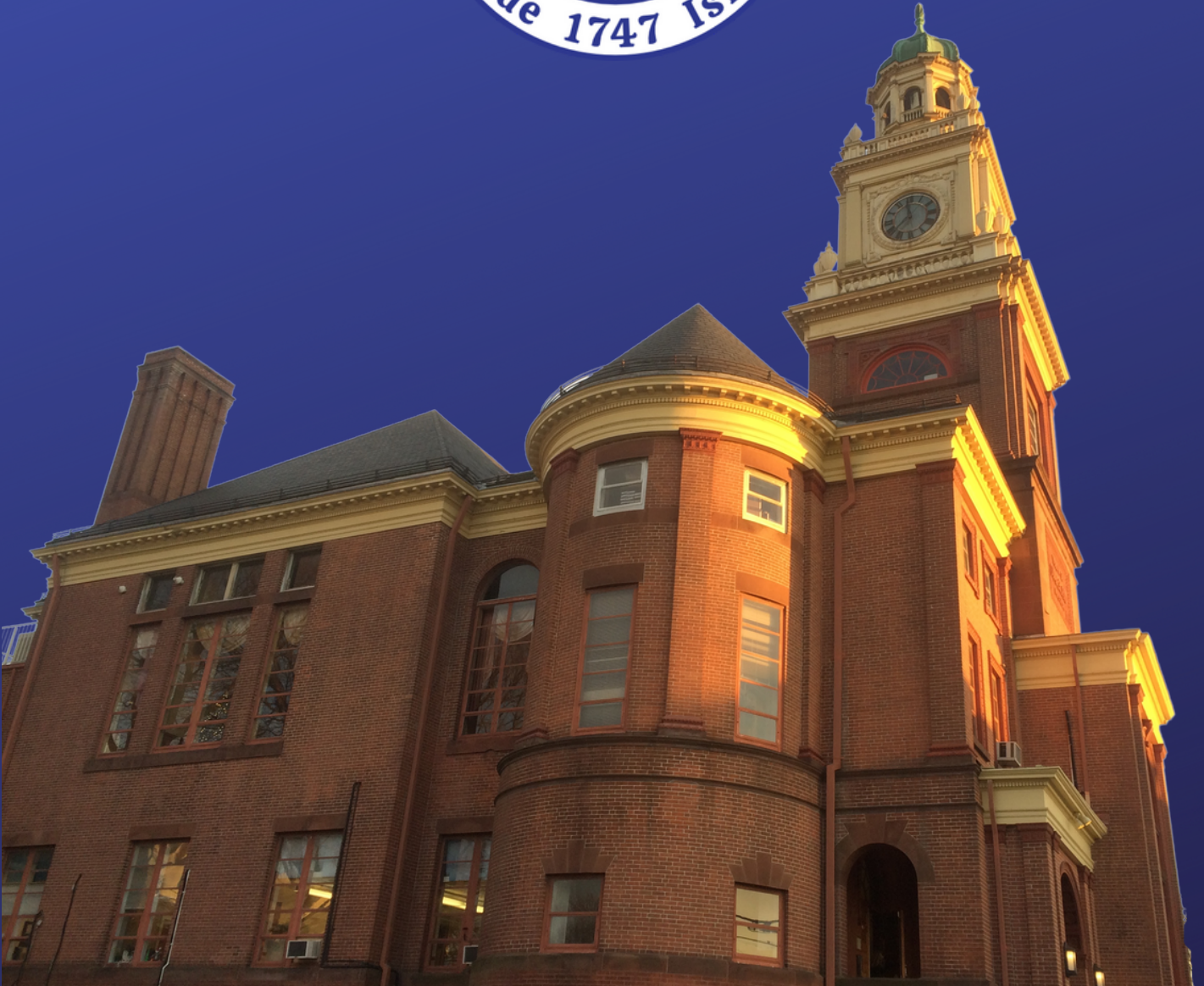


Town of Cumberland

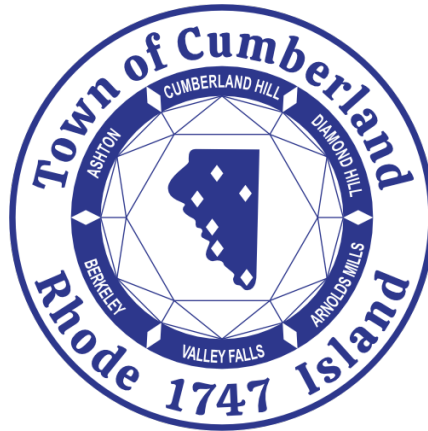


***Fiscal Year 2022-2023
Adopted Operating Budget***

FISCAL YEAR 2022 – 2023

ADOPTED

TOWN OF CUMBERLAND MUNICIPAL BUDGET



TOWN COUNCIL

Michael L. Kinch, President

Scott R. Schmitt, President Pro Tempore

Peter J. Bradley, At Large

James K. Metivier, District 1

Timothy C. Magill, District 2

Lisa A. Beaulieu, District 3

Robert G. Shaw, District 5

Mayor

Jeffrey J. Mutter

Finance Director

Gene Ferrari

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Section One: Introductions

Understanding this Document



The Town of Cumberland's FY 2022-2023 Proposed Budget document is organized as detailed within the Table of Contents and divided into thirteen sections and an appendix.

The first section, ***"Introductions"*** is designed to familiarize the reader with both the Town and the forthcoming budget documentation. Included in this section is this narrative which describes the budget packet, it introduces both the Mayor and the Town Council. This first section also includes a broad level organizational chart (individual departmental charts can be found with each department's expenditures), employee milestones, Cumberland at a Glance, organizational goals and objectives, the Mayor's budget narrative, and acknowledgments.

The second section, ***"Structures and Processes"*** highlights Cumberland's form of government and lays out the budgetary process and organizes the timeline for budget passage.

The third section, ***"Fund Structures and Financial Status"*** includes descriptions and financial information by fund. This section further describes proposed changes to the Town's fund balances, current debt obligations, bond rating information, and forthcoming capital expense budgeting practices.

The fourth section ***"Revenue Details"*** provides a summary of revenues (the Town's general fund ordinance) and detailed descriptions all budgeted revenue lines for the General Fund in Cumberland's FY 2022-2023 budget broken out by category.

In the next seven sections (5-11) which are described as **“Expense Details”** the reader will find an organizational chart, goals, and proposed priorities for the 2022-2023 fiscal year using the funding requested. In addition, funding comparison summaries and detailed expenditure statements are provided.

In the twelfth section entitled **“Tax Levy”**, the reader will find the 2022 and 2023 Tax Levies which provides details on the proposed tax rates for the Town of Cumberland.

The thirteenth section entitled **“Proprietary Funds”** provides organizational charts, goals, priorities, and detailed expenditures for the Town's proprietary funds: Water, Sewer, and Recreation.

The final section is the **“Appendix”** which provides supplementary information including a glossary and relevant Town financial policies.

MEET *Mayor Jeff Mutter*



JEFFREY J. MUTTER

Mayor

Mayor (2019-Present)

School Committee (2009-2014)

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

MEET *the Town Council*



MICHAEL L. KINCH
*Council President
At Large
Elected: 2018-Present*



SCOTT R. SCHMITT
*President Pro-Tem
District 4
Elected: 2012-
Present*



PETER J. BRADLEY
*Councilor at Large
Elected: 2010-2012,
2014-Present*



JAMES K. METIVIER
*Councilor, District 1
Elected: 2016-2018,
2020-Present*



TIMOTHY C. MAGILL
*Councilor, District 2
Elected: 2020-
Present*

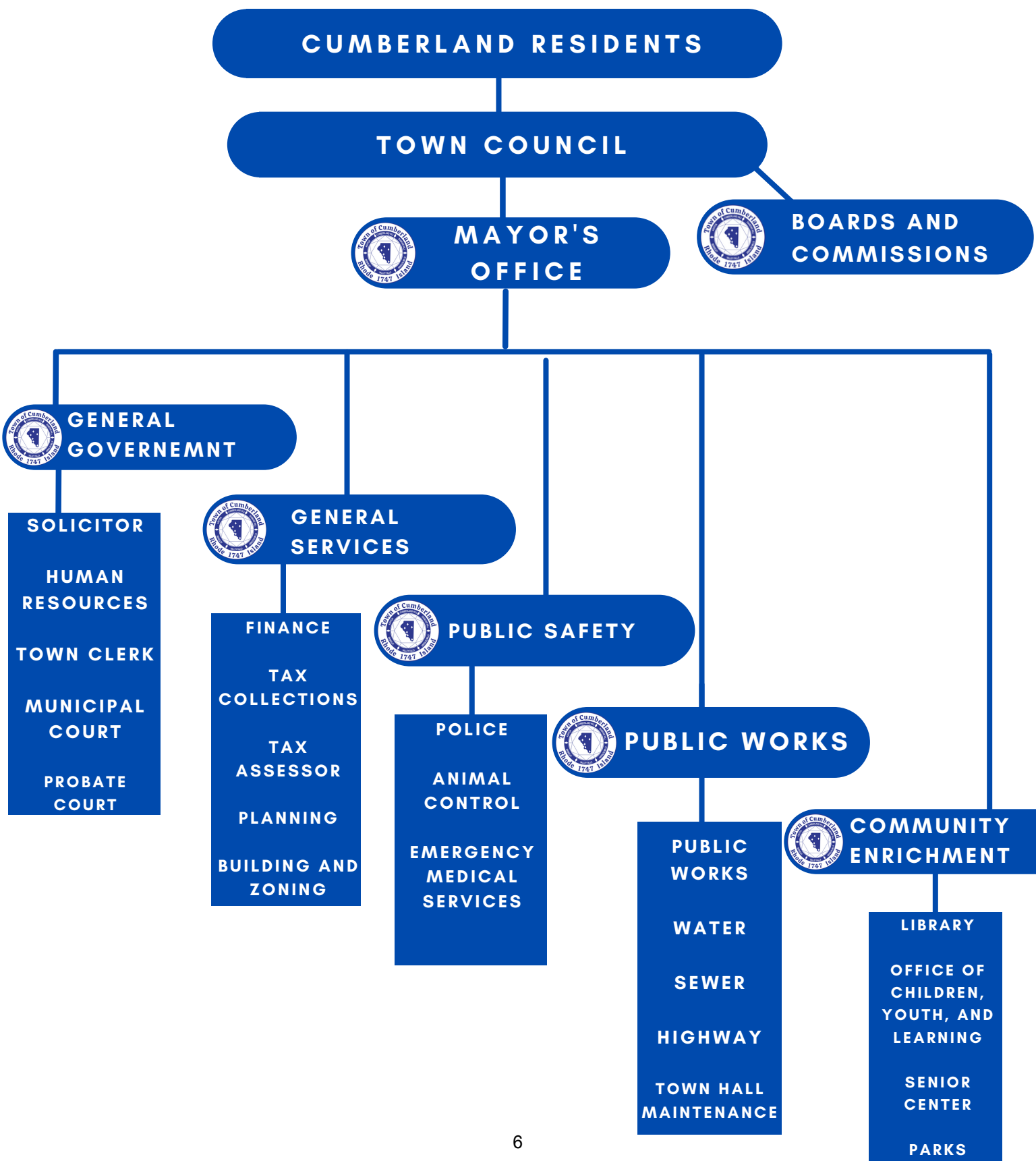


LISA A. BEAULIEU
*Councilor, District 3
Elected: 2016-
Present*



ROBERT G. SHAW
*Councilor, District 5
Elected: 2014 -
Present*

TOWN OF CUMBERLAND
ORGANIZATIONAL CHART



Employee Summary/Pay Schedules



Cumberland's full-time employees are broken into two categories: executive staff and collective bargaining positions. The three municipal unions include: The International Brotherhood of Police Officers Cumberland Local 640, AFSCME – Council 94, Local 3708, and the Teamsters.

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

Further details are provided on each individual department page.



Executive Staff Pay Schedule

Executive Staff: 45 positions (34 FTE positions, 11 Part-time)

All executive staff positions listed below are currently filled and with the exception of the Deputy Tax Assessor, there have been no changes to FT/PT statuses. Due to a retirement, the Deputy Tax Assessor has gone from a full-time position to part-time.

<u>Position</u>	<u>Approved Salary Range</u>	<u>Current Rate (Remains Proposed Rate)</u>
Animal Control Officer	\$41,000-\$56,000	\$46,246
Assistant Animal Control Officer	\$35,000-\$50,000	\$40,000
Building Official	\$71,000-\$82,000	\$77,520
Building Inspector	\$50,000-\$66,000	\$56,536
Electrical Inspector (PT)	\$10,000-\$25,000	\$15,400
Mechanical Inspector (PT)	\$10,000-\$25,000	\$15,400
Finance Director	\$93,000-\$120,000	\$97,702
Deputy Finance Director	\$70,000-\$85,000	\$74,906

Accountant	\$42,000-\$54,000	\$48,450
Payroll Administrator	\$42,000-\$54,000	\$48,450
Director of Human Resources	\$72,000-\$88,000	\$77,879
Chief of Staff	\$58,000-\$74,000	\$63,648
Community Outreach Coordinator	\$45,000-\$60,000	\$50,903
Planning & Community Dev. Director	\$80,000-\$94,000	\$84,163
Town Planner	\$48,000-\$65,000	\$54,672
Director of Public Works	\$90,000-\$120,000	\$117,000
Superintendent of Public Works	\$54,000-\$71,200	\$61,200
Zoning Inspector/Recycling Coord.	\$30,000-\$43,000	\$32,348
Assistant Engineer	\$62,000-\$75,000	\$67,259
Water Superintendent	\$76,500-\$102,000	\$76,500
Assistant Water Superintendent	\$50,000-\$75,000	\$54,573
Admin. Assistant to Water Super.	\$40,000-\$56,000	\$46,008
Chief of Police	\$94,000-\$114,000	\$110,000
Confidential Secretary to Police Chief	\$42,000-\$57,000	\$46,961
Deputy Chief of Police	\$86,386.56	\$86,386
Police Captain (3 Positions)	\$80,708.16	\$80,708
Recreation/Senior Director	\$60,000-\$75,000	\$65,351
Senior Social Director	\$41,000-\$51,000	\$46,032
Senior Center Assistant	\$25,000-\$36,000	\$26,145
EMS Chief	\$79,000-\$114,000	\$79,160
Deputy EMS Chief	\$70,000-\$100,000	\$60,197
Assistant to EMA Director (PT)	\$7,500-\$10,000	\$7,500
Tax Assessor	\$62,000-\$80,000	\$68,952
Deputy Tax Assessor (PT)	\$50,000-\$65,000	Max \$21,000
Town Clerk	\$65,000-\$82,000	\$71,710
Deputy Town Clerk (PT)	\$35,000-\$45,000	\$25,500
Town Solicitor	\$118,000-\$125,000	\$122,400
Legal Assistant	\$38,000-\$53,00	\$43,470
Probate Judge (PT)	\$8,000-\$10,000	\$8,105
Municipal Court Judge (PT)	\$8,000-\$12,000	\$8,319
Courts Clerk	\$45,000-\$60,000	\$51,151
OCYL Director	\$60,000-\$76,000	\$66,269
Program Coordinator – OCYL	\$45,000-\$61,000	\$51,000
Literacy Coordinator – OCYL (PT)	\$20.00-\$25.00	\$23.59/hour
Program Assistant – OCYL (PT, 3 Positions)	\$13.00-\$20.00	\$16.83/hour

International Brotherhood of Police Officers – Pay Rates

At current staffing, there are 40 active members of the International Brotherhood of Police Officers (IBPO). There are currently four vacancies for patrol officers. When at full staffing, the Cumberland Police Department has 44 members of the IBPO. 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 is in the process of negotiating a new contract, rates will be amended.

<u>Class Title</u>	<u>Annual Rate</u>
Patrolman/woman (Probationary)	\$53,653.736
Patrolman/woman (After 3 years of service)	\$65,617.667
Patrolman/woman (After 5 years of service)	\$66,570.180
Patrolman/woman (After 6 years of service)	\$67,856.404
Patrolman/woman (After 8 years of service)	\$68,412.721
Sergeant	\$73,581.391
Lieutenant	\$75,849.941

Municipal Employees Union (Teamsters)

There are currently 79 members of the Municipal Employees Union (Teamsters). These are all full-time positions. The breakdown of employees are as follows:
Highway Department (33), Town Hall (18), Water (17), Senior Center (2), Recreation (1), Police (8).

Current rates are listed below, with the understanding that the Town will be engaging in negotiations with the union this year and thus these rates are subject to change.

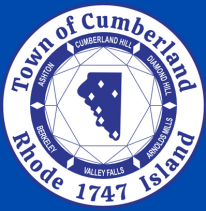
	0-4 Years Employment		5-9 Years Employment		10+ Years Employment	
	<u>Rate on 01/01/20</u>	<u>Rate on 07/01/20</u>	<u>Rate on 01/01/20</u>	<u>Rate on 07/01/20</u>	<u>Rate on 01/01/20</u>	<u>Rate on 07/01/20</u>
Senior Foreman	N/A	N/A	N/A	N/A	\$27.48	\$27.82
Senior Foreman - W	N/A	N/A	\$27.13	\$27.47	\$27.35	\$27.69
Foreman	\$23.85	\$24.15	\$24.46	\$24.77	\$24.68	\$24.99
Mechanic	\$23.61	\$23.91	\$24.24	\$24.54	\$24.46	\$24.77
Heavy Equipment Operator	\$23.30	\$23.59	\$23.95	\$24.25	\$24.17	\$24.47
Senior Van Driver	\$23.30	\$23.59	\$23.95	\$24.25	\$24.17	\$24.47
Light Equipment Operator	\$22.58	\$22.86	\$23.27	\$23.56	\$23.48	\$23.77
Building Maintenance	\$21.90	\$22.17	\$22.63	\$22.91	\$22.81	\$23.10
Clerk III	\$21.54	\$21.81	\$22.24	\$22.52	\$22.44	\$22.72
Clerk II	\$20.60	\$20.86	\$21.33	\$21.60	\$21.54	\$21.81
Clerk I	\$19.07	\$19.31	\$19.88	\$20.13	\$20.06	\$20.31
Engineering Aide	\$26.60	\$26.93	\$27.13	\$27.47	\$27.35	\$27.69
Pump Station Operator	\$21.90	\$22.17	\$22.63	\$22.91	\$22.81	\$23.10
Construction Worker	\$21.90	\$22.17	\$22.63	\$22.91	\$22.81	\$23.10
Laborer II	\$21.90	\$22.17	\$22.63	\$22.91	\$22.81	\$23.10

Laborer I	\$20.73	\$20.99	\$21.47	\$21.74	\$21.68	\$21.95
Dispatcher II	\$21.90	\$22.17	\$22.63	\$22.91	\$22.81	\$23.10
Dispatcher I	\$20.37	\$20.62	\$21.12	\$21.38	\$21.31	\$21.58
Dispatch Supervisor	N/A	N/A	N/A	N/A	\$23.63	\$23.93

AFSCME – Council 94, Local 3708 – Pay Rates

Cumberland's all paramedic Emergency Medical Services team (EMS) is represented by the AFSCME union. There are currently 16 full-time paramedics represented by this union. When at full staffing that number increases to 18. EMS finished their most recent contract negotiation this past year. The recently negotiated salary information is below which represents a stipend for maintaining paramedic status and rolling most of their longevity into their hourly rate.

HOURLY				7/1/2022	7/1/2022		7/1/2022
85 BI-WEEKLY			RATE/STIPEND	0.025	0.015		
BASE RATE	RATE + STIPEND	RATE + LONGEVITY	/LONGEVITY	BASE SALARY	SALARY W/ STIPEND	LONGEVITY	TOTAL COMP
27.79	28.21	29.62	29.62	61,415.85	62337.09	3116.85	65453.94
27.79	28.21	30.47	30.89	61,415.85	62337.09	5922.02	68259.11
27.79	28.21	30.61	31.03	61,415.85	62337.09	6233.71	68570.80
27.79	28.21	30.75	31.17	61,415.85	62337.09	6545.39	68882.48
27.79	28.21	30.89	31.31	61,415.85	62337.09	6857.08	69194.17
28.25	28.67	29.66	30.08	62,429.23	63365.67	3121.46	66487.13
28.25	28.67	30.97	31.40	62,429.23	63365.67	6019.74	69385.41
28.25	28.67	31.12	31.54	62,429.23	63365.67	6336.57	69702.24
28.25	28.67	31.26	31.68	62,429.23	63365.67	6653.40	70019.07
28.25	28.67	31.40	31.83	62,429.23	63365.67	6970.22	70335.90
28.71	29.14	31.48	31.91	63,442.62	64394.26	6117.45	70511.71
28.71	29.14	31.62	32.05	63,442.62	64394.26	6439.43	70833.68
28.71	29.14	31.77	32.20	63,442.62	64394.26	6761.40	71155.66
28.71	29.14	31.91	32.34	63,442.62	64394.26	7083.37	71477.63



EMPLOYEES HITTING MILESTONE ANNIVERSARIES!



Five Years



John Kissik

Jennifer Durkin



Ten Years



James N'Tow



Fifteen Years



Sophie Skeldon



Twenty Years



Tony Harraka



Twenty-Five Years



Dennis Vadenais



Thirty-Five Years



David Carr

Cumberland at a Glance

The Town of Cumberland, incorporated in 1746, is a suburban community in a metropolitan area of northern Rhode Island. Located approximately thirteen miles north of Providence, Rhode Island, it is primarily a single-family residentially developed community with small sections of older dwellings, commercial, and industrial development. The land area of the Town totals 28.4 square miles.

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

Housing

In Cumberland the median single family home costs \$345,000 which would require an 88,532 income to afford the home without being cost burdened. The average two-bedroom apartment costs \$1,859 per month and similarly would require a \$74,360 income.



HOUSING COSTS

▶ MEDIAN SINGLE FAMILY

Home price **\$345,000**
Monthly housing payment **\$2,213**

5 YEAR COMPARISON

2015 **\$288,440**  2020 **20% INCREASE**

\$88,532 ← Income needed to afford this

▶ AVERAGE 2-BEDROOM RENT

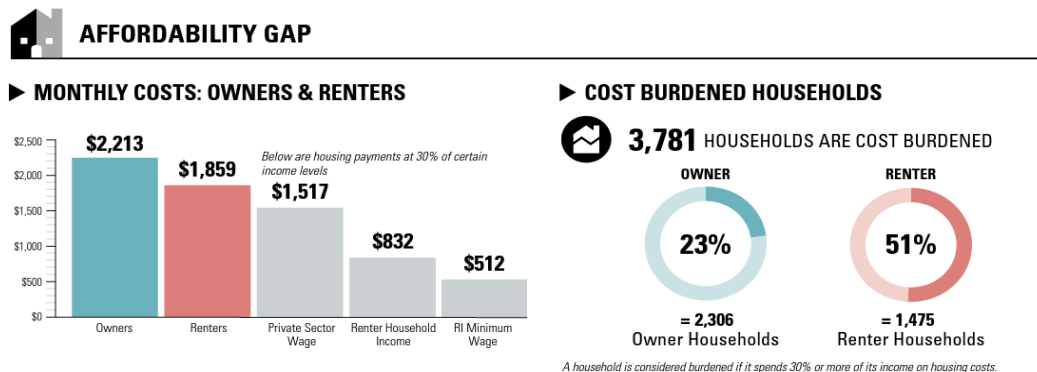
Rental payment **\$1,859**

5 YEAR COMPARISON

2015 **\$1,941**  2020 **4% DECREASE**

\$74,360 ← Income needed to afford this

Over 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 6% 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: **4,460**



(All Data from RI Housing Works Factbook, 2021)

Income Levels

The following table represents the per capita and median family income according to the 2014-2018 American Community Survey ("ACS").

	<u>Per Capita</u>	<u>Median Family</u>
Cumberland	\$43,487	\$110,862
Rhode Island	\$37,504	\$89,330
United States	\$35,384	\$80,069

Employment

The following is a listing of the various types of industry in the Town as obtained from the Department of Labor and Training.

	<u>Total Wage</u>	<u># of Units</u>	<u>Avg. Employment</u>	<u>% of Covered Emp.</u>
Agriculture, Forestry, Fishing, Hunting	*	2	*	*
Mining	*	1	*	*
Utilities	*	2	*	*
Construction	14,115,362	129	769	7.39%
Manufacturing	19,744,179	32	1,377	13.23%
Wholesale Trade	12,766,369	76	710	6.82%
Retail Trade	7,616,302	80	849	8.15%
Transportation & Warehousing	7,243,445	27	668	6.42%
Information	1,917,285	18	80	0.77%
Finance & Insurance	2,357,168	45	118	1.13%
Real Estate, Rental, Leasing	1,793,588	38	121	1.16%
Professional & Technical	7,684,865	156	357	3.43%
Management of Companies	31,387,625	13	1,404	13.49%
Administrative & Waste Services	17,148,552	64	1,369	13.15%
Educational Services	5,027,203	21	318	3.05%
Health Care & Social Assistance	7,553,299	108	691	6.64%
Arts, Entertainment, Recreation	390,020	12	80	0.77%
Accommodations & Food	5,032,087	71	895	8.60%
Other Service Except Public Admin	6,602,221	102	605	5.81%
TOTAL:	\$148,379,570	997	10,411	100.00%

Unemployment

The most recent labor market information summary indicates that annualized and monthly unemployment for the years and months indicated was as shown in the following tables:

Annualized

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Cumberland	4.3%	3.7%	3.5%	3.1%	7.7%
Rhode Island	5.2	4.4	4.1	3.6	9.4
United States	4.9	4.4	3.9	4.0	8.1

Source: RI Dept. of
Labor

Monthly 2021

	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept.</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>
Cumberland	6.3%	6.3%	5.2%	4.8%	5.2%	5.8%	5.2%	4.9%	3.8%	3.3%	3.5%	3.1%
RI	8.5	7.9	7.2	5.1	5.5	5.8	5.8	6.1	4.4	4.1	4.1	3.7
US	6.8	6.6	6.2	5.7	5.5	6.1	5.7	5.3	4.6	4.3	3.9	3.7

Principal Taxpayers

<u>Rank</u>	<u>Taxpayer</u>	<u>Real Estate Assessment</u>	<u>Tangible Assessment</u>	<u>Total Tax Value</u>	<u>Total Tax</u>
1	CVS Pharmacy		31,616,024	31,616,024	931,902
2	Narragansett Electric Co.		31,004,213	31,004,213	913,074
3	Narragansett Electric Co.		28,767,156	28,767,156	847,193
4	JSIP Cumberland Crossings LLC	39,486,300		39,486,300	582,028
5	RI Economic Development Corp	35,566,900		35,566,900	524,256
6	Pawtucket Water Supply Board	45,300,850		45,300,850	411,732
7	RI Commerce Corp	20,739,700		20,739,700	305,703
8	River Lofts at Ashton Mill	19,696,600		19,696,600	290,328
9	Highland Hills Apartments	17,482,400		17,482,400	257,691
10	Okonite Company	16,291,200		16,291,200	240,152

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, athletic fields, buildings, and infrastructure. Many would argue that much of the last two years has been defined and redefined by COVID-19. While that may be true, I would argue the larger take away is how this community has come together to address immediate and long-term needs while supporting their neighbors.

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

Cumberland Town Employees

Cumberland's Town Employees have continued to show up to work each day, have remained flexible, and most importantly they have remained committed to the goal of serving Cumberland residents to the best of their abilities despite these continually challenging times.



Our employees have continued to volunteer at vaccination clinics, they have pitched in to help their short-staffed colleagues, the Cumberland Highway Department has worked with the school department to ensure that the grounds are safe, cared for looking their best. During the move to hybrid meetings, various staff members have offered to assist and familiarize themselves with the Zoom technology to ensure we can continue to be as accessible as possible to

the public. These collaborative efforts make us all better, safer, and stronger.

Diamond Hill Park

Continuous work has been taking place at Diamond Hill Park to bring the park back to life for a new generation. The trailhead bathroom facility has been completed, this

facility ties in work previously done on the cathedral pines trail and brings online new compostable bathrooms.

Youth athletics play a large role at Diamond Hill Park, and it is important to our administration that these athletic fields are maintained and improved to the best of our abilities.



These improvements include the recent conversion of one of the fields to a multi-purpose field in order to better meet the needs of our youth organizations.

After receiving our permits from RIDEM and United States Army Corps of Engineers the Town began work to improve the reflection pond: this includes cleaning the pond of silt and debris, improving waterflow, repairing the spillways and gates, replacement of bridges, improvements to the stage area, and landscaping. Digger's Landscaping completed the dredging which has drastically improved the flow of water. Forthcoming is an aeration system and electrical work.



In conjunction with the Cumberland Town Council a Diamond Hill Park Building Committee has been formed. They are working towards plans for the demolition of the ski lodge in order to build a more appropriate structure to serve as a gateway to the park.

The Town has multiple grant requests pending to continue these projects.

Senior Center

After Nationwide Construction was awarded the bid to execute the exterior design, improvements have included regrading in the parking lot to make the entrance more accessible, recladding the exterior of the building, new shutters, and ADA accessible doors. Landscaping work has been completed as the final piece of the renovations.



COVID-19 Vaccinations and Treatment

At the initiation of the COVID-19 vaccine rollout Cumberland EMS was the only municipal agency in the state actively participating in the state-supplied vaccine program and considered "COVID Vaccine Ready."

The Town of Cumberland has held over 100 vaccination clinics and through these clinics and homebound visits has provided over 10,000 doses of the vaccine.

Cumberland EMS transitioned smoothly to pediatric clinics providing a second to none experience for the youth of our community. These clinics were community-based, involved school nurses, and had games and entertainment.



In addition to preventative care, like vaccines, Cumberland EMS, due to their all-paramedic status, has been able to provide monoclonal antibody infusions to the community as a form of treatment, the only municipal agency to do so.

Community Paramedicine

In addition to Cumberland EMS' successful COVID-19 vaccination efforts, the department was also able to provide seasonal influenza clinics to the community and administer homebound inoculations to those in need.

The Cumberland CERT team partnered with Cumberland EMS to host a COVID-19 test kit distribution event at Cumberland High School. With their time, work, and commitment we were able to hand out approximately 10,000 kits to residents in our community and their families.



Cumberland EMS has been the recipient of several grants, which, allow them to expand their community paramedicine offerings and better meet the needs of the community. Grants include funding for: digital equity, telehealth, and a mobile medical unit.

Grant Acquisition

In March 2021, the Town Council approved a one-year extension for Rosewood Consulting to continue providing grant writing services to the Town of Cumberland.

To date, she has secured nearly three million dollars in grant funding (\$2,904,479). Over the course of the current fiscal year, she has secured nearly \$2,000,000 in funding. These grants have allowed the Town to support small businesses, expand community paramedicine, and complete capital projects. A breakdown of grant awards is provided below:

Grants Secured During Fiscal Year 2021-2022 (Since July 1)

GRANT SOURCE	REQUEST	TOTAL AWARD
RI Foundation	Food Security	\$20,000
State Preservation Grant,	Capital Improvements, Franklin Farm	\$75,000
HUD, CDBG	Senior Center, Broadband	\$35,500
RI Commerce	Site Readiness, Comprehensive Plan major rewrites	\$100,000
Cumberland EMS	Medical Mobile Unit	\$100,000
OHA	Cares Act, EMS programming	\$29,075
	Digital Equity	\$16,750
RI Foundation	Monastery Entrance Signage, Lighting	\$10,000
Federal Community Project	Diamond Hill Park Ski Lodge	\$400,000
Rhode Island Health and Educational Building Corporation	B.F Norton Playground	\$100,000
RI Infrastructure Bank MRP	Industrial Road Chronic Flooding	\$500,000
RI Infrastructure Bank MRP	Urban Forestry	\$250,000
RI Commerce	Take it Outside	\$150,000
RI DEM	DHP Pump Track	\$100,000
RI Commerce	Diamond Hill Amphitheater	\$150,000

Total Grants Secured: \$1,986,325!

Franklin Farm Well

The Franklin Farm Well Facility is officially up and running! This site consists of two wells that run simultaneously pulling out of the same aquifer but different areas of the ground. The site has a capacity of 1.1 million gallons a day.

Since new town wells came online Jan. 19, the Cumberland Water Department hasn't purchased any water from the Woonsocket water system and has dramatically reduced its reliance on Pawtucket water.



A formal ribbon cutting took place in April to celebrate all of the individuals who made this important project possible: Water Department Staff (Chris Champi, Bill Descoteaux), Woodard and Curran, Hart Engineering, the Town Council, Friends of Franklin Farm, and many others.

Internship Program

We offered an expanded Mayoral Internship Program (MIP). The Mayor's office offered two internships to high school students with express interest in government, community service, or public policy. Through the competitive interview process Kobe Powell, a rising junior at Cumberland High School and Myles Geoghegan a rising junior at LaSalle Academy were selected. Over the course of the Summer, they provided support to the Mayor's Office in various capacities; research, writing proclamations, investigating constituent requests, etc.



Maggie Pierini, a rising senior at Cumberland High School was selected for the Water

Department Internship based on her interview and interest in engineering. She assisted the Water Department with field cards and learned the inner workings of the mechanical systems involved in producing the Town's water.



The Cumberland Police Department selected two interns for the summer Madison Zancan and Quinn Reilly. They worked closely with then Captain of Administration, Michael Ride and learned firsthand about the operations of our nationally accredited Cumberland Police Department.

The Cumberland EMS Department selected a rising senior at Cumberland High School, Connor Enestvedt for the summer internship. He was able to participate in ride time with Cumberland's paramedics to get firsthand exposure to the community medical services provided by the department.

Community Outreach

The Town hopes to establish an Office of Community Based Outreach and Health (within the Old Post Office as an outlet wherein various local organizations—including Cumberland's all paramedic-level EMS Department, the Blackstone Valley Advocacy Center, and the Northern Rhode Island Food Pantry—can provide services in the heart of Valley Falls among some of Cumberland's most underserved populations.

