TOWN OF CUMBERLAND, RHODE ISLAND

ADOPTED MUNICIPAL BUDGET PLAN

FISCAL YEAR 2015-2016

TOWN OF CUMBERLAND

MUNICIPAL BUDGET

FY - 2015/2016

TOWN COUNCIL

E. Craig Dwyer, President

Scott R. Schmitt
Peter J. Bradley
James E. Scullin
Joshua R. Call-Fregeau
Robert G. Shaw, Jr
Arthur Lambi, Jr.

MAYOR

William S. Murray

DEPARTMENT HEADS

Animal Control	Paul Rose
Public Works	Eugene Jeffers
OCYL	Liz Lemire
Finance	Brian Silvia
Building	Peter Scorpio
Rescue	Sean Thompson
Library	Celeste Dyer
Planning Division	Kelley Morris
Police	John Desmarais
School Superintendent	Dr. Phil Thorton
Tax Assessor	Pattie Acquaviva-Aubin
Town Clerk	Sandra Giovanelli
Town Solicitor	Tom Hefner
Sewer	David Carr
Recreation	Mike Crawley
Highway	Frank Stowik
Water	Chris Champi
Senior Center	Mike Crawley

TOWN OF CUMBERLAND, RHODE ISLAND

ADOPTED MUNICIPAL BUDGET PLAN

FISCAL YEAR 2015-2016

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TOWN OF CUMBERLAND

OFFICE OF THE MAYOR

William S. Murray

George W. Stansfield, III
CHIEF OF STAFF

Heather L. Borges
ADMINISTRATIVE ASSISTANT

May 11, 2015

Citizens of the Town of Cumberland;
The Honorable E. Craig Dwyer, President &
Members of the Cumberland Town Council

Dear Citizens and Members of the Cumberland Town Council:

In accordance with the Town Charter, I respectfully present for your review, the Mayor's Proposed Town of Cumberland Operating Budget for Fiscal Year 2015-2016. The Town Council Adopted Fiscal Years ended 2013, 2014 & 2015 Budgets, and the Proposed Fiscal Year 2016 budget presented below provide a brief synopsis of the four (4) funds presented in this document.

	Fiscal Year Adopted 2013	Fiscal Year Adopted 2014	Fiscal Year Adopted 2015	Fiscal Year Proposed 2016
General Fund:				
Municipal Budget	$27,520,339	$28,677,088	$29,547,746	$29,575,627
School Budget	$55,362,505	$57,362,346	$58,484,710	$60,837,835
Total General Fund	**$82,882,844**	**$86,039,434**	**$88,032,456**	**$90,413,462**
Other Funds:				
Water Fund	$5,278,518	$5,316,884	$5,405,896	$5,675,720
Sewer Fund	$906,433	$865,997	$872,511	$825,865
Recreation Fund	$171,750	$195,150	$199,650	$192,200
Total All Funds	**$89,239,545**	**$92,417,465**	**$94,510,513**	**$97,107,247**

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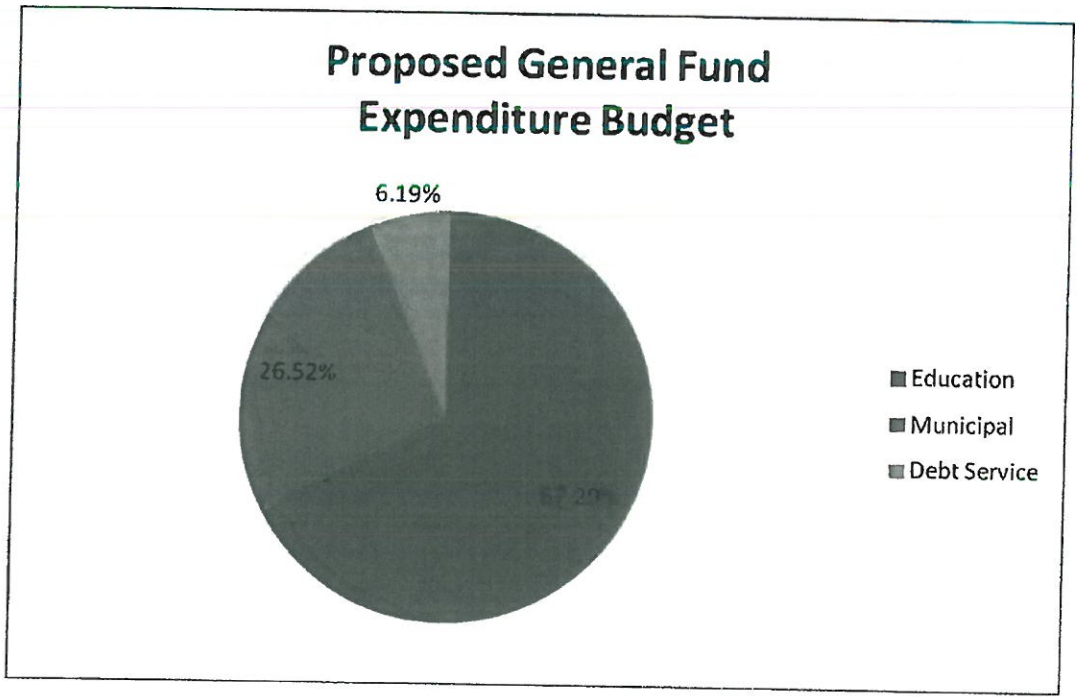
General Fund Overview:

The proposed General Fund budget is $90,413,462; the Expenditure portion of the budget is illustrated below:

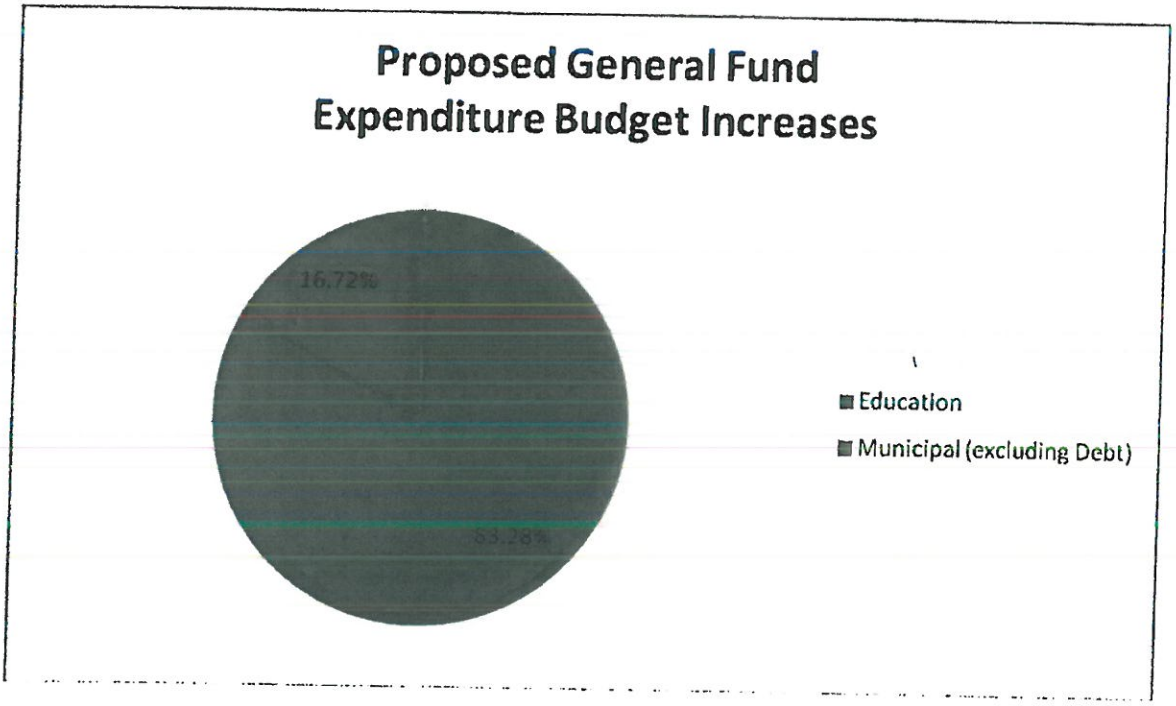
Town of Cumberland
Proposed General Fund
Expenditure Budget

	Total Budget	Percent	Budget Increase	Percent
Education	$60,837,835	67.29%	$2,353,125	98.83%
Municipal	$23,974,596	26.52%	$472,373	19.84%
Debt Service	$5,601,031	6.19%	($444,492)	-18.67%
Proposed Expenditures - Total	$90,413,462	100.00%	$2,381,006	100.00%



This funding proposal represents a $472,373 increase in Municipal Services, less a decrease in total debt service totalling -$444,492, for a total Municipal Budget Increase of $27,881. The School Department's local appropriation includes a proposed increased of $850,000 to $40,437,082 from the $39,587,082 adopted as part of the Fiscal Year 2015 budget. The School Department continues to maintain a school capital purchases line item, from the Fiscal Year 2015 budget in the amount of $651,114 as part of their maintenance of effort. Those funds were not budgeted for in that manner in Ordinance 14-10, adopting the Fiscal Year 2015 budget and the Town maintains these funds are not part of the School Department's maintenance of effort for Fiscal Year 2016, thus

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
- Total Debt Service has decreased by $444,492 to $5,601,030

Property Tax

The Proposed Fiscal Year 2016 budget must reflect the change in state law whereby the maximum annual increase in the previous year's tax levy cannot exceed 4.00%. After taking into consideration the optimum revenue resources available, a tax rate was established which will maintain basic current services to town residents, while also being conscious of the residents of the Town of Cumberland's ability to pay additional property taxes at this time. The Fiscal Year 2015-2016 budget reflects a 0.00% increase for Real Estate and Tangible tax rates. The 2015 Tax Roll, adopted in April-2015 had a 0.00% rate increase for Real Estate & Tangible taxes, however the Net Tax Levy increased by 1.01% due to growth and increases in assessed values. It is estimated that approximately 56.00% of the 2015 Tax Roll will go to supporting the Fiscal Year 2015-2016 budget. The 2016 Tax Roll, which is due to be adopted in April-2016, is proposed to have a 0.00% increase to the Real Estate & Tangible tax rates, however the Net Tax Levy increase is estimated at 2.01% due to growth and estimated increases in assessed values. It is estimated, that approximately 44.00% of the 2016 Tax Roll will go towards supporting the Fiscal Year 2015-2016 budget.

General Fund Surplus Appropriations

Within the proposed Fiscal Year 2015-2016 budget, the town is appropriating the use of surplus funds in the amount of $671,624. These funds are to be used for a one-time, non-re-occurring expenses. A portion of the budgeted surplus funds being used, is to set aside funds for the impending statistical revaluation, scheduled to occur in the following fiscal year. The town is budgeting these funds in Fiscal Year 2015-2016, so the entirety of the one time statistical re-valuation expense is not incurred in Fiscal Year 2017. The balance of the surplus funds being budgeted for, will be used for one-time capital expenditures, for the Highway Department.

Motor Vehicle Tax Program

Currently, the State will only reimburse the Town for the first $500 per vehicle for Fiscal Year 2015-2016. For the 2016 Tax Roll, to be adopted in April-2016, the Town has presently budgeted to maintain a Motor Vehicle Phase Out exemption of $500. If however, there is enough growth in assessed value at the time of adoption of the 2016 Tax Roll to allow without having a negative impact on the Fiscal Year 2015-2016 budget, the Town will propose increasing the motor vehicle exemption, at that time.

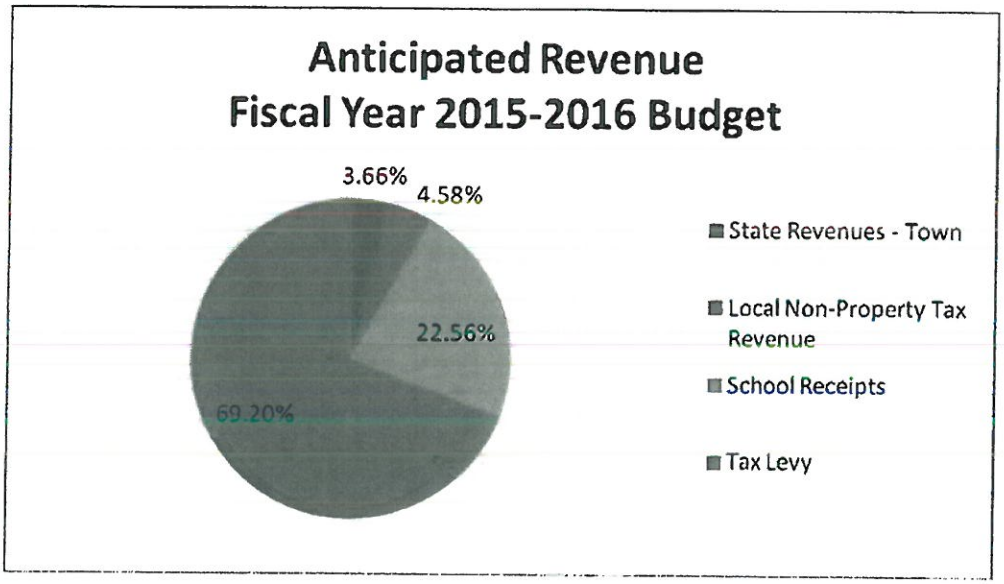
Revenue Resources

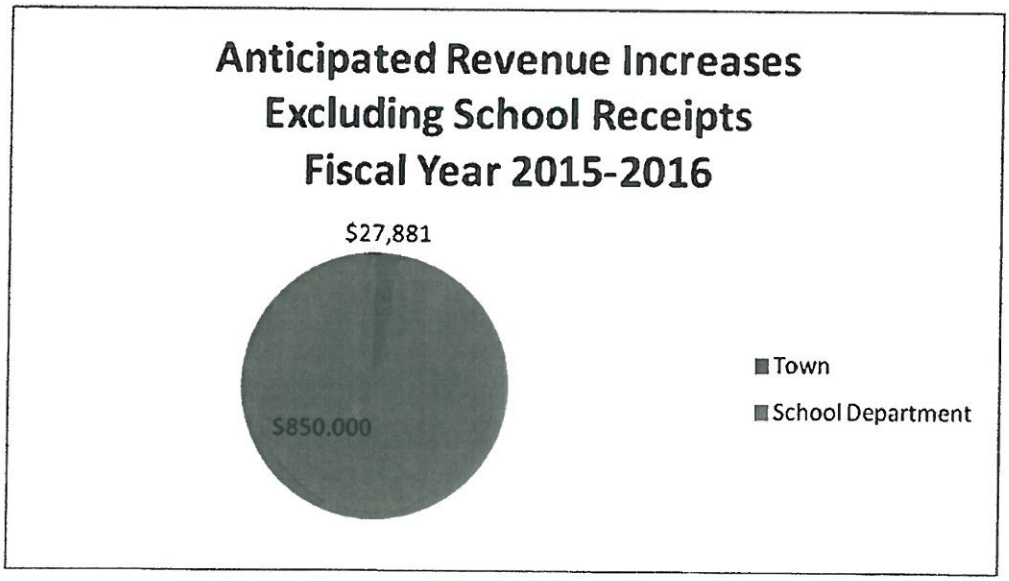
All State Revenue budget projections utilized in this budget represent the latest proposals by the Governor, released on March 12, 2015, which may have additional amendments before being enacted by the General Assembly as a final document.

A summary of General Fund Revenue, by category is as follows:

Anticipated Revenue
Fiscal Year 2015-2016

	Budget	Percent
State Revenues - Town	$3,309,041	3.66%
Local Non-Property Tax Revenue	$4,137,867	4.58%
School Receipts	$20,400,753	22.56%
Tax Levy	$62,565,801	69.20%
Total Anticipated Revenue	$90,413,462	100.00%





Other Funds:

Water Fund:

The Town of Cumberland Water Enterprise Fund supplies potable water and fire protection to 22,504 customers north of Marshall Avenue within the town of Cumberland. Supply consists of a combination of water which is produced through the Town's own surface water treatment plant, groundwater wells and/or purchased water from either the Pawtucket Water Supply Board or the City of Woonsocket Water Department. As an Enterprise Fund all of the Cumberland Water Department expenditures are supported by revenue which is generated through a combination of consumption based and fixed charges for water delivered and services rendered to customers independent of revenue generated by the Town's general fund, which has not always been the case. At the conclusion of FY-11 the Water Enterprise Fund had accumulated $5,006,598.00 in debt to the Town's General Fund and at the conclusion of FY-14 the Water Enterprise Fund had decreased that debt to $1,964,284.00. The reduction in debt to the Town's General Fund has occurred due to the implementation of a strategy which has included the transition from biannual to quarterly billing, incremental rate increases which are tied to the Town's annual tax levy, increased production from the Town's own groundwater wells, decreased reliance on purchased water to satisfy average day demand as well as the execution of many operational efficiencies within the department.

Sewer Fund:

The Town of Cumberland Sewer Department maintains all sewer mains and pumping stations as well as generating and processing sewer assessments and sewer use bills for over 7,000 accounts. This department also provides locations for Dig Safe and residents who are performing construction on their property. The Town has many areas with aging infrastructure such as Berkeley and Ashton Villages that are over 100 years old. These systems will require updating in the coming years. The Town would also like to extend sewers to other areas in Town that have failing septic systems. Increased participation will reduce the negative effect on the environment. The mission of the Cumberland Sewer Department is to collect and convey sanitary sewerage to the appropriate wastewater treatment facility.

Recreation Fund:

The Recreation Fund was established fourteen years ago as a means of funding new sports programs, equipment and other various recreation related activities that had previously not been funded via the Town's General Fund, operating budget. The funds received from Haunted Hill and other various recreation programs are accounted for in this fund, with all of the proceeds remaining in this fund to offset these programs and other recreation related activities.

Fiscal Year 2017 & Beyond

No budget planning is completed for any fiscal year unless proper consideration is given to upcoming fiscal years. To continue service levels at which Cumberland residents are accustomed, certain forecasting decisions regarding revenue is required. The levying of

property taxes remains the primary source of revenue generation for the town now and in the foreseeable future.

Summation

With the development of this budget, came a goal to better utilize the tax levy revenue and all non-tax revenue through the implementation of a zero based budget strategy. The Town must continue to satisfy a strong financial position through structurally balanced operations and maintenance of funds balance. The Town's bond ratings and recent bond upgrades reflect the Town's healthy financial position due to consistent sound budgeting, audited healthy reserves and proper funding of the Town's pension and OPEB funds. Presently, the Town of Cumberland is rated Aa3 by Moody's and AA/Stable by Standard & Poor's.

I am grateful for the Town Council's guidance and leadership throughout the decision making process in preparing the fiscal year 2015-2016 budget, for the Town of Cumberland.

I am extremely proud of the Town's hard working municipal employees, who demonstrate on a daily basis their commitment to the town, its residents and the business community. Since taking office, one of this administration's primary focuses has been customer service and serving the residents of this Town.

I especially wish to thank every Department Director for their dedication, attention to detail, loyalty and assistance in the preparation of this budget. Mr. George Stansfield, my Chief of Staff and Ms. Heather Borges my Administrative Assistant have become integral members of my executive staff that I have come to rely on a daily basis, they are at the forefront on my initiative regarding customer service. In addition, Sandra Giovanelli, the Town Clerk and the entire Town Clerk's Office have played a major role in several initiatives of this administration with the goal of enhancing the customer service to residents, here at Town Hall. Mr. Brian Silvia, Finance Director and the entire Finance Department formulated the financial resources utilized in the compilation of the analytical details contained in this document. This budget represents a team effort of this administration with its common goal of ensuring financial stability today and into the future.

The Public Hearings on the Fiscal Year 2015-2016 budget are scheduled for Thursday, May 28, 2015 and Monday, June 1, 2015. Both Public Hearings will be held at 6:30 pm at the Cumberland Town Hall, Everett "Moe" Bonner, Jr. Council Chambers. The budget for Town of Cumberland will be considered by a vote on June 3, 2015 beginning at 7:30 pm at the Cumberland Town Hall, Everett "Moe" Bonner, Jr. Council Chambers.

