

FY2025 Budget

#	Departments	FY24 Budget	FY25 Dept	Change \$	Change %
130	Administration	\$ 695,656	\$ 761,520	\$ 65,864	9.5%
140	Assessor	\$ 131,009	\$ 136,645	\$ 5,636	4.3%
150	Town Clerk	\$ 388,610	\$ 412,070	\$ 23,460	6.0%
160	Technology	\$ 281,348	\$ 330,151	\$ 48,803	17.3%
165	Elections	\$ 51,997	\$ 54,924	\$ 2,927	5.6%
170	Planning	\$ 79,062	\$ 96,754	\$ 17,692	22.4%
190	Legal	\$ 47,500	\$ 47,500	\$ -	0.0%
210	Police	\$ 1,912,107	\$ 1,945,732	\$ 33,625	1.8%
220	Fire	\$ 1,300,358	\$ 1,401,205	\$ 100,847	7.8%
240	Code Enforcement	\$ 164,147	\$ 170,827	\$ 6,680	4.1%
250	Harbor Master	\$ 23,139	\$ 23,994	\$ 855	3.7%
260	Animal Control	\$ 42,881	\$ 43,997	\$ 1,116	2.6%
310	Public Works	\$ 1,443,821	\$ 1,438,912	\$ (4,909)	-0.3%
320	Waste Disposal	\$ 770,240	\$ 745,881	\$ (24,359)	-3.2%
350	VH Clubhouse	\$ 48,999	\$ 51,377	\$ 2,378	4.9%
360	VH Course	\$ 643,058	\$ 715,596	\$ 72,538	11.3%
370	VH Pro Shop	\$ 355,364	\$ 410,584	\$ 55,220	15.5%
410	Recreation	\$ 1,310,082	\$ 1,535,775	\$ 225,693	17.2%
420	Active Living	\$ 134,321	\$ 150,244	\$ 15,923	11.9%
430	Parks	\$ 423,414	\$ 443,505	\$ 20,091	4.7%
440	W. Cumberland Rec	\$ 9,360	\$ 9,521	\$ 161	1.7%
450	Library	\$ 773,989	\$ 823,989	\$ 50,000	6.5%
470	Historical Society	\$ 11,753	\$ 10,341	\$ (1,412)	-12.0%
580	General Assistance	\$ 35,000	\$ 42,000	\$ 7,000	20.0%
590	Health Services	\$ 3,875	\$ 3,875	\$ -	0.0%
620	Cemetery	\$ 29,437	\$ 30,909	\$ 1,472	5.0%
630	Conservation	\$ 80,000	\$ 80,000	\$ -	0.0%
650	Debt Service	\$ 1,279,933	\$ 1,266,341	\$ (13,592)	-1.1%
750	Insurance	\$ 448,557	\$ 605,850	\$ 157,293	35.1%
800	Fire Hydrants	\$ 92,059	\$ 99,154	\$ 7,095	7.7%
810	Street Lights	\$ 49,500	\$ 54,450	\$ 4,950	10.0%
830	Contingency	\$ 10,000	\$ 10,000	\$ -	0.0%
840	Mun. Building	\$ 135,182	\$ 156,008	\$ 20,826	15.4%
850	Abatements	\$ 1	\$ 1	\$ -	0.0%
910	Cap Improvements	\$ 591,500	\$ 566,000	\$ (25,500)	-4.3%
		0			
	Total	\$ 13,797,259	\$ 14,675,632	\$ 878,373	6.37%
	General Revenues	\$ (7,399,837)	\$ (8,009,470)	\$ (609,633)	
	Expenses - Revenues	\$ 6,397,422	\$ 6,666,162	\$ 268,740	4.20%
860	MSAD 51	\$ 23,103,879	\$ 24,896,828	\$ 1,792,949	7.8%
890	County Tax	\$ 1,189,811	\$ 1,291,191	\$ 101,380	8.5%
	TIF	\$ 3,071,189	\$ 3,370,922	\$ 299,733	9.76%
	Net to Mil Rate	\$ 27,364,879	\$ 29,558,941	\$ 2,194,062	8.02%

Grand Totals	\$	33,762,301	\$	36,225,103	\$	2,462,802	7.3%
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FY2025 Budget with Revenue Offsets

#	Departments	Dept Expense	Dept Revenue	Net Balance
130	Administration	\$ 761,520	\$ 500,000	\$ 261,520
140	Assessor	\$ 136,645	\$ 136,645	\$ -
150	Town Clerk	\$ 412,070	\$ 404,409	\$ 7,661
160	Technology	\$ 330,151	\$ -	\$ 330,151
165	Elections	\$ 54,924	\$ 54,924	\$ -
170	Planning	\$ 96,754	\$ 96,754	\$ -
190	Legal	\$ 47,500	\$ -	\$ 47,500
210	Police	\$ 1,945,732	\$ 1,007,249	\$ 938,483
220	Fire	\$ 1,401,205	\$ 400,001	\$ 1,001,204
240	Code Enforcement	\$ 170,827	\$ 253,750	\$ (82,923)
250	Harbor Master	\$ 23,994	\$ 19,500	\$ 4,494
260	Animal Control	\$ 101,438	\$ 57,441	\$ 43,997
310	Public Works	\$ 1,438,912	\$ 1,000,000	\$ 438,912
320	Waste Disposal	\$ 745,881	\$ 323,500	\$ 422,381
350	VH Clubhouse	\$ 51,377	\$ 14,000	\$ 37,377
360	VH Course	\$ 715,596	\$ -	\$ 715,596
370	VH Pro Shop	\$ 410,584	\$ 1,182,404	\$ (771,820)
410	Recreation	\$ 1,535,775	\$ 1,473,595	\$ 62,180
420	Active Living	\$ 150,244	\$ -	\$ 150,244
430	Parks	\$ 443,505	\$ -	\$ 443,505
440	W. Cumberland Rec	\$ 9,521	\$ -	\$ 9,521
450	Library	\$ 823,989	\$ 236,995	\$ 586,994
470	Historical Society	\$ 10,341	\$ -	\$ 10,341
580	General Assistance	\$ 42,000	\$ -	\$ 42,000
590	Health Services	\$ 3,875	\$ -	\$ 3,875
620	Cemetery	\$ 30,909	\$ -	\$ 30,909
630	Conservation	\$ 80,000	\$ -	\$ 80,000
650	Debt Service	\$ 1,266,341	\$ -	\$ 1,266,341
750	Insurance	\$ 605,850	\$ -	\$ 605,850
800	Fire Hydrants	\$ 99,154	\$ -	\$ 99,154
810	Street Lights	\$ 54,450	\$ -	\$ 54,450
830	Contingency	\$ 10,000	\$ -	\$ 10,000
840	Mun. Building	\$ 156,008	\$ -	\$ 156,008
850	Abatements	\$ 1	\$ -	\$ 1
910	Cap Improvements	\$ 566,000	\$ -	\$ 566,000
	Department Generated Revenue Total		\$ 7,161,167	
	ALL OTHER REVENUES		\$ 848,303	\$ (848,303)
	Total	\$ 14,733,073	\$ 8,009,470	\$ 6,723,603
	General Revenues	\$ (8,009,470)		
	Expenses - Revenues	\$ 6,723,603		

860	MSAD 51	\$	24,896,828		
890	County Tax	\$	1,291,191		
	TIF	\$	3,370,922		
	Net to Mil Rate	\$	29,558,941		

Grand Totals	\$	36,282,544	\$	36,225,103	\$	57,441
				Tax #		ACO Revenues

130-ADMINISTRATION & FINANCE			FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 PROPOSED	Change \$	Change %
Org	Obj	Description						
0131	1000	Full Time Wages	\$ 359,100	\$ 352,046	\$ 377,766	\$ 402,582	\$ 24,816	6.57%
0131	1010	Part Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0131	1100	Elected Officials	\$ 13,900	\$ 13,900	\$ 14,400	\$ 14,400	\$ -	0.00%
0131	1165	Stipend	\$ 4,033	\$ 4,032	\$ 3,630	\$ 4,400	\$ 770	21.21%
0131	1210	Health Insurance	\$ 54,177	\$ 53,228	\$ 60,688	\$ 61,521	\$ 833	1.37%
0131	1220	FICA	\$ 28,650	\$ 28,780	\$ 30,001	\$ 32,197	\$ 2,196	7.32%
0131	1230	ICMA	\$ 39,710	\$ 39,666	\$ 41,073	\$ 53,534	\$ 12,461	30.34%
0131	1240	Life Ins & Long Term Disability	\$ 2,584	\$ 2,460	\$ 2,501	\$ 2,532	\$ 31	1.24%
0131	1250	Long Term Care Ins	\$ 1,145	\$ 1,126	\$ 1,251	\$ 1,284	\$ 33	2.60%
0131	1260	MePERS	\$ 17,590	\$ 19,045	\$ 19,305	\$ 25,165	\$ 5,860	30.35%
0132	2030	Telephone	\$ 2,977	\$ 6,855	\$ -	\$ 1,080	\$ 1,080	0.00%
0133	3010	Advertising	\$ 7,651	\$ 6,813	\$ 7,000	\$ 7,000	\$ -	0.00%
0133	3075	Bank Fees	\$ 3,325	\$ 1,417	\$ -	\$ -	\$ -	0.00%
0133	3140	Membership Dues	\$ 2,144	\$ 2,280	\$ 1,795	\$ 2,995	\$ 1,200	66.85%
0133	3160	Misc Expenses	\$ 2,674	\$ 737	\$ 3,500	\$ 3,500	\$ -	0.00%
0133	3180	Photocopier Maintenance	\$ 14,261	\$ 17,664	\$ 16,436	\$ 18,852	\$ 2,416	14.70%
0133	3210	Postage	\$ 16,951	\$ 18,580	\$ 15,760	\$ 17,780	\$ 2,020	12.82%
0133	3220	Printing	\$ 2,658	\$ 5,564	\$ 6,000	\$ 6,500	\$ 500	8.33%
0133	3300	Office Supplies	\$ 10,221	\$ 10,910	\$ 15,000	\$ 16,500	\$ 1,500	10.00%
0133	3330	Travel Expenses	\$ 52	\$ 1,242	\$ 2,500	\$ 2,500	\$ -	0.00%
0133	3450	Council Projects	\$ 4,866	\$ 30,940	\$ 5,000	\$ 5,000	\$ -	0.00%
0133	3455	Dept Head Training	\$ 10,251	\$ 20,204	\$ 13,000	\$ 17,500	\$ 4,500	34.62%
0133	3530	Municipal Fees	\$ 25,057	\$ 17,249	\$ 28,900	\$ 30,700	\$ 1,800	6.23%
0135	5000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	NEW
0135	5010	Auditors	\$ 22,500	\$ 27,000	\$ 28,350	\$ 32,000	\$ 3,650	12.87%
0135	5240	Training	\$ 420	\$ 2,114	\$ 1,800	\$ 2,000	\$ 200	11.11%
		TOTAL	\$ 646,895	\$ 683,851	\$ 695,656	\$ 761,520	\$ 65,864	9.47%

Budget Summary

ASSESSOR 140			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
<i>Org</i>	<i>Obj</i>	<i>Description</i>						
0141	1000	Full Time Wages	\$ 72,468	\$ 76,796	\$ 80,281	\$ 84,295	\$ 4,014	5.00%
0141	1165	Stipend	\$ 1,580	\$ 1,580	\$ 1,575	\$ 1,580	\$ 5	0.32%
0141	1210	Health Insurance	\$ 22,060	\$ 22,181	\$ 23,911	\$ 24,489	\$ 578	2.42%
0141	1220	FICA	\$ 5,708	\$ 5,883	\$ 6,141	\$ 6,449	\$ 308	5.01%
0141	1230	ICMA	\$ 9,882	\$ 9,199	\$ 9,634	\$ 10,115	\$ 481	5.00%
0141	1240	Life Ins & Long Term Disability	\$ 591	\$ 600	\$ 595	\$ 630	\$ 35	5.88%
0141	1250	Long Term Care Ins	\$ 253	\$ 253	\$ 287	\$ 287	\$ 0	0.10%
0141	1400	Contracted Employees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0143	3140	Membership Dues	\$ 335	\$ 320	\$ 335	\$ 350	\$ 15	4.48%
0143	3250	Registry of Deeds	\$ 749	\$ 577	\$ 800	\$ 800	\$ -	0.00%
0143	3300	Office Supplies	\$ 22	\$ 603	\$ 400	\$ 600	\$ 200	50.00%
0143	3330	Travel Expenses	\$ -	\$ 577	\$ 600	\$ 600	\$ -	0.00%
0143	3390	Assessing - Maps	\$ 4,195	\$ -	\$ 5,700	\$ 5,700	\$ -	0.00%
0145	5240	Training	\$ 814	\$ 289	\$ 750	\$ 750	\$ -	0.00%
		TOTAL	\$ 118,657	\$ 118,858	\$ 131,009	\$ 136,645	\$ 5,636	4.30%

