

TOWN OF NORTH PROVIDENCE
PUBLIC SAFETY
FISCAL YEAR 2015 - 2016

DEPARTMENT:

FIRE DEPARTMENT - Page 4

	BUDGETED FY 2014-2015	PROPOSED FY 2015-2016	FINAL FY 2015-2016
SPECIAL TRAINING COURSES	\$ 29,940	\$ 25,000	\$ 25,000
TUITION & BOOKS	\$ 30,000	\$ 60,000	\$ 30,000
GASOLINE FUEL	\$ 18,000	\$ 18,000	\$ 18,000
HAZARDOUS MATERIAL SUPPLIES	\$ 1,400	\$ 1,400	\$ 1,400
NEW EQUIPMENT	\$ 34,500	\$ 61,500	\$ 61,500
NEW EQUIPMENT - PERSONAL	\$ 35,750	\$ 38,120	\$ 38,120
NEW EQUIPMENT - APPARATUS	\$ 123,450	\$ 0	\$ 0
TOTAL:	\$ 8,570,946	\$ 8,952,877	\$ 8,922,877

CUMBERLAND BUDGET	BUDGETED	ADJUSTED (Removed what is an EP Town Exp)	PER MAN	EAST PROVIDENCE BUDGET	BUDGETED	BUDGETED TO ADJ to 89 men	PER MAN	NOTES
								Removed 24 for Res and 1 admin
CONTRACT PAYROLL	52		52		114	89	89	
1 FB Clothing Allowance	\$ 54,900	\$ 54,900	\$ 1,056		\$ 177,260	\$ 138,387	\$ 1,555	
2 FB Education Incentive	\$ 7,500	\$ 7,500	\$ 144		\$ 5,000	\$ 3,904	\$ 44	
3 FB Education Tuition Cost	\$ 18,000	\$ 18,000	\$ 346		\$ 7,500	\$ 5,855	\$ 66	
4 FB EMT Incentive	\$ 80,400	\$ 80,400	\$ 1,546		\$ -	\$ -	\$ -	
5 FB Holiday Pay	\$ 164,775	\$ 164,775	\$ 3,169		\$ 425,000	\$ 331,798	\$ 3,728	
6 FB Life Insurance	\$ 10,350	\$ 10,350	\$ 199		\$ 31,140	\$ 24,311	\$ 273	
7 FB Longevity Pay	\$ 108,536	\$ 108,536	\$ 2,087		\$ 436,050	\$ 340,433	\$ 3,825	
8 Healthcare B/C	\$ 783,662	\$ 783,662	\$ 15,070	And Dental	\$ 1,345,785	\$ 1,050,657	\$ 11,805	
9 Healthcare office co-pays	\$ 130,000	\$ 130,000	\$ 2,500	Unreimbursed Medical	\$ 41,390	\$ 32,313	\$ 363	
10 COLA for VFFD	\$ 14,000	\$ 14,000	\$ 269		\$ -	\$ -	\$ -	
11 Healthcare employee share	\$ (66,300)	\$ (66,300)	\$ (1,275)		\$ -	\$ -	\$ -	
12 Healthcare Dental	\$ 67,099	\$ 67,099	\$ 1,290		\$ -	\$ -	\$ -	
13 Healthcare Reimbursements	\$ 160,000	\$ 160,000	\$ 3,077		\$ -	\$ -	\$ -	
14 Healthcare Vision	\$ 5,150	\$ 5,150	\$ 99		\$ -	\$ -	\$ -	
15 OT	\$ -	\$ -	\$ -		\$ 2,500,000	\$ 1,951,754	\$ 21,930	
16 OT Personal Day	\$ 65,184	\$ 65,184	\$ 1,254		\$ -	\$ -	\$ -	
17 OT Sick calls Coverage	\$ 79,083	\$ 79,083	\$ 1,521		\$ -	\$ -	\$ -	
18 OT Vacation Coverage	\$ 373,848	\$ 373,848	\$ 7,189	Manucipal Pension	\$ 41,064	\$ 32,059	\$ 360	
19 Payroll Full Time Pension	\$ 738,516	\$ 738,516	\$ 14,202	@ 17% of P/R (equal EPPD %)	\$ 1,178,176	\$ 919,804	\$ 10,335	\$4,282,829
20 Payroll Full Time Salary	\$ 2,871,927	\$ 2,871,927	\$ 55,229		\$ 6,930,001	\$ 5,410,264	\$ 60,789	\$ 3,104,653
20a				Out of Rank	\$ 300,000	\$ 234,211	\$ 2,632	
20b				Speical Detail	\$ 17,000	\$ 13,272	\$ 149	
21 Payroll Taxes	\$ 308,375	\$ 308,375	\$ 5,930	FICA ?	\$ 159,923	\$ 124,852	\$ 1,403	
22	SUBTOTAL	\$ 5,975,005	\$ 5,975,005	\$ 114,904	\$ 13,595,299	\$ 10,613,874	\$ 119,257	
23								
24 VOLUNTEER PROGRAM								
25 Part Timer Program	\$ 20,592	\$ 20,592	\$ 396		\$ -	\$ -	\$ -	NONE
26 Uniforms/Clothing Call Dept	\$ 500	\$ 500	\$ 10		\$ -	\$ -	\$ -	NONE
27 Volunteers - Call Force	\$ 47,000	\$ 47,000	\$ 904		\$ -	\$ -	\$ -	NONE
28	SUBTOTAL	\$ 68,092	\$ 68,092	\$ 1,309	\$ -	\$ -	\$ -	
29								
30 EQUIPMENT UPGRADE & REPAIR								Removed CFD doesn't have rescue
31 Rescue Supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
32 Janitorial Supplies	\$ -	\$ -	\$ -		\$ 7,000	\$ 5,465	\$ 61	
33 Communications Upgrade	\$ 1,000	\$ 1,000	\$ 19		\$ -	\$ -	\$ -	
34 Equipment Supplies & Repairs	\$ 7,500	\$ 7,500	\$ 144		\$ 50,000	\$ 39,035	\$ 439	
35 Personal Equipment	\$ -	\$ -	\$ -		\$ 96,507	\$ 75,343	\$ 847	
36 Equipment Testing and Cert	\$ 2,800	\$ 2,800	\$ 54		\$ -	\$ -	\$ -	
37 Fire Alarm	\$ 1,500	\$ 1,500	\$ 29		\$ -	\$ -	\$ -	
38 First Aid Equip. Supplies & Expendable	\$ 10,000	\$ 10,000	\$ 192		\$ -	\$ -	\$ -	
39 Furnishings	\$ 2,000	\$ 2,000	\$ 38		\$ -	\$ -	\$ -	
40 Radio Equip. Upgrade & Repairs & Ma	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -	\$ -	
41 Shared Communications	\$ 2,000	\$ 2,000	\$ 38	Elec-Mech Supplies	\$ 2,000	\$ 1,561	\$ -	
42 Truck Tires	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
43 Upgrading & Purchase of Equipment	\$ 30,000	\$ 30,000	\$ 577	Firefighting Supplies	\$ 17,000	\$ 13,272	\$ 149	
44 Vehicle Gas, Oil & Lubricants	\$ 65,000	\$ 65,000	\$ 1,250		\$ 123,000	\$ 96,026	\$ 1,079	
45 Vehicle Maint. & Repairs	\$ 77,000	\$ 77,000	\$ 1,481		\$ 130,000	\$ 101,491	\$ 1,140	
46	SUBTOTAL	\$ 203,800	\$ 203,800	\$ 3,919	\$ 425,507	\$ 332,194	\$ 3,733	
47								
48 DRILLS AND TRAINING								
49 Books and Publications	\$ -	\$ -	\$ -		\$ 3,500	\$ 2,732	\$ 31	
50 Drills and Training	\$ 17,750	\$ 17,750	\$ 341		\$ 36,500	\$ 28,496	\$ 320	
51 FP ands EMS Training	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -	\$ -	
52 Medical Examinations	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -	\$ -	
53	SUBTOTAL	\$ 23,750	\$ 23,750	\$ 457	\$ 40,000	\$ 31,228	\$ 351	
54								
55 ADMINISTRATIVE PAYROLL								
56 Administrative Staff	\$ 128,900	\$ 50,000	\$ 962		\$ -	\$ -	\$ -	Incl in payroll
57 Clerk	\$ 3,200	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
58 Committee Members	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
59 Finance Management Fee	\$ 78,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
60 Legal	\$ 12,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
61 Moderator	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
62 Part Time clerks for tax seasons	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
63 Social security Admin Payroll	\$ 16,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
64 Tax Collector Fees	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
65 Tax Expenses Treasurer \$ Collector	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
66 Treasurer Fee	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
67	SUBTOTAL	\$ 248,100	\$ 50,000	\$ 962	\$ -	\$ -	\$ -	

	CUMBERLAND BUDGET	BUDGETED	ADJUSTED (Removed what is an EP Town Exp)	PER MAN	EAST PROVIDENCE BUDGET	BUDGETED	BUDGETED TO ADJ to 89 men	PER MAN	NOTES
68									
69	UTILITIES								
70	Cox	\$ 600	\$ 600	\$ 12		\$ -	\$ -	\$ -	
71	Electricity	\$ 35,000	\$ 35,000	\$ 673		\$ 55,000	\$ 42,939	\$ 482	
72	Gas	\$ 22,000	\$ 22,000	\$ 423		\$ 48,000	\$ 37,474	\$ 421	
73	Hydrant Fees Cumberland & Pawt	\$ 219,364	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
74	Sewer Assessment	\$ 2,800	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
75	Telephone	\$ 20,000	\$ 20,000	\$ 385		\$ 9,350	\$ 7,300	\$ 82	
76	Utilities	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
77	Water	\$ 20,000	\$ 20,000	\$ 385		\$ 10,000	\$ 7,807	\$ 88	
78	SUBTOTAL	\$ 319,764	\$ 97,600	\$ 1,877		\$ 122,350	\$ 95,519	\$ 1,073	
79									
80	STATION								
81	Cascade	\$ 950	\$ 950	\$ 18	Maintenance Signal System	\$ 1,000	\$ 781	\$ 9	
82	Building Supplies, Repairs & Improven	\$ 42,000	\$ 42,000	\$ 808		\$ 118,395	\$ 92,431	\$ 1,039	
83	SUBTOTAL	\$ 42,950	\$ 42,950	\$ 826		\$ 119,395	\$ 93,212	\$ 1,047	
84									
85	RESTRICTED FUNDS								
86	Expenses - Contingency	\$ 10,000	\$ 10,000	\$ 192		\$ -	\$ -	\$ -	EP Town expense
88	Capital Improvements - Stat Improve	\$ 42,700	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
89	Sick Time Pay out	\$ 5,000	\$ 5,000	\$ 96		\$ 125,000	\$ 97,588	\$ 1,096	
90	Motor Vehicles	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
91	Truck Lease Interest	\$ 8,400	\$ 8,400	\$ 162		\$ -	\$ -	\$ -	
92	Truck Lease Principle	\$ 54,000	\$ 54,000	\$ 1,038		\$ -	\$ -	\$ -	
93	SUBTOTAL	\$ 120,100	\$ 77,400	\$ 1,488		\$ 125,000	\$ 97,588	\$ 1,096	
94									
95									
96	ADMINISTRATIVE EXPENSE								
97	Solid Waste	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
98	Advertising, legal and employment	\$ 750	\$ 750	\$ 14		\$ 1,600	\$ 1,249	\$ 14	
99	Affiliated Fire Associations	\$ 450	\$ 450	\$ 9		\$ -	\$ -	\$ -	EP Town expense
100	Bank Fee	\$ 1,250	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
101	Chief's Administrative Expenses	\$ 2,000	\$ 2,000	\$ 38		\$ 2,500	\$ 1,952	\$ 22	
102	Computer Development Program	\$ 3,500	\$ 3,500	\$ 67		\$ -	\$ -	\$ -	EP Town expense
103	Computerized Tax Bills	\$ 6,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
105	Employee Support (Health/Welfare Ex	\$ 2,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
106	Grants - Matching Funds	\$ 5,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
107	Insurance	\$ 310,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
108	Office Equipment	\$ 3,000	\$ 3,000	\$ 58		\$ 35,000	\$ 27,325	\$ 307	
109	Office Supplies and Expenses	\$ 3,000	\$ 3,000	\$ 58		\$ 6,000	\$ 4,684	\$ 53	
110	Treasurer Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
111	Tax Collector Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
112	Payroll Service	\$ 8,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
113	Office Postage	\$ -	\$ 1,400	\$ 27		\$ 1,400	\$ 1,093	\$ 12	
114	Printing and Postage	\$ 7,000	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
115	Professional Development	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	EP Town expense
117	Professional Fees	\$ 3,500	\$ 3,500	\$ 67	Outside Services	\$ 154,153	\$ 120,348	\$ 1,352	
118	SUBTOTAL	\$ 361,450	\$ 17,600	\$ 338		\$ 200,653	\$ 156,650	\$ 1,760	
119									
120	TOTAL	\$ 7,363,011	\$ 6,556,197	\$ 126,081	{2,237}	\$ 14,628,204	\$ 11,420,265	\$ 128,318	
121						\$ 55,000	Medic Supp/ Rescue		
122						\$ 3,104,653	Pension Reduction		
						\$ 17,787,857			
					Budget	\$ 17,787,857			
						\$ -	var		

CITY OF EAST PROVIDENCE

BUDGET FOR YEAR ENDING 10/31/2015

750 FIRE

ACCT #	DESCRIPTION	FY 2012	FY 2013	FY 2014		FY 2015			
		ACTUAL	ACTUAL	BUDGET	1/2 year	est @ 10/31	DEPT	MANGR	COUNCIL
50101	REGULAR SALARIES	5,714,535	5,750,679	6,496,976	2,811,384	6,247,746	7,038,445	6,930,451	
50102	TEMPORARY SALARIES	19,088	17,708	172,504	247	357	-	-	
50103	OVERTIME WAGES	2,849,114	3,392,204	2,535,245	1,559,081	3,058,040	2,600,000	2,500,000	
50104	LONGEVITY WAGES	429,055	443,944	468,853	670	468,853	436,060	436,060	
50105	ACTING WAGES	305,079	319,715	335,000	181,887	352,284	418,138	300,000	
50106	HOLIDAY WAGES	371,227	376,086	467,303	178,862	417,842	453,880	425,000	
50109	SPECIAL DETAIL	-	13,114	-	5,442	16,288	17,000	17,000	
50113	OUTSIDE SERVICES	90,123	125,947	139,000	54,716	126,852	154,153	154,153	
50118	UNREIMBURSED MEDICAL B	2,678	-	54,000	21,722	42,336	41,390	41,390	
50120	BLUE CROSS/DENTAL	1,866,206	941,585	1,358,114	589,335	1,261,538	1,416,349	1,345,785	
50121	SOCIAL SEC (FICA)	101,101	113,521	183,235	79,362	178,227	165,200	159,923	
50122	MUNICIPAL PENSION	22,291	22,517	38,744	15,140	32,622	41,064	41,064	
50123	POLICE & FIRE PENSION	821,253	3,907,642	3,999,624	1,243,871	4,346,638	4,841,973	4,282,829	1178,176
50124	EMP ASSISTANCE	5,410	-	-	-	-	-	-	
50128	EMPLOYEE BENEFIT - TUITION	7,500	4,178	7,500	250	4,200	7,500	7,500	
50134	EMPLOYEE LIFE INS	-	-	-	28,260	28,260	31,140	31,140	
50143	MED INS COPAY	(63,619)	-	-	-	-	-	-	
50155	TERMINATION PAY	25,489	94,234	-	76,345	245,470	259,700	125,000	
50201	REPAIRS, BUILDINGS	41,445	71,029	90,395	14,172	45,619	118,395	118,395	
50205	OFFICE EQUIPMENT MAINTENANCE	30,962	25,970	25,000	26,513	26,516	35,000	35,000	
50206	MAINTENANCE - SIGNAL SYSTEMS	616	94	1,000	-	615	1,000	1,000	
50207	REPAIRS, AUTO MAINT	92,378	109,317	115,000	69,960	158,131	130,000	130,000	
50208	POSTAGE	1,145	648	1,200	419	1,320	1,400	1,400	
50209	OFFICE SUPPLIES	4,259	5,343	8,000	2,698	6,361	9,000	6,000	
50211	MEDICAL SUPPLIES	38,146	43,105	60,000	22,635	53,771	65,000	55,000	
50213	ELEC-MECH SUPPLIES	484	593	1,500	998	1,556	2,000	2,000	
50214	CLEANING/HSHLD SUPPLIES	7,373	8,914	10,000	4,256	9,633	12,000	7,000	
50215	UNIFORMS & PERS. EQUIP	130,444	127,945	219,000	136,195	233,745	177,260	177,260	
50218	GAS - OIL - LUBRICANTS	111,472	135,962	110,000	62,615	136,957	143,000	123,000	
50223	FUEL - HEATING	31,887	38,161	60,000	44,987	53,710	68,000	48,000	
50224	ELECTRICITY	39,182	51,016	45,000	13,194	50,819	55,000	55,000	
50225	TELEPHONE	7,614	18,698	8,500	7,243	20,538	9,350	9,350	
50226	WATER	9,191	10,779	9,500	3,338	10,230	16,000	10,000	
50227	ADVERTISING, PRINTING	532	618	1,200	620	1,365	1,600	1,600	
50228	TRAVEL & TRAINING	644	1,221	21,000	6,169	20,257	36,500	36,500	
50230	FIRE FIGHTING SUPPLIES	6,900	-	15,000	5,780	15,233	17,000	17,000	
50232	RENTAL OF SPACE & EQUIPMENT	4,500	4,500	6,000	-	-	6,000	-	
50233	COMMUNICATION EXPENSE	6,832	-	8,500	-	-	11,000	-	
50236	EDUCATION EXPENSES	1,150	-	5,000	-	-	7,000	5,000	
50240	OTHER PERSONNEL EQUIPMENT	7,610	-	101,557	62,706	147,710	121,057	96,057	
50250	DUES & SUBSCRIPTIONS	599	1,052	2,500	869	1,590	2,500	2,500	
50259	BOOKS	280	762	2,500	2,512	2,513	3,500	3,500	
50266	LEASE EQUIPMENT - RESCUE	122,651	-	-	-	-	-	-	
50406	FIRE FIGHTING EQUIPMENT	-	75,241	65,000	6,702	24,743	65,000	50,000	
	TOTAL	13,264,824	16,254,042	17,248,450	7,339,155	17,850,485	19,035,554	17,787,857	-

STAFFING	2014	Proposed
Position	Totals	Totals
FIRE CHIEF	1	1
BATTALION CHIEF	4	4
FIRE CAPTAIN	9	9
FIRE ALARM INSPECTOR	1	1
FIRE LIEUTENANT	23	23
FIREFIGHTER	18	31
FIREFIGHTER	42	19
FIRE PREVENTION & TRAINING SEC	1	1
Chief's Aide	1	1
PROBATIONARY FIREFIGHTER	12	16
PROBATIONARY FIREFIGHTER- 32nd Cla	-	8
Totals	112	114

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CITY OF EAST PROVIDENCE

BUDGET FOR YEAR ENDING 10/31/2015

700 POLICE

ACCT #	DESCRIPTION	FY 2012	FY 2013	FY 2014			FY 2015		COUNCIL
		ACTUAL	ACTUAL	BUDGET	1/2 year	Est @ 10/31	DEPT	MANGR	
50101	REGULAR SALARIES	6,249,607	6,287,484	6,275,675	2,931,772	6,288,675	6,927,608	6,806,412	F
50102	TEMPORARY SALARIES	28,415		6,000	5,472	8,010	3,000	-	
50103	OVERTIME WAGES	1,280,748	1,538,791	1,310,000	711,854	1,608,934	1,310,000	1,310,000	
50104	LONGEVITY WAGES	393,725	396,405	381,856		381,856	393,856	380,145	
50105	ACTING WAGES	1,601	5,142	5,250	4,156	13,695	5,250	5,250	
50106	HOLIDAY WAGES	287,837	375,141	373,860	199,548	386,395	398,124	381,996	
50107	COURT PAY	17,010	38,669	42,500	19,324	39,909	42,500	42,500	
50108	SCHOOL CROSSING GUARD	107,990	120,860	120,600	67,975	118,653	120,600	120,600	
50109	SPECIAL DETAIL	534,656	442,221	728,645	220,084	497,985	728,645	728,645	
50113	OUTSIDE SERVICES	38,416	51,208	60,000	29,615	59,289	60,000	60,000	
50115	VIN CHECKS	43,990	42,509	42,625	20,114	43,415	42,525	44,242	
50118	UNREIMBURSED MEDICAL E	-		-			28,000	28,000	
50120	BLUE CROSS/DENTAL	1,820,515	1,289,300	1,587,687	681,178	1,486,431	1,621,430	1,723,178	
50121	SOCIAL SEC (FICA)	116,898	158,854	170,868	74,006	159,058	446,323	175,231	
50122	MUNICIPAL PENSION	137,043	136,328	201,450	78,722	174,685	201,450	212,268	
50123	POLICE & FIRE PENSION	769,192	3,630,230	1,332,920	1,198,786	1,154,451	3,803,027	1,154,451	17%
50124	EMPLOYEE ASSISTANCE	3,500	2,058	2,300	50	72	2,300	2,300	
50127	EMPLOYEE BENEFIT - CLOT	4,879	1,650	6,000	42,022	67,000	6,000	6,400	
50128	EMPLOYEE BENEFIT - TUITH	14,471	22,705	20,000	2,840	12,478	25,000	25,000	
50134	EMPLOYEE BENEFIT - GLI	-		35,476			35,476	35,476	
50143	MED INS COPAY	(103,514)	(41,570)	(122,470)	(55,746)	(111,289)	(122,470)	(133,297)	
50155	TERMINATION PAY	5,526	79,719	-	31,449	100,107	-	100,000	
50201	REPAIRS, BUILDINGS	10,247	10,557	10,000	5,573	18,434	10,000	10,000	
50205	OFFICE EQUIPMENT MAINT	3,093		4,250			10,000	4,250	
50207	REPAIRS, AUTO MAINT	121,191	149,855	100,000	50,333	147,465	100,000	100,000	
50208	POSTAGE	1,791	1,139	1,000	1,659	2,412	1,500	1,600	
50209	OFFICE SUPPLIES	7,884	15,650	9,000	1,697	9,873	9,000	9,000	
50214	CLEANING/HSHLD SUPPLIES	4,740	5,981	4,500	2,671	7,062	4,500	4,500	
50215	UNIFORMS & PERS. EQUIP	207,637	183,327	214,000	24,733	169,936	214,000	214,000	
50216	FOOD	1,007	415	1,100	525	1,156	1,100	1,100	
50218	GAS - OIL - LUBRICANTS	313,582	296,492	259,000	128,135	271,191	309,000	309,000	
50223	FUEL - HEATING	15,595	23,265	25,000	23,102	32,198	25,000	25,000	
50224	ELECTRICITY	54,182	57,695	49,200	17,793	46,561	49,200	49,200	
50225	TELEPHONE	123,039	142,716	124,356	59,710	150,217	149,356	149,356	
50226	WATER	3,188	2,771	2,728	1,079	3,698	2,728	2,728	
50228	TRAVEL & TRAINING	1,866	13,880	2,000	19,853	32,198	10,000	-	
50233	COMMUNICATION EXPENSE	5,680	6,185	6,500			11,500	11,500	
50250	DUES & SUBSCRIPTIONS	1,207	1,872	1,500	440	1,740	1,500	1,500	
50259	BOOKS	1,000	516	-			-	-	
50263	PRINTED FORMS	798		1,000			1,000	1,000	
50264	POLICE SUPPLIES	4,216	10,610	5,900	8,755	16,265	9,900	9,900	
50266	LEASE EQUIPMENT	6,600		11,988			11,988	11,988	
50401	OFFICE EQUIPMENT	-	1,344	1,000	14,059	27,207	1,000	1,000	
50402	POLICE EQUIPMENT	2,864	2,052	5,800	5,317	12,977	7,800	7,800	
	TOTAL	12,643,911	15,504,026	13,420,964	6,628,655	13,440,399	17,018,716	14,133,219	-

