TOWN OF CUMBERLAND, RHODE ISLAND

AMENDED MUNICIPAL BUDGET PLAN

FISCAL YEAR 2014-2015

#14-23

TOWN OF CUMBERLAND, RI
ADOPTED BUDGET - AMENDED
FISCAL YEAR 2014 / 15
GENERAL FUND - REVENUE

AN ORDINANCE AMENDING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S GENERAL FUND FOR FISCAL YEAR 2014-15.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2014-15 IS AS FOLLOWS:

REVENUE	ADJUSTED BUDGET FY 2012	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	COUNCIL ADOPTED FY 2015	COUNCIL AMENDED FY 2015
PROPERTY TAXES	57,272,159	58,625,143	59,981,049	61,503,979	61,503,979
TOTAL PROPERTY TAX REVENUE	**57,272,159**	**58,625,143**	**59,981,049**	**61,503,979**	**61,503,979**
RESCUE REVENUE	814,576	914,576	914,576	914,576	914,576
PROBATE FEES	30,000	30,000	30,000	35,000	35,000
MUNICIPAL COURT	44,000	44,000	50,000	50,000	50,000
INTEREST ON TAXES	285,000	265,000	315,000	375,000	375,000
INVESTMENT INCOME	10,000	10,000	3,000	2,000	2,000
MISCELLANEOUS	203,500	244,500	292,500	261,882	261,882
IMPACT FEES	0	0	0	310,000	310,000
WATER FUND SERVICES	70,000	70,000	70,000	70,000	70,000
SEWER FUND SERVICES	30,000	30,000	30,000	30,000	30,000
INTERFUND TAX INTEREST	60,000	60,000	115,000	70,000	70,000
PROCEEDS ON LAND SALE	0	235,000	220,000	0	0
RECORDING FEES	290,000	240,000	300,000	300,000	300,000
CELL TOWER REVENUE	200,000	190,000	190,000	190,000	190,000
PAYMENT IN LIEU OF TAXES-PILOT	45,000	45,000	45,000	45,000	45,000
APPROP. FROM G/F SURPLUS	0	0	498,471	651,114	651,114
TOTAL GENERAL REVENUE	**2,082,076**	**2,378,076**	**3,073,547**	**3,304,572**	**3,304,572**
BUILDING PERMITS	245,000	245,000	255,000	290,000	290,000
REALTY TRANS TAX	190,000	190,000	225,000	240,000	240,000
MEAL TAX	356,716	364,720	399,195	418,217	418,217
LIQUOR LICENCES	34,000	34,000	34,000	34,000	34,000
OTHER LICENCES & PERMITS	41,000	41,000	45,500	48,000	48,000
TOTAL LICENCES & PERMITS	**866,716**	**874,720**	**958,695**	**1,030,217**	**1,030,217**
GENERAL REVENUE SHARING	0	0	0	0	0
MUNICIPAL INCENTIVE AID	0	0	316,445	158,223	158,223
TELEPHONE TAX	344,739	377,121	417,774	417,774	417,774
SCHOOL HOUSING	1,653,000	1,753,000	1,900,000	1,970,000	1,970,000
MOTOR VEHICLE PHASE OUT	216,513	216,513	210,819	235,951	235,951
TOTAL STATE AID & GRANTS	**2,214,252**	**2,346,634**	**2,845,038**	**2,781,948**	**2,781,948**

TOWN OF CUMBERLAND, RI
ADOPTED BUDGET - AMENDED
FISCAL YEAR 2014 / 15
GENERAL FUND - REVENUE

GENERAL FUND (REVENUE) - CONTINUED:

	ADJUSTED BUDGET FY 2012	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	COUNCIL ADOPTED FY 2015	COUNCIL AMENDED FY 2015
STATE AID	11,767,529	13,788,120	14,680,955	15,732,748	15,732,748
LITERACY GRANT	0	0	0	0	0
LIMITED ENGLISH PROFICIENCY	0	0	0	0	0
GRANTS	542,840	0	0	0	0
MISCELLANEOUS	3,142,921	3,414,885	3,456,878	2,639,880	2,639,880
APPROP. FROM SCHOOL SURPLUS	781,840	957,051	533,940	525,000	525,000
TOTAL SCHOOL RECEIPTS	**16,235,130**	**18,160,056**	**18,671,773**	**18,897,628**	**18,897,628**
LIBRARY HOUSING	210,000	210,000	210,000	210,000	210,000
LIBRARY AID	242,455	264,240	268,332	273,112	273,112
LIBRARY RECEIPTS	24,000	24,000	31,000	31,000	31,000
TOTAL LIBRARY RECEIPTS	**476,455**	**498,240**	**509,332**	**514,112**	**514,112**
TOTAL GENERAL FUND REVENUE	**79,146,788**	**82,882,869**	**86,039,434**	**88,032,456**	**88,032,456**

TOWN OF CUMBERLAND, RI
ADOPTED BUDGET - AMENDED
FISCAL YEAR 2014/15
GENERAL FUND - EXPENDITURE

GENERAL FUND (EXPENDITURE):

	ADJUSTED BUDGET FY 2012	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	COUNCIL ADOPTED FY 2015	COUNCIL AMENDED FY 2015
MAYOR'S OFFICE	166,021	165,121	169,923	173,853	173,853
TOWN CLERK	202,329	202,829	227,288	233,402	233,402
TOWN OFFICERS	12,153	12,153	12,153	12,464	12,464
TOWN COUNCIL	33,900	35,400	32,301	31,300	31,300
LEGAL	202,023	202,573	204,622	193,518	193,518
CANVASSING	79,318	79,468	45,268	84,500	84,500
MISC. BOARDS	3,250	3,250	3,250	2,500	2,500
MUNICIPAL COURT	44,812	44,812	48,696	46,774	46,774
Total General Government	**743,806**	**745,606**	**743,501**	**778,311**	**778,311**
ZONING	44,594	14,800	14,800	14,800	14,800
INSPECTIONS	183,660	181,360	185,868	197,868	197,868
PLANNING	173,498	171,982	207,208	199,655	199,655
Total Community Development	**401,752**	**368,142**	**407,876**	**412,323**	**412,323**
INFORMATION TECHNOLOGY	93,027	93,027	125,500	112,500	112,500
FINANCE	492,672	482,983	491,341	499,510	499,510
ASSESSOR	187,244	205,144	205,802	201,185	201,185
Total Financial Administration	**772,943**	**781,154**	**822,643**	**813,195**	**813,195**
POLICE	3,656,268	3,786,548	3,823,516	3,892,337	***3,792,336***
TELECOMMUNICATIONS	327,774	324,757	325,218	353,055	353,055
RESCUE	1,377,846	1,463,230	1,566,565	1,613,291	1,613,291
ANIMAL CONTROL	132,234	132,234	136,459	144,646	144,646
Total Public Safety	**5,494,122**	**5,706,769**	**5,851,758**	**6,003,329**	**5,903,328**
PUBLIC WORKS	2,655,944	2,561,875	2,614,319	2,614,027	2,614,027
HIGHWAY	1,797,609	2,032,319	1,975,034	2,126,443	2,126,443
TOWN HALL	170,710	169,710	169,710	180,729	180,729
RECREATION	172,759	172,759	174,460	187,562	187,562
Total Public Works	**4,797,022**	**4,936,663**	**4,933,523**	**5,108,760**	**5,108,761**
DEBT SERVICE - TOWN	1,233,556	1,319,813	1,234,645	1,507,659	***1,352,659***
DEBT SERVICE - SCHOOL	5,004,713	4,583,690	4,971,229	4,562,219	4,562,219
TOWN MASTER LEASE	255,192	255,152	6,652	130,645	130,645
FRINGE BENEFITS	5,279,458	5,933,463	6,656,438	6,601,173	***7,089,673***
Total Other Financial Expenses	**11,772,919**	**12,092,118**	**12,868,964**	**12,801,696**	**13,135,196**
CHILDREN & LEARNING	147,378	150,978	177,307	181,988	181,988
SENIOR CITIZENS	117,405	128,838	128,713	159,447	159,447
Total Other Departments	**264,783**	**279,816**	**306,020**	**341,435**	**341,435**

TOWN OF CUMBERLAND, RI
ADOPTED BUDGET - AMENDED
FISCAL YEAR 2014/15
GENERAL FUND - EXPENDITURE

GENERAL FUND (EXPENDITURE) - CONTINUED:

EXPENDITURES	ADJUSTED BUDGET FY 2012	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	COUNCIL ADOPTED FY 2015	COUNCIL AMENDED FY 2015
Total Library	**1,457,386**	**1,491,563**	**1,492,177**	**1,496,957**	**1,496,957**
OUTSIDE AGENCIES	85,376	86,876	87,876	87,876	87,876
CONTINGENCIES	108,500	108,500	108,500	108,500	***105,000***
POLICE CONTRACT NEGOTIATIONS	0	0	75,000	200,000	***0***
EFFICIENCY CONTINGENCIES	0	0	0	0	0
TOWN/SCHOOL ACHIEVEMENT GRANT	0	0	0	100,000	100,000
CAPITAL IMPROVEMENTS	185,000	185,000	160,000	165,000	***145,000***
EMERGENCY MANAGEMENT	10,000	10,000	10,000	10,000	10,000
STRESS	5,000	5,000	5,000	5,000	5,000
TUCKER FIELD MATCH	125,000	216,513	0	0	0
TRAFFIC CALMING	10,000	10,000	5,000	20,000	***10,000***
LIBRARY LITERACY PROGRAM	2,500	2,500	2,500	2,500	2,500
PROPERTY & LIABILITY INSUR.	347,850	398,869	421,500	421,500	421,500
VETERAN'S SERVICES	250	250	250	250	250
LITTER CONTROL	10,000	10,000	5,000	5,000	5,000
PROPERTY REVALUATION	0	0	350,000	0	0
ECONOMIC DEVELOPMENT	75,000	60,000	15,000	10,000	10,000
FIRE CONSOLIDATION STUDY	35,000	20,000	0	0	0
SCHOOL CAPITAL PURCHASES	0	0	0	651,114	651,114
FRANKLIN FARMS	5,000	5,000	5,000	5,000	5,000
FEMA EXPENSES	0	0	0	0	0
TOTAL OTHER EXPENDITURES	**1,004,476**	**1,118,508**	**1,250,626**	**1,791,740**	**1,558,240**
TOTAL TOWN	**26,709,209**	**27,520,339**	**28,677,088**	**29,547,746**	**29,547,746**
TOWN CONTRIBUTION	36,745,289	37,202,474	38,690,573	39,587,082	39,587,082
OTHER CONTRIBUTIONS	15,692,290	18,160,056	18,671,773	18,897,628	18,897,628
TOTAL SCHOOL DEPARTMENT	**52,437,579**	**55,362,530**	**57,362,346**	**58,484,710**	**58,484,710**
TOTAL GENERAL FUND	**79,146,788**	**82,882,869**	**86,039,434**	**88,032,456**	**88,032,456**

TOWN OF CUMBERLAND, RI
ADOPTED BUDGET - AMENDED
FISCAL YEAR 2014/15
GENERAL FUND - EXPENDITURE

CONTINUEING DISCLOSSURE:

- THE TOWN IS BUDGETING $2,043,749 FOR IT'S POLICE PENSION FUND, WHICH REPRESENTS 100% OF THE ARC
- THE TOWN IS BUDGETING $1,420,875 FOR OPEB OBLIGATIONS, UP FROM $700,000 PREVIOUSLY BUDGETED, THIS REPRESENTS 90% OF THE ARC FOR FISCAL YEAR 2015

BOND RATING AGENCIES (OUTLOOK)

MOODY'S INVESTORS SERVICE, INC.

WHAT COULD CHANGE THE RATING UP

- MAINTENANCE OF STRUCTURALLY BALANCED OPERATIONS AND CONTINUED IMPROVEMENT IN LIQUIDITY
- MAINTENANCE OF FULL FUNDING OF THE POLICE PENSION ARC, RESULTING IN IMPROVED FUNDING STATUS
- CONTINUED FUNDING OF THE OPEB LIABILITY
- IMPROVED OPERATING RESULTS IN THE WATER AND SEWER FUNDS AND REPAYMENT OF ADVANCES TO THE GENERAL FUND

WHAT COULD CHANGE THE RATING DOWN

- FAILURE TO MAINTAIN STRUCTURALLY BALANCED FINANCIAL OPERATIONS
- FAILURE TO FULLY FUND THE POLICE PENSION ARC, OR REDUCED FUNDING STATUS OF THE PLAN
- INCREASED RELIANCE ON CASH-FLOW BORROWING
- INCREASED ADVANCES TO THE WATER AND SEWER FUNDS
- FAILURE TO REDUCE LONG-TERM LIABILITIES FOR PENSION AND OPEB

STANDARD & POOR'S RATING SERVICES, INC.

