

# Cumberland Fire District

Established  
November 10, 2014

Headquarters @ Station Four  
3502 Mendon Road Cumberland, RI 02864 401.658.0544  
www.cumberlandfire.org

## AGENDA OF THE MEETING OF THE CUMBERLAND FIRE DISTRICT

### FINANCE SUB-COMMITTEE

MAY 17, 2015 AT 6:45 PM

### CUMBERLAND LIBRARY

1464 DIAMOND HILL ROAD CUMBERLAND, RI

1. CALL TO ORDER
2. CAPITAL EXPENSE TASK FORCE REPORT
3. REVIEW OF FINANCIAL MATTERS
  - a. Finance Director to give a preliminary review of the 2015-16 budget.
  - b. Finance Director to present a projected 2016-2017 fiscal budget
4. RECCOMENDATION ON BUDGET
5. ADJOURNMENT

**REVISED 05/09/16**

This meeting location is accessible to the handicapped. Individuals requiring interpreter services for the hearing impaired or need additional information should notify Head Quarters at (401) 658-0544 no less than 48 hours before the meeting

Posted: SOS Web Site  
Cumberland Town Hall (45 Broad Street)  
Cumberland Fire Department HQ (3502 Mendon Road)

### Mission Statement

The mission of the Cumberland Fire District is to provide exceptional public safety services in a safe, compassionate, cost effective and professional manner.

Bruce A. Lemois  
Chairman

Phillip Koutsogiane  
Vice-Chair

Christopher Parent  
Commissioner

Cynthia Ouellette  
Commissioner

Ronald Champagne  
Commissioner

Jim Scullin  
Commissioner

Frank Matta  
Commissioner

Kenneth Finlay  
Chief of the Department

Station One  
555 High Street  
401.722.5992

Station Two  
1530 Mendon Road  
401.333.1421

Station Five  
50 Arnold Mills Road  
401.333.2244

Kelley Morris  
General Counsel

Diane Karolyshyn  
Finance Director

Debra Auclair  
District Clerk

## Profit & Loss Budget vs. Actual ~ ~ ~ Cumberland Fire District

5/10/2016  
Accrual Basis

	Projected to Year End	Actual Year to 4/15/2016	2015-16 Budget	Variance of Actual to Budget	Project 2016- 2017 Budget	% Var
<b>INCOME</b>						
4000 · Tax Revenues-Current year	6,864,171.62	6,761,171.62	7,092,292.00	(331,120.38)	7,035,553.96	-0.81%
4001 · Abatement Adjustments (projected past due)	(9,874.58)	(9,874.58)			-	0.00%
4005 · Revenue - Past Due Taxes	205,126.03	205,126.03	226,031.00	(20,904.97)	210,000.00	-7.63%
4007 · NSF Fee Reimbursement Income	324.00	324.00			100.00	
4010 · Interest Income- Past Due Taxes	77,021.93	77,021.93			40,000.00	100.00%
4015 · Fire Prevention/Plan Review	150,006.16	150,006.16	42,668.00	107,338.16	42,000.00	-1.59%
4050 · Interest Income General Fund	11,971.73	11,971.73			10,000.00	100.00%
4055 · Interest Income HRA Fund	228.18	228.18			200.00	100.00%
4060 · Interest Income Truck Fund	22.65	22.65			25.00	
4065 · Interest Income Fire Prevention	24.99	24.99			-	
4070 · Interest Income-Retiremt Health	215.58	215.58			100.00	
4075 · Interest Income Comm/Training	33.05	33.05			25.00	
4105 · Reimbursed Ins.-Former Employee	17,472.12	17,472.12			21,040.80	100.00%
4110 · Miscellaneous Other Income	25,934.73	25,934.73			5,000.00	100.00%
4110.1 · Revenue Rescue Income	11,109.00	11,109.00			8,000.00	100.00%
4110.2 · Insurance Reimbursement	12,123.98	12,123.98			-	0.00%
4110.3 · Detail Reimbursement	19,720.72	19,720.72			15,000.00	100.00%
4110.4 · IOD Ins. Reimbursement	57,085.72	57,085.72			-	0.00%
4110.4 - Fire Prevention Reimbursement	-	-			56,000.00	100.00%
4114 · Income Radio Box Alarm Maint	23,125.00	23,125.00			23,000.00	100.00%
4115 · Tax Sale Fee Income	51,860.00	51,860.00			35,000.00	100.00%
4200 · Sale of Assets	20,100.00	20,100.00			-	
4300 · Transfer from Surplus (For Capital Exp)	-	-			65,000.00	
<b>Total Income</b>	<b>7,537,802.61</b>	<b>7,434,802.61</b>	<b>7,360,991.00</b>	<b>73,811.61</b>	<b>7,566,044.76</b>	<b>2.71%</b>

