

**AGENDA**  
**Cumberland Town Council Meeting**  
**Town Council Chambers**  
**MONDAY, October 25, 2021**  
**6:00 P.M. Senior Tax Committee Meeting**  
**7:00 P.M. Call to Order**

**I. CALL TO ORDER**

**II. APPROVAL OF MINUTES**

October 11, 2021

**III. MANAGER'S REPORT**

**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 – 105.** To hear a report from the Finance Director re: 4th Quarter FY21 and 1st Quarter FY22 Financials.

**21 – 106.** To hold a Public Hearing to consider and act on authorizing the Town Manager to solicit bids for a Tax Anticipation Note for \$2,000,000.00 as approved in the FY'22 budget, as recommended by the Finance Committee.

**21 – 107.** To hold a Public Hearing to consider and act on a zone change request for property located at 10 Old Gray Road, Tax Map U21/Lot 2, from Village Office Commercial 1 Zone (VOC1) to the Village Medium Density Residential Zone (VMDR), as recommended by the Planning Board.

**21 – 108.** To consider and act on authorizing the Town Manager to execute purchase agreements for Val Halla equipment for the next 5 years, as recommended by the Finance Committee.

**21 – 109.** Discussion re: American Rescue Plan Funds and to set a Public Hearing date of November 8th for the purpose of gathering public input, as recommended by the Finance Committee.

**21 – 110.** To authorize the Town Manager to apply for County ARP funds to study the expansion of the Portland Water District water mains throughout Town, as recommended by the Finance Committee.

**21 – 111.** To authorize the Town Manager to apply for future ARP fund monies with the State and Federal Government for Economic Development projects, as recommended by the TIF Committee.

**21 – 112.** To consider and act on authorizing the Town Manager to sign an amended agreement between the Town of Cumberland and Maine Public Employees Retirement Trust to allow non-participating employees with optional membership who previously declined to participate in MainePERS, as recommended by the Finance Committee.

## **VI. NEW BUSINESS**

## **VII.BUDGET REPORT**

## **VIII.ADJOURNMENT**

## MINUTES

Cumberland Town Council Meeting

Town Council Chambers

**MONDAY, October 11, 2021**

**6:00 P.M. Ordinance Committee Meeting re: Marijuana Ordinance**

### 7:00 P.M. Call to Order

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

#### **I. APPROVAL OF MINUTES**

Motion by Councilor Gruber, seconded by Councilor Segrist, to accept the September 27, 2021 meeting minutes as presented.

VOTE: 7-0 UNANIMOUS

#### **II. MANAGER'S REPORT**

In recognition of Indigenous Peoples Day, Councilor Foster read the following statement:

*Since today is recognized as Indigenous People Day in Maine and as we celebrate our 200<sup>th</sup> birthday as a town, I thought it would be appropriate to take a moment to acknowledge that the land we are gathered on, and the lands our municipality serves, are the ancestral lands of the Wabanaki people.*

*As we together look to build a community that recognizes the value of each member's varying background, culture, and perspective, we recognize the importance of honoring the Indigenous people, their knowledge, and their collective support of one another.*

Town Manager Shane introduced School Board Chair, Tyler McGinley, who gave the following update: Just like every sandwich shop, just like every corporate business, just like every delivery truck right now, everyone is struggling with staffing shortages. The school district is no different. The district is currently down 16 Ed-Techs, which is a lot. Ed-Techs do everything from giving teachers breaks to one-on-one support for students who need extra support. Not having 16 of them, with every child in school right now, is a lot. The minimum requirement to be an Ed-Tech is a 2-year degree. Daily and permanent substitutes are also down. Permanent sub positions pay \$150 per day with a 4-to-5-day requirement. Daily subs are paid \$100 per day. We also need lunch and recess aids. These positions are 2-hours per day and can be very flexible. The job descriptions are on the district's website under employment opportunities, and you can call the central office if you have questions.

We are all still living and working with COVID, and public schools have a lot of unknowns. She doesn't want anyone with questions to be hesitant about asking about protocols. Everybody in our district is doing everything that they can do to make sure that our schools are safe and healthy.

Town Manager Shane shared that the special electronics waste event this past weekend was a huge success. This coming week will be the start of bulky waste pick up week. A reminder to residents that if it will fit in a trash bag, it is not bulky waste.

#### **III. PUBLIC DISCUSSION**

Michael Doyle of Portsmouth, New Hampshire, said that his sources from Scarborough have been reporting about the Police Chief hiring process there, and another fellow named John O'Malley (a Scarborough Police Officer). He wrote a story about John O'Malley based on complaints that he was never available for backup in the Scarborough Police Department because he was dating 2 women, while still married to his wife. He was planning to be the Chief of Police in Scarborough after Robbie

Moulton retired. Chief Rumsey was also being considered for the Chief's position. According to his source, the selection committee said that if you (O'Malley) become Chief, Doyle is going to rerun the article about you with the two women, as well as the other things that he has information about, that he has not written yet.

He received a letter from Chief Rumsey telling him who he could talk to in this Town and under what conditions he could talk to him. He had to send Chief Rumsey his emails to Jeff Porter to have them approved to send along to the School Board. He does not think that Chief Rumsey or Jeff Porter's pay grade rises to the point where they can tell him who he can communicate with. There is something in the Constitution that states that you are allowed to address grievances to elected officials unencumbered by others telling you who you should address the complaint to, or what you can say in it. There is something called freedom of speech. Where are the letters to the people who attacked him on election day? The Chief didn't send them letters.

His sources in Scarborough said that they are not going to hire somebody who is on the wrong side of Doyle (Rumsey), and he eliminated himself from the Chief of Police position in Scarborough, because he wrote him a letter, and he posted it on his website. His only comment is, if you do stupid stuff it's going to catch up with you. If you do stuff that is incorrect and take advantage of the situation because you're the Chief of Police in Cumberland, he is going to print what you do on his website. Currently, he is just a few thousand hits away from 4 million hits on his website, with a distribution list of 67 names. A lot of people read his website from all over the country. He is actually stunned that he gets that many hits. The average commercial website gets about 8,000 hits per year. At one point this year, he was getting 8,000 hits per hour. He cautioned people in this town, Scarborough, or any other town to choose your battles wisely, because if you're not on the right side of the battle, it's going to look bad for you on his website. He thinks that Chief Rumsey could have been Chief of Police in Scarborough, but not with the comment that he's already on the wrong side him, which he is.

Mr. Doyle went on to say that there were no indigenous people on the North or South American continents. All of them crossed over from Asia on the land bridge across the Bering Sea 20,000 years ago. There were no horses on the North American continent until the Europeans brought them here during the exploration of the new world. For us to keep saying that these people are indigenous, they invaded this continent way before the Europeans did and they took control of it. The industrial age ran up against the stone age, and that's how we prevailed over them over a period of centuries. They walked across that bridge and came right down the west side of North America, Central America and into South America, over a period of thousands of years. He doesn't know who's indigenous here. There were no people in this part of the world until they came across from Asia.

#### **IV. LEGISLATION AND POLICY**

##### **21 – 103 To hold a Public Hearing to consider and act on an Automobile Graveyard Permit for Cumberland Salvage for the period of November 1, 2021 – October 31, 2022.**

Chairman Vail explained that this is an annual renewal and staff is recommending approval.

Chairman Vail opened the Public Hearing.

No public comment.

Chairman Vail closed the Public Hearing.

Motion by Councilor Storey-King, seconded by Councilor Gruber, to approve the Automobile Graveyard Permit for Cumberland Salvage for the period of November 1, 2021 – October 31, 2022.

VOTE: 6-0-1 (Copp abstained) MOTION PASSES

**21 – 104 To set a Public Hearing date of October 25<sup>th</sup> to consider and act on authorizing the Town Manager to solicit bids for a Tax Anticipation Note for \$2,000,000.00, as approved in the FY'22 budget.**

Town Manager Shane said that he and the Finance Director do not think that we will have to use a Tax Anticipation Note this year. It appears that we will be in good financial shape and if we do need one, it won't be until the first of the year. This is more of a safety net. He recommended setting the Public Hearing for October 25<sup>th</sup>.

Motion by Councilor Copp, seconded by Councilor Segrist, to set a Public Hearing date of October 25<sup>th</sup> to consider and act on authorizing the Town Manager to solicit bids for a Tax Anticipation Note for \$2,000,000.00, as approved in the FY'22 budget.

VOTE: 7-0 UNANIMOUS

**V. NEW BUSINESS**

**Councilor Segrist** – We were able to arrange a meeting with Eric Jorgensen, Director of Communications and Government Affairs at Maine State Housing Authority. He and one of his colleagues will be joining us on the 18<sup>th</sup> to talk about the process of building a senior care facility, how it can be financed, and answer any other questions the Town Council may have.

He and Councilor Copp will meet with the Town Manager to review the current list of businesses in Town in order to get a better idea of who the businesses are, where they are located, whether it's a home business or a separate taxable entity. They are also looking at locations where future businesses might relocate to.

In regard to the senior property tax assistance program, he and Councilor's Edes and Gruber are still working on this. He had a call with the Town Manager and Finance Director last month and they talked about our accounting software and ways to track potential changes in how tax bills go out and whether taxes can be frozen at a particular rate. He hopes that there will be something to present on this to the Council in the coming weeks.

**Councilor Storey-King** – The Ordinance Committee met earlier this evening and we are prepared to share our marijuana ordinance with the Town Attorney for their review. Then, it will be presented to the Town Council for a public hearing.

The Chairman of the Library Advisory Board and the Library Director have met and discussed putting together a budget that will be more informative for the Town Council, related to the needs of the Library. They would like to come before the Town Council before we begin our budget process to explain where they are at and where they would like to be.

**Councilor Gruber** – In the spirit of the Red Sox, who are playing tonight, he has no new business.

**Chairman Vail** – There is a Finance Committee meeting on October 20<sup>th</sup> at 5:00 p.m. Our final meeting with Maine Intercultural Communication Consultants is on October 26<sup>th</sup> at 4:00 p.m. A meeting with the Town Council, North Yarmouth Select Board and School Board will take place on November 9<sup>th</sup> at 6:30 p.m.

The newly paved roads around Town are looking good.

**Councilor Foster** – The North Yarmouth hope garden will be planted tomorrow evening at 6:00 at the Community Center. People from North Yarmouth joined us in planting our hope garden, so she is extending an invitation for anybody who could not attend ours and would like more information about the Yellow Tulip Project, to attend the event in North Yarmouth.

She thanked the Town Manager for the bicycle signs that were put up at the 3 railroad crossings that say “cyclists can use the entire lane”.

**Councilor Edes** – He enjoyed Councilor Foster’s words at the beginning of the meeting regarding Indigenous Peoples Day. He feels that it was needed, and he was thankful that prepared the statement.

**Councilor Copp** – He will continue to make a donation at every Town Council meeting to the 4-H fund that benefits the Food Pantry.

**Town Manager Shane** – The 4-H auction was a great success. He has never seen the prices so high, and the kids did amazingly well. Pork prices were over \$5.00 per pound. That is the highest he has seen that in over 10 years of going to the auction. He purchased a steer and two pigs for the Food Pantry.

## **VI. ADJOURNMENT**

Motion by Councilor Storey-King, seconded by Councilor Gruber, to adjourn.

VOTE: 7-0 UNANIMOUS

TIME: 7:38 P.M.

Respectfully submitted by,

Brenda L. Moore  
Council Secretary

(Not present at meeting. Minutes prepared from recording)

# ITEM 21-105

To hear a report from the Finance Director re: 4<sup>th</sup> Quarter FY21 and  
1<sup>st</sup> Quarter FY22 Financials



Town of  
Cumberland  
FY2021 Q4  
Results  
(July 1 –  
June 30)





# General Fund

## FY2021 Q4 Overview

	FY21 Budget	FY21 YTD Actual	FY21 %	FY20 %
<b>TOTAL REVENUES</b>	<b>\$ 5,640,668</b>	<b>\$ 7,071,865</b>	<b>125%</b>	<b>104%</b>
Controllable Expenses	\$ 9,003,366	\$ 8,600,819	96%	99%
Fixed Expenses	\$ 22,658,516	\$ 22,731,541	100%	100%
<b>TOTAL EXPENSES</b>	<b>\$31,661,882</b>	<b>\$31,332,360</b>	<b>99%</b>	<b>100%</b>

# General Fund

## FY2021 Q4 Selected Revenues

	<b>FY21 Budget</b>	<b>FY21 YTD Actual</b>	<b>FY21 %</b>	<b>FY20 %</b>
<b>Excise Tax</b>	<b>\$ 1,735,000</b>	<b>\$ 2,417,941</b>	<b>139%</b>	<b>105%</b>
<b>State Revenue Sharing</b>	<b>\$ 500,000</b>	<b>\$ 1,033,072</b>	<b>207%</b>	<b>124%</b>
<b>Permits &amp; Impact Fees</b>	<b>\$ 177,174</b>	<b>\$ 296,675</b>	<b>167%</b>	<b>103%</b>
<b>Emergency Transport Billing</b>	<b>\$ 160,000</b>	<b>\$ 155,860</b>	<b>97%</b>	<b>112%</b>

# General Fund

## FY2021 Q4 Selected Expenses

	<b>FY21 Budget</b>	<b>FY21 YTD Actual</b>	<b>FY21 %</b>	<b>FY20 %</b>
<b>Police</b>	<b>\$ 1,472,754</b>	<b>\$ 1,369,057</b>	<b>93%</b>	<b>101%</b>
<b>Fire</b>	<b>\$ 1,070,962</b>	<b>\$ 1,026,652</b>	<b>96%</b>	<b>99%</b>
<b>Public Services</b>	<b>\$ 2,197,932</b>	<b>\$ 2,065,536</b>	<b>94%</b>	<b>95%</b>

# General Fund

## FY2021 Q4 Val Halla Results

	<b>FY21 Budget</b>	<b>FY21 YTD Actual</b>	<b>FY21 %</b>	<b>FY20 %</b>
Revenue - Val Halla	\$ 617,745	\$ 883,991	143%	100%
Expenses - Val Halla	\$ 781,125	\$ 812,363	104%	101%
<b>Net Gain (Loss)</b>	<b>\$ (163,380)</b>	<b>\$ 71,628</b>		