Respectfully submitted,

William S. Murray
Mayor

#15-08A

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

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S GENERAL FUND FOR FISCAL YEAR 2015-16.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2015-16 IS AS FOLLOWS:

REVENUE	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	ADJUSTED BUDGET FY 2015	DPT REQUEST FY 2016	MAYOR PROPOSED FY 2016	COUNCIL ADOPTED FY 2016
GENERAL REVENUE						
PROPERTY TAXES	58,625,143	59,981,049	61,503,979	65,541,550	62,565,801	62,595,801
LICENSES, PERMITS & FEES	1,056,220	1,174,695	1,231,217	1,321,643	1,329,143	1,329,143
RESCUE REVENUE	914,576	914,576	914,576	985,000	985,000	985,000
INTEREST ON TAXES	265,000	315,000	375,000	375,000	375,000	375,000
INVESTMENT INCOME	10,000	3,000	2,000	7,500	8,000	8,000
MISCELLANEOUS	137,000	156,500	145,882	162,000	161,100	161,100
IMPACT FEES	0	0	310,000	0	0	0
WATER FUND SERVICES	70,000	70,000	70,000	70,000	70,000	70,000
SEWER FUND SERVICES	30,000	30,000	30,000	30,000	30,000	30,000
INTERFUND TAX INTEREST	60,000	115,000	70,000	25,000	25,000	55,000
PROCEEDS ON LAND SALE	235,000	220,000	0	0	0	0
RECORDING FEES	240,000	300,000	300,000	285,000	285,000	285,000
CELL TOWER REVENUE	190,000	190,000	190,000	125,000	120,000	145,000
PAYMENT IN LIEU OF TAXES-PILOT	45,000	45,000	45,000	45,000	47,000	47,000
APPROP. FROM G/F SURPLUS	0	498,471	651,114	459,624	671,624	671,624
TOTAL	**61,877,939**	**64,013,291**	**65,838,768**	**69,432,317**	**66,672,668**	**66,757,668**
LIBRARY RECEIPTS						
TOTAL	**288,240**	**299,332**	**304,112**	**297,665**	**297,665**	**297,665**
SCHOOL RECEIPTS						
STATE AID	13,788,120	14,680,955	15,732,748	16,685,704	16,685,704	16,685,704
SCHOOL MISC.	3,414,885	3,456,878	2,639,880	2,884,845	2,884,845	2,884,845
APPROP. FROM SCHOOL SURPLUS	957,051	533,940	525,000	830,204	830,204	830,204
TOTAL	**18,160,056**	**18,671,773**	**18,897,628**	**20,400,753**	**20,400,753**	**20,400,753**
STATE AID & GRANTS						
INCENTIVE AID	0	316,445	158,223	160,241	160,241	160,241
GENERAL STATE AID	0	0	0	0	0	0
MOTOR VEHICLE PHASE OUT	216,513	210,819	235,951	247,431	247,431	247,431
SCHOOL HOUSING AID	1,753,000	1,900,000	1,970,000	1,970,000	1,970,000	1,970,000
LIBRARY HOUSING AID	210,000	210,000	210,000	210,000	210,000	210,000
TELEPHONE TAX	377,121	417,774	417,774	454,704	454,704	454,704
TOTAL	**2,556,634**	**3,055,038**	**2,991,948**	**3,042,376**	**3,042,376**	**3,042,376**
TOTAL REVENUE	**82,882,869**	**86,039,434**	**88,032,456**	**93,173,111**	**90,413,462**	**90,498,462**

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

GENERAL FUND (EXPENDITURE):

	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	ADJUSTED BUDGET FY 2015	DPT REQUEST FY 2016	MAYOR PROPOSED FY 2016	COUNCIL ADOPTED FY 2016
MAYOR'S OFFICE	165,121	169,923	173,853	180,813	180,812	180,812
TOWN CLERK	202,829	227,288	233,402	232,754	232,931	232,931
TOWN OFFICERS	12,153	12,153	12,464	8,157	8,157	8,157
TOWN COUNCIL	35,400	32,301	31,300	33,078	33,078	33,078
LEGAL	202,573	204,622	193,518	189,926	188,737	188,737
CANVASSING	79,468	45,268	84,500	52,655	52,655	52,655
MISC. BOARDS	3,250	3,250	2,500	3,000	2,500	2,500
MUNICIPAL COURT	44,812	48,696	46,774	47,548	47,548	47,548
Total General Government	**745,606**	**743,501**	**778,311**	**747,931**	**746,419**	**746,419**
ZONING	14,800	14,800	14,800	28,473	18,473	18,473
INSPECTIONS	181,360	185,868	197,868	201,326	200,826	200,826
PLANNING	171,982	207,208	199,655	195,861	195,861	195,861
Total Community Development	**368,142**	**407,876**	**412,323**	**425,660**	**415,160**	**415,160**
INFORMATION TECHNOLOGY	93,027	125,500	112,500	125,500	117,500	117,500
FINANCE	482,983	491,341	499,510	547,434	542,559	542,559
ASSESSOR	205,144	205,802	201,185	220,006	202,970	202,970
Total Financial Administration	**781,154**	**822,643**	**813,195**	**892,940**	**863,030**	**863,030**
POLICE	3,786,548	3,823,516	3,792,336	4,102,642	4,016,422	4,005,422
TELECOMMUNICATIONS	324,757	325,218	353,055	362,973	362,973	362,973
RESCUE	1,463,230	1,566,565	1,613,291	1,728,019	1,722,383	1,722,383
ANIMAL CONTROL	132,234	136,459	144,646	154,475	154,475	154,475
Total Public Safety	**5,706,769**	**5,851,758**	**5,903,328**	**6,348,109**	**6,256,253**	**6,245,253**
PUBLIC WORKS	2,561,875	2,614,319	2,614,027	2,653,935	2,610,678	2,610,678
HIGHWAY	2,032,319	1,975,034	2,126,443	2,716,181	2,632,581	2,460,581
TOWN HALL	169,710	169,710	180,729	178,980	178,980	178,980
RECREATION	172,759	174,460	187,562	223,974	215,717	215,717
Total Public Works	**4,936,663**	**4,933,523**	**5,108,761**	**5,773,070**	**5,637,956**	**5,465,956**
DEBT SERVICE - TOWN	1,319,813	1,234,345	1,352,659	1,415,000	1,403,087	1,403,087
DEBT SERVICE - SCHOOL	4,583,690	4,974,281	4,562,219	4,364,569	4,061,894	4,041,894
TOWN MASTER LEASE	255,152	3,900	130,645	140,000	136,050	136,050
FRINGE BENEFITS	5,933,463	6,656,438	7,089,673	7,443,982	7,213,543	7,183,543
Total Other Financial Expenses	**12,092,118**	**12,868,964**	**13,135,196**	**13,363,551**	**12,814,574**	**12,764,574**
CHILDREN & LEARNING	150,978	177,307	181,988	186,552	181,988	181,988
SENIOR CITIZENS	128,838	128,713	159,447	217,874	208,874	208,874
Total Other Departments	**279,816**	**306,020**	**341,435**	**404,426**	**390,863**	**390,863**

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

GENERAL FUND (EXPENDITURE) - CONTINUED:

EXPENDITURES	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	ADJUSTED BUDGET FY 2015	DPT REQUEST FY 2016	MAYOR PROPOSED FY 2016	COUNCIL ADOPTED FY 2016
Total Library	**1,491,563**	**1,492,177**	**1,496,957**	**1,551,103**	**1,526,896**	**1,533,396**
OUTSIDE AGENCIES	86,876	87,876	87,876	84,876	82,476	83,976
CONTINGENCIES	108,500	108,500	105,000	110,000	100,000	650,000
POLICE CONTRACT NEGOTIATIONS	0	75,000	0	0	0	0
EFFICIENCY CONTINGENCIES	0	0	0	0	0	0
TOWN/SCHOOL ACHIEVEMENT GRANT	0	0	100,000	100,000	40,000	20,000
CAPITAL IMPROVEMENTS	185,000	160,000	145,000	165,000	165,000	25,000
EMERGENCY MANAGEMENT	10,000	10,000	10,000	10,000	10,000	10,000
STRESS	5,000	5,000	5,000	5,000	5,000	5,000
TUCKER FIELD MATCH	216,513	0	0	0	0	0
TRAFFIC CALMING	10,000	5,000	10,000	10,000	7,000	7,000
LIBRARY LITERACY PROGRAM	2,500	2,500	2,500	2,500	2,500	2,500
PROPERTY & LIABILITY INSUR.	398,869	421,500	421,500	435,000	411,500	411,500
VETERAN'S SERVICES	250	250	250	250	1,000	1,000
LITTER CONTROL	10,000	5,000	5,000	5,000	5,000	5,000
PROPERTY REVALUATION	0	350,000	0	83,000	80,000	0
ECONOMIC DEVELOPMENT	60,000	15,000	10,000	10,000	10,000	10,000
FIRE CONSOLIDATION STUDY	20,000	0	0	0	0	0
SCHOOL CAPITAL PURCHASES	0	0	651,114	0	0	0
FRANKLIN FARMS	5,000	5,000	5,000	5,000	5,000	5,000
FEMA EXPENSES	0	0	0	0	0	0
TOTAL OTHER EXPENDITURES	**1,118,508**	**1,250,626**	**1,558,240**	**1,025,626**	**924,476**	**1,235,976**
TOTAL TOWN	**27,520,339**	**28,677,088**	**29,547,746**	**30,532,416**	**29,575,627**	**29,660,627**
TOWN CONTRIBUTION	37,202,474	38,690,573	39,587,082	42,239,942	40,437,082	40,437,082
OTHER CONTRIBUTIONS	18,160,056	18,671,773	18,897,628	20,400,753	20,400,753	20,400,753
TOTAL SCHOOL DEPARTMENT	**55,362,530**	**57,362,346**	**58,484,710**	**62,640,695**	**60,837,835**	**60,837,835**
TOTAL GENERAL FUND	**82,882,869**	**86,039,434**	**88,032,456**	**93,173,111**	**90,413,462**	**90,498,462**

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 it's 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

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 it's 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.

#15-09
TOWN OF CUMBERLAND, RI
PROPOSED BUDGET
FISCAL YEAR 2015 / 16
WATER DEPARTMENT - 501

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S WATER DEPARTMENT FOR FISCAL YEAR 2015-16.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2015-16 IS AS FOLLOWS:

WATER	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	ADJUSTED BUDGET FY 2015	DPT REQUEST FY 2016	MAYOR PROPOSED FY 2016	COUNCIL ADOPTED FY 2016
REVENUES	5,278,518	5,316,884	5,405,896	5,675,720	5,675,720	5,675,720
EXPENDITURES	5,278,518	5,316,884	5,405,896	5,675,720	5,675,720	5,675,720
NET DIFFERENCE	**0**	**0**	**0**	**0**	**0**	**0**

#15-10
TOWN OF CUMBERLAND, RI
PROPOSED BUDGET
FISCAL YEAR 2015 / 16
SEWER FUND - 401

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S SEWER DEPARTMENT FOR FISCAL YEAR 2015-16.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2015-16 IS AS FOLLOWS:

SEWER DPT	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	ADJUSTED BUDGET FY 2015	DPT REQUEST FY 2016	MAYOR PROPOSED FY 2016	COUNCIL ADOPTED FY 2016
REVENUES	906,433	865,997	872,512	825,865	825,865	825,865
EXPENDITURES	906,433	865,997	872,512	825,865	825,865	825,865
NET DIFFERENCE	**0**	**0**	**0**	**0**	**0**	**0**

#15-11
TOWN OF CUMBERLAND, RI
PROPOSED BUDGET
FISCAL YEAR 2015 / 16
RECREATION FUND - 342

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S RECREATION SPECIAL REVENUE FOR FISCAL YEAR 2015-16.

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2015-16 IS AS FOLLOWS:

RECREATION	ADJUSTED BUDGET FY 2013	ADJUSTED BUDGET FY 2014	ADJUSTED BUDGET FY 2015	DPT REQUEST FY 2016	MAYOR PROPOSED FY 2016	COUNCIL ADOPTED FY 2016
REVENUES	198,650	195,150	199,650	192,800	192,800	192,800
EXPENDITURES	198,650	195,150	199,650	192,800	192,800	192,800
NET DIFFERENCE	**0**	**0**	**0**	**0**	**0**	**0**

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

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Revenue	Revised Budget	Actual Revenue	Revised Budget	YTD Revenue	Request Budget	Mayor Proposed	Council Adopted
2-101-000-0410-00-200-	Property Taxes 2000 & PRIOR	0	0	0	0	0	51	0	0	0
2-101-000-0410-00-201-	Property Taxes 2001	0	301	0	44	0	2,475	0	0	0
2-101-000-0410-00-202-	Property Taxes 2002	0	(1,306)	0	(909)	0	168	0	0	0
2-101-000-0410-00-203-	Property Taxes 2003	0	(1,214)	0	(26)	0	(317)	0	0	0
2-101-000-0410-00-204-	Property Taxes 2004	0	(1,931)	0	(745)	0	182	0	0	0
2-101-000-0410-00-205-	Property Taxes 2005	0	(31)	0	52	0	1,256	0	0	0
2-101-000-0410-00-206-	Property Taxes 2006	0	2,799	0	(256)	0	2,204	0	0	0
2-101-000-0410-00-207-	Property Taxes 2007	0	5,935	0	1,548	0	2,040	0	0	0
2-101-000-0410-00-208-	Property Taxes 2008	0	5,615	0	18,000	0	4,896	0	0	0
2-101-000-0410-00-209-	Property Taxes 2009	30,000	29,826	5,000	30,975	5,000	12,697	5,000	5,000	10,000
2-101-000-0410-00-210-	Property Taxes 2010	70,000	106,933	30,000	133,344	10,000	15,287	10,000	10,000	15,000
2-101-000-0410-00-211-	Property Taxes 2011	350,000	704,519	70,000	294,255	25,000	34,996	15,000	15,000	25,000
2-101-000-0410-00-212-	Property Taxes 2012	31,356,863	32,138,695	450,000	979,478	155,000	116,123	30,000	30,000	35,000
2-101-000-0410-00-213-	Property Taxes 2013	26,818,280	26,340,412	31,895,069	32,807,490	680,000	554,703	150,000	150,000	150,000
2-101-000-0410-00-214-	Property Taxes 2014	0	0	27,530,980	27,268,916	33,139,214	31,793,259	675,000	675,000	675,000
2-101-000-0410-00-215-	Property Taxes 2015	0	0	0	0	27,489,765	10,285	34,017,990	34,017,990	34,022,990
2-101-000-0410-00-216	Property Taxes 2016	0	0	0	0	0	0	30,638,560	27,662,811	27,662,811
	TOTAL PROPERTY TAXES	**58,625,143**	**59,330,553**	**59,981,049**	**61,532,165**	**61,503,979**	**32,550,304**	**65,541,550**	**62,565,801**	**62,595,801**

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

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 Actual Revenue	FY 2015 Revised Budget	FY 2015 YTD Revenue	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
2-101-000-0415-00-000-	Interest on Taxes	265,000	343,563	315,000	577,900	375,000	343,598	375,000	375,000	375,000
2-101-000-0435-00-000-	Proceeds from Land Sale	235,000	278,511	220,000	244,020	0	0	0	0	0
2-101-000-0445-20-000-	Rescue Revenue	914,576	925,000	914,576	914,576	914,576	728,000	985,000	985,000	985,000
2-101-000-0450-00-000-	Payments in Lieu of Taxes	45,000	43,337	45,000	47,496	45,000	47,177	45,000	47,000	47,000
2-101-000-0454-00-000-	Aprop from G/F Surplus	0	0	498,471	0	651,114	0	459,624	671,624	671,624
2-101-000-0460-10-000-	Investment Income	10,000	2,172	3,000	803	2,000	7,883	7,500	8,000	8,000
2-101-000-0515-00-000-	Interfund Tax Interest	60,000	67,980	115,000	47,308	70,000	0	25,000	25,000	55,000
2-101-000-0525-00-000-	Impact Fees	0	0	0	0	310,000	0	0	0	0
2-101-000-0550-10-000-	Water Fund Services	70,000	70,000	70,000	70,000	70,000	52,500	70,000	70,000	70,000
2-101-000-0560-10-000-	Sewer Fund Services	30,000	30,000	30,000	30,000	30,000	22,500	30,000	30,000	30,000
2-101-000-0620-00-000-	Bond Proceeds	0	0	0	86,305	0	109,578	0	0	0
2-101-800-0423-10-000-	Recordings	240,000	366,439	300,000	304,882	300,000	211,745	285,000	285,000	285,000
2-101-800-0424-10-000-	Certs and Copies	25,000	23,088	22,500	21,308	22,500	18,614	22,500	22,500	22,500
2-101-800-0430-20-201-	VIN Checks	17,000	30,520	40,000	39,485	35,000	4,140	30,000	30,000	30,000
2-101-800-0430-20-203-	Accident Reports	0	728	0	643	0	151	0	0	0
2-101-800-0430-20-204-	Police Services -School Dept	30,000	40,000	0	40,000	40,000	20,000	40,000	40,000	40,000
2-101-800-0438-10-000-	Coin Operated Rec	8,000	6,337	8,000	4,457	6,500	1,822	3,500	3,500	3,500
2-101-800-0450-10-000-	Legal Settlement Revenue	0	0	0	0	0	90	0	0	0
2-101-800-0480-10-100-	Rent Monastery	0	1,687	0	0	0	0	0	0	0
2-101-800-0480-10-102-	Rent Cell Phone Towers	190,000	0	190,000	0	190,000	0	125,000	120,000	145,000
2-101-800-0480-10-103-	Sprint PCS	0	19,806	0	18,299	0	13,516	0	0	0
2-101-800-0480-10-104-	Rent - MetroPCS	0	62,451	0	20,845	0	0	0	0	0
2-101-800-0480-10-105-	Rent - T Mobile Tower	0	58,296	0	109,062	0	48,593	0	0	0
2-101-800-0480-10-106-	Rent AT&T Comm Tower	0	21,457	0	22,101	0	18,907	0	0	0
2-101-800-0480-10-107-	Rent-American Tower	0	21,664	0	25,228	0	13,578	0	0	0
2-101-800-0480-10-108-	Misc Rents	10,000	100	10,000	100	5,000	100	1,000	100	100
2-101-800-0491-40-000-	Other Fees	0	0	0	0	0	0	0	0	0
2-101-800-0499-10-000-	Misc Revenue/Exp	7,000	13,417	10,000	18,056	12,000	13,717	15,000	15,000	15,000
2-101-800-4484-30-000-	Recycling Rebate	40,000	64,838	66,000	24,882	24,882	52,543	50,000	50,000	50,000
	TOTAL MISCELLANEOUS	**2,196,576**	**2,491,392**	**2,857,547**	**2,667,755**	**3,103,572**	**1,728,752**	**2,569,124**	**2,777,724**	**2,832,724**

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

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 Actual Revenue	FY 2015 Revised Budget	FY 2015 YTD Revenue	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
2-101-000-0405-00-000-	Tax Sale Fees	30,000	3,349	30,000	14,716	20,000	2,107	5,000	3,000	3,000
2-101-000-0406-00-000-	Redemption Fees Taxes	30,000	498	30,000	10,706	20,000	2,700	5,000	3,000	3,000
2-101-000-0407-00-000-	Title Fees MLC Fee	33,000	38,650	33,000	29,410	35,000	27,644	30,000	30,000	30,000
2-101-000-0440-10-000-	Probate Fees	30,000	35,206	30,000	38,482	35,000	18,892	35,000	30,000	30,000
2-101-000-0441-20-000-	Municipal Court Fees	44,000	58,503	50,000	47,275	50,000	42,136	50,000	50,000	50,000
2-101-000-0451-00-000-	Housing Court Fees	0	0	0	(45)	0	0	0	0	0
2-101-700-0420-20-000-	Building Permits	245,000	284,431	255,000	339,032	290,000	374,312	325,000	340,000	340,000
2-101-700-0421-10-000-	Misc Lic	0	3,256	0	0	0	0	0	0	0
2-101-700-0422-10-000-	Liquor Lic	34,000	34,820	34,000	34,305	34,000	34,195	34,000	34,000	34,000
2-101-700-0425-10-000-	Fishing and Hunting Lic	0	60	0	54	0	16	0	0	0
2-101-700-0426-20-000-	Sealer of Wts & Measures	0	0	0	0	0	0	0	0	0
2-101-700-0427-10-000-	Marriage Lic	2,000	5,412	5,000	5,457	5,500	4,270	5,000	5,000	5,000
2-101-700-0428-10-000-	Dog Lic	6,000	6,919	4,500	6,188	5,500	3,075	5,500	5,500	5,500
2-101-700-0429-10-000-	Entertainment Lic	0	3,475	3,000	4,440	4,000	970	3,500	3,500	3,500
2-101-700-0431-10-000-	Realty Trans Tax	190,000	246,819	225,000	334,504	240,000	238,482	265,000	265,000	265,000
2-101-700-0432-10-000-	Meal Tax	364,720	387,487	399,195	398,311	418,217	260,427	429,643	429,643	429,643
2-101-700-0439-10-000-	Other Lic & Permits	33,000	36,445	33,000	34,065	33,000	34,400	34,000	34,000	34,000
2-101-800-0430-20-000-	Police Fees	0	16,275	24,000	19,039	15,000	65,984	50,000	50,000	50,000
2-101-800-0433-10-000-	Misc Fees Town	0	0	0	0	0	0	0	0	0
2-101-800-0448-30-000-	Public Works Fees	7,500	5,625	7,500	5,762	6,500	22,929	15,000	15,000	15,000
2-101-800-0449-36-000-	Summer Camp fees	0	0	0	0	0	0	0	0	0
2-101-800-0486-10-000-	Zoning Fees	1,000	7,164	6,500	5,015	7,500	4,406	6,500	6,500	6,500
2-101-800-0487-40-000-	Planning Dept Fees	2,000	0	1,000	1,830	0	4,009	3,500	5,000	5,000
2-101-800-0490-40-000-	Development Review Fees	4,000	6,095	4,000	16,727	12,000	21,362	20,000	20,000	20,000
	TOTAL LICENSES, PERMITS & FEES	**1,056,220**	**1,180,489**	**1,174,695**	**1,345,273**	**1,231,217**	**1,162,316**	**1,321,643**	**1,329,143**	**1,329,143**

