

# **Central Coventry Fire District Regular Board of Directors Meeting**

Coventry Senior Center, 50 Wood Street, Coventry, RI 02816

January 18 2024, at 6:30 PM

**Directors:** Ernest Pullano-President, Russell McGillivray-Vice President, Richard Polselli, Kristen Benoit, Debra Santilli, David Lavallee, Debra Skurka-McAllister

## **Agenda**

Call to Order: Ernest Pullano, President

Pledge of Allegiance: Ernest Pullano, President

Safety Instructions: Ernest Pullano, President

Roll Call – Quorum Determination Daniel Kaplan, District Clerk

### **CONSENT AGENDA:**

1. Approval of meeting minutes from: December 21, 2023. (Discussion/Action)

### **DISTRICT REPORTS:**

1. Fire Chief's Report (Discussion/Action).
2. Review of Monthly Financial Report (Discussion/Action).
3. District Clerk's Report (including Tax Collection) (Discussion/Action).

### **NEW BUSINESS:**

1. NONE

### **OLD BUSINESS:**

1. Special Meeting for Supplemental Tax Increase proposal; set date, advertising and posting public notices and agenda, Board power point presentation, and public discussion (Discussion/Action)
2. Fire District consolidation update (Discussion/Action)
3. Addition of Domestic Partner designation to Trust Insurance (Discussion/Action)
4. Town presentation of the Dynamix Report (Discussion/Action)
5. Streetlight conversion (Discussion/Action)
6. Tax Anticipation Note (TAN) (Discussion/Action)
7. PILOT for Town/State properties (Discussion/Action)

### **PUBLIC COMMENT:**

### **ADJOURNMENT:**

### **NEXT DISTRICT MEETING:**

**February 15, 2024**

Coventry Senior Center

50 Wood Street

Coventry, RI 02816-8910



# Board of Directors Meeting

## Attendance Sign-In Sheet

18 January 2024

### Board of Directors

### Fire District

 President Ernest Pullano	 District Treasurer Robert Civetti
Excused Vice President Russell McGillivray	 Chief of Department Frank Brown
 Director Richard Polselli	Excused Legal Counsel Julia A. Chretien, Esq.
 Director Kristen Benoit	 Legal Counsel Mark D. Tourgee, Esq.
 Director Debra Santilli	 District Clerk Daniel Kaplan
 Director David Lavallee	
 Director Debbie Skurka-McAllister	

**CENTRAL COVENTRY FIRE DISTRICT**  
**Special Meeting of the Board of Directors**  
**December 21, 2023 @ 6:30 P. M.**

The meeting was called to order by President Pullano at 6:30 P.M. District Clerk Kaplan took a roll call for a quorum determination. Those in attendance were President Pullano, Vice President McGillivray, Director Polselli, Director Benoit, Director Santilli, Director Lavallee, Director Skurka-McAllister, District Treasurer Civetti, Chief of Department Brown, Legal Counsel Chretien, and District Clerk Kaplan. Attorney Tourgee was excused. President Pullano led the Pledge of Allegiance and gave directions for emergency exit.

A motion to approve the meeting minutes from November 16, 2023, was made by Vice President McGillivray, seconded by Director Skurka-McAllister, and unanimously approved.

A motion to approve the Chief's report was made by Director Polselli, seconded by Vice President McGillivray, and unanimously approved.

A motion to approve the Monthly Financial Reports was made by Director Santilli, seconded by Director Lavallee, and unanimously approved.

A motion to approve the District Clerk's Report was made by Vice President McGillivray, seconded by Director Skurka-McAllister, and unanimously approved.

A motion to approve the CY2024 Central Coventry Fire District Meeting Dates was made by Vice President McGillivray, seconded by Director Santilli, and unanimously approved.

