TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

	DEPARTMENTS	2014 BUDGET	2015 DEPT	2015 DELTA	2015 % Delta
130	Administration	$ 473,653	$ 474,360	$ 707	0.15%
140	Assessor	$ 70,304	$ 80,463	$ 10,159	14.45%
150	Town Clerk	$ 199,879	$ 208,078	$ 8,199	4.10%
160	Technology	$ 173,759	$ 165,346	$ (8,413)	-4.84%
165	Elections	$ 13,615	$ 13,953	$ 338	2.48%
170	Planning	$ 57,211	$ 63,541	$ 6,330	11.06%
190	Legal	$ 32,500	$ 32,500	$ -	0.00%
210	Police	$ 1,112,639	$ 1,196,499	$ 83,860	7.54%
220	Fire	$ 747,807	$ 827,001	$ 79,194	10.59%
240	Code Enforcement	$ 86,458	$ 90,871	$ 4,413	5.10%
260	Animal Control	$ 39,168	$ 27,300	$ (11,868)	-30.30%
310	Public Works	$ 919,462	$ 941,925	$ 22,463	2.44%
320	Waste Disposal	$ 641,219	$ 521,771	$ (119,448)	-18.63%
410	Recreation	$ 603,873	$ 644,444	$ 40,571	6.72%
430	Parks	$ 202,301	$ 220,772	$ 18,471	9.13%
440	West Cumberland Rec	$ 6,580	$ 7,720	$ 1,140	17.33%
450	Library	$ 373,483	$ 387,607	$ 14,124	3.78%
580	General Assistance	$ 32,000	$ 32,000	$ -	0.00%
590	Health Services	$ 8,875	$ 10,375	$ 1,500	16.91%
620	Cemetery Association	$ 26,700	$ 26,700	$ -	0.00%
630	Conservation Commission	$ 6,000	$ 6,000	$ -	0.00%
650	Debt Service	$ 824,825	$ 919,267	$ 94,442	11.45%
750	Insurance	$ 295,032	$ 207,499	$ (87,533)	-29.67%
800	Fire Hydrants	$ 57,000	$ 62,000	$ 5,000	8.77%
810	Street Lighting	$ 36,726	$ 37,000	$ 274	0.75%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

	DEPARTMENTS	2014	2015	2015	2015
		BUDGET	DEPT	DELTA	% Delta
830	Contingent	$ 25,000	$ 25,000	$ -	0.00%
840	Municipal Building	$ 176,356	$ 162,652	$ (13,704)	-7.77%
850	Abatements	$ 20,000	$ 20,000	$ -	0.00%
890	County Tax	$ 665,675	$ 696,073	$ 30,398	4.57%
910	Capital Imp. Plan	$ 1,133,693	$ 1,323,868	$ 190,175	16.77%
	Grand Total	$ 9,061,793	$ 9,432,584	$ 370,791	4.09%

By Category	FY 2014	FY 2015	$ Incr	% Incr
Operations	$ 6,437,600	$ 6,493,376	$ 55,776	0.87%
County Tax	$ 665,675	$ 696,073	$ 30,398	4.57%
Capital Improvements	$ 1,133,693	$ 1,323,868	$ 190,175	16.77%
Debt Service	$ 824,825	$ 919,267	$ 94,442	11.45%
Total	$ 9,061,793	$ 9,432,584	$ 370,791	4.09%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

ADMINISTRATION 130			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0131	1000	Full Time Wages	$ 294,117	$ 295,080	$ 280,635	$ 269,616	$ (11,019)	-3.93%
0131	1010	Part Time Wages	$ 2,802	$ 3,037	$ -	$ -	$ -	0.00%
0131	1020	Overtime	$ 18	$ 121	$ -	$ -	$ -	0.00%
0131	1110	Elected Officials Wages	$ 14,400	$ 14,550	$ 14,400	$ 14,400	$ -	0.00%
0131	1165	Travel Stipend	$ 4,800	$ 4,800	$ 4,800	$ 3,840	$ (960)	-20.00%
0131	1210	Health Insurance	$ 43,772	$ 40,268	$ 32,303	$ 32,764	$ 461	1.43%
0131	1220	FICA	$ 23,435	$ 22,552	$ 21,469	$ 21,727	$ 259	1.20%
0131	1230	ICMA	$ 18,686	$ 21,225	$ 18,540	$ 11,284	$ (7,256)	-39.13%
0131	1240	Life Ins & Long Term Disability	$ 1,502	$ 1,896	$ 1,733	$ 1,812	$ 78	4.52%
0131	1250	Long Term Care Ins	$ 189	$ 404	$ 418	$ 437	$ 20	4.74%
0131	1260	MePERS	$ 600	$ -	$ 600	$ 14,261	$ 13,661	2276.85%
0133	2030	Telephone	$ 2,784	$ 2,431	$ 2,600	$ 2,600	$ -	0.00%
0133	3010	Advertising	$ -	$ -	$ 7,500	$ 6,000	$ (1,500)	-20.00%
0133	3075	Bank Fees	$ -	$ 1,119	$ -	$ 1,200	$ 1,200	new
0133	3140	Membership Dues	$ 945	$ 540	$ 1,914	$ 930	$ (984)	-51.42%
0133	3160	Misc. Expenses	$ 196	$ 2,474	$ 900	$ 1,500	$ 600	66.67%
0133	3180	Photocopier Maintenance	$ 10,457	$ 6,652	$ 7,291	$ 8,500	$ 1,209	16.57%
0133	3210	Postage	$ 17,671	$ 22,062	$ 18,000	$ 19,000	$ 1,000	5.56%
0133	3220	Printing	$ 3,416	$ 3,416	$ 3,500	$ 3,500	$ -	0.00%
0133	3300	Office Supplies	$ 12,849	$ 12,904	$ 11,000	$ 12,000	$ 1,000	9.09%
0133	3330	Travel Expenses	$ 1,663	$ 1,780	$ 1,700	$ 1,700	$ -	0.00%
0133	3450	Council Projects	$ 1,410	$ 1,031	$ -	$ -	$ -	0.00%
0133	3455	Department Head Training	$ 6,850	$ 11,181	$ 8,750	$ 10,000	$ 1,250	14.29%
0133	3530	Municipal Fees	$ 17,560	$ 26,911	$ 17,600	$ 19,038	$ 1,438	8.17%
0133	3714	Shellfish Testing	$ 901	$ -	$ -	$ -	$ -	0.00%
0135	5010	Auditors	$ 19,055	$ 16,257	$ 17,000	$ 17,000	$ -	0.00%
0135	5240	Training	$ 2,219	$ 1,287	$ 1,000	$ 1,250	$ 250	25.00%
		TOTAL ADMIN BUDGET	$ 502,297	$ 513,978	$ 473,653	$ 474,360	$ 706	0.15%

Increase attributable to Health insurance incentive shift from Insurance budget	*$ 3,000*	*0.63%*
Increase attributable to Health insurance HDHP	*$ 8,750*	*1.85%*
Increase attributable to MePERS shift from Insurance budget	*$ 14,261*	*3.01%*
	$ 26,011	*5.49%*

20% of Manager's Salary and 5% of Finanace Director's Salary charged to TIF funds for Economic Development work.

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

ASSESSOR 140			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0141	1000	Full Time Wages	$ 30,193	$ 34,504	$ 89,699	$ 11,298	(78,400)	-87.40%
0141	1010	Part Time Wages	$ -	$ -	$ -	$ -	-	0.00%
0141	1020	Overtime	$ -	$ -	$ -	$ -	-	0.00%
0141	1165	Travel Stipend	$ 1,200	$ 1,200	$ 1,200	$ -	(1,200)	-100.00%
0141	1196	Yarmouth share	$ -	$ -	$ (60,149)	$ -	60,149	0.00%
0141	1210	Health Insurance	$ 5,355	$ 8,838	$ 11,403	$ 563	(10,840)	-95.07%
0141	1220	FICA	$ 7,346	$ 6,964	$ 6,862	$ 864	(5,998)	-87.40%
0141	1230	ICMA	$ 4,329	$ 3,517	$ 9,672	$ 791	(8,881)	-91.82%
0141	1240	Life Ins & Long Term Disability	$ 740	$ 792	$ 575	$ 73	(501)	-87.24%
0141	1250	Long Term Care Ins	$ 232	$ 372	$ 132	$ 74	(58)	-44.09%
0141	1260	MePERS	$ -	$ -	$ -	$ -	-	New
0141	1400	Contracted Employees	$ -	$ 3,200	$ -	$ 62,400	62,400	New
0142	2030	Telephone	$ 359	$ 357	$ 320	$ -	(320)	-100.00%
0143	3140	Membership Dues	$ 660	$ 928	$ 690	$ -	-	0.00%
0143	3220	Printing	$ 224	$ 224	$ 250	$ -	(250)	-100.00%
0143	3240	Publications	$ (8)	$ -	$ -	$ -	-	0.00%
0143	3250	Reg Of Deeds	$ 630	$ 654	$ 1,150	$ -	(1,150)	-100.00%
0143	3300	Office Supplies	$ 972	$ 43	$ 400	$ -	(400)	-100.00%
0143	3330	Travel Expenses	$ 300	$ -	$ 400	$ -	(400)	-100.00%
0143	3390	Assessing Maps	$ 4,470	$ 4,630	$ 4,400	$ 4,400	-	0.00%
0145	5240	Training	$ 702	$ 766	$ 3,300	$ -	(3,300)	-100.00%
		ASSESSOR TOTALS	$ 57,705	$ 66,989	$ 70,303	$ 80,463	10,850	15.43%

Increase attributable to Health insurance incentive shift from Insurance budget *$ 563* *0.80%*

