

# Report on the Rhode Island Fire Districts

Based on Annual Fire District Survey 2013



Prepared by:

Department of Revenue  
Division of Municipal Finance

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## Scope and Methodology

This report has been prepared by the Division of Municipal Finance (“Division”) to detail the results of its annual Fire District Survey. In the autumn of 2013 the Division conducted an expanded and more detailed version of its annual survey. This 2013 survey represented the most comprehensive examination of fire districts in Rhode Island in the past 50 years and was conducted to better understand the delivery of fire protection services, which are funded through tax levies authorized by fire districts in eleven (11) Rhode Island towns.

The survey was sent to all “Fire Districts” in Rhode Island regardless of whether they had any responsibility (direct or contractual) for the provision of fire protection and related services in their respective towns. **The data presented in this report are self-reporting by the districts.**

This report deals only with the responses received from those fire districts which provide fire services. Consequently, this report does not include information from either the fire districts in Tiverton and Portsmouth, which are actually water districts or the Bonnet Shores Fire District, which provides primarily recreational and road services to the Narragansett community of Bonnet Shores.

These surveys, which the division requested pursuant to Rhode Island General Law § 44-5-69, are vital for updating information as it relates to the fire districts and also provide for relevant information to the residents who live within these districts, the municipalities and the State of Rhode Island. The responses to the survey, which have been compiled and reviewed in this report, can be found in the following descriptions and tables.

The report begins with a brief history of the creation of fire districts in Rhode Island followed by demographic information on each district. Information on governance deals with the composition of governing bodies, elected versus appointed, as well as data on district annual meetings and persons authorized to vote at these meetings.

The various services provided by the fire districts is then detailed followed by financial information regarding revenue sources, tax rates, tax levies, tax collections, fiscal years, tax exemptions and selected salary data. Information on borrowing authorizations, debt limits, and outstanding debt as well as annual audit information including the person/firm conducting the annual audit for each district is included. Information on pension status is provided including whether the plan is locally administered or in Municipal Employee Retirement System (MERS), along with the funding ratio and unfunded liability. Any health benefits for active and retired members are also noted.

## History

- Fire districts in Rhode Island can trace their origins primarily to their location in mill villages or in shore communities like the Towns of Westerly and Charlestown.
- While the number of fire districts in Rhode Island has not changed significantly in the past 50 years, developments in the past 15 years are perhaps more noteworthy. This period witnessed the loss of districts due to consolidation, abolishment or incorporation as a municipal fire department.
- Specifically, during the past 15 years only one fire district was created (Exeter in 2004) while 7 fire districts were consolidated: Fairlawn in the Town of Lincoln; Cumberland Hill, North Cumberland and Valley Falls in the Town of Cumberland; and Harris, Tiogue and Washington in the Town of Coventry.
- Additionally during this 15 year period, one fire district was abolished (Glendale in the Town of Burrillville) and one fire district was absorbed as a municipal department (East Greenwich in 2013)

In 1946 the Rhode Island Public Expenditure Council (RIPEC) identified 45 Special districts (Fire Districts) in Rhode Island.<sup>1</sup> Since that time, the number of fire districts has slightly declined due to either (1) consolidation of existing districts into one district; (2) the creation of a city or town fire department which incorporated the existing special districts; and (3) the abolishment of the special district. Currently, there are 42 fire districts in the State of Rhode Island. The list of the communities where these districts are located are:

- Burrillville (Harrisville, Nasonville, Oakland-Mapleville, Pascoag)
- Charlestown (Charlestown, Quonochontaug, Shady Harbor)
- Coventry (Central Coventry, Coventry, Hopkins Hill, Western Coventry)
- Cumberland (Cumberland, Cumberland Hill, N. Cumberland, Valley Falls)
- Exeter
- Glocester (Chepachet, Harmony, West Glocester)
- Hopkinton (Ashaway, Hope Valley/Wyoming\*)
- Lincoln (Albion, Lime Rock, Lonsdale, Manville, Quinnville, Saylesville)
- Narragansett (Bonnet Shores)
- Portsmouth (Portsmouth Water & Fire)
- Richmond (Hope Valley/Wyoming\*, Richmond-Carolina)
- South Kingstown (Indian Lake Shores, Kingston, Union)
- Tiverton (North Tiverton, Stone Bridge)
- Westerly (Bradford\*\*, Dunn's Corners, Misquamicut, Shelter Harbor, Watch Hill, Weekapaug, Westerly)

*\*Boundaries of this district overlap municipalities and provide service for both Hopkinton and Richmond*

*\*\* As of the date of this report, Bradford Fire District is under contract for service with Dunn's Corners fire district until May, 2014.*

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<sup>1</sup> A Study of State and Local Relationships

Of the 42 Fire Districts in Rhode Island, 33 of the districts have fire stations, fire trucks and equipment, and fire fighters who actually fight fires. Five of the fire districts have financial agreements with neighboring fire districts for fire service protection and include Indian Lake Shores, Quonochontaug, Shady Harbor, Shelter Harbor and Weekapaug. The North Tiverton and Stone Bridge fire districts only provide water to Tiverton; Portsmouth Water & Fire only provides water; and Bonnet Shores fire district primarily provides recreational and road services to the Narragansett community of Bonnet Shores.

The General Assembly session of 2013 introduced and passed legislation that has impacted the fire districts in the town of Coventry. The legislation permitted tiered tax classification, and provided for an annual audit (see Appendix for specific legislation).