Vice President McGillivray explained the need for a supplemental tax increase, Director Skurka-McAllister suggested seeking legislative help so that the District could be able to present a take levy to voters instead a tax rate. A motion to schedule a Special Meeting in March 2024 for the purpose of a Supplemental Tax increase was made by Vice President McGillivray, seconded by Director Benoit, and unanimously approved.

A motion to continue the Addition of Domestic Partner designation to Trust Insurance and invite a member of the Trust to be at the January 18, 2024 meeting was made by Vice President McGillivray, seconded by Director Skurka-McAllister, and unanimously approved.

Old Business:



Chief of Department Brown said that the Dynamix report will be heard at the Town Council meeting on January 09, 2024, concerning the Fire Districts consolidation.

No update on streetlight conversion.

No update on TAN Note.

Public Comment:

Linda Barrett, 74 Poor Farm Road, commented on getting information out regarding the supplemental tax increase, comparisons to other Coventry Fire Districts and meetings like the Town Hall meeting.

A motion to adjourn was made by Director Lavallee, seconded by Director Skurka-McAllister, and unanimously approved. The meeting was adjourned at 7:25 P.M.

Respectfully submitted,

*Daniel Kaplan*

Daniel Kaplan  
District Clerk



# ***CENTRAL COVENTRY***

## ***FIRE DISTRICT***

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Chief Frank Brown  
240 Arnold Rd  
Coventry, RI 02816  
(401) 825-7800

**FIRE – RESCUE – EMS – FIRE PREVENTION**

**OFFICE of the CHIEF of DEPARTMENT**

January 18, 2024

Summary of Operation activities:

### **PERSONNEL**

Currently we have 23 members on staff. 2 members out on injury.

TOTAL PERSONNEL – 25

### **GRANTS**

Reviewing prospective grants for 2024

### **EMERGENCY INCIDENTS**

\* Incidents from January 1, 2023 thru December 30, 2023 were 4476 for a call volume of 13 calls per day. This total is an increase of 19 incidents over 2022 totals. (see attached summary)

### **APPARATUS**

\* All apparatus is up and running properly at this time.

### **EQUIPMENT**

\* All portable equipment is up and running properly at this time.



# ***CENTRAL COVENTRY***

## ***FIRE DISTRICT***

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Chief Frank Brown  
240 Arnold Rd  
Coventry, RI 02816  
(401) 825-7800

**FIRE – RESCUE – EMS – FIRE PREVENTION**

**OFFICE of the CHIEF of DEPARTMENT**

### **FIRE MARSHAL'S OFFICE**

CCFD Fire Marshal continues to be very busy. Training of the firefighters to approve residential smoke/carbon monoxide detectors has been scheduled.

### **FIRE SERVICE ASSESSMENT STUDY**

Dynamix Consulting Group presented its final report to the Town Council on Tuesday, January 9<sup>th</sup>.

### **PRESENTATION**

On January 11<sup>th</sup> a presentation was held for the life saving action of Sean Carey on December 18<sup>th</sup>. His action on using a ratchet strap as a tourniquet to control bleeding on a woman who was impaled 2" branch in her left upper thigh.

Continued THANKS to all our personnel from all that do!

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Frank M. Brown', with a long, sweeping underline.

Frank M. Brown  
Chief



Central Coventry Fire District  
Incident Type Report by Date  
1/1/2023 to 12/31/2023

No Incident Type	81
1 - Fires	80
2 - Overpressure/Explosion/Overheat	10
3 - Rescue/EMS	3391
4 - Hazardous Condition	73
5 - Service Call	202
6 - Good Intent Call	301
7 - False Alarm/False Call	330
8 - Severe Weather/Natural Disaster	1
9 - Special Incident Type	7
<b>Total Calls</b>	<b>4476</b>