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

Town Clerk 150			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0151	1000	Full Time Wages	$ 142,193	$ 139,597	$ 146,385	$ 152,825	$ 6,440	4.40%
0151	1010	Part Time Wages	$ 15,030			$ -	$ -	0.00%
0151	1020	Overtime	$ 337	$ 1,215	$ -	$ -	$ -	0.00%
0151	1210	Health Insurance	$ 10,666	$ 10,672	$ 10,510	$ 11,589	$ 1,079	10.27%
0151	1220	FICA	$ 9,092	$ 10,875	$ 10,209	$ 11,691	$ 1,482	14.51%
0151	1230	ICMA	$ 4,661	$ 5,025	$ 5,476	$ 7,375	$ 1,899	34.67%
0151	1240	Life Ins & Long Term Disability	$ 684	$ 804	$ 765	$ 834	$ 69	9.02%
0151	1250	Long Term Care Ins	$ 359	$ 360	$ 334	$ 365	$ 31	9.35%
0151	1260	MePERS	$ -	$ -	$ -	$ -	$ -	New
0152	2030	Telephone	$ 2,779	$ 2,832	$ 2,900	$ 2,900	$ -	0.00%
0153	3010	Advertising	$ 8,961	$ 11,097	$ 2,500	$ 1,000	$ (1,500)	-60.00%
0153	3140	Membership Dues	$ 697	$ 355	$ 600	$ 500	$ (100)	-16.67%
0153	3240	Publications	$ 187	$ 110	$ 150	$ 150	$ -	0.00%
0153	3250	Reg Of Deeds	$ 2,093	$ 1,307	$ 2,000	$ 2,000	$ -	0.00%
0153	3300	Office Supplies	$ 2,281	$ 2,307	$ 2,000	$ 2,000	$ -	0.00%
0153	3330	Travel Expenses	$ 298	$ 770	$ 650	$ 700	$ 50	7.69%
0153	3490	Codification	$ 3,000	$ 6,467	$ 6,000	$ 3,000	$ (3,000)	-50.00%
0153	3500	Records Restoration	$ 5,000	$ 1,680	$ 5,000	$ 5,000	$ -	0.00%
0153	3570	Tax Lien Work	$ 1,890	$ 2,332	$ 2,900	$ 4,200	$ 1,300	44.83%
0155	5240	Training	$ 185	$ 1,765	$ 1,500	$ 1,950	$ 450	30.00%
		Total Town Clerk	$ 210,393	$ 199,571	$ 199,879	$ 208,078	$ 8,199	4.10%

Increase attributable to Health insurance incentive shift from Insurance budget	*$ 1,500*	*0.75%*
Increase attributable to MePERS shift from Insurance budget	*$ -*	*0.00%*
	$ 1,500	*0.75%*

cost of liens increased $6

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

Technology Department 160			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0161	1000	Full Time Wages	$ 48,377	$ 49,188	$ 50,098	$ 51,433	$ 1,335	2.66%
0161	1010	Part Time Wages	$ 1,438	$ 1,680	$ 1,740	$ 2,088	$ 348	20.00%
0161	1165	Travel Stipend	$ 1,100	$ 1,200	$ 1,200	$ 1,200	$ -	0.00%
0161	1210	Health Insurance	$ -	$ -	$ -	$ 2,250	$ 2,250	New
0161	1220	FICA	$ 4,671	$ 4,852	$ 3,966	$ 4,094	$ 129	3.25%
0161	1230	ICMA	$ -	$ -	$ -	$ -	$ -	0.00%
0161	1240	Life Ins & Long Term Disability	$ 363	$ 389	$ 395	$ 421	$ 27	6.83%
0161	1250	Long Term Care Ins	$ 212	$ 212	$ 106	$ 221	$ 115	109.09%
0161	1260	MePERS	$ 1,250	$ -	$ -	$ 4,893	$ 4,893	New
0162	2030	Telephone	$ 406	$ 400	$ 408	$ 660	$ 252	61.76%
0162	2040	Internet Access	$ -	$ 4,375	$ 2,760	$ 2,760	$ -	0.00%
0163	3040	Equipment Maintenance	$ 1,306	$ 583	$ 1,000	$ 1,000	$ -	0.00%
0163	3090	Licenses	$ 73,307	$ 69,224	$ 82,736	$ 47,407	$ (35,329)	-42.70%
0163	3140	Membership Dues	$ 100	$ 70	$ 250	$ 250	$ -	0.00%
0163	3300	Office Supplies	$ 629	$ 422	$ 800	$ 800	$ -	0.00%
0163	3360	Website	$ 440	$ 1,714	$ 1,500	$ 2,175	$ 675	45.00%
0163	3410	Capital Outlay	$ 8,208	$ -	$ -	$ -	$ -	0.00%
0165	5240	Training	$ -	$ 1,745	$ 2,800	$ 2,800	$ -	0.00%
0165	5060	Network Maintenance	$ -	$ -	$ -	$ 22,393	$ 22,393	New
0166	6300	Computer Software/Hardware	$ 20,335	$ 27,337	$ 24,000	$ 18,500	$ (5,500)	-22.92%
		TECHNOLOGY	$ 162,142	$ 163,391	$ 173,757	$ 165,346	$ (8,412)	-4.84%

Increase attributable to Health insurance incentive shift from Insurance budget	*$ 2,250*	*1.29%*
Increase attributable to MePERS shift from Insurance budget	*$ 4,893*	*2.82%*
	$ 7,143	*4.11%*

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

ELECTIONS 165			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0165	1010	Part Time Wages	$ 1,148	$ 1,176	$ 1,500	$ 2,000	$ 500	33.33%
0165	1220	FICA	$ 79	$ 99	$ 115	$ 153	$ 38	33.33%
0165	3010	Advertising	$ 1,274	$ 744	$ 2,500	$ 1,500	$ (1,000)	-40.00%
0165	3220	Printing	$ -	$ 128	$ -	$ 750	$ 750	New
0165	3300	Office Supplies	$ 726	$ 1,610	$ 3,500	$ 3,500	$ -	0.00%
0165	3330	Travel Expenses	$ -	$ -	$ 200	$ 250	$ 50	25.00%
0165	5220	Programming/Election	$ 8,245	$ 5,347	$ 5,000	$ 5,000	$ -	0.00%
0165	5240	Training	$ 160	$ 201	$ 800	$ 800	$ -	0.00%
		ELECTIONS	$ 11,631	$ 9,306	$ 13,615	$ 13,953	$ 338	2.48%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

PLANNING			FY 2012	FY 2013	FY 2014	FY 2015	Difference	Difference
170			ACTUAL	ACTUAL	BUDGET	PROPOSED	Dollar	%
0171	1000	Full Time Wages	$ 30,702	$ 45,713	$ 43,037	$ 43,448	$ 412	0.96%
0171	1010	Part Time Wages	$ 10,768			$ -	$ -	0.00%
0171	1210	Health Insurance	$ 1,720	$ 193	$ -	$ 5,416	$ 5,416	New
0171	1220	FICA	$ 4,176	$ 3,655	$ 3,370	$ 3,324	$ (47)	-1.38%
0171	1230	ICMA	$ 3,457	$ 2,825	$ 3,084	$ 3,041	$ (43)	-1.38%
0171	1240	Life Ins & Long Term Disability	$ 349	$ 275	$ 282	$ 576	$ 294	104.34%
0171	1250	Long Term Care Ins	$ 109	$ 110	$ 108	$ 406	$ 298	275.56%
0171	1260	MePERS	$ 351	$ -	$ -	$ -	$ -	0.00%
0172	2030	Telephone	$ 2,454	$ 351	$ 360	$ 360	$ -	0.00%
0173	3010	Advertising	$ 105	$ 4,030	$ 2,500	$ 2,500	$ -	0.00%
0173	3140	Membership Dues	$ 1,136	$ 628	$ 370	$ 370	$ -	0.00%
0173	3160	Misc Expenses	$ 197	$ -	$ 300	$ 300	$ -	0.00%
0173	3220	Printing	$ 558	$ -	$ 1,000	$ 1,000	$ -	0.00%
0173	3240	Publications	$ 1,566	$ -	$ 200	$ 200	$ -	0.00%
0173	3300	Office Supplies	$ -	$ 621	$ 1,000	$ 1,000	$ -	0.00%
0173	3330	Travel Expenses	$ 1,400	$ 427	$ 600	$ 600	$ -	0.00%
0175	5210	Planning Services	$ 250	$ -	$ -	$ -	$ -	0.00%
0175	5240	Training	$ 35	$ -	$ 1,000	$ 1,000	$ -	0.00%
		PLANNING	$ 59,333	$ 58,828	$ 57,211	$ 63,541	$ 6,330	11.06%

Increase attributable to Health insurance incentive shift from Insurance budget	*Not in FY '14*	*$ 563*	*0.98%*
Increase attributable to Health insurance HDHP	*Not in FY '14*	*$ 1,750*	*3.06%*
Increase attributable to Adding Health Insurance Plan		*$ 3,960*	*6.92%*
		$ 6,273	*10.96%*
15% of Planner's Salary funded from Economoic Development TIF Funds	FY 15 to FY 14	$ 4,017	7.02%

LEGAL 190			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	DIFF $	DIFF %
0195	5500	Assessor	$ -	$ 300	$ 1,500	$ 1,500	$ -	0.00%
0195	5520	Code Enforcement	$ 263	$ 1,520	$ 2,000	$ 2,000	$ -	0.00%
0195	5530	Fire & Rescue	$ -	$ -	$ 500	$ 500	$ -	0.00%
0195	5540	General Administration	$ 27,976	$ 24,551	$ 20,000	$ 20,000	$ -	0.00%
0195	5560	Planning	$ 1,350	$ 4,400	$ 4,500	$ 4,500	$ -	0.00%
0195	5580	Police	$ 683	$ 113	$ 4,000	$ 4,000	$ -	0.00%
		TOTAL LEGAL	$ 30,271	$ 30,884	$ 32,500	$ 32,500	$ -	0.00%

		3 year Avg 2011-2013
5500	Assessor	$ 100
5510	Chebeague	$ -
5520	Code Enforcement	$ 1,489
5530	Fire & Rescue	$ -
5540	General Administration	$ 28,607
5560	Planning	$ 3,085
5580	Police	$ 1,265
		$ 34,546

Acct	Description	2006	2007	2008	2009	2010	2011	2012	2013
5500	Assessor	$1,150	$781	$70	$1,725	$1,500			$300
5510	Chebeague	$16,750	$2,350	$1,295		$50			
5520	Code Enforcement	$4,000	$1,150	$6,090	$3,020	$14,198	$2,684	$263	$1,520
5530	Fire & Rescue				$350	$10,108			
5540	General Admin	$26,179	$24,684	$31,159	$37,431	$28,886	$33,294	$27,976	$24,551
5560	Planning	$15,263	$923	$10,186	$2,930	$2,400	$3,506	$1,350	$4,400
5580	Police	$5,900	$9,915	$3,084	$570	$2,190	$3,000	$683	$113
5590	Other		$630	$1,578					
5600	Route 1 - Kennedy	$1,133							
5620	TIF	$169							
		$70,543	$40,432	$53,463	$46,026	$59,331	$42,484	$30,271	$30,884