STAFFING	2014	Proposed
Position	Totals	Totals
POLICE CHIEF	1	1
DEPUTY POLICE CHIEF	1	1
POLICE CAPTAIN	3	3
POLICE LIEUTENANT	9	10
POLICE SERGEANT	14	14
DETECTIVE/PATROL CORPORAL	19	22
POLICE OFFICER	44	34
PROBATIONARY POLICE OFFICER	2	11
CENTRAL COMMUNICATION DISPATCH	12	14
CLERK TYPIST II	5	6
SWITCHBOARD OPERATOR	1	1
Totals	111	117

CITY OF EAST PROVIDENCE

ALL FUNDS SUMMARY

FISCAL 2015

9/8/2014

REVENUES	FY 2012	FY 2013	FY 2014			DEPT	FY 2015	
	ACTUAL	ACTUAL	BUDGET	1/2 year	est @ 10/31		Manger	Council
TAX COLLECTION	96,797,480	96,084,691	99,790,521	22,296,430	101,490,160	101,490,160	101,490,160	-
SCHOOL - STATE AID	28,470,149	29,184,411	28,448,067	13,701,896	28,448,067	29,372,999	29,372,999	-
CITY - STATE AID	4,378,439	4,721,193	4,150,172	1,723,148	4,150,172	4,810,985	4,810,985	-
CITY - DEPARTMENT REVENUE	3,230,720	5,226,405	5,305,687	3,311,252	5,305,687	6,331,839	6,331,839	-
SCHOOL - DEPARTMENT REVENUE			2,000,000		2,000,000	2,000,000	2,000,000	-
OTHER	1,239,501	1,144,795	-					-
WATER	5,877,908	5,665,839	6,774,462	2,788,775	6,189,555	7,700,583	7,700,583	-
WASTEWATER	11,418,192	12,619,052	13,588,550	3,981,232	13,158,041	13,777,392	13,777,392	-
SCHOOL GRANTS			4,162,982	1,914,972	4,162,982	4,162,982	4,162,982	-
CDBG/TRUST/GRANTS			2,393,810	1,149,029	2,393,810	2,393,810	2,393,810	-

Total Revenues 151,412,389 154,546,386 166,614,251 50,866,734 167,298,474 172,040,750 172,040,750 -

EXPENSES	FY 2012	FY 2013	FY 2014			DEPT	FY 2015	
	ACTUAL	ACTUAL	BUDGET	1/2 year	est @ 10/31		Manger	Council
100 CITY COUNCIL	80,888	19,881	22,111	15,887	29,382	58,311	42,311	-
150 CITY MANAGER	287,026	258,142	265,906	182,211	290,601	278,670	260,870	-
155 SENIOR SERVICES	364,217	276,470	297,167	124,101	283,577	317,401	319,375	-
170 IT	384,179	335,273	643,531	334,492	796,179	728,763	921,859	-
200 CITY CLERK	563,141	478,105	599,433	253,695	614,928	634,687	629,611	-
201 MUNICIPAL COURT to 200	161,260	164,790	-	-	-	-	-	-
250 FINANCE DIRECTOR to 260	172,408	214,534	-	-	-	-	-	-
260 FINANCE	335,503	280,646	481,452	412,900	863,620	641,280	642,505	-
270 TAX COLLECTION	621,712	521,003	505,175	175,561	438,241	520,814	492,064	-
275 MIS to 260/170	259,881	500,400	-	-	-	-	-	-
280 PURCHASING	179,236	147,017	122,622	84,655	191,541	204,694	197,844	-
290 TAX ASSESSMENT	533,088	587,462	679,786	213,640	651,448	936,453	909,964	-
300 PLANNING	556,778	529,318	565,381	239,926	537,998	606,529	603,893	-
350 LAW	463,353	405,356	331,455	113,404	245,169	327,964	327,944	-
400 HUMAN RESOURCES	378,990	495,093	386,400	277,602	557,468	435,220	641,434	-
410 AFFIRMATIVE ACTION to 400	113,983	55,789	-	-	-	-	-	-
450 CANVASSING AUTHORITY	203,927	183,186	180,611	65,760	180,131	203,933	203,933	-
550 LIBRARY	1,974,427	1,896,761	2,029,812	789,602	1,918,299	2,149,294	2,159,150	-
600 PUBLIC WORKS	225,421	235,825	243,261	104,755	237,136	252,170	250,864	-
605 BUILDING INSPECTION	793,890	580,617	447,871	251,993	527,912	598,676	564,883	-
610 ENGINEERING	697,695	628,880	694,816	294,624	660,857	733,850	724,872	-
630 HIGHWAY	2,721,808	2,688,298	3,750,657	1,692,422	3,649,534	3,667,500	3,809,139	-
635 STREETLIGHTS	679,709	792,767	600,000	285,710	700,530	600,000	750,000	-
640 ANIMAL CONTROL to 720	-	-	-	-	-	-	-	-
650 REFUSE DISPOSAL	2,835,028	2,648,353	2,429,030	1,102,691	2,475,743	2,523,530	2,526,030	-
660 PUBLIC BUILDINGS	1,135,695	1,497,219	1,311,016	510,307	1,303,341	1,398,576	1,392,818	-
670 CENTRAL GARAGE	763,536	701,570	749,032	323,253	709,920	745,366	745,366	-
700 POLICE	12,643,911	15,504,026	13,420,964	6,628,655	13,440,399	17,018,716	14,133,219	-
720 ANIMAL SHELTER	302,698	289,091	314,333	126,344	279,184	468,981	334,648	-
730 HARBOR MASTER	29,109	40,052	48,100	22,231	48,175	48,100	48,100	-
750 FIRE	13,264,824	16,254,042	17,248,450	7,339,155	17,850,485	19,035,554	17,787,867	-
800 RECREATION	953,595	644,740	652,396	286,352	619,850	675,149	672,614	-
801 PIERCE STADIUM	12,650	18,547	15,403	2,976	20,923	16,733	16,733	-
840 PARKS to 630	1,135,827	965,443	-	-	-	-	-	-
900 MISC/GENERAL GOVT	4,591,753	4,792,849	7,823,320	1,749,330	7,073,989	6,908,594	7,269,125	-
925 DEBT SERVICE	4,340,213	5,719,973	4,787,679	612,379	4,846,810	4,907,140	4,038,409	-
950 CAPITAL	-	-	500,000	-	1,000,000	1,000,000	1,000,000	-
1% CAPITAL RESERVE	-	-	962,500	-	1,017,380	1,017,380	1,017,380	-
SYNCHRONIZATION BOND/RESERVE	-	-	3,726,519	-	3,726,519	3,726,519	3,726,519	-
999 SCHOOL DEPARTMENT	78,157,555	71,355,114	72,858,459	35,486,608	72,858,459	74,844,650	74,844,650	-
140 WATER	5,830,652	6,135,528	6,774,462	2,165,023	6,609,058	7,700,583	7,700,583	-
150 WASTEWATER	10,751,753	11,664,756	13,588,550	3,965,857	13,400,125	13,777,392	13,777,392	-
160 SCHOOL GRANTS			4,162,982	1,914,972	4,162,982	4,162,982	4,162,982	-
170 CDBG/TRUST/GRANTS			2,393,810	1,149,029	2,393,810	2,393,810	2,393,810	-

Total Expenses 149,501,318 150,506,916 166,614,251 69,298,101 167,211,703 176,265,963 172,040,750 -

Surplus (Deficit) 1,911,071 4,039,470 0 (18,431,367) 86,771 (4,225,213) (0) -

CUMBERLAND REGULAR BUDGET	BUDGETED	ADJUSTED (Removed what is a Narr Town Exp)	PER MAN	NARRAGANSETT REGULAR BUDGET	BUDGETED	BUDGETED TO ADJ to 34 men	PER MAN	NOTES
CONTRACT PAYROLL	52		52		34	34	34	
1 FB Clothing Allowance	\$ 54,900	\$ 54,900	\$ 1,056	Uniform Cleaning and Allow	\$ 46,240	\$ 46,240	\$ 1,360	16240 Clean/30000Uniforms
2 FB Education Incentive	\$ 7,500	\$ 7,500	\$ 144					
3 FB Education Tuition Cost	\$ 18,000	\$ 18,000	\$ 346	Tuition	\$ 7,500	\$ 7,500	\$ 221	
4 FB EMT Incentive	\$ 80,400	\$ 80,400	\$ 1,546					
5 FB Holiday Pay	\$ 164,775	\$ 164,775	\$ 3,169	Holiday Pay	\$ 101,826	\$ 101,826	\$ 2,995	
6 FB Life Insurance	\$ 10,350	\$ 10,350	\$ 199	Life Insurance	\$ 10,338	\$ 10,338	\$ 304	
7 FB Longevity Pay	\$ 108,536	\$ 108,536	\$ 2,087		\$ 110,610	\$ 110,610	\$ 3,253	
8 Healthcare B/C	\$ 783,662	\$ 783,662	\$ 15,070	Healthcare	\$ 448,311	\$ 448,311	\$ 13,186	
9 Healthcare office co-pays	\$ 130,000	\$ 130,000	\$ 2,500	Buy Back Health Benefits	\$ 46,018	\$ 46,018	\$ 1,353	
10 COLA for VFFD	\$ 14,000	\$ 14,000	\$ 269	Buy Back Sick Leave	\$ 50,020	\$ 50,020	\$ 1,471	
11 Healthcare employee share	\$ (66,300)	\$ (66,300)	\$ (1,275)					
12 Healthcare Dental	\$ 67,099	\$ 67,099	\$ 1,290	Dental	\$ 22,815	\$ 22,815	\$ 671	
13 Healthcare Reimbursements	\$ 160,000	\$ 160,000	\$ 3,077					
14 Healthcare Vision	\$ 5,150	\$ 5,150	\$ 99					
14a	\$ -	\$ -	\$ -	Shift Differential	\$ 148,962	\$ 148,962	\$ 4,381	
15 OT	\$ -	\$ -	\$ -		\$ 690,000	\$ 690,000	\$ 20,294	\$ 9,964
16 OT Personal Day	\$ 65,184	\$ 65,184	\$ 1,254					
17 OT Sick calls Coverage	\$ 79,083	\$ 79,083	\$ 1,521					
18 OT Vacation Coverage	\$ 373,848	\$ 373,848	\$ 7,189	Overtime, all				
19 Payroll Full Time Pension	\$ 738,516	\$ 738,516	\$ 14,202	Pension	\$ 941,910	\$ 941,910	\$ 27,703	
								Budget detail shows
20 Payroll Full Time Salary	\$ 2,871,927	\$ 2,871,927	\$ 55,229	Payroll Full Time, Classified	\$ 1,979,310	\$ 1,979,310	\$ 58,215	\$2,382,146
21 Payroll Taxes	\$ 308,375	\$ 308,375	\$ 5,930	Payroll Taxes	\$ 186,576	\$ 186,576	\$ 5,488	
SUBTOTAL	\$ 5,975,005	\$ 5,975,005	\$ 114,904		\$ 4,790,436	\$ 4,790,436	\$ 140,895	
23								
24 VOLUNTEER PROGRAM								
25 Part Timer Program	\$ 20,592	\$ 20,592	\$ 396		\$ -	\$ -	\$ -	
26 Uniforms/Clothing Call Dept	\$ 500	\$ 500	\$ 10		\$ -	\$ -	\$ -	
27 Volunteers - Call Force	\$ 47,000	\$ 47,000	\$ 904		\$ -	\$ -	\$ -	
SUBTOTAL	\$ 68,092	\$ 68,092			\$ -	\$ -		
29								
30 EQUIPMENT UPGRADE & REPAIR								
31 Rescue Supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
32 Janitorial Supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
33 Communications Upgrade	\$ 1,000	\$ 1,000	\$ 19		\$ -	\$ -	\$ -	
34 Equipment Supplies & Repairs	\$ 7,500	\$ 7,500	\$ 144		\$ 40,675	\$ 40,675	\$ 1,196	
35 Personal Equipment	\$ -	\$ -	\$ -	Equipment	\$ 15,000	\$ 15,000	\$ 441	
36 Equipment Testing and Cert	\$ 2,800	\$ 2,800	\$ 54		\$ -	\$ -	\$ -	
37 Fire Alarm	\$ 1,500	\$ 1,500	\$ 29		\$ -	\$ -	\$ -	
38 First Aid Equip. Supplies & Expendable	\$ 10,000	\$ 10,000	\$ 192	Fire Supplies	\$ 7,000	\$ 7,000	\$ 206	3500 Prev and 3500 Prot
39 Furnishings	\$ 2,000	\$ 2,000	\$ 38		\$ -	\$ -	\$ -	
40 Radio Equip. Upgrade & Repairs & Ma	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -	\$ -	
41 Shared Communications	\$ 2,000	\$ 2,000	\$ 38		\$ -	\$ -	\$ -	
42 Truck Tires	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
43 Upgrading & Purchase of Equipment	\$ 30,000	\$ 30,000	\$ 577		\$ -	\$ -	\$ -	
44 Vehicle Gas, Oil & Lubricants	\$ 65,000	\$ 65,000	\$ 1,250	Fuel and gasoline	\$ 35,000	\$ 35,000	\$ 1,029	
								*At zero, 2012-13 was at \$75,712. Must be in another budget
45 Vehicle Maint. & Repairs	\$ 77,000	\$ 77,000	\$ 1,481		\$ -	\$ -	\$ -	
SUBTOTAL	\$ 203,800	\$ 203,800			\$ 97,675	\$ 97,675		
47								
48 DRILLS AND TRAINING								
49 Books and Publications	\$ -	\$ -	\$ -	Books and Publications	\$ 800	\$ 800	\$ 24	
50 Drills and Training	\$ 17,750	\$ 17,750	\$ 341	Paid Training	\$ -	\$ -	\$ -	
51 FP ands EMS Training	\$ 3,000	\$ 3,000	\$ 58	Training & Training Equipment	\$ -	\$ -	\$ -	
52 Medical Examinations	\$ 3,000	\$ 3,000	\$ 58	Medical Services	\$ -	\$ -	\$ -	
SUBTOTAL	\$ 23,750	\$ 23,750			\$ 800	\$ 800		
54								
55 ADMINISTRATIVE PAYROLL								
56 Administrative Staff	\$ 128,900	\$ 50,000	\$ 962		\$ 42,470	\$ 42,470	\$ 1,249	
57 Clerk	\$ 3,200	\$ -	\$ -	Contracted Services	\$ 3,500	\$ 3,500	\$ 103	
58 Committee Members	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
59 Finance Management Fee	\$ 78,000	\$ -	\$ -		\$ -	\$ -	\$ -	
60 Legal	\$ 12,000	\$ -	\$ -		\$ -	\$ -	\$ -	
61 Moderator	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
62 Part Time clerks for tax seasons	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -	
63 Social security Admin Payroll	\$ 16,000	\$ -	\$ -		\$ -	\$ -	\$ -	
64 Tax Collector Fees	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
65 Tax Expenses Treasurer \$ Collector	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
66 Treasurer Fee	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
SUBTOTAL	\$ 248,100	\$ 50,000			\$ 45,970	\$ 45,970		
67								

	CUMBERLAND REGULAR BUDGET	BUDGETED	ADJUSTED (Removed what is a Narr Town Exp)	PER MAN	NARRAGANSETT REGULAR BUDGET	BUDGETED	BUDGETED TO ADJ to 34 men	PER MAN	NOTES
68									
69	UTILITIES								
70	Cox	\$ 600	\$ 600	\$ 12		\$ -	\$ -	\$ -	
71	Electricity	\$ 35,000	\$ 26,250	\$ 505		\$ 16,500	\$ 16,500	\$ 485	
72	Gas	\$ 22,000	\$ 16,500	\$ 317		\$ 21,000	\$ 21,000	\$ 618	
73	Hydrant Fees Cumberland & Pawt	\$ 219,364	\$ -	\$ -		\$ -	\$ -	\$ -	
74	Sewer Assessment	\$ 2,800	\$ 2,100	\$ 40		\$ 950	\$ 950	\$ 28	
75	Telephone	\$ 20,000	\$ 15,000	\$ 288	Telephone	\$ 10,000	\$ 10,000	\$ 294	
76	Utilities	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
77	Water	\$ 20,000	\$ 15,000	\$ 288		\$ 650	\$ 650	\$ 19	
78	SUBTOTAL	\$ 319,764	\$ 75,450			\$ 49,100	\$ 49,100	\$ 1,444	
79									
80	STATION								
81		\$ 950	\$ 950	\$ 18	Chemicals and Gases	\$ 4,500	\$ 4,500	\$ 132	
82	Building Supplies, Repairs & Improven	\$ 42,000	\$ 42,000	\$ 808	Building Repairs	\$ 28,500	\$ 28,500	\$ 838	
83	SUBTOTAL	\$ 42,950	\$ 42,950			\$ 33,000	\$ 33,000		
84									
85	RESTRICTED FUNDS								
86	Expenses - Contingency	\$ 10,000	\$ 10,000	\$ 192		\$ -	\$ -	\$ -	
88	Capital Improvements - Stat Improve	\$ 42,700	\$ -	\$ -		\$ -	\$ -	\$ -	
89	Sick Time Pay out	\$ 5,000	\$ 5,000	\$ 96	Termination Pay - Retirement	\$ -	\$ -	\$ -	
90	Motor Vehicles	\$ -	\$ -	\$ -	Motor Vehicles	\$ -	\$ -	\$ -	
91	Truck Lease Interest	\$ 8,400	\$ 8,400	\$ 162		\$ -	\$ -	\$ -	
92	Truck Lease Principle	\$ 54,000	\$ 54,000	\$ 1,038	Building Lease	\$ -	\$ -	\$ -	
93	SUBTOTAL	\$ 120,100	\$ 77,400			\$ -	\$ -	\$ -	
94									
95									
96	ADMINISTRATIVE EXPENSE								
97	Solid Waste	\$ -	\$ -	\$ -	Solid Waste	\$ 3,000	\$ 3,000	\$ 88	
98	Advertising, legal and employment	\$ 750	\$ -	\$ -		\$ -	\$ -	\$ -	
99	Affiliated Fire Associations	\$ 450	\$ 450	\$ 9	Meeting Exp, Dues	\$ 13,150	\$ 13,150	\$ 387	*8,000 for 14-15
100	Bank Fee	\$ 1,250	\$ -	\$ -		\$ -	\$ -	\$ -	
101	Chief's Administrative Expenses	\$ 2,000	\$ 2,000	\$ 38	Operating Supplies	\$ 24,000	\$ 24,000	\$ 706	
102	Computer Development Program	\$ 3,500	\$ 3,500	\$ 67	Computer	\$ 3,500	\$ 3,500	\$ 103	
103	Computerized Tax Bills	\$ 6,000	\$ -	\$ -		\$ -	\$ -	\$ -	
105	Employee Support (Health/Welfare Ex	\$ 2,000	\$ -	\$ -		\$ -	\$ -	\$ -	
106	Grants - Matching Funds	\$ 5,000	\$ -	\$ -		\$ -	\$ -	\$ -	
107	Insurance	\$ 310,000	\$ -	\$ -	Narr NONE	\$ -	\$ -	\$ -	
108	Office Equipment	\$ 3,000	\$ 3,000	\$ 58		\$ 5,000	\$ 5,000	\$ 147	
109	Office Supplies and Expenses	\$ 3,000	\$ 3,000	\$ 58	Office Supplies	\$ 2,500	\$ 2,500	\$ 74	
110	Treasurer Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	\$ -	
111	Tax Collector Expenses	\$ 3,000	\$ -	\$ -	Third Party Billing	\$ 18,000	\$ 18,000	\$ 529	
112	Payroll Service	\$ 8,000	\$ -	\$ -		\$ -	\$ -	\$ -	
113	Office Postage	\$ -	\$ 3,200	\$ 62		\$ -	\$ -	\$ -	
114	Printing and Postage	\$ 7,000	\$ 1,000	\$ 19		\$ 550	\$ 550	\$ 16	
115	Professional Development	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
117	Professional Fees	\$ 3,500	\$ 3,500	\$ 67		\$ 4,700	\$ 4,700	\$ 138	
118	SUBTOTAL	\$ 361,450	\$ 19,650			\$ 74,400	\$ 74,400		
119									
120	TOTAL	\$ 7,363,011	\$ 6,536,097	\$ 125,694		\$ 5,091,381	\$ 5,091,381	\$ 149,747	
121									
122									

141,596

FIRE DEPARTMENT 01-521

ADMINISTRATION

	ACTUAL 2012-13	Actual 2014	Budget 2014-15	YEAR END PROJECTED	SUBMITTED 2015-16	\$ Change Budget
0101 Full-Time Wages	1,831,443	1,896,010	2,058,744	2,058,744	2,021,780	-36,964
0104 Over-Time Wages	661,927	686,555	710,000	710,000	690,000	-20,000
0105 Longevity	106,037	115,268	124,960	124,960	110,610	-14,350
0106 Buy Back Health Benefits	136,312	89,975	108,020	108,020	46,018	-62,002
Buy Back Sick Leave					50,020	50,020
0107 Holiday Pay	123,989	133,361	138,864	138,864	101,826	-37,038
0109 Shift Differ/Incentive	140,723	144,260	150,794	150,794	148,962	-1,832
0110 Pension Contributions	352,325	366,276	882,576	882,576	941,910	59,334
0111 Social Security	180,217	183,342	197,368	197,368	186,576	-10,793
0112 Medicare	42,147	43,043	46,159	46,159	43,635	-2,524
0119 OPEB	111,502	112,947	115,771	115,771	0	-115,771
0122 Dental Insurance	26,261	23,738	25,379	25,379	22,815	-2,564
0123 Health Insurance	376,725	386,317	473,548	473,548	404,676	-68,872
0124 Life Insurance	8,019	10,255	10,928	10,928	10,338	-591
Workers Comp	182	174	188	188	0	-188
Total Personnel Services	4,097,809	4,191,521	5,043,300	5,043,300	4,779,166	-264,134

FIRE DEPARTMENT 01-521 ADMINISTRATION		Actual 2014	Budget 2014-15	YEAR END PROJECTED	SUBMITTED 2015-16	\$ Change Budget
0201	Professional Services	2,820	4,700	4,700	4,700	0
0205	Purchased Water	586	630	630	650	20
0206	Solid Waste Disposal	2,709	4,000	4,000	3,000	-1,000
0208	Sewage Treatment	800	800	800	950	150
0214	Uniform Cleaning	12,354	14,500	14,500	16,240	1,740
0215	Fire Protection	776	3,000	3,500	3,500	500
0217	Telephone	7,012	10,000	10,000	10,000	0
0218	Electricity	9,691	12,500	12,500	16,500	4,000
0220	General Insurance	64,388	69,410	69,410	0	-69,410
0221	Vehicle Insurance	42,399	45,706	45,706	0	-45,706
0227	Third Party Billing	16,100	18,000	18,000	18,000	0
0302	Postage & Mailing	183	350	350	350	0
0303	Printing & Binding	87	200	200	200	0
0304	Copier	266	0	0	0	0
0305	Office Supplies	2,635	2,500	2,500	2,500	0
0306	Employee Recruitment	0	2,400	0	0	-2,400
0308	Advertising & Promotions	0	0	0	0	0
0310	Meeting Expense	1,172	8,000	8,000	12,000	4,000
0311	Licenses & Dues	542	1,150	1,150	1,150	0
0312	Publications and Subscriptions	2,480	800	800	800	0
0313	Mileage Reimbursement	0	100	100	0	-100
0316	Contracted Services	1,920	3,500	3,500	3,500	0
0320	Tuition Reimbursement	2,000	3,750	3,750	7,500	3,750
0401	PC software	2,515	3,500	3,500	3,500	0
0402	Gasoline and Lubricants	34,595	35,000	35,000	35,000	0
0404	Chemicals and Gases	1,823	4,500	4,500	4,500	0
0404	Maintenance Supplies	3,657	3,500	3,500	3,500	0
0405	Uniforms	18,493	20,000	20,000	30,000	10,000
0406	Operating Supplies	15,121	24,000	24,000	24,000	0
0407	Heating Fuel	28,689	21,000	21,000	21,000	0
0411	Building Supplies	0	0	0	5,000	5,000
0504	Vehicle Maintenance & Repair	70,020	0	0	0	0
0505	Office Equip Maintenance & Repair	0	675	675	675	0
0506	Equipment Maintenance & Repair	32,227	35,000	35,000	40,000	5,000
0507	Building Maintenance & Repair	28,382	15,000	15,000	20,000	5,000
0510	Fire Prevention	2,641	3,000	3,000	3,500	500
Total Operating Expenses		409,083	371,171	369,271	292,215	-78,956

CENTRAL COVENTRY FIRE DISTRICT

Office of the Receiver

April 14, 2015

TAX CHANGES

• Tax levy increases limited to 2% per year from FY2016 - FY2020*

- Residential property valued at \$150,000:
 - **\$411.38** in taxes in FY2015
 - FY2016 - FY2020: an additional **\$8-9 per year**
- Residential property valued at \$200,000:
 - **\$548.51** in taxes in FY2015
 - FY2016 - FY2020: an additional **\$10-12 per year**
- Residential property valued at \$250,000:
 - **\$685.63** in taxes in FY2015
 - FY2016 - FY2020: an additional **\$13-15 per year**

*Levy increases assume a base growth of 0.25% per year

TAXES ON A \$250,000 HOUSE IN CUMBERLAND VS COVENTRY

COVENTRY FIRE DISTRICT FY 2016:

\$685.63

CUMBERLAND FIRE DISTRICT FY 2015-2016 \$2.14 EQUALS

\$535.00

(\$150.00)

This comparison is after the state takeover of the district and the receiver was able to make the draconian cuts.

