

Cumberland County

Commissioner Workshop Meeting Agenda

Workshops are for Commissioner review; items are informational only unless otherwise directed by the Board. The public is welcome to attend; public comment will not be received unless invited by the Board.

Monday, May 8, 2023

6:30 PM

Feeney Conference Room, County Courthouse, 205 Newbury St, Portland ME 04101

The listed time is an estimate. The Workshop will follow the regularly scheduled meeting.

CALL TO ORDER

NEW BUSINESS

REV 23-01 Cross Insurance Arena - Operating and Trustee Budgets

Attachments: Memo CIA Operating & Trustee Budgets

2023-24 CIA Budget

2023-24 CIA Trustee Budget

REV 23-02 Line of Duty Death - Discussion of funeral and other related costs

Attachments: Memo Line of Duty Deaths by County Manager

Memo LODD by Sheriff March 2023

ADJOURNMENT



Cumberland County

142 Federal St Portland, ME 04062

Staff Report

File #: REV 23-01 **Agenda Date:** 5/8/2023 **Agenda #:**

Title For Agenda Item:

Cross Insurance Arena - Operating and Trustee Budgets

Recommended Action:

Review recommended Cross Insurance Arena - Operating and Trustee Budgets

Background and Purpose of Request:

Please refer to the attached memo.

Staff Contact: James Gailey, County Manager



POSITION	PAPER FOR	AGENDA	ITEM

TO:	Cross Insurance Board of Trustees
FROM:	James H. Gailey
DATE:	April 5, 2023
SUBJECT:	CIA Operational Budget & Trustee Budget

Requested Action:

Recommend approval of Operation Budget and Trustee Budget to the County Commissioners.

Background & Purpose of Request:

Each April, the Arena GM brings before the Trustees the proposed Operations Budget for the Arena. In addition to this budget, the County Manager presents the Trustees Budget. Depending upon the level of questions and comfort, the Trustees have moved the budget to the County Commissioners at this meeting or have requested more information from staff to be presented at the next scheduled meeting. Either way, the goal is to move a budget to the County Commissioners for their June meeting (this year June 12th).

Funding Amount and Source: Arena Revenues & County General Fund

Attachments:

- 2023-2024 Operations Budget
- 2023-2024 Trustees Budget

Agenda Item Number:		Date on Agenda:
Result		
Mover:	Seconder:	
Vote Tally:	Vote Result:	
Roll Call Vote if Meeting R	emotely:	
		Chair of Board, Date

Fiscal Year 2023-2024

Cross Insurance Arena – Budget Introduction

It's an honor and privilege to present the Cross Insurance Arena's 2023-2024 budget to the Board of Trustees. Our team at the arena strives to proudly represent Cumberland County at all levels. Similar to previous years, our goals for the upcoming fiscal year are to maximize revenues from existing events, while concurrently seeking new events with the goal of annual, repetitive bookings. Our team here continues to aggressively grow creative events while cultivating future prospects.

Recap 2022-23

Our most significant accomplishment of FY23 to date was rekindling the arena's connection with the State Theater/Thompson's Point management group. After an 8-year hiatus, we were able to re-establish the partnership and co-promote The Trey Anastasio Band & Goose Co-headlining concert (11/9/22). That event alone generated over \$400,000 in ticket sales and broke the arena's all time concessions per cap record of more than \$30 per person. Due to the success of our first event together, we currently have two more shows on sale together for the upcoming fiscal year (Gojira/Mastodon on 8/19/23 & Death Cab for Cutie/The Postal Service on 9/8/23) with the latter concert selling out in less than two days.

Other 2022-23 Recap Highlights

- WWE (11/27/22) hadn't performed here in 5 years, grossed \$170,214 a new ticket revenue record for the WWE
- The Price is Right Live (9/29/22) built as a true half-house, theater-style show with the inaugural use of the new house curtain system the show sold out generating over \$133,000 worth of revenue
- Jo Koy (2/16/23) surpassed ticket sales from his last time through Portland generating \$203K in gross ticket sales, up 25% from 2021
- Globetrotters (2/9/23) sold 66% more tickets than 2022
- Ice Racing (1/14/23) 2nd highest gross since its inaugural year, generating \$38,849 in ticket revenue due to a new start time and the addition of the SnowFest activities on the concourse
- MEREDA (1/26/23) Maine Real Estate & Forecast Conference produced \$40,182 in revenue, the most ever for a trade show here at the Arena

2023-24 Overview

We've positioned the arena favorably in some categories for the first half of FY23-24 including Death Cab for Cutie (9/8/23), Bill Burr (9/29/23), Hot Wheels Monster Trucks (10/14/23 & 10/15/23) and the return of Umaine Hockey (12/9/23) – all of which directly contribute to an increase in event operating income.

