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FC-R-2018-13-A

CUMBERLAND FIRE DISTRICT

Resolution

9 **RESOLUTION:** Pass the Fiscal Year 2018-2019 budget

10 **BE IT RESOLVED BY THE CUMBERLAND FIRE COMMITTEE AS FOLLOWS:**

11 **WHEREAS:** The Cumberland Fire Committee has taken the first required
12 vote on May 3, 2018 and it was passed 6-1.

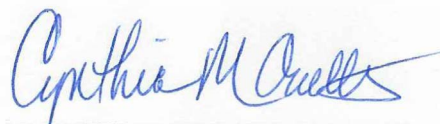
13 YES: Jones NO: Scullin
14 Santoro
15 Archambault
16 Ouellette
17 Hogan
18 Champagne

19 **WHEREAS:** The Cumberland Fire Committee is required to have a second
20 vote.

21
22 **NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

23
24 **Section 1:** The Cumberland Fire Committee vote and approve the
25 operating budget in the amount of \$8,424,509.00 and as
26 detailed in the attached.

27
28 Approved this 8th day of May, 2018

29
30 

31 Cynthia Ouellette, Chairperson

32 **PASSED:**

33 **YAY: 6 NAY: 1**

Champagne
Hogan
Ouellette
Archambault
Santoro
Jones
Scullin

Cumberland Fire District
ADOPTED BUDGET FOR FISCAL YEAR 2018-2019

| | Current Year Approved Budget | Recommended Budget By Finance Subcommittee |
|---------------------------------|---------------------------------|--|
| | Jul '17 - Jun '18 | Jul '18 - Jun '19 |
| REVENUE | | |
| Income from Taxes | \$ 7,425,469.00 | 7,722,487.00 |
| Other Income | \$ 532,828.00 | 702,022.00 |
| TOTAL REVENUE | \$ 7,958,297.00 | \$ 8,424,509.00 |
| EXPENSES | | |
| Equipment Maintenance & Repairs | \$ 246,000.00 | \$ 226,000.00 |
| Utilities | \$ 449,070.00 | \$ 439,570.00 |
| Contracted Salaries | \$ 5,825,699.00 | \$ 6,494,496.00 |
| Retirees | \$ 143,300.00 | \$ 170,222.00 |
| Administration | \$ 407,923.00 | \$ 430,470.00 |
| Administrative Expenses | \$ 487,100.00 | \$ 505,750.00 |
| Employee Expenses | \$ 19,550.00 | \$ 12,850.00 |
| Other | \$ 50,500.00 | \$ 60,000.00 |
| General Reserve Account | \$ 149,155.00 | \$ - |
| Deficit Reduction Account | \$ - | \$ 60,151.00 |
| Capital Improvements | \$ 90,000.00 | \$ 25,000.00 |
| Station Building Fund | \$ 90,000.00 | \$ - |
| TOTAL EXPENSES | \$ 7,958,297.00 | \$ 8,424,509.00 |

** Note the "General Reserve Account" has been replaced by "Deficit Reduction Account"

**Cumberland Fire District
ADOPTED BUDGET FOR FISCAL YEAR 2018-2019**

| | |
|---|---|
| Current Year Approved Budget | Recommended Budget By Finance Subcommittee |
|---|---|

| | |
|--------------------------|--------------------------|
| Jul '17 - Jun '18 | Jul '18 - Jun '19 |
|--------------------------|--------------------------|