TOWN CLERK 150			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Projection	FY 2025 PROPOSED	Change \$	Change %
Org	Obj	Description							
0151	1000	Full Time Wages	\$ 185,283	\$ 208,752	\$ 236,082	\$ 195,000	\$ 258,957	\$ 22,875	9.69%
0151	1210	Health Insurance	\$ 68,728	\$ 69,648	\$ 84,389	\$ 75,600	\$ 80,175	\$ (4,214)	-4.99%
0151	1220	FICA	\$ 14,554	\$ 15,576	\$ 18,060	\$ 14,500	\$ 19,810	\$ 1,750	9.69%
0151	1230	ICMA	\$ 7,588	\$ 5,885	\$ 9,422	\$ 9,000	\$ 6,385	\$ (3,037)	-32.24%
0151	1240	Life Ins & Long Term Disability	\$ 1,393	\$ 1,400	\$ 1,204	\$ 1,200	\$ 1,674	\$ 470	39.02%
0151	1250	Long Term Care Ins	\$ 717	\$ 944	\$ 1,176	\$ 700	\$ 1,206	\$ 30	2.57%
0151	1260	MainePERS Retirement	\$ 8,582	\$ 14,204	\$ 15,327	\$ 15,000	\$ 18,143	\$ 2,816	18.37%
0152	2030	Telephone	\$ 1,345	\$ 1,391	\$ -	\$ 1,620	\$ 1,620	\$ 1,620	0.00%
0153	3010	Advertising	\$ 1,958	\$ 1,227	\$ 1,000	\$ 1,300	\$ 1,300	\$ 300	30.00%
0153	3140	Membership Dues	\$ 831	\$ 392	\$ 650	\$ 500	\$ 500	\$ (150)	-23.08%
0153	3160	Misc Expenses	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	0.00%
0153	3250	Reg of Deeds	\$ 1,725	\$ 1,397	\$ 2,000	\$ 1,400	\$ 2,000	\$ -	0.00%
0153	3300	Office Supplies	\$ 3,085	\$ 3,778	\$ 3,000	\$ 3,000	\$ 3,500	\$ 500	16.67%
0153	3330	Travel Expenses	\$ 175	\$ 400	\$ 1,500	\$ 400	\$ 1,000	\$ (500)	-33.33%
0153	3490	Codification	\$ 9,232	\$ 12,283	\$ 4,000	\$ 7,000	\$ 6,000	\$ 2,000	50.00%
0153	3500	Records Restoration	\$ 4,000	\$ 233	\$ 4,000	\$ 250	\$ 4,000	\$ -	0.00%
0153	3570	Tax Lien Work	\$ 2,198	\$ -	\$ 4,000	\$ -	\$ 2,500	\$ (1,500)	-37.50%
0155	5240	Training	\$ 1,182	\$ 1,690	\$ 2,800	\$ 1,200	\$ 2,800	\$ -	0.00%
		TOTAL	\$ 312,576	\$ 339,198	\$ 388,610	\$ 327,670	\$ 412,070	\$ 23,460	6.04%

Technology 160			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	\$ Change	% Change
Org	Obj	Description						
0161	1000	FT Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0161	1010	PT Payroll	\$ 2,034	\$ 17,205	\$ 2,610	\$ 19,950	\$ 17,340	664.37%
0161	1220	FICA	\$ 156	\$ 154	\$ 200	\$ 1,526	\$ 1,326	663.09%
0161	1165	Travel Stipend	\$ 390	\$ 0	\$ -	\$ -	\$ -	0.00%
0161	1210	Health Insurance	\$ 1,623	\$ -	\$ -	\$ -	\$ -	0.00%
0161	1230	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0161	1240	Life Ins & LTD	\$ 185	\$ 3	\$ -	\$ -	\$ -	0.00%
0161	1250	Long Term Care	\$ 68	\$ 1	\$ -	\$ -	\$ -	0.00%
0161	1260	MePERS	\$ 3,615	\$ 35	\$ -	\$ -	\$ -	0.00%
0163	2030	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0162	2040	Internet Access	\$ 6,990	\$ 6,347	\$ 6,924	\$ 6,924	\$ -	0.00%
0163	3040	Equipment Maintenance	\$ 2,749	\$ 1,716	\$ 2,000	\$ 5,500	\$ 3,500	175.00%
0163	3090	Licenses	\$ 89,622	\$ 93,535	\$ 79,614	\$ 89,065	\$ 9,451	11.87%
0163	3140	Membership Dues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0163	3300	Office Supplies	\$ 438	\$ -	\$ -	\$ -	\$ -	0.00%
0163	3360	Website	\$ 702	\$ -	\$ -	\$ -	\$ -	0.00%
0165	5000	Contracted Services	\$ 189,784	\$ 184,707	\$ 190,000	\$ 207,186	\$ 17,186	9.05%
0165	5060	Network Maintenance	\$ 19,694	\$ -	\$ -	\$ -	\$ -	0.00%
0165	5240	Training	\$ 640	\$ -	\$ -	\$ -	\$ -	0.00%
		TOTAL	\$ 318,690	\$ 303,703	\$ 281,348	\$ 330,151	\$ 48,803	17.35%

ELECTIONS 165			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	Change \$	Change %
<i>Org</i>	<i>Obj</i>	<i>Description</i>						
01651	1000	Full Time Wages	\$ 19,483	\$ 22,358	\$ 22,313	\$ 23,428	\$ 1,115	5.00%
01651	1010	Part Time Wages	\$ 2,132	\$ 2,917	\$ 4,230	\$ 4,480	\$ 250	5.91%
01651	1210	Health Insurance	\$ 5,426	\$ 7,176	\$ 7,970	\$ 7,785	\$ (185)	-2.32%
01651	1220	FICA	\$ 1,703	\$ 1,904	\$ 2,031	\$ 2,135	\$ 104	5.11%
01651	1230	ICMA	\$ 1,364	\$ 1,565	\$ 1,562	\$ 1,640	\$ 78	4.99%
01651	1240	Life Ins & Long Te	\$ 160	\$ 174	\$ 165	\$ 180	\$ 15	9.09%
01651	1250	Long Term Care In	\$ 40	\$ 65	\$ 76	\$ 76	\$ (0)	-0.53%
01653	3010	Advertising	\$ 2,181	\$ 791	\$ 2,200	\$ 1,500	\$ (700)	-31.82%
01653	3220	Printing	\$ -	\$ 2,980	\$ 750	\$ 3,000	\$ 2,250	300.00%
01653	3300	Office Supplies	\$ 982	\$ 3,973	\$ 2,500	\$ 2,500	\$ -	0.00%
01653	3330	Travel Expenses	\$ -	\$ 63	\$ 300	\$ 300	\$ -	0.00%
01655	5220	Programming/Ele	\$ 5,649	\$ 5,434	\$ 7,000	\$ 7,000	\$ -	0.00%
01655	5240	Training	\$ -	\$ 393	\$ 900	\$ 900	\$ -	0.00%
		TOTAL	\$ 39,119	\$ 49,793	\$ 51,997	\$ 54,924	\$ 2,927	5.63%

170 PLANNING		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0171-1000	Full Time Wages	\$ 44,228	\$ 48,572	\$ 48,917	\$ 63,551	\$ 14,634	29.92%
0171-1165	Stipend	\$ 241	\$ 451	\$ 450	\$ 450	\$ -	0.00%
0171-1210	Health Insurance	\$ 13,559	\$ 14,011	\$ 14,887	\$ 15,666	\$ 779	5.23%
0171-1220	FICA	\$ 3,264	\$ 3,673	\$ 3,742	\$ 4,862	\$ 1,120	29.92%
0171-1230	ICMA	\$ 3,081	\$ 3,400	\$ 3,393	\$ 4,417	\$ 1,024	30.18%
0171-1240	Life Ins & Long Term Disabilit	\$ 344	\$ 342	\$ 334	\$ 362	\$ 28	8.38%
0171-1250	Long Term Care Ins	\$ 167	\$ 166	\$ 164	\$ 172	\$ 8	4.63%
0173-3010	Advertising	\$ 1,817	\$ 1,840	\$ 4,000	\$ 4,000	\$ -	0.00%
0173-3140	Membership Dues	\$ 1,031	\$ 462	\$ 1,000	\$ 1,000	\$ -	0.00%
0173-3160	Misc Expenses	\$ -	\$ -	\$ 200	\$ 200	\$ -	0.00%
0173-3220	Printing	\$ 19	\$ -	\$ 300	\$ 300	\$ -	0.00%
0173-3240	Publications	\$ -	\$ 428	\$ 100	\$ 400	\$ 300	300.00%
0173-3300	Office Supplies	\$ 603	\$ 230	\$ 800	\$ 600	\$ (200)	-25.00%
0173-3330	Travel Expenses	\$ 143	\$ 80	\$ 500	\$ 500	\$ -	0.00%
0175-5240	Training	\$ 135	\$ 65	\$ 275	\$ 275	\$ -	0.00%
TOTAL EXPENSES		\$ 68,634	\$ 73,720	\$ 79,062	\$ 96,754	\$ 17,692	22.38%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025**190 - LEGAL**

ACCOUNT NUMBER	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0195-5500	Assessor	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
0195-5520	Code Enforcement	\$ 921	\$ 5,337	\$ 2,000	\$ 2,000	\$ -	0.00%
0195-5530	Fire & Rescue	\$ 2,239	\$ 2,653	\$ 2,500	\$ 2,500	\$ -	0.00%
0195-5540	General Administration	\$ 37,594	\$ 13,171	\$ 21,000	\$ 21,000	\$ -	0.00%
0195-5545	Human Resources	\$ 292	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
0195-5560	Planning	\$ 3,614	\$ 7,746	\$ 4,500	\$ 4,500	\$ -	0.00%
0195-5580	Police	\$ 4,962	\$ 3,463	\$ 4,000	\$ 4,000	\$ -	0.00%
0195-5590	Town Clerk	\$ 2,394	\$ 1,037	\$ 2,000	\$ 2,000	\$ -	0.00%
	TOTAL LEGAL	\$ 52,015	\$ 33,406	\$ 47,500	\$ 47,500	\$ -	0.00%

The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The next section describes the methodology used in the study, including the data sources and the statistical techniques employed. The results of the study are then presented, followed by a discussion of the findings and their implications. The paper concludes with a summary of the main points and suggestions for further research.

The research was conducted using a quantitative approach, with data collected from a large sample of participants. The results show a significant positive correlation between the variables studied, indicating that the research objectives have been achieved. The findings have important implications for the field and suggest areas for further investigation.

In conclusion, the study has provided valuable insights into the relationship between the variables under investigation. The results support the hypotheses and contribute to the existing body of knowledge on the topic. Further research is needed to explore the underlying mechanisms and to test the findings in different contexts.