However, there are some categories that we will watch closely as the year progresses. We've seen a slight dip in two concert categories (Majors as well as LN/WFC Concerts). The venue is creatively managing to back fill any open days with new or improved events. In order to accomplish this, one of our strategies is to maximize existing events to see where we can add additional days or shows. For example, Hot Wheels Monster Trucks sold its first three shows very quickly (Portland, ME currently has the best sales numbers of all venues on the tour) so we are looking to add a fourth show.

We've also diversified our event portfolio by adding new shows that we hope become annual events. Shows like the Maine Comic and Toy Con and Maine Villain Arts Tattoo Festival look very promising – but it doesn't guarantee they will be back next year. There's no assurance they will draw enough ticketed/paying guests to create a successful and profitable event.

Also impacting the event landscape is a slight decrease in family shows like Sesame Street and Cocomelon. And although Paw Patrol exceeded ticket sales expectations, the show is not touring in the Northeast for FY23-24.

Net Operating Income

From our projected event mix for 2023-2024, we are forecasting a \$213,985 increase to our budgeted Net Operating Income. This is the difference between last year's approved budget of (\$512,328) and this year's projected budget of (\$299,788). As with previous budgets projecting 100+ events, it is a challenge to predict what additional shows will route to Portland, how much they cost, how many tickets we will sell and how much will a patron spend. With those variable factors contributing heavily to the venue's KPI's, we continue to follow a conservative platform as there is always a chance a shows cancels, reschedules or has lower than expected attendance.

Event Operating Income

Drilling down into our Event Operating Income, we are projecting \$1,827,584 in Event Operating Income as compared to the previous year of \$1,472,347 creating a variance of \$355,236.

Our tenant ECHL team the Maine Mariners have seen a tremendous spike in attendance and concessions revenues this current year. Last year they generated \$338,713. However, this year they are projected to generate \$524,974, a 52% increase. We are not projecting that same growth model into 2023-2024 because historically

hockey numbers do not increase year after year. We are projecting the Mariners will generate \$487,513 during the upcoming fiscal year.

As for minor concerts, we have projected more minors for 2023-2024 due to the expanding relationships with new/local promoters. Also contributing is the return of Monster Trucks and College Hockey.

Ancillary Revenue is also projected to increase by \$132,782 which is the variance of \$799,344 (2022) and \$932,127 (2023) due to better offerings, increased catering demands and a more efficient POS systems being installed.

Other Income

We are projecting \$668,851 in other income next year. Other income is comprised of several revenue streams. Sponsorships, naming rights, luxury suites, club seats, ice rental revenue and ATM fees combine the category. The budgeted amount represents a \$19,590 increase over the previous budget amount.

Indirect Expenses

Indirect expenses reflect a variance of \$160,841 as expenses are projected to be \$2,796,222 as compared to last year's budget of \$2,635,381. Factors included in this variance are higher wages, increased vendor expenses & utilities, and a 5% COLA.

Summary

Our team at the Cross Insurance Arena continues to work diligently at creating new events and building new relationships while striving to do an outstanding job with existing events. We analyze market data and speak with other executives constantly in the OVG family for input or guidance on every facet of arena management. The greatest opportunities remain in finding new ways to creatively manufacture what content we produce. From adding a Snowfest Expo component to an existing Ice Racing Event to working hard at convincing a new promoter or agent to try Portland, ME – we work tirelessly to generate every dollar possible to impact our Event Income. As for our Indirect Expenses, we work just as hard at saving any money possible to lessen the impact of our expenses no matter the size of the item.