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

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Revenue	FY 2014 Revised Budget	FY 2014 Actual Revenue	FY 2015 Revised Budget	FY 2015 YTD Revenue	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
2-101-034-0485-40-000-	Library Fees	24,000	31,229	31,000	27,669	31,000	16,078	31,000	31,000	31,000
2-101-034-0530-40-000-	Library Aid	264,240	264,240	268,332	268,331	273,112	205,307	266,665	266,665	266,665
	TOTAL RESTRICTED REVENUE	**288,240**	**295,469**	**299,332**	**296,000**	**304,112**	**221,385**	**297,665**	**297,665**	**297,665**
2-101-000-0610-50-000-	School Aid	13,788,120	0	14,680,955	0	15,732,748	11,500,804	16,685,704	16,685,704	16,685,704
2-101-000-0620-50-000-	School Grant	0	0	0	0	0	0	0	0	0
2-101-000-0630-50-000-	School Misc	3,414,885	0	3,456,878	0	2,639,880	0	2,884,845	2,884,845	2,884,845
2-101-000-0631-50-000-	Limited English Proficiency	0	0	0	0	0	0	0	0	0
2-101-000-0635-00-000-	Contribution from School	957,051	0	533,940	0	525,000	0	830,204	830,204	830,204
	TOTAL SCHOOL RESTRICTED	**18,160,056**	**0**	**18,671,773**	**0**	**18,897,628**	**11,500,804**	**20,400,753**	**20,400,753**	**20,400,753**
2-101-000-0414-50-000-	RI Literacy Grant	0	0	0	0	0	0	0	0	0
2-101-000-0509-00-000-	Incentive Aid	0	0	316,445	158,222	158,223	0	160,241	160,241	160,241
2-101-000-0510-00-000-	General State Aid	0	0	0	0	0	0	0	0	0
2-101-000-0511-00-000-	Motor Vehicle Phase Out	216,513	205,803	210,819	222,875	235,951	183,527	247,431	247,431	247,431
2-101-000-0520-00-000-	School Housing Aid	1,753,000	1,909,819	1,900,000	1,969,607	1,970,000	1,704,737	1,970,000	1,970,000	1,970,000
2-101-000-0521-00-000-	Housing Aid Library	210,000	210,766	210,000	213,526	210,000	211,377	210,000	210,000	210,000
2-101-000-0540-00-000-	Telephone Tax	377,121	417,774	417,774	454,704	417,774	0	454,704	454,704	454,704
	TOTAL STATE AID	**2,556,634**	**2,744,161**	**3,055,038**	**3,018,934**	**2,991,948**	**2,099,641**	**3,042,376**	**3,042,376**	**3,042,376**

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

MAYOR'S OFFICE - 010

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-010-1010-1	Regular Salaries - Mayor Office	157,321	158,253	159,323	159,983	161,153	137,832	167,600	167,600	167,600
1-101-010-2070-1	Office Supplies	1,000	627	1,000	312	2,000	516	1,150	1,150	1,150
1-101-010-2100-1	Gas & Maint	0	0	0	0	0	247	3,000	3,000	3,000
1-101-010-2132-1	Cell Phone PR	0	2,600	1,800	1,350	1,800	1,550	1,800	1,800	1,800
1-101-010-2160-1	Travel and Conventions	500	80	500	143	500	316	500	500	500
1-101-010-2170-1	Education and Training	200	0	200	0	200	0	0	0	0
1-101-010-2180-1	Dues and Subscriptions	1,500	1,036	1,500	1,402	1,500	1,169	1,263	1,263	1,263
1-101-010-3015-1	Contingency	400	0	400	0	500	0	3,000	3,000	3,000
1-101-010-3016-1	Efficiency savings	0	0	0	0	0	0	0	0	0
1-101-010-4010-1	Office Equipment	2,100	354	2,100	2,712	2,100	1,175	2,300	2,300	2,300
1-101-010-4030-1	Computer Equipment	1,600	0	1,600	459	1,600	150	200	200	200
1-101-010-4069-1	Mileage PR	0	1,500	1,000	1,375	1,500	1,375	0	0	0
1-101-010-9999-1	Other	500	504	500	721	1,000	56	0	0	0
	MAYOR'S OFFICE	**165,121**	**164,953**	**169,923**	**168,457**	**173,853**	**144,386**	**180,813**	**180,812**	**180,812**

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

MAYOR'S OFFICE - 010

Permanent Services	
1 Mayor	67,800
1 Chief of Staff	54,900
1 Administrative Assistant	44,900
Total Permanent Services	**167,600**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	2,403
Health	16,765
Dental	2,016
FICA	12,821
Pension	21,015
Life Insurance	1,467
Total Benefits	**54,084**

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

TOWN CLERK - 011

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-011-1010-1	Regular Salaries - Town Clerk	152,479	151,969	180,663	183,708	188,045	137,274	195,803	195,981	195,981
1-101-011-1040-1	Longevity Town Clerk	2,100	1,550	1,775	1,575	1,290	1,289	1,881	1,881	1,881
1-101-011-1060-1	Maintenance Agreements	13,224	9,783	14,000	10,532	16,000	5,005	9,690	9,690	9,690
1-101-011-2030-1	Repairs Office Equipment	250	0	250	0	367	389	250	250	250
1-101-011-2060-1	Postage	6,676	5,337	3,000	6,342	3,000	1,859	6,000	6,000	6,000
1-101-011-2070-1	Office Supplies	4,500	4,596	4,500	1,808	4,000	2,073	3,300	3,300	3,300
1-101-011-2132-1	Cell Phone PR	600	400	600	700	600	600	600	600	600
1-101-011-2180-1	Dues and Subscriptions	1,500	470	1,500	320	1,300	320	1,350	1,350	1,350
1-101-011-3016-1	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-011-4010-1	Office Equipment	4,000	201	4,000	1,217	4,000	2,149	0	0	0
1-101-011-4030-1	Computer Equipment	0	0	2,000	1,814	2,000	0	1,000	1,000	1,000
1-101-011-4058-1	Land Evidence Documentation	10,000	11,339	9,000	9,595	7,500	6,527	6,080	6,080	6,080
1-101-011-4060-1	Computer Exp	2,000	0	0	0	300	243	300	300	300
1-101-011-4069-1	Mileage PR	0	0	500	0	0	0	500	500	500
1-101-011-4070-1	Mileage	500	65	0	0	0	0	0	0	0
1-101-011-5010-1	Codification	5,000	1,665	5,500	2,199	5,000	1,961	6,000	6,000	6,000
	TOWN CLERK	**202,829**	**187,374**	**227,288**	**219,810**	**233,402**	**159,688**	**232,754**	**232,931**	**232,931**

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

TOWN CLERK - 011

Permanent Services	
1 Town Clerk	65,000
1 Deputy Town Clerk	22,230
2 Clerk III	72,885
1 Clerk II	35,866
Sick Stipend	150
Longevity	1,881
Total Permanent Services	**198,011**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	6,202
Health	34,126
Dental	2,016
FICA	15,377
Pension	29,185
Life Insurance	1,711
Total Benefits	**82,415**

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

TOWN OFFICERS - 012

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-012-1012-1(	Town Sargeant	3,901	3,901	3,901	3,901	4,057	2,984	0	0	0
1-101-012-1014-1(	Probate Judge - Town Officers	7,752	7,752	7,752	7,782	7,907	6,660	7,907	7,907	7,907
1-101-012-2070-1(	Probate Supplies & Expenses	500	46	500	240	500	86	250	250	250
1-101-012-3016-1(	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-012-4060-1(	Computer Expense	0	0	0	0	0	0	0	0	0
	TOWN OFFICERS	**12,153**	**11,699**	**12,153**	**11,923**	**12,464**	**9,730**	**8,157**	**8,157**	**8,157**

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

TOWN OFFICERS - 012

Permanent Services	
1 Probate Judge	7,907
Total Permanent Services	**7,907**

Employee Benefits - Informational Purposes Only	
FICA	605
Total Benefits	**605**

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

TOWN COUNCIL - 013

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-013-1010-1(	Regular Salaries - Town Council	17,400	17,292	17,400	17,400	17,400	13,050	17,400	17,400	17,400
1-101-013-1012-1(	Town Sergeant	0	0	0	0	0	0	4,178	4,178	4,178
1-101-013-2060-1(	Postage	500	0	500	10	500	0	3,250	3,250	3,250
1-101-013-2070-1(	Office Supplies	565	73	1,000	15	1,000	76	750	750	750
1-101-013-2150-1(	Advertising	2,935	2,935	2,500	1,917	1,500	1,262	2,500	2,500	2,500
1-101-013-3000-1(	Special Services	6,000	5,260	6,000	4,665	6,000	3,557	5,000	5,000	5,000
1-101-013-3016-1(	Contingency Savings	0	0	0	0	0	0	0	0	0
1-101-013-9999-1(	Other	8,000	0	4,901	0	4,900	0	0	0	0
	TOWN COUNCIL	**35,400**	**25,561**	**32,301**	**24,007**	**31,300**	**17,946**	**33,078**	**33,078**	**33,078**

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

TOWN COUNCIL - 013

Permanent Services	
1 Town Council President	3,000
6 Town Council Members	14,400
1 Town Sergeant	4,178
Total Permanent Services	**21,578**

Employee Benefits - Informational Purposes Only	
FICA	1,651
Total Benefits	**1,651**

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

LEGAL DEPARTMENT - 014

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-014-1010-1C	Regular Salaries - Legal	119,873	120,717	121,672	105,076	87,323	70,799	89,507	88,318	88,318
1-101-014-2070-1C	Office Supplies	1,850	1,522	1,250	3,189	3,000	4,380	2,600	2,600	2,600
1-101-014-2130-0C	Telephone	250	600	500	0	500	0	500	500	500
1-101-014-2132-1C	Cell Phone P/R	0	0	600	400	600	600	600	600	600
1-101-014-2180-1C	Dues and Subscriptions	1,600	1,695	1,600	1,442	1,200	553	1,219	1,219	1,219
1-101-014-3000-1C	Special Services	15,000	13,495	15,000	15,186	10,000	11,104	15,000	15,000	15,000
1-101-014-3016-1C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-014-3020-1C	Prosecution - Special Services	18,000	18,000	18,000	9,000	18,000	15,000	18,000	18,000	18,000
1-101-014-3025-1C	Zoning - Special Council	12,000	3,322	12,000	5,236	10,700	2,274	5,000	5,000	5,000
1-101-014-3100-1C	Extraordinary Legal Expense	30,000	25,704	30,000	30,394	58,195	43,574	55,000	55,000	55,000
1-101-014-4000-1C	Small Claims	4,000	1,547	4,000	350	4,000	2,315	2,500	2,500	2,500
	LEGAL	**202,573**	**186,601**	**204,622**	**170,273**	**193,518**	**150,599**	**189,926**	**188,737**	**188,737**

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

LEGAL DEPARTMENT - 014

Permanent Services	
1 Town Solicitor	47,555
1 Legal Assistant	40,763
Total Permanent Services	**88,318**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	2,077
Health	17,399
Dental	1,392
FICA	6,756
Pension	13,027
Life Insurance	978
Total Benefits	**39,553**

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

ZONING - 015

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-015-1010-1C	Zoning Board Salaries	6,000	5,163	6,000	10,700	6,000	7,455	17,500	7,500	7,500
1-101-015-2060-1C	Postage	300	542	300	345	300	519	400	400	400
1-101-015-2070-1C	Office Supplies	500	30	500	187	500	308	400	400	400
1-101-015-2150-1C	Advertising	1,000	1,349	1,000	564	1,000	281	1,000	1,000	1,000
1-101-015-3000-1C	Special Services	6,000	9,057	6,000	7,206	6,000	3,360	7,773	7,773	7,773
1-101-015-3016-1C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-015-9999-1C	Other	1,000	3,504	1,000	1,475	1,000	0	1,400	1,400	1,400
	ZONING	**14,800**	**19,644**	**14,800**	**20,477**	**14,800**	**11,923**	**28,473**	**18,473**	**18,473**

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

ZONING - 015

Permanent Services	
Chairperson	900
Board Members	6,000
Secretary	600
Total Permanent Services	**7,500**

Employee Benefits - Informational Purposes Only	
FICA	574
Total Benefits	**574**

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

PLANNING - 016

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-101-016-1010-1C	Regular Salaries - Planning	151,132	161,294	174,208	146,651	158,405	127,785	164,978	164,978	164,978
1-101-016-1016-1C	Planning Board Stipends	5,000	0	5,000	6,204	5,500	7,772	6,600	6,600	6,600
1-101-016-1040-1C	Longevity Planning	550	0	0	0	0	0	200	200	200
1-101-016-1060-1C	Maintenance Agreements	0	0	0	0	1,400	0	0	0	0
1-101-016-1061-1C	EnterpriseZone	0	0	0	0	1,375	1,375	1,375	1,375	1,375
1-101-016-1072-1C	Interns	1,000	0	0	0	0	0	0	0	0
1-101-016-2060-1C	Postage	0	507	200	2,543	200	1,196	2,500	2,500	2,500
1-101-016-2070-1C	Office Supplies	1,200	542	1,600	2,345	1,600	1,559	2,400	2,400	2,400
1-101-016-2132-1C	Cell Phone PR	0	450	600	400	600	0	0	0	0
1-101-016-2150-1C	Advertising	500	1,483	500	5,770	525	1,157	5,300	5,300	5,300
1-101-016-2151-1C	Planning Board Training	500	0	0	0	0	0	270	270	270
1-101-016-2160-1C	Travel and Conventions	600	0	0	0	0	0	0	0	0
1-101-016-2170-1C	Education and Training	500	0	1,200	1,168	1,200	473	850	850	850
1-101-016-2180-1C	Dues and Subscriptions	500	132	0	(192)	300	42	788	788	788
1-101-016-3016-1C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-016-4031-1C	Copier Lease	3,500	0	1,500	1,200	1,800	1,350	1,800	1,800	1,800
1-101-016-4046-1C	Comprehensive Planning	0	0	15,400	15,000	16,500	12,672	1,000	1,000	1,000
1-101-016-4065-1C	Planning Board Court Reporter	5,000	6,119	5,000	6,580	5,000	4,150	6,600	6,600	6,600
1-101-016-5018-1C	GIS System	2,000	3,000	2,000	2,800	5,250	0	1,200	1,200	1,200
1-101-016-5460-1C	Economic Development	0	0	0	2,356	0	0	0	0	0
	PLANNING	**171,982**	**173,527**	**207,208**	**192,823**	**199,655**	**159,532**	**195,861**	**195,861**	**195,861**

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

PLANNING - 016

Permanent Services	
1 Planning & Community Development Director	78,413
1 Town Planner	50,700
1 Clerk II	35,866
5 Planning Board Members	6,600
Longevity	200
Total Permanent Services	**171,778**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	10,403
Health	49,689
Dental	3,024
FICA	13,141
Pension	24,364
Life Insurance	1,222
Total Benefits	**91,441**

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

BOARD OF CANVASSING - 017

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-017-1010-1C	Regular Salaries - BOC	33,618	33,866	33,618	35,739	36,368	33,960	37,361	37,361	37,361
1-101-017-1016-1C	Board Stipend	33,900	24,750	1,800	1,800	2,400	0	2,400	2,400	2,400
1-101-017-1020-1C	Overtime	0	0	0	0	3,312	2,181	500	500	500
1-101-017-1035-1C	Election Worker Stipend	0	0	0	0	31,700	27,025	4,800	4,800	4,800
1-101-017-1040-1C	Longevity Canvassing	550	550	750	901	1,270	0	1,494	1,494	1,494
1-101-017-2060-1C	Postage	3,993	3,993	2,600	2,307	1,500	2,923	2,000	2,000	2,000
1-101-017-2070-1C	Office Supplies	2,000	1,275	1,000	834	1,500	1,587	1,000	1,000	1,000
1-101-017-2150-1C	Advertising	1,000	576	550	0	1,000	763	500	500	500
1-101-017-3000-1C	Special Services	2,500	1,764	1,500	225	2,500	0	500	500	500
1-101-017-3016-1C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-017-4010-1C	Office Equipment	7	0	1,000	0	500	0	250	250	250
1-101-017-4030-1C	Computer Equipment	0	0	1,600	0	1,000	0	1,000	1,000	1,000
1-101-017-4070-1C	Mileage	700	230	250	191	250	295	250	250	250
1-101-017-4080-1C	Rentals	1,200	800	600	0	1,200	1,200	600	600	600
	CANVASSING	**79,468**	**67,804**	**45,268**	**41,998**	**84,500**	**69,935**	**52,655**	**52,655**	**52,655**

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

BOARD OF CANVASSING - 017

Permanent Services	
1 Canvassing Clerk III	37,361
Sick Stipend	75
Longevity	1,494
Total Permanent Services	**38,930**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	1,000
Health	6,643
Dental	384
FICA	3,016
Pension	5,731
Life Insurance	244
Total Benefits	**16,019**

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

INFORMATION TECHNOLOGY - 018

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-018-1010-1(	I.T. Annual Expenses	51,800	49,020	51,800	53,150	71,300	53,975	52,000	52,000	52,000
1-101-018-3016-1(	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-018-4022-1(	Website Services	4,050	0	2,000	2,000	2,000	2,000	5,000	5,000	5,000
1-101-018-4027-1(	Software & conversion	12,027	12,299	23,700	23,211	23,650	17,552	24,000	21,000	21,000
1-101-018-4030-1(	Computer Equipment	16,000	8,298	0	0	2,300	2,295	44,500	39,500	39,500
1-101-018-4060-1(	Computer Expense	9,150	6,046	48,000	44,423	13,250	15,509	0	0	0
	TECHNOLOGY	**93,027**	**75,663**	**125,500**	**122,783**	**112,500**	**91,331**	**125,500**	**117,500**	**117,500**

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

CHILDREN & LEARNING - 019

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-019-1010-1C	Salaries OCYL	74,038	73,148	95,307	91,239	152,988	112,260	157,766	156,359	156,359
1-101-019-2060-1C	Postage	144	144	200	62	150	98	100	100	100
1-101-019-2070-1C	Office Supplies	650	648	2,000	2,144	1,800	1,687	3,050	3,050	3,050
1-101-019-2100-1C	Gas & Maintenance	6,125	7,360	10,000	7,638	10,000	9,383	11,050	11,050	11,050
1-101-019-2130-1C	Telephone	4,515	4,515	2,200	2,985	2,800	2,289	3,240	3,240	3,240
1-101-019-2132-1C	Cell phone PR	0	0	600	500	600	400	0	0	0
1-101-019-2160-1C	Travel & Convention	50	50	100	358	100	110	350	350	350
1-101-019-2170-1C	Education & Training	0	0	350	300	300	190	250	250	250
1-101-019-2180-1C	Dues & Subscriptions	230	224	50	0	250	154	146	146	146
1-101-019-3011-1C	Literacy & Math Programs	38,339	38,003	38,000	37,889	0	0	0	0	0
1-101-019-3016-1C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-019-4010-1C	Office Improvements	1,887	1,887	3,500	5,400	3,000	4,248	600	600	600
1-101-019-6000-1C	Program Expenses Transfer	25,000	25,000	25,000	25,514	10,000	1,547	10,000	6,843	6,843
	CHILDREN & LEARNING	**150,978**	**150,978**	**177,307**	**174,027**	**181,988**	**132,365**	**186,552**	**181,988**	**181,988**