IT IS NOT ANTICIPATEED REVISING THE RATING WITHIN A TWO-YEAR PARAMETER OF THE JULY 21, 2014 REVIEW

WHAT COULD CHANGE THE RATING UP

- POSITIVE BUDETARY PERFORMANCE CONTINUES WITH INCREASES IN RESERVE BALANCES, WHILE THE TOWN ADHERES TO ITS FUNDING IMPROVEMENT PLAN FOR ITS PENSION AND OPEB LIABILITIES

WHAT COULD CHANGE THE RATING DOWN

- SIGNIFICANT DRAW ON RESERVES AND WEAKENING OF BUDGETARY PERFORMANCE

#-14-11
TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2014 / 15
SEWER FUND - 401

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S SEWER DEPARTMENT FOR FISCAL YEAR 2014-15.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2014-15 IS AS FOLLOWS:

SEWER DPT	ADJUSTED BUDGET FY 2012	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	DPT REQUEST FY 2015	MAYOR PROPOSED FY 2015	COUNCIL ADOPTED FY 2015
REVENUES	882,622	906,433	865,997	872,512	872,512	872,512
EXPENDITURES	818,993	906,433	865,997	872,512	872,512	872,512
NET DIFFERENCE	**63,629**	**0**	**0**	**0**	**0**	**0**

#-14-12
TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2014 / 15
WATER DEPARTMENT - 501

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S WATER DEPARTMENT FOR FISCAL YEAR 2014-15.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2014-15 IS AS FOLLOWS:

WATER	ADJUSTED BUDGET FY 2012	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	DPT REQUEST FY 2015	MAYOR PROPOSED FY 2015	COUNCIL ADOPTED FY 2015
REVENUES	5,278,673	5,278,518	5,316,884	5,405,896	5,405,896	5,405,896
EXPENDITURES	5,278,673	5,278,518	5,316,884	5,405,896	5,405,896	5,405,896
NET DIFFERENCE	**0**	**0**	**0**	**(0)**	**0**	**0**

#-14-13
TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2014 / 15
RECREATION FUND - 342

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S RECREATION SPECIAL REVENUE FOR FISCAL YEAR 2014-15.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2014-15 IS AS FOLLOWS:

RECREATION	ADJUSTED BUDGET FY 2012	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	DPT REQUEST FY 2015	MAYOR PROPOSED FY 2015	COUNCIL ADOPTED FY 2015
REVENUES	163,000	198,650	195,150	199,650	199,650	199,650
EXPENDITURES	163,000	198,650	195,150	199,650	199,650	199,650
NET DIFFERENCE	**0**	**0**	**0**	**0**	**0**	**0**

Town of Cumberland

AMENDED
GENERAL FUND
REVENUE BUDGET

Fiscal Year 2014-2015

TOWN OF CUMBERLAND, RI
GENERAL FUND
REVENUE BUDGET
FISCAL YEAR 2014 / 15

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Revenue	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 YTD Revenue	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-101-000-0410-00-200-	Property Taxes 2000 & PRIOR	0	(24,295)	0	0	0	0	0	0	0
2-101-000-0410-00-201-	Property Taxes 2001	0	2,544	0	301	0	44	0	0	0
2-101-000-0410-00-202-	Property Taxes 2002	0	(5,128)	0	(1,306)	0	(437)	0	0	0
2-101-000-0410-00-203-	Property Taxes 2003	0	(1,964)	0	(1,214)	0	(26)	0	0	0
2-101-000-0410-00-204-	Property Taxes 2004	0	5,750	0	(1,931)	0	(745)	0	0	0
2-101-000-0410-00-205-	Property Taxes 2005	0	4,455	0	(31)	0	18	0	0	0
2-101-000-0410-00-206-	Property Taxes 2006	0	2,799	0	2,799	0	563	0	0	0
2-101-000-0410-00-207-	Property Taxes 2007	0	6,668	0	5,935	0	1,138	0	0	0
2-101-000-0410-00-208-	Property Taxes 2008	34,000	22,642	0	5,615	0	17,109	0	0	0
2-101-000-0410-00-209-	Property Taxes 2009	70,000	52,476	30,000	29,826	5,000	28,808	5,000	5,000	5,000
2-101-000-0410-00-210-	Property Taxes 2010	325,000	305,321	70,000	106,718	30,000	127,384	10,000	10,000	10,000
2-101-000-0410-00-211-	Property Taxes 2011	31,683,806	30,451,721	350,000	693,240	70,000	280,723	25,000	25,000	25,000
2-101-000-0410-00-212-	Property Taxes 2012	25,159,353	25,770,557	31,356,863	32,104,510	450,000	792,376	155,000	155,000	155,000
2-101-000-0410-00-213-	Property Taxes 2013	0	0	26,818,280	26,340,412	31,895,069	31,539,806	680,000	680,000	680,000
2-101-000-0410-00-214-	Property Taxes 2014	0	0	0	0	27,530,980	0	33,139,214	33,139,214	33,139,214
0	Property Taxes 2015	0	0	0	0	0	0	33,069,959	27,489,765	27,489,765
	TOTAL PROPERTY TAXES	**57,272,159**	**56,593,546**	**58,625,143**	**59,284,874**	**59,981,049**	**32,786,761**	**67,084,173**	**61,503,979**	**61,503,979**

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Revenue	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 YTD Revenue	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-101-000-0405-00-000-	Tax Sale Fees	40,000	(36,874)	30,000	3,349	30,000	14,466	20,000	20,000	20,000
2-101-000-0406-00-000-	Redemption Fees Taxes	30,000	3,333	30,000	498	30,000	10,556	20,000	20,000	20,000
2-101-000-0406-20-001-	Contra Revenue	0	(1,690)	0	0	0	0	0	0	0
2-101-000-0407-00-000-	Title Fees MLC Fee	32,000	39,776	33,000	38,650	33,000	24,057	35,000	35,000	35,000
2-101-000-0414-50-000-	RI Literacy Grant	0	0	0	0	0	0	0	0	0
2-101-000-0415-00-000-	Interest on Taxes	285,000	291,897	265,000	343,563	315,000	483,864	375,000	375,000	375,000
2-101-000-0435-00-000-	Proceeds from Land Sale	0	0	235,000	278,511	220,000	244,020	0	0	0
2-101-000-0440-10-000-	Probate Fees	30,000	27,605	30,000	35,206	30,000	34,696	35,000	35,000	35,000
2-101-000-0441-20-000-	Municipal Court Fees	44,000	61,098	44,000	58,503	50,000	38,456	50,000	50,000	50,000
2-101-000-0445-20-000-	Rescue Revenue	814,576	805,971	914,576	925,255	914,576	503,935	914,576	914,576	914,576
2-101-000-0450-00-000-	Payments in Lieu of Taxes	45,000	43,461	45,000	43,337	45,000	47,496	45,000	45,000	45,000
2-101-000-0454-00-000-	Aprop from G/F Surplus	0	0	0	0	498,471	350,000	651,114	651,114	651,114
2-101-000-0460-10-000-	Investment Income	10,000	5,280	10,000	2,139	3,000	750	2,000	2,000	2,000
2-101-000-0515-00-000-	Interfund Tax Interest	60,000	118,109	60,000	67,980	115,000	0	70,000	70,000	70,000
2-101-000-0525-00-000-	Impact Fees	0	0	0	0	0	0	310,000	310,000	310,000
2-101-000-0550-10-000-	Water Fund Services	70,000	70,000	70,000	70,000	70,000	35,000	70,000	70,000	70,000
2-101-000-0560-10-000-	Sewer Fund Services	30,000	30,000	30,000	30,000	30,000	15,000	30,000	30,000	30,000
2-101-000-0599-00-000-	Other Intergovernmental	0	0	0	0	0	0	0	0	0
2-101-037-0491-00-000-	Senior Center Other Rev.	0	0	0	0	0	0	0	0	0
	TOTAL OTHER REVENUE	**1,490,576**	**1,457,966**	**1,796,576**	**1,896,990**	**2,384,047**	**1,802,296**	**2,627,690**	**2,627,690**	**2,627,690**

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Revenue	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 YTD Revenue	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-101-700-0420-20-000-	Building Permits	245,000	280,641	245,000	290,932	255,000	292,757	290,000	290,000	290,000
2-101-700-0421-10-000-	Misc Lic	0	0	0	3,256	0	0	0	0	0
2-101-700-0422-10-000-	Liquor Lic	34,000	35,380	34,000	34,820	34,000	33,395	34,000	34,000	34,000
2-101-700-0425-10-000-	Fishing and Hunting Lic	0	59	0	60	0	22	0	0	0
2-101-700-0426-20-000-	Sealer of Wts & Measures	0	0	0	0	0	0	0	0	0
2-101-700-0427-10-000-	Marriage Lic	2,000	6,135	2,000	5,412	5,000	4,018	5,500	5,500	5,500
2-101-700-0428-10-000-	Dog Lic	6,000	6,169	6,000	6,919	4,500	1,644	5,500	5,500	5,500
2-101-700-0429-10-000-	Entertainment Lic	0	5,475	0	3,475	3,000	4,350	4,000	4,000	4,000
2-101-700-0431-10-000-	Realty Trans Tax	190,000	221,230	190,000	246,819	225,000	216,861	240,000	240,000	240,000
2-101-700-0432-10-000-	Meal Tax	356,716	377,291	364,720	387,487	399,195	228,920	418,217	418,217	418,217
2-101-700-0439-10-000-	Other Lic & Permits	33,000	30,595	33,000	36,445	33,000	30,350	33,000	33,000	33,000
2-101-000-0451-00-000-	Housing Court Fees	0	(180)	0	0	0	(45)	0	0	0
	TOTAL LICENSES & PERMITS	**866,716**	**962,794**	**874,720**	**1,015,625**	**958,695**	**812,272**	**1,030,217**	**1,030,217**	**1,030,217**

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Revenue	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 YTD Revenue	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-101-800-0423-10-000-:	Recordings	290,000	314,442	240,000	366,439	300,000	224,813	300,000	300,000	300,000
2-101-800-0424-10-000-:	Certs and Copies	25,000	22,595	25,000	23,088	22,500	15,146	22,500	22,500	22,500
2-101-800-0430-20-000-:	Police Fees	0	6,230	0	16,275	24,000	57	15,000	15,000	15,000
2-101-800-0430-20-201-:	VIN Checks	17,000	23,347	17,000	30,520	40,000	33,265	35,000	35,000	35,000
2-101-800-0430-20-203-:	Accident Reports	0	1,619	0	728	0	527	0	0	0
2-101-800-0430-20-204-:	Police Services -School Dept	30,000	40,000	30,000	40,000	0	0	40,000	40,000	40,000
2-101-800-0433-10-000-:	Misc Fees Town	0	0	0	0	0	0	0	0	0
2-101-800-0438-10-000-:	Coin Operated Rec	8,000	7,377	8,000	6,337	8,000	3,455	6,500	6,500	6,500
2-101-800-0448-30-000-:	Public Works Fees	7,500	13,741	7,500	5,625	7,500	5,524	6,500	6,500	6,500
2-101-800-0449-36-000-:	Summer Camp fees	0	0	0	0	0	0	0	0	0
2-101-800-0450-10-000-:	Legal Settlement Revenue	0	0	0	0	0	0	0	0	0
2-101-800-0480-10-100-:	Rent Monastery	0	0	0	1,687	0	0	0	0	0
2-101-800-0480-10-101-:	Rent House Diamond Hill	0	0	0	0	0	0	0	0	0
2-101-800-0480-10-102-:	Rent Cell Phone Towers	0	0	190,000	0	190,000	0	190,000	190,000	190,000
2-101-800-0480-10-103-:	Sprint PCS	0	17,181	0	19,806	0	14,932	0	0	0
2-101-800-0480-10-104-:	Rent - MetroPCS	0	82,165	0	62,451	0	20,845	0	0	0
2-101-800-0480-10-105-:	Rent - T Mobile Tower	0	54,866	0	58,296	0	82,611	0	0	0
2-101-800-0480-10-106-:	Rent AT&T Comm Tower	0	20,832	0	21,457	0	18,357	0	0	0
2-101-800-0480-10-107-:	Rent-American Tower	0	19,688	0	21,664	0	22,018	0	0	0
2-101-800-0480-10-108-:	Misc Rents	200,000	0	10,000	100	10,000	100	5,000	5,000	5,000
2-101-800-0486-10-000-:	Zoning Fees	1,000	8,375	1,000	7,164	6,500	2,415	7,500	7,500	7,500
2-101-800-0487-40-000-:	Planning Dept Fees	2,000	0	2,000	0	1,000	188	0	0	0
2-101-800-0490-40-000-:	Development Review Fees	4,000	5,090	4,000	6,095	4,000	11,632	12,000	12,000	12,000
2-101-800-0491-40-000-:	Other Fees	0	0	0	0	0	0	0	0	0
2-101-800-0498-40-000-:	Senior Center State Grant	0	0	0	0	0	0	0	0	0
2-101-800-0499-10-000-:	Misc Revenue/Exp	7,000	11,999	7,000	13,417	10,000	10,362	12,000	12,000	12,000
2-101-800-4305-20-000-:	Misc revenue rescue	0	2,829	0	1,713	0	0	0	0	0
2-101-800-4484-30-000-:	Recyling Rebate	0	62,241	40,000	64,838	66,000	24,882	24,882	24,882	24,882
	TOTAL MISCELLANEOUS	**591,500**	**714,617**	**581,500**	**767,702**	**689,500**	**491,127**	**676,882**	**676,882**	**676,882**

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Revenue	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 YTD Revenue	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-101-000-0620-00-000-	Bond Proceeds	0	43,813	0	0	0	86,305	0	0	0
2-101-000-0620-50-000-	School Grant	542,840	0	0	0	0	0	0	0	0
2-101-000-0630-50-000-	School Misc	3,142,921	0	3,414,885	0	3,456,878	0	2,639,880	2,639,880	2,639,880
2-101-000-0631-50-000-	Limited English Proficiency	0	0	0	0	0	0	0	0	0
2-101-000-0635-00-000-	Contribution from School	781,840	0	957,051	0	533,940	0	525,000	525,000	525,000
2-101-034-0485-40-000-	Library Fees	24,000	47,453	24,000	31,229	31,000	20,869	31,000	31,000	31,000
	TOTAL RESTRICTED REVENUE	**4,491,601**	**91,266**	**4,395,936**	**31,229**	**4,021,818**	**107,174**	**3,195,880**	**3,195,880**	**3,195,880**
2-101-000-0509-00-000-	Incentive Aid	0	0	0	0	316,445	158,222	158,223	158,223	158,223
2-101-000-0510-00-000-	General State Aid	0	0	0	0	0	0	0	0	0
2-101-000-0511-00-000-	Motor Vehicle Phase Out	216,513	211,782	216,513	205,803	210,819	158,114	235,951	235,951	235,951
2-101-000-0520-00-000-	School Housing Aid	1,653,000	1,918,721	1,753,000	1,909,819	1,900,000	1,969,607	1,970,000	1,970,000	1,970,000
2-101-000-0521-00-000-	Housing Aid Library	210,000	209,680	210,000	210,766	210,000	213,526	210,000	210,000	210,000
2-101-000-0540-00-000-	Telephone Tax	344,739	403,245	377,121	417,774	417,774	0	417,774	417,774	417,774
2-101-000-0610-50-000-	School Aid	11,767,529	0	13,788,120	0	14,680,955	10,734,998	15,732,748	15,732,748	15,732,748
2-101-034-0530-40-000-	Library Aid	242,455	266,209	264,240	264,240	268,332	201,542	273,112	273,112	273,112
	TOTAL STATE AID	**14,434,236**	**3,009,637**	**16,608,994**	**3,008,401**	**18,004,325**	**13,436,009**	**18,997,808**	**18,997,808**	**18,997,808**
	TOTAL REVENUE RECEIPTS	**79,146,788**	**62,829,826**	**82,882,869**	**66,004,821**	**86,039,434**	**49,435,640**	**93,612,650**	**88,032,456**	**88,032,456**