Additionally, on February 12, 2014, the Superior Court appointed the Special Master as the liquidating receiver of the Central Coventry Fire District. *The liquidating receiver shall immediately commence liquidation and shall file with this Court a plan of liquidation closing the district on or before May 16, 2014. The Board of Directors will remain constituted and is charged with representing the interest of the Central Coventry Fire District and its taxpayers during the liquidation process.*<sup>2</sup>

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<sup>2</sup> Case No: KB-2012-1150 Girard Bouchard vs. Central Coventry Fire District, February 12, 2014

## Demographics

- Fire districts exist in 11 of Rhode Island’s 31 towns. There are no fire districts in the State’s 8 cities, which all have municipal fire departments. Fire service in Rhode Island’s remaining towns is provided by either a municipal fire department (Examples include Barrington, Portsmouth, Middletown and North Kingstown) or by a volunteer fire department or fire company which is not part of a fire district. (Examples include Foster, Scituate and West Greenwich)

**Table 1**

<b><u>Fire District Demographic Information</u></b>		
Fire Districts	Population of District*	Area of District (Sq. Miles)
Albion	4,000	4.0
Ashaway	2,500	20.0
Bradford	2,300	2.0
Central Coventry	25,000	26.0
Charlestown	6,000	32.0
Chepachet	5,000	26.4
Coventry	17,000	5.5
Cumberland	8,000	5.0
Cumberland Hill	10,000	7.4
Dunn's Corners	9,000	22.0
Exeter	6,600	58.0
Harmony	3,249	18.3
Harrisville	4,000	20.0
Hope Valley-Wyoming	8,000	50.0
Hopkins Hill	5,000	2.2
Indian Lake	see Union	see Union
Kingston	5,000	3.0
Lime Rock	6,500	11.0
Lonsdale	6,000	3.0
Manville	5,000	3.0
Misquamicut	1,200	3.5
Nasonville	3,200	9.5
North Cumberland	6,000	10.0
Oakland-Mapleville	4,000	13.0
Pascoag	10,000	26.0
Quinnville	1,000	1.0
Quonochontaug Central Beach	230	<1
Richmond Carolina	4,000	20.0
Saylesville	3,800	2.0
Shady Harbor	180	0.1
Shelter Harbor	Varies	1.0
Union	30,000	57.0
Valley Falls	10,500	3.5
Watch Hill	Varies	1.5
Weekapaug	600-1,000	3.5
West Glocester	5,100	27.0
Westerly	20,000	7.5
Western Coventry	4,600	32.0

*\*Population figures are approximate and in some districts are overestimated for the town when compared to the U.S. Census Bureau 5-year ACS that was released in December of 2013.  
Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey*

- The majority of the fire district towns are located in Washington County (unofficially referred to as “South County”), with the balance located in Providence County with the exception of Coventry which is in Kent County.
- Approximately 20% of the State’s population live in towns in which fire services are provided by fire districts (see Table 1).
- These fire districts provide fire services to nearly 50% of the State’s entire land area (see Table 1).

The area of each fire district in square miles is established in the district charter along with related boundary lines, which are approved by the General Assembly. Population in each district varies slightly each year, however, districts that have seasonal residents have bigger fluctuations during the year. Kingston fire district is responsible for the University of Rhode Island Campus, in which population also fluctuates throughout the year.

## Governance

Governance within the fire districts is limited to an elected/appointed board with members ranging from 3 to 19. These members are ultimately the authority on how the fire district is operated and to whom the annual financial data is presented. All fire districts have a governing body such as a Board of Fire Wardens or Board of Directors whose members are almost always elected by the taxpayers in the district (see Table 2).

**Table 2**

<b>Fire District Governing Board Information</b>			
Fire Districts	Name of Governing Board	Governing Board Members	
		Elected	Appointed
Albion	Board of Fire Commissioners	5	
Ashaway	Board of Fire Commissioners	3	
Bradford	Board of Engineers	3	
Central Coventry	CCFD Board of Directors	7	
Charlestown	Board of Engineers	5	
Chepachet	Chepachet Fire District	5	
Coventry	Coventry Fire & Lighting District	5	
Cumberland	Board of Commissioners	7	
Cumberland Hill	Board of Commissioners	5	
Dunn's Corners	Operating Committee	6	
Exeter	EFD Board of Commissioners	3	4
Harmony	Harmony Fire District	5	
Harrisville	HFD Operating Committee	7	
Hope Valley-Wyoming	Board of Directors	5	
Hopkins Hill	District Executive Board of Directors	7	
Indian Lake	ILSFD Council	13	
Kingston	KFD Board of Wardens	5	
Lime Rock	Fire Commissioners	5	
Lonsdale	Lonsdale Board of Wardens	5	
Manville	Board of Wardens	5	
Misquamicut	MFD Board of Officers	9	
Nasonville	Operating Committee	7	
North Cumberland	NCFD Board of Trustees	6	
Oakland-Mapleville	OMFD Operating Committee	7	
Pascoag	PFD Board of Fire Commissioners	5	
Quinnville	Board of Wardens	3	
Quonochontaug Central Beach	QCBCFD Board of Governors	10	
Richmond Carolina	Board of Directors	5	
Saylesville	Board of Fire Wardens	5	
Shady Harbor	Executive Board	19	
Shelter Harbor	Board of Governors	7	
Union	Board of Wardens	5	
Valley Falls	VFFD Board of Fire Wardens	5	
Watch Hill	District Council	8	
Weekapaug	Weekapaug Executive Committee	14	
West Gloucester	West Gloucester Fire District	3	
Westerly	Board of Engineers	4	
Western Coventry	WCFD Board of Directors	5	

*Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey*

- Each fire district has an Annual Meeting at which the business of the district is conducted and an annual budget for the district is adopted. The majority of these meetings are held between May and September of each year (see Table 3).
- Although a uniform fiscal year among Rhode Island’s fire district is essentially nonexistent, it should be noted that 33% of them have adopted the July 1st – June 30th fiscal year. (see Table 8). On the other hand, February and April are the only months of the year in which at least one fire district fiscal year **does not** begin.

