

Town of Cumberland Mayor's Proposed Budget



***Fiscal Year
2025-2026***



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Cumberland
Rhode Island**

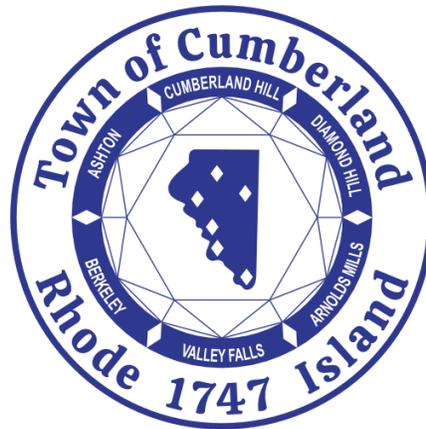
For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

FISCAL YEAR 2025 – 2026
TOWN OF CUMBERLAND
COUNCIL APPROVED MUNICIPAL BUDGET



TOWN COUNCIL

Michael L. Kinch, President, At Large

Timothy C. Magill, President Pro Tempore, District 2

Peter J. Bradley, At Large

James K. Metivier, District 1

Lisa A. Beaulieu, District 3

Jodi C. Sweet, District 4

Robert G. Shaw, District 5

Mayor

Jeffrey J. Mutter

Finance Director

Melinda Brouillard

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Section One: Introductions

Understanding this Document



The FY 2025–2026 Proposed Budget is intentionally formatted to promote *accessibility, transparency, and ease of understanding*. Each section is clearly organized and accompanied by supporting visuals, summaries, and narratives to ensure that both residents and stakeholders can navigate the document with confidence and clarity.

The Town of Cumberland's Proposed Budget for Fiscal Year 2025–2026 is structured according to the Table of Contents and organized into thirteen main sections, followed by an appendix.

Section I: Introductions

This introductory section is intended to orient the reader to both the Town of Cumberland and the contents of the budget document. It includes this explanatory narrative, introductions to the Mayor and Town Council, a high-level organizational chart (with department-specific charts provided in their respective expenditure sections), employee milestones, a "Cumberland at a Glance" overview, organizational goals and objectives, the Mayor's budget message, and acknowledgments.

Section II: Structures and Processes

This section outlines the Town's form of government, details the budget process, and provides the timeline for budget development and adoption.

Section III: Fund Structures and Financial Status

This section describes each fund and its financial position. It includes information

on proposed changes to fund balances, current debt obligations, the Town's bond rating, and an overview of the Community Recovery (ARPA) Fund.

Section IV: Revenue Details

Here, readers will find a summary of the Town's revenue sources, including the General Fund ordinance and detailed breakdowns of all General Fund revenue line items for FY 2025–2026, organized by category.

Sections V–XI: Expense Details

These seven sections present departmental organization charts, goals, and priorities for the fiscal year, as well as funding comparison summaries and detailed expenditure statements for each department.

Section XII: Tax Levy

This section provides information on the proposed tax rates for 2025 and 2026, including the detailed Tax Levy for the Town.

Section XIII: Proprietary Funds

This section includes organizational charts, objectives, priorities, and detailed expenditure information for the Town's proprietary funds: Water, Sewer, and Recreation.

Appendix

The appendix contains supplementary materials, including a glossary of terms and relevant Town financial policies.



MAYOR JEFF MUTTER

Municipal Leadership Experience:

Mayor
(2019-Present)

School Committee
(2009-2014)

Cumberland Town Council
(1996-2004 and 2006-2008)

Contact Information

Email: jmutter@cumberlandri.org
Phone: 401-728-2400 x132

MEET THE MAYOR

MEET THE CUMBERLAND TOWN COUNCIL

COUNCIL LEADERSHIP



Council President
Michael L. Kinch
At Large
Elected 2018 -
Present



President, Pro Tem
Timothy C. Magill
District Two
Elected 2020-
Present



Peter J. Bradley
At Large
2010-2012 and
2014 - Present



James K. Metivier
District One
2016-2018 and
2020- Present



Lisa A. Beaulieu
District Three
2016- Present



Jodi C. Sweet
District Four
2024 - Present



Robert G. Shaw
District Five
2014- Present

MEET YOUR STATE OFFICIALS

STATE SENATORS



Ryan W. Pearson

District 19

Committee on
Commerce
Committee on Labor



Brian Thompson

District 20

Committee on Health &
Human Services
Committee on Finance
Committee on Labor

STATE REPRESENTATIVES



Mia Ackerman

District 45

Deputy Majority Whip



Robert D. Phillips

District 51

Deputy Majority Leader



Alex Marszalkowski

District 52

Deputy Majority
Leader



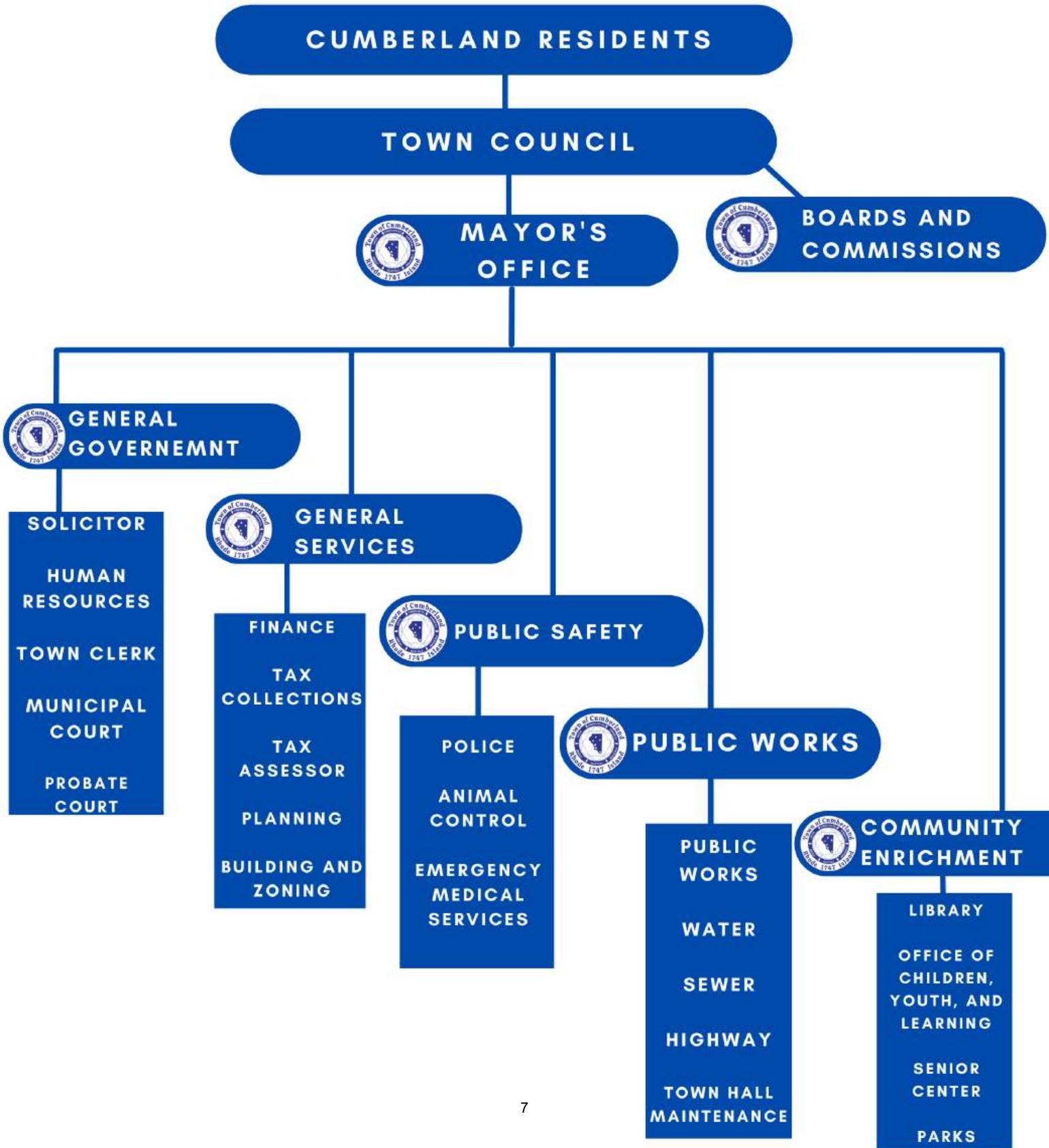
Brandon Voas

District 52

Corporations Committee
House Education
Committee

TOWN OF CUMBERLAND

ORGANIZATIONAL CHART



Employee Summary/Pay Schedules



Cumberland's full-time employees are divided into executive staff and collective bargaining positions. The three municipal unions include The International Brotherhood of Police Officers Cumberland Local 640, International Association of Firefighters,

and the Teamsters.

The information provided below and on the following pages provide insight into the salary levels for appointments.

Further details are provided on each individual department page.



Executive Staff Pay Schedule

Executive Staff: 55 positions (43 FTE positions, 12 Part-time). For individuals employed in Executive Staff positions, there is a salary ordinance which determines ranges for each position which is approved by the Town Council. The Mayor has the authority to pay individuals in these roles up to the maximum amount indicated within the range. For individuals for which there is a full-time salary range, but the position has become part-time, an hourly rate within that range will be determined.

Executive staff positions listed below are currently filled unless otherwise noted. During the last fiscal year, there were some changes to the Full-Time/Part-Time status for positions, as well as the creation of two additional positions.

The Deputy Town Clerk and Senior Center Assistant positions went from a part-time position to a full-time. Additionally, three positions were added – Deputy Parks and Recreation Director, Accounts Payable Administrator (moved from the Union to Executive staff), and Town Engineer.

<u>Position</u>	<u>Number of Positions</u>	<u>Approved Salary Range</u>	<u>Current Rate (Remains Proposed Rate)</u>
Animal Control Officer	1	\$45,000-\$62,400	\$56,657
Assistant Animal Control Officer	1	\$40,000-\$55,000	\$49,886
Building Official	1	\$76,100-\$98,930	\$85,267
Building Inspector	1	\$63,000-\$84,500	\$63,000
Electrical Inspector (PT)	1	\$10,000-\$26,000	\$21,000
Mechanical Inspector (PT)	1	\$10,000-\$26,000	\$21,000
Finance Director	1	\$96,700-\$125,710	\$105,000
Deputy Finance Director	1	\$76,100-\$98,930	\$88,400
Accountant (Accounts Receivable)	1	\$50,000-\$72,000	\$57,494
Accounts Payable	1	\$50,000-\$72,000	\$59,987
Payroll Administrator	1	\$50,000-\$72,000	\$62,500
Director of Human Resources	1	\$76,100-\$98,930	\$83,047
Chief of Staff	1	\$60,000-\$82,000	\$67,868
Community Outreach Coordinator	1	\$58,445-\$76,050	\$61,207
ADA Coordinator (PT)	1	\$27,300	\$27,300
Planning & Community Dev. Director	1	\$87,100-\$113,230	\$88,088
Principal Planner	1	\$58,500-\$76,050	\$65,000
Special Projects Planner (PT)	1	\$27,300	Unfilled
Director of Public Works	1	\$90,000-\$145,000	\$124,800
Superintendent of Public Works	1	\$70,100-\$91,130	\$80,608
Zoning Inspector/Recycling Coord.	1	\$40,000-\$55,000	\$44,717
Assistant Engineer	1	\$65,000-\$80,000	\$71,726
Town Engineer	1	\$80,000-\$98,930	Unfilled
Water Superintendent	1	\$90,000-\$135,000	\$98,826
Assistant Water Superintendent	1	\$65,000-\$90,000	Unfilled
Admin. Assistant to Water Super.	1	\$45,000-\$60,000	\$49,067
Chief of Police	1	\$94,000-\$118,560	\$113,300

Confidential Secretary to Police Chief	1	\$45,000-\$62,400	\$54,217
Deputy Chief of Police	1	\$86,000 - \$104,000	\$100,069
Police Captain	3	\$80,000 - \$104,000	\$93,063
Recreation Director	1	\$70,100-\$91,130	\$69,706
Deputy Parks and Recreation Director	1	\$50,000-\$65,000	\$55,000
Senior Center Director	1	\$65,000-\$84,500	Funded with Rec Director
Senior Social Director	1	\$45,000-\$58,000	\$53,035
Senior Center Assistant (PT)	1	\$25,000-\$37,440	\$45,500
EMS Chief	1	\$79,000-\$118,560	\$109,000
Deputy EMS Chief	1	\$70,000-\$104,000	\$99,500
Assistant to EMA Director (PT)	1	\$7,500-\$10,400	\$7,500
Tax Assessor	1	\$75,000-\$110,000	\$98,800
Deputy Tax Assessor (PT)	1	\$50,000-\$67,600	\$21,000
Town Clerk	1	\$76,100-\$98,930	\$83,229
Deputy Town Clerk	1	\$58,445-\$76,050	\$69,997
Town Solicitor (PT)	1	\$118,000-\$130,000	\$102,000
Legal Assistant	1	\$45,000-\$62,400	\$50,396
Probate Judge (PT)	1	\$8,000-\$12,480	\$8,105
Municipal Court Judge (PT)	1	\$8,000-\$12,480	\$8,319
Courts Clerk	1	\$50,000-\$65,000	\$54,564
OCYL Director	1	\$60,000-\$85,000	\$70,671
K-12 Programs Coordinator – OCYL	1	\$45,000-\$65,000	\$58,000
Early Childhood Coordinator – OCYL	1	\$45,000-\$65,000	\$46,410
Program Assistants – OCYL (PT)	3	\$19.00-\$30.00	\$19.90

International Brotherhood of Police Officers – Pay Rates

At current staffing, there are 45 active members of the International Brotherhood of Police Officers (IBPO). There are currently vacancies for patrol officers. The Town is in the process of sending several recruits through the academy to get

trained. All police officer positions are full-time. The Town of Cumberland is currently in negotiations with the IBPO and these rates are subject to change.

<u>Class Title</u>	<u>Annual Rate</u>
Patrolman/woman (Probationary)	\$56,930
Patrolman/woman (After 3 years of service)	\$69,618
Patrolman/woman (After 5 years of service)	\$70,616
Patrolman/woman (After 6 years of service)	\$71,986
Patrolman/woman (After 8 years of service)	\$72,576
Sergeant	\$78,059
Lieutenant	\$80,466

Municipal Employees (Teamsters)

There are currently 71 members of the Municipal Employees Union (Teamsters). These are all full-time positions. The breakdown of employees is as follows: Highway Department (34), Town Hall (15), Water (14), Senior Center (2), Recreation (1), Sewer (1), EMS (1), and Police (3). A significant change in staffing with the Teamsters is that the Public Safety Dispatchers have been moved from that union to the AFSCME which continues to represent the EMS paramedics.

Current rates are listed below, with the increases scheduled for the upcoming fiscal year.

	<u>Current Rate</u>	<u>Rate on 07/01/25 (+ \$0.50)</u>	<u>Rate on 01/01/2026 (+ \$0.30)</u>
Senior Foreman - Water	\$32.76	\$33.36	\$33.66
Foreman	\$31.96	\$32.56	\$32.86
Mechanic	\$28.78	\$29.38	\$29.68
Heavy Equipment Operator	\$28.69	\$29.29	\$29.59
Senior Van Driver	\$29.09	\$29.69	\$29.99
Light Equipment Operator	\$27.93	\$28.53	\$28.83
Building Maintenance	\$26.46	\$27.06	\$27.36
Clerk III	\$25.88	\$26.48	\$26.78
Clerk II	\$24.85	\$25.45	\$25.75
Clerk I	\$22.27	\$22.87	\$23.17
Engineering Aide	\$31.39	\$31.99	\$32.29
Pump Station Operator	\$25.70	\$26.30	\$26.60
Laborer II	\$27.26	\$27.86	\$28.16
Laborer I	\$24.00	\$24.60	\$24.90

International Association of Fire Fighters, Local 2725 – Pay Rates

The International Association of Fire Fighters, Local 2725 union represents Cumberland's all-paramedic Emergency Medical Services team (EMS) and the Public Safety Dispatchers.

Emergency Medical Services – Paramedics

Article 31 – Pay Plan Classification and Longevity indicates that in FY 2026 paramedics shall receive a 4% increase on their base rate.

For the Fiscal Year July 1, 2024 through June 30, 2025 – 4%

For the Fiscal Year July 1, 2025 through June 30, 2026 – 4%

For the Fiscal Year July 1, 2026 through June 30, 2027 – 4%

This reflects the following base rates:

Captain	\$37.48	\$82,830.80
Lieutenant	\$36.91	\$81,571.10
Private	\$34.33	\$75,869.30

Base Rates for Cumberland Public Safety Dispatchers

Hourly	
80 Hours Biweekly	
Base Rate	
0-1 Years	\$25.00
1-5 Years	\$26.00
5-9 Years	\$26.50
10-14 Years	\$27.00
15-19 Years	\$27.50
20+ Years	\$28.00

Cumberland at a Glance

General Overview

Cumberland, Rhode Island, is a historic and vibrant town located in the northeastern corner of Providence County, bordering Massachusetts. With a population of 36,405 as of the 2020 census, it stands as the largest town by population in the state.

Cumberland's origins date back to 1635, making it one of Rhode Island's earliest settlements. It was officially incorporated in 1746. The town played a notable role in the early industrial era, particularly along the Blackstone River, which powered numerous mills. Today, remnants of this industrial past are preserved in historic sites such as the Ashton Mill and areas within the Blackstone River Valley National Historical Park.

Covering approximately 28.3 square miles, Cumberland boasts diverse landscapes, including the prominent Diamond Hill—a quartz-rich elevation that once hosted ski areas and now serves as a town park. The town is also the sole source of Cumberlandite, Rhode Island's official state rock, found near Elder Ballou Meeting House Road.

Population

Ranked eighth in population among the thirty-nine cities and towns in the State, the Town's 2020 population was 36,405, according to the U.S. Census of that year.

<u>Year</u>	<u>Population</u>
1980	27,069
1990	29,038
2000	31,840
2010	33,506
2020	36,405

Though the Town of Cumberland's total population has increased by 8.65% between the 2010 and 2020 census, the child population has remained relatively consistent. In those ten years, the population of individuals under 18 has grown 0.2%.

Table 1.

Child Population, Rhode Island, 2010 and 2020

CITY/TOWN	2010 TOTAL POPULATION UNDER AGE 18	2020 TOTAL POPULATION UNDER AGE 18	CHANGE IN POPULATION UNDER AGE 18	% CHANGE IN POPULATION UNDER AGE 18
Barrington	4,597	4,489	-108	-2.3%
Bristol	3,623	2,887	-736	-20.3%
Burriville	3,576	3,229	-347	-9.7%
Central Falls	5,644	6,411	767	13.6%
Charlestown	1,506	1,161	-345	-22.9%
Coventry	7,770	6,655	-1,115	-14.4%
Cranston	16,414	15,744	-670	-4.1%
Cumberland	7,535	7,550	15	0.2%

This remains a higher level of growth than the State average, which saw the child population decrease by 6.3% in those same ten years.

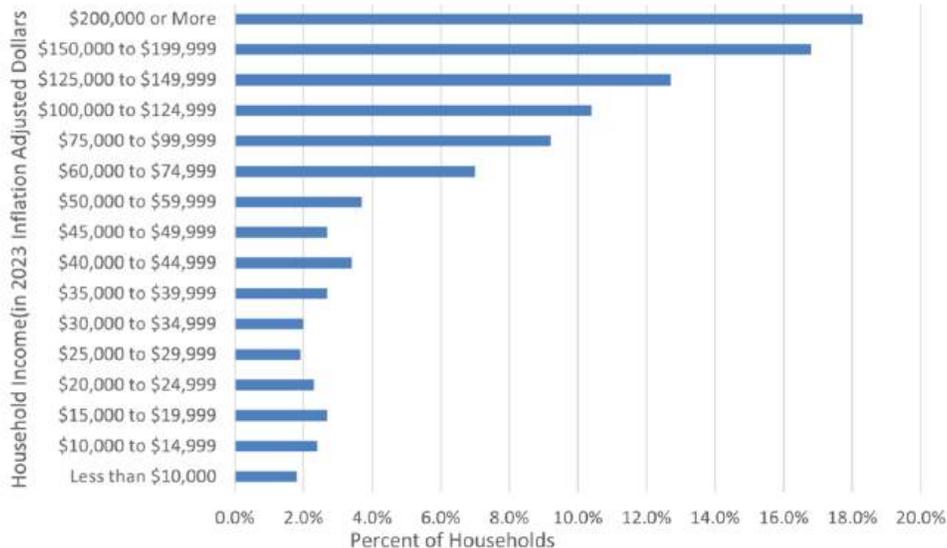
Household Information and Family Economic Conditions

Using the American Community Survey, here is a breakdown of household makeup within the Town of Cumberland.

	Total	Married-couple family household	Male householder, no spouse present, family household	Female householder, no spouse present, family household	Nonfamily household
Label	Estimate	Estimate	Estimate	Estimate	Estimate
HOUSEHOLDS					
Total households	14,142	8,002	886	981	4,273
Average household size	2.54	3.10	3.04	3.30	1.21
FAMILIES					
Total families	9,869	8,002	886	981	(X)
Average family size	3.04	3.07	2.67	3.12	(X)
AGE OF OWN CHILDREN					
Households with own children of the householder under 18 years	3,992	2,977	360	655	(X)
Under 6 years only	19.0%	20.8%	13.6%	13.7%	(X)
Under 6 years and 6 to 17 years	9.7%	8.6%	21.1%	8.4%	(X)
6 to 17 years only	71.3%	70.6%	65.3%	77.9%	(X)
Total households	14,142	8,002	886	981	4,273

Approximately 60% of Cumberland households earn over \$100,000. The median household income is \$118,765. This is higher than the Rhode Island and National Median household incomes.

Household Income Distribution - 2023 (ACS 5 Year Estimates)



Despite, this higher-than-average median income, there are individuals and populations within Cumberland that are struggling economically.

According to the 2025 KidsCount Factbook, 328 or 4.1% of children in Cumberland are living below the poverty line.

Table 9. Margin of Error, Children Living Below the Federal Poverty Threshold, Rhode Island, 2019-2023

CITY/TOWN	CHILDREN UNDER AGE 18 LIVING BELOW POVERTY 2019-2023			
	ESTIMATES WITH HIGH MARGINS OF ERROR*		ESTIMATES WITH LOWER, ACCEPTABLE MARGINS OF ERROR	
	N	MARGIN OF ERROR	N	MARGIN OF ERROR
Barrington			165	3.5%
Bristol			192	6.6%
Burrillville	262	8.8%		
Central Falls	1,535	25.5%		
Charlestown	80	7.4%		
Coventry			520	8.0%
Cranston			1,211	7.4%
Cumberland			328	4.1%

39 families, or 65 children, in Cumberland are currently receiving cash assistance from the State.

Table 10. Children in Families Receiving Cash Assistance (RI Works), Rhode Island, December 2024

CITY/TOWN	# OF CHILDREN UNDER AGE 18	NUMBER RECEIVING CASH ASSISTANCE		% OF CHILDREN RECEIVING CASH ASSISTANCE
		FAMILIES	CHILDREN	
Barrington	4,489	10	20	<1%
Bristol	2,887	14	16	1%
Burrillville	3,229	26	47	1%
Central Falls	6,411	166	308	5%
Charlestown	1,161	2	4	<1%
Coventry	6,655	34	49	1%
Cranston	15,744	170	264	2%
Cumberland	7,550	39	65	1%

Children in families receiving cash assistance is the percentage of children under age 18 who were living in families receiving cash assistance through the Rhode Island Works Program (RI Works). These data measure the number of children and families enrolled in RI Works during the month of December. Children and families who participated in the program at other points in the year but who were not enrolled in that month are not included.

For the 2023-2024 school year, Cumberland School Department personnel identified 28 children as experiencing homelessness.

Table 7. **Homeless Children Identified by Public Schools, Rhode Island, 2023-2024 School Year**

SCHOOL DISTRICT	TOTAL ENROLLMENT	# OF CHILDREN IDENTIFIED AS HOMELESS BY PUBLIC SCHOOL PERSONNEL
Barrington	3,309	*
Bristol Warren	2,794	19
Burrillville	2,037	51
Central Falls	2,539	126
Chariho	3,008	24
Coventry	4,133	32
Cranston	10,126	44
Cumberland	4,868	28

Number of children identified as homeless by public school personnel includes children in preschool through grade 12 who are identified by public school personnel as meeting the McKinney-Vento definition of homelessness, which includes any child who does not have a “fixed, regular, and adequate nighttime residence.” This includes children who are living with other families (“doubled up”), in shelters, living in hotels or motels, and unsheltered.

According to 2024 survey data from the RI Life Index, 38% of households in Rhode Island reported not being able to meet their basic food needs. There were large disparities by race and ethnicity with the highest rates among Latino households, 55% of which were not able to meet their basic food needs. In Cumberland, 600 children currently receive SNAP benefits.

Table 11. **Children Under Age 18 Receiving SNAP Benefits, Rhode Island, October 2024**

CITY/TOWN	NUMBER PARTICIPATING
Barrington	127
Bristol	239
Burrillville	344
Central Falls	2,038
Charlestown	105
Coventry	729
Cranston	2,674
Cumberland	600

Of Cumberland’s 4,897 public school students, 925 are receiving free or reduced-price lunch.

In Cumberland, B.F. Norton Elementary has the highest percentage of students who qualify for the program. Out of 380 B.F. Norton students, 41.3 percent, or 157 students, qualify. Specifically, 127 of them for free lunch specifically.

At Cumberland High School, 292 students, or 20.3 percent, qualify for free or reduced-price lunch. Of the 1,440 total students, 243 receive free lunch, and 49 reduced-price lunch.

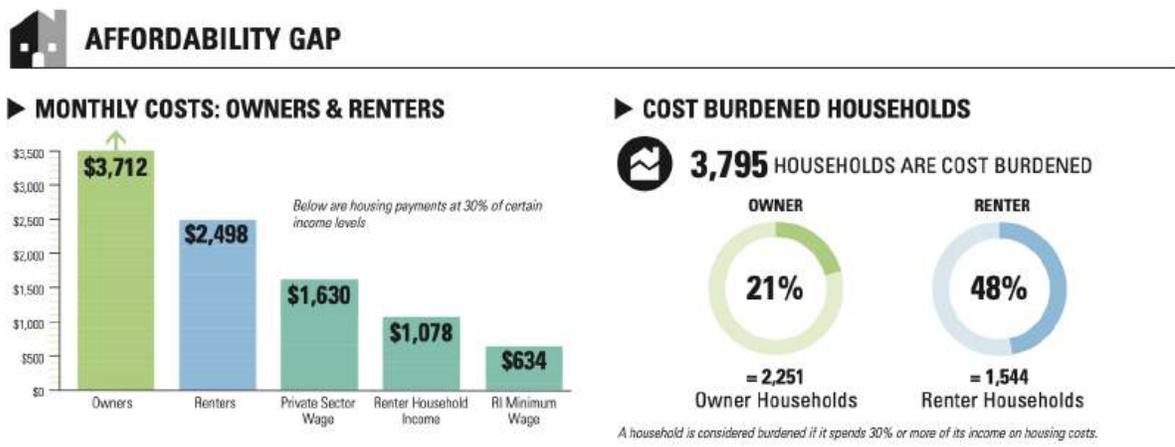
The Cumberland school with the lowest percentage of qualifying students is Community Elementary School, with 5.2 percent, or 35 of 677 students, eligible.

Housing

In Cumberland, the median single-family home costs \$455,000, which would require a \$148,499 income to afford the home without being cost-burdened. The average two-bedroom apartment costs \$2,498 per month and similarly would require a \$99,920 income.



Nearly half of all renters in Cumberland are cost-burdened and nearly one quarter of homeowners are cost-burdened.



Cumberland has not yet met the 10% threshold for affordable housing and currently sits at approximately 5.54% of housing stock being deemed affordable.

▶ LONG-TERM AFFORDABLE HOMES RI General Law: 45-53-3(9) Low or Moderate Income Housing

Number of households below HUD 80% area median income: **4,200**

 **CURRENT** **5.54%** % of year-round housing stock **827** # of long-term affordable homes

 **Elderly**
75%

 **Family**
19%

 **Special Needs**
6%

ADDED UNITS

Ownership **0**

Rental **0**

PRESERVED RENTALS

0

State-Funded Homes

BUILDING HOMES RHODE ISLAND (I - IV): **56**

(All Data from RI Housing Works Factbook, 2024)

Employment

50% of residents work in management, business, financial operations, or other professional related occupations.

The following is a listing of the various types of industry in the Town as obtained from the Department of Labor and Training (2024, Quarter 3)

	Cumberland		
	Number of Units	Average Employment	Total Wages
Total Private & Government	1,299	10,560	168,684,771
Total Private Only	1,285	9,921	157,606,254
Agriculture, Forestry, Fishing & Mining	2	*	*
Utilities	3	*	*
Construction	120	861	17,312,806
Manufacturing	30	1,340	21,330,364
Wholesale Trade	122	713	15,702,401
Retail Trade	80	866	8,733,537
Transportation & Warehousing	31	559	8,221,293
Information	38	79	2,614,169
Finance & Insurance	65	183	4,594,432
Real Estate & Rental & Leasing	44	128	2,227,179
Professional & Technical Services	278	615	14,355,498
Management of Companies & Administrative Support & Waste	14	817	20,829,637
Educational Services	93	866	11,420,805
Health Care & Social Assistance	35	369	4,492,990
Arts, Entertainment, & Recreation	125	802	10,470,287
Accommodation & Food Services	18	106	1,098,785
Other services (except Public)	75	937	5,792,126
Unclassified Establishments	110	654	8,003,342
Government	1	1	30,938
	14	639	11,078,517

35

**Roads Repaved
through the Road
Repair Program**

88

**Resolutions
Passed!**

28

**Ordinances
Passed!**

Oh, What a (Fiscal) Year!

16

**Buildings
Evaluated for
Accessibility**

2

**Major Diamond
Hill Park Projects**

1M

**Facebook
Impressions**

Year in Review

To the Members of Cumberland's Town Council and Our Taxpayers:

I am pleased to share an update on the improvements we are making throughout Cumberland. With your support, we are redeveloping our parks, buildings, and infrastructure, making public safety improvements, and increasing accessibility. These improvements have been made possible through tremendous amounts of collaboration, strategic planning, and creativity.

As we move forward, I will continue to address the needs of Cumberland through strategic investments that push us closer to the goal of making our Town a healthier, more accessible place to live, work, and play for all residents.

Cumberland Town Employees

I would like to thank you all of our dedicated Town employees for their hard work, commitment, and professionalism over the past year.

Their efforts have played a vital role in keeping our community running smoothly, safely, and efficiently. From public works and public safety to animal control and community services, each member of the staff has contributed to the well-being and progress of the Town. Their work has made a meaningful impact—improving the quality of life for our residents and helping us build a stronger, more connected community.



Diamond Hill Park



Continuous work has been taking place at Diamond Hill Park. Major project areas over the course of the fiscal year include the completion of the Diamond Hill Park Pump Track and the Lodge at Diamond Hill.

With partial funding from a Rhode Island Department of Environmental Grant, the Town completed the Diamond Hill Park Pump Track. The Pump Track is dynamic addition that has quickly become a favorite among riders of all ages.



Designed and built by Velosolutions with engineering provided by Pare Corporation, this asphalt track features smooth berms, rollers, jumps, and even a wooden wallride, offering endless opportunities for fun and skill-building . Since its opening, the pump track has seen enthusiastic use, drawing in families, cyclists, and thrill-seekers from across the region. Its success is a testament to the Town's commitment to providing innovative recreational spaces that promote health, community

engagement, and outdoor activity.

The recent grand opening of the new Lodge at Diamond Hill marked an important milestone for the Cumberland community, representing the culmination of years of hard work, dedication, and collaboration from many individuals. Welcoming approximately 500 visitors during the open house, it has received overwhelmingly positive feedback from residents, affirming its role as a valuable new asset to the Town.

This achievement would not have been possible without the steadfast efforts of the Building Committee—Len Bradley, P.E., Dan



Stevenson, Tim Caggiano, Ted Vecchio, Joe Duarte, P.E., Romeo Mendes, P.E., and Mike Crawley.



Thanks are also due to Saccoccio & Associates and Tower Construction for bringing the vision to life with precision and care

The Lodge stands as a testament to what can be achieved through shared vision and commitment, and it will serve the Town for years to come.

Infrastructure Improvements

The Town has leveraged funding from the State along with ARPA Funds to in order to contract J.H. Lynch and Sons for municipal road paving throughout Town. This continues to allow us to resurface miles of roadways.

Additionally, the Town of Cumberland has been awarded a \$400,000 grant from the Rhode Island Infrastructure Bank to support critical sewer line improvements. The funding will be used to upgrade aging infrastructure, reduce infiltration and inflow issues, and enhance the overall efficiency of the town's wastewater system.

The Town of Cumberland is undertaking a comprehensive water line study to review and calibrate the hydraulic model in order to address persistent issues with its aging water infrastructure. The study aims to identify and prioritize the most critical areas in need of repair or replacement, particularly focusing on sections of the water system that have experienced frequent breaks or service disruptions. By analyzing the current state of the water lines, the town seeks to develop a strategic plan for upgrades that will enhance reliability, reduce maintenance costs, and ensure a consistent water supply for residents.

Cumberland has launched a sidewalk improvement initiative aimed at enhancing pedestrian safety and connectivity throughout the town. The program focuses on repairing existing sidewalks and constructing new ones in key areas to ensure safer routes for residents, particularly near schools, parks, and commercial centers. By prioritizing high-traffic zones and addressing long-standing infrastructure needs, the initiative reflects the town's commitment to fostering a more walkable and accessible community.

The Town also continues to work with funding received from the Rhode Island Infrastructure Bank and through congressional earmarks for improvements to Industrial Road Drainage.

Amaral Building & Heritage Park

Our administration continues to work on bringing the Wellness Hub at the Amaral Building and Valley Falls Heritage Park to life.

Amaral Building is a significant adaptive reuse initiative aimed at revitalizing a iconic 1890s structure that had been abandoned for





decades. Restoration work, which started in September by E.W. Burman Inc., is on schedule for a one-year completion this fall.

In addition to the construction at the Amaral Building the Town has begun the preparation for programming. The Town has allocated one hundred and twenty-five thousand dollars (\$125,000) of American Rescue Plan Funding to address issues of housing insecurity, economic security, food insecurity, and other social equity issues within the

community, recognizing Blackstone Valley Community Action Program's expertise in many of these areas, an agreement was signed to formalize a partnership in order to create programming for the community within the Amaral Building.

Throughout the Master Planning process for Valley Falls Heritage Park, the Town of Cumberland has remained focused on the core values of equity and inclusion, as well as robust community engagement to facilitate the community's ownership as we re-envision the park.

We partnered with our consulting team to host several workshops, ensuring that public feedback was central to the project's development. Town Staff reached out to the community broadly but also to specifically targeted neighborhoods and organizations. Outreach was tailored to local businesses, environmental organizations, school officials, tribal elders, and residents through door-to-door visits and interviews to garner support and feedback.



Following the completion of the [master plan](#), a formal survey and ground penetrating radar study are forthcoming. Additionally, the Town is exploring applying for SNEP Watershed Implementation Grant. Representatives from the Town met with Stoss and GZA to discuss feasibility. Funding is available to state, county, and local governments, Native American tribes, regional planning organizations, nonprofits, and academic institutions for grants from \$10,000 to \$500,000.

Public Safety Improvements

Thanks to a federal grant through Sens. Jack Reed and Sheldon Whitehouse, the Town receive a little more than \$1 million for the Police Department to do a complete overhaul of the radio communications. The overhaul will significantly upgrade the Town's communication system to enhance emergency response capabilities and officer safety. The new system replaces outdated equipment with modern digital technology, improving radio coverage, clarity, and interoperability with neighboring agencies. This investment ensures more reliable communication during critical incidents.



The Department of Public Works and the Cumberland Police Department have partnered together to investigate infrastructure and traffic calming improvements at three unsignalized intersections: Hillside Road/Abbott Run Valley Road, Canning Street/Woodrow Street, and Scott Road/Little Pond County Road.

To improve student safety, the Town entered into an agreement with Vera Mobility for a school bus stop-arm program. This program equips 42 school buses with safety camera technology to capture evidence of illegally passing drivers. The program's goal is to change reckless driving behavior and improve the safety of students as they travel to and from school.

Accessibility

The Town, in conjunction with Bureau Veritas, has continued to work on the ADA Self-Evaluation and Transition Plan.

The Self-Evaluation and Transition Plan is a two part process. The self-evaluation reviews the town's public facilities, programs, services, activities and events to determine compliance with the ADA and identify any barriers to accessibility. Then the Transition Plan is a living document that prioritizes how those barriers will be corrected. The process creates a clear roadmap for making accessibility improvements over time, helping communities prioritize resources in a structured, justifiable way.



Rachel Young, the Town's ADA Coordinator facilitated the onsite visits and continues to work with Bureau Veritas staff to finalize the transition plan and get trained on the monitoring software. A presentation to the Town Council is forthcoming.

Community Engagement

In August, the Town of Cumberland hosted its second annual Cumberland Community Celebration at Diamond Hill Park. This event was extremely well attended and successful. The event featured food trucks, music, train rides around Diamond Hill Park, activities for children (including stations set up by Cumberland's Public Safety teams), and concluded with a fireworks show.

Cumberland's Town Employees continued their tradition this year of hosting an Adopt a



Family Drive to support local families at Christmas. With the help of community volunteers/donors we were able to have our largest showing to date, the Town was able to sponsor 117 children from 47 families. It's always a truly remarkable, collaborative effort between staff, volunteers, Children's Friend, and our local elementary schools.

Also, at Christmas time, the Town hosted its second Santa Jeep parade. Beginning its route at Diamond Hill Park, there were several dozen jeeps and

many excited spectators.

The Town continues to utilize social media, particularly Facebook, as a way to communicate with residents and engage the public. Over the course of the fiscal year, our Facebook page has seen nearly one million impressions (views), and 100,000 engagements (interactions), and had an average daily reach of over 2,400 individuals.



Thank you.

A handwritten signature in black ink, appearing to be "J. Perkins".

Goals and Objectives



The Town of Cumberland has established a series of broad vision statements along with both long- and short-term goals to guide its efforts. These goals are collaboratively developed throughout the year by the administration and department heads through a combination of monthly staff meetings, individual check-ins, and budget planning sessions. To ensure accountability and continuity, the Town also regularly monitors progress on previously established goals.

This section is divided into two parts: the first outlines the progress made on goals identified in the FY25 budget document, while the second introduces new goals for Fiscal Year 2026.

Broad Vision Statements

1. Promote a Healthy and Connected Community

Cumberland strives to enhance the well-being of all residents by supporting access to quality healthcare, recreational opportunities, and services, while fostering a sense of community through inclusive engagement and civic participation.

2. Foster Sustainable Economic Growth

The Town is committed to cultivating a resilient and diverse local economy by supporting small businesses, attracting responsible investment, and providing the infrastructure and workforce development necessary for long-term prosperity.

3. Ensure a Safe and Resilient Infrastructure and Environment

Cumberland prioritizes the safety and security of its residents by investing in modern, community-oriented public safety services, emergency preparedness, and proactive measures that build resilience.

4. Use Data to Drive a Forward-Thinking Government

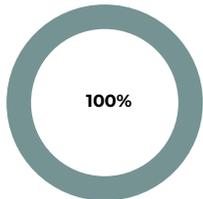
The Town aims to deliver transparent, accountable, and responsive governance that embraces innovation, data-driven decision-making, and long-term planning to meet the evolving needs of its citizens.

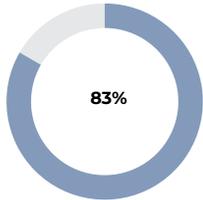
GOALS

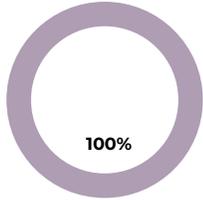
Progress
on FY25
Goals

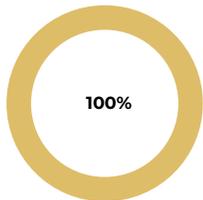
AND OBJECTIVES

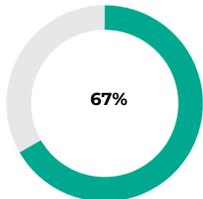
PROGRESS ON THE IMMEDIATE GOALS + OBJECTIVES FROM FY 2025

GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	Goal
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete
PUMP TRACK	Complete Diamond Hill Park Pump Track	Over the course of the fiscal year the Town did complete the construction of the Diamond Hill Park Pump Track. The Town hosted a grand opening/pump track party in September. Since then the track has seen near constant use with hundreds of riders enjoying the track.	Complete the Design with American Ramp Company	<input checked="" type="checkbox"/>
			Permitting and Drainage Engineering Plan from Pare	<input checked="" type="checkbox"/>
			Development Plan Review - Planning Board	<input checked="" type="checkbox"/>
			Construction of the Ramp	<input checked="" type="checkbox"/>
			RIDEM Final Grant Report for Reimbursement	<input checked="" type="checkbox"/>
			Receive Reimbursement	<input checked="" type="checkbox"/>
			Community Ribbon Cutting/Grand Opening	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				

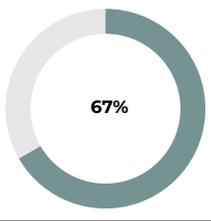
GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	Goal
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete
THE LODGE	Complete Diamond Hill Park Community Center	The old Ski Lodge was demolished on March 18th. Since then the Building Committee, chaired by Len Bradley P.E. has met 20 times. The Town hosted an open house to celebrate the completion of the Lodge on April 24th, over 500 residents visited the space that night. Work is nearing completion on the pickleball courts.	Demolition of Existing Ski Lodge	<input checked="" type="checkbox"/>
			Site Work	<input checked="" type="checkbox"/>
			Construction of the Lodge at Diamond Hill	<input checked="" type="checkbox"/>
			Ongoing Building Committee Meetings for Oversight	<input checked="" type="checkbox"/>
			Open House for the Public	<input checked="" type="checkbox"/>
			Pickleball Courts	<input type="checkbox"/>
				

GOAL	Objective	PROGRESS MADE	SUCCESS METRICS	Goal
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete
AMARAL REUSE	Begin Construction of the Amaral Building	The Town issued the construction RFP for the Amaral Adaptive Reuse on June 21st. There was a prebid and the Town had one bidder. The contract was favorably recommended by the Building Committee and approved by the Town Council on August 21st. The Town has subsequently issued a notice to proceed and E.W. Burman continues to make progress with completion slated for September/October.	Complete the Bid Documents with oversight from NCA and Building Committee	<input checked="" type="checkbox"/>
			Issue Request for Proposals for contractors with Historic Preservation experience	<input checked="" type="checkbox"/>
			Review bids received and get a recommendation from the architect and Building Committee	<input checked="" type="checkbox"/>
			Seek Town Council approval for contract	<input checked="" type="checkbox"/>
			Issue a notice to proceed	<input checked="" type="checkbox"/>
			Begin construction!	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				

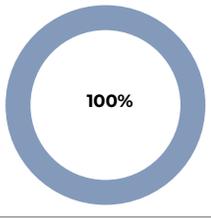
GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	Goal
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete
HERITAGE	Completion of Valley Falls Heritage Park Master Plan	Stoss is currently working on finalizing design options for Valley Falls Heritage Park. This will be incorporated into a new Master Plan for the space which outlines new uses and phasing recommendations for rehabilitation.	The Town hosted three separate and distinct community engagement events to involve the community in the design process - a community dinner, design meeting, and design refinement. Following the events, public survey, and interviews, Stoss presented the master plan.	
			Community Vision Session	<input checked="" type="checkbox"/>
			Design Meeting	<input checked="" type="checkbox"/>
			Refined Design Meeting	<input checked="" type="checkbox"/>
			Community Survey	<input checked="" type="checkbox"/>
			Stakeholder Interviews and Site Visits	<input checked="" type="checkbox"/>
			Town Council Presentation	<input checked="" type="checkbox"/>
			Submission of a Master Plan	<input checked="" type="checkbox"/>
			Link to Master Plan	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
	<input type="checkbox"/>			
				

GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	Goal
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal. (Make it Measurable)	Complete
ACCESSIBILITY	Complete ADA Self Evaluation and Transition Plan	ADA Coordinator Rachel Young has accompanied Bureau Veritas on site evaluations and they have completed all evaluations. They also facilitated a public survey. Currently, they are working to prioritize remediation efforts and draft the transition plan portion of the project.	Kick off Meeting with Bureau Veritas	<input checked="" type="checkbox"/>
			Town owned building evaluations	<input checked="" type="checkbox"/>
			Evaluations of public parks and fields	<input checked="" type="checkbox"/>
			Online public survey	<input checked="" type="checkbox"/>
			Interviews/Surveys with Town staff	<input checked="" type="checkbox"/>
			Report Generation/Self-Evaluation	<input checked="" type="checkbox"/>
			Prioritize remediation efforts	<input type="checkbox"/>
			Production of the Transition Plan	<input type="checkbox"/>
			Report to Town Council	<input type="checkbox"/>
				<input type="checkbox"/>
				

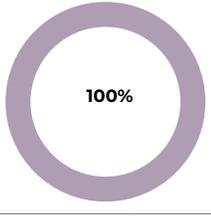
	GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	
	Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete
INDUSTRIAL	Industrial Road Drainage Improvements	Pare Engineering has completed design work for an improved drainage system on Industrial Road. Pending approvals by stakeholders and any permitting, construction is set to begin and be completed within FY 25.	The Town issued the RFP on November 5th. The Council awarded the contract to Nunes on December 18th. They are shovel ready to begin the project. The Town is currently awaiting confirmation from EPA that the Town's grant funds have not been impacted by any federal freeze.	Issue an RFP for the construction work	<input checked="" type="checkbox"/>
				Bid review with DPW and Pare Corporation	<input checked="" type="checkbox"/>
				Council Approval of the Contract	<input checked="" type="checkbox"/>
				Pare Corporation - Phase II approval	<input checked="" type="checkbox"/>
				EPA Confirmation of Funds	<input type="checkbox"/>
				Construction	<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>



	GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	
	Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete
PAVING	Municipal Road Paving	The Cumberland Town Council approved resolution 23-103 which authorized the Town to enter into a Municipal Road and Bridge Fund Agreement with the State of Rhode Island. Leveraging these funds with the Community Recovery (ARPA) fund allocation and the monetization of energy credits, the Town will be completing slightly over two million dollars in road paving.	The Town awarded the paving contract to local company, J.H. Lynch and paving has been ongoing. The project represents several miles of roadways and 35 distinct roads.	Public Works Prioritization of Roadways	<input checked="" type="checkbox"/>
				Award the Paving Contract	<input checked="" type="checkbox"/>
				Ongoing Reimbursement Requests Submitted	<input checked="" type="checkbox"/>
				Paving Commences	<input checked="" type="checkbox"/>
					<input type="checkbox"/>
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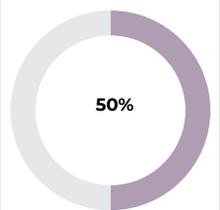


	GOAL	Objective	PROGRESS MADE	SUCCESS METRICS	Goal
	Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete
BROADBAND	Complete Broadband Upgrade	The Town entered into an agreement with OSHEAN for a fiberoptic network infrastructure throughout Cumberland. This will enhance security and web filtering, increase resiliency, and improve internet speed and reliability. In FY 25 the installation of these infrastructure improvements will be completed, and the network will be live.	OSHEAN has completed the installation and build of the Town owned fiber network. They worked with Retrofit Technologies the Town's managed services provider to complete the cutover, removing the Town's dependence (and payments) on Cox.	Fiber Build at Town owned properties	<input checked="" type="checkbox"/>
				Internet Cutover	<input checked="" type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
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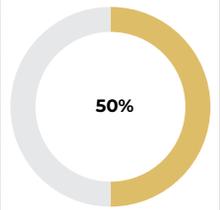


PROGRESS ON THE LONG-TERM GOALS + OBJECTIVES FROM FY 2025

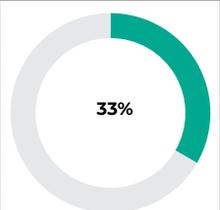
GOAL	Objective	PROGRESS MADE	SUCCESS METRICS	Goal	
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete	
S C H O O L S	School Construction	The Town will continue to work with the School Department and Rhode Island's Department of Education to see the \$83 million dollar school construction bond to completion. The final school improvements for this project should be completed in 2026-2027.	Progress continues to be made on the School Capital projects. This year the Town hosted a ribbon cutting for the remodeled Ashton Elementary School. This summer work continues at Community School and in replacing the playgrounds at the remaining elementary schools.	Cumberland Hill Elementary School	<input checked="" type="checkbox"/>
				Garvin Elementary School	<input checked="" type="checkbox"/>
				Ashton Elementary School	<input checked="" type="checkbox"/>
				Community Elementary School	<input type="checkbox"/>
				Playground Remodels	<input type="checkbox"/>
				B.F. Norton	<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
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GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	Goal	
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal.	Complete	
A C C E S S	Accessibility Improvements	Following the completion of the Town's self-evaluation and transition plan, it is the intention of the Town to create a long-term planning for removing accessibility barriers throughout Town, whether physical or programmatic. Portions of this plan will be created using the database created during the self-evaluation process, this will also allow the Town to track progress in real time.	The Town is in the process of completing the self-evaluation and transition plan. The transition plan involves prioritizing the removal of barriers and the creation of a multi-year plan. This is anticipated to be completed within the next two months. Then the execution of the plan will remain ongoing.	Complete ADA Evaluations	<input checked="" type="checkbox"/>
				Draft Self-Evaluation Document	<input checked="" type="checkbox"/>
				Draft Transition Plan	<input type="checkbox"/>
				Create a Multi-Year Plan to address barriers to access	<input type="checkbox"/>
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					<input type="checkbox"/>
					<input type="checkbox"/>
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GOAL	OBJECTIVE	PROGRESS MADE	SUCCESS METRICS	Goal	
Key Component	Objective From the FY 2025 Budget	Progress Made Over the Course of the Fiscal Year	Measurable Metrics to demonstrate progress towards the goal. (Make it Measurable)	Complete	
V A L L E Y F A L L S	Valley Falls/Lonsdale Economic Development Plan	4ward Consulting completed the Valley Falls/Lonsdale Economic Development and Social Equity Plan. There are several components to this work that the Town intends to execute over a multi-year approach. These include branding/wayfinding signage, façade improvements, zoning recommendations, and housing recommendations.	Following the completion of the development plan, the Town has applied for and received funding for banners and wayfinding signs along the corridor as well as streetscape improvements along Mill Street. The Town is in the process of executing these grants.	Complete the Development Plan	<input checked="" type="checkbox"/>
				Wayfinding and Branding Signs	<input type="checkbox"/>
				Streetscape Improvements	<input type="checkbox"/>
					<input type="checkbox"/>
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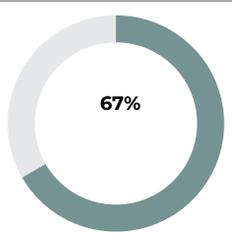
GOALS

