



CUMBERLAND COUNTY FINANCE COMMITTEE

Meeting Agenda

Wednesday, October 12, 2022

5:00 PM

The Finance Committee will hold their meeting in person in the Feeney Conference Room in the County Courthouse, 205 Newbury St, Portland ME 04101

Welcome & Introductions

Public Comment Received

1. Approval of the July 13, 2022 and September 21, 2022 minutes
2. Presentation of the following department budgets:
 - a. Communications – Director Melinda Fairbrother-Dyer
 - b. Cross Insurance Arena – GM Mike LoConte
3. Further Question and Answer Session on Budget(s)
4. Preliminary discussion on recommendations to Commissioners
5. Discussion of Finance Committee Schedule
 - i. November 9, 2022 at 4:00/5:00 pm via Zoom or In person
6. Adjournment

EXECUTIVE SUMMARY - CROSS INSURANCE ARENA - BUDGET NARRATIVE

Submitted to Jim Galley – County Manager 4/8/2022

SUMMARY

The following budget summary outlines major highlights of projected items with regard to the arena's operating budget and capital expense budget.

This year, a unique blend of public willingness to attend events while adhering to various restrictions presented significant challenges that were unprecedented in our industry.

Some high-level areas that required enormous focus included supervising pandemic crowd seating in the bowl, limiting interaction of athletes and artists with the public, safely handling/dispensing large amounts of food and beverage and supervising high volume ingress and egress for various events. Fortunately, we mitigated the risks accordingly and were able to move past many of these limitations and can plan our business this year under more normal circumstances.

Assumptions built into this year's budget include the continued relaxing of restrictions while building confidence in our ability to safeguard artists while concurrently serving the public's overall health and safety needs. The multifaceted approach to reopening from the pandemic has ultimately allowed us to approach a level of pre-pandemic operations.

As a result, we are forecasting a \$468,192 increase to our net operating income. Contributing to the overall forecast is an event income increase of \$579,835 with an additional \$77,441 of other income. These projections are outlined below in the budget detail sections.

EVENT INCOME SUMMARY

We are currently projecting 100 events for the next fiscal year – a 22% increase from the previous full budgeted year.

In addition to annual favorites returning like Disney on Ice and the Harlem Globetrotters, we look to continue to diversify our event mix with a focus on creative content. New events such as the Maine Real Estate Forecast Conference and several other community-based events (including the Annual Jibe Spin-a-thon) are booked.

Hospitality Maine has returned to our calendar with the Maine Restaurant and Lodging Expo as well.

With a varied load of 100 events we are projecting \$1,472,347 (an increase of \$579,935) in event operating income. Contributing to this revenue will be the Maine Mariners return from the pandemic with a new Boston Bruins affiliation surge. We're projecting a 10% increase on next season's ticket sales. We also are looking forward to implementing our new half house curtain which will allow us to entertain more shows requesting a theater type setting such as a newly booked Price is Right Live.

OTHER INCOME SUMMARY

We are projecting an increase in other income such as the ice rental program, sponsorships, Ticketmaster rebates and ATM fees. We are budgeting \$650,706 total for our various other revenue streams – resulting in an increase of \$77,441. We broke an overall record with ice rentals generating \$46,500 in revenue. Additionally, many sponsorship contracts are in the process of renewal and restructuring from the pandemic lull in funding. We're also excited to continue to diversify this category with new strategic revenue generating partnerships such as the Park Mobile app.

INDIRECT EXPENSES

The variance in our projected indirect expenses is \$401,403. We budgeted for a full staffing model with a 5% COLA and a 100% incentive calculation and benefits. We strive to continue to offset food and beverage staffing costs with the usage of Non-Profit Organizations to run concession stands.

CAPITAL BUDGET

A request has been submitted for 3 new capital projects. The 1st request is for an Arena Marquee. The arena has been missing a marquee for over 7 years. The multi-faceted purpose will be for advertising shows and upcoming events as well as any emergency service messaging from the County, City or State. The 2nd request is to enhance the guest and show/artist's experience with improved ancillary WIFI in dressing rooms, multi-purpose rooms such as the Landing and Club, plus off-ice promoter and production offices. The last request is to upgrade the existing outdated sound system in the bowl. It will include new audio mixing boards, amplifiers and speakers.

