Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
ADMINISTRATION								
1000 Full Time Wages	267,690	284,564	294,117	207,286	276,643	280,635	3,992	1.44%
1010 Part Time Wages	1,717	1,947	2,802	2,911	-	-	-	0.00%
1020 Overtime	54	135	18	-	-	-	-	0.00%
1110 Elected Officials Wages	13,900	14,900	14,400	7,200	14,400	14,400	-	0.00%
1165 Travel Stipend	5,600	4,800	4,800	3,000	4,800	4,800	-	0.00%
1210 Health Insurance	34,400	41,162	43,772	25,349	38,003	32,303	(5,700)	-15.00%
1220 FICA	21,322	21,932	23,435	15,390	21,163	21,469	306	1.44%
1230 ICMA	11,883	5,604	18,686	20,174	18,567	18,540	(27)	-0.15%
1240 Life Ins & Long Term Disabilit	1,581	1,502	1,502	1,259	1,733	1,733	0	0.02%
1250 Long Term Care Ins	191	189	189	246	418	418	(0)	-0.10%
1260 MSRS Retire Life Ins	-	-	600	2,061	600	600	-	0.00%
2030 Telephone	2,681	2,610	2,784	764	2,600	2,600	-	0.00%
3010 Advertising	112	-	-	-	-	7,500	7,500	New
3140 Membership Dues	1,916	1,968	945	430	1,914	1,914	0	0.01%
3160 Misc Expenses	799	1,718	196	1,198	900	900	-	0.00%
3180 Photocopier Maintenance	7,425	10,772	10,457	3,900	7,291	7,291	0	0.01%
3210 Postage	21,388	14,477	17,671	11,359	18,000	18,000	-	0.00%
3220 Printing	2,992	3,275	3,416	3,416	3,500	3,500	-	0.00%
3300 Office Supplies	11,530	11,668	12,849	7,373	11,000	11,000	-	0.00%
3330 Travel Expenses	1,967	1,672	1,663	1,129	1,700	1,700	-	0.00%
3410 Capital Outlay	3,775	-	-	-	-	-	-	0.00%
3450 Council Projects	855	874	1,410	12,597	-	-	-	0.00%
3455 Department Head Training	7,907	4,746	6,850	5,236	6,400	8,750	2,350	36.72%
3530 Municipal Fees	16,945	14,224	17,560	16,823	16,950	17,600	650	3.83%
3714 Shellfish Testing	25	1,290	901	-	-	-	-	0.00%
5010 Auditors	20,392	16,999	19,055	14,757	17,000	17,000	-	0.00%
5240 Training	744	309	2,219	300	1,000	1,000	-	0.00%
Administration Total	**459,790**	**463,336**	**502,297**	**364,158**	**464,582**	**473,653**	**9,071**	**1.95%**

Town of Cumberland
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		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	ASSESSOR								
1000	Full Time Wages	58,386	50,092	30,193	79,804	29,446	89,699	60,253	204.62%
1010	Part Time Wages	451	-	-	-	-	-	-	0.00%
1020	Overtime	18	-	-	-	-	-	-	0.00%
1165	Travel Stipend	1,300	1,200	1,200	800	1,200	1,200	-	0.00%
1210	Health Insurance	10,441	9,848	5,355	7,851	11,403	11,403	(0)	0.00%
1220	FICA	4,184	8,844	7,346	6,072	6,727	6,862	135	2.01%
1230	ICMA	8,251	2,747	4,329	4,896	3,760	9,672	5,912	157.23%
1240	Life Ins & Long Term Disabilit	420	741	740	526	575	575	(0)	-0.06%
1250	Long Term Care Ins	130	232	232	228	132	132	-	0.00%
1260	MSRS Retire Life Ins	-	-	-	904	-		-	0.00%
	Yarmouth share	-	-	-	-	-	(60,149)	(60,149)	New
2030	Telephone	717	355	359	178	320	320	-	0.00%
3140	Membership Dues	460	265	660	928	690	690	-	0.00%
3220	Printing	224	224	224	224	250	250	-	0.00%
3240	Publications	-	-	(8)	-	-	-	-	0.00%
3250	Reg Of Deeds	2,152	869	630	384	1,150	1,150	-	0.00%
3300	Office Supplies	408	77	972	20	400	400	-	0.00%
3330	Travel Expenses	388	247	300	-	400	400	-	0.00%
3390	Assessing Maps	3,340	5,465	4,470	-	4,400	4,400	-	0.00%
5240	Training	1,404	1,142	702	677	3,300	3,300	-	0.00%
Assessor Total		**92,675**	**82,348**	**57,705**	**103,491**	**64,153**	**70,303**	**6,150**	**9.59%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
TOWN CLERK/TAX COLLECTOR								
1000 Full Time Wages	199,772	151,507	142,193	80,518	165,886	146,385	(19,501)	-11.76%
1010 Part Time Wages	-	-	15,030	-	-	-	-	0.00%
1020 Overtime	517	855	337	1,166	900	-	(900)	-100.00%
1210 Health Insurance	27,375	13,403	10,666	6,677	10,510	10,510	0	0.00%
1220 FICA	15,700	12,019	9,092	6,380	9,567	10,209	642	6.72%
1230 ICMA	11,793	6,864	4,661	3,258	4,988	5,476	488	9.78%
1240 Life Ins & Long Term Disabilit	1,431	948	684	532	765	765	(0)	-0.02%
1250 Long Term Care Ins	530	418	359	225	334	334	(0)	-0.12%
2030 Telephone	2,881	2,817	2,779	1,403	2,900	2,900	-	0.00%
3010 Advertising	5,675	8,600	8,961	5,398	6,500	2,500	(4,000)	-61.54%
3140 Membership Dues	1,270	670	697	355	720	600	(120)	-16.67%
3240 Publications	621	107	187	110	-	150	150	0.00%
3250 Reg Of Deeds	884	2,512	2,093	163	2,000	2,000	-	0.00%
3300 Office Supplies	4,169	3,299	2,281	1,280	4,250	2,000	(2,250)	-52.94%
3330 Travel Expenses	916	241	298	673	650	650	-	0.00%
3490 Codification	-	-	3,000	2,455	3,000	6,000	3,000	100.00%
3500 Records Restoration	-	-	5,000	-	5,000	5,000	-	0.00%
3570 Tax Lien Work	1,640	2,161	1,890	-	2,900	2,900	-	0.00%
5240 Training	2,571	220	185	1,185	1,500	1,500	-	0.00%
Town Clerk/Tax Collector Total	**277,743**	**206,639**	**210,393**	**111,777**	**222,370**	**199,879**	**(22,491)**	**-10.11%**