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GOALS

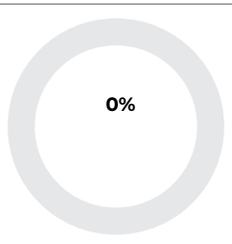
AND OBJECTIVES

GOALS + OBJECTIVES FY 2026

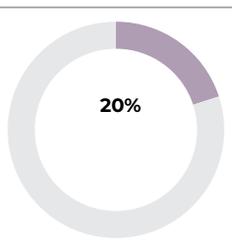
GOAL	FY 2026 GOAL	SUCCESS METRICS	Complete	
Key Component	Objective For FY 2026	Measurable Metrics to demonstrate progress towards the goal.	Complete	
AMARAL	Complete Construction of the Amaral Building	In FY 2026 the Town intends to complete construction of the Amaral Building and transition towards planning for operationalizing.	E.W. Burman Begins Construction	<input checked="" type="checkbox"/>
			Ongoing Building Committee Meetings for Oversight	<input checked="" type="checkbox"/>
			Historic Approval on Exterior Changes	<input checked="" type="checkbox"/>
			Ongoing Grant Reimbursement	<input checked="" type="checkbox"/>
			Construction Complete	<input type="checkbox"/>
			Ribbon Cutting	<input type="checkbox"/>
				<input type="checkbox"/>



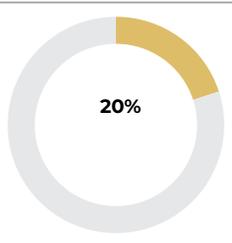
GOAL	FY 2026 GOAL	SUCCESS METRICS	Complete	
Key Component	Objective for FY 2026	Measurable Metrics to demonstrate progress towards the goal.	Complete	
HERITAGE	Complete Phase I and Streetscape at Heritage Park	Phase I of the Heritage Park project is required to be completed in FY26. This includes the construction of outdoor classroom space and streetscape improvements along Broad Street to connect the park and the Amaral Building.	Site Survey	<input type="checkbox"/>
			Ground Penetrating Radar	<input type="checkbox"/>
			Final Design for Phase I	<input type="checkbox"/>
			Construction RFP	<input type="checkbox"/>
			Council Approval of Construction	<input type="checkbox"/>
			Construction Complete	<input type="checkbox"/>
				<input type="checkbox"/>



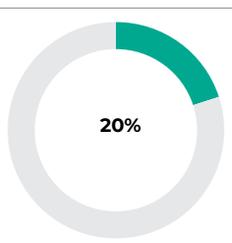
GOAL	FY 2026 GOAL	SUCCESS METRICS	Goal	
Key Component	Objective for FY 2026	Measurable Metrics to demonstrate progress towards the goal.	Complete	
PROGRAMS	Establish Programming for the Amaral Building	The Town has signed a contract with Blackstone Valley Community Action Program for programming at the Amaral Building. We will continue to work with them to establish a formalized framework, as well as working with Cumberland EMS to establish health programming.	Contract with Blackstone Valley Community Action	<input checked="" type="checkbox"/>
			Work with EMS to establish community paramedicine framework	<input type="checkbox"/>
			Scheduling	<input type="checkbox"/>
			Stakeholder meeting	<input type="checkbox"/>
			Program launch	<input type="checkbox"/>
				<input type="checkbox"/>



GOAL	FY 2026 GOAL	SUCCESS METRICS	Goal	
Key Component	Objective for FY 2026	Measurable Metrics to demonstrate progress towards the goal.	Complete	
WATER	Water and Sewer Infrastructure Improvements in Ashton and Berkeley	The Town expects to receive grant funding in order to replace the aging water and sewer infrastructure in Ashton and Berkeley Villages. In FY2026 we expect to issue an RFP and begin construction.	Apply for Grant Funding	<input checked="" type="checkbox"/>
			Confirm Grant Funding	<input type="checkbox"/>
			Construction RFP	<input type="checkbox"/>
			Council Approval	<input type="checkbox"/>
			Construction Commences	<input type="checkbox"/>
				<input type="checkbox"/>



GOAL	FY 2026 GOAL	SUCCESS METRICS	Goal	
Key Component	Objective for FY 2026	Measurable Metrics to demonstrate progress towards the goal.(Make it Measurable)	Complete	
RECYCLING	Review Trash and Recycling Contract and Improve Recycling Rates	In FY 2026 the Town will review and approve a contract for trash and recycling collection. In order to combat increasing instances of rejected loads, the Town will work to create a community outreach and public information campaign about proper recycling practices.	Meet with Waste Connections	<input checked="" type="checkbox"/>
			Review Contract Internally	<input type="checkbox"/>
			Council Approval of Contract	<input type="checkbox"/>
			Public Awareness Campaign Re: Recycling	<input type="checkbox"/>
			Outreach at Community Events Re: Recycling	<input type="checkbox"/>
				<input type="checkbox"/>



GOAL		FY 2026 GOAL	SUCCESS METRICS		
Key Component	Objective For FY 2026	Measurable Metrics to demonstrate progress towards the goal.	Complete		
FARMHOUSE	Franklin Farm Long Barn Project	Through a CDBG grant the Town has secured funding for Franklin Farm to renovate their long barn to assist with their efforts to combat food insecurity. An architect has been selected and in FY26 the intention is to move towards construction.	RFP for Design and Architectural Services	<input checked="" type="checkbox"/>	<p>40%</p>
			Council Approval of the Architect	<input checked="" type="checkbox"/>	
			100% Design	<input type="checkbox"/>	
			RFP for Construction	<input type="checkbox"/>	
			Construction Award	<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

GOAL		FY 2026 GOAL	SUCCESS METRICS		
Key Component	Objective for FY 2026	Measurable Metrics to demonstrate progress towards the goal.	Complete		
SIDEWALKS	SIDEWALK REPAIR AND CONSTRUCTION	Following Pare Corporations Comprehensive Sidewalk Assessment, the Town allocated Community Recovery Funds for the repair and construction of sidewalks. Based on the funding set aside, the Town issued an RFQ for on-call vendors to provide the services. The Town Council approved the creation of the on-call list and contracts were signed. Public Works is currently compiling a list of priority areas and the Town will work with the contractors to complete the work.	Comprehensive Sidewalk Assessment	<input checked="" type="checkbox"/>	<p>67%</p>
			Allocate Funding	<input checked="" type="checkbox"/>	
			RFQ for qualified contractors	<input checked="" type="checkbox"/>	
			Council Approval of On-Call List	<input checked="" type="checkbox"/>	
			Prioritize Locations	<input type="checkbox"/>	
			Construction	<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	



Sara Brelsford
CHIEF OF STAFF

TOWN OF CUMBERLAND

OFFICE OF THE MAYOR

Jeffrey J. Mutter



Sarah King
COMMUNITY OUTREACH

To the Cumberland Town Council and our Residents:

In accordance with the Charter of the Town of Cumberland, I respectfully submit to you the Annual Budget for the Fiscal Year ending June 30, 2026. This is the fourth year we have presented the budget in this format, which we believe to be increasingly informative, transparent, and engaging. We hope you agree.

As you are aware, the budget process is a long one, and it requires patience and perseverance from all involved. As a Town, we continue to strive to be a healthier community. This budget proposal represents our attempts to balance the critical priorities for a healthy community while understanding the environment we live in and the challenges we all face.

The Town is amid the most challenging budget stretch in quite some time. The investments we are making in our schools coupled with rising costs for general services, pension liabilities, materials, etc. make balancing the budget without any major disruptions exceedingly difficult.

We also recognize the pressures on everyone's budget during these economic times and this budget attempts to balance those pressures with approved obligations and the level of service our residents expect.

It is important to recognize that while the Town is making these investments in our school facilities the School Department has continued its success and solidified its ranking as a top performing school district. This budget continues the discussion of the use of fund balances as we negotiate through the increased capital costs while supporting the efforts of teaching and learning in the classroom. This will remain a focal point of the budget deliberations for the near future and will not be an easy task.

The Town of Cumberland balances increased density with our beautiful preserved open spaces and recreational spaces. These spaces provide both active and passive opportunities for residents. Therefore, we must budget for and prioritize the maintenance of these properties through capital improvement funds, field maintenance, and grant opportunities as well as the general fund.

I look forward to meeting with the Town Council and hearing from the public in the coming days and weeks as we work together to adopt a budget that honors the positive efforts and the challenges of the Cumberland community while building on the pieces needed for our continued success.

Thank you.

A handwritten signature in black ink, appearing to read "Jeff Mutter". The signature is stylized with a large initial "J" and a long, sweeping horizontal stroke at the end.

Mayor Jeff Mutter

EXECUTIVE SUMMARY

The Fiscal 2026 Budget recognizes the significant financial issue facing the Town is funding additional debt service payments associated with the investment residents approved in 2018 for school construction throughout the district. The budget provides necessary Town services while not exceeding the state levy cap but provides for exceeding the three percent rate cap at the time of this submission.

The Town's primary fiscal priority will be positioning the Town to support the additional debt service required for Fiscal Years 2026 through 2029, while maintaining other services expected by town residents. The additional School Construction Aid for FY2026 will be used to offset the fund balances used to balance the FY2025 Budget. There is an expectation of additional Construction aid in FY 2027.

The increased expenses in the proposed budget for Fiscal Year 2026, other than debt service, include fully funding the Pension and OPEB obligations at the 100% actuarially determined contribution. This represents an additional \$ 300 thousand. Healthcare costs are level funded, and the budget proposes using \$ 200 thousand from the fund balance in that account to offset the HSA upload. Increased costs in trash collection and recycling are contractually obligated as well as collective bargaining costs associated with approved agreements. The Town is also budgeting a little over \$ 200 thousand for computer hardware mandated to Microsoft Windows updates. This proposal increases the Town's Contribution to education by \$740,270 to \$ 50,844,795.

The fiscal year 2026 budget proposal represents a proposed levy increase of \$ 3,006,479 or 4.0 percent, which equates to a proposed 3.5 percent tax rate increase dependent upon actual assessments as of 12/31/2025. The tax levy process for the Fiscal Year 2026 Budget takes place in April of 2026, which allows a better historical understanding of the unsynchronized first quarter tax collection rate, which will drive the approved levy and rates for both personal property as well as real estate.

Acknowledgements



Preparing the annual budget is always a major undertaking, and it would be impossible to complete without the support, collaboration, and dedication of so many individuals throughout the Town. I want to take a moment to sincerely thank everyone who contributes their time and expertise to this important process.

I'm especially grateful to the Finance Department, who work with me daily to review, hawk, and analyze our financial reports. Finance Director Melinda Brouillard has been instrumental not only in helping prepare this document but also in maintaining our community's strong financial footing. I also want to extend a special thank you to Deputy Finance Director Norine Lux for her support and attention to detail throughout the process.

Thank you to Tax Assessor Albert Wylie, whose expertise during the levy season helps ensure our numbers are accurate and balanced.

I would also like to acknowledge Community Outreach Coordinator Sarah King, whose efforts help ensure the budget presentation is accessible and informative to the community.

To our Department Heads—thank you for submitting thoughtful, responsible budgets, for continuing to stretch every dollar, and for doing so without ever compromising the quality of service or dedication to our residents.

Thank you to the School Department for our strong, collaborative working relationship. Your achievements are a continued source of pride for the community.

To all of these individuals and many others, thank you.

Section Two: Structures and Processes

Form of Government

The Town operates under a Home Rule Charter which was adopted by the Town Charter Commission in 1978, became effective in 1980 and was amended in 1986, 1995, 2002, and 2018. The Charter provides for a mayor/council form of government with a seven-member Town Council headed by a council president. The Charter vests all legislative powers of the Town, except such powers as are reserved by State laws, in the Town Council, including ordering any tax, making appropriations, and transacting any other business pertaining to the financial affairs of the Town.



Five members of the Town Council are elected by Districts and the remaining two members are elected at large, all for a term of four years. The Charter grants the Town Council all powers to enact, amend, or repeal rules, ordinances and resolutions relating to the Town's property, affairs and government including the power to create offices, departments, or agencies of the Town, to preserve the public peace, health, and safety, to establish personnel policies, and to provide for an annual audit of the Town's accounts.

The Mayor is elected by a majority vote of the Town electorate for a four-year term. The Mayor is the chief executive officer and head of the administrative branch of government. The Charter grants the Mayor the authority to appoint or remove any officers or employees of the Town, subject to Town Council approval, to prepare and submit to the Town Council the annual budget and annual report of the Town, and to take such action as he may deem necessary for the health, safety, and security of the Town.

The Mayor is responsible for the administration of all departments, offices, and agencies except as otherwise provided in the Town Charter or by State law.

The Charter delegates certain financial responsibilities to the Finance Director who serves as the Treasurer, Auditor and Tax Collector. The Finance Director is appointed by the Mayor with the approval of the Town Council. Melinda Brouillard is the Finance Director.

Budgetary Process



The budget process begins in January, Department Heads are provided departmental request forms to complete, requesting the resources needed to sustain operational goals and advancements.

Once completed, these requests are returned to the Finance Director who compiles all requests in a working document that is used by the Mayor to draft the proposed budget. The Finance Director's recommendations are due no later than the third Monday in April.

The Mayor then proposes a budget which is due to the Town Council no later than the second Monday in May.

On the same day that the budget is submitted to the Council, copies are made available to the public, and the Mayor publishes a notice indicating the Town's intent to consider adopting a property tax levy in the newspaper.

The Council then must schedule two (2) public hearings to be held on separate days, and to be concluded no later than the first Monday in June.

The Council shall take two (2) separate votes, the second of which shall be taken no less than forty-eight (48) hours following the first. The Council shall have completed action on the final budget and shall submit it to the Mayor for his or her signature no later than the second Monday in June.

The Mayor shall, within seven (7) calendar days, either signify approval of the final budget by signing it or return it to the Council with a written statement of their objections. If they fail to sign or return the budget within the seven (7) days, it shall go into effect on July 1st without their signature.

After the budget passes, if there are any amendments that need to be made, the proposal can be considered by the Council after two public hearings and three separate public advertisements.

You
Got
This!

The Budget PROCESS

01

School Dept.

The School Department's Proposed Budget is due to the Finance Director and the Mayor on the first Monday in April. This year, that was:
April 7th, 2025

Finance Director

The Finance Director's recommendations are due to the Mayor no later than the third Monday in April. This is when they begin going over departmental submissions. This year that was
April 21st, 2025.

02

Mayor's Proposal

The Mayor's Proposed Budget (General Fund, Water Fund, Sewer Fund, and Recreation Fund) and the Tax Levy are due to the Council the second Monday in May.
This year, May 12th.

03

The Budget

PROCESS - CONT.

04

Public Hearings

The Council shall make provision for no less than two (2) public hearings to be concluded no later than the first Monday in June (June 2nd). This is the Public's chance to engage with the Council on the proposed budget.

Council Votes

The Council shall take two (2) separate votes no later than the second Monday in June (June 9th, 2025)

05

Signature

The Mayor shall, within seven (7) calendar days, either signify approval by signing it, or return it to the Council with a written statement of objections.

06

***Section Three: Fund
Structures and Financial
Status***

Fund Descriptions



A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific projects, activities, or objectives. The Town uses fund accounting to ensure and demonstrate compliance with several finance-related legal requirements. All the funds of the Town can be divided into three categories: **governmental, proprietary, and fiduciary funds**. Fiduciary funds for the Town consist of the private purpose trust funds and the agency funds. The proprietary funds for the Town include water, sewer, and recreation. All other activities of the Town are included in the governmental fund.

Fund Descriptions:

Governmental Funds	Most of the basic services provided by the Town are financed through governmental funds. These funds are reported using an accounting method called “modified accrual accounting”, which measures cash, and all other financial assets that can be readily converted to cash.
Proprietary Funds	The Town maintains several proprietary funds. The Town uses its enterprise fund to account for its water operations. The accrual basis of accounting is used for the proprietary fund. Cumberland Water Department - The Town has a municipally owned water system.
Fiduciary Funds	Fiduciary funds are used to account for resources held for the benefit of

	parties outside the government. The Town is the trustee, or fiduciary, for certain assets that because of a trust arrangement can be used only for the trust beneficiaries and the agency fund.
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Funds Broken
Out

Governmental Funds	<ul style="list-style-type: none"> • General Fund • School Unrestricted • Special Revenue Funds • Capital Project Funds • Community Recovery (ARPA)
Proprietary Funds	<ul style="list-style-type: none"> • Water Fund • Sewer Fund • Recreation Fund
Fiduciary Funds	<ul style="list-style-type: none"> • Police Pension Trust • OPEB Trust • Private Purpose Trust Funds • Agency Funds

COMMUNITY RECOVERY FUND

STRENGTHENING THE PUBLIC HEALTH SYSTEM

TOTAL CATEGORY ALLOCATION

The Town Council through the Community Recovery Fund Plan has allocated \$693,751 in category one, Strengthening the Public Health System.

PROJECTS

Patient Care Equipment, Renovations at 1512 Mendon Road, and CDC Complaint Ventilation.

PROJECT(S) OVERVIEW

PATIENT CARE EQUIPMENT		1512 MENDON ROAD		VENTILATION SYSTEM	
	\$333,751		\$60,000		\$300,000
DESCRIPTION		DESCRIPTION		DESCRIPTION	
Our all-paramedic level EMS department sought to purchase patient care and training equipment to improve services.		Cumberland EMS has indicated that the renovations of 1512 Mendon Road would enhance operations for the department.		The town will install new ventilation systems in publicly owned buildings.	

PATIENT CARE EQUIPMENT EXPENSE DETAILS

#	Vendor	Description	Cost	Status - Resolution
1	CAE Healthcare	FAST Ultrasound for Trauma Training Model (Per Resolution 22-97)	\$43,174	Completed
2	Zoll	Physiologic Monitor/Defibrillator Units (Per Resolution 22-92)	\$112,048	Completed
3	Zoll	Mechanical Ventilators (Per Resolution 22-93)	\$95,732	Completed
4	North American Rescue Simulation Inc.	Tactical Medical Training Simulator (Per Resolution 22-101)	\$82,797	Completed

1512 MENDON ROAD EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	E.W. Burman Inc.	Repairs at 1512 Mendon Road including demolition and improvements in the restrooms as well as ceiling and floor replacement (Per Resolution 24-93).	\$49,900	Awarded – Work Ongoing

2	E.W. Burman Inc.	E.W. Burman change order to include minor revisions to the restrooms and to add the exterior steps. (Per Resolution 24-116)	\$5,860	Awarded – Work Ongoing
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CDC VENTILATION EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Tower Construction	Tower Construction installed CDC Compliant ventilation in the Lodge at Diamond Hill.	\$300,000	Complete

COMMUNITY RECOVERY FUND

A STRONGER MORE EQUITABLE COMMUNITY

TOTAL CATEGORY ALLOCATION

The Town Council through the Community Recovery Fund Plan has allocated \$3,454,567 in category two, A Stronger More Equitable Community.

PROJECTS

Small Business Grants, Non-Profit Assistance Program, Franklin Farm Farmhouse Project, Food Pantry Programming, Boys and Girls Club Support, Playground Repairs, Public Parks Improvements, ADA Self-Evaluation and Transition Plan, and the Creation of a Community Outreach Program Fund.

PROJECT(S) OVERVIEW

SMALL BUSINESS GRANTS		NON-PROFIT ASSISTANCE		FRANKLIN FARM	
	\$511,569		\$60,000		\$165,000
DESCRIPTION		DESCRIPTION		DESCRIPTION	
Grant program to aid small businesses.		A grant program to aid non-profits.		The Town will provide funding for Phase II of the Franklin Farm Farmhouse Project.	

FOOD PANTRY PROGRAMS		BOYS AND GIRLS CLUB		PLAYGROUNDS	
	\$80,000		\$350,000		\$480,105
DESCRIPTION		DESCRIPTION		DESCRIPTION	
Provide grant assistance to food pantries operating in Cumberland.		This project will improve and renovate the club's indoor swimming pool.		Playground improvements at BF Norton and Community School	

PUBLIC PARKS		ADA SELF-EVALUATION		OUTREACH PROGRAM FUND	
	\$1,516,037		\$166,856		\$125,000
DESCRIPTION		DESCRIPTION		DESCRIPTION	
This project will create a community facility for broad public use and support community gardens.		The Town will complete the ADA Self-Evaluation and Transition plan by completing an inventory of all Town-owned properties and Town managed programs.		Creates a fund to support outreach programming in the Amaral Building.	

SMALL BUSINESS GRANTS EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Netcables Plus	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
2	Berg’s Eye Communication	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
3	B&M Printing	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
4	Theriens LLC	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
5	Joseph Lavallee Photography	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
6	Broad Steet Hair Salon	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
7	Altered Images	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
8	Apollo Auto Sales	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
9	Heroux Retail Group	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
10	Cumberland House of Pizza	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
11	Branco’s Barber	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
12	Shine Bright	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
13	Valley Falls Flower Shop	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
14	Carr’s Garage	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
15	Mi Salon	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$6,000	Completed – Grant Issued
16	Herrick & White	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
17	Galinda’s Auto	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued

18	Paula Kochanek	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
19	Kelly Electric	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
20	Vape Pro Inc	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
21	Jorge’s Auto	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
22	Blackstone Herbs & Coffee	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
23	Jungle Junction	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
24	Golden Glow Studio	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
25	Hillside Barber	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
26	J&G Enterprise	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
27	Jerry’s Friendly Tap	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
28	Davenport’s Restaurant	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
29	Poppy’s Family Restaurant	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
30	ForeCourt	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
31	Red Inc. Salon	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
32	Fournier and Coleman	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
33	Santos Family Hypnosis	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
34	Sassy Mama Cuisine	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
35	EndZone Sports	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued

36	Nando Barbering	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
37	Adeline’s Speakeasy	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
38	McT’s Tavern	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
39	R&M Beauty	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
40	The Pilates Pointe Studio	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$6,020	Completed – Grant Issued
41	Bella Dame Salon	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
42	Tony Luis Auto	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$3,160	Completed – Grant Issued
43	Colonial Bakery	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$9,389	Completed – Grant Issued
44	No Limit Trucking	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
45	Cumberland Family Chrio	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
46	Bandidos Mexican	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
47	Limitless Barber	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$7,000	Completed – Grant Issued
48	Serra De Estrella	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
49	Eggs Up	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
50	Dainell Consulting	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
51	Amaral Fence Works	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
52	Fisher Appraisal	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued
53	Dance Theatre of Rhode Island	Small Business Grant to compensate for lost revenue or increased costs due to COVID.	\$10,000	Completed – Grant Issued

NON-PROFIT ASSISTANCE EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Our Lady of Fatima	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
2	Blackstone River Theatre	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
3	New England Humane Society	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
4	Cumberland Jr. Clippers	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
5	Arnold Mills Parade Association	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
6	Cumberland School Volunteers	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
7	Cumberland Youth Lacrosse	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
8	Seven Cray Street Realty	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
9	Clube Juventude Lusitana	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
10	Cumberland Education Foundation	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
11	Friendly Sons of Saint Patrick	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued
12	Filibuster Club	Non-Profit grant to compensate for lost revenue or increased costs due to COVID.	\$5,000	Completed – Grant Issued

FRANKLIN FARM FARMHOUSE EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Martone	Rehabilitation efforts including the structural reinforcing of the first-floor framing system, interior renovations at the south end of the first floor to accommodate a new accessible toilet room, janitor's closet and kitchenette, a new entry porch on the west side, and a new accessible ramped pathway from the driveway to the first floor of the farmhouse.	\$165,000	Contract Awarded – Work Ongoing

FOOD PANTRY PROGRAMS EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Northern RI Food Pantry	Funding to support increased outreach efforts at the food pantry.	\$65,000	Complete
2	Lighthouse Food Pantry	Funding to support increased outreach efforts at the food pantry.	\$20,000	Complete
3	Northern RI Food Pantry	Funding to support increased outreach efforts at the food pantry.	\$20,000	Complete
4	Lighthouse Food Pantry	Funding to support increased outreach efforts at the food pantry.	\$20,000	Complete

*Excess expenditures journal entried out of the Community Recovery Fund.

BOYS & GIRLS CLUB EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Boys & Girls Club of Northern Rhode Island	This project will improve and renovate the club's indoor swimming pool and playground area.	\$350,000	Grant awarded – Work ongoing.

PLAYGROUNDS EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	M.E. O'Brien & Sons	B.F. Norton Playground	\$114,589	Complete
2	Lynch Corporation	B.F. Norton Playground	\$1,905	Complete
3	M.E. O'Brien & Sons	Community School Playground	\$366,613	Complete

PUBLIC PARKS IMPROVEMENTS EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Central Nurseries	Funds paid for the revitalization of the Ruth Carpenter Memorial Garden	\$41,345	Complete
2	Saccoccio & Associates	Architectural services for the Lodge at Diamond Hill	\$86,014	Complete
3	Tower Construction	Construction services for the Lodge at Diamond Hill and the Pickle Ball courts that are to be installed	\$1,388,678	Contract Award – Lodge Complete, Pickle Ball Courts almost completed.

ADA SELF-EVALUATION AND TRANSITION PLAN EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Bureau Veritas	Contract awarded through competitive bidding process to complete the ADA Self-Evaluation and Transition Plan	\$166,856	Contract Awarded – Work ongoing

OUTREACH PROGRAM FUND EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Blackstone Valley Community Action Program	Creates a Community Outreach Programming Fund which will be utilized to support programming within the Amara Building.	\$125,000	Add additional risk details, status notes, owner, questions, or concerns

COMMUNITY RECOVERY FUND

CRITICAL INFRASTRUCTURE IMPROVEMENTS

TOTAL CATEGORY ALLOCATION

The Town Council, through the Community Recovery Fund Plan, has allocated \$3,772,332 in category three, Critical Infrastructure Improvements

PROJECTS

Abbott Street Pump Station, Water Infrastructure Improvements, Sidewalk Restoration and Installation, Drainage and Wastewater System Improvements, Municipal Road Repair, Public Safety Communications Upgrades, and Broadband Infrastructure.

PROJECT(S) OVERVIEW

ABBOTT STREET PUMP STATION		WATER INFRASTRUCTURE		SIDEWALKS	
	\$732,972		\$367,027		\$750,000
DESCRIPTION		DESCRIPTION		DESCRIPTION	
The station, a pneumatic ejector, has been in service for approximately 25 years. The Department of Public Works (DPW) has elected to replace the station.		The town will replace the aging water infrastructure throughout the Town of Cumberland.		Repair existing sidewalk infrastructure and identify areas to construct new infrastructure.	

DRAINAGE AND WASTEWATER		ROAD REPAIR		PUBLIC SAFETY COMMUNICATIONS	
	\$557,000		\$625,000	 PUBLIC SAFETY	\$440,332
DESCRIPTION		DESCRIPTION		DESCRIPTION	
This project will install a new drainage system in a major industrial commercial park and install a new wastewater treatment system at the Pascale Highway Garage.		This funding will provide the match for the Municipal Road and Bridge Repair program through the state. This will allow the Town to pave 2M worth of roadways.		The town will construct two additional radio transmitter/relay sites to improve the interdepartmental communications between Police, Fire, EMS, and the town's telecommunications dispatchers.	

BROADBAND INFRASTRUCTURE	
	\$300,000
DESCRIPTION	
The proposal includes 100% fiber optic infrastructure, consolidated administration, applications, and systems.	

ABBOTT STREET PUMP STATION EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	BETA Group	Professional Engineering Services related to the Abbott Street Pump Station	\$88,000	Complete
2	Ferreira Construction	Construction associated with the Abbott Street Pump Station	\$732,973	Nearing Completion

WATER INFRASTRUCTURE EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Pare Corporation	Professional engineering related to the Rawson Pond Dam	\$25,007	Complete
2	J.H. Lynch & Sons	Construction of the temporary Rawson Pond Dam	\$342,021	Complete

SIDEWALK REPAIR/INSTALLATION EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Dicenzo Inc., Narragansett Improvement Company, D'Ambra Construction, Lucena Bros Inc., Digger's Landscaping, RICON.	The Town signed an on-call agreement with several contractors for sidewalk improvements after issuing an RFQ.	\$750,000	On-Call Agreements signed. Public Works currently prioritizing locations in order to be able to begin construction.

DRAINAGE AND WASTEWATER SYSTEMS EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Pare Corporation	Industrial Road – Phase I	\$48,518	Complete
2	BETA Group	Highway Garage Wastewater Engineering	\$2,875	Complete
3	Northern RI Landscape	Pascale Garage Wastewater	\$72,800	Complete
4	Pare Corporation	Industrial Road – Phase II	\$106,705	Ongoing
5	R.T. Nunes	Industrial Road	\$242,25	Ongoing
6	Various Misc.	Supplies, materials, and labor for various Highway Department drainage projects over the course of two years.	\$83,842	Complete

PUBLIC SAFETY COMMUNICATIONS EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	CyberCommunications	two additional radio transmitter/relay sites to improve the interdepartmental communications between Police, Fire, EMS, and the town's telecommunications dispatchers.	\$253,004	Complete
2	Motorola Solutions	two additional radio transmitter/relay sites to improve the interdepartmental communications between Police, Fire, EMS, and the town's telecommunications dispatchers.	\$187,328	Complete

BROADBAND INFRASTRUCTURE EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	OSHEAN	The fiber connection build and cutover of the Town's internet.	\$247,451	Complete
2	Retrofit Technologies	Cloud migration services for the Town's servers	\$52,550	Complete

MUNICIPAL ROAD REPAIR EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	J.H. Lynch	Road paving services based on Public Works priority areas.	\$625,000	Ongoing

COMMUNITY RECOVERY FUND

PROVISION OF GOVERNMENT SERVICES

TOTAL CATEGORY ALLOCATION

The Town Council through the Community Recovery Fund Plan has allocated \$2,620,000 in category four, Provision of Government Services.

PROJECTS

School Security Improvements, Assistance to Fire Department, Vehicle Purchases, OPEB Contribution, ARPA Administration, Impact Fee, Amaral Furniture, Fixtures, and Equipment.

PROJECT(S) OVERVIEW

SCHOOL SECURITY		FIRE DEPARTMENT ASSISTANCE		VEHICLE PURCHASES	
	\$300,000		\$500,000		\$800,000
DESCRIPTION		DESCRIPTION		DESCRIPTION	
In collaboration with the School District, the town will conduct a comprehensive evaluation of security needs in all of the town's schools and will upgrade security as needed.		Transfer of funds to the town's independent fire department for the purpose of supporting the procurement of needed capital equipment.		The town will conduct a comprehensive review of its DPW vehicle fleet and replace vehicles as needed.	

OPEB CONTRIBUTION		ARPA ADMINISTRATION		IMPACT FEES	
	\$900,000		\$20,000		\$50,000
DESCRIPTION		DESCRIPTION		DESCRIPTION	
The town will make a one-time contribution into its Other Post-Employment Benefits Accounts (OPEB).		Funding for consultation and administration of ARPA services.		Funding for an Impact Fee Study.	

AMARAL FFE	
	\$50,000
DESCRIPTION	
Funding to cover the expenses associated with furniture, fixtures, and equipment for the Amaral Building.	

SCHOOL SECURITY IMPROVEMENTS EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Cumberland School Department	Transfer to the School Department for School Safety Improvements at McCourt Middle School.	\$300,000	Complete

ASSISTANCE TO FIRE DEPARTMENT EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Pare Corporation	Professional Engineering Services for the replacement of the Cumberland Hill Fire Station floor	\$81,620	Complete
2	Cumberland Fire Department	Transfer for the construction services for the replacement of the Cumberland Hill Fire Station floor	\$418,240	Transfer Complete – Work Ongoing
3	AIA Contracts	AIA Contract purchase	\$140	Complete

VEHICLE PURCHASES EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Liberty Chevrolet	two (2) Chevrolet Silverados for the Cumberland Highway Department	\$195,753	Complete
2	Turf Products LLC	two (2) Ventrac Tractors for the Cumberland Highway Department from Turf Products LLC	\$120,227	Complete
3	Liberty Chevrolet	Vehicles for Public Works and Highway	\$539,073	Complete
4	Liberty Chevrolet	Admin vehicles - purchase two (2) 2023 Chevrolet Blazer INR26 AWD LTS	\$77,790	Complete
5	Tow and Collect	purchase one Tow and Collect 1220S for the Cumberland Highway Department for field clean-up	\$7,189	Complete

OPEB CONTRIBUTION EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Town OPEB Fund	Transfer to supplement the Town's actuarially determined OPEB contribution for two fiscal years.	\$900,000	Complete

ARPA ADMINISTRATION EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	HCH Enterprises	ARPA Consulting and Administrative Services	\$20,000	Complete

IMPACT FEE STUDY EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	Tischler Bise	Impact Fee Study	\$50,000	Ongoing – Contract Awarded

AMARAL FURNITURE, FIXTURES, EQUIPMENT EXPENSE DETAILS

#	Vendor	Description	Cost	Status
1	E.W. Burman	Fund to purchase furniture, fixtures, and equipment for the Amaral Building	\$50,000	Encumbered – to be purchased upon completion of the building.

Debt and Long-Term Obligations

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities, as well as to refund previously outstanding general obligation bonds. General obligation bonds pledge the full faith and credit of the Town.

The Town's maximum aggregate indebtedness under Rhode Island General Laws 45-12-2 is limited to 3% of total assessed value, with certain exemptions. The assessed value of the Town's properties at December 31, 2021, was \$5,742,272,085, limiting the amount of non-excepted debt outstanding to \$171,993,798. At June 30, 2024, the Town had \$88,390,000 outstanding subject to the limit.

The Town's obligations are highlighted below, per the recently completed audited financial statements.

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

A summary of long-term obligations as of June 30, 2024, is as follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds, notes, loans, and capital leases payables:					
Bonds payable	\$ 16,335,000	\$ 74,125,000	\$ 2,070,000	\$ 88,390,000	\$ 1,400,000
Notes and loans payable	12,886,000	--	1,996,000	10,890,000	2,086,000
Capital leases payable	4,839,633	3,695,000	1,379,243	7,155,390	1,822,243
Plus amortized premium bonds and loans	1,097,356	3,549,084	283,118	4,363,322	--
Total bonds, notes, loans, and capital leases payable	35,157,989	81,369,084	5,728,361	110,798,712	5,308,243
Other liabilities:					
Deferred salary	99,822	--	50,448	49,374	49,374
Compensated absences	1,973,876	1,549,675	1,193,290	2,330,261	233,026
Net OPEB liability	20,750,187	--	829,160	19,921,027	--
Net pension liability	71,396,243	--	6,381,260	65,014,983	--
Other commitments	89,250	--	17,850	71,400	17,850
Governmental Activities Long-Term Liabilities	\$ 129,467,367	\$ 82,918,759	\$ 14,200,369	\$ 198,185,757	\$ 5,608,493
Business-Type Activities:					
Loans payable	\$ 14,730,001	\$ --	\$ 922,893	\$ 13,807,108	\$ 941,875
Capital lease payable	218,590	--	107,818	110,772	110,772
Total bonds and loans payable	14,948,591	--	1,030,711	13,917,880	1,052,647
Compensated absences	103,723	33,415	39,422	97,716	9,772
Business-Type Activities Long-Term Liabilities	\$ 15,052,314	\$ 33,415	\$ 1,070,133	\$ 14,015,596	\$ 1,062,419

TOWN OF CUMBERLAND, RHODE ISLAND

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

Schedule of Bonds Payable (Issued through Public Sale)

Issued Through Public Sale Purpose Governmental Activities:	Date Issued	Interest Rate	Maturity Date	Authorized and Issued	Outstanding June 30, 2023	New Issues	Maturities During Year	Outstanding June 30, 2024
Governmental Activities:								
Open Space/Recreation Bond	8/28/2013	3.00%-5.00%	2/01/2033	\$ 3,500,000	\$ 2,165,000	\$ --	\$ 175,000	\$ 1,990,000
Road Improvements	11/30/2011	3.00%-6.25%	11/01/2031	2,500,000	1,125,000	--	125,000	1,000,000
Road Improvements	10/29/2015	3.00%-5.00%	10/01/2025	2,380,000	970,000	--	310,000	660,000
Public Safety Complex	3/22/2018	3.00%-5.00%	3/15/2038	12,500,000	10,670,000	--	515,000	10,155,000
School and Town (Refunding)	9/24/2014	2.00%-4.00%	3/15/2026	7,630,000	1,405,000	--	945,000	460,000
RIHEBC Public Schools Revenue Bond	11/15/2023	4.00%-5.00%	5/15/2053	74,125,000	--	74,125,000	--	74,125,000
Total Governmental Activities				102,635,000	16,335,000	74,125,000	2,070,000	88,390,000

TOWN OF CUMBERLAND, RHODE ISLAND

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

Issued Through Public Sale Purpose Governmental Activities:	Date Issued	Interest Rate	Maturity Date	Authorized and Issued	Outstanding June 30, 2023	New Issues	Maturities During Year	Outstanding June 30, 2024
Governmental Activities:								
Issued Through Public Sale:								
School RIHEBC - Refunding	11/26/2016	2.00 - 5.00%	5/15/2028	\$ 17,230,000	\$ 9,515,000	\$ --	\$ 1,725,000	\$ 7,790,000
Total Governmental Activities - issued through Public Sale				17,230,000	9,515,000	--	1,725,000	7,790,000
Issued Through Direct Borrowing:								
RI Infrastructure Bank	9/03/2014	12-2.48%	5/15/2028	518,000	367,000	--	26,000	341,000
RIIB EBF Street Lights	12/05/2017	1.368-2.176%	9/01/2028	1,343,000	834,000	--	133,000	701,000
RIIB Road and Bridge	4/22/2020	.83-2.27%	9/01/2039	2,500,000	2,170,000	--	112,000	2,058,000
Total Governmental Activities - Issued through Direct Borrowing				4,361,000	3,371,000	--	271,000	3,100,000
Total Governmental Activities				21,591,000	12,886,000	--	1,996,000	10,890,000
Business-Type Activities								
Issued Through Direct Borrowing								
RI Clean Water Sewer Loan	3/10/1993	3.56%	9/01/2036	3,000,000	2,192,159	--	131,267	2,060,892
RIIB Safe Drinking Water	6/12/2018	1.0-2.85%	9/01/2037	4,000,000	3,317,000	--	180,000	3,137,000
RI Clean Water Loan	11/19/2009	1.15-4.04%	9/01/2030	5,750,000	2,148,222	--	233,486	1,914,736
RI Infrastructure Bank	12/17/2015	31-2.90%	9/01/2035	1,750,000	1,171,620	--	76,140	1,095,480
RIIB Safe Drinking Water	6/30/2020	3.6-2.49%	9/01/2039	4,000,000	3,624,000	--	189,000	3,435,000
2020 B RIIB Safe Drinking Water	10/01/2020	.49-2.81%	9/01/2040	2,500,000	2,277,000	--	113,000	2,164,000
Total Business-Type Activities				21,000,000	14,730,001	--	922,893	13,807,108
Total				\$ 42,591,000	\$ 27,616,001	\$ --	\$ 2,918,893	\$ 24,697,108

TOWN OF CUMBERLAND, RHODE ISLAND

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

At June 30, 2024, scheduled annual debt service requirements to maturity for general obligation bonds are as follows:

Issued Through Public Sale Fiscal Year Ending June 30,	Governmental Activities General Obligation Bonds	
	Principal	Interest
2025	\$ 3,486,000	\$ 4,413,242
2026	3,625,000	4,263,466
2027	4,580,000	4,116,254
2028	4,785,000	3,898,309
2029	2,815,000	3,690,725
2030-2034	14,748,215	16,455,802
2035-2039	15,607,595	12,992,709
2040-2044	14,470,000	9,653,637
2045-2049	17,810,000	6,166,720
2050-2053	17,353,190	1,825,927
	<u>\$ 99,280,000</u>	<u>\$ 67,476,791</u>

Fiscal Year Ending June 30,	Business-Type Activities Issued Through Public Sale	
	Principal	Interest
2025	\$ 941,875	\$ 369,606
2026	963,760	347,155
2027	988,229	323,035
2028	1,011,099	297,303
2029	1,039,163	269,442
2030-2034	4,666,197	922,103
2035-2039	3,649,785	305,233
2040-2041	547,000	11,731
	<u>\$ 13,807,108</u>	<u>\$ 2,845,608</u>

At June 30, 2024, scheduled annual debt service requirements to maturity for governmental capital leases are as follows:

Fiscal Year Ended June 30,	Lease Payment Requirements
2025	\$ 1,879,815
2026	1,928,832
2027	1,220,157
2028	1,077,410
2029	975,763
Thereafter	281,317
Total minimum lease payments	7,363,294
Less: Amount representing interest cost	(207,904)
Present value of minimum lease payments	<u>\$ 7,155,390</u>

RatingsDirect®

Summary:

Rhode Island Health & Educational Building Corp. Cumberland Town; General Obligation

Primary Credit Analyst:

Tyler Fitman, Boston (1) 617-530-8021; tyler.fitman@spglobal.com

Secondary Contact:

Christian Richards, Washington D.C. + 1 (617) 530 8325; christian.richards@spglobal.com

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Credit Highlights

Outlook

Credit Opinion

Related Research

Summary:

Rhode Island Health & Educational Building Corp. Cumberland Town; General Obligation

Credit Profile

US\$70.005 mil pub sch rev bnd fin prog rev bnds (Cumberland Town) ser 2023A due 05/15/2053

Long Term Rating AA+/Stable New

Cumberland Twn GO bnds

Long Term Rating AA+/Stable Affirmed

Credit Highlights

- S&P Global Ratings assigned its 'AA+' rating to Rhode Island Health & Educational Building Corp.'s roughly \$70.005 million series 2023A general obligation (GO) revenue bonds, issued for Cumberland Town.
- At the same time, S&P Global Ratings affirmed its 'AA+' rating on the town's existing GO debt.
- The outlook is stable.

Security

Cumberland's full-faith-and-credit-GO pledge secures the GO revenue bonds.

Officials intend to use series 2023 bond proceeds to finance bond anticipation notes outstanding permanently and provide new-money debt to finance various school-improvement projects.

Credit overview

The rating reflects our view of the town's stable operating results that have supported reserve growth. The stable local economy has produced strong property tax revenue that has been a component of finances. At the same time, we think pension and other postemployment benefit (OPEB) liabilities remain sizable. The town has seen debt grow due to the current issuance.

The rating reflects our view of Cumberland's:

- Participation in the Providence-Warwick metropolitan statistical area (MSA), which we consider broad and diverse, and steady residential and mixed-used development;
- Strong management with good financial-management policies, practices under our Financial Management Assessment (FMA) methodology--including its zero-based budgeting, five-year capital and financial plans, formal reserve policy that calls for the town to maintain unassigned fund balance at 8%-15% of expenditures--and strong Institutional Framework score;
- Consistent performance, bolstered by growing revenue that has supported very strong budgetary flexibility, which we expect will likely remain very strong despite the planned use of reserves to support the school-building project; and

- Elevated debt due to new issuance with some longer-term pressure due to pension and OPEB costs because they could increase due to market volatility.

Environmental, social, and governance

We have assessed environmental, social, and governance (ESG) risks relative to Cumberland's economy, management, financial measures, and debt-and-liability profile; we have determined all are neutral in our rating analysis. The town is located along the Blackstone River, and it has undertaken efforts to mitigate risks associated with the river and other localized flood risks. This includes an updated hazard-mitigation plan, the town uses grant funds to reduce flooding at the industrial park and the development of emergency-access plans for hazardous dams.

Outlook

The stable outlook reflects S&P Global Ratings' expectation that Cumberland's property tax base and management will likely continue to support stable budgetary performance and very strong reserves.

Downside scenario

We could lower the rating if budgetary performance were to deteriorate, including due to debt-service pressure or other costs, leading to a sustained reserve drawdown.

Upside scenario

We could raise the rating if Cumberland's wealth and income were to improve to levels we consider commensurate with higher-rated peers.

Credit Opinion

A residential community with a stable tax base participating in the MSA

Cumberland is a primarily residential community, approximately 13 miles north of Providence in Providence County, in the Providence-Warwick MSA, which we consider broad and diverse. Mixed-use and multifamily residential developments have supported real property tax base growth during the past few years. While total market value appears to have decreased, management attributes this to changes in state law that eliminated motor-vehicle-excise taxes. However, this does not have any financial effect on cities and towns because the state has reimbursed cities and towns for lost revenue.

Good financial-management conditions include long-term capital planning

We view revenue and expenditure assumptions as generally conservative, and the town uses zero-based budgeting that incorporates five years of historical trend analysis. Management makes monthly reports on budget-to-actual results to the town council. It updates the long-range capital plan annually with projects identified as part of the budgeting process and projected over a five-year period with funding sources identified.

Cumberland develops a financial plan that it submits to the state with five-year revenue and expenditure projections. The town conservatively invests cash according to state guidelines; it reviews earnings monthly and holdings, at least, annually. The town does not have a debt-management policy outside of state statutes that limit aggregate

indebtedness to 3% of taxable property. Cumberland's fund-balance policy is to maintain an unassigned fund balance at 8%-15% of expenditures.

The Institutional Framework score for Rhode Island municipalities is strong.

Consistent budgetary performance, supporting reserve growth

Recent results have supported reserve growth. Local property taxes generated 66% of revenue in fiscal 2022, and property tax revenue has demonstrated steady growth and stable collections during the past three fiscal years. Fiscal 2022 results supported a 2.5% increase in available fund balance during fiscal 2022 due to property tax revenue exceeding budgeted amounts and expenditure savings attributed to salary-and-benefit savings. Our view of general fund performance and reserves incorporates unrestricted school funds, which account for the school department's operations, funded almost entirely by state aid and general operating revenue that is a significant portion of expenditures. Our calculation of available fund balance does not include about \$4.4 million in unrestricted committed school fund balance, which is available to support school operations; we think this provides additional budgetary flexibility.

We understand fiscal 2023 revenue and expenditures are in-line with the budget. The fiscal 2024 budget increased by approximately 4.5% over fiscal 2023. The budget incorporates funding to continue to improve public-safety staffing. The town has also been preparing for increased debt service associated with the school-building project. In addition, the budget includes an appropriation of about \$650,000 available in a debt-service-reserve fund with a balance of about \$1.253 million, as well as transfers from the revenue-stabilization and school-capital funds.

Moderate debt with some additional borrowing plans

After this series 2023 issuance, Cumberland will have approximately \$124 million of total direct debt outstanding, a portion of which the water-utility fund supports. The series 2023 issuance has led us to revise our view of the town's debt profile, but we think debt remains manageable. An elementary school project could necessitate additional borrowing in fiscal 2025, estimated at about \$52 million.

Pension and OPEB

Cumberland's large pension and OPEB obligation, in our opinion, is a credit weakness. Cumberland's combined required pension and actual OPEB contribution totaled 8.3% of total governmental fund expenditures in fiscal 2022: 7.2% represented required contributions to pension obligations and 1.1% represented OPEB payments.

As of June 30, 2022, Cumberland participates in:

- Rhode Island Employees' Retirement System, which is 59.6% funded, with a \$35.7 million proportionate share of the net pension liability;
- Rhode Island Municipal Employees' Retirement System, with a \$578,000 proportionate share of the net pension asset; and
- Cumberland also administers its own defined-benefit Police Pension Plan, which is 54.9% funded, with a \$19.7 million net pension liability.

The police plan had been mandated to enact a funding-improvement plan to bring the plan to the 60% discount.

Cumberland contributes the full actuarially determined contribution annually for all plans. The town provides OPEB in the form of health insurance through a single-employer, defined-benefit plan. It does not offer OPEB to town or school employees or police-department employees hired after 2013. The town established an OPEB trust. The net OPEB liability is \$19 million, measured with a 7.25% discount.