The Town was granted money from the RI Historical Preservation and Heritage Commission to hire an architectural firm with experience in the adaptive reuse of historic buildings last year, and the since-hired Northeast Collaborative Architects determined in February that rehabilitation of the building will



cost an estimated \$1.8 million. In order to complete the project, the Town is applying for a Community Development Block Grant in the amount of \$1.2 million.

Throughout the year, the Town has continued to outreach and meet with local groups and organizations. We have also had the opportunity to celebrate their milestones with them, including celebrating the 100th Anniversary of the Lusitana Club.

Thank you.

A handwritten signature in black ink, appearing to read "J. Portno".

Goals and Objectives



The purpose of local government is to do the people's business and the Town of Cumberland has set a number of broad vision statements as well as long- and short-term goals. Throughout the year, the administration and department heads work together to establish these goals. This is accomplished through monthly staff meetings with the department heads, individual check-ins, and meetings throughout the budget process.

Broad Vision Statements

- Strive to make Cumberland a better place to live, work, and play.
- Place strong emphasis on community-based care and resources.
 - Strive for social and economic advancement and equity
- Advocate for strong, modern, and cutting-edge public safety strategies

Immediate Goals and Priorities

Key Component	Objective
Sidewalk Study	The Town seeks to complete a comprehensive sidewalk study which includes inventorying existing sidewalks, prioritizing new sidewalks, collaboration with the school department on safe routes to schools, and creating a mapping system to track and manage goals.
RFP/Demo of Diamond Hill Park Ski Lodge	The Town will work with the Diamond Hill Park Renovations Building Committee to issue an RFP and proceed with the demolition of the Ski Lodge.
Distribute ARPA Monies	The Town has held two public meetings and conducted an online survey. Now, Cumberland will begin allocating and distributing ARPA monies in conjunction with the Town Council.
B.F Norton Playground	The intention is to make the playground truly accessible to students of all abilities by providing more accessible and collaborative play as well as replacing the ground covering.

Epheta Park Playground	In order to close out our RIDEM grant for the work done at Epheta Park, the Town of Cumberland will install with M.E O'Brien and Sons free-standing sensory play equipment at the park.
Complete Revaluation	Revaluation work will be started no later than May 1, with a complete preliminary land and building study done by Oct. 15 and complete data collection by Nov. 30. Everything else will be done by Dec. 31, and assessment notices will be mailed by Feb. 10, 2023. Informal hearings on appeals will begin no later than Feb. 16 and end by March 10, 2023.
Industrial Road	With the chronic flooding that occurs within the roadway, ten (10) sets of catch basins are proposed along the roadway's length to efficiently collect the runoff and transport it to the State's drainage system in I-295 which eventually gets to the Millers River in the south.
Staffing	In the immediate, the Town of Cumberland will continue to train and onboard new staff, including Public Safety Dispatchers.
Old Post Office	Pending the results of the CDBG award, it is our intention to begin work as soon as possible to rehab 16 Mill Street in order to create the Office of Community Outreach and Health and begin serving residents there.
Broad Street Regeneration	The Broad Street Regeneration Initiative is a partnership between Cumberland, Central Falls, Pawtucket, RIDOT, the Blackstone Valley Tourism Council, the Rhode Island Foundation, and a number of other private and public organizations, focusing on maximizing best design practices and economic development opportunities for the \$16.5M road reconstruction project scheduled to be completed this summer.

<u>Long Term Goals and Priorities</u>	
Key Component	Objective
Sidewalk Infrastructure	Pending the completion of the comprehensive sidewalk study, the Town will engage in a long-term plan which

	involves the installation of new sidewalks and continued maintenance of existing sidewalks.
Urban Forestry	The Town of Cumberland is partnering with American Forests to raise awareness of the relationship between the number of street trees in urbanized areas and social equity, public health, economic development, impacts on our rivers and streams, and quality of life.
School Construction	The voters in Cumberland approved an \$83 million school construction bond which enables the Town and School Department to complete necessary and timely repairs in each of the schools. In the long-term the building committee will continue to oversee this work and ensure timely completion of projects.
Schofield Well	The long-planned wells at Schofield Farm would help the town decommission Sneece Pond as a water source. Installation of wells at the 72-acre Schofield Farm would save the town and its water ratepayers millions of dollars in the future because it would allow the town to avoid paying a premium price for water from the Pawtucket Water Supply Board. Installing the wells will improve water supply and distribution.
Ann + Hope	The town's administration is working with Premier Land Development and its consultants on an administrative subdivision, road abandonment, zone change, master plan, and comprehensive plan amendment as part of a complex and comprehensive proposal planned to be considered all at once in a future special Planning Board meeting. It is the Town's intention that this project will help drive the Valley Falls/Lonsdale Social Equity Plan.
St. Patrick's Church	ONE Neighborhood Builders has begun preparing its master plan to re-imagine the old St. Patrick Church on Broad Street as an affordable townhouse apartment complex. The private nonprofit affordable housing developer currently has site control of St. Patrick's and is working with Newport Collaborative Architects and the town of Cumberland as they prepare plans for adaptive reuse of the property.



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 the Annual Budget for the Fiscal Year ending June 30, 2023. We have presented this budget in a new format that we believe to be increasingly informative, transparent, and engaging.

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 find ourselves in.

None of these accomplishments or efforts would be possible without our staff. Throughout these challenging times, they have found new ways to conduct business, increased online accessibility, introduced new recreational opportunities, upgraded facilities, and met the needs of residents. As we work together to adopt the FY23 budget, I would like to take some time to highlight Cumberland's achievements and initiatives and outline the challenges facing our community.

Public Safety is at the heart of a healthy community. Our Public Safety professionals have big, meaningful jobs. Their work must be collaborative, innovative, and rooted in respect for the community.

The Town of Cumberland is lucky to welcome Matthew Benson Ed.D as Cumberland's newest Chief of Police. Chief Benson has prioritized community-oriented law enforcement, and his arrival provides a new and unique opportunity to expand the Cumberland Police Department's reach with diverse populations.

Cumberland's Police Department recently completed the rigorous reaccreditation process with the Commission on Accreditation for Law Enforcement Agencies (CALEA). This process includes adherence to nearly 500 best-practice standards, ongoing evaluation, and an on-site review every four years. This reaccreditation approval represents the sixth consecutive time the department has received this distinction.

Currently, only nine municipalities in Rhode Island have achieved these standards. Cumberland's continued reaccreditation is a testament to all our officers' hard work and dedication, especially Accreditation Manager Captain Christopher Iozzi and Sergeant Jolene Alves.

At the initiation of the COVID-19 vaccination rollout, Cumberland EMS was the only municipal agency in the state actively participating in the state-supplied vaccine program and considered "COVID Vaccine Ready." Since then, the Town of Cumberland has held approximately 100 vaccination clinics; between these clinics and homebound visits, Cumberland EMS has provided over 10,000 doses.

In addition to preventative care, Cumberland EMS, due to their all-paramedic status, has been able to provide monoclonal antibody infusions to the community as a form of treatment.

While an independent district, Cumberland Fire is integral to our public safety operations. Our firefighters comprise the Water Rescue and Recovery Team. The Cumberland Water Rescue and Recovery Team is a specialized aquatic rescue team formed in 2000 in response to a tragic canoe accident on the Blackstone River. The team has grown and consists of certified public safety divers, certified shore support personnel, Swiftwater rescue technicians, and public safety divers.

There is no such thing as an uneducated and healthy community. Education and health are directly connected, and Cumberland has been fortunate to have educators who have fought tirelessly to improve achievement in the school district. Cumberland, as a district, has two blue-ribbon elementary schools and has earned its place as a top-five district. The nearly 80-million-dollar school construction bond prioritizes capital improvements to aid and supplement these achievements.

Capital and infrastructure projects are not unique to the School Department. Improvements like water and sewer initiatives impact the public health of all our residents. The Town of Cumberland has undertaken several significant infrastructure improvements with more on the horizon. Perhaps most prominently, the Franklin Farm Well Facility is officially up and running! This site consists of two wells that run simultaneously, pulling out of the same aquifer but different areas of the ground. The site has a capacity of 1.1 million gallons a day. Since new town wells came online on January 19, 2022, the Cumberland Water Department hasn't purchased any water from the Woonsocket water system and has dramatically reduced its reliance on Pawtucket water. The Water Department is now working with Woodard and Curran on the permitting required to begin the efforts to construct an additional well at Schofield Farm to improve water quality further and eliminate the Town's reliance on third-party water.

The Town of Cumberland executed a multi-million-dollar road improvement bond this year, allowing for the repaving of deteriorating municipal roadways. In addition, the Town has secured grant funding to address longstanding drainage issues.

Grant funding has proved to be a profound way to accomplish deferred maintenance projects throughout the Town without utilizing the general fund. Grant writer Lisa Andoscia has worked with the Town to find funding for some of our longstanding issues. In the fiscal year 2022, the Town has received nearly two million dollars in grant funding.

These monies are allocated to improve the drainage on Industrial Road, enhance park facilities, and revitalize the old post office.

The Town of Cumberland balances increased density with our beautiful preserved open 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.

Continuous work has been taking place at Diamond Hill Park to bring the park back to life for a new generation. The trailhead bathroom facility has been completed; this facility ties in work previously done on the cathedral pines trail and brings online new compostable bathrooms. Athletic field improvements include the recent conversion of one of the fields to a multi-purpose field to better meet the needs of our youth organizations. A Diamond Hill Park Building Committee has been formed in conjunction with the Cumberland Town Council. They are working towards plans for demolishing the ski lodge to build a more appropriate structure to serve as a gateway to the park.

We celebrated the official opening of Epheta Park this year. Per our grant agreement with the Rhode Island Department of Environmental Management, the Town will install the park's final component this summer with sensory play equipment placement.

The Town Council approved a conservation and management plan to create "New Pond Park" at the Peterson Puritan Superfund Site (OU2). New Pond Park would be a new, one-mile-long park along the Blackstone River, improving connectivity to public parks for the more urban areas of Town like Valley Falls and Berkeley. Cumberland, BETA Group, and outside counsel have participated in negotiations with the Environmental Protection Agency and the polluters' group.

The Town of Cumberland has been allocated 10.5 million dollars from the American Rescue Plan Act. With the Town's ARPA funding, Cumberland intends to use these funds to meaningfully address areas of need throughout the community and reach our most at-need populations. We hope to establish an Office of Community-Based Outreach and Health where various local organizations—including Cumberland's EMS Department, the Blackstone Valley Advocacy Center, and the Northern Rhode Island Food Pantry can provide services to our most underserved populations. Other priorities within the Town's ARPA framework include small business supports through grants, a dedicated domestic violence advocate for the Cumberland Police Department, enhanced radio equipment, and the stabilization of lost revenue.

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", with a stylized flourish at the end.

Mayor Jeff Mutter

EXECUTIVE SUMMARY

The Fiscal Year 2023 Budget recognizes the principal issue facing the Town as maintaining our support of the school department while remaining compliant with the town and state tax capacities. The School Department's overall request for FY 2023 equates to the 4% maximum tax levy allowed, plus an additional nearly one million dollars. This total request is almost three million dollars and cannot be accomplished within the state and town parameters.

Additionally, the Town is amid a 79-million-dollar bond for school construction projects. The fiscal Year 2023 has \$475K appropriated for the interest payment on a Bond Anticipation Note (BAN) due on August 1, 2022. Positioning the Town to be able to support the additional debt service obligated for these projects for the Fiscal Years 2023 through 2026 while maintaining other services expected by town residents is the Town's primary fiscal priority.

Further, the Town has an unsynchronized tax cycle. This cycle places a disproportionate emphasis on the first-quarter tax collection bill. For example, in the fiscal year 2022, the first quarter collection comprised nearly 52% of the overall collections. Previously, the highest collection rate for the same first-quarter period was 49%. To offset the potential volatility of this unique situation, in 2021, the Town created a revenue stabilization fund and appropriated 2.2 million dollars to the fund.

The Town also established fund balances in 2021 for School Capital Projects and Debt Service Funds in the amounts of \$600k and \$550k, respectively. In addition, the Town is expected to use \$300k of the School Capital Projects Fund in the fiscal year 2023 to offset capital projects inside the School Department's operational budget for FY23.

The Fiscal Year 2023 Budget Proposal represents a levy increase of \$ 2,174,064 or 3.17 percent, which equates to a 2.93 percent tax rate increase. The tax levy process for the Fiscal Year 2023 Budget takes place in April of 2023, allowing a better historical understanding of the unsynchronized first quarter tax collection rate, driving the approved levy and rates for both personal properties as well as real estate.

Acknowledgements



Every year, taking on the budget is a significant task, and it would not be possible to complete it without the assistance of so many people who help along the way. Therefore, I want to take a moment to acknowledge all of their efforts and time.

The Finance Department works with me daily to pour over the financial reports. Our Finance Director, Gene Ferrari and Deputy Director, Melinda Brouillard, have been instrumental in helping with this document and maintaining our strong financial standing on a day-to-day basis.

Thank you to our Tax Assessor, Albert Wylie, who helps me crunch the assessment numbers every levy season.

Thank you to all of our Department Heads who submit their budgets and continue to do such great work.

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.

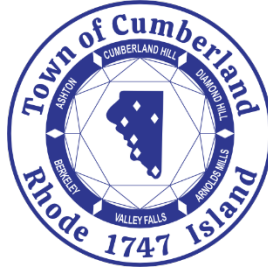
The Mayor is elected by a majority vote of the Town electorate for a four-year term. The Mayor is the chief executive officer and head of the administrative branch of government. The Charter grants the Mayor the authority to appoint or remove any officers or employees of the Town, subject to Town Council 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. Gene Ferrari was appointed Finance Director, effective April 7, 2021.



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.

BUDGET TIMELINE

01

School Department Budget Due

The School Department Budget is due the first Monday in April.

April 4, 2022

02

Finance Director Recommendations

The Finance Director's recommendations are due to the Mayor no later than the third Monday in April.

April 18, 2022

03

Mayor's Proposed Budget and Tax Levy Due to Council

The Mayor's Proposed Budget and the Tax Levy are due to the Council the second Monday in May.

May 9, 2022

04

Notice of Hearings to be advertised

Notice of hearings shall be advertised on at least three (3) separate days in a newspaper or newspapers of general circulation, the final such advertisement to appear no less than five (5) days prior to the first hearing date.

05

Town Council Public Hearings

The Council shall make provision for no less than two (2) public hearings to be held on separate days, and to be concluded no later than the first Monday in June.

June 7, 2022

06

Two Votes Required for passage

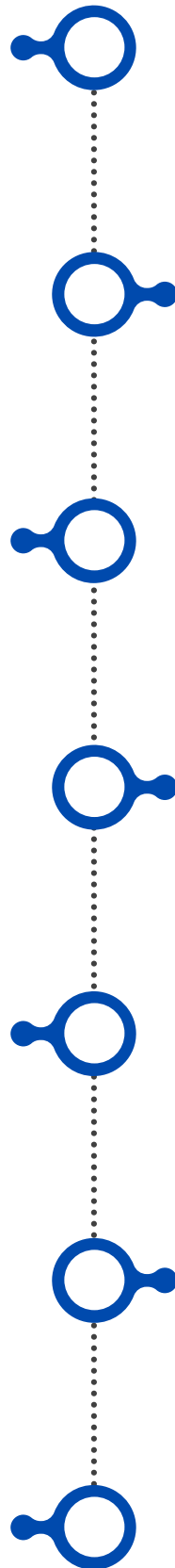
The Council shall take two (2) separate votes. The Council shall have completed action on the final budget and shall submit it to the Mayor for his or her signature no later than the second Monday in June.

June 13, 2022

07

Mayor's Signature Required

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. If they fail to sign or return within the seven (7) days, it shall go into effect on July 1st.



***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 three proprietary funds: Water, Sewer, and Recreation. Proprietary funds are meant for organizations that receive significant support from fees or contributions.
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
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

Proposed Changes to Fund Balances

The audited financial statements of June 30, 2021 showed the fund balance for the General Fund at \$23.1 million or 13.7% of total general fund expenditures and other net financing uses. Of this amount, the unassigned fund balance for the General Fund was \$13.2 million, which is available for spending at the Town's discretion.

The Town has assigned fund balances of \$2,245,185 for Revenue Stabilization, Debt Service fund in the amount of \$550,000 and School Capital Projects in the amount of \$600,000. The FY2023 Budget includes transferring \$700,000 from the Revenue Stabilization Fund and \$ 300,000 from the School Capital Projects Fund. The transfer from the Revenue Stabilization is dependent upon the first quarter tax collection percentage and may not be needed.

In the FY23 Budget there is also a proposed use of fund balance to offset the \$ 451,000 expense from the mandated property revaluation occurring in Fiscal Year 2023. The plan moving forward would be to allocate \$50,000 in each budget cycle to replenish the fund in advance of the next revaluation.

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 as of December 31, 2019, was \$4,328,751,141, limiting the amount of non-excepted debt outstanding to \$129,862,534. As of June 30, 2021, the Town had \$21,045,000 outstanding subject to the limit.

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

FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

Loans Payable

Issued Through Public Sale Purpose Governmental Activities:	Date Issued	Interest Rate	Maturity Date	Authorized and Issued	Outstanding June 30, 2020	New Issues	Maturities During Year	Outstanding June 30, 2021
Governmental Activities:								
Issued Through Public Sale:								
School RIHEBC - Refunding	11/26/2016	2.00 - 5.00%	5/15/2028	\$ 17,230,000	\$ 14,260,000	\$ --	\$ 1,520,000	\$ 12,740,000
Total Governmental Activities - issued through Public Sale				17,230,000	14,260,000	--	1,520,000	12,740,000
Issued Through Direct Borrowing:								
Lambert Property Note	5/01/1997	2.59%	6/01/2023	190,000	107,242	--	4,821	102,421
RI Infrastructure Bank	9/03/2014	.12-2.48%	5/15/2028	518,000	444,000	--	25,000	419,000
RIIB EBF Street Lights	12/05/2017	1.368-2.176%	9/01/2028	1,343,000	1,218,000	--	126,000	1,092,000
RIIB Road and Bridge	4/22/2020	.83-2.27%	9/01/2039	2,500,000	2,500,000	--	109,000	2,391,000
Total Governmental Activities - Issued through Direct Borrowing				4,551,000	4,269,242	--	264,821	4,004,421
Total Governmental Activities				21,781,000	18,529,242	--	1,784,821	16,744,421
Business-Type Activities								
Issued Through Direct Borrowing:								
RI Clean Water Sewer Loan	3/10/1993	3.56%	9/01/2036	3,000,000	2,570,020	--	123,766	2,446,254
RIIB Safe Drinking Water	6/12/2018	1.0-2.85%	9/01/2037	4,000,000	3,833,000	--	168,000	3,665,000
RI Clean Water Loan	11/19/2009	1.15-4.04%	9/01/2030	5,750,000	2,798,756	--	208,908	2,589,848
RI Infrastructure Bank	12/17/2015	.31-2.90%	9/01/2035	1,750,000	1,389,574	--	71,382	1,318,192
RIIB Safe Drinking Water	6/30/2020	.36-2.49%	9/01/2039	4,000,000	4,000,000	--	1,000	3,999,000
2020 B RIIB Safe Drinking Water	10/01/2020	.49-2.81%	9/01/2040	2,500,000	--	2,500,000	--	2,500,000
Total Business-Type Activities				21,000,000	14,591,350	2,500,000	573,056	16,518,294
Total Loans Payable				\$ 42,781,000	\$ 33,120,592	\$ 2,500,000	\$ 2,357,877	\$ 33,262,715

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

At June 30, 2021, 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
2022	\$ 4,338,821	\$ 1,550,436
2023	4,132,000	1,381,054
2024	4,066,000	1,199,255
2025	3,486,000	1,020,956
2026	3,625,000	870,019
2027-2031	10,207,000	2,443,404
2032-2036	5,439,000	953,159
2037-2040	2,495,600	123,957
	<u>\$ 37,789,421</u>	<u>\$ 9,542,240</u>

Fiscal Year Ending June 30,	Business Type Activities Issued Through Public Sale	
	Principal	Interest
2022	\$ 884,564	\$ 428,076
2023	903,729	410,053
2024	922,894	390,560
2025	941,875	369,606
2026	963,760	347,155
2027-2031	5,203,903	1,337,582
2032-2036	4,287,171	666,484
2037-2041	2,410,398	124,780
	<u>\$ 16,518,294</u>	<u>\$ 4,074,296</u>

At June 30, 2021, scheduled annual debt service requirements to maturity for governmental capital leases are as follows:

Fiscal Year Ended June 30,	Lease Payment Requirements
2022	\$ 1,316,128
2023	1,316,128
2024	1,316,128
2025	1,080,941
2026	1,080,941
Thereafter	939,526
Total minimum lease payments	7,049,792
Less: Amount representing interest cost	(742,169)
Present value of minimum lease payments	<u>\$ 6,307,623</u>

Bond Rating and Outlook

S&P Global Ratings

Standard and Poor's Global Ratings assigned its 'AA+' long term rating to Cumberland, R.I.'s issue of 2018A general obligation (GO) bonds and affirmed its 'AA+' rating on the town's outstanding GO debt. The outlook is stable.

An assessment of the Town's financial standing and practices that found:

- Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with "good" financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Adequate budgetary performance, with a slight operating deficit in the general fund and an operating deficit at the total governmental fund level in fiscal 2017;
- Strong budgetary flexibility, with an available fund balance in fiscal 2017 of 13.7% of operating expenditures;
- Very strong liquidity, with total government available cash at 19.6% of total governmental fund expenditures and 3.4x governmental debt service, and access to external liquidity we consider strong;
- Very strong debt and contingent liability position, with debt service carrying charges at 5.8% of expenditures and net direct debt that is 57.9% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 65.3% of debt scheduled to be retired in 10 years, but a large pension and other postemployment benefit (OPEB) obligation; and
- Strong institutional framework score.

Over the last fiscal years, Cumberland has maintained reserves in excess of the town ordinance's minimum 10% of operating revenues in the general fund. The School Department maintains a policy of moving reserves in excess of 4% to the their capital projects reserve.

Capital Budgeting



The Town has been without a formal Capital Expenditures Budget for some time. We are currently in the process of that development with our Public Works Director.

Many of the Capital Expenditures in the Fiscal Year 2023 Operating Budgets will be found in the Capital Lease line items for the appropriate departments. These include Master Leases for EMS ambulances, Highway, Sewer and Water Department vehicles and equipment.

There are also Town and School Master Lease Expenditure items in the General Fund Operating Budget.

Section Four: Revenue Details

22-14B
TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2022/2023
GENERAL FUND - REVENUE

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S GENERAL FUND FOR FISCAL YEAR 2022-23

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2022-23 IS AS FOLLOWS:

REVENUE	ADJUSTED BUDGET FY 2020	ADJUSTED BUDGET FY 2021	ADOPTED BUDGET FY 2022	MAYOR PROPOSED FY 2023	COUNCIL ADOPTED
GENERAL REVENUE					
PROPERTY TAXES	67,265,935	68,839,594	69,812,880	73,919,934	73,919,934
REVENUE STABILIZATION FUND	-	-	700,000	700,000	700,000
LICENSES, PERMITS & FEES	1,751,966	1,642,676	2,074,496	1,871,215	1,871,215
EMS REVENUE	1,525,000	1,250,000	1,250,000	1,200,000	1,250,000
EMS DETAIL REVENUE				7,500	7,500
INTEREST ON TAXES	250,000	192,479	320,000	300,000	300,000
INVESTMENT INCOME	155,000	185,000	175,000	125,000	125,000
MISCELLANEOUS	271,000	524,472	173,600	115,000	115,000
COMMUNITY PROGRAMS INCOME		37,472	272,900	-	-
RECYCLING REBATE		-	-	-	-
WATER FUND SERVICES	85,000	85,000	85,000	85,000	85,000
SEWER FUND SERVICES	40,000	40,000	40,000	40,000	40,000
INTERFUND TAX INTEREST	45,000	0	45,000	-	-
SCHOOL NON-MOE/CAPITAL	-	-	200,000	-	-
RECORDING FEES	285,000	285,000	375,000	300,000	300,000
CELL TOWER REVENUE	385,000	235,000	35,000	30,000	130,000
PAYMENT IN LIEU OF TAXES-PILOT	51,531	50,630	50,630	50,630	50,630
IMPACT FEE REVENUE	-	-	-	-	-
BOND PREMIUM	-	-	-	-	-
POLICE DETAIL	135,000	135,000	185,000	185,000	185,000
ARPA FUNDS TRANSFER	-	-	-	450,000	450,000
SCHOOL CAPITAL PROJECTS TRANSFER	-	-	-	300,000	300,000
REVALUATION FUND TRANSFER	-	-	-	300,000	300,000
APPROP. FROM G/F SURPLUS	860,576	710,576	650,000	650,000	650,000
TOTAL	73,106,008	74,212,899	76,444,506	80,629,279	80,779,279
LIBRARY RECEIPTS					
TOTAL	321,601	297,545	338,514	322,252	322,252
SCHOOL RECEIPTS					
STATE AID	21,628,792	20,509,459	21,294,278	21,763,315	21,763,315
SCHOOL MISC.	2,816,206	2,945,000	4,142,314	3,515,000	3,515,000
MASTER LEASE PROCEEDS	-	792,000	1,211,283	266,000	266,000
APPROP. FROM SCHOOL SURPLUS	575,000	1,828,120	1,728,081	1,265,000	1,265,000
TOTAL	25,019,998	26,074,579	28,375,956	26,809,315	26,809,315
STATE AID & GRANTS					
INCENTIVE AID	-	-	-	-	-
GENERAL STATE AID	-	-	-	-	-
MOTOR VEHICLE PHASE OUT	1,753,921	2,112,960	2,641,328	1,418,000	1,418,000
SCHOOL HOUSING AID	1,984,289	1,760,793	1,370,450	1,469,042	1,469,042
LIBRARY HOUSING AID	31,952	31,952	29,843	-	-
TELEPHONE TAX	432,719	431,581	415,103	415,003	415,003
TOTAL	4,202,881	4,337,286	4,456,724	3,302,045	3,302,045
TOTAL REVENUE	102,650,488	104,922,309	109,615,700	111,062,891	111,212,891

TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2022/23
GENERAL FUND - EXPENDITURE

GENERAL FUND (EXPENDITURE):

	ADJUSTED BUDGET FY 2020	ADJUSTED BUDGET FY 2021	ADOPTED BUDGET FY 2022	MAYOR PROPOSED FY 2023	COUNCIL ADOPTED
ANIMAL CONTROL	112,012	151,438	138,878	195,421	180,421
BOARD OF CANVASSING	75,658	115,987	99,404	125,411	125,411
COURTS	52,200	98,519	112,088	117,200	117,200
FINANCE	582,164	787,995	825,684	882,784	882,784
HIGHWAY	2,506,944	3,221,779	3,424,608	968,643	3,411,980
HUMAN RESOURCES	87,100	109,233	115,225	115,755	115,755
INSPECTIONS	216,234	331,439	374,949	399,904	399,904
LIBRARY	1,724,694	1,726,129	1,771,894	1,795,796	1,795,796
MAYOR'S OFFICE	215,755	316,466	303,042	311,757	311,757
OCYL	196,762	252,880	262,581	279,087	266,087
PLANNING	218,323	289,731	284,096	307,786	307,786
PUBLIC WORKS	2,976,690	3,066,171	2,986,592	3,190,105	3,190,105
RECREATION	225,692	349,389	609,732	377,371	377,371
SENIOR SERVICES	243,170	256,224	333,170	351,272	351,272
SOLICITOR	193,218	263,275	276,604	353,168	353,168
TAX ASSESSORS	228,890	299,740	267,425	263,240	263,240
TOWN CLERK	249,680	328,544	342,468	313,079	313,079
TOWN HALL	195,957	231,219	320,257	273,546	273,546
TOTAL TOWN DEPARTMENTS	10,301,143	12,196,158	12,848,697	10,621,328	13,036,666
EMS	2,058,497	2,572,474	2,778,107	2,850,879	2,850,879
POLICE	4,525,940	5,676,110	6,002,473	6,198,881	6,123,881
EMERGENCY MANAGEMENT	10,191	-	-	-	-
STRESS	10,000	-	-	-	-
TRAFFIC CALMING	40,000	-	-	-	-
TELECOMMUNICATIONS	414,168	592,171	546,221	580,090	580,090
TOTAL PUBLIC SAFETY	7,058,796	8,840,755	9,326,801	9,629,850	9,554,850
INFORMATION TECHNOLOGY	148,600	107,000	107,000	107,000	107,000
TOTAL ADMINISTRATION	148,600	107,000	107,000	107,000	107,000
AFLAC FLEX SPENDING MAINT. FEE	-	-	-	-	-
CPD RETIREMENT	-	2,508,087	2,584,826	2,626,567	2,626,567
EMS RETIREMENT	-	114,348	-	-	-
OPEB TRUST	-	1,385,904	1,358,764	1,454,189	1,454,189
WORKERS COMP	-	275,000	275,000	275,000	275,000
EMPLOYEE FRINGE	8,084,282	-	-	-	-
RETIREE HEALTHCARE	-	-	-	-	-
TOTAL FRINGE	8,084,282	4,283,339	4,218,590	4,355,756	4,355,756
TOWN COUNCIL	108,171	139,112	127,000	129,754	129,754
TOWN OFFICERS	15,976	4,521	4,521	4,867	4,867
TOTAL TOWN COUNCIL	124,147	143,633	131,521	134,621	134,621
BOARD OF ASSESSMENT REVIEW	-	900	900	900	900
CONSERVATION COMMISSION	-	-	-	-	-
HISTORIC DISTRICT COMMISSION	500	500	500	500	500
PARKS AND RECREATION COMMISSION	-	-	-	-	-
PLANNING BOARD	-	5,500	5,500	5,500	5,500
ZONING BOARD	16,300	16,759	17,500	19,600	19,600
TOTAL BOARDS AND COMMISSIONS	16,800	23,659	24,400	26,500	26,500

TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2022/23
GENERAL FUND - EXPENDITURE

GENERAL FUND (EXPENDITURE) - CONTINUED:

EXPENDITURES	ADJUSTED BUDGET 2020	ADJUSTED BUDGET 2021	ADOPTED BUDGET 2022	MAYOR PROPOSED FY 2023	COUNCIL ADOPTED
BOYS AND GIRLS CLUB	37,500	37,500	37,500	37,500	37,500
CUMBERLAND LAND TRUST	1,000	1,000	10,000	1,000	1,000
CUMBERLAND SCHOOL VOLUNTEERS	1,000	1,000	1,000	1,000	1,000
CUMBERLANDFEST	2,500	2,500	2,500	2,500	2,500
FRANKLIN FARM GRANT MATCH	15,000	15,000	15,000	15,000	15,000
HAPPY BASKETS PROGRAM	2,500	2,500	2,500	2,500	2,500
HOUSE OF COMPASSION	1,500	1,500	1,500	1,500	1,500
JAMSA MOUNTAIN BIKE	2,000	2,000	-	-	-
NORTHERN RI FOOD PANTRY	2,000	2,000	2,000	2,000	2,000
SENIOR SERVICES INC.	6,000	6,000	6,000	6,000	6,000
VETERANS OBSERVANCE	2,500	2,500	2,500	2,500	2,500
VETERANS SERVICES	2,000	2,000	2,000	2,000	2,000
MASON BUILDING	10,000	10,000	10,000	10,000	10,000
ARNOLD MILLS PARADE ASSOCIATION	-	-	-	2,500	2,500
BLACKSTONE RIVER WATERSHED COUNCIL	-	-	2,500	2,500	2,500
TOTAL COMMUNITY OUTREACH	85,500	85,500	95,000	88,500	88,500
BUDGET RESERVES	165,000	25,000	25,000	25,000	25,000
BUILDING REPAIR CONTINGENCY	30,000	25,000	25,000	25,000	25,000
CASUALTY AND LIABILITY INSURANCE	452,000	480,000	500,000	540,000	540,000
CHAMBER OF COMMERCE	800	-	-	-	-
DEFICIT REDUCTION	-	-	-	-	-
ECONOMIC DEVELOPMENT/GRANT WRITER	55,000	-	-	-	-
EFFICIENCY SAVINGS	(659,985)	-	-	-	-
FINANCIAL SOFTWARE	59,590	-	-	-	-
GENERAL CONTINGENCIES	86,000	50,000	50,000	50,000	50,000
CAPITAL IMPROVEMENTS - LEASE, TOWN	493,703	293,618	293,618	293,618	293,618
POLICE CONTRACT NEGOTIATIONS/SEVERANCE	-	-	-	-	-
PROPERTY REVALUATION	62,000	-	-	451,000	451,000
RI LEAGUE OF CITIES AND TOWNS	14,706	-	-	-	-
LEGAL SETTLEMENTS	-	-	-	-	-
EVERGREEN LEGISLATION	15,000	-	-	-	-
SEVERANCE	100,000	100,000	100,000	200,000	200,000
TOTAL TOWN GENERAL EXPENSES	873,814	973,618	993,618	1,584,618	1,584,618
PAYING AGENT AND ADVISOR FEES	15,000	15,000	15,000	15,000	15,000
SCHOOL BONDS - DEBT INTEREST	934,534	827,713	721,713	475,000	475,000
SCHOOL BONDS - DEBT PRINCIPAL	2,525,000	2,620,000	2,720,000	-	-
SCHOOL BONDS FROM IMPACT FEES	(325,000)	(155,000)	(155,000)	(155,000)	(155,000)
TAX ANTICIPATION NOTES	89,500	69,500	-	89,500	89,500
TOWN BONDS - DEBT INTEREST	314,890	817,066	814,546	1,381,054	1,381,054
TOWN BONDS - DEBT PRINCIPAL	1,149,500	1,495,296	1,628,178	4,132,000	4,132,000
TOTAL DEBT SERVICE	4,703,424	5,689,575	5,744,437	5,937,554	5,937,554
TOTAL TOWN	31,396,506	32,343,237	33,490,063	32,485,726	34,826,064
CAPITAL IMPROVEMENTS - LEASES	657,909	296,418	693,283	868,114	868,114
SCHOOL NON-MOE/CAPITAL	-	-	-	300,000	300,000
OTHER CONTRIBUTIONS - EDUCATION	25,019,998	26,074,579	28,375,956	26,809,315	26,809,315
SCHOOL DEPARTMENT - ACHIEVEMENT					253,000
TOWN CONTRIBUTION - EDUCATION	45,576,075	46,208,075	47,056,398	48,156,398	48,156,398
TOTAL SCHOOL DEPARTMENT	71,253,982	72,579,072	76,125,637	76,133,827	76,386,827
TOTAL GENERAL FUND	102,650,488	104,922,309	109,615,700	108,619,553	111,212,891

as of: 05/02/2022

		FY 2021		FY 2022	
		ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
REIMBURSE 2017 MV ARTICLE 11			9.78		-
Property Taxes 2000 & PRIOR					
Property Taxes 2001					
Property Taxes 2002					(6.79)
Property Taxes 2003					
Property Taxes 2004					
Property Taxes 2005			(621.08)		218.63
Property Taxes 2006					221.79
Property Taxes 2007					227.50
Property Taxes 2008					240.51
Property Taxes 2009			17.75		697.86
Property Taxes 2010			910.58		784.95
Property Taxes 2011			453.14		356.27
Property Taxes 2012		2,000.00	659.63		484.33
Property Taxes 2013		5,000.00	1,317.90	2,000.00	706.43
Property Taxes 2014		10,000.00	5,240.38	5,000.00	4,188.30
Property Taxes 2015		15,000.00	7,044.70	10,000.00	3,024.32
Property Taxes 2016		25,000.00	6,142.79	15,000.00	6,938.08
Property Taxes 2017		50,000.00	10,114.63	25,000.00	8,759.36
Property Taxes 2018		145,000.00	32,218.22	50,000.00	23,598.85
Property Taxes 2019		700,000.00	447,481.21	145,000.00	155,816.37
Property Taxes 2020		33,933,616.00	32,764,013.88	700,000.00	696,764.17
Property Taxes 2021		33,953,978.00		32,594,928.85	24,460,383.20
Property Taxes 2022				36,265,951.48	33,375,258.56
Property Taxes 2023					
TOTAL ANNUAL TAXES:		\$ 68,839,594.00	\$ 33,275,003.51	\$ 69,812,880.33	\$ 58,738,662.69