Town of Cumberland

AMENDED
GENERAL FUND
EXPENDITURE BUDGET

Fiscal Year 2014-2015

TOWN OF CUMBERLAND, RI
GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2014 / 15

As of 5/5/2014

		FY 2012		FY 2013		FY 2014		FY 2015	
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Council Adopted	Council Amended
1-101-010-1010-1	Regular Salaries - Mayor Office	158,221	155,621	157,321	158,253	159,323	134,852	161,153	161,153
1-101-010-2070-1	Office Supplies	1,000	799	1,000	627	1,000	84	2,000	2,000
1-101-010-2100-1	Gas & Maint	0	0	0	0	0	0		
1-101-010-2132-1	Cell Phone PR	0	1,180	0	2,600	1,800	1,350	1,800	1,800
1-101-010-2160-1	Travel and Conventions	500	0	500	80	500	143	500	500
1-101-010-2170-1	Education and Training	200	0	200	0	200	0	200	200
1-101-010-2180-1	Dues and Subscriptions	1,500	883	1,500	1,036	1,500	1,402	1,500	1,500
1-101-010-3015-1	Contingency	400	0	400	0	400	0	500	500
1-101-010-3016-1	Efficiency savings	0	0	0	0	0	0		
1-101-010-4010-1	Office Equipment	2,100	2,822	2,100	354	2,100	1,710	2,100	2,100
1-101-010-4030-1	Computer Equipment	1,600	0	1,600	0	1,600	459	1,600	1,600
1-101-010-4069-1	Mileage PR	0	1,000	0	1,500	1,000	1,375	1,500	1,500
1-101-010-9999-1	Other	500	517	500	504	500	721	1,000	1,000
	MAYOR'S OFFICE	**166,021**	**162,822**	**165,121**	**164,953**	**169,923**	**142,095**	**173,853**	**173,853**
1-101-011-1010-1	Regular Salaries - Town Clerk	154,354	151,375	152,479	151,969	180,663	158,643	188,045	188,045
1-101-011-1040-1	Longevity Town Clerk	2,325	2,100	2,100	1,550	1,775	1,575	907	1,290
1-101-011-1060-1	Maintenance Agreements	15,000	7,256	13,224	9,783	14,000	7,493	16,000	16,000
1-101-011-2030-1	Repairs Office Equipment	250	65	250	0	250	0	250	367
1-101-011-2041-1	Dog Tags	400	520	0	0	0	0		
1-101-011-2060-1	Postage	3,000	3,541	6,676	5,337	3,000	7,416	3,000	3,000
1-101-011-2070-1	Office Supplies	4,000	2,875	4,500	4,596	4,500	1,293	4,000	4,000
1-101-011-2132-1	Cell Phone PR	0	950	600	400	600	700	600	600
1-101-011-2180-1	Dues and Subscriptions	1,500	1,425	1,500	470	1,500	320	1,300	1,300
1-101-011-3016-1	Efficiency Savings	0	0	0	0	0	0		
1-101-011-4010-1	Office Equipment	4,000	0	4,000	201	4,000	0	4,000	4,000
1-101-011-4030-1	Computer Equipment	2,000	0	0	0	2,000	1,814	2,000	2,000
1-101-011-4058-1	Land Evidence Documentation	11,000	8,959	10,000	11,339	9,000	6,268	8,000	7,500
1-101-011-4060-1	Computer Exp	0	0	2,000	0	0	0		
1-101-011-4069-1	Mileage PR	0	0	0	0	500	0	300	300
1-101-011-4070-1	Mileage	0	73	500	65	0	0		
1-101-011-5010-1	Codification	4,500	2,196	5,000	1,665	5,500	2,199	5,000	5,000
	TOWN CLERK	**202,329**	**181,336**	**202,829**	**187,374**	**227,288**	**187,721**	**233,402**	**233,402**

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Expended	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 YTD Expended	FY 2015 Council Adopted	FY 2015 Council Amended
1-101-012-1012-1	Town Sargeant	3,901	4,437	3,901	3,901	3,901	2,926	4,057	4,057
1-101-012-1014-1	Probate Judge - Town Officers	7,752	7,752	7,752	7,752	7,752	6,559	7,907	7,907
1-101-012-2070-1	Probate Supplies & Expenses	500	115	500	46	500	174	500	500
1-101-012-3016-1	Efficiency Savings	0	0	0	0	0	0		
1-101-012-4060-1	Computer Expense	0	0	0	0	0	0		
	TOWN OFFICERS	**12,153**	**12,304**	**12,153**	**11,699**	**12,153**	**9,659**	**12,464**	**12,464**
1-101-013-1010-1	Regular Salaries - Town Council	17,400	17,435	17,400	17,292	17,400	13,050	17,400	17,400
1-101-013-2060-1	Postage	500	0	500	0	500	10	500	500
1-101-013-2070-1	Office Supplies	2,000	1,317	565	73	1,000	15	1,000	1,000
1-101-013-2150-1	Advertising	7,000	1,806	2,935	2,935	2,500	1,121	1,500	1,500
1-101-013-3000-1	Special Services	6,000	4,200	6,000	5,260	6,000	2,865	6,000	6,000
1-101-013-3016-1	Contingency Savings	0	0	0	0	0	0		
1-101-013-9999-1	Other	1,000	329	8,000	0	4,901	0	4,900	4,900
	TOWN COUNCIL	**33,900**	**25,087**	**35,400**	**25,561**	**32,301**	**17,061**	**31,300**	**31,300**
1-101-014-1010-1	Regular Salaries - Legal	119,873	114,740	119,873	120,717	121,672	91,332	110,569	110,569
1-101-014-2070-1	Office Supplies	1,350	1,652	1,850	1,522	1,250	2,447	1,649	1,649
1-101-014-2130-0	Telephone	500	0	250	600	500	0	500	500
1-101-014-2132-1	Cell Phone P/R	0	300	0	0	600	400	600	600
1-101-014-2180-1	Dues and Subscriptions	1,300	1,412	1,600	1,695	1,600	1,289	1,200	1,200
1-101-014-3000-1	Special Services	15,000	9,688	15,000	13,495	15,000	9,991	15,000	15,000
1-101-014-3016-1	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-014-3020-1	Prosecution - Special Services	18,000	18,000	18,000	18,000	18,000	9,000	18,000	18,000
1-101-014-3025-1	Zoning - Special Council	12,000	9,765	12,000	3,322	12,000	3,520	12,000	12,000
1-101-014-3100-1	Extraordinary Legal Expense	30,000	16,789	30,000	14,869	30,000	30,394	30,000	30,000
1-101-014-4000-1	Small Claims	4,000	1,057	4,000	1,547	4,000	50	4,000	4,000
	LEGAL	**202,023**	**173,403**	**202,573**	**175,766**	**204,622**	**148,423**	**193,518**	**193,518**
1-101-015-1010-1	Zoning Board Salaries	35,794	39,754	6,000	5,163	6,000	9,210	6,000	6,000
1-101-015-1040-1	Longevity Zoning	0	0	0	0	0	0	0	0
1-101-015-2060-1	Postage	300	600	300	542	300	155	300	300
1-101-015-2070-1	Office Supplies	500	3	500	30	500	66	500	500
1-101-015-2150-1	Advertising	1,000	1,285	1,000	1,349	1,000	261	1,000	1,000
1-101-015-3000-1	Special Services	6,000	8,387	6,000	9,057	6,000	5,876	6,000	6,000
1-101-015-3016-1	Efficiency Savings	0	0	0	0	0	0		
1-101-015-9999-1	Other	1,000	1,400	1,000	3,504	1,000	75	1,000	1,000
	ZONING	**44,594**	**51,428**	**14,800**	**19,644**	**14,800**	**15,643**	**14,800**	**14,800**
1-101-016-1010-1	Regular Salaries - Planning	144,648	153,292	151,132	161,294	174,208	140,431	158,405	158,405
1-101-016-1016-1	Planning Board Stipends	5,000	0	5,000	0	5,000	6,204	5,500	5,500

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Expended	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 YTD Expended	FY 2015 Council Adopted	FY 2015 Council Amended
1-101-016-1040-1	Longevity Planning	550	550	550	0	0	0	0	0
1-101-016-1060-1	Maintenance Agreements	0	0	0	0	0	0	1,400	1,400
1-101-016-1061-1	EnterpriseZone	0	0	0	0	0	0	1,375	1,375
1-101-016-1072-1	Interns	1,000	0	1,000	0	0	0	0	0
1-101-016-2060-1	Postage	0	260	0	507	200	2,007	200	200
1-101-016-2070-1	Office Supplies	1,200	234	1,200	542	1,600	1,883	1,600	1,600
1-101-016-2132-1	Cell Phone PR	0	0	0	450	600	400	600	600
1-101-016-2150-1	Advertising	500	713	500	1,483	500	3,643	525	525
1-101-016-2151-1	Planning Board Training	500	0	500	0	0	0		
1-101-016-2160-1	Travel and Conventions	600	1,248	600	0	0	0		
1-101-016-2170-1	Education and Training	500	0	500	0	1,200	863	1,200	1,200
1-101-016-2180-1	Dues and Subscriptions	500	(263)	500	132	0	(263)	300	300
1-101-016-3016-1	Efficiency Savings	0	0	0	0	0	0		
1-101-016-4031-1	Copier Lease	3,500	0	3,500	0	1,500	900	1,800	1,800
1-101-016-4046-1	Comprehensive Planning	0	3,000	0	0	15,400	15,000	16,500	16,500
1-101-016-4065-1	Planning Board Court Reporter	5,000	5,985	5,000	6,119	5,000	4,235	5,000	5,000
1-101-016-5018-1	GIS System	2,000	1,400	2,000	3,000	2,000	1,400	5,250	5,250
1-101-016-5460-1	Economic Development	8,000	14,586	0	0	0	0	0	0
	PLANNING	**173,498**	**181,004**	**171,982**	**173,527**	**207,208**	**176,701**	**199,655**	**199,655**
1-101-017-1010-1	Regular Salaries - BOC	33,543	33,543	33,618	33,866	33,618	30,125	36,368	36,368
1-101-017-1016-1	Board Stipend	0	0	0	0	1,800	1,800	2,400	2,400
1-101-017-1020-1	Overtime	0	0	0	0	0	0	3,312	3,312
1-101-017-1035-1	Election Worker Stipend	7,500	7,325	33,900	24,750	0	0	31,700	31,700
1-101-017-1040-1	Longevity Canvassing	625	550	550	550	750	0	1,270	1,270
1-101-017-2060-1	Postage	3,000	1,975	3,993	3,993	2,600	1,154	1,500	1,500
1-101-017-2070-1	Office Supplies	2,000	756	2,000	1,275	1,000	477	1,500	1,500
1-101-017-2150-1	Advertising	1,000	679	1,000	576	550	0	1,000	1,000
1-101-017-3000-1	Special Services	30,000	19,768	2,500	1,764	1,500	0	2,500	2,500
1-101-017-3016-1	Efficiency Savings	0	0	0	0	0	0		
1-101-017-4010-1	Office Equipment	1,000	0	7	0	1,000	0	500	500
1-101-017-4030-1	Computer Equipment	0	0	0	0	1,600	0	1,000	1,000
1-101-017-4070-1	Mileage	300	190	700	230	250	120	250	250
1-101-017-4080-1	Rentals	350	0	1,200	800	600	0	1,200	1,200
	CANVASSING	**79,318**	**64,786**	**79,468**	**67,804**	**45,268**	**33,676**	**84,500**	**84,500**
1-101-018-1010-1	Information Technology Salary	51,800	54,750	51,800	49,020	51,800	58,050	51,800	51,800
1-101-018-3016-1	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-018-4022-1	Website Services	4,050	400	4,050	0	2,000	2,000	2,000	2,000
1-101-018-4027-1	Software & conversion	12,027	12,809	12,027	12,299	23,700	19,206	23,700	23,700
1-101-018-4030-1	Computer Equipment	16,000	956	16,000	8,298	0	0	0	0