	Most recent	--Historical information--		
		2022	2021	2020
Very strong economy				
Projected per capita effective buying income (EBI) (%) of U.S.	113.4			
Market value per capita (\$)	121,015			
Population			36,133	35,702
County unemployment rate(%)		3.5		
Market value (\$000)	4,372,633	4,372,633	4,521,626	
10 largest taxpayers as a % of taxable value	5.7			
Strong budgetary performance				
Operating fund result as a % of expenditures		0.4	1.8	1.2
Total governmental fund result as a % of expenditures		(0.1)	0.4	(0.1)
Very strong budgetary flexibility				
Available reserves as a % of operating expenditures		16.8	17.5	16.6
Total available reserves (\$000)		18,805	18,352	17,091
Very strong liquidity				
Total government cash % of governmental fund expenditures		37.2	42.3	29.6
Total government cash % of governmental fund debt service		622.1	763.8	738.1
Strong management				
Financial Management Assessment	Good			
Adequate debt and long-term liabilities				
Debt service as a % of governmental fund expenditures		6.0	5.5	4.0
Net direct debt as a % of governmental fund revenue	99.3			
Overall net debt as a % of market value	2.7			
Direct debt 10-year amortization (%)	41.0			
Required pension contribution as a % of governmental fund expenditures		7.2		
Other postemployment benefits actual contribution as a % of governmental fund expenditures		1.1		
Strong Institutional Framework				

Data points and ratios may reflect analytical adjustments.

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local

Government GO Criteria, Sept. 2, 2015

- Criteria Guidance: Assessing U.S. Public Finance Pension And Other Postemployment Obligations For GO Debt, Local Government GO Ratings, And State Ratings, Oct. 7, 2019
- 2022 Update Of Institutional Framework For U.S. Local Governments
- Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022

Ratings Detail (As Of June 28, 2023)		
Cumberland Twn GO bnds		
<i>Long Term Rating</i>	AA+/Stable	Affirmed
Cumberland Twn GO rfdg bnds		
<i>Long Term Rating</i>	AA+/Stable	Affirmed

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Section Four: Revenue Details

25-10B
TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2025/2026
GENERAL FUND - REVENUE

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S GENERAL FUND FOR FISCAL YEAR 2025-2026

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2025-26 IS AS FOLLOWS:

REVENUE	ADJUSTED BUDGET FY 2023	ADJUSTED BUDGET FY 2024	ADOPTED BUDGET FY 2025	PROPOSED AMENDMENT FY 2025	MAYOR PROPOSED FY 2026	COUNCIL ADOPTED FY 2026
GENERAL REVENUE						
PROPERTY TAXES	69,114,806	71,354,563	72,899,116	73,449,843	75,947,103	75,947,103
REVENUE STABILIZATION FUND		700,000	700,000	700,000	700,000	700,000
LICENSES, PERMITS & FEES	2,225,465	1,963,096	2,238,096	2,238,096	2,137,311	2,137,311
EMS REVENUE	1,250,000	1,250,000	1,250,000	1,350,000	1,300,000	1,300,000
EMS DETAIL REVENUE		7,500	7,500	7,500	7,500	7,500
INTEREST ON TAXES	350,000	300,000	215,000	215,000	215,000	215,000
INVESTMENT INCOME	390,000	150,000	250,000	250,000	250,000	250,000
MISCELLANEOUS	218,000	115,000	115,000	178,000	97,800	97,800
COMMUNITY PROGRAMS INCOME	-	-	-	-	-	-
RECYCLING REBATE	-	-	-	-	-	-
WATER FUND SERVICES	85,000	85,000	85,000	85,000	85,000	85,000
SEWER FUND SERVICES	40,000	40,000	40,000	40,000	55,000	55,000
INTERFUND TAX INTEREST	45,000	-	-	-	-	-
SCHOOL NON-MOE/CAPITAL	-	-	-	-	-	-
RECORDING FEES	300,000	300,000	225,000	225,000	225,000	225,000
CELL TOWER REVENUE	20,000	0	-	-	-	-
PAYMENT IN LIEU OF TAXES-PILOT	50,630	50,630	50,630	55,241	55,000	55,000
IMPACT FEE REVENUE	-	-	-	-	-	-
BOND PREMIUM	-	-	-	-	-	-
POLICE DETAIL	185,000	215,000	215,000	265,000	265,000	265,000
ARPA FUNDS TRANSFER	450,000	450,000	450,000	450,000	-	-
SCHOOL CAPITAL PROJECTS TRANSFER	300,000	300,000	300,000	300,000	300,000	300,000
REVALUATION FUND TRANSFER	300,000	-	-	-	50,000	50,000
OCYL PROGRAM FUND TRANSFER	-	30,000	30,000	30,000	30,000	30,000
ACCESSIBILITY FUND TRANSFER	-	-	-	30,000	20,000	20,000
DEBT SERVICE FUND TRANSFER	-	650,000	1,011,225	1,011,225	-	-
APPROP. FROM G/F SURPLUS	350,000	350,000	350,000	350,000	350,000	350,000
TOTAL	75,673,901	78,310,789	80,431,567	81,229,905	82,089,714	82,089,714
LIBRARY RECEIPTS						
TOTAL	343,599	373,926	380,311	392,208	402,016	402,016
SCHOOL RECEIPTS						
STATE AID	21,763,315	23,876,165	25,976,632	26,537,195	28,437,864	28,437,864
SCHOOL MISC.	3,515,000	3,653,000	1,730,000	2,573,040	2,062,423	2,062,423
MASTER LEASE PROCEEDS	266,000	97,000	-	-	-	-
APPROP. FROM SCHOOL SURPLUS	1,265,000	700,000	2,056,775	2,270,536	1,223,289	1,223,289
TOTAL	26,809,315	28,326,165	29,763,407	31,380,771	31,723,576	31,723,576
STATE AID & GRANTS						
INCENTIVE AID	-	-	-	-	-	-
GENERAL STATE AID	-	-	-	-	-	-
MOTOR VEHICLE PHASE OUT	6,073,468	6,073,468	6,073,468	6,079,657	6,079,657	6,079,657
MUNICIPAL TANGIBLE EXEMPTION			505,000	505,178	505,178	505,178
SCHOOL HOUSING AID	1,469,042	3,450,683	2,086,682	2,086,682	3,921,721	3,921,721
LIBRARY HOUSING AID	28,753	-	-	-	-	-
TELEPHONE TAX	415,003	433,343	433,343	433,343	492,830	492,830
TOTAL	7,986,266	9,957,494	9,098,493	9,104,860	10,999,386	10,999,386
TOTAL REVENUE	110,813,081	116,968,374	119,673,778	122,107,744	125,214,692	125,214,692

**TOWN OF CUMBERLAND, RI
PROPOSED BUDGET
FISCAL YEAR 2025/26
GENERAL FUND - EXPENDITURE**

GENERAL FUND (EXPENDITURE):

	ADJUSTED BUDGET FY 2023	ADJUSTED BUDGET FY 2024	ADOPTED BUDGET FY 2025	PROPOSED AMENDMENT FY 2025	DEPT. REQUEST	MAYOR PROPOSED FY 2026	COUNCIL ADOPTED
ANIMAL CONTROL	180,421	172,474	186,518	196,518	193,749	200,749	200,749
BOARD OF CANVASSING	125,411	103,911	161,519	161,519	83,559	83,559	83,559
COURTS	117,200	112,584	126,284	128,784	129,035	129,035	129,035
FINANCE	882,784	871,941	937,736	901,736	1,028,068	1,018,068	1,018,068
HIGHWAY	3,411,980	3,543,910	3,825,427	3,875,427	4,034,519	3,863,252	3,863,252
HUMAN RESOURCES	115,755	127,058	131,273	131,273	134,194	134,194	134,194
INSPECTIONS	399,904	323,849	423,083	423,083	430,566	429,566	429,566
LIBRARY	1,795,796	1,879,140	1,891,332	1,891,332	2,017,053	1,950,524	1,950,524
MAYOR'S OFFICE	321,747	267,420	280,204	310,204	346,571	341,571	341,571
OCYL	266,087	321,551	329,788	344,788	356,447	351,447	351,447
PLANNING	307,786	317,794	329,089	329,089	599,819	324,819	324,819
PUBLIC WORKS	3,190,105	3,351,454	3,520,650	3,582,650	3,764,745	3,764,745	3,764,745
RECREATION	377,371	396,394	450,024	450,024	528,990	491,990	491,990
SENIOR SERVICES	351,272	372,424	376,568	376,568	472,460	425,960	425,960
SOLICITOR	353,168	285,856	278,365	278,365	280,738	280,738	280,738
TAX ASSESSORS	714,240	299,911	349,088	349,088	385,306	385,306	385,306
TOWN CLERK	313,079	397,319	448,734	448,734	507,239	482,891	482,891
TOWN HALL	273,546	300,998	323,417	323,417	332,854	322,854	322,854
TOTAL TOWN DEPARTMENTS	13,497,655	13,445,990	14,369,098	14,502,598	15,625,912	14,981,268	14,981,268
EMS	2,850,879	3,054,278	3,102,520	3,232,649	3,278,605	3,199,105	3,199,105
POLICE	6,123,881	6,649,320	6,795,219	6,845,219	7,112,638	6,890,545	6,890,545
EMERGENCY MANAGEMENT	-	-	7,500	7,500	7,500	-	-
TELECOMMUNICATIONS	580,090	580,833	708,296	708,296	790,758	758,467	758,467
TOTAL PUBLIC SAFETY	9,554,850	10,284,431	10,613,534	10,793,664	11,189,501	10,848,117	10,848,117
INFORMATION TECHNOLOGY	107,000	311,454	186,232	186,232	215,274	342,827	342,827
TOTAL ADMINISTRATION	107,000	311,454	186,232	186,232	215,274	342,827	342,827
AFLAC FLEX SPENDING MAINT. FEE	-	-	-	-	-	-	-
CPD RETIREMENT	2,626,567	2,689,635	3,027,780	3,027,780	3,285,084	3,300,000	3,300,000
EMS RETIREMENT	-	-	-	-	-	-	-
OPEB TRUST	1,454,189	1,491,532	1,606,052	1,606,052	1,646,615	1,650,000	1,650,000
WORKERS COMP	275,000	200,000	205,000	205,000	205,000	205,000	205,000
HSA UPLOAD	-	492,000	180,699	180,699	-	(0)	-
RETIREE HEALTHCARE	-	-	-	-	-	-	-
TOTAL FRINGE	4,355,756	4,873,167	5,019,531	5,019,531	5,136,699	5,155,000	5,155,000
TOWN COUNCIL	129,754	118,754	117,754	117,754	118,254	118,254	118,254
TOWN OFFICERS	4,867	4,867	4,867	4,867	4,867	4,867	4,867
TOTAL TOWN COUNCIL	134,621	123,621	122,621	122,621	123,121	123,121	123,121
BOARD OF ASSESSMENT REVIEW	900	900	900	900	900	900	900
CONSERVATION COMMISSION	-	-	-	-	-	-	-
HISTORIC DISTRICT COMMISSION	500	500	500	500	500	500	500
PARKS AND RECREATION COMMISSION	-	-	-	-	-	-	-
PLANNING BOARD	5,500	5,500	5,500	5,500	5,500	5,500	5,500
ZONING BOARD	19,600	20,856	20,855	20,855	20,935	20,935	20,935
TOTAL BOARDS AND COMMISSIONS	26,500	27,756	27,755	27,755	27,835	27,835	27,835

**TOWN OF CUMBERLAND, RI
PROPOSED BUDGET
FISCAL YEAR 2025/26
GENERAL FUND - EXPENDITURE**

GENERAL FUND (EXPENDITURE) - CONTINUED:

EXPENDITURES	ADJUSTED BUDGET 2023	ADJUSTED BUDGET 2024	ADOPTED BUDGET 2025	PROPOSED AMENDMENT 2025	DEPT. REQUEST	MAYOR PROPOSED FY 2026	COUNCIL ADOPTED
BOYS AND GIRLS CLUB	37,500	37,500	37,500	37,500	37,500	37,500	37,500
CUMBERLAND LAND TRUST	1,000	1,000	1,500	1,500	1,500	1,500	1,500
CUMBERLAND SCHOOL VOLUNTEERS	1,000	1,000	1,000	1,000	1,000	1,000	1,000
CUMBERLANDFEST	2,500	2,500	-	-	-	-	-
FRANKLIN FARM GRANT MATCH	15,000	15,000	17,000	17,000	17,000	17,000	17,000
HAPPY BASKETS PROGRAM	2,500	2,500	2,500	2,500	2,500	2,500	2,500
HOUSE OF COMPASSION	1,500	1,500	1,500	1,500	1,500	1,500	1,500
JAMSA MOUNTAIN BIKE	-	-	-	-	-	-	-
NORTHERN RI FOOD PANTRY	2,000	20,000	20,000	20,000	20,000	20,000	20,000
SENIOR SERVICES INC.	6,000	6,000	-	-	-	-	-
VETERANS OBSERVANCE	2,500	2,500	2,500	2,500	2,500	2,500	2,500
VETERANS SERVICES	2,000	2,000	2,000	2,000	2,000	2,000	2,000
MASON BUILDING	10,000	10,000	10,000	10,000	10,000	10,000	10,000
ARNOLD MILLS PARADE ASSOCIATION	2,500	2,500	2,500	2,500	2,500	2,500	2,500
BLACKSTONE VALLEY TOURISM COUNCIL	-	-	2,500	2,500	2,500	2,500	2,500
BLACKSTONE RIVER WATERSHED COUNCIL	2,500	2,500	2,500	2,500	2,500	2,500	2,500
TOTAL COMMUNITY OUTREACH	88,500	106,500	103,000	103,000	103,000	103,000	103,000
BUDGET RESERVES	25,000	25,000	25,000	25,000	25,000	25,000	25,000
BUILDING REPAIR CONTINGENCY	25,000	25,000	25,000	25,000	25,000	25,000	25,000
CASUALTY AND LIABILITY INSURANCE	540,000	590,000	555,000	555,000	555,000	600,000	600,000
CHAMBER OF COMMERCE	-	-	825	825	825	825	825
ECONOMIC DEVELOPMENT/GRANT WRITER	-	-	60,000	60,000	60,000	60,000	60,000
EFFICIENCY SAVINGS	-	-	-	-	-	-	-
DEPARTMENTAL SOFTWARE	-	-	-	-	-	-	-
GENERAL CONTINGENCIES	50,000	50,000	50,000	50,000	50,000	50,000	50,000
CAPITAL IMPROVEMENTS - LEASE, TOWN	293,618	293,618	275,477	275,477	275,477	499,477	499,477
SPECIAL ELECTION COSTS	-	-	-	-	-	-	-
PROPERTY REVALUATION	451,000	40,000	-	-	63,600	63,600	63,600
RI LEAGUE OF CITIES AND TOWNS	-	-	19,000	19,000	19,000	19,000	19,000
SEVERANCE	200,000	180,000	125,000	-	125,000	125,000	125,000
TOTAL TOWN GENERAL EXPENSES	1,584,618	1,203,618	1,135,302	1,010,302	1,198,902	1,467,902	1,467,902
PAYING AGENT AND ADVISOR FEES	15,000	15,000	15,000	15,000	20,000	20,000	20,000
SCHOOL BONDS - DEBT INTEREST	475,000	3,143,658	3,300,010	3,300,010	3,692,930	3,692,930	3,692,930
SCHOOL BONDS - DEBT PRINCIPAL	0	-	2,203,519	2,203,519	2,300,824	2,300,824	2,300,824
SCHOOL BONDS FROM IMPACT FEES	(155,000)	(155,000)	(155,000)	(125,000)	-	(100,000)	(100,000)
TAX ANTICIPATION NOTES	89,500	89,500	100,000	225,000	285,000	265,000	265,000
TOWN BONDS - DEBT INTEREST	1,381,054	1,236,680	639,905	699,905	731,119	731,119	731,119
TOWN BONDS - DEBT PRINCIPAL	4,132,000	4,077,949	1,451,000	1,451,000	1,495,000	1,495,000	1,495,000
TOTAL DEBT SERVICE	5,937,554	8,407,787	7,554,434	7,769,434	8,524,873	8,404,873	8,404,873
TOTAL TOWN	35,287,054	38,784,323	39,131,507	39,535,136	42,145,117	41,453,943	41,453,943
CAPITAL IMPROVEMENTS - LEASES	868,114	868,114	868,114	1,092,312	1,092,312	817,378	817,378
SCHOOL NON-MOE/CAPITAL	300,000	300,000	300,000	-	300,000	300,000	300,000
OTHER CONTRIBUTIONS - EDUCATION	26,809,315	28,326,165	29,274,632	31,380,771	31,723,576	31,723,576	31,723,576
SCHOOL DEPARTMENT - ACHIEVEMENT	253,000	-	-	-	-	-	-
TOWN CONTRIBUTION - EDUCATION	48,156,398	48,877,586	50,099,525	50,099,525	51,352,544	50,919,795	50,919,795
TOTAL SCHOOL DEPARTMENT	76,386,827	78,371,865	80,542,271	82,572,608	84,468,432	83,760,749	83,760,749
TOTAL GENERAL FUND	111,673,881	117,156,188	119,673,778	122,107,744	126,613,549	125,214,692	125,214,692

**TOWN OF CUMBERLAND
ADOPTED FY26
REVENUE BUDGET
FISCAL YEAR 2025/2026**

as of: 4/28/25

	FY 2023		FY 2024		FY 2025		PROPOSED FY26		
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL REVENUE	MAYOR PROPOSED	COUNCIL ADOPTED
REIMBURSE 2017 MV ARTICLE 11									
Property Taxes 2000 & PRIOR									
Property Taxes 2001									
Property Taxes 2002									
Property Taxes 2003									
Property Taxes 2004							4.90		
Property Taxes 2005		510.53							
Property Taxes 2006		571.49							
Property Taxes 2007		659.90							
Property Taxes 2008		522.14					916.85		
Property Taxes 2009		302.10					610.22		
Property Taxes 2010		480.38		196.44			1,206.60		
Property Taxes 2011		918.39		688.99			1,047.30		
Property Taxes 2012		1,062.87		786.96			205.03		
Property Taxes 2013		808.33		834.14			142.71		
Property Taxes 2014	2,000.00	962.24		1,044.21			819.91		
Property Taxes 2015	5,000.00	2,546.67	2,000.00	1,166.95			(2,133.10)		
Property Taxes 2016	10,000.00	1,924.50	5,000.00	1,046.47	2,000.00	2,000.00	2,759.59		
Property Taxes 2017	15,000.00	26,570.35	10,000.00	416.47	5,000.00	5,000.00	3,858.86	2,000.00	2,000.00
Property Taxes 2018	25,000.00	100,134.25	15,000.00	2,408.64	10,000.00	5,000.00	5,339.76	5,000.00	5,000.00
Property Taxes 2019	50,000.00	12,478.70	25,000.00	2,439.33	15,000.00	10,000.00	3,916.25	7,500.00	7,500.00
Property Taxes 2020	145,000.00	26,111.58	50,000.00	4,186.24	25,000.00	15,000.00	13,919.33	10,000.00	10,000.00
Property Taxes 2021	700,000.00	525,519.36	145,000.00	20,128.88	50,000.00	25,000.00	21,717.07	25,000.00	25,000.00
Property Taxes 2022	33,141,476.00	24,232,980.87	700,000.00	315,964.17	145,000.00	50,000.00	7,947.68	50,000.00	50,000.00
Property Taxes 2023	35,021,330.00	44,682,907.18	34,328,789.00	23,969,229.28	700,000.00	575,000.00	596,983.10	50,000.00	50,000.00
Property Taxes 2024			36,073,774.00	559,836.66	34,914,703.00	35,671,148.63	24,861,666.86	550,000.00	550,000.00
Property Taxes 2025					37,032,413.00	37,091,694.00	-	36,671,909.00	36,671,909.00
Property Taxes 2026								38,575,694.00	38,575,694.00
TOTAL ANNUAL TAXES:	\$ 69,114,806.00	\$ 69,617,971.83	\$ 71,354,563.00	\$ 24,880,373.83	\$ 72,899,116.00	\$ 73,449,842.63	\$ 25,520,928.92	\$ 75,947,103.00	\$ 75,947,103.00

	FY 2023		FY 2024		FY 2025		PROPOSED FY26		
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL REVENUE	MAYOR PROPOSED	COUNCIL ADOPTED
Interest & Penalty on Taxes	200,000.00	250,103.13	300,000.00	160,014.53	215,000.00	215,000.00	211,726.91	215,000.00	215,000.00
Interfund Tax Interest	-	-							
Payments in Lieu of Taxes	50,630.00	57,602.22	50,630.00	55,694.00	50,630.00	55,241.00	55,241.00	55,000.00	55,000.00
TOTAL OTHER TAX FEES:	\$ 250,630.00	\$ 307,705.35	\$ 350,630.00	\$ 215,708.53	\$ 265,630.00	\$ 270,241.00	\$ 266,967.91	\$ 270,000.00	\$ 270,000.00

	FY 2023		FY 2024		FY 2025		PROPOSED FY26		
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL REVENUE	MAYOR PROPOSED	COUNCIL ADOPTED
Liquor Licenses - Town Clerk	36,000.00	32,865.00	36,000.00	29,275.00	36,000.00	36,000.00	36,040.00	36,000.00	36,000.00
Dog Licenses - Town Clerk	5,000.00	6,453.00	5,000.00	1,664.00	5,000.00	5,000.00	948.00	1,000.00	1,000.00
Business Cert/Tradenname - Town Clerk		3,500.00		1,000.00			190.00		
Business Licences - Town Clerk				-					
Marriage Licenses - Town Clerk		1,056.00		856.00			736.00	700.00	700.00

***Section Five: General
Government Expense Detail***

MUNICIPAL AND PROBATE COURTS



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

Probate court is a specialized type of court that deals with the property and debts of a person who has died. The basic role of the probate court judge is to assure that the deceased person's creditors are paid, and that any remaining assets are distributed to the proper beneficiaries.

Municipal court is a court of law with jurisdiction limited to a Town or other municipality. It typically addresses violations of Town ordinances.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
COURTS - #013**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		PROPOSED FY 2026			
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salary Courts Clerk (50000)	51,151.10	53,338.25	52,434.20	44,695.96	54,563.60	57,063.60	43,661.22	56,200.51	56,200.51	56,200.51
Municipal Court Judge (50003)	8,318.96	7,871.02	8,318.96	6,559.18	8,318.96	8,318.96	5,599.30	8,568.53	8,568.53	8,568.53
Probate Court Judge (50004)	8,104.98	8,292.02	8,104.98	6,702.19	8,104.98	8,104.98	6,390.46	8,348.13	8,348.13	8,348.13
Overtime (50010)	-	-	-	-	-	-	-	-	-	-
MERS Defined Benefit (50100)	5,529.43	6,308.44	4,535.56	4,379.59	4,719.75	4,719.75	4,375.34	4,861.34	4,861.34	4,861.34
TIAA-CREF Contribution (50110)	511.51	-	524.34	-	545.64	545.64	-	562.01	562.01	562.01
FICA (50120)	5,169.49	5,066.41	5,267.65	4,233.88	5,430.55	5,430.55	4,055.55	5,593.46	5,593.46	5,593.46
Medicare (50130)	-	-	-	-	-	-	-	-	-	-
Unemployment (50140)	-	-	-	-	-	-	-	-	-	-
Workers Compensation (50150)	-	-	-	-	-	-	-	-	-	-
TDI (50160)	-	-	-	-	-	-	-	-	-	-
Health Insurance ER (50200)	24,542.67	23,167.68	23,862.71	21,874.16	24,339.97	24,339.97	22,192.32	24,339.96	24,339.96	24,339.96
Health Insurance EE (50210)	(1,999.92)	(2,076.84)		(1,692.24)	(1,999.92)	(1,999.92)	(1,615.32)	(1,999.92)	(1,999.92)	(1,999.92)
HSA Cost (50211)		4,000.00			4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Dental ER (50230)	1,166.64	1,155.12	1,155.12	1,058.86	1,155.12	1,155.12	1,058.86	1,155.12	1,155.12	1,155.12
Dental EE (50240)	(238.42)	(247.59)	(238.42)	(201.74)	(238.42)	(238.42)	(192.57)	(238.42)	(238.42)	(238.42)
Life Insurance (50250)	894.00	894.00	894.00	745.00	894.00	894.00	745.00	894.00	894.00	894.00
Advertising (50300)	-	-	-	-	-	-	-	-	-	-
Dept. Software & Licenses (50350)	11,000.00	7,730.00		9,535.00	11,800.00	11,800.00	10,942.00	12,000.00	12,000.00	12,000.00
Dues & Subscriptions (50360)	150.00	197.75	225.00	271.95	650.00	650.00	162.00	650.00	650.00	650.00
Education and Training (50370)	-	-	-	-	-	-	-	-	-	-
Mileage Reimbursement (50440)	-	-	-	-	-	-	-	-	-	-
Office Computer Equipment (50450)	1,060.00	1,064.67	1,000.00				215.98			
Office Supplies (50470)	840.00	761.71	1,250.00	1,045.98	1,250.00	1,250.00	822.35	1,300.00	1,300.00	1,300.00
Postage (50500)	1,000.00	701.25	750.00	838.11	750.00	750.00	981.07	800.00	800.00	800.00
Travel & Conventions (50640)	-	-	-	-	-	-	-	-	-	-
Record Archives (50685)	-	-	4,500.00	4,673.52	4,000.00	4,000.00	3,818.52	4,000.00	4,000.00	4,000.00
TOTALS	\$ 117,200	\$ 118,224	\$ 112,584	\$ 104,719	\$ 126,284	\$ 128,784	\$ 107,212.08	\$ 129,034.64	\$ 129,034.64	\$ 129,034.64

Salary and Benefits Breakdown - Courts

	FY 2025	FY 2026
Courts Clerk	\$ 54,563.60	\$ 56,200.51
Municipal Court Judge	\$ 8,318.96	\$ 8,568.53
Probate Court Judge	\$ 8,104.98	\$ 8,348.13
	\$ 70,987.54	\$ 73,117.17
Employee Co-Share	\$ (1,999.92)	\$ (2,000)
Health	\$ 24,339.97	\$ 24,339.96
HSA Upload	\$ 4,000.00	\$ 4,000.00
Dental	\$ 1,155.12	\$ 1,155.12
FICA	\$ 5,430.55	\$ 5,593.46
Retirement	\$ 4,719.75	\$ 4,861.34
Life Insurance	\$ 894.00	\$ 894.00
	\$ 38,539.47	\$ 38,843.97

Totals: \$109,527.01 \$111,961.13

BOARD OF CANVASSERS



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Board of Canvassers Department is responsible for maintaining procedures relating to the registration of voters, developing and maintaining annual list of voters. It also process absentee voter applications, administers election recounts and holds hearings.



**EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Board of Canvassers - #015**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	41,718.30	44,194.66	41,718.30	41,082.38	48,944.03	48,944.03	38,903.75	48,009.00	48,009.00	48,009.00
Stipend: Board (50005)	3,000.00		3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00
Overtime (50010)	2,200.00	1,596.59	-	1,459.55	-	4,000.00	3,867.41			
Longevity (50020)	300.00	300.00	300.00		2,202.48	2,202.48	2,781.60	300.00	300.00	300.00
Teamster Clothing Allowance (51601)					300.00	300.00		300.00	300.00	300.00
MERS Defined Benefit (50100)	4,757.78	5,525.39	3,634.58	3,816.01	4,424.17	4,424.17	4,047.21	4,178.73	4,178.73	4,178.73
TIA-CREF Contribution (50110)	417.18	-	417.18		489.44	489.44		480.09	480.09	480.09
Retirement/Severance (50090)	-		-		-	-				
FICA (50120)	3,366.98	3,530.86	3,214.40	3,007.03	3,912.71	3,912.71	3,258.38	3,695.64	3,695.64	3,695.64
Medicare (50130)	-		-		-	-				
Unemployment (50140)	-		-		-	-				
Workers Compensation (50150)	-		-		-	-				
TDI (50160)	-		-		-	-				
Health Insurance ER (50200)	21,824.15	20,363.76	20,974.67	19,226.79	21,394.17	21,394.17	14,081.73	8,290.92	8,290.92	8,290.92
Health Insurance EE (50210)	2,000.00	(2,076.84)		(1,710.16)	(1,999.92)	(1,999.92)	(1,635.65)	(1,999.92)	(1,999.92)	(1,999.92)
HSA Upload (50211)		6,000.00			4,000.00	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00
Dental ER (50230)	1,166.64	1,155.12	1,155.12	1,058.86	1,155.12	1,155.12	726.66	357.84	357.84	357.84
Dental EE (50240)	-	-	-	-	-	-	-	-	-	-
Life Insurance (50250)	460.41	447.00	447.00	372.50	447.00	447.00	409.75	447.00	447.00	447.00
Advertising (50300)	200.00	1,627.70	1,200.00	2,306.55	2,000.00	2,000.00	2,936.45			
Capital Leases (50330)	-		-							
Dept Software & Licenses (50350)	-		-							
Dues & Subscriptions (50360)	-		200.00	100.00	250.00	250.00	-	250.00	250.00	250.00
Education & Training (50370)	-	55.00	-					-	-	-
Furniture & Fixtures (50390)	-		150.00					5,000.00	5,000.00	5,000.00
Mileage Reimbursement (50440)	-	235.00	350.00	430.65	2,500.00	2,500.00	943.30	250.00	250.00	250.00
Office Computer Equipment (50450)	-	247.47	250.00							
Office Supplies (50470)	2,000.00	2,094.91	2,000.00	736.03	2,200.00	2,200.00	2,490.80	1,000.00	1,000.00	1,000.00
Postage (50500)	5,000.00	6,293.12	5,000.00	16,252.92	9,000.00	9,000.00	8,990.99	8,000.00	8,000.00	8,000.00
Misc. Elections Costs (50590)	-	371.94	4,000.00	7,895.22	2,500.00	2,500.00	220.00			
Travel & Conventions (50640)	-		-	-						
Stipend: Election Workers (51000)	35,000.00	34,474.83	15,000.00	31,075.00	40,000.00	40,000.00	42,940.00			
Rentals (51005)	2,000.00	2,142.02	900.00	2,100.00	3,000.00	3,000.00	2,400.00			
Pollworker Meals (51001)					6,200.00	6,200.00	3,230.27			
Election Day Staff (51015)					2,000.00	2,000.00				
Early Voting Staff (51020)					5,600.00	5,600.00				
REDUCTIONS						(4,000.00)				
TOTALS	\$ 125,411.44	\$ 128,578.53	\$ 103,911.26	\$ 129,209.33	\$ 161,519.12	\$ 161,519.12	\$ 132,228.30	\$ 83,559.22	\$ 83,559.22	\$ 83,559.22

Salary and Benefits Breakdown - Board of Canvassers

	FY 2025	FY 2026
Canvassing Clerk	\$ 48,944.03	\$ 48,009.00
Board Stipends	\$ 3,000.00	\$ 3,000.00
Teamster Clothing Allowance	\$ 300.00	\$ 300.00
Longevity	\$ 2,202.48	\$ 300.00
	<hr/>	<hr/>
	\$ 54,446.51	\$ 51,609.00
Employee Co-Share	\$ (1,999.92)	\$ (1,999.92)
Health	\$ 21,394.17	\$ 8,290.92
HSA Upload	\$ 4,000.00	\$ 4,000.00
Dental	\$ 1,155.12	\$ 357.84
FICA	\$ 3,912.71	\$ 3,695.64
Retirement	\$ 4,424.17	\$ 4,178.73
Life Insurance	\$ 447.00	\$ 447.00
	<hr/>	<hr/>
	\$ 33,333.25	\$ 18,970.21

Totals: \$ 87,779.76 \$ 70,579.21



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Human Resources Department provides consistent, effective, and efficient human resource management by developing and implementing policies, programs, and services that contribute to attaining Town and employee goals.

Functions include, but are not limited to:

- Recruitment of qualified applicants;
- Employment and orientation services;
- Update and administer employee benefits programs;
- Personnel policy development and administration.

DEPARTMENTAL GOALS - FY 2026

- the implementation of the new Vision program.
- Implement a process for Leave of Absence/FMLA paperwork
- OSHA and Sexual Harassment Training for new employees.



PROGRESS FOR THE HUMAN RESOURCES OFFICE - FY 2025 GOALS



GOAL ONE: Setup and complete online training for employees thru Beacon Mutual University.

This is a continuous work progress

GOAL TWO: Provide opportunities for Cross Training.

More training needed between departments, working on ideas for Cross Training for the Building and VIN department.

GOAL THREE: Revise and complete the HR Guideline Handbook

Guidebook is almost complete however there have been many changes that need to be added.

GOAL FOUR: Look for opportunities for HR related trainings

HR group from other municipalities within the state has been established and started to meet on a quarterly basis to discuss HR related issues/trainings. The Trust has also hired a consultant that is holding more HR related training sessions.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Human Resources - #020**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		ADOPTED FY 2026			
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	77,879.10	80,237.96	79,825.20	67,551.40	83,046.60	83,046.60	65,479.05	85,538.00	85,538.00	85,538.00
Overtime (50010)				-	-	-	-		-	-
Longevity (50020)				-	-	-	-		-	-
Cell Phone Stipend (50050)	600.00	600.00	600.00	550.00	600.00	600.00	500.00	600.00	600.00	600.00
Mileage Stipend (50060)					-	-	-		-	-
Retirement/Severance (50090)					-	-	-		-	-
MERS Defined Benefit (50100)	8,418.73	9,782.01	6,904.88	6,666.76	7,183.53	7,183.53	6,659.12	7,399.04	7,399.04	7,399.04
TIAA-CREF Contribution (50110)	778.79		798.25		830.47	830.47	-	855.38	855.38	855.38
FICA (50120)	5,957.75	5,847.30	6,106.63	4,935.46	6,311.54	6,311.54	4,785.61	6,500.89	6,500.89	6,500.89
Medicare(50130)					-	-	-		-	-
Unemployment (50140)					-	-	-		-	-
Workers Compensation (50150)					-	-	-		-	-
TDI (50160)					-	-	-		-	-
Health Insurance ER (50200)	21,148.88	23,217.68	23,862.71	21,874.16	24,339.97	24,339.97	22,332.09	24,339.96	24,339.96	24,339.96
Health Insurance EE (50210)	(4,000.10)	(4,153.95)		(3,384.70)	(4,000.10)	(4,000.10)	(3,230.85)	(4,000.10)	(4,000.10)	(4,000.10)
HSA Upload (50211)		4,000.00			4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Dental ER (50230)	1,166.64	1,155.12	1,155.12	1,058.86	1,155.12	1,155.12	1,058.86	1,155.12	1,155.12	1,155.12
Dental EE (50240)	(238.42)	(247.59)	(238.42)	(201.74)	(238.42)	(238.42)	(192.57)	(238.42)	(238.42)	(238.42)
Life Insurance (50250)	894.00	894.00	894.00	745.00	894.00	894.00	745.00	894.00	894.00	894.00
Advertising (50300)	1,000.00	7,285.63	5,000.00	(512.51)	5,000.00	5,000.00	968.00	5,000.00	5,000.00	5,000.00
Capital Leases (50330)										
Dept. Software (50350)										
Dues & Subscriptions (50360)										
Education & Training (50370)	500.00		500.00	80.00	500.00	500.00	-	500.00	500.00	500.00
Furniture & Fixtures (50390)										
Maintenance Agreements (50430)										
Mileage Reimbursement (50440)										
Office Computer Equipment (50450)										
Office Improvements(50460)										
Office Supplies (50470)	1,000.00	378.23	1,000.00	148.84	1,000.00	1,000.00	489.26	1,000.00	1,000.00	1,000.00
Postage (50500)	150.00	119.01	150.00	124.87	150.00	150.00	23.06	150.00	150.00	150.00
Printer Lease (50501)										
Printer Usage (50502)										
Professional Services (50510)										
Office Equipment & Repairs (50570)	500.00		500.00	90.24	500.00	500.00	-	500.00	500.00	500.00
TOTALS	\$ 115,755.37	\$ 129,115.40	\$ 127,058.37	\$ 99,726.64	\$ 131,272.71	\$ 131,272.71	\$ 103,616.63	\$ 134,193.96	\$ 134,193.96	\$ 134,193.96

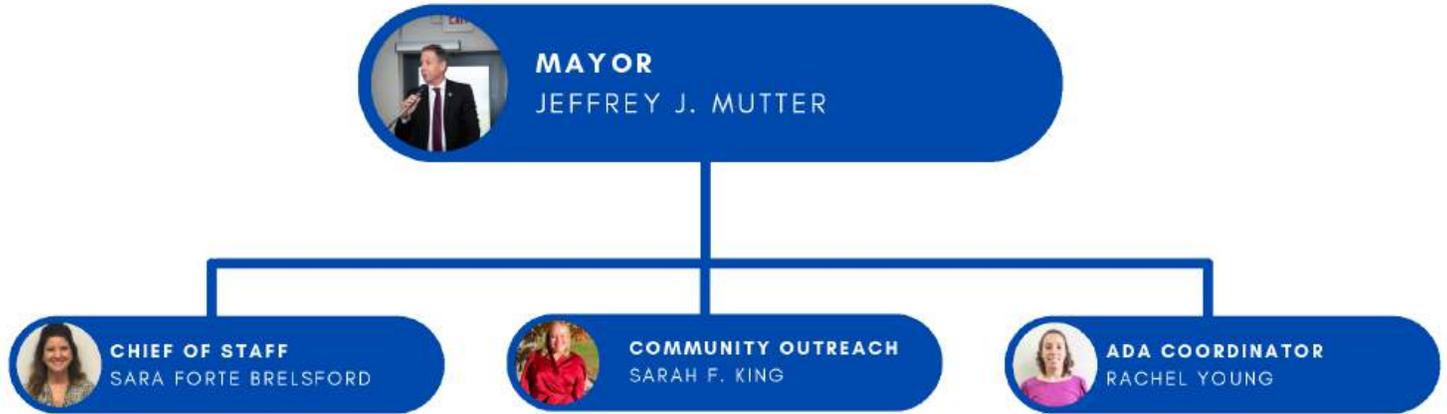
Salary and Benefits Breakdown - Human Resources

	<u>FY 2025</u>	<u>FY 2026</u>
Director	83,046.60	85,538.00
	\$ 83,046.60	\$ 85,538.00
Employee Co-Share	(4,000.10)	(4,000.10)
Health	24,339.97	24,339.96
HSA Upload	4,000.00	4,000.00
Dental	1,155.12	1,155.12
FICA	6,311.54	6,500.89
Retirement	7,183.53	7,399.04
Life Insurance	894.00	894.00
	\$ 39,884.07	\$ 40,288.90

Totals: \$122,930.67 \$ 125,826.90



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Mayor's Office prioritizes making Cumberland a healthier community in all facets.

The office provides administrative management, policy direction, and oversight of municipal operations.

Emphasis is placed on a commitment to being responsive and transparent, providing quality, innovative, and effective services while building positive relationships with employees and residents.

DEPARTMENTAL GOALS - FY 2026

- Complete construction of the Amaral Building
- Complete ADA Self-Evaluation and Transition Plan.
- Sidewalk Improvement Program
- Revamp the "Report a Problem" process



PERFORMANCE MEASURES FOR THE MAYOR'S OFFICE - FY 2025 GOALS



GOAL ONE:

Completion of the new Community Center at Diamond Hill Park as well as the associated site work.

Construction of the Lodge at Diamond Hill was completed. A ribbon cutting and open house was held in April. The Pickle Ball courts are set to be completed shortly.



GOAL TWO:

Begin construction on the Amaral Building.

E.W. Burman is well underway on construction at the Amaral Building. Work is set to be completed in late September, early October.



PERFORMANCE MEASURES FOR THE MAYOR'S OFFICE - FY 2025 GOALS



GOAL THREE: Secure contracts for all ARPA related funding.

All contracts have been secured for ARPA related funding. Full details can be found in the ARPA section of the budget presentation.

GOAL FOUR: Complete ADA Self-Evaluation and Transition Plan.

The site visits and self evaluation has been completed. ADA Coordinator, Rachel Young is working with Michael Cuniff of Bureau Veritas to complete the transition plan.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
MAYOR'S OFFICE - #010**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	216,739.02	217,602.32	219,728.72	187,003.79	227,574.22	257,574.22	201,855.63	282,707.63	282,707.63	282,707.63
Overtime (50010)	-		-		-	-			-	-
Longevity (50020)	-		-		-	-			-	-
Cell Phone Stipend (50050)	1,200.00	1,350.00	1,800.00	1,650.00	1,800.00	1,800.00	2,000.00	2,400.00	2,400.00	2,400.00
Mileage Stipend (50060)	-		-		-	-			-	-
Retirement/Severance (50090)	-		-		-	-			-	-
MERS Defined Benefit (50100)	13,105.96	14,823.58	10,486.30	10,360.74	11,164.94	11,164.94	10,220.57	11,499.88	11,499.88	11,499.88
TIAA-CREF Contribution (50110)	1,212.39	-	1,212.29		1,278.68	1,278.68	-	1,329.47	1,329.47	1,329.47
FICA (50120)	16,580.53	16,638.06	16,579.75	14,282.32	17,179.93	17,179.93	15,452.14	21,397.63	21,397.63	21,397.63
Medicare (50130)	-				-	-			-	-
Unemployment (50140)	-				-	-			-	-
Workers Compensation (50150)	-				-	-			-	-
TDI (50160)	-				-	-			-	-
Health Insurance ER (50200)	8,791.47	5,985.20	9,246.89	8,476.27	9,431.78	9,431.78	8,614.96	9,431.76	9,431.76	9,431.76
Health Insurance EE (50210)	(1,999.92)	(1,384.56)		(1,846.08)	(1,999.92)	(1,999.92)	(1,615.32)	(1,999.92)	(1,999.92)	(1,999.92)
HSA Upload (50211)	2,000.00	2,000.00			2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Dental ER (50230)	2,333.28	1,416.70	357.84	1,386.88	1,512.96	1,512.96	1,386.88	1,512.96	1,512.96	1,512.96
Dental EE (50240)	(147.68)	(76.68)	(73.84)	(263.67)	(312.26)	(312.26)	(252.21)	(312.26)	(312.26)	(312.26)
Life Insurance (50250)	2,682.00	2,682.00	2,682.00	2,235.00	2,682.00	2,682.00	2,235.00	2,682.00	2,682.00	2,682.00
Advertising (50300)	-									
Capital Leases (50330)	-									
Dept. Software & Licenses (50350)	1,600.00	327.85			2,742.00	2,742.00	2,253.00	3,022.08	3,022.08	3,022.08
NEW Constituent Services Software								5,000.00	-	-
Dues & Subscriptions (50360)	600.00	-						-	-	-
Education and Training (50370)	-							-	-	-
Furniture and Fixtures (50390)	1,000.00	1,161.02	1,000.00	109.96	1,500.00	1,500.00	1,974.00	1,000.00	1,000.00	1,000.00
Maintenance Agreements (50430)	-							-	-	-
Mileage Reimbursement (50440)	-							-	-	-
Office Computer Equipment (50450)	1,000.00	87.98	1,000.00	172.43	1,000.00	1,000.00	142.80	1,000.00	1,000.00	1,000.00
Office Improvements (50460)	1,000.00	-	1,000.00	-	750.00	750.00	352.97	500.00	500.00	500.00
Office Supplies (50470)	1,200.00	654.02	1,200.00	822.26	1,500.00	1,500.00	1,420.63	1,750.00	1,750.00	1,750.00
Postage (50500)	50.00	94.03	100.00	73.48	150.00	150.00	98.64	150.00	150.00	150.00
Printer Lease & Maintenance (50501)	-							-	-	-
Printer Usage (50502)	1,000.00	-	1,000.00		-	-		1,000.00	1,000.00	1,000.00
Professional Services (50510)	-							-	-	-
Office Equipment and Repairs (50570)	-							-	-	-
Vehicle Repair (50580)	-		100.00	55.00	250.00	250.00	(24.99)	500.00	500.00	500.00
Travel & Conventions (50640)	-							-	-	-
Grant Writer (50680)	48,000.00	44,000.00		50,000.00	60,000.00	60,000.00	40,000.00	60,000.00	60,000.00	60,000.00
NRI Chamber of Commerce (52985)	800.00	800.00		825.00	825.00	825.00	825.00	825.00	825.00	825.00
Vehicle Replacement (50670)	-		-					-	-	-
Employee Appreciation (50599)	3,000.00	700.75						-	-	-
TOTALS	\$ 321,747.05	\$ 308,862.27	\$ 267,419.94	\$ 275,343.38	\$ 280,204.32	\$ 310,204.32	\$ 288,939.70	\$ 346,571.16	\$ 341,571.16	\$ 341,571.16

Salary and Benefits Breakdown - Mayor's Office

	<u>FY 2025</u>	<u>FY 2025</u>	
Mayor	95,500	118,642	Census Data Per
Chief of Staff	67,868	69,904	Charter
Community Outreach Coordinator	61,207	63,043	
ADA Coordinator		28,119	
Healthcare Buy Back	3,000	3,000	
	<u>\$ 227,574</u>	<u>\$ 282,708</u>	
Employee Co-Share	(2,000)	(2,000)	
Health	9,432	9,432	
HSA Upload	2,000	2,000	
Dental	1,513	1,513	
FICA	17,180	21,398	
Retirement	11,165	11,500	
Life Insurance	2,682	2,682	
	<u>\$ 41,972</u>	<u>\$ 46,524</u>	

Totals: \$ 269,545.90 \$329,231.95



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

In her role, Kelley serves as the legal advisor to the Mayor, Town Council and all other departments, offices, and agencies of the Town of Cumberland. She ensures that all Town Ordinances are complied with by providing guidance to the Town Council on all legal matters.

As the Confidential Legal Assistant, Tracey works closely with the Town Solicitor to provide support to all Town Departments and assists in the resolution and ordinance routing process for the Town Council Meetings.

DEPARTMENTAL GOALS - FY 2026

- Improve the claims process by ensuring all claims go through the Town Portal. Which in turn will keep all involved up to date with what is going on.
- Research software to aid in the soaring number of APRA Request.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
SOLICITOR'S OFFICE - #014**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	165,870.64	136,323.60	150,448.40	117,530.29	152,395.80	152,395.80	107,909.44	153,907.67	153,907.67	153,907.67
Overtime (50010)	-				-	-	-		-	-
Longevity (50020)	-				-	-	-		-	-
Cell Phone Stipend (50050)	600.00	50.00			-	-	-	600.00	600.00	600.00
Mileage Stipend (50060)	-				-	-	-		-	-
MERS Defined Benefit (50100)	17,930.62	5,018.30	4,190.79	4,045.53	4,359.24	4,359.24	4,040.88	4,490.01	4,490.01	4,490.01
TIAA-CREF Contribution (50110)	1,658.71	-	484.48	-	503.96	503.96	-	519.08	519.08	519.08
FICA (50120)	12,689.10	2,733.72	11,509.30	2,861.59	3,855.28	3,855.28	2,777.87	3,970.94	3,970.94	3,970.94
Medicare (50130)	-				-	-	-		-	-
Unemployment (50140)	-				-	-	-		-	-
Workers Compensation (50150)	-				-	-	-		-	-
TDI (50160)	-				-	-	-		-	-
Health Insurance ER (50200)	44,924.96	25,098.32	23,862.71	21,874.16	24,339.97	24,339.97	22,192.32	24,339.96	24,339.96	24,339.96
Health Insurance EE (50210)	(8,000.00)	(5,140.40)		(3,384.70)	(4,000.10)	(4,000.10)	(3,230.85)	(4,000.10)	(4,000.10)	(4,000.10)
HSA Upload (50211)		4,000.00			4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Dental ER (50230)	2,333.28	1,155.12	1,155.12	1,058.86	1,155.12	1,155.12	1,058.86	1,155.12	1,155.12	1,155.12
Dental EE (50240)	(476.84)	(287.98)	(238.42)	(201.74)	(238.42)	(238.42)	(192.57)	(238.42)	(238.42)	(238.42)
Life Insurance (50250)	1,788.00	894.00	894.00	745.00	894.00	894.00	745.00	894.00	894.00	894.00
Advertising (50300)	-									
Capital Leases (50330)	-									
Dept. Software & Licenses (50350)	300.00									
Dues & Subscriptions (50360)	1,000.00		1,000.00		-	-				
Education and Training (50370)	1,000.00		1,000.00		-	-				
Furniture and Fixtures (50390)	500.00		500.00		500.00	500.00	-	500.00	500.00	500.00
Maintenance Agreements (50430)	-									
Mileage Reimbursement (50440)	-									
Office Computer Equipment (50450)	-									
Office Improvements (50460)	-									
Office Supplies (50470)	1,000.00	512.85	1,000.00	246.06	500.00	500.00	357.73	500.00	500.00	500.00
Postage (50500)	50.00	36.76	50.00	70.65	100.00	100.00	75.61	100.00	100.00	100.00
Assistant Solicitor (50011)	2,000.00		2,000.00		2,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00
Legal Judgements (56015)	-									
Travel & Conventions (50640)	-									
Prosecution Expenses (50805)	18,000.00	19,050.00	18,000.00	12,350.00	18,000.00	18,000.00	8,900.00	18,000.00	18,000.00	18,000.00
Insurance Claims (50810)	2,000.00	1,613.24	2,000.00	125.00	2,000.00	2,000.00		2,000.00	2,000.00	2,000.00
Legal Council Zoning Board (50815)	8,000.00	9,023.71	8,000.00	6,666.70	8,000.00	8,000.00	5,333.36	8,000.00	8,000.00	8,000.00
Extraordinary Legal Expense (50575)	80,000.00	52,935.25	60,000.00	52,614.50	60,000.00	60,000.00	36,870.00	60,000.00	60,000.00	60,000.00

TOTALS	\$	353,168.47	\$	253,016.49	\$	285,856.38	\$	216,601.90	\$	278,364.85	\$	278,364.85	\$	190,837.65
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\$	280,738.36	\$	280,738.36	\$	280,738.36
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Salary and Benefits Breakdown - Solicitor

	<u>FY 2025</u>	<u>FY 2026</u>
Town Solicitor	102,000.00	102,000.00
Confidential Legal Assistant	50,395.80	51,907.67
	\$ 152,395.80	\$ 153,907.67
Employee Co-Share	(4,000.10)	(4,000.10)
Health	24,339.97	24,339.96
HSA Upload	4,000.00	4,000.00
Dental	1,155.12	1,155.12
FICA	3,855.28	3,970.94
Retirement	4,359.24	4,490.01
Life Insurance	894.00	894.00
	\$ 34,603.51	\$ 34,849.93

Totals:	\$186,999.31	\$188,757.60
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ORGANIZATIONAL CHART

 **TOWN CLERK**
SANDRA GIOVANELLI

 **DEPUTY TOWN CLERK**
KERRI ROSSI

 **CLERK**
PAULETTE BOITEAU

 **CLERK**
BRITTANY WAYCOTT

 **CLERK**
AMANDA SHEPPARD

 **CLERK**
VACANT

DEPARTMENTAL OVERVIEW

The Town Clerk's Office provides staff support to the Town Council by preparing and advertising meeting agendas and minutes, routing legislation, and attending meetings.