Town of Cumberland
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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
TECHNOLOGY								
1000 Full Time Wages	46,293	47,167	48,377	39,668	48,892	50,098	1,206	2.47%
1010 Part Time Wages	2,194	2,301	1,438	1,220	1,380	1,740	360	26.09%
1165 Travel Stipend	1,200	1,200	1,100	800	1,200	1,200	-	0.00%
1210 Health Insurance	5,567	27	-	-	-	-	-	0.00%
1220 FICA	3,695	4,655	4,671	3,189	3,846	3,966	120	3.11%
1230 ICMA	4	4	-	-	-	-	-	0.00%
1240 Life Ins & Long Term Disabilit	398	364	363	258	395	395	(0)	-0.11%
1250 Long Term Care Ins	214	213	212	133	106	106	(0)	-0.38%
1260 MSRS Retire Life Ins	-	-	1,250	711	-	-	-	0.00%
2030 Telephone	485	404	406	234	408	408	-	0.00%
2040 Internet Access	-	-	-	2,870	4,920	2,760	(2,160)	100.00%
3040 Equipment Maintenance	(26)	1,262	1,306	-	1,000	1,000	-	0.00%
3090 Licenses	56,370	66,405	73,307	57,389	74,789	82,738	7,949	10.63%
3140 Membership Dues	250	250	100	-	250	250	-	0.00%
3300 Office Supplies	274	815	629	258	600	800	200	33.33%
3360 Website	500	575	440	796	1,000	1,500	500	50.00%
3410 Capital Outlay	1,770	9,709	8,208	-	-	-	-	0.00%
5240 Training	2,842	2,695	-	1,745	2,650	2,800	150	5.66%
6300 Computer Software/Hardware	22,774	20,076	20,335	22,221	23,100	24,000	900	3.90%
Technology Total	**144,805**	**158,123**	**162,142**	**131,492**	**164,536**	**173,759**	**9,223**	**5.61%**

Town of Cumberland
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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
ELECTIONS								
1010 Part Time Wages	2,276	1,148	1,148	711	4,000	1,500	(2,500)	-62.50%
1220 FICA	170	92	79	54	306	115	(191)	-62.50%
3010 Advertising	2,170	1,455	1,274	744	2,500	2,500	-	0.00%
3220 Printing	-	4,473	-	128	-	-	-	0.00%
3300 Office Supplies	3,132	2,218	726	1,426	3,953	3,500	(453)	-11.46%
3330 Travel Expenses	-	171	-	-	200	200	-	0.00%
5220 Programming/Election	7,545	2,346	8,245	844	6,190	5,000	(1,190)	-19.22%
5240 Training	-	372	160	201	800	800	-	0.00%
Elections Total	**15,293**	**12,275**	**11,631**	**4,109**	**17,949**	**13,615**	**(4,334)**	**-24.15%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	PLANNING								
1000	Full Time Wages	35,667	40,989	30,702	30,634	42,255	43,037	782	1.85%
1010	Part Time Wages	10,133	-	10,768	-	-	-	-	0.00%
1210	Health Insurance	16,878	7,519	1,720	129	-	-	-	0.00%
1220	FICA	4,422	3,180	4,176	2,462	4,111	3,370	(741)	-18.01%
1230	ICMA	4,066	2,759	3,457	1,850	3,761	3,084	(677)	-18.00%
1240	Life Ins & Long Term Disabilit	557	363	349	187	352	282	(70)	-19.92%
1250	Long Term Care Ins	152	113	109	69	137	108	(29)	-21.17%
2030	Telephone	813	354	351	175	360	360	-	0.00%
3010	Advertising	3,967	2,002	2,454	1,839	2,000	2,500	500	25.00%
3140	Membership Dues	263	306	105	370	350	370	20	5.71%
3160	Misc Expenses	8	181	1,136	-	300	300	-	0.00%
3220	Printing	433	-	197	-	400	1,000	600	150.00%
3240	Publications	192	43	558	-	200	200	-	0.00%
3300	Office Supplies	1,019	1,161	1,566	535	1,000	1,000	-	0.00%
3330	Travel Expenses	197	280	-	-	600	600	-	0.00%
3410	Capital Outlay	-	-	1,400	-	-	-	-	0.00%
5210	Planning Services	-	-	250	-	-	-	-	0.00%
5240	Training	75	810	35	-	2,000	1,000	(1,000)	-50.00%
Planning Total		**78,841**	**60,058**	**59,333**	**38,250**	**57,826**	**57,211**	**(615)**	**-1.06%**

Town of Cumberland
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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
LEGAL								
5500 Assessor	1,500	-	-	-	1,500	1,500	-	0.00%
5510 Chebeague	50	-	-	-	-		-	0.00%
5520 Code Enforcement	14,198	2,684	263	1,120	3,000	2,000	(1,000)	-33.33%
5530 Fire & Rescue	10,108	-	-	-	500	500	-	0.00%
5540 General Administration	28,886	33,294	27,976	4,932	25,000	20,000	(5,000)	-20.00%
5560 Planning	2,400	3,506	1,350	480	5,000	4,500	(500)	-10.00%
5580 Police	2,190	3,000	683	113	5,000	4,000	(1,000)	-20.00%
Legal Total	**59,331**	**42,484**	**30,271**	**6,645**	**40,000**	**32,500**	**(7,500)**	**-18.75%**