**Table 3**

<b><u>Annual Meeting and Voting Information</u></b>				
<b>Fire Districts</b>	<b>Annual Meeting Held</b>	<b>Registered Voters in District</b>	<b>Authorized to Vote</b>	<b>Taxpaying Residents and Businesses in District</b>
			<b>Residents</b>	
Albion	2nd Tuesday in November	x		
Ashaway	3rd Thursday in July	x		x
Bradford	2nd Tuesday in September			x
Central Coventry	2nd Monday in September	x	x	
Charlestown	1st Wednesday in August	x		
Chepachet	2nd Saturday in June	x		
Coventry	2nd Tuesday in December	x	x	
Cumberland	Last Wednesday in June			x
Cumberland Hill	3rd Monday in November			x
Dunn's Corners	3rd Wednesday in July		x	
Exeter	2nd Wednesday in April	x		
Harmony	1st Saturday in June	x		
Harrisville	2nd Monday in June	x		
Hope Valley-Wyoming	3rd Wednesday in July	x		x
Hopkins Hill	1st Saturday in May	x		x
Indian Lake	4th Sunday in June		x	
Kingston	1st Monday in May			x
Lime Rock	1st Monday in October	x		
Lonsdale	2nd Monday in February	x		
Manville	2nd Tuesday in September	x		
Misquamicut	2nd Saturday in June	x	x	x
Nasonville	3rd Saturday in October	x		
North Cumberland	3rd Wednesday in June	x		
Oakland-Mapleville	2nd Wednesday in September	x		x
Pascoag	2nd Monday in September		x	x
Quinnville	1st Monday in May		x	
Quonochontaug Central Beach*	2nd Saturday after Labor Day (Sept)	x	x	
Richmond Carolina	1st Monday in June	x		x
Saylesville**	1st Monday in March	x		x
Shady Harbor	Last Saturday in July		x	x
Shelter Harbor	2nd Saturday in August		x	
Union	1st Monday in June	x		
Valley Falls	4th Thursday in June	x		
Watch Hill	2nd Saturday in July	x		x
Weekapaug	2nd Friday in July			x
West Glocester	3rd Saturday in June	x		
Westerly	Last Wednesday in August		x	x
Western Coventry	1st Monday in April	x		

\*Each property owner gets 2 votes to cast

\*\*Residential taxpayers only (no commercial)

Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey



## **Service Delivery**

Fire districts in Rhode Island, with the exceptions noted in the “Scope & Methodology” section of this report, are responsible for the provision of fire services to the taxpayers residing in the district. As noted earlier, there are so-called fire districts that actually do not provide fire services.

Fire service, for the most part, is provided by fire departments located within the fire district. There are a few exceptions to this practice in Rhode Island whereby fire service is provided to the taxpayers of one district by a fire department located in another district. In these cases, the fire district receiving fire protection pays the providing fire district with an annual budgeted amount or fee. This arrangement exists in Westerly, Charlestown and South Kingstown as follows: In Westerly, the Dunn’s Corners Fire Department provides fire services to 1) the Shelter Harbor and 2) Bradford Fire Districts as well as to 3) the Shady Harbor and 4) Quonochontaug Central Beach Fire Districts in Charlestown. Also in Westerly, the Misquamicut Fire Department provides fire services to the Weekapaug Fire District. In South Kingstown, the Union Fire District provides fire service to the Indian Lake Shores Fire District.

In addition to fire service, many districts provide other services, for example some districts that cover areas located along the shore, provide beach and recreational services to their taxpayers. Based on survey responses, it appears that thirteen (13) fire districts in the state provide full rescue services with emergency medical technicians on staff and ambulances that provide emergency rescue transport. Some districts only provide first responder services, while the municipal rescue service/public safety department provides emergency transport of patients. Other districts’ emergency rescue services are provided by a private ambulance service and include first responder and emergency transport service.

**Table 4**

<b>Fire District Actual Services Provided</b>									
<b>Fire Districts</b>	<b>Town Located</b>	<b>Fire Protection</b>	<b>Hydrants</b>	<b>Street Lights</b>	<b>Beaches</b>	<b>Recreation</b>	<b>Rescue</b>	<b>Water Supply</b>	<b>Other</b>
Albion	Lincoln	x							
Ashaway	Hopkinton	x					x		
Bradford	Westerly	x							
Central Coventry	Coventry	x	x	x			x		
Charlestown	Charlestown	x							
Chepachet	Glocester	x		x			x		
Coventry	Coventry	x	x	x			x		
Cumberland	Cumberland	x							x
Cumberland Hill	Cumberland	x	x				x	x	
Dunn's Corners	Charlestown	x					x		x
Exeter	Exeter	x					x		
Harmony	Glocester	x					x		
Harrisville	Burrillville	x	x	x				x	
Hope Valley-Wyoming	Scituate/Richmond	x	x				x		x
Hopkins Hill	Coventry	x		x			x		
Indian Lake	South Kingston	x			x	x			x
Kingston	South Kingston	x					x		x
Lime Rock	Lincoln	x							x
Lonsdale	Lincoln	x							
Manville	Lincoln	x							
Misquamicut	Westerly	x			x	x	x		
Nasonville	Burrillville	x		x			x		
North Cumberland	Cumberland	x							
Oakland-Mapleville	Burrillville	x		x			x		
Pascoag	Burrillville	x					x		
Quinnville	Lincoln	x							
Quonochontaug Central Beach	Charlestown	x	x	x	x	x	x	x	x
Richmond Carolina	Richmond	x	x				x		
Saylesville	Lincoln	x							
Shady Harbor	Charlestown	x			x	x		x	
Shelter Harbor	Westerly	x				x			
Union	South Kingston	x							
Valley Falls	Cumberland	x							
Watch Hill	Westerly	x			x	x			
Weekapaug	Westerly	x	x	x	x	x			
West Glocester	Glocester	x					x		
Westerly	Westerly	x							
Western Coventry	Coventry	x					x		

Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey

## Revenue Sources

Revenue sources for the district are broken down by services provided and property taxes assessed. For most of the districts, property tax revenue is the primary source of revenue, however, other services such as rescue, fire hydrant rentals, beach fees, firefighter detail, and hall rentals are also included.