The office also manages the Town's land records and vital statistic systems.

They additionally coordinate licensing for the Town, including working with businesses to ensure all Town ordinances and state laws are followed.

DEPARTMENTAL GOALS - FY 2026

- Investigate secure storage solutions for polling locations that require additional safety for election supplies during the period between state delivery and election day.
- Evaluate the feasibility of utilizing more schools as polling places within district limits to avoid the challenges of finding available poll locations and multiple polling districts within a location.
- Implement off-election year recruitment initiatives for poll workers to address staffing shortages due to the aging workforce. Additionally, seek to recruit seasoned poll workers to serve as Jr. Clerks and Jr. Moderators, allowing them to mentor and work alongside experienced staff in these roles (to nurture the next generation).
- Increase our presence at voter engagement events to recruit poll workers and connect with new voters. Potential venues include libraries, food truck nights, and other community-sponsored events.
- Research updated software solutions for the probate court to replace the current outdated Access program, which is inadequate for handling the existing volume of data.
- Develop comprehensive manuals and training resources for both Municipal Court and Probate Court.
- Establish an in-house shredding procedure to create space for the increasing number of permanent records.

PROGRESS ON FY 2025 GOALS - TOWN CLERK'S OFFICE



GOAL ONE: Create/modify manuals for new hires and to cross-train members of the department.

Cross-training is ongoing with recent employee turnover. The new Deputy continues to work with both Municipal Court and Probate daily to serve as backup for the courts. We are working on manuals for both courts as the training progresses. Completed manuals relating to the requirements and process for issuing vital records certificates, marriage licenses, and certificates. Additionally, the Board of Canvassers has completed a manual for the voter registration, voter cancellation, and NCOA process. We will keep adding more office tasks as we proceed with cross-training and create an election day manual outlining the roles, responsibilities, and tasks during next year's election cycle.

GOAL TWO: Pursue grant funding to address the storage of archives in our basement vault.

Researched and contacted companies for guidance and pricing. Need to look into grant funding.

GOAL THREE: Recruit two members to the Board of Canvassers and hire election day open/close support staff for the Board.

Recruited 1 of the 2 board members. Hired 4 current and 1 former clerk from our office to assist the Board in some of their election day responsibilities. They were tasked with opening polling locations and assisting poll workers in getting set up to open on time. Also, assisted in setting up election day supplies, distributing supplies to various polling locations, and aided in closing the polling locations and transporting required materials to Town Hall. They also delivered breakfast and lunch to the poll workers at each polling location.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
TOWN CLERK - #012**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	211,349.58	234,677.96	244,997.15	221,063.83	286,825.95	286,825.95	222,339.17	302,172.83	286,825.00	286,825.00
Overtime (50010)					-	-				
Longevity (50020)	2,177.32	1,500.00	1,818.14	2,327.66	2,484.67	2,484.67	300.00	600.00	600.00	600.00
Cell Phone Stipend (50050)	600.00	600.00	600.00	550.00	600.00	600.00	750.00	1,200.00	1,200.00	1,200.00
Mileage Stipend (50060)					-	-		500.00	500.00	500.00
Teamster Clothing Allowance (51601)				136.00	1,200.00	1,200.00	162.00	900.00	900.00	900.00
Retirement/Severance (50090)					-	-				
MERS Defined Benefit (50100)	23,082.26	28,884.97	21,219.77	22,345.22	22,967.78	22,967.78	22,567.83	26,189.85	26,189.85	26,189.85
TIAA-CREF Contribution (50110)		-	2,636.88	-	2,937.83	2,937.83	-	3,021.73	3,021.73	3,021.73
FICA (50120)	16,564.31	17,854.99	18,881.37	16,665.18	22,132.26	22,132.26	16,174.18	23,162.12	23,162.12	23,162.12
Unemployment (50140)					-	-				
Workers Compensation (50150)					-	-				
TDI (50160)					-	-				
Health Insurance ER (50200)	24,542.67	47,963.04	60,978.16	63,035.85	75,419.21	75,419.21	83,328.79	99,759.24	99,759.24	99,759.24
Health Insurance EE (50210)	(2,000.00)	(7,028.81)		(9,596.42)	(12,000.04)	(12,000.04)	(11,090.07)	(13,999.96)	(13,999.96)	(13,999.96)
HSA Upload (50211)		13,000.00		-	19,000.00	19,000.00	23,000.00	23,000.00	23,000.00	23,000.00
Dental ER (50230)	1,166.64	2,253.22	3,025.92	2,743.94	3,823.20	3,823.20	3,463.80	4,181.04	4,181.04	4,181.04
Dental EE (50240)	(238.42)	(247.59)	(238.42)	(201.74)	(238.42)	(238.42)	(192.57)	(476.84)	(476.84)	(476.84)
Life Insurance (50250)	2,235.00	2,495.75	2,500.00	2,197.75	2,682.00	2,682.00	2,309.50	3,129.00	3,129.00	3,129.00
Advertising (50300)		-			-	-				
Dept. Software & Licenses (50350)	8,000.00	495.70		395.54	400.00	400.00	1,372.46	9,700.00	9,700.00	9,700.00
Dues & Subscriptions (50360)	1,300.00	765.12	1,500.00	1,181.01	1,500.00	1,500.00	1,050.74	1,500.00	1,500.00	1,500.00
Education and Training (50370)					-	-				
Furniture and Fixtures (50390)			3,900.00	-	2,500.00	2,500.00	-	3,000.00	-	-
Maintenance Agreements (50430)	2,100.00	2,983.40	4,500.00	5,425.42	4,500.00	4,500.00	3,421.48	5,000.00	5,000.00	5,000.00
Mileage Reimbursement (50440)		105.63	200.00	-	200.00	200.00	-	150.00	150.00	150.00
Computer Equipment (50450)	3,000.00	267.95	6,000.00	6,238.07	1,500.00	1,500.00	350.00			
Office Improvements (50460)			5,000.00		-	-	-			
Office Supplies (50470)	3,000.00	2,478.96	3,000.00	3,507.49	3,000.00	3,000.00	4,408.02	3,000.00	3,000.00	3,000.00
Postage (50500)	5,000.00	1,642.23	5,500.00	2,571.08	4,000.00	4,000.00	1,386.26	4,000.00	4,000.00	4,000.00
Printer Usage (50502)					-	-				
Office Equipment (50570)	200.00		300.00	245.00	300.00	300.00	386.47	550.00	550.00	550.00
Travel & Conventions (50640)					-	-				
Codification (50671)	5,500.00	8,363.11	5,500.00	2,582.83	6,000.00	6,000.00	9,819.00	12,000.00	6,000.00	6,000.00
Land Evidence (50675)	5,500.00	3,338.65	5,500.00	2,334.62	4,000.00	4,000.00	3,643.87	4,000.00	4,000.00	4,000.00
TOTALS	\$ 313,079	\$ 362,394	\$ 397,319	\$ 345,748	\$ 448,734	\$ 448,734	\$ 388,950.93	\$ 507,238.97	\$ 482,891.14	\$ 482,891.14

Salary and Benefits Breakdown - Town Clerk

	FY 2025	FY 2026
Town Clerk	\$ 83,228.60	\$ 86,557.74
Deputy Town Clerk	\$ 22,287.20	\$ 72,797.09
Clerks	\$ 179,810.15	\$ 142,818.00
Healthcare Buy Back	\$ 1,500.00	\$ -
Teamster Clothing Allowance	\$ 1,200.00	\$ 900.00
Longevity	\$ 2,484.67	\$ 600.00
	<hr/>	<hr/>
	\$ 290,510.62	\$ 303,672.83
Employee Co-Share	\$ (12,000.04)	\$ (13,999.96)
Health	\$ 75,419.21	\$ 99,759.24
HSA Upload	\$ 19,000.00	\$ 23,000.00
Dental	\$ 3,823.20	\$ 4,181.04
FICA	\$ 22,132.26	\$ 23,162.12
Retirement	\$ 22,967.78	\$ 26,189.85
Life Insurance	\$ 2,682.00	\$ 3,129.00
	<hr/>	<hr/>
	\$ 134,024.41	\$ 165,421.29

Totals:	\$424,535.02	\$469,094.12
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TOWN SERGEANT



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Council shall appoint an elector of the Town as Town Sergeant. The Town Sergeant shall perform all of the duties and have all of the powers and authority of a Town Sergeant as provided by the laws of this State, and as may be provided by the Council by ordinance. The Council may revoke the appointment of the Town Sergeant at any time.

In the last four decades there have only been two Town Sergeant's. In the Town's history there have only been a handful.

Current Town Sergeant, Raymond Lane has served in the position for over two decades.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Town Sergeant- #030**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
FICA (50120)	345.86		345.86	-	345.86	345.86	
Medicare(50130)							
MERS Defined Benefit (50100)							
Office Supplies (50470)							
Salaries (50000)	4,521.00	4,521.00	4,521.00	3,390.75	4,521.00	4,521.00	2,260.50
TDI (50160)							
TIAA-CREF Contribution (50110)							
Unemployment (50140)							
Workers Compensation (50150)							
TOTALS	\$ 4,866.86	\$ 4,521.00	\$ 4,866.86	\$ 3,390.75	\$ 4,866.86	\$ 4,866.86	\$ 2,260.50

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
345.86	345.86	345.86
4,521.00	4,521.00	4,521.00
\$ 4,866.86	\$ 4,866.86	\$ 4,866.86

Salary and Benefits Breakdown - Town Sergeant

	FY 2025	FY 2026
Town Sergeant	4,521.00	4,521.00
	\$ 4,521.00	\$ 4,521.00
Employee Co-Share		
Health		
Dental		
FICA	345.86	345.86
Retirement		
Life Insurance		
	\$ 345.86	\$ 345.86
Totals:	\$ 4,866.86	\$ 4,866.86

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
TOWN COUNCIL - #011**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED	ACTUAL	ADJUSTED	ACTUAL	ADJUSTED	PROPOSED	ACTUAL	DEPT.	MAYOR'S	COUNCIL
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	AMENDMENT	EXPENDED	REQUEST	PROPOSED	ADOPTED
Salaries (50000)	36,000.00	36,000.00	36,000.00	27,000.00	36,000.00	36,000.00	28,130.25	36,000.00	36,000.00	36,000.00
MERS Defined Benefit (50100)					-	-				
TIAA-CREF Contribution (50110)					-	-				
FICA (50120)	2,754.00	3,100.00	2,754.00	2,325.00	2,754.00	2,754.00	2,325.00	2,754.00	2,754.00	2,754.00
Medicare (50130)					-	-				
Unemployment (50140)					-	-				
Workers Compensation (50150)					-	-				
TDI (50160)					-	-				
Advertising (50300)	10,000.00	4,052.00	8,500.00	6,801.20	7,500.00	7,500.00	4,040.55	7,000.00	7,000.00	7,000.00
Special Services (50590)					-	-				
Video Recording Services (50595)	5,000.00	5,250.00	5,500.00	4,170.00	5,500.00	5,500.00	4,070.00	5,500.00	5,500.00	5,500.00
Council Legal Services (50700)	25,000.00	-	25,000.00	-	25,000.00	25,000.00	-	25,000.00	25,000.00	25,000.00
Extraordinary Legal Expense (50800)	50,000.00	29,710.95	40,000.00	-	40,000.00	40,000.00	-	40,000.00	40,000.00	40,000.00
Office Supplies (50470)	1,000.00	151.45	1,000.00	199.21	1,000.00	1,000.00	428.56	2,000.00	2,000.00	2,000.00
TOTALS	\$ 129,754.00	\$ 78,264.40	\$ 118,754.00	\$ 40,495.41	\$ 117,754.00	\$ 117,754.00	\$ 38,994.36	\$ 118,254.00	\$ 118,254.00	\$ 118,254.00

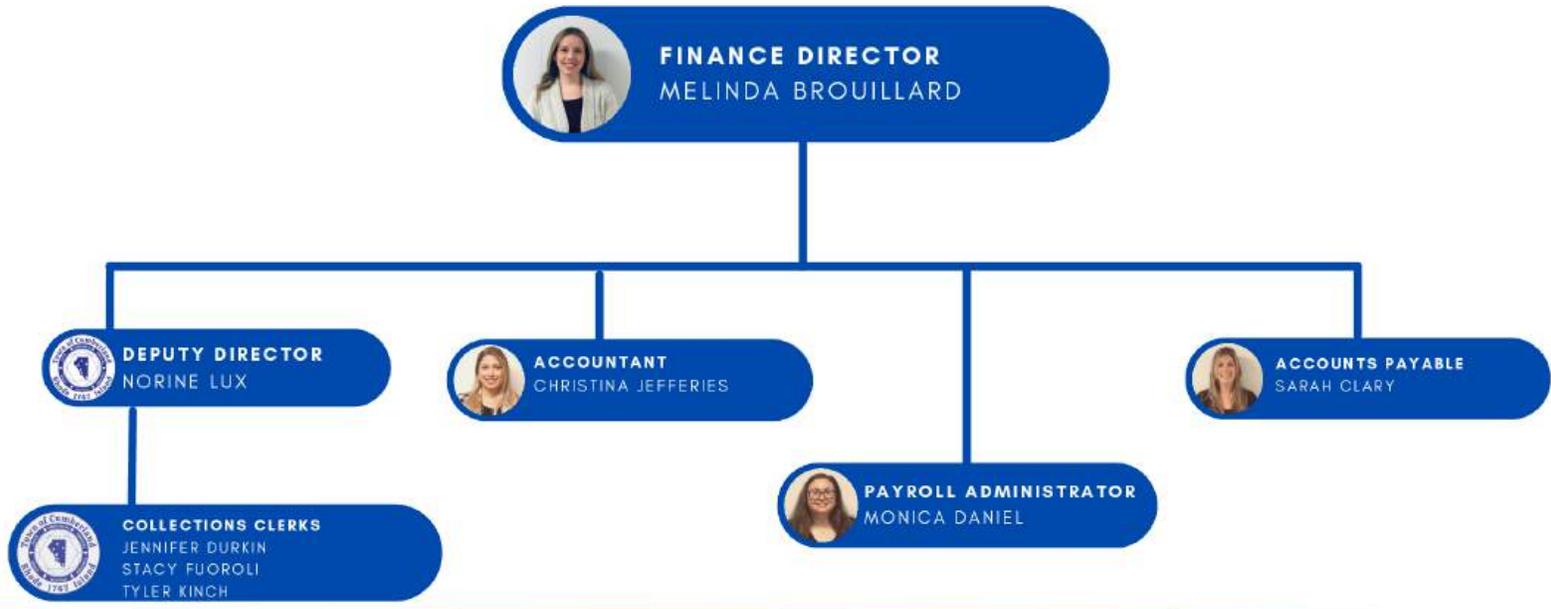
Salary and Benefits Breakdown - Town Council			
		FY 2025	FY 2026
Town Councilors (6)		\$ 30,000.00	\$ 30,000.00
Council President (1)		\$ 6,000.00	\$ 6,000.00
		\$ 36,000.00	\$ 36,000.00
Employee Co-Share			
Health			
Dental			
FICA		\$ 2,754.00	\$ 2,754.00
Retirement			
Life Insurance			
		\$ 2,754.00	\$ 2,754.00
Totals:		\$ 38,754.00	\$38,754.00

***Section Six: General
Services - Expense Detail***



FINANCE DEPARTMENT

ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Finance Department is responsible for the management of the fiscal affairs of the town and for the supervision and coordination of all activities of all government agencies in relation to any financial matters except for those matters which are authorized to be under the administration of the School Committee. Within the Department of Finance is Tax Collections, overseen by the Deputy Director of Finance.

DEPARTMENTAL GOALS -FY 2026

- To integrate the new Vision Collections system as quickly and efficiently as possible.
- Continue to maintain comprehensive and accurate financial records to ensure transparency and expedite the annual audit process.
- Continue to provide friendly and helpful customer service to all tax payers and Town departments. Work with QDS to continue to integrate the new Vision Collections system to better support the Town's services and meet the payment needs of all taxpayers.
- Update all procedure manuals to ensure department continuity in the event of employee turnover.
- Continue to maintain comprehensive and accurate financial records to ensure transparency and expedite the annual audit process.
- Continue to provide friendly and helpful customer service to all tax payers and Town departments.



PROGRESS TOWARDS FY25 GOALS - FINANCE DEPARTMENT



GOAL ONE: To integrate the new Vision Collections system as quickly and efficiently as possible.

We have started using the new Vision Collections system and are working with QDS to work through all the adjustments and issues that come with using new software.

GOAL TWO: Continue to maintain comprehensive and accurate financial records to ensure transparency and expedite the annual audit process.

This is an annual goal of the Finance department. The annual audit was completed on time and the Town was awarded the GFOA Distinguished Budget Award.

GOAL THREE: Continue to provide friendly and helpful customer service to all tax payers and Town departments.

This is an annual goal of the Finance department.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
FINANCE - #019**

as of:

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	428,968.02	458,329.75	447,418.46	381,053.36	487,856.50	427,856.50	328,479.27	541,163.19	541,163.19	541,163.19
Overtime (50010)	500.00	98.85	500.00	-	-	-	64.58		-	-
Longevity (50020)	4,236.27	4,735.24	2,477.32	3,144.30	3,084.67	3,084.67	3,334.48	4,964.79	4,964.79	4,964.79
Misc. Town Payroll (50041)		(50.00)			-	-	92.66		-	-
Cell Phone Stipend (50050)	600.00	600.00	600.00	550.00	600.00	600.00	500.00	600.00	600.00	600.00
Teamster Clothing Allowance (51601)				1,141.00	1,200.00	1,200.00	73.00	1,200.00	1,200.00	1,200.00
Mileage Stipend (50060)					-	-			-	-
Retirement/Severance (50090)				3,851.40	-	-			-	-
MERS Defined Benefit (50100)	51,125.06	52,984.80	38,656.48	36,328.78	35,070.66	35,070.66	32,963.35	46,980.57	46,980.57	46,980.57
TIAA-CREF Contribution (50110)			4,447.18	-	3,058.26	3,058.26	-	5,381.63	5,381.63	5,381.63
FICA (50120)	33,484.38	32,359.52	34,417.03	28,739.41	31,016.25	31,016.25	23,919.13	41,549.29	41,549.29	41,549.29
Medicare(50130)					-	-			-	-
Unemployment (50140)				2,115.00	-	-	4,195.45		-	-
Workers Compensation (50150)					-	-			-	-
TDI (50160)					-	-			-	-
Health Insurance ER (50200)	95,384.45	110,578.20	125,672.40	109,427.02	103,845.87	127,845.87	117,468.86	124,099.20	124,099.20	124,099.20
Health Insurance EE (50210)	(18,522.14)	(20,523.73)		(21,200.97)	(18,000.32)	(18,000.32)	(17,640.72)	(22,000.42)	(22,000.42)	(22,000.42)
HSA Upload (50211)		25,000.00			21,000.00	21,000.00	27,000.00	27,000.00	27,000.00	27,000.00
Dental ER (50230)	5,028.00	5,555.88	6,133.44	5,429.80	6,133.44	6,133.44	4,682.74	6,133.44	6,133.44	6,133.44
Dental EE (50240)	-	(867.86)	(845.26)	(678.54)	(845.26)	(845.26)	(430.99)	(715.26)	(715.26)	(715.26)
Life Insurance (50250)	5,364.00	5,252.25	5,364.00	4,321.00	5,364.00	5,364.00	3,948.50	5,811.00	5,811.00	5,811.00
Advertising (50300)		1,089.70	1,500.00	1,240.05	1,500.00	1,500.00	9,452.49	2,000.00	2,000.00	2,000.00
Bank Charges (50310)	500.00	(5.55)	500.00	25.00	200.00	200.00	10.00	100.00	100.00	100.00
Capital Leases (50330)								-	-	-
Dept. Software & Licenses (50350)	5,750.00	15,857.22			59,852.00	59,852.00	71,531.00	13,000.00	13,000.00	13,000.00
Collection Software (50355)	-	11,206.17	14,000.00	20,631.41	14,000.00	14,000.00	12,950.72	14,000.00	14,000.00	14,000.00
Dues & Subscriptions (50360)	600.00	400.00	600.00	649.00	600.00	600.00	280.00	600.00	600.00	600.00
Education & Training (50370)	2,500.00	(250.00)	1,500.00		1,500.00	1,500.00	260.00	1,500.00	1,500.00	1,500.00
Furniture & Fixtures (50390)	3,000.00	748.57	2,000.00	570.22	2,000.00	2,000.00	909.98	2,000.00	2,000.00	2,000.00
Maintenance Agreements (50430)										-
Mileage Reimbursement (50440)										-
Office Computer Equipment (50450)	2,500.00	335.76	2,000.00	124.85	2,000.00	2,000.00	1,229.61	2,000.00	2,000.00	2,000.00
Office Improvements(50460)			1,000.00		1,000.00	1,000.00	-	10,000.00	-	-
Office Supplies (50470)	6,000.00	4,953.04	5,500.00	4,273.84	5,500.00	5,500.00	5,459.15	5,500.00	5,500.00	5,500.00
Postage (50500)	22,000.00	8,185.54	23,000.00	1,937.53	15,000.00	15,000.00	3,619.20	4,000.00	4,000.00	4,000.00
Payroll Clearing Account										-
Printer Lease & Maintenance (50501)	1,900.00	2,101.36	2,000.00	1,590.00	2,200.00	2,200.00	1,431.00	2,200.00	2,200.00	2,200.00

Printer Usage (50502)								
Professional Services (50510)		2,316.60						
Office Equipment & Repairs (50570)								
Telephone (50620)								
Travel & Conventions (50640)	750.00							
Payroll Processing (51300)	57,000.00	64,363.64	63,500.00	69,951.53	65,000.00	65,000.00	79,444.17	
Audit (51305)	45,000.00	42,350.00	50,000.00	47,250.00	50,000.00	50,000.00	41,600.00	
Tax Collection Expense (51310)	3,000.00	12,326.75	5,000.00	1,440.23	6,000.00	6,000.00	23,110.75	
Tax Bills Expense (51315)	32,000.00	25,287.43	35,000.00	32,258.36	35,000.00	35,000.00	-	
Financial Software	76,500.00							
RI League of Cities & Towns (52990)	17,616.00	17,616.00		17,616.00	19,000.00	19,000.00	17,616.00	
TOTALS	\$ 882,784.05	\$ 882,935.13	\$ 871,941.06	\$ 753,779.58	\$ 937,736.39	\$ 901,736.39	\$ 797,554.38	

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			-
			-
			-
			-
	80,000.00	80,000.00	80,000.00
	50,000.00	50,000.00	50,000.00
	7,000.00	7,000.00	7,000.00
	38,000.00	38,000.00	38,000.00
			-
	19,000.00	19,000.00	19,000.00
	\$1,028,067.86	\$1,018,067.86	\$1,018,067.86

Salary and Benefits Breakdown - Finance		
	FY 2025	FY 2026
Finance Director	104,995.80	108,150.00
Deputy Finance Director	82,500.00	91,052.00
Accounts Receivable	52,543.40	59,218.61
Payroll	55,073.20	64,373.76
Accounts Payable		61,786.82
Clerks	189,744.10	153,582.00
Healthcare Buy Back	3,000.00	3,000.00
Teamster Clothing Allowance	1,200.00	1,200.00
Longevity	3,084.67	4,964.79
	\$ 492,141.17	\$ 547,327.98
Employee Co-Share	(18,000.32)	(22,000.42)
Health	103,845.87	124,099.20
HSA Upload	21,000.00	27,000.00
Dental	6,133.44	6,133.44
FICA	31,016.25	41,549.29
Retirement	35,070.66	46,980.57
Life Insurance	5,364.00	5,811.00
	\$ 184,429.90	\$ 229,573.08
Totals:	\$ 676,571.07	\$ 776,901.07



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Cumberland Building, Inspections, and Zoning Department work with residents, contractors, developers, and attorneys to assist in the navigation of the Town's Building Codes and Zoning Ordinance. They enforce the Town's ordinances regarding health, safety, and welfare. They also review, approve, and issue permits for construction and issue certificates for use and occupancy.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Inspections - #027

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	232,745.82	201,121.49	208,837.72	192,419.42	239,644.54	239,644.54	192,305.63	249,716.97	249,716.97	249,716.97
Overtime (50010)					-	-	-		-	-
Longevity (50020)	2,735.77	2,946.22	2,735.77	3,199.09	3,209.54	3,209.54	3,504.59	3,761.94	3,761.94	3,761.94
Cell Phone Stipend (50050)	2,400.00	1,850.00	2,400.00	2,100.00	2,400.00	2,400.00	2,060.06	2,400.00	2,400.00	2,400.00
Mileage Stipend (50060)	5,500.00	5,400.00	5,400.00	4,950.00	5,400.00	5,400.00	4,500.00	5,400.00	5,400.00	5,400.00
Teamster Clothing Allowance (51601)				147.00	300.00	300.00		300.00	300.00	300.00
Retirement/Severance (50090)					-	-			-	-
MERS Defined Benefit (50100)	24,331.31	15,233.47	11,554.11	15,588.30	21,006.88	21,006.88	16,879.09	18,183.95	18,183.95	18,183.95
TIAA-CREF Contribution (50110)	2,250.82	-	1,335.73	-	2,396.45	2,396.45	-	2,064.57	2,064.57	2,064.57
FICA (50120)	18,396.84	15,842.68	16,185.37	14,778.98	18,578.34	18,578.34	14,736.77	19,391.14	19,391.14	19,391.14
Medicare(50130)					-	-			-	-
Unemployment (50140)					-	-			-	-
Workers Compensation (50150)					-	-			-	-
TDI (50160)					-	-			-	-
Health Insurance ER (50200)	75,453.54	43,581.44	44,837.38	59,048.87	70,074.12	70,074.12	64,005.61	70,074.12	70,074.12	70,074.12
Health Insurance EE (50210)	(12,000.04)	(6,384.63)		(7,846.24)	(10,000.12)	(10,000.12)	(8,077.02)	(10,000.12)	(10,000.12)	(10,000.12)
HSA Upload (50211)		10,000.00		-	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
Dental ER (50230)	3,861.36	2,310.24	2,310.24	2,984.06	3,465.36	3,465.36	3,176.58	3,465.36	3,465.36	3,465.36
Dental EE (50240)	(550.68)	(253.27)	(238.42)	(366.80)	(476.84)	(476.84)	(385.14)	(476.84)	(476.84)	(476.84)
Life Insurance (50250)	3,129.00	1,229.25	1,341.00	1,713.50	2,235.00	2,235.00	1,862.50	2,235.00	2,235.00	2,235.00
Advertising (50300)				225.40	200.00	200.00	-	200.00	200.00	200.00
Capital Leases (50330)								-	-	-
Dept. Software & Licenses (50350)	15,500.00	2,550.00		80.00	13,300.00	13,300.00	5,071.60	13,300.00	13,300.00	13,300.00
Dues & Subscriptions (50360)	1,000.00	(48.00)	1,000.00	992.37	1,200.00	1,200.00	-	1,200.00	1,200.00	1,200.00
Education & Training (50370)	1,000.00		1,000.00	425.00	1,200.00	1,200.00	914.24	1,200.00	1,200.00	1,200.00
Furniture & Fixtures (50390)	1,000.00		1,000.00	4,370.67	3,500.00	3,500.00	1,425.51	1,000.00	1,000.00	1,000.00
Vehicle Fuel & Oil (50410)	4,000.00	5,093.93	5,000.00	1,278.80	5,000.00	5,000.00	1,352.28	5,000.00	5,000.00	5,000.00
Heating & Cooling (50410)				-						
Maintenance Agreements (50430)				-						
Office Computer Equipment (50450)	1,500.00		1,500.00	2,315.84	2,000.00	2,000.00	262.23	2,000.00	2,000.00	2,000.00
Office Improvements(50460)			-	420.51	1,000.00	1,000.00	10,182.13	1,000.00	1,000.00	1,000.00
Office Supplies (50470)	2,000.00	1,256.46	2,000.00	820.29	2,000.00	2,000.00	861.44	2,000.00	2,000.00	2,000.00
Postage (50500)	500.00	105.66	500.00	107.47	500.00	500.00	42.25	500.00	500.00	500.00
Printer Lease (50501)	650.00	480.00	650.00	320.00	650.00	650.00	380.06	650.00	650.00	650.00
Printer Usage (50502)			-		-	-		-	-	-
Professional Services (50510)	1,000.00		1,000.00		1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00
Office Equipment & Repairs (50570)	1,000.00		1,000.00		1,500.00	1,500.00	451.38	1,500.00	1,500.00	1,500.00

Vehicle Repair (50580)	2,000.00		2,000.00	186.32	2,000.00	2,000.00	85.71	2,000.00	2,000.00	2,000.00
Travel & Conventions (50640)	500.00		500.00		500.00	500.00	492.85	500.00	500.00	500.00
Contingency (57100)	10,000.00		10,000.00	1,688.94	5,000.00	5,000.00	-	5,000.00	-	-
Vehicle Replacement										
Tablet Expense (51655)					2,400.00	2,400.00	481.08	1,600.00	1,600.00	1,600.00
Rodent Control (51660)					6,900.00	6,900.00	5,750.00	6,900.00	6,900.00	6,900.00
Scanning (51665)					5,000.00	5,000.00	6,799.50	7,500.00	7,500.00	7,500.00
TOTALS	\$ 399,903.74	\$ 302,314.94	\$ 323,848.91	\$ 301,947.79	\$ 423,083.38	\$ 423,083.38	\$ 343,120.93	\$ 430,566.20	\$ 429,566.08	\$ 429,566.08

Salary and Benefits Breakdown - Inspections

	FY 2025	FY 2026
Building Official	85,267.00	87,825.01
Building Inspector	63,000.08	64,890.08
Building/Zoning Assistant	-	
Clerk III	49,377.58	53,742.00
Plumbing Inspector	20,999.94	21,629.94
Electrical Inspector	20,999.94	21,629.94
Mileage Stipends	5,400.00	5,400.00
Teamster Clothing Allowance	300.00	300.00
Longevity	3,209.54	3,761.94
	\$ 248,554.08	\$ 259,178.91
Employee Co-Share	(10,000.12)	(10,000.12)
Health	70,074.12	70,074.12
HSA Upload	14,000.00	14,000.00
Dental	3,465.36	3,465.36
FICA	18,578.34	19,391.14
Retirement	21,006.88	18,183.95
Life Insurance	2,235.00	2,235.00
	\$ 119,359.58	\$ 117,349.44
Totals:	\$ 367,913.65	\$ 376,528.35



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

Glenn has been instrumental in the rehabilitation of the Cumberland Senior Center and the Amaral Building as the administrator for the Community Development Block Grant program. He works to contextualize existing land use to prepare reports and presentation to inform the decision-making process for the Planning Board, Zoning Board of Review, and Historic District Commission.

Emily oversees the clerical processing of all Planning Board applications, including but not limited to meeting agendas, packet preparations, mailings, legal notices, records of decisions, file maintenance, and meeting minutes.

DEPARTMENTAL GOALS - FY 2026

- Begin drafting Housing and Historic & Cultural Resources Elements for the updated Comprehensive Plan
- Resolve MapGeo with Zoning Map
- Update Zoning Ord and LDSR to be consistent



PROGRESS ON FY 2025 GOALS - PLANNING DEPARTMENT



GOAL ONE:

Issue Impact Fee RFQ

RFQ issued November 2024, consultant selected, and report is underway

GOAL TWO:

Resolve MapGeo with Zoning Map.

This goal has not been completed and has been carried over to the FY 26 priorities list for the Planning Department.

GOAL THREE:

Update Zoning Ord and LDSR to be consistent

This goal has not been completed and has been carried over to the FY 26 priorities list for the Planning Department.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
PLANNING - #015**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	174,606.84	191,000.64	190,661.15	147,410.01	200,444.63	200,444.63	179,205.57	202,569.64	202,569.64	202,569.64
Overtime (50010)	-	-	-	-	-	-	-	-	-	-
Longevity (50020)	300.00	-	-	300.00	300.00	300.00	300.00	-	-	-
Cell Phone Stipend (50050)	600.00	600.00	600.00	550.00	600.00	600.00	1,000.00	1,200.00	1,200.00	1,200.00
Mileage Stipend (50060)	1,800.00	1,500.00	-	-	-	-	-	-	-	-
Teamster Clothing Allowance (51601)	-	-	-	185.00	300.00	300.00	-	300.00	300.00	300.00
Retirement/Severance (50090)	-	-	-	12,333.30	-	-	-	-	-	-
MERS Defined Benefit (50100)	18,875.00	23,301.00	13,084.68	14,229.75	17,299.54	17,299.54	17,672.82	17,522.27	17,522.27	17,522.27
TIA-CREF Contribution (50110)	1,746.07	-	1,512.68	-	1,980.33	1,980.33	-	2,025.70	2,025.70	2,025.70
FICA (50120)	13,472.17	14,751.97	11,572.00	12,261.26	17,106.90	17,106.90	13,362.03	15,496.58	15,496.58	15,496.58
Medicare (50130)	-	-	-	-	-	-	-	-	-	-
Unemployment (50140)	-	-	-	-	-	-	-	-	-	-
Workers Compensation (50150)	-	-	-	-	-	-	-	-	-	-
TDI (50160)	-	-	-	-	-	-	-	-	-	-
Health Insurance ER (50200)	44,924.96	46,335.36	47,725.42	33,805.52	24,339.97	24,339.97	36,365.04	33,771.72	33,771.72	33,771.72
Health Insurance EE (50210)	(8,000.20)	(8,307.90)	-	(5,384.75)	(4,000.10)	(4,000.10)	(5,578.61)	(6,000.02)	(6,000.02)	(6,000.02)
HSA Upload (50211)	-	8,000.00	-	-	4,000.00	4,000.00	8,000.00	6,000.00	6,000.00	6,000.00
Dental ER (50230)	2,333.28	2,697.90	2,310.24	1,868.18	2,668.08	2,668.08	1,834.18	1,870.80	1,870.80	1,870.80
Dental EE (50240)	(476.84)	(630.18)	(476.84)	(430.95)	(606.84)	(606.84)	(351.41)	(442.26)	(442.26)	(442.26)
Life Insurance (50250)	2,235.00	2,235.00	2,235.00	1,639.00	2,235.00	2,235.00	2,011.50	2,235.00	2,235.00	2,235.00
Advertising (50300)	4,000.00	3,720.15	4,000.00	3,959.43	4,000.00	4,000.00	3,218.60	4,000.00	4,000.00	4,000.00
Capital Leases (50330)	-	-	-	-	-	-	-	-	-	-
Dept Software & Licenses (50350)	750.00	656.01	750.00	-	750.00	750.00	512.64	750.00	750.00	750.00
Dues & Subscriptions (50360)	2,500.00	2,548.89	-	1,136.91	2,500.00	2,500.00	855.00	1,200.00	1,200.00	1,200.00
Education & Training (50370)	1,900.00	1,540.95	1,500.00	340.00	7,000.00	7,000.00	785.00	-	-	-
Furniture & Fixtures (50390)	-	-	-	-	-	-	50.94	500.00	500.00	500.00
Hazard Mitigation Plan (50389)	3,000.00	-	-	3,087.33	-	-	-	-	-	-
Maintenance Agreements (50430)	-	-	-	-	-	-	-	-	-	-
Mileage Reimbursement (50440)	-	-	-	-	-	-	-	-	-	-
Office Computer Equipment (50450)	-	-	-	-	2,000.00	2,000.00	377.75	1,000.00	1,000.00	1,000.00
Office Improvements (50460)	-	-	-	-	-	-	-	-	-	-
Office Supplies (50470)	1,800.00	3,194.52	1,800.00	3,906.25	1,800.00	1,800.00	921.55	1,800.00	1,800.00	1,800.00
Postage (50500)	3,000.00	1,580.97	2,500.00	1,187.14	2,000.00	2,000.00	1,187.76	1,500.00	1,500.00	1,500.00
Printer Lease & Maintenance (50501)	-	-	-	-	-	-	-	-	-	-
Printer Usage (50502)	-	-	-	-	2,000.00	2,000.00	1,018.61	2,000.00	2,000.00	2,000.00
Professional Services (50510)	7,000.00	3,040.69	7,000.00	5,169.74	5,000.00	5,000.00	15,020.00	10,000.00	10,000.00	10,000.00
Office Equipment & Repairs (50570)	-	-	-	-	-	-	49.76	-	-	-
Travel & Conventions (50640)	750.00	968.73	750.00	-	750.00	750.00	1,495.82	2,500.00	2,500.00	2,500.00
Comprehensive Planning (50900)	-	-	-	-	-	-	-	175,000.00	-	-
Economic Development (50905)	-	-	-	-	-	-	-	-	-	-
Tree Warden (50855)	21,000.00	21,649.00	21,000.00	21,125.59	20,351.00	20,351.00	20,225.41	10,000.00	10,000.00	10,000.00
Enterprise Zone (50910)	-	-	-	-	-	-	-	-	-	-
GIS System (50915)	2,400.00	1,334.00	1,500.00	-	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00

Interns (50920)	4,500.00	384.00	4,000.00		4,000.00	4,000.00		4,000.00	4,000.00	4,000.00
Planning Board Recorder (50925)	2,500.00	3,305.00	2,500.00	1,880.00	5,000.00	5,000.00	2,100.00	4,550.00	4,550.00	4,550.00
Planning Board Videographer (50926)					2,500.00	2,500.00	1,590.00	2,700.00	2,700.00	2,700.00
Board Training (50930)	270.00		270.00	100.00	270.00	270.00	100.00	270.00	270.00	270.00
Committed Match for Grants *NEW*						1,000.00	1,000.00	100,000.00	-	-
Grants Mill National Register (50935)	-		1,000.00		1,000.00			-	-	-
TOTALS	\$ 307,786.28	\$ 325,406.70	\$ 317,794.33	\$ 260,658.71	\$ 329,088.51	\$ 329,088.51	\$ 304,329.96	\$ 599,819.45	\$ 324,819.45	\$ 324,819.45

Salary and Benefits Breakdown - Planning and Community Development			
		FY 2025	FY 2026
Planning Director	\$	88,088.00	\$ 90,730.64
Town Planner	\$	65,000.00	\$ 66,950.00
Clerk	\$	46,606.63	\$ 44,889.00
Longevity			\$ -
Teamster Clothing Allowance	\$	300.00	\$ 300.00
Healthcare Buy Back	\$	750.00	\$ 750.00
	\$	200,744.63	\$ 203,619.64
Employee Co-Share	\$	(4,000.10)	\$ (6,000.02)
Health	\$	24,339.97	\$ 33,771.72
HSA Upload	\$	4,000.00	\$ 6,000.00
Dental	\$	2,668.08	\$ 1,870.80
FICA	\$	17,106.90	\$ 15,496.58
Retirement	\$	17,299.54	\$ 17,522.27
Life Insurance	\$	2,235.00	\$ 2,235.00
	\$	63,649.39	\$ 70,896.35
Totals:	\$	264,394.02	\$ 274,515.99



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The primary objective of the Department is to discover, list, and value all taxable and exempt property, to ensure that assessments are made properly and uniformly, and that the tax roll, when completed, is a true and accurate account of all ratable property in the jurisdiction.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Tax Assessor - #021**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	161,495.55	182,083.63	194,036.40	172,437.46	213,021.05	213,021.05	171,135.21	218,203.00	218,203.00	218,203.00
Overtime (50010)					-	-	-		-	-
Longevity (50020)	600.00		600.00	600.00	600.00	600.00	300.00	600.00	600.00	600.00
Misc. Town Payroll (50041)	600.00	600.00	600.00	550.00	600.00	600.00	500.00	600.00	600.00	600.00
Cell Phone Stipend (50050)					-	-			-	-
Teamster Clothing (51601)					600.00	600.00	295.00	600.00	600.00	600.00
Retirement/Severance (50090)					-	-			-	-
MERS Defined Benefit (50100)	15,187.57	19,345.10	15,737.47	14,611.33	16,661.72	16,661.72	14,159.83	17,055.46	17,055.46	17,055.46
TIAA-CREF Contribution (50110)	1,404.96		1,722.86	-	1,920.21	1,920.21	-	1,516.84	1,516.84	1,516.84
FICA (50120)	12,354.41	13,780.80	14,843.78	12,694.49	16,342.01	16,342.01	12,577.18	16,738.43	16,738.43	16,738.43
Medicare(50130)					-	-			-	-
Unemployment (50140)					-	-			-	-
Workers Comp (50150)					-	-			-	-
TDI (50160)					-	-			-	-
Health Insurance ER (50200)	28,435.53	42,129.48	41,949.35	44,487.75	54,025.03	54,025.03	38,151.72	40,921.80	40,921.80	40,921.80
Health Insurance EE (50210)	7,979.40	(8,286.30)		(7,444.08)	(9,979.32)	(9,979.32)	(7,334.71)	(7,999.94)	(7,999.94)	(7,999.94)
HSA Upload (50211)		10,000.00			10,000.00	10,000.00	16,000.00	8,000.00	8,000.00	8,000.00
Dental ER (50230)	2,333.28	2,310.24	2,321.76	2,266.82	2,668.08	2,668.08	1,655.26	1,870.80	1,870.80	1,870.80
Dental EE (50240)	(238.42)	(247.59)	(238.42)	(201.74)	(238.42)	(238.42)	(192.57)	(238.42)	(238.42)	(238.42)
Life Insurance (50250)	1,788.00	1,788.00	1,788.00	1,490.00	1,788.00	1,788.00	1,415.50	1,788.00	1,788.00	1,788.00
Advertising (50300)	2,000.00	1,280.96	1,500.00	1,297.21	1,500.00	1,500.00	1,303.30	1,500.00	1,500.00	1,500.00
Dept. Software & Licenses (50350)	4,350.00	4,758.70		-	15,050.00	15,050.00	24,202.25	55,000.00	55,000.00	55,000.00
Dues & Subscriptions (50360)	1,250.00	851.08	1,000.00	449.08	1,000.00	1,000.00	814.43	1,000.00	1,000.00	1,000.00
Education & Training (50370)	1,000.00	725.00	1,500.00	600.00	1,500.00	1,500.00	1,060.00	1,500.00	1,500.00	1,500.00
Furniture & Fixtures (50390)		-						-	-	-
Maintenance Agreements (50430)		-						-	-	-
Mileage Reimbursement (50440)	2,000.00	791.11	1,500.00	479.26	1,500.00	1,500.00	459.62	1,500.00	1,500.00	1,500.00
Office Computer Equipment (50450)	600.00	-						-	-	-
Office Improvements(50460)								-	-	-
Office Supplies (50470)	2,000.00	2,009.03	1,750.00	1,311.36	1,750.00	1,750.00	1,388.71	1,750.00	1,750.00	1,750.00
Postage (50500)	1,500.00	1,606.41	1,500.00	616.79	1,000.00	1,000.00	417.25	1,000.00	1,000.00	1,000.00
Printer Usage (50502)								-	-	-
Professional Services (50510)										
Office Equipment & Repairs (50570)	2,800.00		3,500.00	3,023.18	3,500.00	3,500.00		3,500.00	3,500.00	3,500.00
Travel & Conventions (50640)										
Mapping Software (51400)	13,800.00	11,060.00	14,300.00	14,153.86	14,300.00	14,300.00	13,500.00	18,900.00	18,900.00	18,900.00

Revaluation (51405)	451,000.00	405,899.96	40,000.00	45,100.00	-	-
TOTALS	\$ 714,240.28	\$ 692,485.61	\$ 339,911.20	\$ 308,522.77	\$ 349,087.69	\$ 291,807.98

63,600.00	63,600.00	63,600.00
\$ 385,305.91	\$ 385,305.91	\$ 385,305.91

Salary and Benefits Breakdown - Tax Assessor

	FY 2025	FY 2026
Tax Assessor	98,807.80	101,764.00
Deputy Tax Assessor	21,000.00	21,630.00
(2) Clerks	93,213.25	94,809.00
Healthcare Buy Back	-	-
Teamster Clothing Allowance	600.00	600.00
Longevity	600.00	600.00
	\$ 214,221.05	\$ 219,403.00
Employee Co-Share	(9,979.32)	(7,999.94)
Health	54,025.03	40,921.80
HSA Upload	10,000.00	8,000.00
Dental	2,668.08	1,870.80
FICA	16,342.01	16,738.43
Retirement	16,661.72	17,055.46
Life Insurance	1,788.00	1,788.00
	\$ 91,505.53	\$ 78,374.55
Totals:	\$ 305,726.58	\$ 297,777.55

***Section Seven:
Public Safety***

ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

Cumberland Animal Control in cooperation with the Cumberland Police Department, is to enforce all animal related Town Ordinances and applicable state laws. They investigate animal-related concerns and complaints, accept neglected, abandoned, or stray animals from the community, provide appropriate care for the animals at the shelter, and work to increase public awareness and education on animal-related issues.

DEPARTMENTAL GOALS - FY 2026

- To reduce animal bites and attacks by addressing issues like unvaccinated animals, Leash violations, aggressive animals, and educating the public about proper care, vaccinations, spaying/neutering, and responsible behavior.
- Increase online presence on various social media platforms and other channels to educate the public about responsible pet ownership and safety tips along with wildlife safety information and resources
- Participate in local adoption events to help increase the visibility of adoptable animals and encourage people to adopt as well as roll out more wellness clinics and pet resources and information
- Purchasing new cat kennels capable of housing domesticated cats as well as feral cats and animal restraint equipment for domestic animals and wildlife to minimize fear and distress for the animal as well as ensuring the safety for the animal and handler.



PROGRESS TOWARDS FY 2025 GOALS - ANIMAL CONTROL



GOAL ONE:

Purchase budgeted wildlife/domestic animal kennel equipment and animal handling field equipment.

Purchased several wildlife and domestic animal traps and equipment to facilitate safe handling of animals in town

GOAL TWO:

Increase public service announcements through social media/website by implementing weekly social media pet and animal public education posts.

Posted numerous PSAs on Facebook for domestic animals resources as well as adoptable animals

GOAL THREE:

Foster and build relationships with other municipal shelters and private animal rescue agencies.