## Profit & Loss Budget vs. Actual ~ ~ ~ Cumberland Fire District

5/10/2016  
Accrual Basis

EXPENSES	Projected to Year End	Actual Year to 4/15/2016	2015-16 Budget	Variance of Actual to Budget	Project 2016- 2017 Budget	% Var
5111 · Vehicle Gas & Oil	32,000.00	24,545.56	65,000.00	(40,454.44)	65,000.00	0.00%
5112 · Vehicle Repair & Maintenance	74,800.00	64,700.54	77,000.00	(12,299.46)	77,000.00	0.00%
5121 · Upgrading & Equipment Purchases	32,500.00	22,477.01	30,000.00	(7,522.99)	30,000.00	0.00%
5122 · Radio Equipment Upgrades & Main	4,800.00	4,736.97	5,000.00	(263.03)	5,000.00	0.00%
5123 · Equipment Supplies & Repairs	3,000.00	2,561.42	7,500.00	(4,938.58)	5,000.00	-50.00%
5124 · First Aid Equipment & Suppl	8,000.00	6,938.54	10,000.00	(3,061.46)	10,000.00	0.00%
5125 · Equipment Testing & Certificati	3,600.00	3,505.00	2,800.00	705.00	5,000.00	44.00%
5126 · Fire Alarm	800.00	561.00	1,500.00	(939.00)	1,500.00	0.00%
5127 · Furnishings	7,000.00	-	2,000.00	(2,000.00)	2,000.00	0.00%
5128 · Communications Upgrades	1,540.00	1,540.00	1,000.00	540.00	2,000.00	50.00%
5129 · Shared Communications	4,705.00	4,194.59	2,000.00	2,194.59	4,500.00	55.56%
5130 · Truck Tires	-	-	-	-	-	0.00%
5230 · Utilities - Cox	-	-	600.00	(600.00)	-	0.00%
5231 · Telephone	18,000.00	13,738.28	20,000.00	(6,261.72)	12,000.00	-66.67%
5232 · Electricity	35,935.01	26,951.26	35,000.00	(8,048.74)	36,000.00	2.78%
5233 · Gas & Hot Water	14,800.00	10,708.38	22,000.00	(11,291.62)	15,000.00	-46.67%
5234 · Building Supplies, Repair & Imp	55,500.00	29,979.48	42,000.00	(12,020.52)	21,298.00	-97.20%
5235 · Air Cascade Maintenance	1,900.00	1,881.93	950.00	931.93	2,000.00	52.50%
5236 · Sewer Assessment & Usage	3,500.00	3,004.88	2,800.00	204.88	3,500.00	20.00%
5237 · Water Usage Fees	3,000.00	1,660.16	20,000.00	(18,339.84)	8,000.00	-150.00%
5238 · Hydrant Fees - Cumberland/Pawt	-	-	127,231.00	(127,231.00)	184,600.00	31.08%
5238.01 Hydrant Fees - Pawtucket	134,400.00	73,149.97	92,403.00	(19,253.03)	67,200.00	-37.50%
5340 · Firefighter Salaries & Wages	-	-	-	-	-	0.00%
5340.01 · Salaries - Firefighters	2,871,927.00	2,125,045.72	2,871,927.00	(746,881.28)	2,820,919.42	-1.81%
5340.02 · Salaries - Overtime Wages	75,000.00	73,288.84	-	73,288.84	-	0.00%
5340.03 · Salaries - Holiday Stipend	164,775.00	141,795.43	164,775.00	(22,979.57)	162,745.35	-1.25%
5340.04 · Salaries - Vacation OT	325,000.00	295,394.47	373,848.00	(78,453.53)	374,400.00	0.15%
5340.05 · Salaries - Sick Pay OT	193,000.00	163,141.03	79,083.00	84,058.03	164,500.77	51.93%
5340.06 · Salaries - Personal OT	65,184.00	41,965.82	65,184.00	(23,218.18)	49,848.72	-30.76%
5340.07 · Salaries - Other	26,000.00	23,487.71	-	23,487.71	20,000.00	0.00%
5340.08 · Salaries - Longevity Pay	108,536.00	96,174.61	108,536.00	(12,361.39)	121,436.23	10.62%
5340.09 · Salaries - Acting Officer Pay	2,000.00	1,765.73	-	1,765.73	2,000.00	0.00%
5340.10 · Salaries - Detail Pay	15,000.00	13,853.50	-	13,853.50	15,000.00	100.00%
5340.11 · Salaries - Clothing Allowances	55,112.00	46,712.98	54,900.00	(8,187.02)	45,900.00	-19.61%
5340.12 · Salaries - Injured on Duty	90,000.00	84,118.33	-	84,118.33	-	0.00%