REVENUE

| INCOME FROM TAXES | | |
|--|---------------------|---------------------|
| 4000.03 · Tax Revenue 2018 | | 7,722,487.00 |
| 4000.02 · Tax Revenue 2017 | 7,425,469.00 | 0.00 |
| Subtotal | 7,425,469.00 | 7,722,487.00 |
| OTHER INCOME | | |
| 4001 · Tax Revenue Prior Years | 176,000.00 | 150,000.00 |
| 4007 · NSF Fee Reimbursement Income | 200.00 | 200.00 |
| 4010 · Interest Income- Past Due Taxes | 35,000.00 | 50,000.00 |
| 4015 · Fire Prevention/Plan Review | 48,000.00 | 50,000.00 |
| 4050 · Interest Income General Fund | 8,000.00 | 8,000.00 |
| 4055 · Interest Income HRA Fund | 0.00 | 0.00 |
| 4060 · Interest Income Truck Fund | 650.00 | 50.00 |
| 4065 · Interest Income Fire Prevention | 250.00 | 50.00 |
| 4070 · Interest Income-Retiremt Health | 700.00 | 400.00 |
| 4075 · Interest Income Comm/Training | 0.00 | 0.00 |
| 4080 · Interest Income Navigant CD | 0.00 | 1,000.00 |
| 4103 · Grant Income | 0.00 | 0.00 |
| 4105 · Reimbursed Ins.-Former Employee | 33,000.00 | 38,594.00 |
| 4110 · Miscellaneous Other Income | 5,000.00 | 5,000.00 |
| 4110.1 · Revenue Rescue Income | 10,000.00 | 12,000.00 |
| 4110.2 · Insurance Reimbursement | 0.00 | 0.00 |
| 4110.3 · Detail Reimbursement | 43,000.00 | 43,000.00 |
| 4110.4 · IOD Ins. Reimbursement | 0.00 | 150,000.00 |
| 4110.5 · Fire Prevention Reimbursement | 0.00 | 0.00 |
| 4110.6 · MLC Fees | 20,000.00 | 25,000.00 |
| 4110.7 · RB Battery Reimbursement | 0.00 | 0.00 |
| 4111- Income Radio Box 2018 | 0.00 | 38,200.00 |
| 4112 · Income Radio Box 2017 | 23,000.00 | 0.00 |
| 4113 · Income Radio Box 2016 | 0.00 | 0.00 |
| 4114 · Income Radio Box Prior Years | 0.00 | 500.00 |
| 4115 · Tax Sale Fee Income | 30,000.00 | 30,000.00 |
| 4200 · Sale of Assets | 0.00 | 0.00 |
| 4300 · Transfer from Surplus (Cap Exp) | 0.00 | 0.00 |
| 4400 · Appropriation from 1007 RH Fund | 100,028.00 | 100,028.00 |
| Subtotal | 532,828.00 | 702,022.00 |
| TOTAL REVENUE | 7,958,297.00 | 8,424,509.00 |

**Cumberland Fire District
ADOPTED BUDGET FOR FISCAL YEAR 2018-2019**

| | |
|---|---|
| Current Year Approved Budget | Recommended Budget By Finance Subcommittee |
|---|---|

| | |
|--------------------------|--------------------------|
| Jul '17 - Jun '18 | Jul '18 - Jun '19 |
|--------------------------|--------------------------|