This is the "Central Coventry District" that is currently working. NOT the "Coventry District no longer paying their men..

Cost Comparison between Cumberland Fire Department and US Departments

COMPARING DEPARTMENT	\$/MAN/YR	CFD	VARIANCE
WESTLAKE, OH	\$135,178	\$128,485	-\$6,693
WAXAHACHIE, TX	\$137,783	\$124,401	-\$13,382

While meeting with a tax payer this summer we expressed that we were doing cost comparisons between CFD and RI departments. He indicated that as he felt the other departments are too high, it isn't a fair comparison. We then invited the tax payer to search out two fire departments locate anywhere in the USA. We would need the departments to be in cities/towns that are similar in population and square mileage to Cumberland.

He returned these two departments for comparison.

Note: Both departments had a lower cost of living than Cumberland; we only applied the COL adjustment to the Waxahachie, TX department. The variance between CFD and the OH department are at local cost.

CUMBERLAND BUD ends 6/30/16				WESTLAKE BUDGET ENDS 06/30/2015				NOTES	
	BUDGETED	ADJUSTED	PER MAN		BUDGETED	PER MAN			
	52		52			36.5	34FT 5PT		
CONTRACT PAYROLL									
1 FB Clothing Allowance	\$ 54,900	\$ 54,900	\$ 1,056	Uniform	\$ 56,000	\$ 1,534			
2 FB Education Incentive	\$ 7,500	\$ 7,500	\$ 144	Education Incentive	\$ 3,500	\$ 96			
3 FB Education Tuition Cost	\$ 18,000	\$ 18,000	\$ 346	Tuition	\$ 15,000	\$ 411			
4 FB EMT Incentive	\$ 80,400	\$ 80,400	\$ 1,546	Clothing	\$ 32,500	\$ 890			
5 FB Holiday Pay	\$ 164,775	\$ 164,775	\$ 3,169		\$ -	\$ -			
6 FB Life Insurance	\$ 10,350	\$ -	\$ -		\$ -	\$ -			
7 FB Longevity Pay	\$ 108,536	\$ 108,536	\$ 2,087	Longevity	\$ 82,600	\$ 2,263			
8 Healthcare B/C	\$ 783,662	\$ 783,662	\$ 15,070	Healthcare	\$ 657,000	\$ 18,000			
9 Healthcare office co-pays	\$ 130,000	\$ 130,000	\$ 2,500		\$ -	\$ -			
10 COLA for VFFD	\$ 14,000	\$ 14,000	\$ 269		\$ -	\$ -			
11 Healthcare employee share	\$ (66,300)	\$ (66,300)	\$ (1,275)		\$ -	\$ -			
12 Healthcare Dental	\$ 67,099	\$ 67,099	\$ 1,290		\$ -	\$ -			
13 Healthcare Reimbursements	\$ 160,000	\$ 160,000	\$ 3,077		\$ -	\$ -			
14 Healthcare Vision	\$ 5,150	\$ 5,150	\$ 99		\$ -	\$ -			
15 OT	\$ -	\$ -	\$ -	OT	\$ 125,000	\$ 3,425			
16 OT Personal Day	\$ 65,184	\$ 65,184	\$ 1,254		\$ -	\$ -			
17 OT Sick calls Coverage	\$ 79,083	\$ 79,083	\$ 1,521		\$ -	\$ -			
18 OT Vacation Coverage	\$ 373,848	\$ 373,848	\$ 7,189	Budget calls for \$981,000 for Pen Cost?	\$ -	\$ -			
19 Payroll Full Time Pension	\$ 738,516	\$ 738,516	\$ 14,202	PERS Ohio retirement system	\$ 626,400	\$ 17,162	*** Pg 62 states 24% *** Pg 62 states 19.5%		
19a Disability Insurance	\$ -	\$ -	\$ -	Disability Insurance	\$ 40,000	\$ 1,096	s/b 50,895		
20 Payroll Full Time Salary	\$ 2,871,927	\$ 2,871,927	\$ 55,229	Payroll Full Time, Classified	\$ 2,610,000	\$ 71,507			
20a Other payroll	\$ -	\$ -	\$ -	Other payroll, PT Insp, other seasonal	\$ 94,800	\$ 2,597			
20b Medicare	\$ -	\$ -	\$ -	Medicare	\$ 47,300	\$ 1,296			
21 Payroll Taxes	\$ 308,375	\$ 308,375	\$ 5,930		\$ -	\$ -	*** Not sure if in P/R		
22 SUBTOTAL	\$ 5,975,005	\$ 5,964,655	\$ 114,705		\$ 4,390,100	\$ 120,277			
23									
VOLUNTEER PROGRAM									
24									
25 Part Timer Program	\$ 20,592	\$ -	\$ -		\$ -	\$ -	NONE		
26 Uniforms/Clothing Call Dept	\$ 500	\$ -	\$ -		\$ -	\$ -	NONE		
27 Volunteers - Call Force	\$ 47,000	\$ -	\$ -		\$ -	\$ -	NONE		
28 SUBTOTAL	\$ 68,092	\$ -	\$ -		\$ -	\$ -			
29									
EQUIPMENT UPGRADE & REPAIR									
30									
31 Rescue Supplies	\$ -	\$ -	\$ -		\$ -	\$ -	NONE		
32 Janitorial Supplies	\$ -	\$ -	\$ -	Grounds upkeep	\$ 3,500	\$ 96	NONE		
33 Communications Upgrade	\$ 1,000	\$ 1,000	\$ 19		\$ 2,000	\$ 55			
34 Equipment Supplies & Repairs	\$ 7,500	\$ 7,500	\$ 144		\$ 2,000	\$ 55			
35 Personal Equipment	\$ -	\$ -	\$ -		\$ -	\$ -	NONE		
36 Equipment Testing and Cert	\$ 2,800	\$ 2,800	\$ 54		\$ -	\$ -	XX		
37 Fire Alarm	\$ 1,500	\$ -	\$ -		\$ -	\$ -	TOWN		
38 First Aid Equip. Supplies & Expendabl	\$ 10,000	\$ 10,000	\$ 192		\$ 10,000	\$ 274			
39 Furnishings	\$ 2,000	\$ 2,000	\$ 38		\$ 18,200	\$ 499			
40 Radio Equip. Upgrade & Repairs & M	\$ 5,000	\$ 5,000	\$ 96	Radio System & Batteries & Repair Parts	\$ 10,000	\$ 274			
41 Shared Communications	\$ 2,000	\$ 2,000	\$ 38		\$ 5,000	\$ 137			
42 Truck Tires	\$ -	\$ -	\$ -		\$ -	\$ -	NONE		
43 Upgrading & Purchase of Equipment	\$ 30,000	\$ 30,000	\$ 577		\$ -	\$ -	XX Quality issues		
44 Vehicle Gas, Oil & Lubricants	\$ 65,000	\$ 65,000	\$ 1,250	Fuel and gasoline	\$ 45,000	\$ 1,233			
45 Vehicle Maint. & Repairs	\$ 77,000	\$ 77,000	\$ 1,481	Vehicle Maint. & Repairs	\$ 76,200	\$ 2,088			
46 SUBTOTAL	\$ 203,800	\$ 202,300	\$ 3,890		\$ 171,900	\$ 4,710			
47									
DRILLS AND TRAINING									
48									
49 Books and Publications	\$ -	\$ -	\$ -		\$ -	\$ -	XX Quality issue		
50 Drills and Training	\$ 17,750	\$ 17,750	\$ 341		\$ -	\$ -	XX Quality issue		
51 FP ands EMS Training	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -	XX Quality issue		
52 Medical Examinations	\$ 3,000	\$ 3,000	\$ 58	Medical Exams	\$ 15,000	\$ 411			
53 SUBTOTAL	\$ 23,750	\$ 23,750	\$ 457		\$ 15,000	\$ 411			
54									
ADMINISTRATIVE PAYROLL									
55									
56 Administrative Staff 1 FT 1 PT	\$ 128,900	\$ 65,000	\$ 1,250	Admin	\$ 53,700	\$ 1,471			
57 Clerk	\$ 3,200	\$ -	\$ -	Clerk	\$ 46,200	\$ 1,266	TOWN		
58 Committee Members	\$ -	\$ -	\$ -		\$ -	\$ -	TOWN		
59 Finance Management Fee	\$ 78,000	\$ -	\$ -		\$ -	\$ -	TOWN		
60 Legal	\$ 12,000	\$ -	\$ -		\$ -	\$ -	TOWN		
61 Moderator	\$ -	\$ -	\$ -		\$ -	\$ -	TOWN		
62 Part Time clerks for tax seasons	\$ 10,000	\$ -	\$ -		\$ -	\$ -	TOWN		
63 Social security Admin Payroll	\$ 16,000	\$ -	\$ -		\$ -	\$ -	TOWN		
64 Tax Collector Fees	\$ -	\$ -	\$ -		\$ -	\$ -	TOWN		
65 Tax Expenses Treasurer \$ Collector	\$ -	\$ -	\$ -		\$ -	\$ -	TOWN		
66 Treasurer Fee	\$ -	\$ -	\$ -		\$ -	\$ -	TOWN		
67 SUBTOTAL	\$ 248,100	\$ 65,000	\$ 1,250		\$ 99,900	\$ 2,737			
68									

	CUMBERLAND BUD ends 6/30/16	BUDGETED	ADJUSTED	PER MAN	WESTLAKE BUDGET ENDS 06/30/2015	BUDGETED	PER MAN	NOTES
69	UTILITIES							
70	Cox	\$ 600	\$ 600	\$ 12	Linen Services	\$ 2,500	\$ 68	
71	Electricity (2 Stations)	\$ 35,000	\$ 17,500	\$ 337	2 Stations (Budget page 13)	\$ 31,000	\$ 849	
72	Gas (2 Stations)	\$ 22,000	\$ 11,000	\$ 212		\$ 17,000	\$ 466	
73	Hydrant Fees Cumberland & Pawt	\$ 219,364	\$ 219,364	\$ 4,219	54000 + 2500+7000	\$ 63,500	\$ 1,740	***
74	Sewer Assessment	\$ 2,800	\$ -	\$ -		\$ -	\$ -	TOWN
75	Telephone (2 Stations)	\$ 20,000	\$ 10,000	\$ 192	Telephone	\$ 13,100	\$ 359	
76	Utilities	\$ -	\$ -	\$ -		\$ -	\$ -	NONE
77	Water (2 Stations)	\$ 20,000	\$ 10,000	\$ 192		\$ 3,700	\$ 101	
78	SUBTOTAL	\$ 319,764	\$ 268,464			\$ 130,800	\$ 3,584	
79								
80	STATION							
81	Air Cascade Maintenance	\$ 950	\$ -	\$ -		\$ -	\$ -	NONE
82	Building Supplies, Repairs & Improver	\$ 42,000	\$ 21,000	\$ 404	Building Repairs	\$ 30,000	\$ 822	
83	SUBTOTAL	\$ 42,950	\$ 21,000			\$ 30,000	\$ 822	
84								
85	RESTRICTED FUNDS							
86	Expenses - Contingency	\$ 10,000	\$ 10,000	\$ 192		\$ -	\$ -	NONE
88	Capital Improvements - Stat Improve	\$ 42,700	\$ 42,700	\$ 821	Original Budget was \$269,000 one time	\$ 42,700	\$ 1,170	***
89	Sick Time Pay out	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -	NONE
90	Motor Vehicles	\$ -	\$ -	\$ -		\$ -	\$ -	NONE
91	Truck Lease Interest	\$ 8,400	\$ 8,400	\$ 162		\$ -	\$ -	NONE
92	Truck Lease Principle	\$ 54,000	\$ 54,000	\$ 1,038	Lease Payment	\$ 8,000	\$ 219	
93	SUBTOTAL	\$ 120,100	\$ 120,100			\$ 50,700	\$ 1,389	
94								
95								
96	ADMINISTRATIVE EXPENSE							
97	Solid Waste	\$ -	\$ -	\$ -		\$ -	\$ -	TOWN
98	Advertising, legal and employment	\$ 750	\$ -	\$ -		\$ -	\$ -	TOWN
99	Affiliated Fire Associations	\$ 450	\$ 450	\$ 9		\$ 2,500	\$ 68	
100	Bank Fee	\$ 1,250	\$ -	\$ -		\$ -	\$ -	TOWN
101	Chief's Administrative Expenses	\$ 2,000	\$ 2,000	\$ 38	Chief's Administrative Expenses	\$ 6,500	\$ 178	
102	Computer Development Program	\$ 3,500	\$ 3,500	\$ 67	Computers	\$ 5,000	\$ 137	
103	Computerized Tax Bills	\$ 6,000	\$ -	\$ -		\$ -	\$ -	TOWN
105	Employee Support (Health/Welfare E	\$ 2,000	\$ -	\$ -		\$ -	\$ -	TOWN
106	Grants - Matching Funds	\$ 5,000	\$ -	\$ -		\$ -	\$ -	TOWN
107	Insurance	\$ 310,000	\$ -	\$ -		\$ -	\$ -	TOWN
108	Office Equipment	\$ 3,000	\$ 3,000	\$ 58		\$ 20,000	\$ 548	
109	Office Supplies and Expenses	\$ 3,000	\$ 3,000	\$ 58	Office Supplies	\$ 2,000	\$ 55	
110	Treasurer Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	TOWN
111	Tax Collector Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	TOWN
112	Payroll Service	\$ 8,000	\$ -	\$ -		\$ -	\$ -	TOWN
113	Office Postage	\$ -	\$ 500	\$ 10		\$ 200	\$ 5	
114	Printing and Postage	\$ 7,000	\$ -	\$ -		\$ -	\$ -	TOWN
115	Professional Development	\$ -	\$ -	\$ -		\$ 9,400	\$ 258	
117	Professional Fees	\$ 3,500	\$ 3,500	\$ 67		\$ -	\$ -	TOWN
118	SUBTOTAL	\$ 361,450	\$ 15,950			\$ 45,600	\$ 1,249	
119								
120	TOTAL	\$ 7,363,011	\$ 6,681,219	\$ 128,485		\$ 4,934,000	\$ 135,178	\$ 4,533,900
121								124216.4384
122					\$ (6,693)			
123								
					Transfers not added, put in full pension cost	\$ 550,000		
					Depreciation not added in CFD doesn't budget	\$ 260,000		
						\$ 810,000		
					Budget with Transfer and Depreciation	\$ 5,744,000		
					As in Official Budget	\$ 5,343,900		
					variance	\$ 400,100		
					Pension added in comp budget	\$ 626,400		
					Capital Exp not included used 42,700	\$ (226,300)		
						\$ 400,100		
						\$ 5,343,900		

CITY OF WESTLAKE

FUND 100
GENERAL FUND

DEPARTMENT
FIRE

EXPENDITURES (100220)

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
51100	F/T Administration	\$ 49,516.27	\$ 50,512.06	\$ 52,518.95	\$ 53,700.00
51200	Full-Time	2,045,185.21	2,225,649.50	2,352,203.60	2,610,000.00
51210	F/T Clerical	42,203.32	42,432.00	45,700.80	46,200.00
51320	P/T Inspectors	27,007.59	26,966.15	24,863.12	55,600.00
51360	P/T Other	36,620.36	1,683.60	-	31,700.00
51460	Seasonal Other	4,774.00	5,326.00	4,708.63	7,500.00
51500	Overtime	76,571.47	78,384.56	80,298.28	125,000.00
51800	Longevity/Extra Pay	70,277.47	74,222.56	76,996.36	82,600.00
52100	Hospitalization	449,170.00	460,470.00	467,940.00	657,000.00
52200	Pension	23,434.99	18,561.63	18,896.73	40,000.00
52300	Medicare	27,413.31	29,502.51	30,871.64	47,300.00
52400	Clothing Allowance	27,350.00	30,350.00	28,700.00	32,500.00
53110	Gas	7,102.19	8,881.76	12,042.51	17,000.00
53120	Electricity	20,318.90	20,835.89	21,672.71	31,000.00
53130	Water	3,406.27	3,481.44	3,701.14	3,700.00
53150	Telephone/Long Distance	8.02	3.33	1.83	100.00
53160	Cell Phones/Pagers	8,281.26	10,988.04	13,509.25	13,000.00
53250	Hydrant Fees	52,896.45	52,461.97	53,111.19	54,000.00
53320	Meals/Mileage	3,807.23	4,424.10	5,490.73	6,500.00
53330	Dues	2,028.00	2,348.00	2,894.00	2,500.00
53340	Reference/Books	2,512.94	2,714.27	2,447.98	3,500.00
53350	Schooling	9,691.43	9,190.16	8,995.00	15,000.00
53610	Building Maintenance	19,462.09	25,028.04	26,113.57	30,000.00
53622	Computer Maintenance	694.83	-	2,175.00	5,000.00
53630	Vehicle Maintenance	33,100.06	78,534.71	58,009.83	76,200.00
53632	Radio Maintenance	1,470.10	2,919.89	7,801.61	10,000.00
53640	Grounds Maintenance	2,495.74	1,878.56	3,150.98	3,500.00
53644	Hydrant Maintenance	2,493.70	1,289.68	1,935.79	2,500.00
53645	Hydrant Accidents	9,202.14	5,623.98	-	7,000.00
53900	Miscellaneous Contracts	8,747.80	6,908.18	4,865.59	9,400.00
54100	Supplies	8,619.92	13,212.92	16,110.44	20,000.00
54120	Office Supplies	815.33	1,045.70	1,488.59	2,000.00
54131	Linens	1,861.00	1,863.05	1,801.10	2,500.00
54140	Postage	148.54	179.91	274.52	200.00
54150	Gasoline	37,935.27	40,889.00	42,609.66	45,000.00
54160	Tools	1,913.88	852.10	1,054.32	2,000.00
54170	Uniforms	19,595.08	11,664.49	34,785.10	56,000.00

CITY OF WESTLAKE

FUND 100
GENERAL FUND

DEPARTMENT
FIRE

EXPENDITURES-CONTINUED (100220)

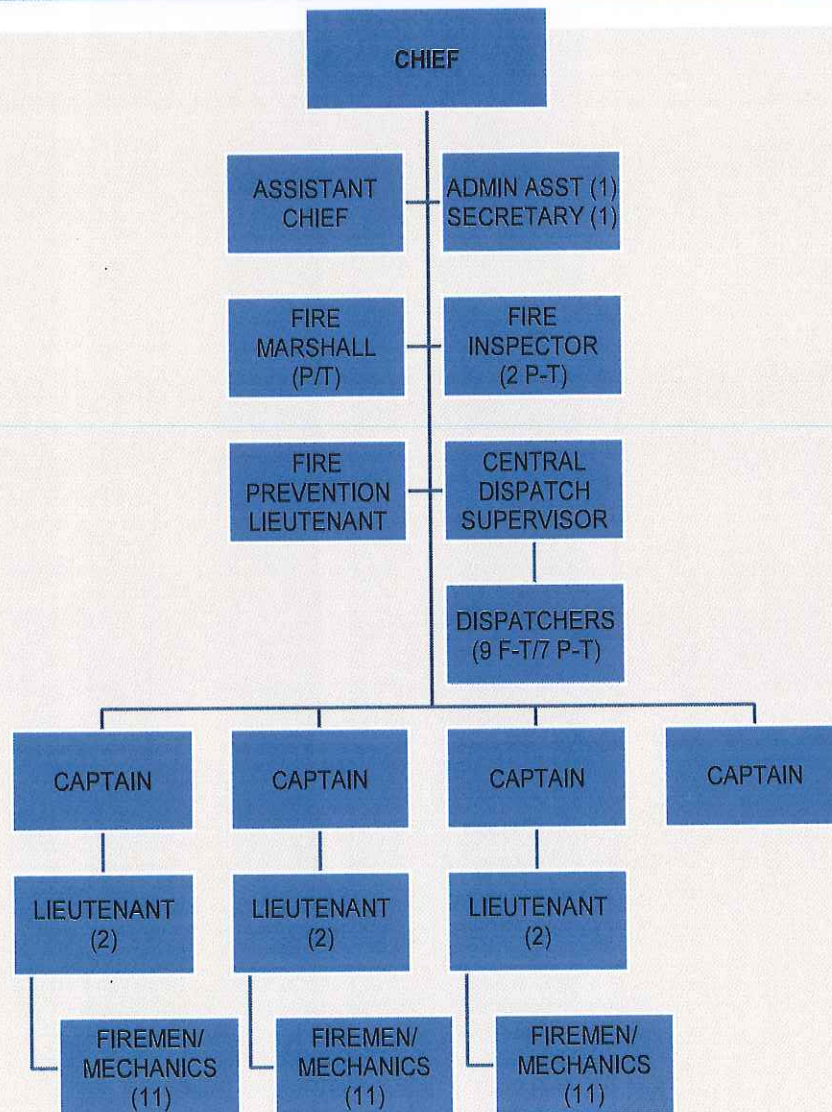
		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
55100	Furniture and Equipment	7,685.00	9,645.34	40,384.70	18,200.00
55110	Office Equipment	-	-	-	-
55120	Communication Equipment	-	15,097.45	-	5,000.00
55130	Computer Equipment	-	1,847.30	-	2,000.00
55160	Vehicles/Large Equipment	7,610.00	5,499.00	5,400.00	8,000.00
55240	Building Improvements	14,095.28	-	20,203.38	269,000.00
57100	Expenses	3,018.51	12,585.27	2,571.79	10,000.00
57111	Physicals	5,419.75	1,155.81	6,022.06	15,000.00
57300	Depreciation Expense	183,914.68	180,000.00	226,727.72	260,000.00
58100	Transfers	350,000.00	400,000.00	450,000.00	550,000.00
	Total Expenditures	\$ 3,709,875.38	\$ 3,977,109.91	\$ 4,261,050.20	\$ 5,343,900.00

FIRE DEPARTMENT

Mission Statement

The Westlake Fire Department exists to promote and sustain a superior quality of life in the City of Westlake through the provision of emergency-related services. We pledge to deliver professional, cost-effective services in a personal, responsive, and innovative manner that will always serve the public's interest.