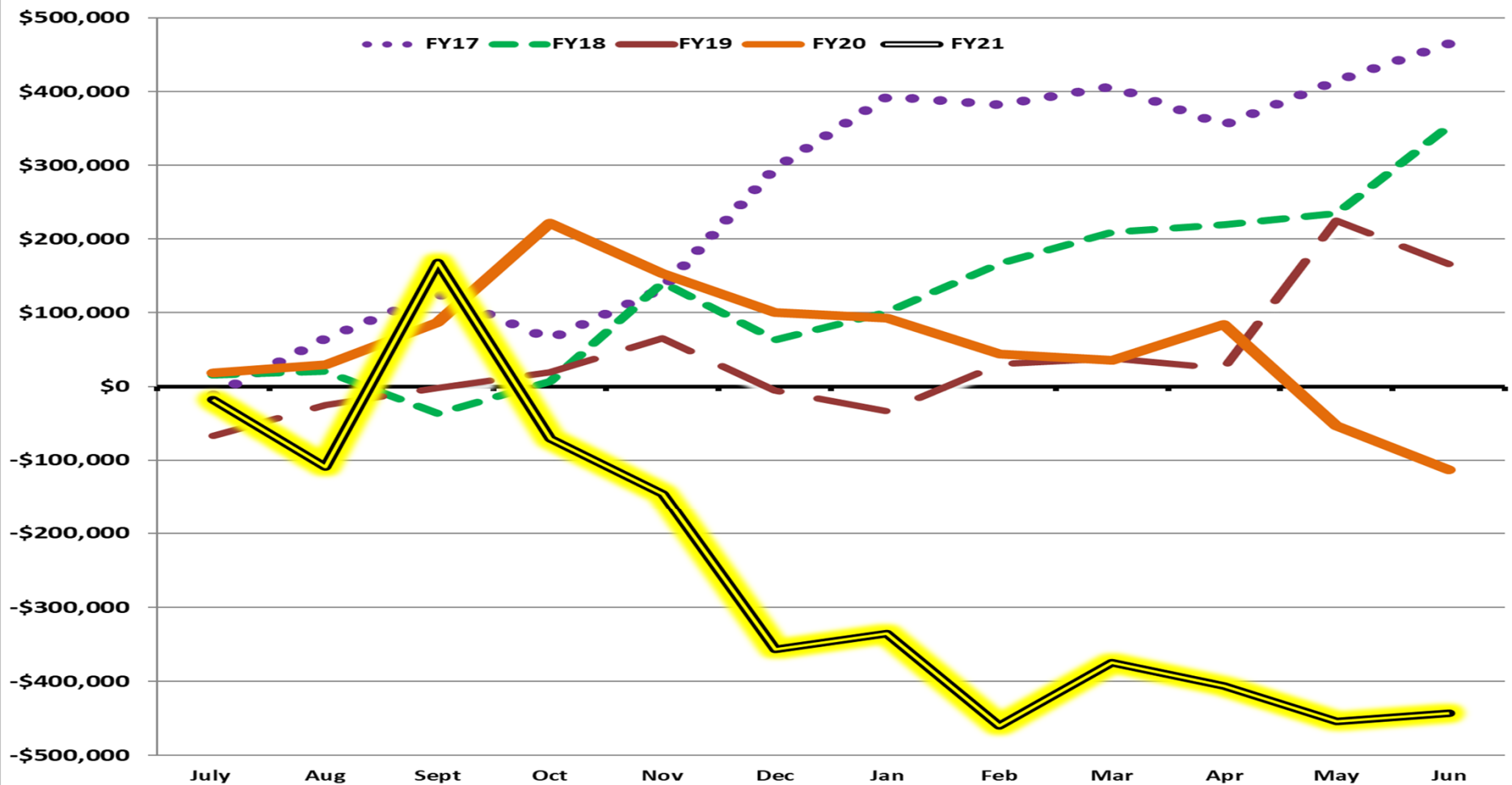
# General Fund

## FY2021 Q4 Recreation Results

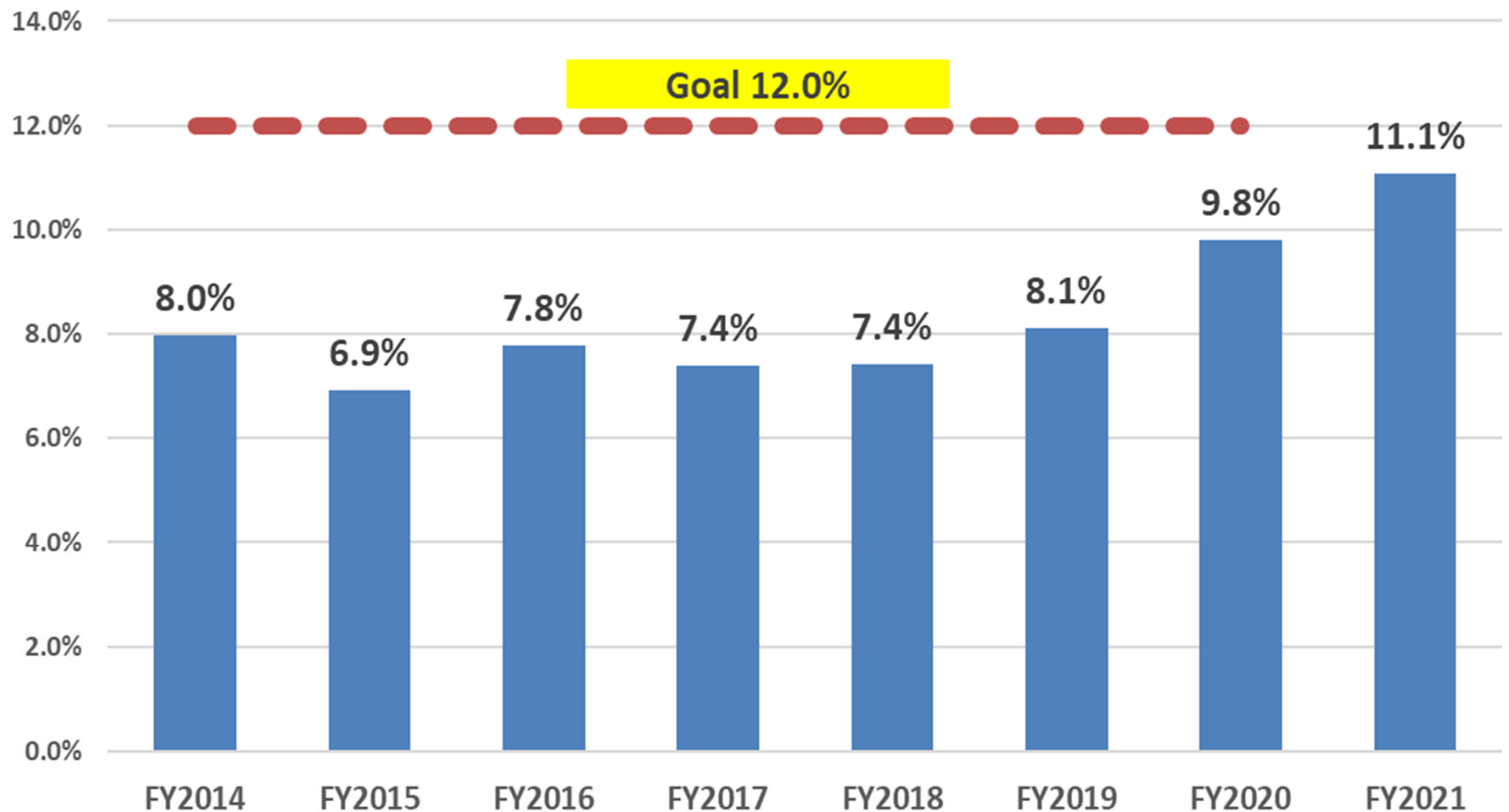
	<b>FY21 Budget</b>	<b>FY21 YTD Actual</b>	<b>FY21 %</b>	<b>FY20 %</b>
Revenue - After School	\$ 270,000	\$ 320,527	119%	75%
Revenue - All Other	\$ 659,770	\$ 196,032	30%	68%
<b>Total Revenues</b>	<b>\$ 929,770</b>	<b>\$ 516,559</b>	<b>56%</b>	<b>73%</b>
Expenses - Admin	\$ (466,775)	\$ (344,446)	74%	74%
Expenses - Program	\$ (447,243)	\$ (462,888)	103%	87%
<b>Total Expenses</b>	<b>\$ (914,018)</b>	<b>\$ (807,335)</b>	<b>88%</b>	<b>82%</b>
<b>Net Gain (Loss)</b>	<b>\$ 15,752</b>	<b>\$ (290,776)</b>		

# General Fund FY2021 Spend Over (Under) Budget

## Est. \$ Spent Over (Under) Budget



# General Fund: FY2014 – 2021 Fund Balance





Questions?



TOWN OF CUMBERLAND  
FY2021 Q4 FUND BALANCE

As of: 10/12/2021

		FY 2021 Actual					Fund Name	Fund Balance	PY Fund Bal
Fund	Beg Fund Balance	Transfer in (out)	Revenues	(Expenses)	EOY Trf	End Fund Balance			
001	3,076,468	(199,600)	33,335,992	(31,132,760)	(1,385,840)	3,694,260	General Fund	11.1%	9.8%
100	-	-	-	-	170,000	170,000	GF Resrv - Assessing		
106	63,634	55,000	-	(62,531)		56,103	GF Resv - Circuit B		
208	74,195	25,000	-	(31,030)	20,000	88,165	GF Resv - HR Resrv		
255	67,838	-	116,622	(106,073)		78,387	GF Resv - Fuel Fund		
GF & Resv	3,282,135	(119,600)	33,452,614	(31,332,394)	(1,195,840)	4,086,915	Total GF & Resrv		
213	5,602,772	-	-	(5,571,631)	-	31,141	Bond Fund		
216	(1,372,740)	(200,000)	2,482,224	(1,837,517)	-	(928,033)	TIF Fund		
244	697,791	(210,000)	-	-	100,000	587,791	Debt Service Reserve		
204	598,858	-	518,795	(166,179)	(951,474)	0	Land Acquisition		
238	4,553	10,000	-	(1,476)	-	13,077	Tennis Court		
240	20,258	-	-	-	-	20,258	Rte1 Parking Reserve		
252	(452,234)	348,000	237,000	(554,619)	300,000	(121,853)	CIP Roads		
254	452,392	39,000	149,636	(316,951)	202,000	526,077	CIP Equipment		
259	51,417	-	8,108	(343,282)	1,428,647	1,144,890	CIP Buildings		
261	(33,247)	87,600	-	(83,333)	116,667	87,687	CIP Solar Field (New FUND FY20)	Purchase in 2027 @ \$700k	
265	(42,306)	45,000	7,554	(159,316)	-	(149,068)	Street Light Upgrades (New FUND FY20)		
Capital	599,692	529,600	921,093	(1,625,156)	1,095,840	1,521,068	Total Capital		
108	62,221	-	25,050	(19,548)	-	67,723	FuelAssist		
200	3,674	-	-	-	-	3,674	TB Nordic		
201	28,017	-	166	-	-	28,183	Misc Restr		
237	-	-	155,000	(155,000)	-	-	Elections Grant		
248	(3,650)	-	16,370	(13,066)	-	(346)	Fire Fund		
253	24,423	-	2,732	(6,695)	-	20,460	PD Community		
600	52,471	-	13,432	(17,745)		48,158	Lib Fund		
Spec Rev	167,156	-	212,750	(212,054)	-	167,852	Total Special Revenue		
410	461,940	-	1,135,475	(1,030,812)	-	566,603	Sewer Fund (Unrestricted)		
420	66,060	-	345,551	(312,497)	-	99,114	Senior House (Unrestricted)		
Enterprise	528,000	-	1,481,026	(1,343,309)	-	665,717	Total Enterprise		
107	185,601	-	186,399	(120,383)	-	251,617	Food Pantry		
Total	\$ 9,690,407	\$ -	\$ 38,736,105	\$ (42,042,444)	\$ -	\$ 6,384,068	Total		

FY2021 End of Year Transfers to:	
GF Reserve -Assessing: Revaluation	\$ 170,000
GF Reserve- HR: Professional Training	\$ 20,000
Bond Fund - Public Works Garage	\$ 200,000
Debt Service Reserves	\$ 100,000
CIP Roads: Quiet RR Zone	\$ 300,000
CIP Equipment: SCBA equipment (8 sets)	\$ 56,000
CIP Equipment: Turnout Gear (7 sets)	\$ 21,000
CIP Equipment: Ambulance vehicle	\$ 125,000
CIP Solar Field: Solar Field - fund 1/6th (6 y	\$ 116,667
Overage above 11.1% to CIP Buildings	\$ 277,173
FY2021 End of Year Transfers from:	
General Fund	\$ (1,385,840)
FY2021 End of Year Transfers to CIP Buildings:	
Historical Society Building	\$ 587,776
Training/Admin Facilty	\$ 363,698
FY2021 End of Year Transfer from:	
Land Acquisitions	\$ (951,474)

TOWN OF CUMBERLAND								
HISTORICAL ACTUALS COMPARISON REPORT								
AS OF JUNE 30, 2021								
		2018	2019	2020		2021		
Account Number	Account Description	ACTUALS	ACTUALS	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%
TAX COLLECTION	Property Tax Revenue	99.4%	99.5%	99.1%			99.6%	
0011 0303	Motor Vehicle Excise Tax	\$ 2,101,824	\$ 2,146,834	\$ 2,040,443	105%	\$ 1,735,000	\$ 2,417,941	139%
0011 0304	Boat Excise Tax	\$ 18,402	\$ 16,044	\$ 16,697	119%	\$ 14,000	\$ 21,833	156%
0011 0328	Outer Islands Property Tax	\$ 43,774	\$ 44,041	\$ 47,027	112%	\$ 46,000	\$ 45,895	100%
0011 0329	Payment in Lieu of Taxes	\$ 30,688	\$ 31,918	\$ 32,123	104%	\$ 33,000	\$ 37,806	115%
TOTAL	Other Tax Revenues	\$ 2,194,688	\$ 2,238,837	\$ 2,175,230	107%	\$ 1,828,000	\$ 2,537,791	139%
0012 0311	Hunting/Fishing Lic Agent Fees	\$ 489	\$ 481	\$ 321	59%	\$ 541	\$ 389	72%
0012 0312	Marriage Lic & Vital Records	\$ 2,091	\$ 2,504	\$ 2,119	87%	\$ 2,436	\$ 2,606	107%
0012 0313	Birth Certificates	\$ 1,667	\$ 1,491	\$ 1,399	103%	\$ 1,361	\$ 1,458	107%
0012 0314	Death Certificates	\$ 1,391	\$ 1,994	\$ 1,344	78%	\$ 1,713	\$ 1,609	94%
0012 0315	Clerk Licenses	\$ 4,615	\$ 5,170	\$ 1,810	39%	\$ 4,608	\$ 2,055	45%
0012 0316	Shellfish Licenses	\$ 594	\$ 663	\$ 680	100%	\$ -	\$ 984	100%
0012 0317	Conservation Fees	\$ 146	\$ 177	\$ 150	100%	\$ -	\$ 256	100%
0012 0334	Snowmobile Reg. Agent Fees	\$ 201	\$ 223	\$ 225	100%	\$ -	\$ 268	100%
0012 0361	Motor Vehicle Reg. Agent Fees	\$ 22,030	\$ 21,763	\$ 25,319	118%	\$ 21,406	\$ 40,554	189%
0012 0362	Boat Reg. Agent Fees	\$ 706	\$ 681	\$ 530	48%	\$ 1,098	\$ 752	68%
0012 0366	Building Permits	\$ 68,660	\$ 74,055	\$ 75,553	101%	\$ 75,000	\$ 133,108	177%
0012 0367	Electrical Permits	\$ 25,610	\$ 22,441	\$ 19,894	92%	\$ 21,634	\$ 33,379	154%
0012 0368	Plumbing Permits	\$ 18,253	\$ 15,056	\$ 15,458	82%	\$ 18,789	\$ 27,156	145%
0012 0369	Other Permits	\$ 1,000	\$ 976	\$ 586	33%	\$ 1,751	\$ 623	36%
0012 0383	ATV Reg. Agent Fees	\$ 94	\$ 122	\$ 99	268%	\$ 37	\$ 160	432%
0012 0390	Misc. Revenue	\$ -	\$ 1,350	\$ 1,900	100%	\$ -	\$ 2,250	100%
0012 0398	Application Fee	\$ 1,450	\$ 4,150	\$ 1,550	119%	\$ 1,300	\$ 3,800	292%
0012 0401	Dog Reg. Clerk Fees	\$ 1,999	\$ 937	\$ 839	30%	\$ 2,800	\$ 735	26%
0012 0404	Commercial Haulers License	\$ 500	\$ 500	\$ 400	80%	\$ 500	\$ 600	120%
TOTAL	License & Permit Revenue	\$ 151,495	\$ 154,734	\$ 150,175	97%	\$ 154,974	\$ 252,742	163%
0010 0327	Homestead State Reimb	\$ 371,704	\$ 490,171	\$ 529,471	110%	\$ 703,373	\$ 744,959	106%
0013 0331	State Revenue Sharing	\$ 458,304	\$ 468,849	\$ 746,067	124%	\$ 500,000	\$ 1,033,072	207%
0013 0335	DOT Block Grant	\$ 69,136	\$ 68,644	\$ 71,480	105%	\$ 71,480	\$ 66,876	94%
0013 0338	Federal Grants	\$ -	\$ -	\$ -	100%	\$ -	\$ 13,262	100%
0013 0341	North Yarmouth Recreation Share	\$ 33,376	\$ 18,920	\$ (3,485)	100%	\$ 18,184	\$ 18,184	100%
0013 0342	North Yarmouth Library Share	\$ 155,424	\$ 160,072	\$ 169,361	100%	\$ 183,393	\$ 183,393	100%
0013 0347	North Yarmouth Channel 2	\$ 737	\$ -	\$ -	100%	\$ -	\$ -	100%
TOTAL	Intergovernmental Revenue	\$ 1,088,681	\$ 1,206,656	\$ 1,512,894	115%	\$ 1,476,430	\$ 2,059,746	140%
0015 0305	Interest & Penaties	\$ 24,352	\$ 31,902	\$ 46,433	155%	\$ 30,000	\$ 29,330	98%
0015 0306	Over/Short	\$ (1,207)	\$ 442	\$ 1,791	1791%	\$ 100	\$ (623)	-623%
0015 0364	Growth Permits	\$ 3,000	\$ 2,400	\$ 2,600	130%	\$ 2,000	\$ 3,500	175%
0015 0365	Board of Appeals	\$ 300	\$ 100	\$ 200	100%	\$ -	\$ 100	100%
0015 0390	Misc. Revenue	\$ 33,518	\$ 40,746	\$ 32,126	129%	\$ 25,000	\$ 33,594	134%
0015 0399	Staff Review Fee	\$ 23,333	\$ 11,250	\$ 9,725	69%	\$ 14,117	\$ 11,450	81%
0015 0403	Mooring Fees	\$ 4,100	\$ 4,388	\$ 7,706	514%	\$ 1,500	\$ 6,728	449%
0015 0410	Private Ways	\$ 200	\$ 1,000	\$ -	0%	\$ 400	\$ 400	100%
0015 0508	Impact Fees	\$ 59,616	\$ 79,340	\$ 71,624	119%	\$ 60,000	\$ 102,409	171%
TOTAL	Other Revenues	\$ 147,212	\$ 171,569	\$ 172,206	129%	\$ 133,117	\$ 186,888	140%
0021 0337	State Grant revenue	\$ -	\$ 1,195	\$ 1,846	100%	\$ -	\$ 951	100%
0021 0351	Police Issued Permits	\$ 2,329	\$ 2,212	\$ 9,814	491%	\$ 2,000	\$ 1,150	58%
0021 0353	Police Insurance Reports	\$ 562	\$ 446	\$ 430	86%	\$ 500	\$ 460	92%
0021 0390	Miscellaneous Police Revenue	\$ 318	\$ 811	\$ 726	112%	\$ 648	\$ 51	8%
0021 0427	Parking Tickets	\$ 615	\$ 375	\$ 700	700%	\$ 100	\$ 200	200%
0021 0536	Dog Licenses ACO Revenue	\$ 3,003	\$ 2,983	\$ 3,109	173%	\$ 1,800	\$ 1,549	86%
0021 0540	MSAD #51 SRO Reimbursement	\$ 48,000	\$ 49,000	\$ -	100%	\$ -	\$ -	100%
0021 0546	Court Reimbursements	\$ 3,247	\$ 1,209	\$ 5,147	234%	\$ 2,200	\$ 3,172	144%
TOTAL	Police Related Revenues	\$ 58,074	\$ 58,232	\$ 21,771	300%	\$ 7,248	\$ 7,534	104%
0022 0390	Misc. Revenue	\$ 450	\$ -	\$ 15	15%	\$ -	\$ 15	100%
0022 0504	Emergency Transport Billing	\$ 166,729	\$ 180,581	\$ 178,855	112%	\$ 160,000	\$ 155,860	97%
0022 0505	Non Emergency Transports	\$ 6,865	\$ -	\$ -	0%	\$ -	\$ -	100%
0022 0507	Paramedic Intercepts	\$ 300	\$ -	\$ -	0%	\$ -	\$ 300	100%
0022 0617	Donations Received	\$ -	\$ -	\$ 1,392	100%	\$ -	\$ (602)	0%
TOTAL	Fire Related Revenues	\$ 174,345	\$ 180,581	\$ 180,262	104%	\$ 160,000	\$ 155,573	97%
0031 0390	Misc. Revenue	\$ 615	\$ 23,707	\$ 26,626	130%	\$ 20,500	\$ 25,802	126%
0031 0391	Field Usage Fees	\$ 9,774	\$ 7,644	\$ 4,032	40%	\$ 5,000	\$ -	0%
0031 0517	Bags/Universal Waste	\$ 311,754	\$ 314,056	\$ 365,368	128%	\$ 295,015	\$ 415,847	141%
0031 0539	Brush Passes	\$ 10,200	\$ 10,730	\$ 6,541	79%	\$ 8,277	\$ 26,028	314%
0031 0617	Twin Brooks Donations	\$ 143	\$ -	\$ 100	109%	\$ 92	\$ 1,885	2049%
TOTAL	Public Services Revenues	\$ 332,486	\$ 356,137	\$ 402,666	162%	\$ 328,884	\$ 469,561	143%
0035 0329	Payment in Lieu of Taxes	\$ 3,000	\$ -	\$ 4,000	80%	\$ 6,000	\$ -	0%
0035 0378	Soda Sales	\$ 2,860	\$ 2,605	\$ 2,142	86%	\$ 2,500	\$ 3,585	143%
0035 0560	Rental Income	\$ 25,091	\$ 23,152	\$ 6,750	48%	\$ 14,000	\$ 8,250	59%
0035 0565	Cell Tower Land Lease	\$ 21,600	\$ 21,600	\$ 21,600	100%	\$ 21,600	\$ 23,760	110%
TOTAL	VH Other Revenues	\$ 52,552	\$ 47,357	\$ 34,492	80%	\$ 44,100	\$ 35,595	81%
0037 0357	Golf Memberships	\$ 223,336	\$ 220,646	\$ 214,047	93%	\$ 230,000	\$ 330,190	144%