POLICE DEPARTMENT 210			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY 2025 PROPOSED	Change \$	Change %
Org	Obj	Description						
0211	1000	Full Time Wages	\$ 783,542	\$ 799,917	\$ 948,986	\$ 965,681	\$ 16,695	1.76%
0211	1010	Part Time Wages	\$ 1	\$ 7,375	\$ 48,693	\$ 55,849	\$ 7,156	14.70%
0211	1020	Overtime	\$ 88,598	\$ 84,307	\$ 84,629	\$ 90,502	\$ 5,873	6.94%
0211	1022	Holiday Pay	\$ 25,900	\$ 31,314	\$ 26,897	\$ 33,326	\$ 6,429	23.90%
0211	1100	Court time	\$ 2,377	\$ 2,642	\$ 7,381	\$ 9,166	\$ 1,785	24.18%
0211	0431	Outside Details	\$ (33,688)	\$ (22,532)	\$ (19,080)	\$ (1)	\$ 19,079	-99.99%
0211	1120	Outside Details-offset by revenue	\$ 33,688	\$ 22,532	\$ 19,080	\$ 1	\$ (19,079)	-99.99%
0211	1165	Stipend (Uniform Clothing)	\$ 9,031	\$ 8,359	\$ 10,000	\$ 15,700	\$ 5,700	57.00%
0211	1210	Health Insurance	\$ 180,637	\$ 186,529	\$ 237,744	\$ 215,035	\$ (22,709)	-9.55%
0211	1220	FICA	\$ 70,496	\$ 75,503	\$ 86,809	\$ 89,902	\$ 3,093	3.56%
0211	1230	ICMA	\$ 10,214	\$ 11,794	\$ 11,782	\$ 21,913	\$ 10,131	0.00%
0211	1240	Life Ins & Long Term Disability	\$ 6,149	\$ 6,592	\$ 6,769	\$ 7,974	\$ 1,205	17.80%
0211	1250	Long Term Care Ins	\$ 1,529	\$ 1,716	\$ 1,825	\$ 2,053	\$ 228	12.48%
0211	1260	MePERS	\$ 116,224	\$ 122,513	\$ 125,208	\$ 120,916	\$ (4,292)	-3.43%
0211	1499	Shared Employee Reimbursements	\$ (52,000)	\$ (54,600)	\$ (81,900)	\$ (85,995)	\$ (4,095)	5.00%
0212	2010	Gasoline	\$ 27,390	\$ 21,805	\$ 29,880	\$ 32,624	\$ 2,744	9.18%
0212	2030	Telephone	\$ 6,590	\$ 9,500	\$ 8,528	\$ 10,566	\$ 2,038	23.90%
0213	3040	Equipment Maintenance	\$ 10,614	\$ 10,307	\$ 13,197	\$ 14,198	\$ 1,001	7.59%
0213	3140	Membership Dues	\$ 1,245	\$ 1,380	\$ 2,883	\$ 1,962	\$ (921)	-31.95%
0213	3160	Misc Expenses	\$ 2,872	\$ 4,355	\$ 4,585	\$ 4,442	\$ (143)	-3.12%
0213	3180	Photocopier Maintenance	\$ 885	\$ 873	\$ 873	\$ 873	\$ -	0.00%
0213	3300	Office Supplies	\$ 4,984	\$ 3,759	\$ 5,768	\$ 5,596	\$ (172)	-2.98%
0213	3330	Travel Expenses	\$ 264	\$ 25	\$ 250	\$ 250	\$ -	0.00%
0213	3350	Uniforms & Clothing	\$ 13,748	\$ 21,110	\$ 14,857	\$ 14,424	\$ (433)	-2.91%
0213	3440	Community Policing Unit	\$ 5,960	\$ 3,032	\$ 3,500	\$ 3,000	\$ (500)	-14.29%
0213	3435	K9 Unit Expenses	\$ -	\$ 1,367	\$ 8,000	\$ 6,600	\$ (1,400)	-17.50%
0215	5000	Contracted Services	\$ 180,323	\$ 194,463	\$ 239,229	\$ 259,598	\$ 20,369	8.51%
0215	5070	Criminal Investigation	\$ 540	\$ 760	\$ 1,490	\$ 1,000	\$ (490)	-32.89%
0215	5170	Maintenance Agreements	\$ 9,425	\$ 9,595	\$ 9,906	\$ 13,740	\$ 3,834	38.70%
0215	5240	Training	\$ 11,840	\$ 10,051	\$ 13,025	\$ 12,860	\$ (165)	-1.27%

POLICE DEPARTMENT 210			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0216	6110	Radio	\$ 2,724	\$ 3,153	\$ 3,500	\$ 3,500	\$ -	0.00%
0216	6120	Safety Equipment	\$ 7,316	\$ 6,926	\$ 6,558	\$ 6,658	\$ 100	1.52%
0216	6130	Tires	\$ 3,593	\$ 4,556	\$ 5,280	\$ 5,820	\$ 540	10.23%
0216	6160	Ammunition & Firearms Training	\$ 6,252	\$ 6,894	\$ 6,895	\$ 6,000	\$ (895)	-12.98%
		TOTAL POLICE	\$ 1,539,265	\$ 1,597,871	\$ 1,893,027	\$ 1,945,732	\$ 52,705	2.78%

FIRE DEPARTMENT 220			FY 2022 Actual	FY2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0221	1000	Full Time Wages	\$ 329,001	\$ 427,425	\$ 477,295	\$ 542,906	\$ 572,244	\$ 29,338	5.40%
0221	1020	Overtime Wages	\$ 51,197	\$ 137,815	\$ 71,566	\$ 66,681	\$ 88,219	\$ 21,538	32.30%
0221	1121	Station Pay	\$ 35,515	\$ 55,000	\$ 43,629	\$ 55,000	\$ 55,000	\$ -	0.00%
0221	1124	Call Pay	\$ 47,689	\$ 62,000	\$ 48,575	\$ 50,500	\$ 62,000	\$ 11,500	22.77%
0221	1126	Duty Officer	\$ 5,600	\$ 6,800	\$ 5,000	\$ 6,800	\$ 6,800	\$ -	0.00%
0221	1128	Per Diem	\$ 144,214	\$ 10,000	\$ 34,942	\$ 25,000	\$ 58,695	\$ 33,695	134.78%
0221	1135	Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0221	0431	Special Details Revenues	\$ (46,730)	\$ (18,000)	\$ (54,995)	\$ (18,000)	\$ (1)	\$ 17,999	0.00%
0221	1160	Special Details** tied to Rev.	\$ 46,730	\$ 18,000	\$ 54,995	\$ 18,000	\$ 1	\$ (17,999)	-99.99%
0221	1162	Town EMA	\$ 840	\$ 2,010	\$ 2,015	\$ -	\$ 2,010	\$ 2,010	0.00%
0221	1166	Stipend - Medical Director	\$-	\$ 5,000	\$-	\$ 5,000	\$ 5,000	\$ -	0.00%
0221	1210	Health Insurance	\$ 98,587	\$ 130,174	\$ 122,063	\$ 127,408	\$ 115,586	\$ (11,822)	-9.28%
0221	1220	FICA	\$ 50,475	\$ 52,191	\$ 55,608	\$ 56,617	\$ 63,966	\$ 7,349	12.98%
0221	1230	ICMA	\$ 10,497	\$ 6,353	\$ 11,867	\$ 12,255	\$ 17,264	\$ 5,009	40.88%
0221	1240	Life Ins & Long Term Disability	\$ 2,426	\$ 3,101	\$ 3,196	\$ 3,449	\$ 5,301	\$ 1,852	53.70%
0221	1250	Long Term Care Ins	\$ 938	\$ 1,106	\$ 1,105	\$ 1,238	\$ 1,923	\$ 685	55.33%
0221	1260	MePERS	\$ 23,189	\$ 60,423	\$ 49,134	\$ 55,617	\$ 50,988	\$ (4,629)	-8.32%
0222	2000	Electricity	\$ 23,100	\$ 23,989	\$ 23,989	\$ 26,388	\$ 26,388	\$ -	0.00%
0222	2010	Gasoline	\$ 9,728	\$ 8,113	\$ 9,519	\$ 9,794	\$ 10,500	\$ 706	7.21%
0222	2020	Heating Fuel	\$ 11,894	\$ 14,850	\$ 16,316	\$ 17,820	\$ 18,711	\$ 891	5.00%
0222	2030	Telephone	\$ 18,148	\$ 17,436	\$ 15,697	\$ 14,769	\$ 16,390	\$ 1,621	10.98%
0222	2040	Internet Access	\$ 4,420	\$ 4,765	\$ 4,641	\$ 4,860	\$ 6,103	\$ 1,243	25.58%
0222	2060	Water/Sewer	\$ 2,362	\$ 3,080	\$ 2,322	\$ 3,080	\$ 3,080	\$ -	0.00%
0222	2080	Diesel	\$ 11,316	\$ 6,600	\$ 8,846	\$ 12,000	\$ 12,000	\$ -	0.00%
0223	3040	Equipment Maintenance	\$ 27,919	\$ 38,300	\$ 24,871	\$ 38,300	\$ 43,300	\$ 5,000	13.05%
0223	3140	Membership Dues	\$ 1,818	\$ 2,000	\$ 1,410	\$ 2,000	\$ 2,000	\$ -	0.00%

FIRE DEPARTMENT 220			FY 2022 Actual	FY2023 Budget	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0223	3160	Misc Expenses	\$ 1,917	\$ 3,500	\$ 2,475	\$ 3,500	\$ 3,500	\$ -	0.00%
0223	3202	Janitorial Supplies	\$ 3,895	\$ 3,000	\$ 4,326	\$ 4,000	\$ 4,350	\$ 350	8.75%
0223	3300	Office Supplies	\$ 1,505	\$ 2,500	\$ 1,989	\$ 2,500	\$ 2,500	\$ -	0.00%
0223	3330	Travel Expenses	\$ -	\$ 500	\$ 245	\$ 500	\$ 500	\$ -	0.00%
0223	3350	Uniforms & Clothing	\$ 5,950	\$ 15,620	\$ 8,692	\$ 17,870	\$ 18,400	\$ 530	2.97%
0223	3510	Fire Prevention	\$ -	\$ 1,000	\$ 573	\$ 1,000	\$ 1,000	\$ -	0.00%
0223	3540	OSHA	\$ -	\$ 500	\$ 1,075	\$ 500	\$ 500	\$ -	0.00%
0223	3590	Paramedic Intercepts	\$ 3,300	\$ 600	\$ 300	\$ 600	\$ 600	\$ -	0.00%
0223	4000	Building Maintenance	\$ 11,385	\$ 9,200	\$ 25,815	\$ 10,200	\$ 18,500	\$ 8,300	81.37%
0225	5000	Contracted Services	\$ 32,201	\$ 34,285	\$ 37,397	\$ 30,890	\$ 33,910	\$ 3,020	9.78%
0225	5080	EMS Coordinator	\$ 1,000	\$ 1,289	\$ 1,280	\$ 1,289	\$ 1,289	\$ -	0.00%
0225	5170	Maintenance Agreements	\$ 12,471	\$ 25,057	\$ 18,475	\$ 25,640	\$ 27,822	\$ 2,182	8.51%
0225	5240	Training	\$ 8,785	\$ 11,550	\$ 9,538	\$ 11,720	\$ 11,700	\$ (20)	-0.17%
0226	6110	Radio	\$ 4,981	\$ 4,700	\$ 8,728	\$ 4,700	\$ 4,700	\$ -	0.00%
0226	6200	Fire Fighting Equipment	\$ 1,602	\$ 3,500	\$ 1,500	\$ 3,500	\$ 3,500	\$ -	0.00%
0226	6220	Breathing Apparatus	\$ 4,819	\$ 3,165	\$ 3,436	\$ 4,267	\$ 4,267	\$ -	0.00%
0226	6240	Medical Supplies	\$ 20,676	\$ 18,000	\$ 17,062	\$ 19,500	\$ 19,000	\$ (500)	-2.56%
0226	6245	Medical Supplies/Hospitals	\$ 1,320	\$ 2,000	\$ 958	\$ 2,700	\$ 1,700	\$ (1,000)	-37.04%
		TOTAL FIRE DEPARTMENT	\$ 1,026,681	\$ 1,218,497	\$ 1,177,470	\$ 1,282,358	\$ 1,401,205	\$ 118,847	9.27%

CODE ENFORCEMENT 240			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0241	1000	Full Time Wages	\$ 80,797	\$ 86,554	\$ 90,002	\$ 94,505	\$ 4,503	5.00%
0241	1010	Part Time Wages	\$ 22,378	\$ 26,611	\$ 21,030	\$ 25,905	\$ 4,875	23.18%
0241	1165	Travel Stipend	\$ 5,642	\$ 5,641	\$ 5,625	\$ -	\$ -	-100.00%
0241	1210	Health Insurance	\$ 25,067	\$ 24,788	\$ 26,294	\$ 26,342	\$ 48	0.18%
0241	1220	FICA	\$ 7,799	\$ 8,498	\$ 8,494	\$ 9,211	\$ 717	8.45%
0241	1230	ICMA	\$ 1,129	\$ 1,285	\$ 1,141	\$ 1,399	\$ 258	22.57%
0241	1240	Life Ins & Long Term Disability	\$ 666	\$ 663	\$ 656	\$ 656	\$ 0	0.04%
0241	1250	Long Term Care Ins	\$ 356	\$ 354	\$ 353	\$ 353	\$ -	0.00%
0241	1260	MePERS	\$ 7,520	\$ 8,042	\$ 8,402	\$ 9,131	\$ 729	8.68%
0243	2010	Gasoline	\$ -	\$ -	\$ -	\$ 500	\$ 500	New
0243	3040	Equipment Maintenance	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	New
0243	3140	Membership Dues	\$ 35	\$ 120	\$ 100	\$ 100	\$ -	0.00%
0243	3240	Publications	\$ 385	\$ 477	\$ 400	\$ 400	\$ -	0.00%
0243	3300	Office Supplies	\$ 561	\$ 372	\$ 600	\$ 600	\$ -	0.00%
0243	3330	Travel Expenses	\$ 65	\$ 219	\$ 650	\$ 325	\$ (325)	-50.00%
0245	5240	Training	\$ 425	\$ 905	\$ 400	\$ 400	\$ -	0.00%
		CODE ENFORCEMENT	\$ 152,824	\$ 164,529	\$ 164,147	\$ 170,827	\$ 6,680	4.07%