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Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Expended	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 YTD Expended	FY 2015 Council Adopted	FY 2015 Council Amended
1-101-018-4060-1	Computer Expense	9,150	6,406	9,150	6,046	48,000	13,923	35,000	35,000
	TECHNOLOGY	**93,027**	**75,321**	**93,027**	**75,663**	**125,500**	**93,180**	**112,500**	**112,500**
1-101-019-1010-1	Salaries OCYL	69,713	69,906	74,038	74,126	95,307	75,417	152,988	152,988
1-101-019-2060-1	Postage	106	106	144	144	200	0	150	150
1-101-019-2070-1	Office Supplies	1,579	1,578	650	648	2,000	1,190	1,800	1,800
1-101-019-2100-1	Gas & Maintenance	6,422	6,422	6,125	7,360	10,000	6,303	10,000	10,000
1-101-019-2130-1	Telephone	3,344	3,344	4,515	4,515	2,200	2,485	2,800	2,800
1-101-019-2132-1	Cell phone PR	450	450	0	0	600	500	600	600
1-101-019-2160-1	Travel & Convention	213	212	50	50	100	43	100	100
1-101-019-2170-1	Education & Training	110	110	0	0	350	300	300	300
1-101-019-2180-1	Dues & Subscriptions	0	0	230	224	50	0	250	250
1-101-019-3011-1	Literacy & Math Programs	38,000	37,997	38,339	38,003	38,000	37,889	0	0
1-101-019-3016-1	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-019-4010-1	Office Improvements	2,441	2,440	1,887	1,887	3,500	1,926	3,000	3,000
1-101-019-6000-1	Program Expenses Transfer	25,000	24,992	25,000	25,000	25,000	1,920	10,000	10,000
	CHILDREN & LEARNING	**147,378**	**147,556**	**150,978**	**151,956**	**177,307**	**127,972**	**181,988**	**181,988**
1-101-020-1010-1	Regular Salaries - Finance	349,832	356,431	350,143	317,149	363,041	302,852	374,289	374,289
1-101-020-1020-1	Overtime	300	0	500	612	350	509	500	500
1-101-020-1040-1	Longevity Finance	3,750	3,750	3,750	3,300	2,550	1,223	4,142	4,142
1-101-020-1052-1	Bank Charges	250	151	550	3,933	750	816	750	400
1-101-020-1055-1	Credit Card Fees	10,000	0	0	0	0	0	0	0
1-101-020-1065-1	Payroll Exp	24,000	21,392	24,000	23,534	22,000	20,483	24,000	25,000
1-101-020-2060-1	Postage	40,000	6,980	34,650	17,851	29,450	17,751	17,500	17,500
1-101-020-2070-1	Office Supplies	2,550	5,270	3,320	5,937	3,500	2,325	3,500	3,500
1-101-020-2130-1	Telephone	840	0	0	0	0	0	0	0
1-101-020-2132-1	Cell Phone PR	0	0	0	0	0	0	0	0
1-101-020-2160-1	Travel and Conventions	400	101	400	180	400	171	180	180
1-101-020-2170-1	Education and Training	200	150	200	0	0	0	0	350
1-101-020-2180-1	Dues and Subscriptions	100	0	170	395	100	140	150	150
1-101-020-3016-1	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-020-4010-1	Office Equipment	1,250	4,810	4,100	4,686	3,000	4,240	3,500	3,500
1-101-020-4030-1	Computer Equipment	200	13	200	0	200	108	1,500	1,500
1-101-020-5011-1	Insurances	0	0	0	0	0	0	0	0
1-101-020-5020-1	Audit	31,000	29,369	30,500	30,228	31,000	27,688	31,000	30,000
1-101-020-6001-1	Tax Collection Expense	28,000	8,313	18,000	5,371	15,000	25,483	20,000	20,000
1-101-020-6002-1	Tax Bills Expense	0	27,320	12,500	12,458	20,000	16,589	18,500	18,500
	FINANCE	**492,672**	**464,050**	**482,983**	**425,635**	**491,341**	**420,377**	**499,510**	**499,510**
1-101-022-1010-1	Regular Salaries - Tax Assess	164,744	140,295	163,644	124,458	164,152	111,421	158,985	158,985

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1-101-022-1016-1	Board Stipends	900	300	900	1,500	900	900	900	900
1-101-022-1040-1	Longevity Assessor	1,100	1,100	1,300	750	750	0	400	400
1-101-022-2030-1	Repairs Office Equipment	1,500	150	1,500	150	1,500	150	500	500
1-101-022-2060-1	Postage	1,500	1,867	9,700	1,153	9,700	1,324	9,700	9,700
1-101-022-2070-1	Office Supplies	2,500	1,779	2,500	2,466	2,500	532	2,500	2,500
1-101-022-2100-1	Gas & Auto expenses	2,000	1,825	2,000	1,686	2,000	1,297	2,000	2,000
1-101-022-2130-1	Telephone	600	0	0	0	0	0	0	0
1-101-022-2132-1	Cell phone PR	0	550	600	600	600	500	600	600
1-101-022-2150-1	Legal Advertising	500	390	2,300	1,821	2,300	911	1,500	1,500
1-101-022-2160-1	Travel and Conventions	300	0	1,000	195	1,000	0	2,000	2,000
1-101-022-2170-1	Training/Education	1,350	725	650	471	1,350	120	1,350	1,350
1-101-022-2180-1	Dues and Subscriptions	1,250	1,500	1,750	1,416	1,250	732	1,250	1,250
1-101-022-3016-1	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-022-4010-1	Office Equipment	3,500	2,994	4,000	3,760	3,500	2,165	3,500	3,500
1-101-022-4030-1	Computer Equipment	5,000	3,842	5,000	339	5,000	6,839	5,000	5,000
1-101-022-4050-1	Mapping	0	0	3,800	2,920	3,800	0	6,500	6,500
1-101-022-4060-1	Computer Expense	0	0	4,000	548	5,000	2,987	4,000	4,000
1-101-022-4998-1	Revaluation Exp.	0	0	0	40,982	0	0	0	0
1-101-022-9999-1	Other	500	0	500	0	500	0	500	500
	ASSESSOR	**187,244**	**157,316**	**205,144**	**185,215**	**205,802**	**129,878**	**201,185**	**201,185**
1-101-023-1010-2	Regular Salaries - Police	2,715,882	2,709,145	2,737,281	2,598,804	2,576,678	2,117,988	2,577,248	2,712,080
1-101-023-1019-2	Holiday Pay	25,797	162,091	185,444	163,519	184,506	115,588	183,899	160,899
1-101-023-1020-2	Overtime-Police	80,000	22,371	73,700	26,395	60,000	20,382	70,000	55,000
1-101-023-1040-2	Longevity Police	133,864	124,902	123,100	123,100	133,627	109,014	118,652	137,152
1-101-023-1043-2	Retirement Leave Payout	50,000	0	0	78,905	50,000	42,649	50,000	65,000
1-101-023-1044-2	Police Sick Leave	15,000	107,536	15,000	11,500	15,000	10,750	15,000	15,000
1-101-023-1047-0	Police Detail Receipts GF Cash	0	(285,167)	0	0	0	0		
1-101-023-1047-2	Police Detail Expenses PR Cash	0	285,167	0	0	0	0		
1-101-023-1048-2	Town Education Stipend	10,500	0	10,250	9,271	9,500	8,500	9,500	9,500
1-101-023-1049-2	Detective Stipend	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
1-101-023-1050-2	Clothing/Cleaning	87,375	13,275	91,075	80,375	80,675	79,050	83,675	91,175
1-101-023-1051-2	Officer Safety & Training	0	(8,472)	0	0	0	0		
1-101-023-1080-2	Special Services	7,000	1,790	13,300	13,300	7,000	31,945	30,000	30,000
1-101-023-1090-2	Accreditation Annual Fees	4,350	2,912	4,350	4,065	6,350	4,065	6,350	6,350
1-101-023-2010-2	Repairs Building	13,000	5,858	13,000	8,032	13,000	5,253	13,000	13,000
1-101-023-2035-2	Repairs Vehicles	40,000	54,298	40,000	43,753	40,000	33,353	40,000	40,000
1-101-023-2055-2	Vehicle Replacement	105,000	99,485	110,000	109,702	110,000	108,571	110,000	110,000
1-101-023-2070-2	Office Supplies	10,000	(781)	10,000	5,842	10,000	(3,040)	7,500	15,000
1-101-023-2090-2	Janitorial Supplies	3,500	2,956	3,500	2,222	3,500	4,316	3,500	3,500
1-101-023-2100-2	Gas and Oil	70,000	75,972	70,000	107,467	70,000	59,429	70,000	70,000

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1-101-023-2110-2	Heating/Air Conditioning	8,000	3,643	8,000	3,103	8,000	4,300	8,000	8,000
1-101-023-2120-2	Electricity	20,000	16,876	20,000	15,239	20,000	12,452	20,000	20,000
1-101-023-2130-2	Telephone	35,000	21,352	20,000	15,772	25,000	12,397	25,000	25,000
1-101-023-2132-2	Cell Phone PR	0	3,630	15,000	3,535	3,780	2,220	3,780	3,780
1-101-023-2140-2	Water	1,100	681	1,500	779	1,500	544	1,500	1,500
1-101-023-2150-2	Advertising	7,900	718	7,900	962	7,900	0	7,900	7,900
1-101-023-2151-2	Training	0	0	0	0	0	0		
1-101-023-2155-2	Weapons & Ammo	15,000	14,617	15,000	14,820	16,500	7,593	16,500	16,500
1-101-023-2162-2	Ballistic Vest	3,000	0	3,000	0	3,000	2,560	3,000	3,000
1-101-023-2165-2	Personnel Equipment	28,000	18,845	28,000	10,209	20,000	10,512	20,000	20,000
1-101-023-2170-2	Education	40,000	17,206	40,000	26,492	30,000	14,667	30,000	30,000
1-101-023-2175-2	Photography & ID	16,000	7,373	16,000	10,160	14,000	3,646	14,000	14,000
1-101-023-2180-2	Dues and Subscriptions	3,500	2,830	3,500	2,622	3,500	1,667	3,500	3,500
1-101-023-3015-2	Contingency	0	0	0	0	0	0	50,000	0
1-101-023-3016-2	Efficiency Savings	0	0	0	0	0	0		
1-101-023-4020-2	Automotive Equipment	0	(659)	0	0	0	0		
1-101-023-4030-2	Radio & Computer Equipment	35,000	31,519	35,000	30,258	35,000	28,605	35,000	35,000
1-101-023-4045-2	Special Operations	12,000	3,506	11,148	851	12,000	2,155	12,000	12,000
1-101-023-5000-2	Uncovered Medical	3,500	0	3,500	0	3,500	0	3,500	3,500
1-101-023-6000-2	Grant Match Funds	10,000	7,578	10,000	3,651	10,000	0	10,000	10,000
1-101-023-6100-2	Accreditation Bonus	46,000	22,000	48,000	45,500	49,000	42,000	49,000	44,000
1-101-023-6199-2	Contract Implementation	0	0	0	0	190,000	148,949	190,332	0
	POLICE	**3,656,268**	**3,545,055**	**3,786,548**	**3,571,205**	**3,823,516**	**3,043,083**	**3,892,336**	**3,792,336**
1-101-024-1010-2	Municipal CT Salaries	37,112	40,620	37,112	37,570	40,796	34,039	38,874	38,874
1-101-024-2060-2	Postage	350	363	350	296	350	216	350	350
1-101-024-2070-2	Office Supplies	600	594	600	829	600	247	600	600
1-101-024-2180-2	Dues & Subscriptions	150	64	150	148	150	73	150	150
1-101-024-3016-2	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-024-4060-2	Computer Expense	6,600	4,773	6,600	4,773	6,800	5,773	6,800	6,800
	MUNICIPAL COURT	**44,812**	**46,414**	**44,812**	**43,616**	**48,696**	**40,347**	**46,774**	**46,774**
1-101-025-1010-2	Regular Salaries Rescue	891,785	989,293	961,713	1,001,095	1,023,762	865,829	1,065,072	1,065,072
1-101-025-1019-2	Rescue Holiday Pay	61,775	66,270	63,629	73,347	70,114	38,201	74,495	74,495
1-101-025-1020-2	Overtime	175,000	225,408	175,000	181,179	200,000	170,755	200,000	200,000
1-101-025-1040-2	Longevity Rescue	49,986	45,685	51,888	52,112	58,989	56,038	65,524	65,524
1-101-025-1050-2	Clothing/Cleaning	30,600	27,818	30,600	31,211	32,300	22,303	32,300	32,300
1-101-025-1060-2	Maintenance Agreements	4,000	5,736	4,000	7,379	6,000	9,190	6,000	6,000
1-101-025-1080-2	Special Services	1,000	1,444	1,500	1,229	1,000	1,434	1,000	1,000
1-101-025-2010-2	Repairs Building	5,000	2,474	6,050	6,007	5,000	935	5,000	5,000
1-101-025-2020-2	Repairs Equipment	1,000	703	3,342	2,045	2,000	1,431	2,000	2,000