Worked with several private and municipal shelters over the past year for animal enrichment and adoption resources.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Animal Control - #026**

as of: 5/5/25

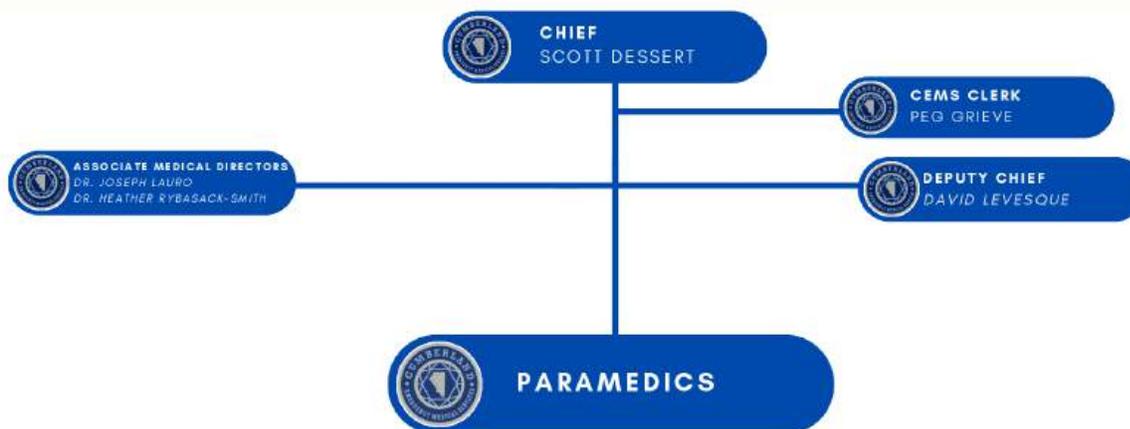
	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	86,245.90	84,095.59	91,397.40	86,312.41	105,466.00	115,466.00	91,656.32	112,739.08	112,739.08	112,739.08
Overtime (50010)					-	-	-		-	-
Longevity (50020)					-	-	-		-	-
Cell Phone Stipend (50050)	600.00	1,050.00	600.00	1,100.00	600.00	600.00	900.00	600.00	600.00	600.00
Clothing Cleaning (50075)	2,000.00	1,170.00	2,000.00	1,665.50	2,000.00	2,000.00	1,060.56	2,000.00	2,000.00	2,000.00
Retirement/Severance (50090)					-	-	1,378.23		-	-
MERS Defined Benefit (50100)	5,399.19	9,942.38	7,646.38	8,206.48	8,863.31	8,863.31	8,677.79	9,492.43	9,492.43	9,492.43
TIAA-CREF Contribution (50110)	2,462.46		883.97	-	1,024.66	1,024.66	-	1,097.39	1,097.39	1,097.39
FICA (50120)	6,750.81	6,432.40	6,915.40	6,682.26	7,991.65	7,991.65	7,083.68	8,548.04	8,548.04	8,548.04
Medicare(50130)					-	-	-		-	-
Unemployment (50140)					-	-	-		-	-
Workers Compensation (50150)					-	-	-		-	-
TDI (50160)					-	-	-		-	-
Health Insurance ER (50200)	16,253.95	4,609.91	-	-	-	-	-		-	-
Health Insurance EE (50210)	(6,000.10)	(923.09)	-	-	-	-	-		-	-
HSA Upload (50211)					-	-	-		-	-
Dental ER (50230)	2,333.28	454.10	1,166.64	328.02	357.84	357.84	328.02	357.84	357.84	357.84
Dental EE (50240)	(312.26)	(137.38)	(73.84)	(65.32)	(73.84)	(73.84)	(59.64)	(73.84)	(73.84)	(73.84)
Life Insurance (50250)	1,788.00	1,639.00	1,788.00	1,490.00	1,788.00	1,788.00	1,490.00	1,788.00	1,788.00	1,788.00
Advertising (50300)					500.00	500.00	-	500.00	500.00	500.00
Cable/Internet (50320)	1,000.00	2,112.72	3,000.00	2,091.98				2,100.00	2,100.00	2,100.00
Capital Leases (50330)										
Dept. Software & Licenses (50350)	800.00	359.80		390.64	750.00	750.00	390.64	500.00	500.00	500.00
Dues & Subscriptions (50360)		76.06	100.00		750.00	750.00	-	500.00	500.00	500.00
Education & Training (50370)	2,500.00	2,500.00	1,500.00	1,050.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00
Electricity (50380)	10,000.00	3,490.10	4,000.00	2,939.03			1,094.16			
Furniture & Fixtures (50390)	300.00	498.36	750.00	358.74	500.00	500.00	478.25	1,000.00	1,000.00	1,000.00
Vehicle Fuel & Oil (50410)	3,000.00	2,369.57	4,000.00	1,115.93	6,000.00	6,000.00	(115.76)	2,500.00	6,000.00	6,000.00
Heating & Cooling (50410)	4,500.00	3,812.63	4,000.00	2,856.71			367.02			
Janitorial Supplies (50420)	2,000.00	241.37	500.00	169.99	500.00	500.00	373.16	1,000.00	1,000.00	1,000.00
Maintenance Agreements (50430)										
Mileage Reimbursement	500.00	-	200.00		200.00	200.00	-	100.00	100.00	100.00
Office Computer Equipment (50450)	750.00	380.58	1,000.00	869.08	1,000.00	1,000.00	871.81	1,000.00	1,000.00	1,000.00
Office Improvements(50460)	500.00	-	500.00	39.99	500.00	500.00	73.98	1,000.00	1,000.00	1,000.00
Operating Supplies (50490)					-	-	-		-	-
Office Supplies (50470)	750.00	1,143.52	1,500.00	972.76	1,500.00	1,500.00	1,261.55	1,000.00	1,000.00	1,000.00
Postage (50500)	150.00	58.47	150.00	62.04	150.00	150.00	47.76	100.00	100.00	100.00
Printer Lease (50501)					-	-	-		-	-
Printer Usage (50502)					-	-	-		-	-
Professional Services (50510)	15,000.00	7,158.78	15,000.00	9,146.54	16,500.00	16,500.00	10,506.80	17,000.00	15,000.00	15,000.00
Repairs Building (50550)					-	-	-		-	-
Repairs Equipment (5056)	1,500.00	2,855.00	5,000.00	4,974.77	-	-	-	3,000.00	3,000.00	3,000.00
Office Equipment & Repairs (50570)	300.00	525.00	500.00	971.96	1,500.00	1,500.00	1,758.45	1,500.00	1,500.00	1,500.00
Vehicle Repair (50580)	1,000.00	1,040.00	1,200.00	1,086.08				5,000.00	5,000.00	5,000.00
Telephone (50620)	1,500.00	111.86	500.00	-	500.00	500.00	1,617.01	-	-	-

Travel & Conventions (50640)	500.00	201.07	500.00	-	500.00	500.00		150.00	150.00	150.00
Water (50660)	250.00		250.00	-						
Vehicle Replacement (50670)										
Lincoln Shelter Services (51705)	12,000.00	11,203.00	12,000.00	9,000.00	12,000.00	12,000.00	10,000.00	6,500.00	12,000.00	12,000.00
Animal Feeds (51710)	3,100.00		3,000.00	346.96	3,000.00	3,000.00	3,022.93	5,000.00	5,000.00	5,000.00
Sewer (52765)	1,000.00		1,000.00	177.43			-			
Martin St. - Cable/Internet (50320)					-	-	1,036.77			
Martin St. - Utilities - Electric (50380)					-	-	1,802.36			
Martin St. - Heating/Cooling (50410)					-	-	2,941.41			
Martin St. - Alarm System (50385)					-	-	1,283.90			
Martin St. - Sewer (52765)					-	-				
Field Equipment - Domestic Animals (51720)					1,500.00	1,500.00	1,343.96	1,500.00	1,500.00	1,500.00
Wildlife Equipment & Repairs (51725)					1,500.00	1,500.00	1,366.44	500.00	500.00	500.00
Kennel Equipment & Repairs (51730)					3,000.00	3,000.00	3,088.12	3,000.00	3,000.00	3,000.00
Medical Supplies (51715)				880.00	500.00	500.00	489.77	750.00	750.00	750.00
Vehicle Equipment & Repairs (50580)					3,500.00	3,500.00	1,134.30			
Rabies Clinic/Other Events *NEW*										
Internet/Data Plan (50320)					650.00	650.00	758.77	500.00	500.00	500.00
TOTALS	\$ 180,421.23	\$ 148,470.80	\$ 172,473.95	\$ 145,219.98	\$ 186,517.62	\$ 196,517.62	\$ 159,508.52	\$ 193,748.95	\$ 200,748.95	\$ 200,748.95

Salary and Benefits Breakdown - Animal Control

	FY 2025	FY 2026
Animal Control Officer	54,490.80	58,356.30
Assistant Animal Control Officer	47,975.20	51,382.79
Healthcare Buyback	3,000.00	3,000.00
Clothing Allowance	2,000.00	2,000.00
Longevity	-	-
	<hr/>	<hr/>
	\$ 107,466.00	\$ 114,739.08
Employee Co-Share	-	-
Health	-	-
HSA Upload	-	-
Dental	357.84	357.84
FICA	7,991.65	8,548.04
Retirement	8,863.31	9,492.43
Life Insurance	1,788.00	1,788.00
	<hr/>	<hr/>
	\$ 19,000.80	\$ 20,186.31
Totals:	\$ 126,466.80	\$ 134,925.39

CUMBERLAND EMERGENCY MEDICAL SERVICES



DEPARTMENTAL OVERVIEW

Cumberland Emergency Medical Services (CEMS) is a municipal (Town) department which is the primary provider of EMS to the Town of Cumberland.

The department deploys two transporting Paramedic advanced life support (ALS) level units 24 hours a day, 7 days a week and when staffing allows, deploys a third impact unit based on call volume. The Department also operates a non-transport Paramedic asset most weekdays.

DEPARTMENTAL GOALS - FY 2026

- Implement a prehospital transfusion program to provide whole blood to critically ill patients.
- Expand our mobile integrated health and community paramedicine program to reach a broader population within the Town.
- Create a Public Access to AED Program to enhance coverage to public areas, such as Town athletic fields.



PROGRESS TOWARDS FY 2025 GOALS - CUMBERLAND EMS



GOAL ONE:

Work towards staffing a supervisor response vehicle to respond to all EMS calls within Cumberland.

In progress. We are looking into ways to fund this initiative.

GOAL TWO:

Work towards staffing a third ambulance during daytime hours, 7 days a week.

In progress. The third ambulance is kept stocked and ready to respond. We are investigating funding for staffing.

GOAL THREE:

Establish a comprehensive quality improvement program.

Completed. We have successfully implemented a robust continuous quality improvement program which reviews 100% of our EMS calls and includes review by our medical directors. This allows us to provide valuable feedback to each paramedic in our system and streamlines our documentation and billing processes.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Emergency Medical Services - #024**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	1,389,893.62	1,295,371.85	1,523,997.20	1,196,643.74	1,523,997.00	1,648,997.00	1,288,978.95	1,642,761.44	1,642,761.44	1,642,761.44
Overtime (50010)	220,000.00	363,938.99	270,000.00	227,138.79	270,000.00	270,000.00	213,640.45	270,000.00	270,000.00	270,000.00
Longevity (50020)	14,894.53	3,156.66	2,946.22	13,569.29	3,426.08	13,000.00	12,757.75	12,724.13	12,724.13	12,724.13
Holiday Pay (50030)	86,866.51	91,187.83	86,866.00	97,607.00	86,444.28	105,000.00	104,842.89	95,403.36	95,403.36	95,403.36
Out of Rank Pay		-								
Cell Phone Stipend (50050)		600.00			550.00	550.00	800.00			
Teamster Clothing Allowance (51601)					300.00	300.00	291.00	300.00	300.00	300.00
Education Stipend (50065)	5,000.00	4,445.75	5,000.00	2,674.12	-	-	1,000.00			
Clothing Cleaning (50075)	30,600.00	25,311.43	34,000.00	27,637.72	29,200.00	29,200.00	28,481.31	29,200.00	29,200.00	29,200.00
Retirement/Severance (50090)				9,134.40	-	-	-			
EMS Detail Payroll (50095)		10,502.50		6,800.00	-	-	9,785.66			
MERS Defined Benefit (50100)	170,420.27	162,052.16	150,998.75	134,591.30	143,479.11	143,479.11	144,340.01	166,643.96	166,643.96	166,643.96
TIAA-CREF Contribution (50110)		-	1,212.49	-	1,489.30	1,489.30	-	2,872.14	2,872.14	2,872.14
FICA (50120)	112,994.58	130,420.49	110,572.29	111,950.56	105,339.20	105,339.20	109,908.93	126,338.66	126,338.66	126,338.66
Medicare(50130)					-	-	-			
Unemployment (50140)					-	-	-			
Workers Compensation (50150)					-	-	-			
TDI (50160)					-	-	-			
Health Insurance ER (50200)	306,955.63	318,993.96	306,955.63	340,296.18	320,059.48	320,059.48	351,554.63	379,158.60	379,158.60	379,158.60
Health Insurance EE (50210)	(41,248.48)	(32,123.62)	-	(31,133.62)	(37,248.12)	(37,248.12)	(36,879.18)	(45,248.84)	(45,248.84)	(45,248.84)
HSA Upload (50211)		54,000.00			50,000.00	50,000.00	70,000.00	64,000.00	64,000.00	64,000.00
Dental ER (50230)	15,374.06	16,626.84	13,351.92	15,359.92	14,495.52	14,495.52	15,733.30	16,008.48	16,008.48	16,008.48
Dental EE (50240)	-	(247.59)	(238.42)	(192.57)	(238.42)	(238.42)	(192.57)	(238.42)	(238.42)	(238.42)
Life Insurance (50250)	16,539.00	17,097.75	18,327.00	15,198.00	16,539.00	16,539.00	16,017.50	17,433.00	17,433.00	17,433.00
Advertising (50300)		3,500.00								
Cable/Internet (50320)	4,750.00	5,228.92	4,750.00	438.48	9,000.00	9,000.00	8,148.96	9,000.00	9,000.00	9,000.00
Capital Leases (50330)	167,939.00	105,267.70	167,939.00	175,957.70	167,939.00	167,939.00	286,822.52	-	-	-
Dept. Software & Licenses (50350)	2,500.00	772.33			35,000.00	35,000.00	23,972.73	35,000.00	35,000.00	35,000.00
Dues & Subscriptions (50360)	2,000.00	1,450.65	2,000.00	231.28				2,000.00	2,000.00	2,000.00
Electricity (50380)	30,000.00	19,495.27	30,000.00	12,603.71	20,000.00	20,000.00	8,077.58	20,000.00	20,000.00	20,000.00
Furniture & Fixtures (50390)	5,000.00	-	5,000.00	1,497.78	5,000.00	5,000.00	3,774.20	5,000.00	5,000.00	5,000.00
Vehicle Fuel & Oil (50410)	30,000.00	78,991.16	40,000.00	36,503.02	60,000.00	60,000.00	37,440.42	60,000.00	60,000.00	60,000.00
Heating & Cooling (50410)	9,000.00	6,886.55	7,000.00	7,767.70	7,000.00	7,000.00	7,673.07	7,000.00	7,000.00	7,000.00
Janitorial Supplies (50420)	9,800.00	2,399.66	9,800.00	4,195.36	7,000.00	7,000.00	3,491.90	7,000.00	7,000.00	7,000.00
Maintenance Agreements (50430)	47,000.00	42,026.54	45,000.00	38,545.12	20,000.00	20,000.00	7,848.36	20,000.00	20,000.00	20,000.00
Office Computer Equipment (50450)	2,500.00		2,500.00	826.70	2,500.00	2,500.00	2,298.08	5,000.00	5,000.00	5,000.00
Office Improvements(50460)					-	-	-			
Office Supplies (50470)	2,000.00	2,067.56	2,000.00	1,756.70	2,000.00	2,000.00	1,350.87	2,000.00	2,000.00	2,000.00
Operating Supplies (50490)	50,000.00	55,896.18	50,000.00	44,722.03	50,000.00	50,000.00	52,211.93	100,000.00	75,000.00	75,000.00
Postage (50500)	800.00	452.75	500.00	440.71	500.00	500.00	388.44	500.00	500.00	500.00
Printer Usage (50502)										
Professional Services (50510)		506.25								
Radio Equipment (50520)	6,000.00		6,000.00	273.92	6,000.00	6,000.00	8,363.87	10,000.00	10,000.00	10,000.00
Repairs Building (50550)	5,000.00	4,000.45	5,000.00	7,017.96	8,000.00	25,000.00	21,598.28	15,000.00	-	-
Repairs Equipment (5056)	5,000.00	3,009.48	5,000.00	8,511.28	8,000.00	8,000.00	1,331.37	8,000.00	8,000.00	8,000.00
Office Equipment & Repairs (50570)	500.00	1,569.64	500.00	1,500.00	500.00	500.00	91.50	500.00	500.00	500.00
Vehicle Repair (50580)	25,000.00	25,177.80	25,000.00	18,784.01	28,000.00	28,000.00	21,538.83	28,000.00	28,000.00	28,000.00

Special Services (50590)	5,000.00	3,382.77	5,000.00	435.99	5,000.00	5,000.00	150.00	5,000.00	5,000.00	5,000.00
Telephone (50620)	4,800.00	4,715.16	4,800.00	6,257.90			733.52			
Travel & Conventions (50640)	2,000.00	1,509.52	2,500.00	-	2,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00
Water (50660)	2,500.00	1,215.66	2,000.00	935.37	2,000.00	2,000.00	751.98	2,000.00	2,000.00	2,000.00
Vehicle Replacement (50670)					-	-		-	-	-
Clothing Cleaning Expense (51600)	10,500.00	101.94	10,500.00		10,500.00	10,500.00		10,500.00	-	-
Cell Phone Expenses (51605)	6,000.00	6,594.39	6,000.00	6,408.74	7,000.00	7,000.00	9,098.10	9,000.00	9,000.00	9,000.00
Education & Training (51610)	20,000.00	17,289.54	20,000.00	8,638.84	20,000.00	20,000.00	6,025.36	20,000.00	20,000.00	20,000.00
College Reimbursement (51615)		1,195.00	5,000.00	4,693.33	8,000.00	8,000.00	723.50	8,000.00	8,000.00	8,000.00
Personal Protective Equipment (51620)	10,000.00	2,655.05	10,000.00	11,675.15	14,000.00	14,000.00	1,084.00	14,000.00	10,000.00	10,000.00
Testing for Employment (51625)	2,000.00	5,887.00	2,000.00	1,230.00	2,000.00	2,000.00	1,070.00	2,000.00	2,000.00	2,000.00
Equipment Replacement (51630)	25,000.00	4,138.09	25,000.00	17,280.40	25,000.00	25,000.00	11,534.46	25,000.00	25,000.00	25,000.00
Point of Care Lab Expenses - RENAME COMMUNITY PARAMEDICINE (51635)	17,000.00	9,144.51	17,000.00	1,484.21	17,000.00	17,000.00	1,154.00	13,000.00	13,000.00	13,000.00
Capital Improvements (51940)			-		-	-		-	-	-
Building Improvements (52700)			-		10,000.00	10,000.00	1,575.28	10,000.00	10,000.00	10,000.00
Sewer (52765)	2,000.00	1,395.07	2,000.00	1,093.27	2,000.00	2,000.00	1,061.75	2,000.00	2,000.00	2,000.00
Community Outreach (51645)	2,500.00	68.50	2,500.00	585.00	2,500.00	2,500.00	1,736.25	2,500.00	2,500.00	2,500.00
Class A Uniform (51650)					16,000.00	16,000.00	1,942.10	16,000.00	16,000.00	16,000.00
Accreditation (51640)	8,500.00		8,000.00		8,000.00	8,000.00	200.00	25,000.00	10,000.00	10,000.00
NEW Medical Equipment REDUCTIONS								20,000.00	10,000.00	10,000.00
						(40,000.00)				
TOTALS	\$ 2,850,878.72	\$ 2,879,326.09	\$3,054,278.08	\$ 2,589,566.49	\$ 3,102,519.55	\$ 3,232,649.19	\$ 2,579,501.32	\$ 3,278,605.35	\$ 3,199,105.35	\$ 3,199,105.35

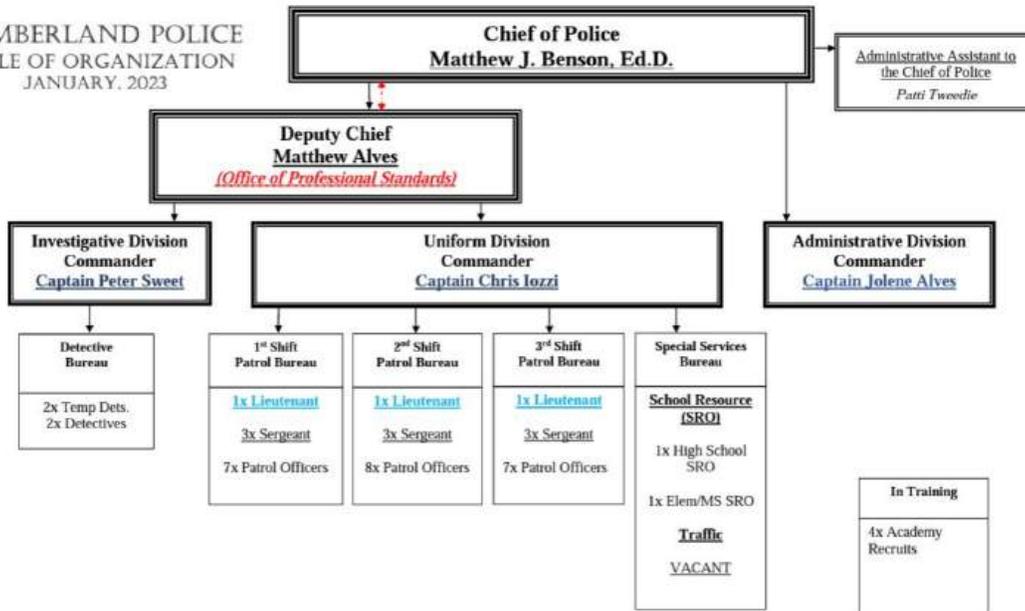
Salary and Benefits Breakdown - Emergency Medical Services

	FY 2025	FY 2026
Chief	99,985.60	112,270.00
Deputy Chief	90,322.70	102,485.00
Captain Paramedics	146,516.37	255,984.30
Paramedics - Lt	143,866.03	484,144.70
PVT/Paramedic	954,553.70	611,418.60
(4) Per Diem	65,554.00	65,554.00
1 Clerk III	48,944.03	46,059.00
Medical Director Stipend	12,000.00	26,400.00
Clothing Allowance	29,200.00	29,200.00
Teamster Clothing Allowance	300.00	300.00
Health Club Allowance	6,000.00	5,100.00
Contract Stipends	1,250.00	1,250.00
Healthcare Buyback	6,500.00	3,999.84
Longevity	3,426.08	12,724.13
	\$ 1,608,418.50	\$ 1,756,889.57
Employee Co-Share	37,248.12	45,248.84
Health	320,059.48	379,158.60
HSA Upload	50,000.00	64,000.00
Dental	14,495.52	16,008.48
FICA	105,339.20	126,338.66
Pension	143,479.11	166,643.96
Life Insurance	16,539.00	17,433.00
	\$ 687,160.43	\$ 814,831.54
Totals:	\$ 2,295,578.93	\$ 2,571,721.11

CUMBERLAND POLICE DEPARTMENT



CUMBERLAND POLICE
TABLE OF ORGANIZATION
JANUARY, 2023



DEPARTMENTAL OVERVIEW

The Cumberland Police Department's vision statement is "Forging a spirit of cooperation and communication between the police and the community."

The Cumberland Police Department's mission statement is "To provide professional police service in our diverse and growing community through a spirit of cooperation and communication; enhancing the quality of life through impartial enforcement of the law and recognizing the changing face of our nation, emphasizing the highest level of integrity and ethical standards."

DEPARTMENTAL GOALS

- Acquire 5x rifle-rated ballistic shields
- AED replacement; 10-units
- Replace agency computer work stations-



PROGRESS TOWARDS FY 2025 GOALS - CUMBERLAND POLICE DEPARTMENT



GOAL ONE:

Establishment of a Drone Program

- Identify equipment needs for program- Complete.
- Determine funding source/mechanism- Complete.
- Develop policy- Complete.
 - Samples acquired from neighboring jurisdictions.
- Purchase equipment- Complete.
- Train on new tool- Complete.
- Deploy- Complete.
- Review.
- Adjust/amend, as needed.

GOAL TWO:

Establishment of a Canine (K9) Program

(In progress; comfort animal acquired, track/search K9 still sought.)

- Identify needs for program. Completed
 - Search/track K9.- TBD
 - Comfort/therapy K9- Completed
- Determine funding source/mechanism. In progress.
- Develop policy.
 - Search/track. - TBD
 - Comfort/therapy.- Completed
- Purchase equipment.
 - Search/track. - TBD
 - Comfort/therapy.- Completed
- Training
 - Search/track. - TBD
 - Comfort/therapy.- Completed
- Deploy
 - Search/track. - TBD
 - Comfort/therapy.- Completed
- Review
- Adjust/amend, as needed

PROGRESS TOWARDS FY 2025 GOALS - CUMBERLAND POLICE DEPARTMENT



GOAL THREE:

Full Staff Rifle Deployment

- Identify needs for purchase.- Complete.
- Determine funding source/mechanism.- Complete
- Develop policy.- Complete
 - Current policy provides for needs of full agency deployment.
- Purchase equipment. Partial Completion.
 - Purchased rifles for new hires as part of "initial outfit" deployment.
- Train on new tool.
- Deploy.
- Review.
- Adjust/amend, as needed.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Cumberland Police Department - #022**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		ADOPTED FY 2026			
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	3,633,809.00	3,318,898.18	3,853,839.02	3,064,346.60	3,900,839.02	3,930,839.02	3,081,203.73	4,050,839.02	4,050,839.00	4,050,839.00
Overtime (50010)	70,000.00	106,966.10	70,000.00	141,064.95	160,000.00	180,000.00	154,107.22	210,000.00	210,000.00	210,000.00
Longevity (50020)	191,862.61	172,670.46	208,534.02	158,249.21	208,534.02	208,534.02	165,925.51	220,000.00	220,000.00	220,000.00
Holiday Pay (50030)	250,296.75	186,955.07	215,370.87	172,579.70	218,747.36	218,747.36	156,286.63	230,659.90	230,659.90	230,659.90
Cell Phone Stipend (50050)	3,360.00	3,675.00	3,360.00	3,780.00	3,360.00	3,360.00	3,500.00	4,130.00	4,130.00	4,130.00
Teamster Clothing Allowance (51601)				258.00	900.00	900.00	1,001.62	900.00	900.00	900.00
Education Stipend (50065)	8,000.00	8,500.00	8,500.00	8,750.00	10,000.00	10,000.00	8,750.00	10,000.00	10,000.00	10,000.00
Detective Stipend (50070)	800.00	-	800.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Clothing Cleaning (50075)	98,025.00	129,695.81	102,500.00	89,471.46	102,500.00	102,500.00	92,350.60	102,500.00	102,500.00	102,500.00
Accreditation Bonus (50080)	49,000.00	42,500.00	50,000.00	46,000.00	50,000.00	50,000.00	48,000.00	50,000.00	50,000.00	50,000.00
Sick Leave (50085)		3,250.00	3,000.00	7,000.00	7,000.00	7,000.00	4,000.00	7,000.00	7,000.00	7,000.00
Retirement/Severance (50090)	75,000.00	-	45,000.00	47,158.67	45,000.00	45,000.00	60,586.67			
MERS Defined Benefit (50100)	27,238.42	37,707.09	33,934.83	27,648.49	36,391.92	36,391.92	26,978.37		38,990.53	38,990.53
TIAA-CREF Contribution (50110)			3,923.10		4,108.26	4,108.26	-	38,990.53	4,407.52	4,407.52
FICA (50120)	301,638.45	292,907.11	294,818.69	276,661.23	267,343.23	267,343.23	273,548.58	295,775.50	295,775.50	295,775.50
Medicare(50130)					-					
Unemployment (50140)					-					
Workers Compensation (50150)					-					
TDI (50160)					-					
Health Insurance ER (50200)	809,841.57	841,797.41	907,514.34	799,507.44	870,534.16	870,534.16	847,474.06	911,557.44	911,557.44	911,557.44
Health Insurance EE (50210)	(82,224.74)	(102,882.40)		(90,073.64)	(92,997.84)	(92,997.84)	(86,122.29)	(103,998.18)	(103,998.18)	(103,998.18)
HSA Upload (50211)		147,000.00		132,000.00	139,000.00	139,000.00	153,000.00	146,000.00	146,000.00	146,000.00
Dental ER (50230)	41,778.30	43,412.26	43,844.40	40,029.56	40,021.20	40,021.20	41,535.72	46,154.64	46,154.64	46,154.64
Dental EE (50240)	(315.12)	(745.20)	(717.60)	(607.20)	(956.02)	(956.02)	(471.99)	(553.02)	(553.02)	(553.02)
Life Insurance (50250)	27,070.75	24,093.30	28,161.00	20,353.40	27,624.60	27,624.60	22,990.70	29,412.60	29,412.60	29,412.60
Advertising (50300)	2,500.00	1,209.00	2,500.00	4,539.89	3,000.00	3,000.00	1,513.00	3,000.00	3,000.00	3,000.00
Fingerprint Expense (51530)		2,270.00	2,000.00	2,520.00	3,000.00	3,000.00	2,240.00	3,000.00	3,000.00	3,000.00
Cable/Internet (50320)		8,567.36	3,600.00	6,198.52	6,000.00	6,000.00	2,143.51	6,000.00	6,000.00	6,000.00
Capital Leases (50330)		-			171,000.00	171,000.00	636,051.47	171,000.00	-	-
Dept. Software & Licenses (50350)		38,012.34		9,725.70	60,000.00	60,000.00	59,784.77	60,000.00	60,000.00	60,000.00
Dues & Subscriptions (50360)	2,500.00	1,275.00	2,500.00	1,733.19	2,500.00	2,500.00	1,588.00	2,500.00	2,500.00	2,500.00
Education & Training (50370)	15,000.00	38,244.48	30,000.00	32,766.80	33,000.00	33,000.00	24,829.00	35,000.00	35,000.00	35,000.00
Electricity (50380)	30,000.00	65,048.37	54,000.00	42,015.12	54,000.00	54,000.00	11,872.13	54,000.00	54,000.00	54,000.00
Furniture & Fixtures (50390)		214.25	3,000.00	5,235.11	3,000.00	3,000.00	513.99	3,500.00	3,500.00	3,500.00
Vehicle Fuel & Oil (50410)	70,000.00	121,895.87	70,000.00	53,256.05	70,000.00	70,000.00	68,362.68	70,000.00	70,000.00	70,000.00
Heating & Cooling (50410)	5,000.00	35,570.87	5,250.00	8,388.49	7,500.00	7,500.00	6,319.71	7,500.00	7,500.00	7,500.00
Janitorial Supplies (50420)	4,000.00	2,012.72	4,000.00	2,192.96	4,000.00	4,000.00	2,120.06	4,000.00	4,000.00	4,000.00
Maintenance Agreements (50430)	30,000.00	16,529.05	23,000.00	48,208.56	23,000.00	23,000.00	32,251.13	23,000.00	23,000.00	23,000.00
Office Computer Equipment (50450)	2,500.00	675.97	3,000.00	257.94	3,000.00	3,000.00	2,458.95	3,500.00	3,500.00	3,500.00

Office Improvements(50460)			1,500.00	-	-				-	-	-
Office Supplies (50470)	8,000.00	9,115.86	10,000.00	4,604.60	7,500.00	7,500.00	5,167.64	7,500.00	7,500.00	7,500.00	
Postage (50500)	200.00	553.37	300.00	567.53	600.00	600.00	813.25	600.00	600.00	600.00	
Printer Lease (50501)			-		-			-	-	-	
Printer Usage (50502)		1,171.64	1,000.00	1,561.53	1,000.00	1,000.00	1,890.50	2,000.00	2,000.00	2,000.00	
Professional Services (50510)	35,000.00	17,554.67	35,000.00	320.00	5,000.00	5,000.00	2,350.94	5,000.00	5,000.00	5,000.00	
Radio Equipment (50520)	50,000.00	61,862.71	50,000.00	17,091.04	35,000.00	35,000.00	35,294.86	35,000.00	35,000.00	35,000.00	
Repairs Building (50550)	10,000.00	14,086.82	10,000.00	19,576.68	12,000.00	12,000.00	68,032.80	20,000.00	15,000.00	15,000.00	
Repairs Equipment (5056)	3,000.00	1,894.00	3,000.00		2,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00	
Office Equipment & Repairs (50570)	-		-				2,227.34				
Vehicle Repair (50580)	50,000.00	31,354.31	50,000.00	32,012.86	40,000.00	40,000.00	65,480.31	40,000.00	40,000.00	40,000.00	
Telephone (50620)	20,000.00	9,028.75	20,000.00	5,394.98	10,000.00	10,000.00	13,940.80	12,000.00	12,000.00	12,000.00	
Travel & Conventions (50640)		-	500.00		500.00	500.00	-	500.00	500.00	500.00	
Water (50660)	2,000.00	328.36	2,000.00	425.68	2,000.00	2,000.00	340.76	2,000.00	2,000.00	2,000.00	
Vehicle Replacement (50670)	145,000.00	122,587.34	165,000.00	201,982.20	-		39,211.90	-	-	-	
Accreditation Expense (51500)	7,500.00	2,044.33	7,500.00	4,760.00	7,500.00	7,500.00	5,068.00	7,500.00	7,500.00	7,500.00	
Weapons & Ammunition (51505)	10,000.00	23,715.94	17,500.00	17,431.65	21,000.00	21,000.00	16,502.90	21,000.00	21,000.00	21,000.00	
Ballistic Vest (51510)	3,000.00	-	7,000.00	-	7,000.00	7,000.00	-	7,000.00	7,000.00	7,000.00	
Personnel Equipment (51515)	25,000.00	17,748.52	30,000.00	19,864.57	20,000.00	20,000.00	7,558.59	20,000.00	15,000.00	15,000.00	
Photography & ID (51525)	15,000.00	13,108.04	15,500.00	14,748.58	17,500.00	17,500.00	7,140.34	17,500.00	15,000.00	15,000.00	
Special Operations (51535)	5,000.00	5,335.21	5,000.00	700.41	5,000.00	5,000.00	1,303.94	5,000.00	5,000.00	5,000.00	
Grant Match Funds (51540)	5,000.00	5,264.06	7,000.00		14,000.00	14,000.00	3,481.20	14,000.00	10,000.00	10,000.00	
Capital Improvements (51940)			-		-			35,000.00	-	-	
Building Improvements (52700)	4,000.00	6,927.47	4,000.00	3,915.48	3,500.00	3,500.00	4,987.70	4,000.00	-	-	
Sewer (52765)	2,000.00	2,503.08	2,000.00	4,555.56	2,000.00	2,000.00	2,492.66	2,000.00	2,000.00	2,000.00	
EMA Stipend (52935)	7,500.00	5,625.00			-		3,750.00	7,500.00	7,500.00	7,500.00	
STRESS (53005)	10,000.00	4,563.11	10,000.00	6,175.97	10,000.00	10,000.00	3,902.15	12,500.00	12,500.00	12,500.00	
Traffic Calming (53010)	40,000.00	16,543.52	40,000.00	19,666.91	40,000.00	40,000.00	33,371.91	42,500.00	42,500.00	42,500.00	
Taser & Bodycam (51545)		28,871.02	19,287.00	28,871.05	23,471.00	23,471.00	19,286.62	23,471.00	23,471.00	23,471.00	
K9 Expense (51517)			20,000.00	361.10	5,000.00	5,000.00	5,096.17	5,000.00	5,000.00	5,000.00	
Recruit Expense (51516)		23,682.63	10,000.00	7,492.61	25,000.00	25,000.00	22,606.85	25,000.00	25,000.00	25,000.00	
Vehicle Technology (51518)			31,000.00	23,974.02	35,000.00	35,000.00	8,734.31	35,000.00	35,000.00	35,000.00	
Community Policing (53013)					5,000.00	5,000.00	1,110.16	5,000.00	5,000.00	5,000.00	
Drone Expense (53014)					2,500.00	2,500.00	2,429.76	2,500.00	2,500.00	2,500.00	
FLOCK Expense (53012)					40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	
TOTALS	\$ 6,123,881.00	\$ 6,013,395.23	\$ 6,649,319.67	\$ 5,598,271.21	\$ 6,795,218.75	\$ 6,845,218.75	\$ 6,331,467.89	\$7,112,637.60	\$ 6,890,545.10	\$6,890,545.10	



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

Our Telecommunications Department and dispatchers receive incoming calls on the 911 line, obtain relevant information, prioritize calls, and reroute them to emergency medical services, fire department, or police department.

They play a critical role in our Public Safety operations in Town.

DEPARTMENTAL GOALS - FY 2026

- Dispatch Curriculum/Competencies, full staff completion
- 800mhz Radio Upgrade
- Hire full compliment of 8x dispatchers-



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Telecommunications - #025**

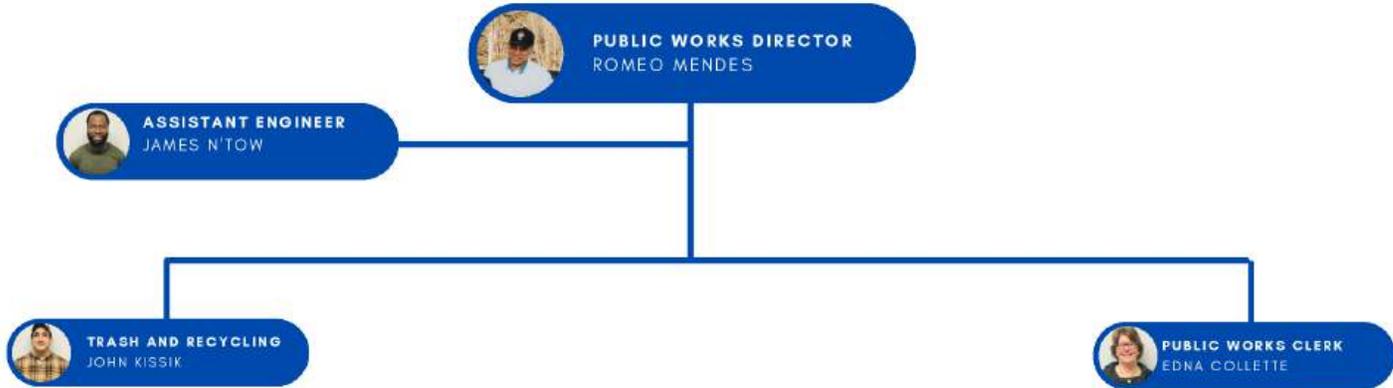
as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	326,580.80	306,493.46	326,580.80	362,316.69	483,600.00	448,600.00	362,572.75	497,120.00	465,680.00	465,680.00
Overtime (50010)	40,000.00	46,598.03	40,000.00	50,840.51	40,000.00	75,000.00	59,527.50	50,000.00	50,000.00	50,000.00
Longevity (50020)	15,489.62	12,619.27	12,126.26	7,473.50	7,242.00	7,242.00	3,669.60	11,733.60	11,120.00	11,120.00
Holiday Pay (50030)	29,575.92	17,355.26	29,575.00	21,240.29	-	-	32,769.00	53,652.00	40,000.00	40,000.00
Out of Rank Pay (50040)					-	-				
Cell Phone Stipend (50050)					-	-				
Clothing Cleaning (50075)	2,200.00	2,533.98	2,200.00	476.36	2,200.00	2,200.00	1,060.63	2,500.00	2,500.00	2,500.00
Retirement/Severance (50090)				15,424.44	-	-				
MERS Defined Benefit (50100)	36,977.81	42,462.67	25,418.19	34,795.74	42,457.83	42,457.83	37,966.18	42,457.00	42,973.20	42,973.20
TIAA-CREF Contribution (50110)	3,321.35		2,938.52		4,836.00	4,836.00		4,836.00	4,856.80	4,856.80
FICA (50120)	26,168.39	30,497.71	22,594.42	34,526.10	37,893.66	37,893.66	34,786.06	37,893.00	38,119.95	38,119.95
Medicare(50130)					-	-				
Unemployment (50140)					-	-				
Workers Compensation (50150)					-	-				
TDI (50160)					-	-				
Health Insurance ER (50200)	95,196.42	63,902.16	106,334.27	74,289.24	75,301.63	75,301.63	78,458.60	75,301.63	86,000.00	86,000.00
Health Insurance EE (50210)	(7,999.68)	(8,999.64)		(9,512.60)	(12,999.74)	(12,999.74)	(13,137.46)	(15,000.00)	(15,000.00)	(15,000.00)
HSA Upload (50211)		21,000.00			24,000.00	24,000.00	27,000.00	30,000.00	30,000.00	30,000.00
Dental ER (50230)	4,927.04	3,324.12	3,383.76	3,702.36	3,741.60	3,741.60	4,495.46	3,741.60	5,694.00	5,694.00
Dental EE (50240)	(476.84)	(10.00)	-		-	-				
Life Insurance (50250)	3,129.00	2,905.50	2,682.00	2,309.50	4,023.00	4,023.00	3,091.75	4,023.00	4,023.00	4,023.00
Advertising (50300)										
Cable/Internet (50320)										
Capital Leases (50330)										
Dept. Software & Licenses (50350)										
Dues & Subscriptions (50360)										
Education & Training (50370)	3,000.00	4,145.00	5,000.00	858.00	5,000.00	5,000.00	4,320.00	5,000.00	5,000.00	5,000.00
Electricity (50380)										
Furniture & Fixtures (50390)										
Heating & Cooling (50410)	1,000.00		1,000.00	1,142.86	1,000.00	1,000.00		1,000.00	1,000.00	1,000.00
Janitorial Supplies (50420)										
Maintenance Agreements (50430)										
Office Computer Equipment (50450)										
Office Improvements (50460)	1,000.00		1,000.00	19.00	1,000.00	1,000.00	1,399.98	1,000.00	1,000.00	1,000.00
Office Supplies (50470)								500.00	500.00	500.00
Postage (50500)										
Printer Lease (50501)										
Printer Usage (50502)										

***Section Eight:
Public Works***



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The mission of the Department of Public Works is to provide for the administration, planning, and design of all public works and utility enterprise fund programs and projects. Operations include engineering services; streets and highways; storm water management; street lighting; tree programs; trash and recycling; and all associated capital improvement projects.

DEPARTMENTAL GOALS - FY 2026

- Renew existing trash and recycling contract or put new one in place.
- Resolve drainage issues in the Bryant Street and Sonny Drives areas.
- Continue Town Municipal Road and Bridge Repair program.



PROGRESS TOWARDS FY 2025 GOALS - PUBLIC WORKS



GOAL ONE:

Abbott Street Pump Station

The new Abbott Street pump station is complete and scheduled to come online May 13, 2025.

GOAL TWO:

Old Reservoir Road

A station which included a piping network, wet wells and controls was installed in the Fall of 2024.

GOAL THREE:

Industrial Road Drainage

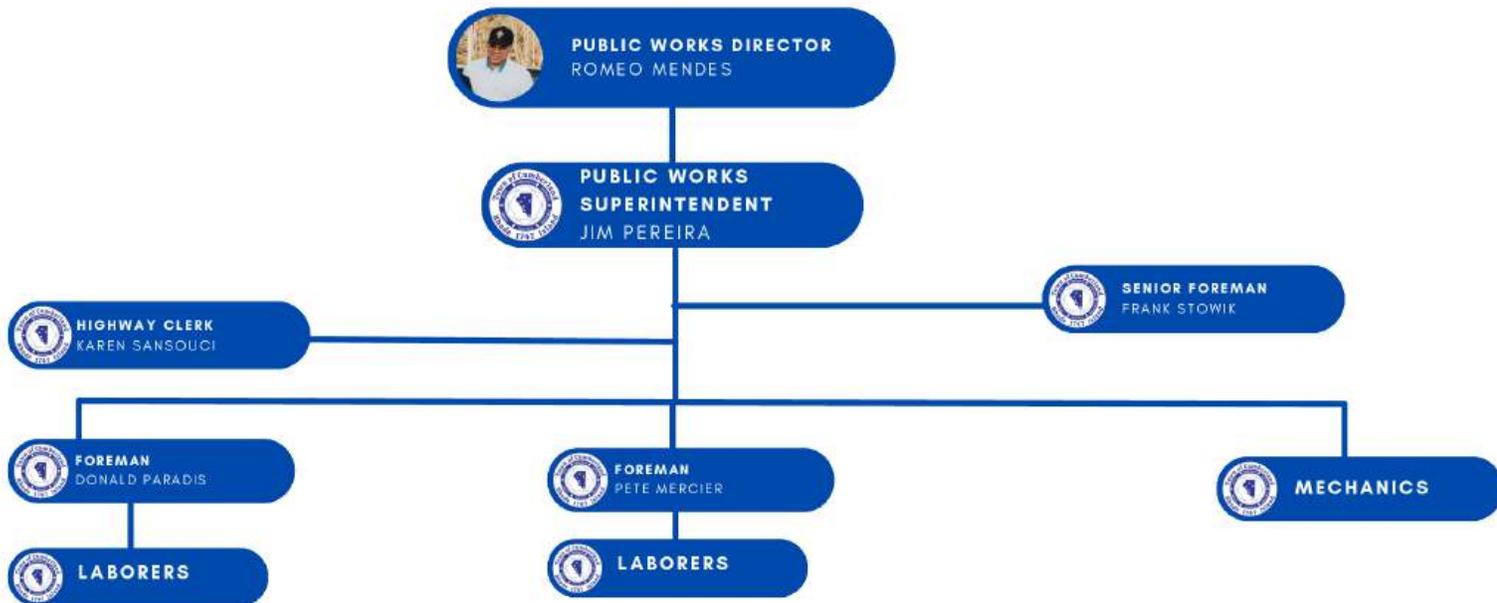
The project was delayed due to uncertainty regarding federal funding. Cumberland Public Works has confirmed that its application for same is in the process of being reviewed and anticipates receiving final approval in the coming weeks. The current goal is to have the project started and completed by the end of summer 2025.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Public Works- #028**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	234,435.88	267,760.26	269,091.35	235,292.85	289,347.63	301,347.63	245,198.98	299,900.91	299,900.91	299,900.91
Overtime (50010)					-	-			-	-
Longevity (50020)		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
Cell Phone Stipend (50050)	1,200.00	1,750.00	1,200.00	1,650.00	1,200.00	1,200.00	6,349.90	1,200.00	1,200.00	1,200.00
Mileage Stipend (50060)				-	-	-	-		-	-
Teamster Clothing Allowance (51601)				290.00	300.00	300.00		300.00	300.00	300.00
Retirement/Severance (50090)					-	-			-	-
MERS Defined Benefit (50100)	23,717.47	31,609.69	19,804.02	22,616.45	24,924.77	24,924.77	23,777.18	26,005.99	26,005.99	26,005.99
TIAA-CREF Contribution (50110)	2,194.03	-	2,675.91	-	2,878.48	2,878.48	-	2,984.01	2,984.01	2,984.01
FICA (50120)	17,967.79	20,384.12	20,608.44	17,640.17	22,158.04	22,158.04	18,332.07	23,114.27	23,114.27	23,114.27
Workers Comp(50150)					-	-			-	-
TDI (50160)					-	-			-	-
Health Insurance ER (50200)	45,433.25	55,312.92	56,972.31	46,134.64	58,111.60	58,111.60	41,946.71	43,203.48	43,203.48	43,203.48
Health Insurance EE (50210)	(6,000.02)	(9,110.97)		(6,076.82)	(7,999.94)	(7,999.94)	(6,845.92)	(6,000)	(5,999.76)	(5,999.76)
HSA Upload (50211)		10,000.00		-	10,000.00	10,000.00	8,000.00	8,000	8,000.00	8,000.00
Dental ER (50230)	3,488.37	3,726.94	2,668.08	3,504.60	3,823.20	3,823.20	3,504.60	3,823.20	3,823.20	3,823.20
Dental EE (50240)	(606.84)	(701.18)	(680.68)	(575.96)	(680.68)	(680.68)	(568.12)	(680.68)	(680.68)	(680.68)
Life Insurance (50250)	2,235.00	3,129.00	3,129.00	2,607.50	3,129.00	3,129.00	2,607.50	3,129.00	3,129.00	3,129.00
Advertising (50300)	1,000.00	158.00	1,000.00	56.00	500.00	500.00	76.00	500.00	500.00	500.00
Capital Leases (50330)								-	-	-
Dept. Software & Licenses (50350)	500.00	589.92								
Dues & Subscriptions (50360)	500.00	312.50	500.00	504.00	500.00	500.00	341.00	500.00	500.00	500.00
Education & Training (50370)	500.00	448.48	500.00	75.00	500.00	500.00	-	500.00	500.00	500.00
Utilities (50380)							7,247.53			
Furniture & Fixtures (50390)	1,000.00	512.74	1,000.00	22.84	1,000.00	1,000.00	1,694.89	1,000.00	1,000.00	1,000.00
Vehicle Fuel & Oil (50410)										
Maintenance Agreements (50430)	1,250.00		1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
Mileage Reimbursement										
Office Computer Equipment (50450)	1,000.00	(622.51)	1,000.00	123.69	1,000.00	1,000.00	1,127.42	1,000.00	1,000.00	1,000.00
Office Improvements(50460)		(405.04)	-		-	-				
Office Supplies (50470)	1,200.00	1,910.02	1,200.00	1,494.52	1,200.00	1,200.00	2,284.64	1,200.00	1,200.00	1,200.00
Operating Supplies (50490)	2,700.00	1,976.50	2,700.00	804.55	2,000.00	2,000.00	1,329.87	2,000.00	2,000.00	2,000.00
Postage (50500)	250.00	538.48	300.00	262.79	300.00	300.00	11,225.36	300.00	300.00	300.00
Printer Lease (50501)	640.00	640.00	640.00	160.00	640.00	640.00	640.00	640.00	640.00	640.00
Printer Usage (50502)			-							
Professional Services (50510)	10,000.00	150.00	10,000.00	12,163.00	10,000.00	10,000.00	10,126.52	10,000.00	10,000.00	10,000.00

HIGHWAY DEPARTMENT



DEPARTMENTAL OVERVIEW

The Town of Cumberland's Highway Department is to provide labor services, materials, and equipment for highway and drainage infrastructure maintenance and improvements to the Town's municipally owned streets, bridges, and drainage infrastructure. They are responsible for municipal winter storm response, including the sanding/salting and plowing of Town streets and municipal parking lots.

DEPARTMENTAL GOALS - FY 2026

- Increased capacity for roadside brush trimming and cutting services for residents.
- Improve the Pascale's Recycling facility. More opportunities for residents .
- Get a grant for the Town's first Solar Panel / Carport installation



PROGRESS TOWARDS FY 2025 GOALS - HIGHWAY DEPARTMENT



GOAL ONE:

Increased capacity for roadside brush trimming and cutting services for residents.

Last year thanks to the Mayor we purchased our own roadside mower . The guys mowed 6 days a week, doing what I believe was an excellent job trying to keep up with the growth.

GOAL TWO:

Execute Road Paving Contract

The Highway Superintendent worked closely with the Town Engineer to monitor progress on the road paving project and to resolve any resident concerns. Over the year, 35 roads were repaved as part of the program.

GOAL THREE:

Replace multiple failing drainage pipes and continue cleaning our basins.