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5/10/2016  
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5340.13 · Salaries - Education Incentive	7,000.00	7,000.00	7,500.00	(500.00)	6,500.00	-15.38%
5340.14 · Salaries - EMT Incentive	80,400.00	-	80,400.00	(80,400.00)	81,800.00	1.71%
5340.15 · Salaries - IOD Fill In OT	130,000.00	124,808.89	-	124,808.89	-	0.00%
5341 · Payroll Tax Expenses	325,000.00	247,104.47	308,375.00	(61,270.53)	289,334.51	-6.58%
5342 · Pension Plan Expenses	678,000.00	514,714.02	736,226.00	(221,511.98)	676,076.69	-8.90%
5343.01 · Healthcare Insurances	783,662.00	647,252.54	783,662.00	(136,409.46)	867,414.20	9.66%
5343.02 · Healthcare Insurance - Retirees	125,000.00	91,343.20	144,000.00	(52,656.80)	131,627.34	-9.40%
5343.03 · Healthcare Deductions From Pay	\$ (66,300.00)	-52,980.00	-66,300.00	13,320.00	(94,918.98)	30.15%
5343.04 · Healthcare Reimbursements	50,000.00	35,996.36	160,000.00	(124,003.64)	68,000.00	-135.29%
5343.05 · Healthcare Insurance - Admin	37,141.00	25,731.71	-	25,731.71	67,718.00	100.00%
5343.06 · Healthcare Reimbursements - Admin	2,000.00	-	-	-	6,500.00	100.00%
5343.07 · Healthcare Deductions From Pay - Admin	(3,000.00)	-	-	-	(7,772.82)	100.00%
5344 · Dental Insurance	67,099.00	48,714.56	67,099.00	(18,384.44)	64,964.91	-3.28%
5344.01 · Dental Insurance - Retirees	4,500.00	3,511.60	-	3,511.60	4,213.92	0.00%
5344.02 · Dental Insurance - Admin	2,760.00	2,037.28	-	2,037.28	6,444.00	100.00%
5345 · Vision Care	5,100.00	5,100.00	5,150.00	(50.00)	5,100.00	-0.98%
5346 · Life Insurance Benefits	10,000.00	10,000.00	10,350.00	(350.00)	7,650.00	-35.29%
5348 · Call Firefighters Stipends	23,000.00	17,210.25	47,000.00	(29,789.75)	20,000.00	-135.00%
5349 · Manpower Training	-	-	-	-	-	0.00%
5349.01 · Drills & Training	8,000.00	7,468.82	17,750.00	(10,281.18)	10,000.00	-77.50%
5349.02 · FP & EMS Training	500.00	269.90	3,000.00	(2,730.10)	3,000.00	0.00%
5349.03 · Medical Examinations	1,500.00	1,246.00	3,000.00	(1,754.00)	3,000.00	0.00%
5350 · PT Firefighters Salaries & Wage	-	-	-	-	-	0.00%
5350.01 · Salaries - Part Time FF's	-	-	20,592.00	(20,592.00)	-	0.00%
5350.02 · Part Time - Uniforms/Clothing	228.00	228.00	500.00	(272.00)	-	0.00%
5351 · Employee Support Health&Welfare	3,800.00	3,746.00	2,000.00	1,746.00	3,800.00	47.37%
5352 · Education Tuition Costs	2,500.00	2,446.49	18,000.00	(15,553.51)	8,000.00	-125.00%
5411 · Insurances	204,692.00	204,692.00	310,000.00	(105,308.00)	320,000.00	3.13%
5412 · Supplies & Exps - Business Off	4,500.00	4,500.70	3,000.00	1,500.70	9,500.00	68.42%
5413 · Treasurer Expenses MOVED TO 5412	1,900.00	1,903.90	3,000.00	(1,096.10)	-	-100.00%
5415 · Finance Management Fee	36,637.50	36,637.50	78,000.00	(41,362.50)	-	-100.00%
5416 · Fire Chief Supplies & Exp	2,200.00	2,108.03	2,000.00	108.03	4,500.00	55.56%
5418 · Newspaper Advertisements	750.00	-	750.00	(750.00)	750.00	0.00%
5419 · Computerized Tax Bills	6,487.00	6,487.14	6,000.00	487.14	12,000.00	50.00%
5420 · Computerized Payroll Proc. Fees	10,292.00	7,846.80	8,000.00	(153.20)	12,000.00	33.33%
5422 · District Commissioner Stipends	-	-	-	-	23,000.00	100.00%
5424 · Salaries - Administration Staff	135,000.00	100,284.30	128,900.00	(28,615.70)	284,637.70	54.71%
5425 · Salaries - Clerk	3,200.00	2,133.36	3,200.00	(1,066.64)	3,200.00	0.00%