SYNOPSIS

As we continue to operate under more pre-pandemic conditions, the current surge in events at the arena has been unparalleled. Many artists and shows have been eager to get back on the road and re-connect with their fans. As a result, the arena's event mix exploded during this current budget year with 4 comedy acts and several unbudgeted concerts and shows. We've set attendance records this year on more than one occasion. The next budgeted year is projected to level off as the entertainment industry regains it's footing in the market and consumers continue to gain confidence with re-engaging with arena activities. While the industry and venue continue to lift pandemic rules, our staff at the Cross Insurance Arena is focused on creative efforts to add more events to our calendar in order to generate additional positive exposure and new revenue streams.

**GROSS INSURANCE ARENA
FISCAL YEAR 2023
JULY-JUNE
OPERATING BUDGET**

	12 MONTHS BUDGET		12 MONTHS ACTUAL PROJECTED		2022-23 BUDGET VS 2021-22 PROJECTED VARIANCE		2022-23 BUDGET VS 2021-22 BUDGET COMPARISON		NOTES
	FY 2022-23 JULY-JUNE	FY 2021-22 JULY-JUNE	FY 2023 VS FY 2022 FAV / (UNFAV)	FY 2021-22 JULY-JUNE	FY 2023 VS FY 2022 FAV / (UNFAV)	FY 2021-22 JULY-JUNE	FY 2023 VS FY 2022 FAV / (UNFAV)		
# OF EVENTS	100	97	3	78		22			
TOTAL PAID	192,425	169,906	22,519	142,345		50,080			
AVERAGE TICKET PRICE	\$ 22.64	\$ 24.87	(2.23)	\$ 22.03		0.61			
TOTAL GENERAL ATTENDANCE	198,125	166,091	32,034	165,297		32,828			
CONCESSION PER CAPS	\$ 9.76	\$ 8.44	1.32	\$ 6.49		3.27			
NOVELTY PER CAPS	\$ 0.76	\$ 0.79	(0.03)	\$ 0.45		0.31			
RENTAL INCOME									
GROSS TICKET REVENUE	\$ 4,356,125	4,225,446	130,679	\$ 3,135,653		1,220,472		Increased ticket revenue from family shows	
TENANT CHARGES	\$ 3,786,913	\$ 3,687,734	101,179	\$ 2,652,148		1,136,765			
NET RENT INCOME	\$ 570,713	537,712	33,000	\$ 489,755		80,957		Event mix includes Sesame Street and Paw Patrol that are rental deals	
NET SERVICE INCOME/(LOSS)	\$ (327,668)	(369,364)	41,696	\$ (334,493)		6,825			
DIRECT EVENT INCOME	\$ 243,044	\$ 168,348	74,696	\$ 155,262		87,782			
SUITE REVENUE	\$ 15,585	\$ 24,194	(8,609)	\$ 11,310		4,275		Individual event suite rentals	
SURCHARGE/FACILITY FEE	\$ 222,760	274,757	(51,997)	\$ 181,625		41,135		Change in event mix for 2022-23. Fewer concerts and no comedy shows	
TICKET CONVENIENCE FEES	\$ 191,614	249,250	(57,636)	\$ 124,375		67,239		Change in event mix for 2022-23. Fewer concerts and no comedy shows	
TOTAL REVENUE	\$ 429,959	\$ 548,201	(118,242)	\$ 317,310		112,649		projected. Four comedy shows in 2021-22.	
ANCILLARY INCOME									
CONCESSION COMMISSIONS	\$ 769,546	\$ 602,619	166,927	\$ 390,339		379,207		Increase due to achievable percaps and refinement of operations	
NOVELTY INCOME	\$ 29,799	\$ 42,780	(12,981)	\$ 29,501		298		Fewer merch heavy shows projected in 2022-23.	
TOTAL ANCILLARY INCOME	\$ 799,344	\$ 645,399	153,945	\$ 419,841		379,504			
EVENT OPERATING INCOME	\$ 1,472,347	\$ 1,361,948	110,399	\$ 892,412		579,935			
OTHER INCOME									
ADVERTISING SPONSORS	\$ 335,878	\$ 242,583	93,295	\$ 305,107		30,771			
NAMING RIGHTS	\$ 188,125	\$ 188,125	-	\$ 150,500		37,625		Year nine of 20 year contract	
LUXURY SUITES/LOGES	\$ 41,385	\$ 52,821	(11,436)	\$ 47,183		(5,778)			
CLUB SEATS	\$ 17,318	\$ 19,278	(1,961)	\$ 5,495		11,823			
OTHER RENTALS/MISC INCOME	\$ 68,000	\$ 73,685	(5,685)	\$ 65,000		3,000		High school Ice rentals and Ticketmaster volume rebates	
TOTAL OTHER INCOME	\$ 650,706	\$ 576,492	74,214	\$ 573,285		65,619			
INDIRECT EXPENSES	\$ 2,635,381	\$ 2,233,698	401,683	\$ 2,446,198		189,183		5% COL for existing full-time staff. 100% Incentive comp budgeted for 22-23	
NET OPERATING INCOME (DEFICIT)	\$ (512,328)	\$ (295,458)	(216,869)	\$ (980,520)		456,371			