FY 2023	
MAYOR PROPOSED	COUNCIL ADOPTED
2,000.00	2,000.00
5,000.00	5,000.00
10,000.00	10,000.00
15,000.00	15,000.00
25,000.00	25,000.00
50,000.00	50,000.00
145,000.00	145,000.00
700,000.00	700,000.00
33,987,135.00	33,987,135.00
38,980,799.03	38,980,799.03
\$ 73,919,934.03	\$ 73,919,934.03

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Interest & Penalty on Taxes	192,479.00	270,956.11	320,000.00	333,999.54
Interfund Tax Interest	-	-	45,000.00	-
Payments in Lieu of Taxes	50,630.00	50,630.00	50,630.00	56,419.22
TOTAL OTHER TAX FEES:	\$ 243,109.00	\$ 321,586.11	\$ 415,630.00	\$ 390,418.76

FY 2023	
MAYOR PROPOSED	COUNCIL ADOPTED
300,000.00	300,000.00
-	-
50,630.00	50,630.00
\$ 350,630.00	\$ 350,630.00

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Liquor Licenses - Town Clerk	36,000.00	26,800.00	36,000.00	33,455.00
Dog Licenses - Town Clerk	5,000.00	1,629.35	5,000.00	4,095.00
Business Cert/Tradename - Town Clerk		1,900.00		2,625.00
Businesses Licences - Town Clerk				
Marriage Licenses - Town Clerk		704.00		824.00
Land Disturbance Permits	1,000.00	1,100.00	1,000.00	1,000.00
Fishing and Hunting				
Entertainment License		3,045.00		3,730.00
Other Licenses	30,000.00	25,790.00	30,000.00	25,555.00
Building Permits - Public Works	400,000.00	392,835.02	450,000.00	441,729.18
TOTAL LICENSES & PERMITS:	\$ 472,000.00	\$ 453,803.37	\$ 522,000.00	\$ 471,014.18

FY 2023	
MAYOR PROPOSED	COUNCIL ADOPTED
36,000.00	36,000.00
5,000.00	5,000.00
1,000.00	1,000.00
30,000.00	30,000.00
400,000.00	400,000.00
\$ 472,000.00	\$ 472,000.00

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Misc (Easement, Assessor copies) Fees		4.25		
Land Evidence Recording Fees	285,000.00	344,451.80	375,000.00	327,789.42
Vital Record Fees	30,000.00	21,758.00	30,000.00	24,627.00
Certified Copies/Copies	-	1,079.50		1,707.60
Coin Operated Rec	-		2,500.00	
Restoration Document Fee				
Real Estate Conveyance Tax	425,000.00	477,082.62	600,000.00	575,560.49
Development Review Fees	20,000.00	9,875.00	15,000.00	24,570.00

FY 2023	
MAYOR PROPOSED	COUNCIL ADOPTED
300,000.00	300,000.00
30,000.00	30,000.00
425,000.00	425,000.00
15,000.00	15,000.00

Tax Sale Fees - Tax Collections	10,000.00	22.71	10,000.00	4,123.02	10,000.00	10,000.00
Tax Redemption Fees - Tax Collections	3,000.00	45,839.81	3,000.00	41,130.15	3,000.00	3,000.00
Municipal Lien Certificate Fees	45,000.00	49,048.50	40,000.00	40,012.92	40,000.00	40,000.00
Copy Fees - Tax Assessors						
Fingerprinting Fees - CPD	-	540.00	75,000.00	611.00	80,000.00	80,000.00
VIN Checks Fees - CPD				73,680.00		
Accident Reports Fees - CPD		2,465.00		4,191.15		
Passport Fees - CPD		(35.00)				
Other (Subpoena etc.) Fees - CPD		2,831.06		979.16		
Background Check Fees - CPD		816.00		4,187.35		
RITT Share of GDR Fee						
Medical Records Processing Fees - EMS		(21,786.96)				
Zoning Certificate Fees - Inspections	5,000.00	4,750.00	5,000.00	7,714.35	5,000.00	5,000.00
Zoning Application Fees - Inspections		1,050.00	14,500.00		14,500.00	14,500.00
Tech Fee - Inspections				11,555.00		
Late Filing Fees - Inspections				5,680.00		
Mechanical Permit - Inspections						
Plumbing Permit - Inspections						
Solar Permit - Inspections						
Road Opening Fees - Public Works	15,000.00	11,765.20	15,000.00	8,302.00	2,000.00	2,000.00
Copy Fees - Public Works		11.00				
National Grid Rebate						
Planning Department Fees	3,000.00	10,149.79	2,000.00	4,900.91	2,000.00	2,000.00
Misc. Revenue/Exp	5,000.00	26,506.82	20,000.00	10,101.37	10,000.00	10,000.00
Library Fees - Library		4,395.71	30,000.00	15,635.91	20,000.00	20,000.00
TOTAL FEES:	\$ 846,000.00	\$ 992,620.81	\$ 1,237,000.00	\$ 1,187,058.80	\$ 956,500.00	\$ 956,500.00

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Town Share of Fines - Municipal Court	115,000.00	111,218.13	115,000.00	130,491.80
Town Share of Court Costs			-	
Town Share of Penalties			-	
RITT Share of Court Costs		(1,687.38)	-	(16,378.04)
RITT Share of Enhanced Court Costs		(5,349.12)		
EMS Distribution - Municipal Court		(113.97)		
Dog License Surcharges - Town Clerk			-	
Liquor License Violations - Town Clerk				
Petitioner Adv Costs - Town Clerk				
Probate Court Fees - Town Clerk	30,000.00	36,579.60	35,000.00	28,982.45
Housing Court Fees	-	(820.00)	1,500.00	
Zone Change/Road Aband. Petitions		925.00		4,200.00
Return Check Fee - Finance		910.00		1,800.50
TOTAL SERVICE/COSTS/PENALTIES:	\$ 145,000.00	\$ 141,662.26	\$ 151,500.00	\$ 149,096.71

FY 2023	
MAYOR PROPOSED	COUNCIL ADOPTED
115,000.00	115,000.00
35,000.00	35,000.00
-	-
\$ 150,000.00	\$ 150,000.00

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Proceeds from Land Sale	-		-	
Investment Income	185,000.00	174,482.21	175,000.00	192,881.49
Impact Fees			-	
Bond Proceeds/Highland Avenue Sidewalks	409,472.00	2,251,172.05	-	
TOTAL INVESTMENT INCOME:	\$ 594,472.00	\$ 2,425,654.26	\$ 175,000.00	\$ 192,881.49

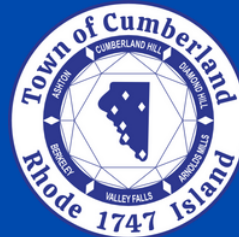
FY 2023	
MAYOR PROPOSED	COUNCIL ADOPTED
125,000.00	125,000.00
\$ 125,000.00	\$ 125,000.00

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Sewer Fund Services Revenue	40,000.00		40,000.00	
Water Fund Services Revenue	85,000.00		85,000.00	
EMS Billing Revenue - EMS	1,250,000.00		1,250,000.00	
Legal Settlement Revenue			-	
EMS Detail Revenue - EMS				10,895.52
Misc. EMS Revenue/Master Lease				315,000.00
Police Detail	135,000.00		185,000.00	
School Resource Office Reimbursement	80,000.00		80,000.00	
TOTAL DEPARTMENT REVENUE:	\$ 1,590,000.00	\$ -	\$ 1,640,000.00	\$ 325,895.52

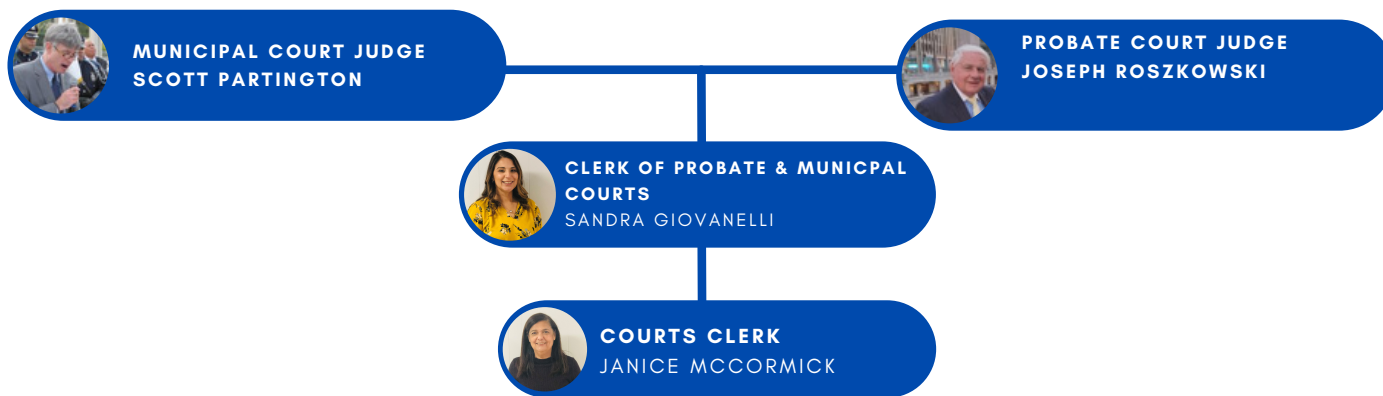
FY 2023	
MAYOR PROPOSED	COUNCIL ADOPTED
40,000.00	40,000.00
85,000.00	85,000.00
1,200,000.00	1,250,000.00
7,500.00	7,500.00
185,000.00	185,000.00
80,000.00	80,000.00
\$ 1,597,500.00	\$ 1,647,500.00

***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.

EXCERPTS FROM THE MUNICIPAL COURT REPORT

Top Violations Breakdown

- Speeding In Excess (1-10MPH) - 64.47%
- No Seatbelt - 12.45%
- Obedience to Stop Signs - 4.4%

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/23
COURTS - #013**

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salary Courts Clerk	7,021.00	5,172.08	51,151.00	51,280.15	51,151.10	51,151.10
Municipal Court Judge	44,425.00	43,754.70	8,318.96	8,606.92	8,318.96	8,318.96
Salary Probate Court Judge	8,105.00	5,611.14	8,104.98	7,824.43	8,104.98	8,104.98
Overtime	-	-				
MERS Defined Benefit	5,977.64	5,193.52	6,176.55	6,156.88	5,529.43	5,529.43
TIAA-CREF Contribution	-	-			511.51	511.51
FICA	3,398.55	3,960.17	4,006.28	4,919.95	5,169.49	5,169.49
Medicare	-	-				
Unemployment	-	-				
Workers Compensation	-	-				
TDI	-	-				
Health Insurance ER	21,215.76	19,447.78	20,420.18	20,420.18	24,542.67	24,542.67
Health Insurance EE	(2,000.00)	(1,692.24)	(2,076.84)	(1,999.92)	(1,999.92)	(1,999.92)
Admin Health	-	-				
Dental ER	1,131.12	1,038.07	1,540.04	1,155.12	1,166.64	1,166.64
Dental EE	(238.00)	(201.74)	(247.59)	(238.42)	(238.42)	(238.42)
Life Insurance	858.00	715.00	894.00	894.00	894.00	894.00
Advertising	-	-				
Dept. Software & Licenses	6,850.00	6,000.00	11,000.00	11,316.00	11,000.00	11,000.00
Dues & Subscriptions	150.00	-	150.00	164.75	150.00	150.00
Education and Training	-	-				
Mileage Reimbursement	-	-				
Office Computer Equipment	-	-	650.00	234.33	650.00	650.00
Office Supplies	1,250.00	883.05	1,250.00	1,411.91	1,250.00	1,250.00
Postage	375.00	893.65	750.00	1,511.87	1,000.00	1,000.00
Travel & Conventions	-	-				
TOTALS	\$ 98,519	\$ 90,775	\$ 112,088	\$ 113,658.15	\$ 117,200.44	\$ 117,200.44

Salary and Benefits Breakdown - Courts

	FY 2022		FY 2023	
Courts Clerk	\$	44,425.00	\$	51,151.10
Municipal Court Judge	\$	7,021.00	\$	8,318.96
Probate Court Judge	\$	8,105.00	\$	8,104.98
	\$	59,551.00	\$	67,575.04
Employee Co-Share	\$	2,000.00	\$	2,000
Health	\$	23,599.00	\$	24,542.67
Dental	\$	1,155.00	\$	1,166.64
FICA	\$	3,399.00	\$	5,169.49
Retirement	\$	5,978.00	\$	5,529.43
Life Insurance	\$	590.00	\$	894.00
	\$	34,721.00	\$	39,302.15
TOTALS	\$	94,272.00	\$	106,877.19



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.

Department Goals

- Continue working to recruit high quality candidates to fill vacant positions and bring the Town to full staffing.
- Coordinate with the Interlocal Trust on ensuring that HR is utilizing best practices.
- Work with the Solicitor's Office and outside labor counsel on the two contract negotiations (Teamsters and IBPO).

RECENT HIRES

New Members of the Team Include:

Laborer - Highway
EMS - Paramedic
Town Hall - DPW Clerk, Vitals Clerk
Public Works Director
Custodian - Public Safety
Light Equipment Operator - Highway
Chief of Police

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Human Resources - #020

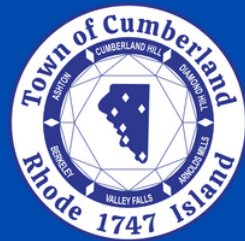
as of: 06/30/22

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	85,000.00	70,740.28	77,879.00	73,086.54		77,879.10	77,879.10
Overtime		-					
Longevity		-					
Cell Phone Stipend	600.00	600.00	600.00	500.00	600.00	600.00	600.00
Mileage Stipend		-					
Retirement/Severance		-					
MERS Defined Benefit	8,582.40	8,166.75	8,731.57	8,701.62		8,418.73	8,418.73
TIAA-CREF Contribution		-				778.79	778.79
FICA	6,045.08	5,435.16	5,256.67	5,341.70		5,957.75	5,957.75
Medicare		-					
Unemployment		-					
Workers Compensation		-					
TDI		-					
Health Insurance ER	8,221.20	6,851.00	22,276.56	18,563.80		21,148.88	21,148.88
Health Insurance EE	(2,000.00)	(2,012.08)	(3,692.40)	(3,538.55)		(4,000.10)	(4,000.10)
Admin Health		-					
Dental ER	350.16	575.51	1,058.86	1,058.86		1,166.64	1,166.64
Dental EE	(73.84)	(129.36)	(229.25)	(220.08)		(238.42)	(238.42)
Life Insurance	858.00	929.50	894.00	748.00		894.00	894.00
Advertising		-	300.00	783.83	1,000.00	1,000.00	1,000.00
Capital Leases		-					
Dept Software & Licenses	150.00						
Dues & Subscriptions		-					
Education & Training	500.00	-	500.00		500.00	500.00	500.00
Furniture and Fixtures		-					
Maintenance Agreements		-					
Mileage Reimbursement		-					
Office Computer Equipment		-					
Office Improvements		-					
Office Supplies	1,000.00	797.91	1,000.00	396.79	1,000.00	1,000.00	1,000.00
Postage		104.71	150.00	264.64	150.00	150.00	150.00
Printer Lease & Maintenance		-					
Printer Usage		-					
Professional Services		-					
Office Equipment & Repairs		-	500.00	219.28	500.00	500.00	500.00
TOTALS	\$ 109,233.00	\$ 92,059.38	\$ 115,225.01	\$ 105,906.43	\$ 3,750.00	\$ 115,755.37	\$ 115,755.37

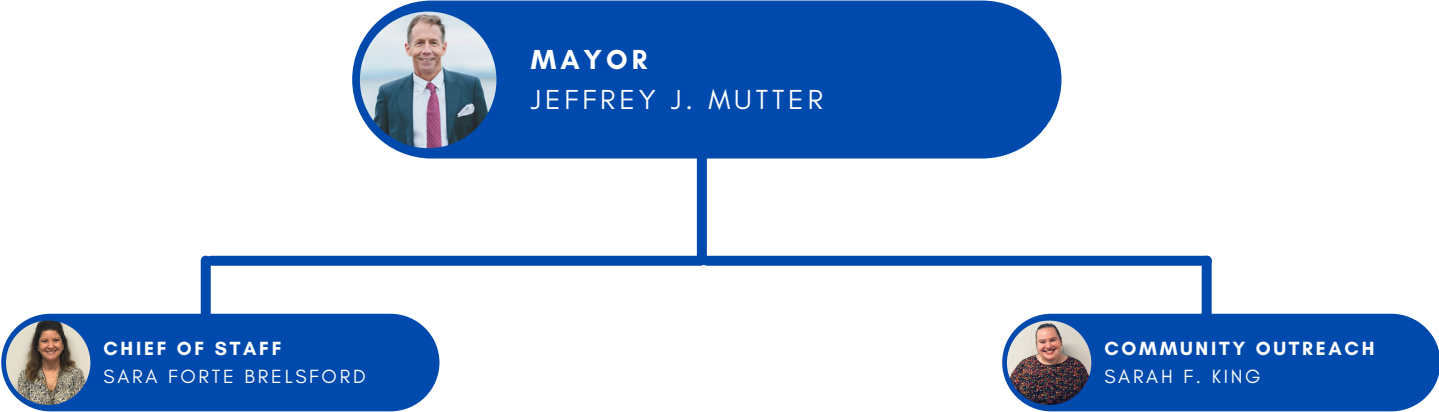
Salary and Benefits Breakdown - Human Resources

	FY 2022	FY 2023
Director	77,879.00	77,879.10
Clerk (Shared)	7,021.00	-
	\$ 84,900.00	\$ 77,879.10
Employee Co-Share	2,000.00	4,000.10
Health	19,940.00	21,148.88
Dental	1,155.00	1,166.64
FICA	5,958.00	5,957.75
Retirement	8,963.00	8,418.73
Life Insurance	590.00	894.00
	\$ 36,606.00	\$ 41,586.10
Totals:	\$ 121,506.00	\$ 119,465.20

MAYOR MUTTER'S OFFICE



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 while providing quality, innovative, and effective service while forging positive relationships with employees and residents.

Department Goals

- Provide support, resources, and guidance to all municipal departments to help them reach their ultimate goals and initiatives.
- Work with the Town's grant writer to continue to pursue innovative sources of funding to maintain the Town's assets.
- Advance policy proposals that make Cumberland a healthier and more equitable community.



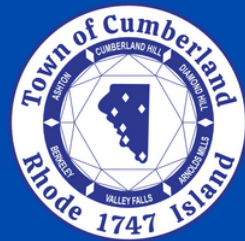
TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
MAYOR'S OFFICE - #010

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	209,054.74	204,985.91	210,051.10	210,672.57	210,050.88	210,050.88	210,050.88
Overtime		-				-	-
Longevity		-				-	-
Cell Phone Stipend	1,650.00	1,500.00	1,200.00	1,100.00	1,200.00	1,200.00	1,200.00
Mileage Stipend		-				-	-
Retirement/Severance		-				-	-
MERS Defined Benefit	13,386.00	12,383.38	13,846.00	13,692.00	12,382.97	12,382.97	12,382.97
TIAA-CREF Contribution		-			1,145.51	1,145.51	1,145.51
FICA	15,992.69	15,784.00	16,069.00	16,219.02	16,068.89	16,068.89	16,068.89
Medicare		-				-	-
Unemployment		3,352.25		874.50		-	-
Workers Compensation		-				-	-
TDI		-				-	-
Health Insurance ER	21,215.76	21,215.76		(3,712.76)	8,791.47	8,791.47	8,791.47
Health Insurance EE	(4,000.00)	(3,254.98)			(1,999.92)	(1,999.92)	(1,999.92)
Admin Health	-	-				-	-
Dental ER	1,131.12	1,483.32		357.84	2,333.28	2,333.28	2,333.28
Dental EE	(238.42)	(194.04)		(71.00)	(147.68)	(147.68)	(147.68)
Life Insurance	2,574.00	2,502.50	2,676.00	2,682.00		2,682.00	2,682.00
Advertising		-				-	-
Capital Leases		-				-	-
Dept. Software & Licenses	600.00	-	600.00	-	1,600.00	1,600.00	1,600.00
Dues & Subscriptions	700.00	417.40	600.00	183.00	600.00	600.00	600.00
Education and Training		-				-	-
Furniture and Fixtures	2,200.00	946.03	1,500.00	637.45	1,000.00	1,000.00	1,000.00
Maintenance Agreements		-				-	-
Mileage Reimbursement		-				-	-
Office Computer Equipment	1,200.00	999.70	2,000.00	221.16	1,000.00	1,000.00	1,000.00
Office Improvements	-	-	1,000.00	368.00	1,000.00	1,000.00	1,000.00
Office Supplies	1,200.00	1,196.43	1,200.00	1,037.83	1,200.00	1,200.00	1,200.00
Postage		56.07		70.89	50.00	50.00	50.00
Printer Lease		410.00				-	-
Printer Usage		-	1,000.00		1,000.00	1,000.00	1,000.00
Professional Services	1,000.00	490.00				-	-
Office Equipment		-				-	-
Vehicle Repair		-		58.22		-	-
Travel & Conventions		-				-	-
Grant Writer	48,000.00	48,000.00	48,000.00	40,000.00	48,000.00	48,000.00	48,000.00
NRI Chamber of Commerce	800.00	800.00	800.00	800.00	800.00	800.00	800.00
Vehicle Replacement		-					
Employee Appreciation			2,500.00	1,143.68	3,000.00	3,000.00	3,000.00
TOTALS	\$ 316,465.89	\$ 313,073.73	\$ 303,042.10	\$ 286,334.40	\$ 309,075.41	\$ 311,757.41	\$ 311,757.41

Salary and Benefits Breakdown - Mayor's Office

	FY 2022	FY 2023
Mayor	95,500.00	95,499.82
Chief of Staff	62,400.00	63,648.00
Community Outreach	49,905.00	50,903.06
	\$ 207,805.00	\$ 210,050.88
Employee Co-Share	-	1,999.92
Health		8,791.47
Dental		2,333.28
FICA	15,897.00	16,068.89
Retirement	12,926.00	12,382.97
Life Insurance	1,771.00	2,682.00
	\$ 30,594.00	\$ 44,258.54
Totals:	\$ 238,399.00	\$ 254,309.42



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.

Department Goals

- Finalize Licensing Regulations
- Continue to work with the Planning and Building Departments to finalize comprehensive amendments to the Zoning Ordinance.
- Review and revise purchasing requirements including, but not limited to, Qualification-Based Selection, and Professional Services Committee



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
SOLICITOR'S OFFICE - #014**

as of: 06/30/2022

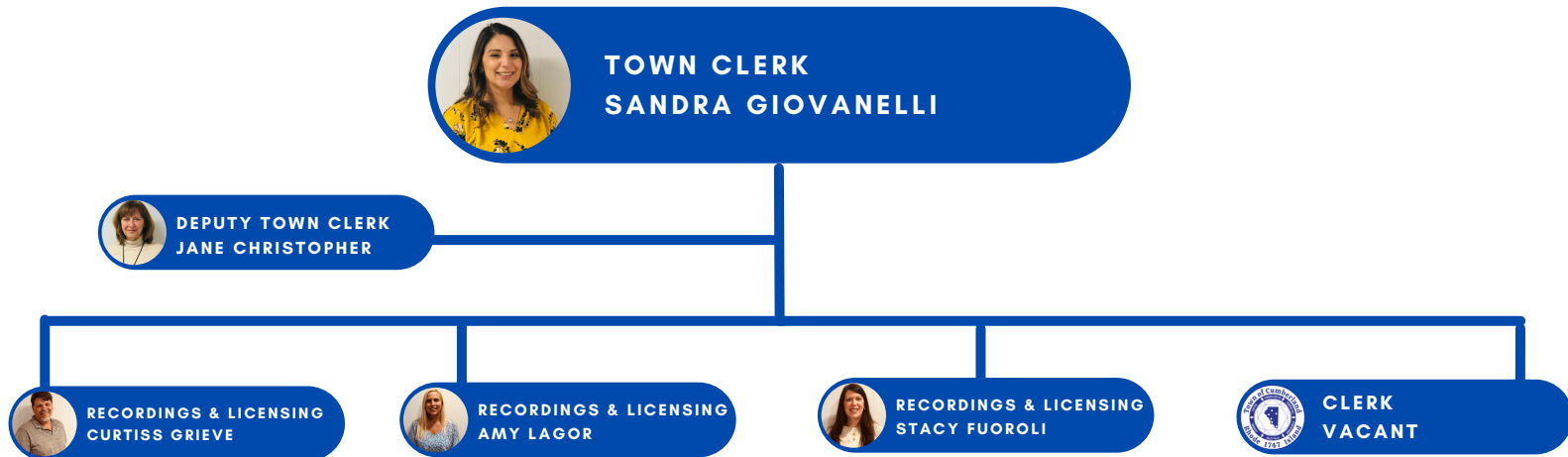
	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	162,618.00	168,316.69	165,870.36	167,316.48		165,870.64	165,870.64
Overtime		-					
Longevity		-					
Cell Phone Stipend	600.00	600.00	600.00	550.00	600.00	600.00	600.00
Mileage Stipend		-					
MERS Defined Benefit	19,384.04	18,639.38	19,433.40	19,369.60		17,930.62	17,930.62
TIAA-CREF Contribution		-				1,658.71	1,658.71
FICA	12,440.26	12,906.96	12,689.00	12,587.64		12,689.10	12,689.10
Medicare		-					
Unemployment		-					
Workers Compensation		-					
TDI		-					
Health Insurance ER	42,431.52	42,481.52	46,733.40	46,733.40		44,924.96	44,924.96
Health Insurance EE	(8,000.00)	(8,067.13)	(4,615.50)	(5,167.55)		(8,000.00)	(8,000.00)
Admin Health	-						
Dental ER	2,262.04	2,264.88	3,080.32	2,695.28		2,333.28	2,333.28
Dental EE	(476.84)	(476.84)	(275.10)	(307.99)		(476.84)	(476.84)
Life Insurance	1,716.00	1,716.00	1,788.00	1,788.00		1,788.00	1,788.00
Advertising		-		22.00			
Capital Leases		-					
Dept. Software & Licenses	300.00	125.00	300.00		300.00	300.00	300.00
Dues & Subscriptions	1,000.00	420.13	1,000.00	487.75	1,000.00	1,000.00	1,000.00
Education and Training		-	1,000.00		1,000.00	1,000.00	1,000.00
Furniture and Fixtures		-			500.00	500.00	500.00
Maintenance Agreements		-			-		
Mileage Reimbursement		-			-		
Office Computer Equipment		-					
Office Improvements		-					
Office Supplies	1,000.00	540.56	1,000.00	761.82	1,000.00	1,000.00	1,000.00
Postage		41.72		66.50	50.00	50.00	50.00
Assistant Solicitor		-			2,000.00	2,000.00	2,000.00
Legal Judgements		-					
Travel & Conventions		-					
Prosecution Expenses	18,000.00	16,500.00	18,000.00	12,750.00	18,000.00	18,000.00	18,000.00
Insurance Claims	2,000.00	988.25	2,000.00	231.79	2,000.00	2,000.00	2,000.00
Legal Council Zoning Board	8,000.00	7,333.37	8,000.00	6,000.03	8,000.00	8,000.00	8,000.00
Extraordinary Legal Expense		-			80,000.00	80,000.00	80,000.00
TOTALS	\$ 263,275.02	\$ 264,330.49	\$ 276,603.88	\$ 265,884.75	\$ 114,450.00	\$ 353,168.47	\$ 353,168.47

Salary and Benefits Breakdown - Solicitor			
	FY 2022	FY 2023	
Town Solicitor	120,000.00	122,399.94	
Confidential Legal Assistant	42,618.00	43,470.70	
	\$ 162,618.00	\$ 165,870.64	
Employee Co-Share	8,000.00	8,000.00	
Health	43,197.00	44,924.96	
Dental	2,310.00	2,333.28	
FICA	12,440.00	12,689.10	
Retirement	18,717.00	17,930.62	
Life Insurance	1,180.00	1,788.00	
	\$ 77,844.00	\$ 87,665.96	
Totals:	\$ 240,462.00	\$ 253,536.60	

TOWN CLERK'S OFFICE



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The Town Clerk's Office services as a customer service hub for Town Hall and the staff serve a number of functions.

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.