TOWN OF CUMBERLAND								
HISTORICAL ACTUALS COMPARISON REPORT								
AS OF JUNE 30, 2021								
		2018	2019	2020		2021		
Account Number	Account Description	ACTUALS	ACTUALS	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%
0037 0358	Greens Fees	\$ 131,917	\$ 132,083	\$ 148,690	124%	\$ 120,000	\$ 239,931	200%
0037 0359	Golf Cart Rentals	\$ 93,134	\$ 76,800	\$ 85,425	97%	\$ 82,000	\$ 133,937	163%
0037 0416	Practice Range	\$ 9,798	\$ 5,282	\$ 2,263	23%	\$ 7,000	\$ 9,758	139%
0037 0417	VH Program Revenues	\$ 78,587	\$ 69,028	\$ 60,589	107%	\$ 64,715	\$ 70,537	109%
0037 0419	Advertising Sales	\$ 16,390	\$ 19,632	\$ 6,500	28%	\$ 23,500	\$ 17,000	72%
0037 0522	Outing Golf	\$ 43,998	\$ 46,725	\$ 66,487	148%	\$ 46,430	\$ 47,529	102%
TOTAL	VH Golf Revenues	\$ 598,010	\$ 569,945	\$ 583,495	102%	\$ 573,645	\$ 848,396	148%
0041 0440 41100	After School Programs	\$ 304,583	\$ 315,865	\$ 201,864	75%	\$ 270,000	\$ 320,527	119%
0041 0441 41110	Youth Enrichment Programs	\$ 155,269	\$ 173,051	\$ 137,178	92%	\$ 175,000	\$ 22,288	13%
0041 0442 41120	Youth Sports Programs	\$ 108,076	\$ 122,224	\$ 78,307	84%	\$ 115,000	\$ 16,084	14%
0041 0443 41130	Skiing Programs	\$ 49,561	\$ 52,049	\$ 57,274	127%	\$ 45,020	\$ 14,283	32%
0041 0444 41140	Day Camps	\$ 205,066	\$ 205,425	\$ 30,108	17%	\$ 175,000	\$ 72,645	42%
0041 0445 41150	Swimming Programs	\$ 28,319	\$ 26,468	\$ 20,141	37%	\$ 22,500	\$ 1,155	5%
0041 0446 41160	Adult Enrichment Revenue	\$ 41,567	\$ 38,503	\$ 19,749	50%	\$ 30,000	\$ 15,195	51%
0041 0447 41170	Adult Fitness Revenue	\$ 62,142	\$ 61,279	\$ 47,140	110%	\$ 60,000	\$ 38,416	64%
0041 0448 41190	Special Events/Trips Revenues	\$ 6,293	\$ 5,764	\$ 4,415	197%	\$ -	\$ -	100%
0041 0449 41190	Recreation Programs	\$ 3,209	\$ 2,098	\$ 6,104	88%	\$ -	\$ -	100%
0041 0570 41190	Rec Soccer Revenue	\$ 29,280	\$ 23,562	\$ 25,317	125%	\$ 23,000	\$ 9,123	40%
0041 0571 41190	Rec Ultimate Frisbee Revenue	\$ 12,318	\$ 14,279	\$ 12,035	77%	\$ 14,000	\$ 6,545	47%
0041 0606 41190	CPR/First Aid Revenues	\$ 50	\$ (295)	\$ 630	100%	\$ 250	\$ 300	120%
TOTAL	Recreation Related Revenues	\$ 1,005,734	\$ 1,040,273	\$ 640,263	70%	\$ 929,770	\$ 516,559	56%
0045 0392	Library Fines	\$ 3,314	\$ 3,222	\$ 3,177	91%	\$ 3,500	\$ 748	21%
0045 0394	Misc. Library Revenue	\$ 1,254	\$ 1,199	\$ 995	100%	\$ 1,000	\$ 732	73%
TOTAL	Library Related Revenues	\$ 4,568	\$ 4,421	\$ 4,172	93%	\$ 4,500	\$ 1,480	33%
TOTAL REVENUES		\$ 5,807,844	\$ 6,028,740	\$ 5,877,626	104%	\$ 5,640,668	\$ 7,071,865	125%
Key:								
1. Revenues "less than" 100% through the fourth (4th) quarter.								

TOWN OF CUMBERLAND									
HISTORICAL ACTUALS COMPARISON REPORT									
AS OF JUNE 30, 2021									
Account		2018	2019	2020		2021			
Number	Account Description	ACTUALS	ACTUALS	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%	Explanation
130	Administration	\$ 618,426	\$ 628,525	\$ 657,212	106%	\$ 616,244	\$ 572,407	93%	
140	Assessor	\$ 96,403	\$ 109,158	\$ 106,756	104%	\$ 112,471	\$ 112,909	100%	
150	Town Clerk	\$ 215,491	\$ 246,663	\$ 270,627	102%	\$ 275,187	\$ 238,757	87%	
160	Technology	\$ 212,609	\$ 210,955	\$ 260,813	123%	\$ 212,517	\$ 315,663	149%	Over budget on contracted services with ION; under estimated number of workstations during initial proposal.
165	Elections	\$ 13,896	\$ 10,828	\$ 13,732	86%	\$ 14,241	\$ 12,591	88%	
170	Planning	\$ 62,428	\$ 63,159	\$ 61,013	83%	\$ 73,137	\$ 60,298	82%	
190	Legal	\$ 59,053	\$ 63,449	\$ 58,928	124%	\$ 47,500	\$ 62,604	132%	
TOTAL	General Administration	\$ 1,278,305	\$ 1,332,736	\$ 1,429,081	107%	\$ 1,351,297	\$ 1,375,230	102%	
210	Police	\$ 1,353,565	\$ 1,367,289	\$ 1,405,780	101%	\$ 1,472,754	\$ 1,369,057	93%	
220	Fire	\$ 929,310	\$ 962,014	\$ 1,006,084	99%	\$ 1,070,962	\$ 1,026,652	96%	
240	Code Enforcement	\$ 136,084	\$ 142,020	\$ 138,488	98%	\$ 143,113	\$ 148,524	104%	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	\$ 6,058	\$ 5,746	\$ 14,454	120%	\$ 25,226	\$ 16,941	67%	
260	Animal Control	\$ 32,716	\$ 30,711	\$ 38,423	117%	\$ 35,412	\$ 13,202	37%	
TOTAL	Public Safety	\$ 2,457,733	\$ 2,507,779	\$ 2,603,229	101%	\$ 2,747,467	\$ 2,574,377	94%	
310	Public Works	\$ 1,171,097	\$ 1,129,455	\$ 1,128,256	91%	\$ 1,269,713	\$ 1,118,192	88%	
320	Waste Disposal	\$ 506,021	\$ 524,667	\$ 578,397	102%	\$ 592,696	\$ 596,593	101%	Actual waste collection higher than budgeted; revenues in bags are also higher than budgeted (see "Bags/Univeral Waste" under Revenues )
430	Parks	\$ 298,550	\$ 313,321	\$ 298,869	96%	\$ 318,355	\$ 345,279	108%	
440	West Cumberland Rec	\$ 6,294	\$ 6,184	\$ 5,965	80%	\$ 8,204	\$ 5,268	64%	Health Insurance and equipment over budget
470	Historical Society Building	\$ 5,821	\$ 7,419	\$ 4,335	61%	\$ 8,964	\$ 204	2%	
TOTAL	Public Services	\$ 1,987,783	\$ 1,981,047	\$ 2,015,823	95%	\$ 2,197,932	\$ 2,065,536	94%	
350	Valhalla-Club	\$ 36,267	\$ 35,776	\$ 19,493	72%	\$ 27,231	\$ 26,451	97%	
360	Valhalla-Course	\$ 472,737	\$ 485,040	\$ 535,689	105%	\$ 515,427	\$ 572,260	111%	Over budget spending on equip maintenance, equipment rental, and irrigation.
370	Valhalla-Pro Shop	\$ 234,472	\$ 269,057	\$ 210,914	94%	\$ 238,467	\$ 213,652	90%	
TOTAL	Val Halla	\$ 743,477	\$ 789,873	\$ 766,095	101%	\$ 781,125	\$ 812,363	104%	
410	Recreation	\$ 996,563	\$ 1,088,125	\$ 980,304	93%	\$ 914,018	\$ 807,335	88%	
420	Aging in Place	\$ 186	\$ 24,794	\$ 68,799	79%	\$ 85,105	\$ 68,103	80%	
TOTAL	Recreation	\$ 996,749	\$ 1,112,919	\$ 1,049,102	92%	\$ 999,123	\$ 875,438	88%	
450	Library	\$ 450,254	\$ 491,453	\$ 510,580	103%	\$ 516,000	\$ 510,101	99%	
TOTAL	Library	\$ 450,254	\$ 491,453	\$ 510,580	103%	\$ 516,000	\$ 510,101	99%	



TOWN OF CUMBERLAND									
HISTORICAL ACTUALS COMPARISON REPORT									
AS OF JUNE 30, 2021									
Account		2018	2019	2020		2021			
Number	Account Description	ACTUALS	ACTUALS	ACTUALS	FY 20%	BUDGET	ACTUALS	FY 21%	Explanation
580	General Assistance	\$ 27,784	\$ 31,100	\$ 30,142	86%	\$ 35,000	\$ 22,652	65%	
590	Health Services	\$ 13,875	\$ 13,875	\$ 17,652	99%	\$ 3,875	\$ 1,310	34%	
620	Cemetery Association	\$ 31,165	\$ 28,450	\$ 26,700	100%	\$ 26,700	\$ 27,575	103%	Review of land ownership with church and cemetery.
630	Conservation	\$ 5,217	\$ 6,212	\$ 3,144	24%	\$ 13,000	\$ 18,131	139%	
800	Fire Hydrants	\$ 76,381	\$ 80,355	\$ 82,012	104%	\$ 81,686	\$ 84,100	103%	
810	Street Lighting	\$ 43,693	\$ 37,248	\$ 40,911	91%	\$ 45,000	\$ 45,000	100%	
830	Contingent	\$ 8,365	\$ 9,340	\$ 8,803	88%	\$ 100,000	\$ 74,176	74%	
840	Municipal Building	\$ 102,009	\$ 102,248	\$ 93,000	89%	\$ 105,160	\$ 104,203	99%	
850	Abatements	\$ 23,069	\$ 23,671	\$ 38,817	1339%	\$ 1	\$ 10,625	1062506%	YTD spend on abatements; offset by Overlay
TOTAL Other Expenses		\$ 331,558	\$ 332,500	\$ 341,180	102%	\$ 410,422	\$ 387,773	94%	
TOTAL CONTROLLABLE EXPENSES		\$ 8,245,859	\$ 8,548,307	\$ 8,715,091	99%	\$ 9,003,366	\$ 8,600,819	96%	
650	Debt Service	\$ 962,673	\$ 969,023	\$ 1,053,399	106%	\$ 1,157,320	\$ 1,156,097	100%	
750	Insurance	\$ 318,755	\$ 284,469	\$ 272,388	103%	\$ 277,823	\$ 352,072	127%	Worker's comp insurance renewal on January 1, 2021 was higher than budgeted on July 1, 2020.
860	MSAD #51	\$ 17,208,107	\$ 18,690,271	\$ 18,937,757	100%	\$ 20,104,804	\$ 20,104,804	100%	
890	County Tax	\$ 813,904	\$ 878,954	\$ 910,761	100%	\$ 938,569	\$ 938,569	100%	
910	Capital Reserves	\$ 693,000	\$ 699,300	\$ 771,061	100%	\$ 180,000	\$ 180,000	100%	
TOTAL FIXED EXPENSES		\$ 19,996,440	\$ 21,522,017	\$ 21,945,366	100%	\$ 22,658,516	\$ 22,731,541	100%	
TOTAL EXPENSES		\$ 28,242,298	\$ 30,070,324	\$ 30,660,457	100%	\$ 31,661,882	\$ 31,332,360	99%	
Key:									
1. Expenses "greater than" 100% spent through fourth (4th) quarter.									

# Recreation Dept\_by Prog



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## TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 13 OF 2021

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
0411 1010 Part Time Wages	.00	.00	-1,344.00	.00	.00
0411 1220 FICA	.00	.00	-102.82	.00	.00
41000 Rec Administration					
0411 1000 41000 Full Time Wages	211,086.07	224,488.68	242,390.42	167,636.41	211,277.00
0411 1010 41000 Part Time Wages	15,720.45	15,509.88	15,780.41	20,733.77	16,138.00
0411 1020 41000 Overtime	57.60	.00	.00	9.00	.00
0411 1165 41000 Stipend	1,057.50	1,346.25	907.88	903.00	1,650.00
0411 1210 41000 Health Insurance	41,011.47	48,792.83	54,322.37	36,882.12	70,437.00
0411 1220 41000 FICA	18,751.78	19,780.67	20,318.45	14,202.05	25,147.00
0411 1230 41000 ICMA	11,137.16	10,196.80	8,147.02	8,984.07	7,922.00
0411 1240 41000 Life Ins & Long Term Disab	1,452.21	2,097.54	1,513.99	1,449.02	1,716.00
0411 1250 41000 Long Term Care Ins	617.98	732.53	836.72	596.35	813.00
0411 1260 41000 MePERS Retirement	6,969.52	10,496.30	15,403.72	12,899.32	15,069.00
0411 1270 41000 Unemployment	.00	.00	.00	4,978.77	.00
0412 2000 41000 Electricity	394.37	356.09	556.86	400.00	400.00
0412 2030 41000 Telephone	1,899.67	1,240.03	1,217.11	1,742.17	1,260.00
0413 3010 41000 Advertising	14,635.22	15,688.42	12,003.95	4,158.78	17,748.00
0413 3100 41000 Credit Card Charges	35,902.70	35,820.55	24,506.86	29,898.10	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	591.82	1,200.93	697.33	254.69	1,245.00
0413 3670 41000 Tennis Courts	207.09	1,868.49	500.00	10,000.00	10,000.00
0415 5240 41000 Training	1,455.97	361.25	4,368.64	416.23	9,204.00
0416 6000 41000 Computer Equipment	3,572.38	3,410.55	.00	.00	4,000.00
0416 6090 41000 Recreation Equipment	329.08	674.46	1,855.97	478.12	5,080.00
0416 6300 41000 Software	31,939.81	30,234.92	24,498.07	27,649.51	32,000.00
TOTAL Rec Administration	399,302.34	424,622.17	430,015.77	344,446.48	466,775.00
41100 After School Program					
0041 0440 41100 After School Programs	-304,583.25	-315,864.87	-201,863.50	-320,526.50	-270,000.00
0411 1170 41100 After School Program	102,060.27	117,981.72	102,041.55	156,555.05	112,160.00
0411 1210 41100 Health Insurance	9,182.56	9,887.83	7,839.82	18,718.40	.00
0411 1220 41100 FICA	7,718.36	9,060.06	7,819.54	11,992.24	1,131.00
0411 1230 41100 ICMA	1,326.66	1,347.59	1,051.56	2,272.27	.00
0411 1240 41100 Life Ins & Long Term Disab	218.49	292.17	111.21	158.25	.00



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**TOWN OF CUMBERLAND**  
**HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 13 OF 2021**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
<hr/>					
0411 1250 41100 Long Term Care Ins	102.03	103.60	77.43	108.54	.00
0411 1260 41100 MePERS Retirement	1,040.46	1,335.74	1,064.66	.00	.00
0413 4145 41100 After School Program Expen	17,367.85	19,563.97	10,229.22	5,729.05	24,980.00
TOTAL After School Program	-165,566.57	-156,292.19	-71,628.51	-124,992.70	-131,729.00
 41110 Youth Enrichment Programs <hr/>					
0041 0441 41110 Youth Enrichment Programs	-155,269.23	-173,051.23	-137,177.82	-22,287.50	-175,000.00
0411 1010 41110 Part Time Wages	35,043.30	42,972.17	36,229.60	5,891.66	32,755.00
0411 1220 41110 FICA	2,680.85	3,287.46	2,771.60	450.73	2,506.00
0413 4155 41110 Enrichment Program Expense	20,282.67	17,819.09	17,343.20	8,460.00	18,245.00
TOTAL Youth Enrichment Program	-97,262.41	-108,972.51	-80,833.42	-7,485.11	-121,494.00
 41120 Youth Sports Programs <hr/>					
0041 0442 41120 Youth Sports Programs	-108,076.27	-122,223.96	-78,307.00	-16,083.50	-115,000.00
0411 1010 41120 Part Time Wages	35,791.82	27,940.55	19,755.25	9,531.50	22,553.00
0411 1220 41120 FICA	2,738.09	2,120.37	1,511.32	729.16	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	7,780.00	4,720.00	.00	4,735.00
0413 4200 41120 Sport Program Expenses	42,581.92	59,350.29	33,753.96	13,971.41	32,174.00
0413 4220 41120 Team Uniforms & T-Shirts	3,751.50	.00	.00	.00	.00
TOTAL Youth Sports Programs	-8,459.94	-13,843.75	-12,434.47	8,148.57	-43,913.00
 41130 Skiing Programs <hr/>					
0041 0443 41130 Skiing Programs	-49,560.85	-52,049.32	-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	-11,684.29	-11,527.51	-12,704.90	-7,970.23	-3,408.00
 41140 Summer/Day Camps <hr/>					
0041 0444 41140 Day Camps	-205,066.36	-205,424.63	-30,108.43	-72,644.50	-175,000.00

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FOR PERIOD 13 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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0411	1000 41140	Full Time Wages	1,449.00	.00	.00	.00
0411	1010 41140	Part Time Wages	59,107.57	74,200.79	69,237.73	55,570.64
0411	1020 41140	Overtime	2,069.10	1,960.42	245.41	1,184.48
0411	1210 41140	Health Insurance	759.43	.00	.00	.00
0411	1220 41140	FICA	4,783.55	5,843.47	5,315.53	4,341.78
0411	1230 41140	ICMA	101.43	.00	.00	.00
0411	1250 41140	Long Term Care Ins	4.92	.00	.00	.00
0413	3330 41140	Travel Expenses	10,973.50	10,779.91	9,353.42	.00
0413	4130 41140	Camp Field Trips	22,515.89	25,227.40	23,669.67	412.00
0413	4140 41140	Camp Supplies/Expenses	8,988.56	10,812.25	3,622.94	7,664.83
0413	4159 41140	Summer Enrichment	20,862.00	15,129.50	19,980.00	16,509.00
	TOTAL Summer/Day Camps	-73,451.41	-61,470.89	101,316.27	13,038.23	-157,771.00
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41150 Swimming Programs						
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0041	0445 41150	Swimming Programs	-28,319.02	-26,468.45	-20,141.00	-1,155.00
0411	1010 41150	Part Time Wages	32,126.52	47,390.68	36,248.42	20,522.00
0411	1220 41150	FICA	2,457.98	3,625.87	2,773.13	1,570.05
0411	1400 41150	Contracted Employees	15,965.67	16,381.36	16,944.94	17,511.16
0413	4210 41150	Swim Instructor Training	275.40	.00	114.00	480.00
	TOTAL Swimming Programs	22,506.55	40,929.46	35,939.49	38,928.21	39,468.00
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41160 Adult Enrichment Programs						
<hr/>						
0041	0446 41160	Adult Enrichment Revenue	-41,566.98	-38,503.05	-19,749.40	-15,195.00
0411	1010 41160	Part Time Wages	15,239.60	13,502.65	5,004.68	4,235.00
0411	1220 41160	FICA	1,165.84	1,032.99	382.87	323.98
0413	4100 41160	Adult Enrichment Expense	13,385.18	9,365.46	7,402.22	.00
	TOTAL Adult Enrichment Program	-11,776.36	-14,601.95	-6,959.63	-10,636.02	-17,446.00
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41170 Adult Fitness Programs						
<hr/>						
0041	0447 41170	Adult Fitness Revenue	-62,142.14	-61,279.49	-47,140.20	-38,416.00
0411	1010 41170	Part Time Wages	30,412.15	26,074.72	18,871.21	9,503.65
0411	1220 41170	FICA	2,326.52	1,994.75	1,443.66	727.02