POLICE DEPARTMENT 210			FY 2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 PROPOSED	Difference Dollar	Difference %
0211	1000	Full Time Wages	$ 527,619	$ 607,855	$ 642,573	$ 664,622	$ 22,049	3.43%
0211	1010	Part Time Wages	$ 2,280	$ -	$ 4,000	$ 4,080	$ 80	2.00%
0211	1020	Overtime	$ 46,541	$ 46,398	$ 31,000	$ 35,238	$ 4,238	13.67%
0211	1022	Holiday Pay	$ 9,055	$ 18,568	$ 16,500	$ 17,754	$ 1,254	7.60%
0211	1100	Court time	$ 6,447	$ 7,157	$ 7,200	$ 7,301	$ 101	1.40%
0211	1120	Outside Details-offset by revenue	$ 29,257	$ 28,987	$ 20,000	$ 35,000	$ 15,000	75.00%
0211	1196	SRO Reimbursement		$ (44,000)	$ (44,000)	$ (46,000)	$ (2,000)	0.00%
0211	1210	Health Insurance	$ 114,699	$ 116,166	$ 117,139	$ 116,974	$ (165)	-0.14%
0211	1220	FICA	$ 51,000	$ 52,680	$ 55,330	$ 58,413	$ 3,083	5.57%
0211	1230	ICMA	$ 4,796	$ 4,242	$ 4,383	$ 4,471	$ 89	2.02%
0211	1240	Life Ins & Long Term Disability	$ 3,036	$ 3,778	$ 3,880	$ 4,281	$ 401	10.34%
0211	1250	Long Term Care Ins	$ 1,049	$ 1,208	$ 1,090	$ 1,270	$ 180	16.48%
0211	1260	MePERS	$ 8,000	$ -	$ -	$ 42,167	$ 42,167	new
0212	2010	Gasoline	$ 39,982	$ 33,139	$ 33,440	$ 33,440	$ -	0.00%
0212	2030	Telephone	$ 3,878	$ 3,824	$ 4,000	$ 4,000	$ -	0.00%
0213	3040	Equipment Maintenance	$ 8,446	$ 6,583	$ 10,200	$ 10,200	$ -	0.00%
0213	3140	Membership Dues	$ 320	$ 360	$ 500	$ 500	$ -	0.00%
0213	3160	Misc Expenses	$ 1,308	$ 1,781	$ 2,000	$ 2,000	$ -	0.00%
0213	3300	Office Supplies	$ 4,651	$ 3,169	$ 4,600	$ 4,600	$ -	0.00%
0213	3330	Travel Expenses	$ 33	$ -	$ -	$ -	$ -	0.00%
0213	3350	Uniforms & Clothing	$ 5,107	$ 7,303	$ 11,000	$ 11,000	$ -	0.00%
0213	3410	Capital Outlay	$ 1,108	$ 11,920	$ 7,086	$ -	$ (7,086)	-100.00%
0213	3440	Community Policing Unit	$ 825	$ 644	$ 2,500	$ 2,500	$ -	0.00%
0215	5000	Contracted Services	$ 131,857	$ 143,230	$ 139,355	$ 143,780	$ 4,425	3.18%
0215	5070	Criminal Investigation	$ 146	$ 661	$ 500	$ 500	$ -	0.00%
0215	5170	Maintenance Agreements	$ 6,478	$ 7,488	$ 10,652	$ 9,000	$ (1,652)	-15.51%
0215	5240	Training	$ 4,001	$ 6,467	$ 13,300	$ 13,300	$ -	0.00%
0216	6110	Radio	$ 3,989	$ 3,793	$ 3,060	$ 3,182	$ 122	3.99%
0216	6120	Safety Equipment	$ 2,182	$ 2,799	$ 2,500	$ 2,500	$ -	0.00%
0216	6130	Tires	$ 2,603	$ 3,170	$ 5,851	$ 7,065	$ 1,214	20.75%
0216	6160	Ammunition	$ 1,119	$ 5,940	$ 3,000	$ 3,360	$ 360	12.00%
		TOTAL POLICE	$ 1,021,813	$ 1,085,309	$ 1,112,639	$ 1,196,499	$ 83,860	7.54%

Increase attributable to Health insurance incentive shift from Insurance budget	$ 6,000	0.54%
Increase attributable to Health insurance HDHP	$ -	0.00%
Increase attributable to MePERS shift from Insurance budget	$ 42,167	3.79%
Increase to Outside Detail wages - offset by revenues	$ 15,000	1.35%
	$ 63,167	5.68%

$ 20,693	1.86%
YTY Comparison	

Revenues	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014 YTD
0021 0428 POLICE OUTSIDE DETAIL	$ (18,868)	$ (24,131)	$ (20,543)	$ (30,978)	$ (28,080)	$ (26,001)

FIRE DEPARTMENT 220			FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 PROPOSED	Difference Dollar	Difference %
0221	1000	Full Time Wages	$ 149,998	$ 122,786	$ 147,745	$ 190,116	$ 42,371	28.68%
0221	1010	Part Time Wages	$ 100	$ 537	$ -	$ -	$ -	
0221	1020	Overtime Wages	$ -	$ -	$ -	$ -	$ -	0.00%
0221	1121	Training Pay	$ 11,815	$ 29,453	$ 45,660	$ 46,573	$ 913	2.00%
0021	1122	Min Pay	$ 7,271	$ -	$ -	$ -	$ -	
0221	1124	Call Pay	$ 63,382	$ 63,713	$ 66,300	$ 67,626	$ 1,326	2.00%
0221	1126	Duty Officer	$ 5,500	$ 6,750	$ 5,980	$ 5,980	$ -	0.00%
0221	1128	Per Diem	$ 242,902	$ 267,351	$ 236,078	$ 231,873	$ (4,205)	-1.78%
0221	1135	Stipend	$ -	$ 196	$ -	$ -	$ -	
0221	1160	Special Details** tied to Rev.	$ 6,565	$ 9,092	$ 13,000	$ 13,000	$ -	0.00%
0221	1161	Non-Emergency Transport	$ -	$ 4,590	$ -	$ -	$ -	
0221	1162	Town EMA	$ 3,366	$ 3,361	$ -	$ -	$ -	
0221	1210	Health Insurance	$ 33,225	$ 25,614	$ 29,928	$ 48,774	$ 18,846	62.97%
0221	1220	FICA	$ 35,697	$ 38,408	$ 34,310	$ 41,018	$ 6,708	19.55%
0221	1230	ICMA	$ 2,536	$ 2,964	$ -	$ 8,674	$ 8,674	
0221	1240	Life Ins & Long Term Disability	$ 761	$ 745	$ 741	$ 1,063	$ 322	43.43%
0221	1250	Long Term Care Ins	$ 273	$ 277	$ 264	$ 458	$ 194	73.37%
0221	1260	MePERS	$ -	$ -	$ -	$ 1,630	$ 1,630	0.00%
0222	2000	Electricity	$ 10,404	$ 9,666	$ 11,000	$ 10,000	$ (1,000)	-9.09%
0222	2010	Gasoline	$ 4,861	$ 4,046	$ 4,004	$ 4,000	$ (4)	-0.09%
0222	2020	Heating Fuel	$ 20,819	$ 22,109	$ 16,000	$ 16,000	$ -	0.00%
0222	2030	Telephone	$ 11,404	$ 12,018	$ 11,500	$ 12,000	$ 500	4.35%
0222	2040	Internet Access	$ 1,089	$ 1,218	$ 1,424	$ 1,218	$ (206)	-14.47%
0222	2060	Water/Sewer	$ 1,933	$ 1,750	$ 1,890	$ 1,750	$ (140)	-7.41%
0222	2080	Diesel	$ 12,601	$ 12,150	$ 10,863	$ 12,000	$ 1,137	10.46%
0223	3040	Equipment Maintenance	$ 27,997	$ 31,381	$ 27,775	$ 30,000	$ 2,225	8.01%
0223	3140	Membership Dues	$ 1,438	$ 1,818	$ 1,680	$ 1,850	$ 170	10.12%
0223	3160	Misc Expenses	$ 3,156	$ 3,427	$ 3,050	$ 3,000	$ (50)	-1.64%
0223	3202	Janitorial Supplies	$ 150	$ 26	$ 500	$ 500	$ -	0.00%
0223	3300	Office Supplies	$ 2,562	$ 1,867	$ 2,500	$ 2,500	$ -	0.00%
0223	3330	Travel Expenses	$ 149	$ 142	$ 1,000	$ 1,000	$ -	0.00%
0223	3410	Capital Outlay	$ -	$ (109)	$ -	$ -	$ -	0.00%
0223	3350	Uniforms & Clothing	$ 11,640	$ 6,593	$ 8,000	$ 8,000	$ -	0.00%
0223	3510	Fire Prevention	$ 644	$ 56	$ 1,150	$ 1,150	$ -	0.00%
0223	3540	OSHA	$ 4,077	$ 705	$ 3,500	$ 3,500	$ -	0.00%
0223	3592	Paramedic Intercepts	$ 300	$ -	$ 600	$ 600	$ -	0.00%
0223	4000	Building Maintenance	$ 8,672	$ 6,657	$ 6,500	$ 6,500	$ -	0.00%
0225	5080	EMS Coordinator	$ 1,358	$ 1,199	$ 1,358	$ 1,500	$ 142	10.46%
0225	5170	Maintenance Agreements	$ 15,258	$ 15,345	$ 17,507	$ 17,948	$ 441	2.52%
0225	5240	Training	$ 13,583	$ 20,732	$ 12,000	$ 12,000	$ -	0.00%
0226	6110	Radio	$ 3,383	$ 3,113	$ 2,800	$ 3,000	$ 200	7.14%
0226	6200	Fire Fighting Equipment	$ 5,503	$ 4,909	$ 5,000	$ 5,000	$ -	0.00%
0226	6210	Fire Fighting Foam	$ -	$ 1,016	$ 1,950	$ 800	$ (1,150)	-58.97%
0226	6220	Breathing Apparatus	$ 3,128	$ 549	$ 3,250	$ 3,400	$ 150	4.62%
0226	6240	Medical Supplies	$ 7,809	$ 6,040	$ 11,000	$ 11,000	$ -	0.00%
0226	6241	EMS Equipment	$ 3,221	$ 2,429	$ -	$ -	$ -	0.00%
		TOTAL FIRE DEPARTMENT	$ 740,528	$ 746,687	$ 747,807	$ 827,001	$ 79,194	10.59%