The Highway Department has been and are continuing replacing the hundreds of old infrastructures of pipes, basins and dredging the outlet flows.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Highway - #029**

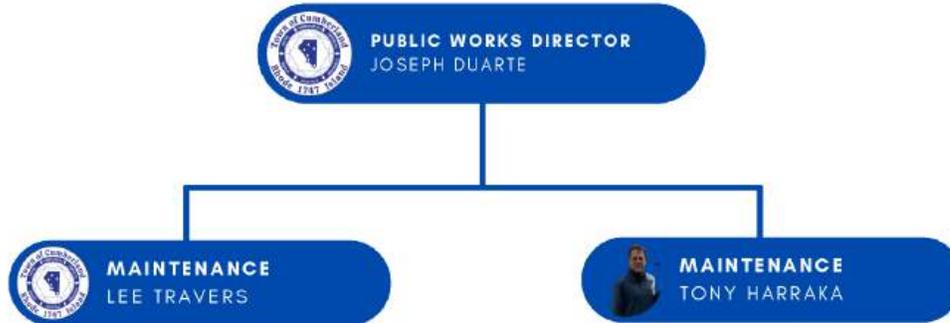
as of:5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	1,585,014.34	1,589,787.51	1,661,152.20	1,502,161.84	1,877,859.62	1,877,859.62	1,487,082.09	1,967,901.93	1,967,901.93	1,967,901.93
Overtime (50010)	35,000.00	32,240.49	35,000.00	46,639.08	35,000.00	35,000.00	44,718.31	48,000.00	48,000.00	48,000.00
OT Snow Removal (50015)	100,000.00	40,218.91	100,000.00	71,558.90	100,000.00	100,000.00	91,330.68	100,000.00	100,000.00	100,000.00
Longevity (50020)	59,862.20	73,005.23	58,703.89	64,390.29	65,124.17	65,124.17	71,279.61	76,923.31	76,923.31	76,923.31
Cell Phone Stipend (50050)	2,400.00	2,350.00	2,400.00	2,150.00	2,400.00	2,400.00	2,150.00	2,400.00	2,400.00	2,400.00
Mileage Stipend (50060)					-	-			-	-
Teamster Clothing Allowance (51601)				2,625.00	9,600.00	9,600.00	10,395.23	9,600.00	9,600.00	9,600.00
Retirement/Severance (50090)		1,177.05			-	-			-	-
MERS Defined Benefit (50100)	179,936.78	211,657.75	148,248.55	150,556.86	167,354.47	167,354.47	154,508.10	176,488.13	176,488.13	176,488.13
TIAA-CREF Contribution (50110)	15,337.93	-	16,611.52	-	18,696.10	18,696.10	-	19,634.02	19,634.02	19,634.02
FICA (50120)	126,062.56	135,463.60	131,568.99	123,535.30	148,007.13	148,007.13	124,110.16	156,084.88	156,084.88	156,084.88
Medicare(50130)					-	-			-	-
Unemployment (50140)		1,158.43		5,302.83	-	-	393.00		-	-
Workers Compensation (50150)					-	-			-	-
TDI (50160)					-	-			-	-
Health Insurance ER (50200)	529,246.27	540,668.25	526,469.26	476,325.51	551,727.91	551,727.91	497,204.15	526,842.60	526,842.60	526,842.60
Health Insurance EE (50210)	(77,669.00)	(88,335.75)		(69,502.20)	(82,333.42)	(82,333.42)	(73,131.63)	(84,000.28)	(84,000.28)	(84,000.28)
HSA Upload (50211)		157,000.00		-	154,000.00	154,000.00	160,000.00	154,000.00	154,000.00	154,000.00
Dental ER (50230)	26,133.72	31,842.22	25,477.68	27,578.52	29,072.64	29,072.64	26,108.98	27,559.68	27,559.68	27,559.68
Dental EE (50240)	(238.42)	(467.23)	(476.84)	(203.13)	(238.42)	(238.42)	(193.54)	(238.42)	(238.42)	(238.42)
Life Insurance (50250)	14,751.00	16,166.50	15,645.00	13,074.75	15,198.00	15,198.00	12,851.25	15,198.00	15,198.00	15,198.00
Advertising (50300)	1,000.00		500.00	-						
Cable/Internet (50320)	6,000.00	795.39	6,000.00	923.18	2,500.00	2,500.00	1,082.57	2,500.00	2,500.00	2,500.00
Capital Leases (50330)										
Dept. Software & Licenses (50350)										
Dues & Subscriptions (50360)	500.00	244.00	400.00	330.00	400.00	400.00	210.00	400.00	400.00	400.00
Education & Training (50370)	1,200.00	1,474.79	800.00	1,515.00	800.00	800.00	700.00	800.00	800.00	800.00
Electricity (50380)	15,000.00	23,384.07	20,000.00	24,537.26	20,000.00	20,000.00	30,875.27	25,000.00	25,000.00	25,000.00
Furniture & Fixtures (50390)	4,000.00		3,000.00	-	1,500.00	1,500.00	373.97	3,000.00	3,000.00	3,000.00
Vehicle Fuel & Oil (50410)	115,000.00	55,321.63	115,000.00	140,265.55	115,000.00	115,000.00	99,297.70	125,000.00	125,000.00	125,000.00
Heating & Cooling (50410)		274.71	160.00	229.90	600.00	600.00	206.91	600.00	600.00	600.00
Janitorial Supplies (50420)	3,000.00	1,004.82	2,000.00	1,183.64	1,700.00	1,700.00	1,651.65	1,700.00	1,700.00	1,700.00
Maintenance Agreements (50430)										
Office Computer Equipment (50450)	1,500.00	2,593.04	1,500.00	1,089.00	1,500.00	1,500.00	-	1,500.00	1,500.00	1,500.00
Office Improvements(50460)										

Office Supplies (50470)	1,500.00	1,306.05	1,500.00	1,115.05	1,500.00	1,500.00	875.53	1,500.00	1,500.00	1,500.00
Operating Supplies (50490)	40,000.00	61,228.16	40,000.00	45,225.07	40,000.00	40,000.00	35,796.61	45,000.00	45,000.00	45,000.00
Postage (50500)	250.00	415.57	325.00	314.62	325.00	325.00	384.38	325.00	325.00	325.00
Printer Lease (50501)	5,000.00	3,498.40	5,000.00		-	-				
Printer Usage (50502)										
Professional Services (50510)										
Repairs Building (50550)	45,000.00	38,183.90	45,000.00	18,684.79	45,000.00	45,000.00	35,229.73	45,000.00	40,000.00	40,000.00
Repairs Equipment (5056)	45,000.00	39,506.72	42,000.00	43,373.11	42,000.00	42,000.00	76,977.03	46,000.00	46,000.00	46,000.00
Office Equipment & Repairs (50570)	1,000.00	3,067.72	1,000.00	921.09	1,000.00	1,000.00	470.15	1,000.00	1,000.00	1,000.00
Vehicle Repair (50580)	62,000.00	82,075.28	70,000.00	94,610.69	80,000.00	80,000.00	117,130.39	95,000.00	95,000.00	95,000.00
Special Projects (50590)		63.00		-						
Telephone (50620)	12,000.00	10,302.93	12,000.00	6,440.80	10,000.00	10,000.00	3,699.80	10,000.00	10,000.00	10,000.00
Travel & Conventions (50640)										
Water (50660)	3,500.00	1,780.10	3,000.00	1,352.82	2,500.00	2,500.00	892.59	2,500.00	2,500.00	2,500.00
Vehicle Replacement (50670)										
Student Employment (51900)										
Road Repair (51905)	30,000.00	35,765.35	30,000.00	54,926.81	30,000.00	30,000.00	40,529.99	40,000.00	40,000.00	40,000.00
Brush & Tree Maintenance (51910)	35,000.00	29,072.02	35,000.00	45,507.58	35,000.00	35,000.00	44,657.58	40,000.00	40,000.00	40,000.00
Snow - Private Contracting (51915)	85,000.00	4,895.00	85,000.00	17,952.50	60,000.00	60,000.00	39,869.62	60,000.00	40,000.00	40,000.00
Snow Operating Supplies (51920)	120,000.00	199,844.70	120,000.00	217,104.72	120,000.00	170,000.00	186,060.46	120,000.00	120,000.00	120,000.00
Street Signs (51925)	20,000.00	22,951.89	20,000.00	7,376.50	15,000.00	15,000.00	12,892.55	20,000.00	20,000.00	20,000.00
Drainage Improvements(51930)					-	-	4,314.56	30,000.00	30,000.00	30,000.00
Leased Vehicle (51945)	159,193.00	159,425.46	159,425.00	437,392.19	175,000.00	175,000.00	64,796.66	175,000.00	40,732.68	40,732.68
Litter (51950)	2,000.00	3,747.60		800.00			980.00	2,000.00	2,000.00	2,000.00
Building Improvements (52700)	-		2,000.00	-	2,000.00	2,000.00		12,000.00	-	-
Sewer (52765)	2,500.00	1,719.72	2,500.00	1,310.47	2,300.00	2,300.00	1,356.84	2,300.00	2,300.00	2,300.00
TOTALS	\$ 3,411,980.37	\$ 3,527,874.98	\$ 3,543,910.25	\$ 3,580,675.89	\$ 3,825,426.62	\$ 3,875,426.62	\$ 3,410,118.93	\$ 4,034,519.13	\$ 3,863,251.81	\$ 3,863,251.81



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Town Hall maintenance department in addition to custodial duties is responsible for routine, preventative, and emergency maintenance, overseeing building construction and renovation projects, assisting with building security, as well as planning for the future integrity and sustainability of all municipal buildings.

DEPARTMENTAL GOALS - FY 2026

Work with the Public Works Director to identify long and short term maintenance priorities for Town Hall.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Town Hall Maintenance - #031**

as of: 5/5/25

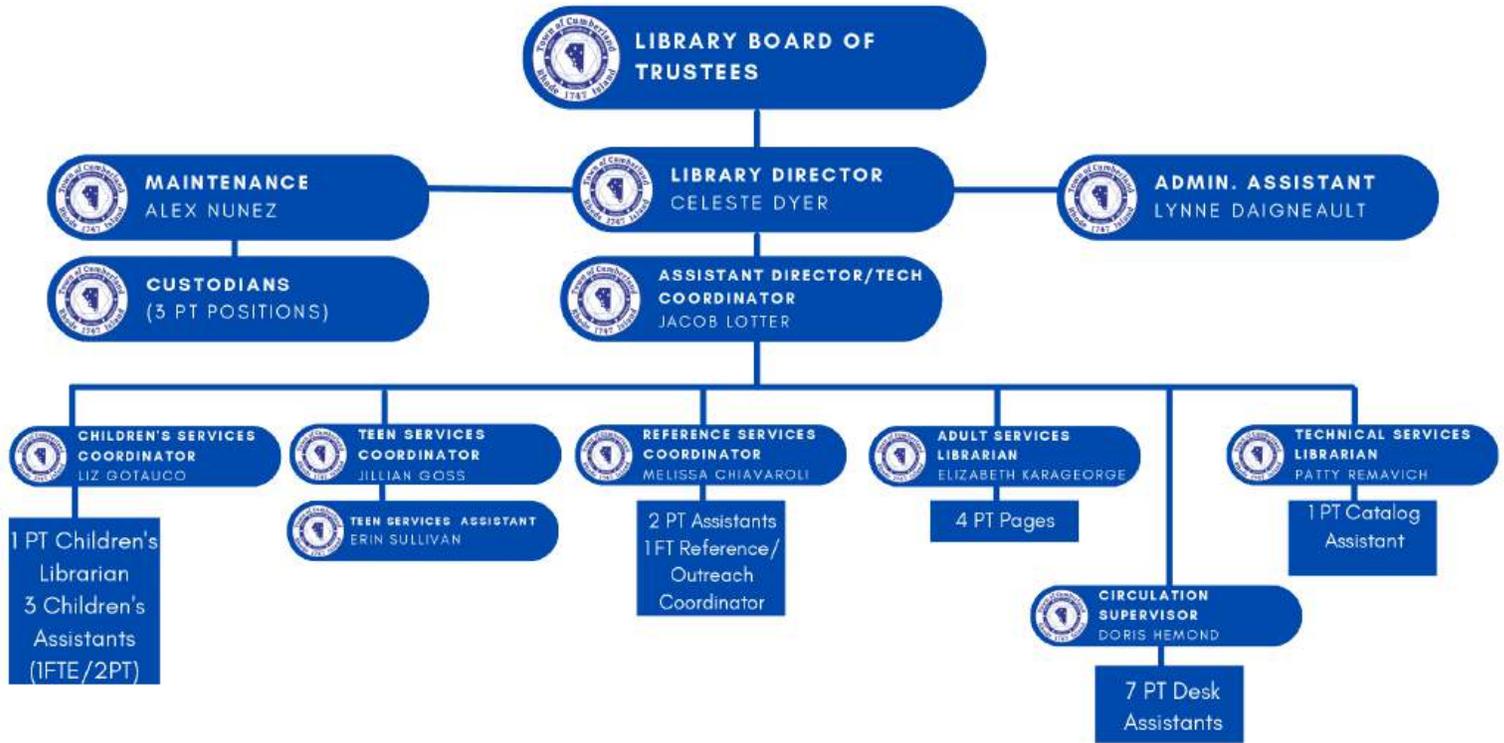
	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	98,488.00	99,547.80	98,488.00	97,129.80	110,822.40	110,822.40	87,188.76	115,793.60	115,793.60	115,793.60
Overtime (50010)	12,000.00	15,377.14	12,000.00	15,560.66	12,000.00	12,000.00	9,283.10	14,000.00	14,000.00	14,000.00
Longevity (50020)	6,894.16	11,090.04	6,894.16	4,020.15	6,388.15	6,388.15	2,738.32	7,252.86	7,252.86	7,252.86
Cell Phone Stipend (50050)	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00
Mileage Stipend (50060)					-	-				
Teamster Clothing Allowance (51601)				300.00	600.00	600.00		600.00	600.00	600.00
Retirement/Severance (50090)					-	-				
MERS Defined Benefit (50100)	11,391.81	14,835.55	9,115.56	9,422.60	10,138.71	10,138.71	9,246.02	10,643.52	10,643.52	10,643.52
TIAA-CREF Contribution (50110)	1,234.58		984.88	-	1,108.22	1,108.22	-	1,157.94	1,157.94	1,157.94
FICA (50120)	8,061.74	6,170.39	8,061.74	8,704.62	8,966.61	8,966.61	7,834.52	9,413.05	9,413.05	9,413.05
Medicare(50130)					-	-				
Unemployment (50140)					-	-				
Workers Compensation (50150)					-	-				
TDI (50160)					-	-				
Health Insurance ER (50200)	43,648.30	40,727.52	41,949.35	34,957.80	42,788.35	42,788.35	39,082.86	42,788.40	42,788.40	42,788.40
Health Insurance EE (50210)	(3,999.84)	(4,153.68)		(4,029.14)	(6,000.02)	(6,000.02)	(4,795.11)	(6,000.02)	(6,000.02)	(6,000.02)
HSA Upload (50211)		12,000.00		-	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Dental ER (50230)	2,333.28	2,310.24	2,310.24	1,925.20	2,310.24	2,310.24	2,117.72	2,310.24	2,310.24	2,310.24
Dental EE (50240)	-	-	-	-	-	-	-	-	-	-
Life Insurance (50250)	894.00	894.00	894.00	707.75	894.00	894.00	745.00	894.00	894.00	894.00
Advertising (50300)		-			-	-		600.00	600.00	600.00
Cable/Internet (50320)	1,000.00	25,990.65	26,000.00	21,746.66	26,000.00	26,000.00	21,282.38	26,000.00	26,000.00	26,000.00
Capital Leases (50330)										
Dept. Software & Licenses (50350)										
Dues & Subscriptions (50360)										
Education & Training (50370)										
Electricity (50380)										
Furniture & Fixtures (50390)	3,000.00	2,394.92	1,500.00	1,460.04	1,500.00	1,500.00	1,241.17	1,500.00	1,500.00	1,500.00
Vehicle Fuel & Oil (50410)	5,000.00	8,907.05	5,200.00	3,429.97	5,200.00	5,200.00	3,100.00	5,200.00	5,200.00	5,200.00
Heating & Cooling (50410)	13,000.00	11,349.60	11,000.00	9,880.59	11,000.00	11,000.00	11,551.00	11,000.00	11,000.00	11,000.00
Janitorial Supplies (50420)	8,000.00	8,136.35	8,000.00	4,362.67	8,000.00	8,000.00	4,562.93	8,000.00	8,000.00	8,000.00
Maintenance Agreements (50430)	-									
Office Computer Equipment (50450)										
Office Improvements(50460)										
Office Supplies (50470)							85.49			

Salary and Benefits Breakdown - Town Hall Maintenance

	FY 2025	FY 2026
(2) Town Hall Maintenance	110,822.40	115,793.60
	CDL Stipend Worked Into Hourly Rate	
CDL		
Teamster Clothing Allowance	600.00	600.00
Longevity	6,388.15	7,252.86
	<u>\$ 117,810.55</u>	<u>\$ 123,646.46</u>
Employee Co-Share	(6,000.02)	(6,000.02)
Health	42,788.35	42,788.40
HSA Upload	12,000.00	12,000.00
Dental	2,310.24	2,310.24
FICA	8,966.61	9,413.05
Retirement	10,138.71	10,643.52
Life Insurance	894.00	894.00
	<u>\$ 71,097.89</u>	<u>\$ 72,049.19</u>
Totals:	\$ 188,908.43	\$ 195,695.65

***Section Nine:
Community Enrichment***

CUMBERLAND PUBLIC LIBRARY



DEPARTMENTAL OVERVIEW

The mission of the Cumberland Public Library is to provide free, convenient, and equal access to print and non-print materials, services, and technologies that support our community's informational, educational, cultural, and recreational needs.

The Library Board of Trustees, appointed by the Town Council, governs the library system. The trustees are the legal guardians of the Public Library.

DEPARTMENTAL GOALS - FY 2026

- Focus on repairing the former Monastery section of the Library. Repoint the bell tower and windows. Replace the retaining wall. Restore plaster work in the vaulted ceiling.
- Keep our well trained staff! As part-time staffers leave for full-time positions, shift to full-time where warranted.
- The next four years will see a few retirements by professional librarians. We will be reorganizing positions to better serve our patrons.



PROGRESS TOWARDS FY 2025 GOALS - CUMBERLAND LIBRARY



GOAL ONE:

Maintain the building: Even with replacing four HVAC units, we still have 14 old ones. The recent heavy rains have showed us several leaks we weren't aware of. A new roof may be in the future.

We replaced an additional three units in FY25. While we still have some older ones, we are making excellent progress

GOAL TWO:

Our goal is to keep our staff!: We still rely heavily on part-time staff who understandably leave for full-time employment if the opportunity arises.

We have not made any progress for FY25 in converting part-time positions to full-time, but we have included one in our FY26 request

GOAL THREE:

Increase budgeting for digital materials: Usage of digital materials has increased by almost 46% since before the pandemic. Members of Ocean State Libraries contribute to the purchase of digital materials that are shared by all card holders, but the nearly \$700,000 we spend each year is still not enough to keep up with demand.

We are slowly eliminating our budgets for music CDs and audiobooks on CD, focusing only on bestsellers. The money saved will be used for digital materials. The average wait time for holds of digital materials for Cumberland patrons has dropped from 46 weeks to 33 weeks.

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Library- #032**

as of: 5/5/25

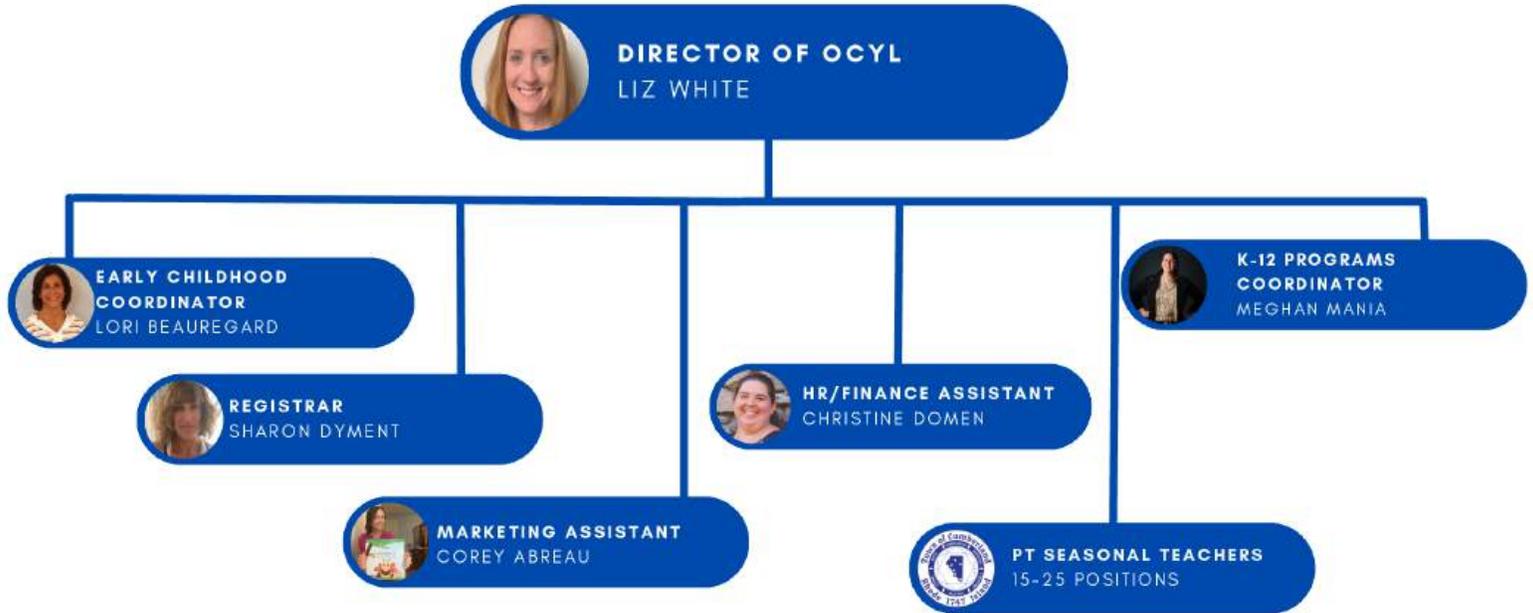
	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	984,506.28	960,981.27	1,023,682.00	832,304.06	1,047,559.00	1,047,559.00	831,279.35	1,088,956.00	1,088,956.00	1,088,956.00
Overtime (50010)	18,852.66	22,389.46	19,230.00	19,716.31	19,230.00	19,230.00	18,844.11	19,230.00	19,230.00	19,230.00
Longevity (50020)	16,291.70	16,291.69	17,154.00	17,153.84	18,542.00	18,542.00	18,542.34	20,633.00	20,633.00	20,633.00
Cell Phone Stipend (50050)	100.00	450.00	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Mileage Stipend (50060)										
Retirement/Severance (50090)	77,075.97		77,076.00					29,000.00	-	-
MERS Defined Benefit (50100)		77,142.66		54,987.48	77,076.00	77,076.00	56,643.06	77,076.00	77,076.00	77,076.00
TIAA-CREF Contribution (50110)							-			
FICA (50120)	77,808.52	74,579.42	77,809.00	64,825.00	77,809.00	77,809.00	64,804.90	83,346.00	83,346.00	83,346.00
Medicare(50130)										
Unemployment (50140)										
Workers Compensation (50150)	6,004.00		6,004.00		-	-				
TDI (50160)										
Health Insurance ER (50200)	187,644.87	160,069.74	187,645.00	129,057.76	187,645.00	187,645.00	127,000.00	225,174.00	187,645.00	187,645.00
Health Insurance EE (50210)	(23,724.22)	(19,999.67)		(17,230.44)	(11,000.00)	(11,000.00)	(16,576.55)	(13,200.00)	(13,200.00)	(13,200.00)
HSA Upload (50211)		30,000.00			17,000.00	17,000.00	32,000.00	34,000.00	34,000.00	34,000.00
Dental ER (50230)	9,525.15	7,608.22	9,525.00	6,535.76	9,525.00	9,525.00	6,203.56	11,430.00	11,430.00	11,430.00
Dental EE (50240)	(1,213.68)	(928.85)	(1,214.00)	(701.85)	(1,000.00)	(1,000.00)	(697.06)	(1,200.00)	(1,200.00)	(1,200.00)
Life Insurance (50250)	7,152.00	5,215.00	7,152.00	4,842.50	7,152.00	7,152.00	4,842.50	7,748.00	7,748.00	7,748.00
Advertising (50300)	550.00	685.00	550.00	320.00	550.00	550.00	400.00	600.00	600.00	600.00
Cable/Internet (50320)										
Capital Leases (50330)										
Dept. Software & Licenses (50350)	71,169.24	76,859.81	75,970.00	73,392.82	78,351.00	78,351.00	60,823.62	80,418.00	80,418.00	80,418.00
Dues & Subscriptions (50360)	640.00	470.00	500.00	920.00	500.00	500.00	632.00	500.00	500.00	500.00
Education & Training (50370)	700.00	924.75	700.00	305.00	700.00	700.00	74.99	700.00	700.00	700.00
Electricity (50380)	76,000.00	70,822.32	77,000.00	45,803.36	73,000.00	73,000.00	38,725.71	70,000.00	70,000.00	70,000.00
Furniture & Fixtures (50390)							-	-	-	-
Heating & Cooling (50410)	22,000.00	20,509.53	22,000.00	19,035.64	22,100.00	22,100.00	21,291.54	22,100.00	22,100.00	22,100.00
Janitorial Supplies (50420)	5,700.00	6,237.93	5,700.00	6,215.45	5,700.00	5,700.00	4,563.74	6,700.00	6,700.00	6,700.00
Maintenance Agreements (50430)	29,620.17	32,710.02	29,620.00	23,368.49	29,620.00	29,620.00	32,096.20	31,794.00	31,794.00	31,794.00
Office Computer Equipment (50450)	5,900.00	5,945.75	8,900.00	3,119.21	5,900.00	5,900.00	4,309.64	6,900.00	6,900.00	6,900.00
Office Improvements(50460)										
Office Supplies (50470)	19,624.00	20,096.67	19,624.00	14,182.40	18,624.00	18,624.00	16,421.25	19,624.00	19,624.00	19,624.00
Postage (50500)	750.00	2,088.13	750.00	4,180.42	5,000.00	5,000.00	4,112.71	5,500.00	5,500.00	5,500.00
Printer Lease (50501)										
Printer Usage (50502)										

Professional Services (50510)							
Repairs Building (50550)	33,107.64	36,399.67	41,651.00	23,081.82	38,850.00	38,850.00	25,144.17
Office Equipment & Repairs (50570)	1,000.00	-	1,000.00	-	1,000.00	1,000.00	-
Telephone (50620)	5,050.00	4,768.57	5,050.00	3,997.59	5,114.00	5,114.00	4,392.14
Travel & Conventions (50640)	3,925.00	1,046.27	3,925.00	901.19	2,925.00	2,925.00	1,537.15
Water (50660)	1,171.27	1,062.28	1,300.00	894.78	1,300.00	1,300.00	812.01
Capital Improvements (51940)							
Operating Supplies (52410)	149,237.00	154,922.11	150,137.00	120,048.88	147,860.00	147,860.00	106,055.70
Capital Reserve Sinking Fund (52430)	5,000.00	12,119.00	5,000.00		5,000.00	5,000.00	-
Sewer (52765)	4,628.33	5,321.36	5,600.00	4,580.59	5,600.00	5,600.00	4,311.06
TOTALS	\$ 1,795,795.90	\$ 1,786,788.11	\$ 1,879,140.00	\$ 1,455,838.06	\$ 1,891,332.00	\$ 1,891,332.00	\$ 1,468,589.84

38,850.00	38,850.00	38,850.00
1,000.00	1,000.00	1,000.00
5,209.00	5,209.00	5,209.00
2,925.00	2,925.00	2,925.00
1,150.00	1,150.00	1,150.00
150,841.00	150,841.00	150,841.00
5,000.00	5,000.00	5,000.00
5,749.00	5,749.00	5,749.00
\$ 2,017,053.00	\$ 1,950,524.00	\$ 1,950,524.00



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Mayor’s Office of Children, Youth and Learning (OCYL) offers year-round educational opportunities for children and youth. It is a one-of-a-kind education center embedded in the municipality. The programs are supported by sponsorships, grants, donations and fee-for-service programs.

Our mission is to help foster a comprehensive learning environment for the first two decades of their lives through a range of engaging classes, camps and programs. We believe that the essential preschool and out-of-school time hours provide an invaluable opportunity for each child to engage and explore in their own learning and develop life-long skills necessary to succeed in life: collaboration, communication, creativity, critical thinking, social-emotional awareness & a sense of community.

DEPARTMENTAL GOALS - FY 2026

- Maintain accessible rates for families: While supply costs are increasing and teacher pay needs to increase, we aim to maintain current fees for the 2025-26 year.
- Re-brand the “Backpack to Briefcase” program to “Youth Empowerment and Wellness” - This program seeks to amplify youth voices, foster leadership, and cultivate social responsibility among the next generation of changemakers.
- Facility improvements and maintenance



PROGRAMMING

An outline for the re-branding of the 10+ year old Backpack to Briefcase Initiative to development of the Youth Wellness and Empowerment Programs has been created and is ready for development and staggered implementation in the coming year.

Expressive Arts for middle schoolers at McCourt & NCMS continued as a weekly free program thanks in part to a grant from RI State Council on the Arts.

All other programs ran successfully each season, resulting in higher enrollments again this year. We've just received a \$23,000 grant to fund many of the upcoming summer camps and programs!

STAFFING

This past year included replacing one of our 3 full-time staff when the K-12 Programs Coordinator retired. By December, Meghan Mania was on board and has been successfully planning programming and developing a re-branding of the Backpack to Briefcase initiative. In addition, our part-time marketing position was expanded from 12 to 16 hours a week, providing much needed almost daily marketing to reach families to each season's expanding roster of programs.

FACILITIES

While a congressional grant from the Mayor's office was recently approved, it has since been rescinded delaying progress in the plans. These repairs, in addition to seeking funding for a sprinkler system will continue in partnership with town administration.

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Office of Children, Youth, and Learning - #018

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	173,742.40	175,751.17	212,843.00	166,027.05	215,854.20	230,854.20	181,027.99	239,822.77	239,822.77	239,822.77
Overtime (50010)				-	-	-			-	-
Longevity (50020)				-	-	-			-	-
Cell Phone Stipend (50050)		150.00	600.00	450.00	600.00	600.00	500.00	600.00	600.00	600.00
Mileage Stipend (50060)					-	-			-	-
Retirement/Severance (50090)					-	-			-	-
MERS Defined Benefit (50100)	12,676.79	15,359.36	14,332.43	12,499.23	14,831.48	14,831.48	14,087.35	15,598.81	15,598.81	15,598.81
TIAA-CREF Contribution (50110)	1,172.69	-	1,201.93	-	1,714.62	1,714.62	-	1,803.33	1,803.33	1,803.33
FICA (50120)	13,291.29	13,352.47	15,778.34	12,719.50	16,589.35	16,589.35	13,928.53	18,422.94	18,422.94	18,422.94
Medicare (50130)					-	-			-	-
Unemployment (50140)				2,883.33	-	-			-	-
Workers Compensation (50150)					-	-			-	-
TDI (50160)					-	-			-	-
Health Insurance ER (50200)	24,542.67	23,167.68	25,278.95	21,874.16	24,339.97	24,339.97	32,373.74	24,339.96	24,339.96	24,339.96
Health Insurance EE (50210)	(1,999.92)	(2,076.84)	-	(1,692.24)	(1,999.92)	(1,999.92)	(1,615.32)	(1,999.92)	(1,999.92)	(1,999.92)
HSA Upload (50211)		4,000.00		-	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Dental ER (50230)	1,166.64	1,155.12	1,166.64	1,058.86	1,155.12	1,155.12	1,540.16	1,155.12	1,155.12	1,155.12
Dental EE (50240)	(238.42)	(247.59)	(238.42)	(201.74)	(238.42)	(238.42)	(192.57)	(238.42)	(238.42)	(238.42)
Life Insurance (50250)	1,788.00	1,862.50	2,682.00	2,235.00	2,682.00	2,682.00	2,235.00	2,682.00	2,682.00	2,682.00
Advertising (50300)	580.00	14.00	300.00	-						
Capital Leases (50330)										
Dept Software & Licenses (50350)	640.00	62.32			120.00	120.00	325.10	300.00	300.00	300.00
Dues & Subscriptions (50360)	456.00	435.98	285.00	315.99	300.00	300.00	316.00	350.00	350.00	350.00
Education & Training (50370)	198.00	268.74	200.00	665.95	300.00	300.00	389.00	475.00	475.00	475.00
Electricity (50380)	6,500.00	3,738.65	8,500.00	2,961.19	8,500.00	8,500.00	3,501.57	5,500.00	5,500.00	5,500.00
Furniture and Fixtures (50390)	200.00	-	200.00		200.00	200.00	266.63	300.00	300.00	300.00
Heating & Cooling (50410)	7,200.00	8,818.32	8,500.00	7,361.92	8,500.00	8,500.00	9,103.81	9,000.00	9,000.00	9,000.00
Janitorial Supplies (50420)	3,800.00	3,329.48	3,300.00	1,084.82	3,600.00	3,600.00	1,142.05	3,800.00	3,800.00	3,800.00
Maintenance Agreements (50430)	4,420.00	4,810.00	12,070.00	12,266.25	14,095.00	14,095.00	10,836.25	15,095.00	15,095.00	15,095.00
Mileage Reimbursement (50440)	100.00	94.84	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Office Computer Equip (50450)	1,400.00	482.99	1,400.00	-	1,250.00	1,250.00	1,724.82	1,450.00	1,450.00	1,450.00
Office Improvements (50460)	650.00	505.00	650.00	-	500.00	500.00	93.79	500.00	500.00	500.00
Office Supplies (50470)	1,675.00	1,723.84	1,775.00	1,706.13	1,800.00	1,800.00	719.58	2,000.00	2,000.00	2,000.00
Postage (50500)	50.00	51.30	50.00	49.46	50.00	50.00	55.10	75.00	75.00	75.00
Printer Lease & Maintenance (50501)				472.00	2,880.00	2,880.00	2,360.00	2,880.00	2,880.00	2,880.00
Printer Usage (50502)	2,950.00	2,945.83	2,950.00	1,614.76	2,900.00	2,900.00	1,301.38	3,200.00	3,200.00	3,200.00
Professional Services (50510)					-	-			-	-
Repairs Building (50550)	-		2,809.80	1,420.35	2,800.00	2,800.00		2,800.00	-	-
Office Equipment & Repairs (50570)	350.00	311.58	350.00	-	350.00	350.00		405.00	405.00	405.00
Telephone (50620)	2,766.00	2,487.95	2,766.00	2,247.79	2,765.00	2,765.00	1,550.76	1,580.00	1,580.00	1,580.00
Travel & Conventions (50640)	510.00	104.04	300.00	105.49	250.00	250.00	79.99	250.00	250.00	250.00

Water (50660)								
Literacy & Math Programs (51200)								
Capital Improvements (51940)								
Building Improvements (52700)	5,500.00	3,980.82	1,400.00	377.63	1,000.00	1,000.00	429.96	
Sewer (52765)								
Program Expenses Transfer								
TOTALS	\$ 266,087.14	\$ 266,639.55	\$ 321,550.66	\$ 250,502.88	\$ 329,788.32	\$ 344,788.32	\$ 282,080.67	

2,200.00	-	-
\$ 356,446.51	\$ 351,446.51	\$ 351,446.51

Salary and Benefits Breakdown - Office of Children, Youth, and Learning			
	FY 2025	FY 2026	
Director	70,670.60	72,790.72	
K-12 Programs Coordinator	54,381.60	59,740.02	
Registrar	20,178.60	20,783.96	
Marketing Assistant	8,795.80	14,388.89	
HR/Finance Assistant	12,417.60	21,316.88	
Early Childhood Coordinator	46,410.00	47,802.30	
Healthcare Buy Back	3,000.00	3,000.00	
	<u>\$ 215,854.20</u>	<u>\$ 239,822.77</u>	
Employee Co-Share	(1,999.92)	(1,999.92)	
Health	24,339.97	24,339.96	
HSA Upload	4,000.00	4,000.00	
Dental	1,155.12	1,155.12	
FICA	16,589.35	18,422.94	
Retirement	14,831.48	15,598.81	
Life Insurance	2,682.00	2,682.00	
	<u>\$ 61,598.00</u>	<u>\$ 64,198.91</u>	
Totals:	\$ 277,452.20	\$ 304,021.68	



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Parks and Recreation Department serves the community by providing enriching recreation experiences and quality facilities. They accomplish these through programs like summer camp; food truck events; music series; seasonal themed events; supporting youth athletics; and more.

DEPARTMENTAL GOALS - FY 2026

- Upgrade to ball fields
- Pave the rest of the parking lot at Diamond Hill Park
- Tucker field complex turf, track, basketball courts, tennis courts, lights



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Recreation - #033

as of:

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries (50000)	74,763.80	112,587.21	78,585.90	97,634.79	83,797.03	83,797.03	98,879.83	92,540.62	92,540.62	92,540.62
Overtime (50010)					-	-	1,415.80		-	-
Longevity (50020)	2,314.88	2,946.22	2,735.77	3,169.26	3,181.36	3,181.36	3,474.24	3,464.08	3,464.08	3,464.08
Cell Phone Stipend (50050)	600.00	600.00	600.00	550.00	600.00	600.00	500.00		-	-
Mileage Stipend (50060)					-	-			-	-
Teamster Clothing Allowance (51601)				299.00	300.00	300.00	294.00	300.00	300.00	300.00
Retirement/Severance (50090)					-	-			-	-
MERS Defined Benefit (50100)	8,332.21	14,180.10	6,774.82	9,718.71	7,523.63	7,523.63	9,926.37	8,044.91	8,044.91	8,044.91
TIAA-CREF Contribution (50110)	747.64	-	785.86	-	837.97	837.97	-	895.41	895.41	895.41
FICA (50120)	5,896.52	11,999.60	6,221.11	11,350.19	6,768.60	6,768.60	11,512.77	7,229.61	7,229.61	7,229.61
Medicare(50130)					-	-			-	-
Unemployment (50140)					-	-	1,184.00		-	-
Workers Compensation (50150)					-	-			-	-
TDI (50160)					-	-			-	-
Health Insurance ER (50200)	-		-		-	-			-	-
Health Insurance EE (50210)	-		-		-	-			-	-
HSA Upload (50211)					-	-			-	-
Dental ER (50230)	1,155.09		-		-	-			-	-
Dental EE (50240)	(130.00)		-		-	-			-	-
Life Insurance (50250)	1,341.00	1,564.50	1,341.00	1,937.00	1,341.00	1,341.00	1,415.50	1,341.00	1,341.00	1,341.00
Advertising (50300)	600.00		400.00		-	-		-	-	-
Cable/Internet (50320)	3,600.00	4,910.08	5,000.00	4,061.11	5,200.00	5,200.00	2,952.52	6,200.00	6,200.00	6,200.00
Capital Leases (50330)								-	-	-
Dept. Software & Licenses (50350)	500.00	437.34			-	-	341.76	500.00	500.00	500.00
Dues & Subscriptions (50360)	1,000.00	55.00	500.00	260.50	500.00	500.00	51.50	400.00	400.00	400.00
Education & Training (50370)								-	-	-
Electricity (50380)	25,000.00	19,463.28	25,000.00	16,764.83	25,000.00	25,000.00	20,439.98	27,000.00	27,000.00	27,000.00
Furniture & Fixtures (50390)							1,437.34			
Vehicle Fuel & Oil (50410)	2,200.00	3,098.53	2,500.00	1,340.72	2,900.00	2,900.00	1,375.96	6,500.00	6,500.00	6,500.00
Heating & Cooling (50410)	3,500.00	2,047.90	3,500.00	3,102.48	3,800.00	3,800.00	44.69			
Janitorial Supplies (50420)	3,100.00	1,837.74	3,100.00	3,593.11	3,500.00	3,500.00	1,966.83	3,900.00	3,900.00	3,900.00
Maintenance Agreements (50430)					-	-				
Office Computer Equipment (50450)	1,500.00	1,500.00	1,500.00	697.48	1,500.00	1,500.00		2,500.00	2,500.00	2,500.00
Office Improvements(50460)					-	-				
Office Supplies (50470)	3,000.00	2,554.64	3,000.00	1,846.22	3,000.00	3,000.00	1,091.71	3,000.00	3,000.00	3,000.00

Postage (50500)	300.00	169.15	300.00	147.32	300.00	300.00	132.58	300.00	300.00	300.00
Printer Lease (50501)					-	-	37.93			
Printer Usage (50502)					-	-	-			
Professional Services (50510)					-	-	4,900.00			
Repairs Building (50550)	5,000.00		1,500.00		500.00	500.00				
Repairs Equipment (5056)	10,000.00	11,605.21	10,000.00	538.77	10,000.00	10,000.00	9,039.19	10,000.00	10,000.00	10,000.00
Vehicle Repair (50580)	2,500.00	1,187.33	3,000.00	1,187.77	2,800.00	2,800.00	808.20	2,200.00	2,200.00	2,200.00
Telephone (50620)	1,800.00	241.88	1,800.00	-	1,800.00	1,800.00	5.34	1,900.00	1,900.00	1,900.00
Travel & Conventions (50640)	500.00						-			
Water (50660)	55,000.00	56,445.84	65,000.00	24,097.21	65,000.00	65,000.00	18,674.63	65,000.00	65,000.00	65,000.00
Vehicle Replacement (50670)					-	-		30,000.00	-	-
Capital Improvements (51940)										
Archery Program										
Athletic Programs/Equipment	3,000.00		3,000.00		3,000.00	3,000.00	79.79	3,000.00	3,000.00	3,000.00
Ballfields	50,000.00	17,546.79	50,000.00	34,571.58	50,000.00	50,000.00	18,187.12		50,000.00	50,000.00
Baseball Camp										
Basketball Clinic										
Christmas Tree Lighting										
Conway Tours										
Dance Program										
Diamond Hill Maintenance	13,000.00	6,084.04	13,000.00	7,198.62	13,000.00	13,000.00	104.16	13,000.00	13,000.00	13,000.00
Field Hockey										
Fireworks	20,000.00	19,136.93	20,000.00	19,800.00	20,000.00	20,000.00	19,260.62	40,000.00	40,000.00	40,000.00
Golf										
Halloween Fun Day										
Misc. Programs										
Monastery Grounds										
Movies in the Park										
Music in the Park/Food Truck										
Other Parks Maintenance										
Porta Potty										
PWSB Lease Agreement										
Special Events	5,250.00		5,250.00	2,491.69	5,300.00	5,300.00	1,935.56	14,000.00	14,000.00	14,000.00
Spring Festival										
Summer Camp										
Summer Camp Trips										
Summer Track Program										
Tennis										
Tucker Field Turf										
Volleyball										
Winterfest										
Winter Sports										
Wrestling										
Building Improvements										
Field Maintenance	72,000.00	71,968.67	82,000.00	21,340.00	128,574.00	128,574.00	32,320.00	128,574.00	128,574.00	128,574.00
New Building *NEW*								57,000.00	-	-
Sewer		160.00		170.00				200.00	200.00	200.00

TOTALS	\$	377,371.14	\$	364,167.98	\$	396,394.46	\$	267,698.36	\$	450,023.58	\$	450,023.58	\$	263,789.92
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\$	528,989.62	\$	491,989.62	\$	491,989.62
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Salary and Benefits Breakdown - Recreation

	<u>FY 2025</u>	<u>FY 2026</u>
Director	34,853.00	36,247.12
Clerk	48,944.03	53,293.50
Healthcare Buy Back	3,000.00	3,000.00
Teamster Clothing Allowance	300.00	300.00
Longevity	3,181.36	3,464.08
	\$ 90,278.39	\$ 96,304.70
Employee Co-Share	-	-
Health	-	-
HSA Upload	-	-
Dental	-	-
FICA	6,768.60	7,229.61
Retirement	7,523.63	8,044.91
Life Insurance	1,341.00	1,341.00
	\$ 15,633.23	\$ 16,615.52

Totals:	\$	105,911.61	\$	112,920.21
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ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Cumberland Senior Center is committed to providing an array of quality services to our senior citizens. We encourage and assist individuals in achieving a lifestyle in which they can remain an active and productive member of the community.

Programs on a variety of educational, informational, and recreational topics for senior citizens are offered throughout the year. The senior van is available for many uses, including center pickup and drop-offs and local shopping and appointments.

