

## Cumberland Fire District ~ 2016 to 2017 Fiscal Budget SUMMARY COVER SHEET

	2015-16 Budget	Project 2016-2017 Budget
<b>TAX REVENUE</b>	7,092,292.00	7,035,553.96
<b>NON-TAX REVENUE</b>	268,699.00	544,678.80
	<u>7,360,991.00</u>	<u>7,580,232.76</u>
<b>EQUIPMENT</b>	203,800.00	207,000.00
<b>UTILITIES</b>	405,684.00	378,903.00
<b>CONTRACTED SALARIES</b>	5,828,715.00	5,756,671.84
<b>RETIREEES</b>	144,000.00	135,841.25
<b>ADMINISTRATION</b>	236,100.00	405,501.67
<b>ADMINISTRATIVE EXPENSES</b>	371,000.00	445,250.00
<b>EMPLOYEE EXPENSES</b>	94,292.00	42,300.00
<b>OTHER</b>	<u>77,400.00</u>	<u>41,500.00</u>
SUBTOTAL	<u>7,360,991.00</u>	<u>7,412,967.76</u>
		65,000.00
		67,200.00
		<u>35,065.00</u>
		<b>167,265.00</b>
	<b>TOTAL BUDGET</b>	<b>7,580,232.76</b>

**Cumberland Fire District ~ 2016 to 2017 Fiscal Budget**

5/18/2016

	2015-16 Budget	Project 2016-2017 Budget
<b>REVENUE</b>		
4000 - Tax Revenues-Current year	7,092,292.00	7,035,553.96
4001 - Abatement Adjustments (projected past due)		-
4005 - Revenue - Past Due Taxes	226,031.00	218,688.00
4007 - NSF Fee Reimbursement Income		100.00
4010 - Interest Income- Past Due Taxes		40,000.00
4015 - Fire Prevention/Plan Review	42,668.00	42,000.00
4050 - Interest Income General Fund		10,000.00
4055 - Interest Income HRA Fund		200.00
4060 - Interest Income Truck Fund		25.00
4065 - Interest Income Fire Prevention		-
4070 - Interest Income-Retirem Health		100.00
4075 - Interest Income Comm/Training		25.00
4105 - Reimbursed Ins.-Former Employee		21,040.80
4110 - Miscellaneous Other Income		5,000.00
4110.1 - Revenue Rescue Income		8,000.00
4110.2 - Insurance Reimbursement		-
4110.3 - Detail Reimbursement		15,000.00
4110.4 - IOD Ins. Reimbursement		-
4110.4 - Fire Prevention Reimbursement		61,500.00
4114 - Income Radio Box Alarm Maint		23,000.00
4115 - Tax Sale Fee Income		35,000.00
4200 - Sale of Assets		-
4300 - Transfer from Surplus (For Capital Exp)		65,000.00
<b>Total Income</b>	<b>7,360,991.00</b>	<b>7,580,232.76</b>
<b>EXPENSES</b>		
<b>EQUIPMENT</b>		
5111 - Vehicle Gas & Oil	65,000.00	65,000.00
5112 - Vehicle Repair & Maintenance	77,000.00	77,000.00
5121 - Upgrading & Equipment Purchases	30,000.00	30,000.00
5122 - Radio Equipment Upgrades & Main	5,000.00	5,000.00
5123 - Equipment Supplies & Repairs	7,500.00	5,000.00
5124 - First Aid Equipment & Suppl	10,000.00	10,000.00
5125 - Equipment Testing & Certificati	2,800.00	5,000.00
5126 - Fire Alarm	1,500.00	1,500.00
5127 - Furnishings	2,000.00	2,000.00
5128 - Communications Upgrades	1,000.00	2,000.00
5129 - Shared Communications	2,000.00	4,500.00
<b>SUB TOTAL</b>	<b>203,800.00</b>	<b>207,000.00</b>
<b>UTILITIES</b>		
5230 - Utilities - Cox	600.00	-
5231 - Telephone	20,000.00	12,000.00
5232 - Electricity	35,000.00	36,000.00
5233 - Gas & Hot Water	22,000.00	15,000.00
5236 - Sewer Assessment & Usage	2,800.00	3,500.00
5237 - Water Usage Fees	20,000.00	8,000.00
5238 - Hydrant Fees - Cumberland:Pawt	127,231.00	184,600.00
5238.01 Hydrant Fees - Pawtucket	92,403.00	69,888.00
5234 - Building Supplies, Repair & Imp	42,000.00	21,298.00
5235 - Air Cascade Maintenance	950.00	2,000.00
5540 - Restricted - Cap Improvs Statio	42,700.00	26,617.00
<b>SUB TOTAL</b>	<b>405,684.00</b>	<b>378,903.00</b>
<b>CONTRACTED SALARIES</b>		
5340.01 - Salaries - Firefighters	2,871,927.00	2,820,919.42
5340.02 - Salaries - Overtime Wages	-	-
5340.03 - Salaries - Holiday Stipend	164,775.00	162,745.35
5340.04 - Salaries - Vacation OT	373,848.00	374,400.00
5340.05 - Salaries - Sick Pay OT	79,083.00	164,500.77
5340.06 - Salaries - Personal OT	65,184.00	49,848.72
5340.07 - Salaries - Other	-	20,000.00
5340.08 - Salaries - Longevity Pay	108,536.00	121,436.23
5340.09 - Salaries - Acting Officer Pay	-	2,000.00
5340.10 - Salaries - Detail Pay	-	15,000.00
5340.11 - Salaries - Clothing Allowances	54,900.00	45,900.00
5340.12 - Salaries - Injured on Duty	-	-
5340.13 - Salaries - Education Incentive	7,500.00	6,500.00
5340.14 - Salaries - EMT Incentive	80,400.00	81,800.00
5340.15 - Salaries - IOD Fill In OT	-	-
5341 - Payroll Tax Expenses	308,375.00	289,334.51
5342 - Pension Plan Expenses	736,226.00	676,076.69
5343.01 - Healthcare Insurances	783,662.00	867,414.20
5343.03 - Healthcare Deductions From Pay	(66,300.00)	(94,918.98)
5343.04 - Healthcare Reimbursements	160,000.00	68,000.00
5344 - Dental Insurance	67,099.00	64,964.91
5345 - Vision Care	5,150.00	5,100.00
5346 - Life Insurance Benefits	10,350.00	7,650.00
5352 - Education Tuition Costs	18,000.00	8,000.00
<b>SUB TOTAL</b>	<b>5,828,715.00</b>	<b>5,756,671.84</b>