## Profit & Loss Budget vs. Actual ~ ~ ~ Cumberland Fire District

5/10/2016  
Accrual Basis

	Projected to Year End	Actual Year to 4/15/2016	2015-16 Budget	Variance of Actual to Budget	Project 2016- 2017 Budget	% Var
5427 · Legal	15,000.00	10,590.00	12,000.00	(1,410.00)	15,000.00	20.00%
5427.01 · Legal - CBA	4,500.00	3,487.50	-	3,487.50	-	0.00%
5427.02 · Legal - PWSB	2,000.00	-	-	-	-	0.00%
5430 · Payroll Taxes - Administrative	10,500.00	7,864.40	16,000.00	(8,135.60)	21,774.78	26.52%
5431 · Part Time Clerks - Tax Season	500.00	385.00	10,000.00	(9,615.00)	-	0.00%
5432 · Affiliated Fire Associations	450.00	0.00	450.00	(450.00)	2,000.00	77.50%
5433 · Bank Service Fees	-600.00	-541.80	1,250.00	(1,791.80)	-	0.00%
5434 · Computer Development Program	8,273.00	4,273.47	3,500.00	773.47	2,500.00	-40.00%
5435 · Grants - Matching Funds	-	0.00	5,000.00	(5,000.00)	5,000.00	0.00%
5436 · Office Equipment MOVED TO 5412	4,200.00	2,288.74	3,000.00	(711.26)	-	-100.00%
5437 · Tax Collector Expenses MOVED TO 5412	1,500.00	1,076.25	3,000.00	(1,923.75)	-	-100.00%
5438 · Printing & Postage	4,000.00	3,676.98	7,000.00	(3,323.02)	5,000.00	-40.00%
5439 · Professional Fees	1,500.00	1,200.00	3,500.00	(2,300.00)	-	-100.00%
5440 · Annual Meeting Expense	-	-	-	-	-	-100.00%
5441 · External Accounting Fees	1,700.00	1,387.50	-	1,387.50	3,500.00	100.00%
5442 · Fire Prevention Offset	700.00	637.22	-	637.22	1,000.00	100.00%
5443 · Professional Development	500.00	209.00	-	209.00	500.00	100.00%
5444 · Stenographer / Videographer	1,000.00	0.00	-	-	3,000.00	100.00%
5500 · Refunds & Abatements	30,000.00	29,236.09	-	29,236.09	20,000.00	0.00%
5510 · Transfer to Accrued Benefits Fu	-	-	-	-	-	0.00%
5520 · Transfer to Truck Replacement F	-	-	-	-	-	0.00%
5520.01 · Restricted - Truck Loan Princ	-	-	54,000.00	(54,000.00)	-	-100.00%
5520.02 · Restricted - Truck Loan Interes	-	-	8,400.00	(8,400.00)	-	-100.00%