CROSS INSURANCE ARENA OPERATIONS FISCAL YEAR 2023					
ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	6090-6910-330	SALARIES OF ADMINISTRATIVE STAFF	Director of Operations Operations Manager Operations Assistant		176,400
EMPLOYEE INCENTIVE COMP	6003-086-00		Annual Incentive Compensation		7,078
PART TIME	6090-6030-330		Part-Time Event Labor	60,000	60,000
STAFFING BILL BACKS	6090-7200-330		Part-time Labor Charged back to events	(40,000)	(40,000)
PAYROLL TAXES	6110-5400-330	EMPLOYER PAYROLL TAXES FOR ENTIRE STAFF Full - Time and Part-Time	SS Medicare Unemployment Tax FUTA		21,223
REPAIRS AND MAINTENANCE	6210-4760-330 6210-6746-330	BUILDING REPAIRS & MAINTENANCE	Repairs Maintenance	26,000 26,000	50,000
ICE/HOCKEY EXPENSE	6260-6760-330 6210-6746-330	SERVICE AGREEMENTS	Ice Maintenance - AAA Energy Zamboni Expense Ice Paint (Jet Ice White and Lines) Hockey Specific	22,000 2,000 6,000	30,000
BUILDING SUPPLIES	6260-7060-330	BUILDING SUPPLIES	General Building Supplies Tools, nails, etc.	20,000	20,000
JANITORIAL	6260-6730-330	NON-EVENT RELATED SERVICES & SUPPLIES	Janitorial Service (non event) Maine Paper	16,600	16,600
UNIFORMS & LAUNDRY	6260-7070-330	UNIFORMS PART-TIME STAFF	Operations Department Shirts/Hats/Jackets	760	760
TRASH REMOVAL	0260-7200-330		Waste - Compactor	13,000	13,000
CONTRACTUAL SERVICES	6260-6790-330 6260-7320-330 6210-7240-330 6210-7240-330 6210-7240-330	PEST CONTROL SERVICES FOR BLDG	Exterminating contract Snow Removal Elevator Maintenance Forklift Rental Other Lift Rental	2,820 760 18,000 0 10,000	28,670
DUES AND SUBSCRIPTIONS	6260-6880-330	MEMBERSHIP		280	280
MEETINGS/CONVENTIONS/TRAINING	6140-6060-330	CONFERENCES ATTENDED BY STAFF	Travel and Hotel	2,000	2,000
TELEPHONE	6260-7020-330	TELEPHONE SERVICE	Cell Phones Replacement Phones	0	0
INSPECTIONS, LICENSES AND PERMITS	6210-6746-330		Sprinklers, Fire System, Elevators and Escalators Inspections	5,000 1,200	7,000
EMPLOYEE BENEFITS	6100-6060-330 6110-1130-330	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401-K ESPP (Stock Option) HMS	9,164	
TOTAL FACILITY OPERATIONS				42,033	51,197 442,766