**Table 5**

<b><u>Fire District Sources of Revenue</u></b>							
<b>Fire Districts</b>	<b>Property Taxes</b>	<b>Fire Hydrant Rentals</b>	<b>Rescue Services</b>	<b>Inspections</b>	<b>Fire Prevention/Plan Review</b>	<b>Water</b>	<b>Other*</b>
Albion	x						
Ashaway	x						
Bradford	x						
Central Coventry	x		x				
Charlestown	x						
Chepachet	x		x	x			
Coventry	x		x				
Cumberland	x				x		
Cumberland Hill	x					x	
Dunn's Corners	x						
Exeter	x		x				
Harmony	x		x	x			x
Harrisville	x	x	x			x	
Hope Valley-Wyoming	x						x
Hopkins Hill	x		x				x
Indian Lake	x						
Kingston	x						x
Lime Rock	x						x
Lonsdale	x						
Manville	x						
Misquamicut	x		x				
Nasonville	x		x				
North Cumberland	x						
Oakland-Mapleville	x		x				
Pascoag	x		x				
Quinnville	x						x
Quonochontaug Central Beach	x						
Richmond Carolina	x						
Saylesville	x						
Shady Harbor	x						
Shelter Harbor	x						
Union	x			x	x		
Valley Falls	x						
Watch Hill	x						x
Weekapaug	x						
West Glocester	x		x				
Westerly	x						
Western Coventry	x		x				

*Other revenue sources include: hazardous material services, fire prevention education, grants, contracts and hall rentals*

*Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey*

## Financial Data

Fire districts in the state have the authority to tax real property, automobiles and tangible property located within the district. The taxes assessed and collected are an additional tax to the district population, separate from annual property taxes billed by the municipality. The tax revenues generated within the districts are used for operation of the individual fire district. Tax rate information for each fire district is broken down into taxable property categories. Tax rates per district are as follows:

**Table 6**

<b><u>Fire District 2013 Tax Rates*</u></b>					
<b>Fire Districts</b>	<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Automobile</b>	<b>Tangible</b>
Albion	\$1.50	\$1.75		\$1.10	\$3.00
Ashaway	\$1.04				
Bradford	\$0.68				
Central Coventry	\$2.50	\$3.75	\$3.75		\$2.50
Charlestown	\$0.57				
Chepachet	\$0.97				
Coventry	\$2.80	\$4.30	\$5.30		\$4.30
Cumberland	\$2.28	\$3.58	\$5.43		\$3.58
Cumberland Hill	\$1.74	\$1.74			\$1.74
Dunn's Corners (Westerly)	\$0.32				
Dunn's Corners (Charlestown)	\$0.40				
Exeter	\$1.47	\$1.47			\$1.47
Harmony	\$1.48				\$1.48
Harrisville	\$2.90				\$2.90
Hope Valley-Wyoming	\$1.01				
Hopkins Hill	\$2.10	\$3.15			\$2.10
Indian Lake	\$0.95				
Kingston	\$0.87				\$0.87
Lime Rock	\$1.98	\$2.28		\$1.60	\$2.28
Lonsdale	\$1.80			\$3.00	\$6.75
Manville	\$1.87			\$1.70	\$1.87
Misquamicut	\$0.70				
Nasonville	\$1.43	\$1.43	\$1.43		\$1.43
North Cumberland	\$1.57	\$1.57	\$1.57		\$1.57
Oakland-Mapleville	\$1.60				\$1.60
Pascoag	\$1.81				\$1.81
Quinnville	\$1.45			\$1.45	
Quonochontaug Central Beach	\$1.01				
Richmond Carolina	\$1.00				\$1.00
Saylesville	\$1.65	\$2.18		\$2.50	\$3.15
Shady Harbor	\$2.32				
Shelter Harbor	\$1.18				
Union	\$0.79	\$0.79	\$0.79		\$0.79
Valley Falls	\$2.05				\$2.05
Watch Hill	\$0.45				
Weekapaug	\$0.55				
West Glocester	\$1.55	\$1.65			
Westerly	\$0.55				
Western Coventry	\$1.46				\$1.46

\*Per \$1,000 of assessed value

Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey

Below is a comparison of the change in tax levy from 2012 to 2013, as reported by the fire districts.