ORGANIZATIONAL CHART FIRE DEPARTMENT



CITY OF WESTLAKE

FUND 100
GENERAL FUND

DEPARTMENT
FIRE

DESCRIPTION

The Westlake Fire Department provides fire prevention planning and response, emergency medical services, environmental control, specialized rescues, fire investigations, training and education, and hazard reduction, response and recovery to natural and manmade disasters. Two fire stations, located on the east and west sides of the City, provide protection. The department is supervised by the Chief of Fire. An Acting Assistant Chief, four Captains, seven Lieutenants, a Fire Marshal, an Administrative Assistant, and a Secretary assist the Chief. (Note: The organizational chart for the Fire Department contains the seven Firefighters charged to the Police and Fire Operating Levy Fund and the seven personnel charged to the EMS Fund. It also includes the seventeen budgeted employees charged to the Central Dispatch Fund in the Special Revenue section.)

The department hopes to fill two vacant part-time Inspectors and a Fire Marshall position this year. Due to numerous retirements, seven possible promotions may occur, along with five new Firefighters hired. The department hopes to replace an ambulance squad and a pick-up truck using Equipment Replacement funds. \$250,000 in roof repairs and \$19,000 in door access, HVAC improvements, and water main repairs are budgeted at both stations. In 2015, all fire inspectors will use iPads in the inspection process and more vehicles will employ Mobile Data Terminals.

GOALS

- To place fire prevention at the forefront.
- To embrace technology components to improve safety delivery to residents.
- To improve data entry and reduce the duplication of record keeping.
- To improve accuracy of scene location, pre-arrival information, and proper route planning for local and mutual aid calls.

KEY OBJECTIVES

- To bring the Fire Prevention Bureau back to full staff and become fully staffed with new hires..
- To purchase a new squad and pick-up truck.
- To deploy wireless iPad tablets to Fire safety inspectors.
- To implement the deployment of Mobile Data Terminals (MDTs) in all emergency response vehicles as well as using MDT's for site information and pre-fire planning information. This will increase efficiency of response and overall scene safety.

CITY OF WESTLAKE

FUND 100
GENERAL FUND

DEPARTMENT
FIRE

PERFORMANCE MEASUREMENTS				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>
• # of firefighters employed	44	42	44	45
• # of fire inspectors	1	1	1	3
• % of inspectors using Ipads	0%	0%	0%	100%
• # of vehicles w/MDTs or locators	0	8	8	14

PERSONNEL SCHEDULE

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
51100	Administrative Assistant	1	1	1	1
51200	Chief	0	1	1	1
51200	Assistant Chief	1	1	1	1
51200	Captain	3	4	3	4
51200	Lieutenant	6	5	5	6
51200	Fire Prevention Lieutenant	1	1	1	1
51200	Fireman	15	14	16	16
51200	Mechanic	3	3	3	3
51210	Secretary	1	1	1	1
51320	Fire Inspectors P-T	1	1	0	2
51360	Fire Marshall P-T	1	0	0	1
51460	Seasonal	2	2	2	2
	Total Personnel	35	34	34	39

DEVELOPMENT AND GROWTH (CONTINUED):

will also add additional retail, restaurants, and a Hyatt hotel. When all projects are completed, Crocker Park will more than double from 1.2 to 2.5 million square feet.

The square footage of Westlake's business space is evenly split between retail, office, and industrial and the City is still seeing gains in commercial, industrial and residential growth. In 2013, Equity Trust, a financial services firm that assists investors with retirement planning, relocated its corporate headquarters to Westlake from Texas. The company moved 381 employees with an approximate payroll of \$14 million annually. The new 72,000 square foot headquarters, located on Clemens Road, sits on eight acres and tax abatement and a job creation grant were provided by the City. That same year, the first phase of the Hyland Software expansion project was completed. The company acquired the former Five Season Country Club added an additional 112,500 square feet of space. The project was completed in 2014. The Westlake Board of Education also completed construction of a new high school and middle school in 2013. In 2014, Lakewood Country Club completed a new clubhouse, Westlake Village Senior Care added a residential care facility, and Ganley BMW opened a new dealership on Sperry Road.

City Development and Growth:

One of the past goals of Westlake is to "develop a plan to assure the future sustainability of the City." Westlake must evaluate the need for services and decide if facilities within the City are meeting those needs. The present City Hall opened in 2003. The 29,000-square-foot building sits adjacent to the old structure and offers a state-of-the-art City Council chambers. The 3,700 square foot Westlake Center for Community Services addition opened in 2004 and the Recreation Center opened in 1998 with an expansion completed in 2005. The Service Department complex opened in 2006 with 66,650 square feet incorporating all divisions of the department. In 2012, the department was the winner of the Citgo Petroleum Top Green Shop Award for construction of its environmentally friendly Service building. A Parks and Recreation Master Plan was completed in 2014 and in the near future, studies will assess the aging swimming pool at Clague Park and the possible restructuring of the Meadowood Golf Course. Additions may be undertaken for to both fire stations and there is ongoing discussion of the Community Service Department co-locating with an expanded Recreation Center in an effort to combine operations.

Infrastructure throughout the City must be constantly evaluated as to its age and condition to meet the demands of the residential and business communities. Columbia Road, Hilliard Boulevard, and Clague Road, all major arteries within the City, were widened to facilitate traffic flow. Numerous intersections have also been widened and more intersection improvements are included in the Five-Year Capital Plan. Sanitary and storm sewer upgrades are scheduled over the next five years along with several major water line projects.

The practice of regionalization to save costs through the combination of manpower and resources is at the forefront of planning efforts. St. John Medical Center donates

REVENUE ANALYSIS (CONTINUED):

Infrastructure Tax Fund, the main construction fund of the City. Both revenues and expenditures from transfers and advances will increase equally resulting in no net effect to the City's cash position.

Current interest rates are extremely low and the Finance Department has taken a slightly different approach to managing the City's portfolio by acquiring short-term highly rated municipal bonds and bond anticipation notes (BANs). A slight increase in interest income is projected in 2015 due to maturity schedules. Management is always reviewing all avenues to increase yield while maintaining safety and liquidity.

Fees from inspections and storm drainage and recreational impact fees from developers were conservatively estimated in 2015. With new commercial development this year, inspection fees could come in higher than projected.

In 2014, the City collected just under \$4.9 million in "pass through" assessments from the Toledo Port Authority for infrastructure improvements to Crocker Park. This is solely an assessment pass through and revenues equal expenditures. Due to the nature of this assessment, Council does not appropriate funds until prior to the exchange and it is not included in the 2015 budget, but is included in all prior years.

Revenues from ambulance billings are classified as charges for services. The City uses these revenues to purchase equipment and fund seven fire personnel. Also classified as such are Recreation Department charges, golf course revenues, Central Dispatch collections from other cities, and sewer charges. In 2013, the City slightly increased sewer rates which had not been raised since 1986. This increase has resulted in slightly higher charges for services.

Fines and forfeitures are estimated to remain relatively stable. All fines collected are a result of Police operations and no major change in revenue is foreseen in 2015.

The other revenue category is a collection of numerous types of revenues such as grant proceeds, bond and note funding, depreciation, and reserve funding. In 2014, the City received \$48.3 in non-tax revenue bond proceeds for the financing of infrastructure for the American Greetings/Crocker Park project.

In-depth descriptions of revenues with additional facts and histories are contained in the Summary section ("What Comprises Revenues").

CITY OF WESTLAKE

DEPARTMENTAL EXPENDITURE SUMMARY (COMBINED FUNDS)

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
Fire:				
Fire	3,709,875.38	3,977,109.91	4,261,050.20	5,343,900.00
Fire Pension	773,073.43	802,288.93	850,702.05	981,000.00
Fire Operating Levy	594,108.01	513,086.94	556,032.19	586,500.00
Central Dispatching	829,839.67	892,233.26	896,548.03	1,043,850.00
EMS	1,052,765.70	1,160,152.95	855,785.38	827,600.00
FEMA Grants	431,881.59	12,114.00	494,386.00	-
Fire Donations	-	981.67	-	-
Total Fire	7,391,543.78	7,357,967.66	7,914,503.85	8,782,850.00
Engineering	724,394.63	722,416.40	711,445.73	844,150.00
Inspection:				
Inspection	868,591.18	874,523.24	916,159.92	1,089,100.00
Architect	121,488.13	142,735.85	206,453.80	300,000.00
Total Inspection	990,079.31	1,017,259.09	1,122,613.72	1,389,100.00
Recreation:				
Administration	372,175.10	336,983.41	340,001.67	386,300.00
Peterson Pool	203,713.59	205,970.52	179,316.20	253,400.00
Recreation Center	2,180,080.03	2,338,494.48	2,268,595.42	2,939,800.00
Rec Center Donations	2,890.00	2,405.00	370.00	3,500.00
Rec Center Program Donations	-	-	-	-
Meadowood Golf	448,855.72	427,572.33	451,935.56	598,400.00
Total Recreation	3,207,714.44	3,311,425.74	3,240,218.85	4,181,400.00
Community Services:				
Administration	763,499.74	715,176.05	799,563.17	1,303,900.00
Community Services	163,429.37	115,143.61	192,259.32	204,600.00
Community Services Donations	2,150.00	3,772.75	3,450.00	5,000.00
Westlake Assistance	10,587.03	7,180.82	4,506.77	28,400.00
Total Community Services	939,666.14	841,273.23	999,779.26	1,541,900.00
Service:				
Administration:				
Administration	249,470.32	241,020.87	238,142.88	270,750.00
Building Maintenance	318,091.75	346,606.26	360,908.03	466,950.00
Total Administration	567,562.07	587,627.13	599,050.91	737,700.00
City Service:				
City Service	4,558,285.23	5,157,701.52	4,862,125.35	6,562,775.00
Snow Removal	147,761.37	238,663.09	333,694.35	342,000.00

REVENUE (CONTINUED):

FINES AND FORFEITURES

Building fines, traffic and dog fines, and drug and alcohol fines comprise this category. Drug and alcohol fines are used to fund educational programs such as D.A.R.E. (Drug Abuse Resistance Education).

OTHER REVENUE

Other revenue consists of all other revenue accounts. Miscellaneous revenue, donations, deposits, and bond and note sales are categorized as other revenue. Also in this category is the City's share of construction projects that is funded when projects are finalized.

WHAT COMPRISES EXPENDITURES

SALARIES

Although salary costs are mainly wages and overtime, additional compensation for longevity pay (based on years of service) and bonus pay are also classified as salary. Full-time employees work 2,080 hours per year or 40 hours per week with the exception of the Fire Department that works 2,496 annually or 48 per week. Part-time employees may work up to 1,300 hours in a year while seasonal employees may only work to a maximum of 1,040 hours annually. Westlake pays employees on a bi-weekly basis.

The City has six unions or associations that represent different groups of employees. The Ohio Patrolmen's Benevolent Association (Westlake Patrolmen's Division and Civilian Personnel Division) and the International Association of Fire Fighters represent safety forces. Service workers and City Hall non-administrative personnel all also unionized. Contracts are renegotiated every three years and contract renegotiations were finalized in 2014.

BENEFITS

The City offers employees a comprehensive benefit package. The City is self-insured for health benefits and uses an internal service fund to account for these benefits. Claims are handled by a third party administrator and a new processing firm was hired in 2013. Funds are transferred monthly from operational costs centers into the Hospitalization Reserve Fund to cover costs. Fund transfers are based on the number of employees multiplied by an average estimated monthly cost that is reviewed annually. The City has established a flexible spending plan allowing employees a payroll deduction to reserve monies for medical and childcare expenditures. In 2015, employees will contribute 12.5 percent of their estimated monthly premiums. A wellness program commenced in 2015 with participating employees receiving a 2.5 percent discount on their monthly contributions and non-participating smokers paying a premium.

The City contributes to two cost-sharing multiple employer public employee retirement systems. They are the Public Employees Retirement System of Ohio (P.E.R.S.) and the Police and Firemen's

EXPENDITURES (CONTINUED):

Disability and Pension Fund of Ohio. Both funds provide basic retirement benefits, disability, and survivor benefits based on eligible service credit. Benefits for both plans are established in the Ohio Revised Code. Starting in 2008, employees belonging to P.E.R.S began contributing 10.0 percent of their annual covered salary to fund pension obligations with the City contributing 14.0 percent. Police and fire personnel contribute 10.75 percent of their salary to the Police and Firemen's Disability and Pension Fund while the City contributes 19.5 percent and 24.0 percent respectively. On July 1, 2014, police and fire personnel's contribution increased by .75 percent maximizing at 12.25 percent in July of 2015.

All employees (hired on or after April 1, 1986) and the City contribute 1.45 percent of their annual salary to cover Medicare costs. Other expenditures that appear in this category include contributions to Workers' Compensation and clothing allowances for police, fire, civilian police, service workers and members of the City Hall Employees Association.

EXPENSES

This category encompasses all City expenditures that are not classified as labor or capital improvements. Expenses are broken into four categories: outside services, supplies and materials, miscellaneous, and debt service expenses.

Numerous expenses are charged to outside services. Contractual services, public utilities, professional services, travel and education, and rents and leases are charged to specific line items. Also included in this category are advertising and printing, repairs and maintenance, subsistence and support, and insurance.

Supplies and materials include vehicle and office supplies, postage, tools, building supplies, concessions, road materials, and other supply items.

Miscellaneous expenses are any miscellaneous expenditure that cannot be classified as outside services, or supplies and materials. Also included in this category are claims, depreciation, licenses, refunds, and petty cash expenses. The largest expenditure in this category is the payment to the Toledo Port Authority for pass through assessments from Crocker Park.

Debt service expenses include principal and interest on bonds and notes as well as bond trust, delivery, and rating costs.

PERSONNEL SUMMARY												
DEPT/DIVISION	Actual 2012			Actual 2013			Estimated 2014			Budget 2015		
	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time	Total
Council	1	7	8	1	7	8	1	7	8	1	7	8
Mayor	2	0	2	2	0	2	2	1	3	2	1	3
Finance	5.5	0.5	6	6	0	6	6	0	6	6	0	6
Information Tech	2.5	0	2.5	2.5	0	2.5	2	1	3	3	1	4
Law	6	1	7	4	2	6	4	2	6	4	2	6
Purchasing	3.5	0	3.5	1.5	0	1.5	2	0	2	2	0	2
Communications	1	0	1	1	0	1	0	0	0	2	1	3
Human Resources	0	0	0	0.5	1	1.5	2	0	2	2	0	2
Miscellaneous	0	2	2	0.5	2	2.5	2	0	2	3	0	3
Total Administration	21.5	10.5	32	19	12	31	21	11	32	25	12	37
Planning	4	1	5	4	1	5	4	1	5	4	1	5
Engineering	10	5	15	10	4	14	8	4	12	10	4	14
Inspection	2	2	4	2	2	4	10	0	10	10	0	10
Total Comm Dvlp	23	8	31	23	7	30	22	5	27	24	5	29
Police	61	43	104	64	39	103	63	39	102	69	44	113
Safety Town	0	4	4	0	4	4	0	3	3	0	3	3
Police Levy	8	0	8	7	0	7	7	0	7	7	0	7
Fire	31	4	35	31	3	34	32	2	34	34	5	39
EMS	7	0	7	7	0	7	7	0	7	7	0	7
Central Dispatch	9	8	17	10	5	15	8	7	15	9	7	16
Fire Levy	8	0	8	7	0	7	7	0	7	7	0	7
Total Safety	124	59	183	126	51	177	124	51	175	133	59	192
Recreation Admin	2	2	4	2	2	4	2	2	4	2	2	4
Swimming Pool	0	89	89	0	87	87	0	87	87	0	87	87
Recreation Center	12	162	174	13	159	172	13	144	157	15	144	159
Golf Course	2	17	19	2	19	21	2	19	21	2	19	21
Total Recreation	16	270	286	17	267	284	17	252	269	19	252	271
Community Services	6	20	26	7	15	22	7	16	23	7	16	23
Service Admin	2	0	2	2	0	2	2	0	2	2	0	2
Building Maintenance	1	1	2	1	1	2	1	1	2	1	1	2
City Service	36	22	58	38	22	60	36	21	57	36	21	57
Sanitary/Storm	6.5	0.5	7	7	0	7	9	0	9	9	0	9
Parks	2	4	6	2	0	2	3	0	3	3	0	3
Forester	5	0	5	4	0	4	3	0	3	3	0	3
Street Maintenance	2	0	2	3	0	3	4	0	4	5	0	5
Cemetery	1	0	1	1	0	1	1	0	1	1	0	1
Total Service	55.5	27.5	83	58	23	81	59	22	81	60	22	82
TOTAL	246	395	641	250	375	625	250	357	607	268	366	634

Used
36.5

CITY OF WESTLAKE

FUND 100
GENERAL FUND

REVENUES-CONTINUED

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
43125	Job Creation Fees	-	-	500.00	-
43131	Council Zoning Fees	2,057.00	1,652.00	1,227.00	1,500.00
43210	Inspection Licenses	86,275.00	98,450.00	85,895.00	85,000.00
43220	Liquor Licenses	70,976.50	59,113.25	73,136.00	70,000.00
43230	Apartment Rental Licenses	20,730.00	24,490.00	14,245.00	10,000.00
43240	Home Rental Licenses	1,280.00	9,700.00	11,025.00	3,000.00
43310	Electrical Permits	35,009.58	50,383.91	84,408.04	35,000.00
43320	Plumbing Permits	26,755.98	46,324.44	84,946.35	30,000.00
43330	Building Permits	94,720.62	106,145.78	173,134.33	85,000.00
43340	Heating Permits	36,652.78	47,857.67	45,154.27	35,000.00
43350	Miscellaneous Permits	4,609.00	9,080.50	12,041.70	4,500.00
43355	Miscellaneous Inspection Fees	403.81	310.39	493.85	500.00
43360	Sidewalk Permits	6,625.00	8,200.00	8,400.00	5,000.00
43370	Fire Inspections-Bldg	9,521.50	15,858.00	8,264.00	10,000.00
43380	Fire Inspections-Fire	-	-	698.64	-
43390	Demolition Fees	1,975.00	1,300.00	950.00	1,000.00
44110	Police Court Fines	241,746.97	247,279.76	201,222.39	220,000.00
44120	Police Dog Fines	180.00	148.00	195.00	200.00
45110	Charges for Services	31,280.20	15,717.51	48,673.84	25,000.00
45610	Recycling Materials	5,088.45	4,972.11	8,074.62	4,000.00
45810	Community Services Charges	4,536.50	4,412.15	4,999.30	5,000.00
45910	Examinations	7,035.00	2,160.00	4,900.00	5,000.00
45950	Gift Cards	-	-	(80.00)	-
46500	Other Assessments	64,408.14	42,806.52	36,981.29	40,000.00
47000	Interest	89,874.65	254,965.34	143,059.41	280,000.00
48110	Cabin Rental	21,794.85	19,170.00	17,975.00	18,000.00
48120	Tower Rental	102,910.00	108,030.00	107,830.00	132,000.00
48180	Playhouse Rental	80.00	10.00	10.00	30.00
48190	Leases	14,393.20	14,073.48	14,154.28	14,000.00
48200	Donations	50.00	450.00	50.00	-
48330	Sale of Equipment	6,799.76	9,220.41	12,620.04	5,000.00
48400	Sale of Plans	10.00	-	140.00	-
48510	Reimbursements	-	434,004.60	1,076,522.37	-
48810	Miscellaneous Income	163,619.12	128,490.80	204,420.63	500,000.00
49100	Transfers	2,334.40	52,257.71	8,756.67	-
49300	Repay Advance	433,652.00	-	520,300.00	50,000.00
	Total Revenue	\$ 29,797,026.34	\$ 30,242,772.92	\$ 31,611,498.49	\$ 29,248,202.89

CITY OF WESTLAKE

FUND 100
GENERAL FUND

DEPARTMENT
FIRE

PERFORMANCE MEASUREMENTS				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>
• # of firefighters employed	44	42	44	45
• # of fire inspectors	1	1	1	3
• % of inspectors using Ipads	0%	0%	0%	100%
• # of vehicles w/MDTs or locators	0	8	8	14

PERSONNEL SCHEDULE

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
51100	Administrative Assistant	1	1	1	1
51200	Chief	0	1	1	1
51200	Assistant Chief	1	1	1	1
51200	Captain	3	4	3	4
51200	Lieutenant	6	5	5	6
51200	Fire Prevention Lieutenant	1	1	1	1
51200	Fireman	15	14	16	16
51200	Mechanic	3	3	3	3
51210	Secretary	1	1	1	1
51320	Fire Inspectors P-T	1	1	0	2
51360	Fire Marshall P-T	1	0	0	1
51460	Seasonal	2	2	2	2
	Total Personnel	35	34	34	39

39 Scheduled
-1 Admin
-1 Secretary
-2.5 PT off set
34.5

CITY OF WESTLAKE

FUND 231
FIRE PENSION

DEPARTMENT
FIRE

DESCRIPTION

Fire Pension is used to accumulate property taxes levied at .3 mills for the payment of the current employer contributions for fire disability and pension benefits to the Police and Firemen's Disability and Pension Fund. The General Fund transfers funds to support pension payments. The employer contribution will remain at 24.0 percent yet employee contributions will increase to a max of 12.25 percent in 2015. To meet pension obligations, \$550,000 will be transferred from the General Fund be used to supplement property tax revenues.