Department Goals

- Work to automate various processes for the ease of both staff and residents. Leverage existing software and explore new options to simplify processes.
- Continue to elevate best practices when it comes to customer service. It is the intention to achieve this through a combination of methods. Including:
 - Cross training all staff on the various functions of the department.
 - Increasing the accessibility of information to the public through digitization.
- Preservation of records.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
TOWN CLERK - #012**

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	210,003.00	210,373.13	221,705.00	209,272.28		211,349.58	211,349.58
Overtime		-					
Longevity	6,308.12	4,549.17	4,409.76	6,195.68		2,177.32	2,177.32
Cell Phone Stipend	600.00	600.00	600.00	550.00	600.00	600.00	600.00
Mileage Stipend		-	100.00				
Retirement/Severance		-					
MERS Defined Benefit	25,933.27	23,615.53	21,101.17	24,849.15		23,082.26	23,082.26
TIAA-CREF Contribution		-					
FICA	16,777.33	16,493.07	16,919.31	16,837.25		16,564.31	16,564.31
Medicare		-					
Unemployment		-					
Workers Compensation		-					
TDI		-					
Health Insurance ER	39,863.88	42,913.88	44,857.08	39,961.95		24,542.67	24,542.67
Health Insurance EE	(6,000.00)	(6,000.00)	(6,230.79)	(4,829.68)		(2,000.00)	(2,000.00)
Admin Health		-					
Dental ER	2,262.24	2,264.88	2,310.24	2,117.72		1,166.64	1,166.64
Dental EE	(238.42)	(238.42)	(238.42)	(238.42)		(238.42)	(238.42)
Life Insurance	2,145.00	2,145.00	2,235.00	2,346.75		2,235.00	2,235.00
Advertising		-					
Dept. Software & Licenses	1,680.00	-	12,000.00	-	8,000.00	8,000.00	8,000.00
Dues & Subscriptions	1,360.00	1,426.28	1,200.00	592.48	1,300.00	1,300.00	1,300.00
Education and Training		-					
Furniture and Fixtures		436.94		(256.94)			
Maintenance Agreements	9,600.00	5,075.07		436.94	2,100.00	2,100.00	2,100.00
Mileage Reimbursement		-					
Computer Equipment	3,800.00		1,000.00	860.00	3,000.00	3,000.00	3,000.00
Computer Expense		-					
Office Improvements		-					
Office Supplies	2,950.00	2,655.96	2,500.00	2,658.42	3,000.00	3,000.00	3,000.00
Postage	3,000.00	4,136.25	5,000.00	3,008.81	5,000.00	5,000.00	5,000.00
Printer Usage		-	2,500.00				
Office Equipment			500.00	346.47	200.00	200.00	200.00
Travel & Conventions		-					
Codification	5,000.00	4,656.74	5,000.00	4,570.00	5,500.00	5,500.00	5,500.00
Land Evidence	3,500.00	3,720.84	5,000.00	4,963.61	5,500.00	5,500.00	5,500.00
TOTALS	\$ 328,544	\$ 318,824	\$ 342,468	\$ 314,242.47	\$ 34,200.00	\$ 313,079.36	\$ 313,079.36

Salary and Benefits Breakdown - Town Clerk

	FY 2022	FY 2023
Town Clerk	\$ 70,304.00	\$ 71,710.08
Deputy Town Clerk	\$ 21,320.00	\$ 21,746.40
Clerks (3)	\$ 120,521.00	\$ 117,893.10
Contract Used Sick	\$ 217,773.00	\$ 213,526.90
Employee Co-Share	\$ 5,000.00	\$ 2,000.00
Health	\$ 42,583.00	\$ 24,542.67

Dental	\$	2,311.00	\$	1,166.64
FICA	\$	16,899.00	\$	16,564.31
Retirement	\$	25,057.00	\$	23,082.26
Life Insurance	\$	1,475.00	\$	2,235.00
	\$	88,325.00	\$	69,590.88

Totals:	\$	306,098.00	\$	283,117.78
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ORGANIZATIONAL CHART

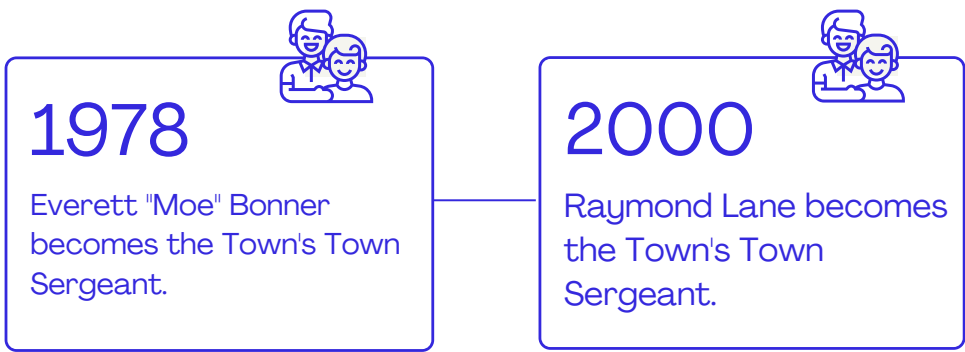


DEPARTMENTAL OVERVIEW

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 2022/2023
Town Sergeant- #030**

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
FICA		128.03		86.50
Medicare		-		
MERS Defined Benefit		-		
Office Supplies		-		
Salaries	4,521.00	1,130.25	4,521.00	4,521.00
TDI		-		
TIAA-CREF Contribution		-		
Unemployment		-		
Workers Compensation		-		
TOTALS	\$ 4,521.00	\$ 1,258.28	\$ 4,521.00	\$ 4,607.50

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	345.86	345.86
4,521.00	4,521.00	4,521.00
\$ 4,521.00	\$ 4,866.86	\$ 4,866.86

Salary and Benefits Breakdown - Town Sergeant

	FY 2022	FY 2023
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 2022/2023
TOWN COUNCIL - #011**

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	47,944.00	27,090.00	36,000.00	36,000.00		36,000.00	36,000.00
MERS Defined Benefit							
TIAA-CREF Contribution							
FICA	3,667.72	2,203.85		3,036.45		2,754.00	2,754.00
Medicare							
Unemployment							
Workers Compensation							
TDI							
Advertising	6,500.00	4,480.00	10,000.00	7,510.76	10,000.00	10,000.00	10,000.00
Special Services				275.00			
Video Recording Services	5,500.00		5,000.00	5,290.16	5,000.00	5,000.00	5,000.00
Town Council Extraordinary	500.00	351.00					
Council Legal Services	50,000.00	12,293.75	25,000.00	-		25,000.00	25,000.00
Extraordinary Legal Expense	25,000.00	5,571.00	50,000.00	37,438.44		50,000.00	50,000.00
Office Supplies	-		1,000.00	442.60	1,000.00	1,000.00	1,000.00
TOTALS	\$ 139,111.72	\$ 51,989.60	\$ 127,000.00	\$ 89,993.41	\$ 16,000.00	\$ 129,754.00	\$ 129,754.00

Salary and Benefits Breakdown - Town Council

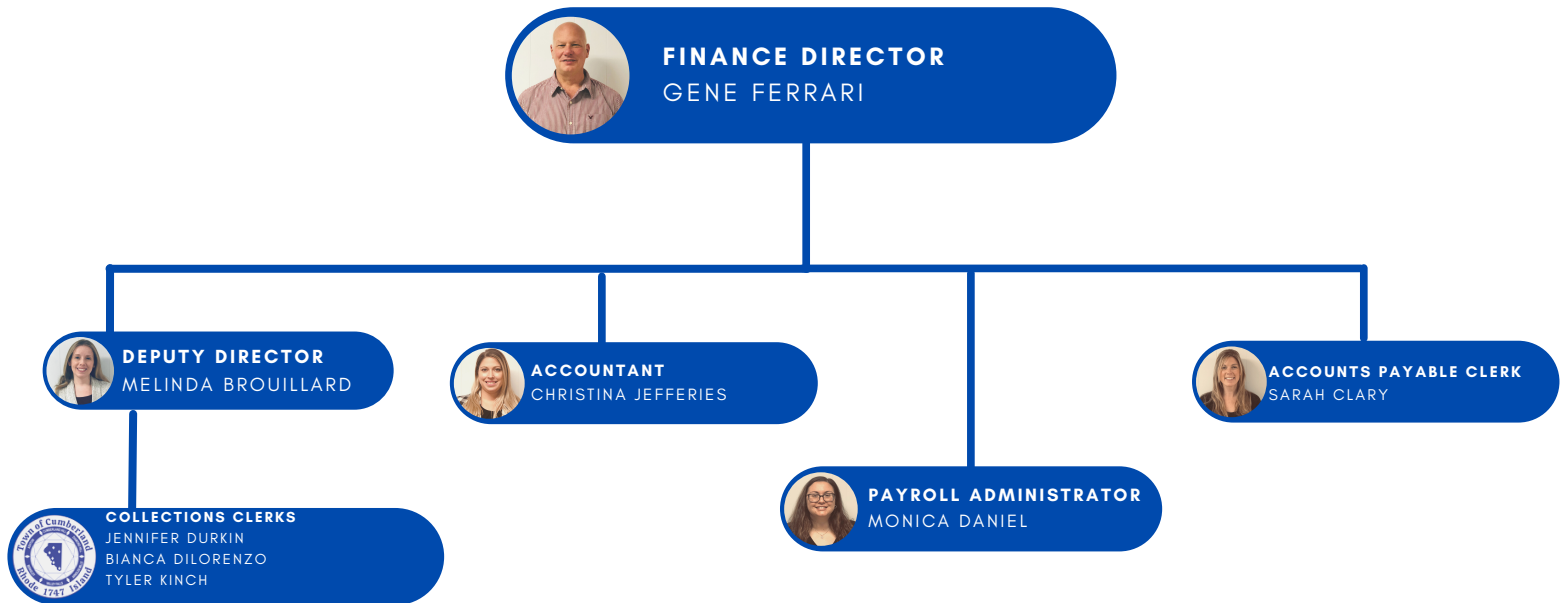
	FY 2022	FY 2023
Town Councilors (6)	\$ 30,000.00	\$ 30,000.00
Council President (1)	\$ 6,000.00	\$ 6,000.00
	\$ 36,000.00	\$ 36,000.00
Employee Co-Share		
Health		
Dental		
FICA	\$ 2,754.00	\$ 2,754.00
Retirement		
Life Insurance		
	\$ 2,754.00	\$ 2,754.00
Totals:	\$ 38,754.00	\$ 38,754.00

***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. The Tax Collections Clerks receive tax payments from the public and ensure they're posted to the proper accounts.

Department Goals

- Fully integrate and utilize new collection system to streamline collections, postings and communications with banks, brokers, attorneys and residents
- Establish/update Finance documentation and policies and introduce departmental cross-training
- Initiate a review and educate the Water Department of controls and procedures needed by the Finance Department to have appropriate control over the Water Department's finances



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/23
FINANCE - #019**

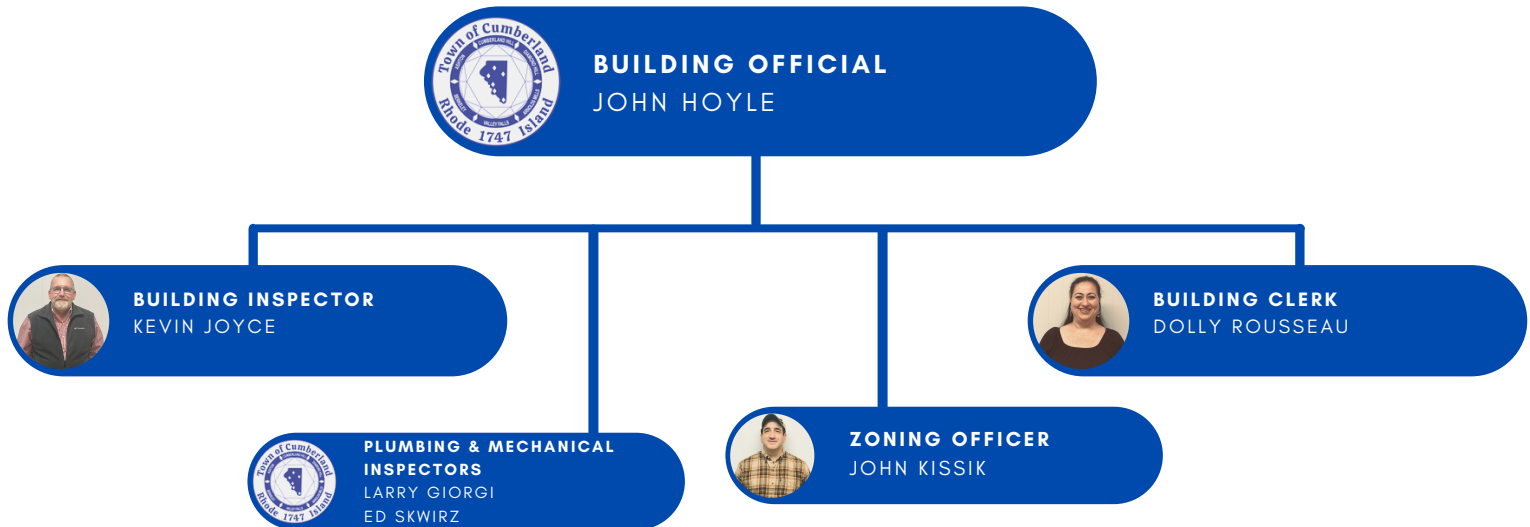
as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	406,320.00	405,345.83	417,050.00	412,662.70	428,968.02	428,968.02	428,968.02
Overtime	450.00	839.43	500.00	353.03	500.00	500.00	500.00
Longevity	3,995.00	900.00	2,320.15	2,320.15	4,236.27	4,236.27	4,236.27
Misc. Town Payroll				619.31			
Cell Phone Stipend	600.00	600.00	600.00	550.00	600.00	600.00	600.00
Mileage Stipend		-			-		
Retirement/Severance		-			-		
MERS Defined Benefit	45,440.06	44,454.72	45,715.52	47,822.40	51,125.06	51,125.06	51,125.06
TIA-CREF Defined Contribution		-					
FICA	32,796.82	33,156.51	30,503.75	30,782.67	33,484.38	33,484.38	33,484.38
Medicare		-					
Unemployment		-					
Workers Compensation		-					
TDI		-					
Health Insurance ER	82,295.40	80,025.01	87,496.54	87,546.54	95,384.45	95,384.45	95,384.45
Health Insurance EE	(14,000.00)	(13,919.45)	(16,329.65)	(16,215.64)	(18,522.14)	(18,522.14)	(18,522.14)
Admin Health	-	-					
Dental ER	5,655.60	6,397.22	4,210.13	4,210.13	5,028.00	5,028.00	5,028.00
Dental EE	(736.84)	(340.09)	(751.26)	(718.75)	-	-	-
Life Insurance	4,719.00	5,076.50	4,656.25	5,066.00	5,364.00	5,364.00	5,364.00
Advertising		1,917.16		7,945.42			
Bank Charges	2,000.00	(44.89)	500.00	33.66	500.00	500.00	500.00
Capital Leases		-					
Dept. Software & Licenses	870.00	5,514.99	5,750.00	5,680.44	5,750.00	5,750.00	5,750.00
Financial Software - Collection	600.00	-	60,000.00	10,572.75		-	-
Dues & Subscriptions		156.60	600.00	250.00	600.00	600.00	600.00
Education & Training	3,000.00	-	2,500.00	469.00	2,500.00	2,500.00	2,500.00
Furniture & Fixtures		2,990.06	3,000.00	3,381.81	3,000.00	3,000.00	3,000.00
Maintenance Agreements		-					
Mileage Reimbursement	3,000.00	-					
Office Computer Equipment		3,391.56	2,500.00	1,611.49	2,500.00	2,500.00	2,500.00
Office Improvements	5,750.00	-					
Office Supplies	21,000.00	3,005.65	5,800.00	6,422.50	6,000.00	6,000.00	6,000.00
Postage		3,352.65	22,000.00	1,651.03	22,000.00	22,000.00	22,000.00
Payroll Clearing Account				(3,340.02)			
Printer Lease & Maintenance		-		1,431.00	1,900.00	1,900.00	1,900.00
Printer Usage		-		-			
Professional Services		-					
Office Equipment & Repairs		-					
Telephone	600.00						
Travel & Conventions	34,344.00		750.00		750.00	750.00	750.00
Payroll Processing	27,000.00	55,555.93	50,600.00	62,450.13	57,000.00	57,000.00	57,000.00
Audit	24,000.00	37,538.38	28,500.00	49,720.00	45,000.00	45,000.00	45,000.00
Tax Collection Expense	24,000.00	2,812.76	26,000.00	17,739.35	3,000.00	3,000.00	3,000.00
Tax Bills Expense	59,590.00	31,591.33	25,000.00	308.35	32,000.00	32,000.00	32,000.00
Financial Software		59,853.00			76,500.00	76,500.00	76,500.00
RI League of Cities & Towns	14,706.00	15,441.00	16,213.00	16,213.00	17,616.00	17,616.00	17,616.00
TOTALS	\$ 787,995.04	\$ 785,611.86	\$ 825,684.43	\$ 757,538.45	\$ 882,784.04	\$ 882,784.05	\$ 882,784.05

Salary and Benefits Breakdown - Finance

	FY 2022	FY 2023
Finance Director	95,786.00	97,702.02
Deputy Finance Director	73,437.00	74,906.00
Senior Accountant	47,502.00	48,448.40
Payroll	47,502.00	48,448.40
Clerks	149,294.60	159,463.20
Longevity	3,528.25	4,236.27
	\$ 417,049.85	\$ 433,204.29
Employee Co-Share	16,000.00	18,522.14
Health	71,381.00	95,384.45
Dental	3,823.00	5,028.00
FICA	32,248.00	33,484.38
Retirement	48,002.00	46,829.38
Life Insurance	3,541.00	5,364.00
	\$ 158,995.00	\$ 204,612.36
Totals:	\$ 576,044.85	\$ 637,816.65

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.

Department Goals

- Research new permitting procedures to enhance customer service within our department, to include the implementation of documenting all inspection activities on an electronic format.
- Develop a plan for digitizing all historical documents to reduce the need for storage and secure future budgetary approval on the next fiscal year to enact it.
- Work with the Planning Department and Solicitor to enact a zoning ordinance to reduce the number of relief applications, by recognizing various sections that can be changed to accommodate the residents.



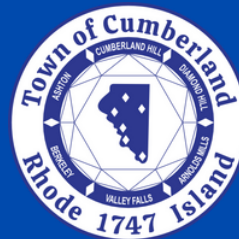
TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Inspections - #027

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	217,907.00	220,235.79	223,513.00	224,199.41		232,745.82	232,745.82
Overtime							
Longevity	2,802.00	2,450.45	2,946.22	2,946.22	2,946.22	2,735.77	2,735.77
Cell Phone Stipend	2,400.00	2,400.00	2,400.00	2,650.00	2,400.00	2,400.00	2,400.00
Mileage Stipend	5,400.00	5,400.00	5,400.00	4,950.00	5,500.00	5,500.00	5,500.00
Retirement/Severance							
MERS Defined Benefit	17,293.00	24,423.32	27,512.15	27,408.41		24,331.31	24,331.31
TIAA-CREF						2,250.82	2,250.82
FICA	14,191.00	17,735.84	18,460.98	18,145.62		18,396.84	18,396.84
Medicare							
Unemployment							
Workers Compensation							
TDI							
Health Insurance ER	48,085.08	61,385.54	64,183.64	64,233.64		75,453.54	75,453.54
Health Insurance EE	(8,000.00)	(11,692.34)	(12,461.58)	(12,000.00)		(12,000.04)	(12,000.04)
Admin Health							
Dental ER	2,616.00	3,586.06	3,465.36	3,465.36		3,861.36	3,861.36
Dental EE	(312.00)	(128.69)	(330.60)	(318.59)		(550.68)	(550.68)
Life Insurance	3,003.00	2,073.50	2,235.00	2,235.00		3,129.00	3,129.00
Advertising							
Capital Leases							
Dept Software & Licenses	15,729.00	11,848.75	13,500.00	10,409.41	15,500.00	15,500.00	15,500.00
Dues & Subscriptions	500.00	418.00	1,000.00	1,050.00	1,000.00	1,000.00	1,000.00
Education & Training		82.62	1,000.00	554.50	1,000.00	1,000.00	1,000.00
Furniture and Fixtures	800.00	348.54	1,000.00	-	1,000.00	1,000.00	1,000.00
Vehicle Fuel & Oil	3,500.00	3,222.01	3,500.00	4,106.23	4,000.00	4,000.00	4,000.00
Heating & Cooling							
Maintenance Agreements							
Mileage Reimbursement							
Office Computer Equip			1,500.00	320.00	1,500.00	1,500.00	1,500.00
Office Improvements							
Office Supplies	1,500.00	1,390.78	2,000.00	965.79	2,000.00	2,000.00	2,000.00
Postage	100.00	312.91	500.00	183.54	500.00	500.00	500.00
Printer Lease & Maintenance					650.00	650.00	650.00
Printer Usage							
Professional Services			1,000.00		1,000.00	1,000.00	1,000.00
Office Equipment & Repairs			1,000.00		1,000.00	1,000.00	1,000.00
Vehicle Repair	1,800.00	2,189.22	2,000.00	682.63	2,000.00	2,000.00	2,000.00
Travel & Conventions			500.00		500.00	500.00	500.00
Code Enforcement	2,125.00		9,125.00	9,082.10	10,000.00	10,000.00	10,000.00
Vehicle Replacement					35,000.00	-	-
TOTALS	\$ 331,439.08	\$ 347,682.30	\$ 374,949.17	\$ 365,269.27	\$ 87,496.22	\$ 399,903.74	\$ 399,903.74

Salary and Benefits Breakdown - Inspections			
	FY 2022	FY 2023	
Building Official	75,895.00	77,520.04	
Building Inspector	55,427.00	56,535.96	
Building/Zoning Assistant	16,244.00	30,800.90	
Clerk III	40,841.00	42,088.80	
Plumbing Inspector	15,098.00	15,400.06	
Electrical Inspector	15,098.00	15,400.06	
Mileage Stipends	5,400.00	5,400.00	
Longevity	2,802.00	2,735.77	
	\$ 226,805.00	\$ 245,881.59	
Employee Co-Share	12,000.00	12,000.04	
Health	72,551.00	75,453.54	
Dental	4,620.00	3,861.36	
FICA	17,998.00	18,396.84	
Retirement	25,342.00	24,331.31	
Life Insurance	2,066.00	3,129.00	
	\$ 122,577.00	\$ 137,172.09	
Totals:	\$ 349,382.00	\$ 383,053.69	

PLANNING DEPARTMENT



ORGANIZATIONAL CHART



PLANNING DIRECTOR
JONATHAN STEVENS



TOWN PLANNER
GLENN MODICA



PLANNING CLERK
EMILY O'NEILL

DEPARTMENTAL OVERVIEW

During his tenure as Planning Director, Jonathan has enacted the 2016 Comprehensive Plan for the Town, worked to negotiate the purchase of Mercy Woods, and has written and gotten legislative approval for several conservation and management plans including: Diamond Hill Park, Heritage Park, Mercy Woods, Epheta Park, the Monastery, New Pond Park, the Albion landfill, and Franklin Farm.

Glenn has been instrumental in the rehabilitation of the Cumberland Senior Center as the administrator for the \$800,000 Community Development Block Grant. 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.

Department Goals

- **Valley Falls/Lonsdale revitalization** – economic development, urban forestry, and redevelopment and reuse of historic structures.
- **Closure and conversion** of Peterson Puritan Superfund site and Old Albion Town landfill to new parklands.
- Providing Planning Board, Zoning Board and Town Council with **careful analysis and thoughtful recommendations** for development projects, variances and waivers, and Comprehensive Plan and Zoning Ordinance amendments.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
PLANNING - #015**

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	179,180.00	178,352.17	174,607.00	170,749.52		174,606.84	174,606.84
Overtime		-					
Longevity	300.00	300.00	-		300.00	300.00	300.00
Cell Phone Stipend	600.00	550.00	600.00	550.00	600.00	600.00	600.00
Mileage Stipend	1,800.00	1,650.00	1,800.00	1,650.00	1,800.00	1,800.00	1,800.00
Retirement/Severance		-					
MERS Defined Benefit	25,198.54	20,085.53	20,438.40	20,371.24		18,875.00	18,875.00
TIA-CREF Contribution		-				1,746.07	1,746.07
FICA	16,850.82	13,564.72	12,877.45	13,043.74		13,472.17	13,472.17
Medicare		-	-				
Unemployment		-	-				
Workers Compensation		-	-				
TDI		-	-				
Health Insurance ER	42,431.52	43,931.52	46,935.54	46,985.54		44,924.96	44,924.96
Health Insurance EE	(8,000.00)	(8,000.20)	(8,307.90)	(8,000.20)		(8,000.20)	(8,000.20)
Admin Health		-					
Dental ER	2,262.24	2,264.88	2,399.70	2,459.34		2,333.28	2,333.28
Dental EE	(476.84)	(476.84)	(495.18)	(496.84)		(476.84)	(476.84)
Life Insurance	2,145.00	2,145.00	2,160.50	2,160.50		2,235.00	2,235.00
Advertising	4,000.00	3,370.93	4,000.00	4,855.37	4,000.00	4,000.00	4,000.00
Capital Leases		-					
Dept Software & Licenses	360.00	127.33	750.00	447.28	750.00	750.00	750.00
Dues & Subscriptions	750.00	654.95	1,000.00	1,083.38	2,500.00	2,500.00	2,500.00
Education & Training	1,200.00	814.00	1,200.00	287.60	1,900.00	1,900.00	1,900.00
Furniture & Fixtures		-					
Hazard Mitigation Plan		-	3,000.00		3,000.00	3,000.00	3,000.00
Maintenance Agreements		-	-				
Mileage Reimbursement		-	-				
Office Computer Equipment		-	-				
Office Improvements		-	-				
Office Supplies	1,800.00	2,012.57	1,800.00	2,533.69	1,800.00	1,800.00	1,800.00
Postage	3,000.00	1,227.89	3,000.00	2,363.07	3,000.00	3,000.00	3,000.00
Printer Lease & Maintenance		-	-				
Printer Usage		-	-				
Professional Services	7,000.00	2,239.99	7,000.00	7,180.00	7,000.00	7,000.00	7,000.00
Office Equipment & Repairs		-	-				
Travel & Conventions		-	-		750.00	750.00	750.00
Comprehensive Planning			-				
Economic Development			-				
Tree Warden					21,000.00	21,000.00	21,000.00
Enterprise Zone			-				
GIS System	2,400.00	1,200.00	2,400.00	1,212.00	2,400.00	2,400.00	2,400.00
Interns	4,500.00	1,932.50	4,500.00	1,423.25	4,500.00	4,500.00	4,500.00
Planning Board Recorder	2,160.00	2,060.00	2,160.00	3,040.00	2,500.00	2,500.00	2,500.00
Board Training	270.00		270.00		270.00	270.00	270.00
TOTALS	\$ 289,731.28	\$ 270,006.94	\$ 284,095.51	\$ 273,898.48	\$ 58,070.00	\$ 307,786.28	\$ 307,786.28

Salary and Benefits Breakdown - Planning and Community Development

	FY 2022	FY 2023
Planning Director	\$ 82,513.00	\$ 84,163.04

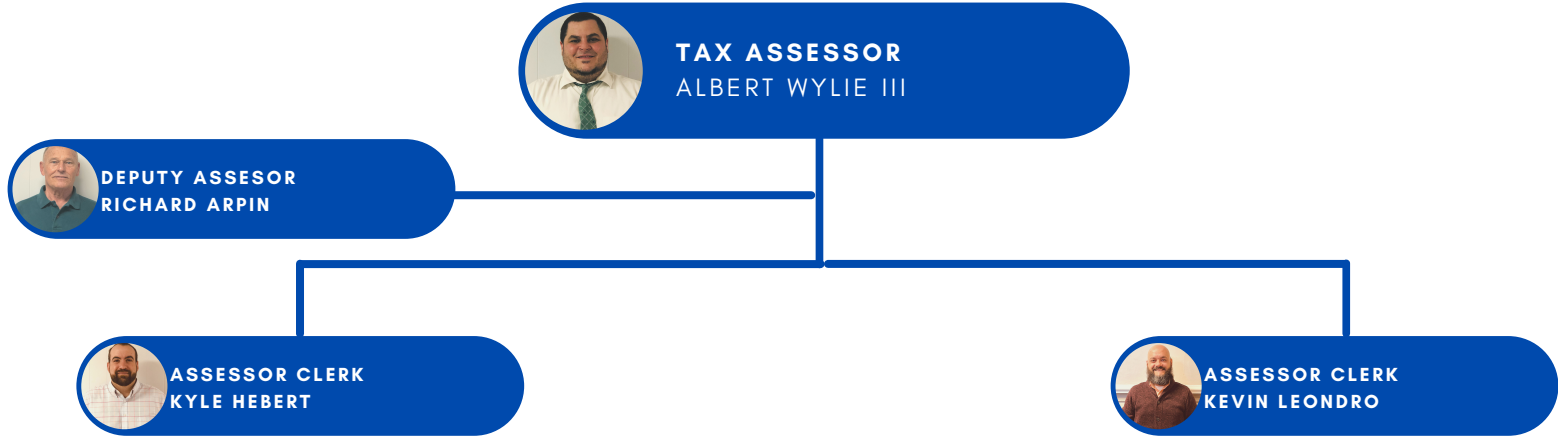
Town Planner	\$	53,600.00	\$	54,672.02
Clerk	\$	39,203.00	\$	35,771.78
	\$	175,316.00	\$	174,606.84
Employee Co-Share	\$	8,000.00	\$	8,000.20
Health	\$	43,179.00	\$	44,924.96
Dental	\$	1,513.00	\$	2,333.28
FICA	\$	13,549.00	\$	13,472.17
Retirement	\$	20,213.00	\$	18,875.00
Life Insurance	\$	1,475.00	\$	2,235.00
	\$	79,929.00	\$	89,840.61

Totals:	\$	255,245.00	\$	264,447.45
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TAX ASSESSOR'S OFFICE



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.

Department Goals

- Updating to the latest version of our computer assisted mass appraisal system, as well as a new, modern tax administration system in the next few months.
- The Town is conducting its first full physical revaluation since 2013. We view this as a relatively rare situation for everyone in our office and hope to maximize this opportunity.
- Focused development of the staff this year, both for their personal development and preparation for larger roles they may have opportunities to play.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Tax Assessor - #021

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	197,809.44	190,608.57	167,626.48	157,647.50		161,495.55	161,495.55
Overtime		-					
Longevity	2,221.92	2,323.84	2,085.92	2,085.92	600.00	600.00	600.00
Cell Phone Stipend	600.00	900.00	600.00	550.00	600.00	600.00	600.00
Mileage Stipend		543.46					
Retirement/Severance		-		-			
MERS Defined Benefit	23,736.46	21,294.47	14,500.00	15,037.37		15,187.57	15,187.57
TIAA-CREF Contribution		-				1,404.96	1,404.96
FICA	15,302.40	14,807.53	11,817.11	11,139.12		12,354.41	12,354.41
Medicare		-					
Unemployment		-					
Workers Compensation		-					
TDI		-					
Health Insurance ER	34,096.08	34,096.08	46,000.00	42,316.32		28,435.53	28,435.53
Health Insurance EE	(7,000.00)	(6,576.96)	(8,762.46)	(8,455.56)		7,979.40	7,979.40
Admin Health		-					
Dental ER	1,834.00	2,589.16	1,058.86	2,555.60		2,333.28	2,333.28
Dental EE	(333.84)	(213.84)	(228.60)	(219.43)		(238.42)	(238.42)
Life Insurance	2,574.00	2,502.50	1,527.25	1,676.25		1,788.00	1,788.00
Advertising	2,000.00	1,644.85	2,000.00	1,165.51	2,000.00	2,000.00	2,000.00
Dept Software & Licenses	4,350.00	768.75	4,350.00	2,318.55	4,350.00	4,350.00	4,350.00
Dues & Subscriptions	1,250.00	982.08	1,250.00	278.08	1,250.00	1,250.00	1,250.00
Education & Training	1,000.00	70.00	1,000.00	(5.00)	1,000.00	1,000.00	1,000.00
Furniture and Fixtures		1,095.52					
Maintenance Agreements		-					
Mileage Reimbursement	2,000.00	541.14	2,000.00	690.32	2,000.00	2,000.00	2,000.00
Office Computer Equip	500.00	-	500.00		600.00	600.00	600.00
Office Improvements		-					
Office Supplies	2,000.00	1,454.99	2,000.00	1,990.89	2,000.00	2,000.00	2,000.00
Postage	1,500.00	784.26	1,500.00	1,168.06	1,500.00	1,500.00	1,500.00
Printer Usage		38.32					
Professional Services		-					
Office Equipment & Repairs	500.00	-	2,800.00	568.42	2,800.00	2,800.00	2,800.00
Travel & Conventions		-					
Mapping Software	13,800.00	11,372.50	13,800.00	9,999.75	13,800.00	13,800.00	13,800.00
Property Revaluation		-					
Revaluation		-				451,000.00	451,000.00
TOTALS	\$ 299,740.46	\$ 281,627.22	\$ 267,424.56	\$ 242,507.67	\$ 32,500.00	\$ 263,240.28	\$ 714,240.28

Salary and Benefits Breakdown - Tax Assessor			
	FY 2022	FY 2023	
Tax Assessor	67,600.00	68,952.00	
Deputy Tax Assessor	54,107.00	21,000.00	
(2) Clerks	79,678.80	71,543.55	
Contract Unused Sick			
	\$ 204,971.39	\$ 161,495.55	
Employee Co-Share	6,000.00	7,979.40	
Health	55,696.00	28,435.53	
Dental	2,253.00	2,333.28	
FICA	15,681.00	12,354.41	
Retirement	23,593.00	15,187.57	
Life Insurance	1,771.00	1,788.00	
	\$ 98,994.00	\$ 68,078.19	
Totals:	\$ 303,965.39	\$ 229,573.74	

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Information Technology - #017

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	-	-	-	-			
Overtime	-	-	-	-			
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	-	-	-	-			
Admin Health	-	-	-	-			
Dental ER	-	-	-	-			
Dental EE	-	-	-	-			
Life Insurance	-	-	-	-			
Advertising	-	-	-	-			
Capital Leases	-	-	-	-			
Dept. Software & Licenses	-	-	-	-			
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	-	-	-	-			
Travel & Conventions	-	-	-	-			
Managed Services Contract	55,000.00	29,475.66	55,000.00	27,400.00		55,000.00	55,000.00
Website Services	6,100.00	5,047.98	6,100.00	4,547.98		6,100.00	6,100.00
Software & Licenses	38,850.00	39,736.00	38,850.00	41,647.94		38,850.00	38,850.00
Hardware	7,050.00	-	7,050.00	-		7,050.00	7,050.00
TOTALS	\$ 107,000.00	\$ 74,259.64	\$ 107,000.00	\$ 73,595.92	\$ -	\$ 107,000.00	\$ 107,000.00

Section Seven: ***Public Safety***

ANIMAL CONTROL



ORGANIZATIONAL CHART



POLICE CHIEF
MATTHEW BENSON



ANIMAL CONTROL OFFICER
DAVID WAYCOTT



ASSISTANT ACO
ALEXIS WILLIAMS

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 investigation 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.