Town of Cumberland
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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
POLICE								
1000 Full Time Wages	541,624	502,977	527,619	410,138	533,496	598,573	65,077	12.20%
1010 Part Time Wages	(2,249)	17,787	2,280	-	4,000	4,000	-	0.00%
1020 Overtime	39,075	33,008	46,541	32,030	35,000	**31,000**	(4,000)	-11.43%
1022 Holiday Pay	-	-	9,055	-	13,000	16,500	3,500	26.92%
1100 Court time	7,301	7,694	6,447	5,114	7,200	7,200	-	0.00%
1120 Outside Details	25,630	14,600	29,257	21,850	20,000	20,000	-	0.00%
1210 Health Insurance	126,780	119,045	114,699	75,077	127,085	117,140	(9,945)	-7.83%
1220 FICA	49,391	47,923	51,000	35,324	50,007	55,330	5,323	10.64%
1230 ICMA	6,573	6,573	4,796	2,773	4,182	4,383	201	4.80%
1240 Life Ins & Long Term Disabilit	3,526	3,167	3,036	2,550	3,640	3,880	240	6.60%
1250 Long Term Care Ins	1,058	1,025	1,049	827	1,018	1,090	72	7.03%
1260 MSRS Retire Life Ins	-	-	8,000	6,968	-	-	-	0.00%
2010 Gasoline	22,900	31,319	39,982	20,087	30,000	33,440	3,440	11.47%
2030 Telephone	4,712	3,364	3,878	2,118	4,000	4,000	(0)	-0.01%
3040 Equipment Maintenance	10,770	9,843	8,446	4,499	10,200	10,200	-	0.00%
3140 Membership Dues	586	320	320	360	500	500	-	0.00%
3160 Misc Expenses	2,684	1,285	1,308	1,070	2,000	2,000	-	0.00%
3300 Office Supplies	4,458	4,066	4,651	1,773	4,600	4,600	-	0.00%
3330 Travel Expenses	83	-	33	-	-	-	-	0.00%
3350 Uniforms & Clothing	6,897	5,478	5,107	3,367	10,000	11,000	1,000	10.00%
3410 Capital Outlay	1,353	1,592	1,108	6,394	10,086	7,086	(3,000)	-29.75%
3440 Community Policing Unit	778	1,346	825	192	2,500	2,500	-	0.00%
4005 Building Security	1,009	157	-	-	-		-	0.00%
5000 Contracted Services	125,475	126,648	131,857	72,275	136,002	139,356	3,354	2.47%
5070 Criminal Investigation	486	69	146	127	500	500	-	0.00%
5170 Maintenance Agreements	5,702	8,608	6,478	1,718	8,978	10,652	1,674	18.65%
5240 Training	11,078	4,842	4,001	2,034	8,300	13,300	5,000	60.24%
6110 Radio	3,463	3,722	3,989	2,630	3,060	3,060	-	0.00%
6120 Safety Equipment	2,781	251	2,182	362	2,500	2,500	-	0.00%
6130 Tires	2,648	3,680	2,603	2,680	3,500	5,851	2,351	67.17%
6160 Ammunition & Firearms Training	3,497	2,724	1,119	2,024	3,000	3,000	-	0.00%
Police Total	**1,010,069**	**963,114**	**1,021,813**	**716,363**	**1,038,354**	**1,112,639**	**74,285**	**7.15%**

Town of Cumberland
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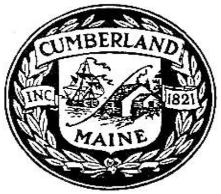
	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
FIRE								
1000 Full Time Wages	166,860	175,686	149,998	71,134	150,039	147,745	(2,294)	-1.53%
1010 Part Time Wages	269,228	(2,136)	100	149	-	-	-	0.00%
1020 Overtime	507	505	-	-	-	-	-	0.00%
1121 Training Pay	19,015	14,555	11,815	19,034	45,660	45,660	-	0.00%
1122 Min Pay	17,746	14,336	7,271	-	-	-	-	0.00%
1124 Call Pay	-	55,657	63,382	38,274	65,000	66,300	1,300	2.00%
1126 Duty Officer	-	4,030	5,500	6,750	5,980	5,980	-	0.00%
1128 Per Diem	-	213,818	242,902	173,329	222,593	236,078	13,485	6.06%
1135 Stipend	3,884	3,188	-	1,762	-	-	-	0.00%
1137 Paramedic Wages	5,064	-	-	-	-		-	0.00%
1160 Special Details	781	13,235	6,565	9,492	13,000	13,000	-	0.00%
1162 Town EMA	3,168	3,459	3,366	2,189	-	-	-	0.00%
1210 Health Insurance	46,473	53,141	33,225	16,414	31,181	29,928	(1,253)	-4.02%
1220 FICA	36,347	36,169	35,697	24,621	38,702	34,310	(4,392)	-11.35%
1230 ICMA	3,286	2,491	2,536	1,934	2,834	-	(2,834)	-100.00%
1240 Life Ins & Long Term Disabilit	870	759	761	411	973	741	(232)	-23.85%
1250 Long Term Care Ins	280	271	273	141	317	264	(53)	-16.59%
1260 MSRS Retire Life Ins	-	-	-	15	-	-	-	0.00%
2000 Electricity	13,325	11,711	10,404	5,926	13,244	11,000	(2,244)	-16.94%
2010 Gasoline	6,401	5,115	4,861	2,201	4,756	4,004	(752)	-15.82%
2020 Heating Fuel	12,340	21,595	20,819	13,458	17,382	16,000	(1,382)	-7.95%
2030 Telephone	10,158	10,999	11,404	7,339	11,286	11,500	214	1.90%
2040 Internet Access	1,574	1,089	1,089	811	1,424	1,424	-	0.00%
2060 Water/Sewer	1,811	1,898	1,933	1,125	1,890	1,890	-	0.00%
2080 Diesel	7,480	9,991	12,601	7,086	10,444	10,863	419	4.02%
3040 Equipment Maintenance	38,431	17,531	27,997	19,310	27,775	27,775	-	0.00%
3140 Membership Dues	2,424	693	1,438	879	1,680	1,680	-	0.00%
3160 Misc Expenses	6,377	4,933	3,156	1,599	3,050	3,050	-	0.00%
3202 Janitorial Supplies	54	-	150	26	500	500	-	0.00%
3240 Publications	68	-	-	-	-	-	-	0.00%
3300 Office Supplies	2,530	2,010	2,562	1,091	3,000	2,500	(500)	-16.67%
3330 Travel Expenses	1,162	259	149	47	500	1,000	500	100.00%
3350 Uniforms & Clothing	7,773	4,921	11,640	8,135	6,500	8,000	1,500	23.08%
3410 Capital Outlay	-	-	-	(109)	-	-	-	0.00%