Increase attributable to Health insurance incentive shift from Insurance budget	$ 3,750	0.50%
Increase attributable to Health insurance HDHP	$ 8,750	1.17%
Increase attributable to MePERS shift from Insurance budget	$ 1,630	0.22%
Proposed new employee	$ 56,335	7.53%
	$ 70,465	9.42%

$ 8,729	1.17%
YTY Comparison	

CODE ENFORCEMENT 240			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0241	1000	Full Time Wages	$ 64,120	$ 67,531	$ 68,339	$ 11,077	$ (57,262)	-83.79%
0241	1010	Part Time Wages	$ 7,926	$ 11,347	$ 12,145	$ 4,633	$ (7,512)	-61.85%
0241	1210	Health Insurance	$ 1,585	$ 638	$ -	$ 563	$ 563	0.00%
0241	1220	FICA	$ 1,051	$ 1,199	$ 1,776	$ 1,202	$ (575)	-32.34%
0241	1230	ICMA	$ 738	$ 792	$ 775	$ 775	$ 0	0.01%
0241	1240	Life Ins & Long Term Disability	$ 11	$ 12	$ 71	$ 73	$ 2	2.73%
0241	1250	Long Term Care Ins	$ 3	$ 3	$ 26	$ 74	$ 47	179.55%
0241	1260	MePERS	$ -	$ -	$ -	$ -	$ -	
0241	1400	Contracted Employees	$ -	$ -	$ -	$ 69,000	$ 69,000	New
0242	2030	Telephone	$ 473	$ 368	$ 450	$ 450	$ -	0.00%
0243	3010	Advertising	$ -	$ -	$ 125	$ 125	$ -	0.00%
0243	3140	Membership Dues	$ 225	$ 185	$ 250	$ 400	$ 150	60.00%
0243	3240	Publications	$ 204	$ 128	$ 600	$ 600	$ -	0.00%
0243	3300	Office Supplies	$ 865	$ 411	$ 800	$ 800	$ -	0.00%
0243	3330	Travel Expenses	$ 342	$ 440	$ 500	$ 500	$ -	0.00%
0245	5240	Training	$ 230	$ 400	$ 600	$ 600	$ -	0.00%
		CODE ENFORCEMENT	$ 77,773	$ 83,455	$ 86,458	$ 90,871	$ 4,413	5.10%

Increase attributable to Health insurance incentive shift from Insurance budget	*$ 563*	*0.65%*
Increase attributable to MePERS shift from Insurance budget	*$ -*	*0.00%*
	$ 563	*0.65%*

Code Revenues	Actual 2010	Actual 2011	Actual 2012	Actual 2013	YTD 2014
Building Permits	$ 38,492	$ 34,185	$ 60,717	$ 92,893	$ 38,569
Electrical Permits	$ 10,315	$ 13,510	$ 14,584	$ 21,299	$ 10,445
Plumbing Permits	$ 9,393	$ 7,820	$ 13,458	$ 20,943	$ 11,765
Other Permits	$ 1,390	$ 2,100	$ 1,200	$ 1,350	
	$ 59,590	$ 57,615	$ 89,959	$ 136,485	$ 60,779

	Budget 2013	Budget 2014	Budget 2015
Building Permits	$ 40,000	$ 70,000	$ 55,000
Electrical Permits	$ 15,000	$ 15,000	$ 15,000
Plumbing Permits	$ 10,000	$ 15,000	$ 10,000
Other Permits	$ 2,500	$ 2,500	$ 1,500
Total	$ 67,500	$ 102,500	$ 81,500

	% of Budget 2013	% of Budget 2014
Building Permits	232.23%	55.10%
Electrical Permits	141.99%	69.63%
Plumbing Permits	209.43%	78.43%
Other Permits	54.00%	0.00%
Total	202.20%	59.30%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

ANIMAL CONTROL 260			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0261	1010	Part Time Wages	$ 22,720	$ 26,152	$ 26,043	$16,969	(9,074)	-34.84%
0261	1100	Court time	$ -	$ -	$ 200	$100	(100)	
0261	1220	FICA	$ 2,094	$ 2,394	$ 1,992	$1,297	(695)	-34.90%
		Workers comp				$284	284	
0261	1230	ICMA	$ 1,389	$ 1,709	$ 1,823		(1,823)	-100.00%
0261	1250	Long Term Care Ins	$ 136	$ 137	$ -		-	
0261	5190	North Yarmouth	$ 3,571	$ 3,456	$ 2,000		(2,000)	-100.00%
0262	2010	Gasoline	$ 3,369	$ 2,614	$ 3,360	$3,000	(360)	-10.71%
0262	2030	Telephone	$ 519	$ 475	$ 500	$500	-	0.00%
0263	3040	Equipment Maintenance*	$ 1,154	$ 2,109	$ 1,000	$2,000	1,000	100.00%
0263	3160	Misc Expenses	$ 181	$ 122	$ 350	$350	-	0.00%
0263	3290	Shelter	$ -	$ 805	$ 1,000	$2,000	1,000	100.00%
0263	3300	Office Supplies	$ -	$ -	$ 200	$200	-	0.00%
0263	3350	Uniforms & Clothing	$ 95	$ -	$ 500	$400	(100)	-20.00%
0265	5240	Training	$ -	$ -	$ 200	$200	-	0.00%
		CANINE CONTROL	$ 35,228	$ 39,973	$ 39,168	27,300	(11,868)	-30.30%

Revenues Collected for ACO Programs

	FY 10	FY 11	FY 12	FY 13	FY 14 YTD
0012 0401 Dog Revenue	$ 6,476	$ 7,777	$ 5,267	$ 4,829	2,123
0021 0348 North Yarmouth ACO Charges	$ 3,225	$ 3,905	$ 4,545	$ 2,475	2,475
0021 0536 ANIMAL CONTROL OFF REVENUE	$ 20,800	$ 11,183	$ 1,949	$ 2,027	1,836
	30,501	22,865	$ 11,761	$ 9,331	6,434
	Falmouth Contract	Falmouth Contract			

Largest % of Revenues collected after March 1st each year.

PUBLIC WORKS 310			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0311	1000	Full Time Wages	$ 348,633	$ 398,589	$ 371,274	$ 338,057	$ (33,217)	-8.95%
0311	1010	Part Time Wages	$ 116	$ 7,507	$ 5,920	$ 18,670	$ 12,750	215.38%
0311	1020	Overtime	$ 48,439	$ 69,454	$ 65,000	$ 65,409	$ 409	0.63%
0311	1210	Health Insurance	$ 108,671	$ 115,871	$ 101,997	$ 93,408	$ (8,589)	-8.42%
0311	1220	FICA	$ 32,126	$ 33,923	$ 32,298	$ 32,293	$ (4)	-0.01%
0311	1230	ICMA	$ 4,075	$ 4,484	$ 2,316	$ 5,958	$ 3,642	157.20%
0311	1240	Life Ins & Long Term Disability	$ 2,061	$ 2,656	$ 2,461	$ 2,342	$ (120)	-4.86%
0311	1250	Long Term Care Ins	$ 1,183	$ 1,254	$ 1,188	$ 1,063	$ (125)	-10.51%
0311	1260	MePERS	$ 5,000	$ -	$ 5,000	$ 14,163	$ 9,163	183.27%
0312	2000	Electricity	$ 8,482	$ 9,052	$ 9,900	$ 9,900	$ -	0.00%
0312	2010	Gasoline	$ 6,358	$ 3,940	$ 4,750	$ 4,750	$ -	0.00%
0312	2020	Heating Fuel	$ 7,134	$ 6,232	$ 7,000	$ 7,000	$ -	0.00%
0312	2030	Telephone	$ 2,918	$ 2,878	$ 2,640	$ 2,640	$ (0)	-0.02%
0312	2040	Internet Access	$ 600	$ 601	$ 600	$ 600	$ -	0.00%
0312	2060	Water/Sewer	$ 1,272	$ 1,105	$ 1,500	$ 1,500	$ -	0.00%
0312	2080	Diesel	$ 53,685	$ 50,894	$ 48,096	$ 51,300	$ 3,204	6.66%
0313	3040	Equipment Maintenance	$ 2,518	$ 2,353	$ 5,286	$ 5,286	$ -	0.00%
0313	3160	Misc Expenses	$ 4,188	$ 4,556	$ 3,500	$ 4,000	$ 500	14.29%
0313	3202	Janitorial Supplies	$ 756	$ 540	$ 700	$ 700	$ -	0.00%
0313	3300	Office Supplies	$ 1,889	$ 1,218	$ 700	$ 700	$ -	0.00%
0313	3350	Uniforms & Clothing	$ 9,637	$ 11,468	$ 11,360	$ 11,753	$ 393	3.46%
0313	3410	Capital Outlay	$ 417	$ -	$ 1,500	$ 1,500	$ -	0.00%
0313	4000	Building Maintenance	$ 7,656	$ 3,577	$ 5,800	$ 4,800	$ (1,000)	-17.24%
0313	4010	Equipment Rental	$ 273	$ 300	$ 800	$ 800	$ -	0.00%
0313	4675	Mailbox Repair	$ 720	$ 320	$ 600	$ 600	$ -	0.00%
0315	5230	Striping/Crosswalks	$ 21,303	$ 22,558	$ 21,626	$ 22,082	$ 456	2.11%
0315	5235	Snow Plowing	$ -	$ -	$ -	$ 35,000	$ 35,000	new
0315	5240	Training	$ 1,365	$ 1,419	$ 1,500	$ 1,500	$ -	0.00%
0316	4600	Cold Patch	$ 2,124	$ 3,884	$ 4,000	$ 4,000	$ 0	0.01%
0316	4605	Drainage Repairs	$ 7,680	$ 6,754	$ 7,000	$ 7,000	$ -	0.00%
0316	4610	Iron & Steel	$ 10,424	$ 12,029	$ 15,000	$ 15,000	$ -	0.00%
0316	4620	Lubricating Supplies	$ 4,610	$ 5,209	$ 6,000	$ 6,000	$ -	0.00%
0316	4630	Road Materials	$ 7,061	$ 1,547	$ 5,000	$ 5,000	$ -	0.00%
0316	4640	Road Salt	$ 90,794	$ 81,120	$ 95,000	$ 95,000	$ -	0.00%
0316	4645	Street Signs	$ 3,619	$ 5,506	$ 5,900	$ 5,900	$ -	0.00%
0316	4650	Welding	$ 3,344	$ 3,203	$ 3,000	$ 3,000	$ -	0.00%
0316	6010	Tools	$ 2,881	$ 2,890	$ 3,000	$ 3,000	$ -	0.00%
0316	6030	Misc Equipment	$ 478	$ 863	$ 1,000	$ 1,000	$ -	0.00%
0316	6070	Hardware	$ 1,906	$ 1,895	$ 2,250	$ 2,250	$ -	0.00%
0316	6110	Radio	$ 551	$ 1,456	$ 3,000	$ 3,000	$ -	0.00%
0316	6120	Safety Equipment	$ 2,475	$ 3,990	$ 4,000	$ 4,000	$ -	0.00%
0316	6140	Vehicle Parts	$ 55,894	$ 56,607	$ 50,000	$ 50,000	$ -	0.00%
		PUBLIC WORKS	$ 875,317	$ 943,701	$ 919,462	$ 941,925	$ 22,463	2.44%