Department Goals

- Successfully onboard the new Assistant Animal Control Officer to ensure greater coverage at the shelter.
- Collaborate with the Cumberland Police Department to update Town Ordinances to ensure they match state law.
- Increase community outreach and engagement programs with educational components.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Animal Control - #026

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	86,360.00	83,487.24	64,942.36	64,560.30		86,245.90	86,245.90
Overtime					1,000.00		
Longevity	2,802.80	2,450.44	-				
Cell Phone Stipend				329.93	600.00	600.00	600.00
Mileage Stipend					500.00		
Clothing Cleaning Allowance	1,000.00		1,000.00	486.67	1,000.00	2,000.00	2,000.00
Retirement/Severance							
MERS Defined Benefit	4,678.43	4,786.32	4,869.00	6,537.45		5,399.19	5,399.19
TIAA-CREF Contribution						2,462.46	2,462.46
FICA	6,891.71	6,360.02	3,889.08	4,605.58		6,750.81	6,750.81
Medicare							
Unemployment							
Workers Compensation							
TDI							
Health Insurance ER	29,512.80	7,226.76	26,500.00	25,244.64		31,253.95	16,253.95
Health Insurance EE	(5,000.00)	(2,999.88)	(3,884.68)	(4,038.51)		(6,000.10)	(6,000.10)
Admin Health							
Dental ER	1,483.00	350.88	1,230.98	1,171.34		2,333.28	2,333.28
Dental EE	(238.00)	(238.42)	(220.08)	(225.11)		(312.26)	(312.26)
Life Insurance	1,287.00	1,287.00	1,341.00	1,117.50		1,788.00	1,788.00
Advertising			200.00				
Cable/Internet		1,364.87	1,200.00	1,154.89	1,000.00	1,000.00	1,000.00
Capital Leases							
Dept Software & Licenses	210.00		210.00	459.80	800.00	800.00	800.00
Dues & Subscriptions		125.31		68.50			
Education & Training			500.00	325.00	2,500.00	2,500.00	2,500.00
Electricity	3,000.00	4,030.18	3,000.00	4,256.95	10,000.00	10,000.00	10,000.00
Furniture & Fixtures					300.00	300.00	300.00
Vehicle Fuel & Oil	1,800.00		1,800.00	532.56	3,000.00	3,000.00	3,000.00
Heating & Cooling	3,000.00	4,295.21	6,500.00	6,027.12	4,500.00	4,500.00	4,500.00
Janitorial Supplies	500.00	1,114.54	500.00	577.45	2,000.00	2,000.00	2,000.00
Maintenance Agreements							
Mileage Reimbursement					500.00	500.00	500.00
Office Computer Equip			300.00	252.08	750.00	750.00	750.00
Office Improvements		106.95			500.00	500.00	500.00
Operating Supplies			4,500.00	3,135.42			
Office Supplies				182.17	750.00	750.00	750.00
Postage	250.00	10.12		81.09	150.00	150.00	150.00
Printer Lease & Maintenance							
Printer Usage							
Professional Services			6,500.00	6,118.15	15,000.00	15,000.00	15,000.00
Repairs Building			1,000.00		-		
Repairs Equipment					1,500.00	1,500.00	1,500.00
Office Equipment & Repairs					300.00	300.00	300.00
Vehicle Repair	1,000.00			579.54	1,000.00	1,000.00	1,000.00
Telephone	800.00	994.20	1,000.00	992.42	1,500.00	1,500.00	1,500.00
Travel & Conventions					500.00	500.00	500.00
Water	100.00				250.00	250.00	250.00
Vehicle Replacement							
Lincoln Shelter Services	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Animal Feeds		995.00		338.95	3,100.00	3,100.00	3,100.00
Capital Improvements				-			
Building Improvements							
Sewer		338.17			1,000.00	1,000.00	1,000.00
TOTALS	\$ 151,437.74	\$ 128,084.91	\$ 138,877.66	\$ 136,871.88	\$ 66,000.00	\$ 195,421.23	\$ 180,421.23

Salary and Benefits Breakdown - Animal Control

	FY 2022	FY 2023
Animal Control Officer	42,000.00	46,245.94
Assistant Animal Control Officer		39,999.96
Clerk	40,840.80	-
Clothing Allowance	1,000.00	2,000.00
Contract Unused Sick Time	100.00	
	\$ 86,595.45	\$ 88,245.90
Employee Co-Share	3,000.00	6,000.10
Health	8,357.00	31,253.95
Dental	1,521.00	2,333.28
FICA	6,892.00	6,750.81
Retirement	9,841.00	5,399.19
Life Insurance	885.00	1,788.00
	\$ 27,496.00	\$ 53,525.33
Totals:	\$ 114,091.45	\$ 141,771.23

CUMBERLAND EMERGENCY MEDICAL SERVICES



CHIEF
JOHN PLIAKAS



CEMS CLERK
MELISSA STOWIK



ASSOCIATE MEDICAL DIRECTORS
DR. JOSEPH LAURO
DR. HEATHER RYBASACK-SMITH



DEPUTY CHIEF
UNFILLED



TRAINING/DAILY OPS
CAPTAIN JAMES RICHARD



ADMIN/CLINICAL OPS
CAPTAIN SCOTT DESSERT



PARAMEDIC 1
CAPTAIN MCINTYRE



PARAMEDIC 2

"A" Shift

"B" Shift

"C" Shift

"D" Shift

"E" Shift

Paramedic 1 & 2

Paramedic 1 & 2

Paramedic 1 & 2

Paramedic 1 & 2

Paramedic 1 & 2

Richard Harvey
Croteau Kohring

Medeiros Dessert
Boyd Parent

Breault St. Andre
Oliveria Bianco

McIntyre Gomes
Barnes Gamache

Paramedic
Paramedic

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.

Department Goals

- Collaborate with the Office of Community Based Health and Outreach in the provision of preventative healthcare services.
- Achieve accreditation status by the Commission on the Accreditation of Medical Transport Systems.
- Enhance our public education and prevention program while integrating with existing and emerging public education and prevention programs.



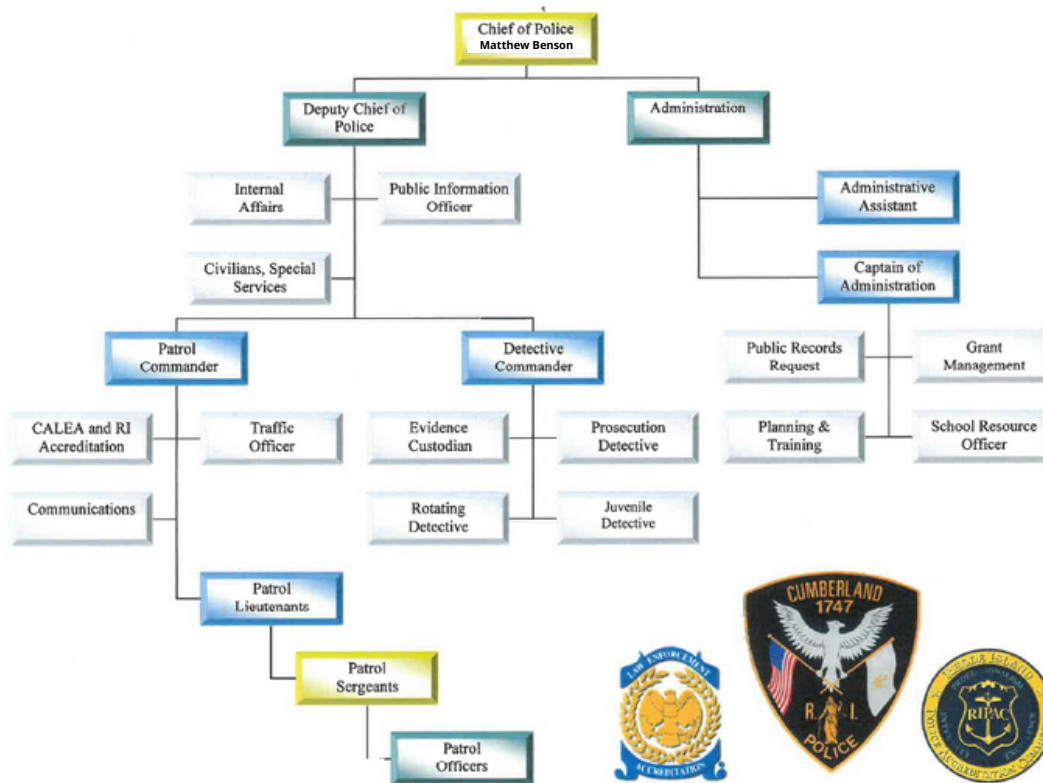
as of: 06/30/2022

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	1,389,893.62	1,389,893.62
	220,000.00	220,000.00
	14,894.53	14,894.53
	86,866.51	86,866.51
5,000.00	5,000.00	5,000.00
34,200.00	30,600.00	30,600.00
	170,420.27	170,420.27
	112,994.58	112,994.58
	306,955.63	306,955.63
	(41,248.48)	(41,248.48)
	15,374.06	15,374.06
	-	-
	16,539.00	16,539.00
4,750.00	4,750.00	4,750.00
	167,939.00	167,939.00
2,500.00	2,500.00	2,500.00
2,000.00	2,000.00	2,000.00
30,000.00	30,000.00	30,000.00
5,000.00	5,000.00	5,000.00
30,000.00	30,000.00	30,000.00
9,000.00	9,000.00	9,000.00
9,800.00	9,800.00	9,800.00
47,000.00	47,000.00	47,000.00
-		
2,500.00	2,500.00	2,500.00
-		
2,000.00	2,000.00	2,000.00
50,000.00	50,000.00	50,000.00
800.00	800.00	800.00
6,000.00	6,000.00	6,000.00
5,000.00	5,000.00	5,000.00
5,000.00	5,000.00	5,000.00
500.00	500.00	500.00
25,000.00	25,000.00	25,000.00
5,000.00	5,000.00	5,000.00
4,800.00	4,800.00	4,800.00
2,000.00	2,000.00	2,000.00
2,500.00	2,500.00	2,500.00
-		
10,500.00	10,500.00	10,500.00
6,000.00	6,000.00	6,000.00
20,000.00	20,000.00	20,000.00
10,000.00	10,000.00	10,000.00
2,000.00	2,000.00	2,000.00
25,000.00	25,000.00	25,000.00
17,000.00	17,000.00	17,000.00
2,000.00	2,000.00	2,000.00
2,500.00	2,500.00	2,500.00
8,500.00	8,500.00	8,500.00
\$ 393,850.00	\$ 2,850,878.72	\$ 2,850,878.72

Salary and Benefits Breakdown - Emergency Medical Services

	FY 2022	FY 2023
Chief	77,608.00	79,160.12
Deputy Chief	60,197.00	60,197.00
(4) Captain Paramedics	237,999.00	285,885.60
(4) Paramedics - Lt	220,397.00	275,626.00
PVT/Paramedic	456,281.00	635,674.50
(4) Per Diem	65,554.00	65,554.00
1 Clerk III	40,841.00	41,350.40
Medical Director Stipend	12,000.00	12,000.00
Clothing Allowance	34,200.00	30,600.00
Health Club Allowance	5,400.00	5,400.00
Contract Stipends	1,250.00	1,250.00
Longevity	91,954.00	14,894.53
	\$ 1,303,681.00	\$ 1,507,592.15
Employee Co-Share	(43,750.00)	41,248.48
Health	380,764.00	306,955.63
Dental	15,732.00	15,374.06
FICA	118,776.00	112,994.58
Pension	124,000.00	170,420.27
Life Insurance	15,873.00	16,539.00
	\$ 611,395.00	\$ 663,532.02
Totals:	\$ 1,915,076.00	\$ 2,171,124.16

CUMBERLAND POLICE DEPARTMENT



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."

Department Goals

- Successfully familiarize incoming Chief Benson with the staff and the daily operations of the Cumberland Police Department. Implement any changes that he requests. With only 2/5 of the command staff still in place, we also need to transition the incoming command staff members to their new duties.
- Diversify tasks among personnel. Currently a small amount of officers/supervisors are responsible for a majority of the extra duties.
- Better community outreach for crime prevention/implementation of crime deterrent programs.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Cumberland Police Department - #022

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	3,356,967.00	3,289,539.90	3,514,716.00	3,457,465.92	3,633,809.40	3,633,809.00	3,633,809.00
Overtime	60,000.00	13,863.99	50,000.00	22,345.91	70,000.00	70,000.00	70,000.00
Longevity	191,403.00	188,928.72	182,754.50	180,992.48	191,862.61	191,862.61	191,862.61
Holiday Pay	217,215.00	182,305.28	233,637.63	192,591.75	250,296.75	250,296.75	250,296.75
Out of Rank Pay		-					
Cell Phone Stipend	3,360.00	2,975.00	3,360.00	2,940.00	3,360.00	3,360.00	3,360.00
Mileage Stipend		-					
Education Stipend	8,250.00	8,250.00	7,500.00	9,250.00	8,000.00	8,000.00	8,000.00
Detective Stipend	1,000.00	800.00	800.00	800.00	800.00	800.00	800.00
Clothing Cleaning Allowance	96,075.00	85,450.00	144,875.00	109,450.53	98,025.00	98,025.00	98,025.00
Accreditation Bonus	48,000.00	45,000.00	49,000.00	47,000.00	49,000.00	49,000.00	49,000.00
Sick Leave	12,000.00	2,600.00		3,000.00			
Retirement Leave Payout	85,000.00	57,026.99	75,000.00	42,788.56		75,000.00	75,000.00
Retirement/Severance		-					
MERS Defined Benefit	33,681.00	32,151.59	31,401.50	30,660.06		27,238.42	27,238.42
TIAA-CREF Contribution		-					
FICA	306,718.00	295,655.31	311,634.83	301,165.78		301,638.45	301,638.45
Medicare		-					
Unemployment		-					
Workers Compensation		2,750.00					
TDI		-					
Health Insurance ER	808,424.00	838,004.39	908,179.09	883,622.93		809,841.57	809,841.57
Health Insurance EE	(98,000.00)	(88,715.33)	(103,278.18)	(99,301.83)		(82,224.74)	(82,224.74)
Admin Health		-					
Dental ER	42,535.00	47,060.71	44,521.34	44,149.90		41,778.30	41,778.30
Dental EE	(776.36)	(552.11)	(556.24)	(544.71)		(315.12)	(315.12)
Life Insurance	26,198.00	24,474.45	26,887.05	25,896.20		27,070.75	27,070.75
Advertising	2,500.00	1,105.00	2,500.00			2,500.00	2,500.00
Cable/Internet		-					
Capital Leases		-					
Dept Software & Licenses	1,200.00	-					
Dues & Subscriptions	2,500.00	1,625.00	2,500.00	2,334.00	2,500.00	2,500.00	2,500.00
Education & Training	15,000.00	9,979.57	15,000.00	17,918.64	15,000.00	15,000.00	15,000.00
Electricity	26,520.00	55,825.49	30,000.00	49,963.33	30,000.00	30,000.00	30,000.00
Furniture and Fixtures		-					
Vehicle Fuel & Oil	50,000.00	64,076.81	50,000.00	73,240.65	70,000.00	70,000.00	70,000.00
Heating & Cooling		4,417.30		5,477.26	5,000.00	5,000.00	5,000.00
Janitorial Supplies	4,000.00	2,113.87	4,000.00	3,561.80	4,000.00	4,000.00	4,000.00
Maintenance Agreements	30,000.00	-	33,540.00		30,000.00	30,000.00	30,000.00
Mileage Reimbursement		-					
Office Computer Equip		-			2,500.00	2,500.00	2,500.00
Office Improvements		-					
Office Supplies	8,000.00	3,374.56	8,000.00	10,789.82	8,000.00	8,000.00	8,000.00
Postage		198.57		387.45	200.00	200.00	200.00
Printer Lease & Maintenance							
Printer Usage							
Professional Services	26,149.00	7,777.26	30,000.00	15,006.89	35,000.00	35,000.00	35,000.00
Radio Equipment	36,000.00	67,878.45	36,000.00	70,104.68	50,000.00	50,000.00	50,000.00
Repairs Building	6,000.00	6,340.45	6,000.00	14,891.18	10,000.00	10,000.00	10,000.00
Repairs Equipment				1,370.95	3,000.00	3,000.00	3,000.00
Office Equipment & Repairs					45,000.00	45,000.00	-
Vehicle Repair	40,000.00	39,933.01	40,000.00	39,098.55	50,000.00	50,000.00	50,000.00
Telephone	20,000.00	14,880.86	20,000.00	13,957.48	20,000.00	20,000.00	20,000.00
Travel & Conventions							
Water	1,500.00	534.35	1,500.00	431.48	2,000.00	2,000.00	2,000.00
Vehicle Replacement	80,000.00	94,244.06	120,000.00	72,155.36	175,000.00	175,000.00	145,000.00
Accreditation Expense	7,500.00	6,170.00	7,500.00	8,685.00	7,500.00	7,500.00	7,500.00
Weapons & Ammunition	8,000.00	23,199.56	5,000.00	3,952.58	10,000.00	10,000.00	10,000.00
Ballistic Vest	3,000.00		3,000.00	-	3,000.00	3,000.00	3,000.00
Personnel Equipment	25,000.00	32,673.76	25,000.00	4,515.42	25,000.00	25,000.00	25,000.00
Photography & ID	15,000.00	12,203.31	15,000.00	15,120.00	15,000.00	15,000.00	15,000.00
Special Operations	5,000.00	4,897.65	5,000.00	9,150.72	5,000.00	5,000.00	5,000.00
Grant Match Funds	5,000.00	2,300.00	5,000.00	-	5,000.00	5,000.00	5,000.00
Capital Improvements			-				
Building Improvements					4,000.00	4,000.00	4,000.00
Sewer		97.60		80.00	2,000.00	2,000.00	2,000.00
EMA Stipend	10,191.00	6,875.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
STRESS	10,000.00	3,738.38	10,000.00	2,174.79	10,000.00	10,000.00	10,000.00
Traffic Calming	40,000.00	28,649.49	40,000.00	33,864.06	40,000.00	40,000.00	40,000.00

TOTALS	\$	5,676,109.64	\$	5,522,678.25	\$	6,002,472.52	\$	5,730,005.57	\$	4,996,353.76	\$	6,198,881.00	\$	6,123,881.00
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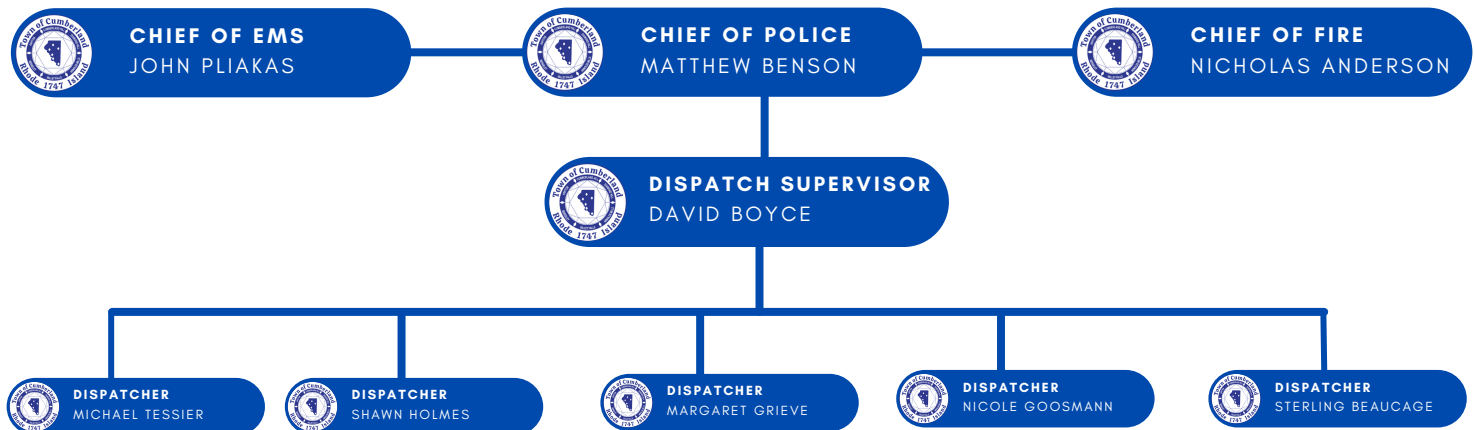
Salary and Benefits Breakdown - Cumberland Police Department

	FY 2022	FY 2023
Chief	92,426.00	110,000.00
Deputy Chief	81,032.00	86,386.56
Detectives	283,151.18	134,035.20
Captains	242,123.70	242,124.48
Lieutenants	227,550.18	227,572.80
Sergeants	652,922.40	662,313.60
Patrol Officers	1,901,312.36	1,964,272.06
1 Conf. Secretary	46,046.00	46,960.94
2 Clerk III	81,682.00	83,068.70
1 Maintenance	47,445.00	48,048.00
Shift Differential	29,026.66	29,026.66
Detective Bonus	800.00	800.00
Clothing Allowance	68,750.00	98,025.00
Accreditation Bonu	50,000.00	49,000.00
Education Incentive	7,500.00	8,000.00
Contract Unused Sic	-	-
Longevity	182,754.50	191,862.61
	\$ 3,994,521.98	\$ 3,981,496.61
Employee Co-Share	98,000.00	82,224.74
Health	808,421.00	809,841.57
Dental	42,535.00	41,778.30
OPEB Contribution	1,358,764.00	1,454,189.00
FICA	306,718.00	301,638.45
Pension	33,681.00	27,238.42
Police Pension	2,584,826.00	2,626,567.00
Life Insurance	26,198.00	27,070.75
	\$ 5,161,143.00	\$ 5,370,548.23
	\$ 9,155,664.98	\$ 9,352,044.84

TELECOMMUNICATIONS DISPATCH



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.

Department Goals

- Work with the Human Resources Department to get telecommunications to full staffing levels.
- Upgrade the Public Safety Radio system and expand it to include two additional sites. This will improve communications capabilities amongst all public safety officials.



**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Telecommunications - #025**

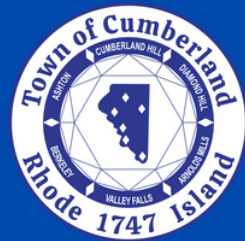
as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	328,055.00	297,903.00	278,708.64	293,629.81	325,790.40	326,580.80	326,580.80
Overtime	32,198.00	42,411.38	65,000.00	64,195.60	40,000.00	40,000.00	40,000.00
Longevity	19,938.00	16,477.66	16,971.00	13,580.01	13,580.01	15,489.62	15,489.62
Holiday Pay	32,052.00	14,972.28	31,689.00	16,106.05	29,575.92	29,575.92	29,575.92
Out of Rank Pay		-					
Cell Phone Stipend							
Mileage Stipend		-					
Education Stipend		-					
Clothing Cleaning Allowance	1,925.00	599.00	1,925.00	84.99	2,200.00	2,200.00	2,200.00
Retirement/Severance		-		-			
MERS Defined Benefit	41,256.00	36,255.87	36,816.78	38,118.48		36,977.81	36,977.81
TIAA-CREF Contribution						3,321.35	3,321.35
FICA	31,715.00	27,998.60	30,132.49	30,422.65		26,168.39	26,168.39
Medicare		-					
Unemployment		-					
Workers Compensation		-					
TDI		-					
Health Insurance ER	109,605.44	72,070.99	80,035.74	75,855.68		95,196.42	95,196.42
Health Insurance EE	(14,000.00)	(9,198.60)	(8,692.02)	(8,307.42)		(7,999.68)	(7,999.68)
Admin Health		-					
Dental ER	6,364.00	3,473.70	4,064.38	3,553.26		4,927.04	4,927.04
Dental EE		-	-			(476.84)	(476.84)
Life Insurance	3,003.00	2,538.25	2,570.25	2,495.75		3,129.00	3,129.00
Advertising							
Cable/Internet		-					
Capital Leases		-					
Dept Software & Licenses	60.00	-					
Dues & Subscriptions							
Education & Training			2,000.00	1,736.00	2,000.00	3,000.00	3,000.00
Electricity							
Furniture and Fixtures							
Heating & Cooling						1,000.00	1,000.00
Janitorial Supplies							
Maintenance Agreements		1,762.45					
Mileage Reimbursement							
Office Computer Equip			5,000.00				
Office Improvements							
Office Supplies		-				1,000.00	1,000.00
Postage		-					
Printer Lease & Maintenance		-					
Printer Usage		-					
Professional Services		-			413,146.33		
Office Equipment & Repairs		-					
Vehicle Repair		-					
Telephone		-					
Travel & Conventions		-					
Water		-					
Vehicle Replacement		-					
TOTALS	\$ 592,171.44	\$ 507,264.58	\$ 546,221.26	\$ 531,470.86	\$ 826,292.66	\$ 580,089.83	\$ 580,089.83

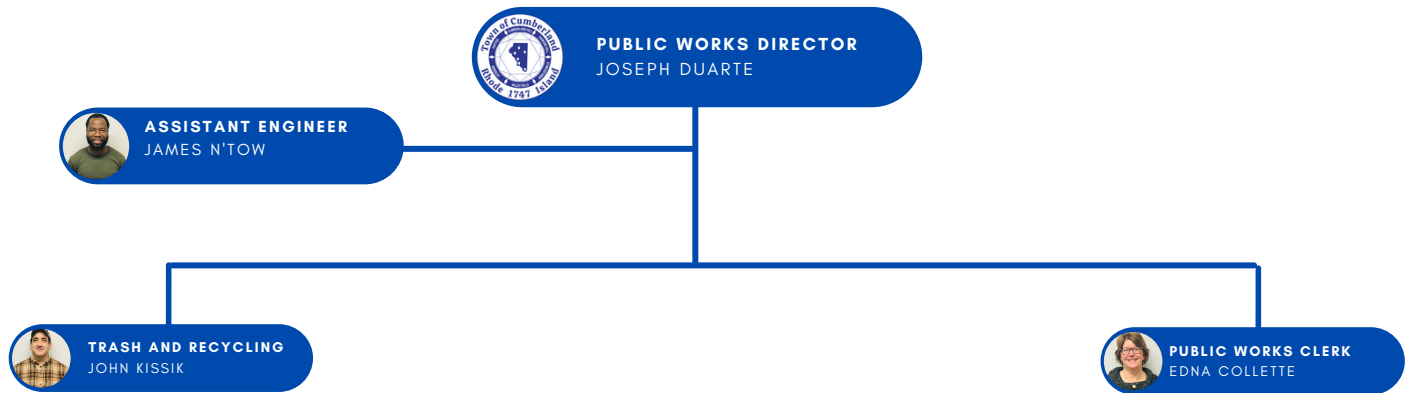
Salary and Benefits Breakdown - Telecommunications

	FY 2022	FY 2023
Dispatcher Foreman	49,150.00	49,774.40
Dispatchers	274,145.00	276,806.40
Contract Unused Sick	1,100.00	1,100.00
Longevity	16,971.00	15,489.62
Clothing Allowance	1,925.00	1,925.00
	\$ 343,291.00	\$ 345,095.42
Employee Co-Share	14,000.00	7,999.68
Health	109,605.00	95,196.42
Dental	6,364.00	4,927.04
FICA	31,715.00	26,168.39
Retirement	41,256.00	36,977.81
Life Insurance	2,000.00	3,129.00
	\$ 190,940.00	\$ 174,398.34
Totals:	\$ 534,231.00	\$ 519,493.76

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.

Department Goals

- The goal is to update the CIP with the capital needs of the DPW including but not limited to: Buildings, vehicles/ equipment, sidewalks, roads and drainage.
- Upgrade the Abbott Street Sewer Pump Station it has exceeded its' useful life. In recent years, the PS has experienced several equipment failures resulting in emergency repairs.
- The roadway drainage on Industrial Highway has been problematic over many years. In an effort to provide immediate improvements to the drainage system, the town Has received a grant through the Rhode Island Infrastructure Bank, Municipal Resiliency Program.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Public Works- #028

as of: 06/30/2022

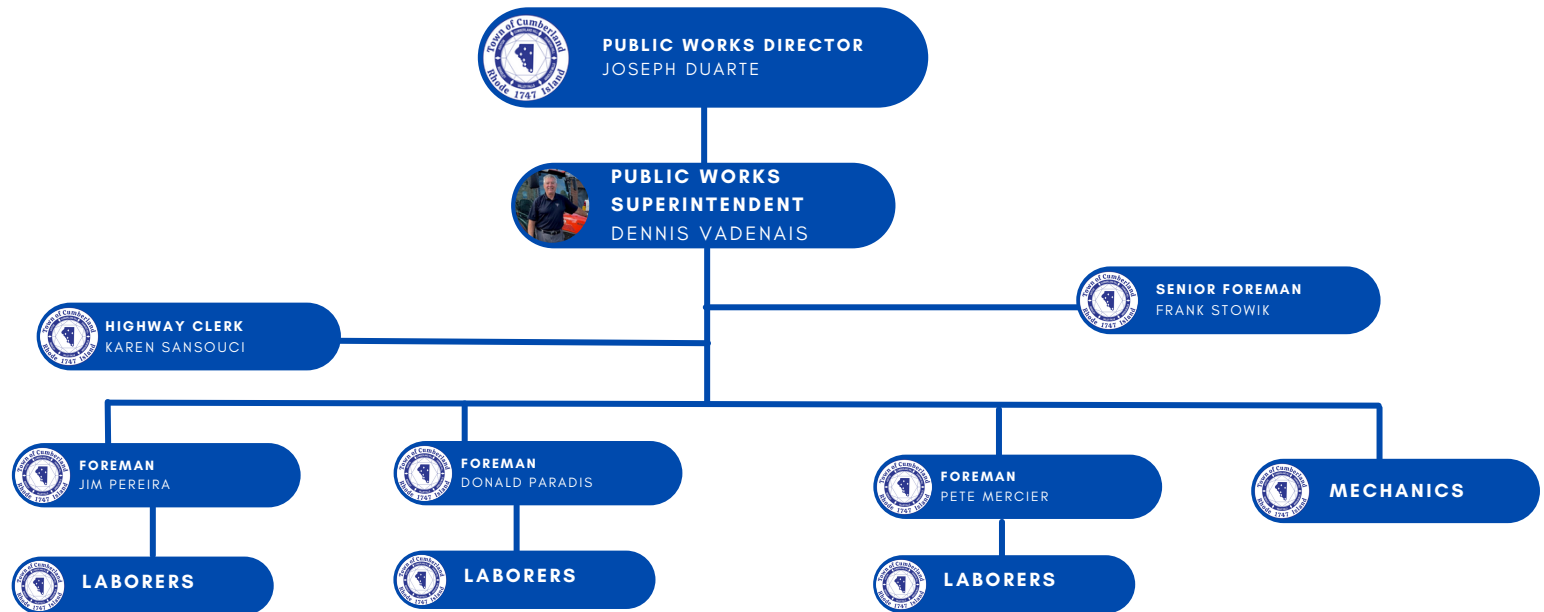
	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Salaries	202,490.00	214,844.47	207,358.00	212,583.40
Overtime				
Longevity	300.00	300.00		
Cell Phone Stipend	1,200.00	1,200.00	1,200.00	1,050.00
Mileage Stipend				
Retirement/Severance				
MERS Defined Benefit	17,293.75	22,069.95	24,007.32	23,030.26
TIAA-CREF Contribution			-	-
FICA	15,513.00	14,546.48	14,769.33	14,879.97
Medicare				
Unemployment				
Workers Compensation				
TDI				
Health Insurance ER	61,079.00	69,350.84	54,685.44	50,972.68
Health Insurance EE	(10,000.00)	(9,111.64)	(6,230.79)	(5,811.95)
Admin Health				
Dental ER	3,397.00	3,748.20	3,823.20	3,438.16
Dental EE	(447.00)	(501.84)	(630.18)	(588.50)
Life Insurance	2,145.00	3,003.00	3,129.00	3,054.50
Advertising	1,000.00	233.80	1,000.00	-
Capital Leases				
Dept Software & Licenses	600.00		600.00	73.08
Dues & Subscriptions	500.00	436.10	500.00	219.50
Education & Training			100.00	
Utilities	1,950.00		-	
Furniture & Fixtures			1,000.00	65.86
Vehicle Fuel & Oil				
Maintenance Agreements				
Mileage Reimbursement				407.98
Office Computer Equip			1,500.00	1,358.05
Office Improvements			500.00	405.04
Office Supplies	650.00	720.59	650.00	1,336.57
Operating Supplies	1,900.00	1,866.67	1,900.00	3,639.19
Postage	200.00	229.35	200.00	231.70
Printer Lease & Maintenance			700.00	640.00
Printer Usage				
Professional Services	7,000.00	1,700.00	10,000.00	900.00
Recycling	651,000.00	657,428.61	495,208.00	480,994.94
Recycling - School Program	7,200.00	-	7,200.00	
Repairs Equipment	500.00			
Office Equipment & Repairs			500.00	
Vehicle Repair	300.00			53.32
Travel & Conventions			800.00	
Vehicle Replacement				
Highland Ave Sidewalk Project				
Street Lighting	408,900.00	60,197.68	275,600.00	299,738.89
Town Utility Poles				
RI Resource Recovery	519,000.00	562,008.43	560,000.00	529,899.34
Narr Bay Comm	3,300.00	4,043.77	4,000.00	3,790.34
Rubbish Collection	1,169,200.00	1,164,705.60	1,307,523.00	1,320,751.13
Emergency Drainage Repair			15,000.00	38,054.04
TOTALS	\$ 3,066,170.75	\$ 2,773,020.06	\$ 2,986,592.32	\$ 2,985,167.49

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	234,435.88	234,435.88
1,200.00	1,200.00	1,200.00
	23,717.47	23,717.47
	2,194.03	2,194.03
	17,967.79	17,967.79
	45,433.25	45,433.25
	(6,000.02)	(6,000.02)
	3,488.37	3,488.37
	(606.84)	(606.84)
	2,235.00	2,235.00
1,000.00	1,000.00	1,000.00
-		
500.00	500.00	500.00
500.00	500.00	500.00
500.00	500.00	500.00
1,000.00	1,000.00	1,000.00
1,250.00	1,250.00	1,250.00
1,000.00	1,000.00	1,000.00
1,200.00	1,200.00	1,200.00
2,700.00	2,700.00	2,700.00
250.00	250.00	250.00
640.00	640.00	640.00
60,000.00	10,000.00	10,000.00
476,300.00	-	-
1,000.00		
35,000.00	-	-
275,000.00	225,000.00	225,000.00
644,000.00	644,000.00	644,000.00
4,500.00	4,500.00	4,500.00
2,630,800.00	1,952,000.00	1,952,000.00
20,000.00	20,000.00	20,000.00
\$ 4,158,340.00	\$ 3,190,104.93	\$ 3,190,104.93

Salary and Benefits Breakdown - Public Works

	FY 2021	FY 2022
Director of Public Works	91,241.00	117,000.00
Assistant Engineer	58,940.00	67,258.88
Recycling Coordinator	15,470.00	15,470.00
Clerk	36,764.00	34,707.00
Longevity	375.00	-
	\$ 202,790.00	\$ 234,435.88
Employee Co-Share	10,477.00	6,000.02
Health	62,863.00	45,433.25
Dental	3,397.00	3,488.37
FICA	15,513.00	17,967.79
Retirement	14,675.00	23,717.47
Life Insurance	1,432.00	2,235.00
	\$ 97,880.00	\$ 92,841.90
Totals:	\$ 300,670.00	\$ 327,277.78

HIGHWAY DEPARTMENT

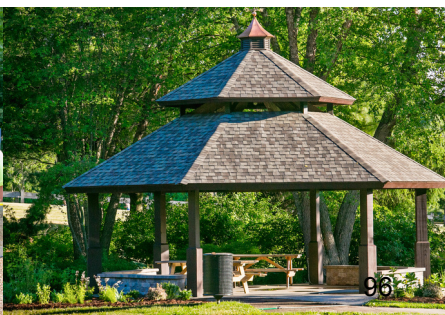


DEPARTMENTAL OVERVIEW

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.