Town of Cumberland
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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
3510 Fire Prevention	145	525	644	-	1,150	1,150	-	0.00%
3540 OSHA	1,804	966	4,077	306	3,500	3,500	-	0.00%
3590 Paramedic Intercepts	785	300	300	-	600	600	-	0.00%
4000 Building Maintenance	10,690	6,198	8,672	4,633	6,500	6,500	-	0.00%
5080 EMS Coordinator	1,035	1,078	1,358	979	1,358	1,358	-	0.00%
5170 Maintenance Agreements	22,813	19,159	15,258	10,254	17,507	17,507	-	0.00%
5240 Training	8,698	12,172	13,583	7,075	12,000	12,000	-	0.00%
6110 Radio	3,008	4,378	3,383	1,239	2,800	2,800	-	0.00%
6200 Fire Fighting Equipment	7,870	4,877	5,503	4,909	3,800	5,000	1,200	31.58%
6210 Fire Fighting Foam	-	-	-	-	1,900	1,950	50	2.63%
6220 Breathing Apparatus	4,032	3,142	3,128	297	3,250	3,250	-	0.00%
6230 Fire Fighting Apparel	495	20	-	-	-	-	-	0.00%
6240 Medical Supplies	10,292	12,489	7,809	4,489	6,000	11,000	5,000	83.33%
6241 EMS Equipment	5,510	4,460	3,221	1,937	3,000	-	(3,000)	-100.00%
Fire Total	**762,593**	**751,674**	**740,528**	**470,691**	**743,075**	**747,807**	**4,732**	**0.64%**

Town of Cumberland
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		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	CODE ENFORCEMENT								
1000	Full Time Wages	54,663	64,205	64,120	32,662	68,682	68,339	(343)	-0.50%
1010	Part Time Wages	5,807	4,932	7,926	5,056	6,171	12,145	5,974	96.80%
1210	Health Insurance	2,319	664	1,585	399	-	-	-	0.00%
1220	FICA	1,230	300	1,051	154	1,303	1,776	473	36.32%
1230	ICMA	-	-	738	-	760	775	15	2.01%
1240	Life Ins & Long Term Disabilit	164	12	11	8	71	71	0	0.52%
1250	Long Term Care Ins	73	3	3	2	26	26	0	1.54%
2030	Telephone	374	367	473	182	450	450	-	0.00%
3010	Advertising	53	-	-	-	250	125	(125)	-50.00%
3140	Membership Dues	170	254	225	185	250	250	-	0.00%
3240	Publications	450	847	204	128	800	600	(200)	-25.00%
3300	Office Supplies	757	89	865	292	800	800	-	0.00%
3330	Travel Expenses	898	811	342	292	700	500	(200)	-28.57%
5240	Training	639	60	230	60	400	600	200	50.00%
Code Enforcement Total		**67,597**	**72,543**	**77,773**	**39,420**	**80,663**	**86,458**	**5,795**	**7.18%**

Town of Cumberland
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		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	ANIMAL CONTROL								
1010	Part Time Wages	30,550	23,445	22,720	16,694	21,518	26,043	4,525	21.03%
1100	Court time	-	542	-	-	200	200	-	0.00%
1220	FICA	2,615	2,193	2,094	1,562	1,646	1,992	346	21.04%
1230	ICMA	1,964	1,944	1,389	1,121	1,506	1,823	317	21.05%
1240	Life Ins & Long Term Disabilit	-	-	-	-	300	-	(300)	-100.00%
1250	Long Term Care Ins	138	136	136	86	-		-	0.00%
2010	Gasoline	2,791	2,566	3,369	1,756	3,360	3,360	-	0.00%
2030	Telephone	522	432	519	277	500	500	-	0.00%
3040	Equipment Maintenance	682	4,555	1,154	1,231	1,000	1,000	-	0.00%
3160	Misc Expenses	988	125	181	62	350	350	-	0.00%
3290	Shelter	1,385	1,270	-	590	1,000	1,000	-	0.00%
3300	Office Supplies	138	117	-	-	200	200	-	0.00%
3350	Uniforms & Clothing	775	261	95	-	500	500	-	0.00%
5190	North Yarmouth	1,871	2,432	3,571	2,606	2,000	2,000	-	0.00%
5240	Training	50	90	-	-	200	200	-	0.00%
Animal Control Total		**44,469**	**40,109**	**35,228**	**25,985**	**34,280**	**39,168**	**4,888**	**14.26%**