Code Revenues	FY2021	FY2022	FY2023	FY2024	FY 2025
Building Permits	\$ 133,108	\$ 174,313	\$ 179,378	\$ 75,000	\$ 125,000
Electrical Permits	\$ 33,379	\$ 37,089	\$ 46,009	\$ 21,500	\$ 32,000
Plumbing Permits	\$ 27,156	\$ 27,096	\$ 25,744	\$ 18,000	\$ 22,000
Impact fees	\$ 102,409	\$ 114,803	\$ 144,967	\$ 75,000	\$ 95,000
	\$ 296,052	\$ 353,301	\$ 396,098	\$ 189,500	\$ 274,000

TOWN OF CUMBERLAND: HARBOR MASTER PROPOSED BUDGET FY2025

Harbormaster 250			FY2022 Actuals	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	Change \$	Change %
Org	Obj	Description						
0250		Harbormaster	\$ 16,495	\$ 12,333	\$ 23,139	\$ 23,994	\$ 855	3.70%
Account Explanation						# of Units	Unit Price	Total
0251	1020	Harbormaster Overtime/DMR				1	\$ 1,100	\$ 1,100
0251	1220	FICA				1	7.65%	\$ 84
0253	3160	Harbormaster Expenses				1	\$ 2,000	\$ 2,000
0253	4010	Boat Rental				4	\$ 375	\$ 1,500
0253	5240	Training				2	\$ 700	\$ 1,400
0253	5000	Contract Services - Channel Marker/Mooring Service				1	\$ 4,900	\$ 4,900
0253	5000	Contract Services - Mooring Removal *one time increase for change in chains channel markers:every three years \$3,300				1	\$ 4,500	\$ 4,500
0253	5000	Contract Services - Float Removal/Storage/Install				1	\$ 8,510	\$ 8,510
								\$ -
						TOTAL COST		\$ 23,994

FY 24 Budget was \$23,139 \$ 855 3.70% Primarily for Channel Marker Chains

Animal Control 260			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
Org	Obj	Description						
0261	1010	Full Time Wages	\$ 41,996	\$ 48,014	\$ 50,123	\$ 52,634	\$ 2,511	5%
0261	1210	Health Insurance	\$ 10,944	\$ 11,071	\$ 11,920	\$ 13,104	\$ 1,184	10%
0261	1220	FICA	\$ 3,057	\$ 3,508	\$ 3,834	\$ 4,027	\$ 193	5%
0261	1240	Life Ins & LTD	\$ 345	\$ 356	\$ 347	\$ 347	\$ 0	0%
0261	1250	LTC	\$ 385	\$ 385	\$ 384	\$ 384	\$ -	0%
0261	1260	MainePERS	\$ 4,747	\$ 5,477	\$ 5,814	\$ 6,211	\$ 397	7%
0261	1280	Worker's Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0%
0261	1499	Shared Employee Reimb	\$ (50,937)	\$ (54,275)	\$ (56,829)	\$ (57,441)	\$ (612)	1%
0262	2010	Gasoline	\$ 2,720	\$ 2,028	\$ 4,980	\$ 3,000	\$ (1,981)	-40%
0262	2030	Telephone	\$ 517	\$ 356	\$ 600	\$ 600	\$ -	0%
0263	3040	Equipment Maintenance	\$ 609	\$ 60	\$ 2,250	\$ 1,750	\$ (500)	-22%
0263	3160	ACO Equipment/Misc Expenses	\$ 1,282	\$ 35	\$ 1,800	\$ 1,300	\$ (500)	-28%
0263	3290	Shelter Details	\$ 7,211	\$ 8,473	\$ 8,973	\$ 9,397	\$ 424	5%
0263	3300	Office Supplies	\$ 21	\$ -	\$ 450	\$ 450	\$ -	0%
0263	3350	Uniforms & Clothing	\$ 550	\$ -	\$ 600	\$ 600	\$ -	0%
0263	3410	Vehicle Capital Outlay	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0%
0265	5240	Training/Membership Dues	\$ 35	\$ 237	\$ 635	\$ 635	\$ -	0%
			\$ 30,482	\$ 32,725	\$ 42,881	\$ 43,997	\$ 1,116	3%

The first part of the paper discusses the importance of the research and the objectives of the study. It highlights the need for a comprehensive understanding of the subject matter and the role of the researcher in this process. The second part of the paper presents the methodology used in the study, including the data collection methods and the analysis techniques. The third part of the paper discusses the results of the study and the conclusions drawn from the data. The final part of the paper provides a summary of the findings and suggests areas for further research.

The study was conducted in a systematic and rigorous manner, following the principles of scientific research. The data was collected from a large sample of participants, ensuring the representativeness of the findings. The analysis was conducted using advanced statistical techniques, allowing for a detailed examination of the data. The results of the study indicate that there is a significant relationship between the variables studied, and the conclusions drawn are supported by the data. The study has important implications for the field and provides a foundation for future research.

PUBLIC WORKS 310			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	Change \$	Change %
0311	1000	Full Time Wages	\$ 502,506	\$ 514,140	\$ 546,207	\$ 572,351	\$ 26,144	4.79%
0311	1010	Part Time Wages	\$ 2,049	\$ 1,754	\$ 4,452	\$ 4,851	\$ 399	8.96%
0311	1020	Overtime	\$ 51,294	\$ 55,090	\$ 87,266	\$ 63,031	\$ (24,235)	-27.77%
0311	1210	Health Insurance	\$ 180,956	\$ 172,290	\$ 189,975	\$ 160,580	\$ (29,395)	-15.47%
0311	1220	FICA	\$ 41,750	\$ 43,366	\$ 48,801	\$ 48,607	\$ (194)	-0.40%
0311	1230	ICMA	\$ 8,080	\$ 8,058	\$ 8,605	\$ 9,137	\$ 532	6.18%
0311	1240	Life Ins & Long Term Disability	\$ 4,137	\$ 4,050	\$ 3,944	\$ 4,324	\$ 380	9.63%
0311	1250	Long Term Care Ins	\$ 1,658	\$ 1,546	\$ 1,538	\$ 1,814	\$ 276	17.95%
0311	1260	MePERS	\$ 39,439	\$ 42,340	\$ 48,434	\$ 57,723	\$ 9,289	19.18%
0312	2000	Electricity	\$ 9,900	\$ 11,119	\$ 11,979	\$ 13,177	\$ 1,198	10.00%
0312	2010	Gasoline	\$ 8,388	\$ 6,214	\$ 7,500	\$ 7,500	\$ -	0.00%
0312	2020	Heating Fuel	\$ 14,532	\$ 16,494	\$ 15,725	\$ 17,000	\$ 1,275	8.11%
0312	2030	Telephone	\$ 2,862	\$ 4,016	\$ 3,924	\$ 2,400	\$ (1,524)	-38.84%
0312	2040	Internet Access	\$ 780	\$ 880	\$ 800	\$ 960	\$ 160	20.00%
0312	2060	Water/Sewer	\$ 3,815	\$ 4,546	\$ 3,800	\$ 4,000	\$ 200	5.26%
0312	2080	Diesel	\$ 41,612	\$ 49,159	\$ 50,050	\$ 52,000	\$ 1,950	3.90%
0313	3040	Equipment Maintenance	\$ 7,956	\$ 7,849	\$ 9,000	\$ 9,908	\$ 908	10.09%
0313	3160	Misc Expenses	\$ 7,167	\$ 4,577	\$ 2,000	\$ 2,000	\$ -	0.00%
0313	3202	Janitorial Supplies	\$ 3,333	\$ 2,185	\$ 2,200	\$ 2,500	\$ 300	13.64%
0313	3300	Office Supplies	\$ 329	\$ 542	\$ 700	\$ 700	\$ -	0.00%
0313	3350	Uniforms & Clothing	\$ 3,824	\$ 4,580	\$ 7,600	\$ 8,450	\$ 850	11.18%
0313	3410	Capital Outlay	\$ 1,200	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
0313	4000	Building Maintenance	\$ 7,556	\$ 8,178	\$ 4,800	\$ 7,260	\$ 2,460	51.25%
0313	4010	Equipment Rental	\$ 800	\$ 2,175	\$ 1,000	\$ 1,500	\$ 500	50.00%
0316	4600	Cold Patch	\$ 4,676	\$ 2,106	\$ 4,585	\$ 2,750	\$ (1,835)	-40.02%
0316	4605	Drainage Repairs	\$ 7,104	\$ 6,084	\$ 10,000	\$ 10,000	\$ -	0.00%
0316	4610	Iron & Steel	\$ 27,039	\$ 22,382	\$ 28,200	\$ 28,200	\$ -	0.00%
0316	4620	Lubricating Supplies	\$ 6,013	\$ 7,535	\$ 6,000	\$ 6,500	\$ 500	8.33%
0316	4630	Road Materials	\$ 6,466	\$ 4,974	\$ 5,000	\$ 6,000	\$ 1,000	20.00%
0316	4640	Road Salt	\$ 96,878	\$ 138,579	\$ 115,000	\$ 115,000	\$ -	0.00%
0316	4645	Street Signs	\$ 8,093	\$ 8,736	\$ 5,900	\$ 5,900	\$ -	0.00%
0316	4650	Welding	\$ 5,971	\$ 2,128	\$ 5,000	\$ 5,000	\$ -	0.00%
0313	4675	Mailbox Repair	\$ 446	\$ 1,147	\$ 600	\$ 750	\$ 150	25.00%

PUBLIC WORKS 310			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	Change \$	Change %
0315	5000	Contracted Services	\$ 24,897	\$ 23,304	\$ 39,400	\$ 39,400	\$ -	0.00%
0315	5230	Striping/Crosswalks	\$ 30,781	\$ 24,091	\$ 52,086	\$ 50,890	\$ (1,196)	-2.30%
0315	5240	Training	\$ 2,144	\$ 2,658	\$ 2,000	\$ 2,000	\$ -	0.00%
0316	6010	Tools	\$ 2,661	\$ 2,556	\$ 3,000	\$ 3,000	\$ -	0.00%
0316	6030	Misc Equipment	\$ 99	\$ 687	\$ 1,000	\$ 1,000	\$ -	0.00%
0316	6070	Hardware	\$ 6,377	\$ 3,445	\$ 2,250	\$ 2,250	\$ -	0.00%
0316	6110	Radio	\$ 4,389	\$ 2,694	\$ 3,000	\$ 3,000	\$ -	0.00%
0316	6120	Safety Equipment	\$ 3,601	\$ 3,091	\$ 4,000	\$ 4,000	\$ -	0.00%
0316	6140	Vehicle Parts	\$ 103,660	\$ 121,867	\$ 95,000	\$ 100,000	\$ 5,000	5.26%
		PUBLIC WORKS	\$ 1,287,218	\$ 1,343,212	\$ 1,443,821	\$ 1,438,912	\$ (4,909)	-0.34%

WASTE DISPOSAL 320			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY24 Projection	FY 2025 PROPOSED	\$ Change	% Change
0321	1010	Part Time Wages	\$ 3,754	\$ 20,592	\$ 10,184	\$ 25,000	\$ 14,003	\$ 3,819	NEW
0321	1020	Overtime	\$ 3,941	\$ 2,210	\$ 7,570	\$ 4,500	\$ 8,024	\$ 454	6.00%
0321	1220	FICA	\$ 544	\$ 1,712	\$ 1,358	\$ 2,800	\$ 3,035	\$ 1,677	123.52%
0321	1210	Health Insurance	\$ 3,549	\$ 8,083	\$ -	\$ 13,000	\$ -	\$ -	0.00%
0321	1260	Mainepers	\$ 441	\$ 403	\$ -	\$ 4,500	\$ -	\$ -	0.00%
0323	3010	Advertising	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -	New
0323	3160	Misc. Expenses	\$ 63,697	\$ 70,676	\$ 76,573	\$ 77,000	\$ 77,842	\$ 1,269	1.66%
0323	4677	Landfill Mowing	\$ 2,100	\$-	\$-	\$ -	\$ -	\$ -	0.00%
0325	4660	Solid Waste Pickup	\$ 412,000	\$ 388,390	\$ 471,748	\$ 480,000	\$ 408,307	\$ (63,441)	-13.45%
0325	5120	Universal Waste Collection	\$ 14,488	\$ 13,293	\$ 16,550	\$ 14,000	\$ 16,600	\$ 50	0.30%
0325	5150	Landfill Monitoring	\$ 6,691	\$ 5,782	\$ 7,532	\$ 7,500	\$ 7,845	\$ 313	4.16%
0325	5250	Ecomaine	\$ 177,095	\$ 256,448	\$ 178,125	\$ 186,000	\$ 209,625	\$ 31,500	17.68%
		WASTE DISPOSAL	\$ 688,300	\$ 767,589	\$ 770,240	\$ 814,300	\$ 745,882	\$ (24,358)	-3.16%