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

CHILDREN & LEARNING - 019

Permanent Services	
1 Director Office for Children & Learning	62,143
1 Program Coordinator	46,124
1 Program Assistant I	29,848
1 Program Assistant II	12,004
1 Literacy Coordinator	6,240
Total Permanent Services	**156,359**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	4,403
Health	33,126
Dental	2,016
FICA	11,962
Pension	20,372
Life Insurance	1,467
Total Benefits	**68,943**

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

FINANCE DEPARTMENT - 020

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-020-1010-1C	Regular Salaries - Finance	350,143	317,149	363,041	359,738	374,289	320,702	415,346	412,971	413,471
1-101-020-1020-1C	Overtime	500	612	350	509	500	349	1,000	1,000	500
1-101-020-1040-1C	Longevity Finance	3,750	3,300	2,550	2,970	4,141	2,070	2,923	2,923	2,923
1-101-020-1052-1C	Bank Charges	550	3,933	750	817	400	569	400	400	400
1-101-020-1065-1C	Payroll Exp	24,000	23,534	22,000	24,572	25,000	22,776	25,000	25,000	25,000
1-101-020-2060-1C	Postage	34,650	17,851	29,450	18,331	17,500	21,517	24,000	21,000	21,000
1-101-020-2070-1C	Office Supplies	3,320	5,937	3,500	4,027	3,500	3,882	4,300	4,300	4,300
1-101-020-2130-1C	Telephone	0	0	0	0	0	0	0	0	0
1-101-020-2132-1C	Cell Phone PR	0	0	0	0	0	0	0	0	0
1-101-020-2160-1C	Travel and Conventions	400	180	400	171	180	327	425	425	425
1-101-020-2170-1C	Education and Training	200	0	0	0	350	357	0	0	0
1-101-020-2180-1C	Dues and Subscriptions	170	395	100	368	150	0	140	140	140
1-101-020-3016-1C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-020-4010-1C	Office Equipment	4,100	4,686	3,000	5,025	3,500	4,211	1,900	1,900	1,900
1-101-020-4030-1C	Computer Equipment	200	0	200	108	1,500	1,570	1,000	1,000	1,000
1-101-020-5020-1C	Audit	30,500	30,228	31,000	34,938	30,000	24,478	33,000	31,000	31,000
1-101-020-6001-1C	Tax Collection Expense	18,000	5,371	15,000	28,907	11,500	11,789	23,000	13,000	13,000
1-101-020-6002-1C	Tax Bills Expense	12,500	12,458	20,000	15,795	27,000	27,474	15,000	27,500	27,500
	FINANCE	**482,983**	**425,635**	**491,341**	**496,278**	**499,510**	**442,071**	**547,434**	**542,559**	**542,559**

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

FINANCE DEPARTMENT - 020

Permanent Services	
1 Finance Director	93,978
1 Assistant Finance Director	67,862
1 Accountant	40,600
1 Chief Clerk	42,242
3 Clerk II	107,597
1 Human Resource Director	55,825
1 Human Resource Clerk	5,367
Longevity	2,923
Sick Stipend	150
Total Permanent Services	**416,544**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	14,066
Health	92,459
Dental	7,440
FICA	32,172
Pension	50,870
Life Insurance	2,934
Total Benefits	**185,874**

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

ASSESSOR - 022

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-101-022-1010-1C	Regular Salaries - Tax Assess	163,644	124,458	164,152	133,398	158,985	120,904	176,506	175,020	175,020
1-101-022-1016-1C	Board Stipends PR	900	1,500	900	900	900	900	900	900	900
1-101-022-1040-1C	Longevity Assessor	1,300	750	750	0	400	200	200	200	200
1-101-022-2030-1C	Repairs Office Equipment	1,500	150	1,500	150	500	150	500	500	500
1-101-022-2060-1C	Postage	9,700	1,153	9,700	1,437	9,700	853	9,700	1,500	1,500
1-101-022-2070-1C	Office Supplies	2,500	2,466	2,500	2,496	2,500	1,180	2,500	2,500	2,500
1-101-022-2100-1C	Gas & Auto expenses	2,000	1,686	2,000	1,748	2,000	1,198	2,000	2,000	2,000
1-101-022-2132-1C	Cell phone PR	600	600	600	600	600	450	600	600	600
1-101-022-2150-1C	Legal Advertising	2,300	1,821	2,300	1,590	1,500	1,556	2,000	2,000	2,000
1-101-022-2160-1C	Travel and Conventions	1,000	195	1,000	0	2,000	0	2,000	1,000	1,000
1-101-022-2170-1C	Training/Education	650	471	1,350	620	1,350	60	1,350	1,000	1,000
1-101-022-2180-1C	Dues and Subscriptions	1,750	1,416	1,250	778	1,250	167	1,250	1,250	1,250
1-101-022-3016-1C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-022-4010-1C	Office Equipment	4,000	3,760	3,500	2,535	3,500	1,452	1,000	1,500	1,500
1-101-022-4030-1C	Computer Equipment	5,000	339	5,000	3,264	5,000	735	3,500	3,000	3,000
1-101-022-4050-1C	Mapping	3,800	2,920	3,800	0	6,500	3,250	8,000	8,000	8,000
1-101-022-4060-1C	Computer Expense	4,000	548	5,000	2,987	4,000	0	7,500	2,000	2,000
1-101-022-4998-1C	Revaluation Exp.	0	40,982	0	0	0	0	0	0	0
1-101-022-9999-1C	Other	500	0	500	0	500	0	500	0	0
	ASSESSOR	**205,144**	**185,215**	**205,802**	**152,503**	**201,185**	**133,056**	**220,006**	**202,970**	**202,970**

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

ASSESSOR - 022

Permanent Services	
1 Assessor	59,445
1 Deputy Assessor	47,962
1 Clerk III	35,866
1 Clerk I	31,748
Board Stipends	900
Longevity	200
Sick Stipend	75
Total Permanent Services	**176,195**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	5,077
Health	30,850
Dental	1,776
FICA	13,479
Pension	25,845
Life Insurance	1,467
Total Benefits	**73,416**

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 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 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	2,853,768	2,853,768
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	5,585	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	102,682	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

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-101-023-3016-2(	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-023-4020-2(	Automotive Equipment	0	0	0	0	0	694	0	0	0
1-101-023-4030-2(	Radio & Computer Equipment	35,000	30,258	35,000	32,836	35,000	29,855	35,000	35,000	35,000
1-101-023-4045-2(	Special Operations	11,148	851	12,000	3,459	12,000	3,565	12,000	10,000	6,000
1-101-023-5000-2(	Uncovered Medical	3,500	0	3,500	0	3,500	0	0	0	0
1-101-023-6000-2(	Grant Match Funds	10,000	3,651	10,000	0	10,000	0	10,000	10,000	5,000
1-101-023-6100-2(	Accreditation Bonus	48,000	45,500	49,000	42,000	44,000	43,000	45,000	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

Permanent Services	
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**

Employee Benefits - Informational Purposes Only	
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

MUNICIPAL COURT - 024

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-024-1010-2(	Municipal CT Salaries	37,112	37,570	40,796	40,861	38,874	37,151	39,648	39,648	39,648
1-101-024-2060-2(	Postage	350	296	350	283	350	266	350	350	350
1-101-024-2070-2(	Office Supplies	600	829	600	609	600	266	600	600	600
1-101-024-2180-2(	Dues & Subscriptions	150	148	150	73	150	74	150	150	150
1-101-024-3016-2(	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-024-4060-2(	Computer Expense	6,600	4,773	6,800	5,773	6,800	6,004	6,800	6,800	6,800
	MUNICIPAL COURT	**44,812**	**43,616**	**48,696**	**47,598**	**46,774**	**43,762**	**47,548**	**47,548**	**47,548**

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

MUNICIPAL COURT - 024

Permanent Services	
1 Municipal Court Judge	7,918
1 Municipal Court Clerk	31,730
Total Permanent Services	**39,648**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	202
Health	0
Dental	1,008
FICA	3,033
Pension	4,680
Life Insurance	489
Total Benefits	**9,210**

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 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 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

Permanent Services	
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**

Employee Benefits - Informational Purposes Only	
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

TELECOMMUNICATIONS - 026

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-026-1010-2(	Regular Salaries - Telecomm	272,314	272,684	272,969	273,813	293,357	246,028	299,064	299,064	299,064
1-101-026-1019-1(	Holiday Pay	16,504	951	16,010	15,665	19,118	16,980	22,430	22,430	22,430
1-101-026-1020-2(	Overtime	27,064	29,283	27,887	26,780	29,085	29,444	27,065	27,065	27,065
1-101-026-1040-2(	Longevity Telecommunications	4,950	3,950	5,250	5,338	8,570	8,568	10,489	10,489	10,489
1-101-026-1050-2(	Clothing/Cleaning	1,925	1,014	1,925	438	1,925	696	1,925	1,925	1,925
1-101-026-2170-2(	Education and Training	2,000	0	1,177	999	1,000	0	2,000	2,000	2,000
1-101-026-3016-2(	Efficiency Savings	0	0	0	0	0	0	0	0	0
	TELECOMMUNICATIONS	**324,757**	**307,881**	**325,218**	**323,033**	**353,055**	**301,716**	**362,973**	**362,973**	**362,973**

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

TELECOMMUNICATIONS - 026

Permanent Services	
1 Dispatcher Foreman	44,999
3 Dispatcher II	128,491
1 Dispatcher I	38,754
2 Public Safety Dispatcher II	86,820
Longevity	10,489
Clothing Allowance	1,925
Sick Stipend	450
Total Permanent Services	**311,928**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	14,000
Health	98,102
Dental	5,808
FICA	27,649
Pension	48,967
Life Insurance	1,711
Total Benefits	**182,237**

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

ANIMAL CONTROL - 027

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-101-027-1010-2C	Regular Salaries - Animal	103,984	106,777	103,984	120,030	112,764	90,649	119,481	119,481	119,481
1-101-027-1040-1C	Longevity Animal Control	550	550	750	615	907	907	1,494	1,494	1,494
1-101-027-1050-2C	Clothing/Cleaning	1,500	0	1,500	0	0	0	1,500	1,500	1,500
1-101-027-1080-2C	Special Services	725	75	725	0	725	0	725	725	725
1-101-027-2020-2C	Repairs Equipment	500	0	250	(28)	250	0	550	550	550
1-101-027-2030-2C	Repairs Office Equipment	500	519	250	310	250	99	0	0	0
1-101-027-2035-2C	Repairs Vehicles	1,000	1,673	2,000	2,177	2,000	1,783	2,500	2,500	2,500
1-101-027-2060-2C	Postage	100	29	100	44	100	24	50	50	50
1-101-027-2080-2C	Operating Supplies	500	184	300	281	300	110	250	250	250
1-101-027-2090-2C	Janitorial Supplies	3,200	5,751	3,200	2,595	3,200	3,876	3,500	3,500	3,500
1-101-027-2100-2C	Gasoline and Oil	250	0	200	54	200	68	250	250	250
1-101-027-2110-2C	Heating/Air Conditioning	6,000	15,866	10,000	22,110	10,000	18,920	11,000	11,000	11,000
1-101-027-2120-2C	Electricity	3,000	4,003	3,000	3,866	3,500	2,148	4,000	4,000	4,000
1-101-027-2130-2C	Telephone	3,500	2,597	3,500	2,884	3,500	2,394	3,500	3,500	3,500
1-101-027-2140-2C	Water	500	114	500	76	500	82	125	125	125
1-101-027-2150-2C	Advertising	125	0	100	0	100	0	100	100	100
1-101-027-2170-2C	Education and Training	300	0	100	0	100	0	100	100	100
1-101-027-3016-2C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-027-4010-2C	Office Equipment	1,000	0	1,000	0	1,000	0	350	350	350
1-101-027-4021-2C	Animal Feeds	3,000	3,318	3,000	3,671	3,250	2,666	4,000	4,000	4,000
1-101-027-9999-2C	Other	2,000	1,382	2,000	440	2,000	667	1,000	1,000	1,000
	ANIMAL CONTROL	**132,234**	**142,837**	**136,459**	**159,125**	**144,646**	**124,394**	**154,475**	**154,475**	**154,475**

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

ANIMAL CONTROL - 027

Permanent Services	
1 Animal Control Officer	46,245
1 Assistant Control Officer	35,875
1 Clerk III	37,361
Clothing Allowance	1,500
Longevity	1,494
Sick Stipend	75
Total Permanent Services	**122,550**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	4,000
Health	31,758
Dental	1,776
FICA	9,375
Pension	17,844
Life Insurance	1,222
Total Benefits	**61,975**

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

INSPECTION - 028

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-028-1010-2(	Regular Salaries - Inspectors	150,160	155,659	159,268	164,800	169,411	123,676	179,132	179,132	179,132
1-101-028-1040-2(	Longevity Inspections	550	550	550	618	907	907	1,494	1,494	1,494
1-101-028-2030-2(	Repairs Office Equipment	500	0	0	0	500	0	500	500	500
1-101-028-2035-2(	Repairs Vehicles	3,200	2,408	3,200	3,575	3,200	1,799	2,000	2,000	2,000
1-101-028-2060-2(	Postage	250	141	250	294	250	201	250	250	250
1-101-028-2070-2(	Office Supplies	1,200	1,170	1,200	883	1,200	819	1,200	1,200	1,200
1-101-028-2100-2(	Gasoline and Oil	5,500	7,289	5,500	8,609	6,000	3,497	6,000	6,000	6,000
1-101-028-2130-2(	Telephone	1,500	2,400	0	0	0	0	0	0	0
1-101-028-2132-2(	Cell Phone PR	0	0	2,600	2,400	2,600	1,750	2,400	2,400	2,400
1-101-028-2170-2(	Education & Training	500	350	500	0	1,250	1,075	1,000	1,000	1,000
1-101-028-2180-2(	Dues and Subscriptions	500	246	500	823	1,250	935	750	750	750
1-101-028-3016-2(	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-028-4010-2(	Office Equipment	500	0	800	0	800	0	0	0	0
1-101-028-4069-2(	Mileage PR	2,000	3,600	0	3,600	0	300	0	0	0
1-101-028-4070-2(	Mileage Exp	0	0	4,000	0	4,000	3,300	3,600	3,600	3,600
1-101-028-9991-2(	Contingency / Code Enforcement	15,000	202	7,500	0	6,500	2,000	3,000	2,500	2,500
	INSPECTIONS	**181,360**	**174,016**	**185,868**	**185,602**	**197,868**	**140,260**	**201,326**	**200,826**	**200,826**

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

INSPECTION - 028

Permanent Services	
1 Building Official	64,000
1 Building Inspector	47,500
1 Clerk III	37,361
1 Plumbing Inspector	15,098
1 Electrical Inspector	15,098
Longevity	1,494
Stick Stipend	75
Total Permanent Services	**180,626**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	2,000
Health	16,563
Dental	1,008
FICA	13,818
Pension	22,177
Life Insurance	1,222
Total Benefits	**54,789**

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

PUBLIC WORKS - 029

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-029-1010-3	Regular Salaries - PWD	180,685	195,182	195,609	174,957	200,777	159,600	184,565	182,478	182,478
1-101-029-1040-3	Longevity Public Works	1,000	500	275	0	0	0	200	200	200
1-101-029-1080-3	Special Services	1,600	360	1,600	540	1,600	2,038	1,600	1,600	1,600
1-101-029-2030-3	Repairs - Office Equipment	500	390	500	0	500	0	500	500	500
1-101-029-2060-3	Postage	300	170	350	133	350	162	250	250	250
1-101-029-2070-3	Office Supplies	2,000	860	2,000	1,343	2,000	102	2,000	2,000	2,000
1-101-029-2080-3	Operating Supplies	3,550	5,529	3,500	3,019	4,500	4,457	3,200	3,200	3,200
1-101-029-2100-3	Gasoline And Oil	500	0	1,000	0	1,000	0	1,000	3,000	3,000
1-101-029-2130-3	Telephone	1,600	974	0	0	1,600	0	1,000	1,000	1,000
1-101-029-2132-3	Cell Phone PR	0	0	3,200	1,125	1,000	1,100	1,200	1,200	1,200
1-101-029-2150-3	Advertising	1,500	1,519	1,500	2,679	1,500	271	1,500	1,500	1,500
1-101-029-2160-3	Travel and Training	500	824	500	131	500	189	500	500	500
1-101-029-2180-3	Dues and Subscriptions	250	60	250	17	250	0	250	250	250
1-101-029-3016-3	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-029-4010-3	Office Equipment	0	0	4,635	4,083	0	0	0	0	0
1-101-029-4069-3	Mileage PR	0	0	400	750	1,500	1,650	1,800	0	0
1-101-029-5060-3	Street Lighting	405,790	566,283	475,000	615,534	530,000	385,870	575,000	555,000	555,000
1-101-029-5610-3	RI Resource Recovery	425,300	407,015	415,000	372,779	428,200	232,058	400,000	400,000	400,000
1-101-029-5620-3	Narr Bay Comm	6,000	3,199	9,000	4,105	8,000	3,682	6,000	6,000	6,000
1-101-029-5630-3	Rubbish Collection	1,008,800	967,586	1,000,000	925,760	1,080,750	628,329	987,000	987,000	987,000
1-101-029-5640-3	Recycling	522,000	446,424	500,000	447,873	350,000	295,989	486,370	465,000	465,000
	PUBLIC WORKS	**2,561,875**	**2,596,875**	**2,614,319**	**2,554,827**	**2,614,027**	**1,715,496**	**2,653,935**	**2,610,678**	**2,610,678**

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

PUBLIC WORKS - 029

Permanent Services	
1 Director of Public Works	83,500
1 Assistant Engineer	55,000
1 Clerk II	35,866
1 Recycling Coordinator	8,112
Longevity	200
Sick Stipend	75
Total Permanent Services	**182,753**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	4,278
Health	24,485
Dental	1,776
FICA	13,981
Pension	19,376
Life Insurance	1,222
Total Benefits	**60,840**