**Cumberland Fire District ~ 2016 to 2017 Fiscal Budget**

5/18/2016

	<u>2015-16 Budget</u>	<u>Project 2016-2017 Budget</u>
<b>RETIREES</b>		
5343.02 - Healthcare Insurance - Retirees	144,000.00	121,315.65
5343.03 - COLA - Retirees	-	10,311.68
5344.01 - Dental Insurance - Retirees	-	<u>4,213.92</u>
<b>SUB TOTAL</b>	<b>144,000.00</b>	<b>135,841.25</b>
<b>ADMINISTRATION</b>		
5343.05 - Healthcare Insurance - Admin	-	67,718.00
5343.06 - Healthcare Reimbursements - Admin	-	6,500.00
5343.07 - Healthcare Deductions From Pay - Admin	-	(7,772.82)
5344.02 - Dental Insurance - Admin	-	6,444.00
5415 - Finance Management Fee	78,000.00	-
5422 - District Commissioner Stipends	-	23,000.00
5424 - Salaries - Administration Staff	128,900.00	284,637.70
5425 - Salaries - Clerk	3,200.00	3,200.00
5430 - Payroll Taxes - Administrative	16,000.00	21,774.78
5431 - Part Time Clerks - Tax Season	<u>10,000.00</u>	-
<b>SUB TOTAL</b>	<b>236,100.00</b>	<b>405,501.67</b>
<b>ADMINISTRATIVE EXPENSES</b>		
5411 - Insurances	310,000.00	320,000.00
5412 - Supplies & Exps - Business Expenses	3,000.00	9,500.00
5413 - Treasurer Expenses (TO 5412)	3,000.00	-
5416 - Fire Chief Supplies & Exp	2,000.00	4,500.00
5418 - Newspaper Advertisements	750.00	750.00
5419 - Computerized Tax Bills	6,000.00	12,000.00
5420 - Computerized Payroll Proc. Fees	8,000.00	12,000.00
5427 - Legal	12,000.00	15,000.00
5427.01 - Legal - CBA	-	-
5427.02 - Legal - PWSB	-	-
5433 - Bank Service Fees	1,250.00	-
5434 - Computer Development Program	3,500.00	2,500.00
5435 - Grants - Matching Funds	5,000.00	5,000.00
5436 - Office Equipment (TO 5412)	3,000.00	-
5437 - Tax Collector Expenses (TO 5412)	3,000.00	-
5438 - Printing & Postage	7,000.00	5,000.00
5439 - Professional Fees	3,500.00	-
5441 - External Accounting Fees	-	15,000.00
5442 - Fire Prevention Offset	-	1,000.00
5444 - Stenographer / Videographer	-	3,000.00
5500 - Refunds & Abatements	-	20,000.00
6075 - Tax Sale Fees	-	<u>20,000.00</u>
<b>SUB TOTAL</b>	<b>371,000.00</b>	<b>445,250.00</b>
<b>EMPLOYEE EXPENSES</b>		
5348 - Call Firefighters Stipends	47,000.00	20,000.00
5350.01 - Salaries - Part Time FF's	20,592.00	-
5350.02 - Part Time - Uniforms/Clothing	500.00	-
5349 - Manpower Training	-	-
5349.01 - Drills & Training	17,750.00	10,000.00
5349.02 - FP & EMS Training	3,000.00	3,000.00
5349.03 - Medical Examinations	3,000.00	3,000.00
5351 - Employee Support Health&Welfare	2,000.00	3,800.00
5432 - Affiliated Fire Associations	450.00	2,000.00
5443 - Professional Development	-	<u>500.00</u>
<b>SUB TOTAL</b>	<b>94,292.00</b>	<b>42,300.00</b>
<b>OTHER</b>		
5520.01 - Restricted - Truck Loan Princ	54,000.00	-
5520.02 - Restricted - Truck Loan Interes	8,400.00	-
5530 - Restricted - Contingency	10,000.00	10,000.00
5550 - Restricted - Legal Claims	-	-
5560 - Restricted - Sick Time Payout	5,000.00	5,000.00
5600 - Tax - Legal & Collection Fees	-	1,000.00
6025 - Spec. Fund Merger L A & C	-	-
6030 - Spec. Fund Fire Prevention Exp	-	18,000.00
6050 - Spec. Fund Fire Alarm Box	-	<u>7,500.00</u>
<b>SUB TOTAL</b>	<b>77,400.00</b>	<b>41,500.00</b>
<b>Total Expense</b>	<b><u>\$ 7,360,991.00</u></b>	<b><u>\$ 7,412,967.76</u></b>
	Capital Exp	\$ 65,000.00
	Pawt Water	\$ 67,200.00
	Change in Pension Calculation	\$ 35,065.00
		<b><u>\$ 167,265.00</u></b>
	<b>2016-2017 Budget</b>	<b>\$ 7,580,232.76</b>