FUND BALANCES

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
	Beginning Balance	\$ 155,700.66	\$ 131,440.18	\$ 123,218.63	\$ 131,853.39
	Revenue	748,812.95	794,067.38	859,336.81	944,917.04
	Total Available Resources	\$ 904,513.61	\$ 925,507.56	\$ 982,555.44	\$ 1,076,770.43
	Expenditures	(773,073.43)	(802,288.93)	(850,702.05)	(981,000.00)
	Ending Balance	\$ 131,440.18	\$ 123,218.63	\$ 131,853.39	\$ 95,770.43

REVENUES

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
41110	Agricultural/Residential Tax	\$ 245,234.95	\$ 244,431.36	\$ 246,363.16	\$ 236,692.95
41120	Commercial/Industrial Tax	105,108.20	101,366.55	114,090.72	109,567.71
41130	Personal Property Tax	53.24	196.09	9.86	-
41131	CAT Tax	739.59	279.67	279.68	-
41140	Trailer Tax	12.78	4.25	1.08	-
41150	Public Utility Tax	6,022.89	6,591.73	7,064.87	7,300.19
42160	Homestead Real Estate Tax	6,581.91	6,682.53	6,769.22	6,600.00
42171	10% Rollback Res. Real Estate Tax	28,930.88	28,415.30	28,640.46	27,804.95
42172	2.5% Rollback Res. Real Estate Tax	6,192.89	6,100.91	6,118.01	6,951.24
42173	10% Roll. Comm. Real Estate Tax	(64.38)	(1.01)	(0.25)	-
49100	Transfers	350,000.00	400,000.00	450,000.00	550,000.00
	Total Revenue	\$ 748,812.95	\$ 794,067.38	\$ 859,336.81	\$ 944,917.04

CITY OF WESTLAKE

FUND 231
FIRE PENSIONDEPARTMENT
FIRE**DESCRIPTION**

Fire Pension is used to accumulate property taxes levied at .3 mills for the payment of the current employer contributions for fire disability and pension benefits to the Police and Firemen's Disability and Pension Fund. The General Fund transfers funds to support pension payments. The employer contribution will remain at 24.0 percent yet employee contributions will increase to a max of 12.25 percent in 2015. To meet pension obligations, \$550,000 will be transferred from the General Fund be used to supplement property tax revenues.

FUND BALANCES

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	Beginning Balance	\$ 155,700.66	\$ 131,440.18	\$ 123,218.63	\$ 131,853.39
	Revenue	748,812.95	794,067.38	859,336.81	944,917.04
	Total Available Resources	\$ 904,513.61	\$ 925,507.56	\$ 982,555.44	\$ 1,076,770.43
	Expenditures	(773,073.43)	(802,288.93)	(850,702.05)	(981,000.00)
	Ending Balance	\$ 131,440.18	\$ 123,218.63	\$ 131,853.39	\$ 95,770.43

REVENUES

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
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41120	Commercial/Industrial Tax	105,108.20	101,366.55	114,090.72	109,567.71
41130	Personal Property Tax	53.24	196.09	9.86	-
41131	CAT Tax	739.59	279.67	279.68	-
41140	Trailer Tax	12.78	4.25	1.08	-
41150	Public Utility Tax	6,022.89	6,591.73	7,064.87	7,300.19
42160	Homestead Real Estate Tax	6,581.91	6,682.53	6,769.22	6,600.00
42171	10% Rollback Res. Real Estate Tax	28,930.88	28,415.30	28,640.46	27,804.95
42172	2.5% Rollback Res. Real Estate Tax	6,192.89	6,100.91	6,118.01	6,951.24
42173	10% Roll. Comm. Real Estate Tax	(64.38)	(1.01)	(0.25)	-
49100	Transfers	350,000.00	400,000.00	450,000.00	550,000.00
	Total Revenue	\$ 748,812.95	\$ 794,067.38	\$ 859,336.81	\$ 944,917.04

CITY OF WESTLAKE

FUND 231
FIRE PENSION

DEPARTMENT
FIRE

EXPENDITURES (231220)

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
52200	Pension	\$ 773,073.43	\$ 802,288.93	\$ 850,702.05	\$ 981,000.00
	Total Expenditures	\$ 773,073.43	\$ 802,288.93	\$ 850,702.05	\$ 981,000.00

CITY OF WESTLAKE

FUND 232
POLICE AND FIRE
OPERATING LEVY

DEPARTMENT
POLICE/FIRE

DESCRIPTION

In 1966, the City levied additional property taxes of .9 mills for the payment of salaries and related expenditures for safety forces. These funds are additional to expenditures made from the General Fund. In 2015, the City will use the funds to pay for seven police and seven fire personnel. Hospitalization for these officers will be charged to the General Fund. This levy was renewed by the voters in November of 2011 for five years.

PERSONNEL SCHEDULE

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
51200	Patrolman	8	7	7	7
51200	Fireman EMS	8	7	7	7
	Total Personnel	16	14	14	14

FUND BALANCES

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
	Beginning Balance	\$ 177,928.61	\$ 123,221.40	\$ 267,474.59	\$ 341,116.67
	Revenue	1,196,438.81	1,182,202.37	1,228,010.58	1,184,753.04
	Total Available Resources	\$ 1,374,367.42	\$ 1,305,423.77	\$ 1,495,485.17	\$ 1,525,869.71
	Expenditures	(1,251,146.02)	(1,037,949.18)	(1,154,368.50)	(1,223,100.00)
	Ending Balance	\$ 123,221.40	\$ 267,474.59	\$ 341,116.67	\$ 302,769.71

CITY OF WESTLAKE

FUND 232
POLICE AND FIRE
OPERATING LEVY

DEPARTMENT
POLICE/FIRE

DESCRIPTION

In 1966, the City levied additional property taxes of .9 mills for the payment of salaries and related expenditures for safety forces. These funds are additional to expenditures made from the General Fund. In 2015, the City will use the funds to pay for seven police and seven fire personnel. Hospitalization for these officers will be charged to the General Fund. This levy was renewed by the voters in November of 2011 for five years.

PERSONNEL SCHEDULE

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
51200	Patrolman	8	7	7	7
51200	Fireman EMS	8	7	7	7
	Total Personnel	16	14	14	14

FUND BALANCES

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
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	Expenditures	(1,251,146.02)	(1,037,949.18)	(1,154,368.50)	(1,223,100.00)
	Ending Balance	\$ 123,221.40	\$ 267,474.59	\$ 341,116.67	\$ 302,769.71

CITY OF WESTLAKE

FUND 245
EMERGENCY MEDICAL
SERVICES

DEPARTMENT
FIRE

DESCRIPTION

In March of 2008, the City of Westlake began billing for Emergency Medical Services (EMS). Westlake was one of the last communities in the area to collect for ambulance services. No uninsured resident is obligated to pay the City for services. All revenues are used for equipment and personnel within the Fire Department. In 2015, revenues will fund seven firemen and various EMS expenses. Collections will also fund the depreciation reserve on the City's three ambulances. An outside billing and collection agency handles the processing of all medical paperwork. Collections were abnormally high in 2013 because billings not processed in 2012 were also collected. This was due to a new processor in 2012 that is no longer employed by the City. Revenues returned to normal levels in 2014 and will stay constant in 2015. Monies from the fund were used to pay the City's share of Central Dispatch expenses in 2012 and 2013, but the General Fund now finances the City's allocation.

PERSONNEL SCHEDULE

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
51200	Fireman	7	7	7	7
	Total Personnel	7	7	7	7

FUND BALANCES

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
	Beginning Balance	\$ 609,687.02	\$ 73,106.61	\$ 174,971.50	\$ 241,874.48
	Revenue	516,185.29	1,262,017.84	922,688.36	850,000.00
	Total Available Resources	\$ 1,125,872.31	\$ 1,335,124.45	\$ 1,097,659.86	\$ 1,091,874.48
	Expenditures	(1,052,765.70)	(1,160,152.95)	(855,785.38)	(827,600.00)
	Ending Balance	\$ 73,106.61	\$ 174,971.50	\$ 241,874.48	\$ 264,274.48

REVENUES

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
42210	Operating Grants	\$ 2,500.00	\$ 2,500.00	\$ 2,750.00	\$ -
45980	Fire Programs	513,685.29	1,259,427.84	919,938.36	850,000.00
48510	Reimbursements	-	90.00	-	-
	Total Revenue	\$ 516,185.29	\$ 1,262,017.84	\$ 922,688.36	\$ 850,000.00

CITY OF WESTLAKE

FUND 245
EMERGENCY MEDICAL
SERVICES

DEPARTMENT
FIRE

EXPENDITURES (245220)

		ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015
51200	Full-Time	\$ 488,710.22	\$ 493,859.96	\$ 519,035.41	\$ 525,000.00
51500	Overtime	30,327.90	32,954.90	27,647.15	35,000.00
51800	Longevity/Extra Pay	8,800.00	9,500.00	10,300.00	13,000.00
52100	Hospitalization	111,075.00	107,160.00	107,160.00	-
52300	Medicare	7,571.50	7,720.04	7,946.46	8,500.00
52400	Clothing Allowance	7,000.00	7,000.00	7,000.00	7,000.00
53270	Administrative Fees	24,096.56	80,575.76	54,007.00	55,000.00
53340	Reference/Books	940.22	821.54	5,000.00	5,000.00
53623	Medical Equipment Maintenance	8,017.34	6,766.10	6,933.88	9,000.00
53630	Vehicle Maintenance	38,289.85	22,079.82	9,267.53	50,000.00
54130	Medical Supplies	14,016.89	14,314.18	13,158.61	17,500.00
54140	Postage	0.34	-	-	100.00
54170	Uniforms	-	-	9,975.00	10,000.00
55130	Computer Equipment	-	-	10,506.68	-
55140	Medical Equipment	-	-	-	10,000.00
57300	Depreciation Expense	61,860.50	61,860.50	61,860.50	67,500.00
57700	Refunds	2,059.38	15,540.15	5,987.16	15,000.00
58100	Transfers	250,000.00	300,000.00	-	-
	Total Expenditures	\$ 1,052,765.70	\$ 1,160,152.95	\$ 855,785.38	\$ 827,600.00

CUMBERLAND REGULAR BUDGET				WAXAHACHIE REG BUDGET end 9/30/15				NOTES
	BUDGETED	ADJUSTED	PER MAN		BUDGETED	PER MAN		
CONTRACT PAYROLL	52		52		56			
1 FB Clothing Allowance	\$ 54,900	\$ 54,900	\$ 1,056		\$ 30,000	\$ 536		
2 FB Education Incentive	\$ 7,500	\$ 7,500	\$ 144		\$ -	\$ -		NONE
3 FB Education Tuition Cost	\$ 18,000	\$ 18,000	\$ 346		\$ -	\$ -		NONE
4 FB EMT Incentive	\$ 80,400	\$ 80,400	\$ 1,546	Certification	\$ 6,700	\$ 120		
5 FB Holiday Pay	\$ 164,775	\$ 164,775	\$ 3,169		\$ -	\$ -		
6 FB Life Insurance	\$ 10,350	\$ -	\$ -		\$ -	\$ -		TOWN
7 FB Longevity Pay	\$ 108,536	\$ 108,536	\$ 2,087		\$ 46,000	\$ 821		
8 Healthcare B/C	\$ 783,662	\$ 783,662	\$ 15,070	Health Care and Life Insurance	\$ 416,200	\$ 7,432		*Type?
9 Healthcare office co-pays	\$ 130,000	\$ 130,000	\$ 2,500		\$ -	\$ -		
10 COLA for VFFD	\$ 14,000	\$ 14,000	\$ 269	Workman's Comp	\$ 37,500	\$ 670		
11 Healthcare employee share	\$ (66,300)	\$ (66,300)	\$ (1,275)		\$ -	\$ -		
12 Healthcare Dental	\$ 67,099	\$ 67,099	\$ 1,290		\$ -	\$ -		
13 Healthcare Reimbursements	\$ 160,000	\$ 160,000	\$ 3,077		\$ -	\$ -		
14 Healthcare Vision	\$ 5,150	\$ 5,150	\$ 99		\$ -	\$ -		
15 OT	\$ -	\$ -	\$ -	FLSA and MSL added together	\$ 240,900	\$ 4,302		
16 OT Personal Day	\$ 65,184	\$ 65,184	\$ 1,254		\$ -	\$ -		
17 OT Sick calls Coverage	\$ 79,083	\$ 79,083	\$ 1,521		\$ -	\$ -		
18 OT Vacation Coverage	\$ 373,848	\$ 373,848	\$ 7,189		\$ -	\$ -		
19 Payroll Full Time Pension	\$ 738,516	\$ 738,516	\$ 14,202	3 Plans 296k+29.2k+622.2k	\$ 947,400	\$ 16,918		
20 Payroll Full Time Salary	\$ 2,871,927	\$ 2,871,927	\$ 55,229		\$ 3,655,000	\$ 65,268		
21 Payroll Taxes	\$ 308,375	\$ -	\$ -		\$ -	\$ -		TOWN
22 SUBTOTAL	\$ 5,975,005	\$ 5,656,280	\$ 108,775		\$ 5,379,700	\$ 96,066		
23								
24 VOLUNTEER PROGRAM								
25 Part Timer Program	\$ 20,592	\$ -	\$ -		\$ -	\$ -		NONE
26 Uniforms/Clothing Call Dept	\$ 500	\$ -	\$ -		\$ -	\$ -		NONE
27 Volunteers - Call Force	\$ 47,000	\$ -	\$ -		\$ -	\$ -		NONE
28 SUBTOTAL	\$ 68,092	\$ -	\$ -		\$ -	\$ -		
29								
30 EQUIPMENT UPGRADE & REPAIR								
31 Rescue Supplies	\$ -	\$ -	\$ -		\$ -	\$ -		
32 Janitorial Supplies	\$ -	\$ -	\$ -	Chem/Janitor/Lab/Medical/Tool	\$ 25,000	\$ 446		
33 Communications Upgrade	\$ 1,000	\$ 1,000	\$ 19		\$ -	\$ -		
34 Equipment Supplies & Repairs	\$ 7,500	\$ 7,500	\$ 144		\$ -	\$ -		
35 Personal Equipment	\$ -	\$ -	\$ -		\$ 67,500	\$ 1,205		
36 Equipment Testing and Cert	\$ 2,800	\$ 2,800	\$ 54	Purchased Equip	\$ -	\$ -		
37 Fire Alarm	\$ 1,500	\$ -	\$ -		\$ -	\$ -		TOWN
38 First Aid Equip. Supplies & Expendab	\$ 10,000	\$ 10,000	\$ 192		\$ -	\$ -		
39 Furnishings	\$ 2,000	\$ 2,000	\$ 38		\$ -	\$ -		TOWN
40 Radio Equip. Upgrade & Repairs & M	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -		
41 Shared Communications	\$ 2,000	\$ 2,000	\$ 38		\$ -	\$ -		
42 Truck Tires	\$ -	\$ -	\$ -		\$ -	\$ -		
43 Upgrading & Purchase of Equipment	\$ 30,000	\$ 30,000	\$ 577	Rentals	\$ 3,500	\$ 63		
44 Vehicle Gas, Oil & Lubricants	\$ 65,000	\$ 65,000	\$ 1,250		\$ 63,800	\$ 1,139		
45 Vehicle Maint. & Repairs	\$ 77,000	\$ 77,000	\$ 1,481		\$ 22,500	\$ 402		
46 SUBTOTAL	\$ 203,800	\$ 202,300	\$ 3,890		\$ 182,300	\$ 3,255		
47								
48 DRILLS AND TRAINING								
49 Books and Publications	\$ -	\$ -	\$ -		\$ -	\$ -		
50 Drills and Training	\$ 17,750	\$ 17,750	\$ 341		\$ 25,000	\$ 446		
51 FP ands EMS Training	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -		
52 Medical Examinations	\$ 3,000	\$ 3,000	\$ 58		\$ 28,000	\$ 500		
53 SUBTOTAL	\$ 23,750	\$ 23,750	\$ 457		\$ 53,000	\$ 946		
54								
55 ADMINISTRATIVE PAYROLL								
56 Administrative Staff	\$ 128,900	\$ 50,000	\$ 962	In the total salary line	\$ -	\$ -		TOWN
57 Clerk	\$ 3,200	\$ -	\$ -		\$ -	\$ -		TOWN
58 Committee Members	\$ -	\$ -	\$ -		\$ -	\$ -		TOWN
59 Finance Management Fee	\$ 78,000	\$ -	\$ -		\$ -	\$ -		TOWN
60 Legal	\$ 12,000	\$ -	\$ -		\$ -	\$ -		TOWN
61 Moderator	\$ -	\$ -	\$ -		\$ -	\$ -		TOWN
62 Part Time clerks for tax seasons	\$ 10,000	\$ -	\$ -		\$ -	\$ -		TOWN
63 Social security Admin Payroll	\$ 16,000	\$ -	\$ -		\$ -	\$ -		TOWN
64 Tax Collector Fees	\$ -	\$ -	\$ -		\$ -	\$ -		TOWN
65 Tax Expenses Treasurer \$ Collector	\$ -	\$ -	\$ -		\$ -	\$ -		TOWN
66 Treasurer Fee	\$ -	\$ -	\$ -		\$ -	\$ -		TOWN
67 SUBTOTAL	\$ 248,100	\$ 50,000	\$ 962		\$ -	\$ -		
68								

CUMBERLAND REGULAR BUDGET				WAXAHACHIE REG BUDGET end 9/30/15			
CONTRACT PAYROLL							
	BUDGETED	ADJUSTED	PER MAN		BUDGETED	PER MAN	NOTES
	52		52		56		
69 UTILITIES							
70 Cox	\$ 600	\$ 600	\$ 12	cell phone	\$ 120	\$ 2	
71 Electricity	\$ 35,000	\$ 26,250	\$ 505		\$ 33,660	\$ 601	
72 Gas	\$ 22,000	\$ 16,500	\$ 317		\$ 5,100	\$ 91	
73 Hydrant Fees Cumberland & Pawt	\$ 219,364	\$ -	\$ -		\$ -	\$ -	TOWN
74 Sewer Assessment	\$ 2,800	\$ -	\$ -	Lawn Care City Owned & Maintenance	\$ 9,350	\$ 167	
75 Telephone	\$ 20,000	\$ 15,000	\$ 288		\$ 26,000	\$ 464	
76 Utilities	\$ -	\$ -	\$ -		\$ -	\$ -	
77 Water	\$ 20,000	\$ 15,000	\$ 288		\$ 25,000	\$ 446	
78 SUBTOTAL	\$ 319,764	\$ 73,350	\$ 1,411		\$ 99,230	\$ 1,772	
79							
80 STATION							
81 Air Cascade Maintenance	\$ 950	\$ -	\$ -		\$ -	\$ -	NONE
82 Building Supplies, Repairs & Improve	\$ 42,000	\$ 31,500	\$ 606	Maintenace upkeep & improvements	\$ 42,000	\$ 750	
83 SUBTOTAL	\$ 42,950	\$ 31,500			\$ 42,000	\$ 750	
84							
85 RESTRICTED FUNDS							
86 Expenses - Contingency	\$ 10,000	\$ -	\$ -		\$ -	\$ -	
88 Capital Improvements - Stat Improve	\$ 42,700	\$ 32,025	\$ 616	Actual budget is 428,250	\$ 163,730	\$ 2,924	
89 Sick Time Pay out	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -	
90 Motor Vehicles	\$ -	\$ -	\$ -	Auto Allowance	\$ 1,800	\$ 32	
91 Truck Lease Interest	\$ 8,400	\$ 8,400	\$ 162		\$ -	\$ -	
92 Truck Lease Principle	\$ 54,000	\$ 54,000	\$ 1,038	Vehicles lease and purchase 21480+50k	\$ 71,480	\$ 1,276	
93 SUBTOTAL	\$ 120,100	\$ 99,425	\$ 1,912		\$ 237,010	\$ 4,232	
94							
95							
96 ADMINISTRATIVE EXPENSE							
97 Solid Waste	\$ -	\$ -	\$ -		\$ -	\$ -	
98 Advertising, legal and employment	\$ 750	\$ 750	\$ 14		\$ 1,900	\$ 34	
99 Affiliated Fire Associations	\$ 450	\$ 450	\$ 9		\$ 12,500	\$ 223	
100 Bank Fee	\$ 1,250	\$ -	\$ -	Board and Local Meetings	\$ 2,500	\$ 45	TOWN
101 Chief's Administrative Expenses	\$ 2,000	\$ 2,000	\$ 38		\$ 3,000	\$ 54	
102 Computer Development Program	\$ 3,500	\$ 3,500	\$ 67		\$ 1,000	\$ 18	
103 Computerized Tax Bills	\$ 6,000	\$ -	\$ -		\$ -	\$ -	TOWN
105 Employee Support (Health/Welfare & Life Insurance)	\$ 2,000	\$ -	\$ -		\$ -	\$ -	TOWN
106 Grants - Matching Funds	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -	
107 Insurance	\$ 310,000	\$ 310,000	\$ 5,962	Insurance and Bonds	\$ 17,140	\$ 306	TOWN
108 Office Equipment	\$ 3,000	\$ 3,000	\$ 58	Seems they bundled many expenses	\$ 135,000	\$ 2,411	
109 Office Supplies and Expenses	\$ 3,000	\$ 3,000	\$ 58	CFD added many of these expenses	\$ -	\$ -	
110 Treasurer Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	TOWN
111 Tax Collector Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	TOWN
112 Payroll Service	\$ 8,000	\$ -	\$ -		\$ -	\$ -	TOWN
113 Office Postage	\$ -	\$ 550	\$ 11		\$ 550	\$ 10	
114 Printing and Postage	\$ 7,000	\$ 500	\$ 10		\$ 500	\$ 9	
115 Professional Development	\$ -	\$ -	\$ -	Other Purchased Services	\$ 60,000	\$ 1,071	
117 Professional Fees	\$ 3,500	\$ 3,500	\$ 67		\$ 22,500	\$ 402	
118 SUBTOTAL	\$ 361,450	\$ 332,250	\$ 6,389		\$ 256,590	\$ 4,582	
119							
120 TOTAL	\$ 7,363,011	\$ 6,468,855	\$ 124,401	\$ 12,797	\$ 6,249,830	\$ 111,604	
			\$ 124,401	Cost of living variance 19%		\$ 137,783	
				\$ (13,382)			

FIRE DEPARTMENT
Department Description, Expenditures by Category & Authorized Personnel

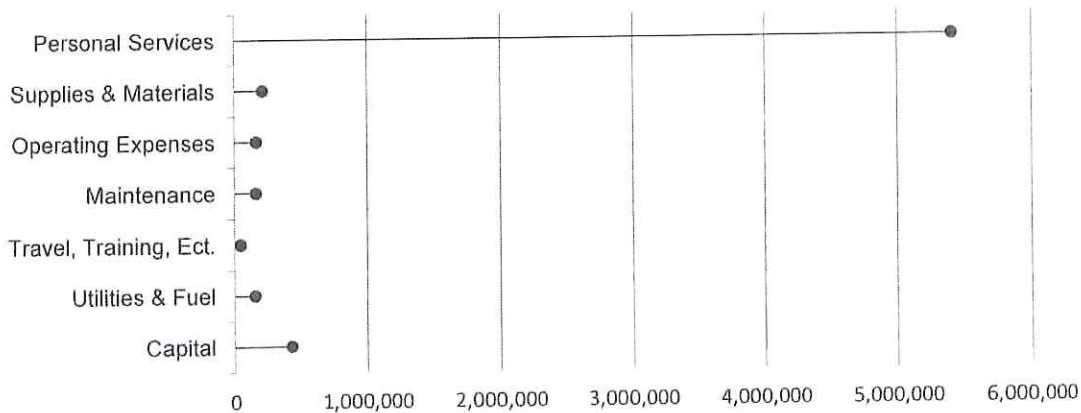
Department Description

The Fire Department has enjoyed a rich history of serving the citizens, visitors, and businesses of the City of Waxahachie since 1883. In a team effort, Waxahachie Fire-Rescue utilizes a first-class, proactive approach to fire safety, prevention and education and life rescue. Through the collaborative effort of fifty-seven dedicated members, Fire-Rescue personnel pursue excellence in all aspects of preventative life and property fire protection, public education, code enforcement, suppression programs, rescue and pre-hospital care. The Fire Department is honored to serve with distinction the 32,000 citizens of Waxahachie as a recipient of an ISO Class 2/10 rating, a distinguished public protection classification awarded to municipalities.