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

HIGHWAY DEPARTMENT - 030

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-101-030-1010-3(	Regular Salaries - HWY	1,088,620	1,016,802	1,122,784	1,159,301	1,227,666	958,553	1,291,070	1,291,070	1,291,070
1-101-030-1020-3(	Overtime	90,000	26,200	70,000	22,273	25,000	17,187	25,000	25,000	25,000
1-101-030-1021-3(	OT Snow Removal - Payroll	0	83,529	0	115,980	75,000	145,580	115,000	100,000	100,000
1-101-030-1040-3(	Longevity Highway	19,550	18,700	20,350	23,340	40,177	32,958	47,587	47,587	47,587
1-101-030-1070-3(	Student Employment	5,000	0	4,400	0	0	0	9,600	8,000	8,000
1-101-030-2010-3(	Repairs Buildings	25,000	15,891	25,000	16,899	17,500	4,111	25,000	15,000	15,000
1-101-030-2020-3(	Repairs Equipment	25,000	27,849	25,000	29,027	25,000	21,318	35,000	30,000	30,000
1-101-030-2030-3(	Repairs Office Equipment	1,000	603	1,000	1,189	1,000	666	1,000	1,000	1,000
1-101-030-2035-3(	Repairs Vehicles	75,000	59,701	60,000	88,496	65,000	67,133	95,000	90,000	90,000
1-101-030-2050-3(	Road Repair	20,000	36,064	25,000	24,076	30,000	21,533	30,000	30,000	30,000
1-101-030-2056-3(	Brush and Tree Maintenance	14,000	10,524	10,000	9,035	7,000	4,396	12,000	10,000	10,000
1-101-030-2060-3(	Postage	100	214	100	115	100	165	100	100	100
1-101-030-2070-3(	Office Supplies	1,000	485	1,000	1,383	1,500	1,473	1,500	1,500	1,500
1-101-030-2080-3(	Operating Supplies	30,000	24,771	25,000	30,456	32,000	32,548	25,000	25,000	25,000
1-101-030-2083-3(	Snow-Private Contracting	90,000	(15,271)	90,000	115,523	90,000	158,187	110,000	100,000	100,000
1-101-030-2085-3(	Snow Oper Supplies	95,000	138,873	95,000	202,296	100,000	177,331	110,000	100,000	100,000
1-101-030-2090-3(	Janitorial Supplies	1,000	1,429	1,000	1,796	1,500	1,458	1,800	1,800	1,800
1-101-030-2100-3(	Gasoline and Oil	145,000	93,866	114,000	93,759	115,000	61,551	115,000	95,000	95,000
1-101-030-2120-3(	Electricity	8,000	13,975	8,000	35,262	10,000	12,531	10,000	15,000	15,000
1-101-030-2130-3(	Telephone	6,000	6,028	6,000	5,744	6,000	5,227	6,000	6,000	6,000
1-101-030-2132-3(	Cell Phone PR	0	0	600	600	1,200	400	600	600	600
1-101-030-2140-3(	Water	2,000	1,933	2,000	2,268	2,000	1,908	2,500	2,500	2,500
1-101-030-2150-3(	Advertising	1,500	222	1,500	206	1,500	246	1,000	1,000	1,000
1-101-030-2170-3(	Education and Training	300	494	300	428	300	120	300	300	300
1-101-030-2180-3(	Dues and Subscriptions	500	455	500	232	500	253	500	500	500
1-101-030-3016-3(	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-030-4010-3(	Office Equipment	0	0	0	0	1,000	0	0	0	0
1-101-030-4053-3(	Street Signs	4,000	3,335	4,000	457	4,000	13	0	0	0
1-101-030-4061-3(	Drainage Improvements	3,000	1,256	3,000	819	2,000	26	2,000	2,000	2,000
1-101-030-4071-3(	Ball Fields	52,000	55,235	43,000	16,073	25,000	15,999	50,000	40,000	40,000
1-101-030-4500-3(	Capital Improvement/Equipment	34,000	46,396	0	0	0	0	0	0	0
1-101-030-4999-3(	Vehicle Replacements	170,000	137,979	215,000	0	218,000	218,390	591,624	591,624	419,624
1-101-030-5001-3(	Leased Vehicle	24,249	24,320	0	0	0	0	0	0	0
1-101-030-5009-3(	Litter	500	78	500	80	500	247	500	500	500
1-101-030-5021-3(	Special Services - Vets	1,000	950	1,000	1,365	1,000	0	1,500	1,500	1,500
	HIGHWAY	**2,032,319**	**1,832,886**	**1,975,034**	**1,998,477**	**2,126,443**	**1,961,507**	**2,716,181**	**2,632,581**	**2,460,581**

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

HIGHWAY DEPARTMENT - 030

Permanent Services	
1 Senior Foreman	58,323
2 Foreman	89,447
13 Laborer II	547,158
2 Laborer I	84,928
3 Heavy Equipment Operator	135,252
5 Light Equipment Operator	174,777
2 Mechanics	91,271
1 Clerk III	41,859
Longevity	40,176
CDL Stipend	3,600
Sick Stipend	1,050
Total Permanent Services	**1,209,518**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	50,000
Health	371,844
Dental	22,224
FICA	112,245
Pension	196,855
Life Insurance	7,089
Total Benefits	**710,257**

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

TOWN HALL - 032

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-101-032-1010-3C	Regular Salaries - Town Hall	79,810	80,860	79,810	85,148	86,649	71,337	88,382	88,382	88,382
1-101-032-1020-3C	Overtime	300	2,603	1,000	4,662	2,000	6,444	4,000	4,000	4,000
1-101-032-1040-3C	Longevity Town Hall	1,900	1,900	1,900	1,900	4,320	4,318	4,398	4,398	4,398
1-101-032-2010-3C	Repairs Building	12,000	14,749	12,000	12,169	12,000	16,661	5,000	5,000	5,000
1-101-032-2020-3C	Repairs Equipment	10,000	5,420	9,000	15,959	8,000	1,101	12,000	12,000	12,000
1-101-032-2035-3C	Repairs Vehicles	1,200	1,798	1,000	0	1,000	2,073	1,000	1,000	1,000
1-101-032-2051-3C	Renovations	500	(162)	5,800	5,932	5,560	4,595	4,000	4,000	4,000
1-101-032-2055-3C	Parking lot lease	0	0	4,000	4,000	4,000	4,000	4,000	4,000	4,000
1-101-032-2090-3C	Janitorial Supplies	3,000	2,780	3,000	8,089	5,000	6,818	5,000	5,000	5,000
1-101-032-2100-3C	Gas and Oil	6,000	7,114	6,000	4,992	6,000	6,391	6,000	6,000	6,000
1-101-032-2110-3C	Heating/Air Conditioning	25,000	27,694	15,000	13,275	15,000	4,279	15,000	15,000	15,000
1-101-032-2130-3C	Telephone	26,000	24,798	26,000	29,583	26,000	15,676	25,000	25,000	25,000
1-101-032-2132-3C	Cell Phone PR	0	1,200	1,200	1,150	1,200	950	1,200	1,200	1,200
1-101-032-2140-3C	Water	4,000	3,977	4,000	5,059	4,000	4,215	4,000	4,000	4,000
1-101-032-3016-3C	Efficiency Savings	0	0	0	0	0	0	0	0	0
	TOWN HALL	**169,710**	**174,732**	**169,710**	**191,919**	**180,729**	**148,860**	**178,980**	**178,980**	**178,980**

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

TOWN HALL - 032

Permanent Services	
2 Building Maintenance	88,082
Longevity	4,398
CDL Stipend	150
Sick Stipend	150
Total Permanent Services	**92,780**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	4,000
Health	33,126
Dental	2,016
FICA	7,404
Pension	13,641
Life Insurance	489
Total Benefits	**56,676**

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

EDUCATION - 033

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-033-5110-5(	School Expenditures	55,362,530	37,202,474	57,362,346	38,690,573	58,484,710	39,500,528	62,640,695	60,837,835	60,837,835
	EDUCATION	**55,362,530**	**37,202,474**	**57,362,346**	**38,690,573**	**58,484,710**	**39,500,528**	**62,640,695**	**60,837,835**	**60,837,835**

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, 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.

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.

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.

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.

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

LIBRARY - 034

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-034-1001-4C	Library Expenses	382,550	0	378,006	0	350,181	257	366,834	356,536	363,036
1-101-034-1010-4C	Regular Salaries - LIBRARY	796,238	799,779	802,187	803,798	830,259	683,900	853,077	853,077	853,077
1-101-034-1020-4C	Overtime	16,500	14,362	14,500	16,929	14,790	14,714	15,086	15,086	15,086
1-101-034-1040-4C	Longevity Library	5,300	4,550	4,000	3,800	4,600	8,450	9,791	9,791	9,791
1-101-034-2010-4C	Repairs Buildings	0	21,503	0	26,757	0	15,062	0	0	0
1-101-034-2020-4C	Repairs Equipment	0	0	0	2,341	0	265	0	0	0
1-101-034-2030-4C	Repairs Office Equipment	0	0	0	100	0	0	0	0	0
1-101-034-2036-4C	Service Contracts	0	22,658	0	20,924	0	16,378	0	0	0
1-101-034-2045-4C	Computer System Exp	0	52,523	0	57,644	0	56,343	0	0	0
1-101-034-2060-4C	Postage	0	1,243	0	1,147	0	741	0	0	0
1-101-034-2070-4C	Office Supplies	0	16,265	0	13,929	0	11,105	0	0	0
1-101-034-2082-4C	Books etc	0	135,365	0	137,361	0	100,201	0	0	0
1-101-034-2090-4C	Janitorial Supplies	0	4,651	0	4,726	0	4,573	0	0	0
1-101-034-2110-4C	Heating & Air Conditioning	0	16,943	0	20,554	0	19,969	0	0	0
1-101-034-2120-4C	Electricity	0	69,760	0	62,140	0	57,822	0	0	0
1-101-034-2130-4C	Telephone	0	3,530	0	3,096	0	2,489	0	0	0
1-101-034-2132-1C	Cell phone P/R	0	0	0	0	0	0	0	0	0
1-101-034-2140-4C	Water	0	5,401	0	6,639	0	5,211	0	0	0
1-101-034-2150-4C	Advertising	0	331	0	351	0	410	0	0	0
1-101-034-2160-4C	Travel and Conventions	0	3,355	0	2,917	0	2,077	0	0	0
1-101-034-2170-4C	Education and Training	0	792	0	29	0	627	0	0	0
1-101-034-2180-4C	Dues and Subscriptions	0	670	0	680	0	720	0	0	0
1-101-034-3010-1C	Literacy Grant	0	2,370	0	125	0	182	0	0	0
1-101-034-3016-4C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-034-4030-4C	Computer Equipment	0	7,435	0	6,785	0	1,061	0	0	0
1-101-034-4043-4C	Other Equipment	0	1,915	0	0	0	0	0	0	0
1-101-034-6015-1C	Workers Comp	15,131	15,131	4,922	4,922	5,760	2,471	5,843	5,843	5,843
1-101-034-6020-4C	Retirement	69,181	71,379	69,181	64,507	82,634	39,499	85,663	83,000	83,000
1-101-034-6030-4C	Social Security/Medicare	62,583	63,467	60,168	63,528	65,457	54,293	64,609	67,163	67,163
1-101-034-6060-4C	Blue Cross	131,254	126,363	146,035	139,051	127,567	8,726	133,945	123,000	123,000
1-101-034-6063-0C	Dental Insurance	9,874	8,718	10,226	12,666	12,531	6,373	12,531	10,100	10,100
1-101-034-6070-4C	Insurance	2,952	3,056	2,952	3,389	3,178	2,578	3,724	3,300	3,300
	LIBRARY	**1,491,563**	**1,473,517**	**1,492,177**	**1,480,836**	**1,496,957**	**1,116,499**	**1,551,103**	**1,526,896**	**1,533,396**

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

LIBRARY - 034

Permanent Services	
1 Library Director	76,407
1 Assistant Director	60,658
5.5 Professional Librarians	274,547
1 Circulation Supervisor	38,261
1 Administrative Assistant	39,710
1 Part Time Bookkeeper	3,580
1 Library Assistant #2	32,776
6 Part Time Library Assistant #2	84,554
7 Part Time Library Assistant #1	99,797
6 Part Time Catalog Assistant #1	61,639
1 Full Time Facilities Manager	42,491
1 Part Time Custodial	15,674
2 Part Time Custodial Assist.	23,004
Longevity	9,807
Total Permanent Services	**862,904**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	15,000
Health	123,000
Dental	10,100
FICA	67,163
Pension	83,000
Life Insurance	3,300
Total Benefits	**286,563**

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

RECREATION - 036

As of 5/5/2015

Account #	Account Description	FY 2013 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-101-036-1010-4C	Regular Salaries	77,139	70,805	78,140	80,213	86,655	73,552	88,980	87,723	87,723
1-101-036-1040-4C	Longevity Recreation	900	0	550	1,231	907	1,282	1,494	1,494	1,494
1-101-036-1075-4C	Athletic Programs/Equipment	0	0	0	(102)	3,500	2,542	3,500	3,500	3,500
1-101-036-2070-4C	Office Supplies	2,500	2,908	2,500	2,707	2,500	1,232	2,500	2,500	2,500
1-101-036-2090-4C	Janitorial Supplies	3,000	2,672	3,000	2,963	3,000	0	3,000	3,000	3,000
1-101-036-2100-4C	Gas and Oil	1,320	2,179	1,320	2,499	1,500	1,902	3,000	3,000	3,000
1-101-036-2120-4C	Electricity	13,000	12,606	13,000	16,132	13,000	12,362	17,500	15,500	15,500
1-101-036-2130-4C	Telephone	2,400	2,117	2,400	1,644	2,400	1,477	2,400	2,400	2,400
1-101-036-2132-4C	Cell Phone PR	0	0	600	550	600	450	600	600	600
1-101-036-2140-0C	Water	20,000	5,825	15,000	11,559	15,000	29,563	30,000	30,000	30,000
1-101-036-2185-4C	PWSB Lease Agreement	4,000	0	4,000	0	4,000	0	4,000	4,000	4,000
1-101-036-3016-4C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-036-3551-4C	Trans. to recr. Special Rev. Fund	23,250	23,250	23,250	23,250	23,250	17,438	35,000	30,000	30,000
1-101-036-4014-4C	Fireworks	9,000	13,678	15,000	13,652	15,000	12,546	15,000	15,000	15,000
1-101-036-4044-4C	Special Events	5,250	5,160	4,700	4,811	5,250	6,201	6,000	6,000	6,000
1-101-036-4049-4C	Adopt A Spot Sign	0	0	0	0	0	0	0	0	0
1-101-036-4054-4C	DHP Maintenance	11,000	11,873	11,000	13,073	11,000	9,107	11,000	11,000	11,000
	RECREATION	**172,759**	**153,072**	**174,460**	**174,182**	**187,562**	**169,654**	**223,974**	**215,717**	**215,717**

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

RECREATION - 036

Permanent Services	
1 Director of Recreation	50,287
1 Clerk III	37,361
Longevity	1,494
Sick Stipend	75
Total Permanent Services	**89,217**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	2,000
Health	16,563
Dental	1,008
FICA	6,825
Pension	9,754
Life Insurance	733
Total Benefits	**34,884**

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

SENIOR CITIZENS - 037

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-037-1010-4C	Salaries -Senior Citizens	106,788	103,762	107,788	144,512	135,454	105,586	133,551	132,551	132,551
1-101-037-1020-4C	Overtime	0	0	0	0	0	0	2,000	2,000	2,000
1-101-037-1040-4C	Longevity Senior Center	1,550	1,050	825	2,197	2,800	2,809	2,733	2,733	2,733
1-101-037-2010-4C	Building Improvements	2,000	2,726	2,000	2,608	0	1,081	0	0	0
1-101-037-2070-4C	Office Supplies	0	0	0	0	500	1,878	8,000	8,000	8,000
1-101-037-2100-0C	Gasoline & Oil	1,000	519	500	1,487	0	0	3,500	3,500	3,500
1-101-037-2110-4C	Heating & Air Conditioning	0	0	0	0	2,393	7,599	16,300	16,300	16,300
1-101-037-2115-4C	Maintenance	6,000	12,857	6,000	8,777	7,500	8,690	19,190	19,190	19,190
1-101-037-2120-4C	Electricity	4,000	1,667	1,500	1,735	2,000	1,048	1,900	1,900	1,900
1-101-037-2130-4C	Telephone	5,000	3,756	4,000	4,686	4,000	4,085	4,700	4,700	4,700
1-101-037-2132-4C	Cell Phone PR	0	0	1,100	1,025	1,200	350	600	600	600
1-101-037-2150-4C	Advertising	0	0	350	350	0	0	500	500	500
1-101-037-2160-4C	Travel	0	0	1,050	2,744	0	1,356	500	500	500
1-101-037-2166-4C	Health Related Programs	0	0	0	0	0	4,430	20,000	12,000	12,000
1-101-037-2174-4C	Educational and Self Care	0	0	0	0	0	0	2,000	2,000	2,000
1-101-037-2180-4C	Dues & Subs	0	0	0	0	0	209	300	300	300
1-101-037-3016-4C	Efficiency Savings	0	0	0	0	0	0	0	0	0
1-101-037-3125-1C	Civic Engagement	0	0	0	0	0	180	0	0	0
1-101-037-4100-4C	Meal Site	0	0	0	0	0	71	2,100	2,100	2,100
1-101-037-4500-1C	Capital Improvements	0	0	0	0	0	0	0	0	0
1-101-037-6021-1C	Pension Contribution	2,500	2,500	3,600	3,600	3,600	3,600	0	0	0
	SENIOR CITIZENS	**128,838**	**128,838**	**128,713**	**173,721**	**159,447**	**142,972**	**217,874**	**208,874**	**208,874**

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

SENIOR CITIZENS - 037

Permanent Services	
1 Senior Services Director	5,000
1 Senior Center Social Director	40,000
1 Senior Cit. Van Driver	39,872
1 Clerk III	37,020
1 Senior Center Food Service	10,660
Longevity	1,893
CDL Stipend	300
Sick Stipend	150
Total Permanent Services	**134,894**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	3,000
Health	23,206
Dental	1,392
FICA	10,537
Pension	13,955
Life Insurance	978
Total Benefits	**50,068**

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

OUTSIDE AGENCIES - 040

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-040-5264-1C	RI League of Cities and Towns	12,676	12,676	12,676	12,676	12,676	12,676	12,676	12,676	12,676
1-101-040-5265-1C	US Conference of Mayors	3,500	3,489	3,500	6,978	3,500	0	0	0	0
1-101-040-5274-1C	N R I Chamber of Commerce	800	800	800	0	800	0	800	800	800
1-101-040-5310-4C	Boys and Girls Club	35,000	35,000	37,500	37,500	37,500	37,500	37,500	37,500	37,500
1-101-040-5320-4C	NRI Mental Health	500	0	500	0	500	0	500	0	0
1-101-040-5340-4C	Northern RI Retarded Citizens	500	0	500	0	500	0	500	0	0
1-101-040-5372-4C	Mason Building Improvements	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
1-101-040-5380-4C	Veterans Observance	2,500	2,500	2,500	0	2,500	2,500	2,500	2,500	2,500
1-101-040-5390-4C	RSVP	7,500	7,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
1-101-040-5410-4C	Senior Services Inc.	4,000	4,000	4,000	4,000	4,000	3,000	4,000	4,000	4,000
1-101-040-5430-4C	Blackstone Valley Tourism	400	122	400	0	400	0	400	0	0
1-101-040-5440-4C	House of Compassion	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
1-101-040-5445-4C	Happy Basket Program	0	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500
1-101-040-5450-4C	Cumberland School Volunteers	0	0	0	0	0	0	1,000	1,000	1,000
1-101-040-5511-4C	Colts Football	1,500	0	1,500	0	1,500	0	0	0	1,500
1-101-040-5520-4C	CYSA	1,500	1,500	1,500	1,500	1,500	0	1,500	1,500	1,500
1-101-040-5530-4C	CYB&S	1,500	1,500	1,500	1,500	1,500	0	1,500	1,500	1,500
1-101-040-5540-4C	Flag Football	1,000	1,000	1,000	1,000	1,000	0	1,500	1,500	1,500
1-101-040-5545-1C	Lacrosse	1,000	1,000	1,000	0	1,000	1,000	1,500	1,500	1,500
1-101-040-5550-4C	Cumberlandfest	1,500	1,500	1,500	0	1,500	0	1,500	1,500	1,500
1-101-040-5565-1C	Veterans Services	0	0	1,000	0	1,000	0	1,000	0	0
	OUTSIDE AGENCIES	**86,876**	**84,087**	**87,876**	**81,654**	**87,876**	**73,176**	**84,876**	**82,476**	**83,976**

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

MISCELLANEOUS - 040

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	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	53,052	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	647,100	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	5,000	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**	**1,327,745**	**1,470,364**	**1,424,933**	**940,750**	**842,000**	**1,152,000**

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

MISCELLANEOUS - 040

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

MISC. BOARDS - 041

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-041-5470-1(	Historic District Comm	750	0	750	0	500	290	1,000	500	500
1-101-041-5710-1(	Conservation Commission	2,500	1,866	2,500	1,835	2,000	45	2,000	2,000	2,000
	MISC. BOARDS	**3,250**	**1,866**	**3,250**	**1,835**	**2,500**	**335**	**3,000**	**2,500**	**2,500**

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 Revised Budget	FY 2013 Actual Expended	FY 2014 Revised Budget	FY 2014 Actual Expended	FY 2015 Revised Budget	FY 2015 YTD Expended	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 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	2,007,667	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	(219,108)	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**