Valhalla Club			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change \$
350								
0352	2000	Electricity	\$ 9,900	\$ 10,890	\$ 11,979	\$ 13,177	\$ 1,198	10.00%
0352	2020	Heating Fuel	\$ -	\$ 11,889	\$ 14,000	\$ 14,000	\$ -	0.00%
0352	2030	Telephone	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	New
0352	2040	Internet Access	\$ 749	\$ 1,620	\$ 1,620	\$ 1,800	\$ 180	11.11%
0352	2060	Water/Sewer	\$ 5,068	\$ 5,244	\$ 6,000	\$ 6,000	\$ -	0.00%
0353	3202	Janitorial Supplies	\$ -	\$ 588	\$ 2,000	\$ 2,000	\$ -	0.00%
0353	4000	Building Maintenance	\$ 6,994	\$ 13,075	\$ 8,000	\$ 11,000	\$ 3,000	37.50%
0353	4020	Burglar & Fire Alarm	\$ 483	\$ 492	\$ 1,000	\$ 1,000	\$ -	0.00%
0353	8030	Soda	\$ 2,484	\$ 2,551	\$ 2,000	\$ -	\$ (2,000)	-100.00%
		Valhalla Club	\$ 25,678	\$ 46,349	\$ 48,999	\$ 51,377	\$ 2,378	4.85%

360 Val Halla Course EXPENSES		FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	Change \$	Change %
0361-1000	Full time wages	\$ 134,828	\$ 150,475	\$ 149,702	\$ 159,774	\$ 10,072	6.73%
0361-1010	Part time wages	\$ 50,365	\$ 54,773	\$ 60,194	\$ 91,573	\$ 31,379	52.13%
0361-1020	Overtime	\$ 2,865	\$ 362	\$ 1,180	\$ 1,180	\$ -	0.00%
0361-1210	Health Insurance	\$ 48,296	\$ 48,815	\$ 53,562	\$ 53,666	\$ 104	0.19%
0361-1220	FICA	\$ 14,497	\$ 15,531	\$ 16,057	\$ 24,021	\$ 7,964	49.60%
0361-1230	ICMA	\$ 6,904	\$ 5,663	\$ 7,823	\$ 8,347	\$ 524	6.69%
0361-1240	Life Ins & LT Disa	\$ 1,032	\$ 1,065	\$ 1,073	\$ 1,073	\$ 0	0.02%
0361-1250	Long Term Care Ins	\$ 298	\$ 300	\$ 305	\$ 305	\$ (0)	-0.05%
0361-1260	MePERS	\$ 3,875	\$ 4,162	\$ 4,325	\$ 4,702	\$ 377	8.72%
0362-2000	Electricity	\$ 13,310	\$ 14,641	\$ 16,837	\$ 16,837	\$ -	0.00%
0362-2010	Gasoline	\$ 9,043	\$ 8,716	\$ 9,004	\$ 9,900	\$ 896	9.95%
0362-2020	Heating fuel	\$ 522	\$ 1,363	\$ 1,400	\$ 1,460	\$ 60	4.29%
0362-2040	Internet	\$ 2,125	\$ 2,757	\$ 2,160	\$ 1,800	\$ (360)	-16.68%
0362-2060	Water / sewer	\$ 1,226	\$ 1,016	\$ 1,440	\$ 1,800	\$ 360	25.00%
0362-2080	Diesel	\$ 9,101	\$ 7,717	\$ 11,300	\$ 11,350	\$ 50	0.44%
0363-3040	Equipment maint.	\$ 31,698	\$ 35,121	\$ 32,000	\$ 32,000	\$ -	0.00%
0363-3080	Landscaping	\$ 505	\$ 1,124	\$ 1,500	\$ 1,500	\$ -	0.00%
0363-3090	Licenses	\$ 2,037	\$ 1,757	\$ 4,149	\$ 4,146	\$ (3)	-0.07%
0363-3140	Membership dues	\$ 1,245	\$ 1,225	\$ 1,765	\$ 1,765	\$ -	0.00%
0363-3160	Misc. Expenses	\$ 441	\$ -	\$ -	\$ -	\$ -	0.00%
0363-3300	Office supplies	\$ 215	\$ 1,529	\$ 1,000	\$ 1,000	\$ -	0.00%
0363-3330	Travel expenses	\$ 1,295	\$ 683	\$ 1,000	\$ 1,000	\$ -	0.00%
0363-3350	Uniforms/clothing	\$ 3,136	\$ 3,913	\$ 4,332	\$ 4,443	\$ 111	2.55%

360 Val Halla Course EXPENSES		FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	Change \$	Change %
0363-3610	Long Term Equip Lease	\$ 99,297	\$ 125,737	\$ 113,622	\$ 122,271	\$ 8,649	7.61%
0363-3611	Cart Service Contract	\$ 2,400	\$ -	\$ 3,300	\$ 3,500	\$ 200	6.06%
0363-3630	Golf course supplies	\$ 58,021	\$ 14,122	\$ 14,000	\$ 14,000	\$ -	0.00%
0363-4000	Bldg. maint. shop	\$ 4,207	\$ 5,013	\$ 4,000	\$ 4,150	\$ 150	3.75%
0363-4010	Equipment rental	\$ 700	\$ 336	\$ 1,400	\$ 1,650	\$ 250	17.86%
0363-4300	Chemicals	\$ 46,979	\$ 40,765	\$ 44,121	\$ 44,253	\$ 132	0.30%
0363-4310	Fertilizers	\$ 15,376	\$ 22,388	\$ 24,833	\$ 26,898	\$ 2,065	8.31%
0363-4320	Irrigation maint.	\$ 8,083	\$ 13,450	\$ 8,550	\$ 8,550	\$ -	0.00%
0363-4340	Seed/soil	\$ 13,595	\$ 20,279	\$ 14,607	\$ 17,542	\$ 2,935	20.10%
0363-4620	Lubricating supplies	\$ 832	\$ 1,059	\$ 1,200	\$ 1,200	\$ -	0.00%
0365-5000	Contracted Services	\$ 17,433	\$ 10,142	\$ 22,667	\$ 29,290	\$ 6,623	29.22%
0365-5240	Training	\$ 542	\$ 1,321	\$ 1,500	\$ 1,500	\$ -	0.00%
0366-6030	Misc. Equipment	\$ 2,241	\$ 4,544	\$ 5,000	\$ 5,000	\$ -	0.00%
0366-6120	Safety equipment	\$ 1,131	\$ 2,742	\$ 2,150	\$ 2,150	\$ -	0.00%
	Totals	\$ 609,696	\$ 624,606	\$ 643,058	\$ 715,596	\$ 72,538	11.28%

TOWN OF CUMBERLAND BUDGET PROPOSAL FY2025

370: VAL HALLA PRO SHOP

		FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	\$ Change	% Change
	VH Golf Revenues						
0037 0357	Golf Memberships	(410,800)	(493,054)	(410,932)	(483,983)	(73,051)	17.8%
0037 0358	Greens Fees	(269,834)	(310,011)	(303,919)	(304,886)	(967)	0.3%
0037 0359	Golf Cart Rentals	(147,794)	(163,316)	(147,593)	(149,814)	(2,221)	1.5%
0037 0416	Practice Range	(8,337)	(7,123)	(9,436)	(7,621)	1,815	-19.2%
0037 0378	Soda Sales	-	-	(2,500)	-	2,500	-100.0%
0037 0417	VH Program Revenues	(77,825)	(102,449)	(94,100)	(98,000)	(3,900)	4.1%
0037 0419	Advertising Sales	(11,000)	(16,400)	(24,600)	(24,600)	-	0.0%
0037 0522	Outing Golf	(73,150)	(78,986)	(65,500)	(81,100)	(15,600)	23.8%
0037 0560	Rental Income		-	(9,000)	-	9,000	-100.0%
0037-0565	Leased Property	0	(8,280)	(24,840)	(32,400)	(7,560)	30.4%
TOTAL	VH Golf Revenues	(998,740)	(1,179,619)	(1,092,420)	(1,182,404)	(93,924)	8.6%
	VH Golf Expenses						
0371 1000	Full Time Wages	31,174	49,271	88,388	95,927	7,539	8.5%
0371 1010	Part Time Wages	44,007	46,933	27,000	28,800	1,800	6.7%
0371 1020	Overtime	37	179	1,500	1,500	-	0.0%
0371 1023	Outside Wages	36,984	31,116	42,400	44,166	1,766	4.2%
0371 1024	Program Wages	25,914	36,688	37,350	39,585	2,235	6.0%
0371 1210	Health Insurance	13,166	16,530	31,190	29,733	(1,457)	-4.7%
0371 1220	FICA	10,086	13,006	15,043	16,063	1,020	6.8%
0371 1230	ICMA	-	1,831	-	5,566	5,566	0.0%
0371 1240	Life Ins & Long Term Disabilit	230	270	533	576	43	100.0%
0371 1250	Long Term Care Ins	60	77	151	265	114	100.0%
0371 1260	MePERS Retirement	3,473	4,132	9,056	4,609	(4,447)	100.0%
0372 2030	Telephone	1,442	1,200	1,500	600	(900)	-60.0%
0373 3010	Advertising	6,884	5,775	19,150	6,650	(12,500)	-65.3%
0373 3100	Credit Card Charges	24,851	34,730	30,223	34,500	4,277	14.2%
0373 3140	Membership Dues	-	-	-	-	-	#DIV/0!
0373 3300	Office Supplies	75	243	750	750	-	0.0%
0373 3660	Practice Range	1,994	6,480	3,000	3,250	250	8.3%
0373 4000	Building Maintenance	500	380	1,000	1,000	-	0.0%
0373 4200	Sport Program Expenses	32,012	30,792	31,550	32,250	700	2.2%
0373 4205	Tournament Expenses	4,771	7,876	9,400	8,000	(1,400)	-14.9%
0373 0998	ValHalla Reserve Account	-	-	-	50,000	50,000	
0375 6300	Computer Software/Hardware	4,507	4,804	6,180	6,792	612	9.9%
	TOTAL EXPENSES	237,659	287,508	355,364	410,584	55,220	15.5%

The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The second part of the paper describes the methodology used in the study, including the data collection and analysis techniques. The third part of the paper presents the results of the study, and the fourth part discusses the conclusions and implications of the findings.

The study was conducted using a quantitative research design. Data was collected from a sample of 100 participants using a survey questionnaire. The data was then analyzed using statistical software to identify patterns and trends. The results of the study show that there is a significant relationship between the variables being studied.

The findings of the study have several implications for practice and policy. First, the results suggest that there is a need for further research in this area. Second, the findings indicate that certain interventions may be effective in addressing the issues being studied. Finally, the study highlights the importance of ongoing monitoring and evaluation of the impact of any interventions implemented.

In conclusion, the study provides valuable insights into the topic being researched. The findings suggest that there is a need for further research and that certain interventions may be effective. The study also highlights the importance of ongoing monitoring and evaluation of the impact of any interventions implemented.

	410 - RECREATION						
ACCOUNTS FOR:		FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY 2025 PROPOSED	CHANGE \$	CHANGE %
0041 0440 41100	After School Programs	\$ (355,420)	\$ (351,003)	\$ (345,000)	\$ (365,000)	\$ (20,000)	5.8%
0041 0441 41110	Youth Enrichment Programs	\$ (92,611)	\$ (129,695)	\$ (113,043)	\$ (130,000)	\$ (16,958)	15.0%
0041 0442 41120	Youth Sports Programs	\$ (109,378)	\$ (177,848)	\$ (163,000)	\$ (185,000)	\$ (22,000)	13.5%
0041 0443 41130	Skiing Programs	\$ (36,940)	\$ (54,539)	\$ (47,000)	\$ (50,000)	\$ (3,000)	6.4%
0041 0444 41140	Day Camps	\$ (203,714)	\$ (313,882)	\$ (314,000)	\$ (365,000)	\$ (51,000)	16.2%
0041 0445 41150	Swimming Programs	\$ 5,054	\$ (72,115)	\$ (65,000)	\$ (82,100)	\$ (17,100)	26.3%
0041 0446 41160	Adult Enrichment Revenue	\$ (16,546)	\$ (26,240)	\$ (22,000)	\$ (20,000)	\$ 2,000	-9.1%
0041 0447 41170	Adult Fitness Revenue	\$ (71,931)	\$ (59,326)	\$ (42,000)	\$ (71,000)	\$ (29,000)	69.0%
0041 0441 41180	Youth Summer Enrichment Rev	(67,595.00)	(101,715.00)	(101,000.00)	(135,000.00)	(34,000.00)	33.7%
0041 0448 41190	Special Events/Trips Revenues	\$ (8,197)	\$ (6,378)	\$ (7,200)	\$ (13,500)	\$ (6,300)	87.5%
0041 0449 41190	Recreation Programs	\$ -	\$ (129)	\$ (1,995)	\$ (1,995)	\$ -	0.0%
0041 0570 41190	Rec Soccer Revenue	\$ (29,382)	\$ (37,771)	\$ (40,082)	\$ (41,000)	\$ (918)	2.3%
0041 0571 41190	Rec Ultimate Frisbee Revenue	\$ (15,030)	\$ (13,300)	\$ (14,100)	\$ (13,500)	\$ 600	-4.3%
0041 0606 41190	CPR/First Aid Revenues	\$ (1,810)	\$ (1,805)	\$ (350)	\$ (500)	\$ (150)	42.9%
TOTAL	Recreation Related Revenue	\$ (1,003,499)	\$ (1,345,746)	\$ (1,275,770)	\$ (1,473,595)	\$ (197,826)	15.5%

		FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY 2025 PROPOSED	CHANGE	CHANGE
	TOTAL EXPENSES	\$ 1,064,458	\$ 1,264,189	\$ 1,294,108	\$ 1,536,339	\$ 242,231	18.7%
	TOTAL REVENUE	\$ (1,003,499)	\$ (1,345,746)	\$ (1,275,770)	\$ (1,473,595)	\$ (197,826)	15.5%
	TOTAL LOSS/<GAIN>	\$ 60,958	\$ (81,557)	\$ 18,339	\$ 62,744	\$ 44,406	

ACCOUNTS FOR:		FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY 2025 PROPOSED	CHANGE \$	CHANGE %
411 Recreation- Salaries & Bens							
0411 1000 41000	Full Time Wages	\$ 220,739	\$ 223,496	\$ 247,630	\$ 266,330	\$ 18,700	7.6%
0411 1010 41000	Part Time Wages - Admin	\$ 24,529	\$ 13,160	\$ 27,227	\$ 45,760	\$ 18,533	68.1%
0411 1010 41110	Part Time Wages - Youth Enrich	\$ 4,130	\$ 23,370	\$ 26,196	\$ 29,556	\$ 3,360	12.8%
0411 1010 41120	Part Time Wages - Youth Sports	\$ 15,536	\$ 15,325	\$ 16,500	\$ 18,850	\$ 2,350	14.2%
0411 1010 41130	Part Time Wages - Skiing	\$ 2,400	\$ 2,700	\$ -	\$ 3,100	\$ 3,100	100.0%
0411 1010 41140	Part Time Wages - Day Camps	\$ 93,852	\$ 125,635	\$ 116,788	\$ 144,748	\$ 27,960	23.9%
0411 1010 41150	Part Time Wages - Swimming	\$ 31,366	\$ 57,605	\$ 41,224	\$ 53,195	\$ 11,971	29.0%
0411 1010 41160	Part Time Wages - Adult Enrich	\$ 7,985	\$ 7,768	\$ 11,300	\$ 3,750	\$ (7,550)	-66.8%
0411 1010 41170	Part Time Wages - Adult Fitness	\$ 20,384	\$ 41,825	\$ 25,200	\$ 33,000	\$ 7,800	31.0%
0411 1010 41180	Part Time Wages - Youth Summer En	\$ 10,022	\$ 13,299	\$ 15,825	\$ 23,900	\$ 8,075	51.0%
0411 1010	Total Part Time Wages	\$ 200,181	\$ 287,387	\$ 264,435	\$ 355,859	\$ 91,424	34.6%
0411 1170 41100	After School Program	\$ 131,259	\$ 128,949	\$ 156,124	\$ 164,740	\$ 8,616	5.5%
0411 1020 41140	Overtime	\$ 2,193	\$ 2,771	\$ 2,132	\$ 2,200	\$ 68	3.2%
0411 1220	FICA Total						
0411 1220 41000	FICA	\$ 17,859	\$ 17,741	\$ 21,027	\$ 22,125		
0411 1220 41100	FICA	\$ 10,062	\$ 9,887	\$ 11,944	\$ 12,603		
0411 1220 41110	FICA	\$ 316	\$ 1,788	\$ 2,004	\$ 2,261		
0411 1220 41120	FICA	\$ 1,189	\$ 1,172	\$ 1,262	\$ 1,442		
0411 1220 41130	FICA - Ski	\$ 184	\$ 207	\$ -	\$ 237		
0411 1220 41140	FICA	\$ 7,825	\$ 9,835	\$ 8,934	\$ 11,073		
0411 1220 41150	FICA	\$ 2,400	\$ 4,407	\$ 3,154	\$ 4,069		
0411 1220 41160	FICA	\$ 611	\$ 594	\$ 864	\$ 287		
0411 1220 41170	FICA	\$ 1,559	\$ 3,200	\$ 1,928	\$ 2,525		
0411 1220 41180	FICA	\$ 381	\$ 1,017	\$ -	\$ 1,828		
	Total FICA	\$ 42,385	\$ 49,847	\$ 51,117	\$ 58,450	\$ 7,333	14.3%
0411 1210 41000	Health Insurance	\$ 75,271	\$ 69,252	\$ 83,060	\$ 95,032	\$ 11,972	14.4%
0411 1210 41100	Health Insurance	\$ 12,731	\$ 4,381	\$ 15,726	\$ -	\$ (8,226)	100.0%
	Total Health Insurance	\$ 88,002	\$ 73,633	\$ 98,786	\$ 95,032	\$ (3,754)	-3.8%
0411 1165 41000	Travel Stipend	\$ 903	\$ 2,276	\$ 900	\$ 900	\$ -	0.0%
0411 1230	ICMA	\$ 9,761	\$ 9,371	\$ 7,636	\$ 6,488	\$ (1,148)	-15.0%
0411 1240	Life Ins & Long Term Disabilit	\$ 1,594	\$ 1,605	\$ 1,691	\$ 4,080	\$ 2,389	141.3%
0411 1250	Long Term Care Ins	\$ 733	\$ 836	\$ 674	\$ 724	\$ 50	7.5%
0411 1260	MePERS Retirement	\$ 14,719	\$ 18,366	\$ 22,942	\$ 25,472	\$ 2,530	11.0%
0411 1400 41150	Contracted Employees	\$ 18,049	\$ 18,505	\$ 20,150	\$ 20,500	\$ 350	1.7%
412 Recreation- Utilities							
0412 2000 41000	Electricity	\$ 560	\$ 560	\$ 644	\$ 560	\$ (84)	-13.0%
0412 2030 41000	Telephone	\$ 1,784	\$ 1,376	\$ 2,070	\$ 1,800	\$ (270)	-13.0%

ACCOUNTS FOR:		FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY 2025 PROPOSED	CHANGE \$	CHANGE %
413	Recreation- General Expenses						
0413 3010 41000	Advertising	\$ 3,470	\$ 7,063	\$ 9,020	\$ 11,250	\$ 2,230	24.7%
0413 3100 41000	Credit Card Charges	\$ 46,863	\$ 55,548	\$ 41,200	\$ 54,500	\$ 13,300	32.3%
0413 3140 41000	Membership Dues	\$ 175	\$ 305	\$ 615	\$ 615	\$ -	0.0%
0413 3300 41000	Office Supplies	\$ 861	\$ 1,222	\$ 1,000	\$ 1,000	\$ -	0.0%
0413 3330 41140	Travel Expenses	\$ 8,862	\$ 12,072	\$ 13,500	\$ 17,500	\$ 4,000	29.6%
0413 3670 41000	Tennis Courts	\$ -	\$ 2,559	\$ 10,600	\$ 5,600	\$ (5,000)	-47.2%
0413 4100 41160	Adult Enrichment Expense	\$ 5,947	\$ 10,922	\$ 8,130	\$ 9,880	\$ 1,750	21.5%
0413 4100 41170	Adult Fitness Expense	\$ -	\$ -	\$ -	\$ 19,400		
0413 4110 41190	Special Events/Trips	\$ 3,702	\$ 3,630	\$ 4,600	\$ 10,100	\$ 5,500	119.6%
0413 4130 41140	Camp Field Trips	\$ 12,654	\$ 30,008	\$ 33,600	\$ 45,440	\$ 11,840	35.2%
0413 4140 41140	Camp Supplies/Expenses	\$ 9,325	\$ 13,027	\$ 14,500	\$ 16,050	\$ 1,550	10.7%
0413 4145 41100	After School Program Expenses	\$ 19,179	\$ 13,724	\$ 17,500	\$ 17,500	\$ -	0.0%
0413 4150 41190	Misc Recreation Programs	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
0413 4155 41110	Enrichment Program Expenses	\$ 28,392	\$ 44,743	\$ 31,320	\$ 42,800	\$ 11,480	36.7%
0413 4159 41140	Summer Enrichment	\$ 43,888	\$ 61,305	\$ 57,495	\$ 81,000	\$ 23,505	40.9%
0413 4170 41130	Ski Program Expense	\$ 28,000	\$ 34,740	\$ 36,307	\$ 38,107	\$ 1,800	5.0%
0413 4190 41120	Sport League Fees	\$ 2,489	\$ 3,270	\$ 3,000	\$ 4,000	\$ 1,000	33.3%
0413 4200 41120	Sport Program Expenses	\$ 59,095	\$ 74,446	\$ 69,230	\$ 79,650	\$ 10,420	15.1%
0413 4210 41150	Swim Instructor Training	\$ 201	\$ 164	\$ 750	\$ 750	\$ -	0.0%
0413 4410 41190	Rec Soccer Expenses	\$ 10,024	\$ 16,906	\$ 17,500	\$ 18,500	\$ 1,000	5.7%
0413 4413 41190	Rec Ultimate Frisbee Expense	\$ 6,700	\$ 13,256	\$ 10,110	\$ 11,500	\$ 1,390	13.7%
415	Recreation- Contract Services						
0415 5000 41000	IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%
0415 5240 41000	Training	\$ 58	\$ 460	\$ 1,500	\$ 1,500	\$ -	0.0%
416	Recreation- Equipment						
0416 6000 41000	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0%
0416 6090 41000	Recreation Equipment	\$ 990	\$ 101	\$ 1,000	\$ 1,000	\$ -	0.0%
0416 6300 41000	Software	\$ 40,720	\$ 45,740	\$ 34,200	\$ 45,000	\$ 10,800	31.6%
		FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY 2025 PROPOSED	CHANGE	CHANGE
	TOTAL EXPENSES	\$ 1,064,458	\$ 1,264,189	\$ 1,310,082	\$ 1,535,775	\$ 225,693	17.2%
	TOTAL REVENUE	\$ (1,003,499)	\$ (1,345,746)	\$ (1,275,770)	\$ (1,473,595)	\$ (197,826)	15.5%
	TOTAL LOSS/<GAIN>	\$ 60,958	\$ (81,557)	\$ 34,313	\$ 62,180	\$ 27,868	

TOWN OF CUMBERLAND: PROPOSED BUDGET

420 - ACTIVE LIVING

ACCOUNT NUMBER	DESCRIPTION	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY 2025 PROPOSED	\$ Change	% Change
0420-1000	FT Payroll	\$12,262	\$35,639	\$47,250	\$59,535	\$12,285	26.0%
0420-1010	PT Payroll	\$5,372	\$1,523	\$0	\$0	\$0	0.0%
0420-1210	Health Insurance	\$2,454	\$6,199	\$7,375	\$7,779	\$404	5.5%
0420-1220	FICA	\$5,259	\$3,291	\$3,615	\$4,554	\$939	26.0%
0420-1230	ICMA	\$427	\$0	\$0	\$3,000	\$3,000	0.0%
0420-1240	Life Ins & LTD	\$61	\$251	\$319	\$346	\$27	8.3%
0420-1250	Long Term Care	\$26	\$121	\$149	\$149	\$0	0.0%
0420-1260	MainePers	\$1,222	\$4,057	\$5,481	\$6,906	\$1,425	26.0%
0420-2030	Telephone-AIP & CAR	\$1,498	\$1,046	\$2,532	\$1,500	-\$1,032	-40.8%
0420-3010	Advertising	\$0	\$971	\$1,500	\$1,500	\$0	0.0%
0420-3060	Insurance	\$925	\$925	\$850	\$925	\$75	8.8%
0420-3140	Membership/Dues	\$250	\$250	\$250	\$250	\$0	0.0%
0420-3160	Miscellaneous & Volunteer Recognition	\$1,197	\$505	\$2,000	\$2,000	\$0	0.0%
0420-3210	Postage	\$0	\$0	\$500	\$500	\$0	0.0%
0420-3220	Printing	\$0	\$408	\$2,000	\$2,000	\$0	0.0%
0420-3300	Office Supplies	\$182	\$253	\$100	\$100	\$0	0.0%
0420-3330	Travel	\$0	\$0	\$300	\$0	-\$300	-100.0%
0420-4110	Special Events/Forum	\$731	\$2,198	\$4,000	\$4,000	\$0	0.0%
0420-4155	Programming	\$55,000	\$0	\$55,000	\$0	-\$55,000	-100.0%
0420-4154	Senior Tax Rebate	\$0	\$0	\$0	\$55,000	\$55,000	0.0%
0420-4645	Signs	\$0	\$0	\$200	\$200	\$0	0.0%
0420-5240	Training materials	\$0	\$0	\$400	\$0	-\$400	-100.0%
0420-6300	Computer software	\$0	\$0	\$500	\$0	-\$500	-100.0%
	TOTALS	\$86,867	\$57,637	\$134,321	\$150,244	\$15,923	11.9%

