

**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
<b>REVENUE</b>		
Income from Taxes	\$ 7,425,469.00	7,722,487.00
Other Income	\$ 532,828.00	702,022.00
<b>TOTAL REVENUE</b>	<b>\$ 7,958,297.00</b>	<b>\$ 8,424,509.00</b>
<b>EXPENSES</b>		
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	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 7,958,297.00</b>	<b>\$ 8,424,509.00</b>

\*\* Note the "General Reserve Account" has been replaced by "Deficit Reduction Account"

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<b>Jul '17 - Jun '18</b>	<b>Jul '18 - Jun '19</b>
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**REVENUE**

<b>INCOME FROM TAXES</b>		
4000.03 · Tax Revenue 2018		7,722,487.00
4000.02 · Tax Revenue 2017	7,425,469.00	0.00
<b>Subtotal</b>	<b>7,425,469.00</b>	<b>7,722,487.00</b>
<b>OTHER INCOME</b>		
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
<b>Subtotal</b>	<b>532,828.00</b>	<b>702,022.00</b>
<b>TOTAL REVENUE</b>		
	<b>7,958,297.00</b>	<b>8,424,509.00</b>

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**EXPENSES**

<b>EQUIPMENT MAINTENANCE &amp; REPAIRS</b>		
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
<b>Subtotal</b>	<b>246,000.00</b>	<b>226,000.00</b>
<b>UTILITIES</b>		
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
<b>Subtotal</b>	<b>449,070.00</b>	<b>439,570.00</b>
<b>CONTRACTED SALARIES</b>		
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)

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<b>CONTRACTED SALARIES (Continued)</b>		
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	<b>5,825,699.00</b>	<b>6,494,496.00</b>
<b>RETIREEES</b>		
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	<b>143,300.00</b>	<b>170,222.00</b>
<b>ADMINISTRATION</b>		
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	<b>407,923.00</b>	<b>430,470.00</b>
<b>ADMINISTRATIVE EXPENSES</b>		
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	<b>487,100.00</b>	<b>505,750.00</b>
<b>EMPLOYEE EXPENSES</b>		
6800 · Affiliated Fire Associations	750.00	750.00
6801 · Call Firefighters Stipends	1,000.00	0.00

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<b>EMPLOYEE EXPENSES (Continued)</b>		
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	<b>19,550.00</b>	<b>12,850.00</b>
<b>OTHER</b>		
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	<b>50,500.00</b>	<b>60,000.00</b>
<b>GENERAL RESERVE ACCOUNT</b>		
8000 General Reserve Account	149,155.00	0.00
Subtotal	<b>149,155.00</b>	<b>0.00</b>
<b>DEFICIT REDUCTION ACCOUNT</b>		
8001 · Deficit Reduction Account	0.00	60,151.00
Subtotal	<b>0.00</b>	<b>60,151.00</b>
<b>CAPITAL IMPROVEMENTS</b>		
7310 · Capital Improvements	90,000.00	25,000.00
Subtotal	<b>90,000.00</b>	<b>25,000.00</b>
<b>STATION BUILDING FUND</b>		
8010 · Station Building Fund	90,000.00	0.00
Subtotal	<b>90,000.00</b>	<b>0.00</b>
<b>TOTAL EXPENSES</b>	<b>\$7,958,297.00</b>	<b>\$8,424,509.00</b>