	-456.00	-535.00	-1,751.00
0012 0383 ATV Reg. Agent Fees	-42.00	-75.00	-72.00	-70.00	-37.00
0012 0390 Misc. Revenue	.00	-1,250.00	-1,700.00	-1,750.00	.00
0012 0398 Application Fee	-1,450.00	-3,950.00	-1,350.00	-1,350.00	-1,300.00
0012 0401 Dog Reg. Clerk Fees	-905.00	-911.00	-817.00	-665.00	-2,800.00
0012 0404 Commercial Haulers License	.00	.00	.00	-100.00	-500.00
TOTAL License & Permit Revenue	-124,956.03	-130,907.05	-119,770.10	-194,734.89	-154,974.00
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0013 Intergovernmental Revenues					
0013 0331 State Revenue Sharing	-346,065.96	-351,776.20	-575,280.06	-748,256.30	-500,000.00
0013 0335 DOT Block Grant	-69,136.00	-68,644.00	-71,480.00	-66,876.00	-71,480.00

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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 10 OF 2021

ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
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0013 0341 North Yarmouth Recreation Shar	-25,032.00	-14,190.00	1,742.50	-4,546.00	-18,184.00
0013 0342 North Yarmouth Library Share	-116,568.00	-120,054.00	-84,680.42	-45,848.25	-183,393.00
0013 0347 North Yarmouth Channel 2	-737.00	.00	.00	.00	.00
TOTAL Intergovernmental Revenue	-557,538.96	-554,664.20	-729,697.98	-865,526.55	-773,057.00
0015 Other Revenues					
<hr/>					
0015 0305 Interest & Penalties	-15,103.01	-21,083.86	-25,912.03	-18,516.80	-30,000.00
0015 0306 Over/Short	873.35	3,793.25	1,557.24	457.63	-100.00
0015 0364 Growth Permits	-2,300.00	-2,300.00	-2,000.00	-2,900.00	-2,000.00
0015 0365 Board of Appeals	-300.00	-100.00	-200.00	.00	.00
0015 0390 Misc. Revenue	-35,909.23	-40,586.59	-31,998.27	-33,403.86	-25,000.00
0015 0399 Staff Review Fee	-21,300.00	-10,600.00	-9,325.00	-5,250.00	-14,117.00
0015 0402 Cable TV Revenue	.00	-128,633.84	.00	.00	.00
0015 0403 Mooring Fees	-2,050.07	-2,885.92	-7,492.00	-5,688.00	-1,500.00
0015 0410 Private Ways	-200.00	-600.00	.00	-400.00	-400.00
0015 0508 Impact Fees	-43,604.40	-69,941.90	-61,103.00	-83,259.40	-60,000.00
TOTAL Other Revenues	-119,893.36	-272,938.86	-136,473.06	-148,960.43	-133,117.00
0021 Police Related Revenues					
<hr/>					
0021 0337 State Grant revenue	.00	-1,195.00	-1,846.00	-951.30	.00
0021 0351 Police Issued Permits	-1,192.00	-2,030.00	-9,444.00	-880.00	-2,000.00
0021 0353 Police Insurance Reports	-482.00	-416.00	-420.00	-280.00	-500.00
0021 0390 Miscellaneous Police Revenue	-309.15	-802.25	-192.00	-51.00	-648.00
0021 0427 Parking Tickets	-565.00	-375.00	-600.00	-200.00	-100.00
0021 0536 Dog Licenses ACO Revenue	-2,753.00	-2,642.00	-3,027.00	-1,375.00	-1,800.00
0021 0540 MSAD #51 SRO Reimbursement	-48,000.00	-49,000.00	.00	.00	.00
0021 0546 Court Reimbursements	-1,543.04	-1,059.32	-4,596.72	-3,122.38	-2,200.00
TOTAL Police Related Revenues	-54,844.19	-57,519.57	-20,125.72	-6,859.68	-7,248.00
0022 Fire Related Revenues					
<hr/>					
0022 0390 Misc. Revenue	-450.00	.00	-15.00	-15.00	.00
0022 0504 Rescue Billing	-153,295.35	-141,347.90	-124,623.20	-88,863.48	-160,000.00

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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