Town of Cumberland
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		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	PUBLIC WORKS								
1000	Full Time Wages	353,571	364,159	348,633	274,369	376,480	371,274	(5,206)	-1.38%
1010	Part Time Wages	605	3,164	116	3,843	5,880	5,920	40	0.68%
1020	Overtime	45,283	59,016	48,439	41,003	60,000	65,000	5,000	8.33%
1210	Health Insurance	115,761	114,624	108,671	69,322	101,997	101,997	(0)	0.00%
1220	FICA	30,405	32,889	32,126	22,386	32,311	32,298	(13)	-0.04%
1230	ICMA	7,377	4,024	4,075	3,084	3,710	2,316	(1,394)	-37.56%
1240	Life Ins & Long Term Disabilit	2,366	2,187	2,061	1,753	2,461	2,461	0	0.01%
1250	Long Term Care Ins	1,309	1,229	1,183	780	1,188	1,188	-	0.00%
1260	MSRS Retire Life Ins	-	-	5,000	3,663	5,000	5,000	-	0.00%
2000	Electricity	11,337	11,857	8,482	5,635	9,900	9,900	-	0.00%
2010	Gasoline	3,840	4,028	6,358	2,773	4,400	4,750	350	7.95%
2020	Heating Fuel	8,307	9,860	7,134	2,479	7,000	7,000	-	0.00%
2030	Telephone	3,711	3,304	2,918	1,712	2,640	2,640	-	0.00%
2040	Internet Access	600	651	600	350	600	600	-	0.00%
2060	Water/Sewer	1,884	1,459	1,272	583	1,800	1,500	(300)	-16.67%
2080	Diesel	32,826	47,185	53,685	30,467	42,000	48,096	6,096	14.51%
3040	Equipment Maintenance	5,121	6,313	2,518	1,068	5,286	5,286	-	0.00%
3160	Misc Expenses	3,380	4,284	4,188	2,976	3,500	3,500	-	0.00%
3180	Photocopier Maintenance	-	444	-	-	-	-	-	0.00%
3202	Janitorial Supplies	1,641	703	756	356	1,700	700	(1,000)	-58.82%
3300	Office Supplies	704	726	1,889	1,111	700	700	-	0.00%
3350	Uniforms & Clothing	8,299	9,341	9,637	8,356	10,658	11,360	702	6.59%
3410	Capital Outlay	4,813	1,244	417	-	1,500	1,500	-	0.00%
4000	Building Maintenance	8,076	4,347	7,656	2,422	5,800	5,800	-	0.00%
4010	Equipment Rental	5,331	275	-	300	800	800	-	0.00%
4675	Mailbox Repair	146	133	273	71	600	600	-	0.00%
4676	Snow Removal	2,435	-	720	-	-	-	-	
5230	Striping/Crosswalks	15,510	14,545	21,303	18,458	20,623	21,626	1,003	4.86%
5240	Training	1,683	1,974	1,365	190	1,500	1,500	-	0.00%
4600	Cold Patch	2,931	5,604	2,124	2,917	4,000	4,000	(0)	-0.01%
4605	Drainage Repairs	4,002	13,068	7,680	6,754	7,000	7,000	-	0.00%
4610	Iron & Steel	12,076	5,792	10,424	10,683	15,000	15,000	-	0.00%
4620	Lubricating Supplies	5,867	5,861	4,610	4,215	6,000	6,000	-	0.00%
4630	Road Materials	5,516	3,908	7,061	1,547	5,000	5,000	-	0.00%

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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
4640 Road Salt	80,864	100,715	90,794	54,624	95,000	95,000	-	0.00%
4645 Street Signs	12,646	8,148	3,619	3,963	5,900	5,900	-	0.00%
4650 Welding	2,872	2,269	3,344	2,775	3,000	3,000	-	0.00%
6010 Tools	3,030	3,381	2,881	2,655	3,000	3,000	-	0.00%
6030 Misc Equipment	(1,455)	1,428	478	863	1,000	1,000	-	0.00%
6070 Hardware	2,558	2,287	1,906	1,895	2,250	2,250	-	0.00%
6110 Radio	1,904	3,913	551	1,359	4,000	3,000	(1,000)	-25.00%
6120 Safety Equipment	3,632	2,911	2,475	3,732	4,000	4,000	-	0.00%
6140 Vehicle Parts	53,973	52,196	55,894	50,396	50,000	50,000	-	0.00%
Public Works Total	**866,737**	**915,445**	**875,317**	**647,889**	**915,184**	**919,462**	**4,278**	**0.47%**

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		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	WASTE DISPOSAL								
1010	Part Time Wages	825	4,643	-	105	-	-	-	0.00%
1020	Overtime	4,632	3,986	3,561	2,108	5,300	5,300	-	0.00%
1210	Health Insurance	1,195	392	546	647	-	-	-	0.00%
1220	FICA	416	427	260	166	405	405	0	0.11%
1230	ICMA	150	20	27	24	-	-	-	0.00%
1240	Life Ins & Long Term Disabilit	35	7	15	12	-	-	-	0.00%
1250	Long Term Care Ins	17	5	9	5	-	-	-	0.00%
1260	MSRS Retire Life Ins	-	-	-	-	-	-	-	0.00%
2090	Recycling Charges	1,875	26	-	-	-		-	0.00%
3010	Advertising	453	229	623	217	600	600	-	0.00%
3160	Misc Expenses	25,677	28,315	25,250	474	32,000	28,950	(3,050)	-9.53%
4660	Solid Waste Pickup	394,325	319,434	330,998	200,306	339,768	349,969	10,201	3.00%
4677	Landfill Mowing	-	2,087	-	2,100	2,000	2,100	100	5.00%
5120	Universal Waste Collection	1,060	573	1,923	-	-	3,416	3,416	100.00%
5150	Landfill Monitoring	5,823	6,015	4,175	6,267	6,184	6,300	116	1.88%
5250	Ecomaine	318,122	309,604	282,247	132,214	262,013	244,179	(17,834)	-6.81%
Waste Disposal Total		**754,605**	**675,762**	**649,635**	**344,644**	**648,270**	**641,219**	**(7,051)**	**-1.09%**