**Table 7**

<b>Rhode Island Fire District Tax Levy Comparison 2012-2013</b>				
<b>Fire District</b>	<b>2012 Levy</b>	<b>2013 Levy</b>	<b>Difference</b>	<b>Percent Change</b>
Albion	\$1,006,118	\$1,021,776	\$15,658	1.56%
Ashaway	\$475,587	\$446,415	-\$29,173	-6.13%
Bradford	\$105,717	\$91,336	-\$14,381	-13.60%
Central Coventry	\$5,180,488	\$4,948,203	-\$232,285	-4.48%
Charlestown	\$768,100	\$771,080	\$2,980	0.39%
Chepachet	\$399,652	\$445,259	\$45,607	11.41%
Coventry	\$2,111,781	\$2,111,781	\$0	0.00%
Cumberland	\$1,625,286	\$1,638,177	\$12,891	0.79%
Cumberland Hill	\$1,856,181	\$1,858,583	\$2,401	0.13%
Dunn's Corners (W)	\$313,822	\$313,822	\$0	0.00%
Dunn's Corners (C)	\$260,787	\$260,787	\$0	0.00%
Exeter	\$1,120,576	\$1,112,039	-\$8,537	-0.76%
Harmony	\$492,202	\$493,915	\$1,712	0.35%
Harrisville	\$889,637	\$884,760	-\$4,877	-0.55%
Hope Valley - Wyoming	\$693,372	\$727,573	\$34,201	4.93%
Hopkins Hill	\$822,567	\$854,731	\$32,165	3.91%
Indian Lake**	\$33,618	\$29,415	-\$4,203	-12.50%
Kingston	\$201,711	\$211,441	\$9,731	4.82%
Lime Rock	\$2,078,635	\$1,814,815	-\$263,820	-12.69%
Lonsdale	\$538,776	\$589,276	\$50,500	9.37%
Manville	\$341,917	\$354,920	\$13,004	3.80%
Misquamicut	\$485,174	\$484,921	-\$253	-0.05%
Nasonville	\$280,852	\$292,030	\$11,178	3.98%
North Cumberland	\$1,864,034	\$1,772,354	-\$91,680	-4.92%
Oakland-Mapleville	\$324,977	\$322,744	-\$2,233	-0.69%
Pascoag	\$949,096	\$956,716	\$7,620	0.80%
Quinnville	\$84,747	\$84,747	\$0	0.00%
Quonochontaug Central	\$235,168	\$240,958	\$5,791	2.46%
Richmond Carolina	\$455,957	\$488,594	\$32,637	7.16%
Saylesville	\$667,649	\$703,975	\$36,325	5.44%
Shady Harbor	\$132,727	\$138,075	\$5,348	4.03%
Shelter Harbor	\$191,666	\$206,800	\$15,134	7.90%
Union	\$2,518,958	\$3,023,065	\$504,106	20.01%
Valley Falls	\$1,480,975	\$1,483,920	\$2,945	0.20%
Watch Hill	\$460,391	\$507,886	\$47,496	10.32%
Weekapaug	\$299,530	\$315,683	\$16,153	5.39%
West Glocester	\$376,036	\$411,409	\$35,373	9.41%
Westerly	\$1,228,900	\$1,216,043	-\$12,857	-1.05%
Western Coventry	\$516,986	\$534,391	\$17,405	3.37%
<b>STATEWIDE TOTALS</b>	<b>\$33,870,353</b>	<b>\$34,164,414</b>	<b>\$294,060</b>	<b>0.87%</b>

\*\* Collected by Indian Lake Shores Fire District, but submitted to Union Fire District

Total 2012 Tax Levy based on property assessed 12/31/11; Total 2013 Levy based on property assessed 12/31/12

Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey

Each fire district varies with regard to fire tax bill due dates. Some districts offer quarterly or biannual payments. Fiscal year start dates generally differ per district as well.

**Table 8**

<b>Fire District Tax Collection Information</b>					
<b>Fire Districts</b>	<b>Tax bill due dates</b>	<b>Quarterly/Semi-annual payments available?</b>	<b>Personal Exemptions Allowed?</b>	<b>Town assistance with sending tax bills?</b>	<b>Fiscal Year Begins</b>
Albion	12/31, 5/1	Y	N	N	11/1
Ashaway	9/1 thur 9/30	N	N	N	9/1
Bradford	10/31	N	E	N	9/1
Central Coventry	11/15, 2/15, 5/15, 8/15	Y	N	N	9/1
Charlestown	10/31	N	N	N	10/1
Chepachet	1/2	N	E,V	N	7/1
Coventry	1/31, 4/30, 7/31, 10/31	Y	E	N	12/1
Cumberland	9/1	N	E,V,B	N	5/1
Cumberland Hill	7/15	N	E,V,B,D,G	N	11/1
Dunn's Corners	9/30	N	N	N	6/1
Exeter	8/1, 11/1, 2/1, 5/1	Y	E,V,B,D,A	N	7/1
Harmony	8/31	N	E,V,B,D	N	7/1
Harrisville	10/1	N	E,V,D	N	9/1
Hope Valley-Wyoming	9/1 thru 9/30	N	S	N	7/1
Hopkins Hill	10/31, 1/31, 4/30, 7/31	Y	E,V,D	N	5/1
Indian Lake	10/31	N	N	N	7/1
Kingston	11/30	N	V,B,D	N	7/1
Lime Rock	12/31	N	H	N	11/1
Lonsdale	11/1	N	N	N	1/1
Manville	12/1	N	N	N	10/1
Misquamicut	9/30	N	V	N	7/1
Nasonville	12/31	N	E,V,B,D	N	10/1
North Cumberland	10/1	N	E,V,B	N	7/1
Oakland-Mapleville	11/15	N	E,V,B,D	Y	9/1
Pascoag	12/15	N	E,V,B,D	N	11/1
Quinnville	10/31	N	N	N	5/1
Quonochontaug Central Beach	8/30	N	N	N	1/1
Richmond Carolina	9/30	N	E,V,B,D	N	7/1
Saylesville	11/1	N	N	Y	1/1
Shady Harbor	10/1	N	N	N	8/1
Shelter Harbor	9/30	N	N	N	7/1
Union	10/31	N	V,B,D	Y	7/1
Valley Falls	9/30	N	E	N	7/1
Watch Hill	9/30	N	V	N	6/1
Weekapaug	9/1	N	E,V	N	5/1
West Glocester	8/31	N	N	N	7/1
Westerly	11/30	N	E,V,B,D	N	8/1
Western Coventry	10/31, 1/31, 4/30, 7/30	Y	E,V,D	N	3/1

*E=Elderly; V=Veterans; B=Blind; D=Disabled; A=Affordable Housing; H=Homestead*

*Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey*

The **compensation** of staff varies from district to district. The table below shows the compensation for the Fire Chief, Tax Collector, Finance/Budget Administrator and the average salary for a firefighter.