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**HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 13 OF 2021**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
0413 4105 41170 Adult Fitness Expense	.00	102.98	.00	.00	.00
TOTAL Adult Fitness Programs	-29,403.47	-33,107.04	-26,825.33	-28,185.33	-33,044.00
41190 Other Recreation Programs					
0041 0448 41190 Special Events/Trips Reven	-6,292.58	-5,763.61	-4,415.00	.00	.00
0041 0449 41190 Recreation Programs	-3,209.26	-2,098.49	-6,104.28	.00	.00
0041 0570 41190 Rec Soccer Revenue	-29,279.99	-23,561.67	-25,317.00	-9,123.00	-23,000.00
0041 0571 41190 Rec Ultimate Frisbee Reven	-12,318.14	-14,279.33	-12,035.00	-6,545.00	-14,000.00
0041 0606 41190 CPR/First Aid Revenues	-50.00	295.00	-630.00	-300.00	-250.00
0411 1010 41190 Part Time Wages	1,087.19	1,750.00	.00	.00	.00
0411 1220 41190 FICA	83.17	133.88	.00	.00	.00
0413 4110 41190 Special Events/Trips	2,905.83	5,498.65	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	8,746.80	11,135.61	5,530.50	6,290.00	9,800.00
TOTAL Other Recreation Program	-33,375.19	-17,884.27	-26,298.84	-3,918.64	-13,190.00
COVID COVID-19					
0411 1000 COVID FT Rec Admin COVID	.00	.00	9,503.62	2,019.99	.00
0411 1210 COVID Health Insurance	.00	.00	403.68	456.38	.00
0411 1220 COVID FICA	.00	.00	735.24	160.17	.00
0411 1230 COVID ICMA	.00	.00	210.48	141.40	.00
0411 1240 COVID Life Ins & Long Term Disab	.00	.00	30.45	15.09	.00
0411 1250 COVID Long Term Care Ins	.00	.00	20.84	12.03	.00
0411 1260 COVID MePERS Retirement	.00	.00	688.66	.00	.00
0413 3199 COVID Bad Debt Expense	.00	.00	.00	66,512.82	.00
0413 3300 COVID Office Supplies	.00	.00	308.62	85.00	.00
TOTAL COVID-19	.00	.00	11,901.59	69,402.88	.00
TOTAL General Fund	-9,170.75	47,851.52	340,041.20	290,776.34	-15,752.00
TOTAL REVENUES	-1,005,734.07	-1,040,273.10	-640,262.63	-516,558.50	-929,770.00
TOTAL EXPENSES	996,563.32	1,088,124.62	980,303.83	807,334.84	914,018.00
TOTAL 001 General Fund	-9,170.75	47,851.52	340,041.20	290,776.34	-15,752.00
GRAND TOTAL	-9,170.75	47,851.52	340,041.20	290,776.34	-15,752.00

**NOTE: Negative numbers denote an increase to fund balance.**

# FY2021 VAL HALLA - BY DEPT

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## TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 13 OF 2021

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<hr/>					
350 Valhalla-Club					
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0035 0329 Payment in Lieu of Taxes	-3,000.00	.00	-4,000.00	.00	-6,000.00
0035 0378 Soda Sales	-2,860.30	-2,604.60	-2,141.80	-3,584.89	-2,500.00
0035 0560 Rental Income	-25,091.49	-23,151.91	-6,750.00	-8,250.00	-14,000.00
0035 0565 Cell Tower Land Lease	-21,600.00	-21,600.00	-21,600.00	-23,760.00	-21,600.00
0352 2000 Electricity	16,152.63	21,045.87	4,047.38	9,000.00	9,000.00
0352 2040 Internet Access	4,311.66	3,735.52	3,269.05	2,738.97	3,781.00
0352 2060 Water/Sewer	4,644.80	4,492.20	4,445.89	4,656.39	6,000.00
0353 3202 Janitorial Supplies	310.48	.00	.00	.00	1,000.00
0353 4000 Building Maintenance	8,752.20	3,892.22	5,732.11	6,686.58	5,000.00
0353 4020 Burglar & Fire Alarm	.00	1,200.00	600.00	1,414.50	450.00
0353 8030 Soda	2,095.64	1,409.91	1,398.43	1,954.49	2,000.00
TOTAL Valhalla-Club	-16,284.38	-11,580.79	-14,998.94	-9,143.96	-16,869.00
360 Valhalla-Course					
<hr/>					
0361 1000 Full Time Wages	92,762.06	96,936.78	138,209.54	138,313.77	129,591.00
0361 1000 COVID Full Time Wages COVID	.00	.00	166.54	1,881.08	.00
0361 1010 Part Time Wages	76,985.20	69,961.28	51,639.14	54,177.82	57,508.00
0361 1020 Overtime	.00	68.70	1,269.91	1,140.42	500.00
0361 1210 Health Insurance	32,122.93	40,141.18	43,710.49	48,504.70	44,523.00
0361 1210 COVID Health Insurance	.00	.00	26.40	717.35	.00
0361 1220 FICA	12,869.54	12,618.11	14,618.73	14,464.44	14,313.00
0361 1220 COVID FICA	.00	.00	12.83	139.07	.00
0361 1230 ICMA	4,364.53	5,104.13	7,236.65	5,745.71	6,134.00
0361 1230 COVID ICMA	.00	.00	11.65	72.23	.00
0361 1240 Life Ins & Long Term Disabilit	618.24	1,102.56	1,066.49	1,091.82	916.00
0361 1240 COVID Life Ins & Long Term Disab	.00	.00	.91	15.84	.00
0361 1250 Long Term Care Ins	208.92	269.43	359.24	341.02	326.00
0361 1250 COVID Long Term Care Ins	.00	.00	.33	5.17	.00
0361 1260 MePERS Retirement	3,042.31	3,988.33	3,781.50	3,455.52	3,245.00
0361 1260 COVID MePERS Retirement	.00	.00	.00	55.24	.00
0362 2000 Electricity	13,319.96	14,598.91	11,110.41	12,100.00	12,100.00
0362 2010 Gasoline	5,934.03	6,849.72	5,089.62	5,810.44	6,648.00
0362 2020 Heating Fuel	355.63	1,327.37	418.78	734.44	1,016.00
0362 2040 Internet Access	921.52	1,061.45	1,924.67	2,099.64	1,260.00
0362 2060 Water/Sewer	1,449.99	1,315.00	2,694.64	1,703.22	1,760.00
0362 2080 Diesel	5,625.65	6,264.66	8,081.94	5,279.80	6,190.00

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TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 13 OF 2021

ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
0363 3040 Equipment Maintenance	22,425.94	29,495.88	27,524.28	37,667.21	25,000.00
0363 3080 Landscaping	1,884.21	1,252.44	1,058.10	1,401.86	1,500.00
0363 3090 Licenses	.00	674.00	2,799.00	2,632.00	2,213.00
0363 3140 Membership Dues	1,561.00	1,730.00	2,098.69	915.00	1,575.00
0363 3160 Misc Expenses	224.30	.00	.00	.00	.00
0363 3300 Office Supplies	2,136.91	709.04	305.48	508.98	1,000.00
0363 3330 Travel Expenses	688.29	1,042.06	656.53	267.67	1,000.00
0363 3350 Uniforms & Clothing	2,694.64	1,800.06	3,151.02	2,778.89	4,250.00
0363 3350 DOUMI Uniforms & Clothing	459.90	159.95	123.24	181.03	.00
0363 3350 WESCW Uniforms & Clothing	730.43	349.98	140.00	49.94	.00
0363 3610 Long Term Equipment Lease	74,929.06	79,182.40	92,114.84	107,900.16	80,748.00
0363 3611 Cart Service Contract	3,543.56	4,015.00	.00	2,400.00	2,400.00
0363 3630 Golf Course Supplies	15,582.60	11,251.83	10,002.57	13,801.45	13,000.00
0363 4000 Building Maintenance	4,495.65	3,829.34	4,402.24	3,697.55	4,000.00
0363 4010 Equipment Rental	800.00	800.00	940.00	1,400.00	800.00
0363 4300 Chemicals	31,578.45	34,250.45	35,974.76	34,407.82	35,241.00
0363 4310 Fertilizers	14,896.68	13,700.65	14,623.04	14,331.06	14,483.00
0363 4320 Irrigation	6,691.15	6,191.70	6,023.26	9,272.99	5,000.00
0363 4340 Seed/Soil	11,981.24	11,028.60	10,706.12	13,991.44	11,000.00
0363 4620 Lubricating Supplies	1,218.71	1,622.04	1,217.16	87.48	1,200.00
0365 5000 Contracted Services	17,925.00	13,934.62	21,830.22	20,620.09	18,337.00
0365 5240 Training	562.99	907.84	330.00	997.72	1,500.00
0366 6030 Misc Equipment	3,146.59	3,519.02	4,374.52	2,464.56	3,000.00
0366 6120 Safety Equipment	1,999.46	1,985.44	1,705.86	2,589.56	2,150.00
0366 6120 COVID Safety Equipment	.00	.00	2,157.37	46.99	.00
TOTAL Valhalla-Course	472,737.27	485,039.95	535,688.71	572,260.19	515,427.00
370 Valhalla-Pro Shop					
0037 0306 Over/Short	-5.43	250.38	506.73	485.99	.00
0037 0357 Golf Memberships	-223,335.69	-220,646.15	-214,046.93	-330,189.80	-230,000.00
0037 0358 Greens Fees	-131,917.19	-132,082.98	-148,690.19	-239,931.13	-120,000.00
0037 0359 Golf Cart Rentals	-93,134.10	-76,800.09	-85,424.93	-133,937.44	-82,000.00
0037 0416 Practice Range	-9,798.00	-5,281.75	-2,263.25	-9,757.97	-7,000.00
0037 0417 VH Program Revenues	-78,586.57	-69,027.70	-60,589.00	-70,536.63	-64,715.00
0037 0419 Advertising Sales	-16,390.00	-19,631.50	-6,500.00	-17,000.00	-23,500.00
0037 0522 Outing Golf	-43,998.00	-46,725.43	-66,487.00	-47,529.00	-46,430.00
0037 0617 Donations Received	-845.00	.00	.00	.00	.00
0371 1000 Full Time Wages	28,754.52	32,715.12	27,025.56	26,318.68	25,688.00
0371 1010 Part Time Wages	46,601.52	54,575.69	47,990.68	49,464.90	58,391.00
0371 1020 Overtime	.00	.00	37.13	178.83	.00

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TOWN OF CUMBERLAND  
 HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 13 OF 2021

ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
0371 1023 Outside Wages	31,983.41	31,427.25	35,884.03	36,984.43	36,391.00
0371 1024 Program Wages	20,479.90	26,133.37	24,443.53	27,601.66	30,914.00
0371 1210 Health Insurance	3,087.50	2,262.96	558.46	193.90	1,250.00
0371 1220 FICA	10,081.14	11,352.96	10,413.66	10,751.03	11,581.00
0371 1230 ICMA	3,195.24	2,567.78	-8.46	.00	420.00
0371 1240 Life Ins & Long Term Disabilit	198.42	252.22	165.53	224.12	296.00
0371 1250 Long Term Care Ins	56.56	67.29	79.89	61.40	115.00
0371 1260 MePERS Retirement	.00	867.60	2,733.02	2,798.01	2,774.00
0372 2030 Telephone	2,948.30	2,456.53	1,317.18	1,447.37	1,440.00
0373 3010 Advertising	6,984.91	10,342.42	6,412.29	6,031.29	12,240.00
0373 3100 Credit Card Charges	11,031.90	17,614.61	17,105.28	24,720.86	13,697.00
0373 3140 Membership Dues	805.00	400.00	.00	.00	400.00
0373 3160 Misc Expenses	1,112.00	.00	.00	.00	.00
0373 3210 Postage	20.20	.00	.00	.00	.00
0373 3300 Office Supplies	2,229.76	875.40	374.27	1,004.60	600.00
0373 3660 Practice Range	1,937.00	3,968.81	.00	959.38	2,750.00
0373 4000 Building Maintenance	478.73	.00	157.86	.00	720.00
0373 4200 Sport Program Expenses	40,850.00	53,027.00	18,030.05	22,801.09	20,800.00
0373 4205 Tournament Expenses	18,325.43	18,150.43	18,193.57	550.00	18,000.00
0375 5240 Training	158.76	.00	.00	.00	.00
0375 6300 Computer Software/Hardware	3,151.98	.00	.00	1,560.00	.00
TOTAL Valhalla-Pro Shop	-363,537.80	-300,887.78	-372,581.04	-634,744.43	-335,178.00
TOTAL General Fund	92,915.09	172,571.38	148,108.73	-71,628.20	163,380.00
TOTAL REVENUES	-650,561.77	-617,301.73	-617,986.37	-883,990.87	-617,745.00
TOTAL EXPENSES	743,476.86	789,873.11	766,095.10	812,362.67	781,125.00
TOTAL 001 General Fund	92,915.09	172,571.38	148,108.73	-71,628.20	163,380.00
GRAND TOTAL	92,915.09	172,571.38	148,108.73	-71,628.20	163,380.00

**NOTE:** Negative numbers denote an increase to fund balance



Town of  
Cumberland  
FY2022 Q1  
Results  
(July –  
September)





# General Fund

## FY2022 Q1 Overview

	FY22 Budget	FY22 YTD Actual	FY22 %	FY21 %
<b>TOTAL REVENUES</b>	<b>\$ 6,418,982</b>	<b>\$ 2,488,337</b>	<b>39%</b>	<b>37%</b>
Controllable Expenses	\$ 9,453,632	\$ 2,469,942	26%	28%
Fixed Expenses	\$ 23,837,511	\$ 6,671,420	28%	28%
<b>TOTAL EXPENSES</b>	<b>\$33,291,143</b>	<b>\$ 9,141,362</b>	<b>27%</b>	<b>28%</b>

# General Fund

## FY2022 Q1 Selected Revenues

	<b>FY22 Budget</b>	<b>FY22 YTD Actual</b>	<b>FY22 %</b>	<b>FY21 %</b>
<b>Excise Tax</b>	<b>\$ 2,003,000</b>	<b>\$ 672,465</b>	<b>34%</b>	<b>43%</b>
<b>State Revenue Sharing</b>	<b>\$ 825,000</b>	<b>\$ 374,441</b>	<b>45%</b>	<b>45%</b>
<b>Permits &amp; Impact Fees</b>	<b>\$ 177,174</b>	<b>\$ 78,099</b>	<b>44%</b>	<b>43%</b>
<b>Emergency Transport Billing</b>	<b>\$ 160,000</b>	<b>\$ 16,290</b>	<b>10%</b>	<b>10%</b>

# General Fund

## FY2022 Q1 Selected Expenses

	<b>FY22 Budget</b>	<b>FY22 YTD Actual</b>	<b>FY22 %</b>	<b>FY21 %</b>
<b>Police</b>	<b>\$ 1,578,958</b>	<b>\$ 358,004</b>	<b>23%</b>	<b>26%</b>
<b>Fire</b>	<b>\$ 1,096,586</b>	<b>\$ 231,120</b>	<b>21%</b>	<b>22%</b>
<b>Public Services</b>	<b>\$ 2,287,999</b>	<b>\$ 484,645</b>	<b>21%</b>	<b>22%</b>

# General Fund

## FY2022 Q1 Val Halla Results

	<b>FY22 Budget</b>	<b>FY22 YTD Actual</b>	<b>FY22 %</b>	<b>FY21 %</b>
Revenue - Val Halla	\$ 699,026	\$ 366,861	52%	45%
Expenses - Val Halla	\$ (826,491)	\$ (331,582)	40%	42%
<b>Net Gain (Loss)</b>	<b>\$ (127,465)</b>	<b>\$ 35,279</b>		

# General Fund

## FY2022 Q1 Recreation Results

	<b>FY22 Budget</b>	<b>FY22 YTD Actual</b>	<b>FY22 %</b>	<b>FY21 %</b>
Revenue - After School	\$ 272,000	\$ 57,499	21%	29%
Revenue - All Other	\$ 642,230	\$ 431,490	67%	15%
<b>Total Revenues</b>	<b>\$ 914,230</b>	<b>\$ 488,989</b>	<b>53%</b>	<b>19%</b>
Expenses - Admin	\$ (392,222)	\$ (100,278)	26%	23%
Expenses - Program	\$ (563,070)	\$ (248,743)	44%	26%
<b>Total Expenses</b>	<b>\$ (955,292)</b>	<b>\$ (349,021)</b>	<b>37%</b>	<b>24%</b>
<b>Net Gain (Loss)</b>	<b>\$ (41,062)</b>	<b>\$ 139,968</b>		

Questions?