FOR PERIOD 10 OF 2021

ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
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0022 0505 Non Emergency Transports	-6,865.06	.00	.00	.00	.00
0022 0507 Paramedic Intercepts	-300.00	.00	.00	-300.00	.00
0022 0617 Donations Received	.00	.00	-1,340.00	175.01	.00
0022 0617 COVID Donations Received	.00	.00	.00	8.99	.00
TOTAL Fire Related Revenues	-160,910.41	-141,347.90	-125,978.20	-88,994.48	-160,000.00
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0031 Public Services Revenues					
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0031 0390 Misc. Revenue	-376.00	-3,183.00	-5,983.00	-3,669.00	-20,500.00
0031 0391 Field Usage Fees	-7,416.20	-5,383.20	-4,031.80	.00	-5,000.00
0031 0517 Bags/Universal Waste	-269,737.50	-258,485.00	-230,211.50	-204,402.50	-295,015.00
0031 0539 Brush Passes	-6,139.00	-6,976.00	-2,871.00	-18,921.00	-8,277.00
0031 0617 Twin Brooks Donations	-118.00	.00	-100.00	-1,885.00	-92.00
TOTAL Public Services Revenues	-283,786.70	-274,027.20	-243,197.30	-228,877.50	-328,884.00
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0035 VH Other Revenues					
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0035 0329 Payment in Lieu of Taxes	-3,000.00	.00	-9,000.00	.00	-6,000.00
0035 0378 Soda Sales	-1,670.50	-2,047.60	-1,594.40	-2,205.89	-2,500.00
0035 0560 Rental Income	-19,248.78	-10,276.25	-6,750.00	-6,750.00	-14,000.00
0035 0565 Cell Tower Land Lease	-18,000.00	-19,800.00	-19,800.00	-19,620.00	-21,600.00
TOTAL VH Other Revenues	-41,919.28	-32,123.85	-37,144.40	-28,575.89	-44,100.00
<hr/>					
0037 VH Golf Revenues					
<hr/>					
0037 0306 Over/Short	.30	241.09	506.47	-3.75	.00
0037 0357 Golf Memberships	-157,768.35	-172,891.15	-103,815.48	-267,842.30	-230,000.00
0037 0358 Greens Fees	-88,458.85	-101,847.35	-80,752.44	-143,469.86	-120,000.00
0037 0359 Golf Cart Rentals	-68,186.71	-58,544.29	-53,081.45	-84,449.44	-82,000.00
0037 0416 Practice Range	-7,191.50	-4,911.75	-1,248.25	-6,478.97	-7,000.00
0037 0417 VH Program Revenues	-62,403.52	-56,008.70	-45,943.00	-79,028.63	-64,715.00
0037 0419 Advertising Sales	-5,040.00	-13,581.50	-1,000.00	-11,000.00	-23,500.00
0037 0522 Outing Golf	-36,180.00	-42,978.43	-66,487.00	-36,038.00	-46,430.00
0037 0617 Donations Received	-845.00	.00	.00	.00	.00
TOTAL VH Golf Revenues	-426,073.63	-450,522.08	-351,821.15	-628,310.95	-573,645.00

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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 10 OF 2021

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
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0041 Recreation Related Revenues					
0041 0440 41100 After School Programs	-270,216.50	-274,073.59	-254,980.50	-268,871.50	-270,000.00
0041 0441 41110 Youth Enrichment Programs	-126,749.90	-150,245.20	-120,648.82	-22,287.50	-175,000.00
0041 0442 41120 Youth Sports Programs	-88,639.00	-101,388.75	-69,488.00	-15,498.50	-115,000.00
0041 0443 41130 Skiing Programs	-50,715.00	-53,362.00	-57,274.00	-14,282.50	-45,020.00
0041 0444 41140 Day Camps	-116,441.43	-132,697.75	-30,108.43	-72,644.50	-175,000.00
0041 0445 41150 Swimming Programs	-24,155.00	-23,465.29	-20,141.00	-1,155.00	-22,500.00
0041 0446 41160 Adult Enrichment Revenue	-40,230.60	-36,282.43	-35,144.00	-11,800.00	-30,000.00
0041 0447 41170 Adult Fitness Revenue	-59,797.28	-59,363.83	-43,582.20	-29,841.00	-60,000.00
0041 0448 41190 Special Events/Trips Reven	-4,623.00	-4,174.00	-4,415.00	.00	.00
0041 0449 41190 Recreation Programs	-3,030.00	-2,151.00	-6,104.28	.00	.00
0041 0570 41190 Rec Soccer Revenue	-22,329.00	-19,730.00	-20,190.00	-9,123.00	-23,000.00
0041 0571 41190 Rec Ultimate Frisbee Reven	-11,040.00	-12,984.00	-12,035.00	-6,115.00	-14,000.00
0041 0606 41190 CPR/First Aid Revenues	.00	-185.00	-630.00	-240.00	-250.00
TOTAL Recreation Related Reven	-817,966.71	-870,102.84	-674,741.23	-451,858.50	-929,770.00
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0045 Library Related Revenues					
0045 0392 Library Fines	-2,750.04	-2,599.16	-3,177.22	-702.59	-3,500.00
0045 0394 Misc. Library Revenue	-1,051.00	-997.10	-995.20	-563.85	-1,000.00
TOTAL Library Related Revenues	-3,801.04	-3,596.26	-4,172.42	-1,266.44	-4,500.00
TOTAL General Fund	-4,354,891.26	-4,628,719.95	-4,204,652.07	-4,647,498.87	-4,937,295.00
TOTAL REVENUES	-4,354,891.26	-4,628,719.95	-4,204,652.07	-4,647,498.87	-4,937,295.00
GRAND TOTAL	-4,354,891.26	-4,628,719.95	-4,204,652.07	-4,647,498.87	-4,937,295.00