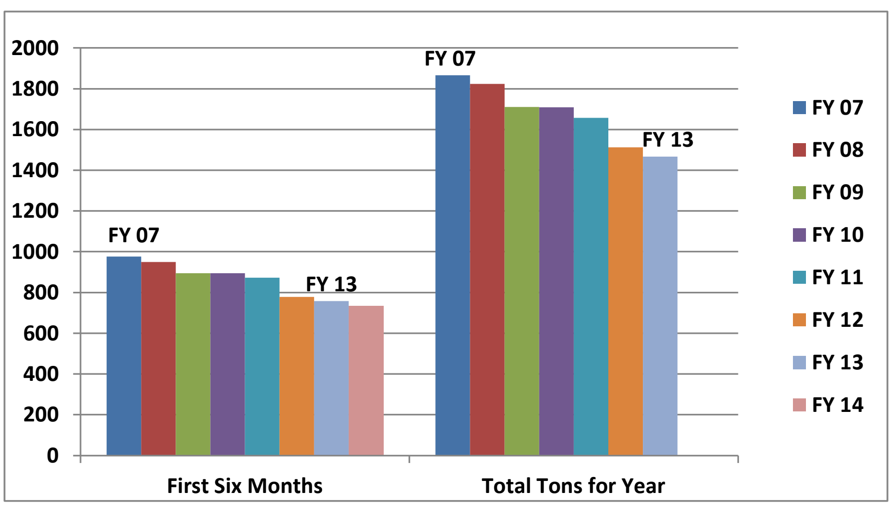
Increase attributable to Health insurance incentive shift from Insurance budget	*$ 1,500*	*0.16%*
Increase attributable to Health insurance HDHP	*$ 18,375*	*2.00%*
Increase attributable to MePERS shift from Insurance budget	*$ 14,163*	*1.54%*
	$ 34,038	*3.70%*

Full Time Wages $ 20,000 Transferred from Val Halla for Winter Plowing
Both Equipment Operators

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

WASTE DISPOSAL 320			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0321	1010	Part Time Wages	$ -	$ 105		$ -	$ -	
0321	1020	Overtime	$ 3,561	$ 3,252	$ 5,300	$ 5,391	$ 91	1.72%
0321	1210	Health Insurance	$ 546	$ 793		$ -	$ -	
0321	1220	FICA	$ 260	$ 251	$ 405	$ 412	$ 7	1.72%
0321	1230	ICMA	$ 27	$ 26		$ -	$ -	
0321	1240	Life Ins & Long Term Disability	$ 15	$ 16		$ -	$ -	
0321	1250	Long Term Care Ins	$ 9	$ 8		$ -	$ -	
0322	2090	Recycling Charges	$ -			$ -	$ -	
0323	3010	Advertising	$ 623	$ 577	$ 600	$ 600	$ -	0.00%
0323	3160	Misc. Expenses	$ 25,250	$ 20,987	$ 28,950	$ 26,868	$ (2,083)	-7.19%
0323	4677	Landfill Mowing	$ -	$ 2,100	$ 2,100	$ 2,100	$ -	0.00%
0325	4660	Solid Waste Pickup	$ 330,998	$ 341,876	$ 349,969	$ 326,497	$ (23,472)	-6.71%
0325	5120	Universal Waste Collection	$ 1,923	$ -	$ 3,416	$ 17,043	$ 13,627	100.00%
0325	5150	Landfill Monitoring	$ 4,175	$ 6,267	$ 6,300	$ 6,300	$ -	0.00%
0325	5250	Ecomaine	$ 282,247	$ 241,508	$ 244,178	$ 136,560	$ (107,618)	-44.07%
		WASTE DISPOSAL	$ 649,635	$ 617,765	$ 641,218	$ 521,771	$ (119,448)	-18.63%

Hazardous Waste Collection



TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

RECREATION 410			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0411	1000	Full Time Wages	$ 135,308	$ 168,649	$ 168,032	$ 156,542	$ (11,490)	-6.84%
0411	1010	Part Time Wages	$ 122,376	$ 126,376	$ 130,356	$ 140,901	$ 10,545	8.09%
0411	1020	Overtime	$ 173	$ 576	$ -	$ -	$ -	0.00%
0411	1165	Travel Stipend	$ 138	$ 1,800	$ 1,800	$ 1,800	$ -	0.00%
0411	1170	After School Program	$ 48,952	$ 49,144	$ 50,868	$ 63,915	$ 13,047	25.65%
0411	1210	Health Insurance	$ 19,883	$ 39,483	$ 38,782	$ 38,376	$ (407)	-1.05%
0411	1220	FICA	$ 24,354	$ 27,172	$ 28,248	$ 31,086	$ 2,838	10.05%
0411	1230	ICMA	$ 6,467	$ 9,796	$ 12,457	$ 12,607	$ 150	1.20%
0411	1240	Life Ins & Long Term Disability	$ 366	$ 1,168	$ 1,093	$ 769	$ (324)	-29.63%
0411	1250	Long Term Care Ins	$ 168	$ 326	$ 409	$ 404	$ (5)	-1.32%
0411	1260	MePERS	$ -	$ -	$ -	$ 3,593	$ 3,593	New
0412	2000	Electricity	$ 398	$ 595	$ 600	$ 296	$ (304)	-50.67%
0412	2030	Telephone	$ 1,029	$ 1,040	$ 995	$ 851	$ (144)	-14.47%
0413	3010	Advertising	$ 11,852	$ 12,174	$ 14,252	$ 12,000	$ (2,252)	-15.80%
0413	3100	Credit Card Charges - Activenet on Line Registration formerly netted in Revenues	$ 2,015	$ 1,552	$ 1,848	$ 20,000	$ 18,152	982.25%
0413	3140	Membership Dues	$ 380	$ 230	$ 300	$ 300	$ -	0.00%
0413	3160	Misc Expenses	$ -	$ 658	$ -	$ -	$ -	0.00%
0413	3300	Office Supplies	$ 1,042	$ 1,355	$ 1,436	$ 1,245	$ (191)	-13.30%
0413	3330	Travel Expenses	$ 134	$ 210	$ 500	$ 500	$ -	0.00%
0413	3670	Tennis Courts	$ 6,000	$ -	$ 6,000	$ 6,000	$ -	0.00%
0413	4110	Arts/Special Events	$ 62	$ -	$ -	$ 5,000	$ 5,000	New
0413	4130	Camp Field Trips	$ 16,102	$ 17,856	$ 13,167	$ 16,251	$ 3,084	23.42%
0413	4140	Camp Supplies/Expenses	$ 6,686	$ 7,185	$ 3,062	$ 3,739	$ 677	22.12%
0413	4145	After School Program	$ 10,273	$ 11,382	$ 9,000	$ 9,000	$ (0)	0.00%
0413	4150	Misc Recreation Programs	$ 8,081	$ 2,406	$ 2,032	$ 925	$ (1,107)	-54.48%
0413	4155	Enrichment Program Expenses	$ 16,943	$ 27,194	$ 15,357	$ 29,266	$ 13,909	90.57%
0413	4156	Early Release Programs - moved to Enrichment	$ 12,391	$ 8,961	$ 15,651	$ -	$ (15,651)	-100.00%
0413	4158	Health & Fitness	$ -	$ -	$ 3,000	$ 3,000	$ -	0.00%
0413	4170	Ski Program Expense	$ 41,178	$ 39,279	$ 35,660	$ 39,279	$ 3,619	10.15%
0413	4180	Sport Camp Expenses	$ 6,104	$ 14,646	$ 15,185	$ 11,541	$ (3,644)	-24.00%
0413	4190	Sport League Fees	$ 4,525	$ 5,495	$ 6,745	$ 4,455	$ (2,290)	-33.95%
0413	4200	Sport Program Expenses	$ 24,013	$ 22,715	$ 7,930	$ 15,863	$ 7,933	100.03%
0413	4210	Swim Instructor Training	$ 59	$ 868	$ 500	$ 500	$ -	0.00%
0413	4220	Team Uniforms & T-Shirts - Charged to Program	$ 2,461	$ 142	$ 3,821	$ -	$ (3,821)	-100.00%
0413	4410	Rec Soccer Expenses	$ 15,419	$ 4,881	$ 10,937	$ 9,642	$ (1,296)	-11.85%
0415	5240	Training	$ 521	$ 910	$ 250	$ 1,200	$ 950	380.00%
0416	6090	Recreation Equipment	$ 2,992	$ 2,635	$ 3,600	$ 3,600	$ -	0.00%
		RECREATION	$ 548,846	$ 608,860	$ 603,873	$ 644,444	$ 40,571	6.72%

Increase attributable to Health insurance incentive shift from Insurance budget	*$ 7,500*	*1.24%*
Increase attributable to Health insurance HDHP	*$ 5,250*	*0.87%*
Increase attributable to MePERS shift from Insurance budget	*$ 3,593*	*0.59%*
OFFSET TO CREDIT CARD CHARGES	*$ 18,152*	*3.01%*
	$ 34,495	*5.71%*

Total Cost of Recreation	$ 644,444		$ 6,076 1.01%
Total Projected Revenues	$ (603,728)		YTY Comparison
Net Cost of Recreation to Town of Cumberland	$ 40,716	$ 0.033	on Mil rate
		$1,245,719,750	FY TOTAL VALUE