TOWN OF CUMBERLAND								
HISTORICAL ACTUALS COMPARISON REPORT								
AS OF SEPTEMBER 30, 2021								
		2019	2020	2021		2022		
Account Number	Account Description	ACTUALS	ACTUALS	ACTUALS	% COLL	BUDGET	ACTUALS	% COLL
0011 0303	Motor Vehicle Excise Tax	\$ 609,705	\$ 649,248	\$ 737,785	43%	\$ 2,003,000	\$ 672,465	34%
0011 0304	Boat Excise Tax	\$ 2,320	\$ 2,413	\$ 3,554	25%	\$ 17,000	\$ 2,814	17%
0011 0325	Supplemental Taxes	\$ -	\$ -	\$ -	100%	\$ -	\$ -	100%
0011 0328	Outer Islands Property Tax	\$ -	\$ -	\$ -	0%	\$ 46,000	\$ -	0%
0011 0329	Payment in Lieu of Taxes	\$ 15,959	\$ -	\$ 13,903	42%	\$ 33,000	\$ -	0%
TOTAL	Other Tax Revenues	\$ 627,984	\$ 651,661	\$ 755,241	41%	\$ 2,099,000	\$ 675,279	32%
0012 0311	Hunting/Fishing Lic Agent Fees	\$ 113	\$ 67	\$ 66	12%	\$ 541	\$ 55	10%
0012 0312	Marriage Lic & Vital Records	\$ 1,145	\$ 1,031	\$ 1,169	48%	\$ 2,400	\$ 1,113	46%
0012 0313	Birth Certificates	\$ 465	\$ 411	\$ 398	29%	\$ 1,400	\$ 441	31%
0012 0314	Death Certificates	\$ 477	\$ 593	\$ 246	14%	\$ 1,500	\$ 130	9%
0012 0315	Clerk Licenses	\$ 2,050	\$ 920	\$ 210	5%	\$ 4,608	\$ 1,560	34%
0012 0316	Shellfish Licenses	\$ 36	\$ 14	\$ 67	100%	\$ 600	\$ 82	14%
0012 0317	Conservation Fees	\$ 14	\$ 6	\$ 23	100%	\$ 100	\$ 28	28%
0012 0334	Snowmobile Reg. Agent Fees	\$ -	\$ -	\$ -	100%	\$ -	\$ -	100%
0012 0361	Motor Vehicle Reg. Agent Fees	\$ 6,322	\$ 6,938	\$ 10,398	49%	\$ 21,406	\$ 9,552	45%
0012 0362	Boat Reg. Agent Fees	\$ 131	\$ 152	\$ 162	15%	\$ 500	\$ 128	26%
0012 0366	Building Permits	\$ 17,459	\$ 18,301	\$ 26,919	36%	\$ 75,000	\$ 39,955	53%
0012 0367	Electrical Permits	\$ 5,194	\$ 5,835	\$ 8,893	41%	\$ 21,634	\$ 7,916	37%
0012 0368	Plumbing Permits	\$ 2,790	\$ 3,720	\$ 6,165	33%	\$ 18,789	\$ 5,895	31%
0012 0369	Other Permits	\$ 452	\$ 141	\$ 158	9%	\$ 1,751	\$ 153	9%
0012 0383	ATV Reg. Agent Fees	\$ 52	\$ 44	\$ 42	114%	\$ 60	\$ 36	60%
0012 0390	Misc. Revenue	\$ -	\$ -	\$ 100	100%	\$ -	\$ 50	100%
0012 0398	Application Fee	\$ 350	\$ 200	\$ 300	23%	\$ 1,300	\$ 700	54%
0012 0401	Dog Reg. Clerk Fees	\$ 32	\$ 41	\$ 28	1%	\$ 900	\$ 24	3%
0012 0404	Commercial Haulers License	\$ -	\$ -	\$ 100	20%	\$ 500	\$ -	0%
TOTAL	License & Permit Revenue	\$ 37,081	\$ 38,414	\$ 55,444	36%	\$ 152,989	\$ 67,817	44%
0010 0327	Homestead State Reimb	\$ 331,883	\$ 359,720	\$ 525,408	75%	\$ 711,846	\$ 506,462	71%
0013 0331	State Revenue Sharing	\$ 114,012	\$ 180,251	\$ 226,093	45%	\$ 825,000	\$ 374,441	45%
0013 0335	DOT Block Grant	\$ -	\$ -	\$ -	0%	\$ 67,000	\$ -	0%
0013 0338	Federal Grants	\$ -	\$ -	\$ -	100%	\$ -	\$ -	100%
0013 0341	North Yarmouth Recreation Share	\$ -	\$ -	\$ -	0%	\$ 129,216	\$ -	0%
0013 0342	North Yarmouth Library Share	\$ -	\$ -	\$ -	0%	\$ 192,435	\$ -	0%
TOTAL	Intergovernmental Revenu	\$ 445,895	\$ 539,971	\$ 751,501	51%	\$ 1,925,497	\$ 880,903	46%
0015 0305	Interest & Penaties	\$ 1,419	\$ 2,006	\$ 2,654	9%	\$ 30,000	\$ 982	3%
0015 0306	Over/Short	\$ (5,519)	\$ (15)	\$ (455)	-455%	\$ 100	\$ 3,357	3357%
0015 0364	Growth Permits	\$ 500	\$ 600	\$ 1,400	70%	\$ 2,000	\$ 500	25%
0015 0365	Board of Appeals	\$ 100	\$ 100	\$ -	100%	\$ -	\$ -	100%
0015 0390	Misc. Revenue	\$ 577	\$ 31	\$ 89	0%	\$ 25,000	\$ 1,150	5%
0015 0399	Staff Review Fee	\$ 1,250	\$ 1,200	\$ 2,550	18%	\$ 9,700	\$ 1,900	20%
0015 0403	Mooring Fees	\$ 150	\$ 980	\$ 64	4%	\$ 5,000	\$ 684	14%
0015 0410	Private Ways	\$ 200	\$ -	\$ -	0%	\$ 400	\$ -	0%
0015 0508	Impact Fees	\$ 15,078	\$ 13,917	\$ 34,749	58%	\$ 60,000	\$ 24,181	40%
TOTAL	Other Revenues	\$ 13,755	\$ 18,820	\$ 41,052	31%	\$ 132,200	\$ 32,753	25%
0021 0337	State Grant revenue	\$ -	\$ -	\$ 951	100%	\$ -	\$ -	100%
0021 0351	Police Issued Permits	\$ 850	\$ 452	\$ 345	17%	\$ 2,000	\$ 155	8%
0021 0353	Police Insurance Reports	\$ 110	\$ 130	\$ 120	24%	\$ 500	\$ 423	85%
0021 0390	Miscellaneous Police Revenue	\$ 18	\$ 147	\$ 27	4%	\$ 648	\$ -	0%
0021 0427	Parking Tickets	\$ -	\$ 175	\$ 150	150%	\$ 100	\$ -	0%
0021 0536	Dog Licenses ACO Revenue	\$ 113	\$ 224	\$ 140	8%	\$ 1,800	\$ 86	5%
0021 0546	Court Reimbursements	\$ (46)	\$ 1,835	\$ 39	2%	\$ 2,200	\$ 559	25%
TOTAL	Police Related Revenues	\$ 1,045	\$ 2,963	\$ 1,772	24%	\$ 7,248	\$ 1,223	17%
0022 0504	Emergency Transport Billing	\$ 44,526	\$ 15,362	\$ 15,424	10%	\$ 160,000	\$ 16,290	10%
TOTAL	Fire Related Revenues	\$ 44,526	\$ 15,362	\$ 15,424	10%	\$ 160,000	\$ 16,290	10%
0031 0390	Misc. Revenue	\$ 3,093	\$ 3,817	\$ 226	1%	\$ 20,500	\$ 28	0%
0031 0391	Field Usage Fees	\$ -	\$ 360	\$ -	0%	\$ 5,000	\$ 60	1%
0031 0517	Bags/Universal Waste	\$ 78,345	\$ 21,778	\$ (2,170)	-1%	\$ 295,015	\$ (43,925)	-15%
0031 0539	Brush Passes	\$ 1,146	\$ 1,025	\$ 4,743	57%	\$ 8,277	\$ 1,926	23%
0031 0617	Twin Brooks Donations	\$ -	\$ -	\$ -	0%	\$ -	\$ -	100%
TOTAL	Public Services Revenues	\$ 82,584	\$ 26,980	\$ 2,799	1%	\$ 328,792	\$ (41,911)	-13%
0035 0329	Payment in Lieu of Taxes	\$ -	\$ -	\$ -	0%	\$ -	\$ -	100%
0035 0378	Soda Sales	\$ 1,706	\$ 1,387	\$ 1,774	71%	\$ 2,500	\$ 2,438	98%
0035 0560	Rental Income	\$ 3,323	\$ 6,750	\$ 6,750	48%	\$ 14,000	\$ 7,500	54%
0035 0565	Cell Tower Land Lease	\$ 5,400	\$ 5,400	\$ 7,200	33%	\$ 24,840	\$ 6,210	25%
TOTAL	VH Other Revenues	\$ 10,430	\$ 13,537	\$ 15,724	36%	\$ 41,340	\$ 16,148	39%
0037 0306	Over/Short	\$ 5	\$ (503)	\$ 1	100%	\$ -	\$ (2)	100%
0037 0357	Golf Memberships	\$ 18,381	\$ 22,571	\$ 40,523	18%	\$ 235,542	\$ 60,847	26%
0037 0358	Greens Fees	\$ 72,409	\$ 60,408	\$ 95,354	79%	\$ 179,737	\$ 107,558	60%
0037 0359	Golf Cart Rentals	\$ 40,231	\$ 36,633	\$ 53,299	65%	\$ 92,257	\$ 62,160	67%
0037 0416	Practice Range	\$ 4,539	\$ 395	\$ 4,639	66%	\$ 8,860	\$ 4,274	48%
0037 0417	VH Program Revenues	\$ 41,410	\$ 42,284	\$ 49,552	77%	\$ 70,500	\$ 78,370	111%
0037 0419	Advertising Sales	\$ 5,600	\$ -	\$ -	0%	\$ 22,500	\$ -	0%
0037 0522	Outing Golf	\$ 39,528	\$ 54,371	\$ 21,398	46%	\$ 48,290	\$ 37,506	78%



TOWN OF CUMBERLAND								
HISTORICAL ACTUALS COMPARISON REPORT								
AS OF SEPTEMBER 30, 2021								
		2019	2020	2021		2022		
Account Number	Account Description	ACTUALS	ACTUALS	ACTUALS	% COLL	BUDGET	ACTUALS	% COLL
TOTAL	VH Golf Revenues	\$ 222,102	\$ 216,159	\$ 264,765	46%	\$ 657,686	\$ 350,713	53%
0041 0440 41100	After School Programs	\$ 38,733	\$ 54,549	\$ 78,301	29%	\$ 272,000	\$ 57,499	21%
0041 0441 41110	Youth Enrichment Programs	\$ 39,682	\$ 49,317	\$ 11,360	6%	\$ 175,000	\$ 104,102	59%
0041 0442 41120	Youth Sports Programs	\$ 31,220	\$ 30,978	\$ 3,701	3%	\$ 115,000	\$ 68,366	59%
0041 0443 41130	Skiing Programs	\$ -	\$ -	\$ 295	1%	\$ 45,020	\$ -	0%
0041 0444 41140	Day Camps	\$ 29,101	\$ 29,549	\$ 67,167	38%	\$ 165,000	\$ 211,503	128%
0041 0445 41150	Swimming Programs	\$ 7,462	\$ 7,345	\$ -	0%	\$ 21,250	\$ -	0%
0041 0446 41160	Adult Enrichment Revenue	\$ 8,467	\$ 8,322	\$ 380	1%	\$ 31,715	\$ 1,264	4%
0041 0447 41170	Adult Fitness Revenue	\$ 22,968	\$ 21,235	\$ 6,615	11%	\$ 45,000	\$ 15,098	34%
0041 0448 41190	Special Events/Trips Revenues	\$ 365	\$ 449	\$ -	100%	\$ 5,000	\$ 2,346	47%
0041 0449 41190	Recreation Programs	\$ 1,800	\$ 3,805	\$ -	100%	\$ 1,995	\$ -	0%
0041 0570 41190	Rec Soccer Revenue	\$ 18,175	\$ 20,090	\$ 8,968	39%	\$ 23,000	\$ 29,627	129%
0041 0571 41190	Rec Ultimate Frisbee Revenue	\$ -	\$ -	\$ -	0%	\$ 14,000	\$ -	0%
0041 0606 41190	CPR/First Aid Revenues	\$ 350	\$ 380	\$ 165	66%	\$ 250	\$ (825)	-330%
TOTAL	Recreation Related Revenues	\$ 198,323	\$ 226,019	\$ 176,951	19%	\$ 914,230	\$ 488,979	53%
0045 0392	Library Fines	\$ 544	\$ 1,363	\$ 315	9%	\$ -	\$ 49	100%
0045 0394	Misc. Library Revenue	\$ 331	\$ 377	\$ 160	16%	\$ -	\$ 93	100%
TOTAL	Library Related Revenues	\$ 875	\$ 1,740	\$ 475	11%	\$ -	\$ 142	100%
TOTAL REVENUES		\$ 1,684,599	\$ 1,751,625	\$ 2,081,148	37%	\$ 6,418,982	\$ 2,488,337	39%
Key:								
1. Revenues "less than" 25% through the FIRST (1ST) quarter.								

TOWN OF CUMBERLAND										
HISTORICAL ACTUALS COMPARISON REPORT										
AS OF SEPTEMBER 30, 2021										
Account		2019	2020	2021		2022				
Number	Account Description	ACTUALS	ACTUALS	ACTUALS	% USED	BUDGET	ACTUALS	% USED	Explanation	
130	Administration	\$ 162,234	\$ 158,837	\$ 173,159	28%	\$ 664,743	\$ 174,842	26%	Third payroll in the month of September	\$ (8,655.81)
140	Assessor	\$ 22,618	\$ 24,169	\$ 30,562	27%	\$ 118,867	\$ 33,515	28%	Third payroll in the month of September	\$ (3,798.22)
150	Town Clerk	\$ 54,580	\$ 66,110	\$ 77,885	28%	\$ 291,177	\$ 73,146	25%		
160	Technology	\$ 51,085	\$ 88,359	\$ 133,449	63%	\$ 280,613	\$ 65,651	23%		
165	Elections	\$ 391	\$ 26	\$ 12,301	86%	\$ 35,127	\$ 1,206	3%		
170	Planning	\$ 14,061	\$ 14,663	\$ 15,037	21%	\$ 74,035	\$ 17,538	24%		
190	Legal	\$ 4,964	\$ 9,153	\$ 12,827	27%	\$ 47,500	\$ -	0%		
TOTAL	General Administration	\$ 309,933	\$ 361,316	\$ 455,219	34%	\$ 1,512,062	\$ 365,897	24%		
210	Police	\$ 300,791	\$ 325,911	\$ 382,692	26%	\$ 1,578,958	\$ 358,004	23%		
220	Fire	\$ 209,910	\$ 229,145	\$ 234,193	22%	\$ 1,096,586	\$ 231,120	21%		
240	Code Enforcement	\$ 31,316	\$ 33,926	\$ 39,033	27%	\$ 150,858	\$ 40,993	27%	Third payroll in the month of September	\$ (3,278.55)
250	Harbor Master	\$ 2,280	\$ 8,260	\$ 4,669	19%	\$ 22,480	\$ 1,222	5%		
260	Animal Control	\$ 12,051	\$ 20,316	\$ 30,512	86%	\$ 36,179	\$ 31,220	86%	Third payroll in the month of September; Expended capital outlay of \$7k	\$ (22,175.68)
TOTAL	Public Safety	\$ 556,347	\$ 617,558	\$ 691,098	25%	\$ 2,885,061	\$ 662,560	23%		
310	Public Works	\$ 207,825	\$ 191,387	\$ 248,632	20%	\$ 1,302,955	\$ 256,295	20%		
320	Waste Disposal	\$ 112,788	\$ 121,853	\$ 142,414	24%	\$ 637,459	\$ 132,246	21%		
430	Parks	\$ 111,964	\$ 98,531	\$ 99,150	31%	\$ 327,477	\$ 95,476	29%	Third payroll in the month of September	\$ (13,607.23)
440	West Cumberland Rec	\$ 550	\$ 1,169	\$ 174	2%	\$ 8,744	\$ 394	5%		
470	Historical Society Building	\$ 2,272	\$ 579	\$ 168	2%	\$ 11,364	\$ 234	2%		
TOTAL	Public Services	\$ 435,399	\$ 413,519	\$ 490,538	22%	\$ 2,287,999	\$ 484,645	21%		
350	Valhalla-Club	\$ 15,380	\$ 8,914	\$ 4,977	18%	\$ 26,241	\$ 5,335	20%		
360	Valhalla-Course	\$ 187,711	\$ 190,851	\$ 221,697	43%	\$ 559,899	\$ 220,705	39%	Third payroll in the month of September; other expenses do not align with fiscal year	\$ (80,730.17)
370	Valhalla-Pro Shop	\$ 111,727	\$ 112,035	\$ 99,446	42%	\$ 240,351	\$ 105,543	44%	Third payroll in the month of September; other expenses do not align with fiscal year	\$ (45,455.14)
TOTAL	Val Halla	\$ 314,818	\$ 311,800	\$ 326,121	42%	\$ 826,491	\$ 331,582	40%		
410	Recreation	\$ 328,374	\$ 339,126	\$ 223,079	24%	\$ 955,292	\$ 349,021	37%	Increase in expenses but revenues ahead of expenses	\$ (110,197.73)
420	Aging in Place	\$ 3,599	\$ 53,513	\$ 58,202	68%	\$ 101,716	\$ 59,340	58%	Senior Tax Rebate disbursed in September	\$ (33,910.77)
TOTAL	Recreation	\$ 331,973	\$ 392,639	\$ 281,282	28%	\$ 1,057,008	\$ 408,361	39%		
450	Library	\$ 112,245	\$ 124,041	\$ 124,973	24%	\$ 550,098	\$ 132,634	24%		
TOTAL	Library	\$ 112,245	\$ 124,041	\$ 124,973	24%	\$ 550,098	\$ 132,634	24%		
580	General Assistance	\$ 6,361	\$ 10,193	\$ 26,227	75%	\$ 35,000	\$ 4,797	14%		
590	Health Services	\$ 10,894	\$ 14,894	\$ -	0%	\$ 3,875	\$ 1,043	27%		\$ (74.60)
620	Cemetery Association	\$ 27,575	\$ 26,700	\$ 26,700	100%	\$ 26,700	\$ 26,700	100%	One-time payment in July	\$ (20,025.00)
630	Conservation	\$ 4,122	\$ 1,279	\$ 3,596	28%	\$ 21,000	\$ 3,822	18%		
800	Fire Hydrants	\$ 12,967	\$ 20,499	\$ 20,781	25%	\$ 83,500	\$ 21,135	25%		
810	Street Lighting	\$ 3,134	\$ 6,893	\$ 1,095	2%	\$ 45,000	\$ -	0%		
830	Contingent	\$ (247)	\$ 2,000	\$ 15,719	16%	\$ 10,000	\$ 5,327	53%	Expenses do not align with fiscal year	\$ (2,826.50)

TOWN OF CUMBERLAND									
HISTORICAL ACTUALS COMPARISON REPORT									
AS OF SEPTEMBER 30, 2021									
Account		2019	2020	2021		2022			
Number	Account Description	ACTUALS	ACTUALS	ACTUALS	% USED	BUDGET	ACTUALS	% USED	Explanation
840	Municipal Building	\$ 24,218	\$ 20,338	\$ 15,273	15%	\$ 109,837	\$ 15,004	14%	
850	Abatements	\$ 1,265	\$ 18,248	\$ 1,469	146928%	\$ 1	\$ 6,434	643421%	Abatements covered by Overlay
TOTAL	Other Expenses	\$ 90,289	\$ 121,044	\$ 110,860	27%	\$ 334,913	\$ 84,262	25%	
TOTAL CONTROLLABLE EXPENSES		\$ 2,151,004	\$ 2,341,917	\$ 2,480,090	28%	\$ 9,453,632	\$ 2,469,942	26%	
650	Debt Service	\$ 10,631	\$ (5,592)	\$ (87,151)	-8%	\$ 1,262,301	\$ (215,342)	-17%	
750	Insurance	\$ 192,326	\$ 175,762	\$ 230,020	83%	\$ 319,619	\$ 225,235	70%	HR Transfer and insurance policies paid in July
860	MSAD #51	\$ 4,672,568	\$ 4,734,439	\$ 5,026,201	25%	\$ 20,792,086	\$ 5,198,022	25%	
890	County Tax	\$ -	\$ -	\$ 938,569	100%	\$ 963,505	\$ 963,505	100%	One-time payment due in September
910	Capital Reserves	\$ 699,300	\$ 771,061	\$ 180,000	100%	\$ 500,000	\$ 500,000	100%	Transferred 100% to CIP Fund in July
TOTAL FIXED EXPENSES		\$ 5,574,825	\$ 5,675,670	\$ 6,287,639	28%	\$ 23,837,511	\$ 6,671,420	28%	
TOTAL EXPENSES		\$ 7,725,829	\$ 8,017,587	\$ 8,767,729	28%	\$ 33,291,143	\$ 9,141,361	27%	
Key:									
1. Expenses "greater than" 25% spent through FIRST (1ST) quarter.									