EXPENSES

| | | |
|--|-------------------|-------------------|
| EQUIPMENT MAINTENANCE & REPAIRS | | |
| 6100 · Vehicle Gas & Oil | 35,000.00 | 40,000.00 |
| 6101 · Vehicle Repair & Maintenance | 85,000.00 | 85,000.00 |
| 6110 · Equipment Purchase & Upgrading | 40,000.00 | 20,000.00 |
| 6110.01 · Turnout Gear | 10,000.00 | 20,000.00 |
| 6112 · Equipment Supplies & Repairs | 10,000.00 | 7,000.00 |
| 6113 · Equip Testing & Certification | 10,000.00 | 7,000.00 |
| 6120 · Radio Equip Upgrades & Maint | 7,000.00 | 3,000.00 |
| 6125 · First Aid Equip & Supplies | 10,000.00 | 8,000.00 |
| 6130 · Air Cascade Maintenance | 3,500.00 | 2,500.00 |
| 6140 · Communications Upgrades | 0.00 | 0.00 |
| 6145 · Shared Communications | 7,000.00 | 7,000.00 |
| 6150 · Fire Alarm Testing | 1,500.00 | 1,500.00 |
| 6301 · Building Supplies & Maint. | 25,000.00 | 25,000.00 |
| 6305 · Furnishings | 2,000.00 | 0.00 |
| Subtotal | 246,000.00 | 226,000.00 |
| UTILITIES | | |
| 6200 · Electricity | 39,000.00 | 36,000.00 |
| 6201 · Gas & Hot Water | 15,000.00 | 15,000.00 |
| 6202.01 · Telephone | 15,000.00 | 12,000.00 |
| 6202.02 · Air Cards | 5,500.00 | 5,500.00 |
| 6210 · Sewer Assessment & Usage | 3,500.00 | 4,000.00 |
| 6211 · Water Usage Fees | 8,000.00 | 4,000.00 |
| 6215.01 · Hydrant Fees - Cumberland | 225,070.00 | 225,070.00 |
| 6215.02 · Hydrant Fees - Pawtucket | 138,000.00 | 138,000.00 |
| Subtotal | 449,070.00 | 439,570.00 |
| CONTRACTED SALARIES | | |
| 6400.01 · Firefighters Salaries | 2,863,239.00 | 2,920,500.00 |
| 6400.02 · EMT Incentive | 86,000.00 | 86,600.00 |
| 6400.03 · OT Wages | 575,941.00 | 1,055,014.00 |
| 6400.08 · Holiday Stipend | 165,186.00 | 168,490.00 |
| 6400.09 · Longevity Pay | 137,000.00 | 161,176.00 |
| 6400.10 · Acting Officer Pay | 2,000.00 | 2,000.00 |
| 6400.11 · Detail Pay | 15,000.00 | 15,000.00 |
| 6400.12 · Other Salaries | 20,000.00 | 2,000.00 |
| 6400.13 · Injured on Duty Salaries | 0.00 | 0.00 |
| 6400.14 · Clothing Allowance | 46,800.00 | 46,800.00 |
| 6400.15 · Education Incentive | 7,000.00 | 6,000.00 |
| 6401 · Payroll Tax Expense | 334,942.00 | 342,229.00 |
| 6402 · Pension Expense | 706,115.00 | 802,638.00 |
| 6410.01 · Healthcare Insurance | 846,200.00 | 893,479.00 |
| 6410.02 · Healthcare Co-Pays | (109,994.00) | (142,195.00) |

**Cumberland Fire District
ADOPTED BUDGET FOR FISCAL YEAR 2018-2019**

| | Current Year Approved Budget | Recommended Budget By Finance Subcommittee |
|---|---------------------------------|--|
| | Jul '17 - Jun '18 | Jul '18 - Jun '19 |
| CONTRACTED SALARIES (Continued) | | |
| 6410.03 Healthcare Reimb. (HRA) FF | 40,000.00 | 40,000.00 |
| 6410.04 Healthcare -Dental | 68,820.00 | 77,315.00 |
| 6410.05 Healthcare -Vision | 5,100.00 | 5,100.00 |
| 6420 Life Insurance | 10,350.00 | 10,350.00 |
| 6430 Education Tuition Cost | 6,000.00 | 2,000.00 |
| Subtotal | 5,825,699.00 | 6,494,496.00 |
| RETIREEES | | |
| 6510.01 Healthcare Insurance -Retirees | 122,000.00 | 141,299.00 |
| 6510.03 Healthcare Reimb. (HRA)-Retiree | 6,000.00 | 10,000.00 |
| 6510.04 Healthcare -Dental -Retirees | 4,900.00 | 6,988.00 |
| 6520 COLA - Retirees | 10,400.00 | 11,935.00 |
| Subtotal | 143,300.00 | 170,222.00 |
| ADMINISTRATION | | |
| 6600 Administrative Salaries | 290,475.00 | 310,284.00 |
| 6605 District Commissioner Stipends | 22,700.00 | 22,700.00 |
| 6610.01 Healthcare Insurance -Admin | 67,700.00 | 67,004.00 |
| 6610.02 Healthcare Co-Pays -Admin | (8,300.00) | (8,300.00) |
| 6610.03 Healthcare Reimb. (HRA)-Admin | 6,500.00 | 8,700.00 |
| 6610.04 Healthcare -Dental -Admin | 6,648.00 | 7,112.00 |
| 6615 Payroll Tax Expense -Admin | 22,200.00 | 22,970.00 |
| Subtotal | 407,923.00 | 430,470.00 |
| ADMINISTRATIVE EXPENSES | | |
| 6701 Insurances | 336,000.00 | 352,800.00 |
| 6703.01 Legal | 20,000.00 | 20,000.00 |
| 6703.02 Legal - CBA | 5,000.00 | 30,000.00 |
| 6705 Office Supplies & Expenses | 9,500.00 | 9,500.00 |
| 6706 Printing & Postage | 5,000.00 | 5,000.00 |
| 6707 Newspaper Advertisements | 1,500.00 | 1,500.00 |
| 6708 Computer Development Program | 2,500.00 | 2,500.00 |
| 6709 Computerized Tax Bills | 13,500.00 | 15,000.00 |
| 6710 External Accounting Fees | 20,000.00 | 20,000.00 |
| 6711 Fire Chief Expenses | 1,500.00 | 750.00 |
| 6712 Fire Prevention Offset | 1,000.00 | 1,000.00 |
| 6713 Grants - Matching Funds | 5,000.00 | 5,000.00 |
| 6714 Payroll Processing Fees | 12,000.00 | 7,000.00 |
| 6715 Professional Fees | 2,000.00 | 2,000.00 |
| 6716 Videographer | 2,500.00 | 3,000.00 |
| 6720 Abatements | 20,000.00 | 500.00 |
| 6725 Tax Sale Fee | 30,000.00 | 30,000.00 |
| 6730 Bank Service Fee | 100.00 | 200.00 |
| 6735 IRS HRA Fee | 0.00 | 0.00 |
| Subtotal | 487,100.00 | 505,750.00 |
| EMPLOYEE EXPENSES | | |
| 6800 Affiliated Fire Associations | 750.00 | 750.00 |
| 6801 Call Firefighters Stipends | 1,000.00 | 0.00 |