PARKS DEPARTMENT 430			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0431	1000	Full Time Wages	\$ 140,287	\$ 166,886	\$ 181,790	\$ 189,242	\$ 7,452	4.1%
0431	1010	Part Time Wages	\$ 19,737	\$ 37,192	\$ 37,872	\$ 39,766	\$ 1,894	5.0%
0431	1020	Overtime	\$ 3,945	\$ 3,555	\$ 2,356	\$ 4,422	\$ 2,066	87.7%
0431	1165	Stipend	\$ 903	\$ 903	\$ 900	\$ 903	\$ 3	0.3%
0431	1210	Health Insurance	\$ 62,811	\$ 60,568	\$ 61,218	\$ 59,935	\$ (1,283)	-2.1%
0431	1220	FICA	\$ 11,635	\$ 14,889	\$ 16,984	\$ 17,857	\$ 873	5.1%
0431	1230	ICMA	\$ 2,235	\$ 2,579	\$ 3,508	\$ 3,690	\$ 182	5.2%
0431	1240	Life Ins & Long Term Disability	\$ 1,048	\$ 1,306	\$ 1,305	\$ 1,663	\$ 358	27.4%
0431	1250	Long Term Care Ins	\$ 406	\$ 436	\$ 439	\$ 450	\$ 11	2.5%
0431	1260	MePERS	\$ 7,965	\$ 16,518	\$ 15,219	\$ 16,512	\$ 1,293	8.5%
0432	2000	Electricity	\$ 2,750	\$ 3,025	\$ 3,328	\$ 3,661	\$ 333	10.0%
0432	2010	Gasoline	\$ 10,211	\$ 2,290	\$ 2,275	\$ 2,625	\$ 350	15.4%
0432	2030	Telephone	\$ 480	\$ 480	\$ 528	\$ 528	\$ -	0.0%
0432	2060	Water/Sewer	\$ 13,812	\$ 16,018	\$ 14,000	\$ 14,000	\$ -	0.0%
0432	2080	Diesel	\$ 7,540	\$ 6,315	\$ 9,200	\$ 9,200	\$ -	0.0%
0433	3040	Equipment Maintenance	\$ 11,063	\$ 17,949	\$ 10,000	\$ 13,000	\$ 3,000	30.0%
0433	3160	Misc Expenses	\$ 2	\$ 2,476	\$ 500	\$ 500	\$ -	0.0%
0433	3340	Safety Clothing/Equipment	\$ 350	\$ 609	\$ 1,000	\$ 1,000	\$ -	0.0%
0433	3350	Uniforms	\$ 153	\$ 1,263	\$ 3,400	\$ 3,400	\$ -	0.0%
0433	4000	Building Maintenance	\$ 1,152	\$ 5,298	\$ 2,000	\$ 2,000	\$ -	0.0%
0433	4120	Athletic Fields	\$ 25,815	\$ 27,537	\$ 28,400	\$ 30,400	\$ 2,000	7.0%
0433	4160	Park Infrastructure	\$ 19,050	\$ 14,780	\$ 15,122	\$ 16,082	\$ 960	6.3%
0433	4320	Irrigation	\$ 3,055	\$ 19,817	\$ 9,120	\$ 9,720	\$ 600	6.6%
0435	5240	Training	\$ -	\$ 160	\$ 450	\$ 450	\$ -	0.0%
0436	6000	Equipment & Tools	\$ 2,162	\$ 1,803	\$ 2,500	\$ 2,500	\$ -	0.0%
		PARKS	\$ 348,567	\$ 424,650	\$ 423,414	\$ 443,505	\$ 20,091	4.7%

West Cumberland Rec. Hall 440			2022 Actual	2023 Actual	2024 Budget	2025 PROPOSED	Change \$	Change %
0442	2000	Electricity	\$ 1,540	\$ 1,694	\$ 1,863	\$ 2,000	\$ 137	7.4%
0442	2020	Heating Fuel	\$ 3,689	\$ 4,864	\$ 4,659	\$ 4,659	\$ -	0.0%
0442	2030	Telephone	\$ 571	\$ 588	\$ 588	\$ 612	\$ 24	0.0%
0443	3160	Misc. Expenses	\$ 113	\$ -	\$ 250	\$ 250	\$ -	0.0%
0443	4000	Building Maintenance	\$ 2,952	\$ 1,104	\$ 2,000	\$ 2,000	\$ -	0.0%
		West Cumberland Rec. Hall	\$ 8,865	\$ 8,250	\$ 9,360	\$ 9,521	\$ 161	1.7%

Prince Memorial Library 450			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	\$ DIFF	% DIFF
0451	1000	Full Time Wages	\$ 246,876	\$ 258,147	\$ 312,866	\$ 373,420	\$ 60,554	19.4%
0451	1010	Part Time Wages	\$ 66,748	\$ 100,428	\$ 155,392	\$ 142,694	\$ (12,698)	-8.2%
0451	1030	Substitutes	\$ 12,833	\$ 12,632	\$ 11,000	\$ 11,548	\$ 548	100.0%
0451	1210	Health Insurance	\$ 86,933	\$ 73,873	\$ 79,286	\$ 83,506	\$ 4,220	5.3%
0451	1220	FICA	\$ 24,755	\$ 29,082	\$ 37,499	\$ 40,366	\$ 2,867	7.6%
0451	1230	ICMA	\$ 13,941	\$ 13,884	\$ 17,467	\$ 18,357	\$ 890	5.1%
0451	1240	Life Ins & Long Term Disability	\$ 1,844	\$ 1,817	\$ 1,982	\$ 2,668	\$ 686	34.6%
0451	1250	Long Term Care Ins	\$ 1,162	\$ 974	\$ 1,034	\$ 1,222	\$ 188	18.1%
0451	1260	MePERS Retirement	\$ 4,648	\$ 6,581	\$ 7,347	\$ 16,662	\$ 9,315	126.8%
0452	2000	Electricity	\$ 7,920	\$ 8,712	\$ 8,712	\$ 9,583	\$ 871	10.0%
0452	2020	Heating Fuel	\$ 10,326	\$ 15,094	\$ 12,100	\$ 13,310	\$ 1,210	10.0%
0452	2030	Telephone	\$ 4,243	\$ 3,583	\$ 4,200	\$ 4,620	\$ 420	10.0%
0452	2040	Internet Access	\$ 2,023	\$ 1,800	\$ 2,000	\$ 2,200	\$ 200	10.0%
0452	2060	Water/Sewer	\$ 1,064	\$ 1,059	\$ 1,184	\$ 1,302	\$ 118	10.0%
0453	3010	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
0453	3040	Equipment Maintenance	\$ 5,419	\$ 12,732	\$ 4,138	\$ 7,422	\$ 3,284	79.4%
0453	3140	Membership Dues	\$ 882	\$ 895	\$ 967	\$ 1,016	\$ 49	5.1%
0453	3160	Misc Expenses	\$ 1,824	\$ 2,106	\$ 1,400	\$ 1,400	\$ -	0.0%
0453	3202	Janitorial Supplies	\$ 1,000	\$ 1,094	\$ 1,000	\$ 1,000	\$ -	0.0%
0453	3210	Postage	\$ 395	\$ 215	\$ 300	\$ 300	\$ -	0.0%
0453	3300	Office Supplies	\$ 5,941	\$ 6,096	\$ 5,500	\$ 6,000	\$ 500	9.1%

Prince Memorial Library 450			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	\$ DIFF	% DIFF
0453	3330	Travel Expenses	\$ 696	\$ 459	\$ 800	\$ 800	\$ -	0.0%
0453	3410	Capital Outlay	\$ 2,409	\$ -	\$ 3,500	\$ 2,500	\$ (1,000)	-28.6%
0453	4000	Building Maintenance	\$ 3,774	\$ 12,773	\$ 6,000	\$ 3,200	\$ (2,800)	-46.7%
0453	4500	Bindery	\$ 135	\$ -	\$ 100	\$ 100	\$ -	0.0%
0455	5000	Contracted Services	\$ 11,715	\$ 14,393	\$ 46,840	\$ 21,320	\$ (25,520)	-54.5%
0455	5050	Computer Maintenance	\$ 5,354	\$ 2,084	\$ 5,163	\$ 9,261	\$ 4,098	79.4%
0455	5240	Training	\$ 2,673	\$ 5,121	\$ 2,500	\$ 2,500	\$ -	0.0%
0456	6000	Equipment & Tools	\$ 4,109	\$ 5,665	\$ 2,500	\$ 2,500	\$ -	0.0%
0456	6060	Generator	\$ 591	\$ 455	\$ 1,212	\$ 1,212	\$ -	0.0%
0457	7000	Book/Mag/Av	\$ 40,190	\$ 41,367	\$ 40,000	\$ 42,000	\$ 2,000	5.0%
		LIBRARY	\$ 572,421	\$ 633,120	\$ 773,989	\$ 823,989	\$ 50,000	6.5%

Historical Society Building 470			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Change \$	Change %
0472	2000	Electricity	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
0472	2020	Heating Fuel	\$ 1,270	\$ 2,044	\$ 4,703	\$ 3,291	\$ (1,412)	-30.02%
0472	2040	Internet Access	\$ -	\$ -	\$ 1,050	\$ 1,050	\$ -	0.00%
0472	2060	Water/Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0473	3160	Misc. Expenses	\$ 249	\$ 4,027	\$ 3,000	\$ 3,000	\$ -	0.00%
0473	4000	Building Maintenance	\$ 1,811	\$ 2,146	\$ 2,000	\$ 2,000	\$ -	0.00%
		Historical Society Building	\$ 4,330	\$ 9,217	\$ 11,753	\$ 10,341	\$ (1,412)	-12.01%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025
580 - GENERAL ASSISTANCE

GENERAL ASSISTANCE 580			FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	Change \$	Change %
<i>Org</i>	<i>Obj</i>	<i>Description</i>						
0581	1000	FT Payroll	\$ -	\$ 7,126	\$ 12,641	\$ -	\$ (12,641)	-100.00%
0581	1210	Health Ins	\$ -	\$ 925	\$ 2,049	\$ -	\$ (2,049)	-100.00%
0581	1220	FICA	\$ -	\$ 612	\$ 967	\$ -	\$ (967)	-100.00%
0581	1240	Life Ins & LTD	\$ -	\$ 43	\$ 93	\$ -	\$ (93)	-100.00%
0581	1250	Long Term Care	\$ -	\$ 18	\$ 45	\$ -	\$ (45)	-100.00%
0581	1260	MePERS	\$ -	\$ 816	\$ 1,466	\$ -	\$ (1,466)	-100.00%
0581	1400	Contracted Employee	\$ 14,112	\$ -	\$ -	\$ 22,000	\$ 22,000	NEW
0583	3160	Misc Expenses	\$ -	\$ 815	\$ 17,739	\$ 20,000	\$ 2,261	12.75%
		TOTAL	\$ 14,112	\$ 10,355	\$ 35,000	\$ 42,000	\$ 7,000	20.00%

TOWN OF CUMBERLAND: BUDGET PROPOSAL FY2025

590 - HEALTH SERVICES

ACCOUNT NUMBER	DESCRIPTION	FY2022 Actual	FY2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	\$ Change	% Change
0591-1165	Stipend	\$ 3,352	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%
0591-1220	FICA	\$ 276	\$ 276	\$ 275	\$ 275	\$ 0	0.14%
0593-3550	NonProfits	\$0	\$0	\$ -	\$ -	\$ -	0.00%
		\$ 3,628	\$ 276	\$ 3,875	\$ 3,875	\$ 0	0.00%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025

620 - CEMETERY ASSOCIATION

ACCOUNT NUMBER	DESCRIPTION	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY 2025 PROPOSED	\$ Change	% Change
0623-3160	Misc Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0623-3550	Non-Profits	\$ 26,700	\$ 28,035	\$ 29,437	\$ 30,909	\$ 1,472	5.00%
0623-5000	Contracted Services	\$ -	\$ 3,705	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 26,700	\$ 31,740	\$ 29,437	\$ 30,909	\$ 1,472	5.00%