Expenses



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TOWN OF CUMBERLAND
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 10 OF 2021

ACCOUNTS FOR:	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
001 General Fund					
130 Administration	506,910.70	508,371.39	530,432.33	447,822.27	616,244.00
140 Assessor	72,687.76	87,530.77	89,746.08	86,435.78	112,471.00
150 Town Clerk	169,420.13	192,254.91	227,322.39	184,809.53	275,187.00
160 Technology	189,251.66	172,183.75	216,353.04	280,229.53	212,517.00
165 Elections	3,764.02	8,400.30	9,072.04	5,666.78	14,241.00
170 Planning	51,201.35	51,861.82	51,635.08	45,574.89	73,137.00
190 Legal	42,498.25	49,527.30	43,209.17	44,695.90	47,500.00
210 Police	1,076,771.84	1,057,390.91	1,182,306.90	1,117,507.36	1,472,754.00
220 Fire	735,024.44	762,751.16	802,681.56	782,902.76	1,070,962.00
240 Code Enforcement	110,555.97	115,753.63	117,203.18	119,037.51	143,113.00
250 Harbor Master	5,643.13	4,682.18	14,676.21	14,652.14	25,226.00
260 Animal Control	27,733.76	25,634.78	35,610.84	44,270.48	35,412.00
310 Public Works	1,043,985.26	972,042.32	1,006,293.69	908,051.62	1,269,713.00
320 Waste Disposal	383,719.39	397,696.04	435,975.92	448,704.10	592,696.00
350 Valhalla-Club	30,565.01	30,378.19	19,866.31	21,890.94	27,231.00
360 Valhalla-Course	355,235.02	381,827.40	408,221.12	426,960.25	515,427.00
370 Valhalla-Pro Shop	179,319.22	217,528.66	162,773.75	153,617.66	238,467.00
410 Recreation	804,155.62	871,288.95	907,860.41	587,026.36	914,018.00
420 Aging in Place	.00	20,029.75	66,816.99	64,439.55	85,105.00
430 Parks	222,976.44	248,471.06	247,510.19	254,441.34	318,355.00
440 West Cumberland Rec	5,327.12	5,192.61	5,722.22	4,429.83	8,204.00
450 Library	358,251.35	398,591.68	428,699.65	398,055.83	516,000.00
470 Historical Society Building	4,637.81	6,695.40	4,317.30	204.00	8,964.00
580 General Assistance	27,346.23	31,011.28	23,885.59	22,309.27	35,000.00
590 Health Services	13,130.05	13,130.05	17,279.10	447.15	3,875.00
620 Cemetery Association	26,700.00	28,450.00	26,700.00	27,575.00	26,700.00
630 Conservation	4,716.29	6,212.20	2,327.69	9,903.45	13,000.00
650 Debt Service	962,673.17	969,023.35	1,053,399.23	1,042,884.22	1,157,320.00
750 Insurance	204,857.94	281,421.59	265,081.83	326,474.89	277,823.00
800 Fire Hydrants	56,941.01	66,801.14	68,323.04	62,969.84	81,686.00
810 Street Lighting	33,113.07	27,512.55	31,869.88	45,000.00	45,000.00
830 Contingent	.00	2,907.19	2,799.85	59,248.51	100,000.00
840 Municipal Building	82,303.12	81,655.85	75,377.74	84,267.43	105,160.00
850 Abatements	22,945.35	23,670.91	35,285.20	10,555.87	1.00
TOTAL General Fund	7,814,361.48	8,117,881.07	8,616,635.52	8,133,062.04	10,438,509.00
TOTAL EXPENSES	7,814,361.48	8,117,881.07	8,616,635.52	8,133,062.04	10,438,509.00
GRAND TOTAL	7,814,361.48	8,117,881.07	8,616,635.52	8,133,062.04	10,438,509.00