DEPT. # 420

**CROSS INSURANCE ARENA
FOOD AND BEVERAGE
Fiscal Year 2022-23**

ACCOUNT TITLE	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	TOTAL
SALARIES 6090-6910-420	ALL FULL-TIME EMPLOYEES SALARIES BOTH HOURLY AND SALARIED		131,400	
		TOTAL		131,400
EMPLOYEE INCENTIVE COMP	EMPLOYEE INCENTIVES	Annual Incentive Compensation	7,140	
				7,140
PART-TIME WAGES 6090-6030-420	ALL PART-TIME EMPLOYEES SALARIES	P-T Wages - Concessions	136,278	
		TOTAL		136,278
TEMPORARY LABOR (Non-Profits) 6090-6100-420	TEMP LABOR SERVICES NOT FOR PROFIT GROUPS	Contracted Labor/NFP'S	80,000	
		TOTAL		80,000
ALLOCATION OF EVENT LABOR 6090-7290-420	PART-TIME, TEMPORARY AND CONTRACT LABOR USED FOR SPECIFIC EVENTS	PT Catering Allocation PT Concessions Allocation	(202,980)	
		TOTAL		(202,980)
EMPLOYEE BENEFITS 5100-6060-420	INCLUDES INSURANCE, EAP, HEALTH ADVOCATE, ESPP, 401K, FLEX SPENDING PLAN	EMPLOYEE BENEFITS Health Dental Vision Life Insurance ADD& Vol LTD STD SUB-TOTAL	39,648 1,675 424 121 1,033 222 89	43,211
5110-1130-420		401K CONTRIBUTIONS SUB-TOTAL TOTAL	6,927	6,927 50,138
P/R TAXES 5110-5460-420	FICA, MEDICARE, STATE UNEMPL, FED UNEMPL	FT Wages PT wages TOTAL	11,400 10,822	22,222
F&B OVERHEAD 6190-6670-420 6250-7120-420 6250-6720-420 6250-6880-420 6170-6490-420 6130-6180-420 6140-6860-420 6140-6860-420 6250-6800-420 6210-6745-420 6250-3880-420 6250-7070-420 6250-6810-420	INDIRECT EXPENSES FOR F&B	Cash Register System Support Credit Card fees Paper Supplies Dues & Subscriptions Licenses & Permits Travel & Entertainment Training Meetings & Conferences Advertising (Personnel) Repair & Maintenance Telephone Expense Uniforms/Laundry Minor Equipment TOTAL	17,500 23,000 26,000 900 975 100 500 500 250 10,000 525 10,000 5,000	94,250
	TOTAL FOOD & BEVERAGE EXPENSE			\$317,440

**CROSS INSURANCE ARENA
OVERHEAD BURDEN
FISCAL YEAR 2023**

ACCOUNT TITLE	Account	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
EQUIPMENT LEASE EXPENSE	6260-8740-440	RENTAL COSTS OF COPIERS, FAXES, DUPLICATOR, ETC.	Copiers/Fax with TRADE deal (\$650 x 12)	10,200	10,200
POSTAGE	6260-8980-440	POSTAGE, OVERNIGHT DELIVERIES	First Class Mail (not charged to other departments)	1,300	1,300
LICENSES & PERMITS	6170-6480-440		City Entertainment License BMI/Sesac Licenses	2,600 2,300	4,800
PARKING	6260-8710-440		Staff Parking (16 X \$140 X 12) Board and guest validations	26,200 3,200	28,400
INSURANCE EXPENSE	6160-8480-440	COST OF INSURANCE POLIGIES	LIABILITY General/Excess Liability (Term July - June) General Liability (Term: July-June) Professional Liability AUTO CRIME (Apr-Mar) WORKERS' COMPENSATION (JUL-JUN) Employment Practices Pollution Liability	11,263 24,842 437 186 375 48,000 975 354	86,431
Truck-Gas/Maintenance	6250-7030-440	Repairs/Maintenance for Company Vehicles	Gas Repairs/Maintenance	160 600	750
CONTRACTED SERVICES	6160-6360-440		Professional Services	1,500	1,500
OFFICE SUPPLIES	6250-6970-440		General Office Supplies Copier/Fax Supplies Toner Paper supplies	7,750	7,750
TELEPHONE/INTERNET/AV	6250-3880-440	TELEPHONE EXPENSE VIDEO INTERNET	Cost of telephones not charged to other dept. Video Services Building Internet	13,000 3,600 17,000	33,500
UTILITIES	6200-2300-440	UTILITY COST FOR THE BUILDING	Electricity Water/Sewer Gas City of Portland Drainage Fees	380,000 23,000 143,000 8,000	532,000
MANAGEMENT FEE	6250-8960-440		Annual Incentive Compensation	116,375	116,375
TOTAL OVERHEAD					\$823,006