Annual contribution to Cumberland Cemetery Association

Has been no Increase since 2006 - may want to consider 5% increase going forward

\$26,700.00	x 1.05	\$28,035	FY 22
		\$29,437	FY 23
		\$30,909	FY 24
		\$32,454	FY 25
		\$34,077	FY 26

TOWN OF CUMBERLAND
630 CONSERVATION FY 2025

ACCOUNT NUMBER	DESCRIPTION	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 PROPOSED	\$ Change	% Change
0633-3160	Misc Conservation Costs	\$29,557	(\$746)	\$40,000	\$40,000	\$0	0.00%
0633-3550	Non-Profits	\$1,000	\$40,000	\$40,000	\$40,000	\$0	0.00%
		\$18,131	\$31,367	\$80,000	\$80,000	\$0	0.00%
Miscellaneous costs							
Commission							
Invasives					5,000		
GPCOG contracted services					10,000		
Recent sightings display					250		
Food independence					2,000		
Signage					650		
						17,900	
Trails							
Walkways (300' @ \$15)					4,500		
Gravel (35 yards @ \$20)					700		
Signage					300		
						5,500	
Sustainability							
Carbon footprint of commercial sector survey					3,500		
Demonstratioon forest					5,000		
						8,500	
Forester							
Meeting attendance					1,100		
Invasive grant proposal					1,500		
Twin Brook Plan update					5,500		
						8,100	
Total						40,000	

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025

650 - DEBT SERVICE

Bonds

Org	Obj	Description	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 PROPOSED	Change \$	Change %
0650	6500	Bond Interest Expenses	\$ 528,197	\$ 483,224	\$ 439,600	\$ 402,793	\$ (36,807)	-8.37%
0650	6510	Bond Principal	\$ 1,199,983	\$ 1,210,997	\$ 1,137,183	\$ 1,023,548	\$ (113,635)	-9.99%
0650	6530	Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
0650	6531	Lease Payment from SAD	\$ (160,000)	\$ 160,000	\$ (160,000)	\$ (160,000)	\$ -	0.00%
0650	6550	TAN Interest	\$ 23,000	\$ -	\$ -	\$ -	\$ -	100.00%
0650	8120	Transfer to (from) DSR	\$ (257,791)	\$ (136,850)	\$ (136,850)	\$ -	\$ 136,850	-100.00%
		Total Debt Service	\$ 1,333,389	\$ 1,717,371	\$ 1,279,933	\$ 1,266,341	\$ (13,592)	-1.06%

Bond	Final Pymt	Orig. Amount	Amount Outstanding	Principal Due	Interest Due	Total Payments
2008 Valhalla Irrigation	FY2028	\$ 600,000	\$ 150,000	\$ 30,000	\$ 6,767	\$ 36,767
2010 Route 88	FY2030	\$ 4,100,000	\$ 1,906,286	\$ 227,298	\$ 44,973	\$ 272,271
2015 Broad Cove Reserve	FY2034	\$ 3,000,000	\$ 2,400,000	\$ 20,000	\$ 1,400	\$ 21,400
2015 Refi 02/03/06 Bonds (Fire/CTC/Wharf)	FY2026	\$ 1,140,000	\$ 315,000	\$ 200,000	\$ 80,000	\$ 280,000
2017 Middle Rd	FY2038	\$ 3,200,000	\$ 2,560,000	\$ 160,000	\$ 70,800	\$ 230,800
2017 Fire Station (partial - balance in TIF)	FY2038	\$ 1,025,000	\$ 820,000	\$ 51,250	\$ 22,678	\$ 73,928
2020 Improvements	FY2040	\$ 7,000,000	\$ 6,005,000	\$ 335,000	\$ 176,175	\$ 511,175
Debt service reserve transfer						\$ -
Total GF Bond Principal - Interest - Reserve			\$ 14,156,286	\$ 1,023,548	\$ 402,793	\$ 1,426,341

TOWN OF CUMBERLAND: BUDGET PROPOSAL FY2025
750 - INSURANCE

Budget Summary			FY 2022 ACTUAL	FY2023 BUDGET	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 PROPOSED	Change \$	Change %
Org	Obj	Description							
0751	1125	Insurance bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0751	1210	Health Insurance	\$ 5,121	\$ 3,264	\$ 7,480	\$ 3,264	\$ 9,600	\$ 6,336	0.00%
0751	1220	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0751	1230	ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
0751	1260	MePERS	\$ 828	\$ 984	\$ 828	\$ 984	\$ 984	\$ -	0.00%
0751	1270	Unemployment	\$ 316	\$ 1,000	\$ 609	\$ 1,000	\$ 1,000	\$ -	0.00%
0751	1280	Workers Comp Insurance	\$ 109,062	\$ 116,765	\$ 155,213	\$ 188,126	\$ 218,025	\$ 29,899	15.89%
0751	1285	RHSA	\$ 38,475	\$ 35,000	\$ 129,729	\$ 35,000	\$ 75,000	\$ 40,000	114.29%
0751	8115	HR Reserve Transfer	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	100.00%
0753	3060	Liability Insurance	\$ 128,985	\$ 132,090	\$ 148,962	\$ 155,183	\$ 181,241	\$ 26,058	16.79%
0753	3370	Wellness	\$ 44,926	\$ 40,000	\$ 65,772	\$ 40,000	\$ 70,000	\$ 30,000	75.00%
		<i>Includes \$25k HR Services</i>						\$ -	
		TOTAL	\$ 352,713	\$ 354,103	\$ 533,593	\$ 448,557	\$ 605,850	\$ 157,293	35.07%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025

800 - FIRE HYDRANTS

		FY 2022	FY 2023	FY 2024	FY 2025	Difference	Difference
ACCOUNT NUMBER	DESCRIPTION	Actual	Actual	Budget	PROPOSED	Dollar	%
0802-2060	Water/Sewer	\$ 85,784	\$ 90,167	\$ 92,059	\$ 99,154	\$ 7,095	8%

Hydrants	Cost per month	Total FY 24
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279

\$ 7,869.34

\$ 94,432.13

Hydrants	Cost per <u>hydrant</u>	Total FY 24
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279

\$ 338.47

\$ 94,432.13

Fy25

\$ 99,153.73

TOWN OF CUMBERLAND: PROPOSED BUDGET FY 2025
810 - STREET LIGHTS

		FY 2022	FY 2023	FY 2024	FY 2025	Difference	Difference
ACCOUNT NUMBER	DESCRIPTION	Actual	Actual	Budget	PROPOSED	Dollar	%
0812-2000	Electricity	\$ 45,000	\$ 45,000	\$ 49,500	\$ 54,450	\$ 4,950	10.00%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025
830 - CONTINGENCY

ACCOUNT NUMBER	DESCRIPTION	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY 2025 PROPOSED	\$ Change	% Change
0833-3160	Miscellaneous Expenses	\$ 4,015	\$ 2,428	\$ 10,000	\$ 10,000	\$ -	0.00%

Municipal Building			FY2023 Actual	FY2024 Budget	FY 2025 PROPOSED	\$ Change	% Change
840							
0841	1000	Full Time Wages	\$ 11,371	\$ 20,624	\$ 42,151	\$ 21,527	104.38%
0841	1210	Health Insurance	\$ 5,819	\$ 10,915	\$ 7,769	\$ (3,146)	-28.82%
0841	1220	FICA	\$ 717	\$ 1,578	\$ 3,225	\$ 1,647	104.35%
0841	1230	ICMA	\$ 687	\$ -	\$ 1,710	\$ 1,710	new
0841	1240	Life Ins & Long Term Disability	\$ 53	\$ 53	\$ 240	\$ 187	352.83%
0841	1250	Long Term Care Ins	\$ 29	\$ 49	\$ 217	\$ 168	342.78%
0841	1260	MePERS	\$ 1,341	\$ 2,392	\$ -	\$ (2,392)	-100.00%
0842	2000	Electricity	\$ 30,317	\$ 33,275	\$ 30,250	\$ (3,025)	-9.09%
0842	2020	Heating Fuel	\$ 17,845	\$ 20,694	\$ 20,395	\$ (299)	-1.44%
0842	2030	Telephone	\$ 5,272	\$ 10,935	\$ 13,427	\$ 2,492	22.79%
0842	2060	Water/Sewer	\$ 4,101	\$ 4,200	\$ 4,200	\$ -	0.00%
0843	3030	Elevator	\$ 3,220	\$ 2,370	\$ 2,370	\$ -	0.00%
0843	3040	Equipment Maintenance	\$ 244	\$ 1,000	\$ 1,000	\$ -	0.00%
0843	3050	HVAC	\$ 5,755	\$ 7,000	\$ 7,000	\$ -	0.00%
0843	3110	Lighting/Electrical	\$ 7,010	\$ 2,500	\$ 2,500	\$ -	0.00%
0843	3160	Misc Expenses	\$ 1,023	\$ 800	\$ 800	\$ -	0.00%
0843	3170	Office Furniture	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
0843	3202	Janitorial Supplies	\$ 3,325	\$ 3,000	\$ 3,000	\$ -	0.00%
0843	3260	Rugs	\$ 511	\$ 793	\$ 794	\$ 1	0.10%
0843	3310	Sprinkler Systems	\$ 1,479	\$ 940	\$ 940	\$ -	0.00%
0843	3330	Travel Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
0843	3480	Exterior Maintenance	\$ 1,891	\$ 2,000	\$ 4,000	\$ 2,000	100.00%
0843	4000	Building Maintenance	\$ 4,330	\$ 2,000	\$ 2,000	\$ -	0.00%
0843	4005	Building Security	\$ 1,563	\$ 2,000	\$ 2,000	\$ -	0.00%
0843	4320	Irrigation	\$ 3,453	\$ 600	\$ 600	\$ -	0.00%
0845	5100	Grounds Contractual	\$ 3,003	\$ 3,000	\$ 3,000	\$ -	0.00%
0846	6060	Generator	\$ 410	\$ 1,420	\$ 1,420	\$ -	0.00%
		Total Municipal Building	\$ 123,214	\$ 135,182	\$ 156,008	\$ 20,826	15.41%

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025
850 - ABATEMENTS

ACCOUNT NUMBER	DESCRIPTION	FY2022 Actual	FY2023 Actual	FY2024 YTD	FY 2025 PROPOSED	\$ Change	% Change
0850-3555	Abatements	\$ 22,698	\$ 55,008	\$ 302,506	\$ 1	\$ -	0.00%

Senior Tax Rebate from the State 100% received

**TOWN OF CUMBERLAND
PROPOSED BUDGET FY2025**

MSAD #51			FY 2022	FY 2023	FY 2024	FY 2025	Difference	Difference
860			ACTUAL	ACTUAL	ACTUAL	PROPOSED	Dollar	%
0860	6600	Local Allocation	\$ 20,792,086	\$ 21,851,719	\$ 23,103,879	\$ 24,896,828	\$ 1,792,949	7.76%

\$ 4,104,742 FY 25- FY 22
19.74% Increase in 3 years

TOWN OF CUMBERLAND: PROPOSED BUDGET FY2025

890 - COUNTY TAX

County Assessment

ACCOUNT NUMBER	DESCRIPTION	FY 22	FY 23	FY 24	FY 25	\$ Chg	% Chg
0890-6620	County Tax	\$963,505	\$1,009,811	\$1,091,481	\$1,192,861	\$101,380	10.0%
0890-6620	2 of 5 pay plan			\$98,330	\$98,330		
Total Budget				\$1,189,811	\$1,291,191	\$101,380	8.5%

CAPITAL IMPROVEMENTS 910			FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 PROPOSED	Difference \$	Difference %
0910	3445	Town Buildings Reserves	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
0910	3460	Environmental Reserves	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	0.00%
0910	3470	Public Svcs Equipment Reserves	\$ 307,000	\$ 280,000	\$ 315,000	\$ 310,000	\$ (5,000)	-1.59%
					A	\$ 392,000		
0910	3470	Police Equipment Reserves	\$ -	\$ 22,000	\$ 24,462	\$ 22,858	\$ (1,604)	-6.56%
0910	3470	Fire Equipment Reserves	\$ 46,500	\$ 46,500	\$ 46,500	\$ 46,500	\$ -	0.00%
0910	3470	Police Vehicle Reserve	\$ 49,500	\$ 110,000	\$ 123,148	\$ 122,594	\$ (554)	-0.45%
0910	3470	Fire Vehicle Reserve	\$ 15,000	\$ 51,000	\$ 83,833	\$ 83,833	\$ -	0.00%
					B	\$ 275,785		
0910	8115	Road Paving Program	\$ -	\$-	\$ 1,224,138	\$ 893,638	\$ (330,500)	-27.00%
						C		
		EOY Transfer from Trash Containers Transfer to TIF			A+B+C \$ (1,307,581)	\$ 1,561,423 \$ (200,000) \$ (200,000) \$ (595,423)	From EOY Transfer Trash Res TIF	
		Total Capital Improvements	\$ 500,000	\$ 591,500	\$ 591,500	\$ 566,000	\$ (25,500)	-4.31%