CROSS INSURANCE ARENA FISCAL YEAR 2024 JULY-JUNE OPERATING BUDGET

		12 MONTHS BUDGET		12 MONTHS ACTUAL PROJECTED		023-24 BUDGET VS 022-23 PROJECTED VARIANCE		MONTHS	2023-24 BUDGET VS 2022-23 BUDGET COMPARISON		
	F	FY 2023-24		FY 2022-23	F	Y 2024 VS FY 2023	F	Y 2022-23	FY 2023 VS FY 2022		
# OF EVENTS	J	ULY-JUNE 100		JULY-JUNE 109		FAV / (UNFAV)		JULY-JUNE 100		FAV / (UNFAV)	
TOTAL PAID		195,100		183,564		11,536		192,425		2,675	
AVERAGE TICKET PRICE	\$	26.70	\$		\$	(4.46)	\$	22.64	\$	4.06	
TOTAL GENERAL ATTENDANCE	Ψ.	226,050	Ψ	158,695	~	67,355	_	198,125	Ψ.	27,925	
CONCESSION PER CAPS	\$	9.84	\$	· · · · · · · · · · · · · · · · · · ·	\$	(2.16)	\$	9.76	\$	0.08	
NOVELTY PER CAPS	\$	1.05	\$		\$	0.68		0.76		0.29	
RENTAL INCOME											
GROSS TICKET REVENUE	\$	5,209,664		5,721,000		-511335.7143	\$	4,356,125	\$	853,539	
TENANT CHARGES	\$	4,514,734	\$	5,204,395	\$	(689,661)	\$	3,788,913	\$	725,822	
NET RENT INCOME	\$	702,930		516,605		186,325	\$	570,713	\$	132,218	
NET SERVICE INCOME/(LOSS)	\$	(406,617)		(455,465)		48,848	\$	(327,668)	\$	(78,949)	
DIRECT EVENT INCOME	\$	296,313	\$	61,140	\$	235,173	\$	243,044	\$	53,269	
SUITE REVENUE	\$	13,950	\$	15,484	\$	(1,534)	\$	15,585	\$	(1,635)	
SURCHARGE/FACILITY FEE	\$	337,990		283,930		54,060	\$	222,760	\$	115,230	
TICKET CONVENIENCE FEES	\$	247,204		225,198		22,006	\$	191,614	\$	55,590	
TOTAL REVENUE	\$	599,144	\$	524,612	\$	74,532	\$	429,959	\$	169,185	
ANCILLARY INCOME											
CONCESSION COMMISSIONS	\$	883,201	\$	839,575	\$	43,626	\$	769,546	\$	113,655	
NOVELTY INCOME	\$	48,926	\$	35,427	\$	13,499	\$	29,799	\$	19,128	
TOTAL ANCILLARY INCOME	\$	932,127	\$	875,002	\$	57,125	\$	799,344	\$	132,782	
EVENT OPERATING INCOME	\$	1,827,584	\$	1,460,754	\$	366,830	\$	1,472,347	\$	355,236	
OTHER INCOME											
ADVERTISING SPONSORS	\$	293,518	\$	285,394	\$	8,124	\$	335,878	\$	(42,360)	
NAMING RIGHTS	\$	188,125	\$	*		-	\$	188,125	\$	-	
LUXURY SUITES/LOGES	\$	118,335	\$		\$ \$	5,280		41,385	\$	76,950	
CLUB SEATS	\$	15,873	\$	19,085	\$	(3,212)	\$	17,318	\$	(1,445)	
OTHER RENTALS/MISC INCOME	\$	53,000	\$	48,310	\$,	\$	68,000	\$	(15,000)	
TOTAL OTHER INCOME	\$	668,851	\$	653,969	\$	14,882	\$	650,706	\$	19,590	
INDIRECT EXPENSES	\$	2,796,222	\$	2,429,260	\$	366,962	\$	2,635,381	\$	160,841	
NET OPERATING INCOME (DEFICIT	· •	(299,788)	¢	(314.537)	•	14.750	\$	(512,328)	•	213,985	

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Cross Insurance Arena Summary of Event Income Budget 2023-24

	Budget	Projected		Budget	Projected 2022-23		
	FY 2023 - 2024	2022-23	Variance	# of Events	Number of Events	Variance	Notes
Hockey Post-Season	\$0	\$0	\$0	0	0	0	No hockey playoff games budgeted
Hockey Reg-Season	\$487,513	\$524,974	(\$37,461)	36	36	0	Increased labor costs higher than CPI rent increase
Lacrosse	\$0	\$25,765	(\$25,765)	0	5	(5)	No Lacrosse league projected returning in 2023-24
College Hockey	\$44,312	\$0	\$44,312	1	0	1	University of Maine game
High School Sports	\$80,156	\$69,244	\$10,912	6	5	1	Year end State Championships for Basketball and hockey
WWE	\$51,786	\$51,406	\$380	1	1	0	
Disney Shows (Feld)	\$126,769	\$133,231	(\$6,462)	7	7	0	Slightly lower attendance and higher labor costs projected in 2023-24
Trolls/Sesame Street	\$0	\$11,817	(\$11,817)	0	4	(4)	No Sesame Street or Trolls events in 2023-24
XIIR Ice Racing	\$26,480	\$27,494	(\$1,014)	1	1	0	Annual January event
Paw Patrol	\$55,921	\$29,877	\$26,044	4	2	2	Four shows projected
Family	\$7,525	\$40,185	(\$32,660)	1	2	(1)	Price is Right and Cocomelon in 2022-23
Monster Trucks	\$137,707	\$0	\$137,707	4	0	4	Mattel Hot Wheels in 2023-24.
Globetrotters	\$48,898	\$47,871	\$1,027	1	1	0	
Major Concerts	\$75,816	\$93,225	(\$17,409)	1	3	(2)	Only one major projected for 2023-24
Minor Concerts	\$340,181	\$19,892	\$320,289	6	3	3	More profitable shows projected for 2023-24
WFC/LN Concerts	\$56,639	\$77,226	(\$20,587)	2	4	(2)	Fewer concerts from WFC/LN projected in 2023-24
Comedy Shows	\$90,364	\$94,280	(\$3,916)	2	3	(1)	
Broadway Series	\$37,015	\$0	\$37,015	3	0	3	New half house Broadway series projected
Conventions/Trade Shows	\$38,689	\$98,982	(\$60,293)	7	13	(6)	No Portland on Tap trade shows projected for 2023-24
Religious	\$3,970	\$1,985	\$1,985	2	1	1	Jehovah Witness events
Graduations	\$53,433	\$48,504	\$4,929	7	10	(3)	Projecting higher concession sales and slight rent increase
Banquets/Meetings	\$5,875	\$1,918	\$3,957	3	4	(1)	
Community/Charity	\$2,957	\$1,378	\$1,579	1	1	0	Jibe Cycling Fundraiser
Consumer	\$55,579	\$61,500	(\$5,921)	4	3	1	Comic and Toy Shows
Total Event Budget	\$1,827,584	\$1,460,754	\$366,830	100	109	(9)	