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

DEBT SERVICE - 045

As of 5/5/2015

		FY 2013		FY 2014		FY 2015		FY 2016		
Account #	Account Description	Revised Budget	Actual Expended	Revised Budget	Actual Expended	Revised Budget	YTD Expended	Request Budget	Mayor Proposed	Council Adopted
1-101-045-6510-50	School Bonds - DEBT Principal	2,827,109	3,095,000	3,191,088	3,200,000	3,045,000	2,905,000	2,865,000	2,650,450	2,630,450
1-101-045-6512-10	School Bonds from Impact Fees	0	0	0	0	0	0	0	0	0
1-101-045-6515-50	School Bonds - DEBT Interest	1,756,581	1,896,816	1,783,193	1,774,263	1,517,219	1,510,072	1,499,569	1,411,444	1,411,444
1-101-045-6520-10	Master Lease - Town	255,152	255,152	3,900	3,741	130,645	137,015	140,000	136,050	136,050
1-101-045-6530-10	Tax Anticipation Notes TANS	125,000	60,156	55,000	45,653	40,000	0	45,000	40,000	40,000
1-101-045-6535-10	Legal Judgements / Settlements	0	(240)	0	0	0	6,042	5,000	3,000	3,000
1-101-045-6541-10	Paying Agent and Advisor Fees	80,000	28,371	12,754	112,684	20,000	110,285	20,000	20,000	20,000
1-101-045-6550-50	Judgement/Refi Bond Cost	0	0	0	0	0	0	0	0	0
1-101-045-6560-10	Town Bonds - DEBT Principal	779,941	740,000	810,000	810,000	886,212	680,000	955,000	951,000	951,000
1-101-045-6565-10	Town Bonds - DEBT Interest	334,872	314,740	356,591	356,369	406,447	333,790	390,000	389,087	389,087
1-101-045-6800-10	Deficit Reduction	0	0	0	0	0	0	0	0	0
	DEBT SERVICE	**6,158,655**	**6,389,995**	**6,212,526**	**6,302,709**	**6,045,523**	**5,682,204**	**5,919,569**	**5,601,030**	**5,581,030**

Town of Cumberland
Fiscal 2014-2015
Proposed Tax Levy, April 2015

Projected Expenses @ 6/30/15	$	68,496,474
Less:		
Projected Revenues not incl. 2015 tax bill	$	41,635,080
Taxes Needed from FY 15 Levy	**$**	**26,861,394**
Total Taxes Needed @ *Collection Rate*	$	62,049,883
Net Amount Taxes Needed	**$**	**62,049,883**

UPDATED April 1, 2015

Collection Rate		**43.29%**
Levy Increase	**1.02%**	**$627,768**
Motor Vehicle Rate		**$19.87**
Residential Rate Increase		**$0.00**
Residential Rate	**0.0%**	**$ 17.08**
Tangible Rate Increase		**$0.00**
Tangible Rate		**$29.53**

Levy Calculation

Net Amount of Taxes Needed (as listed above)	$	62,049,883
Less Tangible Personal Property	$	(3,947,209)
Less Motor Vehicle Taxes	$	(5,470,159)
Less Retail Inventory Taxes	$	-
Total Taxes Provided from Real Estate	$	52,632,515
Total Gross Taxes Needed from Real	**$**	**52,632,515**
Proposed Tax Rate	**$**	**17.08**

$1 Real Estate Rate - State Exemptions Not Planned

Yr. of Tax Bill	Rate
2014	43.42%
2013	42.48%
2012	42.76%
2011	43.86%
2010	42.95%
5-Year Average	**43.09%**

Assessment Data

Real Property Tax Base	$	3,081,235,770
Total	$	3,081,235,770
Total Base	**$**	**3,081,235,770**
Value of $1.00 on Tax Rate	**$**	**3,081,236**

Projected Levy	Levy Increase	Levy % Increase
$ 63,879,000	**2,456,885**	**4.0% Levy Increase**
$ 63,264,778	1,842,663	3.0% Levy Increase
$ 62,650,557	1,228,442	2.0% Levy Increase
$ 62,036,336	614,221	1.0% Levy Increase

Rate	Net Assessed Val.	TAX	RATES
$ 29.53	$ 133,667,770	17.08	29.53
$ 19.87	$ 275,297,360	1.00	1.00
		17.08	**29.53**

Taxes Available for FY 16 Budget

Total Taxes	$	62,049,883
Collection Rate		99%
Total Year 1 Taxes Gross Collected	$	61,429,384
Less 2% Discount-all tax types	$	(250,000)
Allowance for Abatements	$	(300,000)
Total Actual Net Collected	$	60,879,384
Less FY 15 collections	$	(26,861,394)
Gross FY 16 Taxes from 2015 Levy	**$**	**34,017,990**
	$	-

Rationale

THE NET ASSESSED VALUE FOR RESIDENTIAL REAL ESTATE HAS INCREASED BY $22,137,294 OVER THE PRIOR YEAR. THE NET ASSESSED VALUE FOR PERSONAL PROPERTY HAS INCREASED BY $3,789,872 PVER THE PRIOR YEAR. THE NET ASSESSED VALUE FOR MOTOR VEHICLES HAS INCREASED BY $6,646,120 OVER THE PRIOR YEAR.

Motor Vehicle Exemption **$500.00**

Town of Cumberland
Fiscal 2015-2016
Proposed Tax Levy, April 2016

Updated as of 5/27/2015

Projected Expenses @ 6/30/16	$	70,012,709
Less:		
Projected Revenues not incl. 2016 tax bill	$	42,349,898
Taxes Needed from FY 16 Levy	**$**	**27,662,811**
Total Taxes Needed @ *Collection Rate*	$	62,656,424
Net Amount Taxes Needed	**$**	**62,656,424**

Collection Rate		**44.15%**
Levy Increase	**0.99%**	**$612,212**
Motor Vehicle Rate		**$19.87**
Residential Rate Increase		**$0.00**
Residential Rate	**0.00%**	**$17.08**
Tangible Rate Increase		**$0.00**
Tangible Rate		**$29.53**

Levy Calculation

Net Amount of Taxes Needed (as listed above)	$	62,656,424
Less Tangible Personal Property	$	(3,947,144)
Less Motor Vehicle Taxes	$	(5,623,343)
Less Retail Inventory Taxes	$	-
Total Taxes Provided from Real Estate	$	53,085,937
Total Gross Taxes Needed from Real	**$**	**53,085,937**

$1 Real Estate Rate - State Exemptions Not Planned

Yr. of Tax Bill	Rate	
2015	43.25%	*ESTIMATE*
2014	43.42%	
2013	42.48%	
2012	42.76%	
2011	43.86%	
5-Year Average	**43.15%**	

Proposed Tax Rate	**$**	**17.08**

Projected Levy	Levy Increase	Levy % Increase
$ 64,525,980	**2,481,768**	**4.0% Levy Increase**
$ 63,905,538	1,861,326	3.0% Levy Increase
$ 63,285,095	1,240,884	2.0% Levy Increase
$ 62,664,653	620,442	1.0% Levy Increase

Assessment Data

Real Property Tax Base	$	3,107,956,742
Total	$	3,107,956,742
Total Base	**$**	**3,107,956,742**
Value of $1.00 on Tax Rate	**$**	**3,107,957**

Rate	Net Assessed Val.	TAX	RATES
$ 29.53	$ 133,665,548	17.08	29.53
$ 19.87	$ 283,006,701	1.00	1.00
		17.08	**29.53**

Taxes Available for FY 16 Budget

Total Taxes	$	62,656,424
Collection Rate		98%
Total Year 1 Taxes Gross Collected	$	61,403,295
Less 2% Discount-all tax types	$	(250,000)
Allowance for Abatements	$	(300,000)
Total Actual Net Collected	$	60,853,295
Less FY 16 collections	$	(27,662,811)
Gross FY 17 Taxes from 2016 Levy	**$**	**33,190,484**
	$	-

Rationale

Motor Vehicle Exemption **$500.00**

TOWN OF CUMBERLAND, RI
ADOPTED REVENUE BUDGET
FISCAL YEAR - 2015/16

WATER DEPARTMENT - 501

as of 4/28/15

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL REVENUE	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL REVENUE	FISCAL YEAR 2015 REVISED BUDGET	FISCAL YEAR 2015 ACTUAL REVENUE	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
2-501-048-0401-(	Water Usage Revenue	2,791,173	2,255,996	2,543,076	2,363,978	2,437,206	983,546	2,734,350	2,734,350	2,734,350
2-501-048-0402-(	Hook Up Fees Water Revenue	15,000	24,450	9,000	21,968	12,000	34,269	35,000	35,000	35,000
2-501-048-0403-(	Hydrant Fees Water Revenue	225,000	224,070	271,700	224,070	224,070	0	224,070	224,070	224,070
2-501-048-0404-(	Service fees Water Revenue	472,500	485,675	485,628	490,234	490,863	123,075	494,500	494,500	494,500
2-501-048-0405-(	PWSB Surcharge Water	891,000	931,567	877,231	963,006	985,255	357,929	1,024,100	1,024,100	1,024,100
2-501-048-0410-(	Infrastructure Fees Water	306,000	254,063	251,588	262,639	268,706	97,617	304,900	304,900	304,900
2-501-048-0411-(	State Surcharge Water Revenue	67,500	0	55,167	0	67,433	22,276	65,000	65,000	65,000
2-501-048-0412-(	Water Protection Revenue	121,500	11,071	100,872	11,471	119,383	39,438	105,000	105,000	105,000
2-501-048-0413-(	RI Taxes	18,000	0	17,362	0	26,000	8,790	28,000	28,000	28,000
2-501-048-0415-(	Delinquent Interest Water Revenue	45,000	56,238	75,000	54,179	65,000	24,591	56,000	56,000	56,000
2-501-048-0425-(	Miscellaneous Water Revenue	1,000	69,361	0	6,606	0	1,771	2,000	2,000	2,000
2-501-048-0460-(	Investment Income Water	845	16	0	2	900	3	0	0	0
2-501-048-0470-(	EPA Federal Reimbursement Water	0	0	0	0	0	0	0	0	0
2-501-048-0480-(	Debt Reduction Surcharge Water	324,000	325,130	325,260	327,230	327,080	82,060	329,800	329,800	329,800
2-501-048-0495-(	Late Fees Water Revenue	0	89,710	70,000	68,885	82,000	19,130	73,000	73,000	73,000
2-501-048-0500-(	Water Resource Board Reimbursement	0	0	235,000	0	0	0	0	0	0
2-501-048-0501-(	Bond Premiuim Amortization	0	2,867	0	2,867	0	0	0	0	0
2-501-048-0505-(	Contributions Water Revenue	0	28,000	0	22,000	0	0	0	0	0
2-501-048-0515-(	Contributed Capital	0	111,590	0	0	300,000	0	200,000	200,000	200,000
2-501-048-0516-(	Gain-Loss on Disposal of Fixed Assets	0	1,975	0	0	0	0	0	0	0
	WATER DEPARTMENT - 501	**5,278,518**	**4,871,781**	**5,316,884**	**4,819,135**	**5,405,896**	**1,794,496**	**5,675,720**	**5,675,720**	**5,675,720**

TOWN OF CUMBERLAND, RI
ADOPTED EXPENSE BUDGET
FISCAL YEAR - 2015/16

WATER FUND - 501

as of 5/3/15

		FISCAL YEAR 2013		FISCAL YEAR 2014		FISCAL YEAR 2015		FY 2016		
ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	YTD EXPENDED	Request Budget	Mayor Proposed	Council Adopted
1-501-048-1010-0	Regular Salaries - WATER	704,932	701,050	738,568	748,169	778,646	622,387	797,217	797,217	797,217
1-501-048-1020-0	Overtime	70,000	74,755	70,000	84,569	85,000	90,599	90,000	90,000	90,000
1-501-048-1040-0	Longevity Water	10,250	9,300	10,250	11,601	18,413	14,232	26,252	26,252	26,252
1-501-048-1052-0	Bank Charges	2,000	4,369	2,200	7,161	2,200	4,811	0	0	0
1-501-048-2010-0	Repairs Building	5,000	4,397	8,000	7,369	10,000	5,112	10,000	10,000	10,000
1-501-048-2012-0	Repairs Treatment Equip&Maint	20,000	19,384	20,000	20,636	25,000	13,606	25,000	25,000	25,000
1-501-048-2014-0	Repairs Distribution Equip&Maint	15,000	17,160	18,000	18,530	22,000	14,552	21,000	21,000	21,000
1-501-048-2020-0	Repairs Equipment	25,000	6,338	10,000	10,864	10,000	4,407	10,000	10,000	10,000
1-501-048-2035-0	Repairs Vehicles	15,000	19,383	15,000	22,746	17,000	15,432	17,000	17,000	17,000
1-501-048-2044-0	Professional Fees	30,000	41,327	50,000	53,767	70,000	70,162	90,000	90,000	90,000
1-501-048-2048-0	Indirect Costs/General Fund	20,000	70,000	70,000	70,000	70,000	52,500	70,000	70,000	70,000
1-501-048-2060-0	Postage	10,000	6,361	10,000	1,717	6,000	9,773	6,000	6,000	6,000
1-501-048-2070-0	Office Supplies	1,500	1,098	1,000	910	1,000	770	1,200	1,200	1,200
1-501-048-2080-0	Operating Supplies	145,000	114,168	100,000	54,878	100,000	62,828	100,000	100,000	100,000
1-501-048-2088-0	Lease Payments	45,000	793	45,000	0	45,000	40,492	45,000	45,000	45,000
1-501-048-2090-0	Janitorial Supplies	1,000	639	800	1,177	1,000	744	800	800	800
1-501-048-2091-0	Gravel/Stone/Loam/Mulch	15,000	9,203	10,000	9,805	12,000	11,681	12,000	12,000	12,000
1-501-048-2092-0	Asphalt/Concrete	7,000	12,172	15,000	3,186	15,000	4,063	15,000	15,000	15,000
1-501-048-2093-0	Plumbing Supplies	2,500	1,842	2,800	2,077	2,800	2,923	2,800	2,800	2,800
1-501-048-2094-0	Distribution Supplies	3,000	14,595	8,000	10,240	10,000	10,055	15,000	15,000	15,000
1-501-048-2095-0	Hydrant Maintenance & Repair	46,000	3,905	30,000	35,597	50,000	1,319	61,700	61,700	61,700
1-501-048-2096-0	Meter Installation & Repair	10,000	19,451	25,000	36,791	30,000	32,170	60,000	60,000	60,000
1-501-048-2100-0	Gas and Oil	27,000	40,087	30,000	41,602	34,000	33,632	35,000	35,000	35,000
1-501-048-2110-0	Heating/Air Conditioning	275,000	226,174	240,000	214,817	220,000	193,354	270,000	270,000	270,000
1-501-048-2130-0	Telephone	22,000	30,028	32,000	31,656	33,000	26,600	33,000	33,000	33,000
1-501-048-2132-0	Cell Phone PR	1,200	400	1,200	800	1,200	0	1,000	1,000	1,000
1-501-048-2135-0	Data Backhaul	2,500	825	2,500	320	2,500	1,210	3,500	3,500	3,500
1-501-048-2140-0	Water- PWSB	1,000,000	553,189	800,000	728,374	800,000	490,292	850,000	850,000	850,000
1-501-048-2150-0	Advertising	12,000	852	6,500	9,658	6,500	1,649	7,000	7,000	7,000
1-501-048-2170-0	Education and Training	3,500	2,930	4,000	4,973	4,500	4,048	5,500	5,500	5,500
1-501-048-2180-0	Dues and Subscriptions	2,000	1,678	2,000	1,694	2,000	1,540	2,800	2,800	2,800
1-501-048-4010-0	Office Equipment	2,600	3,885	2,600	1,875	5,000	1,746	5,000	5,000	5,000
1-501-048-4023-0	Well Reconditioning	0	0	80,000	93,123	50,000	10,095	80,000	80,000	80,000

as of 5/3/15

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL EXPENDED	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL EXPENDED	FISCAL YEAR 2015 REVISED BUDGET	FISCAL YEAR 2015 YTD EXPENDED	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-501-048-4024-0	Treatment Chemicals	250,000	247,849	270,000	203,655	270,000	192,533	218,500	218,500	218,500
1-501-048-4026-0	Treatment Equipment	10,000	7,951	12,000	9,525	15,000	4,147	15,000	15,000	15,000
1-501-048-4027-0	Software Expense	2,000	0	2,000	0	2,400	0	0	0	0
1-501-048-4028-0	Distribution Equipment- New	20,000	14,551	20,000	24,131	25,000	20,837	30,000	30,000	30,000
1-501-048-4029-0	Water Testing	20,000	36,683	20,000	27,598	22,000	25,137	28,000	28,000	28,000
1-501-048-4033-0	Water Testing Distribution System	5,000	4,224	6,000	4,930	6,000	5,397	6,100	6,100	6,100
1-501-048-4034-0	State Surcharge	100,000	0	90,000	0	67,433	49,321	62,000	62,000	62,000
1-501-048-4037-0	Town Network Expense	22,800	22,800	17,500	17,500	17,500	17,500	17,500	17,500	17,500
1-501-048-4056-0	Sales tax	34,000	3,198	20,000	0	22,000	21,056	27,000	27,000	27,000
1-501-048-4057-0	Water Protection	150,000	0	140,000	0	119,383	77,866	93,000	93,000	93,000
1-501-048-4059-0	Infrastructure Improvements	306,000	82,526	306,000	151,297	440,000	572,958	475,000	469,000	469,000
1-501-048-4064-0	Treatment Plant	0	0	0	0	0	1,248	0	0	0
1-501-048-4500-0	Capital Improvements	0	0	150,000	70,824	298,500	410,925	310,000	310,000	310,000
1-501-048-5011-0	Insurance	56,000	56,000	59,000	59,000	61,000	61,000	61,000	61,000	61,000
1-501-048-5400-0	Interest Expense	77,000	44,753	85,000	29,104	50,000	0	25,000	25,000	25,000
1-501-048-6015-0	Workers Comp	40,000	40,000	45,000	45,000	45,000	19,306	45,000	45,000	45,000
1-501-048-6021-0	RI State Retirement	100,626	100,626	105,000	101,075	122,501	58,556	120,382	120,382	120,382
1-501-048-6030-0	Social Security	60,066	60,321	65,000	64,693	67,592	55,688	69,568	69,568	69,568
1-501-048-6040-1	Unemployment Water	0	0	0	0	0	0	0	0	0
1-501-048-6060-0	Health Insurance	304,394	304,393	290,887	265,948	217,100	15,856	208,123	208,404	208,404
1-501-048-6070-0	Life Insurance	4,920	4,420	5,133	5,408	4,877	4,130	4,877	4,877	4,877
1-501-048-6080-0	Public Water Lic. Renewal	0	12,165	12,165	12,273	12,165	0	12,300	12,300	12,300
1-501-048-6560-0	DEBT SERV Principal	566,705	0	399,053	0	290,000	282,810	394,346	394,346	394,346
1-501-048-6565-0	DEBT SERV Interest	242,025	170,239	220,000	161,756	160,000	156,659	159,255	159,255	159,255
1-501-048-6570-0	RANS Interest/Issuance Cost	0	0	0	0	0	0	0	0	0
1-501-048-6572-0	Net Operating Reserve	0	0	68,000	0	60,000	146,729	60,000	60,000	60,000
1-501-048-6573-0	Emergency Reserve	0	1,700	30,000	0	50,000	146,729	50,000	50,000	50,000
1-501-048-6575-0	Depreciation Expense	0	661,902	0	658,973	0	0	0	0	0
1-501-048-6576-0	Bad Debt	0	0	0	0	0	0	0	0	0
1-501-048-6590-0	Sludge Removal	50,000	40,059	65,000	61,617	65,000	28,428	65,000	65,000	65,000
1-501-048-8888-0	Deficit Reduction Surcharge	306,000	0	353,728	0	355,686	0	350,000	355,719	355,719
1-501-048-8889-0	Amortization	0	8,227	0	2,529	0	0	0	0	0
	WATER FUND - 501	**5,278,518**	**3,936,328**	**5,316,884**	**4,317,518**	**5,405,896**	**4,223,601**	**5,675,720**	**5,675,720**	**5,675,720**

TOWN OF CUMBERLAND, RI
ADOPTED EXPENSE BUDGET
FISCAL YEAR - 2015/16

WATER FUND - 501

Permanent Services	
1 Superintendent	84,284
1 Class II Foreman	52,790
1 Grade III Backhoe	46,738
1 Laborer II	44,678
4 Pump Station Operator	170,477
1 Class IV Plant Operator	44,928
3 Class III Plant Operator	133,910
4 Class II Plant Operator	88,471
2 Clerk III	74,739
1 Admin. Assistant	41,041
1 Part Time Water Plant Operator	14,560
CDL Stipend	600
Longevity	26,252
Total Permanent Services	**823,469**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	30,000
Health	196,020
Dental	12,384
FICA	69,568
Pension	120,382
Life Insurance	4,877
Total Benefits	**403,231**