	ACTUAL F Y 2012-13	ORIGINAL BUDGET F Y 2013-14	ESTIMATE F Y 2013-14	BUDGET F Y 2014-15
Expenditures by Category				
Personal Services	4,921,787	5,140,720	5,223,350	5,411,920
Supplies & Materials	227,035	197,000	197,500	213,500
Operating Expenses	125,232	133,490	123,850	164,100
Maintenance	150,611	156,000	156,000	160,500
Travel, Training, Ect.	34,680	42,000	42,000	43,000
Utilities & Fuel	138,492	155,930	148,840	153,560
Capital	978,814	214,197	163,910	428,250
Total Expenditures	6,576,650	6,039,337	6,055,450	6,574,830

Used 103,250,
balance for new
building.

Expenditures by Category - Budget FY 2014-15



Authorized Personnel	Actual 2013	Actual 2014	Budget 2015
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Fire Marshal	1	1	1
Fire Captain	9	9	9
Fire Lieutenant	4	4	4
Fire Pump Engineer	12	12	12
Firefighter	21	24	24
Administrative Secretary	1	1	1
Fire Battalion Chief	4	4	4
Total Full Time	54	57	57

-1 Admin

56 FF FTE used

**CITY OF WAXAHACHIE
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT
F Y 2014-2015**

DESCRIPTION	ACTUAL F Y 2012-13	ORIGINAL BUDGET F Y 2013-14	REVISED / Y E ESTIMATE F Y 2013-14	BUDGET F Y 2014-15	% CHNG BUD 14/15 BUD/EST	
General Government						
General Administration	771,557	873,300	803,410	837,805	-4%	4%
Finance	844,115	819,680	816,730	855,040	4%	5%
City Attorney	131,947	133,300	132,750	136,710	3%	3%
General Items	655,515	432,170	622,810	566,320	31%	-9%
Human Resources	349,767	323,200	297,505	368,490	14%	24%
Information Technology	382,507	442,510	357,910	341,700	-23%	-5%
Economic Development	453,925	677,670	675,635	987,340	46%	46%
Downtown Development	167,448	174,180	175,961	186,360	7%	6%
Planning	152,356	307,820	259,920	418,675	36%	61%
Airport Operations	146,935	99,510	93,250	122,500	23%	31%
Total General Government	4,056,071	4,283,340	4,235,881	4,820,940	13%	14%
Public Safety						
Police Department	6,968,302	7,179,240	7,351,925	7,761,550	8%	6%
Fire Department	6,576,650	6,039,337	6,055,450	6,574,830	9%	9%
Building Inspection	460,849	467,635	466,780	487,560	4%	4%
Municipal Court	211,234	231,500	219,350	233,450	1%	6%
City Marshall	84,350	90,470	82,560	106,920	18%	30%
Total Public Safety	14,301,386	14,008,182	14,176,065	15,164,310	8%	7%
Public Works						
Street Department	2,850,991	4,952,450	5,848,505	4,594,270	-7%	-21%
Central Garage	275,978	253,690	249,820	267,430	5%	7%
Engineering	368,874	378,440	442,935	408,350	8%	-8%
Community Services	583,570	813,370	697,410	550,130	-32%	-21%
Animal Control	299,140	285,950	279,145	259,010	-9%	-7%
Total Public Works	4,378,553	6,683,900	7,517,815	6,079,190	-9%	-19%
Culture & Recreation						
Parks & Recreation	965,654	1,170,902	1,052,305	1,257,870	7%	20%
Chautauqua Auditorium	46,007	42,160	42,530	113,100	168%	166%
Waxahachie Rodeo	13,648	16,130	22,120	20,930	30%	-5%
Penn Park Pool	48,124	52,370	91,470	53,930	3%	-41%
Optimist Pool	19,184	21,900	25,000	23,200	6%	-7%
Sims Library Tax Transfer	1,412,945	1,030,200	1,023,900	1,057,550	3%	3%
Senior Citizen Center	285,098	335,000	326,150	311,320	-7%	-5%
Total Culture & Recreation	2,790,660	2,668,662	2,583,475	2,837,900	6%	10%
Total Expenditures	25,526,669	27,644,084	28,513,236	28,902,340	5%	1%
Transfers Out						
Transfer to Water Fund	496,336	0	0	0	N/A	N/A
Total Transfers Out	496,336	0	0	0	N/A	N/A
Total Expenditures & Transfers Out	26,023,005	27,644,084	28,513,236	28,902,340	5%	1%

**CITY OF WAXAHACHIE
GENERAL FUND
FIRE DEPARTMENT EXPENDITURES
F Y 2014-2015**

DESCRIPTION	ACTUAL F Y 2012-13	ORIGINAL BUDGET F Y 2013-14	ESTIMATE F Y 2013-14	BUDGET F Y 2014-15	% CHNG BUD 14/15	
Fire Department						
Salaries	3,277,324	3,354,000	3,532,000	3,655,000	9%	
Salaries-Overtime - FLSA	305,442	171,000	70,000	74,300	-57%	Added together
Salaries-Overtime - MSL	0	115,700	157,000	166,600	44%	
Auto Allowance	1,800	1,800	1,800	1,800	0%	
Cell Phone	0	0	0	120	N/A	
Longevity	43,182	45,800	43,840	46,000	0%	
Retirement-FICA	269,955	287,000	283,400	296,000	3%	Added 3 retirement plans together
Life & Health Insurance	347,520	397,200	408,000	416,200	5%	
Retirement Plan Contribution TMRS	35,025	29,600	28,300	29,200	-1%	
Retirement Plan Contribution FR&R	588,240	594,400	600,000	622,200	5%	
Workers' Compensation	6,805	81,000	35,500	37,500	-54%	
Workers' Compensation Reimbursements	(10,807)	0	0	0	N/A	
Certification	57,300	63,220	63,510	67,000	6%	
Personal Services	4,921,787	5,140,720	5,223,350	5,411,920	5%	
Supplies & Equipment	135,624	127,500	130,500	135,000	6%	
Supplies & Equipment Chem/Janitorial/Lab/Medical/Tool	25,176	19,500	19,500	25,000	28%	
Supplies & Equipment Uniforms/City Labeled Clothing	34,352	25,000	25,000	30,000	20%	
Supplies & Equipment Motor Vehicle Parts & Equipment	21,869	21,000	21,000	22,500	7%	
Supplies & Equipment Computers & Accessories	10,013	4,000	1,500	1,000	-75%	
Supplies & Materials	227,035	197,000	197,500	213,500	8%	
Professional Services	20,249	19,000	19,000	22,500	18%	
Lawn Care Services (City Owned)	7,104	8,530	8,530	8,530	0%	
Technical Services Computer Services and Support	14,984	2,000	4,500	0	-100%	
Technical Services Physical Exams/Drug Screens	0	0	0	28,000	N/A	
Vehicle Lease	0	15,770	8,800	21,480	36%	Added with Vehicle Purchased
Equipment & Vehicle Rental	2,858	3,000	3,270	3,500	17%	
Other Purchased Services	57,659	59,500	58,150	60,000	1%	
Insurance & Bonds	19,772	22,740	18,650	17,140	-25%	
Postage	414	550	550	550	0%	
Advertising - Legal & Classified	246	400	400	400	0%	Added Together
Advertising & Promotions	1,685	1,500	1,500	1,500	0%	
Printing & Binding	261	500	500	500	0%	
Operating Expenses	125,232	133,490	123,850	164,100	23%	
Maintenance, Building (Upkeep)	19,079	20,500	19,000	22,500	10%	Added Together
Maintenance, Improvements	16,273	17,000	17,000	19,500	15%	
Maintenance, Purchased Equipment	58,882	67,500	67,500	67,500	0%	
Maintenance, Purchased - Vehicle	56,152	50,000	50,000	50,000	0%	Added with Vehicle Lease
Maintenance, Other City Property	224	1,000	2,500	1,000	0%	
Maintenance	150,611	156,000	156,000	160,500	3%	
Professional Services Training	23,090	25,000	25,000	25,000	0%	
Travel (Mileage Meals Lodging)	1,686	3,000	2,175	3,000	0%	
Memberships/License/Cert Renewal	8,509	12,500	12,500	12,500	0%	
Board & Local Meetings	1,396	1,500	2,325	2,500	67%	
Travel, Training, Ect.	34,680	42,000	42,000	43,000	2%	
Utility Services Water & Wastewater	22,628	28,700	25,000	25,000	-13%	
Phones, Pagers, Internet, Cable	22,032	24,500	26,530	26,000	6%	
Energy Supplies Gas (Heating)	3,954	4,100	5,650	5,100	24%	
Energy Supplies Gasoline & Oil for Vehicle/Equip	57,858	61,930	58,000	63,800	3%	
Energy Supplies Electricity	32,020	36,700	33,660	33,660	-8%	
Utilities & Fuel	138,492	155,930	148,840	153,560	-2%	
Buildings	0	0	0	325,000	N/A	Did not use
Motor Vehicles	978,814	214,197	122,000	0	-100%	
Office & Other Equipment	0	0	41,910	103,250	N/A	
Capital	978,814	214,197	163,910	428,250	100%	
Total Fire Department Expenditures	6,576,650	6,039,337	6,055,450	6,574,830	9%	
				- 325,250 Capital Budget		
				6,249,830 Budget used		

CUMBERLAND REGULAR BUDGET	BUDGETED	ADJUSTED	PER MAN	CUMBERLAND RESCUE BUDGET	BUDGETED	BUD (no adj)	PER MAN	NOTES
CONTRACT PAYROLL	52		52		19	19	19	
1 FB Clothing Allowance	\$ 54,900	\$ 54,900	\$ 1,056		\$ 32,300	\$ 32,300	\$ 1,700	
2 FB Education Incentive	\$ 7,500	\$ 7,500	\$ 144		\$ 3,000	\$ 3,000	\$ 158	
3 FB Education Tuition Cost	\$ 18,000	\$ 18,000	\$ 346		\$ -	\$ -	\$ -	
4 FB EMT Incentive	\$ 80,400	\$ 80,400	\$ 1,546	Health Club Allowance	\$ 3,000	\$ 3,000	\$ 158	
5 FB Holiday Pay	\$ 164,775	\$ 164,775	\$ 3,169		\$ 77,474	\$ 77,474	\$ 4,078	
6 FB Life Insurance	\$ 10,350	\$ 10,350	\$ 199		\$ 6,210	\$ 6,210	\$ 327	
7 FB Longevity Pay	\$ 108,536	\$ 108,536	\$ 2,087		\$ 71,792	\$ 71,792	\$ 3,779	
8 Healthcare B/C	\$ 783,662	\$ 783,662	\$ 15,070		\$ 315,948	\$ 315,948	\$ 16,629	
9 Healthcare for retirees	\$ 130,000	\$ 130,000	\$ 2,500		\$ -	\$ -	\$ -	
10 COLA for VFFD	\$ 14,000	\$ 14,000	\$ 269		\$ -	\$ -	\$ -	
11 Healthcare employee share	\$ (66,300)	\$ (66,300)	\$ (1,275)		\$ -	\$ -	\$ -	
12 Healthcare Dental	\$ 67,099	\$ 67,099	\$ 1,290		\$ 16,896	\$ 16,896	\$ 889	
13 Healthcare Reimbursements	\$ 160,000	\$ 160,000	\$ 3,077		\$ -	\$ -	\$ -	
14 Healthcare Vision	\$ 5,150	\$ -	\$ -		\$ -	\$ -	\$ -	
15 OT	\$ -	\$ -	\$ -		\$ 200,000	\$ 200,000	\$ 10,526	
16 OT Personal Day	\$ 65,184	\$ 65,184	\$ 1,254		\$ -	\$ -	\$ -	
17 OT Sick calls Coverage	\$ 79,083	\$ 79,083	\$ 1,521		\$ -	\$ -	\$ -	
18 OT Vacation Coverage	\$ 373,848	\$ 373,848	\$ 7,189		\$ -	\$ -	\$ -	
19 Payroll Full Time Pension	\$ 738,516	\$ 738,516	\$ 14,202		\$ 135,684	\$ 135,684	\$ 7,141	
20 Payroll Full Time Salary	\$ 2,871,927	\$ 2,871,927	\$ 55,229		\$ 1,113,153	\$ 1,113,153	\$ 58,587	
21 Payroll Taxes	\$ 308,375	\$ 308,375	\$ 5,930		\$ 114,690	\$ 114,690	\$ 6,036	
22 SUBTOTAL	\$ 5,975,005	\$ 5,969,855	\$ 114,805		\$ 2,090,147	\$ 2,090,147	\$ 110,008	
23								
24 VOLUNTEER PROGRAM								
25 Part Timer Program	\$ 20,592	\$ -	\$ -		\$ -	\$ -	\$ -	
26 Uniforms/Clothing Call Dept	\$ 500	\$ -	\$ -		\$ -	\$ -	\$ -	
27 Volunteers - Call Force	\$ 47,000	\$ -	\$ -		\$ -	\$ -	\$ -	
28 SUBTOTAL	\$ 68,092	\$ -	\$ -		\$ -	\$ -	\$ -	
29								
30 EQUIPMENT UPGRADE & REPAIR								
31 Rescue Supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
32 Janitorial Supplies	\$ -	\$ -	\$ -	Maintenance Agreement	\$ 11,000	\$ 11,000	\$ 579	
33 Communications Upgrade	\$ 1,000	\$ 1,000	\$ 19		\$ -	\$ -	\$ -	
34 Equipment Supplies & Repairs	\$ 7,500	\$ 7,500	\$ 144		\$ -	\$ -	\$ -	
35 Personal Equipment	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
36 Equipment Testing and Cert	\$ 2,800	\$ 2,800	\$ 54		\$ -	\$ -	\$ -	
37 Fire Alarm	\$ 1,500	\$ -	\$ -		\$ -	\$ -	\$ -	
38 First Aid Equip. Supplies & Expendabl	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -	
39 Furnishings	\$ 2,000	\$ -	\$ -		\$ 1,000	\$ 1,000	\$ 263	
40 Radio Equip. Upgrade & Repairs & M	\$ 5,000	\$ 5,000	\$ 96		\$ 5,000	\$ 5,000	\$ 263	
41 Shared Communications	\$ 2,000	\$ -	\$ -		\$ -	\$ -	\$ -	
42 Truck Tires	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
43 Upgrading & Purchase of Equipment	\$ 30,000	\$ 30,000	\$ 577		\$ -	\$ -	\$ -	
44 Vehicle Gas, Oil & Lubricants	\$ 65,000	\$ 65,000	\$ 1,250		\$ 33,000	\$ 33,000	\$ 1,737	
45 Vehicle Maint. & Repairs	\$ 77,000	\$ 77,000	\$ 1,481		\$ 25,000	\$ 25,000	\$ 1,316	
46 SUBTOTAL	\$ 203,800	\$ 188,300	\$ 3,621		\$ 75,000	\$ 75,000	\$ 3,947	
47								
48 DRILLS AND TRAINING								
49 Books and Publications	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
50 Drills and Training	\$ 17,750	\$ 17,750	\$ 341		\$ 5,000	\$ 5,000	\$ 263	
51 FP ands EMS Training	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -	\$ -	
52 Medical Examinations	\$ 3,000	\$ 3,000	\$ 58		\$ 1,000	\$ 1,000	\$ 53	
53 SUBTOTAL	\$ 23,750	\$ 23,750	\$ 457		\$ 6,000	\$ 6,000	\$ 316	
54								
55 ADMINISTRATIVE PAYROLL								
56 Administrative Staff	\$ 128,900	\$ 50,000	\$ 962		\$ 37,361	\$ 37,361	\$ 1,966	
57 Clerk	\$ 3,200	\$ -	\$ -		\$ -	\$ -	\$ -	
58 Committee Members	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
59 Finance Management Fee	\$ 78,000	\$ -	\$ -		\$ -	\$ -	\$ -	
60 Legal	\$ 12,000	\$ -	\$ -		\$ -	\$ -	\$ -	
61 Moderator	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
62 Part Time clerks for tax seasons	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -	
63 Social security Admin Payroll	\$ 16,000	\$ -	\$ -		\$ -	\$ -	\$ -	
64 Tax Collector Fees	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
65 Tax Expenses Treasurer \$ Collector	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
66 Treasurer Fee	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
67 SUBTOTAL	\$ 248,100	\$ 50,000	\$ 962		\$ 37,361	\$ 37,361	\$ 1,966	

CUMBERLAND REGULAR BUDGET	BUDGETED	ADJUSTED	PER MAN	CUMBERLAND RESCUE BUDGET	BUDGETED	BUD (no adj)	PER MAN	NOTES
68								
69 UTILITIES								
70 Cox	\$ 600	\$ 600	\$ 12	cell phone	\$ 3,600	\$ 3,600	\$ 189	
71 Electricity	\$ 35,000	\$ 35,000	\$ 673		\$ 6,000	\$ 6,000	\$ 316	
72 Gas	\$ 22,000	\$ 22,000	\$ 423		\$ 6,000	\$ 6,000	\$ 316	
73 Hydrant Fees Cumberland & Pawt	\$ 219,364	\$ -	\$ -		\$ -	\$ -	\$ -	
74 Sewer Assessment	\$ 2,800	\$ 2,800	\$ 54		\$ -	\$ -	\$ -	
75 Telephone	\$ 20,000	\$ 20,000	\$ 385		\$ 3,000	\$ 3,000	\$ 158	
76 Utilities	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
77 Water	\$ 20,000	\$ 20,000	\$ 385		\$ 500	\$ 500	\$ 26	
78 SUBTOTAL	\$ 319,764	\$ 100,400	\$ 1,931		\$ 19,100	\$ 19,100	\$ 1,005	
79								
80 STATION								
81 Air Cascade Maintenance	\$ 950	\$ -	\$ -		\$ -	\$ -	\$ -	
82 Building Supplies, Repairs & Improve	\$ 42,000	\$ 10,500	\$ 202		\$ 1,000	\$ 1,000	\$ 53	
83 SUBTOTAL	\$ 42,950	\$ 10,500	\$ 202		\$ 1,000	\$ 1,000	\$ 53	
84								
85 RESTRICTED FUNDS								
86 Expenses - Contingency	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
88 Capital Improvements - Stat Improve	\$ 42,700	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
89 Sick Time Pay out	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -	\$ -	
90 Motor Vehicles	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
91 Truck Lease Interest	\$ 8,400	\$ 8,400	\$ 162		\$ -	\$ -	\$ -	
92 Truck Lease Principle	\$ 54,000	\$ 54,000	\$ 1,038		\$ 91,364	\$ 91,364	\$ 4,809	
93 SUBTOTAL	\$ 120,100	\$ 67,400	\$ 1,296		\$ 91,364	\$ 91,364	\$ 4,809	
94								
95								
96 ADMINISTRATIVE EXPENSE								
97 Solid Waste	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
98 Advertising, legal and employment	\$ 750	\$ -	\$ -		\$ -	\$ -	\$ -	
99 Affiliated Fire Associations	\$ 450	\$ 450	\$ 9		\$ 2,000	\$ 2,000	\$ 105	
100 Bank Fee	\$ 1,250	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
101 Chief's Administrative Expenses	\$ 2,000	\$ 2,000	\$ 38		\$ 700	\$ 700	\$ 37	
102 Computer Development Program	\$ 3,500	\$ -	\$ -	Special Services	\$ 1,000	\$ 1,000	\$ 53	
103 Computerized Tax Bills	\$ 6,000	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
105 Employee Support (Health/Welfare E	\$ 2,000	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
106 Grants - Matching Funds	\$ 5,000	\$ 5,000	\$ 96		\$ -	\$ -	\$ -	
107 Insurance	\$ 310,000	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
108 Office Equipment	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -	\$ -	
109 Office Supplies and Expenses	\$ 3,000	\$ 3,000	\$ 58		\$ 28,000	\$ 28,000	\$ 1,474	
110 Treasurer Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
111 Tax Collector Expenses	\$ 3,000	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
112 Payroll Service	\$ 8,000	\$ -	\$ -		\$ -	\$ -	\$ -	Town Budget
113 Office Postage	\$ -	\$ 500	\$ 10		\$ 500	\$ 500	\$ 26	
114 Printing and Postage	\$ 7,000	\$ -	\$ -		\$ -	\$ -	\$ -	
115 Professional Development	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
117 Professional Fees	\$ 3,500	\$ -	\$ -		\$ -	\$ -	\$ -	
118 SUBTOTAL	\$ 361,450	\$ 13,950	\$ 268		\$ 32,200	\$ 32,200		
119								
120 TOTAL	\$ 7,363,011	\$ 6,424,155	\$ 123,541	\$ (257)	\$ 2,352,172	\$ 2,352,172	\$ 123,799	

\$ 1,722,383	Budget
\$ 135,684	ARC
\$ 6,210	Life Insur
\$ 37,361	Clerk
\$ 315,948	H/C
\$ 16,896	Dental
\$ 114,690	FICA
\$ 3,000	Health Club
\$ 2,352,172	
\$ -	