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1-101-025-2030-2	Repairs Office Equipment	1,000	0	58	58	0	0	0	0
1-101-025-2035-2	Repairs Vehicles	20,000	15,070	23,600	23,441	25,000	19,294	25,000	25,000
1-101-025-2060-2	Postage	1,000	214	1,000	255	600	71	600	600
1-101-025-2070-2	Office Supplies	2,000	1,339	3,600	1,993	0	186	0	0
1-101-025-2080-2	Operating Supplies	17,100	22,179	20,000	21,102	22,400	23,208	22,400	22,400
1-101-025-2088-2	Lease Payment Rescue Vehicles	0	0	0	0	0	0	0	0
1-101-025-2090-2	Janitorial Supplies	2,000	2,157	2,000	1,253	0	298	0	0
1-101-025-2100-2	Fuel and Oil	25,000	33,313	25,000	33,228	32,000	18,502	32,000	32,000
1-101-025-2110-2	Heating/Air Conditioning	8,000	3,220	8,000	4,087	6,000	4,825	6,000	6,000
1-101-025-2120-2	Electricity	6,000	5,242	6,000	5,998	6,000	5,096	6,000	6,000
1-101-025-2130-2	Telephone	3,600	2,623	3,100	2,469	3,100	2,282	3,100	3,100
1-101-025-2131-2	Cell phones	2,500	3,645	3,000	2,905	3,600	2,240	3,600	3,600
1-101-025-2140-2	Water	500	334	0	467	500	720	500	500
1-101-025-2160-2	Travel and Conventions	700	0	700	0	700	0	700	700
1-101-025-2170-2	Education and Training	5,000	4,414	3,446	9,135	5,000	1,764	5,000	5,000
1-101-025-2170-2	Rescue Education P/R	0	168	5,782	0	0	2,041	0	0
1-101-025-2176-2	College Reimbursement	3,000	3,000	1,072	1,072	3,000	0	3,000	3,000
1-101-025-2180-2	Dues and Subscriptions	800	2,149	5,100	503	4,000	1,090	4,000	4,000
1-101-025-3016-2	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-025-4011-2	Furniture, Equip & Fixtures	0	0	0	0	1,000	552	1,000	1,000
1-101-025-4030-2	Radio & Computer Equipment	4,000	3,425	4,000	1,768	5,000	8,144	5,000	5,000
1-101-025-4038-2	Technological Upgrades	1,000	17,800	1,000	0	0	0	0	0
1-101-025-4042-2	Personal Equipment	52,500	37,417	47,050	41,084	47,500	14,808	42,000	42,000
1-101-025-4052-2	Testing for Employment	2,000	1,508	2,000	0	2,000	0	2,000	2,000
	RESCUE	**1,377,846**	**1,524,050**	**1,463,230**	**1,506,421**	**1,566,565**	**1,271,236**	**1,613,291**	**1,613,291**
1-101-026-1010-2	Regular Salaries - Telecomm	274,919	281,654	272,314	272,684	272,969	228,510	293,358	293,358
1-101-026-1019-1	Holiday Pay	16,566	0	16,504	951	16,010	14,561	19,118	19,118
1-101-026-1020-2	Overtime	27,064	23,083	27,064	29,283	27,887	22,104	29,085	29,085
1-101-026-1040-2	Longevity Telecommunications	5,300	4,750	4,950	3,950	5,250	5,338	8,570	8,570
1-101-026-1050-2	Clothing/Cleaning	1,925	1,112	1,925	1,014	1,925	188	1,925	1,925
1-101-026-2170-2	Education and Training	2,000	0	2,000	0	1,177	999	1,000	1,000
1-101-026-3016-2	Efficiency Savings	0	0	0	0	0	0	0	0
	TELECOMMUNICATIONS	**327,774**	**310,599**	**324,757**	**307,881**	**325,218**	**271,699**	**353,057**	**353,057**
1-101-027-1010-2	Regular Salaries - Animal	103,984	100,472	103,984	106,777	103,984	102,601	112,764	112,764
1-101-027-1040-1	Longevity Animal Control	550	550	550	550	750	615	907	907
1-101-027-1050-2	Clothing/Cleaning	1,500	0	1,500	0	1,500	0	0	0
1-101-027-1080-2	Special Services	725	0	725	75	725	0	725	725
1-101-027-2020-2	Repairs Equipment	500	28	500	0	250	(28)	250	250
1-101-027-2030-2	Repairs Office Equipment	500	532	500	519	250	175	250	250

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1-101-027-2035-2	Repairs Vehicles	1,000	321	1,000	1,673	2,000	2,177	2,000	2,000
1-101-027-2060-2	Postage	100	50	100	29	100	28	100	100
1-101-027-2080-2	Operating Supplies	500	528	500	184	300	109	300	300
1-101-027-2090-2	Janitorial Supplies	3,200	6,028	3,200	5,751	3,200	1,926	3,200	3,200
1-101-027-2100-2	Gasoline and Oil	250	0	250	0	200	0	200	200
1-101-027-2110-2	Heating/Air Conditioning	6,000	10,187	6,000	15,866	10,000	12,398	10,000	10,000
1-101-027-2120-2	Electricity	3,000	3,395	3,000	3,727	3,000	3,628	3,500	3,500
1-101-027-2130-2	Telephone	3,500	3,052	3,500	2,597	3,500	2,215	3,500	3,500
1-101-027-2140-2	Water	500	57	500	114	500	60	500	500
1-101-027-2150-2	Advertising	125	0	125	0	100	0	100	100
1-101-027-2170-2	Education and Training	300	0	300	0	100	0	100	100
1-101-027-3016-2	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-027-4010-2	Office Equipment	1,000	218	1,000	0	1,000	0	1,000	1,000
1-101-027-4021-2	Animal Feeds	3,000	3,294	3,000	3,318	3,000	2,698	3,250	3,250
1-101-027-9999-2	Other	2,000	798	2,000	1,382	2,000	440	2,000	2,000
	ANIMAL CONTROL	**132,234**	**129,510**	**132,234**	**142,561**	**136,459**	**129,042**	**144,646**	**144,646**
1-101-028-1010-2	Regular Salaries - Inspectors	151,160	114,299	150,160	155,659	159,268	136,700	169,411	169,411
1-101-028-1040-2	Longevity Inspections	550	0	550	550	550	618	907	907
1-101-028-2030-2	Repairs Office Equipment	500	0	500	0	0	0	500	500
1-101-028-2035-2	Repairs Vehicles	2,200	2,951	3,200	2,408	3,200	2,774	3,200	3,200
1-101-028-2060-2	Postage	250	122	250	141	250	177	250	250
1-101-028-2070-2	Office Supplies	1,000	1,335	1,200	1,170	1,200	336	1,200	1,200
1-101-028-2100-2	Gasoline and Oil	3,000	7,399	5,500	7,289	5,500	4,903	6,000	6,000
1-101-028-2130-2	Telephone	1,500	0	1,500	2,400	0	0	0	0
1-101-028-2132-2	Cell Phone PR	0	2,600	0	0	2,600	2,000	2,600	2,600
1-101-028-2170-2	Education & Training	500	441	500	350	500	759	750	750
1-101-028-2180-2	Dues and Subscriptions	500	426	500	246	500	673	750	750
1-101-028-3016-2	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-028-4010-2	Office Equipment	500	178	500	0	800	0	800	800
1-101-028-4069-2	Mileage PR	0	4,150	2,000	3,600	0	3,000	0	0
1-101-028-4070-2	Mileage Exp	2,000	199	0	0	4,000	0	4,000	4,000
1-101-028-9991-2	Contingency / Code Enforcement	20,000	0	15,000	202	7,500	4,695	7,500	7,500
	INSPECTIONS	**183,660**	**134,099**	**181,360**	**174,016**	**185,868**	**156,634**	**197,868**	**197,868**
1-101-029-1010-3	Regular Salaries - PWD	174,304	212,276	180,685	195,182	195,609	146,958	200,777	200,777
1-101-029-1040-3	Longevity Public Works	1,450	500	1,000	500	275	0	0	0
1-101-029-1080-3	Special Services	1,600	4,516	1,600	360	1,600	540	1,600	1,600
1-101-029-2030-3	Repairs - Office Equipment	500	0	500	390	500	0	500	500
1-101-029-2060-3	Postage	300	234	300	170	350	87	350	350
1-101-029-2070-3	Office Supplies	2,000	7,897	2,000	860	2,000	804	2,000	2,000

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Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Expended	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 YTD Expended	FY 2015 Council Adopted	FY 2015 Council Amended
1-101-029-2080-3	Operating Supplies	3,550	4,288	3,550	5,529	3,500	2,674	3,500	3,500
1-101-029-2100-3	Gasoline And Oil	500	0	500	0	1,000	0	1,000	1,000
1-101-029-2130-3	Telephone	1,600	0	1,600	974	0	0	1,600	1,600
1-101-029-2132-3	Cell Phone PR	0	1,000	0	0	3,200	775	1,000	1,000
1-101-029-2150-3	Advertising	1,500	2,626	1,500	1,519	1,500	1,767	1,500	1,500
1-101-029-2160-3	Travel and Training	500	115	500	824	500	131	500	500
1-101-029-2180-3	Dues and Subscriptions	250	17	250	60	250	17	250	250
1-101-029-3016-3	Efficiency Savings	0	0	0	0	0	0		
1-101-029-4010-3	Office Equipment	0	0	0	0	4,635	4,066		
1-101-029-4069-3	Mileage PR	0	54	0	0	400	450	1,500	1,500
1-101-029-5060-3	Street Lighting	405,790	524,960	405,790	549,312	475,000	474,166	530,000	530,000
1-101-029-5610-3	RI Resource Recovery	475,300	431,860	425,300	407,015	415,000	254,497	428,200	428,200
1-101-029-5620-3	Narr Bay Comm	6,000	3,957	6,000	3,199	9,000	3,479	9,000	9,000
1-101-029-5630-3	Rubbish Collection	1,008,800	970,734	1,008,800	956,460	1,000,000	697,064	1,080,750	1,080,750
1-101-029-5640-3	Recycling	572,000	465,967	522,000	371,944	500,000	335,733	350,000	350,000
	PUBLIC WORKS	**2,655,944**	**2,631,001**	**2,561,875**	**2,494,298**	**2,614,319**	**1,923,208**	**2,614,027**	**2,614,027**
1-101-030-1010-3	Regular Salaries - HWY	1,070,309	1,045,086	1,088,620	1,016,802	1,122,784	954,524	1,227,666	1,227,666
1-101-030-1020-3	Overtime	65,000	30,182	90,000	26,200	70,000	16,221	25,000	25,000
1-101-030-1021-3	OT Snow Removal - Payroll	0	36,054	0	83,529	0	115,980	75,000	75,000
1-101-030-1040-3	Longevity Highway	20,400	18,200	19,550	18,700	20,350	18,141	40,177	40,177
1-101-030-1070-3	Student Employment	5,000	0	5,000	0	4,400	0	0	0
1-101-030-2010-3	Repairs Buildings	10,000	8,789	25,000	15,891	25,000	13,330	25,000	25,000
1-101-030-2020-3	Repairs Equipment	17,500	16,935	25,000	27,849	25,000	19,343	25,000	25,000
1-101-030-2030-3	Repairs Office Equipment	1,000	1,337	1,000	603	1,000	1,189	1,000	1,000
1-101-030-2035-3	Repairs Vehicles	55,000	61,625	75,000	59,701	60,000	77,893	65,000	65,000
1-101-030-2050-3	Road Repair	0	(5,627)	20,000	36,064	25,000	19,760	30,000	30,000
1-101-030-2056-3	Brush and Tree Maintenance	15,000	1,546	14,000	10,524	10,000	3,976	10,000	7,000
1-101-030-2060-3	Postage	100	163	100	214	100	90	100	100
1-101-030-2070-3	Office Supplies	1,000	667	1,000	485	1,000	284	1,000	1,000
1-101-030-2080-3	Operating Supplies	25,000	34,276	30,000	24,771	25,000	23,752	25,000	25,000
1-101-030-2083-3	Snow-Private Contracting	90,000	17,211	90,000	(15,271)	90,000	112,077	90,000	90,000
1-101-030-2085-3	Snow Oper Supplies	95,000	60,339	95,000	138,873	95,000	202,296	100,000	100,000
1-101-030-2090-3	Janitorial Supplies	1,000	1,201	1,000	1,429	1,000	1,652	1,500	1,500
1-101-030-2100-3	Gasoline and Oil	120,000	74,505	145,000	93,866	114,000	140,546	115,000	115,000
1-101-030-2120-3	Electricity	8,000	8,741	8,000	13,842	8,000	33,990	10,000	10,000
1-101-030-2130-3	Telephone	6,000	5,419	6,000	6,028	6,000	4,534	6,000	6,000
1-101-030-2132-3	Cell Phone PR	0	950	0	0	600	400	1,200	1,200
1-101-030-2140-3	Water	1,500	1,946	2,000	1,933	2,000	1,804	2,000	2,000
1-101-030-2150-3	Advertising	500	127	1,500	222	1,500	206	1,500	1,500
1-101-030-2170-3	Education and Training	300	360	300	494	300	288	300	300