DEPARTMENTAL GOALS - FY 2026

- New senior van
- Work on creating additional space to account for increased enrollment.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Senior Services - #034**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	191,164.76	164,287.66	200,492.50	151,860.69	218,030.85	218,030.85	150,527.70	253,789.81	253,789.81	253,789.81
Overtime		92.67		-	-	-	5,960.32		-	-
Longevity	5,610.97	6,304.71	5,658.97	3,610.51	6,730.30	6,730.30	3,744.28	7,284.32	7,284.32	7,284.32
Cell Phone Stipend	600.00	600.00	600.00	550.00	600.00	600.00	500.00	600.00	600.00	600.00
Mileage Stipend					-	-			-	-
Teamster Clothing Allowance				297.00	600.00	600.00		600.00	600.00	600.00
Retirement/Severance				1,260.00	-	-			-	-
MERS Defined Benefit	14,914.07	21,962.14	17,832.10	14,769.59	17,140.94	17,140.94	13,855.03	22,323.41	22,323.41	22,323.41
TIAA-CREF Contribution	1,530.30		5,711.16	-	1,914.31	1,914.31	-	2,507.90	2,507.90	2,507.90
FICA	13,054.00	13,656.75	15,770.59	11,483.22	17,148.33	17,148.33	11,580.51	19,857.42	19,857.42	19,857.42
Medicare					-	-			-	-
Unemployment				888.00	-	-	2,664.00		-	-
Workers Compensation					-	-			-	-
TDI					-	-			-	-
Health Insurance ER	43,648.30	40,727.52	41,949.35	38,453.58	42,788.35	42,788.35	39,082.86	42,788.40	42,788.40	42,788.40
Health Insurance EE	(3,999.84)	(4,153.68)		(3,384.48)	(3,999.84)	(3,999.84)	(3,276.71)	3,999.84	3,999.84	3,999.84
HSA Upload		12,000.00		-	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Dental ER	3,499.92	3,465.36	3,465.36	3,176.58	3,465.36	3,465.36	3,176.58	3,465.36	3,465.36	3,465.36
Dental EE	(238.42)	(247.59)	(238.00)	(201.74)	(238.42)	(238.42)	(192.57)	(238.42)	(238.42)	(238.42)
Life Insurance	1,788.00	2,458.50	2,682.00	1,266.50	1,788.00	1,788.00	1,341.00	2,682.00	2,682.00	2,682.00
Advertising								-	-	-
Cable/Internet	6,500.00		5,000.00		1,500.00	1,500.00	330.28	9,000.00	9,000.00	9,000.00
Capital Leases								-	-	-
Dept Software & Licenses	2,000.00						55.98	-	-	-
Dues & Subscriptions	2,300.00	1,761.00	2,300.00	2,436.00	2,500.00	2,500.00	469.00	2,600.00	2,600.00	2,600.00
Education & Training	2,000.00		1,500.00	995.80	1,000.00	1,000.00	296.45	1,000.00	1,000.00	1,000.00
Electricity	5,100.00	8,419.94	5,500.00	6,845.98	9,000.00	9,000.00	9,104.77	9,700.00	9,700.00	9,700.00
Furniture and Fixtures								-	-	-
Vehicle Fuel & Oil	6,000.00	6,693.59	6,500.00	2,507.37	6,500.00	6,500.00	3,764.22	7,000.00	7,000.00	7,000.00
Heating & Cooling	7,000.00	1,664.35	7,000.00	-	1,500.00	1,500.00	1,063.36	7,000.00	7,000.00	7,000.00
Janitorial Supplies	6,000.00	2,676.62	6,000.00	1,677.83	6,000.00	6,000.00	5,074.24	7,000.00	7,000.00	7,000.00
Maintenance Agreements		2,273.33		1,822.12				-	-	-
Mileage Reimbursement								-	-	-
Office Computer Equip	2,000.00		2,000.00	2,400.00	2,500.00	2,500.00	3,670.61	2,500.00	2,500.00	2,500.00
Office Improvements								-	-	-
Office Supplies	5,000.00	2,436.00	5,000.00	2,800.11	4,800.00	4,800.00	3,911.82	5,000.00	5,000.00	5,000.00
Postage	4,500.00	126.21	1,000.00	114.08	1,000.00	1,000.00	135.46	500.00	500.00	500.00
Printer Lease & Maintenance										
Printer Usage										

Professional Services		45.00		200.00			210.00			
Repairs Building	2,000.00	465.14	2,000.00	683.21	2,500.00	2,500.00	337.40	2,000.00	2,000.00	2,000.00
Office Equipment & Repairs	2,000.00	942.88	2,000.00	-	2,000.00	2,000.00	39.96	2,000.00	2,000.00	2,000.00
Vehicle Repair & Maintenance	4,500.00	1,536.39	4,500.00	2,739.98	5,000.00	5,000.00	9,948.92	5,000.00	5,000.00	5,000.00
Telephone	4,000.00	5,025.54	6,000.00	-	1,500.00	1,500.00	14,240.53	7,000.00	7,000.00	7,000.00
Travel & Conventions	500.00	-								
Water	1,500.00	1,959.97	2,000.00	2,552.48	2,000.00	2,000.00	2,927.28	3,000.00	3,000.00	3,000.00
Vehicle Replacement										
Capital Improvements										
Building Improvements										
Health Related Programs	15,000.00	26,395.00	15,000.00	31,935.27	15,000.00	15,000.00	18,138.99	15,000.00		
Monthly Breakfast	1,800.00	1,893.83	2,500.00	1,782.86	2,300.00	2,300.00	1,554.21	2,300.00		
Meal Site/Senior Services Inc								6,000.00		
Veteran's Day Party			1,200.00					2,200.00		
Volunteer Party			1,500.00					2,500.00		
Annual Cookout								6,000.00		
Holiday Party								2,000.00		
Kitchen Supplies										
Bottled Water								4,500.00		
Games & Art Supplies										
Bingo Supplies								4,500.00		
Sewer		1,790.25		848.63			736.41	1,500.00		
Printing Newsletter Cost										
Transportation Expenses										
Entertainment Other Parties		7,346.30		5,364.30			800.00			
Senior Day Trip										
State Grant Senior Services										
TOTALS	\$ 351,272.06	\$ 334,605.38	\$ 372,424.02	\$ 291,735.47	\$ 376,568.01	\$ 376,568.01	\$ 317,772.89	\$ 472,460.21	\$ 425,960.21	\$ 425,960.21

Salary and Benefits Breakdown - Senior Services

	<u>FY 2025</u>	<u>FY 2026</u>
Senior Center Director	34,853.00	36,247.12
Senior Social Director	53,034.80	55,156.19
Clerk III	48,944.03	53,293.50
Food Services	26,000.00	47,320.00
Van Driver	54,599.03	58,773.00
CLD Stipend	Worked into hourly rate	
Teamster Clothing Allowance	600.00	600.00
Longevity	6,730.30	7,284.32
	\$ 224,761.15	\$ 258,674.13
Employee Co-Share	3,999.84	(3,999.84)
Health	42,788.35	42,788.40
HSA Upload	12,000.00	12,000.00
Dental	3,465.36	3,465.36
FICA	17,148.33	19,857.42
Retirement	17,140.94	22,323.41
Life Insurance	1,788.00	2,682.00
	\$ 98,330.81	\$ 99,116.75
Totals:	\$ 323,091.96	\$ 357,790.89

***Section Ten:
Boards & Commissions***

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Commissions - #060**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
Conservation Commission							
Historic District Commission	500.00	-	500.00	-	500.00	500.00	250.00
Parks & Rec Commission							
TOTALS	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ 250.00

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
500.00	500.00	500.00
\$ 500.00	\$ 500.00	\$ 500.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Board of Assessment Review - #061**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
Stipends	900.00	-	900.00	-	900.00	900.00	-
FICA							
Medicare							
Unemployment							
Workers Compensation							
TDI		-		-			
Operating Expenses		-		-			
TOTALS	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ 900.00	\$ 900.00	\$ -

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
900.00	900.00	900.00
\$ 900.00	\$ 900.00	\$ 900.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Planning Board- #062**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
Stipends	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	-
FICA							
Medicare							
Unemployment							
Workers Compensation							
TDI							
TOTALS	\$ 5,500.00	\$ -					

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
5,500.00	5,500.00	5,500.00
\$ 5,500.00	\$ 5,500.00	\$ 5,500.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Zoning Board- #063**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
Advertising	3,000.00	1,352.40	3,500.00	450.80	3,500.00	3,500.00	459.80
Dept Software & Licenses	1,500.00	-	1,500.00	-	1,500.00	1,500.00	-
FICA		401.00	535.50	426.11	535.00	535.00	535.00
Medicare			-				
Office Supplies	100.00		120.00	117.14	120.00	120.00	
Postage	1,000.00	424.35	1,200.00	428.46	1,200.00	1,200.00	421.63
Stipends	7,000.00	5,245.00	7,000.00	5,570.00	7,000.00	7,000.00	7,000.00
TDI			-				
Unemployment			-				
Video Recording Services	7,000.00	5,620.00	7,000.00	2,090.00	7,000.00	7,000.00	2,005.00
Workers Compensation			-				
TOTALS	\$ 19,600.00	\$ 13,042.75	\$ 20,855.50	\$ 9,082.51	\$ 20,855.00	\$ 20,855.00	\$ 10,421.43

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
3,500.00	3,500.00	3,500.00
1,500.00	1,500.00	1,500.00
535.00	535.00	535.00
200.00	200.00	200.00
1,200.00	1,200.00	1,200.00
7,000.00	7,000.00	7,000.00
7,000.00	7,000.00	7,000.00
\$ 20,935.00	\$ 20,935.00	\$ 20,935.00

***Section Eleven:
Non-Departmental
Expenses***

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Community Outreach - #040**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
Boys & Girls Club	37,500.00	37,500.00	37,500.00	-	37,500.00	37,500.00	-
Cumberland School Vols	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-
Food Pantry	2,000.00	-	20,000.00	-	20,000.00	20,000.00	20,000.00
Franklin Farm Grant Match	15,000.00	15,000.00	15,000.00	15,000.00	17,000.00	17,000.00	17,000.00
Happy Basket Program	2,500.00	-	2,500.00	-	2,500.00	2,500.00	-
House of Compassion	1,500.00	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
JAMSA Mountain Bike					-	-	
Land Trust	1,000.00	-	1,000.00	-	1,500.00	1,500.00	1,500.00
Senior Services Inc.	6,000.00	-	6,000.00	-	-	-	-
Cumberlandfest	2,500.00	2,500.00	2,500.00	-	-	-	-
Veteran's Services	2,000.00	-	2,000.00	-	2,000.00	2,000.00	-
Veteran's Observance	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Mason Building	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Arnold Mills Parade Association	2,500.00	2,500.00	2,500.00	-	2,500.00	2,500.00	-
Blackstone Valley Tourism Council					2,500.00	2,500.00	-
Blackstone Watershed Council	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
TOTALS	\$ 88,500.00	\$ 76,500.00	\$ 106,500.00	\$ 32,500.00	\$ 103,000.00	\$ 103,000.00	\$ 55,000.00

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
37,500.00	37,500.00	37,500.00
1,000.00	1,000.00	1,000.00
20,000.00	20,000.00	20,000.00
17,000.00	17,000.00	17,000.00
2,500.00	2,500.00	2,500.00
1,500.00	1,500.00	1,500.00
-	-	-
1,500.00	1,500.00	1,500.00
-	-	-
-	-	-
2,000.00	2,000.00	2,000.00
2,500.00	2,500.00	2,500.00
10,000.00	10,000.00	10,000.00
2,500.00	2,500.00	2,500.00
2,500.00	2,500.00	2,500.00
2,500.00	2,500.00	2,500.00
\$ 103,000.00	\$ 103,000.00	\$ 103,000.00

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Information Technology - #017

as of:

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	-	-								
Longevity	-	-								
Cell Phone Stipend	-	-								
Mileage Stipend	-	-								
Retirement/Severance	-	-								
MERS Defined Benefit	-	-								
TIAA-CREF Contribution	-	-								
FICA	-	-								
Medicare	-	-								
Unemployment	-	-								
Workers Compensation	-	-								
TDI	-	-								
Health Insurance ER	-	-								
Health Insurance EE	-	-								
Health Insurance/HSA Upload	-	-								
Dental ER	-	-								
Dental EE	-	-								
Life Insurance	-	-								
Advertising	-	-								
Capital Leases	-	-								
Dept. Software & Licenses (50350)	-	-	161,830.00	108,213.11			226.84			
Dues & Subscriptions	-	-								
Education & Training	-	-								
Furniture & Fixtures	-	-								
Maintenance Agreements	-	-								
Mileage Reimbursement	-	-								
Office Computer Equipment	-	-								
Office Supplies	-	-								
Postage	-	-								
Printer Lease & Maintenance	-	-								
Printer Usage	-	-								
Professional Services	-	-								
Office Equipment & Repairs	-	-								
Raptor Safety Fee (51125)	-	-			14,400.00	14,400.00				
Managed Services Contract - Retrofit (51100)	55,000.00	45,748.30	72,180.00	59,756.75	110,964.00	110,964.00	67,546.96	114,809.00	114,809.00	114,809.00
NEW OSHEAN Contract										
Website Services (51105)	6,100.00	12,258.15	25,849.50	26,025.50	9,273.60	9,273.60	11,445.15	39,200.00	39,200.00	39,200.00
Software & Licenses (51110)	38,850.00	71,307.86	44,544.00	50,178.72	44,544.00	44,544.00	9,162.98	11,265.00	17,265.00	17,265.00
MS Office AND BARRACUDA Licenses (51120)							67,788.12	50,000.00	50,000.00	50,000.00
Hardware (51115)	7,050.00	-	7,050.00	-	7,050.00	7,050.00	10,661.90		121,553.00	121,553.00
TOTALS	\$ 107,000.00	\$ 129,314.31	\$ 311,453.50	\$ 244,174.08	\$ 186,231.60	\$ 186,231.60	\$ 166,831.95	\$ 215,274.00	\$ 342,827.00	\$ 342,827.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Fringe - #045**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
Retirement Fund - CPD	2,626,567.00	2,626,800.00	2,689,635.00	2,250,119.28	3,027,780.00	3,027,780.00	2,525,000.00
EMS Retirement		6,000.00		6,000.00			
Aflac Flex Spending Fee							
Retiree Health Care		9,099.17		1,057.30			
Workers Comp	275,000.00	159,790.88	200,000.00	152,314.18	205,000.00	205,000.00	239,350.66
OPEB Trust	1,454,189.00	1,454,400.00	1,491,532.00	1,250,000.00	1,606,052.00	1,606,052.00	1,340,000.00
Employee Fringe			492,000.22	425,000.00			
TOTALS	\$ 4,355,756.00	\$ 4,256,090.05	\$ 4,873,167.22	\$ 4,084,490.76	\$ 4,838,832.00	\$ 4,838,832.00	\$ 4,104,350.66

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
3,285,084.00	3,300,000.00	3,300,000.00
205,000.00	205,000.00	205,000.00
1,646,615.00	1,650,000.00	1,650,000.00
\$ 5,136,699.00	\$ 5,155,000.00	\$ 5,155,000.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Education- #055**

as of: 5/5/25

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED
Capital Improvement Leases	868,114.00	2,218,866.91	868,114.00	860,251.05	868,114.00	1,092,312.00	1,092,312.41
Local Appropriation	48,156,398.00	47,399,104.78	48,877,586.00	62,535,200.61	50,099,525.00	50,099,525.00	61,137,651.36
School Non-MOE/Capital	300,000.00	-	300,000.00		300,000.00	-	
School - Achievement Grant	253,000.00						
School Solar		757,293.22		163,141.72			56,034.23
State Aid & Other Funding	26,809,315.00		28,326,165.00	176,662.88	29,274,632.00	31,380,771.00	-
				221,305,533.01			
TOTALS	\$ 76,386,827.00	\$ 50,375,264.91	\$ 78,371,865.00	\$ 63,735,256.26	\$ 80,542,271.00	\$ 82,572,608.00	\$ 62,285,998.00

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
1,092,312.00	817,378.00	817,378.00
51,352,544.00	50,919,795.00	50,919,795.00
300,000.00	300,000.00	300,000.00
31,723,576.00	31,723,576.00	31,723,576.00
\$ 84,468,432.00	\$ 83,760,749.00	\$83,760,749.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Debt Service - #050**

as of:

	FY 2023		FY 2024		FY 2025		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED CONTRACT	ACTUAL EXPENDED
School Bonds - Debt Principal		2,749,001.26		2,631,244.57	2,203,518.56	2,203,518.56	2,203,518.56
School Bonds - Debt Interest	475,000.00	623,400.26	3,143,658.00	3,216,594.59	3,300,010.00	3,300,010.00	3,266,666.19
School Bonds - Impact Fees	(155,000.00)	(155,000.00)	(155,000.00)		(155,000.00)	(125,000.00)	-
Town Bonds - Debt Principal	4,132,000.00	1,547,000.00	4,077,949.00	1,586,024.30	1,451,000.00	1,451,000.00	1,861,888.08
Town Bonds - Debt Interest	1,381,054.00	765,479.03	1,236,680.00	702,355.38	639,905.00	699,905.00	787,521.97
Tax Anticipation Notes (TANS)	89,500.00	-	89,500.00		100,000.00	225,000.00	31,500.00
Paying Agent & Advisor Fees	15,000.00	2,995.00	15,000.00	8,510.40	15,000.00	15,000.00	1,300.00
TOTALS	\$ 5,937,554.00	\$ 5,532,875.55	\$ 8,407,787.00	\$ 8,144,729.24	\$ 7,554,433.56	\$ 7,769,433.56	\$ 8,152,394.80

ADOPTED FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
2,300,824.00	2,300,824.00	2,300,824.00
3,692,930.00	3,692,930.00	3,692,930.00
	(100,000.00)	(100,000.00)
1,495,000.00	1,495,000.00	1,495,000.00
731,119.00	731,119.00	731,119.00
285,000.00	265,000.00	265,000.00
20,000.00	20,000.00	20,000.00
\$ 8,524,873.00	\$ 8,404,873.00	\$ 8,404,873.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
Town General Expense- #039**

as of:5/5/25

	FY 2023		FY 2024		FY 2025			ADOPTED FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	PROPOSED AMENDMENT	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Budget Reserves	25,000.00	16,330.66	25,000.00	2,400.00	25,000.00	25,000.00	1,607.90	25,000.00	25,000.00	25,000.00
Casualty & Liability Insurance	540,000.00	561,830.05	590,000.00	559,352.63	555,000.00	555,000.00	590,534.23	555,000.00	600,000.00	600,000.00
Building Repair Contingency	25,000.00	9,028.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00	25,000.00	25,000.00
General Contingencies	50,000.00	25,068.77	50,000.00	31,518.03	50,000.00	50,000.00	19,042.14	50,000.00	50,000.00	50,000.00
Master Lease	293,618.00	289,221.75	293,618.00	289,221.75	275,477.00	275,477.00	274,934.65	275,477.00	499,477.00	499,477.00
Efficiency Savings		2,699.42		-						
Special Election Costs			31,800.00	-						
Severance	200,000.00		180,000.00		125,000.00	-	-	125,000.00	125,000.00	125,000.00
Evergreen Legislation										
Transfer										
Deficit Reduction				80,114.91						
TOTALS	\$ 1,133,618.00	\$ 904,178.65	\$ 1,195,418.00	\$ 962,607.32	\$ 1,055,477.00	\$ 930,477.00	\$ 611,184.27	\$ 1,055,477.00	\$ 1,324,477.00	\$ 1,324,477.00

***Section Twelve:
Tax Levy***

**Town of Cumberland
Fiscal Year 2024-2025**

Projected Tax Levy, FY25

Projected Expenses @ 6/30/25 \$ 122,107,744

Less:
Projected Revenues not including

2025 Tax Roll/Bill (assessed 12/31/24) \$ 85,016,050

Taxes Needed from Proj FY25 Levy (collect May/June25)
(essentially this is 1Q due 5/31/25 from Proj FY25 Levy) \$ 37,091,694

Total Taxes Needed @ Collection Rate \$ 75,367,544
Net Amount Taxes Needed \$ 75,367,544

Levy Calculation

Net Amount of Taxes Needed (as listed above) \$ 75,367,544
Less: Tangible Personal Property \$ (7,450,789) x
Less: Motor Vehicle Taxes \$ - x

Less: State Motor Vehicle Phase Out

Total Taxes Provided from Real Estate \$ 67,916,754

Total Gross Taxes Needed from Real \$ 67,916,754

Proposed Tax Rate \$ 12.27

Assessment Data

Real Property Tax Base \$ 5,535,181,890
Total \$ 5,535,181,890

Total Base \$ 5,535,181,890

Value of \$1.00 on Tax Rate \$ 5,535,182

Taxes Available for FY24 & FY25 Budget

Total Taxes \$ 75,367,544

Collection Rate 98.50%

Total Year 1 Taxes Gross Collected \$ 74,237,030

Less ~2% Discount-all tax types \$ (240,000)

Allowance for Abatements \$ (225,000)

Total Actual Net Collected \$ 73,772,030

Less Proj FY24 collections (2 mos) \$ (37,091,694)

Gross FY25 Taxes from 2024 Levy (10 mos) \$ 36,680,336

\$ -

Collection Rate-Proj 49.214413% **49.21%**

Motor Vehicle Rate \$ 19.87

Residential Rate Incr. (Decr.) \$ 0.32

Residential Rate (ordinance Max 3.0%) 2.678% \$ 12.27

Tangible Rate Incr. (Decr.) \$ -

Tangible Rate 0.00% \$ 30.88

without MV (State Law)	
2024 Tax Levy	\$ 72,460,647
2024 ProjTax Levy	\$ 75,367,544
Levy Increase \$	\$ 2,906,897
Levy Increase %	4.0%
	Max 4.0 %

Audited 1st Quarter Collection %, last 5-Years		Projected Collection Rate	
Yr. of Tax Bill	Rate	Min	Max
2024	49.10%	Lower of 49.96% Min	Higher of 50.10% 50.96% Max
2023	49.67%		
2022	51.94%		
2021	49.99%		
2020	49.09%		
5-Year Average	49.96%		

without MV (State Law)			
Projected Levy	Levy Increase	Levy % Increase	
\$ 75,359,074	2,898,426	4.0% Levy Increase	
\$ 74,634,467	2,173,819	3.0% Levy Increase	
\$ 73,909,861	1,449,213	2.0% Levy Increase	
\$ 73,185,254	724,606	1.0% Levy Increase	

Rate	Net Assessed Val.	Tax Rates	
		Residential	Tangible
\$ 30.88	\$ 241,282,040	\$ 11.95	\$ 30.88
\$ 19.87 (fixedMV)	\$ -	0.32	0.00
		12.27	30.88
		2.68%	(tangible)

**Town of Cumberland
Fiscal Year 2025-2026**

Projected Tax Levy, FY26

Projected Expenses @ 6/30/26 \$ **125,214,692**

Less:
Projected Revenues not including

2026 Tax Roll/Bill (assessed 12/31/25) \$ **86,638,998**

Taxes Needed from Proj FY25 Levy (collect May/June25)
(essentially this is 1Q due 5/31/25 from Proj FY25 Levy) \$ **38,575,694**

Total Taxes Needed @ Collection Rate \$ **78,374,023**
Net Amount Taxes Needed \$ **78,374,023**

Levy Calculation

Net Amount of Taxes Needed (as listed above) \$ 78,374,023
Less: Tangible Personal Property \$ (7,826,580) x
Less: Motor Vehicle Taxes \$ - x

Less: State Motor Vehicle Phase Out

Total Taxes Provided from Real Estate \$ 70,547,442

Total Gross Taxes Needed from Real \$ **70,547,442**

Proposed Tax Rate \$ **12.70**

Assessment Data

Real Property Tax Base \$ 5,556,110,189
Total \$ **5,556,110,189**

Total Base \$ **5,556,110,189**

Value of \$1.00 on Tax Rate \$ **5,556,110**

Taxes Available for FY24 & FY25 Budget

Total Taxes \$ 78,374,023

Collection Rate **98.50%**

Total Year 1 Taxes Gross Collected \$ 77,198,412

Less ~2% Discount-all tax types \$ (240,000)

Allowance for Abatements \$ (225,000)

Total Actual Net Collected \$ 76,733,412

Less Proj FY24 collections (2 mos) \$ **(38,575,694)**

Gross FY25 Taxes from 2024 Levy (10 mos) \$ **38,157,718**

\$ **-**

Collection Rate-Proj 49.220000% **49.22%**

Motor Vehicle Rate \$ 19.87

Residential Rate Incr. (Decr.) \$ 0.43

Residential Rate (ordinance Max 3.0%) 3.504% \$ **12.70**

Tangible Rate Incr. (Decr.) \$ -

Tangible Rate 0.00% \$ 30.88

without MV (State Law)	
2025 Tax Levy	\$ 75,367,544
2026 ProjTax Levy	\$ 78,374,023
Levy Increase	\$ 3,006,479
Levy Increase %	4.0%
	Max 4.0 %

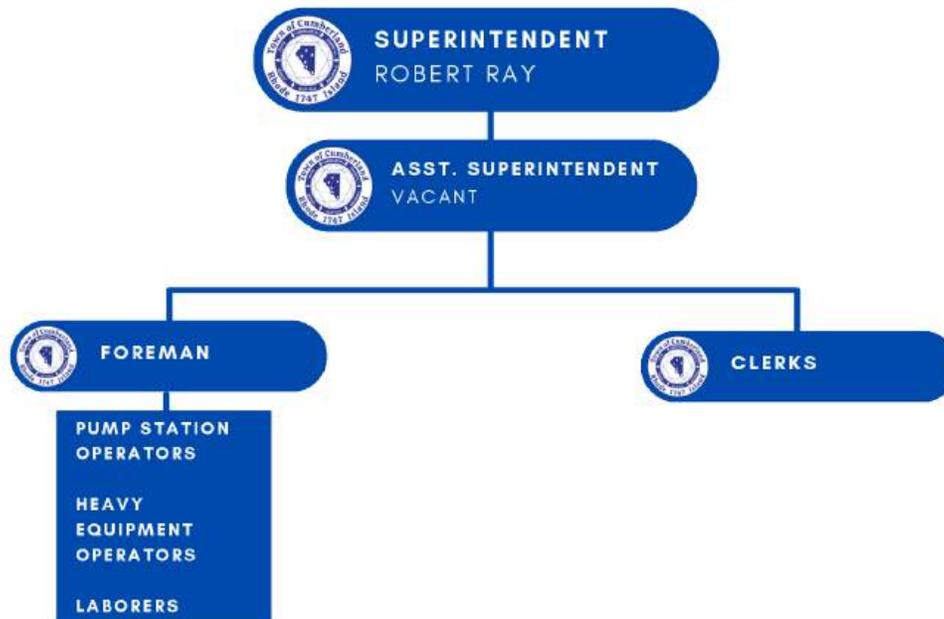
Audited 1st Quarter Collection %, last 5-Years		Projected Collection Rate	
Yr. of Tax Bill	Rate	Min	Max
2024	49.10%	Lower of	Higher of
2023	49.67%		
2022	51.94%		
2021	49.99%		
2020	49.09%		
5-Year Average	49.96%	49.96%	50.96%
		Min	Max

without MV (State Law)			
Projected Levy	Levy Increase	Levy % Increase	
\$ 78,382,246	3,014,702	4.0% Levy Increase	
\$ 77,628,570	2,261,026	3.0% Levy Increase	
\$ 76,874,895	1,507,351	2.0% Levy Increase	
\$ 76,121,219	753,675	1.0% Levy Increase	

Rate	Net Assessed Val.	Tax Rates	
		Residential	Tangible
\$ 30.88	\$ 253,451,438	\$ 12.27	\$ 30.88
\$ 19.87	\$ -	0.43	0.00
(fixedMV)		12.70	30.88

3.50% (tangible)

***Section Thirteen:
Proprietary Funds***



DEPARTMENTAL OVERVIEW

The Town operates its own water supply, treatment, storage, and distribution system.

Treatment of the surface supply is by means of a rapid sand filtration plant. The system has approximately 8,538 customers and serves a population of approximately 23,286 persons. Average daily consumption is approximately 2.2 million gallons and peak day demand for fiscal year 2020 was approximately 5.1 million gallons.

DEPARTMENTAL GOALS - FY 2026

- Redesign yearly flushing plan with optimization after hydraulic modeling update.
- Finalize plan to address the potential response to the Mendon Rd main breaks over the last 2 years.
- Make progress with SCADA upgrades to bring our system into the 21st century to support efficiency, accuracy and public health.

PROGRESS TOWARDS FY 2025 GOALS - CUMBERLAND WATER DEPARTMENT



GOAL ONE: Finalize plans for Ashton/Berkley Water Main Replacement and determine funding source for the project.

This is moving forward as planned. We applied for RISRF funding just last month and will move forward with plans to replace in conjunction with the sewer replacement as planned by Pare.

GOAL TWO: Issue RFP for system wide meter replacement, evaluate responses and determine funding source for procurement.

RFP will be issued imminently once finalized.

**25-11A
PROPOSED BUDGET
FISCAL YEAR 2025/2026
WATER DEPARTMENT - 501**

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S WATER DEPARTMENT FOR FISCAL YEAR 2025/2026

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2025/2026 IS AS FOLLOWS

WATER	ADJUSTED BUDGET FY 2023	ADJUSTED BUDGET FY 2024	ADOPTED BUDGET FY 2025	DEPT. REQUEST	MAYOR PROPOSED FY 2026	COUNCIL ADOPTED
Water Usage Revenue	2,894,086	2,642,761	2,850,660	3,127,425	3,127,425	3,127,425
Hook Up Fees Water Revenue	41,512	11,246	15,712	14,712	14,712	14,712
Hydrant Fees Water Revenue	224,070	231,000	224,070	224,070	224,070	224,070
Service fees Water Revenue	534,055	637,305	570,790	633,046	633,046	633,046
PWSB Surcharge Water	1,130,587	1,599,000	1,736,051	1,926,371	1,926,371	1,926,371
Infrastructure Fees Water	1,334,400	1,246,016	1,373,253	1,518,980	1,518,980	1,518,980
State Surcharge Water Revenue	115,421	111,960	122,223	122,223	122,223	122,223
Water Protection Revenue	65,195	58,497	62,186	62,186	62,186	62,186
RI Taxes	22,136	10,000	10,000	10,000	10,000	10,000
Delinquent Interest Water Revenue	65,000	35,000	35,000	35,000	35,000	35,000
Debt Reduction Surcharge Water	-	-	-	-	-	-
Late Fees Water Revenue	77,500	38,000	38,000	38,000	38,000	38,000
Water Resource Board Reimbursement	125,000	15,500	-	-	-	-
Contributed Capital	125,000	-	-	-	-	-
REVENUES	6,753,962	6,636,285	7,037,945	7,712,013	7,712,013	7,712,013
Regular Salaries - WATER	1,062,323	1,025,465	1,123,498	1,171,124	1,171,124	1,171,124
Overtime	120,000	120,000	130,000	130,000	130,000	130,000
Teamsters Clothing Allowance	-	-	4,800	5,100	5,100	5,100
Cellphone Reimbursement	1,000	4,800	4,800	4,800	4,800	4,800
Longevity Water	44,544	44,544	36,173	35,724	35,724	35,724
Bank Charges	-	-	-	-	-	-
Repairs Building	25,000	20,000	20,000	20,000	20,000	20,000
Repairs Treatment Equip&Maint	25,000	15,000	15,000	15,000	15,000	15,000
Repairs Distribution Equip&Maint	21,000	10,000	10,000	10,000	10,000	10,000
Repairs Equipment	25,000	-	-	-	-	-
Repairs Vehicles	25,000	22,000	22,000	22,000	22,000	22,000
Professional Fees	105,000	95,000	90,000	90,000	90,000	90,000
Indirect Costs/General Fund	75,000	75,000	75,000	75,000	75,000	75,000
Postage	8,000	12,000	15,000	18,000	18,000	18,000
Office Supplies	2,500	2,500	2,500	2,500	2,500	2,500
Operating Supplies	95,000	75,000	77,500	77,500	77,500	77,500
Lease Payments	162,292	107,818	159,851	246,000	246,000	246,000
Janitorial Supplies	3,000	2,600	1,500	1,500	1,500	1,500
Gravel/Stone/Loam/Mulch	17,000	6,000	12,000	12,000	12,000	12,000
Asphalt/Concrete	20,000	20,000	20,000	20,000	20,000	20,000
Plumbing Supplies	4,500	4,000	4,000	4,000	4,000	4,000
Distribution Supplies	22,000	23,000	23,000	25,000	25,000	25,000
Hydrant Maintenance & Repair	28,000	22,000	20,000	20,000	20,000	20,000
Meter Installation & Repair	55,000	48,000	49,500	49,500	49,500	49,500
Gas and Oil	42,000	34,000	34,000	34,000	34,000	34,000
Heating/Air Conditioning	310,000	300,000	300,000	300,000	300,000	300,000
Telephone	17,000	17,000	17,000	18,000	18,000	18,000
Capital Improvements	-	-	120,000	235,000	235,000	235,000
Data Backhaul	3,500	3,500	-	-	-	-

Water- PWSB	1,130,587	1,700,000	1,580,195	1,836,320	1,836,320	1,836,320
Advertising	10,000	4,200	1,500	1,500	1,500	1,500
Education and Training	10,000	6,000	6,000	6,000	6,000	6,000
Dues and Subscriptions	3,000	2,800	2,800	2,800	2,800	2,800
Office Equipment	6,000	4,000	3,500	3,500	3,500	3,500
Well Reconditioning	85,000	80,000	40,000	-	-	-
Treatment Chemicals	230,000	275,000	280,000	300,000	300,000	300,000
Treatment Equipment	20,000	15,000	15,000	15,000	15,000	15,000
Software Expense	50,000	40,000	40,000	40,000	40,000	40,000
Distribution Equipment	44,000	30,000	30,000	30,000	30,000	30,000
Water Testing	33,000	32,000	32,000	32,000	32,000	32,000
Water Testing Distribution System	7,000	6,000	6,000	6,000	6,000	6,000
State Surcharge	-	116,000	122,223	122,223	122,223	122,223
Town Network Expense	18,000	18,000	18,000	18,000	18,000	18,000
Sales tax	22,136	22,136	22,136	23,000	23,000	23,000
Water Protection	65,195	58,500	62,186	62,186	62,185	62,185
Infrastructure Improvements	668,422	-	-	-	-	-
Insurance	85,000	85,000	85,000	86,000	86,000	86,000
Interest Expense	-	-	-	-	-	-
Workers Comp	51,503	53,500	53,500	53,500	53,500	53,500
RI State Retirement	113,754	111,701	110,840	103,423	103,423	103,423
TIAA-CREF				11,711	11,711	11,711
Social Security	79,859	79,278	89,158	92,324	92,324	92,324
Health Insurance	371,982	386,861	309,361	300,878	300,878	300,878
Health Insurance EE	(55,000)	(57,200)	(42,999)	(47,000)	(47,000)	(47,000)
HSA Upload	-	81,000	80,000	56,000	56,000	56,000
Delta Dental	15,625	16,250	17,955	15,651	15,651	15,651
Delta Dental EE	(238)	(247)	(516)	(681)	(681)	(681)
Life Insurance	9,871	10,000	9,834	9,834	9,834	9,834
Public Water Lic. Renewal	12,825	12,825	12,825	12,825	12,825	12,825
DEBT SERV Principal	903,729	922,894	-	24,250	24,250	24,250
DEBT SERV Prin (Infrast. Chg.)	-	-	941,875	963,760	963,760	963,760
DEBT SERV Interest	-	-	369,606	80,833	80,833	80,833
DEBT SERV Int (Infrast. Chg.)	410,053	390,560	-	347,155	347,155	347,155
Emergency Reserve	25,000	25,000	25,000	25,000	25,000	25,000
Sludge Removal	9,000	-	-	-	-	-
Deficit Reduction Surcharge	-	-	327,844	436,274	436,274	436,274
EXPENDITURES	6,753,962	6,636,285	7,037,945	7,712,014	7,712,013	7,712,013

**TOWN OF CUMBERLAND, RI
GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
WATER FUND - #501**

as of: 5/5/2025

	FY 2023		FY 2024		FY 2025		FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR PROPOSED	COUNCIL ADOPTED
Salaries (50000)	1,062,323.34	1,093,434.48	1,025,465.00	843,340.71	1,123,498.00	839,916.68	1,171,123.98	1,171,123.98	1,171,123.98
Overtime (50010)	120,000.00	138,918.80	120,000.00	105,134.80	130,000.00	129,307.21	130,000.00	130,000.00	130,000.00
Cell Phone PR (50050)	1,000.00	5,135.61	4,800.00	3,328.22	4,800.00	5,125.13	4,800.00	4,800.00	4,800.00
Retirement Severance (50090)	-	8,161.65	-	10,704.40			-	-	-
MERS Defined Benefit (50100)	113,754.08	129,704.52	111,701.00	79,693.28	110,840.00	83,016.71	103,423.32	103,423.32	103,423.32
TIAA-CREF Contribution (50110)							11,711.24	11,711.24	11,711.24
FICA - Water (50120)	79,858.73	97,085.87	79,278.00	73,245.75	89,158.00	74,112.66	92,323.89	92,323.89	92,323.89
Teamsters Clothing Allowance (51601)				600.00	4,800.00	3,105.25	5,100.00	5,100.00	5,100.00
Unemployment Water (50140)				5,445.00					
Worker's Compensation (50150)	51,502.50	55,396.40	53,500.00	-	53,500.00		53,500.00	53,500.00	53,500.00
Health Insurance ER (50200)	371,982.38	290,641.17	386,861.00	238,858.18	309,361.00	237,714.45	300,877.50	300,877.50	300,877.50
Health Insurance EE (50210)	(55,000.14)	(46,139.76)	(57,200.00)	(23,340.98)	(42,999.00)	(36,484.49)	(46,999.94)	(46,999.94)	(46,999.94)
HSA Upload (50211)		84,000.00	81,000.00	67,000.00	80,000.00	79,000.00	56,000.00	56,000.00	56,000.00
Delta Dental ER (50230)	15,624.98	15,927.38	16,250.00	12,093.20	17,955.00	11,442.40	15,650.64	15,650.64	15,650.64
Delta Dental EE (20540)	(238.42)	(252.18)	(247.00)		(516.00)	(512.13)	(680.68)	(680.68)	(680.68)
Life Insurance (50250)	9,871.25	9,714.50	10,000.00	7,040.25	9,834.00	7,040.25	9,834.00	9,834.00	9,834.00
Property Insurance (50265)	85,000.00	85,000.00	85,000.00	86,951.37	85,000.00	88,956.48	86,000.00	86,000.00	86,000.00
Advertising (50300)	10,000.00	3,318.00	4,200.00	933.00	1,500.00	242.00	1,500.00	1,500.00	1,500.00
Capital Leases (50330)	162,292.00	21,496.33	107,818.00		159,851.00	92,097.86	246,000.00	246,000.00	246,000.00
Dues and Subscriptions (50360)	3,000.00	1,815.00	2,800.00	1,024.05	2,800.00	2,147.13	2,800.00	2,800.00	2,800.00
Education and Training (50370)	10,000.00	7,811.00	6,000.00	4,907.00	6,000.00	4,056.00	6,000.00	6,000.00	6,000.00
Vehicle Gas and Oil (50400)	42,000.00	53,956.56	34,000.00	19,229.51	34,000.00	29,098.15	34,000.00	34,000.00	34,000.00
Heating and Cooling (50410)	310,000.00	425,039.78	300,000.00	291,468.15	300,000.00	182,028.32	300,000.00	300,000.00	300,000.00
Janitorial Supplies (50420)	3,000.00	2,774.65	2,600.00	158.70	1,500.00	1,500.32	1,500.00	1,500.00	1,500.00
Office Supplies (50470)	2,500.00	3,964.95	2,500.00	1,246.98	2,500.00	2,237.97	2,500.00	2,500.00	2,500.00
Operating Supplies (50490)	95,000.00	11,987.72	75,000.00	51,686.70	77,500.00	18,228.14	77,500.00	77,500.00	77,500.00
Plumbing Supplies (50495)	4,500.00	841.87	4,000.00	-	4,000.00	-	4,000.00	4,000.00	4,000.00
Postage - Water (50500)	8,000.00	19,538.49	12,000.00	14,654.85	15,000.00	5,450.60	18,000.00	18,000.00	18,000.00
Professional Services (50510)	105,000.00	136,116.49	95,000.00	64,939.35	90,000.00	75,974.81	90,000.00	90,000.00	90,000.00
Building Repairs (50550)	25,000.00	12,677.92	20,000.00	12,189.38	20,000.00	13,335.77	20,000.00	20,000.00	20,000.00
Office Equipment (50570)	6,000.00	22,092.68	4,000.00	3,660.35	3,500.00	-	3,500.00	3,500.00	3,500.00
Repairs Equipment (50560)	25,000.00						-	-	-
Vehicle Repair (50580)	25,000.00	60,319.32	22,000.00	(7,640.14)	22,000.00	7,205.39	22,000.00	22,000.00	22,000.00
DEBT SERV Principal	903,729.00	1,360.30	922,894.00	-			24,250.00	24,250.00	24,250.00

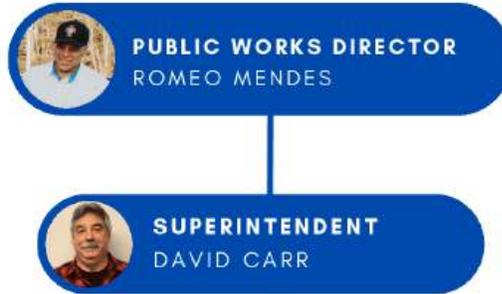
Debt Service Interest - Infrastructure	410,053.00	450,820.76	390,560.00	390,559.57			347,155.00	347,155.00	347,155.00
Debt Service Principal Infrastructure (50610)		17.99			941,875.00	-	963,760.00	963,760.00	963,760.00
Debt Serv Interest (50615 Telephone (50620)	17,000.00	26,817.43	17,000.00	10,831.56	17,000.00	17,953.42	80,833.00	80,833.00	80,833.00
Capital Improvements (51940)				26,443.00	120,000.00	94,624.00	235,000.00	235,000.00	235,000.00
Deficit Reduction (56025)					327,844.00		436,274.00	436,274.00	436,274.00
Interest Expense (56035)							-	-	-
Amortization (58200)							-	-	-
Asphalt/Concrete (58210)	20,000.00	16,894.55	20,000.00	14,020.19	20,000.00	24,149.07	20,000.00	20,000.00	20,000.00
Bad Debt (58220)							-	-	-
Bank Charges (58230)							-	-	-
Data Backhaul (58240)	3,500.00		3,500.00				-	-	-
Depreciation Expense (58250)		939,529.52		5,474.75			-	-	-
Distribution Equipment (58260)	44,000.00	10,950.17	30,000.00	19,345.51	30,000.00	29,757.99	30,000.00	30,000.00	30,000.00
Distribution Supplies (58270)	22,000.00	25,600.00	23,000.00	52,961.13	23,000.00	24,546.42	25,000.00	25,000.00	25,000.00
Emergency Reserve (58280)	25,000.00	28,879.00	25,000.00	9,268.00	25,000.00	192,213.22	25,000.00	25,000.00	25,000.00
Gravel/Stone/Loam/Mulch (58290)	17,000.00	4,842.61	6,000.00	15,560.45	12,000.00	24,766.79	12,000.00	12,000.00	12,000.00
Hydrant Maintenance (58300)	28,000.00	15,134.06	22,000.00	-	20,000.00	16,095.85	20,000.00	20,000.00	20,000.00
Indirect Costs/General Fund (58310)	75,000.00	85,000.00	75,000.00	4,000.00	75,000.00	4,000.00	75,000.00	75,000.00	75,000.00
Infrastructure Improvements (58320)	668,422.00	71,404.07		15,475.00		156,251.01	-	-	-
Longevity Water (58330)	44,544.00	41,256.60	44,544.00	30,141.32	36,173.00	36,054.85	35,724.25	35,724.25	35,724.25
Meter Installation (58340)	55,000.00	51,232.47	48,000.00	100,928.67	49,500.00	60,018.90	49,500.00	49,500.00	49,500.00
Net Operating Reserve (58350)							-	-	-
Public Water Lic. Renewal (58370)	12,825.00	12,837.00	12,825.00	12,915.50	12,825.00		12,825.00	12,825.00	12,825.00
RANS Interest/Issuance Cost (58380)									
Repairs Distribution Equip (58390)	21,000.00	15,786.23	10,000.00	3,288.00	10,000.00	17,282.13	10,000.00	10,000.00	10,000.00
Repairs Treatment Equip (58400)	25,000.00	12,370.91	15,000.00	29,724.69	15,000.00	23,255.89	15,000.00	15,000.00	15,000.00
Sales Tax (58410)	22,136.00	(125,335.13)	22,136.00	19,453.55	22,136.00	17,048.05	23,000.00	23,000.00	23,000.00
Sludge Removal (58420)	9,000.00	6,000.00					-	-	-
Software Expense (58430)	50,000.00	9,839.84	40,000.00	46,618.97	40,000.00	8,111.48	40,000.00	40,000.00	40,000.00
State Surcharge (58440)	-	-	116,000.00	-	122,223.00		122,223.00	122,223.00	122,223.00
Town Network Expense (58450)	18,000.00	25,726.49	18,000.00	-	18,000.00		18,000.00	18,000.00	18,000.00
Treatment Chemicals(58460)	230,000.00	407,301.13	275,000.00	300,583.42	280,000.00	320,181.16	300,000.00	300,000.00	300,000.00
Treatment Equipment (58470)	20,000.00	2,014.95	15,000.00	14,389.23	15,000.00	1,172.12	15,000.00	15,000.00	15,000.00
Treatment Plant (58480)		-					-	-	-
Water Protection (58490)	65,195.00	(47,193.27)	58,500.00	78,824.67	62,186.00	89,368.14	62,186.00	62,185.00	62,185.00
Water-PWSB (58500)	1,130,587.00	1,819,709.00	1,700,000.00	1,269,456.28	1,580,195.00	1,736,377.58	1,836,320.00	1,836,320.00	1,836,320.00
Water Testing (58510)	33,000.00	26,781.67	32,000.00	17,341.21	32,000.00	30,320.91	32,000.00	32,000.00	32,000.00

Water Testing Distribution System (58520)	7,000.00	10,742.00	6,000.00	-	6,000.00	361.95
Well Reconditioning (58530)	85,000.00	74,030.00	80,000.00	7,292.95	40,000.00	
TOTALS	\$ 6,753,961.70	\$ 6,770,829.55	\$ 6,636,285.00	\$ 4,463,449.68	\$ 7,037,945.00	\$ 5,248,860.28

6,000.00	6,000.00	6,000.00
-	-	-
\$ 7,712,014	\$ 7,712,013	\$ 7,712,013



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Sewer Division is responsible for maintaining and operating the municipal sewer system in accordance with all applicable state, federal, and local regulations for the collection and discharge of wastewater.

DEPARTMENTAL GOALS - FY 2025

- Replace Ashton and Berkeley sewer lines
- Continue to replace aging pump station equipment-emergency generator at Highland Park and at least one of two pumps at Curran Road.
- Ensure optimum operation of sewer system especially along Mendon and Diamond Hill Roads through flushing program.



PROGRESS TOWARDS FY 2025 GOALS - SEWER DEPARTMENT



GOAL ONE: Replacement of the Abbott Street Waste Water pumping station.

The new Abbott Street pump station is complete and scheduled to come online May 13, 2025.

GOAL TWO: Ashton and Berkeley Villages Sanitary Sewer Replacement.

Pare Engineering has generated a cost estimate for the work and is determining alignment of new mains. Engineering is expected to be completed toward the end of 2025 and a possibility exists that the project may be bid in the first half of 2026.

25-12
TOWN OF CUMBERLAND, RI
BUDGET
FISCAL YEAR 2025/2026
SEWER FUND - 401

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S SEWER DEPARTMENT FOR FISCAL YEAR 2025/26

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2025/26 IS AS FOLLOWS:

SEWER	ADJUSTED	ADJUSTED	ADJUSTED	MAYOR	COUNCIL
	BUDGET	BUDGET	BUDGET	PROPOSED	ADOPTED
	FY 2023	FY 2024	FY 2025	FY 2026	
Sewer Assessments	141,577	116,000	115,363	117,145	117,145
Revenues - Hook-up Fees Sewer	-	35,000	35,000	35,700	35,700
Delinquent interest Sewer	12,000	12,000	14,000	14,000	14,000
Sewer Usage Revenue	396,801	417,794	532,324	660,141	660,141
Sewer Permits Revenue	40,000	-	-	-	-
Tax Sale Fees-Sewer	2,000	3,000	4,000	4,546	4,546
Fund Reserve			139,417	-	-
REVENUES	592,378	583,794	840,104	831,532	831,532
Regular Salaries -SEWER	50,833	50,833	57,687	86,173	86,173
Emergency Labor	30,000	30,000	30,000	30,000	30,000
Overtime	4,500	4,500	4,700	4,700	4,700
Teamsters Clothing Allowance			300	300	300
Longevity Sewer	3,558	3,558	4,038	300	300
Repairs Pump Equipment	10,000	10,000	10,000	10,000	10,000
Repairs Vehicles	2,200	2,200	2,200	2,200	2,200
Emergency Repairs	35,000	35,000	35,000	35,000	35,000
Postage	10,000	10,000	15,000	15,000	15,000
Professional Services	50,000	20,000	20,000	20,000	20,000
Office Supplies	450	450	450	450	450
Dept. Software and Licenses	150	150	150	8,350	8,350
Infrastructure Improvement Fund		50,766	230,000	219,330	219,330
Gasoline and Oil	1,000	1,500	1,500	1,500	1,500
Utilities	16,000	16,000	15,700	16,000	16,000
Telephone	2,900	2,900	2,900	2,900	2,900
Cell Phone PR	600	600	600	600	600
Office Equipment	850	1,000	1,000	1,000	1,000
Town Network Expense	8,500	8,500	8,755	8,755	8,755
Collect System Maintenance	70,000	80,000	90,000	92,700	92,700
General Fund Services	40,000	40,000	40,000	40,000	40,000
Capital Improvements	75,000	75,000	30,000	-	-
Vehicle replacement	75,000	-	-	-	-
Insurance	20,000	59,000	60,770	62,593	62,593
Sewer Insurance Claims	25,000	15,000	40,000	40,000	40,000
Contingencies	30,000	30,000	30,000	30,000	30,000
Interest Expense	-	-	-	-	-
Workers Comp	-	-	-	-	-
RI Retirement	5,880	5,880	5,709	7,480	7,480
Social Security	4,161	4,161	4,722	7,477	7,477
Health Insurance	21,195	21,195	21,821	21,822	21,822
Health Insurance EE	(2,000)	(2,000)	(2,000)	(4,000)	(4,000)
HSA Upload		6,000	6,000	6,000	6,000
Dental Insurance	1,155	1,155	1,155	1,155	1,155
Life Insurance	447	447	447	447	447
DEBT SERV Principal	-	-	50,000	41,800	41,800
DEBT SERV Interest	-	-	21,500	21,500	21,500
Deficit Reduction	-	-	-	-	-
EXPENDITURES	592,378	583,794	840,104	831,532	831,532

**TOWN OF CUMBERLAND, RI
GENERAL FUND
REVENUE BUDGET
FISCAL YEAR 2025/2026
SEWER FUND - #401**

as of: 5/5/2025

	FY 2023		FY 2024		FY 2025	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Sewer Assessments (42710)	141,577.00	110,748.02	116,000.00	102,296.94	115,363.00	77,747.83
Revenues - Hook-up Fees Sewer (43521)			35,000.00		35,000.00	-
Transfers From Other Funds Sewer (48305)			-			
Operations and Maintenance Fees (43522)			-			
Delinquent interest Sewer (40100)	12,000.00	17,738.38	12,000.00	11,286.19	14,000.00	12,682.86
Sewer Usage Revenue (42700)	396,801.00	436,942.38	417,794.00	385,040.10	532,324.00	375,549.63
Sewer Permits Revenue (43523)	40,000.00	32,550.00	-	26,000.00		15,300.00
Sewer Misc Revenue (43524)			-			
Tax Sale Fees-Sewer (42090)	2,000.00	4,648.81	3,000.00	4,451.12	4,000.00	4,830.05
Fund Reserve (48310)					139,417.00	
TOTALS	\$ 592,378.00	\$ 602,627.59	\$ 583,794.00	\$ 529,074.35	\$ 840,104.00	\$ 486,110.37

FY 2026		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
117,145.00	117,145.00	117,145.00
35,700.00	35,700.00	35,700.00
14,000.00	14,000.00	14,000.00
660,141.00	660,141.00	660,141.00
4,546.00	4,546.00	4,546.00
\$ 831,532	\$ 831,532	\$ 831,532

TOWN OF CUMBERLAND, RI
GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2025/2026
SEWER FUND - #401

as of: 5/5/2025

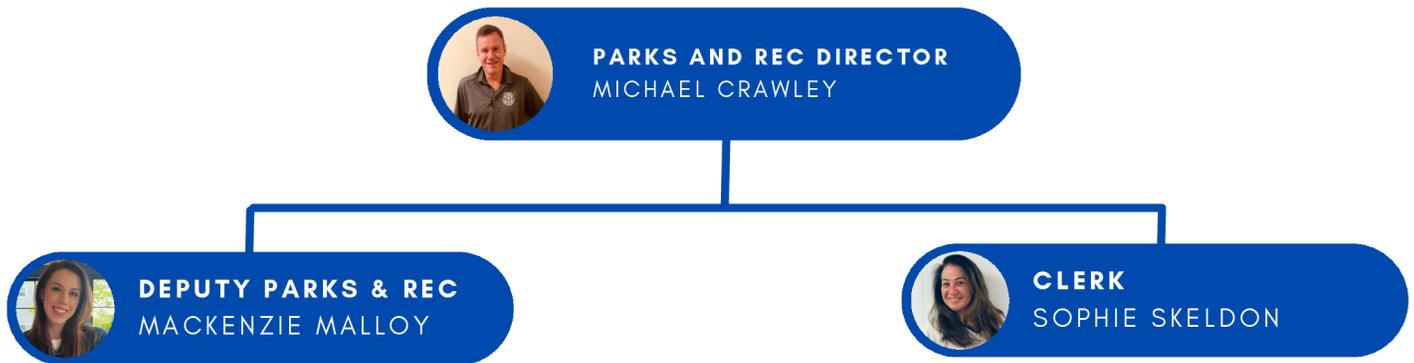
	FY 2023		FY 2024		FY 2025		FY 2026		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries - Sewer (50000)	50,832.60	55,676.37	50,832.60	46,701.28	57,686.85	42,481.61	86,172.80	86,172.80	86,172.80
Overtime - Sewer (50010)	4,500.00	4,871.08	4,500.00	6,863.58	4,700.00	6,439.91	4,700.00	4,700.00	4,700.00
Longevity - Sewer (50020)	3,558.28	3,812.45	3,558.28		4,038.00	-	300.00	300.00	300.00
Cell Phone PR (50050)	600.00	600.00	600.00	550.00	600.00	500.00	600.00	600.00	600.00
Teamsters Clothing Allowance (51601)					300.00	-	300.00	300.00	300.00
MERS Defined Benefit - Sewer (50100)	5,879.65	6,607.92	5,879.65	4,129.90	5,709.00	3,666.40	7,479.90	7,479.90	7,479.90
TIAA-CREF Defined Contribution (50110)									
FICA - Sewer (50120)	4,160.90	4,842.56	4,160.90	4,011.85	4,721.96	3,692.24	7,476.90	7,476.90	7,476.90
Unemployment (50140)					-				
Workers Compensation - Sewer (50150)					-				
Health Insurance ER (50200)	21,194.61	20,363.76	21,194.61	19,226.79	21,821.00	22,015.19	21,822.05	21,822.05	21,822.05
Health Insurance EE (50210)	(2,000.00)	(2,076.84)	(2,000.00)	(1,671.95)	(2,000.00)	(1,603.79)	(4,000.00)	(4,000.00)	(4,000.00)
HSA Upload (50211)		6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Dental ER - Sewer (50230)	1,155.09	1,155.12	1,155.09	1,056.86	1,155.09	1,058.86	1,155.12	1,155.12	1,155.12
Dental EE - Sewer (50240)		-	-		-	-	-	-	-
Life Insurance - Sewer (50250)	447.00	447.00	447.00	372.50	447.00	335.25	447.00	447.00	447.00
Emergency Labor (50255)	30,000.00	21,367.85	30,000.00	23,501.70	30,000.00	23,624.50	30,000.00	30,000.00	30,000.00
Emergency Repairs (50260)	35,000.00	20,114.39	35,000.00	12,567.41	35,000.00	32,090.90	35,000.00	35,000.00	35,000.00
Property Insurance (50265)	20,000.00	45,706.01	59,000.00	59,000.00	60,770.00	65,796.23	62,593.00	62,593.00	62,593.00
Repairs Pump Equipment (50270)	10,000.00	5,899.17	10,000.00	52.74	10,000.00	9,282.32	10,000.00	10,000.00	10,000.00
Collect System Maintenance (50275)	70,000.00	65,949.64	80,000.00	71,916.66	90,000.00	63,215.48	92,700.00	92,700.00	92,700.00
Town Network Expense (50320)	8,500.00	13,960.00	8,500.00		8,755.00	7,838.00	8,755.00	8,755.00	8,755.00
Utilities (50380)	16,000.00	10,767.68	16,000.00	8,192.27	15,700.00	13,211.62	16,000.00	16,000.00	16,000.00
Vehicle Gas and Oil (50400)	1,000.00	3,234.58	1,500.00	1,483.40	1,500.00	1,351.65	1,500.00	1,500.00	1,500.00
Office Supplies (50470)	450.00	180.41	450.00	141.93	450.00	213.11	450.00	450.00	450.00
Postage (50500)	10,000.00	8,442.83	10,000.00	11,255.00	15,000.00	14,397.23	15,000.00	15,000.00	15,000.00
Professional Services - Sewer (50510)	50,000.00	49,500.00	20,000.00	21,332.50	20,000.00	7,985.70	20,000.00	20,000.00	20,000.00
Office Equipment (50570)	850.00	1,307.43	1,000.00	800.00	1,000.00	929.98	1,000.00	1,000.00	1,000.00
Vehicle Repair & Maintenance (50580)	2,200.00	432.11	2,200.00	1,581.56	2,200.00	18.19	2,200.00	2,200.00	2,200.00
DEBT SERV Principal (50600)			-		50,000.00	2,804.10	41,800.00	41,800.00	41,800.00
DEBT SERV Interest (50605)			-		21,500.00	-	21,500.00	21,500.00	21,500.00
Telephone (50620)	2,900.00	2,993.98	2,900.00	1,881.92	2,900.00	1,876.95	2,900.00	2,900.00	2,900.00
Vehicle Replacement - Sewer (50670)	75,000.00	(14,991.73)	-	60,008.28	-				
Insurance Claims - Sewer (50810)	25,000.00	108,124.76	15,000.00	68,152.73	40,000.00		40,000.00	40,000.00	40,000.00
General Fund Services (51010)	40,000.00	40,000.00	40,000.00		40,000.00		40,000.00	40,000.00	40,000.00
Capital Improvements (51940)	75,000.00		75,000.00	42,389.57	30,000.00	30,000.00			
Contingencies (52920)	30,000.00		30,000.00		30,000.00	7,464.90	30,000.00	30,000.00	30,000.00
Deficit Reduction - Sewer (56025)			-		-				

Interest Expense - Sewer (56035)			-		-	
Dept Software & Licenses - Sewer (50350)	150.00	-	150.00		150.00	
Infrastructure Improvement Fund (58320)			50,766.00		230,000.00	239,144.25
TOTALS	\$ 592,378.14	\$ 485,288.53	\$ 583,794.13	\$ 471,498.48	\$ 840,103.90	\$ 605,830.78

8,350.00	8,350.00	8,350.00
219,330.00	219,330.00	219,330.00
\$ 831,532	\$ 831,532	\$ 831,532



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Parks and Recreation Department serves the community by providing enriching recreation experiences and quality facilities. They accomplish these through programs like summer camp; food truck events; music series; seasonal themed events; supporting youth athletics; and more.