TOWN OF CUMBERLAND, RI
ADOPTED REVENUE BUDGET
FISCAL YEAR - 2015/16

SEWER FUND - 401

as of 5/8/15

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL REVENUE	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL REVENUE	FISCAL YEAR 2015 REVISED BUDGET	FISCAL YEAR 2015 ACTUAL REVENUE	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
2-401-047-0405-3	Sale Tax Fees Sewer	0	(21,134)	0	0	0	(647)	0	0	0
2-401-047-0410-3	Sewer Assessments	304,412	260,253	252,000	292,363	261,240	276,055	244,740	244,740	244,740
2-401-047-0411-3	Revenues - Hook-up Fees Sewer	65,000	59,710	65,000	51,537	60,000	71,058	50,000	50,000	50,000
2-401-047-0412-3	Transfers From Other Funds Sewer	0	0	0	0	0	0	0	0	0
2-401-047-0413-3	Operations and Maintenance Fees Sewer	0	0	10,000	0	0	0	0	0	0
2-401-047-0414-3	Transfee from G/F Int Debt Sewer	0	0	0	0	0	0	0	0	0
2-401-047-0415-3	Delinquent interest Sewer	40,000	18,652	50,000	44,329	40,000	13,343	25,000	25,000	25,000
2-401-047-0416-3	Sewer Usage Revenue	480,000	527,332	478,997	593,309	501,272	510,578	506,125	506,125	506,125
2-401-047-0417-3	Sewer Usage Supplemental Revenue	0	0	0	0	0	0	0	0	0
2-401-047-0418-3	Prior Year Sewer Usage Revenue	0	0	0	0	0	0	0	0	0
2-401-047-0419-3	Sewer Permits Revenue	0	(1,150)	0	0	0	0	0	0	0
2-401-047-0443-3	Connection Fees Sewer Revenue	0	0	0	0	0	0	0	0	0
2-401-047-0444-3	Sewer Hook-Up - New Revenue	0	0	0	0	0	0	0	0	0
2-401-047-0499-(	Sewer Misc Revenue	17,021	0	10,000	(4)	10,000	0	0	0	0
2-401-047-4050-3	Tax Sale Fees-Sewer	0	1,163	0	814	0	70	0	0	0
	SEWER FUND - 401	**906,433**	**844,826**	**865,997**	**982,348**	**872,512**	**870,457**	**825,865**	**825,865**	**825,865**

TOWN OF CUMBERLAND, RI
ADOPTED EXPENSE BUDGET
FISCAL YEAR - 2015/16

SEWER FUND - 401

as of 5/8/15

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL EXPENDED	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL EXPENDED	FISCAL YEAR 2015 REVISED BUDGET	FISCAL YEAR 2015 YTD EXPENDED	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-401-031-5011-40-000-1	Sewer Insurance Claims	20,000	0	20,000	0	20,000	0	0	0	0
1-401-047-1010-30-400-4	Regular Salaries -SEWER	41,259	48,107	41,259	36,220	44,646	37,602	45,539	45,539	45,539
1-401-047-1015-40-300-3	Emergency Labor	0	0	8,000	99	8,000	8,218	6,500	6,500	6,500
1-401-047-1020-30-400-4	Overtime	3,500	1,026	3,500	2,388	3,500	1,970	3,000	3,000	3,000
1-401-047-1040-30-400-4	Longevity Sewer	1,000	1,000	1,000	1,839	1,000	0	2,505	2,505	2,505
1-401-047-2030-30-400-4	Repairs Pump Equipment	2,000	2,441	2,000	3,020	2,000	1,915	2,000	2,000	2,000
1-401-047-2035-30-400-4	Repairs Vehicles	2,500	234	1,000	86	1,000	594	500	500	500
1-401-047-2040-30-400-4	Emergency Repairs	10,000	6,643	7,500	11,390	10,000	2,132	10,000	10,000	10,000
1-401-047-2060-30-400-4	Postage	7,200	1,382	2,500	1,383	6,000	3,482	6,000	6,000	6,000
1-401-047-2070-30-400-4	Office Supplies	300	332	300	22	300	37	300	300	300
1-401-047-2100-30-400-4	Gasoline and Oil	1,000	427	1,000	75	2,000	775	2,000	2,000	2,000
1-401-047-2110-30-400-4	Utilities	10,000	9,600	13,500	24,214	25,000	10,679	10,000	10,000	10,000
1-401-047-2130-30-400-4	Telephone	2,500	2,205	2,500	2,658	2,500	1,840	2,500	2,500	2,500
1-401-047-2132-30-400-4	Cell Phone PR	0	600	0	600	600	550	600	600	600
1-401-047-2190-30-400-4	Professional Services	0	0	0	0	0	0	0	0	0
1-401-047-4010-00-400-4	Office Equipment	0	0	586	6	0	0	0	0	0
1-401-047-4025-30-400-4	Payment to General Fund	0	0	0	0	0	0	0	0	0
1-401-047-4035-30-400-4	Renewal & Replacement	0	0	0	0	0	0	0	0	0
1-401-047-4037-30-400-4	Town Network Expense	5,000	5,523	5,000	13,879	12,000	14,363	12,000	12,000	12,000
1-401-047-4039-30-400-4	Collect System Maintenance	20,000	36,117	20,000	56,637	32,000	30,994	32,000	32,000	32,000
1-401-047-4048-30-400-4	General Fund Services	30,000	30,000	20,000	30,000	30,000	22,500	20,000	20,000	20,000
1-401-047-4069-30-400-4	Mileage PR	0	0	0	0	0	0	0	0	0
1-401-047-4500-00-400-4	Capital Improvements	0	0	10,000	830	60,000	54,243	50,000	50,000	50,000
1-401-047-5011-30-400-1	Insurance	3,952	23,292	4,000	2,500	5,000	2,500	5,000	5,000	5,000
1-401-047-5015-30-400-4	Contingencies	10,000	22,972	5,000	(4,620)	10,000	0	10,000	10,000	10,000
1-401-047-5400-30-400-4	Interest Expense	30,000	23,227	30,000	18,204	20,000	0	30,000	30,000	30,000
1-401-047-6015-30-400-4	Workers Comp	731	731	750	750	750	322	750	750	750
1-401-047-6021-30-400-4	RI Retirement	5,946	5,946	6,000	5,115	7,266	3,473	7,447	7,447	7,447
1-401-047-6030-30-400-4	Social Security	3,501	3,996	3,501	3,112	3,854	3,204	3,905	3,905	3,905
1-401-047-6060-30-400-4	Health Insurance	16,032	16,032	21,643	19,479	16,923	1,027	15,167	15,167	15,167
1-401-047-6063-30-400-4	Dental Insurance	954	398	1,217	1,193	1,253	696	1,278	1,278	1,278
1-401-047-6070-30-400-4	Life Insurance	246	244	244	283	257	239	257	257	257

as of 5/8/15

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL EXPENDED	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL EXPENDED	FISCAL YEAR 2015 REVISED BUDGET	FISCAL YEAR 2015 YTD EXPENDED	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
1-401-047-6560-30-400-4	DEBT SERV Principal	517,071	447,289	473,997	470,415	484,087	484,087	502,807	502,807	502,807
1-401-047-6565-30-400-4	DEBT SERV Interest	161,741	94,109	160,000	78,915	62,575	62,582	43,811	43,811	43,811
	SEWER FUND - 401	**906,433**	**783,871**	**865,997**	**780,691**	**872,511**	**750,023**	**825,865**	**825,865**	**825,865**

TOWN OF CUMBERLAND, RI
ADOPTED EXPENSE BUDGET
FISCAL YEAR - 2015/16

SEWER FUND - 401

Permanent Services	
1 Laborer III	45,539
Longevity	2,505
Total Permanent Services	**48,043**

Employee Benefits - Informational Purposes Only	
Employee Co-Share	2,000
Health	15,167
Dental	1,278
FICA	3,905
Pension	7,447
Life Insurance	257
Total Benefits	**28,053**

TOWN OF CUMBERLAND, RI
ADOPTED REVENUE BUDGET
FISCAL YEAR - 2015/16

RECREATION FUND - 342

as of 5/8/15

ACCOUNT #	ACCOUNT DESCRIPTION	FISCAL YEAR 2013 REVISED BUDGET	FISCAL YEAR 2013 ACTUAL REVENUE	FISCAL YEAR 2014 REVISED BUDGET	FISCAL YEAR 2014 ACTUAL REVENUE	FISCAL YEAR 2015 REVISED BUDGET	FISCAL YEAR 2015 ACTUAL REVENUE	FY 2016 Request Budget	FY 2016 Mayor Proposed	FY 2016 Council Adopted
2-342-000-0401-(	Transfer from Other Funds	23,250	23,250	23,250	23,250	23,250	17,438	35,000	30,000	30,000
2-342-036-0449-/	Summer Camp Revenue	75,000	94,635	75,000	70,006	75,000	21,158	65,000	65,000	65,000
2-342-036-0454-/	Aprop. From Surplus	6,000	0	0	0	0	0	0	0	0
2-342-036-0459-/	Tucker Field Donations	0	0	0	9,200	0	2,975	0	0	0
2-342-036-4050-/	Summer Trip Revenue Recreation	6,000	1,306	6,000	9,667	6,000	7,515	0	5,000	5,000
2-342-036-4100-/	Revenue Recreation Misc	5,000	56,240	6,750	28,047	8,000	30,931	0	0	0
2-342-036-4100-/	Ballfield Rentals Recreation Revenue	2,100	2,820	2,100	3,425	2,100	5,560	1,000	1,000	1,000
2-342-036-4100-/	Adult Tennis Recreation Revenue	0	0	0	0	0	0	500	500	500
2-342-036-4100-/	Volleyball Recreation Revenue	1,300	225	1,300	1,760	1,300	1,765	800	800	800
2-342-036-4100-/	Golf Recreation Revenue	0	0	0	0	0	0	0	0	0
2-342-036-4100-/	Zumba Recreation Revenue	4,000	900	4,000	0	0	0	0	0	0
2-342-036-4100-/	Aerobics Recreation Revenue	0	1,655	3,000	2,778	3,000	0	0	0	0
2-342-036-4100-/	Yoga Recreation Revenue	0	0	0	0	0	0	0	0	0
2-342-036-4100-/	Dance Recreation Revenue	10,000	12,050	14,000	23,286	14,000	17,690	20,000	20,000	20,000
2-342-036-4100-/	Tennis Recreation Revenue	3,000	4,430	4,000	0	0	3,135	0	0	0
2-342-036-4100-/	WinterWonderland Recreation Revenue	0	0	0	1,525	0	30	0	0	0
2-342-036-4100-/	Haunted Hill Recreation Revenue	60,000	37,600	52,750	69,530	60,000	70,970	68,000	68,000	68,000
2-342-036-4100-/	Rentals Recreation Revenue	3,000	2,120	3,000	1,410	3,000	4,925	2,000	2,000	2,000
2-342-036-4100-/	Lacrosse Recreation Revenue	0	0	0	5,000	4,000	0	500	500	500
	RECREATION FUND - 342	**198,650**	**237,231**	**195,150**	**248,884**	**199,650**	**184,092**	**192,800**	**192,800**	**192,800**

TOWN OF CUMBERLAND, RI
ADOPTED EXPENSE BUDGET
FISCAL YEAR - 2015/16

RECREATION FUND - 342

as of 5/8/15

		FISCAL YEAR 2013		FISCAL YEAR 2014		FISCAL YEAR 2015		FY 2016		
ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	ACTUAL EXPENDED	REVISED BUDGET	YTD EXPENDED	Request Budget	Mayor Proposed	Council Adopted
1-342-036-1070-4	Salaries Summer Camp	106,000	103,597	110,000	101,151	110,000	71,771	105,000	105,000	105,000
1-342-036-2116-4	Tucker Field Turf Expenses	0	0	0	55,399	0	64	2,000	2,000	2,000
1-342-036-4054-4	Other Parks Maintenance	10,000	0	15,000	30,919	12,000	16,622	6,200	6,200	6,200
1-342-036-5099-4	Summer Trips Expense Recreation	6,000	0	0	10,150	0	12,368	10,000	10,000	10,000
1-342-036-6600-4	Camp expenses	22,250	1,912	15,750	15,815	15,750	659	0	0	0
1-342-036-6660-4	Haunted Hill Expenses	27,500	9,935	27,500	33,938	27,900	28,577	35,000	35,000	35,000
1-342-036-6700-4	Program Expenses	26,900	400	26,900	56,907	34,000	46,200	34,600	34,600	34,600
	RECREATION FUND - 342	**198,650**	**115,844**	**195,150**	**304,279**	**199,650**	**176,261**	**192,800**	**192,800**	**192,800**

TOWN OF CUMBERLAND, RHODE ISLAND

PROPOSED MUNICIPAL

CAPITAL IMPROVEMENT

PROGRAMS & BUDGET

FISCAL YEAR 2015-2016

A Capital Improvements Program

A Capital Improvements Program is in essence a listing of the priorities of those vitally necessary items of the community within the context of the community's fiscal ability to meet them during a five-year program period. Obviously, such a program cannot be a static program. There must be a yearly re-appraisal of the changing needs of the community and the opportunity to adjust these changes in priority ratings for capital improvements.

In order to do this type of scheduling of capital improvements, a longer period than simply one year is required. A period of at least five years beyond the current fiscal year is required to forecast where the Town believes it will face future demands and growth and allow for careful planning and management of capital and infrastructure assets. Capital improvements are projects with long useful lives that maintain, upgrade or replace public infrastructure and public service providing facilities.

Each year, the Town of Cumberland will be producing a Capital Improvement Plan or CIP, a spending "blueprint" based upon the most current project priorities and needs. Continued investments in infrastructure and facilities are critical to support and enhance neighborhoods, stimulate the economy and improve services.

Planning for capital improvements is an ongoing process. As the Town's infrastructure ages and as needs change, capital programs and priorities must be adjusted. New construction may be required to accommodate increased demand or replace aging facilities while existing infrastructure requires periodic rehabilitation, replacement or other improvements to protect the Town's previous investments. The CIP is not intended to be an all-inclusive inventory of the Town's capital needs for the upcoming five years. It is a document that summarizes planned or needed capital improvements.

A Capital Improvements Budget

A Capital Improvements Budget is the logical tool for implementation of the Capital Improvements Program. It lists the necessary capital improvements and more importantly recommends a schedule of when bonds should be issued without impairing the credit posture of the community.

The Capital Improvements Budget involves projects of a relatively lasting nature. The Capital Improvements Budget differs from the operational budget in that the funding source can be but is not restricted to current Town revenues. The benefits to the Town of Cumberland to be derived from a Capital Improvements Programs and Budgets are:

1) Improvements will be undertaken in the order of their importance to the community.
2) Interrelationships of proposed improvements will be recognized and coordination made possible.
3) The relationship of the proposed improvements to the operation and maintenance factors of the cost of the Town government will be indicated.
4) Financing of the cost of the proposed improvements can be more advantageously arranged.
5) Debt service requirements for the financing of the proposed improvements can be coordinated with the requirements of exiting debt and other demands against the revenues of the Town.
6) Ultimate economy will ensue.

Capital Budget Rational

The reasons for adopting the Capital Budget prior to the commencement of the fiscal year are:

1) Debt service requirements for the proposed improvements can be coordinated with the requirements of existing debt service requirements and other requirements of revenue s of the Town of Cumberland.

2) Any bond ordinances adopted during the fiscal year may require a special election with its attendant unanticipated expenditures.

3) If bonds are issued and payment of principal and interest is required during the fiscal year, it will require further unanticipated amounts clearly not budgeted.

ELEMENT I

TOWN DEPARTMENTS

PROJECTS AND RECOMMENDATION

INFORMATION TECHNOLOGY

The Town has worked with CMIT Solutions, to develop a broad 5 year capital budget forecast for the Town of Cumberland's technology needs, beginning in FY2016. The capital budget plan consists of annual purchases, replacing the oldest personnel computers used throughout the Town. The Technology capital budget plan also consists of new firewalls and annual updates to the Firewall for both Town Hall and remote locations. The capital budget plan also consists of new switches and a guest wireless network at Town Hall.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$46,500	$34,500	$27,500	$37,500	$27,500

CHILDREN & LEARNING

The elevator, which is in use daily for staff, public & students, recently underwent an inspection and was serviced for repairs. The pressing need is for a new door protection system, as the sensors are no longer effective. An additional recommendation is to attach new steal brackets to the exterior wall where there is weakness between the old building and elevator shaft.

The exposed brick on the 2nd & 3rd floors and both stairwells need annual maintenance. The amount of moisture from the leaking roof and significant loss of tuck pointing over the years has caused deterioration of the grout, resulting in moist brick in some areas and powdery dust/lime in other areas.

The 40 single sash window panes no longer have effective seals and need replacement.

An energy audit was performed in 2012 by National Grid which provided a list of improvements, primarily electric lighting that would result in immediate savings estimated at 15% discount.

New boiler as a replacement for older boiler used to heat the 1st floor.

Annual maintenance costs for HVAC maintenance contract and a strategy to replace ceiling tiles in need of replacement due to water damage, make up the balance of OCYL's 5-year capital budget plan submission.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$8,750	$3,150	$5,050	$3,150	$550

POLICE DEPARTMENT

Currently, the police department has a cruiser maintenance and replacement plan in effect, which allows for the purchase of three (3) new cruisers each year. As part of the police department's 5-year capital budget plan, this replacement strategy has remained in effect with the purchase of three (3) replacement police fleet vehicles each year of the capital budget plan. This strategy has assisted in keeping the department's cruiser maintenance costs down thus adding longevity to the cruiser fleet where they can be rotated to administrative cars and detail cruisers, which eliminate front line cruises, use for special detail work.

The department is proposing to purchase 10 Tasers in fiscal year 2017. The use of Tasers is an option in the department's Use of Force Continuum.

The department is requesting to replace the current old and outdated radio equipment over the course of fiscal years 2017 & 2018. The current equipment is over 30 years old and per the department's service contractor Cyber Communications, this equipment is no longer available and replacement parts are also no longer available. The police department utilizes this equipment for the dispatching of police, fire and rescue services for the Town of Cumberland.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$125,000	$270,000	$250,000	$125,000	$125,000

RESCUE DEPARTMENT

The proposed capital budget request outlines the need for large expenditures for the rescue department, to include the following:

Personal Protective Equipment: Presently the department's current inventory is outdated and has a life expectancy of 10 years.

Generator: In the event that the building loses power, the rescue department would be without a means of communications. Due to this deficiency, this item is a top priority item of the rescue department and one the department is seeking a grant to help offset the costs.

Security Upgrades: The rescue department currently lacks any modern security systems. Personal equipment, as well as department medical equipment is housed in this facility, thus creating a need to improve overall security. Cameras and new keypads/keyless entry equipment would allow the administration to monitor who enters the building.

Vehicles: EMS vehicles are placed under duress while responding to calls. Over the course of there useful lives, these vehicles become more expensive to repair. A replacement program needs to be put in place to enable the department to run more efficiently by having reliable vehicles within the fleet.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$28,700	$12,000	$239,000	$225,000	$0

PUBLIC WORKS

The proposed capital budget request outlines the need for large expenditures for the public works department, to include the following:

Town Hall Fire Alarm System Upgrades: This project is mandated under the current State Fire Code.

Re-pointing & Concrete Repairs (OCYL): Repairs to structural components, including, mortar joints & chalking joints.

Monastery Highway Garage: Older facility, the roof is in disrepair and needs replacement.

Road Repairs: This request is to ensure that deteriorated Town roads are adequately funded and replaced as needed.

Repave Tucker Field Parking Lot: Presently, this parking lot is in a deteriorated condition and requires complete reconstruction.

Waste Oil Heaters: Purchase of heaters will enable use of recyclable oils received at the Highway Garage. This will reduce present heating costs.

Salt Shed: This will enable safe protective storage of salt and sand. This will also reduce the pollution runoff to nearby wetlands.

Heavy Truck Lift: Essential for safe maintenance of the Town's truck fleet at this location.

Highland Ave Sidewalk Replacement Project: This is a main walking route to the middle school located on Highland Ave. Present sidewalks need replacement.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$3,140,000	$1,581,000	$13,500,000	$1,000,000	$1,000,000

HIGHWAY

Currently, the highway division has a fleet maintenance and replacement plan in effect, which allows for the purchase of new vehicles on an annual basis, to be funded from the highway division's operating budget. As part of the highway division's 5-year capital budget plan, this replacement strategy has remained in effect with the purchase or replacement of fleet vehicles each year. This strategy has assisted in keeping the highway division's fleet operational and in good working order, while also minimizing the maintenance costs of the fleet.