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1-101-030-2180-3	Dues and Subscriptions	500	723	500	455	500	172	500	500
1-101-030-3016-3	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-030-4010-3	Office Equipment	0	0	0	0	0	0	1,000	1,000
1-101-030-4030-3	Computer Equipment	0	1,099	0	0	0	300	0	0
1-101-030-4053-3	Street Signs	5,000	4,172	4,000	3,335	4,000	357	4,000	4,000
1-101-030-4061-3	Drainage Improvements	3,000	40	3,000	1,256	3,000	476	2,000	2,000
1-101-030-4071-3	Ball Fields	20,000	21,846	52,000	55,235	43,000	10,103	25,000	25,000
1-101-030-4500-3	Capital Improvement/Equipment	0	81,432	34,000	33,400	0	0	0	0
1-101-030-4999-3	Vehicle Replacements	160,000	93,624	170,000	170,000	215,000	0	215,000	218,000
1-101-030-5001-3	Leased Vehicle	500	206	24,249	24,320	0	0	0	0
1-101-030-5009-3	Litter	1,000	1,725	500	78	500	80	500	500
1-101-030-5021-3	Special Services - Vets	0	0	1,000	950	1,000	102	1,000	1,000
	HIGHWAY	**1,797,609**	**1,624,901**	**2,032,319**	**1,851,779**	**1,975,034**	**1,773,867**	**2,126,443**	**2,126,443**
1-101-032-1010-3	Regular Salaries - Town Hall	79,810	81,552	79,810	80,860	79,810	70,132	86,649	86,649
1-101-032-1020-3	Overtime	300	1,649	300	2,603	1,000	3,864	1,000	1,000
1-101-032-1040-3	Longevity Town Hall	1,900	1,900	1,900	1,900	1,900	1,900	3,880	3,880
1-101-032-2010-3	Repairs Building	12,000	4,528	12,000	14,749	12,000	10,126	12,000	12,000
1-101-032-2020-3	Repairs Equipment	8,000	14,783	10,000	5,420	9,000	11,407	9,000	9,000
1-101-032-2035-3	Repairs Vehicles	1,200	2,767	1,200	1,798	1,000	0	1,000	1,000
1-101-032-2051-3	Renovations	500	241	500	(162)	5,800	5,932	6,000	6,000
1-101-032-2055-3	Parking lot lease	0	0	0	0	4,000	4,000	4,000	4,000
1-101-032-2090-3	Janitorial Supplies	3,000	4,848	3,000	2,780	3,000	6,663	5,000	5,000
1-101-032-2100-3	Gas and Oil	4,000	7,410	6,000	7,114	6,000	3,015	6,000	6,000
1-101-032-2110-3	Heating/Air Conditioning	25,000	11,982	25,000	27,694	15,000	11,818	15,000	15,000
1-101-032-2130-3	Telephone	26,000	24,457	26,000	23,487	26,000	24,110	26,000	26,000
1-101-032-2132-3	Cell Phone PR	0	1,050	0	1,200	1,200	950	1,200	1,200
1-101-032-2140-3	Water	9,000	4,314	4,000	3,977	4,000	4,088	4,000	4,000
1-101-032-3016-3	Efficiency Savings	0	0	0	0	0	0		
	TOWN HALL	**170,710**	**161,481**	**169,710**	**173,420**	**169,710**	**158,004**	**180,729**	**180,729**
1-101-033-5110-5	School Expenditures	52,437,579	36,202,449	55,362,530	37,202,449	57,362,346	39,289,755	58,484,710	58,484,710
	EDUCATION	**52,437,579**	**36,202,449**	**55,362,530**	**37,202,449**	**57,362,346**	**39,289,755**	**58,484,710**	**58,484,710**
1-101-034-1001-4	Library Expenses	1,192,901	0	382,550	0	378,006	0	350,181	350,181
1-101-034-1010-4	Regular Salaries - LIBRARY	0	796,109	796,238	799,779	802,187	668,177	830,259	830,259
1-101-034-1020-4	Overtime	0	14,060	16,500	14,362	14,500	14,889	14,790	14,790
1-101-034-1040-4	Longevity Library	0	5,650	5,300	4,550	4,000	3,800	4,600	4,600
1-101-034-2010-4	Repairs Buildings	0	40,779	0	21,503	0	14,010		
1-101-034-2020-4	Repairs Equipment	0	0	0	0	0	398		
1-101-034-2030-4	Repairs Office Equipment	0	381	0	0	0	100		

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1-101-034-2036-4	Service Contracts	0	23,493	0	22,658	0	12,398		
1-101-034-2045-4	Computer System Exp	0	49,790	0	52,523	0	56,720		
1-101-034-2060-4	Postage	0	1,238	0	1,243	0	759		
1-101-034-2070-4	Office Supplies	0	13,585	0	16,260	0	13,603		
1-101-034-2082-4	Books etc	0	130,250	0	135,365	0	104,776		
1-101-034-2090-4	Janitorial Supplies	0	6,014	0	4,651	0	3,806		
1-101-034-2110-4	Heating & Air Conditioning	0	13,356	0	16,943	0	18,053		
1-101-034-2120-4	Electricity	0	74,703	0	64,267	0	45,297		
1-101-034-2130-4	Telephone	0	3,520	0	3,530	0	2,368		
1-101-034-2132-1	Cell phone P/R	0	0	0	0	0	0		
1-101-034-2140-4	Water	0	5,186	0	5,401	0	5,468		
1-101-034-2150-4	Advertising	0	1,044	0	331	0	291		
1-101-034-2160-4	Travel and Conventions	0	3,985	0	3,355	0	1,711		
1-101-034-2170-4	Education and Training	0	198	0	792	0	29		
1-101-034-2180-4	Dues and Subscriptions	0	610	0	670	0	680		
1-101-034-3010-1	Literacy Grant	0	2,500	0	2,370	0	125		
1-101-034-3016-4	Efficiency Savings	0	0	0	0	0	0		
1-101-034-4030-4	Computer Equipment	0	7,193	0	7,435	0	3,840		
1-101-034-4043-4	Other Equipment	0	0	0	1,915	0	0		
1-101-034-6015-1	Workers Comp	122	122	15,131	15,131	4,922	0	5,760	5,760
1-101-034-6020-4	Retirement	43,400	43,400	69,181	71,379	69,181	0	82,634	82,634
1-101-034-6030-4	Social Security/Medicare	61,693	61,693	62,583	63,467	60,168	48,179	65,457	65,457
1-101-034-6060-4	Blue Cross	147,802	144,765	131,254	126,363	146,035	8,910	127,567	127,567
1-101-034-6063-0	Dental Insurance	8,660	8,660	9,874	8,718	10,226	10,661	12,531	12,531
1-101-034-6070-4	Insurance	2,808	3,338	2,952	3,056	2,952	3,174	3,178	3,178
1-101-034-8888-4	Reimbursements	0	(328)	0	0	0	0		
	LIBRARY	**1,457,386**	**1,455,293**	**1,491,563**	**1,468,019**	**1,492,177**	**1,042,223**	**1,496,957**	**1,496,957**
1-101-036-1010-4	Regular Salaries	77,139	78,798	77,139	70,805	78,140	67,185	86,655	86,655
1-101-036-1040-4	Longevity Recreation	900	0	900	0	550	1,231	907	907
1-101-036-1075-4	Athletic Programs/Equipment	0	(58)	0	0	0	(102)	3,500	3,500
1-101-036-1084-4	Bus Rental	0	0	0	0	0	0		
1-101-036-2000-4	Program Supervisors	0	0	0	0	0	0		
1-101-036-2034-4	Craft Materials	0	0	0	0	0	0		
1-101-036-2070-4	Office Supplies	2,500	2,150	2,500	2,600	2,500	1,011	2,500	2,500
1-101-036-2090-4	Janitorial Supplies	3,000	2,987	3,000	2,672	3,000	857	3,000	3,000
1-101-036-2100-4	Gas and Oil	1,320	2,015	1,320	2,179	1,320	1,564	1,500	1,500
1-101-036-2120-4	Electricity	13,000	12,974	13,000	12,131	13,000	13,039	13,000	13,000
1-101-036-2130-4	Telephone	2,400	1,355	2,400	2,117	2,400	1,326	2,400	2,400
1-101-036-2132-4	Cell Phone PR	0	500	0	0	600	450	600	600
1-101-036-2140-0	Water	20,000	3,513	20,000	5,825	15,000	6,780	15,000	15,000

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1-101-036-2185-4	PWSB Lease Agreement	4,000	1,157	4,000	0	4,000	0	4,000	4,000
1-101-036-3016-4	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-036-3551-4	Trans. to recr. Special Rev. Fund	23,250	23,250	23,250	23,250	23,250	0	23,250	23,250
1-101-036-4014-4	Fireworks	9,000	9,261	9,000	13,678	15,000	13,652	15,000	15,000
1-101-036-4044-4	Special Events	5,250	5,188	5,250	5,160	4,700	4,411	5,250	5,250
1-101-036-4049-4	Adopt A Spot Sign	0	0	0	0	0	0	0	0
1-101-036-4054-4	DHP Maintenance	11,000	11,683	11,000	11,873	11,000	11,625	11,000	11,000
	RECREATION	**172,759**	**154,773**	**172,759**	**152,289**	**174,460**	**123,029**	**187,562**	**187,562**
1-101-037-1010-4	Salaries -Senior Citizens	106,255	101,123	106,788	118,537	107,788	121,932	135,454	135,454
1-101-037-1040-4	Longevity Senior Center	650	1,050	1,550	1,050	825	2,197	1,893	2,800
1-101-037-2010-4	Building Improvements	2,000	10,612	2,000	2,726	2,000	1,741	2,500	0
1-101-037-2070-4	Office Supplies	0	0	1,000	519	1,000	398	1,000	500
1-101-037-2110-4	Heating & Air Conditioning	0	0	0	0	0	0		2,393
1-101-037-2115-4	Maintenance	6,000	15,266	6,000	12,857	6,000	7,297	7,500	7,500
1-101-037-2120-4	Electricity	0	0	4,000	1,667	3,500	1,244	3,500	2,000
1-101-037-2130-4	Telephone	0	0	5,000	3,756	4,000	3,783	4,000	4,000
1-101-037-2132-4	Cell Phone PR	0	0	0	0	0	0		1,200
1-101-037-2150-4	Advertising	0	0	0	0	0	0		
1-101-037-2160-4	Travel	0	0	0	0	0	0		
1-101-037-2166-4	Health Related Programs	0	0	0	0	0	0		
1-101-037-2174-4	Educational and Self Care	0	0	0	0	0	0		
1-101-037-2180-4	Dues & Subs	0	0	0	0	0	0		
1-101-037-3016-4	Efficiency Savings	0	0	0	0	0	0		
1-101-037-3125-1	Civic Engagement	0	0	0	0	0	0		
1-101-037-4047-4	Social and Special Events	0	0	0	0	0	0		
1-101-037-4100-4	Meal Site	0	0	0	0	0	0		
1-101-037-4500-1	Capital Improvements	0	0	0	0	0	0		
1-101-037-5111-4	Senior Services State Grant	0	0	0	0	0	0		
1-101-037-6021-1	Pension Contribution	2,500	2,500	2,500	2,500	3,600	3,600	3,600	3,600
	SENIOR CITIZENS	**117,405**	**130,550**	**128,838**	**143,613**	**128,713**	**142,191**	**159,447**	**159,447**
1-101-040-3010-4	Literacy Program	2,500	0	2,500	0	2,500	0	2,500	2,500
1-101-040-3015-1	Contingencies	108,500	21,991	108,500	107,045	108,500	14,948	108,500	105,000
1-101-040-3016-1	Efficiency Savings	0	0	0	0	0	0		
1-101-040-3017-1	FEMA Expenses	0	11,001	0	0	0	0		
1-101-040-3018-1	Police Contract Negotiations	0	0	0	0	75,000	227,331	200,000	0
1-101-040-3500-0	Transfer to Tucker Field	125,000	125,000	216,513	216,513	0	0		
1-101-040-4250-1	Property Revaluation	0	0	0	0	350,000	270,146		
1-101-040-4500-3	Capital Improvement	185,000	4,974	185,000	187,554	160,000	119,247	165,000	145,000
1-101-040-4530-2	Traffic Calming	10,000	10,703	10,000	8,852	5,000	3,330	20,000	10,000

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1-101-040-4535-1	Litter Control	10,000	0	10,000	0	5,000	0	5,000	5,000
1-101-040-4540-1	Fire Consolidation Study	35,000	14,500	20,000	12,200	0	0		
1-101-040-5011-1	Casualty & Liability Insurance	347,850	409,828	398,869	434,901	421,500	460,456	421,500	421,500
1-101-040-5021-1	Veteran's Services	250	0	250	0	250	0	250	250
1-101-040-5100-2	Emergency Management	10,000	5,477	10,000	4,410	10,000	9,910	10,000	10,000
1-101-040-5200-2	STRESS	5,000	2,740	5,000	0	5,000	0	5,000	5,000
1-101-040-5215-1	School Capital Purchases	0	0	0	0	0	0	651,114	651,114
1-101-040-5220-1	Town/School Achievement Grant	0	0	0	0	0	0	100,000	100,000
1-101-040-5230-1	Franklin Farm Grant Match	5,000	332	5,000	0	5,000	5,000	5,000	5,000
1-101-040-5264-1	RI League of Cities and Towns	12,676	12,676	12,676	12,676	12,676	12,676	12,676	12,676
1-101-040-5265-1	US Conference of Mayors	0	0	3,500	0	3,500	6,978	3,500	3,500
1-101-040-5274-1	N R I Chamber of Commerce	800	800	800	800	800	0	800	800
1-101-040-5310-4	Boys and Girls Club	35,000	35,000	35,000	35,000	37,500	37,500	37,500	37,500
1-101-040-5320-4	NRI Mental Health	500	0	500	0	500	0	500	500
1-101-040-5340-4	Northern RI Retarded Citizens	500	0	500	0	500	0	500	500
1-101-040-5372-4	Mason Building Improvements	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
1-101-040-5380-4	Veterans Observance	2,500	2,500	2,500	2,500	2,500	0	2,500	2,500
1-101-040-5390-4	RSVP	7,500	7,500	7,500	7,500	2,500	2,500	2,500	2,500
1-101-040-5410-4	Senior Services Inc.	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
1-101-040-5430-4	Blackstone Valley Tourism	400	0	400	122	400	0	400	400
1-101-040-5440-4	House of Compassion	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
1-101-040-5445-4	Happy Basket Program	0	0	0	0	2,500	2,500	2,500	2,500
1-101-040-5460-1	Economic Development Fees	75,000	13,250	60,000	74,968	15,000	11,408	10,000	10,000
1-101-040-5511-4	Colts Football	1,500	0	1,500	0	1,500	0	1,500	1,500
1-101-040-5520-4	CYSA	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
1-101-040-5530-4	CYB&S	1,500	0	1,500	1,500	1,500	0	1,500	1,500
1-101-040-5540-4	Flag Football	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1-101-040-5545-1	Lacrosse	1,000	1,000	1,000	1,000	1,000	0	1,000	1,000
1-101-040-5550-4	Cumberlandfest	1,500	0	1,500	1,500	1,500	0	1,500	1,500
1-101-040-5560-4	Public Skating	0	0	0	0	0	0		
1-101-040-5565-1	Veterans Services	2,000	0	0	0	1,000	0	1,000	1,000
	MISCELLANEOUS	**1,004,476**	**695,773**	**1,118,508**	**1,127,041**	**1,250,626**	**1,201,931**	**1,791,740**	**1,558,240**
1-101-041-5470-1	Historic District Comm	750	40	750	0	750	0	500	500
1-101-041-5710-1	Conservation Commission	2,500	2,484	2,500	1,866	2,500	500	2,000	2,000
	MISC. BOARDS	**3,250**	**2,524**	**3,250**	**1,866**	**3,250**	**500**	**2,500**	**2,500**
1-101-044-0065-1	Workers Comp	94,465	111,083	101,821	99,968	101,821	158,133	105,000	105,000
1-101-044-6020-1	Retirement Fund - Police	1,400,000	1,400,000	1,650,489	1,650,000	2,064,871	1,892,798	2,140,000	1,997,828
1-101-044-6021-1	RI State Retirement	321,919	304,789	485,349	443,537	603,915	552,918	558,873	558,873
1-101-044-6023-1	Rescue Retirement	72,140	72,932	74,928	57,449	73,379	62,420	124,627	124,627