**CROSS INSURANCE ARENA
MARKETING/GROUP SALES
FISCAL YEAR 2023**

Marketing Dept. # 210
Group Sales Dept # 245

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	6080-6910-210 6080-6910-245	SALARIES OF ADMINISTRATIVE STAFF	Director of Marketing Sales Manager- Groups		104,953
EMPLOYEE INCENTIVE COMP	6080-6000-210		Annual Incentive Compensation		5,777
PAYROLL TAXES	5110-5460-210 5110-5460-245	EMPLOYER PAYROLL TAXES	SS Medicare ME Unemployment Tax FUTA		9,272
TRAVEL & ENTERTAINMENT	5130-6180-210	ENTERTAINMENT & MILEAGE	Marketing Staff Meetings Entertainment Poster/Flyer/Ticket Mileage	200 200 300	700
MEETINGS/CONVENTIONS/TRAINING	5130-6180-210 5130-6860-210 5140-6860-210	CONFERENCES & SEMINARS ATTENDED BY	Regional Conferences (2 per year) Hotel and Air Spectra Training/Visitors Spectra Marketing Annual Conference Hotel and Air Local Conferences/Meetings	1,450 250 3,000 300	6,000
DUES & SUBSCRIPTIONS	6260-6360-210	MEMBERSHIP DUES & PUBLICATIONS USED BY STAFF	Polletar Venues Today Salesforce Software	900 - 2,000	2,900
PRINTING	6260-7000-210 6260-7000-245	MISCELLANEOUS PRINTING COSTS	Flyers for Rentals General Information brochures Banners/Signs Annual Report Photoshop CS6 Suite	100 100 300 100 420	1,020
CUSTOMER RELATIONS-MARKETING	6260-7340-210	CLIENT & CUSTOMER RELATIONS	Promotional Items (Pens, Artist Gifts, Plaques) Tenant Event Tabling, Full-time staff uniforms	250 600	750
CUSTOMER RELATIONS-GROUP SALES	6260-7340-245	GROUP SALES CLIENT RELATIONS	Items to promote Group Sales	150	150
INSTITUTIONAL/EVENT ADVERTISING	5100-6800-210	ADVERTISING NON RELATED TO EVENTS	Concert Venue Directory Web Hosting Venue Advertisements - Interior Signage Venue Advertisements - Promotions at other local e Survey Monkey	1,500 1,300 2,300 2,000 400	7,500
EMPLOYEE BENEFITS	5100-6060-210 5100-6060-245 5110-1130-210 5110-1130-245	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401k		6,636
TOTAL MARKETING EXPENSE					20,341
					\$163,899