Department Goals

- Improve drainage on Old Reservoir Road. It has historically experienced flooding at several locations along the road. In-house staff will be employed to make the adjustments.
- The Highway Department will be replacing an old drainage culvert on Abbott Run Valley Road located between Arnold Mills Road and Nate Whipple Hwy.
- Reservoir Road adjacent to the reservoir has had many issues with high speeds. Upon careful traffic analysis by the Town's Traffic Committee, it was concluded that seven speed humps would be required to be installed to mitigate the speeding issue.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Highway - #029

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	1,530,586.60	1,434,418.49	1,500,000.00	1,491,689.10		-	1,585,014.34
Overtime	20,000.00	34,961.28	45,000.00	51,671.35		35,000.00	35,000.00
OT Snow Removal	100,000.00	75,872.61	70,000.00	65,706.79		100,000.00	100,000.00
Longevity	65,000.00	66,490.47	65,746.00	68,716.39		-	59,862.20
Cell Phone Stipend	600.00	1,200.00	600.00	2,300.00		2,400.00	2,400.00
Mileage Stipend							
Retirement/Severance							
MERS Defined Benefit	183,029.00	167,848.52	183,539.07	183,755.68		-	179,936.78
TIAA-CREF Contribution			-			15,337.93	15,337.93
FICA	131,979.00	119,006.73	124,884.43	122,533.78		-	126,062.56
Medicare							
Unemployment							
Workers Compensation							
TDI							
Health Insurance ER	529,949.00	445,851.14	550,000.00	503,464.49		-	529,246.27
Health Insurance EE	(74,000.00)	(69,821.26)	(78,084.52)	(76,947.52)		-	(77,669.00)
Admin Health							
Dental ER	29,167.00	30,316.81	30,693.90	31,168.40		-	26,133.72
Dental EE	(520.00)	(167.58)	(598.50)	(575.16)		(238.42)	(238.42)
Life Insurance	14,157.00	13,477.75	15,384.84	15,533.25		-	14,751.00
Advertising	1,000.00		1,000.00	300.70	1,000.00	1,000.00	1,000.00
Cable/Internet	2,000.00	3,599.61	3,000.00	6,549.12	6,000.00	6,000.00	6,000.00
Capital Leases							
Dept Software & Licenses	180.00						
Dues & Subscriptions	500.00		500.00	342.00	500.00	500.00	500.00
Education & Training	1,000.00	45.50	1,000.00	1,040.00	1,200.00	1,200.00	1,200.00
Electricity	13,000.00	19,557.74	13,000.00	25,402.55	15,000.00	15,000.00	15,000.00
Furniture and Fixtures	3,000.00	1,406.75	4,000.00		4,000.00	4,000.00	4,000.00
Vehicle Fuel & Oil	75,000.00	75,572.26	150,000.00	169,200.83	80,000.00	115,000.00	115,000.00
Heating & Cooling				65.61			
Janitorial Supplies	2,500.00	1,930.15	3,000.00	1,697.42	3,000.00	3,000.00	3,000.00
Maintenance Agreements							
Mileage Reimbursement							
Office Computer Equip			1,500.00		1,500.00	1,500.00	1,500.00
Office Improvements				866.58			
Office Supplies	1,500.00	1,222.24	1,500.00	1,366.67	1,500.00	1,500.00	1,500.00
Operating Supplies	35,000.00	43,174.89	35,000.00	43,852.14	40,000.00	40,000.00	40,000.00
Postage	250.00	280.55	250.00	386.39	250.00	250.00	250.00
Printer Lease & Maintenance			5,000.00		5,000.00	5,000.00	5,000.00
Printer Usage							
Professional Services							
Building Repairs	41,500.00	39,660.65	45,000.00	48,461.69	45,000.00	45,000.00	45,000.00
Repairs Equipment	35,000.00	32,526.54	35,000.00	39,109.61	45,000.00	45,000.00	45,000.00
Office Equipment & Repairs	1,000.00	414.40	1,000.00	148.80	1,000.00	1,000.00	1,000.00
Vehicle Repair & Maintenance	60,000.00	57,964.19	57,000.00	69,679.97	62,000.00	62,000.00	62,000.00
Special Projects	1,500.00	1,522.80	1,500.00	1,620.00	-		
Telephone	7,500.00	8,418.07	12,000.00	3,475.87	12,000.00	12,000.00	12,000.00
Travel & Conventions					-		
Water	3,500.00	1,342.83	3,500.00	1,720.28	3,500.00	3,500.00	3,500.00
Vehicle Replacement					150,000.00		
Student Employment			-		24,000.00		
Road Repair	30,000.00	32,468.86	50,000.00	60,925.01	80,000.00	30,000.00	30,000.00
Brush & Tree Maintenance	24,401.00	42,001.91	35,000.00	34,861.00	35,000.00	35,000.00	35,000.00
Snow - Private Contracting	85,000.00	87,627.08	65,000.00	59,210.00	85,000.00	85,000.00	85,000.00
Snow Operating Supplies	120,000.00	131,451.94	230,000.00	228,769.94	120,000.00	120,000.00	120,000.00
Street Signs					20,000.00	20,000.00	20,000.00
Drainage Improvements					-		
Field Maintenance Plan		83,752.63			-		
Capital Improvements	75,000.00	36,366.91	159,193.00		-		
Leased Vehicle	70,000.00	46,588.77		266,260.38	246,391.38	159,193.00	159,193.00
Litter	1,000.00	1,223.60	2,000.00	1,621.85	2,000.00	2,000.00	2,000.00
Building Improvements	-				18,000.00	-	-
Sewer	1,500.00	2,177.25	2,500.00	2,163.02	2,500.00	2,500.00	2,500.00
TOTALS	\$ 3,221,778.60	\$ 3,071,753.08	\$ 3,424,608.22	\$ 3,528,113.98	\$ 1,110,341.38	\$ 968,642.51	\$ 3,411,980.37

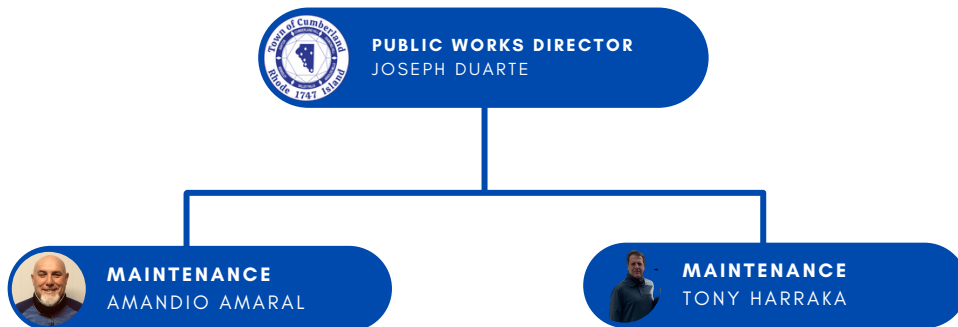
Salary and Benefits Breakdown - Highway

	FY 2022	FY 2023
Public Works Superintendent	60,000.00	59,999.94
Senior Foreman	56,305.00	57,137.60
Foreman	98,405.00	149,656.00
Laborers	841,028.00	785,969.60
Heavy Equipment Operator	197,392.00	195,208.00
Light Equipment Operator	143,916.00	189,092.80
Mechanics	101,276.00	101,275.20
Clerk	46,676.00	46,675.20
CDL Stipend	3,600.00	3,600.00
Contract Unused Sick	3,750.00	3,750.00
Longevity	65,746.00	59,862.20
	\$ 1,618,094.00	\$ 1,652,226.54
Employee Co-Share	(71,669.00)	77,669.00
Health	580,891.00	529,246.27
Dental	22,939.00	26,133.72
FICA	131,979.00	126,062.56
Retirement	183,029.00	179,936.78
Life Insurance	8,851.00	14,751.00
	\$ 856,020.00	\$ 953,799.32
	\$ 2,474,114.00	\$ 2,606,025.86

TOWN HALL MAINTENANCE



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.

Department Goals

- Work with the Public Works Director to identify long and short term maintenance priorities for Town Hall.
- Maintain COVID safe protocols for building cleaning and maintenance.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Town Hall Maintenance - #031

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Salaries	94,950.00	99,049.84	98,446.00	98,176.17
Overtime	8,000.00	9,011.83	16,000.00	18,799.53
Longevity	6,607.00	7,000.65	7,140.95	7,417.80
Cell Phone Stipend	1,200.00	1,200.00	1,200.00	1,100.00
Mileage Stipend			150.00	
Retirement/Severance				
MERS Defined Benefit	11,055.00	11,964.15	12,524.92	12,476.71
TIAA-CREF	-		-	
FICA	8,388.00	8,161.20	9,083.15	9,427.55
Medicare				
Unemployment				
Workers Compensation				
TDI				
Health Insurance ER	37,296.00	37,296.24	39,161.04	39,161.04
Health Insurance EE	(4,000.00)	(3,990.42)	(4,153.68)	(3,999.84)
Admin Health				
Dental ER	2,265.00	2,264.88	2,310.24	2,310.24
Dental EE				-
Life Insurance	858.00	858.00	894.00	894.00
Advertising				
Cable/Internet		27,903.36	25,000.00	26,214.78
Capital Leases				
Dept Software & Licenses			1,500.00	
Dues & Subscriptions				
Education & Training				
Electricity				
Furniture & Fixtures		28.30	1,000.00	125.00
Vehicle Fuel & Oil	4,800.00	5,171.06	5,000.00	7,458.54
Heating & Cooling	7,500.00	10,204.74	10,000.00	10,718.38
Janitorial Supplies	8,400.00	7,028.83	8,700.00	7,909.94
Maintenance Agreements				
Mileage Reimbursement				
Office Computer Equip			1,000.00	63.10
Office Improvements				
Office Supplies				
Postage				
Printer Lease and Maintenance			1,300.00	
Printer Usage				
Professional Services			1,000.00	879.62
Repairs Building		9,128.51	5,000.00	9,625.57
Repairs Equipment		31,147.24	55,000.00	54,844.14
Renovations		270.05	5,000.00	
Office Equipment & Repairs			1,000.00	
Vehicle Repair & Maintenance	1,900.00	3,595.00	3,000.00	1,220.69
Telephone	25,500.00	612.58	1,000.00	1,205.02
Travel & Conventions				
Water	11,500.00	9,970.56	5,500.00	4,914.27
Vehicle Replacement				
Parking Lot Lease	5,000.00	5,000.00	5,000.00	5,000.00
Sewer		360.00	2,500.00	80.00
Capital Improvements				
TOTALS	\$ 231,219.00	\$ 283,236.60	\$ 320,256.62	\$ 316,022.25

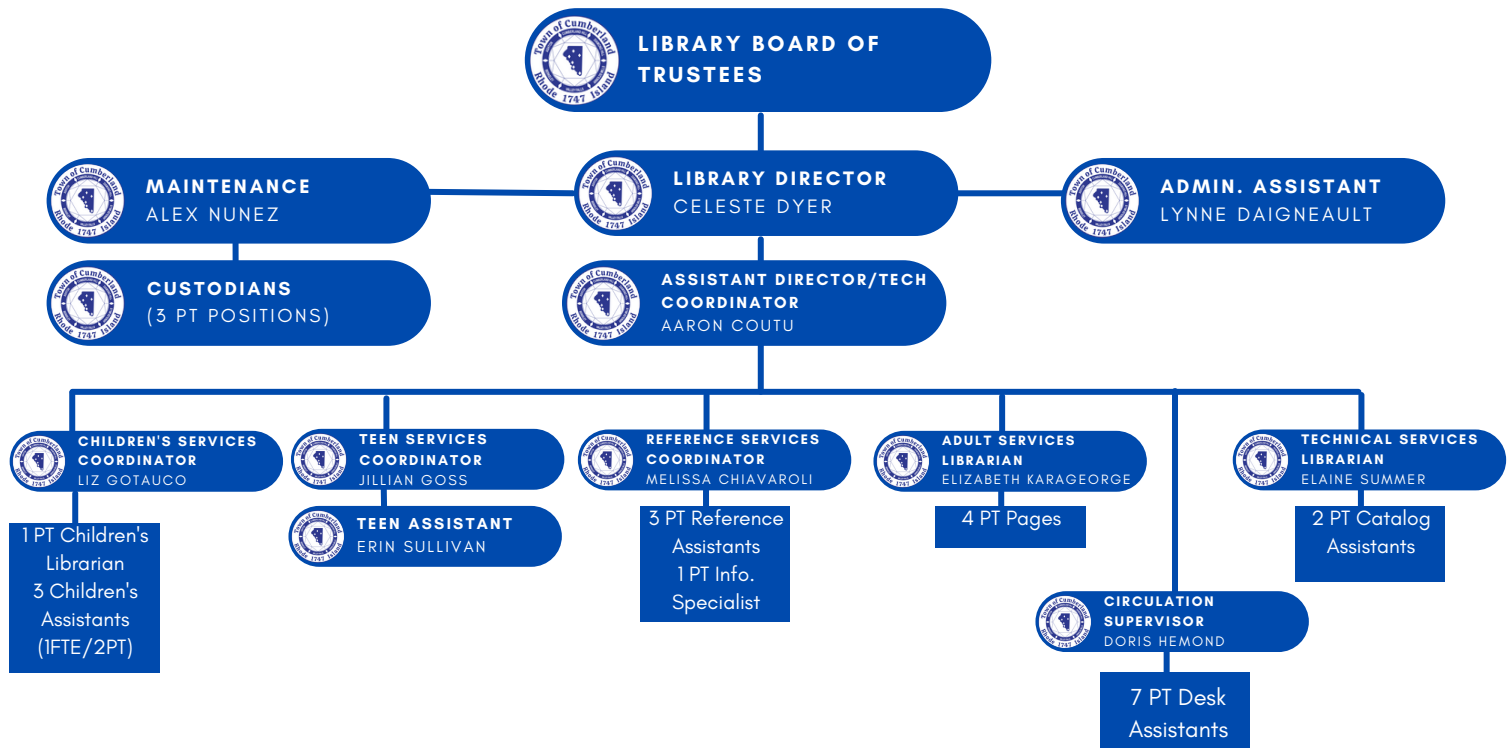
ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	98,488.00	98,488.00
	12,000.00	12,000.00
	6,894.16	6,894.16
	1,200.00	1,200.00
	11,391.81	11,391.81
	1,234.58	1,234.58
	8,061.74	8,061.74
	43,648.30	43,648.30
	(3,999.84)	(3,999.84)
	2,333.28	2,333.28
	-	-
	894.00	894.00
1,000.00	1,000.00	1,000.00
3,000.00	3,000.00	3,000.00
5,000.00	5,000.00	5,000.00
13,000.00	13,000.00	13,000.00
8,000.00	8,000.00	8,000.00
13,000.00	-	-
20,000.00		
11,000.00	11,000.00	11,000.00
28,500.00	28,500.00	28,500.00
25,000.00	5,000.00	5,000.00
-		
2,500.00	2,500.00	2,500.00
1,000.00	1,000.00	1,000.00
-		
8,000.00	8,000.00	8,000.00
-		
5,000.00	5,000.00	5,000.00
400.00	400.00	400.00
-		
\$ 144,400.00	\$ 273,546.03	\$ 273,546.03

Salary and Benefits Breakdown - Town Hall Maintenance

	FY 2022	FY 2023
(2) Town Hall Maintenance	96,263.00	98,488.00
Contract Unused Sick		
Shift Differential		
	\$ 103,151.00	\$ 105,532.16
Employee Co-Share	4,000.00	3,999.84
Health	41,970.00	43,648.30
Dental	2,310.00	2,333.28
FICA	8,338.00	8,061.74
Retirement	11,855.00	11,391.81
Life Insurance	590.00	894.00
	\$ 65,063.00	\$ 70,328.97
Totals:	\$ 168,214.00	\$ 175,861.13

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.

Department Goals

- Maintain the building: Even our addition is now 22 years old. We need a budget sufficient to replace aging HVAC units, replace an original sewer pipe, and solve some drainage issues.
- Working on in-person programming inside the building and outside. We still want to be safe, but we would like to bring back our library wide Harry Potter Day, CumberCon and more.
- Return to full staffing.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Library- #032

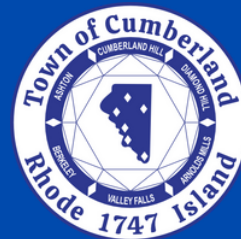
as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	957,024.00	919,589.13	967,604.00	979,652.74	984,506.28	984,506.28	984,506.28
Overtime	18,031.00	1,092.68	18,483.00	20,667.36	18,852.66	18,852.66	18,852.66
Longevity	18,998.00	16,878.40	19,229.00	17,300.60	16,291.70	16,291.70	16,291.70
Cell Phone Stipend			100.00	-	100.00	100.00	100.00
Mileage Stipend					-		
Retirement/Severance	76,802.00		73,837.95		78,364.46	77,075.97	77,075.97
MERS Defined Benefit		69,895.54		74,169.32			
TIAA-CREF Contribution			-				
FICA	75,669.88	70,045.07	74,918.95	75,417.21	74,955.00	77,808.52	77,808.52
Medicare							
Unemployment		362.00		181.00			
Workers Compensation	6,004.00	6,004.00	6,004.00		6,004.00	6,004.00	6,004.00
TDI							
Health Insurance ER	147,980.00	167,243.44	118,521.88	111,328.28	156,859.00	187,644.87	187,644.87
Health Insurance EE		(19,845.73)	(20,114.99)	(19,461.16)		(23,724.22)	(23,724.22)
Admin Health							
Dental ER	8,005.00	9,304.00	9,625.50	9,506.22	8,005.00	9,525.15	9,525.15
Dental EE		(1,140.32)	(729.99)	(691.80)		(1,213.68)	(1,213.68)
Life Insurance	3,245.00	4,933.50	5,140.50	4,879.75	3,245.00	7,152.00	7,152.00
Advertising	550.00	845.00	550.00	570.00	550.00	550.00	550.00
Cable/Internet							
Capital Leases							
Dept Software & Licenses	70,000.00	45,444.62	71,554.00	69,558.05	71,169.24	71,169.24	71,169.24
Dues & Subscriptions	490.00	830.00	640.00	920.00	640.00	640.00	640.00
Education & Training	950.00		700.00	6,005.00	700.00	700.00	700.00
Electricity	66,000.00	78,174.24	76,000.00	53,730.34	76,000.00	76,000.00	76,000.00
Furniture and Fixtures							
Heating & Cooling	22,000.00	20,155.26	22,000.00	20,434.79	22,000.00	22,000.00	22,000.00
Janitorial Supplies	4,800.00	5,209.79	5,550.00	5,017.34	5,700.00	5,700.00	5,700.00
Maintenance Agreements		26,467.21	34,532.00	28,153.81	29,620.17	29,620.17	29,620.17
Mileage Reimbursement			3,925.00				
Office Computer Equip	5,550.00	7,935.43	5,900.00	6,405.02	5,900.00	5,900.00	5,900.00
Office Improvements							
Office Supplies	19,624.00	21,477.46	19,624.00	19,803.39	19,624.00	19,624.00	19,624.00
Postage	750.00	941.34	750.00	1,086.20	750.00	750.00	750.00
Printer Lease & Maintenance							
Printer Usage							
Professional Services							
Repairs Building	24,540.00	50,047.83	31,873.00	41,311.84	33,107.64	33,107.64	33,107.64
Office Equipment & Repairs	1,000.00		1,000.00		1,000.00	1,000.00	1,000.00
Telephone	4,682.00	5,064.31	4,771.00	4,853.01	5,050.00	5,050.00	5,050.00
Travel & Conventions	3,925.00	665.52		716.72	3,925.00	3,925.00	3,925.00
Water	6,640.00	599.33	1,100.00	1,101.21	1,171.27	1,171.27	1,171.27
Capital Improvements							
Operating Supplies	143,337.00	179,883.74	148,037.00	150,564.20	149,237.00	149,237.00	149,237.00
Literacy Grant							
Capital Reserve Sinking Fund	5,000.00		5,000.00	6,540.20	5,000.00	5,000.00	5,000.00
Building Improvements							
Sewer		4,984.40	5,540.00	5,437.75	4,628.33	4,628.33	4,628.33
Maintenance Agreements	34,532.00		60,228.20				
TOTALS	\$ 1,726,128.88	\$ 1,693,087.19	\$ 1,771,894.00	\$ 1,695,158.39	\$ 1,782,955.75	\$ 1,795,795.90	\$ 1,795,795.90

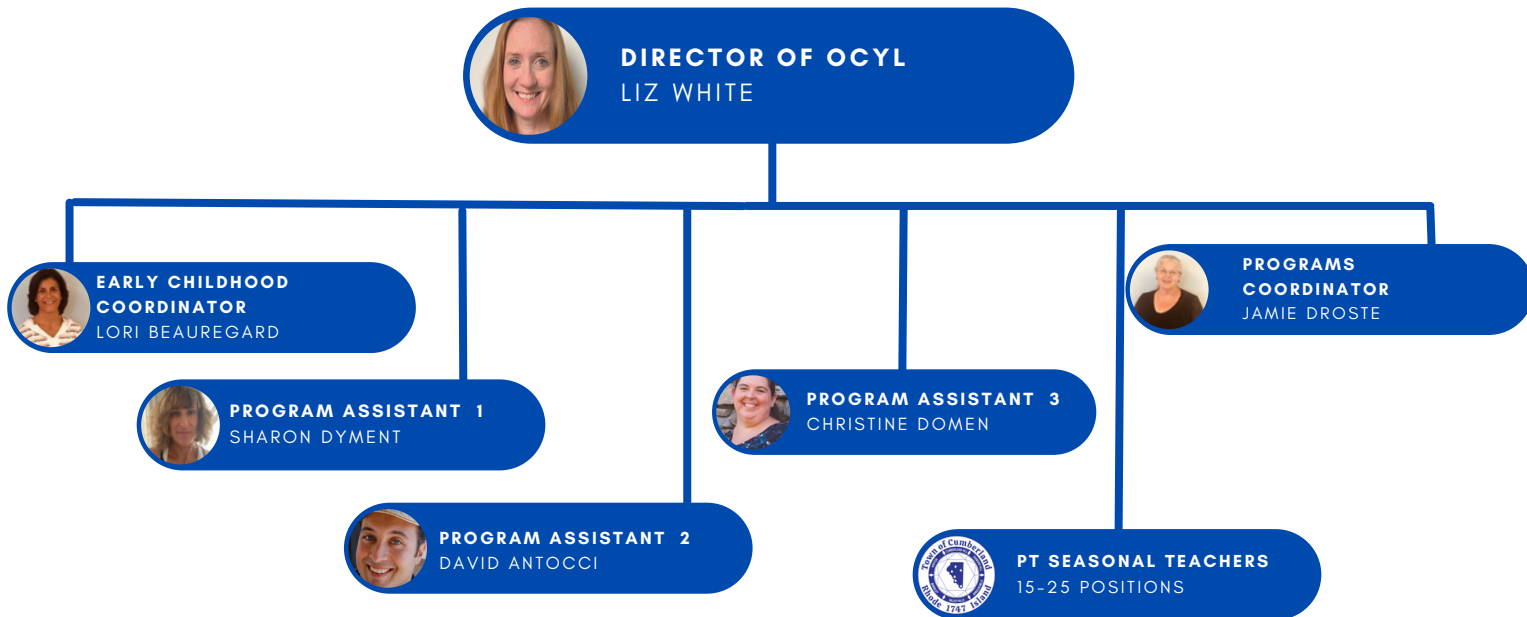
Salary and Benefits Breakdown - Library

	FY 2022	FY 2023
Library Director	82,697	82,697
Assistant Director	71,202	71,202
Circulation Supervisor	42,226	42,226
Admin Assistant	45,861	45,861
All Others	725,618	742,520
Longevity	19,229	16,292
	\$ 986,832.94	\$ 1,000,798.28
Health	156,859.00	187,644.87
Dental	8,005.00	9,525.15
FICA	74,955.00	77,808.52
Retirement	78,364.00	77,075.97
Life Insurance	3,151.00	77,808.52
	\$ 321,334.00	\$ 429,863.03
	\$ 1,308,166.94	\$ 1,430,661.31

OFFICE OF CHILDREN, YOUTH, AND LEARNING



ORGANIZATIONAL CHART



DEPARTMENTAL OVERVIEW

The OCYL is a one-of-a-kind education center that supports children and youth as they learn, grow and achieve their fullest potential. Our mission is to help foster a comprehensive learning environment for the first two decades of their lives.

OCYL is committed to supporting the development of life-long skills necessary to succeed: collaboration, communication, creativity, critical thinking, social-emotional awareness, and a sense of community.

Department Goals

- Strategize to increase resources to support expanded services, higher demand for programs, provide increased outreach and develop partnerships/sponsorships. In addition, our goals include an increase in staff hours and rectify long overdue hourly wage .
- Solidify "Our Minds Matter" Expressive Arts/Wellness program through year two, expand it beyond McCourt to include North Cumberland Middle School, and add this as an evening program and to increase Parent Engagement with our preschool families.
- Work closely with Public Works to create and implement a comprehensive maintenance plan, address safety improvements and repairs.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Office of Children, Youth, and Learning - #018

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Salaries	171,906.00	173,013.52	176,778.00	175,425.95
Overtime		-		
Longevity		-		
Cell Phone Stipend		-		
Mileage Stipend		-		
Retirement/Severance		-		
MERS Defined Benefit	13,704.41	12,650.49	14,160.68	14,115.57
TIAA-CREF Contribution		-		
FICA	13,150.88	13,360.86	12,906.26	13,384.87
Medicare		-		
Unemployment		-		
Workers Compensation		-		
TDI		-		
Health Insurance ER	21,215.76	21,215.76	22,276.56	22,276.56
Health Insurance EE	(2,000.00)	(1,999.92)	(2,076.84)	(1,999.92)
Admin Health		-		
Dental ER	1,132.00	1,132.44	1,155.12	1,155.12
Dental EE	(238.00)	(238.42)	(247.59)	(238.42)
Life Insurance	1,716.00	858.00	894.00	894.00
Advertising		-		570.00
Capital Leases		-		
Dept Software & Licenses	660.00	199.15	660.00	
Dues & Subscriptions	301.00	281.00	346.00	286.00
Education & Training	198.00	99.00	400.00	332.00
Electricity			6,500.00	4,647.56
Furniture and Fixtures		-		
Heating & Cooling	14,038.00	12,187.14	7,538.00	8,298.02
Janitorial Supplies	6,620.00	6,065.92	915.00	1,038.88
Maintenance Agreements		-	6,815.00	5,280.00
Mileage Reimbursement		-	125.00	75.35
Office Computer Equip		1,387.86	1,300.00	808.36
Office Improvements	1,800.00	1,637.69	700.00	492.24
Office Supplies	5,425.00	4,400.15	2,475.00	2,109.17
Postage	50.00	49.50	50.00	54.63
Printer Lease & Maintenance		-		
Printer Usage		-	2,950.00	2,694.07
Professional Services		-		
Repairs Building		-		
Office Equipment & Repairs		-	400.00	197.68
Telephone	2,941.00	2,394.89	2,556.00	2,516.51
Travel & Conventions	260.00	264.99	300.00	25.00
Water		-		
Literacy & Math Programs		-		
Capital Improvements		-	1,750.00	1,732.03
Building Improvements		-	955.00	361.51
Sewer	-	-		
Program Expenses Transfer		-		
TOTALS	\$ 252,880.05	\$ 248,960.02	\$ 262,581.19	\$ 256,532.74

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
185,752.00	173,742.40	173,742.40
	12,676.79	12,676.79
	1,172.69	1,172.69
	13,291.29	13,291.29
	24,542.67	24,542.67
	(1,999.92)	(1,999.92)
	1,166.64	1,166.64
	(238.42)	(238.42)
	1,788.00	1,788.00
580.00	580.00	580.00
640.00	640.00	640.00
456.00	456.00	456.00
198.00	198.00	198.00
6,500.00	6,500.00	6,500.00
200.00	200.00	200.00
7,200.00	7,200.00	7,200.00
3,800.00	3,800.00	3,800.00
4,420.00	4,420.00	4,420.00
100.00	100.00	100.00
1,400.00	1,400.00	1,400.00
650.00	650.00	650.00
1,675.00	1,675.00	1,675.00
50.00	50.00	50.00
2,950.00	2,950.00	2,950.00
13,000.00	13,000.00	-
350.00	350.00	350.00
2,766.00	2,766.00	2,766.00
510.00	510.00	510.00
5,500.00	5,500.00	5,500.00
\$ 238,697.00	\$ 279,087.14	\$ 266,087.14

Salary and Benefits Breakdown - Office of Children, Youth, and Learning

	FY 2022	FY 2023
Director	64,972.00	66,269.06
Program Coordinator	50,000.00	51,000.04
Program Assistant I	16,731.00	17,065.62
Program Assistant II	7,293.00	7,438.86
Program Assistant III	10,296.00	10,501.92
Literacy Coordinator	20,839.00	21,466.90
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	\$ 170,131.00	\$ 173,742.40
Employee Co-Share	2,000.00	1,999.92
Health	23,599.00	24,542.67
Dental	1,156.00	1,166.64
FICA	12,457.00	13,291.29
Retirement	13,223.00	12,676.79
Life Insurance	1,180.00	1,788.00
	<hr/>	<hr/>
	\$ 51,615.00	\$ 55,465.31
Totals:	\$ 221,746.00	\$ 229,207.71

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.