**Cumberland Fire District
ADOPTED BUDGET FOR FISCAL YEAR 2018-2019**

| | Current Year Approved Budget | Recommended Budget By Finance Subcommittee |
|--|---------------------------------|--|
| | Jul '17 - Jun '18 | Jul '18 - Jun '19 |
| EMPLOYEE EXPENSES (Continued) | | |
| 6905.01 · Drills & Training | 5,000.00 | 2,500.00 |
| 6905.02 · FP & EMS Training | 3,000.00 | 2,500.00 |
| 6906 · Medical Examinations | 5,500.00 | 3,000.00 |
| 6907 · Employee Support Health&Welfare | 3,800.00 | 3,800.00 |
| 6908 · Professional Development | 500.00 | 300.00 |
| Subtotal | 19,550.00 | 12,850.00 |
| OTHER | | |
| 7010 · Contingency | 9,000.00 | 9,000.00 |
| 7020 · Sick Time Payout | 5,000.00 | 8,000.00 |
| 7030 · Spec. Fund Radio Box Alarm | 7,500.00 | 5,000.00 |
| 7040 · Spec. Fund Fire Prevention Exp | 18,000.00 | 18,000.00 |
| 7050 · Tax - Legal & Collection Fees | 1,000.00 | 1,000.00 |
| 7080 · Interest Expense-L-1 Truck Loan | 0.00 | 5,000.00 |
| 7085.01 TANS Interest | 0.00 | 4,200.00 |
| 7085.02 TANS Bank Attorney Fee | 0.00 | 2,500.00 |
| 7085.03 TANS Bond Counsel | 0.00 | 4,000.00 |
| 7085.04 TANS Financial Advisor | 0.00 | 3,300.00 |
| 7305 · Capital Expenditures | 0.00 | 0.00 |
| 8100 · Actuarial Study of Retiree HC | 10,000.00 | 0.00 |
| Subtotal | 50,500.00 | 60,000.00 |
| GENERAL RESERVE ACCOUNT | | |
| 8000 General Reserve Account | 149,155.00 | 0.00 |
| Subtotal | 149,155.00 | 0.00 |
| DEFICIT REDUCTION ACCOUNT | | |
| 8001 · Deficit Reduction Account | 0.00 | 60,151.00 |
| Subtotal | 0.00 | 60,151.00 |
| CAPITAL IMPROVEMENTS | | |
| 7310 · Capital Improvements | 90,000.00 | 25,000.00 |
| Subtotal | 90,000.00 | 25,000.00 |
| STATION BUILDING FUND | | |
| 8010 · Station Building Fund | 90,000.00 | 0.00 |
| Subtotal | 90,000.00 | 0.00 |
| TOTAL EXPENSES | \$7,958,297.00 | \$8,424,509.00 |