Items in
other
budgets,

**TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2015 / 16**

RESCUE - 025

As of 5/5/2015

Account #	Account Description	FY 2013		FY 2014		FY 2015		FY 2016		
		Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-025-1010-20	Regular Salaries Rescue	961,713	1,001,095	1,023,762	1,054,454	1,065,072	891,306	1,113,153	1,113,153	1,113,153
1-101-025-1019-20	Rescue Holiday Pay	63,629	73,347	70,114	71,083	74,495	46,440	77,474	77,474	77,474
1-101-025-1020-20	Overtime	175,000	181,179	200,000	197,365	200,000	193,692	204,000	200,000	200,000
1-101-025-1040-20	Longevity Rescue	51,888	52,112	58,989	56,038	65,524	65,465	71,792	71,792	71,792
1-101-025-1050-20	Clothing/Cleaning	30,600	31,211	32,300	29,889	32,300	25,005	32,300	32,300	32,300
1-101-025-1060-20	Maintenance Agreements	4,000	7,379	6,000	10,918	9,500	10,981	11,000	11,000	11,000
1-101-025-1080-20	Special Services	1,500	1,229	1,000	1,434	1,000	0	1,000	1,000	1,000
1-101-025-2010-20	Repairs Building	6,050	6,007	5,000	3,155	1,500	1,168	1,000	1,000	1,000
1-101-025-2020-20	Repairs Equipment	3,342	2,045	2,000	1,431	2,000	509	0	0	0
1-101-025-2030-20	Repairs Office Equipment	58	58	0	190	0	0	0	0	0
1-101-025-2035-20	Repairs Vehicles	23,600	23,951	25,000	24,085	25,000	15,823	25,000	25,000	25,000
1-101-025-2060-20	Postage	1,000	255	600	82	600	166	500	500	500
1-101-025-2070-20	Office Supplies	3,600	1,993	0	320	0	52	0	0	0
1-101-025-2080-20	Operating Supplies	20,000	21,102	22,400	33,021	22,400	26,643	28,000	28,000	28,000
1-101-025-2088-20	Lease Payment Rescue Vehicles	0	0	0	0	42,000	42,000	92,000	91,364	91,364
1-101-025-2090-20	Janitorial Supplies	2,000	1,253	0	780	0	0	0	0	0
1-101-025-2100-20	Fuel and Oil	25,000	33,228	32,000	31,282	32,000	18,974	33,000	33,000	33,000
1-101-025-2110-20	Heating/Air Conditioning	8,000	4,087	6,000	5,238	6,000	3,011	6,000	6,000	6,000
1-101-025-2120-20	Electricity	6,000	6,343	6,000	6,484	6,000	5,832	6,000	6,000	6,000
1-101-025-2130-20	Telephone	3,100	2,469	3,100	3,230	3,100	1,672	3,000	3,000	3,000
1-101-025-2131-20	Cell phones	3,000	2,905	3,600	3,037	3,600	2,126	3,600	3,600	3,600
1-101-025-2140-20	Water	0	467	500	720	500	191	500	500	500
1-101-025-2160-20	Travel and Conventions	700	0	700	0	700	0	700	700	700
1-101-025-2170-20	Education and Training	3,446	9,135	5,000	2,664	5,000	981	5,000	5,000	5,000
1-101-025-2170-20	Rescue Education P/R	5,782	0	0	2,414	0	4,155	0	0	0
1-101-025-2176-20	College Reimbursement	1,072	1,072	3,000	0	4,500	4,155	3,000	3,000	3,000
1-101-025-2180-20	Dues and Subscriptions	5,100	503	4,000	1,090	1,500	171	2,000	2,000	2,000
1-101-025-3016-20	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-025-4011-20	Furniture, Equip & Fixtures	0	0	1,000	552	1,000	0	1,000	1,000	1,000
1-101-025-4030-20	Radio & Computer Equipment	4,000	1,768	5,000	8,144	5,000	771	5,000	5,000	5,000
1-101-025-4038-20	Technological Upgrades	1,000	0	0	0	0	0	0	0	0
1-101-025-4042-20	Personal Equipment	47,050	41,084	47,500	36,098	1,000	800	0	0	0
1-101-025-4052-20	Testing for Employment	2,000	0	2,000	0	2,000	0	2,000	1,000	1,000
	RESCUE	1,463,230	1,507,275	1,566,565	1,585,197	1,613,291	1,362,087	1,728,019	1,722,383	1,722,383

**TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2015 / 16**

RESCUE - 025

<u>Permanent Services</u>	
1 Director	75,346
1 Paramedic Director	56,449
1 Paramedic - Captain Paramedic	54,429
1 Paramedic - Captain EMT	54,000
6 Paramedics - Lt	321,321
7 PVT / Paramedic	316,061
2 Paramedics	105,354
2 EMT / PVT	92,832
1 Clerk	37,361
Clothing Allowance	32,300
Health Club Allowance	3,000
Longevity	71,792
Total Permanent Services	1,220,245

<u>Employee Benefits - Informational Purposes Only</u>	
Employee Co-Share	35,000
Health	315,948
Dental	16,896
FICA	114,690
Pension	135,684
Life Insurance	6,210
Total Benefits	589,428

**TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2015 / 16
FRINGE BENEFITS - 044**

Account #	Account Description	FY 2013				FY 2014				FY 2015				FY 2016			
		Revised		Actual		Revised		Actual		Revised		YTD		Request		Mayor	
		Budget	Expended	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Expended	Expended	Expended	Budget	Proposed	Proposed	Council
1-101-044-0065-1(	Workers Comp	101,821	99,968		148,849	101,821		148,849		105,000		122,118		150,000	140,000	140,000	140,000
1-101-044-6020-1(	Retirement Fund - Police	1,650,489	1,650,000		2,064,871	2,064,871		2,064,871		1,937,828		1,664,857		2,060,000	2,052,000	2,052,000	2,052,000
1-101-044-6021-1(	RI State Retirement	485,349	443,537		490,575	490,575		490,575		558,873		517,827		568,457	557,787	557,787	557,787
1-101-044-6023-1(	Rescue Retirement	74,928	57,449		72,636	72,636		72,636		124,627		94,489		129,657	119,657	119,657	119,657
1-101-044-6030-1(	Social Security	591,573	618,119		630,970	630,970		630,970		609,345		548,759		655,000	649,484	644,484	644,484
1-101-044-6040-1(	Unemployment	20,000	32,384		16,881	20,000		16,881		20,000		5,357		10,000	10,000	10,000	10,000
1-101-044-6060-1(	Health Insurance	2,155,000	2,866,987		2,204,775	2,007,667		2,204,775		1,877,017		1,909,106		1,970,868	1,855,454	1,855,454	1,855,454
1-101-044-6060-1(	Health Insurance P/R	0	(453,100)		(224,350)	0		(224,350)		0		(219,103)		0	0	0	0
1-101-044-6062-1(	Admin Costs Blue Cross	224,604	162,570		146,836	199,604		146,836		171,985		135,533		180,000	165,000	160,000	160,000
1-101-044-6063-1(	Delta Dental	181,164	153,533		151,814	175,465		151,814		155,096		128,822		165,000	135,356	115,356	115,356
1-101-044-6063-1(	Delta Dental P/R	0	0		(1,419)	0		(1,419)		0		(4,468)		0	0	0	0
1-101-044-6065-1(	Aflac Flex Spending Maint. Fee	1,500	1,012		465	1,500		465		1,500		0		0	0	0	0
1-101-044-6066-1(	Retiree Health Care	300,000	276,680		271,442	300,000		271,442		0		3,957		0	0	0	0
1-101-044-6067-1(	OPEB Trust	100,000	100,000		500,000	500,000		500,000		1,420,875		1,184,063		1,500,000	1,475,643	1,475,643	1,475,643
1-101-044-6070-1(	Life Insurance	47,035	44,945		55,335	48,798		55,335		47,527		40,875		55,000	53,163	53,163	53,163
FRINGE BENEFITS		5,933,463	6,054,083		6,529,680	6,656,438		6,529,680		7,089,673		6,132,186		7,443,982	7,213,543	7,183,543	7,183,543

CUMBERLAND REGULAR BUDGET	BUDGETED	ADJUSTED	PER MAN	CUMBERLAND POLICE REGULAR BUDGET	BUDGETED	BUDGEED	PER MAN	NOTES
CONTRACT PAYROLL	52		52		46	46	46	
1 FB Clothing Allowance	\$ 54,900	\$ 54,900	\$ 1,056		\$ 92,475	\$ 92,475	\$ 2,010	
2 FB Education Incentive	\$ 7,500	\$ 7,500	\$ 144	Includes Det. Stipend	\$ 10,000	\$ 10,000	\$ 217	
3 FB Education Tuition Cost	\$ 18,000	\$ 18,000	\$ 346		\$ 30,000	\$ 30,000	\$ 652	
4 FB EMT Incentive	\$ 80,400	\$ 80,400	\$ 1,546	Accreditation Bonus	\$ 45,000	\$ 45,000	\$ 978	
5 FB Holiday Pay	\$ 164,775	\$ 164,775	\$ 3,169		\$ 202,082	\$ 202,082	\$ 4,393	
6 FB Life Insurance	\$ 10,350	\$ 10,350	\$ 199		\$ 14,919	\$ 14,919	\$ 324	
7 FB Longevity Pay	\$ 108,536	\$ 108,536	\$ 2,087		\$ 161,416	\$ 161,416	\$ 3,509	
8 Healthcare B/C	\$ 783,662	\$ 783,662	\$ 15,070		\$ 675,433	\$ 675,433	\$ 14,683	
9 Healthcare for retirees	\$ 130,000	\$ 130,000	\$ 2,500		\$ -	\$ -	\$ -	
10 COLA for VFFD	\$ 14,000	\$ 14,000	\$ 269		\$ -	\$ -	\$ -	
11 Healthcare employee share	\$ (66,300)	\$ (66,300)	\$ (1,275)		\$ (81,260)	\$ (81,260)	\$ (1,767)	
12 Healthcare Dental	\$ 67,099	\$ 67,099	\$ 1,290		\$ 38,880	\$ 38,880	\$ 845	
13 Healthcare Reimbursements	\$ 160,000	\$ 160,000	\$ 3,077		\$ -	\$ -	\$ -	
14 Healthcare Vision	\$ 5,150	\$ 5,160	\$ 99		\$ -	\$ -	\$ -	
15 OT	\$ -	\$ -	\$ -		\$ 70,000	\$ 70,000	\$ 1,522	
16 OT Personal Day	\$ 65,184	\$ 65,184	\$ 1,254	Shift Differential	\$ 17,756	\$ 17,756	\$ 386	1 = use 20% Pen 0 = Use full cost
17 OT Sick calls Coverage	\$ 79,083	\$ 79,083	\$ 1,521		\$ 7,050	\$ 7,050	\$ 153	2
18 OT Vacation Coverage	\$ 373,848	\$ 373,848	\$ 7,189		\$ -	\$ -	\$ -	CFD Overtime is at \$9,964 per man
19 Payroll Full Time Pension	\$ 738,516	\$ 738,516	\$ 14,202		\$ 2,052,000	\$ 2,052,000	\$ 44,609	2015-16 ARC for CPD \$2,052,000
20 Payroll Full Time Salary	\$ 2,871,927	\$ 2,871,927	\$ 55,229		\$ 2,853,768	\$ 2,853,768	\$ 62,038	
21 Payroll Taxes	\$ 308,375	\$ 308,375	\$ 5,930		\$ 263,412	\$ 263,412	\$ 5,726	
22 SUBTOTAL	\$ 5,975,005	\$ 5,975,015	\$ 114,904		\$ 6,452,931	\$ 6,452,931	\$ 140,281	
23								
24 VOLUNTEER PROGRAM								
25 Part Timer Program	\$ 20,592	\$ -	\$ -		\$ -	\$ -	\$ -	
26 Uniforms/Clothing Call Dept	\$ 500	\$ -	\$ -		\$ -	\$ -	\$ -	
27 Volunteers - Call Force	\$ 47,000	\$ -	\$ -		\$ -	\$ -	\$ -	
28 SUBTOTAL	\$ 68,092	\$ -	\$ -		\$ -	\$ -	\$ -	
29								
30 EQUIPMENT UPGRADE & REPAIR								
31 Rescue Supplies	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
32 Janitorial Supplies	\$ -	\$ -	\$ -		\$ 3,500	\$ 3,500	\$ 76	
33 Communications Upgrade	\$ 1,000	\$ 1,000	\$ 19		\$ -	\$ -	\$ -	
34 Equipment Supplies & Repairs	\$ 7,500	\$ 7,500	\$ 144	Photography and ID	\$ 15,000	\$ 15,000	\$ 326	
35 Personal Equipment	\$ -	\$ -	\$ -		\$ 20,000	\$ 20,000	\$ 435	
36 Equipment Testing and Cert	\$ 2,800	\$ 2,800	\$ 54	Ballistic Vest	\$ 3,000	\$ 3,000	\$ 65	
37 Fire Alarm	\$ 1,500	\$ -	\$ -		\$ -	\$ -	\$ -	
38 First Aid Equip. Supplies & Expendabl	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -	
39 Furnishings	\$ 2,000	\$ -	\$ -		\$ -	\$ -	\$ -	
40 Radio Equip. Upgrade & Repairs & M	\$ 5,000	\$ 5,000	\$ 96		\$ 35,000	\$ 35,000	\$ 761	
41 Shared Communications	\$ 2,000	\$ -	\$ -		\$ -	\$ -	\$ -	
42 Truck Tires	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
43 Upgrading & Purchase of Equipment	\$ 30,000	\$ 30,000	\$ 577	Weapons and Ammo	\$ 16,500	\$ 16,500	\$ 359	
44 Vehicle Gas, Oil & Lubricants	\$ 65,000	\$ 65,000	\$ 1,250		\$ 103,000	\$ 103,000	\$ 2,239	
45 Vehicle Maint. & Repairs	\$ 77,000	\$ 77,000	\$ 1,481		\$ 40,000	\$ 40,000	\$ 870	
46 SUBTOTAL	\$ 203,800	\$ 188,300	\$ 3,621		\$ 236,000	\$ 236,000		
47								
48 DRILLS AND TRAINING								
49 Books and Publications	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	NONE
50 Drills and Training	\$ 17,750	\$ 17,750	\$ 341		\$ -	\$ -	\$ -	NONE
51 FP ands EMS Training	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -	\$ -	NONE
52 Medical Examinations	\$ 3,000	\$ 3,000	\$ 58		\$ -	\$ -	\$ -	NONE
53 SUBTOTAL	\$ 23,750	\$ 23,750	\$ 457		\$ -	\$ -		
54								
55 ADMINISTRATIVE PAYROLL								
56 Administrative Staff	\$ 128,900	\$ 50,000	\$ 962		\$ 38,942	\$ 38,942	\$ 847	
57 Clerk	\$ 3,200	\$ -	\$ -		\$ 74,722	\$ 74,722	\$ 1,624	TOWN BUDGET
58 Committee Members	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
59 Finance Management Fee	\$ 78,000	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
60 Legal	\$ 12,000	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
61 Moderator	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
62 Part Time clerks for tax seasons	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
63 Social security Admin Payroll	\$ 16,000	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
64 Tax Collector Fees	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
65 Tax Expenses Treasurer \$ Collector	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
66 Treasurer Fee	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	TOWN BUDGET
67 SUBTOTAL	\$ 248,100	\$ 50,000	\$ 962		\$ 113,664	\$ 113,664	\$ 2,471	

CPD with full pension cost included	\$	154,353
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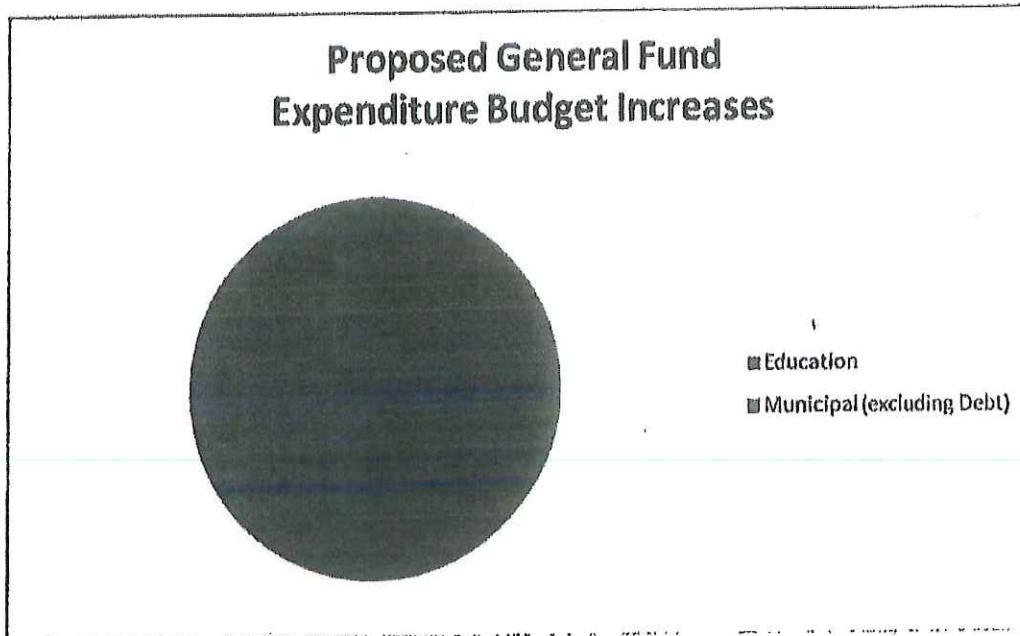
Added these items,
assuming they can be
charged to CPD.
Waiting on Brian
Silvia's response.

TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2015 / 16
MISCELLANEOUS - 040

As of 5/5/2015

Account #	Account Description	FY 2013		FY 2014		FY 2015		FY 2016		
		Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-040-3010-40	Literacy Program	2,500	0	2,500	0	2,500	0	2,500	2,500	2,500
1-101-040-3015-10	Contingencies	108,500	107,045	108,500	65,171	105,000	118,520	110,000	100,000	650,000
1-101-040-3016-10	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-040-3017-10	FEMA Expenses	0	0	0	0	0	0	0	0	0
1-101-040-3018-10	Police Contract Litigation	0	53,401	75,000	356,960	0	0	0	0	0
1-101-040-3500-00	Transfer to Tucker Field	216,513	216,513	0	0	0	0	0	0	0
1-101-040-4250-10	Property Revaluation	0	12,832	350,000	308,722	0	0	83,000	80,000	0
1-101-040-4500-30	Capital Improvement	185,000	81,596	160,000	160,577	145,000	175,096	165,000	165,000	25,000
1-101-040-4530-20	Traffic Calming	10,000	8,852	5,000	3,330	10,000	4,932	10,000	7,000	7,000
1-101-040-4535-10	Litter Control	10,000	0	5,000	0	5,000	0	5,000	5,000	5,000
1-101-040-4540-10	Fire Consolidation Study	20,000	12,200	0	0	0	0	0	0	0
1-101-040-5011-10	Casualty & Liability Insurance	398,869	435,934	421,500	401,456	421,500	410,067	435,000	411,500	411,500
1-101-040-5021-10	Veteran's Services	250	0	250	0	250	0	250	1,000	1,000
1-101-040-5100-20	Emergency Management	10,000	4,410	10,000	11,620	10,000	8,589	10,000	10,000	10,000
1-101-040-5200-20	STRESS	5,000	0	5,000	0	5,000	0	5,000	5,000	5,000
1-101-040-5215-10	School Capital Purchases	0	0	0	0	651,114	847,100	0	0	0
1-101-040-5220-10	Town/School Achievement Grant	0	0	0	0	100,000	2,577	100,000	40,000	20,000
1-101-040-5230-10	Franklin Farm Grant Match	5,000	0	5,000	0	5,000	5,000	5,000	5,000	5,000
1-101-040-5460-10	Economic Development Fees	60,000	79,968	15,000	14,908	10,000	0	10,000	10,000	10,000
	MISCELLANEOUS	1,031,632	1,012,750	1,162,750	1,321,745	1,470,364	1,424,933	940,750	842,000	1,152,000

again, the School Department's proposed Fiscal Year 2016 local appropriation is an overall increase over Fiscal Year 2015 of \$850,000. Other contributions, predominantly State Aid for Education has increased by \$1,503,125 over the Adopted Fiscal Year 2015 budget. Overall, the proposed General Fund budget for Fiscal Year 2015-2016 has increased over the adopted Fiscal Year 2014-2015 budget by \$2,381,006 or 2.70%. Excluding the decrease in debt service, below is an illustration of the increases to the Fiscal Year 2016 proposed budget:



Most municipal budgets, are comprised of one main category, that far exceeds all others, wages and benefits, which tend to amount to approximately 80-90% of most departmental expenditures. The Town of Cumberland, at the directive of Mayor Murray, instituted a zero based budget strategy as part of the Fiscal Year 2016 department request budget submittals. This allowed Municipal Directors to be more cost conscious in all aspects of their budgets, while maintaining high customer service levels.

Major highlights of the Fiscal Year 2015-2016 budget include the following:

- Town Appropriation for Education increased by \$850,000 or 2.15% to \$40,437,082
- Purchasing Chrome Books for the High School, at an estimated cost of \$517,759
- Fully funding the police pension ARC of \$2,052,000 of FY2016, an increase of \$54,172
- Fully funding the Town's OPEB ARC obligations of \$1,475,643, an increase of \$54,768
- Fully funding the Town's State pension ARC of \$888,272, a decrease of -\$7,629
- Funding capital projects & vehicle replacements totaling \$881,624 Police too? In Budget
- Total Debt Service has decreased by \$444,492 to \$5,601,030

**TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND BUDGET
FISCAL YEAR 2015/16**

GENERAL FUND (EXPENDITURE) - CONTINUED:

CONTINUING DISCLOSURE

OTHER POST EMPLOYMENT BENEFITS (OPEB)

- 1) With the negotiated changes to the police contract, the plan has been reduced to a current unfunded liability of just over \$20 million with an estimated total liability of less than \$40 million in 30 years.
- 2) The ARC for the negotiated plan is estimated at \$1.5 million in the current year and would rise to an estimated peak or roughly \$2.4 million.
- 3) The Town has worked with its actuary, Nyhart to ensure the OPEB ARC has been and will be fully funded both in Fiscal Years 2015 (\$1,420,875) and Fiscal Year 2016 (\$1,475,643).

TOWN ADMINISTERED PENSION PLAN

Police Pension

- 1) With the negotiated changes, the police pension plan would see a slight decrease in the unfunded liability but remain nearly \$20 million. However, the plan would reach fully funded status by roughly the year 2032.
- 2) The ARC would fall slightly based on the negotiated changes to just under \$2 million in Fiscal Year 2015 and the ARC would peak at an estimated \$3 million in the year 2031 before reaching fully funded status.
- 3) The Town has worked with its actuary, Nyhart to ensure the pension ARC has been and will be fully funded both in Fiscal Year 2015 (\$1,997,828) and Fiscal Year 2016 (\$2,052,000).

SCHOOL DEPARTMENT

- 1) As stated on line #168 of the General Fund operating budget for the Town of Cumberland for Fiscal Year 2014-15, within Ordinance #14-10, the Town Contribution for Education was \$39,587,087, which was an increase of \$896,509 over the prior fiscal year. Within the Other Expenditures portion of the Town's budget on line #159 of Ordinance #14-10, funds totaling \$651,114 were appropriated for the Town to purchase on behalf of the School Department, chrome books and text books. All expenditures for said chrome books and text books were funded by the Town directly to the vendors, without the funds being transmitted to the School Department. The Town has maintained the fact that the School Department's Fiscal Year 2015 local appropriation is \$39,587,082 and is utilizing that figure as the School Department's maintenance of effort figure for Fiscal Year 2016.
- 2) The Town's proposed local appropriation for Fiscal Year 2016 is \$40,437,082, which is an increase of \$850,000 or 2.15% over Fiscal Year 2015.
- 3) Separate and apart from the Town's proposed contribution for education funding, the Town has proposed budgeting \$40,000 in Fiscal Year 2016 for the Town / School Achievement Grant. This program was a new initiative in Fiscal Year 2015 that the Town saw great value in and deemed it necessary to continue this program in Fiscal Year 2016.
- 4) In addition, the Town is proposing to purchase via a master lease, chrome books for all three high school grades at an estimated cost of \$517,759. As stated, these chrome books are to be funded by a master lease with a two year term, with the first payment scheduled for the next fiscal year (FY 2017). It is anticipated at this time that the costs associated with this master lease will be funded annually by the use of Town surplus funds.
- 5) Finally, the Town is preparing to work in partnership with the School Department on necessary Health & Safety upgrades at Town of Cumberland Schools. It is estimated that these upgrades will have a total cost of \$5,000,000. The proposed funding source, similarly would be a lease strategy with a term of ten years and with the annual payments being split between both the School Department & Town. Moving ahead on this project is predicated on the State authorizing the Town's 40% reimbursement on the work completed on the health & safety upgrades.

**TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2015 / 16
POLICE DEPARTMENT - 023**

As of 5/5/2015

Account #	Account Description	FY 2013		FY 2014		FY 2015		FY 2016		
		Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-023-1010-2C	Regular Salaries - Police	2,737,281	2,598,804	2,701,678	2,629,594	2,719,580	2,273,782	2,877,451	2,853,788	2,853,788
1-101-023-1019-2C	Holiday Pay	185,444	163,519	184,506	155,246	160,899	124,466	202,590	202,082	202,082
1-101-023-1020-2C	Overtime-Police	73,700	26,395	60,000	19,049	55,000	16,997	80,000	70,000	70,000
1-101-023-1040-2C	Longevity Police	123,100	123,100	133,627	129,387	137,152	140,376	161,596	161,416	161,416
1-101-023-1043-2C	Retirement Leave Payout	0	78,905	50,000	42,649	65,000	65,588	70,000	70,000	70,000
1-101-023-1044-2C	Police Sick Leave	15,000	11,500	15,000	10,750	15,000	8,250	15,250	7,050	7,050
1-101-023-1047-0C	Police Detail Receipts GF Cash	0	0	0	0	0	0	0	0	0
1-101-023-1047-2C	Police Detail Expenses PR Cash	0	0	0	0	0	0	0	0	0
1-101-023-1048-2C	Town Education Stipend	10,250	9,271	9,500	8,500	9,500	8,000	9,250	9,000	9,000
1-101-023-1049-2C	Detective Stipend	1,000	1,000	1,000	1,000	1,000	600	1,000	1,000	1,000
1-101-023-1050-2C	Clothing/Cleaning	91,075	80,375	85,675	85,625	83,675	82,750	92,475	92,475	92,475
1-101-023-1080-2C	Special Services	13,300	13,300	32,000	31,945	30,000	548	20,000	15,000	15,000
1-101-023-1090-2C	Accreditation Annual Fees	4,350	4,065	6,350	4,065	6,350	5,133	6,350	6,350	6,350
1-101-023-2010-2C	Repairs Building	13,000	8,032	13,000	5,793	13,000	2,395	13,000	8,500	6,500
1-101-023-2035-2C	Repairs Vehicles	40,000	43,753	40,000	40,880	40,000	12,717	40,000	40,000	40,000
1-101-023-2055-2C	Vehicle Replacement	110,000	109,702	110,000	108,624	110,000	110,000	125,000	125,000	125,000
1-101-023-2070-2C	Office Supplies	10,000	6,663	10,000	11,212	15,000	5,565	10,000	10,000	10,000
1-101-023-2090-2C	Janitorial Supplies	3,500	2,222	3,500	4,634	3,500	2,379	3,500	3,500	3,500
1-101-023-2100-2C	Gas and Oil	70,000	107,467	105,000	102,662	70,000	64,186	105,000	103,000	103,000
1-101-023-2110-2C	Heating/Air Conditioning	8,000	3,103	8,000	4,789	8,000	4,487	8,000	6,000	6,000
1-101-023-2120-2C	Electricity	20,000	15,943	20,000	15,308	20,000	10,819	20,000	17,000	17,000
1-101-023-2130-2C	Telephone	20,000	15,772	25,000	18,943	25,000	11,221	30,000	20,000	20,000
1-101-023-2132-2C	Cell Phone PR	15,000	3,535	3,780	2,710	3,780	3,455	3,780	3,780	3,780
1-101-023-2140-2C	Water	1,500	779	1,500	709	1,500	709	1,500	1,000	1,000
1-101-023-2150-2C	Advertising	7,900	962	7,900	0	7,900	152	7,900	2,500	2,500
1-101-023-2155-2C	Weapons & Ammo	15,000	14,820	16,500	16,461	16,500	6,115	16,500	16,500	16,500
1-101-023-2162-2C	Ballistic Vest	3,000	0	3,000	2,560	3,000	0	3,000	3,000	3,000
1-101-023-2165-2C	Personnel Equipment	28,000	10,209	20,000	16,790	20,000	4,895	28,000	20,000	20,000
1-101-023-2170-2C	Education	40,000	29,485	30,000	19,440	30,000	10,899	30,000	30,000	30,000
1-101-023-2175-2C	Photography & ID	16,000	10,160	14,000	9,366	14,000	4,883	16,000	15,000	15,000
1-101-023-2180-2C	Dues and Subscriptions	3,500	2,622	3,500	1,667	3,500	2,675	3,500	3,500	3,500

Page (35)

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As of 5/5/2015

Account #	Account Description	FY 2013		FY 2014		FY 2015		FY 2016	
		Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed Council Adopted
1-101-023-3016-2C	Efficiency Savings	0	0	0	0	0	0	0	0
1-101-023-4020-2C	Automotive Equipment	0	0	0	0	0	694	0	0
1-101-023-4030-2C	Radio & Computer Equipment	35,000	30,258	35,000	32,836	35,000	29,855	35,000	35,000
1-101-023-4045-2C	Special Operations	11,148	851	12,000	3,459	12,000	3,565	12,000	6,000
1-101-023-5000-2C	Uncovered Medical	3,500	0	3,500	0	3,500	0	0	0
1-101-023-6000-2C	Grant Match Funds	10,000	3,651	10,000	0	10,000	0	10,000	5,000
1-101-023-6100-2C	Accreditation Bonus	48,000	45,500	49,000	42,000	44,000	43,000	45,000	45,000
	POLICE	3,786,548	3,575,723	3,823,516	3,578,673	3,792,336	3,061,176	4,102,642	4,016,422 4,005,422

TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2015 / 16
POLICE DEPARTMENT - 023

<u>Permanent Services</u>	
1 Chief of Police	85,411
1 Deputy Chief	73,212
3 Detectives	174,209
3 Captains	205,061
3 Lieutenants	192,589
9 Sergeants	560,294
1 DARE Officer	56,154
25 Patrol Officers	1,332,009
1 Conf. Sec. To Chief	38,942
2 Clerk III	74,722
1 Maintenance	43,410
Detective Bonus	1,000
Shift Differential	17,756
Clothing Allowance	92,475
Accreditation Bonus	45,000
Education Incentive	9,000
Sick Stipend	7,050
Longevity	161,416
Total Permanent Services	3,169,710

<u>Employee Benefits - Informational Purposes Only</u>	
Employee Co-Share	81,260
Health	675,433
Dental	38,880
FICA	263,412
Pension	2,076,031
Life Insurance	14,914
Total Benefits	3,068,670

**TOWN OF CUMBERLAND, RI
ADOPTED GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2015 / 16
FRINGE BENEFITS - 044**

		As of		5/5/2015						
Account #	Account Description	FY 2013		FY 2014		FY 2015		FY 2016		
		Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-044-0065-1(	Workers Comp	101,821	99,968	101,821	148,849	105,000	122,118	150,000	140,000	140,000
1-101-044-6020-1(	Retirement Fund - Police	1,650,489	1,650,000	2,064,871	2,064,871	1,997,828	1,664,857	2,060,000	2,052,000	2,052,000
1-101-044-6021-1(	RI State Retirement	485,349	443,537	548,915	490,575	558,873	517,827	568,457	557,787	557,787
1-101-044-6023-1(	Rescue Retirement	74,928	57,449	73,379	72,636	124,627	94,489	129,657	119,657	119,657
1-101-044-6030-1(	Social Security	591,573	618,119	614,418	630,970	609,345	548,759	655,000	649,484	644,484
1-101-044-6040-1(	Unemployment	20,000	32,384	20,000	16,881	20,000	5,357	10,000	10,000	10,000
1-101-044-6060-1(	Health Insurance	2,155,000	2,866,987	2,007,567	2,204,775	1,877,017	1,909,106	1,970,868	1,855,454	1,855,454
1-101-044-6060-1(	Health Insurance P/R	0	(453,100)	0	(224,350)	0	(215,103)	0	0	0
1-101-044-6062-1(	Admin Costs Blue Cross	224,604	162,570	199,604	146,836	171,985	135,533	180,000	165,000	160,000
1-101-044-6063-1(	Delta Dental	181,164	153,533	175,465	151,814	155,096	128,822	165,000	135,356	115,356
1-101-044-6063-1(	Delta Dental P/R	0	0	0	(1,419)	0	(4,468)	0	0	0
1-101-044-6065-1(	Aflac Flex Spending Maint. Fee	1,500	1,012	1,500	465	1,500	0	0	0	0
1-101-044-6066-1(	Retiree Health Care	300,000	276,680	300,000	271,442	0	3,957	0	0	0
1-101-044-6067-1(	OPEB Trust	100,000	100,000	500,000	500,000	1,420,875	1,184,063	1,500,000	1,475,643	1,475,643
1-101-044-6070-1(	Life Insurance	47,035	44,945	48,798	55,335	47,527	40,875	55,000	53,163	53,163
FRINGE BENEFITS		5,933,463	6,054,083	6,656,438	6,529,680	7,089,673	6,132,186	7,443,982	7,213,543	7,183,543

As of 5/5/2015

DRAFT

Bruce Lemois
Review of the Jacob's reports
January and October versions

(Note: All references to the page numbers are those numbers listed on the bottom left side; as was printed by Adobe software to track our location.)

This review is covering both Jacob's reports. One was posted in January 2012 one in October 2012. Both with a wide difference in the recommendations. As the October report has been widely publish we will have a more intense review of that report. We will pull out the larger variances from the January report to show the differences.

January's report was only involving the Fire Department and showed the current staffing at that time to be at 56 people. Interestingly enough the report, on *page 9*, proposed a 68 man fire staff. Including 4 very costly Shift Commander Positions. At no point did the January report mention a 3 station model

The report did provide the same recommendations for improvement as it did in the October report.

The following is a review of the October Jacob's report:

First notable is the missing information on any discussion about the January report nor why it was being replaced. The October report did now include the Rescue Department and Police Dispatch. It also now took into consideration a Public Safety Complex and included the Fire Department as part of the planning for the complex.

The October report mentions, on *page six*, that it is the summary of three months of data, but doesn't define the three months. As noted earlier the same suggestions for improvements are listed as in the January report; indicating the same data was used for the two reports.

The following are the locations in the October report that specifically mention the three and four station models:

- Page 7: That the consolidation could be three or four stations based on the nationally recognized standards on the national and regional best practices.
- Page 7: The reports suggest that the team analyzed the station models and listed the three alternatives:
- Optimal 3-station configuration
 - Optimal 4-station** configuration as wells as
 - Optimal 4-station** configuration with a target central location
- Page 17: Proposed a three station and 58 sworn personnel (We are currently at 52)
- Page 18: Proposed a three station and 46 sworn personnel model

Lemois – Review of the Jacob's Reports
Page 1 of 5

- Page 19: Proposed a four station and 58 sworn personnel
- Page 21: Proposed a four station model at 59 personnel
Proposed a three station model at 46 personnel
Proposed a two station model at 32 personnel
- Page 21: The reports shows a savings of \$43,179 per FF. While at 58 at the time of the report, we are now at 52 sworn men. A drop of 6 positions or a Jacob savings of \$259,074 already obtained. Please note if we use Mr. Lambi's calculations this is a \$636,000 savings to date.
- (It seems that the cost/savings per firefighter changes throughout the report.)
- Pages 23, 24: Proposed a three and four station set up.
- Page 25: Again proposed both the three and four station models
- Page 33: Using a GIS Model proposes both the three and four station model.
- Page 34: Again proposed the three and four stations
- Page 39: Make station locations suggestion for both three and four models
- Page 40: Make reference to the time performance of a three to four station model to be slower for the three station system.
- Page 43: After all the mentioning of both three and four station models, in the final recommendation, the report calls for a three station model, with no explanation for the sudden drop of the forth station.

Other general notes on the report.

On various pages of the report there are approximately 24 goals and/or suggestions for improvement by the Cumberland fire department. Of those 24 we find that the CFD has complete fully, 18. One was at 50% by choice. There are two that will be completed. Note that there are 3 needing to be completed by the Town. See the supplement for the actual goals. It is also to be noted at the completion of these goals were without focus on this report, but by virtue of completing the merger and implementing improvements.

In the Executive Summary on page 9 there isn't a mention of the three stations. One would think the supposedly biggest part of the report would be part of the hypothesis. What is part of the Executive Summary is the merging of the Rescue and Fire. But this is not a priority of those pushing for a three station model.

Lemois – Review of the Jacob's Reports
Page 2 of 5

On page 13 they reported on the Fire District Resource Management Employee Survey; specifically concerning Facilities. Location, size, layout, traffic flow, environmental conditions and parking were all listed as areas covered. Again in a very significant area a three station model is not mentioned.

On page 28 the reports speaks to the importance of having 2 men outside of the structure for every 2 men entering for fire suppression or search and rescue. This is national fire standard as well as an OSHA standard. When we have a full structure fire we have the basic amount of men on duty; evidenced by the number of communities needed to be called on mutual aid. That aid could be for equipment or manpower on scene or covering our stations.

On page 30 the report speaks of the insurance rating Cumberland has that is based on manpower and equipment. The ISO does talk about the number of stations, but not to recognize the town's road network. In Cumberland's case a network that makes some areas in town secluded.

On page 44 there was a breakdown of the per capita cost profile for the tax year. There were some incorrect assumptions. To obtain a tax rate of \$1.88 the RE value would have to be \$3.597 billion. In 2012 the actual RE value was \$3.511 billion.

Dist	RE Value	2012 Combined Fire Districts				Levy
		Budget	Effective	Billed		
VFFD	\$ 721,616,224	\$ 1,683,105	\$ 2.33	\$2.05	\$ 1,481,020	
CFD	\$ 599,763,820	\$ 1,650,998	\$ 2.75	\$2.72	\$ 1,628,418	
CHFD	\$ 1,066,595,669	\$ 1,948,104	\$ 1.83	\$1.74	\$ 1,859,108	
NCFD	\$ 1,123,792,895	\$ 1,888,780	\$ 1.68	\$1.60	\$ 1,800,276	
	\$ 3,511,768,608	\$ 7,170,987	\$ 2.04	\$1.93	\$ 6,768,822	
		Difference between Levy and Budget				
		\$ (402,165.08)				

Using the proposed budget levy of \$6,768,822 and the actual RE values the projected tax rate would be \$1.93.

On pages 46-48 there was a budget worksheet that reduced the cost per man on every line item. That is not an accurate projections many cost will not be decreased by the number of men. Truck payment, heat, electric, general liability cost, administrative cost, etc.

The following are goals, suggestions for improvement and/or a potential result of a merged district as declared by the Jacob Report.

Page 9:

1. All budget formats will be combined into one
2. One collective bargaining agreement
3. A unified organization structure in accordance with the functional lines of services (Fire Suppression, Fire prevention, Emergency Rescue and training).
4. A comprehensive set of SOPs will enable Fire Department to keep pace with fire services best practices.

Page 10:

Lemois – Review of the Jacob's Reports

Page 3 of 5

5. Recommended that the 4 districts be consolidated in one operating entity with the following functions: Administration, operations, prevention/inspection, training and Emergency Rescue.
 - a. All but Rescue – Town
6. A call force management plan should be developed
7. Recommended that a 5 year capital management plan be established

Page 11:

8. Establish a schedule to replace the 75' Tower with a 105' Quint
9. Standardize tools and gear with a replacement program
10. The Town should explore the feasibility of establishing additional sources of water.
11. The Town should establish a capital plan to expand water supply and location of hydrants consistent with the growth of the community.
12. A single budget process should be established
13. An annual financial audit should be required
14. The IMC software system should be revised to provide an accurate recording of fire and EMS activity.

Page 16:

15. Standardize the Compensation (Salary) both internally with the four districts as well as external market place.
16. Standardize the Compensation (Benefits) both internally with the four districts as well as external market place.
17. Increase the level of morale in the districts. (Complete CBA, one Chief, inconsistent standards

Page 24:

18. It is recommended that four pieces of apparatus be liquidated: Engine 42, Engine 1, C20 and C44.

Page 43:

19. The Town of Cumberland should initially pursue a 3 Station system to achieve operational benefits described elsewhere in this report.
20. Consideration should be given to the placement of fire apparatus at a new centrally located public safety facility.
21. The Town should consider analysis of future deployment of Rescue services.
22. The Town should consider analysis of future deployment for both EMS and fire service on a regional level.

Review

Total number of goals:	22
Assigned to the Town:	6
Completed:	0
Assigned to CFD:	16
Completed:	16

JACOB'S REPORT AS PUBLISHED IN JANUARY 2012

To provide a quick overview of the January 2012 Jacob's report here are some of the recommendations:

1. Increase the man power from the 56 member roster to 68 to provide accurate and effective fire service coverage.
2. Stay at the 4 station model

From page 19, here is a cost comparison between CFD 2015 and combined district's cost 2011:

Town of Cumberland, Rhode Island
Fire District
Per Capita Cost Profile
FY 2012

This is actually fiscal year 2011

Fire District	Population	Budget	Per Capita Cost	Tax Rate
Valley Falls	11,500	\$1,638,430	\$142.47	\$2.09
Cumberland	9,000	\$1,650,768	\$183.42	\$2.72
Cumberland Hill	8,000	\$2,044,885	\$255.61	\$1.67
North Cumberland	6,000	\$1,847,599	\$307.93	\$1.68
Town of Cumberland	34,500	7,181,682	\$208.16	\$2.00

2015

\$7,363,011

\$213.42

\$2.10

+2.5%

+5.2% BY INFLATION

The Inflation Calculator

What cost \$7181682 in 2011 would cost \$7561564.54 in 2014.

Also, if you were to buy exactly the same products in 2014 and 2011, they would cost you \$7181682 and \$6734711.74 respectively.

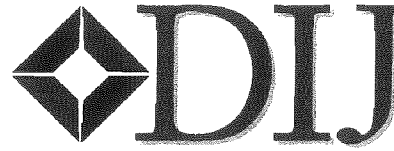
CFD is \$198,000 less than inflation.]

2011	1.6	2.1	2.7	3.2	3.6	3.6	3.6	3.8	3.9	3.5	3.4	3.0	3.2
2012	2.9	2.5	2.7	2.3	1.7	1.7	1.4	3.7	2.0	2.2	1.0	1.7	2.3
2013	1.6	2.0	1.5	1.1	1.4	1.0	2.0	1.5	1.2	1.0	1.2	1.5	1.5
2014	1.5	1.1	1.5	2.0	2.1	2.1	2.0	1.7	1.7	1.7	1.0	0.8	1.6

January 12, 2012

Read pages 8 & 9 current staffing (56) and proposed (68)

Both with four stations.



Management Consultant Services

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Serving Cities and Towns for 25 Years

Town of Cumberland, Rhode Island
Fire Services Consolidation Study
Findings and Recommendations Report
January 12, 2012

TOWN OF CUMBERLAND, RHODE ISLAND

FIRE SERVICES CONSOILDATION STUDY

FINDINGS and RECOMMENDATIONS

Project Background

The Town of Cumberland requested D.I. Jacobs Consulting Company to conduct a comprehensive review and assessment of current fire service administrative and operating practices including staffing in each the four (4) Fire Districts in order to determine the feasibility of consolidating fire services in to a single operating entity and what if any enhancements or modifications should be made in order to ensure that fire services are provided in an efficient, cost effective manner. The consulting team has also reviewed the provision of both Emergency Medical and emergency dispatch services in Cumberland as they effect the provision of fire services.

Fire services in each of the four (4) Fire Districts has been reviewed and evaluated based on the following components:

Adequacy of Resources

1. Staffing
2. Facilities
3. Apparatus
4. Tools
5. Gear
6. Office Equipment
7. Technology
8. Materials
9. Other Resources

Administration

1. Recruitment
2. Career Advancement
3. Training
4. Grievances
5. Discipline
6. Performance Evaluation
7. Compensation (Salary and Benefits)
8. Labor Relations
9. Staff Morale

The nature of the work performed during the course of this phase of the study has included the following tasks:

1. Conduct a comprehensive review of all current standard operating guidelines (SOGs), collective bargaining agreements, personnel and financial policies, and administrative practices.
2. Review each of the District's fire apparatus, facility, organizational structure, staffing, activity levels, operating and capital budgets, and tax levy/valuation profile.
3. Conduct a series of individual and group meetings with each of the District's Fire Chiefs and staff to discuss fire services.
4. Conduct a confidential department head and employee survey regarding the provision of fire services.



Municipal Management Consultant Services

Summary

The project team consisting of Mr. Donald Jacobs, Project Manager and Fire Chief Mike Mansfield, Senior Associate, has developed this report to summarize its initial findings regarding the current provision of fire services in each of the four (4) fire districts as well as to identify areas for additional analysis or study as necessary.

While studies of this nature tend to be viewed in a critical manner, no criticism of any individuals is intended, nor should any be implied by the findings and recommendations that are contained in this report.

We are mindful that in our experience, few organizations are without some need of improvement. Therefore, the findings in this report are intended to make the provision of fire services in the Town of Cumberland more efficient and cost effective.

Based on the feedback that the consultants receive, a report will be prepared and presented to the Town that will contain specific recommendations regarding the consolidation of fire services in to one operating entity that are specific, measurable and time bound.



Municipal Management Consultant Services

PROJECT METHODOLOGY

A variety of data collection and information gathering techniques were utilized during the course of this study to enable the project team to obtain a comprehensive understanding of human resource services.

- The project team initially met with the Mayor, Fire Chiefs, Fire District Trustees, City Council and employees in each of the four (4) fire districts to review the scope and purpose of the study as well as project methodology. These meetings provided the project team with an in-depth understanding of the expectations for this study and a better understanding of significant historical factors as well as current and future demands for fire services in the Town of Cumberland.
- Private interviews and group meetings were conducted with all of the Fire Chiefs during the course of this study. In addition, group meetings have been held with employees in each Fire District as well as with a Town-wide Fire Union Committee. These interviews provided the consultants with an in-depth understanding of the current operating and personnel practices within each Fire District and the specific concerns of each Fire District.
- A confidential Resource and Administration survey was distributed to employees in all of the Fire Districts. These confidential surveys were returned to the project team's office for review and analysis. The objective of the survey was to provide employees with an opportunity to express their concerns or opinions regarding the quality and effectiveness of fire services and provided the consultants with an understanding of any differences and/or similarities between employees. A copy of the survey instrument as well as a summary of the results of the employee survey is included in Addendum Section of this report.
- Descriptive summaries of fire service issues or “findings” have been developed by the consultants to ensure that all fire service issues have been identified enabling the project team to complete its analysis of fire services and prepare specific recommendations regarding the consolidation of fire services in to one (1) operating entity.



Municipal Management Consultant Services

FINDINGS AND RECOMMENDATIONS

- 1 = Essential Recommendation:** Recommendations requiring immediate action or an essential activity and therefore should be implemented within one- (1) year.
- 2 = Important Recommendation:** These recommendations should be implemented within a 12 to 15 month period;
- 3 = Useful recommendation:** Implementation of these recommendations would result in more efficient, effective personnel services and therefore should be implemented as time and/or funding allows.

Operational Findings	Recommendations	Priority
<p>Organization Structure (Staffing)</p> <p>The command staffing structure is not organized effectively to manage the provision of services in an efficient, cost effective, accountable and safe manner.</p> <p>The call force is not operationally effective.</p>	<p>It is recommended that the four (4) fire districts be consolidated in to one (1) fire operating entity consisting of fifty-nine (59) full-time positions in accordance with the following functional areas:</p> <ul style="list-style-type: none"> - Administration - Operations - Prevention/Inspection - Training - Emergency Rescue <p>Please see the enclosed current and proposed Organizational Structure along with a profile of each position</p> <p>A Call Force Management Plan should be developed</p>	<p>1</p> <p>1</p>
<p>Facilities</p> <p>All facilities have been converted from volunteer to career buildings and have significant deficiencies including location and environmental conditions.</p>	<p>It is recommended that a 5 Year Capital Management Program be established to identify and plan for the capital improvements.</p>	<p>1</p>