# Central Coventry Fire District

## A/P Aging Summary

As of January 18, 2024

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Bound Tree Medical, LLC					-538.93	\$ -538.93
I.A.F.F.					-375.00	\$ -375.00
O'Reilly First Call					-115.87	\$ -115.87
Parente's Oil Service, Inc.					1,051.15	\$1,051.15
Ready Refresh by Nestle	85.33				37.72	\$123.05
Rhode Island Energy	26,098.42		49,140.14	20,696.43	301,826.41	\$397,761.40
Richard Shannon	30.00					\$30.00
Robert J Civetti CPA LLC	6,000.00		3,000.00	6,000.00	3,187.50	\$18,187.50
S & T True Value Hardware	32.45				0.00	\$32.45
The Beacon Mutual Insurance Company	309.00					\$309.00
Town Of Coventry EMA					5,000.00	\$5,000.00
<b>TOTAL</b>	<b>\$32,555.20</b>	<b>\$0.00</b>	<b>\$52,140.14</b>	<b>\$26,696.43</b>	<b>\$310,072.98</b>	<b>\$421,464.75</b>



# Central Coventry Fire District

## Balance Sheet

As of December 31, 2023

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
10200 Operating NCU 3415	326,538.17
10210 General Savings NCU 3479	1,003,314.57
10220 Rescue Run NCU 3512	158,233.28
<b>Total Bank Accounts</b>	<b>\$1,488,086.02</b>
Accounts Receivable	
11000 Accounts Receivable	980.00
11150 Tax Sale and Other Fees Receivable	17,180.19
11155 Allowance for Tax Sale Fees etc.	-16,500.00
<b>Total Accounts Receivable</b>	<b>\$1,660.19</b>
Other Current Assets	
11100 Taxes Receivable	2,571,774.23
11110 Allowance for Uncollectible Taxes	-55,600.00
11200 Accident Billing Receivable	620,000.28
11225 Allowance- Rescue Billing	-496,000.00
13100 Prepaid Ins - P & C	50,357.00
<b>Total Other Current Assets</b>	<b>\$2,690,531.51</b>
<b>Total Current Assets</b>	<b>\$4,180,277.72</b>
Fixed Assets	
16000 Land	33,703.00
16100 Buildings	241,788.00
16150 Accumulated Depreciation = Buildings	-241,788.00
16200 Building Improvements	140,224.00
16250 Accumulated Depreciation - Bldg Impr.	-29,372.00
16300 Vehicles	2,454,203.00
16350 Accumulated Depr - Vehicles	-1,294,466.00
16400 Equip,emt	149,016.00
16450 Accumulated Depr. - Equipment	-92,791.00
16500 Tangibles - Equipment	341,063.00
16550 Accumulated Depr. - Tangible Equip	-311,598.00
<b>Total Fixed Assets</b>	<b>\$1,389,982.00</b>
Other Assets	
17000 Deferred Outflows - Contrib After Measurement Date	733,086.01
18000 Deferred Outflows - Pension Plans	809,979.00
<b>Total Other Assets</b>	<b>\$1,543,065.01</b>
<b>TOTAL ASSETS</b>	<b>\$7,113,324.73</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	448,416.61

# Central Coventry Fire District

## Balance Sheet

As of December 31, 2023

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL
<b>Total Accounts Payable</b>	<b>\$448,416.61</b>
Other Current Liabilities	
21500 Insurance Financing	26,967.21
23000 Deferred Tax Revenue	2,516,174.23
23500 Unavailable Fee Revenue	680.19
23510 Unavailable Rescue Revenue	124,000.28
24100 Loan Payable - Coventry Fire District	100.00
Payroll Liabilities	
457 Nationwide	435.00
Child Support	-140.00
IFP PAC	30.02
MERS	-0.62
Union Assessment	240.00
Union Dues	0.01
<b>Total Payroll Liabilities</b>	<b>564.41</b>
<b>Total Other Current Liabilities</b>	<b>\$2,668,486.32</b>
<b>Total Current Liabilities</b>	<b>\$3,116,902.93</b>
Long-Term Liabilities	
25000 Compensated Absences	232,122.00
26000 Net OPEB Liability	923,909.00
27000 Deferred Inflows - Pension Plan	2,239,824.00
28000 Net Pension Liability	5,036,223.00
<b>Total Long-Term Liabilities</b>	<b>\$8,432,078.00</b>
<b>Total Liabilities</b>	<b>\$11,548,980.93</b>
Equity	
32000 Retained Earnings	361,793.57
33000 Net Investment in Capital Asset	1,389,982.00
33100 Unrestricted	35,529.02
33500 Net Position Related to Pensions	-5,732,981.99
33600 Long Term Debt Account Group	-1,156,031.00
Net Income	666,052.20
<b>Total Equity</b>	<b>\$ -4,435,656.20</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$7,113,324.73</b>