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 TOWN OF CUMBERLAND  
 HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 03 OF 2022

ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
<hr/>					
350 Valhalla-Club					
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0035 0378 Soda Sales	-1,706.30	-1,387.40	-1,774.40	-2,438.00	-2,500.00
0035 0560 Rental Income	-3,323.23	-6,750.00	-6,750.00	-7,500.00	-14,000.00
0035 0565 Cell Tower Land Lease	-5,400.00	-5,400.00	-7,200.00	-6,210.00	-24,840.00
0352 2000 Electricity	10,749.69	3,583.97	-713.61	.00	9,900.00
0352 2040 Internet Access	608.40	627.00	496.10	-446.24	1,891.00
0352 2060 Water/Sewer	1,613.11	1,177.55	1,655.40	1,806.31	6,000.00
0353 3160 Misc Expenses	414.00	.00	.00	.00	.00
0353 3202 Janitorial Supplies	.00	.00	.00	.00	1,000.00
0353 4000 Building Maintenance	1,124.45	2,997.01	2,648.03	2,586.24	5,000.00
0353 4020 Burglar & Fire Alarm	600.00	.00	.00	360.00	450.00
0353 8030 Soda	270.30	528.00	890.83	1,028.33	2,000.00
TOTAL Valhalla-Club	4,950.42	-4,623.87	-10,747.65	-10,813.36	-15,099.00
<hr/>					
360 Valhalla-Course					
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0361 1000 Full Time Wages	31,118.79	28,742.71	36,623.32	35,637.59	136,040.00
0361 1010 Part Time Wages	35,889.75	29,704.90	28,500.66	32,004.74	61,790.00
0361 1020 Overtime	.00	137.40	1,176.59	1,047.96	1,000.00
0361 1210 Health Insurance	13,520.76	10,532.13	12,258.45	11,817.06	52,741.00
0361 1220 FICA	5,045.83	4,477.53	5,029.75	5,604.21	15,134.00
0361 1230 ICMA	1,320.84	1,595.99	1,682.22	1,854.61	5,385.00
0361 1240 Life Ins & Long Term Disabilit	161.96	250.17	265.92	251.99	1,021.00
0361 1250 Long Term Care Ins	87.96	84.39	89.58	77.16	326.00
0361 1260 MePERS Retirement	1,278.06	778.50	934.09	1,033.11	3,702.00
0362 2000 Electricity	4,819.01	5,549.42	.00	.00	13,310.00
0362 2010 Gasoline	3,324.50	2,511.44	2,231.58	3,562.53	6,648.00
0362 2020 Heating Fuel	.00	.00	374.77	.00	1,165.00
0362 2040 Internet Access	209.98	524.91	524.91	524.91	1,260.00
0362 2060 Water/Sewer	200.00	700.00	600.00	380.00	1,760.00
0362 2080 Diesel	2,129.34	4,586.47	2,730.47	3,756.53	8,220.00
0363 3040 Equipment Maintenance	8,030.35	15,500.54	17,679.58	13,828.92	25,000.00
0363 3080 Landscaping	383.04	.00	427.67	475.20	1,500.00
0363 3090 Licenses	499.00	499.00	549.00	849.00	2,213.00
0363 3140 Membership Dues	.00	913.69	.00	.00	1,575.00
0363 3300 Office Supplies	86.09	72.22	342.73	.00	1,000.00
0363 3330 Travel Expenses	76.05	.00	.00	282.76	1,000.00
0363 3350 Uniforms & Clothing	658.17	1,181.84	825.28	793.73	4,250.00

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**TOWN OF CUMBERLAND**  
**HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 03 OF 2022**

<b>ACCOUNTS FOR:</b>			<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>			<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
0363	3350	DOUMI Uniforms & Clothing	159.95	.00	91.04	.00	.00
0363	3350	WESCW Uniforms & Clothing	250.00	140.00	.00	.00	.00
0363	3610	Long Term Equipment Lease	36,148.12	29,622.12	55,471.11	55,200.45	100,748.00
0363	3611	Cart Service Contract	.00	.00	.00	.00	2,400.00
0363	3630	Golf Course Supplies	5,732.54	7,900.43	3,951.59	6,290.16	13,000.00
0363	4000	Building Maintenance	1,490.32	1,002.05	1,793.84	649.96	4,000.00
0363	4010	Equipment Rental	.00	.00	.00	.00	800.00
0363	4300	Chemicals	18,294.83	14,876.69	17,911.16	22,739.24	35,241.00
0363	4310	Fertilizers	2,844.50	8,461.70	9,496.87	8,408.70	14,483.00
0363	4320	Irrigation	4,213.27	5,824.19	6,771.70	7,657.79	6,000.00
0363	4340	Seed/Soil	3,108.80	9,388.20	7,588.17	4,765.27	11,000.00
0363	4620	Lubricating Supplies	1,622.04	.00	.00	577.36	1,200.00
0365	5000	Contracted Services	787.00	900.00	2,889.92	600.00	18,337.00
0365	5240	Training	433.74	.00	147.72	.00	1,500.00
0366	6030	Misc Equipment	3,330.46	4,115.01	1,614.99	.00	3,000.00
0366	6120	Safety Equipment	456.09	277.70	1,122.77	33.98	2,150.00
<b>TOTAL Valhalla-Course</b>			<b>187,711.14</b>	<b>190,851.34</b>	<b>221,697.45</b>	<b>220,704.92</b>	<b>559,899.00</b>
<b>370 Valhalla-Pro Shop</b>							
0037	0306	Over/Short	-4.82	503.21	-.80	1.92	.00
0037	0357	Golf Memberships	-18,380.60	-22,571.10	-40,522.55	-60,847.00	-235,542.00
0037	0358	Greens Fees	-72,409.04	-60,407.89	-95,353.71	-107,558.00	-179,737.00
0037	0359	Golf Cart Rentals	-40,230.81	-36,633.05	-53,299.09	-62,160.00	-92,257.00
0037	0416	Practice Range	-4,539.00	-395.00	-4,638.97	-4,274.00	-8,860.00
0037	0417	VH Program Revenues	-41,409.70	-42,284.00	-49,551.63	-78,370.00	-70,500.00
0037	0419	Advertising Sales	-5,600.00	.00	.00	.00	-22,500.00
0037	0522	Outing Golf	-39,528.43	-54,371.00	-21,398.00	-37,506.00	-48,290.00
0371	1000	Full Time Wages	5,259.94	7,784.58	7,028.36	7,920.23	26,715.00
0371	1010	Part Time Wages	22,432.50	23,396.00	23,196.63	19,062.75	50,600.00
0371	1020	Overtime	.00	.00	27.00	1,696.00	.00
0371	1023	Outside Wages	17,730.25	17,437.75	20,482.50	14,662.92	40,150.00
0371	1024	Program Wages	22,580.00	22,111.50	21,382.63	24,405.33	30,338.00
0371	1210	Health Insurance	468.75	86.16	.00	1,885.52	5,154.00
0371	1220	FICA	5,265.99	5,423.34	5,517.01	5,160.82	11,307.00
0371	1230	ICMA	1,560.84	100.20	.00	.00	.00
0371	1240	Life Ins & Long Term Disabilit	27.47	24.27	49.74	54.48	199.00
0371	1250	Long Term Care Ins	15.69	43.80	15.30	15.30	61.00
0371	1260	MePERS Retirement	.00	628.32	746.90	882.27	3,019.00
0372	2030	Telephone	448.94	358.33	360.60	365.41	1,440.00
0373	3010	Advertising	3,865.46	3,775.69	3,633.47	1,024.88	9,500.00

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**TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT**

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FOR PERIOD 03 OF 2022

ACCOUNTS FOR: 001      General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
<hr/>					
0373 3100 Credit Card Charges	6,049.33	5,565.45	6,475.21	7,104.30	15,218.00
0373 3140 Membership Dues	400.00	.00	.00	.00	.00
0373 3300 Office Supplies	205.64	312.73	.00	.00	600.00
0373 3660 Practice Range	3,968.81	.00	.00	1,993.68	2,750.00
0373 4000 Building Maintenance	.00	157.86	.00	.00	600.00
0373 4200 Sport Program Expenses	8,510.00	9,840.62	9,981.00	14,680.00	25,500.00
0373 4205 Tournament Expenses	12,937.43	14,988.57	550.00	3,889.00	13,000.00
0375 6300 Computer Software/Hardware	.00	.00	.00	740.00	4,200.00
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TOTAL Valhalla-Pro Shop	-110,375.36	-104,123.66	-165,318.40	-245,170.19	-417,335.00
TOTAL General Fund	82,286.20	82,103.81	45,631.40	-35,278.63	127,465.00
TOTAL REVENUES	-232,531.93	-229,696.23	-280,489.15	-366,861.08	-699,026.00
TOTAL EXPENSES	314,818.13	311,800.04	326,120.55	331,582.45	826,491.00
TOTAL 001 General Fund	82,286.20	82,103.81	45,631.40	-35,278.63	127,465.00
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GRAND TOTAL	82,286.20	82,103.81	45,631.40	-35,278.63	127,465.00

**NOTE: Negative numbers denote an increase to fund balance**

# FY2022 Q1 RECREATION\_BY PROG



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## TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 03 OF 2022

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
0411 1010 Part Time Wages	.00	-1,344.00	.00	.00	.00
0411 1220 FICA	.00	-102.82	.00	.00	.00
41000 Rec Administration					
0411 1000 41000 Full Time Wages	53,740.71	58,680.58	56,071.56	53,184.24	191,000.00
0411 1010 41000 Part Time Wages	1,446.31	2,652.28	4,482.37	6,410.79	27,224.00
0411 1020 41000 Overtime	.00	.00	9.00	35.54	.00
0411 1165 41000 Stipend	356.25	225.00	225.00	225.00	900.00
0411 1210 41000 Health Insurance	12,829.35	14,365.41	15,648.11	14,593.57	67,112.00
0411 1220 41000 FICA	4,560.54	4,806.64	4,574.42	4,472.43	16,694.00
0411 1230 41000 ICMA	4,904.87	4,116.35	5,388.25	5,657.41	11,244.00
0411 1240 41000 Life Ins & Long Term Disab	284.36	365.41	363.82	365.37	1,499.00
0411 1250 41000 Long Term Care Ins	203.21	224.51	195.96	142.55	706.00
0411 1260 41000 MePERS Retirement	1,864.51	3,987.72	3,517.48	3,814.01	14,375.00
0412 2000 41000 Electricity	76.80	92.39	.00	.00	560.00
0412 2030 41000 Telephone	320.67	309.42	254.23	297.51	1,800.00
0413 3010 41000 Advertising	5,280.59	5,734.94	.00	.00	17,748.00
0413 3100 41000 Credit Card Charges	6,460.67	6,679.09	2,727.93	4,792.45	15,000.00
0413 3140 41000 Membership Dues	.00	.00	.00	.00	615.00
0413 3300 41000 Office Supplies	3.37	70.65	.00	232.29	1,245.00
0413 3670 41000 Tennis Courts	1,183.52	.00	10,000.00	.00	.00
0415 5240 41000 Training	.00	2,054.28	.00	.00	1,500.00
0416 6000 41000 Computer Equipment	2,764.57	.00	.00	.00	.00
0416 6090 41000 Recreation Equipment	.00	1,385.98	.00	659.90	1,000.00
0416 6300 41000 Software	5,929.56	6,722.86	3,573.17	5,395.08	22,000.00
TOTAL Rec Administration	102,209.86	112,473.51	107,031.30	100,278.14	392,222.00
41100 After School Program					
0041 0440 41100 After School Programs	-38,733.36	-54,549.00	-78,300.50	-57,499.00	-272,000.00
0411 1170 41100 After School Program	9,442.14	11,714.99	15,007.07	13,188.25	107,489.00
0411 1210 41100 Health Insurance	2,001.70	2,219.59	1,081.36	2,684.39	15,182.00
0411 1220 41100 FICA	727.60	899.30	1,157.80	992.71	8,223.00
0411 1230 41100 ICMA	254.15	291.54	231.95	97.71	.00
0411 1240 41100 Life Ins & Long Term Disab	23.30	25.38	7.82	23.24	.00
0411 1250 41100 Long Term Care Ins	16.75	17.81	5.52	14.98	.00
0411 1260 41100 MePERS Retirement	60.40	98.78	.00	.00	.00

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**TOWN OF CUMBERLAND**  
**HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 03 OF 2022**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
0413 4145 41100 After School Program Expen	2,669.24	2,520.44	1,231.18	.00	19,980.00
TOTAL After School Program	-23,538.08	-36,761.17	-59,577.80	-40,497.72	-121,126.00
41110 Youth Enrichment Programs					
0041 0441 41110 Youth Enrichment Programs	-39,682.00	-49,317.00	-11,359.50	-104,101.50	-175,000.00
0411 1010 41110 Part Time Wages	16,351.40	17,645.05	3,060.00	4,982.00	32,034.00
0411 1220 41110 FICA	1,250.91	1,349.87	234.10	381.12	2,451.00
0413 4155 41110 Enrichment Program Expense	134.38	2,982.43	.00	15,660.00	18,429.00
TOTAL Youth Enrichment Program	-21,945.31	-27,339.65	-8,065.40	-83,078.38	-122,086.00
41120 Youth Sports Programs					
0041 0442 41120 Youth Sports Programs	-31,219.75	-30,978.00	-3,701.00	-68,365.50	-115,000.00
0411 1010 41120 Part Time Wages	10,131.00	9,687.50	1,417.50	1,200.00	20,709.00
0411 1220 41120 FICA	775.03	741.11	108.44	91.80	1,584.00
0413 4180 41120 Sport Camp Expenses	9,869.00	6,132.00	.00	.00	.00
0413 4190 41120 Sport League Fees	.00	.00	.00	.00	4,735.00
0413 4200 41120 Sport Program Expenses	21,771.00	9,704.84	6,197.50	35,340.84	40,752.00
TOTAL Youth Sports Programs	11,326.28	-4,712.55	4,022.44	-31,732.86	-47,220.00
41130 Skiing Programs					
0041 0443 41130 Skiing Programs	.00	.00	-295.00	.00	-45,020.00
0413 4170 41130 Ski Program Expense	.00	.00	.00	.00	41,612.00
TOTAL Skiing Programs	.00	.00	-295.00	.00	-3,408.00
41140 Summer/Day Camps					
0041 0444 41140 Day Camps	-29,100.65	-29,548.93	-67,166.50	-211,502.90	-165,000.00
0411 1010 41140 Part Time Wages	64,061.43	73,863.10	48,020.95	90,710.39	79,257.00
0411 1020 41140 Overtime	1,918.30	490.83	1,077.83	1,623.26	1,509.00



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**TOWN OF CUMBERLAND  
HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 03 OF 2022**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
0411 1210 41140 Health Insurance	.00	.00	.00	2,269.13	.00
0411 1220 41140 FICA	5,047.46	5,688.17	3,756.07	7,083.02	6,063.00
0411 1230 41140 ICMA	.00	.00	.00	526.56	.00
0411 1240 41140 Life Ins & Long Term Disab	.00	.00	.00	20.18	.00
0411 1250 41140 Long Term Care Ins	.00	.00	.00	13.11	.00
0413 3330 41140 Travel Expenses	10,344.41	52.97	.00	.00	11,800.00
0413 4130 41140 Camp Field Trips	20,667.90	20,867.36	412.00	10,324.47	15,660.00
0413 4140 41140 Camp Supplies/Expenses	2,302.14	2,298.03	3,226.30	7,890.27	4,400.00
0413 4159 41140 Summer Enrichment	15,129.50	19,980.00	16,509.00	32,668.00	13,000.00
TOTAL Summer/Day Camps	90,370.49	93,691.53	5,835.65	-58,374.51	-33,311.00
<b>41150 Swimming Programs</b>					
0041 0445 41150 Swimming Programs	-7,462.29	-7,345.00	.00	.00	-21,250.00
0411 1010 41150 Part Time Wages	14,237.80	16,415.27	5,164.76	7,550.50	26,636.00
0411 1220 41150 FICA	1,089.23	1,255.77	395.15	577.65	4,003.00
0411 1400 41150 Contracted Employees	.00	.00	.00	.00	21,500.00
0413 4210 41150 Swim Instructor Training	.00	.00	.00	.00	750.00
TOTAL Swimming Programs	7,864.74	10,326.04	5,559.91	8,128.15	31,639.00
<b>41160 Adult Enrichment Programs</b>					
0041 0446 41160 Adult Enrichment Revenue	-8,467.17	-8,322.32	-380.00	-1,264.00	-31,715.00
0411 1010 41160 Part Time Wages	.00	1,486.17	.00	.00	11,119.00
0411 1220 41160 FICA	.00	113.70	.00	.00	851.00
0413 4100 41160 Adult Enrichment Expense	2,586.75	1,379.40	.00	.00	7,155.00
TOTAL Adult Enrichment Program	-5,880.42	-5,343.05	-380.00	-1,264.00	-12,590.00
<b>41170 Adult Fitness Programs</b>					
0041 0447 41170 Adult Fitness Revenue	-22,967.63	-21,235.10	-6,615.00	-15,098.00	-45,000.00
0411 1010 41170 Part Time Wages	3,036.58	3,741.87	2,754.88	3,811.00	19,190.00
0411 1220 41170 FICA	232.31	286.27	210.75	291.53	1,468.00
TOTAL Adult Fitness Programs	-19,698.74	-17,206.96	-3,649.37	-10,995.47	-24,342.00
<b>41190 Other Recreation Programs</b>					

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**TOWN OF CUMBERLAND**  
**HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 03 OF 2022**

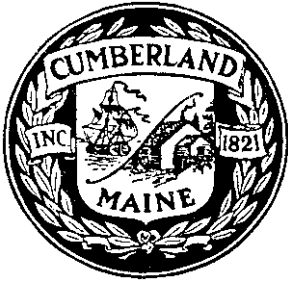
ACCOUNTS FOR:				PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund				ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
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0041	0448	41190	Special Events/Trips Reven	-365.00	-449.00	.00	-2,346.00	-5,000.00
0041	0449	41190	Recreation Programs	-1,800.00	-3,805.00	.00	.00	-1,995.00
0041	0570	41190	Rec Soccer Revenue	-18,175.00	-20,090.00	-8,968.00	-29,627.00	-23,000.00
0041	0571	41190	Rec Ultimate Frisbee Reven	.00	.00	.00	.00	-14,000.00
0041	0606	41190	CPR/First Aid Revenues	-350.00	-380.00	-165.00	825.00	-250.00
0413	4110	41190	Special Events/Trips	2,509.83	1,773.04	.00	.00	5,500.00
0413	4150	41190	Misc Recreation Programs	2,001.00	2,900.00	.00	.00	500.00
0413	4410	41190	Rec Soccer Expenses	5,521.34	9,476.42	3,270.16	8,726.48	9,729.00
0413	4413	41190	Rec Ultimate Frisbee Expen	.00	.00	.00	.00	9,800.00
TOTAL Other Recreation Program				-10,657.83	-10,574.54	-5,862.84	-22,421.52	-18,716.00
<hr/>								
COVID COVID-19								
0411	1000	COVID	FT Rec Admin COVID	.00	.00	1,283.67	.00	.00
0411	1210	COVID	Health Insurance	.00	.00	11.86	.00	.00
0411	1220	COVID	FICA	.00	.00	103.91	.00	.00
0411	1230	COVID	ICMA	.00	.00	89.86	.00	.00
0411	1240	COVID	Life Ins & Long Term Disab	.00	.00	11.18	.00	.00
0411	1250	COVID	Long Term Care Ins	.00	.00	9.27	.00	.00
TOTAL COVID-19				.00	.00	1,509.75	.00	.00
TOTAL General Fund				130,050.99	113,106.34	46,128.64	-139,958.17	41,062.00
TOTAL REVENUES				-198,322.85	-226,019.35	-176,950.50	-488,978.90	-914,230.00
TOTAL EXPENSES				328,373.84	339,125.69	223,079.14	349,020.73	955,292.00
TOTAL 001 General Fund				130,050.99	113,106.34	46,128.64	-139,958.17	41,062.00
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GRAND TOTAL				130,050.99	113,106.34	46,128.64	-139,958.17	41,062.00

**NOTE:** Negative numbers denote an increase to fund balance.

# ITEM

# 21-106

To hold a Public Hearing to consider and act on authorizing the Town Manager to solicit bids for a Tax Anticipation Note for \$2,000,000.00, as approved in the FY'22 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:** Finance Committee  
**From:** William R. Shane, Town Manager  
**Date:** October 14, 2021  
**Re:** TAN

---

As I shared at the last Council meeting, there is a very good possibility the TAN that was authorized with the budget process will be unnecessary. Therefore, we expect a \$23,000 savings (*as budgeted, but with interest rates creeping up, it may have been more*) to this year's General Fund budget. I will know more in January as we inch closer to our second tax collection bill going out in early February – tax bills due March 15<sup>th</sup>.