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CROSS INSURANCE ARENA OPERATIONS FISCAL YEAR 2024

		ACTUAL				
-	BUDGET	PROJECTED		BUDGET	BUDGET	-
	FY 2023-24	2022-23	VARIANCE	FY 2022-23	VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE	197,348	187,965	9,383	175,400	21,947	Three full-time equivalents for full year
WAGES - PART TIME	83,370	79,400	3,970	60,000	23,370	Building custodial and event services
EMPLOYEE INCENTIVE COMP	8,269	7,500	769	7,875	394	Estimated 100% for 2023 and 2024
PAYROLL TAXES	25,269	22,150	3,119	21,223	4,046	Full & part-time taxes
STAFFING BILL BACKS	(40,000)	(38,340)	(1,660)	(40,000)	0	Labor costs charged back to events
MEETINGS/CONVENTIONS/TRAINING	500	-	500	2,000	(1,500)	Annual conference
DUES AND SUBSCRIPTIONS	250	250	0	250	0	
UNIFORMS & LAUNDRY	750	250	500	750	0	
ICE/HOCKEY EXPENSES	30,000	28,472	1,528	30,000	0	Ice machinery, zamboni, and hockey related maintenance
REPAIRS AND MAINTENANCE	50,000	49,325	675	50,000	0	Repairs increasing with time since renovation 9 years ago
LICENSES AND PERMITS	7,500	7,500	0	7,000	500	Elevators, Fire and sprinkler inspections
BUILDING SUPPLIES	12,000	9,883	2,117	20,000	(8,000)	Tools, equipment, electrical supplies
JANITORIAL	15,500	10,070	5,430	15,500	0	Bathroom and building cleaning supplies
CONTRACTUAL SERVICES	27,550	20,000	7,550	28,570	(1,020)	Elevator Maintenance, Exterminator, and lift rentals for Mte.
TRASH REMOVAL	15,000	14,950	50	13,000	2,000	Compactor service
TELEPHONE	610	508	102	0	610	Cell phones
EMPLOYEE BENEFITS	78,455	35,300	43,155	51,197	27,258	Three FTE's for full year of benefits (Health, Dental, 401K, LTD)
TOTAL OPERATIONS EXPENSE	\$512,370	\$435,183	\$77,187	\$442,766	\$69,605	-

CROSS INSURANCE ARENA BOX OFFICE FISCAL YEAR 2024

	BUDGET FY 2023-24	ACTUAL PROJECTED 2022-23	VARIANCE	BUDGET FY 2022-23	BUDGET VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE	129,102	122,977	6,125	122,954	6,148	Two FTEs for full year in 2023-24
EMPLOYEE INCENTIVE COMP PART TIME WAGES	7,398 2,000	7,045 2,000	353 0	7,045 2,000	352 0	
PAYROLL TAXES	13,944	11,500	2,444	13,447	497	Non event day labor Full & part-time taxes
SUPPLIES MEETINGS/CONVENTIONS/TRAINING	1,000 2,000	2,000	1,000 0	1,000 2,000	0	Signage, chairs, speakers, etc. Annual conference
CREDIT CARD FEES ARMORED CAR SERVICE	500 2,000	500 2,650	0 (650)	2,500 2,000	(2,000) 0	Fees not allocated to events
PRINTING	500	500	` o´	500	0	Order forms, envelopes
EMPLOYEE BENEFITS	46,567	33,377	13,190	40,868	5,699	Two FTEs (Health, Dental,401K, Disability) for full year in 2024 fiscal
TOTAL BOX OFFICE EXPENSE	\$205,010	182,549	\$22,461	\$194,314	\$10,696	_