# CENTRAL COVENTRY FIRE DISTRICT

240 Arnold Rd  
Coventry, RI 02816  
(401) 825-7803 Tel.  
(401) 825-7806 Fax.

Robert J. Civetti  
District Treasurer

**PREPARED AND PRESENTED 1/18/2024**

**CASH BALANCE AVAILABLE 1/18/2024**

NCU - GENERAL SAVINGS ACCOUNT		\$	<u>1,003,314.57</u>
NCU - RESCUE RUN SAVINGS ACCOUNT		\$	<u>84,837.96</u>
NCU - GENERAL OPERATING CHECKING ACCOUNT		\$	259,497.17
Deposits in Transit:		\$	-
Outstanding Checks/ACH:			
11/17/2022	11803	RIAFC	\$ (75.00)
5/17/2023	11971	Sterry Street Towing	\$ (225.00)
12/11/2023	12210	Hope Jackson Fire Company	\$ (2,256.00)
12/11/2023	12195	RIAFC	\$ (75.00)
1/12/2024	ACH	Local 3372	\$ (1,086.72)
1/12/2024	ACH	ERSRI	\$ (37,756.84)
1/12/2024	bill pay	IAFF	\$ (13.98)
1/12/2024	ACH	Local 3372	\$ (250.00)
1/12/2024	ACH	Local 3372	\$ (360.00)
1/17/2024	12242	New England Medical	\$ (3,389.38)
1/17/2024	12241	RI Energy	\$ (2,341.33)
1/17/2024	12240	Linde Gas & Equipment Inc.	\$ (123.44)
1/17/2024	12239	Inman & Tourgee	\$ (1,252.50)
1/17/2024	12238	Elan Financial	\$ (884.24)
1/17/2024	12237	Tapco Inc.	\$ (9,988.54)
1/17/2024	12236	Robert J. Civetti CPA LLC	\$ (3,181.50)
1/17/2024	12235	RI Energy	\$ (32.28)
1/17/2024	12234	Parente's Oil Service	\$ (1,171.61)
1/17/2024	12233	O'Reilly	\$ (197.89)
1/17/2024	12232	New England Fire Equipment & App	\$ (792.46)
1/17/2024	12231	New England Assoc of Fire Marshalls	\$ (50.00)
1/17/2024	12230	Linde Gas & Equipment Inc.	\$ (119.19)
1/17/2024	12229	Kent County Water	\$ (19,518.53)
1/17/2024	12228	Gonzos	\$ (268.00)
1/17/2024	12227	Cox	\$ (547.04)
1/17/2024	12226	AT&T	\$ (554.11)
1/17/2024	12225	1st Responder Newspaper	\$ (85.00)
on hold	ACH	London Health Administrator	\$ (366.14)
<b>Adjusted Balance Operating Account 1/18/2024</b>			<b>\$ <u>172,535.45</u></b>
<b>Total Adjusted Cash Balance 1/18/2024</b>			<b>\$ <u>1,260,687.98</u></b>