# ITEM

# 21-107

To hold a Public Hearing to consider and act on a zone change request for property located at 10 Old Gray Road, Tax Map U21/Lot 2, from Village Office Commercial 1 Zone (VOC1) to the Village Medium Density Residential Zone (VMDR), as recommended by the Planning Board

**TOWN OF CUMBERLAND, MAINE  
PLANNING BOARD NOTICE OF DECISION**

**Date:** October 20, 2021  
**To:** James Banfield  
**From:** Carla Nixon, Town Planner

**Re: *Public Hearing:*** *Recommendation to Town Council on a zone change request from James Banfield for a property located at 10 Old Gray Rd., Tax Assessor Map U21, Lot 2, from the Village Office Commercial 1 Zone (VOC1) to the Village Medium Density Residential Zone (VMDR).*

This is to advise you that on Tuesday, October 19, 2021, the Planning Board conducted a Public Hearing for a recommendation to Town Council on a zone change request for a property located at 10 Old Gray Rd., Tax Assessor Map U21, Lot 2 from the Village Office Commercial 1 Zone (VOC 1) to the Village Medium Density Residential Zone (VMDR) and voted unanimously to favorably recommend the zone change to the Town Council.

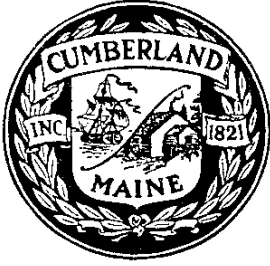
Cumberland Planning Board

\_\_\_\_\_  
Paul Auclair, Chairman

# ITEM

# 21-108

To consider and act on authorizing the Town Manager to execute purchase agreements for Val Halla equipment for the next 5 years



# MEMORANDUM

Town of Cumberland, Maine  
290 Tuttle Road  
Cumberland Center, ME 04021  
Telephone (207) 829-2205 • Fax (207) 829-2214

To: William Shane, Town Manager  
From: Christopher Bolduc, Assistant Town Manager  
Date: October 14, 2021  
Re: Valhalla Capital Equipment Purchase

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Every five years, the Town does a capital equipment purchase for Val Halla grounds maintenance department. This equipment includes mowers, sprayers, utility carts and other miscellaneous pieces of equipment used to perform maintenance on the golf course. In the past, this has been done through a lease purchase, but for the past 4 years, we have been setting money aside in the capital equipment fund to avoid entering into a lease purchase agreement for this equipment. The equipment is due to be purchased in FY 2023, and normally I would make a request to purchase and order the equipment in the spring of 2022, with a delivery by July 2022. We are being told by our vendors that due to the shortage of materials and labor, we would need to order our equipment this fall in hopes that we would receive the equipment by summer, with the possibility that it could even be delayed further.

I am requesting that the Finance Committee consider authorizing the purchase of capital equipment for Val Halla grounds to be paid for out of the capital equipment reserves so an order for the equipment can be placed this fall. I have attached a list of equipment that is planned to be purchased.

Also attached to this memo is the Val Halla Golf Pro's recommendation for rate increases for 2022 for the Finance Committees review.



## FY23 Equipment

Make	Model	Description	Cost		
Toro	4500-D	Rough Mower	\$79390.74		
Toro	3320-H	Triplex Mower	\$43575.48		
Toro	ProForce	Blower	\$9273.42		
Toro	DPA 8 Bladed Reels	Cutting Units	\$8470.80		
Toro	4500-D Decks	Cutting Unit Housing	\$5321.00		
Foley	672-AT	Bedknife Grinder	\$23864.11		
Honda	HSS1332A	Greens Snowblower	\$4099.00		
Hudson Star	PGA Professional	Reel Mower	\$2600.00		
Salsco	HP-11	Greens Roller	\$18389.00		
			\$194,983.55		

### **Product increases expected next year**

||

Seed 50% (80% crop loss on certain species - drought, fires, etc.).

Fertilizer 30% (raw materials from overseas)

Chemicals 5-10% (mostly due to shipping)

New Equipment 8-10% (Steel, foam, computer chip shortage)

Plastics 10% (Resin)

Metal/Steel 20-30% (Bed knives were \$34, now \$54. Blades were \$20, now \$27)

General Parts 10-30% (Oil filters were \$7-10, now \$12-13. Air filters were \$20, now \$24)

All prices expected to increase again Jan. 1 after 4th quarter.

## Val Halla Proposed Rate Increase

<b>MEMBERSHIP TYPE</b>	<b>RETURNING MEMBERS BEFORE OCT 31ST, 2021</b>	<b>NEW MEMBERS BEFORE OCT 31ST, 2021</b>	<b>EVERYONE AFTER OCTOBER 31ST, 2021</b>
SINGLE	\$1,300	\$1,400	\$1,400
COUPLE	\$2,100	\$2,300	\$2,300
U35	\$850	\$900	\$900
WEEKDAY	\$900	\$950	\$950
JUNIOR MSAD 51	\$275	\$275	\$275
JUNIOR NON-MSAD 51	\$325	\$325	\$325
COLLEGE	\$475	\$475	\$475
CORPORATE	\$3,900	\$3,900	\$3,900
CART MEMBERSHIP	\$599	\$599	\$599

<b>GREENS FEES</b>	<b>CURRENT 2021 SPRING/FALL</b>	<b>CURRENT 2021 SUMMER</b>	<b>PROPOSED 2022 SPRING/FALL</b>	<b>PROPOSED 2022 SUMMER</b>
18 HOLES WALKING	\$36	\$40	\$40	\$45
18 HOLES RIDING	\$56	\$60	\$60	\$65
9 HOLES WALKING	\$25	\$28	\$28	\$30
9 HOLES RIDING	\$40	\$43	\$43	\$45

# ITEM

# 21-109

Discussion re: American Rescue Plan Funds and to set a Public Hearing  
date of November 8<sup>th</sup> for the purpose of gathering public input

To: Town Council  
From: William R. Shane, Town Manager  
Date: October 14, 2021  
Re: Allocation of Federal Funds (ARPA)

Here are my recommendations for the use of American Rescue Plan Funds that may be drawn down through the Maine Department of Administrative and Financial Services (DAFS) for the benefit of the Town of Cumberland. There are many potential eligible and competing uses for the funds that you may wish to consider, and I recommend that the Town Council engage the public in determining priority work that is eligible, under the guidance offered by the U.S. Treasury Department and other sources.

#### **American Rescue Plan Act (ARPA) Funds:**

The Town Council will need to determine the best and most appropriate use of ARPA funds available to the Town of Cumberland.

My analysis applies only to non-education department programs, facilities, and employees. Separate funding for school units does not flow through this office.

The American Rescue Plan Act (ARPA) is an amendment to Title IV of the Social Security Act, and Section 603 establishes the Coronavirus Local Fiscal Recovery Fund, which provides for the distribution of federal funds to the states and directly to larger metropolitan areas.

Smaller jurisdictions, like Cumberland, are “non-entitlement” communities, which means that funds set aside for Cumberland must be drawn down through Maine State Government. **My expectation is that Cumberland may draw down about \$833,000 over the next few years.**

The funds can be drawn down for 4 different purposes:

- 1) To respond to the COVID-19 public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or to aid impacted industries such as tourism, travel, and hospitality; (and/or)
- 2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers; (and/or)
- 3) For the provision of government services to the extent of the reduction of revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the pandemic; (and/or)
- 4) To make necessary investments in water, sewer, or broadband infrastructure.

Each of these 4 categories of authority have extensive limitations, conditions, and prohibitions.

Below you will find my analysis of each of the categories of ARPA-eligible funding:

1- **Responding to the public health emergency or its negative economic impacts**

*To respond to the COVID-19 public health emergency or its **negative economic impacts**, including **assistance to households**, small businesses, and nonprofits, or to aid impacted industries such as tourism, travel, and hospitality; (and/or)*

- *\$50,000 for Senior tax relief – Westbrook has done something similar- safety in numbers!*
- *\$20,000 set aside for Public Mental Wellness Programs*
- *\$20,000 set aside for Employee Mental Wellness Program*
- *\$30,000 set aside for reimbursing us for the safety glass at Town Hall & Library*

2- **Premium Pay:** The law provides for premium pay to Public Health and Safety Workers, health care, human services, and similar employees to the extent that their services are devoted to mitigating or responding to the public health emergency. All our staff at Town Hall, Library, Recreation, Codes, Planning, Assessing and others (other than public safety) **ALSO** deserve a premium pay adjustment, but I don't find those expenses to be eligible under ARPA.

*I am recommending no drawdown of ARPA funds under Category 2.*

3- **Loss of Revenues:** There is complex guidance to calculate the loss of revenues due to COVID. Our two biggest areas were (a) reduced EMS service fees, and (b) reduced Recreation program enrollment fees. We could calculate these individual revenue losses so that we can draw down ARPA funds to make up for those losses. However, this note in the Federal Register indicates that this is not a good idea.

*In calculating revenue, recipients should sum across all revenue streams covered as general revenue. This approach [...] presents a more accurate representation of the overall impact of the COVID-19 public health emergency...*

In other words, we should be looking at our **revenue bottom line and not at one particular revenue line**. Cumberland's bottom line for General Fund revenues in FY 21 were over budget!

*I am recommending no drawdown of ARPA funds under Category 3.*

- 4- **Necessary Infrastructure investments for Sewer, Water, or Broadband.** The law does NOT provide infrastructure funds for roads, bridges, dams, or other infrastructure needs. Those may be addressed in future federal infrastructure legislation and funding when and if it is approved by Congress, but not in the ARPA legislation. The ARPA eligible infrastructure investments must be necessary but are not required to be directly responsive to or seek to mitigate COVID issues. While it is possible to transfer Cumberland's ARPA funds to the Portland Water District or other regional governing body, no request has been submitted nor expected, and I would not anticipate that the Town Council would approve such a transfer unless there was a very significant special circumstance.

On the other hand, there may be an opportunity to transfer a small portion of Cumberland's reserved ARPA funds to invest in regional broadband improvements. I encourage the Town Council to carefully consider holding back some funds to allow the Town to be a part of a regional broadband investment effort if one should emerge (possibly through County Government, and/or GPCOG). Affordable, reliable, accessible broadband connectivity and speed (both upload and download) is critical to business and civic life, access to markets and healthcare, equal access for education, jobs, and commerce. It can provide significant environmental benefits and reduction of vehicle miles traveled. While Cumberland enjoys nearly universal access, there are significant impairments in speed, reliability, and cost. Falmouth and Yarmouth are doing something very similar.

*My recommendation is to set aside 10% of the total allocation for a broadband improvement project to be determined at a later date.* That allocation can be redesignated at any time up through 2024.

Water, sewer, and stormwater infrastructure, on the other hand, is both an urgent and eligible capital need. We have large capital stormwater projects on the Foreside over the next few years, on Long Meadows Road and Wildwood, in particular. Both projects would absorb the balance of the ARP funds while allowing us to get back to even on the paving plan and not fall further behind.

Environment and economic activity and sustainability for the community. **I am recommending the majority of Cumberland's available ARPA Funds be used for priority stormwater projects.**

**Alternatively, the monies could be used to help some of the homes on Bruce Hill.**

**3,000' of piping could be installed, but I don't believe the most significant areas in need of help can be served. More information to come after my meeting with PWD.**

<b>American Rescue Plan Funds</b>	<b>\$833,000</b>				
	<b>Category I</b>	<b>Category II</b>	<b>Category III</b>	<b>Category IV</b>	
<b><u>Administration</u></b>					
Senior Tax Relief	\$50,000				
Public Mental Wellness	\$20,000				
Public Glass Counter Dividers	\$30,000				
Employee Mental Wellness Checks	<u>\$20,000</u>				
	<b>\$120,000</b>				
<b><u>Infrastructure</u></b>					
Regional Broad Band					\$83,000
Stormwater Repairs- Foreside					\$630,000
<b>Or</b>					<b>OR</b>
Waterlines- Pleasant Valley Area					\$630,000
					<b>\$713,000</b>
				<b>Total</b>	<b>\$833,000</b>



# ITEM

## 21-112

To consider and act on authorizing the Town Manager to sign an amended agreement between the Town of Cumberland and Maine Public Employees Retirement Trust to allow non-participating employees with optional membership who previously declined to participate in MainePERS

**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTICE OF APPROVED CHANGES TO MAINEPERS RULE CHAPTER 803**

**DATE:** September 15, 2021

**TO:** Employers of the Participating Local District (PLD) Consolidated Plan

**FROM:** Deanna Doyle, PLD Plan Administrator

**RE:** **Notice of approved changes to the rule that governs the PLD Consolidated Retirement Plan - MainePERS Rule Chapter 803 and Next Steps**

Following approval by PLD Advisory Committee and completion of the rulemaking process, the MainePERS Board of Trustees adopted amendments to Chapter 803 to incorporate the provisions of P.L. 2021, chapters 90 and 286 into the PLD Consolidated Plan (the Plan) and to make other technical changes to the rule. We anticipate that these amendments will become effective by the end of September 2021, following final regulatory approval. In mid-August, we sent notice to you regarding which of these new laws applied to your employees. This notice provides next steps for each of these provisions, and you need only to refer to the provisions that apply to your employees.

**Next Steps for PLDs with Alternate Plans under §18252-B (Chapter 90 (L.D. 711))**

In mid-August, PLD employers were asked to provide employee contribution rates for their alternate plans. Based on that information, MainePERS will advise if your employees are eligible to transfer from your alternate plan to the MainePERS plan. If eligible, employees who are participating in the alternate plan can transfer to the MainePERS plan as soon as the rule change becomes effective. You are responsible for informing your employees participating in the alternate plan that this option is available to them. MainePERS will provide Transfer from Alternate Plan Applications for Membership for use in enrolling employees along with instructions for submitting the forms. We can schedule an information session via Zoom if you have a group of employees who are interested, and we are available to answer employee questions. We can be contacted by emailing [PLD@mainepers.org](mailto:PLD@mainepers.org) or by calling Retirement Services at 1-800-451-9800.

There is no deadline for employees to exercise their right to transfer from the alternate plan; it is available to them as long as they are employed by you. Employees who transfer to MainePERS cannot purchase service credit for the period that they elected not to participate.

**Next Steps for PLDs to whom 5 M.R.S. §18252-C Applies (Chapter 286 (L.D. 1103))**

**THIS IS OPTIONAL FOR EMPLOYERS. Employers who want the provision to apply to employees who have been employed for more than 5 years on November 1, 2021 need to take action quickly.** The 5 years is cumulative, and includes all periods of employment with you.

PLD employers must take action before November 1, 2021 or at the next, regular meeting of their governing body if it is after November 1, 2021, for the provision to apply to their employees who have been employed longer than 5 years on November 1, 2021. PLD employees who have been employed for more than 5 years on November 1, 2021 and who declined membership in the Plan will have another opportunity to join the Plan by November 1, 2021, or by a date to be set forth in the amended participation agreement if the next regular meeting of the PLD's governing body is on or after that date. PLD employees with exactly five years of employment or less on November 1, 2021 will have an annual open enrollment opportunity from September 1 through November 1 during their first five years of employment beginning in 2022. The open enrollment in 2022 will include employees who reach their fifth year of employment between November 1, 2021 and

November 1, 2022. There is no provision that allows employees who join under this provision to purchase service credit for the period that they elected not to participate.

In mid-August, MainePERS provided employers who are eligible to adopt these provisions with sample language for the action (vote). The employers who take action to adopt the provisions must provide MainePERS with the certified action (or attested to copy of the meeting minutes documenting the action). This can be sent via email attachment to, [deanna.doyle@mainepers.org](mailto:deanna.doyle@mainepers.org) or by mail to Deanna Doyle, MainePERS, P.O. Box 349, Augusta, ME 04332-0349. Upon receipt of the action, we will send an amended agreement to you for signature. Adoption of the provisions will be effective the first of the month following the date we receive the original, signed agreement from you.

Employers who adopt the provisions before November 1<sup>st</sup> or at the next, regular meeting of their governing body, should immediately begin offering MainePERS membership to eligible, non-participating employees who have more than 5 years of employment on November 1, 2021. Employers must have all of these employees complete a Limited Period Open Enrollment Application for Membership indicating their membership election. Employers should keep the original in the employee's personnel file and submit a copy of the completed Limited Period Open Enrollment Application for Membership to MainePERS for all eligible employees, regardless of their election. These applications will be provided to employers who adopt the provisions with instructions regarding how to submit copies to MainePERS.