GROSS INSURANCE ARENA
BOX OFFICE
FISCAL YEAR 2023

ACCOUNT TITLE	GL.#	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	5090-5910-430	SALARIES	Box Office Manager Box Office Assistant Manager		122,954
EMPLOYEE INCENTIVE COMP	5090-6000-430	EMPLOYEE INCENTIVE	Annual Incentive Compensation		7,045
PART TIME WAGES	5090-6030-430	PT BOX OFFICE LABOR	Wages Taxes	30,000	30,000
PAYROLL ALLOCATED TO EVENTS	5090-7290-430		Labor and tax costs allocated to events	(20,000)	(20,000)
PAYROLL TAXES	5110-5460-430	EMPLOYER PAYROLL TAXES	SS MEDICARE PA Unemployment Tax FUTA Part-time	10,747 2,700	13,447
SUPPLIES	5250-7090-430	SUPPLIES	New chairs, signage, printers	1,000	1,000
MEETINGS/CONVENTIONS/TRAINING	5140-6860-430	CONFERENCES & SEMINARS ATTENDED BY STAFF	PacNet or Marketing Conference (Manager) Local/web based trainings	1,500 500	2,000
ARMORED CAR SERVICE	5250-6750-430	ARMORED CAR SERVICES-LOOMIS	Pick-up of deposits & delivery of cash	2,000	2,000
CREDIT CARD FEES	5250-7120-430	CREDIT CARD PROCESSING FEES	Credit card fees not charged back to events	2,500	2,500
POSTAGE	5250-6980-430	POSTAGE UTILIZED BY STAFF	FEDERAL EXPRESS Tickets for suites & club seat holders Ticket mailing charges (SEE OTHER INCOME)	0	0
PRINTING	5250-7000-430	MISCELLANEOUS PRINTING COSTS	Phone Order Forms and envelopes	500	500
EMPLOYEE BENEFITS	5100-6080-430 5110-1130-430	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401k ESPP (Stock option) HMS		6,500
TOTAL BOX OFFICE EXPENSE					34,388 \$184,314

CROSS INSURANCE ARENA
CORPORATE SALES & PREMIUM SERVICES
FISCAL YEAR 2023

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SIGNAGE MAINTENANCE AND FULFILLMENT	6140-8880-220	HALL OF FAME ROOM AND SIGNAGE MAINTENANCE		3,500	
					3,500
CUSTOMER RELATIONS	6130-6180-220	CLIENT & CUSTOMER RELATIONS Includes Trade Sponsorships	Travel and meetings Memorabilia/Installation Client Promotions	6,250	
					6,250
PRINTING	6260-7000-220	MISCELLANEOUS PRINTING COSTS		250	
					250
TOTAL CORP SALES/PREM SERV EXPENSE					10,000

**CROSS INSURANCE ARENA
EXECUTIVE
FISCAL YEAR 2023**

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	5090-5910-100	SALARIES OF ADMINISTRATIVE STAFF	GM	115,500	
	5090-6030-100		Admin Asst (PTE)	20,000	
					135,500
EMPLOYEE INCENTIVE COMP	6090-6000-100		Annual Incentive Compensation		23,100
PAYROLL TAXES	5110-5460-100	EMPLOYER PAYROLL TAXES	ss medicare ME Unemployment Tax Futa		11,588
TRAVEL & ENTERTAINMENT	5130-5180-100	TRAVEL	Corporate support RVP Trips	4,000	5,000
		ENTERTAINMENT	Meals & Entertainment	1,000	
MEETINGS/CONVENTIONS/TRAINING	5140-5880-100	CONFERENCES & SEMINARS	Pollstar IEBA Global GM Conference	- 2,000 -	2,000
DUES & SUBSCRIPTIONS	5250-5880-100	SUBSCRIPTIONS			2,100
		DUES & MEMBERSHIPS	Chamber of Commerce CVB IAVM	450 1,150 500	
CUSTOMER RELATONS	5250-7340-100	Gift for Customer Relations	Gifts, Misc	250	250
EMPLOYEE BENEFITS	5100-6060-100	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD		18,830
	5110-1130-100		401-K HMS ESPP (Stock Option)	7,930	
TOTAL EXECUTIVE EXPENSE				10,900	\$198,469