**Table 9**

<b>Fire District Salary Information</b>				
<b>Fire District</b>	<b>Fire Chief</b>	<b>Tax Collector</b>	<b>Firefighter (Average)</b>	<b>Treasurer/Finance Administrator</b>
Albion	\$70,135	\$7,800	\$40,299	N/A
Ashaway	\$15,000	\$11,500	Volunteer	\$9,500
Bradford*	\$1,900	\$4,750	Per Diem/Volunteer	N/A
Central Coventry	\$76,000	\$49,400	\$50,985	N/A
Charlestown	\$18,000	\$11,220	N/A	\$9,180
Chepachet	\$30,580	\$16,016	Per Diem/Volunteer	\$3,058
Coventry	\$74,160	\$36,182	\$53,114	\$14,000
Cumberland	\$69,773	\$37,500	\$51,357	N/A
Cumberland Hill	\$79,655	\$35,900	\$50,644	\$12,750
Dunn's Corners	\$75,000	\$5,000	N/A	N/A
Exeter	\$18,000	\$17,000	Volunteer	Volunteer
Harmony	\$68,262	\$42,847	N/A	N/A
Harrisville	\$26,009	\$56,659	\$47,043	See Tax Collector
Hope Valley-Wyoming	\$66,188	\$28,892	\$44,125	See Fire Chief
Hopkins Hill	\$88,296	\$16,000	\$53,508	\$6,500
Indian Lake	N/A	N/A	N/A	\$320
Kingston	\$25,500	\$8,390	N/A	\$6,304
Lime Rock	\$79,181	\$48,565	\$46,126	\$37,441
Lonsdale	\$63,000	See Fire Chief	\$40,110	N/A
Manville	\$22,400	\$17,047	N/A	N/A
Misquamicut	\$18,250	\$5,750	N/A	\$5,000
Nasonville	4,000 Stipend	\$16,500	Per Diem	2,000 Stipend
North Cumberland	see Valley Falls	\$15,000	\$48,059	\$17,000
Oakland-Mapleville	\$8,840	\$325	Per Diem	\$1,000
Pascoag	\$74,276	\$50,440	EMT \$46,779	N/A
Quinnville	\$1,400	\$800	N/A	N/A
Quonochontaug Central Beach	N/A	N/A	N/A	N/A
Richmond Carolina	\$20,000	\$15,000	N/A	\$12,000
Saylesville	\$65,050	\$7,500	\$45,370	N/A
Shady Harbor	N/A	\$0	\$0	\$0
Shelter Harbor	N/A	\$500	N/A	N/A
Union	\$18,925	\$44,117	N/A	\$10,500
Valley Falls	\$87,227	\$13,250	\$51,673	\$10,900
Watch Hill	\$17,500	\$3,000	\$21.25/hour	\$26,000
Weekapaug	N/A	Volunteer	N/A	Volunteer
West Glocester	\$0	4% of revenue	\$16 per call	N/A
Westerly	\$80,000	\$32,500	N/A	N/A
Western Coventry	\$12,568	\$13,000	up to \$54,380	\$6,000

Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey

\*Bradford salary information from 2012 Fire District Survey

### **Debt Summary**

Most fire district charters include a debt limit, which varies from district to district. All fire districts have the authority to borrow money, however, the amount borrowed is subject to restrictions established by the district charter. While merely one-third of the districts indicated

that they have no outstanding debt, some districts indicated outstanding debt above the stated debt limit (See Table 10). The outstanding debt as a percentage of levy is a measure of debt capacity, but one must be cautious in using this metric to make comparisons. Fire districts with low operating costs (volunteer districts) may have a higher percent of outstanding debt/levy because capital costs may be a higher proportion of the budget. Also, some districts receive funds from non-property tax sources (See Table 5).

**Table 10**

<b>Debt Information</b>				
<b>Fire Districts</b>	<b>Authorization to borrow money?</b>	<b>Debt Limit</b>	<b>Outstanding Debt</b>	<b>Outstanding Debt as a % of 2013 Levy</b>
Albion	Yes	\$50,000	\$1,648,118	161.30%
Ashaway	Yes	3% of assessed	\$2,584,255	578.89%
Bradford	Yes	<9% of assessed	unknown	unknown
Central Coventry*	Yes	1/2 annual budget	\$2,115,185	42.75%
Charlestown	Yes	\$5,000,000	\$3,647,057	472.98%
Chepachet	Yes	None	\$150,000	33.69%
Coventry	Yes	\$500,000	\$210,000	9.94%
Cumberland	Yes	\$250,000	\$175,000	10.68%
Cumberland Hill	Yes	25% of budget	\$0	0.00%
Dunn's Corners	Yes	None	\$1,215,987	211.62%
Exeter	Yes	\$200,000	\$0	0.00%
Harmony	Yes	3% of district authzd	\$163,985	33.20%
Harrisville	Yes	None	\$703,207	79.48%
Hope Valley-Wyoming	Yes	None	\$862,289	118.52%
Hopkins Hill	Yes	\$1,000,000	\$33,787	3.95%
Indian Lake	Yes	Value of Tax Property	\$0	0.00%
Kingston	Yes	\$970,000	\$927,356	438.59%
Lime Rock	Yes	\$1,000,000	\$0	0.00%
Lonsdale	Yes	\$100,000	\$200,000	33.94%
Manville	Yes	None	\$0	0.00%
Misquamicut	Yes	\$100,000	\$0	0.00%
Nasonville	Yes	3% of assessed	\$0	0.00%
North Cumberland	Yes	None	\$246,500	13.91%
Oakland-Mapleville	Yes	3% of assessed	\$563,969	174.74%
Pascoag	Yes	\$2,500,000	\$1,419,734	148.40%
Quinnville	Yes	\$125,000	\$0	0.00%
Quonochontaug Central Beach	Yes	\$500,000	\$136,000	56.44%
Richmond Carolina	Yes	1% of assessed	\$1,000,000	204.67%
Saylesville	Yes	\$2,000,000	\$820,700	116.58%
Shady Harbor	Yes	3% of assessed	\$133,000	96.32%
Shelter Harbor	Yes	None	\$0	0.00%
Union	Yes	\$10,000,000	\$944,784	31.25%
Valley Falls	Yes	50% of prev. budget	\$0	0.00%
Watch Hill	Yes	\$100,000 on TAN	\$997,588	196.42%
Weekapaug	Yes	\$75,000	\$0	0.00%
West Glocester	Yes	\$630,000	\$63,000	15.31%
Westerly	Yes	1% of assessed	\$0	0.00%
Western Coventry	Yes	\$2,000,000	\$1,282,584	240.01%
STATEWIDE TOTAL			\$22,244,085	

Source: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey

\*Data for Central Coventry derived from the Report of the Special Master



## RI Fire District Pension Information

Some of the Rhode Island fire districts do provide for pensions, while others do not offer pensions. Below is a chart of which fire districts provide pension benefits and the details of the status of these benefits.