5530 · Restricted - Contingency	1,500.00	1,500.00	10,000.00	(8,500.00)	10,000.00	0.00%
5540 · Restricted - Cap Improvs Statio	50,524.00	45,524.66	42,700.00	2,824.66	26,617.00	-60.42%
5550 · Restricted - Legal Claims	11,793.00	11,793.65	-	11,793.65	-	0.00%
5560 · Restricted - Sick Time Payout	30,240.00	30,240.31	5,000.00	25,240.31	5,000.00	0.00%
5600 · Tax - Legal & Collection Fees	1,000.00	833.75	-	833.75	1,000.00	100.00%
6025 · Spec. Fund Merger L A & C	-	-	-	-	-	0.00%
6030 · Spec. Fund Fire Prevention Exp	18,000.00	17,810.51	-	17,810.51	18,000.00	100.00%
6040 · Spec. Fund Air Cascade Exp	-	-	-	-	-	0.00%
6050 · Spec. Fund Fire Alarm Box	7,500.00	7,445.93	-	7,445.93	7,500.00	100.00%
6075 · Tax Sale Fees	38,153.13	27,873.13	-	27,873.13	20,000.00	100.00%
<b>Total Expense</b>	<b>\$ 7,359,295.64</b>	<b>\$ 5,721,915.25</b>	<b>\$ 7,360,991.00</b>	<b>\$ (1,639,075.75)</b>	<b>\$ 7,398,779.76</b>	<b>0.51%</b>
<b>BUDGET VARIANCE (SURPLUS)</b>	<b>\$ (1,695.36)</b>					
<b>REVENUE TO BUDGET VARIANCE (SURPLUS)</b>	<b>\$ (178,506.97)</b>					
				<b>Capital Exp</b>	<b>\$ 65,000.00</b>	
				<b>Pawt Water</b>	<b>\$ 67,200.00</b>	
				<b>Change in Pension Calculation</b>	<b>\$ 35,065.00</b>	
					<b>\$ 167,265.00</b>	
				<b>2016-2017 Budget</b>	<b>\$ 7,566,044.76</b>	<b>2.79%</b>

**CUMBERLAND FIRE DISTRICT  
ADMINISTRATIVE DETAIL**

<b>Person</b>	<b>2016-17 SALARY</b>	<b>TAXES</b>	<b>BLUE CROSS</b>	<b>CO PAY</b>	<b>DEDUCTABLE</b>	<b>DENTAL</b>
Diane	55,000	4,208	13,530	(1,666)	2,000	1,611
Beth	42,846	3,278	21,054	(2,493)	2,000	1,611
Keri	36,392	2,784	21,054	(2,493)	2,000	1,611
Pam	31,200	2,387	8,580	(1,121)	500	1,611
Part timer	12,480	955	-	-	-	-
Part timer	9,984	764	-	-	-	-
Chief	96,736	7,400	3,500	-	-	-
	<b>284,637.70</b>	<b>21,774.78</b>	<b>67,718.00</b>	<b>(7,772.82)</b>	<b>6,500.00</b>	<b>6,444.00</b>