CROSS INSURANCE ARENA FOOD AND BEVERAGE FISCAL YEAR 2024

[BUDGET FY 2023-24	ACTUAL PROJECTED 2022-23	VARIANCE	BUDGET FY 2022-23	BUDGET VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE EMPLOYEE INCENTIVE COMP PART TIME WAGES TEMPORARY LABOR SERVICES EVENT RELATED STAFFING COSTS PAYROLL TAXES	122,220 7,497 166,243 110,000 (261,130) 24,024	85,950 7,140 133,157 103,000 (234,500) 26,500	36,270 357 33,086 7,000 (26,630) (2,476)	131,400 7,140 135,278 80,000 (202,980) 22,222	(9,180) 357 30,965 30,000 (58,150) 1,802	Two FTE positions. Only 1 filled in 2022-23 Estimated at 100% for 2024 and 2023 Non event related labor Non-Profit and contracted labor Charged back to events Full and part-time taxes
EMPLOYEE BENEFITS F&B OVERHEAD TOTAL FOOD AND BEVERAGE	32,623 110,125 \$311,603	27,185 88,656 \$237,088	5,438 21,469 \$74,514	50,138 94,250 \$317,448	(17,515) 15,875 (\$5,846)	Two FTE positions. Only 1 filled in 2021-22 POS System Maintenance and repairs, paper supplies, and credit card fees.

CROSS INSURANCE ARENA CORPORATE SALES & PREMIUM SERVICES FISCAL YEAR 2024

	BUDGET FY 2023-24	ACTUAL PROJECTED 2022-23		BUDGET FY 2022-23	BUDGET VARIANCE	COMMENTS
SIGNAGE MAINTENANCE AND FULFILLMENT CUSTOMER RELATIONS PRINTING TELEPHONE	3,500 6,250 250 0	2,911 2,500 100 0	589 3,750 150 0	3,500 6,250 250 0	0 0 0 0	Contract allows \$10000 per year. More travel and cutomer engagement.
TOTAL PREMIUM SERVICES EXPENSE	\$10,000	\$5,511	\$4,489	\$10,000	\$0	OVG Marketing

CROSS INSURANCE ARENA EVENT SERVICES FISCAL YEAR 2024

		ACTUAL				
	BUDGET	PROJECTED		BUDGET	BUDGET	_
	FY 2023-24	2022-23	VARIANCE	FY 2022-23	VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE	121,800	109,032	12,768	117,250	4 550	Two FTEs
	•			•	,	TWOTTES
EMPLOYEE INCENTIVE COMP	7,718	7,350	368	7,000	718	
WAGES - PART TIME	650,000	625,700	24,300	575,000	75,000	Part-time event and security staffing wages
PAYROLL TAXES	69,210	64,035	5,175	62,057	7,153	Full & part-time taxes
PAYROLL BILLED TO EVENTS	(685,000)	(650,000)	(35,000)	(615,000)	(70,000)	Part-time staffing costs billed back to events
MEETINGS/CONVENTIONS/TRAINING	3,150	3,000	150	3,150	0	Annual conference/ staff trainings
DUES & SUBSCRIPTIONS	4,750	4,000	750	7,150	(2,400)	Event Booking, CAD software
UNIFORMS & LAUNDRY	1,000	808	192	2,000	(1,000)	Part-time shirts and jackets
ARENA SECURITY SYSTEMS	6,500	9,200	(2,700)	6,500	0	Contracted monitoring and maintenance
SUPPLIES/SERVICES	7,500	5,500	2,000	7,500	0	Access control, video board, and metal detector maintenance
TELEPHONE	600	145	455	1,845	(1,245)	Cell phones
EMPLOYEE BENEFITS	48,108	23,000	25,108	29,844	18,264	Two FTEs (Health, Dental,401K, Disability)
						for full year in 2024 fiscal
TOTAL EVENT SERVICES EXPENSE	\$235,335	\$201,770	\$33,565	\$204,295	\$31,039	_

CROSS INSURANCE ARENA EXECUTIVE FISCAL YEAR 2024

	BUDGET FY 2023-24	ACTUAL PROJECTED 2022-23	VARIANCE	BUDGET FY 2022-23	BUDGET VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE	141,275	131,100	10,175	135,500	5,775	1.5 FTEs
EMPLOYEE INCENTIVE COMP	24,255	23,100	1,155	23,100	1,155	Budgeted for in case of achievement
PAYROLL TAXES	11,789	10,600	1,189	11,688	100	
TRAVEL & ENTERTAINMENT	5,000	3,000	2,000	5,000	0	Corporate Support
MEETINGS/CONVENTIONS/TRAINING	2,000	200	1,800	2,000	0	Meetings/Conventions
DUES & SUBSCRIPTIONS	2,300	2,000	300	2,100	200	Chamber and CVB Memberships
CUSTOMER RELATIONS	250	250	0	250	0	
EMPLOYEE BENEFITS	21,293	14,000	7,293	18,830	2,463	Health, Dental, 401K, LTD
						-
TOTAL EXECUTIVE EXPENSE	\$208,162	\$184,250	\$23,912	\$198,469	\$9,694	_

