

**CUMBERLAND FIRE DISTRICT
BUDGET SUMMARY
FISCAL YEAR 2017-2018**

	Adopted Budget 2016-2017	Projected Budget 2017-2018
REVENUE		
Income from Taxes	\$ 7,035,554.00	\$ 7,425,469.00
Other Income	544,679.00	532,828.00
TOTAL REVENUE	\$ 7,580,233.00	\$ 7,958,297.00
EXPENSES		
Equipment Maintenance & Repairs	\$ 207,000.00	\$ 246,000.00
Utilities	378,903.00	449,070.00
Contracted Salaries	5,756,672.00	5,825,699.00
Employee Expenses	42,300.00	19,550.00
Retirees	135,841.00	143,300.00
Administration	405,502.00	407,923.00
Administrative Expenses	445,250.00	487,100.00
Other	41,500.00	40,500.00
General Reserve Account		149,155.00
Capital Improvements	65,000.00	90,000.00
Station Building Fund		100,000.00
Pawtucket Water	67,200.00	
Change in Pension Calculation	35,065.00	
TOTAL EXPENSES	\$ 7,580,233.00	\$ 7,958,297.00

**Cumberland Fire District
Proposed Amended Budget 2017-2018
Resolution FC-R-2017-14-A**

	2016-2017 Budget	2017-2018 Budget
REVENUE		
Tax Revenues 2017	0.00	7,425,469.00
Tax Revenue 2016	7,139,873.96	
Revene-Past Due Taxes	114,662.00	176,000.00
NSF Fee Reimbursement Income	100.00	200.00
Interest Income- Past Due Taxes	30,000.00	35,000.00
Fire Prevention/Plan Review	42,000.00	48,000.00
Interest Income General Fund	8,000.00	8,000.00
Interest Income HRA Fund	200.00	
Interest Income Truck Fund	650.00	650.00
Interest Income Fire Prevention	250.00	250.00
Interest Income-Retiremt Health	700.00	700.00
Interest Income Comm/Training	25.00	
Grant Income	0.00	
Reimbursed Ins.-Former Employee	21,040.80	33,000.00
Miscellaneous Other Income	5,000.00	5,000.00
Revenue Rescue Income	8,000.00	10,000.00
Insurance Refund	0.00	
Detail Reimbursement	25,231.00	43,000.00
IOD Ins. Reimbursement	0.00	
Fire Prevention Reimbursement	61,500.00	
MLC Fees	0.00	20,000.00
Income Radio Box 2017		23,000.00
Income Radio Box 2016	23,000.00	
Income Radio Box 2015 & Prior	0.00	
Tax Sale Fee Income	35,000.00	30,000.00
Sale of Assets	0.00	
Transfer from Surplus (Cap Exp)	65,000.00	
Appropriation from 1007 Retiree Health		100,028.00
Subtotal		532,828.00
TOTAL REVENUE	7,580,232.76	7,958,297.00

**Cumberland Fire District
Proposed Amended Budget 2017-2018
Resolution FC-R-2017-14-A**

	2016-2017 Budget	2017-2018 Budget
EXPENSES		
EQUIPMENT MAINTENANCE & REPAIRS		
Vehicle Gas & Oil	65,000.00	35,000.00
Vehicle Repair & Maintenance	77,000.00	85,000.00
Equipment Purchase & Upgrading	30,000.00	40,000.00
Turnout Gear		10,000.00
Equipment Supplies & Repairs	5,000.00	10,000.00
Equip Testing & Certification	5,000.00	10,000.00
Radio Equip Upgrades & Maint	5,000.00	7,000.00
ALS & Medical Supplies	10,000.00	10,000.00
Air Cascade Maintenance	2,000.00	3,500.00
Communications Upgrades	2,000.00	
Reporting Software	4,500.00	7,000.00
Fire Alarm Testing	1,500.00	1,500.00
Building Supplies & Maint.	21,298.00	25,000.00
Furnishings	2,000.00	2,000.00
Subtotal	230,298.00	246,000.00
UTILITIES		
Electricity	36,000.00	39,000.00
Gas & Hot Water	15,000.00	15,000.00
· Telephone	12,000.00	15,000.00
· Air Cards		5,500.00
Sewer Assessment & Usage	3,500.00	3,500.00
Water Usage Fees	8,000.00	8,000.00
· Hydrant Fees - Cumberland	184,600.00	225,070.00
· Hydrant Fees - Pawtucket	137,088.00	138,000.00
Subtotal	396,188.00	449,070.00
CONTRACTED SALARIES		
· Firefighters Salaries	2,820,919.42	2,863,239.00
· EMT Incentive	81,800.00	86,000.00
· OT Wages	0.00	575,941.00
· OT Vacation	374,400.00	
· OT Sick	164,500.77	
· OT Personal	49,848.72	
· OT Injured on Duty Fill In	0.00	
· Holiday Stipend	162,745.35	165,186.00
· Longevity Pay	121,436.23	137,000.00
· Acting Officer Pay	2,000.00	2,000.00
· Detail Pay	15,000.00	15,000.00
· Other Salaries	20,000.00	20,000.00
· Injured on Duty Salaries	0.00	
· Clothing Allowance	45,900.00	46,800.00
· Education Incentive	6,500.00	7,000.00