**Table 11**

Fire District	Pension Plan	Funding Ratio	Unfunded Liability	Membership	
				Active	Retired
Albion	MERS	107.30%	(\$7,255)	4	1
Ashaway	LAP	78.00%	not reported		
Bradford	none				
Central Coventry	MERS	73.90%	\$2,881,405	46	13
Charlestown	none				
Chepachet	none				
Coventry	MERS	62.40%	\$1,838,505	18	7
Cumberland	MERS	72.60%	\$1,267,643	13	7
Cumberland Hill	MERS	66.10%	\$1,935,830	13	11
Dunn's Corners (Westerly)	none				
Dunn's Corners (Charles.)	none				
Exeter	none				
Harmony	none				
Harrisville	MERS	99.80%	\$1,054	8	--
Hope Valley-Wyoming	MERS	129.20%	(\$115,327)	3	--
Hopkins Hill	MERS	89.60%	\$200,820	12	1
Indian Lake	none				
Kingston	none				
Lime Rock	MERS/LAP*	75.1% / 100%	\$82,809 / \$0	2 / NR	1 / NR
Lonsdale	LAP (Town of Lincoln)	63.90%	not reported		
Manville	none				
Misquamicut	none				
Nasonville	none				
North Cumberland	MERS	78.20%	\$1,093,534	13	6
Oakland-Mapleville	none				
Pascoag	LAP	not reported	\$0		
Quinnville	none				
Quonochontaug Central	none				
Richmond Carolina	none				
Saylesville	LAP (Town of Lincoln)	61.80%	\$427,422		
Shady Harbor	none				
Shelter Harbor	none				
Union	MERS	94.90%	\$28,838	6	1
Valley Falls	MERS	76.10%	\$956,834	13	8
Watch Hill	none				
Weekapaug	none				
West Glocester	none				
Westerly	LAP	71.37%	\$324,677		
Western Coventry	none				
<b>STATEWIDE TOTALS</b>			<b>\$10,916,789</b>	<b>151</b>	<b>56</b>

\*457B Plan for firefighters with 8% match program

MERS: Municipal Employee Retirement System LAP: Locally-Administered Plan NR: Not reported

Sources: RI Division of Municipal Finance, based on data reported in the 2013 Fire District Survey; Municipal Employees' Retirement System Actuarial Valuation as of June 30, 2013

## **Issues to be considered regarding the Rhode Island Fire Districts**

Given the magnitude of the tax levy paid by local taxpayers within the fire districts in Rhode Island, and the importance of continuity of fire service delivery, there are issues which could be considered to improve upon the financial integrity and oversight. These are initial questions raised by this study:

- Should there be an annual audit requirement? One might want to consider having fire districts submit an annual independent audit to the local governing body, the State Auditor General and the Division of Municipal Finance. The State Auditor General might establish minimum requirements for such an independent audit and approve auditing firms, similar to the existing process that is in place for municipalities.
- Should Rhode Island General Law § 44-5-2 be amended by extending the provisions of the levy cap to fire districts? Currently, municipalities fall under this statute, which limits levy growth to four percent (4.00%). There was a transition period for municipalities. Starting in FY 2008, a municipality could not levy a tax greater than 5.25% in excess of the total amount levied and certified by that municipality for the prior fiscal year. The increase in the levy decreased by 0.25% each year until it reached 4.00% in FY 2013. In its fiscal year 2013 and in each fiscal year thereafter, a municipality may levy a tax in an amount not more than 4.00% in excess of the total amount levied and certified by that municipality for its previous fiscal year. Please note that this percentage increase may be exceeded if the municipality qualifies for any of the provisions as specified in Rhode Island General Law § 44-5-2. Should there be different exemptions for exceeding the levy cap allowed for fire districts? (i.e. provisions for capital acquisitions)
- Should fire districts be required to certify its tax roll as is the case for municipalities?
- Should fire districts be subject to any oversight from the local governing body? Should there be a requirement for presentation of an annual report to the City/Town Council? Should the town have any regulatory powers if debt limits are exceeded or financial data is not submitted?
- Could local governments assist in the collection of fire district taxes? If so, could collections be enhanced through initiatives available to municipal governments such as motor vehicle registration blocks and income tax refund blocks?

## Appendix

### 2013 Enactments in Legislation Relating to Rhode Island Fire Districts (RIGL)

**RIGL 44-5.2-1 through 44-5.2-5: Relating to Taxation – Powers and Duties of Fire Districts in the Town of Coventry** *Enacted 7/19/2013*

**44-5.2-1. Tax classification.** -- (a) Any fire district in the town of Coventry may adopt a tax classification plan, by a vote of the electors of the district, with the following limitations:

(1) The designated classes of property shall be limited to the four (4) classes as defined in subsection (b) of this section.

(2) The effective tax rate applicable to any class excluding class 4 shall not exceed by fifty percent (50%) the rate applicable to any other class.

(3) Any tax rate changes from one year to the next shall be applied such that the same percentage rate change is applicable to all classes, excluding class 4.