DEPARTMENTAL GOALS - FY 2026

- Upgrade to ball fields
- Pave the rest of the parking lot at Diamond Hill Park
- Tucker field complex turf, track, basketball courts, tennis courts, lights



25-13
TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2025/2026
RECREATION FUND

**AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF
CUMBERLAND'S RECREATION FUND FOR FISCAL YEAR 2025/2026**

**THE TOWN OF CUMBERLAND ORDAINS:
THE OPERATING BUDGET FOR FISCAL YEAR 2025/2026 IS AS FOLLOWS**

RECREATION	ADOPTED BUDGET FY 2023	ADOPTED BUDGET FY 2024	ADOPTED BUDGET FY 2025	MAYOR PROPOSED FY 2026	COUNCIL ADOPTED
Summer Camp Fee - Recreation	35,000	35,000	50,000	-	-
Tucker Field Misc Revenue - Recreation	-				
Winter Sports Fees - Recreation	2,500	2,500	2,500	2,500	2,500
Halloween Fun Day - Recreation	-				
Summer Camp Trip Fees - Recreation	15,000	15,000	15,000	-	-
Ballfield Rentals - Recreation	13,000	13,000	13,000	25,000	25,000
Adult Tennis Fees - Recreation	2,000	2,000	2,000	2,000	2,000
Volleyball Fees - Recreation	1,000	1,000	1,000	1,500	1,500
Golf Fees - Recreation	1,500	1,500	1,500	300	300
Wrestling Fees - Recreation	500	500	500	-	-
Zumba Class Fees - Recreation	-				
Archery Fees - Recreation	2,000	2,000	-	-	-
Field Hockey Fees - Recreation	-				
Baseball Camp Fees - Recreation	4,000	4,000	4,000	8,000	8,000
Basketball Clinic Fees - Recreation	14,000	14,000	14,000	30,000	30,000
Dance Program Fees - Recreation	18,000	18,000	18,000	30,000	30,000
Tennis Fees - Recreation	3,800	3,800	2,800	5,000	5,000
Christmas Tree Lighting - Recreation	8,000	8,000	10,000	15,000	15,000
Winter Fest Revenue - Recreation	20,000	20,000	-	-	-
Haunted Hill Revenue - Recreation	15,000	15,000	15,000	15,000	15,000
Rentals - Recreation	16,000	16,000	16,000	16,000	16,000
Track and Field Fees	1,200	1,500	1,500	1,700	1,700
State Grants - Recreation	-			1,000	1,000
Transfer from Assigned Fund Balance	15,500	40,000	13,500	-	-
Misc. Revenue - Recreation	-				
Program Revenue	-			20,000	20,000
REVENUES	188,000	212,800	180,300	173,000	173,000

Other Programs Payroll	25,000	24,000	4,000	17,000	17,000
Winterfest Payroll	8,000	-	-	-	-
Salaries Summer Camp	35,000	38,000	45,000	-	-
Archery Program	2,000	-	-	-	-
Baseball Camp	4,000	5,000	5,000	5,000	5,000
Basketball Clinic	14,000	17,000	14,000	30,000	30,000
Christmas Tree Lighting	8,500	13,000	12,000	15,000	15,000
Conway Tours	-	-	-	-	-
Dance Program	18,000	18,000	24,000	24,000	24,000
Field Hockey	2,000	-	-	-	-
Golf	1,500	500	-	-	-
Halloween Fun Day	3,500	3,500	3,500	3,500	3,500
Misc. Programs	2,000	2,000	2,000	2,000	2,000
Monastery Grounds	-	4,000	4,000	4,000	4,000
Capital Expenditures	-	-	-	-	-
Movies in the Park	1,000	1,000	1,000	1,000	1,000
Music in the Park/Food Truck	8,000	8,500	8,500	25,000	25,000
Other Parks Maintenance	-	-	-	15,000	15,000
Porta Potty	-	5,000	5,000	5,000	5,000
Program Expenses	-	-	-	-	-
Spring Festival	5,000	5,500	5,500	5,000	5,000
Summer Camp	20,000	25,000	10,000	-	-
Summer Camp Trips	15,000	18,000	15,000	-	-
Summer Track Program	1,200	1,200	1,200	1,200	1,200
Tennis	3,800	4,700	4,700	4,800	4,800
Tucker Field Turf	-	13,000	13,000	13,000	13,000
Volleyball	1,000	-	-	-	-
Winterfest	6,500	3,000	-	-	-
Winter Sports	2,500	2,500	2,500	2,500	2,500
Wrestling	500	400	400	-	-
EXPENDITURES	188,000	212,800	180,300	173,000	173,000

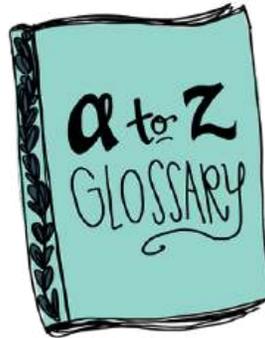
**TOWN OF CUMBERLAND, RI
ADOPTED RECREATION FUND
REVENUE BUDGET
FISCAL YEAR 2025/2026**

as of: 5/5/2025

	FY 2023		FY 2024		FY 2025		PROPOSED FY26	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	MAYOR PROPOSED	COUNCIL ADOPTED
Summer Camp Fee - Recreation	35,000.00	89,427.00	35,000.00	3,950.00	50,000.00	7,375.00		
Tucker Field Misc Revenue - Recreation	-			-	-			
Winter Sports Fees - Recreation	2,500.00	-	2,500.00	-	2,500.00		2,500.00	2,500.00
Halloween Fun Day - Recreation	-			-	-			
Summer Camp Trip Fees - Recreation	15,000.00	4,579.00	15,000.00	4,934.00	15,000.00	2,835.00		
Ballfield Rentals - Recreation	13,000.00	24,970.00	13,000.00	19,855.00	13,000.00	27,775.00	25,000.00	25,000.00
Adult Tennis Fees - Recreation	2,000.00	6,535.00	2,000.00	-	2,000.00		2,000.00	2,000.00
Volleyball Fees - Recreation	1,000.00	1,390.00	1,000.00	1,580.00	1,000.00	1,205.00	1,500.00	1,500.00
Golf Fees - Recreation	1,500.00	225.00	1,500.00	275.00	1,500.00	90.00	300.00	300.00
Wrestling Fees - Recreation	500.00		500.00	-	500.00	45.00		
Zumba Class Fees - Recreation	-			-	-			
Archery Fees - Recreation	2,000.00		2,000.00	-	-			
Field Hockey Fees - Recreation	-			-	-			
Baseball Camp Fees - Recreation	4,000.00	2,660.00	4,000.00	7,365.00	4,000.00	8,750.00	8,000.00	8,000.00
Basketball Clinic Fees - Recreation	14,000.00	18,410.00	14,000.00	20,715.00	14,000.00	25,850.00	30,000.00	30,000.00
Dance Program Fees - Recreation	18,000.00	39,784.06	18,000.00	40,394.00	18,000.00	33,125.00	30,000.00	30,000.00
Tennis Fees - Recreation	3,800.00	4,550.00	3,800.00	1,970.00	2,800.00	6,830.00	5,000.00	5,000.00
Christmas Tree Lighting - Recreation	8,000.00		8,000.00	-	10,000.00	14,900.00	15,000.00	15,000.00
Winter Fest Revenue - Recreation	20,000.00	11,250.00	20,000.00	12,400.00	-			
Haunted Hill Revenue - Recreation	15,000.00	-	15,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00
Rentals - Recreation	16,000.00	19,875.00	16,000.00	17,800.00	16,000.00	3,325.00	16,000.00	16,000.00
Track and Field Fees	1,200.00	1,015.00	1,500.00	1,709.00	1,500.00	2,269.00	1,700.00	1,700.00
State Grants - Recreation				-	-	1,000.00	1,000.00	1,000.00
Winter Wonderland Revenue - Recreation				-	-			
Transfer from Assigned Fund Balance	15,500.00		40,000.00	-	13,500.00			
Misc. Revenue - Recreation	-			-	-			
Program Revenue	-			-	-		20,000.00	20,000.00
	\$ 188,000.00	\$ 224,670.06	\$ 212,800.00	\$ 132,947.00	\$ 180,300.00	\$ 150,374.00	\$ 173,000.00	\$ 173,000.00

***Section Fourteen:
Appendix***

Glossary



<u>Glossary of Terms from Cumberland's Municipal Budget</u>	
Terminology	Definition
Abatement	The ending, reduction, or lessening of an item.
Adopted Budget	The budget, formally adopted by the Town Council, for the upcoming fiscal year. Also referred to as the Approved Budget or the Final Budget.
Allocate	To divide or distribute a lump sum over multiple accounts or funds.
Amendment	Any change to the revenue and/or expenditure of a previously adopted budget.
American Rescue Plan Act	The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan is a \$1.9 trillion economic stimulus bill passed by the United States Congress and signed into law by President Joe Biden to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic.
Appropriation	A sum of money or total of assets devoted to a special purpose, approved by the Town Council
Approved Budget	The budget, formally adopted by the Town Council, for the upcoming fiscal year. Also referred to as the Adopted Budget or the Final Budget.
Audit	An official inspection of an organization's financial accounts, typically by an independent body.

Balanced Budget	A balanced budget is a situation in financial planning or the budgeting process where total expected revenues are equal to total planned spending.
Bond	A written promise to pay a sum of money on a specific date at a specific interest rate. The most common types of bonds are general obligation and revenue bonds.
Bond Rating	A rating from a schedule of grades issued by a bond rating agency indicating the probability of timely repayment of principal and interest on bonds issued by a municipality.
Budget	A financial plan showing all planned expenditures and revenues over the course of the fiscal year. The proposed budget is the plan submitted by the Mayor to the Town Council.
Budget Calendar	The schedule of key dates or milestones the Town follows in the preparation, adoption, and administration of the budget.
Budget Document	The official written statement prepared to present a comprehensive financial program of an organization.
Budget Hearing	The means of public participation by residents in the budgetary process.
Budget Message	A written general discussion by the Mayor to the Town Council and the Town residents included in the proposed budget, describing the government's fiscal and management plan for the upcoming fiscal year
Budgetary Control	The control mechanism used by a government or enterprise to keep expenditures, in accordance with an approved budget, within the limitations of available appropriations and available revenues.
Capital Expenditure	A category of budgetary appropriation that includes expenses related to buildings, machinery, and equipment, and results in additions to a fixed asset inventory.

Capital Project	Projects for the purchase or construction of a capital asset.
CDBG	A federal grant primarily used to facilitate the production and preservation of low- and moderate-income housing, received under Title I of the Housing and Community Development Act of 1974. These funds support public improvements and redevelopment and conservation activities within targeted neighborhoods.
Charter	A Town Charter is a legal document establishing a municipality such as a city or town. The Town Charter documents and defines how the municipality functions and is organized, including establishing the municipality's form of government, its elected and administrative officials, as well as defining functions.
COLA	An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.
Collective Bargaining Agreement (CBA)	A legal contract between an employer and local union representing a group of employees of the Town (bargaining unit), which states specific terms such as working hours, salaries, fringe benefits, etc.
Comprehensive Plan	A comprehensive plan is an official public document which is adopted by a local government. The contents of the plan are comprehensive, cover a broad range of topics, and are long range in nature, and help to define community goals and aspirations in terms of community development, in terms of land use, housing, and transportation.
Contingency	An appropriation of funds to cover unforeseen events that may occur throughout the fiscal year.
Current Year	Typically used to reference the current fiscal year.
Debt Service	The payment of principal and interest on borrowed funds such as bonds.
Deficit	The excess of the liabilities of a fund over its assets.
Delinquent Taxes	Taxes remaining unpaid on or after the date on which a penalty for nonpayment is incurred.

Department	A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the Town is responsible.
Encumbrance	An amount of money committed and obligated for the payment of goods and services not yet received or paid for, usually supported by an outstanding purchase order.
Enterprise Fund	Activities of government that are operated and accounted for as businesses. Enterprises rely principally on revenue derived from user fees to fund operations.
Expenditure	Decrease in net financial resources to purchase or pay for a service or item. Expenditures include operating expenses, capital expenditures, and debt service payments that require current or future use of current assets.
Fiscal Year	The twelve-month period of the budgetary year. The fiscal year for the Town's operating budget begins on July 1st and ends the following June 30th.
Fixed Asset	Assets of a long term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment, and improvements.
Fringe Benefits	Job related benefits provided for employees as a part of their total compensation, such as employer's portion of FICA taxes, social security, retirement, and group health and life insurance.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Fund Balance	The difference between the assets and liabilities of a governmental fund and is the cumulative difference between all revenues and expenditures.

Full Time Equivalent (FTE)	An employment indicator that translates the total number of hours worked in a year by all employees to an equivalent number of work years, equaling one Full Time Equivalent (FTE) employee on hand.
GASB	Organized in 1984 by the Financial Accounting Foundation, the Board was created to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.
General Fund	The primary operating fund which accounts for all revenues and expenditures that are not accounted for in specific purpose funds. It finances the regular day to day operations of the Town.
General Obligation Bonds	Bonds sold by the Town to private investors to provide long-term financing for capital project needs. The Town pledges its full faith and credit to the repayment of these bonds.
Goal	the object of a person or organization's ambition or effort; an aim or desired result.
Governmental Fund	A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The general fund, special revenue funds, capital projects funds and debt service funds are the types of funds referred to as governmental funds.
Grant	An amount provided by a governmental unit or other type of organization in aid or support of a particular governmental function or program, or to be used/expended for a specific purpose, activity, or facility.
IPBO	International Brotherhood of Police Officers; all sworn officers in Cumberland are members of the bargaining unit exclusive of the Chief and Deputy Chief.
Impact Fee	A fee imposed on new development as a total or partial reimbursement for the cost of expanded and/or additional services and/or facilities made necessary by the growth due to the new development.

Liability	A financial debt or obligation incurred during the course of business operations.
Line Item	The classification of objects of expenditures (object codes) by major expense category.
MERS	The Town participates in the State administered Municipal Employees Retirement System (MERS).
Miscellaneous Revenue	A general category for revenue not otherwise specified under other identified categories of revenue.
Motor Vehicle Excise Tax	A tax on the privilege of registration and is based on the number of days the motor vehicle, motorcycle, commercial truck, or trailer was registered during the preceding calendar year. Motor vehicles are taxed in arrears and prorated to the actual number of days the vehicle is registered. All motor vehicle and trailer registration information is provided to the Town by the Rhode Island Department of Motor Vehicles (RIDMV).
Municipality	A city or town or other district possessing corporate existence and usually its own local government.
Operating Budget	The Town's annual financial plan of the operating expenditures of the general fund, enterprise funds, as well as the proposed means of financing them. This document is the primary tool by which most of the financing, acquisition, spending, and service delivery activities of a government are planned and controlled.
Ordinance	A formal legislative enactment by the Town Council that has the full force and effect of law within the boundaries of the Town.
Payment in Lieu of Taxes	A program where the Town annually collects payments from organizations that own tax-exempt or tax modified properties.
Proposed Budget	The budget formally submitted by the Mayor to the Town Council for consideration. Proposed budget documents

	are also available to the public and are posted on the Town's website.
Proprietary Funds	Funds used to account for a government's ongoing organization and activities that are similar to those found in the private sector. There are two types of proprietary funds: enterprise funds and internal service funds.
Public Hearing	A type of public meeting, where members of the public hear the facts about a planned project, local issue, or government action, and where members of the public can provide testimony recorded for public record about said topic.
Real Property	Any property that is attached directly to land, as well as the land itself.
Resolution	An order of a legislative body requiring less legal formality than an ordinance or statute.
Reserve	A supply of a commodity not needed for immediate use, but available if required.
Revenue	The yield from various sources of income, such as taxes, that the Town collects and receives into the treasury for public use.
Special Revenue Fund	Fund(s) used to account for the revenue derived from specific sources that are restricted by law or policy to finance specific activities.
Tax Base	Taxable property value from which the Town receives tax dollars.
Tax Levy	A property tax, or millage tax, is a levy on property that the owner is required to pay. The tax is levied by the governing authority (the Town Council) of the jurisdiction (the Town) in which the property is located, using the revenue to fund programs and services. The municipality sets a percentage rate for imposing taxes, called a tax levy rate, which is then calculated against the assessed

	value of each resident's taxable property, determining the dollar amount of taxes owed by the property owner.
Town Charter	A Town Charter is a legal document establishing a municipality such as a city or town. The Town Charter documents and defines how the municipality functions and is organized, including establishing the municipality's form of government, its elected and administrative officials, as well as defining functions.
Town Council	An elected governing body in a city or town. Cumberland has seven members, including two at-large.
Unassigned Fund Balance	The general fund, as the principal operating fund of the government, often will have net resources in excess of what can properly be classified in one of the four fund balance categories. If so, that surplus is presented as unassigned fund balance.
User Fees	Revenue derived from charging fees for direct receipt of a public service by the party benefiting from the service.
Valuation	The dollar value of property assigned by the Tax Assessor.

Cumberland

R H O D E I S L A N D

Memorandum

To: All Department Heads
From: Jason Parmelee, Finance Director
Date: 8/22/17
Re: Accounts Payable Process

All, as of this week, the Mayor will be approving all invoices prior to Accounts Payable cutting checks for those items. This changes our procedures a bit, as all control sheets and invoices will be supplied to the Mayor's office before being routed to Finance to issue checks.

One of the largest concerns we have in the Finance Department related to this is the timeliness of receiving the invoices to make prompt payments. If we add a new layer to the approval process, it will only prolong the time it takes for checks to get out. This is why we are requesting that department control sheets and invoices are prepared and submitted to the Mayor's office WEEKLY. I would suggest the easiest times for this batching of invoices being the first thing on a Monday, or the last thing on a Friday. The longer invoices are held, the longer it will take the Mayor to review and provide to Finance for payment.

Another discussion topic will be the results of the Mayor's review after this process is in place. We expect the Mayor to question items that he hasn't seen before, so please help make this new step as easy as it can be for the Mayor and us in Finance.

Sincerely,



Jason Parmelee,
Finance Director

FINANCE GUIDE TO CASH HANDLING – Updated 10/27/20

It is the goal of the Cumberland Finance Department that all monies received by the Town be promptly submitted to the Finance Department for deposit or promptly deposited into a Town depository bank account.

TIMELY DEPOSITS

- Town Hall Departments should submit all cash and checks to the Finance department on at least a weekly basis. Deposits may be made more often if deemed necessary.
- All offsite departments should submit all cash and checks to the Finance Department on a weekly basis. Any cash amounts over \$2000 should be made next day.

RECORDING OF CASH RECEIPT TRANSACTIONS

- Departments should promptly record cash receipt transactions on a department log. All cash transactions above \$3000 should be verified and initialed by a second employee.
- A receipt log should be used to document over-the counter collections and cash received through the mail. The use of mechanical receipting devices such as cash registers or computer software, which accomplish the same purpose as a manual pre-numbered remittance advice, is acceptable.
- Cash should be maintained in a safe or other locked storage device until deposited. Frequent cash drops from a register to a safe should be made in order to avoid a large amount of cash in the public's view. All amounts over \$1000 in cash (\$5000 for Collections Department) should be transferred as soon as possible to a safe.
- A completed Deposit Form and a copy of all logs and/or receipts should be transmitted to the Finance Department along with the deposit. Departments should keep a copy of the Deposit Form.
- For offsite departments dropping off deposits, a Finance employee should verify the deposit amount and sign off on the Deposit Form and the submitting department's copy of the Form before the employee leaves the Finance department.

COUNTERFEIT CURRENCY

- All authorized cash handling personnel are responsible for exercising reasonable care in screening cash transactions for counterfeit currency. Use counterfeit detecting pens on all \$50 and \$100 bills.

- If a questionable bill is presented, hand the bill back to the individual and tell them that you are unable to accept the bill based on our policy. (The whole idea is to be non-confrontational for the protection of our personnel.)
- Remember, we are not the police. We have no duty or desire to enforce laws pertaining to counterfeit currency. We simply want to collect monies owed, while also protecting our employees.
- For more information about recognizing counterfeit currency, please visit <https://www.moneyfactory.gov/resources/lawsandregulations.html>

PROCEDURE OF CHECK RECEIPTS

- All checks should be made payable to the “Town of Cumberland” unless they are paying a separate billing system, for example - Cumberland Water, Sewer, or OCYL.
- Do not accept stale-dated (over 180 days/6 months unless otherwise specified on the check) or post-dated checks.
- Do not accept foreign checks.
- Written amount and numerical amount should agree. If the check is presented and there is a conflict between the “written amount” and the “numeric amount”, **the written amount is considered the legal and controlling value**. If that value does not satisfy the payment of the transaction intended, the original check owner should be notified of the balance remaining.
- All checks presented in person should have an address and phone # listed on the check.
- All checks must have the payer’s signature.
- Before deposit, all checks should be stamped with restrictive endorsement “For deposit only, Town of Cumberland”
- **Under no circumstances should any employee alter any check.** Any modifications to a check can only be made by the account owner.

DEPARTMENT LOG

- All checks/cash should be listed on the department’s receipt log. (Deposit Forms can be used as a receipt log) In the case of a separate log for each program run by the department the log should include the participant name, a contact # for the participant, the check # if paid by check and the amount received.
- All receipt logs should include the date of receipts, the total cash, the total checks, and the grand total of the deposit. All logs should identify the revenue line item that should be credited. If it is a new revenue source, please contact the Finance Department for the account coding. The preparer of the deposit should initial the log when submitting the receipts to the Finance Department.

DEPOSIT POLICY

- At day's end or as expeditiously as possible receipts should be balanced to the log or automated system report and sent to the Finance Department for deposit. The Tax Collection department prepares their own deposits and gives the deposit batch reports along with a copy of the deposit slip including the batch name, the employee's initials and the initials of a "proofing" employee if time permits for "proofing", to the Finance Department.
- The safe in the Finance department containing all deposits should **always remain closed and locked when not in use.**
- Deposits are picked up twice a week by Loomis, the Town's cash handling company, and deposited in the proper bank depository account. The Water department directly deposits funds to the Town bank depository account. They should submit detailed supporting documentation to the Finance department monthly.
- During transport of monies, prudent measures shall be taken to assure that funds are adequately safeguarded.
- **Under no circumstances should disbursements be made from cash receipts.** Cash receipts should be accounted for in detail and reconciled against the corresponding source journal. No checks are to be cashed from the cash receipt currency originally collected. Refunds of cash for checks are not permissible. Such refunds or returns must be processed through the town's cash disbursement system with normal disbursement oversight and control.

GUIDELINES IN THE EVENT OF A ROBBERY

- **The following guidelines are provided to help ensure staff safety and minimize loss to the Town. Unnecessary risks should never be taken.**
- **Cooperate with the robber. Avoid any confrontation and facilitate a rapid departure.**
- **Stay as calm as possible. Take no risks. Try not to panic or show any signs of anger or confusion.**
- Make a mental note of any descriptive features or distinguishing marks on the robber, such as his/her clothing, hair, eye color, scars, tattoos, etc. Touch nothing in the areas where robbers were and note specific objects touched by robbers.
- If it is safe to observe, the direction the robber took should be determined. If possible, observe color and make of vehicle and plate # of vehicle leaving the scene.
- Call 911 to alert Cumberland Police as soon as it is safe.
- **The robbery should not be discussed with anyone until the Police arrive.**
- The employees should remain calm and try to remember the details. **Each employee should write the details down while waiting for Police.**

I acknowledge that I have read this cash handling document:

Signature: _____

Printed Name: _____

Date: _____



Memorandum

To: William S. Murray, Mayor
Cc: Department Heads
From: Brian Silvia *BMS*
Date: 7/1/2016
Re: EMPLOYEE REIMBURSEMENT POLICY

Purpose: It is the purpose of this policy to provide the Mayor's directive to Department Heads regarding what employee expenses are reimbursable, under what circumstances and the procedures to request such reimbursement.

Scope: This policy shall be followed by all union and non-union employees of the Town of Cumberland or any other individuals doing work for the Town that may seek reimbursement.

1.0 Guidelines

- 1.1 Any employee that plans to purchase anything for Town use where the total reimbursement is less than \$250.00, should receive a verbal or written authorization from their Department Head before incurring the expense.
- 1.2 Employees and/or Department Heads requesting or authorizing over \$250.00 should first get authorization in writing from the Mayor.

2.0 Allowed Reimbursable Expenses

- 2.1 Generally, allowed reimbursable expenses are those that employees must incur as a result of completing their normally assigned duties and responsibilities for the Town, including conferences, meetings and seminars, and shall be conducted in the most reasonable, cost-efficient manner possible.
- 2.2 Such expenses may include meeting refreshments, postage, copying, auto mileage, conference registration fees, airplane tickets, food and beverages while at professional meetings, parking charges, tolls, valet services, customary tips, taxi charges, rental cars, internet connection fees or similar incidental expenses or miscellaneous departmental expenses.
- 2.3 Reimbursements should be made only for charges reasonably needed for the conduct of Town business and not for the purpose of personal convenience.

2.4 All purchases made in which employees and/or Department Heads seek reimbursement from the Town must follow the purchasing guidelines of the Town.

2.5 Liquor is not a reimbursable expense under any circumstances.

3.0 Procedures to Request Reimbursement

3.1 An original itemized receipt, invoice or bill is required.

3.2 The invoice or receipt must state a minimum of the following:

- The provider of the service or goods
- Dates of service and / or invoice date
- Itemized list of what was purchased
- Itemized amount of what is owed
- Written authorization by the necessary department head
- Written authorization by the Finance Director or his or her designee

3.3 It is recognized that in rare circumstances it may not always be possible to obtain such a receipt, e.g., a "fastlane" toll. In that case, the timing, reasonableness and setting of the requested reimbursement will be considered.

3.4 Reimbursements which are not validated with a receipt will be paid only if deemed reasonable and authorized by both the Mayor and Finance Director.

3.5 If it is not clear from the receipt / invoice documentation who actually paid the bill, then additional documentation, such as a charge card statement, will be required.

3.6 When a credit card payment is being reimbursed:

- If the receipt displays the last 4 digits of the card used, then a legible copy of the credit card showing the name and matching 4 digits is required;
- If the receipt does not display the credit card number, then submit a copy of the credit card statement showing the charge to be reimbursed.

3.7 The Town can only reimburse the individual that can be proven to have actually incurred the expense, i.e., the individual associated with the charge card used.

3.8 The Town cannot legally, and will not, reimburse or pay sales tax. It can, however, pay meals and hotel/motel excise taxes.

3.9 Reimbursement requests shall be made via a timely submitted signed voucher form that contains:

- Authorized signature (dept. head or majority of the related board)
- Department to be charged
- Vendor & Vendor number to be paid
- Invoice date, Invoice number and Due Date
- Appropriate Accounts & Amounts to charge
- Description field completed for each line item

3.10 Conference and seminar attendees are strongly encouraged to pay their fees in advance in order to obtain any early registration discounts and to allow time to have the cost paid directly via the Town's regular accounts payable process.

- 3.11 Employees are required to submit claims for reimbursement within 60 days from the end of the month in which the claimed expense were incurred. This requirement is in accordance with IRS Publication 15 (Circular E) – Accountable Plans. Failure to submit claims within 60 days will result in the reimbursement treated if authorized as taxable income.
- 3.12 Non-itemized receipts will be reimbursed at the maximum allowable amount of \$25 by the IRS, if authorized.
- 3.13 Allow 7 to 10 business days for payment.
- 3.14 Reimbursements for gratuities shall not exceed 20%.
- 3.15 Expenses that are not business related or are deemed inappropriate by a department head or the Finance Director or his or her designee will be disallowed.



**INFORMATIONAL GUIDE AND CHECK LIST
FOR
TOWN OF CUMBERLAND
RFP/PROPOSAL/BID PROCESS**

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CUMBERLAND TOWN COUNCIL MEETING DATES & AGENDA
DEADLINE

- *Section. 2-158-Town Council Approval of Certain Purchases*

ACCOUNTING DUTIES OF THE GRANT MANAGER

TOWN OF CUMBERLAND

I. RFP/PROPOSAL/BID PROCESS INFORMATION

An item or purchase \$5,000 or greater is requested to go out to bid. Prior to going out to bid you must check the Rhode Island State Bid List at www.purchasing.ri.gov- then go to the [Master Purchase Agreement Link](#).

1. The Department Head is required to complete the top portion of the RFP checklist and submit to Finance. It must indicate how the purchase will be funded. If the purchase will be funded with an approved Grant- Finance will need the grant G/L Account Number and a copy of the Grant to ensure the purchase is within established Grant guidelines. If this is not a grant-Finance will need the G/L Account Number where the funds will come from for this purchase.
2. The Department Head should have a completed RFP/ Bid Proposal (Specifications) approved by Finance and ready for distribution on the day the Legal Ad is published. Please allow 5 days for the Finance Director to review. [Request RFP Template](#)
3. Finance will issue a [Bid Number](#) for the RFP and a Legal Ad with issued Bid # must be placed or published in at least one or both publications listed below.
Finance can provide templates or Sample Legal Ads, if needed.

There are two (2) options for publishing ADS: [Request Sample Legal Ads](#)

When submitting bid ad to newspaper you must copy the Finance Subcommittee Chairperson.

Option #1: [Providence Journal Legal Ads](#)-must give them a 2-5 day lead time. They will publish Monday-Friday and Saturday and Sunday (weekend prices are higher). A typical Ad will costs between \$500-800 depending on the length of the Legal Ad. Space availability is sometimes a factor. Finance will need a 3-5 day lead time to approve.

Contact: (401)-277-7788 or (401)-277-8257

E-mail : legals@providencejournal.com

Option #2: [Valley Breeze](#)--Publishes Legal Ads every Thursday-All Legal Ads are due by Monday at 12:15 pm for publication on Thursday. Therefore they should be given to Finance for approval no later than the Thursday before.

Contact: (401) 334-9555

E-Mail: info@valleybreeze.com

- When the Legal Ad is published an email confirmation or Affidavit will typically come from the publisher- if not contact them for this. Confirmation and a copy of the original Legal Ad should be filed with the RFP. [Request Sample-Affidavit or e-mail confirmation.](#)
4. If there is a **Pre-Bid or Site Visit** (Mandatory or Non) associated with this Bid there should be a 2-week deadline to allow sufficient time for companies/vendors to attend Pre-Bid and submit a Proposal.
If there is no Pre-Bid-the Bid Open date is typically 7-10 days after the Legal Ad is published.

5. When the Legal AD is forwarded-- the Department Head must contact the Town Clerk's Office to reserve the Town Hall Chambers for the Bid Open. Must confirm Date & Time.
6. All Town Bids must be posted on Town of Cumberland Website:
www.cumberlandri.org Request for Proposal Page in Finance
Finance will distribute RFP's and will keep a log of requests. [Request Sample Bid Specs](#)
7. If there are any additions/deletions or additional information added to the RFP after the Ad is published and RFP specs were distributed this information must be forwarded as **Addenda** to all known bidders that have requested RFP/Bid Specs and be posted to the Town's RFP Finance page. Please note in your specs that the bidders should check the Town's website for any changes/ addenda and that the Town will post all addenda to the website and will not be responsible to get the information to the vendors.
8. All Bids should be sealed and delivered clearly marked with the Bid Title to the Finance Department before the scheduled Bid opening time. Finance will bring the bids up to Town Hall Chambers or advertised site for the Bid open to begin.
9. All bids will be publically opened and read aloud in Town Hall Chambers. All Bidders in Attendance will Sign-In--Finance and Department Head will certify all Bids Read. [See Sample-Sign-in sheet and Bid Open sheet.](#)
10. After the Bids are reviewed the Department Head should complete an ["Award Recommendation to Finance" Form](#). For professional services the Department head meets with the Professional Services Selection Committee and includes:
The recommended vendor based on the lowest bid or if not the lowest bidder then an explanation of why the vendor was chosen.
11. This should be forwarded to Finance after the award of the purchase has been determined.
[See Sample "Award Recommendation to Finance"](#)
12. [Routing Sheet](#)" [See Sample](#) should be initiated and steps followed by the Department Head when award has been determined. This will be mandatory for the legislation to be approved by the Cumberland Town Council.

II. RFP-PROPOSAL DEPARTMENT –INFORMATION-CHECKLIST

- Name of RFP: _____
- Department: _____
- Department Contact: _____
- Other Contacts: _____
 - Tel #/Email: _____

• Draft Of RFP _____ Yes No

• Please Indicate Budget Line Item # _____

• Is this a Grant? _____ Yes No

○ If Yes, Name and Copy of Grant Must be Attached To Proposed RFP.

○ _____

○ Does this require Matched-Funding? Yes No

○ Does the Grant comply with Grant Guidelines? Yes No

• If Not a Grant where are the Proposed Funds/ Funding Source coming from?

• G/L # _____

• RFP for Years _____ Year of Expiration _____

Please indicate Tentative Town Council Date for this purchase to appear before the Town Council for Approval: _____

(typically 7-10 days prior to Town Council Meeting)

PLEASE SEE CHECKLIST BELOW

- Call Finance to indicate a Purchase (\$5,000+) is requested and an RFP/BID/PROPOSAL must be initiated and advertised.
- Finance will issue a Bid # _____
- Set-up a Bid Open Time & Date : _____
- If a PRE-BID Meeting or Site Visit is Required Please allow
2-weeks from Legal AD published date to allow adequate time for Bidders to Prepare Proposals.
Please provide Pre-Bid Meeting Date _____
- Reserve Town Council Chambers for Bid Opening-Call Town Clerk's Office X-138
- All Bid Openings should Scheduled on Thursdays and Fridays. Typically 7-10 days from Legal Advertisement to allow sufficient time.

- Publish LEGAL-AD: FINANCE can provide TEMPLATES of Legal AD
 - PROJO- legalads@projo.com (401) 277-7788
 - VALLEY BREEZE-info@valleybreeze.com (401) 334-9555
- SEND Copy of LEGAL AD to FINANCE
- SEND Copy of LEGAL AD to FINANCE Subcommittee Chairperson
- Receive Email Confirmation or Affidavit of Publication from Newspaper.
- SEND FINAL RFP Copy to FINANCE for approval by Accounting Supervisor And Distribution. (This should be ready for Distribution the day the Legal Ad Appears)
- If **Drawings or Illustrations** are necessary please forward to Finance with RFP.
- CHANGES or AMENDMENTS** to BID SPECS will require an **ADDENDA**-forwarded to all Bidders requesting Bid Specs.
- BID OPEN DATE**--FINANCE and DEPARTMENT CONTACT will open Bids- publicly -read aloud - and CERTIFY by signing Bid Open Sheet. Finance will provide an **RFP AWARD RECOMMENDATION TO FINANCE FORM** after all BIDS are opened which should be completed and forwarded to FINANCE after an award has been granted.
- After all BIDS are opened** Finance will provide a **ROUTING SHEET** to complete for Town Council Approval.
- Finance will forward CERTIFIED BID SHEET and forward copies to DEPARTMENT.
- DEPARTMENT HEAD meets with the Selection Committee and completes the following:
 - VENDOR RECOMMENDED _____
 - LOWEST BIDDER _____
 - If not LOWEST BIDDER MEMO to Finance with Explanation.
 - Send DRAFT RESOLUTION of BID AWARD to Town Solicitor and Finance Director.
- DEPARTMENT HEAD must provide all documentation eight (8) business days prior to Town Council Meeting for purchase approval.
- TOWN CLERK assigns a **RESOLUTION #** and notifies Finance and Solicitor's Office.

- After **FINAL RESOLUTION IS SUBMITTED** TO Town Clerk the Routing Sheet is signed and Fiscal Note attached.-Solicitor –Finance Director-Mayor must all sign and approve.
- Once Purchase is **AWARDED**:
 - Complete a PURCHASE ORDER REQUISITION (attached AWARD LETTER)
 - Order from Approved Vendor with PO # you received: (you will receive three (3) copies- Department-Vendor and Receipt).
 - Once goods or services are received RETURN the PO RECEIPT SIGN and return to Finance.
 - Place PO # on the invoice submittal form to signify to ACCOUNTS PAYABLE that there is an existing Purchase Order.

REQUEST FOR PROPOSAL
TOWN OF CUMBERLAND
TITLE OF SERVICE PRODUCT BID

PROPOSAL # _____

Notice is hereby given that the **TOWN OF CUMBERLAND, RHODE ISLAND** will accept **PROPOSALS** for the _____.

Sealed proposals for this project will be received at the Town of Cumberland Finance Department, Town Hall, 45 Broad Street, Cumberland, RI 02864, until **DATE** at **TIME** and then publicly opened and read aloud in Town Hall Chambers. Please include five (5) copies of your proposal.

Contract Documents may be obtained at the Town Finance Department or viewed at the List Department, Town Hall, Cumberland, Rhode Island during normal working hours.

A Mandatory Pre-Proposal Conference will be held at the office of the _____-Cumberland Town Hall, 45 Broad Street, Cumberland, Rhode Island on **DATE** at **TIME**.

The Contract will be awarded to most qualified proposer. The Town of Cumberland reserves the right to accept or reject, without prejudice, any and all bids to waive any irregularities therein, or to accept the proposal deemed to be in the best interest of the Town of Cumberland. The Town of Cumberland does not discriminate on the basis of age, race, religion, national origin, color or disability in accordance with applicable laws and regulations.

Individuals requesting interpreter service for the hearing impaired or other individuals requiring special accommodations must notify the Finance Department 72 hours in advance of this scheduled opening.

If you have any questions, please do not hesitate to contact Designated Finance Name at (401)-728-2400 x ____ or NAME in Department at (401)-____-____ x____.

Town of Cumberland- Finance Director
Name Of Finance Director

AWARD RECOMMENDATION TO FINANCE

BID Name: _____

Department: _____

BID # _____

Bid Open Date: _____

AWARDED To: _____

BID AMOUNT: _____

Was this the Lowest Bidder? Yes No

- If no please provide a MEMO to Finance Director with explanation

Town Council Date for AWARD to appear on Agenda

Financial Documentation required for Town Council and Routing Sheet:

- Copy of Original RFP/Bid Proposal
- Copy of Original Legal AD
- Affidavit of Publication or E-Mail Confirmation of Legal Ad.
- Copy of Bid/Proposal from Awarded Firm.
- Certified BID OPEN SHEET with all Listed Bidders
- W-9 (Please forward to awarded vendor for completion.) and return to Finance.
- Grant Copy, if applicable
- Fiscal Note, if required
- Copy of CHECKLIST

Signature of Department and Date: _____

For Professional Service Selection Committee please sign:

Signature of Finance Director and Date _____

Signature of Public Works and Date _____

Signature of Planning Director and Date _____

<u>Bid #</u>	<u>Bid Description</u>	<u>Department</u>	<u>Date/Time</u>	<u>Public/Pre-Bid Specs</u>
2017-0216-01	Consultant Services for Design, Bidding Assistance and Construction Phase Services of Two New Well Sites to include Two New Groundwater Wells, Pumping Station and Water Mains for each Site	Water/Chris Champi	2/16/2017 11:00 a.m.	2/2/17 11:00am Town Council Chambers Mandatory



TOWN OF CUMBERLAND
ROUTING SHEET FOR LEGISLATION TO APPEAR BEFORE
CUMBERLAND TOWN COUNCIL

Ordinance [] Resolution []:

Author of Ordinance/ Resolution

Department:

(1) This Legislation has been approved, and the language is acceptable for publication by
of the Town Solicitor's Office.
Print Name

Signed: Date and Time:
Town Solicitor

Please send an electronic copy of this legislation to -Legal Assistant-Solicitor's Office when complete:
cbeauparlant@cumberlandri.org and sgiovanelli@cumberlandri.org

(2) This Legislation and all attached information specifically all proposed Funding Sources have been
Approved by
of the Town Finance Department-
Print Name

Certifying all Fiscal Notes and other Financial Documentation has been attached.

[] Check if no Fiscal Note is required

Signed: Date and Time:
Finance Department Approval

(3) This Legislation has been approved by
of the Mayor's Office.
Print Name

*Signed: Date and Time:
Mayor Jeffrey Mutter

(4) This Legislation has been reviewed and accepted for placement on the Town Council Agenda for
the meeting to be held on
by
of the
Town Clerk's Office. This Authorization confirms that all copies of the necessary Documentation
have been attached and signed for by the designated Department and have been received prior to
the 3:30 pm deadline.

The Town Clerk's Office will issue a Legislation number.

Signed: Date and Time:
Town Clerk Approval

This routing sheet must be completed in the order detailed above to ensure complete and timely
acceptance for the next scheduled Town Council Meeting. *Should a given piece of legislation prove
to be extremely time sensitive the Mayor's signature and only the Mayor's signature below authorizes
said legislation to be exempt from the necessary route described above. Jeffrey Mutter -Mayor

Accounting Duties

Grant Managers

The Town of Cumberland has various Federal and State grants. These grants are administered by a Grant Manager, appointed by the department which applied for the grant. The Grant Manager must be knowledgeable about the purpose of funds requested, and about the type of funds such as police, planning, or substance abuse.

Funding Applications:

The appointed individuals (Grant Managers) are responsible for writing the grant funding applications. The Grant Managers are responsible to complete all applications within specified time periods. Each grant is specifically written for the purpose of the application. These applications may include the Town's course of action for the requested funding, determination of which sub-recipient programs will receive funding, and which capital purchases are to be made from the requested funds. Each department will have a different set of forms for the application of grant funds. The Grant Managers are responsible for providing the Finance Department with copies of the grant awards. The Finance Department will assign fund numbers to the grants, and provide those fund numbers to the Grant Managers for future expenditure/receipt posting/coding.

Receipt of Funding:

Some grants operate on a reimbursable basis. For these grants, Grant Managers are responsible for gathering information to file reimbursement requests. This information usually includes documentation of the expenditures paid by the Town, which are covered by the reimbursement request. Additionally, statistical and trend data may need to be provided in order for reimbursement requests to be processed. Grant Managers should send copies of the reimbursement requests to the Finance Department in order for them to properly categorize the revenues as received.

Some grants funds are disbursed by the Federal/State Governments prior to the Town's expenditures of the funds. The Town receives this funding prior to disbursing any funds on the grant's behalf. The Grant Managers are responsible for providing the Finance Department with copies of the grant awards to ensure posting to the proper funds.

Some grants receive monthly payments regardless of whether expenditures are made. These monthly payments in total should correspond to the grant awards. If there are differences in payments, Grant Managers should review the reason for the differences and provide them to the Finance Department for grants record keeping.

- 143

Expending of Grant funds:

Grant Managers are responsible for reviewing all submitted expenditures. For sub-recipients, grant disbursements should be made only after the sub-recipients' services have been performed. Packing slips/delivery documentation must accompany invoices for capital purchases. For employee payroll reimbursable grants, Grant Managers must review all timesheet documentation to ensure expenditures are for allowable hours only. All grant expenditures should be within grant compliance requirements. Grant Managers are responsible to have the knowledge and expertise to know if the expenditures are appropriate. Any expenditures that do not fall within the grant guidelines should be investigated by Grant Managers. After investigation, Grant Managers should report back to the Finance Department on what course of action should take place. After review of invoices, requests from sub-recipients, and timesheet hours, Grant Managers code them to the fund numbers assigned to the grants by the Finance Department. This ensures that the Finance Department will charge the expenditures to the proper funds and that timely request for payments from the awarding agencies will be made. This process also helps the Finance Department to monitor grants.

Reporting Process:

Grant Managers are responsible to file quarterly reports for most Federal grants. These reports include financial information on the grants, such as items purchased, disbursements made to sub-recipients, and allowable hours charged to grant funds. These quarterly reports include all expenditures by budget line item, and are helpful in monitoring the performance of the grants. Grant Managers are responsible for preparing the reports. The preparation may be statistical data accumulation, capital equipment purchases list, employee time charges, and payments to subrecipients. When grants have been completed, Grant Managers are responsible for filing the final grant report in cases where this is necessary.

Various Other Responsibilities:

Grant Managers are responsible for monitoring all transactions within Federal and State compliance requirements. For Federal grants, a working knowledge of the A-133 compliance supplement is required. This details which expenditures are allowable for Federal grants. Grant Managers need to be up to date on Town trends in order to understand future grant applications. Grant Managers should have adequate record retention procedures, such as copies of awards, reimbursements, employee timesheet hours, and capital invoices to ensure proper coding of grant transactions.

DEPARTMENT

DATE

THE FOLLOWING INVOICES ARE SUBMITTED FOR PAYMENT TO THE FINANCE DEPT:

	VENDOR	INVOICE DATE	INVOICE #	PO# (if applicable)	AMOUNT
1					
2					
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