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

PARKS DEPARTMENT 430			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0431	1000	Full Time Wages	$ 75,776	$ 58,738	$ 84,336	$ 89,442	$ 5,106	6.05%
0431	1010	Part Time Wages	$ 4,120	$ 534	$ -	$ -	$ -	0.00%
0431	1020	Overtime	$ 707	$ 79	$ 1,000	$ 1,000	$ -	0.00%
0431	1210	Health Insurance	$ 20,425	$ 18,135	$ 23,000	$ 34,904	$ 11,904	51.76%
0431	1220	FICA	$ 4,313	$ 4,045	$ 5,942	$ 6,842	$ 900	15.15%
0431	1230	ICMA	$ -	$ -	$ -	$ 1,010	$ 1,010	0.00%
0431	1240	Life Ins & Long Term Disability	$ 194	$ 227	$ 516	$ 468	$ (48)	-9.35%
0431	1250	Long Term Care Ins	$ 69	$ 56	$ 144	$ 72	$ (72)	-50.00%
0431	1260	MePERS	$ -	$ -	$ -	$ 4,093	$ 4,093	0.00%
0432	2000	Electricity	$ 1,881	$ 2,515	$ 2,500	$ 2,500	$ -	0.00%
0432	2010	Gasoline & Diesel	$ 9,721	$ 10,289	$ 8,148	$ 9,081	$ 933	11.45%
0432	2030	Telephone	$ 511	$ 500	$ 500	$ 500	$ -	0.00%
0432	2060	Water/Sewer	$ 10,955	$ 12,186	$ 12,000	$ 12,000	$ -	0.00%
0433	3040	Equipment Maintenance	$ 6,364	$ 6,179	$ 6,000	$ 6,000	$ -	0.00%
0433	3160	Misc Expenses	$ 219	$ -	$ -	$ -	$ -	0.00%
0433	3340	Uniforms	$ 807	$ 798	$ 812	$ 812	$ -	0.00%
0433	3350	Safety Equipment	$ 709	$ 438	$ 1,253	$ 1,253	$ -	0.00%
0433	4000	Building Maintenance	$ 944	$ 631	$ 2,000	$ 2,000	$ -	0.00%
0433	4120	Athletic Fields	$ 20,360	$ 24,257	$ 30,000	$ 30,000	$ -	0.00%
0433	4160	Park Infrastructure	$ 7,029	$ 7,164	$ 6,900	$ 9,390	$ 2,490	36.09%
0433	4320	Irrigation	$ 6,099	$ 6,506	$ 6,000	$ 6,455	$ 455	7.58%
0435	5240	Training	$ -	$ -	$ 450	$ 450	$ -	0.00%
0436	6000	Equipment & Tools	$ 1,893	$ 721	$ 2,500	$ 2,500	$ -	0.00%
		PARKS	$ 173,097	$ 153,999	$ 194,001	$ 220,772	$ 26,771	13.80%

Increase attributable to Health insurance incentive shift from Insurance budget	*$ -*	*0.00%*
Increase attributable to Health insurance HDHP	*$ 9,625*	*4.96%*
Increase attributable to MePERS shift from Insurance budget	*$ 4,093*	*2.11%*
	$ 13,718	*7.07%*

$ 13,053	6.73%
YTY Comparison	

TOWN OF CUMBERLAND: PROPOSED BUDGET FY15

WEST CUMBERLAND REC 440			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0441	1010	Part Time Wages - MSAD	$ 744	$ -	$ -	$ -	$ -	0.00%
0441	1220	FICA	$ 60	$ -	$ -	$ -	$ -	0.00%
0442	2000	Electricity	$ 798	$ 1,137	$ 880	$ 1,000	$ 120	13.64%
0442	2020	Heating Fuel	$ 3,316	$ 4,000	$ 3,000	$ 4,020	$ 1,020	34.00%
0442	2030	Telephone	$ 460	$ 491	$ 450	$ 450	$ -	0.00%
0443	3160	Misc Expenses	$ 1,072	$ 4	$ 250	$ 250	$ -	0.00%
0443	4000	Building Maintenance	$ 1,204	$ 478	$ 2,000	$ 2,000	$ -	0.00%
		WEST CUMBERLAND REC	$ 7,654	$ 6,110	$ 6,580	$ 7,720	$ 1,140	17.33%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

Prince Memorial Library 450			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0451	1000	Full Time Wages	$ 128,583	$ 113,461	$ 119,184	$ 154,289	$ 35,105	29.45%
0451	1010	Part Time Wages	$ 67,256	$ 94,756	$ 87,858	$ 63,181	$ (24,677)	-28.09%
0451	1210	Health Insurance	$ 41,725	$ 50,090	$ 44,990	$ 49,302	$ 4,312	9.58%
0451	1220	FICA	$ 14,086	$ 15,190	$ 15,839	$ 16,636	$ 798	5.04%
0451	1230	ICMA	$ 8,894	$ 8,199	$ 8,343	$ 10,800	$ 2,457	29.45%
0451	1240	Life Ins & Long Term Disability	$ 995	$ 912	$ 893	$ 1,018	$ 125	13.97%
0451	1250	Long Term Care Ins	$ 733	$ 592	$ 468	$ 463	$ (5)	-1.03%
0452	2000	Electricity	$ 7,646	$ 5,678	$ 7,700	$ 6,500	$ (1,200)	-15.58%
0452	2020	Heating Fuel	$ 13,385	$ 13,724	$ 12,703	$ 10,000	$ (2,703)	-21.28%
0452	2030	Telephone	$ 1,242	$ 1,250	$ 1,500	$ 1,500	$ -	0.00%
0452	2060	Water/Sewer	$ 716	$ 218	$ 263	$ 263	$ 1	0.19%
0453	3040	Equipment Maintenance	$ 2,430	$ 2,340	$ 2,800	$ 2,800	$ -	0.00%
0453	3140	Membership Dues	$ 765	$ 680	$ 845	$ 845	$ -	0.00%
0453	3160	Misc Expenses	$ 1,322	$ 1,060	$ 1,400	$ 1,200	$ (200)	-14.29%
0453	3202	Janitorial Supplies	$ 1,246	$ 1,458	$ 1,200	$ 1,350	$ 150	12.50%
0453	3210	Postage	$ 1,257	$ 1,128	$ 1,200	$ 1,100	$ (100)	-8.33%
0453	3300	Office Supplies	$ 4,281	$ 4,681	$ 4,500	$ 4,500	$ -	0.00%
0453	3330	Travel Expenses	$ 878	$ 806	$ 950	$ 900	$ (50)	-5.26%
0453	3410	Capital Outlay	$ 3,871	$ 2,970	$ 4,000	$ 4,000	$ -	0.00%
0453	4000	Building Maintenance	$ 4,477	$ 6,004	$ 6,000	$ 6,000	$ -	0.00%
0453	4500	Bindery	$ 200	$ 195	$ 400	$ 400	$ -	0.00%
0455	5000	Contracted Services	$ 8,840	$ 9,100	$ 9,149	$ 9,360	$ 211	2.30%
0455	5050	Computer Maintenance	$ 1,809	$ 3,349	$ 2,500	$ 2,500	$ -	0.00%
0455	5240	Training	$ 1,884	$ 2,445	$ 1,500	$ 1,800	$ 300	20.00%
0456	6000	Equipment & Tools	$ 2,100	$ 2,083	$ 2,200	$ 1,800	$ (400)	-18.18%
0457	7000	Book/Mag/Av	$ 35,050	$ 36,525	$ 35,100	$ 35,100	$ -	0.00%
		LIBRARY	$ 355,671	$ 378,893	$ 373,483	$ 387,607	$ 14,124	3.78%

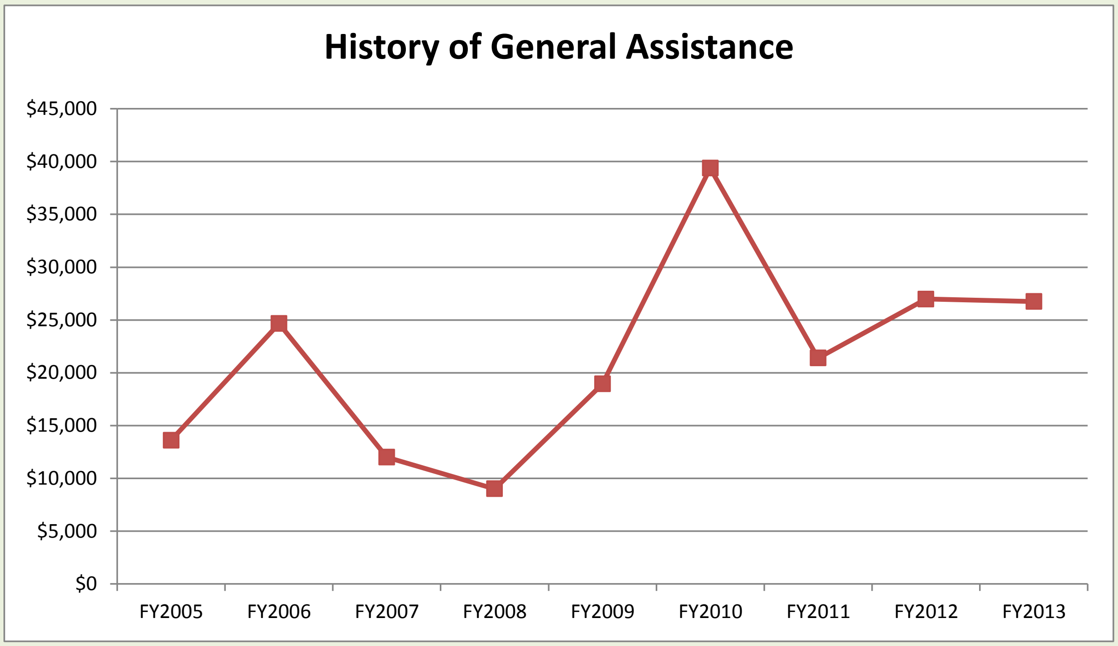
Increase attributable to Health insurance incentive shift from Insurance budget	*$ -*	*0.00%*
Increase attributable to Health insurance incentive	*$ 3,500*	*0.94%*
Increase attributable to MePERS shift from Insurance budget	*$ -*	*0.00%*
	$ 3,500	*0.94%*

$ 10,624	**2.84%**
YTY Comparison	

GENERAL ASSISTANCE 580			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0581	1010	Part Time Wages	$ 12,384	$ 10,104	$ 12,000	$ 12,000	$ -	0.00%
0583	3160	Misc. Expenses	$ 14,589	$ 16,652	$ 20,000	$ 20,000	$ -	0.00%
		Total General Assistance	$ 26,973	$ 26,756	$ 32,000	$ 32,000	$ -	0.00%

GA Expenditures - by Fiscal Year

FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	BUDGET FY2014
$13,590	$24,670	$11,999	$9,009	$18,932	$39,366	$21,398	$26,973	$26,756	$32,000