Town of Cumberland
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		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	RECREATION								
1000	Full Time Wages	147,451	116,920	135,308	121,782	164,342	168,033	3,691	2.25%
1010	Part Time Wages	128,280	133,093	122,376	97,382	126,012	130,355	4,343	3.45%
1020	Overtime	119	7	173	253	-	-	-	0.00%
1165	Travel Stipend	-	-	138	1,177	-	1,800	1,800	100.00%
1170	After School Program	-	-	48,952	29,566	41,000	50,868	9,868	24.07%
1210	Health Insurance	11,367	12,430	19,883	24,241	33,252	38,782	5,530	16.63%
1220	FICA	21,077	20,156	24,354	19,208	26,877	28,248	1,371	5.10%
1230	ICMA	8,155	5,971	6,467	6,300	10,771	12,457	1,686	15.65%
1240	Life Ins & Long Term Disabilit	721	410	366	758	860	1,093	233	27.08%
1250	Long Term Care Ins	284	186	168	189	303	409	106	34.98%
1260	MSRS Retire Life Ins	-	-	-	593	-		-	0.00%
2000	Electricity	513	598	398	441	363	600	237	65.29%
2030	Telephone	2,235	1,216	1,029	513	995	995	-	0.00%
3010	Advertising	11,815	14,205	11,852	7,500	14,252	14,252	-	0.00%
3100	Credit Card Charges	557	3,896	2,015	424	1,848	1,848	-	0.00%
3140	Membership Dues	255	125	380	230	300	300	-	0.00%
3160	Misc Expenses	103	70	-	2	-	-	-	0.00%
3210	Postage	-	-	-	-	-		-	0.00%
3300	Office Supplies	2,081	2,011	1,042	700	1,436	1,436	-	0.00%
3320	Transportation Fees	-	61	-	-	-	-	-	0.00%
3330	Travel Expenses	809	681	134	210	2,000	500	(1,500)	-75.00%
3670	Tennis Courts	6,000	6,000	6,000	-	6,000	6,000	-	0.00%
4110	Arts/Special Events	754	544	62	-	1,250	-	(1,250)	-100.00%
4130	Camp Field Trips	13,736	10,894	16,102	13,167	12,050	13,167	1,117	9.27%
4140	Camp Supplies/Expenses	11,498	5,912	6,686	3,062	4,477	3,062	(1,415)	-31.61%
4145	After School Program Expenses	-	-	10,273	4,834	9,000	9,000	0	0.00%
4150	Misc Recreation Programs	1,365	533	8,081	2,406	5,000	2,032	(2,968)	-59.36%
4155	Enrichment Program Expenses	5,642	11,043	16,943	22,758	9,931	15,357	5,426	54.63%
4156	Early Release Programs	18,745	15,946	12,391	2,754	15,629	15,651	22	0.14%
4158	Health & Fitness	7,132	3,150	-	-	3,000	3,000	-	0.00%
4159	Summer Enrichment	5,400	2,400	-	-	-	-	-	0.00%
4170	Ski Program Expense	25,590	28,003	41,178	28,508	34,240	35,660	1,420	4.15%
4180	Sport Camp Expenses	32,176	37,276	6,104	10,459	15,185	15,185	0	0.00%
4190	Sport League Fees	8,615	5,084	4,525	5,495	6,709	6,745	36	0.54%

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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
4200 Sport Program Expenses	13,105	14,632	24,013	13,214	4,974	7,930	2,956	59.43%
4210 Swim Instructor Training	634	182	59	442	500	500	-	0.00%
4220 Team Uniforms & T-Shirts	4,002	4,022	2,461	142	3,817	3,821	4	0.11%
4410 Rec Soccer Expenses	-	10,085	15,419	4,881	10,778	10,937	159	1.48%
5000 Contracted Services	7,113	10,566	-	-	-	-	-	0.00%
5240 Training	70	174	521	60	250	250	-	0.00%
6090 Recreation Equipment	3,763	413	2,992	-	3,600	3,600	-	0.00%
6300 Computer Software/Hardware	1,933	64	-	-	-	-	-	0.00%
Recreation Total	**503,092**	**478,959**	**548,846**	**423,649**	**571,001**	**603,873**	**32,872**	**5.76%**

Town of Cumberland
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		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	PARKS								
1000	Full Time Wages	64,981	59,833	75,776	36,124	76,326	84,336	8,010	10.49%
1010	Part Time Wages	-	1,052	4,120	-	3,708	-	(3,708)	-100.00%
1020	Overtime	1,649	1,023	707	79	1,000	1,000	-	0.00%
1210	Health Insurance	26,866	21,399	20,425	11,309	26,536	23,000	(3,536)	-13.33%
1220	FICA	4,985	3,730	4,313	2,559	5,838	5,942	104	1.79%
1230	ICMA	796	269	-	-	-	-	-	0.00%
1240	Life Ins & Long Term Disabilit	421	254	194	127	516	516	0	0.02%
1250	Long Term Care Ins	119	81	69	30	144	144	-	0.00%
1260	MSRS Retire Life Ins	-	-	-	440	-	-	-	0.00%
2000	Electricity	1,222	3,520	1,881	1,353	1,800	2,500	700	38.89%
2010	Gasoline	4,088	7,471	9,721	7,181	7,800	8,148	348	4.46%
2030	Telephone	810	426	511	500	600	500	(100)	-16.67%
2060	Water/Sewer	15,431	11,903	10,955	8,300	12,000	12,000	-	0.00%
3040	Equipment Maintenance	5,732	7,905	6,364	3,833	6,000	6,000	-	0.00%
3160	Misc Expenses	109	-	219	-	-	-	-	0.00%
3300	Office Supplies	213	95	-	-	-	-	-	0.00%
3340	Uniforms & Cell Phone	635	-	807	-	812	812	-	0.00%
3350	Uniforms & Clothing	1,282	225	709	340	1,253	1,253	-	0.00%
4000	Building Maintenance	979	1,486	944	571	2,000	2,000	-	0.00%
4120	Athletic Fields	34,599	30,191	20,360	14,543	30,000	30,000	-	0.00%
4160	Park Infrastructure	8,793	4,967	7,029	5,220	6,900	6,900	-	0.00%
4320	Irrigation	8,590	9,859	6,099	2,617	5,588	6,000	412	7.37%
5000	Contracted Services	-	-	-	-	-	-	-	0.00%
5240	Training	293	-	-	-	450	450	-	0.00%
6000	Equipment & Tools	1,789	2,195	1,893	-	2,500	2,500	-	0.00%
Parks Total		**184,382**	**167,883**	**173,097**	**95,127**	**191,771**	**194,001**	**2,230**	**1.16%**

Town of Cumberland
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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
WEST CUMBERLAND REC								
1010 Part Time Wages	2,799	2,125	744	-	2,400	-	(2,400)	-100.00%
1220 FICA	208	170	60	-	184	-	(184)	-100.00%
2000 Electricity	1,083	603	798	402	880	880	-	0.00%
2020 Heating Fuel	2,222	3,733	3,316	2,755	2,750	3,000	250	9.09%
2030 Telephone	457	459	460	241	450	450	-	0.00%
3160 Misc Expenses	79	170	1,072	4	250	250	-	0.00%
4000 Building Maintenance	2,039	1,127	1,204	217	2,000	2,000	-	0.00%
West Cumberland Rec Total	**8,889**	**8,386**	**7,654**	**3,618**	**8,914**	**6,580**	**(2,334)**	**-26.18%**