**For employers adopting the provision before November 1, 2021, your employees with more than 5 years of employment on November 1, 2021 must make an election to join, or not, by no later than November 1, 2021.** For employers whose first regular meeting of their governing body is on or after November 1, 2021, your employees who have been employed for more than five years on November 1, 2021 must make a membership election by the date set forth in the amended agreement. Interested employees can attend one of the virtual information sessions we are offering via Zoom before making their election. To register, employees should contact Retirement Services at MainePERS by calling 1-800-451-9800 or by emailing [PLD@mainepers.org](mailto:PLD@mainepers.org).

Employers should set the membership start dates for its employees with more than 5 years of service on November 1, 2021 to be as soon as administratively feasible after their election to join, but in no case earlier than October 18, 2021 or later than July 1, 2022. Membership start dates for employees who join during an open enrollment period starting in 2022 will be the date the employee elects to join. During the annual open enrollment, every non-participating employee who is eligible to join must complete a Limited Period Open Enrollment Application for Membership indicating their election, and a copy of that election must be submitted to MainePERS.

To avoid non-compliance with the federal one-time election rule, employee contributions for those who join the Plan under this new law are paid **with after-tax dollars**. Employers will be required to withhold and report these contributions accordingly. MainePERS will advise employers who adopt the provisions how to report the after-tax contributions.

The Town of Cumberland agrees:

- 1) To adopt the provisions of 5 M.R.S. §18252-C as enacted by PL 2021, Chapter 286 as allowed by MainePERS Rule Chapter 803 for its non-participating employees with optional membership who previously declined to participate in MainePERS (“eligible employees”) and to comply with the following requirements:
  - a. To offer by November 1, 2021 the opportunity to join MainePERS prospectively to all its eligible employees who have been employed for 5 years or more, to advise these employees that this will be their only opportunity to join, and to provide MainePERS with documentation of each eligible employee’s election; and
  - b. Beginning in 2022, to annually offer eligible employees who have been employed for less than 5 years, and in 2022 eligible employees who had reached 5 years of employment between November 1, 2021 and November 1, 2022, the opportunity to join MainePERS on a prospective basis during an open enrollment period from September 1<sup>st</sup> through November 1<sup>st</sup> and to provide MainePERS with documentation of each election made by eligible employees under this provision: and
  - c. To withhold employee contributions for employees who join under this provision after all taxes have been withheld, and to remit them to MainePERS as after-tax contributions.
- 2) To authorize William Shane, Town Manager, to sign the Amended Agreement between the Employer and the Maine Public Employees Retirement System.

Approved by the Cumberland Town Council on October 25, 2021

# Revenues

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## TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 04 OF 2022

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					
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0011 0303 Motor Vehicle Excise Tax	-802,144.35	-863,264.54	-943,130.31	-788,560.70	-2,003,000.00
0011 0304 Boat Excise Tax	-2,360.00	-2,451.90	-3,680.00	-2,858.00	-17,000.00
0011 0328 Outer Islands Property Tax	-22,020.50	-23,513.74	-22,947.69	.00	-46,000.00
0011 0329 Payment in Lieu of Taxes	-15,959.00	-16,061.48	-18,903.00	-19,039.50	-33,000.00
TOTAL Other Tax Revenues	-842,483.85	-905,291.66	-988,661.00	-810,458.20	-2,099,000.00
0012 License & Permit Revenues					
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0012 0311 Hunting/Fishing Lic Agent Fees	-143.50	-87.25	-76.50	-624.93	-541.00
0012 0312 Marriage Lic & Vital Records	-1,468.40	-1,379.40	-1,497.80	-1,318.60	-2,400.00
0012 0313 Birth Certificates	-647.20	-491.00	-526.20	-478.00	-1,400.00
0012 0314 Death Certificates	-817.80	-730.80	-294.40	-130.40	-1,500.00
0012 0315 Clerk Licenses	-2,135.00	-970.00	-825.00	-1,865.00	-4,608.00
0012 0316 Shellfish Licenses	-35.70	-14.28	-80.92	-96.39	-600.00
0012 0317 Conservation Fees	-14.30	-5.72	-29.08	-33.61	-100.00
0012 0334 Snowmobile Reg. Agent Fees	-12.00	-9.00	-13.00	.00	.00
0012 0361 Motor Vehicle Reg. Agent Fees	-8,100.00	-10,041.00	-13,202.00	-11,231.00	-21,406.00
0012 0362 Boat Reg. Agent Fees	-135.00	-158.00	-162.00	-133.25	-500.00
0012 0366 Building Permits	-28,791.90	-28,873.56	-42,466.43	-45,851.96	-75,000.00
0012 0367 Electrical Permits	-6,777.90	-8,123.55	-10,808.78	-9,577.92	-21,634.00
0012 0368 Plumbing Permits	-4,597.50	-5,367.50	-9,340.00	-6,730.00	-18,789.00
0012 0369 Other Permits	-558.00	-275.00	-206.00	-173.00	-1,751.00
0012 0383 ATV Reg. Agent Fees	-59.00	-50.00	-49.00	-42.00	-60.00
0012 0390 Misc. Revenue	.00	.00	-100.00	-50.00	.00
0012 0398 Application Fee	-450.00	-200.00	-300.00	-800.00	-1,300.00
0012 0401 Dog Reg. Clerk Fees	-308.00	-132.00	-76.00	-32.00	-900.00
0012 0404 Commercial Haulers License	.00	.00	-100.00	.00	-500.00
TOTAL License & Permit Revenue	-55,051.20	-56,908.06	-80,153.11	-79,168.06	-152,989.00
0013 Intergovernmental Revenues					
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0013 0331 State Revenue Sharing	-161,465.11	-259,982.65	-327,531.10	-374,441.12	-825,000.00
0013 0335 DOT Block Grant	.00	.00	.00	.00	-67,000.00
0013 0341 North Yarmouth Recreation Shar	-4,730.00	.00	-4,546.00	.00	-129,216.00

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FOR PERIOD 04 OF 2022

ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
0013 0342 North Yarmouth Library Share	-40,018.00	.00	-45,848.25	.00	-192,435.00
0013 0348 ACO Sharing Payments	.00	-7,725.00	.00	.00	.00
0013 0390 Misc. Revenue	.00	.00	.00	-2,035.00	.00
TOTAL Intergovernmental Revenue	-206,213.11	-267,707.65	-377,925.35	-376,476.12	-1,213,651.00
0015 Other Revenues					
0015 0305 Interest & Penalties	-5,322.18	-5,467.33	-4,680.42	-1,467.58	-30,000.00
0015 0306 Over/Short	6,465.27	3.81	455.18	-3,357.28	-100.00
0015 0364 Growth Permits	-1,100.00	-1,300.00	-1,600.00	-500.00	-2,000.00
0015 0365 Board of Appeals	-100.00	-200.00	.00	.00	.00
0015 0390 Misc. Revenue	-593.80	-656.41	-31,070.66	-44,037.87	-25,000.00
0015 0399 Staff Review Fee	-2,900.00	-1,350.00	-2,700.00	-2,050.00	-9,700.00
0015 0403 Mooring Fees	-150.02	-1,280.00	-64.00	-684.00	-5,000.00
0015 0410 Private Ways	-400.00	.00	.00	.00	-400.00
0015 0508 Impact Fees	-28,723.80	-31,315.20	-39,316.20	-28,574.00	-60,000.00
TOTAL Other Revenues	-32,824.53	-41,565.13	-78,976.10	-80,670.73	-132,200.00
0021 Police Related Revenues					
0021 0337 State Grant revenue	.00	.00	-951.30	.00	.00
0021 0351 Police Issued Permits	-1,070.00	-549.00	-475.00	-157.00	-2,000.00
0021 0353 Police Insurance Reports	-130.00	-190.00	-140.00	-463.00	-500.00
0021 0390 Miscellaneous Police Revenue	-24.00	-150.00	-39.00	.00	-648.00
0021 0427 Parking Tickets	.00	-300.00	-150.00	-25.00	-100.00
0021 0431 Outside Detail	737.52	.00	.00	.00	.00
0021 0536 Dog Licenses ACO Revenue	-657.00	-402.00	-263.00	-100.00	-1,800.00
0021 0540 MSAD #51 SRO Reimbursement	-24,500.00	.00	.00	.00	.00
0021 0546 Court Reimbursements	46.00	-3,296.28	-119.02	-559.12	-2,200.00
TOTAL Police Related Revenues	-25,597.48	-4,887.28	-2,137.32	-1,304.12	-7,248.00
0022 Fire Related Revenues					
0022 0504 Rescue Billing	-57,180.06	-28,812.56	-29,233.95	-15,798.45	-160,000.00
0022 0617 Donations Received	.00	.00	-500.00	.00	.00

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FOR PERIOD 04 OF 2022

ACCOUNTS FOR:	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CY REV
001 General Fund	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET
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TOTAL Fire Related Revenues	-57,180.06	-28,812.56	-29,733.95	-15,798.45	-160,000.00
0031 Public Services Revenues	<hr/>				
0031 0390 Misc. Revenue	-3,109.00	-3,834.00	-258.00	-28.00	-20,500.00
0031 0391 Field Usage Fees	-360.00	-2,806.80	.00	-60.00	-5,000.00
0031 0517 Bags/Universal Waste	-109,382.50	-46,315.00	-41,467.50	43,442.50	-295,015.00
0031 0539 Brush Passes	-1,428.00	-1,356.00	-5,891.00	-2,277.00	-8,277.00
0031 0617 Twin Brooks Donations	.00	.00	.00	-2,346.60	.00
TOTAL Public Services Revenues	-114,279.50	-54,311.80	-47,616.50	38,730.90	-328,792.00
0035 VH Other Revenues	<hr/>				
0035 0329 Payment in Lieu of Taxes	.00	-4,000.00	.00	.00	.00
0035 0378 Soda Sales	-2,016.60	-1,583.40	-1,980.40	-2,660.00	-2,500.00
0035 0560 Rental Income	-8,948.23	-6,750.00	-6,750.00	-7,500.00	-14,000.00
0035 0565 Cell Tower Land Lease	-9,000.00	-7,200.00	-7,200.00	-8,280.00	-24,840.00
TOTAL VH Other Revenues	-19,964.83	-19,533.40	-15,930.40	-18,440.00	-41,340.00
0037 VH Golf Revenues	<hr/>				
0037 0306 Over/Short	-6.89	505.59	-2.57	1.21	.00
0037 0357 Golf Memberships	-115,856.40	-93,968.60	-115,646.05	-112,499.50	-235,542.00
0037 0358 Greens Fees	-87,668.14	-69,966.14	-111,116.41	-124,352.50	-179,737.00
0037 0359 Golf Cart Rentals	-47,232.18	-43,367.45	-62,428.99	-71,590.50	-92,257.00
0037 0416 Practice Range	-4,911.75	-758.25	-5,788.97	-4,573.00	-8,860.00
0037 0417 VH Program Revenues	-46,365.70	-42,284.00	-49,551.63	-78,370.00	-70,500.00
0037 0419 Advertising Sales	-5,600.00	.00	.00	.00	-22,500.00
0037 0522 Outing Golf	-41,978.43	-61,791.00	-36,038.00	-56,528.00	-48,290.00
TOTAL VH Golf Revenues	-349,619.49	-311,629.85	-380,572.62	-447,912.29	-657,686.00
0041 Recreation Related Revenues	<hr/>				
0041 0440 41100 After School Programs	-77,655.27	-93,228.00	-94,067.50	-85,302.00	-272,000.00



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**TOWN OF CUMBERLAND**  
**HISTORICAL ACTUALS COMPARISON REPORT**
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**FOR PERIOD 04 OF 2022**

<b>ACCOUNTS FOR:</b>	<b>PRIOR YR3</b>	<b>PRIOR YR2</b>	<b>LAST YR</b>	<b>CURRENT YR</b>	<b>CY REV</b>
<b>001 General Fund</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>
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0041 0441 41110 Youth Enrichment Programs	-44,611.60	-53,267.00	-11,104.50	-105,551.50	-175,000.00
0041 0442 41120 Youth Sports Programs	-41,258.75	-41,030.00	-3,911.00	-73,538.50	-115,000.00
0041 0443 41130 Skiing Programs	-41,949.00	-50,374.00	-295.00	-17,310.00	-45,020.00
0041 0444 41140 Day Camps	-29,100.65	-29,548.93	-67,166.50	-211,997.90	-165,000.00
0041 0445 41150 Swimming Programs	-8,762.29	-8,345.00	.00	.00	-21,250.00
0041 0446 41160 Adult Enrichment Revenue	-9,416.17	-9,650.29	-435.00	-1,502.00	-31,715.00
0041 0447 41170 Adult Fitness Revenue	-23,893.13	-22,240.70	-6,875.00	-16,570.00	-45,000.00
0041 0448 41190 Special Events/Trips Reven	-665.00	-629.00	.00	-2,346.00	-5,000.00
0041 0449 41190 Recreation Programs	-400.00	-3,805.00	.00	.00	-1,995.00
0041 0570 41190 Rec Soccer Revenue	-18,175.00	-20,190.00	-9,123.00	-29,737.00	-23,000.00
0041 0571 41190 Rec Ultimate Frisbee Reven	.00	.00	.00	.00	-14,000.00
0041 0606 41190 CPR/First Aid Revenues	-550.00	-490.00	-165.00	825.00	-250.00
<b>TOTAL Recreation Related Reven</b>	<b>-296,436.86</b>	<b>-332,797.92</b>	<b>-193,142.50</b>	<b>-543,029.90</b>	<b>-914,230.00</b>
<u>0044 W Cumberland Hall Revenues</u>					
0044 0377 Hall Rental	.00	.00	.00	-280.00	.00
<b>TOTAL W Cumberland Hall Revenu</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-280.00</b>	<b>.00</b>
<u>0045 Library Related Revenues</u>					
0045 0392 Library Fines	-999.15	-1,971.04	-438.55	-49.15	.00
0045 0394 Misc. Library Revenue	-435.80	-518.60	-294.30	-93.00	.00
<b>TOTAL Library Related Revenues</b>	<b>-1,434.95</b>	<b>-2,489.64</b>	<b>-732.85</b>	<b>-142.15</b>	<b>.00</b>
<u>0211 Police- Salaries &amp; Bens</u>					
0211 0431 Outside Details	-552.84	-15,902.52	-1,721.16	-2,948.28	-26,741.00
<b>TOTAL Police- Salaries &amp; Bens</b>	<b>-552.84</b>	<b>-15,902.52</b>	<b>-1,721.16</b>	<b>-2,948.28</b>	<b>-26,741.00</b>
<u>0221 Fire- Salaries &amp; Benefits</u>					
0221 0431 Outside Details	338.00	-14,303.60	.00	-9,850.00	-18,000.00

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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 Fire- Salaries & Benefit	338.00	-14,303.60	.00	-9,850.00	-18,000.00
0311 Public Works- Salaries & Bens					
0311 0431 Outside Details	.00	.00	.00	-695.31	.00
TOTAL Public Works- Salaries & Bens	.00	.00	.00	-695.31	.00
TOTAL General Fund	-2,001,300.70	-2,056,141.07	-2,197,302.86	-2,348,442.71	-5,751,877.00
TOTAL REVENUES	-2,001,300.70	-2,056,141.07	-2,197,302.86	-2,348,442.71	-5,751,877.00
GRAND TOTAL	-2,001,300.70	-2,056,141.07	-2,197,302.86	-2,348,442.71	-5,751,877.00

# Expenses

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## TOWN OF CUMBERLAND HISTORICAL ACTUALS COMPARISON REPORT

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FOR PERIOD 04 OF 2022

ACCOUNTS FOR: 001 General Fund	PRIOR YR3 ACTUALS	PRIOR YR2 ACTUALS	LAST YR ACTUALS	CURRENT YR ACTUALS	CY REV BUDGET
130 Administration	228,326.53	229,921.10	212,301.73	208,426.42	664,743.00
140 Assessor	38,874.42	35,068.65	38,928.24	37,779.01	118,867.00
150 Town Clerk	81,387.12	101,581.08	100,692.50	85,308.67	291,177.00
160 Technology	92,061.91	101,405.06	135,694.16	116,103.17	280,613.00
165 Elections	1,858.61	25.50	11,992.07	1,900.98	35,127.00
170 Planning	21,141.87	21,318.04	19,730.16	20,167.07	74,035.00
190 Legal	13,265.40	14,292.89	12,826.50	6,680.40	47,500.00
210 Police	452,586.66	496,800.75	485,706.46	425,728.26	1,578,958.00
220 Fire	315,470.91	337,695.28	304,294.70	298,608.44	1,096,586.00
240 Code Enforcement	46,265.56	49,536.90	50,807.55	46,901.96	150,858.00
250 Harbor Master	2,647.39	9,099.61	7,888.76	1,222.25	22,480.00
260 Animal Control	14,647.52	27,001.19	16,256.22	26,272.11	36,179.00
310 Public Works	298,243.55	290,837.30	321,468.65	305,480.64	1,302,955.00
320 Waste Disposal	157,254.91	172,415.34	173,730.56	159,699.33	637,459.00
350 Valhalla-Club	17,503.66	9,385.77	3,124.60	6,335.90	26,241.00
360 Valhalla-Course	251,113.95	226,278.94	261,526.84	251,436.85	559,899.00
370 Valhalla-Pro Shop	177,984.78	137,462.04	118,593.33	116,578.68	240,351.00
410 Recreation	417,179.87	469,198.89	291,519.99	405,406.55	955,292.00
420 Aging in Place	5,080.79	55,916.47	59,128.65	59,652.65	101,716.00
430 Parks	151,972.96	138,404.38	129,020.69	109,478.47	327,477.00
440 West Cumberland Rec	750.48	1,361.69	411.70	520.69	8,744.00
450 Library	162,953.44	176,502.72	162,791.43	152,149.01	550,098.00
470 Historical Society Building	2,591.77	1,130.04	168.00	233.71	11,364.00
580 General Assistance	9,838.35	16,213.91	16,218.52	6,237.35	35,000.00
590 Health Services	11,341.45	15,341.45	.00	1,192.40	3,875.00
620 Cemetery Association	28,450.00	26,700.00	26,700.00	26,700.00	26,700.00
630 Conservation	4,122.45	1,293.27	3,595.99	3,836.39	21,000.00
650 Debt Service	528,987.24	361,209.26	300,580.47	-215,342.00	1,262,301.00
750 Insurance	213,839.23	198,831.56	243,880.40	255,206.36	319,619.00
800 Fire Hydrants	25,806.17	27,330.68	27,542.96	28,183.07	83,500.00
810 Street Lighting	9,775.31	10,381.06	.00	.00	45,000.00
830 Contingent	-247.20	2,500.00	17,047.42	24,974.79	10,000.00
840 Municipal Building	32,396.49	26,365.52	20,318.87	18,600.83	109,837.00
850 Abatements	2,633.89	20,965.43	1,469.28	8,910.49	1.00
TOTAL General Fund	3,818,107.44	3,809,771.77	3,575,957.40	3,000,570.90	11,035,552.00
TOTAL EXPENSES	3,818,107.44	3,809,771.77	3,575,957.40	3,000,570.90	11,035,552.00
GRAND TOTAL	3,818,107.44	3,809,771.77	3,575,957.40	3,000,570.90	11,035,552.00