As of 5/5/2014

Account #	Account Description	FY 2012 Revised Budget	FY 2012 Actual Expended	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 YTD Expended	FY 2015 Council Adopted	FY 2015 Council Amended
1-101-044-6030-1	Social Security	597,374	612,930	591,573	618,119	614,418	534,568	609,345	609,345
1-101-044-6040-1	Unemployment	25,000	18,444	20,000	32,384	20,000	16,143	20,000	20,000
1-101-044-6060-1	Health Insurance	1,532,418	1,192,799	2,155,000	2,734,270	2,007,667	2,210,185	1,901,190	1,877,017
1-101-044-6060-1	Health Insurance P/R	0	(69,375)	0	(453,100)	0	(185,357)		
1-101-044-6062-1	Admin Costs Blue Cross	224,604	257,275	224,604	162,570	234,604	127,546	231,985	171,985
1-101-044-6063-1	Delta Dental	175,038	198,848	181,164	153,533	175,465	127,734	161,126	155,096
1-101-044-6063-1	Delta Dental P/R	0	0	0	0	0	(663)		
1-101-044-6065-1	Aflac Flex Spending Maint. Fee	1,500	1,041	1,500	1,012	1,500	465	1,500	1,500
1-101-044-6066-1	Retiree Health Care	800,000	877,292	300,000	271,551	510,000	239,069	400,000	0
1-101-044-6067-1	OPEB Trust	0	0	100,000	100,000	200,000	100,000	300,000	1,420,875
1-101-044-6070-1	Life Insurance	35,000	41,646	47,035	44,945	48,798	49,105	47,527	47,527
	FRINGE BENEFITS	**5,279,458**	**5,019,705**	**5,933,463**	**5,916,237**	**6,656,438**	**5,885,064**	**6,601,173**	**7,089,673**
1-101-045-6510-5	School Bonds - DEBT Principal	2,950,000	2,950,000	2,827,109	3,095,000	3,188,036	3,065,000	3,315,000	3,045,000
1-101-045-6512-1	School Bonds from Impact Fees	0	0	0	0	0	0		
1-101-045-6515-5	School Bonds - DEBT Interest	2,054,713	2,026,847	1,756,581	1,896,816	1,783,193	1,723,438	1,652,751	1,517,219
1-101-045-6520-1	Master Lease - Town	255,192	255,152	255,152	255,152	6,652	3,741	18,912	130,645
1-101-045-6530-1	Tax Anticipation Notes TANS	225,000	99,531	125,000	60,156	70,000	0	70,000	50,000
1-101-045-6535-1	Legal Judgements / Settlements	23,143	0	0	(240)	0	0		
1-101-045-6541-1	Paying Agent and Advisor Fees	60,000	75,691	80,000	17,677	10,554	109,341	30,000	20,000
1-101-045-6550-5	Judgement/Refi Bond Cost	0	0	0	0	0	0		
1-101-045-6560-1	Town Bonds - DEBT Principal	647,865	585,000	779,941	740,000	800,000	695,000	890,000	876,212
1-101-045-6565-1	Town Bonds - DEBT Interest	277,548	291,732	334,872	314,740	354,091	299,441	223,860	406,447
1-101-045-6800-1	Deficit Reduction	0	0	0	0	0	0		
	DEBT SERVICE	**6,493,461**	**6,283,953**	**6,158,655**	**6,379,301**	**6,212,526**	**5,895,960**	**6,200,523**	**6,045,523**
	GENERAL FUND	**79,146,788**	**61,748,544**	**82,882,869**	**64,320,812**	**86,039,434**	**63,850,160**	**88,032,456**	**88,032,456**

Town of Cumberland

ADOPTED
SEWER FUND
OPERATING BUDGET

Fiscal Year 2014-2015

TOWN OF CUMBERLAND, RI
REVENUE BUDGET
FISCAL YEAR - 2014/15

SEWER FUND - 401

as of 5/5/14

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2012 REVISED BUDGET	FISCAL YEAR 2012 ACTUAL REVENUE	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL REVENUE	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL REVENUE	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-401-047-0405-:	Sale Tax Fees Sewer	0	(125)	0	(62)	0	0			
2-401-047-0410-:	Sewer Assessments	307,622	345,534	304,412	260,253	252,000	302,082	261,240	261,240	261,240
2-401-047-0411-:	Revenues - Hook-up Fees Sewer	65,000	45,008	65,000	59,710	65,000	37,342	60,000	60,000	60,000
2-401-047-0412-:	Transfers From Other Funds Sewer	0	0	0	0	0	0			
2-401-047-0413-:	Operations and Maintenance Fees Sewer	14,000	0	0	0	10,000	0			
2-401-047-0414-:	Transfee from G/F Int Debt Sewer	0	0	0	0	0	0			
2-401-047-0415-:	Delinquent interest Sewer	16,000	55,072	40,000	18,733	50,000	43,058	40,000	40,000	40,000
2-401-047-0416-:	Sewer Usage Revenue	480,000	567,266	480,000	527,332	478,997	563,501	501,272	501,272	501,272
2-401-047-0417-:	Sewer Usage Supplemental Revenue	0	353	0	0	0	0			
2-401-047-0418-:	Prior Year Sewer Usage Revenue	0	0	0	0	0	0			
2-401-047-0419-:	Sewer Permits Revenue	0	0	0	(1,150)	0	0			
2-401-047-0443-:	Connection Fees Sewer Revenue	0	0	0	0	0	0			
2-401-047-0444-:	Sewer Hook-Up - New Revenue	0	0	0	0	0	0			
2-401-047-0499-(	Sewer Misc Revenue	0	0	17,021	0	10,000	(4)	10,000	10,000	10,000
2-401-047-4050-:	Tax Sale Fees-Sewer	0	33,021	0	1,163	0	533			
	SEWER FUND - 401	**882,622**	**1,046,130**	**906,433**	**865,979**	**865,997**	**946,512**	**872,512**	**872,512**	**872,512**

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR - 2014/15

SEWER FUND - 401

as of 5/5/14

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2012 REVISED BUDGET	FISCAL YEAR 2012 ACTUAL EXPENDED	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL EXPENDED	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 YTD EXPENDED	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
1-401-031-5011-40-000-1	Sewer Insurance Claims	0	0	20,000	0	20,000	0	20,000	20,000	20,000
1-401-047-1010-30-400-4	Regular Salaries -SEWER	39,289	37,689	41,259	48,107	41,259	29,315	44,646	44,646	44,646
1-401-047-1015-40-300-3	Emergency Labor	12,000	2,635	0	0	8,000	41	8,000	8,000	8,000
1-401-047-1020-30-400-4	Overtime	5,000	2,052	3,500	1,026	3,500	2,020	3,500	3,500	3,500
1-401-047-1040-30-400-4	Longevity Sewer	1,000	1,000	1,000	1,000	1,000	0	1,000	1,000	1,000
1-401-047-2030-30-400-4	Repairs Pump Equipment	1,000	3,122	2,000	2,441	2,000	1,589	2,000	2,000	2,000
1-401-047-2035-30-400-4	Repairs Vehicles	9,000	2,399	2,500	234	1,000	0	1,000	1,000	1,000
1-401-047-2040-30-400-4	Emergency Repairs	15,000	11,746	10,000	6,643	7,500	4,014	10,000	10,000	10,000
1-401-047-2060-30-400-4	Postage	6,500	5,985	7,200	1,382	2,500	1,076	6,000	6,000	6,000
1-401-047-2070-30-400-4	Office Supplies	500	0	300	332	300	22	300	300	300
1-401-047-2100-30-400-4	Gasoline and Oil	4,000	165	1,000	427	1,000	0	2,000	2,000	2,000
1-401-047-2110-30-400-4	Utilities	14,500	53,064	10,000	9,340	13,500	22,735	25,000	25,000	25,000
1-401-047-2130-30-400-4	Telephone	2,500	2,040	2,500	2,205	2,500	2,000	2,500	2,500	2,500
1-401-047-2132-30-400-4	Cell Phone PR	0	650	0	600	0	500	600	600	600
1-401-047-2190-30-400-4	Professional Services	20,000	0	0	0	0	0			
1-401-047-4010-00-400-4	Office Equipment	0	0	0	0	586	6			
1-401-047-4025-30-400-4	Payment to General Fund	0	0	0	0	0	0			
1-401-047-4035-30-400-4	Renewal & Replacement	0	0	0	0	0	0			
1-401-047-4037-30-400-4	Town Network Expense	16,500	11,169	5,000	5,523	5,000	9,563	12,000	12,000	12,000
1-401-047-4039-30-400-4	Collect System Maintenance	10,000	24,685	20,000	36,117	20,000	39,570	32,000	32,000	32,000
1-401-047-4048-30-400-4	General Fund Services	30,000	30,000	30,000	30,000	20,000	15,000	20,000	20,000	20,000
1-401-047-4069-30-400-4	Mileage PR	0	0	0	0	0	0			
1-401-047-4500-00-400-4	Capital Improvements	7,000	0	0	0	10,000	830	60,000	60,000	60,000
1-401-047-5011-30-400-1	Insurance	0	5,000	3,952	18,325	4,000	4,968	5,000	5,000	5,000
1-401-047-5015-30-400-4	Contingencies	35,000	2,219	10,000	18,352	5,000	0	10,000	10,000	10,000
1-401-047-5400-30-400-4	Interest Expense	28,735	36,633	30,000	23,227	30,000	0	30,000	30,000	30,000
1-401-047-6015-30-400-4	Workers Comp	1,389	1,389	731	731	750	0	750	750	750
1-401-047-6021-30-400-4	RI Retirement	3,699	3,699	5,946	5,946	6,000	0	7,266	7,266	7,266
1-401-047-6030-30-400-4	Social Security	3,039	3,039	3,501	3,996	3,501	2,105	3,854	3,854	3,854
1-401-047-6060-30-400-4	Health Insurance	9,230	9,230	16,032	16,032	21,643	969	16,923	16,923	16,923
1-401-047-6063-30-400-4	Dental Insurance	1,171	1,171	954	398	1,217	994	1,253	1,253	1,253
1-401-047-6070-30-400-4	Life Insurance	197	238	246	244	244	259	257	257	257

as of 5/5/14

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2012 REVISED BUDGET	FISCAL YEAR 2012 ACTUAL EXPENDED	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL EXPENDED	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 YTD EXPENDED	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
1-401-047-6560-30-400-4	DEBT SERV Principal	434,207	434,207	517,071	447,289	473,997	470,415	484,087	484,087	484,087
1-401-047-6565-30-400-4	DEBT SERV Interest	108,537	108,537	161,741	89,045	160,000	78,915	62,575	62,575	62,575
	SEWER FUND - 401	**818,993**	**793,764**	**906,433**	**768,960**	**865,997**	**686,905**	**872,512**	**872,512**	**872,512**

Town of Cumberland

ADOPTED
WATER FUND
OPERATING BUDGET

Fiscal Year 2014-2015

TOWN OF CUMBERLAND, RI
REVENUE BUDGET
FISCAL YEAR - 2014/15

WATER DEPARTMENT - 501

as of 5/5/14

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2012 REVISED BUDGET	FISCAL YEAR 2012 ACTUAL REVENUE	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL REVENUE	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL REVENUE	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-501-048-0401-	Water Usage Revenue	2,791,173	2,540,132	2,791,173	2,245,911	2,543,076	890,141	2,437,206	2,437,206	2,437,206
2-501-048-0402-	Hook Up Fees Water Revenue	15,000	22,992	15,000	24,450	9,000	17,168	12,000	12,000	12,000
2-501-048-0403-	Hydrant Fees Water Revenue	225,000	224,070	225,000	220,470	271,700	0	224,070	224,070	224,070
2-501-048-0404-	Service fees Water Revenue	472,500	362,880	472,500	485,675	485,628	122,199	490,863	490,863	490,863
2-501-048-0405-	PWSB Surcharge Water	891,000	1,059,857	891,000	936,053	877,231	329,384	985,255	985,255	985,255
2-501-048-0410-	Infrastructure Fees Water	306,000	289,051	306,000	255,287	251,588	89,832	268,706	268,706	268,706
2-501-048-0411-	State Surcharge Water Revenue	67,500	0	67,500	58,070	55,167	20,507	67,433	67,433	67,433
2-501-048-0412-	Water Protection Revenue	121,500	12,611	121,500	102,807	100,872	36,306	119,383	119,383	119,383
2-501-048-0413-	RI Taxes	18,000	0	18,000	25,458	17,362	8,042	26,000	26,000	26,000
2-501-048-0415-	Delinquent Interest Water Revenue	45,000	67,487	45,000	56,238	75,000	42,140	65,000	65,000	65,000
2-501-048-0425-	Miscellaneous Water Revenue	1,000	15,022	1,000	238	0	1,739			
2-501-048-0460-	Investment Income Water	1,000	32	845	16	0	(6)	900	900	900
2-501-048-0470-	EPA Federal Reimbursement Water	0	0	0	0	0	0			
2-501-048-0480-	Debt Reduction Surcharge Water	324,000	242,410	324,000	325,130	325,260	81,650	327,080	327,080	327,080
2-501-048-0495-	Late Fees Water Revenue	0	56,815	0	89,595	70,000	19,195	82,000	82,000	82,000
2-501-048-0500-	Water Resource Board Reimbursement	0	0	0	0	235,000	0			
2-501-048-0501-	Bond Premiuim Amortization	0	4,883	0	0	0	0			
2-501-048-0505-	Contributions Water Revenue	0	39,000	0	0	0	0			
2-501-048-0515-	Contributed Capital	0	8,250	0	0	0	0	300,000	300,000	300,000
	WATER DEPARTMENT - 501	**5,278,673**	**4,945,490**	**5,278,518**	**4,825,399**	**5,316,884**	**1,658,298**	**5,405,896**	**5,405,896**	**5,405,896**