CROSS INSURANCE ARENA FINANCE AND INFORMATION TECHNOLOGY FISCAL YEAR 2024

[BUDGET FY 2023-24	ACTUAL PROJECTED 2022-23	VARIANCE	BUDGET FY 2022-23	BUDGET VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE	179,685	114,007	65,678	173,986	5,699	2 FTEs in 2024. Only 1 FTE in fiscal 2023
EMPLOYEE INCENTIVE COMP	11,969	11,400	569	11,399	570	
PAYROLL TAXES	14,555	12,540	2,015	14,464	91	
CORPORATE SUPPORT	500	500	0	500	0	Travel and training
MEETINGS/CONVENTIONS/TRAINING/	2,800	2,800	0	2,800	0	IAVM, Finance, HR training
EMPLOYEE BENEFITS	33,518	5,500	28,018	31,486	2,032	2 FTEs in 2024. Only 1 FTE in fiscal 2023
RECRUITING EXPENSES	750	695	55	750	0	CSS
PAYROLL PROCESSING AND IT SUPPORT	48,050	47,500	550	45,800	2,250	_ADP, Cloud Computing, Accting & Local Support
TOTAL FINANCE EXPENSE	\$291,826	\$194,942	\$96,884	\$281,184	\$10,642	

CROSS INSURANCE ARENA FINANCE AND INFORMATION TECHNOLOGY FISCAL YEAR 2024

[BUDGET FY 2023-24	ACTUAL PROJECTED 2022-23	VARIANCE	BUDGET FY 2022-23	BUDGET VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE	179,685	114,007	65,678	173,986	5,699	2 FTEs in 2024. Only 1 FTE in fiscal 2023
EMPLOYEE INCENTIVE COMP	11,969	11,400	569	11,399	570	
PAYROLL TAXES	14,555	12,540	2,015	14,464	91	
CORPORATE SUPPORT	500	500	0	500	0	Travel and training
MEETINGS/CONVENTIONS/TRAINING/	2,800	2,800	0	2,800	0	IAVM, Finance, HR training
EMPLOYEE BENEFITS	33,518	5,500	28,018	31,486	2,032	2 FTEs in 2024. Only 1 FTE in fiscal 2023
RECRUITING EXPENSES	750	695	55	750	0	CSS
PAYROLL PROCESSING AND IT SUPPORT	48,050	47,500	550	45,800	2,250	ADP, Cloud Computing, Accting & Local Support
TOTAL FINANCE EXPENSE	\$291,826	\$194,942	\$96,884	\$281,184	\$10,642	

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CROSS INSURANCE ARENA MARKETING/GROUP SALES FISCAL YEAR 2024

		ACTUAL				
	BUDGET	PROJECTED		BUDGET	BUDGET	_
	FY 2023-24	2022-23	VARIANCE	FY 2022-23	VARIANCE	COMMENTS
SALARIES ADMINISTRATIVE	112,131	107,278	4,853	104,953	7,178	2 FTEs
EMPLOYEE INCENTIVE COMP	6,258	5,960	298	5,777	482	Budgeted at 100%
PAYROLL TAXES	9,858	9,754	104	9,272	586	2 FTEs
TRAVEL & ENTERTAINMENT	700	700	-	700	-	Annual conference for 2 FTE's
MEETINGS/CONVENTIONS/TRAINING	5,000	4,000	1,000	5,000	-	Annual conference for 2 FTE's
DUES & SUBSCRIPTIONS	2,900	2,500	400	2,900	-	Salesforce, Pollstar, etc.
CUSTOMER RELATIONS (MARKETING)	750	250	500	750	-	
CUSTOMER RELATIONS (GROUP SALES)	150	150	-	150	-	
INSTITUTIONAL ADVERTISING	14,000	7,500	6,500	7,500	6,500	Interior signage, and promotions. New web hosting fees in 2024.
PRINTING	1,620	1,523	97	1,020	600	Brochures/Signage/Adobe Photoshop
EMPLOYEE BENEFITS	29,168	31,270	(2,102)	25,878	3,291	2 FTEs
					-	
TOTAL MARKETING EXPENSE/(INCOME)	\$182,536	\$170,885	\$11,651	\$163,899	\$18,636	- =

