

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

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

**THE TOWN OF CUMBERLAND ORDAINS:**

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

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

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

GENERAL FUND (EXPENDITURE):

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

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

GENERAL FUND (EXPENDITURE) - CONTINUED:

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