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR - 2014/15

WATER FUND - 501

as of 5/5/14

		FISCAL YEAR 2012		FISCAL YEAR 2013		FISCAL YEAR 2014		FY 2015		
ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	YTD EXPENDED	Request Budget	Mayor Proposed	Council Adopted
1-501-048-1010-0	Regular Salaries - WATER	715,182	763,182	704,932	701,050	738,568	623,784	780,146	778,646	778,646
1-501-048-1020-0	Overtime	0	72,653	70,000	74,755	70,000	69,153	85,000	85,000	85,000
1-501-048-1040-0	Longevity Water	12,000	0	10,250	9,300	10,250	8,528	18,134	18,413	18,413
1-501-048-1052-0	Bank Charges	2,000	3,353	2,000	4,369	2,200	5,335	2,200	2,200	2,200
1-501-048-2010-0	Repairs Building	5,000	3,018	5,000	11,839	8,000	1,130	10,000	10,000	10,000
1-501-048-2012-0	Repairs Treatment Equip&Maint	0	0	20,000	19,384	20,000	18,047	25,000	25,000	25,000
1-501-048-2014-0	Repairs Distribution Equip&Maint	0	0	15,000	17,160	18,000	17,585	22,000	22,000	22,000
1-501-048-2020-0	Repairs Equipment	35,000	29,774	25,000	6,338	10,000	7,236	10,000	10,000	10,000
1-501-048-2035-0	Repairs Vehicles	15,000	20,393	15,000	19,383	15,000	18,574	17,000	17,000	17,000
1-501-048-2044-0	Professional Fees	30,000	22,392	30,000	37,775	50,000	62,149	70,000	70,000	70,000
1-501-048-2048-0	Indirect Costs/General Fund	30,000	70,000	20,000	70,000	70,000	35,000	70,000	70,000	70,000
1-501-048-2060-0	Postage	20,000	7,133	10,000	6,361	10,000	1,019	6,000	6,000	6,000
1-501-048-2070-0	Office Supplies	2,060	1,283	1,500	1,098	1,000	517	1,000	1,000	1,000
1-501-048-2080-0	Operating Supplies	255,000	186,106	145,000	87,408	100,000	40,908	100,000	100,000	100,000
1-501-048-2088-0	Lease Payments	49,000	1,332	45,000	88,218	45,000	0	45,000	45,000	45,000
1-501-048-2090-0	Janitorial Supplies	1,000	0	1,000	639	800	858	1,000	1,000	1,000
1-501-048-2091-0	Gravel/Stone/Loam/Mulch	0	0	15,000	9,203	10,000	7,791	12,000	12,000	12,000
1-501-048-2092-0	Asphalt/Concrete	0	0	7,000	12,172	15,000	3,186	15,000	15,000	15,000
1-501-048-2093-0	Plumbing Supplies	0	0	2,500	1,842	2,800	1,451	2,800	2,800	2,800
1-501-048-2094-0	Distribution Supplies	0	0	3,000	14,595	8,000	8,231	10,000	10,000	10,000
1-501-048-2095-0	Hydrant Maintenance & Repair	0	0	46,000	3,905	30,000	32,661	50,000	50,000	50,000
1-501-048-2096-0	Meter Installation & Repair	0	0	10,000	19,451	25,000	24,349	30,000	30,000	30,000
1-501-048-2100-0	Gas and Oil	25,400	48,707	27,000	40,087	30,000	24,018	34,000	34,000	34,000
1-501-048-2110-0	Heating/Air Conditioning	379,000	208,639	275,000	210,676	240,000	178,762	220,000	220,000	220,000
1-501-048-2130-0	Telephone	20,400	29,872	22,000	30,028	32,000	23,678	33,000	33,000	33,000
1-501-048-2132-0	Cell Phone PR	0	550	1,200	400	1,200	0	1,200	1,200	1,200
1-501-048-2135-0	Data Backhaul	0	0	2,500	825	2,500	320	2,500	2,500	2,500
1-501-048-2140-0	Water- PWSB	1,300,000	534,014	1,000,000	553,189	800,000	527,295	800,000	800,000	800,000
1-501-048-2150-0	Advertising	3,000	2,327	12,000	852	6,500	5,023	6,500	6,500	6,500
1-501-048-2170-0	Education and Training	4,500	9,438	3,500	2,930	4,000	3,635	4,500	4,500	4,500
1-501-048-2180-0	Dues and Subscriptions	2,500	1,318	2,000	1,678	2,000	750	2,000	2,000	2,000
1-501-048-4010-0	Office Equipment	2,625	2,842	2,600	3,885	2,600	1,611	5,000	5,000	5,000
1-501-048-4023-0	Well Reconditioning	0	0	0	0	80,000	93,123	50,000	50,000	50,000

as of 5/5/14

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2012 REVISED BUDGET	FISCAL YEAR 2012 ACTUAL EXPENDED	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL EXPENDED	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 YTD EXPENDED	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
1-501-048-4024-0	Treatment Chemicals	82,900	243,203	250,000	247,849	270,000	156,616	270,000	270,000	270,000
1-501-048-4026-0	Treatment Equipment	7,140	15,711	10,000	7,951	12,000	9,525	15,000	15,000	15,000
1-501-048-4027-0	Software Expense	2,000	540	2,000	0	2,000	0	2,400	2,400	2,400
1-501-048-4028-0	Distribution Equipment- New	0	0	20,000	14,551	20,000	12,000	25,000	25,000	25,000
1-501-048-4029-0	Water Testing	11,400	23,397	20,000	36,683	20,000	19,796	22,000	22,000	22,000
1-501-048-4033-0	Water Testing Distribution System	0	0	5,000	4,224	6,000	2,927	6,000	6,000	6,000
1-501-048-4034-0	State Surcharge	67,500	0	100,000	59,759	90,000	35,843	67,433	67,433	67,433
1-501-048-4037-0	Town Network Expense	22,800	20,080	22,800	22,800	17,500	0	17,500	17,500	17,500
1-501-048-4056-0	Sales tax	18,000	0	34,000	28,834	20,000	20,999	22,000	22,000	22,000
1-501-048-4057-0	Water Protection	121,500	0	150,000	96,546	140,000	54,387	119,383	119,383	119,383
1-501-048-4059-0	Infrastructure Improvements	306,000	85,060	306,000	298,727	306,000	168,822	306,000	440,000	440,000
1-501-048-4064-0	Treatment Plant	14,466	1,296	0	0	0	0			
1-501-048-4500-0	Capital Improvements	130,000	25,284	0	0	150,000	62,475	153,000	298,500	298,500
1-501-048-5011-0	Insurance	54,690	55,690	56,000	56,000	59,000	0	61,000	61,000	61,000
1-501-048-5400-0	Interest Expense	77,000	81,476	77,000	44,753	85,000	0	50,000	50,000	50,000
1-501-048-6015-0	Workers Comp	35,000	35,000	40,000	40,000	45,000	0	45,000	45,000	45,000
1-501-048-6021-0	RI State Retirement	69,230	69,230	100,626	100,626	105,000	0	122,457	122,501	122,501
1-501-048-6030-0	Social Security	54,711	54,711	60,066	60,321	65,000	48,111	67,571	67,592	67,592
1-501-048-6040-1	Unemployment Water	0	2,204	0	0	0	0			
1-501-048-6060-0	Health Insurance	292,934	298,707	304,394	304,393	290,887	22,368	215,944	217,100	217,100
1-501-048-6070-0	Life Insurance	3,500	4,274	4,920	4,420	5,133	4,978	4,877	4,877	4,877
1-501-048-6080-0	Public Water Lic. Renewal	0	12,565	0	12,165	12,165	0	12,165	12,165	12,165
1-501-048-6560-0	DEBT SERV Principal	417,528	(0)	566,705	445,898	399,053	278,970	430,000	290,000	290,000
1-501-048-6565-0	DEBT SERV Interest	298,707	182,496	242,025	178,935	220,000	164,459	300,000	160,000	160,000
1-501-048-6570-0	RANS Interest/Issuance Cost	0	0	0	0	0	0			
1-501-048-6572-0	Net Operating Reserve	0	0	0	0	68,000	0	60,000	60,000	60,000
1-501-048-6573-0	Emergency Reserve	0	8,960	0	1,700	30,000	0	50,000	50,000	50,000
1-501-048-6575-0	Depreciation Expense	0	645,593	0	0	0	0			
1-501-048-6576-0	Bad Debt	9,000	0	0	0	0	0			
1-501-048-6590-0	Sludge Removal	50,000	64,992	50,000	40,059	65,000	52,359	65,000	65,000	65,000
1-501-048-8888-0	Deficit Reduction Surcharge	224,000	0	306,000	0	353,728	0	355,186	355,686	355,686
1-501-048-8889-0	Amortization	0	13,895	0	0	0	0			
	WATER FUND - 501	**5,278,673**	**3,962,691**	**5,278,518**	**4,167,991**	**5,316,884**	**2,960,340**	**5,405,896**	**5,405,896**	**5,405,896**

Town of Cumberland

ADOPTED
RECEATION FUND
OPERATING BUDGET

Fiscal Year 2014-2015

TOWN OF CUMBERLAND, RI
REVENUE BUDGET
FISCAL YEAR - 2014/15

RECREATION FUND - 342

as of 5/5/14

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2012 REVISED BUDGET	FISCAL YEAR 2012 ACTUAL REVENUE	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL REVENUE	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL REVENUE	FY 2015 Request Budget	FY 2015 Mayor Proposed	FY 2015 Council Adopted
2-342-000-0401-(	Transfer from Other Funds	0	23,250	23,250	23,250	23,250	0	23,250	23,250	23,250
2-342-036-0449-(	Summer Camp Revenue	55,000	79,296	75,000	94,635	75,000	10,331	75,000	75,000	75,000
2-342-036-0454-(	Aprop. From Surplus	0	0	6,000	0	0	0			
2-342-036-0459-(	Tucker Field Donations	0	1,000	0	0	0	8,300			
2-342-036-4050-(	Summer Trip Revenue Recreation	0	3,408	6,000	1,306	6,000	9,667	6,000	6,000	6,000
2-342-036-4100-(	Revenue Recreation Misc	31,500	6,997	5,000	56,240	6,750	23,819	8,000	8,000	8,000
2-342-036-4100-(	Ballfield Rentals Recreation Revenue	3,500	1,319	2,100	2,820	2,100	2,025	2,100	2,100	2,100
2-342-036-4100-(	Adult Tennis Recreation Revenue	2,000	0	0	0	0	0			
2-342-036-4100-(	Volleyball Recreation Revenue	0	1,580	1,300	225	1,300	1,760	1,300	1,300	1,300
2-342-036-4100-(	Golf Recreation Revenue	3,000	0	0	0	0	0			
2-342-036-4100-(	Zumba Recreation Revenue	4,000	3,140	4,000	900	4,000	0			
2-342-036-4100-(	Aerobics Recreation Revenue	6,000	3,450	0	1,655	3,000	2,750	3,000	3,000	3,000
2-342-036-4100-(	Yoga Recreation Revenue	6,000	0	0	0	0	0			
2-342-036-4100-(	Dance Recreation Revenue	7,000	14,856	10,000	12,050	14,000	20,513	14,000	14,000	14,000
2-342-036-4100-(	Tennis Recreation Revenue	1,000	5,315	3,000	4,430	4,000	0			
2-342-036-4100-(	WinterWonderland Recreation Revenue	0	0	0	0	0	1,525			
2-342-036-4100-(	Haunted Hill Recreation Revenue	40,000	60,400	60,000	37,600	52,750	69,530	60,000	60,000	60,000
2-342-036-4100-(	Rentals Recreation Revenue	4,000	4,110	3,000	2,120	3,000	1,410	3,000	3,000	3,000
2-342-036-4100-(	Lacrosse Recreation Revenue	0	0	0	0	0	5,000	4,000	4,000	4,000
	RECREATION FUND - 342	**163,000**	**208,120**	**198,650**	**237,231**	**195,150**	**156,630**	**199,650**	**199,650**	**199,650**

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR - 2014/15

RECREATION FUND - 342

as of 5/5/14

		FISCAL YEAR 2012		FISCAL YEAR 2013		FISCAL YEAR 2014		FY 2015		
ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	YTD EXPENDED	Request Budget	Mayor Proposed	Council Adopted
1-342-036-1070-4	Salaries Summer Camp	106,000	109,126	106,000	103,597	110,000	89,638	110,000	110,000	110,000
1-342-036-2116-4	Tucker Field Turf Expenses	0	0	0	0	0	34,000			
1-342-036-4054-4	Other Parks Maintenance	0	0	10,000	0	15,000	0	12,000	12,000	12,000
1-342-036-5099-4	Summer Trips Expense Recreation	0	1,230	6,000	1,912	0	10,150			
1-342-036-6600-4	Camp expenses	5,000	10,783	22,250	9,935	15,750	12,153	15,750	15,750	15,750
1-342-036-6660-4	Haunted Hill Expenses	17,000	0	27,500	400	27,500	33,938	27,900	27,900	27,900
1-342-036-6700-4	Program Expenses	35,000	85,633	26,900	74,891	26,900	42,885	34,000	34,000	34,000
	RECREATION FUND - 342	**163,000**	**206,772**	**198,650**	**190,735**	**195,150**	**222,765**	**199,650**	**199,650**	**199,650**