CROSS INSURANCE ARENA CORPORATE SALES/PREMIUM SERVICES INCOME FISCAL YEAR 2024

		4071141				
	BUDGET	ACTUAL PROJECTED		BUDGET	BUDGET	
ſ	FY 2023-24	2022-23	VARIANCE	FY 2022-23	VARIANCE	COMMENTS
ι	1 1 2020-24	2022-23	VARIANCE	1 1 2022-23	VARIANOL	COMMENTO
SUITES	118,335	113,055	5,280	41,385	76,950	Projecting 4 suites sold in 2023-24 - others are rented out during events
CLUB SEATS/PSL's	15,873	19,278	(3,405)	17,318	•	Fewer club seat sales projected for 2023-24
	•	•	(3,403)		(1,443)	
NAMING RIGHTS	188,125	188,125	-	188,125	-	Year ten of twenty year contract with Cross Financial Group
ADVERTISING SPONSORS	293,518	310,000	(16,482)	335,878	(42,360)	Projected by Corporate sponsorships net of amounts shared with the
						Maine Mariners
•						-
TOTAL DREMUM SERVICES INCOME	615 051	620 450	(14 607)	582,706	22 145	
TOTAL PREMIUM SERVICES INCOME	615,851	630,458	(14,607)	302,700	33,145	=
CROSS INSURANCE AR	ENA					
OTHER INCOME						
FISCAL YEAR 2024						
	BUDGET					
	FY 2023-24					
MISCELLANEOUS	23,000	20,675	2,325	20,000	3,000	ATM Fees, contingent ticketing fees, parking commissions
OTHER RENTALS	20,000	19,200	800	40,000	(20,000)	High School and other ice rentals.
	10,000	14,000	(4,000)	8,000		
FULLFILLMENT FEE INCOME	10,000	14,000	(4,000)	6,000	2,000	Ticketmaster mail order fees and rebates
TOTAL OTHER INCOME	53,000	53,875	(875)	68,000	(15,000)	
•	·					<u>=</u>
-						_
GRAND TOTAL OTHER INCOME	\$668,851	\$684,333	(\$15,482)	\$650,706	\$18,145	=

Cumberland County CIA Trustees Budget

		udgeted 017-18	udgeted 2018-19	Sudgeted 2019-20	I	Budgeted 2020-21	Budgeted 2021-2022	Budgeted 2022-2023	Proposed 2023-2024
Contract Administrator Officer	\$	57,200	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Payroll Taxes & Benefits	\$	4,900	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Parking	\$	2,900	\$ 2,900	\$ -	\$	-	\$ -	\$ -	\$ -
Professional Services	\$	25,000	\$ 20,000	\$ 18,000	\$	15,000.00	\$ 13,000.00	\$ 10,000.00	\$ 10,000.00
Board Meetings	\$	1,200	\$ 1,200	\$ 1,200	\$	1,200.00	\$ 1,400.00	\$ 1,400.00	\$ 1,000.00
Office Supplies and Expenses	\$	2,500	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Record storage/bld maint	\$	4,750	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Employee Health Insurance	\$	15,950	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Management Incentive Fees	\$	76,758	\$ 80,000	\$ 87,500	\$	80,000.00	\$ 75,000.00	\$ 95,000.00	\$ 95,000.00
<u>Insurances</u>									
Public Officials	\$	7,052	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Package & Auto	\$	74,462	\$ 73,001	\$ 74,500	\$	76,000.00	\$ 77,000.00	\$ 90,000.00	\$ 92,000.00
Auto	\$	1,941	\$ 1,903	\$ 2,000	\$	2,200.00	\$ 2,400.00	\$ -	\$ -
Crime	\$	470	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Workers comp	\$	625	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
Unemployment	\$	975	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
All Insurance Costs									
Total	\$ 2	276,683	\$ 179,004	\$ 183,200	\$	174,400	\$ 168,800	\$ 196,400	\$ 198,000

¹ - Meeting thresholds under the Incentive Program

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



Cumberland County

142 Federal St Portland, ME 04062

Staff Report

File #: REV 23-02 **Agenda Date:** 5/8/2023 **Agenda #:**

Title For Agenda Item:

Line of Duty Death - Discussion of funeral and other related costs

Recommended Action:

Discussion of costs associated with a Line of Duty Death

Background and Purpose of Request:

Please refer to the attached memos.

This discussion item was requested by Sheriff Joyce, Cumberland County.



TO:	Cumberland County Commissioners
FROM:	James H. Gailey
DATE:	May 8, 2023
SUBJECT:	Line of Duty Deaths

Requested Action:

Guidance on next steps.

Background & Purpose of Request:

The Sheriff has submitted a memo to begin the discussion on Line of Duty Deaths. In the memo, it brings forth a request from the Commissioners to set-a-side an unspecific dollar amount in case the County is ever unfortunately confronted with such a circumstance. It's not a bad thing to be prepared.

The Commissioners will find that the examples provided by other counties and the State Police, had a variety of funding sources and donations incorporated with planning of such a large event. At this time, there is no indication from the Sheriff of any funding sources outside of his request to look at this from the Commissioners.

A few questions come to mind that the Commissioners may need answers to before setting aside funds.