Other Assistance Expenditures	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	BUDGET FY2014
Fuel Assistance	In GA	$ 2,265	$ 18,408	$ 10,871	$ 28,128	$ 15,000
Circuit Breaker	$ 42,382	$ 51,108	$ 58,729	$ 71,171	$ 70,836	$ 80,000

HEALTH SERVICES 590			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0591	1010	Part Time Wages	$ 3,492	$ 3,600	$ 3,600	$ 3,600	$ -	0.00%
0591	1220	FICA	$ 341	$ 286	$ 275	$ 275	$ -	0.00%
0593	3550	Non Profit Funding	$ 3,000	$ 5,000	$ 5,000	$ 6,500	$ 1,500	30.00%
		Total Health Services	$ 6,833	$ 8,886	$ 8,875	$ 10,375	$ 1,500	16.90%

Account Explanation		# of Units	Unit Price	Total
SARS		1	$ 1,000.00	$ 1,000
Visiting Nurses Association		1	$ 500.00	$ 500
PROP		1	$ 2,500.00	$ 2,500
Community Counseling Center -New FY 15		1	$ 1,500.00	$ 1,500
Regional Transportation Program		1	$ 1,000.00	$ 1,000
				$ -
				$ -
		TOTAL COST		$ 6,500

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

CEMETERY ASSOCIATION 620			FY 2013 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0623	3160	Misc Expenses	$ 22,474	$ 24,538	$ 26,700	$ 26,700	$ -	0.00%
		Total Cemetery Association	$ 22,474	$ 24,538	$ 26,700	$ 26,700	$ -	0.00%

Annual Contribution	$22,500
Record Project	$4,200

CONSERVATION COMMISSION 630			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0633	3160	Misc Expenses	$ 1,500	$ -	$ 6,000	$ 6,000	$ -	0.00%
0633	3714	Shellfish Testing	$ -	$ 596	$ -	$ -	$ -	0.00%
		Total	$ 1,500	$ 596	$ 6,000	$ 6,000	$ -	0.00%

Account Explanation	# of Units	Unit Price	Total
			$ -
Conservation Commission-			$ 2,000
Invasives			$ 2,000
Farmer's Market Annual Contribution			$ 2,000
Shellfish Commission- Outreach - Water Testing			$0
	TOTAL COST		$ 6,000

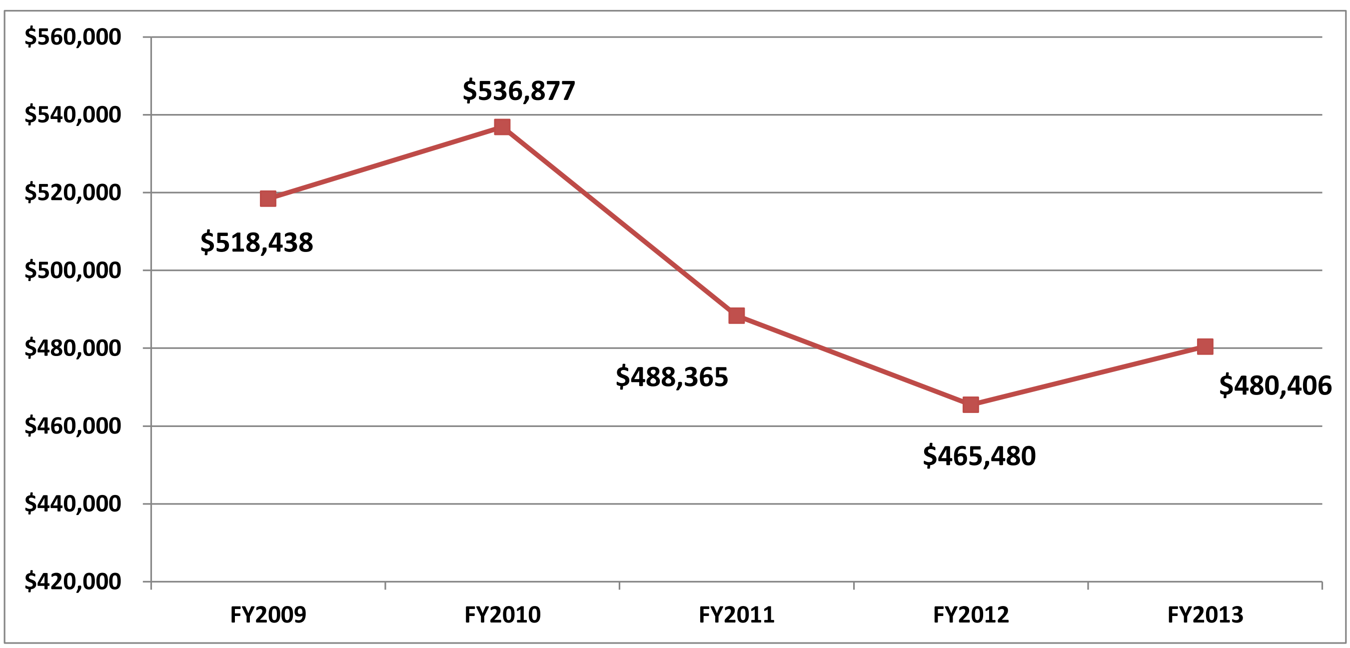
DEBT SERVICE 650			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0650	6500	Bond Interest Expenses	$ 278,038	$ 256,489	$ 235,868	$ 332,047	$ 96,179	40.78%
0650	6510	Bond Principal	$ 491,014	$ 504,063	$ 514,117	$ 527,380	$ 13,263	2.58%
0650	6530	Lease Payments	$ 123,060	$ 34,840	$ 34,840	$ 34,840	$ -	0.00%
0650	6550	TAN Interest	$ 13,453	$ 11,962	$ 40,000	$ 25,000	$ (15,000)	-37.50%
		Total Debt Service	$ 905,566	$ 807,354	$ 824,825	$ 919,267	$ 94,442	11.45%

Bond	Year	Orig. Amount	Principal As of 06/30/14	Principal Payments	Interest Payments	Total Payments
Town Office	1998	$ 1,000,000	$ 349,058	$ 62,731	$ 17,086	$ 79,817
Fire Truck	1999	$ 478,560	$ 199,720	$ 28,723	$ 10,951	$ 39,674
Fire Trucks+CTC	2002	$ 1,000,000	$ 505,000	$ 55,000	$ 24,620	$ 79,620
Rines Property	2003	$ 1,241,000	$ 413,667	$ 82,733	$ 18,615	$ 101,348
Stone Wharf	2003	$ 600,000	$ 350,000	$ 30,000	$ 15,885	$ 45,885
Engines 1 and 4	2006	$ 750,000	$ 510,000	$ 40,000	$ 12,616	$ 52,616
Computer System	2006	$ 220,000	$ 35,000	$ 20,000	$ 6,308	$ 26,308
Valhalla Irrigation	2007	$ 600,000	$ 420,000	$ 30,000	$ 17,360	$ 47,360
Route 88	2011	$ 4,100,000	$ 3,444,798	$ 178,193	$ 98,606	$ 276,799
PW FACILITY					$ 110,000	$ 110,000
Total		$ 9,989,560	$ 6,227,243	$ 527,380	$ 332,047	$ 859,427

Equipment Loan	Term	Interest	Principal	Total Annual Payments Due
GSB 2011 Int'l Plow Truck	Aug 2010 - Aug 2014	$ 1,097	$ 33,743	$ 34,840

BENEFITS & INSURANCE 750			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0751	1125	Health Insurance Incentive Pay	$ 30,578	$ 31,313	$ 33,750	$ -	$ (33,750)	-100.00%
0751	1210	Health Insurance	$ 14,438	$ 6,365	$ -	$ -	$ -	
0751	1220	FICA	$ 2,562	$ 2,750	$ 2,582	$ -	$ (2,582)	-100.00%
0751	1230	ICMA	$ 1,199	$ 1,095	$ -	$ -	$ -	
0751	1240	Life Ins & Long Term Disability	$ 149	$ 580	$ -	$ -	$ -	
0751	1250	Long Term Care Ins	$ 86	$ 147	$ -	$ -	$ -	
0751	1260	MSRS Retire Life Ins	$ 30,450	$ 75,674	$ 70,000	$ -	$ (70,000)	-100.00%
0751	1270	Unemployment	$ 3,243	$ 1,774	$ 5,000	$ 5,000	$ -	0.00%
0751	1280	Workers Comp Ins	$ 77,636	$ 77,679	$ 65,000	$ 65,000	$ -	0.00%
0751	1285	RHSA	$ 35,850	$ 35,414	$ 25,000	$ 17,500	$ (7,500)	-30.00%
0753	3060	Insurance Premiums	$ 68,755	$ 72,934	$ 68,700	$ 83,999	$ 15,299	22.27%
0753	3370	Wellness	$ 29,738	$ 35,274	$ 25,000	$ 36,000	$ 11,000	44.00%
		Total Insurance	$ 294,684	$ 341,000	$ 295,032	$ 207,499	$ (87,533)	-29.67%

	FY2009	FY2010	FY2011	FY2012	FY2013
Health Insurance Premiums - by Fiscal Year	$ 518,438	$ 536,877	$ 488,365	$ 465,480	$ 480,406



TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

FIRE HYDRANTS 800			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0802	2060	Water/Sewer	$ 56,419	$ 56,962	$ 57,000	$ 62,000	$ 5,000	8.77%
		Total Fire Hydrants	$ 56,419	$ 56,962	$ 57,000	$ 62,000	$ 5,000	8.77%

FY2014 YTD @ 12/31:	$ 28,942
FY2014 January - June estimate:	$ 29,637
	$ 58,579

Expected calendar year 2014 water rate increase: 2.4%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

STREET LIGHTING 810			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0812	2000	Electricity	$ 36,973	$ 36,728	$ 36,726	$ 37,000	$ 274	0.75%
		Total Street Lighting	$ 36,973	$ 36,728	$ 36,726	$ 37,000	$ 274	0.75%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

Contingency 830			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0833	3160	Misc Expenses	$ 38,194	$ 44,051	$ 25,000	$ 25,000	$ -	0.00%
		Total Contingency	$ 38,194	$ 44,051	$ 25,000	$ 25,000	$ -	0.00%