In recent years, the Town has accepted many new roads and many new developments have been added, thus creating additional demand for Highway, with regards to maintaining the Town's roads.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$591,624	$141,000	$200,000	$260,000	$250,000

LIBRARY

In the interest of maintaining the library for public use and being efficient with repairs, the Trustees of the Library has requested the following items as part of Cumberland Library's Five Year Capital Improvement Plan.

Repair the EIFS on the Monastery Tower: The EIFS material or Dryvit was installed to seal the remains of the Monastery Tower after the ruins of the church were removed to make way for the Town Library in the early 1970's. The EIFS is therefore old and no longer seals on the bottom properly. The proposed repair would remove a foot of the EIFS and enable extended flashings underneath before replacing the EIFS.

Window Re-pointing: The exterior of the Monastery's windows are the original stonework. Over the years, the mortar has dried, cracked and fallen out. This is allowing water to seep in and damage the frame of the window, the sills and the walls. A consultant and expert in restoring old buildings, has told the library that this work must be done in two years to prevent more costly damage.

Re-pointing of Monastery Tower: The stonework on the top of the Monastery Tower is broken and much of the mortar is dried and broken, in places some of the flashing is bent. This repair would finish sealing up the old Monastery Tower and roof and keep the four meetings rooms below from further damage.

Replacement HVAC Units: Twelve of the fourteen HVAC units installed in the year 2000 will be 16 years old by fiscal year 2016. Two were replaced in 2012 and repairs and maintenance costs have been on the rise, in recent years. The library is looking to replace the two most troublesome units at this time.

New Entry Doors On The Hayden Meeting Center: The current double doors at the entrance to the Hayden Meeting Center can know have the weather-stripping replaced to fit the doors. Cold and other weather is entering via these doors.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$61,155	$3,000	$0	$0	$0

RECREATION

The proposed capital budget request outlines the need for large expenditures for the recreation department, to include the following:

The recreation department has budgeted for various capital improvements to the fields at Tucker Field, including infield work and new dugouts at both the baseball and softball fields.

The capital improvement plan also calls for new fencing and backstops for town facilities, as needed.

The capital improvement plan finally plans to address the bathroom facilities at Diamond Hill Park, with a replacement of both the current men's and woman's bathrooms.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$102,000	$27,000	$12,000	$12,000	$12,000

SENIOR CENTER

The proposed capital budget request outlines the need for large expenditures for the seniro center, to include the following:

The purchase of one (1) replacement senior van, as maintenance costs with the current fleet has been increasing due to both required and unexpected maintenance.

The proposed capital improvement plan also calls for annual maintenance in the amount of $5,000 to address painting, new floors and carpets and electrical upgrades as needed.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$180,000	$5,000	$5,000	$5,000	$5,000

SCHOOL DEPARTMENT

Please see the attached capital improvement plan, prepared by _____ , at the request of both the school department and school building committee.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:					

ELEMENT I

APPENDIX

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

INFORMATION TECHNOLOGY

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1		Hardware, purchase 16-17 new machines & replace oldest machines in Town.				20,000	20,000	22,000	22,000	22,000	$ 106,000
2		New Firewall (Town & remote locations)				11,500		5,500	5,500	5,500	$ 28,000
3		Guest wireless network at Town Hall				5,000					$ 5,000
4		New Switches				4,000	3,500				$ 7,500
5		MS Office licenses for new PC's				6,000	11,000				$ 17,000
6		Server Refresh							10,000		$ 10,000
7											$ -
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
		Grand Total				**46,500**	**34,500**	**27,500**	**37,500**	**27,500**	**173,500**

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

CHILDREN & LEARNING

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1		Elevator Door Protection System	7/1/15	9/1/15	10 yr	3,686					$ 3,686
2		Interior Brick Re-sealing (annual)	9/1/15	10/1/15	5 yr	350	350	350	350	350	$ 1,750
3		Window Pane Replacements	7/1/15	10/15/15	25 yr	1,365					$ 1,365
4		Energy Efficiency Improvements (per audit)	8/15/15	10/15/15	10 yr	3,074					$ 3,074
5		Replace Boiler #2 on first floor (if needed)	7/1/15	7/1/17	15 yr			4,500			$ 4,500
6		Replace ceiling tiles (water damage)	7/1/15	9/1/15	10 yr	75					$ 75
7		HVAC maintenance / Bi-Annual cleaning	8/1/15	8/15/15	10 yr	200	2,800	200	2,800	200	$ 6,200
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
		Grand Total				8,750	3,150	5,050	3,150	550	20,650

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

POLICE DEPARTMENT

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1	1	Replacement - Police Fleet Vehicles (3)	7/1/2015	12/1/2015	5 yrs	125,000					$ 125,000
2	2	Replacement - Police Fleet Vehicles (3)	7/1/2016	12/1/2016	5 yrs		125,000				$ 125,000
3	3	New Tazers, (10 at $2,000 per)	7/1/2016	9/1/2016	5 yrs		20,000				$ 20,000
4	4	Radio Equipment, Dispatch (Phase-1)	7/1/2016	9/1/2016	10 yrs		125,000				$ 125,000
5	5	Radio Equipment, Dispatch (Phase-2)	7/1/2017	9/1/2017	10 yrs			125,000			$ 125,000
6	6	Replacement - Police Fleet Vehicles (3)	7/1/2017	12/1/2017	5 yrs			125,000			$ 125,000
7	7	Replacement - Police Fleet Vehicles (3)	7/1/2018	12/1/2018	5 yrs				125,000		$ 125,000
8	8	Replacement - Police Fleet Vehicles (3)	7/1/2019	12/1/2019	5 yrs					125,000	$ 125,000
9											$ -
10											$ -
11											$ -
12											$ -
		Grand Total				**125,000**	**270,000**	**250,000**	**125,000**	**125,000**	**895,000**

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

RESCUE DEPARTMENT

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1	1	EMS Turn-out Gear	7/1/2015	6/30/2018	10 yrs						$ -
2		- 7 sets of gear				14,000					$ 14,000
3		- 6 sets of gear					12,000				$ 12,000
4		- 7 sets of gear						14,000			$ 14,000
5	2	Rescue HQ Security (Camera/Keypad System)	7/1/2015	10/1/2015	UL	7,000					$ 7,000
6	3	PTO Generator	7/1/2015	10/1/2015	UL	7,700					$ 7,700
7	4	Ambulance	8/1/2017	May-18				225,000			$ 225,000
8	5	Ambulance	8/1/2018	May-19					225,000		$ 225,000
9											$ -
10											$ -
11											$ -
12											$ -
		Grand Total				**28,700**	**12,000**	**239,000**	**225,000**	**-**	**504,700**

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

PUBLIC WORKS

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1	1	Upgrade Town Hall Fire Alarm System	7/1/2015	9/1/2015	20 yrs	45,000					$ 45,000
2	2	Re-pointing & concrete repairs - OCYL	7/1/2015	12/1/2015	20 yrs	65,000					$ 65,000
3	3	Monastery Highway Garage - Flat Roof Replacement	9/15/2015	10/15/2015	20 yrs	30,000					$ 30,000
4	4	Road Repairs - $2.5 million bond	7/1/2015	11/1/2015	20 yrs	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	$ 6,500,000
5	5	Update - Veterans Park (BF Norton)	7/1/2015	12/1/2015	20 yrs	500,000					$ 500,000
6	6	Repaving - Tucker Field Parking Lot	7/1/2016	12/1/2016	20 yrs		400,000				$ 400,000
7	7	Waste Oil Heaters for Monastery & Northern Garages	7/1/2016	9/1/2016	15 yrs		15,000				$ 15,000
8	8	Salt Shed - Tucker Field	7/1/2016	9/1/2016	20 yrs		40,000				$ 40,000
9	9	Heavy Truck Lift - Monastery Garage	7/1/2016	9/1/2016	15 yrs		26,000				$ 26,000
10	10	Highland Ave - sidewalks replacement project	7/1/2016	11/1/2016	20 yrs		100,000				$ 100,000
11	11	New Public Safety Complex	7/1/2017	6/30/2019	30 yrs			12,500,000			$ 12,500,000
12											$ -
13											$ -
14											$ -
15											$ -
		Grand Total				**3,140,000**	**1,581,000**	**13,500,000**	**1,000,000**	**1,000,000**	**20,221,000**

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

HIGHWAY

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1		(3) Stainless steel sander bodies & hydraulics to retro fit 4 existing cab & chassis	7/1/15			120,000					$ 120,000
2		(2) 2016 International Terra Star med duty dump /sander/plow 4x4	7/1/15			234,924					$ 234,924
3		(1) used loader to replace 1974 cat loader	7/1/15			60,000					$ 60,000
4		(1) 2015 holder/flail mower	7/1/15			163,700					$ 163,700
5		(1) new mower	7/1/15			13,000					$ 13,000
6		(3) new pickups with plows, replacements	7/1/16				141,000				$ 141,000
7		(1) replacement street sweeper	7/1/17					200,000			$ 200,000
8		(1) new large duty dump/sander/plow 4x4	7/1/18						180,000		$ 180,000
9		(1) new Scissor Lift	7/1/18						80,000		$ 80,000
10		(1) new bucket truck	7/1/19							250,000	$ 250,000
11											$ -
12											$ -
13											$ -
		Grand Total				**591,624**	**141,000**	**200,000**	**260,000**	**250,000**	**1,442,624**

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Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

LIBRARY

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1	1	Repairs EIFS on Monastery tower wall to stop constant leaks	7/1/2015	12/1/2015	25 yrs	15,110					$ 15,110
2	2	Window re-pointing-Monastery windows are pulling away from the wall & causing leaks.	7/1/2015	12/1/2015	20 yrs	4,850					$ 4,850
3	3	Monastery Tower re-pointing - The top of the tower is missing stonework and the flashing is bent.	7/1/2015	12/1/2015	20 yrs	23,200					$ 23,200
4	4	Replacement of HVAC units. All but two of the units on the main library building is 15 years old. This is purchasing and replacing the worst two units in FY2016.	7/1/2016			17,995					$ 17,995
5	5	New doors on Hayden - These doors are original to the building. We can no longer replace the weather stripping and there is a gap in the doors that lets the weather in. We do not have estimates yet.	7/1/2016				3,000				$ 3,000
6											$ -
7											$ -
8											$ -
9											$ -
		Grand Total				**61,155**	**3,000**	**-**	**-**	**-**	**64,155**

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

RECREATION

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1	1	Fencing for baseball fields & backstops	7/1/2015	6/30/2020	25 yrs	12,000	12,000	12,000	12,000	12,000	$ 60,000
2	2	Infield work at Tucker Baseball field	7/1/2015	6/30/2016	10 yrs	30,000					$ 30,000
3	3	Infield work at Tucker Softball field	7/1/2015	6/30/2016	10 yrs	20,000					$ 20,000
4	4	Fix bathrooms at Diamond Hill Park	7/1/2015	6/30/2016	30 yrs	40,000					$ 40,000
5	5	New dugouts at both baseball & softball fields at Tucker Field	7/1/2016				15,000				$ 15,000
6											$ -
7											$ -
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
13											$ -
14											$ -
15											$ -
		Grand Total				**102,000**	**27,000**	**12,000**	**12,000**	**12,000**	**165,000**

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

SENIOR CITIZENS

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1	1	New Senior Van	7/1/2015	9/1/2015	10 yrs	175,000					$ 175,000
2	2	Upgrades to Building	7/1/2015	6/30/2020	15 yrs	5,000	5,000	5,000	5,000	5,000	$ 25,000
3											$ -
4											$ -
5											$ -
6											$ -
7											$ -
8											$ -
9											$ -
10											$ -
11											$ -
		Grand Total				**180,000**	**5,000**	**5,000**	**5,000**	**5,000**	**200,000**

ELEMENT II

WATER & SEWER DEPARTMENTS

PROJECTS AND RECOMMENDATION

SEWER DEPARTMENT

The proposed capital budget request outlines the need for large expenditures for the sewer department, to include the following:

The sewer department's capital improvement plan includes two (2) replacement pump stations at Curran Road and a new pumping station at Abbott Street.

The sewer department is also implementing a sewer manhole rebuilding project, with the replacement of 65 sewer manholes in fiscal year 2016.

The final phase of the sewer department's capital improvement plan is the implementation of a new sewer extension to North Cumberland.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$50,000	$1,200,000	$0	$0	$0

WATER DEPARTMENT

The proposed capital budget request outlines the need for large expenditures for the water department, to include the following:

All proposed projects will allow the Cumberland Water Department to continue providing customers a high level of service, improved water quality and increased flow for fire protection. New sources of public water supply coupled with distribution system upgrades will ensure the delivery of high quality potable water to the residents of this Town now and into the future.

Allocation of funds:

Year:	2015-16	2016-17	2017-18	2018-19	2019-20
Amount:	$8,650,000	$1,730,000	$3,750,000	$1,700,000	$6,500,000

ELEMENT II

APPENDIX

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

SEWER DEPARTMENT

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1	1	Curran Road pumping station pump replacements (2)	7/1/2015	12/1/2015		20,000					$ 20,000
2	2	Sewer Manhole Rebuilding project (65 sewer manholes)	7/1/2015	12/1/2015		30,000					$ 30,000
3	3	New Abbott Street pumping station	7/1/2016	6/30/2017			200,000				$ 200,000
4	4	Sewer Extension - North Cumberland	7/1/2016				1,000,000				$ 1,000,000
5											$ -
6											$ -
7											$ -
8											$ -
9											$ -
10											$ -
11											$ -
		Grand Total				50,000	1,200,000	-	-	-	1,250,000

Town of Cumberland, RI
Capital Budget Requests
Fiscal Year 2016

Water Department

Approved Priority	Project Number	Project Title	Start Date	Completion Date	Estimated Life of Project	Fiscal Year 1 2015-16	Fiscal Year 2 2016-17	Fiscal Year 3 2017-18	Fiscal Year 4 2018-19	Fiscal Year 5 2019-20	Total Estimated Cost
1		Emergency Generators 4 sites	15-Jul	15-Sep	15	500,000					$ 500,000
2		Fisher Tank Replacement	15-Sep	16-Dec	50	1,750,000					$ 1,750,000
3		Girard Road Station Upgrades	15-Dec	16-Mar	30	300,000					$ 300,000
4		New Production Well Site #1	16-Jan	17-Dec	60	3,000,000					$ 3,000,000
5		New Production Well Site #2	16-Jan	17-Dec	60	3,000,000					$ 3,000,000
		Abbott Well Upgrades	16-Jan	16-Mar	50	100,000					$ 100,000
6		Easement Clearing (6 locations)	16-Mar	17-Mar	20		150,000				$ 150,000
7		Supervisory Control & Data Acquisition	16-Mar	17-Nov	20		400,000				$ 400,000
8		New Transmission & Distribution Facility	16-Jul	16-Oct	50		180,000				$ 180,000
9		Manville Wells Main Replacement	16-Sep	17-Jun	50		1,000,000				$ 1,000,000
10		Mineral Spring Main Replacement	17-Jul	17-Nov	50			1,000,000			$ 1,000,000
11		Highland Tank Rehabilitation	17-Jul	17-Nov	20			500,000			$ 500,000
		Sneech Pond Residuals Management	17-Jul	18-May	30			2,250,000			$ 2,250,000
12		Well Exploration Site 4 & Site 5	18-Jul	18-Nov					200,000		$ 200,000
13		Water Main Replacement Projects	18-Jul	19-Jul	50				1,500,000		$ 1,500,000
14		Water Main Replacement Projects	19-Jul	20-Jul	50					1,500,000	$ 1,500,000
15		Angell Road/Nate Whipple Pipeline	19-Jul	21-Jun	50					5,000,000	$ 5,000,000
		Grand Total				**8,650,000**	**1,730,000**	**3,750,000**	**1,700,000**	**6,500,000**	**22,330,000**

ELEMENT III

FINANCIAL ANALYSIS

FINANCIAL ANALYSIS

The financial data upon which this Capital Improvement Program is based is discussed in the following pages. Explanation of the Town's current debt obligations and a review of its expenditures and revenues are as follows:

EXPENDITURES

In order to provide background information on the Town of Cumberland's ability to undertake additional capital improvements financing, the history of Town expenditures and revenues is examined in this chapter. The expenditures shown are categorized by expense type.

GENERAL GOVERNMENT

This program includes Mayor's Office, Town Clerk, Town Officers, Town Council, Legal, BOC, Misc. Boards, Municipal Court, Zoning, Inspections, Planning, Technology, Finance, Assessor, OCYL, Senior Center, Library & Miscellaneous and represents 6.1% of the fiscal year 2015 budget.

	General Government	% of Budget
Fiscal Year – 2014	$5,022,843	5.84%
Fiscal Year – 2015	$5,400,461	6.13%

PUBLIC SAFETY

Public Safety programs include the departments of police, rescue, animal control & telecommunications. These departments combined, represent appropriations of approximately 6.7% of the total town budget.

	Public Safety	% of Budget
Fiscal Year – 2014	$5,851,758	6.80%
Fiscal Year – 2015	$5,903,328	6.71%

PUBLIC WORKS

Public Works programs include the departments of public works, highway, town hall & recreation. These departments combined, represent appropriations of approximately 5.8% of the total town budget.

	Public Works	% of Budget
Fiscal Year – 2014	$4,933,523	5.73%
Fiscal Year – 2015	$5,108,761	5.80%

FRINGE BENEFITS

Fringe Benefits programs include all healthcare, dental coverage, pension, social security & life insurance. All Fringe Benefits combined, represent appropriations of approximately 8.0% of the total town budget.

	Fringe Benefits	% of Budget
Fiscal Year – 2014	$6,656,438	7.74%
Fiscal Year – 2015	$7,089,673	8.05%

SCHOOL DEPARTMENT

The school department budget represents the required budget to operate the Town of Cumberland's School System. This budget represents approximately 66.4% of the total town budget.

	School Department	% of Budget
Fiscal Year – 2014	$57,362,346	66.67%
Fiscal Year – 2015	$58,484,710	66.44%

DEBT SERVICE

The debt service budget represents the required budget to fund all debt related expenses for the Town of Cumberland. This budget represents approximately 6.8% of the total town budget.

	Debt Service	% of Budget
Fiscal Year – 2014	$6,212,526	7.22%
Fiscal Year – 2015	$6,045,523	6.87%

REVENUES

Revenues received by the Town of Cumberland, by major sources are recorded below.

PROPERTY TAX

In Fiscal Year 2015, the tax base as of December 31, 2013 was $3,457,627,614. The tax base for 2015 increased by $32,573,286 to $3,490,200,900.

	12/31/2013 Valuation Date	12/31/2014 Valuation Date
Residential	$3,059,098,476	$3,081,235,770
Tangible	$129,877,898	$133,667,770
Motor Vehicle	$268,651,240	$275,297,360
	$3,457,627,614	**$3,490,200,900**

Figures are at gross assessed valuation. Property Taxes represent approximately 70% of the total budget.

	Property Taxes	% of Budget
Fiscal Year – 2014	$59,981,049	69.71%
Fiscal Year – 2015	$61,503,979	69.87%

Miscellaneous Revenue

These accounts represent the remaining 3.5% of the town's budgeted revenue. They include municipal court, probate court, billing for rescue services, enterprise transfers and all licensees and fees.

	Misc. Revenue	% of Budget
Fiscal Year – 2014	$2,857,547	3.32%
Fiscal Year – 2015	$3,103,572	3.53%

State Aid

These accounts represent 3.4% of the town's budgeted revenue. It includes municipal incentive aid, motor vehicle phase out, school housing aid, library housing aid & telephone tax.

	State Aid	% of Budget
Fiscal Year – 2014	$3,055,038	3.55%
Fiscal Year – 2015	$2,991,948	3.40%

School Receipts

These accounts represent 21.4% of the town's budgeted revenue. It includes state aid for education, school misc & appropriation from school surplus.

	School Receipts	% of Budget
Fiscal Year – 2014	$18,671,773	21.70%
Fiscal Year – 2015	$18,897,628	21.47%

Fund Balance Drawdown

These accounts represent 0.76% of the town's budgeted revenue. The fund balance drawdown account is the total amount on an annual basis the town budgets as a use of the overall fund balance of the town.

	School Receipts	% of Budget
Fiscal Year – 2014	$498,471	0.58%
Fiscal Year – 2015	$651,114	0.76%