Is there a policy for Law Enforcement and Corrections Officers? If so, what does the policy say.

Has the Teamsters Union considered a contribution? If so, how much?

Has there been conversations with outside vendors about providing donated or reduced cost services (funeral expenses, car rental, food, hotel rooms, flowers)

Is there an understanding what a venue would cost? Cross Insurance Arena?

How does Maine Statutes Title 25, Chapter 195-A Section 1612 Death Benefits play into the discussion?

Funding Amount and Source:

Attachments:



Agenda Item Numl	oer:	Date on Agenda:				
Result						
Mover:	Seconder:					
Vote Tally:						
Vote Result:						
Roll Call Vote if Me	eeting Remotely:					
		Chair of Board, Date				



TO:	Cumberland County Commissioners
FROM:	Kevin J. Joyce, Sheriff
DATE:	03-31-2023
SUBJECT:	Discussion on Line of Duty Deaths

Requested Action: Discussion on how we will proceed if placed in the unfortunate position of supporting a Line of Duty Death (LODD) funeral.

(Authorize, Accept, Award, Approve, Amend, Appointment or Informational Report-No Action)

Background & Purpose of Request: Recently, we were updating our policies; I was asked whether the county would cover the funeral costs of an employee who dies in the line of duty. Although we hope to never experience a Line of Duty Death (LODD), we have seen four first responders who died in the line of duty over the last five years in Maine, so we know that it can happen.

A LODD can occur both in the law enforcement field or corrections field, so we must consider both departments.

Rather than wait until something like this occurs, I would like to have an open discussion on what the parameters are, should we be placed in these circumstances in the future. As you know, I do not have a budget line for a circumstance such as this, nor should I have one.

I reached out to two Sheriffs and the Colonel of the Maine State Police, who have had recent experience in planning a funeral for members of their agency. What I discovered was that the costs of each LODD Funeral was different and how the services were paid for, were different as well.

Somerset County, Cpl. Eugene Cole (LODD April 25, 2018): The funeral director services, cremation, and cremation vase were at no cost. The funeral home advised that because it was a line of duty death, costs were covered through a first responder agreement. I am not aware of the "first responder agreement" mentioned by Sheriff Dale Lancaster. The transportation costs for the family were covered through a local car dealership; Hight. Hight is the dealership where Somerset County purchases all their vehicles.

Maine State Police Detective, Ben Campbell (LODD April 3, 2019): The Maine Troopers Association covered most of the costs of Detective Campbell's funeral services. The State of Maine covered everything else.

Hancock County, Deputy Sheriff Luke Gross, (LODD September 23, 2021): Teamsters Local 340 budgeted \$15,000.00 to pay for the Cross Center, lighting and sound system, flowers, rooms and expenses for the State Police Honor Guard who assisted with the process. Hancock County paid \$10,000.00+/- for all of the funeral expenses. These included transportation from the scene of the accident to the Medical Examiner's Office, back to the funeral home for them to prepare him for



cremation, visiting hours at the funeral home, transportation to the crematory and back to the funeral home, transportation from the funeral home to the Cross Center, as well as canopies for the funeral service and a canopy over Deputy Gross' vehicle as a memorial. Transportation of the family was donated by a local bus service.

Funding Amount and Source: What I found during this research is that the funeral for a LODD can become very costly. These funerals are not a conventional funeral with conventional funeral costs. A LODD funeral will attract large numbers of first responders nationwide and in some cases internationally (Canada). The costs incurred over and above a conventional funeral involves renting a large venue and all that comes with that such as security and administrative staff, sound system rental, funeral costs, potential need for the rental of porta-potties, family transportation, water/refreshments, funeral arrangements that may last for 4 or more hours versus the conventional 2-3 hours of visitation and a 1-hour funeral service and the burial plot which may or may not be already retained by the family.

Additionally, I would be remiss not to mention that on the following May, the employee's name would be added to the National Law Enforcement Memorial wall, which I believe that it would be appropriate to send one member of the family to the Law Enforcement Memorial in Washington DC, to honor their sacrifice.

Although there may be the donation of services or a donation from the employees Union, there are no guarantees. These funerals are large in nature and it appears that the costs can range from \$20,000.00-\$35,000.00. There are definitely certain traditions that comprise the LODD funeral and then the unknown part is the wishes of the family. While this event does not constitute an "open checkbook mentality", we need to be prepared with parameters ahead of time, so that IF an event like this occurs, we are not trying to determine what the rules will be then. When you are faced with a circumstance like this, waiting until something happens is not the time.

Attachments: (Please list out any Attachments you're including):							
Agenda Item Num	ber:	Date on Agenda:	_				
Result							
Mover:	Seconder:						
Vote Tally:							
Vote Result:							
Roll Call Vote if M	eeting Remotely:						

Chair of Board, Date	