(4) Notwithstanding subdivisions (2) and (3) of this subsection, the tax rates applicable to wholesale and retail inventory within class 3 as defined in subsection (b) of this section are governed by section 44-3-29.1.

(5) The tax rates applicable to motor vehicles within class 4 as defined in subsection (b) of this section are governed by section 44-34.1-1.

(6) The provisions of chapter 35 of this title relating to property tax and fiscal disclosure applies to the reporting of and compliance with these classification restrictions.

(b) Classes of Property.

(1) Class 1: Residential real estate consisting of no more than five (5) dwelling units, land classified as open space, and dwellings on leased land including mobile homes.

(2) Class 2: Commercial and industrial real estate, residential properties containing partial commercial or business uses and residential real estate of more than five (5) dwelling units.

(3) Class 3: All ratable tangible personal property.

(4) Class 4: Motor vehicles and trailers subject to the excise tax created by chapter 34 of this title.

**44-5.2-2 Audit of Accounts and Installation of Systems.** -- All fire districts located within the town of Coventry shall be required to provide for an independent annual audit.

**44-5.2-3. Availability of funds upon failure of fire district to approve annual appropriation.** -- Unless otherwise provided by charter, if a fire district in the town of Coventry fails to approve an annual appropriation measure, the same amounts appropriated in the previous fiscal year shall be available.

**44-5.2-4. Compliance.** -- Unless otherwise provided, the division of municipal finance in the department of revenue shall monitor fire district compliance with this chapter and issue periodic reports to the general assembly on compliance.

**44-5.2-5. Application.** -- The powers and duties set forth in this chapter shall not apply if specifically prohibited by the charter of any fire district.

**RIGL 42-46-7: Minutes** ( As amended) *Enacted 7/15/2013*

**42-46-7. Minutes.** -- (a) All public bodies shall keep written minutes of all their meetings. The minutes shall include, but need not be limited to:

- (1) The date, time, and place of the meeting;
- (2) The members of the public body recorded as either present or absent;
- (3) A record by individual members of any vote taken; and
- (4) Any other information relevant to the business of the public body that any member of the public body requests be included or reflected in the minutes.

(b)(1) A record of all votes taken at all meetings of public bodies, listing how each member voted on each issue, shall be a public record and shall be available, to the public at the office of the public body, within two (2) weeks of the date of the vote. The minutes shall be public records and unofficial minutes shall be available, to the public at the office of the public body, within thirty-five (35) days of the meeting or at the next regularly scheduled meeting, whichever is earlier, except where the disclosure would be inconsistent with sections 42-46-4 and 42-46-5 or where the public body by majority vote extends the time period for the filing of the minutes and publicly states the reason.

(2) In addition to the provisions of subdivision (b)(1), all volunteer fire companies, associations, fire district companies, or any other organization currently engaged in the mission of extinguishing fires and preventing fire hazards, whether it is incorporated or not, and whether it is a paid department or not, shall post unofficial minutes of their meetings within twenty-one (21) days of the meeting, but not later than seven (7) days prior to the next regularly scheduled meeting, whichever is earlier, on the secretary of state's website.

(c) The minutes of a closed session shall be made available at the next regularly scheduled meeting unless the majority of the body votes to keep the minutes closed pursuant to sections 42-46-4 and 42-46-5.

(d) All public bodies within the executive branch of the state government and all state public and quasi-public boards, agencies and corporations, and those public bodies set forth in subdivision (b)(2), shall keep official and/or approved minutes of all meetings of the body and shall file a copy of the minutes of all open meetings with the secretary of state for inspection by the public within thirty-five (35) days of the meeting; provided that this subsection shall not apply to public bodies whose responsibilities are solely advisory in nature.

(e) All minutes and unofficial minutes required by this section to be filed with the secretary of state shall be electronically transmitted to the secretary of state in accordance with rules and regulations which shall be promulgated by the secretary of state. ~~This requirement of the electronic transmission and filing of minutes with the secretary of state shall take effect one year after this subsection takes effect.~~ If a public body fails to transmit minutes or unofficial minutes in accordance with this subsection, then any aggrieved person may file a complaint with the attorney general in accordance with section 42-46-8.

**RIGL 45-66-1: Central Coventry Fire District Annual Appropriation (Repealed 9/1/2013)**

**45-66-1. Availability of funds upon failure of the qualified voters of the Central Coventry fire district to authorize the assessment and collection of taxes. – Effective September 1, 2012, if the qualified voters of the Central Coventry fire district fail to authorize the assessment and collection of taxes on the fire district's taxable inhabitants and property, the tax levy last authorized by the qualified voters to be assessed and collected shall be assessed and collected by the fire district.**

## **2013 Enactments in Legislation Relating to Rhode Island Fire Districts (Public Laws)**

**Chapter 11:** An act in amendment of an act passed at the January Session A.D. 1942 entitled “An act to incorporate the Western Coventry Fire District”

*Link to enactment:* <http://webservice.rilin.state.ri.us/PublicLaws/law13/law13011.htm>

**Chapter 56:** An act authorizing the town of East Greenwich to acquire the property, assets and personnel of the East Greenwich Fire District *Enacted 6/3/2013*

*Link to enactment:* <http://webservice.rilin.state.ri.us/PublicLaws/law13/law13056.htm>

**Chapter 473:** An act authorizing the Stone Bridge Fire District to issue general obligation bonds and/or notes in an amount not to exceed one million five hundred thousand dollars (\$1,500,000) to finance capital improvements to its water system. *Enacted 7/16/2013*

*Link to enactment:* <http://webservice.rilin.state.ri.us/PublicLaws/law13/law13473.htm>

**Chapter 505:** An act relating to the consolidation of the Cumberland, North Cumberland, Cumberland Hill, and Valley Falls fire districts into the Cumberland Fire District. *Enacted 7/17/2013*

*Link to enactment:* <http://webservice.rilin.state.ri.us/PublicLaws/law13/law13505.htm>