Department Goals

- Complete the demolition of the Ski Lodge at Diamond Hill Park and undergo the bidding process to replace the structure.
- Regrade and work the parking lot at Diamond Hill Park to increase accessibility and public safety.
- Enhance the public athletic fields at Diamond Hill Park.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Recreation - #033

as of: 06/30/2022

	FY 2021		FY 2022		ADOPTED FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	95,639.00	90,820.67	108,022.61	107,609.38		74,763.80	74,763.80
Other Programs Payroll			25,000.00	13,017.00	25,000.00		
Winterfest Payroll			7,500.00		8,000.00		
Salaries Summer Camp		850.58	85,000.00	37,796.08	85,000.00		
Overtime							
Longevity	2,802.80		2,946.22	2,946.22		2,314.88	2,314.88
Cell Phone Stipend	600.00	600.00	600.00	550.00	600.00	600.00	600.00
Mileage Stipend							
Retirement/Severance							
MERS Defined Benefit	12,744.00	9,965.92	13,484.63	13,443.30		8,332.21	8,332.21
TIAA-Cref Contribution						747.64	747.64
FICA	7,525.06	7,257.00	12,987.12	12,256.65		5,896.52	5,896.52
Medicare							
Unemployment							
Workers Compensation							
TDI							
Health Insurance ER	18,648.12	9,324.06	1,500.00	1,500.00		-	-
Health Insurance EE	(2,000.00)	(1,307.64)	-	-		-	-
Admin Health							
Dental ER	1,132.00	660.59	-			1,155.09	1,155.09
Dental EE		(12.01)				(130.00)	(130.00)
Life Insurance	1,716.00	1,215.50	1,341.00	2,235.00		1,341.00	1,341.00
Advertising		166.00	600.00	183.00	600.00	600.00	600.00
Cable/Internet			3,600.00	80.00	3,600.00	3,600.00	3,600.00
Capital Leases							
Dept. Software & Licenses	210.00		500.00		500.00	500.00	500.00
Dues and Subscriptions		250.00	600.00		1,000.00	1,000.00	1,000.00
Education & Training	-						
Electricity	23,000.00	19,588.35	23,000.00	31,799.28	25,000.00	25,000.00	25,000.00
Furniture & Fixtures							
Vehicle Fuel & Oil	3,500.00	1,790.28	3,700.00	2,023.95	2,200.00	2,200.00	2,200.00
Heating & Cooling	1,800.00	2,010.08	3,500.00	3,721.15	3,500.00	3,500.00	3,500.00
Janitorial Supplies	2,000.00	1,308.83	3,100.00	2,324.42	3,100.00	3,100.00	3,100.00
Maintenance Agreements							
Mileage Reimbursement							
Office Computer Equipment			1,500.00	1,089.29	1,500.00	1,500.00	1,500.00
Office Improvements							
Office Supplies	2,500.00	839.45	3,000.00	3,782.38	3,000.00	3,000.00	3,000.00
Postage		87.08	350.00	135.41	300.00	300.00	300.00
Printer Lease & Maintenance							
Printer Usage							
Professional Services							
Repairs Building				36.19	5,000.00	5,000.00	5,000.00
Repairs Equipment					10,000.00	10,000.00	10,000.00
Vehicle Maintenance		559.72	2,000.00	(70.18)	2,500.00	2,500.00	2,500.00
Telephone	6,000.00	8,837.92	2,000.00		1,800.00	1,800.00	1,800.00
Travel & Conventions			500.00		500.00	500.00	500.00
Water	55,000.00	43,744.68	50,000.00	33,986.66	55,000.00	55,000.00	55,000.00
Vehicle Replacement							
Capital Improvements							
Archery Program			1,200.00		2,000.00		
Athletic Programs/Equipment	3,000.00	333.62	3,000.00	1,144.30	3,000.00	3,000.00	3,000.00
Ballfields		2,417.68			50,000.00	50,000.00	50,000.00
Baseball Camp		731.50	4,000.00	2,518.20	4,000.00		
Basketball Clinic	8,072.00	6,307.48	2,000.00	12,515.75	14,000.00		
Christmas Tree Lighting			7,000.00	6,044.21	8,500.00		
Conway Tours							
Dance Program			13,000.00	7,616.51	18,000.00		
Diamond Hill Maintenance	11,000.00	3,400.22	11,000.00	11,416.52	13,000.00	13,000.00	13,000.00
Field Hockey			1,600.00	-	2,000.00		
Fireworks		1,720.00	40,000.00	51,111.00	40,000.00	20,000.00	20,000.00
Golf			1,000.00		1,500.00		
Halloween Fun Day	500.00	255.05	3,200.00	3,134.44	3,500.00		
Misc. Programs			1,500.00		2,000.00		
Monastery Grounds	4,500.00	648.98	4,000.00	1,510.87	7,000.00		
Movies in the Park			1,000.00	700.00	1,000.00		
Music in the Park/Food Truck		3,660.00	8,000.00	5,943.32	8,000.00		

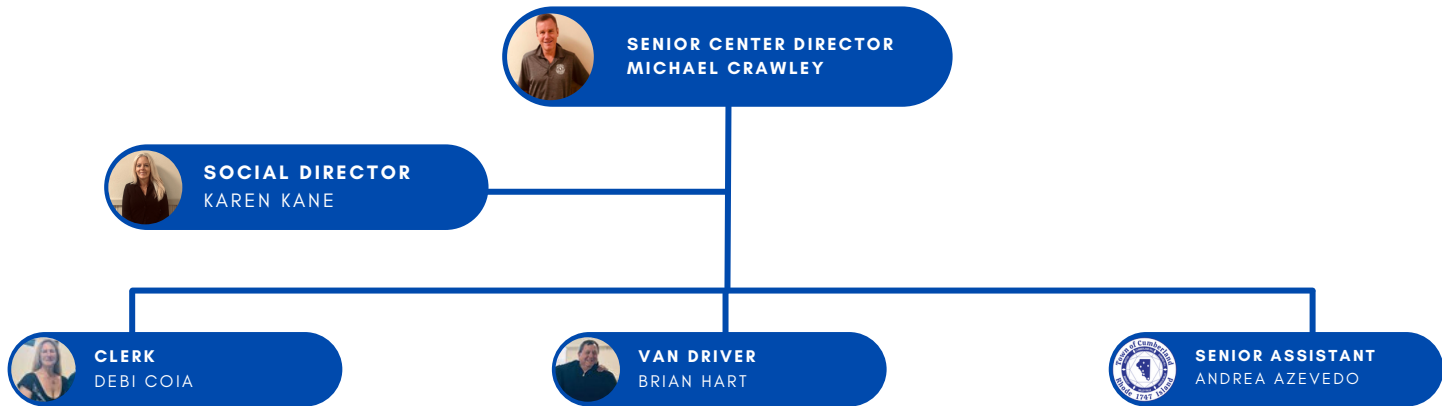
Other Parks Maintenance				8,783.39					
Porta Potty	3,500.00	5,474.00	4,500.00	5,673.00	5,000.00				
PWSB Lease Agreement									
Special Events									
Spring Festival			5,000.00	4,326.06		5,250.00		5,250.00	
Summer Camp		774.12	20,000.00	2,067.75	5,000.00				
Summer Camp Trips			11,000.00	1,922.72	20,000.00				
Summer Track Program					15,000.00				
Tennis					1,200.00				
Tucker Field Turf	9,000.00	7,361.68	12,000.00	13,050.00	3,800.00				
Volleyball					13,000.00				
Winterfest	5,000.00	4,839.95	5,500.00		1,000.00				
Winter Sports					6,500.00				
Wrestling					2,500.00				
Building Improvements					500.00				
Field Maintenance	72,000.00		87,000.00	89,381.90					
Sewer				80.00	72,000.00	72,000.00		72,000.00	
TOTALS	\$ 349,388.98	\$ 236,481.34	\$ 609,731.58	\$ 502,732.57	\$ 560,700.00	\$ 377,371.14	\$ 377,371.14		

Salary and Benefits Breakdown - Recreation					
	FY 2022	FY 2023			
Director	55,524.00	32,675.00	*Half Salary		
Clerk	40,040.00	42,088.80			
Contract Unused Sick	-	-			
Longevity	2,603.00	2,314.88			
	\$ 98,167.00	\$ 77,078.68			
Employee Co-Share	2,000.00	-			
Health	18,648.00	-			
Dental	-	1,155.09			
FICA	7,525.00	5,896.52			
Retirement	12,744.00	8,332.21			
Life Insurance		1,341.00			
	\$ 38,917.00	\$ 16,724.81			
Totals:	\$ 137,084.00	\$ 93,803.50			

SENIOR CENTER



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.

Department Goals

- New Senior Van to increase opportunities for Cumberland Seniors to engage in meaningful activities outside of the center.
- Hold a ribbon cutting ceremony to celebrate the completion of the renovations funded by the CDBG grant.
- Expand program offerings for members.



TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Senior Services - #034

as of: 06/30/22

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Salaries	136,830.78	141,244.56	150,400.80	149,044.93
Overtime	1,000.00		1,500.00	
Longevity	4,989.35	5,701.33	5,386.11	5,854.99
Cell Phone Stipend	600.00	600.00	600.00	550.00
Mileage Stipend				
Retirement/Severance				
MERS Defined Benefit	15,886.27	15,556.25	18,621.61	18,799.79
TIAA-CREF Contribution				
FICA	10,928.00	10,906.16	12,026.90	12,158.01
Medicare				
Unemployment				
Workers Compensation				
TDI				
Health Insurance ER	37,296.24	39,351.54	39,161.04	39,161.04
Health Insurance EE	(6,000.00)	(4,549.85)	(4,153.68)	(3,999.84)
Admin Health				
Dental ER	2,612.40	3,485.04	3,465.36	3,465.36
Dental EE	(73.84)	(252.40)	(247.59)	(238.42)
Life Insurance	2,145.00	1,716.00	2,309.50	1,415.50
Advertising				
Cable/Internet			3,000.00	
Capital Leases				
Dept Software & Licenses	210.00		2,000.00	
Dues & Subscriptions	2,000.00	2,598.00	2,300.00	2,287.50
Education & Training	2,000.00		2,000.00	
Electricity	3,000.00	8,613.50	3,500.00	7,098.61
Furniture and Fixtures				
Vehicle Fuel & Oil	8,000.00	3,672.22	8,500.00	3,473.02
Heating & Cooling	7,000.00	-	9,000.00	
Janitorial Supplies		409.97	6,000.00	2,464.45
Maintenance Agreements	14,000.00	2,502.19		2,363.07
Mileage Reimbursement				
Office Computer Equip		4,300.00	3,500.00	
Office Improvements				
Office Supplies		694.46	5,000.00	2,207.92
Postage		34.32	1,000.00	129.60
Printer Lease & Maintenance			3,500.00	
Printer Usage				
Professional Services		1,905.00		6,477.00
Repairs Building			2,000.00	235.41
Office Equipment & Repairs			2,000.00	18.32
Vehicle Repair & Maintenance	3,000.00	2,370.71	3,000.00	769.31
Telephone	5,500.00	7,724.47	6,000.00	6,515.52
Travel & Conventions				
Water		63.30	1,500.00	356.35
Vehicle Replacement				
Capital Improvements				
Building Improvements		1,452.54		270.54
Health Related Programs		1,890.00	15,000.00	21,840.00
Monthly Breakfast			2,500.00	1,364.92
Meal Site/Senior Services Inc	3,800.00	3,450.65		193.00
Veteran's Day Party			1,200.00	585.67
Volunteer Party			1,500.00	1,611.84
Annual Cookout		3,035.75	4,000.00	3,946.63
Holiday Party		100.00	3,000.00	528.70
Kitchen Supplies			2,500.00	1,849.36
Bottled Water	700.00	486.21	1,000.00	1,007.23
Games & Art Supplies			800.00	891.18
Bingo Supplies			1,500.00	1,404.50
Sewer	800.00	701.41	800.00	808.53
Printing Newsletter Cost				
Transportation Expenses				
Entertainment Other Parties			3,500.00	1,344.00
Senior Day Trip			3,000.00	771.50
State Grant Senior Services				
TOTALS	\$ 256,224.20	\$ 259,763.33	\$ 333,170.05	\$ 299,025.04

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	191,164.76	191,164.76
2,000.00		
	5,610.97	5,610.97
600.00	600.00	600.00
	14,914.07	14,914.07
	1,530.30	1,530.30
	13,054.00	13,054.00
	43,648.30	43,648.30
	(3,999.84)	(3,999.84)
	3,499.92	3,499.92
	(238.42)	(238.42)
	1,788.00	1,788.00
6,500.00	6,500.00	6,500.00
2,000.00	2,000.00	2,000.00
2,300.00	2,300.00	2,300.00
2,000.00	2,000.00	2,000.00
5,100.00	5,100.00	5,100.00
6,000.00	6,000.00	6,000.00
7,000.00	7,000.00	7,000.00
6,000.00	6,000.00	6,000.00
2,000.00	2,000.00	2,000.00
5,000.00	5,000.00	5,000.00
4,500.00	4,500.00	4,500.00
2,000.00	2,000.00	2,000.00
2,000.00	2,000.00	2,000.00
4,500.00	4,500.00	4,500.00
4,000.00	4,000.00	4,000.00
500.00	500.00	500.00
1,500.00	1,500.00	1,500.00
15,000.00	15,000.00	15,000.00
1,800.00	1,800.00	1,800.00
1,700.00		
6,000.00		
3,000.00		
3,000.00		
1,300.00		
500.00		
1,500.00		
800.00		
3,500.00		
3,000.00		
\$ 107,900.00	\$ 351,272.06	\$ 351,272.06

Salary and Benefits Breakdown - Senior Services

	FY 2022	FY 2023
Senior Center Director	8,546.00	32,675.00
Senior Social Director	45,129.00	46,031.96
Clerk III	40,841.00	41,350.40
Food Services	25,632.00	26,135.20
Van Driver	43,971.00	44,972.20
Contract Unused Sick Longevity	5,513.00	5,610.97
	\$ 169,932.00	\$ 197,075.73
Employee Co-Share	4,000.00	3,999.84
Health	41,970.00	43,648.30
Dental	3,465.00	3,499.92
FICA	11,016.00	13,054.00
Retirement	15,591.00	14,914.07
Life Insurance	1,180.00	1,788.00
	\$ 73,222.00	\$ 80,904.13
Totals:	\$ 243,154.00	\$ 277,979.86

Section Ten:
Boards and Commissions

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Commissions - #060

as of: 06/30/22

	FY 2020		FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Conservation Commission		-		-		
Historic District Commission	500.00	-	500.00	9.83	500.00	-
Parks & Rec Commission		-		-		
TOTALS	\$ 500.00	\$ -	\$ 500.00	\$ 9.83	\$ 500.00	\$ -

ADOPTED FY 2023		
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 2022/2023
Board of Assessment Review - #061

as of: 06/30/22

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Stipends	900.00	-	900.00	900.00
FICA				
Medicare				
Unemployment				
Workers Compensation				
TDI		-		-
Operating Expenses		-		-
TOTALS	\$ 900.00	\$ -	\$ 900.00	\$ 900.00

ADOPTED FY 2023		
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 2022/2023
Planning Board- #062**

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Stipends	5,500.00	5,500.00	5,500.00	5,500.00
FICA		-		
Medicare				
Unemployment				
Workers Compensation				
TDI				
TOTALS	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00

ADOPTED FY 2023		
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 2022/2023
Zoning Board- #063

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Advertising	1,500.00	3,995.50	2,500.00	2,061.60
Dept Software & Licenses	1,400.00	1,400.00	1,400.00	1,400.00
FICA	459.00	413.13		412.72
Medicare				
Office Supplies	100.00	45.00	100.00	111.98
Postage	300.00	442.14	500.00	373.03
Stipends	6,000.00	5,400.00	6,000.00	5,395.00
TDI				
Unemployment				
Video Recording Services	7,000.00	3,450.00	7,000.00	6,135.00
Workers Compensation		-		
TOTALS	\$ 16,759.00	\$ 15,145.77	\$ 17,500.00	\$ 15,889.33

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
3,000.00	3,000.00	3,000.00
1,400.00	1,500.00	1,500.00
100.00	100.00	100.00
1,000.00	1,000.00	1,000.00
7,000.00	7,000.00	7,000.00
7,000.00	7,000.00	7,000.00
\$ 19,500.00	\$ 19,600.00	\$ 19,600.00

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

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Community Outreach - #040

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Boys & Girls Club	37,500.00	37,500.00	37,500.00	37,500.00
Cumberland School Vols	1,000.00	1,000.00	1,000.00	
Food Pantry	2,000.00	2,000.00	2,000.00	
Franklin Farm Grant Match	15,000.00	15,000.00	15,000.00	15,000.00
Happy Basket Program	2,500.00	2,500.00	2,500.00	
House of Compassion	1,500.00	1,500.00	1,500.00	1,500.00
JAMSA Mountain Bike	2,000.00	-	-	
Land Trust	1,000.00	1,000.00	10,000.00	10,000.00
Senior Services Inc.	6,000.00	10,000.00	6,000.00	1,269.00
Cumberlandfest	2,500.00	2,500.00	2,500.00	
Veteran's Services	2,000.00	1,000.00	2,000.00	
Veteran's Observance	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
Arnold Mills Parade Association	-	-	-	
Blackstone Watershed Council	-	-	2,500.00	2,500.00
TOTALS	\$ 85,500.00	\$ 86,500.00	\$ 95,000.00	\$ 80,269.00

ADOPTED FY 2023		
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
2,000.00	2,000.00	2,000.00
15,000.00	15,000.00	15,000.00
2,500.00	2,500.00	2,500.00
1,500.00	1,500.00	1,500.00
1,000.00	1,000.00	1,000.00
6,000.00	6,000.00	6,000.00
2,500.00	2,500.00	2,500.00
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
\$ 88,500.00	\$ 88,500.00	\$ 88,500.00

**TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Fringe - #045**

as of: 06/30/22

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Retirement Fund - CPD	2,508,087.00	2,507,796.74	2,584,826.00	2,586,000.00
EMS Retirement	114,348.00	-	-	5,500.00
Aflac Flex Spending Fee		-		
Retiree Health Care		26,216.78		27,314.88
Workers Comp	275,000.00	210,142.00	275,000.00	115,222.69
OPEB Trust	1,385,904.00	1,386,000.00	1,358,764.00	1,359,000.00
Employee Fringe		-		
TOTALS	\$ 4,283,339.00	\$ 4,130,155.52	\$ 4,218,590.00	\$ 4,093,037.57

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	2,626,567.00	2,626,567.00
	275,000.00	275,000.00
	1,454,189.00	1,454,189.00
\$ -	\$ 4,355,756.00	\$ 4,355,756.00

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Debt Service - #050

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
School Bonds - Debt Principal	2,620,000.00	2,620,000.00	2,720,000.00	2,709,251.95
School Bonds - Debt Interest	827,713.00	825,601.23	721,713.00	824,249.44
School Bonds - Impact Fees	(155,000.00)	(138,646.79)	(155,000.00)	(155,000.00)
Town Bonds - Debt Principal	1,495,296.00	1,404,000.00	1,628,178.00	1,561,251.08
Town Bonds - Debt Interest	817,066.00	846,285.46	814,546.00	732,442.37
Tax Anticipation Notes (TANS)	69,500.00	65,553.22	-	-
Paying Agent & Advisor Fees	15,000.00	2,000.00	15,000.00	4,428.00
TOTALS	\$ 5,689,575.00	\$ 5,624,793.12	\$ 5,744,437.00	\$ 5,676,622.84

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	475,000.00	475,000.00
	(155,000.00)	(155,000.00)
	4,132,000.00	4,132,000.00
	1,381,054.00	1,381,054.00
	89,500.00	89,500.00
	15,000.00	15,000.00
\$ -	\$ 5,937,554.00	\$ 5,937,554.00

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Education- #055

as of: 06/30/2022

FY 2021					FY 2022				
	ADJUSTED		ACTUAL		ADJUSTED		ACTUAL		
	BUDGET		EXPENDED		BUDGET		EXPENDED		
Capital Improvement Leases	296,418.00		296,417.62		693,283.00		490,963.90		
Local Appropriation	46,208,075.00		45,945,880.14		47,056,398.00		46,684,174.85		
School Non-MOE/Capital			-		-		333,399.41		
School - Achievement Grant									
School Solar							574,542.25		
State Aid & Other Funding	26,074,579.00		20,706,498.00		28,375,956.00		21,167,933.00		
TOTALS	\$	72,579,072.00	\$	66,948,795.76	\$	76,125,637.00	\$	69,251,013.41	

ADOPTED FY 2023		
DEPT.	MAYOR'S	COUNCIL
REQUEST	PROPOSED	ADOPTED
	868,114.00	868,114.00
	48,156,398.00	48,156,398.00
	300,000.00	300,000.00
		253,000.00
	26,809,315.00	26,809,315.00
\$	-	\$
	\$ 76,133,827.00	\$ 76,386,827.00

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Town General Expense- #039

as of: 06/30/2022

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Budget Reserves	25,000.00	17,195.40	25,000.00	32,283.50
Casualty & Liability Insurance	480,000.00	510,022.00	500,000.00	516,352.38
Building Repair Contingency	25,000.00	12,540.77	25,000.00	8,900.98
General Contingencies	50,000.00	31,981.56	50,000.00	32,551.64
Master Lease	293,618.00	274,934.64	293,618.00	290,613.70
Efficiency Savings				
Severance	100,000.00		100,000.00	
Evergreen Legislation				
Transfer				28,214.30
Deficit Reduction				
TOTALS	\$ 973,618.00	\$ 846,674.37	\$ 993,618.00	\$ 908,916.50

ADOPTED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
	25,000.00	25,000.00
	540,000.00	540,000.00
	25,000.00	25,000.00
	50,000.00	50,000.00
	293,618.00	293,618.00
	200,000.00	200,000.00
\$ -	\$ 1,133,618.00	\$ 1,133,618.00

Section Twelve:

Tax Levy

**Town of Cumberland
Fiscal Year 2021-2022**

Projected Tax Levy, FY22

Projected Expenses @ 6/30/22 \$ 109,458,692

Less:

Projected Revenues not including

2022 Tax Roll/Bill (assessed 12/31/21) \$ 73,232,165

Taxes Needed from Proj FY21 Levy (collect May/June21) \$ 36,226,527

(essentially this is 1Q due 5/31/22 from Proj FY22 Levy)

Total Taxes Needed @ Collection Rate \$ 71,735,698

Net Amount Taxes Needed \$ 71,735,698

Levy Calculation

Net Amount of Taxes Needed (as listed above) \$ 71,735,698

Less: Tangible Personal Property \$ (6,031,653) x

Less: Motor Vehicle Taxes \$ (3,166,794) x

Less: State Motor Vehicle Phase Out

Total Taxes Provided from Real Estate \$ 62,537,251

Total Gross Taxes Needed from Real \$ 62,537,251

Proposed Tax Rate \$ 14.99

Assessment Data

Real Property Tax Base \$ 4,171,443,951

Total \$ 4,171,443,951

Total Base \$ 4,171,443,951

Value of \$1.00 on Tax Rate \$ 4,171,444

Taxes Available for FY21 & FY22 Budget

Total Taxes \$ 71,735,698

Collection Rate 98.50%

Total Year 1 Taxes Gross Collected \$ 70,659,663

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

Allowance for Abatements \$ (225,000)

Total Actual Net Collected \$ 70,194,663

Less Proj FY21 collections (2 mos) \$ (36,226,527)

Gross FY22 Taxes from 2021 Levy (10 mos) \$ 33,968,135

\$ -

Collection Rate-Proj 50.500000% **50.50%** v

Motor Vehicle Rate \$ 19.87

Residential Rate Incr. (Decr.) \$ 0.25

Residential Rate (ordinance Max 3.0%) 1.696% \$ **14.99** v

Tangible Rate Incr. (Decr.) \$ 0.50

Tangible Rate 1.70% \$ **29.98** v

without MV (State Law)

2021 Tax Levy \$ 67,022,212

2022 ProjTax Levy \$ **68,568,904**

Levy Increase \$ 1,546,692

Levy Increase % **2.31%**

Max 4.0 %

Audited 1st Quarter Collection %, last 5-Years

Projected Collection Rate

Yr. of Tax Bill	Rate	Min	Max
2021-actual->	51.94%	51.94%	52.94%
2020	49.09%	Lower of	Higher of
2019	48.94%		
2018	45.48%		
2017	45.60%		
5-Year Average	48.21%	48.21%	49.21%
		Min	Max

without MV (State Law)

Projected Levy	Levy Increase	Levy % Increase
\$ 69,703,100	2,680,888	4.0% Levy Increase
\$ 69,032,878	2,010,666	3.0% Levy Increase
\$ 68,362,656	1,340,444	2.0% Levy Increase
\$ 67,692,434	670,222	1.0% Levy Increase

Rate	Not Assessed Val.	Tax Rates	
		Residential	Tangible
\$ 29.98	\$ 201,189,216	\$ 14.74	\$ 29.48
\$ 19.87	\$ 159,375,650	0.25	0.50
(fixedMV)		14.99	29.98
		1.70%	(tangible)

ASSUMPTION

The Town's current and proposed rates are in compliance with state law, RIGL 44-5-11.8 which states tangible rates can be no greater than twice the rate of other tax rate classes, in 2019 it would be:

2.000
(max 2.000)

The Motor Vehicle exemption is proposed at \$5,000, an increase of \$1,000 from the current motor vehicle exemption of \$4,000 per Article 11.

Motor Vehicle Exemption

\$5,000

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LEVY INCREASE CALC.

Real Estate Taxes

FY 2021	\$	61,247,043		
FY 2022	\$	62,537,251	\$	1,290,208

Tangible Taxes

FY 2021	\$	5,775,169		
FY 2022	\$	6,031,653	\$	256,484
				4.44%

Motor Vehicle Taxes

FY 2021	\$	3,433,333		
FY 2022	\$	3,166,794	\$	(266,539)
				-7.76%

Totals

FY 2021	\$	70,455,545	\$	(1,746,615)
FY 2022	\$	71,735,698	\$	1,280,153
				1.82%
Certified Levy is \$xx,xxx,xxx for FY21 (and \$68,708,930 for FY20)				

Non Motor Vehicles Combined

FY 2021	\$	67,022,212		
FY 2022	\$	68,568,904	\$	1,546,692
				2.31%
\$	68,568,904			
cap	\$	2,680,888		4.00%
difference	\$	1,134,197		1.69%

Assessed Values Recap

Real Estate

\$	4,155,210,926	\$	16,233,025	\$	4,171,443,951
			0.39%		

Motor Vehicle

\$	172,789,801	\$	(13,414,151)	\$	159,375,650
			as adjusted		

Tangible

\$	196,100,822	\$	5,088,394	\$	201,189,216
			2.59%		

Total

\$	4,524,101,549	\$	7,907,268	\$	4,532,008,817
\$	31,744		0.17%		Match to cert

Orig-Adopted	Adjustments	Adjustments	Adjusted
\$ 109,458,692	\$ -		\$ 109,458,692
\$ 73,232,165			\$ 73,232,165
\$ 36,226,527	\$ -	\$ -	\$ 36,226,527
	\$ 36,226,527	\$ -	\$ 36,226,527

**Town of Cumberland
Fiscal Year 2022-2023**

Projected Tax Levy, FY23

Projected Expenses @ 6/30/22 \$ 111,062,891

Less:

Projected Revenues not including

2022 Tax Roll/Bill (assessed 12/31/21) \$ 73,923,692

Taxes Needed from Proj FY21 Levy (collect May/June21) \$ 37,139,199

(essentially this is 1Q due 5/31/22 from Proj FY22 Levy)

Total Taxes Needed @ Collection Rate \$ 73,542,968

Net Amount Taxes Needed \$ 73,542,968

Levy Calculation

Net Amount of Taxes Needed (as listed above) \$ 73,542,968

Less: Tangible Personal Property \$ (6,090,900) x

Less: Motor Vehicle Taxes \$ (2,800,000) x

Less: State Motor Vehicle Phase Out

Total Taxes Provided from Real Estate \$ 64,652,068

Total Gross Taxes Needed from Real \$ 64,652,068

Proposed Tax Rate \$ 15.43

Assessment Data

Real Property Tax Base \$ 4,191,250,000

Total \$ 4,191,250,000

Total Base \$ 4,191,250,000

Value of \$1.00 on Tax Rate \$ 4,191,250

Taxes Available for FY21 & FY22 Budget

Total Taxes \$ 73,542,968

Collection Rate 98.50%

Total Year 1 Taxes Gross Collected \$ 72,439,824

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

Allowance for Abatements \$ (225,000)

Total Actual Net Collected \$ 71,974,824

Less Proj FY21 collections (2 mos) \$ (37,139,199)

Gross FY22 Taxes from 2021 Levy (10 mos) \$ 34,835,625

Collection Rate-Proj 50.500000% **50.50%** v

Motor Vehicle Rate \$ 19.87

Residential Rate Incr. (Decr.) \$ 0.44

Residential Rate (ordinance Max 3.0%) **2.935%** \$ **15.43** v

Tangible Rate Incr. (Decr.) \$ 0.86

Tangible Rate 2.87% \$ 30.84 v

without MV (State Law)	
2022 Tax Levy	\$ 68,568,904
2023 ProjTax Levy	\$ 70,742,968
Levy Increase \$	\$ 2,174,064
Levy Increase %	3.17%
Max 4.0 %	

Audited 1st Quarter Collection %, last 5-Years		Projected Collection Rate	
Yr. of Tax Bill	Rate	Min	Max
2021-actual->	51.94%	51.94%	52.94%
2020	49.09%	Lower of	Higher of
2019	48.94%		
2018	45.48%		
2017	45.60%		
5-Year Average	48.21%	48.21%	49.21%
		Min	Max

without MV (State Law)			
Projected Levy	Levy Increase	Levy % Increase	
\$ 71,311,660	2,742,756	4.0%	Levy Increase
\$ 70,625,971	2,057,067	3.0%	Levy Increase
\$ 69,940,282	1,371,378	2.0%	Levy Increase
\$ 69,254,593	685,689	1.0%	Levy Increase

Rate	Net Assessed Val.	Tax Rates	
		Residential	Tangible
\$ 30.84	\$ 197,500,000	\$ 14.99	\$ 29.98
\$ 19.87	\$ 159,375,650	0.44	0.86
(fixedMV)		15.43	30.84
		2.94%	(tangible)

ASSUMPTION

The Town's current and proposed rates are in compliance with state law, RIGL 44-5-11.8 which states tangible rates can be no greater than twice the rate of other tax rate classes, in 2019 it would be:

1.999

(max 2.000)

The Motor Vehicle exemption is proposed at \$5,000, an increase of \$1,000 from the current motor vehicle exemption of \$4,000 per Article 11.

Motor Vehicle Exemption

\$6,000

5/9/22 4:22 PM

LEVY INCREASE CALC.

Real Estate Taxes

FY 2022	\$	62,537,251		
FY 2023	\$	64,632,318	\$	2,095,067

Tangible Taxes

FY 2022	\$	6,031,653		
FY 2023	\$	6,110,650	\$	78,997 1.31%

Motor Vehicle Taxes

FY 2022	\$	3,166,794		
FY 2023	\$	2,800,000	\$	(366,794) -11.58%

Totals

FY 2022	\$	71,735,698	\$	(3,026,768)
FY 2023	\$	73,542,968	\$	1,807,270 2.52%

Certified Levy is \$xx,xxx,xxx for FY21 (and \$68,708,930 for FY20)

Non Motor Vehicles Combined

FY 2022	\$	68,568,904		
FY 2023	\$	70,742,968	\$	2,174,064 3.17%

\$	70,742,968			
	cap	\$	2,742,756	4.00%
	difference	\$	568,692	0.83%

Assessed Values Recap

Real Estate				
\$	4,155,210,926	\$	36,039,074	\$ 4,191,250,000 0.87%
Motor Vehicle				
\$	172,789,801	\$	(13,414,151)	\$ 159,375,650 as adjusted
Tangible				
\$	196,100,822	\$	1,399,178	\$ 197,500,000 0.71%
Total				
\$	4,524,101,549	\$	24,024,101	\$ 4,548,125,650
\$	31,744		0.53%	Match to cert

Orig-Adopted	Adjustments	Adjustments	Adjusted
\$ 111,062,891	\$ -		\$ 111,062,891
\$ 73,923,692			\$ 73,923,692
\$ 37,139,199	\$ -	\$ -	\$ 37,139,199
	\$ 37,139,199	\$ -	\$ 37,139,199

Section Thirteen: Proprietary Funds

22-12A
TOWN OF CUMBERLAND, RI
PROPOSED BUDGET
FISCAL YEAR 2022/2023
WATER DEPARTMENT - 501

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S WATER DEPARTMENT FOR FISCAL YEAR 2022/2023

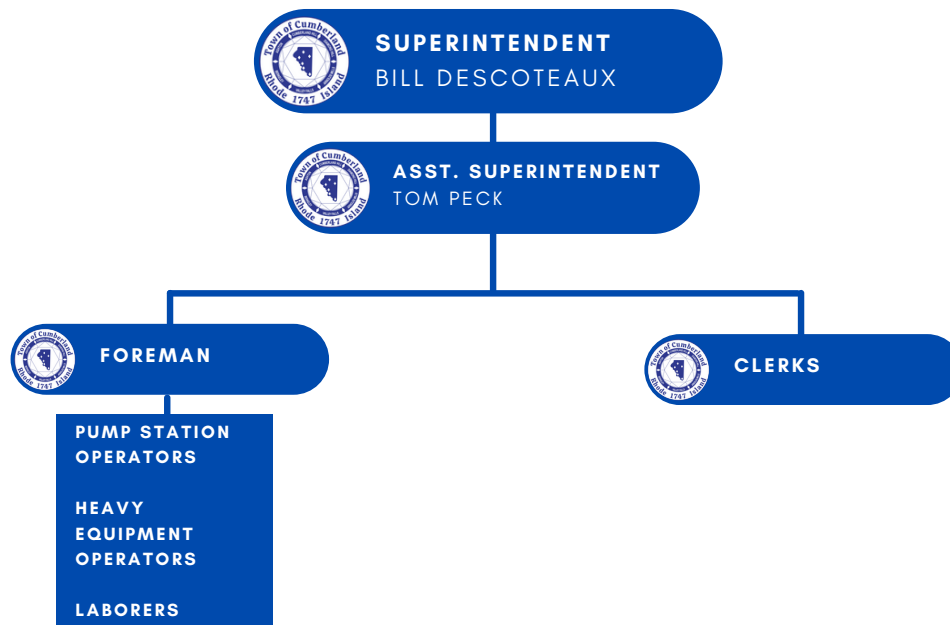
THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2022/2023 IS AS FOLLOWS

	ADJUSTED BUDGET FY 2020	ADJUSTED BUDGET FY 2021	ADOPTED BUDGET FY 2022	MAYOR PROPOSED FY 2023	COUNCIL ADOPTED
WATER					
1					
2 Water Usage Revenue	2,726,687	2,650,416	2,650,416	2,894,086	2,894,086
3 Hook Up Fees Water Revenue	41,512	41,512	41,512	41,512	41,512
4 Hydrant Fees Water Revenue	224,070	224,070	224,070	224,070	224,070
5 Service fees Water Revenue	526,097	534,055	534,055	534,055	534,055
6 PWSB Surcharge Water	1,101,100	1,070,300	1,070,300	1,130,587	1,130,587
7 Infrastructure Fees Water	1,015,300	1,334,400	1,334,400	1,334,400	1,334,400
8 State Surcharge Water Revenue	118,743	115,421	115,421	115,421	115,421
9 Water Protection Revenue	67,071	65,195	65,195	65,195	65,195
10 RI Taxes	22,773	22,136	22,136	22,136	22,136
11 Delinquent Interest Water Revenue	65,000	65,000	65,000	65,000	65,000
12 Debt Reduction Surcharge Water	-	-	-	-	-
13 Late Fees Water Revenue	77,500	77,500	77,500	77,500	77,500
14 Water Resource Board Reimbursement		125,000	125,000	125,000	125,000
15 Contributed Capital	525,000	125,000	125,000	125,000	125,000
16 REVENUES	6,510,853	6,450,005	6,450,005	6,753,962	6,753,962
17					
18 Regular Salaries - WATER	960,725	978,543	978,543	1,062,323	1,062,323
19 Overtime	120,000	120,000	120,000	120,000	120,000
20 Cellphone Reimbursement	-	-	-	1,000	1,000
21 Longevity Water	34,689	43,585	43,585	44,544	44,544
22 Bank Charges	-	-	-	-	-
23 Repairs Building	17,000	17,000	17,000	25,000	25,000
24 Repairs Treatment Equip&Maint	25,000	25,000	25,000	25,000	25,000
25 Repairs Distribution Equip&Maint	21,000	21,000	21,000	21,000	21,000
26 Repairs Equipment	17,000	12,000	12,000	25,000	25,000
27 Repairs Vehicles	24,000	22,000	22,000	25,000	25,000
28 Professional Fees	100,000	105,000	105,000	105,000	105,000
29 Indirect Costs/General Fund	75,000	75,000	75,000	75,000	75,000
30 Postage	6,000	6,000	6,000	8,000	8,000
31 Office Supplies	2,000	2,000	2,000	2,500	2,500
32 Operating Supplies	95,000	95,000	95,000	95,000	95,000
33 Lease Payments	202,292	162,292	162,292	162,292	162,292
34 Janitorial Supplies	1,400	1,400	1,400	3,000	3,000
35 Gravel/Stone/Loam/Mulch	17,000	17,000	17,000	17,000	17,000
36 Asphalt/Concrete	20,000	20,000	20,000	20,000	20,000
37 Plumbing Supplies	2,800	2,800	2,800	4,500	4,500
38 Distribution Supplies	22,000	22,000	22,000	22,000	22,000
39 Hydrant Maintenance & Repair	28,000	28,000	28,000	28,000	28,000

40	Meter Installation & Repair	55,000	55,000	55,000	55,000	55,000
41	Gas and Oil	32,000	32,000	32,000	42,000	42,000
42	Heating/Air Conditioning	300,000	310,000	310,000	310,000	310,000
43	Telephone	24,000	17,000	17,000	17,000	17,000
44	Data Backhaul	3,500	3,500	3,500	3,500	3,500
45	Water- PWSB	1,101,100	1,070,300	1,070,300	1,130,587	1,130,587
46	Advertising	10,000	10,000	10,000	10,000	10,000
47	Education and Training	9,000	9,000	9,000	10,000	10,000
48	Dues and Subscriptions	3,000	3,000	3,000	3,000	3,000
49	Office Equipment	6,500	6,500	6,500	6,000	6,000
50	Well Reconditioning	95,000	85,000	85,000	85,000	85,000
51	Treatment Chemicals	230,000	230,000	230,000	230,000	230,000
52	Treatment Equipment	20,000	20,000	20,000	20,000	20,000
53	Software Expense	50,000	50,000	50,000	50,000	50,000
54	Distribution Equipment	44,000	44,000	44,000	44,000	44,000
55	Water Testing	33,000	33,000	33,000	33,000	33,000
56	Water Testing Distribution System	7,000	7,000	7,000	7,000	7,000
57	State Surcharge	105,889	102,927	102,927	-	-
58	Town Network Expense	18,000	18,000	18,000	18,000	18,000
59	Sales tax	22,773	22,136	22,136	22,136	22,136
60	Water Protection	67,071	65,195	65,195	65,195	65,195
61	Infrastructure Improvements	889,517	608,543	608,543	668,422	668,422
62	Insurance	78,000	78,000	78,000	85,000	85,000
63	Interest Expense	-	-	-	-	-
64	Workers Comp	51,503	51,503	51,503	51,503	51,503
65	RI State Retirement	110,135	115,907	115,907	113,754	113,754
66	Social Security	84,993	88,057	88,057	79,859	79,859
67	Health Insurance	275,843	275,843	275,843	371,982	371,982
67	Health Insurance EE	-	-	-	(55,000)	(55,000)
68	Delta Dental	17,562	17,562	17,562	15,625	15,625
69	Delta Dental EE	-	-	-	(238)	(238)
70	Life Insurance	6,590	6,015	6,015	9,871	9,871
71	Public Water Lic. Renewal	12,700	12,825	12,825	12,825	12,825
72	DEBT SERV Principal	272,426	733,056	733,056	903,729	903,729
73	DEBT SERV Prin (Infrast. Chg.)	287,891	-	-	-	-
74	DEBT SERV Interest	154,072	-	-	-	-
75	DEBT SERV Int (Infrast. Chg.)	187,893	418,413	418,413	410,053	410,053
74	Emergency Reserve	17,690	38,804	38,804	25,000	25,000
75	Sludge Removal	36,300	36,300	36,300	9,000	9,000
76	Deficit Reduction Surcharge	-	-	-	-	-
EXPENDITURES		6,510,853	6,450,005	6,450,005	6,753,962	6,753,962

WATER DEPARTMENT



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.