**Cumberland Fire District
Proposed Amended Budget 2017-2018
Resolution FC-R-2017-14-A**

	2016-2017 Budget	2017-2018 Budget
Contracted Salaries (Continued)		
Payroll Tax Expense	289,334.51	334,942.00
Pension Expense	711,141.69	706,115.00
· Healthcare Insurance	867,414.20	846,200.00
· Healthcare Co-Pays	-94,918.98	(109,994.00)
· Healthcare Reimb. (HRA) -FF	68,000.00	40,000.00
· Healthcare -Dental	64,964.91	68,820.00
· Healthcare -Vision	5,100.00	5,100.00
Life Insurance	7,650.00	10,350.00
Education Tuition Cost	8,000.00	6,000.00
Subtotal	5,791,736.82	5,825,699.00
EMPLOYEE EXPENSES		
Affiliated Fire Associations	2,000.00	750.00
Call Firefighters Stipends	20,000.00	1,000.00
· Drills & Training	10,000.00	5,000.00
· FP & EMS Training	3,000.00	3,000.00
Medical Examinations	3,000.00	5,500.00
Employee Support Health&Welfare	3,800.00	3,800.00
Professional Development	500.00	500.00
Subtotal	42,300.00	19,550.00
RETIREEES		
· Healthcare Insurance -Retirees	121,315.65	122,000.00
· Healthcare Reimb. (HRA)-Retiree	0.00	6,000.00
· Healthcare -Dental -Retirees	4,213.92	4,900.00
COLA - Retirees	10,311.68	10,400.00
Subtotal	135,841.25	143,300.00
ADMINISTRATION		
Administrative Salaries	284,637.70	290,475.00
District Clerk	3,200.00	
District Commissioner Stipends	23,000.00	22,700.00
· Healthcare Insurance -Admin	67,718.00	67,700.00
· Healthcare Co-Pays -Admin	-7,772.82	(8,300.00)
· Healthcare Reimb. (HRA)-Admin	6,500.00	6,500.00
· Healthcare -Dental -Admin	6,444.00	6,648.00
Payroll Tax Expense -Admin	21,774.79	22,200.00
Subtotal	405,501.67	407,923.00
ADMINISTRATIVE EXPENSES		
Insurances	320,000.00	336,000.00
· Legal	15,000.00	20,000.00
· Legal - CBA	0.00	5,000.00
· Legal - PWSB	0.00	
Office Supplies & Expenses	9,500.00	9,500.00
Printing & Postage	5,000.00	5,000.00
Newspaper Advertisements	750.00	1,500.00
Computer Development Program	2,500.00	2,500.00

**Cumberland Fire District
Proposed Amended Budget 2017-2018
Resolution FC-R-2017-14-A**

	2016-2017 Budget	2017-2018 Budget
ADMINISTRATIVE EXPENSES (CONTINUED)		
Computerized Tax Bills	12,000.00	13,500.00
External Accounting Fees	15,000.00	20,000.00
Fire Chief Expenses	4,500.00	1,500.00
Fire Prevention Offset	1,000.00	1,000.00
Grants - Matching Funds	5,000.00	5,000.00
Payroll Processing Fees	12,000.00	12,000.00
Professional Fees		2,000.00
Videographer	3,000.00	2,500.00
Abatements	20,000.00	20,000.00
Tax Sale Fee	20,000.00	30,000.00
Bank Service Fee		100.00
Subtotal	445,250.00	487,100.00
OTHER		
Contingency	10,000.00	9,000.00
Sick Time Payout	5,000.00	5,000.00
Spec. Fund Radio Box Alarm	7,500.00	7,500.00
Spec. Fund Fire Prevention Exp	18,000.00	18,000.00
Tax - Legal & Collection Fees	1,000.00	1,000.00
Capital Expenditures	65,000.00	
Capital Improvements	26,617.00	90,000.00
General Reserve Account		149,155.00
Station Building Fund		90,000.00
Actuarial Study of Retiree Healthcare		10,000.00
Subtotal	133,117.00	379,655.00
TOTAL EXPENSES	7,580,232.76	7,958,297.00