YTD	$ 4,133
FY 12	$ 5,060
FY 11	$ 25,434
FY 10	$ 44,526
FY 09	$ 4,256
AVG FY 09 - FY 12	$ 19,819.00

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

Municipal Building 840			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0841	1000	Full Time Wages	$ 72,224	$ 79,034	$ 85,000	$ 71,200	$ (13,800)	-16.24%
0841	1210	Health Insurance	$ 16,375	$ 14,962	$ 15,201	$ 12,055	$ (3,146)	-20.70%
0841	1220	FICA	$ 5,698	$ 6,247	$ 6,082	$ 5,447	$ (635)	-10.44%
0841	1230	ICMA	$ 4,915	$ 8,258	$ 5,565	$ 6,230	$ 665	11.95%
0841	1240	Life Ins & Long Term Disability	$ 417	$ 481	$ 462	$ 488	$ 26	5.61%
0841	1250	Long Term Care Ins	$ 82	$ 82	$ 90	$ 82	$ (8)	-9.33%
0842	2000	Electricity	$ 25,116	$ 13,590	$ 26,000	$ 26,000	$ -	0.00%
0842	2020	Heating Fuel	$ 17,106	$ 12,151	$ 17,677	$ 13,020	$ (4,657)	-26.34%
0842	2030	Telephone	$ 2,698	$ 1,379	$ 1,600	$ 1,600	$ -	0.00%
0842	2060	Water/Sewer	$ 2,483	$ 2,873	$ 2,600	$ 2,600	$ -	0.00%
0843	3030	Elevator	$ 1,675	$ 1,604	$ 1,600	$ 1,600	$ -	0.00%
0843	3040	Equipment Maintenance	$ 737	$ 1,087	$ 600	$ 1,000	$ 400	66.67%
0843	3050	HVAC	$ 2,437	$ 2,632	$ 3,000	$ 3,000	$ -	0.00%
0843	3110	Lighting/Electrical	$ 2,272	$ 2,719	$ 2,000	$ 2,500	$ 500	25.00%
0843	3160	Misc Expenses	$ 531	$ 510	$ 500	$ 800	$ 300	60.00%
0843	3170	Office Furniture	$ -	$ 294	$ 1,000	$ 1,000	$ -	0.00%
0843	3202	Janitorial Supplies	$ 1,797	$ 2,271	$ 2,000	$ 2,000	$ -	0.00%
0843	3260	Rugs	$ 368	$ 588	$ 930	$ 930	$ -	0.00%
0843	3310	Sprinkler Systems	$ 1,550	$ 641	$ 350	$ 500	$ 150	42.86%
0843	3350	Uniforms & Clothing	$ 300	$ 300	$ 300	$ -	$ (300)	-100.00%
0843	3480	Exterior Maintenance	$ 1,198	$ 1,485	$ 1,000	$ 2,000	$ 1,000	100.00%
0843	4005	Building Security	$ 854	$ 928	$ 700	$ 1,000	$ 300	42.86%
0843	4320	Irrigation	$ 390	$ -	$ 800	$ 800	$ -	0.00%
0845	5100	Grounds Contractual	$ 1,640	$ 2,543	$ 2,500	$ 2,500	$ -	0.00%
0845	5200	Painting	$ 1,331	$ 1,750	$ 3,000	$ 3,000	$ -	0.00%
0846	6060	Generator	$ 1,329	$ 697	$ 1,300	$ 1,300	$ -	0.00%
		Total Municipal Building	$ 165,523	$ 159,105	$ 181,856	$ 162,652	$ (19,205)	-10.56%

Increase attributable to Health insurance incentive shift from Insurance budget	*$ -*	*0.00%*
Increase attributable to Health insurance incentive	*$ 3,500*	*1.92%*
Increase attributable to MePERS shift from Insurance budget	*$ -*	*0.00%*
	$ 3,500	*1.92%*

Moved 20% Of Salary & Benefits to TIF Funds

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

ABATEMENTS 850			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0850	3160	Misc Expenses	$ 32,869	$ 19,400	$ 20,000	$ 20,000	$ -	0.00%
		Total Abatements	$ 32,869	$ 19,400	$ 20,000	$ 20,000	$ -	0.00%

FY 14	$ 13,167	No Longer Available- ended Jan 24, 2014 for FY 14
FY 13	$ 19,400	
FY 12	$ 32,869	
FY 11	$ 14,367	
FY 10	$ 13,727	
FY 09	$ 18,351	
FY 09 - FY 14 Avg.	$ 18,646.83	

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

County Tax	FY 2012	FY 2013	FY 2014	FY 2015		
890	ACTUAL	ACTUAL	BUDGET	PROPOSED	Difference	%
	$ 601,242	$ 623,416	$ 665,675	$ 696,073	$ 30,398	4.57%

State of Maine Valuation for Assessing Year 2013 for Cumberland County Decrease of 0.18%

	Total Value	Value Change	% Change	Rate	Tax		$ Change	Change
FY 08	$1,286,200,000			0.53298803	$685,529			
FY 09	$1,132,250,000	-$153,950,000	-11.97%	0.52008819	$588,870			
FY 10	$1,162,000,000	$29,750,000	2.63%	0.52928750	$615,032		$26,162	4.44%
FY 11	$1,131,350,000	-$30,650,000	-2.64%	0.531136143	$600,901		-$14,131	-2.30%
FY 12	$1,084,700,000	-$46,650,000	-4.12%	0.554293596	$601,242		$341	0.06%
FY 13	$1,068,500,000	-$62,850,000	-5.56%	0.583449303	$623,416		$22,515	3.75%
FY 14	$1,056,700,000	-$11,800,000	-1.09%	0.629956269	$665,675		$42,259	6.78%
FY 15	$1,057,800,000	$1,100,000	0.10%	0.658038227	$696,073		$30,398	4.57%
FY 16								
		-$122,200,000	-9.50%					

FY 08	CI & Outer Islands			$227,650,000	0.53298803	$121,335		
FY 09	CI & Outer Islands	$4,450,000	1.95%	$232,100,000	0.52008819	$120,712	-$622	-0.51%
FY 10	CI & Outer Islands	$4,700,000	2.02%	$236,800,000	0.52928750	$125,335	$4,623	3.83%
FY 11	CI & Outer Islands	-$13,050,000	-5.51%	$223,750,000	0.531136143	$118,842	-$6,493	-5.18%
FY 12	CI & Outer Islands	-$13,050,000	-5.83%	$210,700,000	0.554293596	$116,790	-$2,052	-1.73%
FY 13	CI & Outer Islands	-$15,250,000	-6.82%	$208,500,000	0.583449303	$121,649	$2,807	2.36%
FY 14	CI & Outer Islands	-$9,700,000	-4.65%	$198,800,000	0.629956269	$125,235	$3,586	2.95%
FY 15	CI & Outer Islands	-$2,900,000	-1.46%	$195,900,000	0.658038227	$128,910	$3,674	2.93%
FY 16	CI & Outer Islands							
		-$41,900,000	-18.41%					

FY 12	North Yarmouth			$451,550,000	0.554293596	$250,291		
FY 13	North Yarmouth	-$14,900,000	-3.30%	$436,650,000	0.583449303	$254,763	$4,472	1.79%
FY 14	North Yarmouth	-$3,250,000	-0.74%	$433,400,000	0.000629956	$273,023	$18,260	7.17%
FY 15	North Yarmouth	-$8,300,000	-1.92%	$425,100,000	0.658038227	$279,732	$6,709	2.46%
FY 16								
		-$26,450,000	-5.86%					

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2015

CAPITAL IMPROVEMENTS 910			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	Difference Dollar	Difference %
0910	3445	Town Buildings Reserves	$ 42,500	$ 70,000	$ 65,480	$ 50,000	$ (15,480)	-23.64%
0910	3460	Environmental Reserves	$ 30,000	$ 32,000	$ 32,000	$ 32,000	$ -	0.00%
0910	3470	Equipment Reserves	$ 182,000	$ 333,500	$ 387,500	$ 354,500	$ (33,000)	-8.52%
0910	4635	Road Paving	$ 78,985	$ 460,637	$ 648,713	$ 887,368	$ 238,655	36.79%
		Total Capital Improvements	$ 333,485	$ 896,137	$ 1,133,693	$ 1,323,868	$ 190,175	16.77%

Equipment Reserves Detail				# of Units	Unit Price	Total
						$ -
Police SUV	Police			1	$ 30,000	$ 30,000
Plow Truck	Highway			1	$ 166,000	$ 166,000
1 Ton Pick-up Replacement	Highway			1	$ 60,000	$ 60,000
Fire/ EMS	Fire			1	$ 46,500	$ 46,500
Police Equipment	Police			1	$ 22,000	$ 22,000
PWD Foreman PU	Highway			1	$ 30,000	$ 30,000
				TOTAL COST		$ 354,500

Road Paving Detail				# of Units	Unit Price	Total
						$ -
Gas Work will dictate Paving Summer 2014 - most likely will occur May 2015						$ -
						$ -
Paving FY 2014- Spring FY 2015 per Plan (below)						$ 587,368
CIP- Middle Road Engineering						$ 75,000
Blackstrap Road - Engineering & Construction- Partial of $500,000						$ 175,000
Schooner Ridge Drainage- Part 1						$ 50,000
						$ -
						$ -
				TOTAL COST		$ 887,368

Pavement Improvement Plan - FY2015				# of Units	Unit Price	Total
Acorn Lane	0.30	Miles		1	$ 45,968	$ 45,968
Cottage Farms	0.17	Miles		1	$ 26,048	$ 26,048
Cross Road	0.39	Miles		1	$ 155,132	$ 155,132
Lawn Ave	0.27	Miles		1	$ 41,371	$ 41,371
Lockwood	0.07	Miles		1	$ 10,726	$ 10,726
Maple	0.27	Miles		1	$107,399	$ 107,399
Newell Ridge	0.43	Miles		1	$65,887	$ 65,887
Oak Ridge	0.49	Miles		1	$ 75,080.20	$ 75,080
Range Way	0.09	Miles		1	$ 13,790.20	$ 13,790
Spar Hawk Lane	0.14	Miles		1	$ 21,451.50	$ 21,452
Wood Circle	0.16	Miles		1	$ 24,516.00	$ 24,516
	2.78	Miles				$ 587,368
Blanchard Road (State)	1.53	Miles	$112,560	1	deferred	$ -
Total Town Roads - 51.20 Miles	5.43%	2.78 miles Town Roads				$ -
Total State Roads - 21.70 Miles	0.00%					$ -
Total Treatment Miles - State Roads						$ -
						$ -
				TOTAL COST	$ 587,368	$ 587,368