Town of Cumberland
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	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
LIBRARY								
1000 Full Time Wages	122,706	127,523	128,583	77,273	134,924	119,184	(15,740)	-11.67%
1010 Part Time Wages	66,484	62,802	67,256	59,218	68,440	87,858	19,418	28.37%
1210 Health Insurance	45,809	42,144	41,725	29,765	44,825	44,990	165	0.37%
1220 FICA	13,554	13,812	14,086	10,097	15,556	15,839	283	1.82%
1230 ICMA	24,242	8,669	8,894	5,473	9,445	8,343	(1,102)	-11.67%
1240 Life Ins & Long Term Disabilit	1,083	995	995	609	1,010	893	(117)	-11.56%
1250 Long Term Care Ins	738	733	733	380	521	468	(53)	-10.17%
2000 Electricity	8,983	9,267	7,646	3,834	9,900	7,700	(2,200)	-22.22%
2020 Heating Fuel	9,556	13,343	13,385	8,774	12,098	12,703	605	5.00%
2030 Telephone	1,792	1,240	1,242	619	1,932	1,500	(432)	-22.36%
2060 Water/Sewer	175	188	716	123	250	263	13	5.00%
3040 Equipment Maintenance	7,081	5,875	2,430	1,927	2,800	2,800	-	0.00%
3140 Membership Dues	820	776	765	625	845	845	-	0.00%
3160 Misc Expenses	1,684	1,151	1,322	510	1,400	1,400	-	0.00%
3202 Janitorial Supplies	1,231	1,350	1,246	983	1,100	1,200	100	9.09%
3210 Postage	1,306	786	1,257	502	1,200	1,200	-	0.00%
3300 Office Supplies	5,074	3,992	4,281	2,819	4,500	4,500	-	0.00%
3330 Travel Expenses	1,006	663	878	180	950	950	-	0.00%
3410 Capital Outlay	6,554	3,959	3,871	2,970	4,000	4,000	-	0.00%
4000 Building Maintenance	10,011	3,169	4,477	1,647	6,000	6,000	-	0.00%
4010 Equipment Rental	2,079	1,733	-	-	-	-	-	0.00%
4500 Bindery	53	80	200	195	400	400	-	0.00%
5000 Contracted Services	8,215	8,580	8,840	5,600	8,970	9,149	179	2.00%
5050 Computer Maintenance	3,079	3,899	1,809	1,675	2,500	2,500	-	0.00%
5240 Training	1,497	1,062	1,884	-	1,500	1,500	-	0.00%
6000 Equipment & Tools	2,062	748	2,100	1,145	2,200	2,200	-	0.00%
7000 Book/Mag/Av	224	33,124	35,050	23,642	35,100	35,100	-	0.00%
7010 Adult Fiction	5,926	-	-	-	-		-	0.00%
7020 Audio Visual	4,209	341	-	-	-		-	0.00%
7030 Juvenile	6,195	(7)	-	-	-		-	0.00%
7040 Large Print	2,859	-	-	-	-		-	0.00%
7050 Maine Collection	29	-	-	-	-		-	0.00%
7060 Periodicals	3,397	-	-	-	-		-	0.00%
7070 Reference	7,122	-	-	-	-		-	0.00%
7080 Young Adult	747	-	-	-	-		-	0.00%
Library Total	**377,582**	**351,995**	**355,671**	**240,584**	**372,366**	**373,483**	**1,117**	**0.30%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	GENERAL ASSISTANCE								
1010	Part Time Wages	4,776	5,520	12,384	5,568	6,000	12,000	6,000	100.00%
3160	Misc Expenses	34,590	15,878	14,589	17,695	24,000	20,000	(4,000)	-16.67%
	Circuit Breaker	-	-	-	-	-	-	-	New
	Fuel Assistance	-	-	-	-	-	-	-	New
General Assistance Total		**39,366**	**21,398**	**26,973**	**23,263**	**30,000**	**32,000**	**2,000**	**6.67%**
	HEALTH SERVICES								
1010	Part Time Wages	4,394	4,394	3,492	2,354	3,600	3,600	-	0.00%
1220	FICA	336	280	341	180	275	275	0	0.15%
3550	Non-Profits	4,000	3,500	3,000	5,000	5,000	**5,000**	-	0.00%
Health Services Total		**8,730**	**8,174**	**6,833**	**7,534**	**8,875**	**8,875**	**0**	**0.00%**
	CEMETARY ASSOCIATION								
3160	Misc Expenses	25,180	22,914	22,474	22,600	26,700	26,700	-	0.00%
Cemetary Association Total		**25,180**	**22,914**	**22,474**	**22,600**	**26,700**	**26,700**	**-**	**0.00%**
	CONSERVATION COMMISSION								
3160	Misc Expenses	1,582	1,565	1,500	-	6,000	6,000	-	0.00%
3714	Shellfish Testing	-	391	-	255	-	-	-	0.00%
Conservation Commission Total		**1,582**	**1,956**	**1,500**	**255**	**6,000**	**6,000**	**-**	**0.00%**
	DEBT SERVICE								
6500	Bond Interest Expenses	218,037	311,314	278,038	143,989	257,197	235,868	(21,329)	-8.29%
6510	Bond Principal	359,066	516,390	491,014	394,063	504,063	514,117	10,054	1.99%
6530	Lease Payments	88,220	88,220	123,060	34,840	102,291	34,840	(67,451)	-65.94%
6550	TAN Interest	12,411	9,988	13,453	-	50,000	40,000	(10,000)	-20.00%
Debt Service Total		**677,734**	**925,912**	**905,566**	**572,893**	**913,551**	**824,825**	**(88,726)**	**-9.71%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	INSURANCE & BENEFITS								
1125	Insurance Incentive Pay	24,163	28,399	30,578	19,317	29,063	33,750	4,687	16.13%
1210	Health Insurance	12,964	5,040	14,438	5,304	-	-	-	0.00%
1220	FICA	2,240	2,593	2,562	1,657	2,223	2,582	359	16.14%
1230	ICMA	931	17,057	1,199	681	-	-	-	0.00%
1240	Life Ins & Long Term Disabilit	175	160	149	354	-	-	-	0.00%
1250	Long Term Care Ins	84	91	86	89	-	-	-	0.00%
1260	MSRS Retire Life Ins	2,133	21,199	30,450	34,444	39,250	70,000	30,750	78.34%
1270	Unemployment	2,000	4,969	2,210	1,712	5,000	5,000	-	0.00%
1280	Workers Comp Ins	92,537	121,522	77,636	31,473	65,000	65,000	-	0.00%
1285	RHSA	36,841	34,734	35,850	35,414	37,348	25,000	(12,348)	-33.06%
3060	Insurance Premiums	64,699	66,892	68,755	74,598	68,700	68,700	-	0.00%
3370	Wellness	30,141	25,062	29,738	17,748	25,000	25,000	-	0.00%
3712	Fire Incident 2008	12,253	630	-	-	-	-	-	0.00%
Insurance & Benefits Total		**281,162**	**328,347**	**293,652**	**222,792**	**271,584**	**295,032**	**23,448**	**8.63%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
FIRE HYDRANTS								
2060 Water/Sewer	52,975	54,978	56,419	33,284	57,000	57,000	-	0.00%
Fire Hydrants Total	**52,975**	**54,978**	**56,419**	**33,284**	**57,000**	**57,000**	**-**	**0.00%**
STREET LIGHTING								
2000 Electricity	33,965	35,707	36,973	23,170	36,726	36,726	-	0.00%
Street Lighting Total	**33,965**	**35,707**	**36,973**	**23,170**	**36,726**	**36,726**	**-**	**0.00%**
CONTINGENT								
3160 Misc Expenses	44,526	25,434	38,194	4,134	46,000	25,000	(21,000)	-45.65%
Contingent Total	**44,526**	**25,434**	**38,194**	**4,134**	**46,000**	**25,000**	**(21,000)**	**-45.65%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
MUNICIPAL BUILDING								
1000 Full Time Wages	54,641	71,755	72,224	49,023	74,100	79,500	5,400	7.29%
1020 Overtime	22	-	-	-	-		-	0.00%
1210 Health Insurance	14,894	15,327	16,375	8,203	15,201	15,201	(0)	0.00%
1220 FICA	4,651	5,693	5,698	3,905	5,536	6,082	546	9.86%
1230 ICMA	3,982	4,820	4,915	6,309	5,065	5,565	500	9.87%
1240 Life Ins & Long Term Disabilit	417	417	417	319	462	462	-	0.00%
1250 Long Term Care Ins	131	82	82	51	90	90	-	0.00%
2000 Electricity	33,426	31,147	25,116	9,818	33,000	26,000	(7,000)	-21.21%
2020 Heating Fuel	18,896	24,283	17,106	6,318	19,000	17,677	(1,323)	-6.97%
2030 Telephone	2,506	1,227	2,698	936	1,600	1,600	-	0.00%
2060 Water/Sewer	2,215	2,836	2,483	1,636	2,600	2,600	-	0.00%
3030 Elevator	1,727	1,512	1,675	-	1,600	1,600	-	0.00%
3040 Equipment Maintenance	706	18	737	290	600	600	-	0.00%
3050 HVAC	8,431	1,526	2,437	1,162	3,000	3,000	-	0.00%
3110 Lighting/Electrical	942	2,798	2,272	1,350	1,500	2,000	500	33.33%
3160 Misc Expenses	510	159	531	106	500	500	-	0.00%
3170 Office Furniture	1,950	1,002	-	294	1,000	1,000	-	0.00%
3202 Janitorial Supplies	1,966	1,753	1,797	1,259	2,000	2,000	-	0.00%
3260 Rugs	4,412	2,405	368	196	696	930	234	33.68%
3310 Sprinkler Systems	335	303	1,550	571	350	350	-	0.00%
3350 Uniforms & Clothing	300	407	300	300	300	300	-	0.00%
3480 Exterior Maintenance	435	305	1,198	1,265	1,000	1,000	-	0.00%
4005 Building Security	685	593	854	677	700	700	-	0.00%
4320 Irrigation	1,232	385	390	-	800	800	-	0.00%
5100 Grounds Contractual	1,031	1,532	1,640	545	2,500	2,500	-	0.00%
5200 Painting	2,280	850	1,331	325	3,000	3,000	-	0.00%
6060 Generator	425	1,700	1,329	697	1,000	1,300	300	30.00%
Municipal Building Total	**163,146**	**174,834**	**165,523**	**95,553**	**177,200**	**176,356**	**(844)**	**-0.48%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

		FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
	ABATEMENTS								
3160	Misc Expenses	13,727	14,367	32,869	19,400	20,000	20,000	-	0.00%
Abatements Total		**13,727**	**14,367**	**32,869**	**19,400**	**20,000**	**20,000**	**-**	**0.00%**
	COUNTY TAX								
3160	Misc Expenses	615,032	600,901	601,242	623,416	623,416	665,675	42,259	6.78%
County Tax Total		**615,032**	**600,901**	**601,242**	**623,416**	**623,416**	**665,675**	**42,259**	**6.78%**
	CAPITAL IMPROVEMENT PLAN								
3445	Town Buildings Reserves	48,000	42,500	50,000	70,000	70,000	65,480	(4,520)	-6.46%
3460	Environmental Reserves	32,000	30,000	32,000	32,000	32,000	32,000	-	0.00%
3470	Equipment Reserves	69,000	182,000	161,500	333,500	333,500	387,500	54,000	16.19%
3520	Major Infrastructure Reserves	200,000	-	-	-	-		-	0.00%
4635	Road Paving	183,538	78,985	89,985	460,637	460,637	648,713	188,076	40.83%
Capital Improvement Plan Total		**532,538**	**333,485**	**333,485**	**896,137**	**896,137**	**1,133,693**	**237,556**	**26.51%**

Town of Cumberland
Fiscal Year 2013-2014 Proposed Budget

	FY2010 ACTUALS	FY2011 ACTUALS	FY2012 ACTUALS	FY2013 as of 2/12/13 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	$ CHANGE	% CHANGE
Total - All General Fund Budgets	**8,198,157**	**7,999,541**	**8,041,036**	**6,312,323**	**8,748,483**	**9,053,493**	**305,010**	**3.49%**

As % Contributed to Total Budget Increase				
County Tax	623,416	665,675	42,259	0.48%
Capital Improvement Plan	896,137	1,133,693	237,556	2.72%
Town Operating Budget	7,228,930	7,254,125	25,195	0.29%
Total General Fund Budget Increase	**8,748,483**	**9,053,493**	**305,010**	**3.49%**