**CROSS INSURANCE ARENA
FINANCE AND INFORMATION TECHNOLOGY
FISCAL YEAR 2023**

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	5090-5010-130	SALARIES	Director of Finance Staff Accountant/HR (PTE)	-	173,986
EMPLOYEE INCENTIVE COMP	5090-6000-130	EMPLOYEE INCENTIVE	Annual Incentive Compensation		11,399
PAYROLL TAXES	5110-5460-130	EMPLOYER PAYROLL TAXES	SS MEDICARE ME Unemployment Tax FUTA		14,464
CORPORATE SUPPORT	5130-6180-130	TRAVEL & HOTEL	Travel Expenses for Corporate staff	500	500
MEETINGS/CONVENTIONS/TRAINING/ DUES	5140-6860-130	CONFERENCES & SEMINARS	Annual Conference Miso Finance/Payroll Workshops Memberships and Dues	1,500 500 900	2,800
RECRUITING EXPENSES	5250-6800-130	CBS BACKGROUND CHECKS	Background checks for new hires	750	750
PAYROLL PROCESSING AND IT SUPPORT	5190-6870-130	SOFTWARE COSTS	Cost of Using Payroll services Annual W2 Form Processing Fee LLB Group Phone Support Corp IT Support Network Accounts (Citrix) MAS Office 360 Cloud Service Local IT Support	28,800 1,500 800 5,000 - 3,000 4,200 2,500	45,800
EMPLOYEE BENEFITS	5100-6060-130 5110-1130-130	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401-K Company Match ESPP (Stock option) HMS		9,269
TOTAL FINANCE EXPENSE					\$281,184

Priority	2022/2023 Capital Request	Requested	County Manager	Trustees	Commissioners	Funding Source
1	Arena Marquee	\$ 225,000.00	\$ 225,000.00	YES-ARPA		ARPA Budget Request
2	WIFI Upgrade	\$ 14,500.00	\$ 14,500.00	NO-RESERVES		2022/2023 Budget
3	Arena Sound System	\$ 125,000.00	\$ 80,000.00	YES-2023/24		2022/2023 Budget
	Totals	\$ 364,500.00	\$ 319,500.00			

Cumberland County CIA Trustees Budget

	Budgeted 2015-16	Budgeted 2016-17	Budgeted 2017-18	Budgeted 2018-19	Budgeted 2019-20	Budgeted 2020-21	Budgeted 2021-2022	Proposed 2022-2023	
Contract Administrator Officer	\$ 57,200	\$ 57,200	\$ 57,200	\$ -	\$ -	\$ -			
Payroll Taxes & Benefits	\$ 9,500	\$ 4,900	\$ 4,900	\$ -	\$ -	\$ -			
Parking	\$ 2,700	\$ 2,700	\$ 2,900	\$ 2,900	\$ -	\$ -			
Professional Services	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 18,000	\$ 15,000.00	\$ 13,000.00	\$ 10,000.00	
Board Meetings	\$ 1,800	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200.00	\$ 1,400.00	\$ 1,400.00	
Office Supplies and Expenses	\$ 3,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -			
Record storage/bld maint	\$ 4,500	\$ 4,500	\$ 4,750	\$ -	\$ -	\$ -			
Employee Health Insurance	\$ 19,669	\$ 21,260	\$ 15,950	\$ -	\$ -	\$ -			
Management Incentive Fees			\$ 76,758	\$ 80,000	\$ 87,500	\$ 80,000.00	\$ 75,000.00	\$ 95,000.00	1
<u>Insurances</u>									
Public Officials	\$ 6,913	\$ 6,913	\$ 7,052	\$ -	\$ -				
Package & Auto	\$ 73,001	\$ 73,001	\$ 74,462	\$ 73,001	\$ 74,500	\$ 76,000.00	\$ 77,000.00	\$ 90,000.00	2
Auto	\$ 1,903	\$ 1,903	\$ 1,941	\$ 1,903	\$ 2,000	\$ 2,200.00	\$ 2,400.00		
Crime	\$ 460	\$ 460	\$ 470	\$ -	\$ -				
Workers comp	\$ 2,320	\$ 600	\$ 625	\$ -	\$ -				
Unemployment	\$ 3,000	\$ 3,000	\$ 975	\$ -	\$ -				
All Insurance Costs									
Total	\$ 211,466	\$ 205,137	\$ 276,683	\$ 179,004	\$ 183,200	\$ 174,400	\$ 168,800	\$ 196,400	

1 - Meeting thresholds under the Incentive Program

2 - Insurance 2021/22 was \$88,471.00 - Need to adjust after many years