Department Goals

- Shovel in the ground for Schofield Farm. That would include a plan to deal with RI DOH regulation and applying for a new permit for the wells to replace the expired permit.
- Create a plan for major upgrades to Angell Rd. and Mendon Rd. Pump Stations; two critical pieces of our distribution system.
- Design and implement an infrastructure maintenance and repair schedule to maximize our expenditures and minimize costly emergency repairs.

TOWN OF CUMBERLAND, RI
GENERAL FUND
REVENUE BUDGET
FISCAL YEAR 2022/23
WATER FUND - #501

as of: year end

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Water Usage Revenue	2,650,416.08	2,759,086.44	2,650,416.08	2,340,520.68
Hook Up Fees Water Revenue	41,512.00	37,248.00	41,512.00	14,184.00
Hydrant Fees Water Revenue	224,070.00	-	224,070.00	-
Service fees Water Revenue	534,055.00	720,846.75	534,055.00	515,935.00
PWSB Surcharge	1,070,300.00	1,130,587.37	1,070,300.00	939,932.85
Infrastructure Fees Water	1,334,400.00	1,335,009.29	1,334,400.00	1,171,863.57
State Surcharge Water Revenue	115,421.43	7,183.66	115,421.43	6,332.85
Water Protection Revenue	65,195.17	-	65,195.17	-
RI Taxes	22,135.75	-	22,135.75	-
Delinquent Interest	65,000.00	59,666.31	65,000.00	63,308.81
Miscellaneous Water Revenue	-	-	-	1,305.50
Investment Income	-	154,613.21	-	(152,999.56)
Debt Reduction Surcharge	-	-	-	-
Late Fees Water Revenue	77,500.00	70,050.00	77,500.00	55,540.00
Water Resource Reimbursement	125,000.00	-	125,000.00	-
Bond Premiulm Amortization	-	-	-	-
Contributions Water Revenue	-	-	-	-
Contributed Capital	125,000.00	-	125,000.00	-
Gain-Loss	-	-	-	-
TOTALS	\$ 6,450,005.43	\$ 6,274,291.03	\$ 6,450,005.43	\$ 4,955,923.70

FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
2,650,416.00	2,894,086.00	2,894,086.00
41,512.00	41,512.00	41,512.00
224,070.00	224,070.00	224,070.00
534,055.00	534,055.00	534,055.00
1,070,300.00	1,130,587.00	1,130,587.00
1,334,400.00	1,334,400.00	1,334,400.00
115,421.00	115,421.00	115,421.00
65,195.00	65,195.00	65,195.00
22,136.00	22,136.00	22,136.00
65,000.00	65,000.00	65,000.00
77,500.00	77,500.00	77,500.00
125,000.00	125,000.00	125,000.00
125,000.00	125,000.00	125,000.00
\$ 6,450,005.00	\$ 6,753,962.00	\$ 6,753,962.00

TOWN OF CUMBERLAND, RI
GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2022/23
WATER FUND - #501

	FY 2021		FY 2022		FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries	978,542.93	923,182.55	978,542.93	921,085.86	978,542.93	1,062,323.34	1,062,323.34
Overtime	120,000.00	144,708.12	120,000.00	137,704.66	120,000.00	120,000.00	120,000.00
Cell Phone PR	-	5,160.52	-	5,775.42	1,000.00	1,000.00	1,000.00
MERS Defined Benefit	115,906.54	93,435.15	115,907.00	112,651.51	115,906.54	113,754.08	113,754.08
Retirement/Severance		21,682.24		-			
FICA - Water	88,057.44	58,622.38	88,057.44	77,003.60	88,057.44	79,858.73	79,858.73
Unemployment Water							
Worker's Compensation	51,502.50	58,854.00	51,502.50	54,123.60	51,502.50	51,502.50	51,502.50
Health Insurance ER	275,843.00	296,160.18	275,843.00	300,205.74	275,843.00	371,982.38	371,982.38
Health Insurance EE		(17,242.14)		(42,517.60)		(55,000.14)	(55,000.14)
Admin Health		50.00					
Delta Dental ER	17,562.00	18,719.07	17,562.00	16,985.51	17,562.00	15,624.98	15,624.98
Delta Dental EE		(4,407.95)		(336.74)		(238.42)	(238.42)
Life Insurance	6,015.00	9,724.00	6,015.00	9,984.50	6,015.00	9,871.25	9,871.25
Property Insurance	78,000.00	78,000.00	78,000.00	78,000.00	78,000.00	85,000.00	85,000.00
Advertising	10,000.00	4,162.00	10,000.00	2,884.00	10,000.00	10,000.00	10,000.00
Capital Leases	162,292.00	-	162,292.00	113,807.14	162,292.00	162,292.00	162,292.00
Dues and Subscriptions	3,000.00	2,849.62	3,000.00	3,896.00	3,000.00	3,000.00	3,000.00
Education and Training	9,000.00	2,711.45	9,000.00	11,827.00	10,000.00	10,000.00	10,000.00
Vehicle Gas and Oil	32,000.00	25,547.73	32,000.00	34,474.44	32,000.00	42,000.00	42,000.00
Heating and Cooling	310,000.00	298,271.51	310,000.00	289,570.22	310,000.00	310,000.00	310,000.00
Janitorial Supplies	1,400.00	2,464.94	1,400.00	1,497.24	3,000.00	3,000.00	3,000.00
Office Supplies	2,000.00	2,941.53	2,000.00	3,314.14	2,500.00	2,500.00	2,500.00
Operating Supplies	95,000.00	83,503.40	95,000.00	64,932.73	95,000.00	95,000.00	95,000.00
Plumbing Supplies	2,800.00	6,877.84	2,800.00	4,053.05	4,500.00	4,500.00	4,500.00
Postage - Water	6,000.00	16,741.58	6,000.00	13,243.40	8,000.00	8,000.00	8,000.00
Professional Services	105,000.00	(23,901.35)	105,000.00	145,382.71	105,000.00	105,000.00	105,000.00
Building Repairs	17,000.00	16,258.32	17,000.00	18,369.10	25,000.00	25,000.00	25,000.00
Office Equipment	6,500.00	3,921.49	6,500.00	4,050.00	6,000.00	6,000.00	6,000.00
Repairs Equipment	12,000.00	12,990.73	12,000.00	26,836.05	25,000.00	25,000.00	25,000.00
Vehicle Repair	22,000.00	34,137.10	22,000.00	10,171.61	25,000.00	25,000.00	25,000.00
DEBT SERV Principal	733,056.46	-	733,056.46		733,056.00	903,729.00	903,729.00
Debt Interest - Infrastructure	418,413.22	402,256.67	418,413.22	428,076.41	418,413.22	410,053.00	410,053.00
Debt Principal Infrastructure							
Debt Serv Interest							
Telephone	17,000.00	18,367.20	17,000.00	15,329.82	17,000.00	17,000.00	17,000.00
Capital Improvements		215,190.28		908,941.58			
Deficit Reduction Surcharge							
Interest Expense				10,161.76			
Amortization							
Asphalt/Concrete	20,000.00	18,412.02	20,000.00	7,852.29	20,000.00	20,000.00	20,000.00
Bad Debt				21,300.00			
Bank Charges	-	1,219.12	-				
Data Backhaul	3,500.00	1,128.20	3,500.00		3,500.00	3,500.00	3,500.00
Depreciation Expense		731,106.00					
Distribution Equipment	44,000.00	27,813.77	44,000.00	5,923.57	44,000.00	44,000.00	44,000.00
Distribution Supplies	22,000.00	23,113.95	22,000.00	27,213.85	22,000.00	22,000.00	22,000.00
Emergency Reserve	38,803.55	222.44	38,803.55	16,159.61	38,803.55	25,000.00	25,000.00
Gravel/Stone/Loam/Mulch	17,000.00	4,202.16	17,000.00	5,486.38	17,000.00	17,000.00	17,000.00
Hydrant Maintenance	28,000.00	3,653.30	28,000.00	11,219.17	28,000.00	28,000.00	28,000.00
Indirect Costs/General Fund	75,000.00	75,000.00	75,000.00	85,000.00	75,000.00	75,000.00	75,000.00
Infrastructure Improvements	608,543.43	107,384.83	608,543.43	420,630.03	608,543.43	668,422.00	668,422.00
Longevity Water	43,584.72	28,042.29	43,584.72	53,901.86	43,548.72	44,544.00	44,544.00
Meter Installation & Repair	55,000.00	48,313.55	55,000.00	2,374.02	55,000.00	55,000.00	55,000.00
Net Operating Reserve							
Public Water Lic. Renewal	12,825.00	12,729.00	12,825.00	26,053.50	12,825.00	12,825.00	12,825.00
RANS Interest/Issuance Cost							
Repairs Distribution Equip	21,000.00	6,974.20	21,000.00	9,702.40	21,000.00	21,000.00	21,000.00
Repairs Treatment Equip	25,000.00	10,232.68	25,000.00	15,372.57	25,000.00	25,000.00	25,000.00
Sales Tax	22,135.75	16,322.15	22,135.75	22,169.69	22,135.75	22,136.00	22,136.00
Sludge Removal	36,300.00	67,191.65	36,300.00	8,756.25	9,000.00	9,000.00	9,000.00

Software Expense	50,000.00	-	50,000.00	21,673.05	50,000.00	50,000.00	50,000.00
State Surcharge	102,926.72	-	102,926.72	-	102,926.72	-	-
Town Network Expense	18,000.00	25,375.55	18,000.00	26,396.02	18,000.00	18,000.00	18,000.00
Treatment Chemicals	230,000.00	172,438.17	230,000.00	233,429.55	230,000.00	230,000.00	230,000.00
Treatment Equipment	20,000.00	14,544.04	20,000.00	15,418.30	20,000.00	20,000.00	20,000.00
Treatment Plant	-	-	-	-	-	-	-
Water Protection	65,195.17	72,709.28	65,195.17	65,392.90	65,195.17	65,195.00	65,195.00
Water-PWSB	1,070,300.00	1,840,034.27	1,070,300.00	1,316,108.53	1,070,300.00	1,130,587.00	1,130,587.00
Water Testing	33,000.00	32,108.00	33,000.00	44,056.78	33,000.00	33,000.00	33,000.00
Water Testing Distribution	7,000.00	896.00	7,000.00	683.68	7,000.00	7,000.00	7,000.00
Well Reconditioning	85,000.00	1,275.00	85,000.00	51,522.68	85,000.00	85,000.00	85,000.00
TOTALS	\$ 6,450,005.43	\$ 6,154,381.78	\$ 6,450,005.89	\$ 6,295,281.14	\$ 6,453,968.97	\$ 6,753,962	\$ 6,753,962

22-16A
TOWN OF CUMBERLAND, RI
BUDGET
FISCAL YEAR 2022/2023
SEWER FUND - 401

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S SEWER DEPARTMENT FOR FISCAL YEAR 2022/23

THE TOWN OF CUMBERLAND ORDAINS:

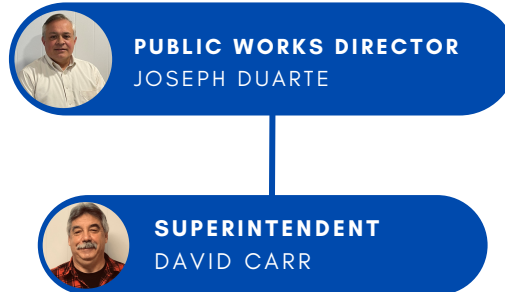
THE OPERATING BUDGET FOR FISCAL YEAR 2022/23 IS AS FOLLOWS:

		ADJUSTED BUDGET FY 2020	ADJUSTED BUDGET FY 2021	ADJUSTED BUDGET FY 2022	MAYOR PROPOSED FY 2023	COUNCIL ADOPTED
	SEWER					
1	Sewer Assessments	143,442	138,714	139,836	141,577	141,577
2	Revenues - Hook-up Fees Sewer	25,000	-	-	-	-
3	Delinquent interest Sewer	16,000	13,000	20,000	12,000	12,000
4	Sewer Usage Revenue	588,350	396,938	385,523	396,801	396,801
5	Sewer Permits Revenue	-	40,000	51,200	40,000	40,000
6	Tax Sale Fees-Sewer	850	1,175	1,000	2,000	2,000
7	REVENUES	773,642	589,827	597,559	592,378	592,378
8						
9						
10	Regular Salaries -SEWER	48,944	48,944	48,944	50,833	50,833
11	Emergency Labor	16,000	15,500	16,000	30,000	30,000
12	Overtime	3,400	4,500	4,500	4,500	4,500
13	Longevity Sewer	3,416	4,000	4,000	3,558	3,558
14	Repairs Pump Equipment	2,500	2,500	10,000	10,000	10,000
15	Repairs Vehicles	1,500	1,500	2,200	2,200	2,200
16	Emergency Repairs	21,000	29,000	35,000	35,000	35,000
17	Postage	7,500	9,000	8,500	10,000	10,000
18	Professional Services	-	50,000	50,000	50,000	50,000
19	Office Supplies	150	50	200	450	450
20	Dept. Software and Licenses		150	150	150	150
21	Gasoline and Oil	1,300	520	1,000	1,000	1,000
22	Utilities	16,000	12,000	16,000	16,000	16,000
23	Telephone	3,000	3,500	3,450	2,900	2,900
24	Cell Phone PR	600	600	600	600	600
25	Cumb. Water Highland P.S.	27,000	21,700	20,500	-	-
26	Office Equipment	175	850	850	850	850
27	Town Network Expense	15,000	18,800	20,000	8,500	8,500
28	Collect System Maintenance	83,000	88,000	70,000	70,000	70,000
29	General Fund Services	40,000	40,000	40,000	40,000	40,000
30	Capital Improvements	242,907	75,000	55,000	75,000	75,000
31	Vehicle replacement	133,590	76,863	95,000	75,000	75,000
32	Insurance	5,000	14,000	16,000	20,000	20,000
33	Sewer Insurance Claims	7,500	12,500	10,000	25,000	25,000
34	Contingencies	7,000	35,000	40,000	30,000	30,000
35	Interest Expense	20,000	-	-	-	-
36	Workers Comp	1,000	-	-	-	-
37	RI Retirement	5,717	5,600	5,935	5,880	5,880
38	Social Security	4,266	4,000	4,000	4,161	4,161
39	Health Insurance	16,758	15,000	20,985	21,195	21,195
40	Health Insurance EE			(2,000)	(2,000)	(2,000)
41	Dental Insurance	1,132	450	450	1,155	1,155
42	Life Insurance	287	300	295	447	447
43	DEBT SERV Principal	-	-	-	-	-
44	DEBT SERV Interest	-	-	-	-	-
45	Deficit Reduction	38,000	-	-	-	-
46	EXPENDITURES	773,642	589,827	597,559	592,378	592,378

SEWER DEPARTMENT



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.

Department Goals

- Replacement of Abbott Street Waster water Pumping Station.
- Ashton Village Sanitary Sewer Replacement
- Berkeley Village Sanitary Sewer Replacement



TOWN OF CUMBERLAND, RI
GENERAL FUND
REVENUE BUDGET
FISCAL YEAR 2022/2023
SEWER FUND - #401

as of: year end

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE
Sewer Assessments	138,714.00	157,589.28	139,836.00	134,046.91
Hook-up Fees		39,319.76	-	
Transfers From Other Funds			-	
Operations & Maintenance Fees			-	
Delinquent interest	13,000.00	9,530.84	20,000.00	24,249.99
Sewer Usage Revenue	396,938.00	512,053.00	385,523.00	473,646.39
Sewer Permits Revenue	40,000.00		51,200.00	35,600.00
Sewer Misc Revenue			-	
Tax Sale Fees-Sewer	1,175.00	250.00	1,000.00	5,953.17
TOTALS	\$ 589,827.00	\$ 718,742.88	\$ 597,559.00	\$ 673,496.46

FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
106,700.00	141,577.00	141,577.00
22,000.00	12,000.00	12,000.00
387,000.00	396,801.00	396,801.00
60,000.00	40,000.00	40,000.00
2,000.00	2,000.00	2,000.00
\$ 577,700.00	\$ 592,378.00	\$ 592,378.00

TOWN OF CUMBERLAND, RI
GENERAL FUND
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
SEWER FUND - #401

as of: year end

	FY 2021		FY 2022		FY 2023		
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED	DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
Salaries - Sewer	48,944.00	31,583.42	48,944.00	52,087.90		50,832.60	50,832.60
Overtime - Sewer	4,500.00	3,178.56	4,500.00	3,138.18		4,500.00	4,500.00
Longevity - Sewer	4,000.00		4,000.00	3,812.45		3,558.28	3,558.28
Cell Phone PR	600.00	450.00	600.00	550.00		600.00	600.00
MERS Defined Benefit	5,600.00	3,002.67	5,935.00	6,037.60		5,879.65	5,879.65
TIAA-CREF Defined Contribution							
FICA - Sewer	4,000.00	2,552.36	4,000.00	4,426.10		4,160.90	4,160.90
Unemployment							
Workers Compensation							
Health Insurance ER	15,000.00	17,094.11	20,985.00	19,580.52		21,194.61	21,194.61
Health Insurance EE		(1,772.21)	(2,000.00)	(1,989.35)		(2,000.00)	(2,000.00)
Admin Health							
Dental ER	450.00	1,038.07	450.00	1,155.12		1,155.09	1,155.09
Dental EE		-		-			
Life Insurance	300.00	357.50	295.00	447.00		447.00	447.00
Emergency Labor	15,500.00	11,949.95	16,000.00	39,380.02	35,000.00	30,000.00	30,000.00
Emergency Repairs	29,000.00	15,711.00	35,000.00	21,141.80	20,000.00	35,000.00	35,000.00
Property Insurance	14,000.00		16,000.00	39,348.51	59,000.00	20,000.00	20,000.00
Repairs Pump Equipment	2,500.00	5,632.68	10,000.00	5,839.50	40,000.00	10,000.00	10,000.00
Collect System Maintenance	88,000.00	63,152.65	70,000.00	51,464.50	80,000.00	70,000.00	70,000.00
Cumb. Water Highland P.S	21,700.00	17,193.86	20,500.00	4,159.47	-		
Town Network Expense	18,800.00		20,000.00	13,622.48	8,500.00	8,500.00	8,500.00
Utilities	12,000.00	15,554.68	16,000.00	11,384.67	14,500.00	16,000.00	16,000.00
Vehicle Gas and Oil	520.00		1,000.00	672.38	-	1,000.00	1,000.00
Office Supplies	50.00		200.00	526.63	450.00	450.00	450.00
Postage	9,000.00	13,085.23	8,500.00	8,461.95	14,000.00	10,000.00	10,000.00
Professional Services	50,000.00		50,000.00	-	50,000.00	50,000.00	50,000.00
Office Equipment	850.00		850.00	640.00	850.00	850.00	850.00
Vehicle Repair & Maintenance	1,500.00	1,312.70	2,200.00	1,215.05		2,200.00	2,200.00
DEBT SERV Principal							
DEBT SERV Interest							
Telephone	3,500.00	2,118.66	3,450.00	2,378.80	2,900.00	2,900.00	2,900.00
Vehicle Replacement	76,863.00		95,000.00	179,900.70		75,000.00	75,000.00
Insurance Claims	12,500.00		10,000.00	8,816.25	5,000.00	25,000.00	25,000.00
General Fund Services	40,000.00		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Capital Improvements	75,000.00	117,218.62	55,000.00	27,292.25	75,000.00	75,000.00	75,000.00
Contingencies	35,000.00		40,000.00		30,000.00	30,000.00	30,000.00
Deficit Reduction					201,000.00		
Interest Expense							
Dept Software & Licenses	150.00		150.00	73.08	150.00	150.00	150.00
TOTALS	\$ 589,827.00	\$ 320,414.51	\$ 597,559.00	\$ 545,563.56	\$ 676,350.00	\$ 592,378.14	\$ 592,378.14

22-14
TOWN OF CUMBERLAND, RI
ADOPTED BUDGET
FISCAL YEAR 2022/2023
RECREATION FUND

AN ORDINANCE ESTABLISHING THE OPERATING BUDGET FOR THE TOWN OF CUMBERLAND'S RECREATION FUND FOR FISCAL YEAR 2022/2023

THE TOWN OF CUMBERLAND ORDAINS:

THE OPERATING BUDGET FOR FISCAL YEAR 2022/2023 IS AS FOLLOWS

		ADJUSTED BUDGET FY 2019	ADOPTED BUDGET FY 2020	MAYOR PROPOSED FY 2023	COUNCIL ADOPTED
	RECREATION				
1	Summer Camp Fee - Recreation	75,000	60,000	35,000	35,000
2	Tucker Field Misc Revenue - Recreation			-	-
3	Winter Sports Fees - Recreation			2,500	2,500
4	Halloween Fun Day - Recreation			-	-
5	Summer Camp Trip Fees - Recreation	13,000	10,000	15,000	15,000
6	Ballfield Rentals - Recreation	16,000	17,000	13,000	13,000
7	Adult Tennis Fees - Recreation	-	1,500	2,000	2,000
8	Volleyball Fees - Recreation	-	1,000	1,000	1,000
9	Golf Fees - Recreation		1,000	1,500	1,500
10	Wrestling Fees - Recreation			500	500
11	Zumba Class Fees - Recreation			-	-
13	Archery Fees - Recreation			2,000	2,000
14	Field Hockey Fees - Recreation			-	-
15	Baseball Camp Fees - Recreation			4,000	4,000
16	Basketball Clinic Fees - Recreation			14,000	14,000
17	Dance Program Fees - Recreation	45,000	45,000	18,000	18,000
18	Tennis Fees - Recreation		1,000	3,800	3,800
19	Christmas Tree Lighting - Recreation			8,000	8,000
20	Winter Fest Revenue - Recreation		23,000	20,000	20,000
21	Haunted Hill Revenue - Recreation	15,000	-	15,000	15,000
22	Rentals - Recreation	6,000	3,000	16,000	16,000
23	Track and Field Fees			1,200	1,200
24	State Grants - Recreation			-	-
25	Winter Wonderland Revenue - Recreation	20,000		-	-
26	Transfer from Assigned Fund Balance	30,000	48,000	15,500	15,500
27	Misc. Revenue - Recreation	27,000	25,000	-	-
28	Program Revenue			-	-
29	REVENUES	247,000	235,500	188,000	188,000
30					

31	Other Programs Payroll	15,000	18,500	25,000	25,000
32	Winterfest Payroll	15,000	15,000	8,000	8,000
33	Salaries Summer Camp	80,000	68,000	35,000	35,000
34	Archery Program			2,000	2,000
35	Baseball Camp			4,000	4,000
36	Basketball Clinic			14,000	14,000
37	Christmas Tree Lighting			8,500	8,500
38	Conway Tours			-	-
39	Dance Program	25,000	-	18,000	18,000
40	Field Hockey			2,000	2,000
41	Golf			1,500	1,500
42	Halloween Fun Day			3,500	3,500
43	Misc. Programs			2,000	2,000
44	Monastery Grounds			-	-
45	Capital Expenditures	-	20,000		
46	Movies in the Park			1,000	1,000
47	Music in the Park/Food Truck			8,000	8,000
48	Other Parks Maintenance	15,000	15,000	-	-
49	Porta Potty			-	-
50	Program Expenses	56,000	56,000		
51	Spring Festival			5,000	5,000
52	Summer Camp	11,000	15,000	20,000	20,000
53	Summer Camp Trips	13,000	10,000	15,000	15,000
54	Summer Track Program			1,200	1,200
55	Tennis			3,800	3,800
56	Tucker Field Turf	7,000	7,000	-	-
57	Volleyball			1,000	1,000
58	Winterfest	10,000	11,000	6,500	6,500
59	Winter Sports			2,500	2,500
60	Wrestling			500	500
61	EXPENDITURES	247,000	235,500	188,000	188,000

**TOWN OF CUMBERLAND, RI
PROPOSED GENERAL FUND
REVENUE BUDGET
FISCAL YEAR 2022/2023**

as of: 05/02/2022

	FY 2020		FY 2021		FY 2022		FY 2023	
	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	ADJUSTED BUDGET	ACTUAL REVENUE	MAYOR PROPOSED	COUNCIL ADOPTED
Summer Camp Fee - Recreation	60,000.00	(4,590.50)	-		85,000.00	1,104.71	35,000.00	35,000.00
Tucker Field Misc Revenue - Recreation	-	-			-		-	-
Winter Sports Fees - Recreation	-	(1,852.00)			-		2,500.00	2,500.00
Halloween Fun Day - Recreation	-	-			-		-	-
Summer Camp Trip Fees - Recreation	10,000.00	(9,862.00)	-				15,000.00	15,000.00
Ballfield Rentals - Recreation	17,000.00	(3,250.00)	4,500.00	12,755.00		12,475.00	13,000.00	13,000.00
Adult Tennis Fees - Recreation	1,500.00	(1,150.00)	-		-	1,190.00	2,000.00	2,000.00
Volleyball Fees - Recreation	1,000.00	(970.00)	-				1,000.00	1,000.00
Golf Fees - Recreation	1,000.00	-					1,500.00	1,500.00
Wrestling Fees - Recreation	-					300.00	500.00	500.00
Zumba Class Fees - Recreation	-	-					-	-
Archery Fees - Recreation	-						2,000.00	2,000.00
Field Hockey Fees - Recreation	-						-	-
Baseball Camp Fees - Recreation	-	(2,220.00)				7,674.00	4,000.00	4,000.00
Basketball Clinic Fees - Recreation	-		8,072.00	9,604.00		12,515.00	14,000.00	14,000.00
Dance Program Fees - Recreation	45,000.00	(43,002.55)	-		45,000.00	23,549.00	18,000.00	18,000.00
Tennis Fees - Recreation	1,000.00	-	-				3,800.00	3,800.00
Christmas Tree Lighting - Recreation	-		7,900.00	7,900.00	7,900.00	7,200.00	8,000.00	8,000.00
Winter Fest Revenue - Recreation	23,000.00	(18,745.00)	-				20,000.00	20,000.00
Haunted Hill Revenue - Recreation	-	(15,000.00)	-		15,000.00		15,000.00	15,000.00
Rentals - Recreation	3,000.00	(3,275.00)	16,000.00	18,045.00	16,000.00	21,225.00	16,000.00	16,000.00
Track and Field Fees	-					1,160.00	1,200.00	1,200.00
State Grants - Recreation	-		1,000.00	1,000.00		6.55		
Winter Wonderland Revenue - Recreation	-							
Transfer from Assigned Fund Balance	-	-			35,000.00		15,500.00	15,500.00
Misc. Revenue - Recreation	-	-	-			2,050.00	-	-
Program Revenue	25,000.00	(14,605.00)			30,000.00		-	-
	\$ 187,500.00	\$ (118,522.05)	\$ 37,472.00	\$ 49,304.00	\$ 233,900.00	\$ 90,449.26	\$ 188,000.00	\$ 188,000.00

TOWN OF CUMBERLAND, RI
EXPENDITURE BUDGET
FISCAL YEAR 2022/2023
Recreation - #033

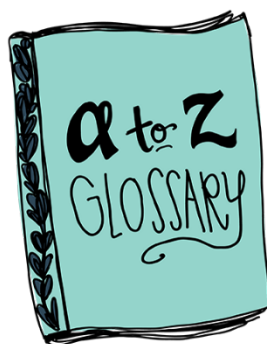
as of: 05/02/22

	FY 2021		FY 2022	
	ADJUSTED BUDGET	ACTUAL EXPENDED	ADJUSTED BUDGET	ACTUAL EXPENDED
Other Programs Payroll			25,000.00	13,017.00
Winterfest Payroll			7,500.00	-
Salaries Summer Camp		850.58	85,000.00	30,148.87
Archery Program			1,200.00	
Baseball Camp		731.50	4,000.00	1,685.71
Basketball Clinic	8,072.00	6,307.48	2,000.00	12,515.75
Christmas Tree Lighting			7,000.00	6,044.21
Conway Tours				
Dance Program			13,000.00	7,461.20
Field Hockey			1,600.00	
Golf			1,000.00	
Halloween Fun Day	500.00	255.05	3,200.00	3,134.44
Misc. Programs			1,500.00	
Monastery Grounds	4,500.00	648.98	4,000.00	
Movies in the Park			1,000.00	700.00
Music in the Park/Food Truck		3,660.00	8,000.00	1,350.00
Other Parks Maintenance				7,710.54
Porta Potty	3,500.00	5,474.00	4,500.00	3,583.00
PWSB Lease Agreement				
Spring Festival			5,000.00	2,750.00
Summer Camp		774.12	20,000.00	350.00
Summer Camp Trips			11,000.00	1,922.72
Summer Track Program			1,100.00	
Tennis			3,300.00	2,840.50
Tucker Field Turf	9,000.00	7,361.68	12,000.00	10,650.00
Volleyball			500.00	
Winterfest	5,000.00	4,839.95	5,500.00	
Winter Sports			1,500.00	
Wrestling			500.00	
TOTALS	\$ 30,572.00	\$ 30,903.34	\$ 229,900.00	\$ 105,863.94

PROPOSED FY 2023		
DEPT. REQUEST	MAYOR'S PROPOSED	COUNCIL ADOPTED
25,000.00	25,000.00	25,000.00
8,000.00	8,000.00	8,000.00
85,000.00	35,000.00	35,000.00
2,000.00	2,000.00	2,000.00
4,000.00	4,000.00	4,000.00
14,000.00	14,000.00	14,000.00
8,500.00	8,500.00	8,500.00
18,000.00	18,000.00	18,000.00
2,000.00	2,000.00	2,000.00
1,500.00	1,500.00	1,500.00
3,500.00	3,500.00	3,500.00
2,000.00	2,000.00	2,000.00
7,000.00	-	-
1,000.00	1,000.00	1,000.00
8,000.00	8,000.00	8,000.00
5,000.00		
5,000.00	5,000.00	5,000.00
20,000.00	20,000.00	20,000.00
15,000.00	15,000.00	15,000.00
1,200.00	1,200.00	1,200.00
3,800.00	3,800.00	3,800.00
13,000.00		
1,000.00	1,000.00	1,000.00
6,500.00	6,500.00	6,500.00
2,500.00	2,500.00	2,500.00
500.00	500.00	500.00
\$ 263,000.00	\$ 188,000.00	\$ 188,000.00

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.



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,

A handwritten signature in cursive script, appearing to read "Jason Parmelee".

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: _____



Cumberland

R H O D E I S L A N D

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.

Vendor Code #: _____

Vendor Signature: _____

Department Head Authorization: _____

Payment Method: _____

Authorization Date: _____

Mayor Authorization (as needed): _____

An original itemized receipt, invoice or bill is required.



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

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- **BID NUMBER(S) Finance will Assign.**
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-Town Bids Posted
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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.

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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					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
				TOTAL	\$ -