# Central Coventry Fire District

## Profit and Loss

September - December, 2023

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL			
	SEP - DEC, 2023	SEP - DEC, 2022 (PY)	CHANGE	% CHANGE
<b>Income</b>				
39000 Tax Revenue				
39100 Tax Levy - Current Year	2,049,590.13	2,042,598.50	6,991.63	0.34 %
39201 Tax Levy - Prior Years	111,029.53	141,052.25	-30,022.72	-21.28 %
39202 Tax Redemptions		267.12	-267.12	-100.00 %
39203 Payment in Lieu of taxes		50,000.00	-50,000.00	-100.00 %
<b>Total 39000 Tax Revenue</b>	<b>2,160,619.66</b>	<b>2,233,917.87</b>	<b>-73,298.21</b>	<b>-3.28 %</b>
39500 Department Revenue				
39600 Rescue Run Recovery	172,131.66	194,897.38	-22,765.72	-11.68 %
39700 Fire Marshal Services	4,863.00	5,073.00	-210.00	-4.14 %
39800 Detail Reimbursement	2,404.00	2,450.00	-46.00	-1.88 %
<b>Total 39500 Department Revenue</b>	<b>179,398.66</b>	<b>202,420.38</b>	<b>-23,021.72</b>	<b>-11.37 %</b>
39900 Other Revenue	298.07	50.00	248.07	496.14 %
39905 MUNICIPAL LIEN CERT (MLC)	150.00		150.00	
39910 DONATIONS/GRANTS	2,000.00		2,000.00	
39930 Interest and Penalties on Taxes	14,020.64	17,446.46	-3,425.82	-19.64 %
39935 Bank Interest Income	11,196.14	341.24	10,854.90	3,181.02 %
39940 Asset Sales/Misc Revenue	7,413.00	25.00	7,388.00	29,552.00 %
<b>Total 39900 Other Revenue</b>	<b>35,077.85</b>	<b>17,862.70</b>	<b>17,215.15</b>	<b>96.37 %</b>
39999 Uncategorized Income		-111.96	111.96	100.00 %
<b>Total Income</b>	<b>\$2,375,096.17</b>	<b>\$2,454,088.99</b>	<b>\$ -78,992.82</b>	<b>-3.22 %</b>
<b>GROSS PROFIT</b>	<b>\$2,375,096.17</b>	<b>\$2,454,088.99</b>	<b>\$ -78,992.82</b>	<b>-3.22 %</b>
<b>Expenses</b>				
40000 Administrative				
40100 Audit		10,500.00	-10,500.00	-100.00 %
40200 Board Meetings	7,051.03	4,643.69	2,407.34	51.84 %
40210 Board Member Stipends	14,000.00		14,000.00	
40220 Treasurer	12,000.00	11,645.83	354.17	3.04 %
40300 Tax Collecting Expense	575.00	12,243.27	-11,668.27	-95.30 %
40400 Legal - General	7,402.50	28,892.50	-21,490.00	-74.38 %
40500 Office/Miscellaneous	7,630.77	465.27	7,165.50	1,540.07 %
40510 Bank Fees	60.00	150.97	-90.97	-60.26 %
40600 Dues and Subscriptions	190.00	190.00	0.00	0.00 %
40700 Accounting and Payroll Costs	737.62		737.62	
40800 Administrative Service Contracts	10,000.00	284.74	9,715.26	3,411.98 %
40850 Software and Hardware	3,015.70	1,475.17	1,540.53	104.43 %
<b>Total 40000 Administrative</b>	<b>62,662.62</b>	<b>70,491.44</b>	<b>-7,828.82</b>	<b>-11.11 %</b>
50000 Operations				
50200 Rescue Recovery Fees and Expenses	3,336.87	5,440.98	-2,104.11	-38.67 %
50250 Fuel	16,043.83	21,649.20	-5,605.37	-25.89 %
50300 Insurance - General Liability and Property	68,893.00	102,527.51	-33,634.51	-32.81 %
50720 Repairs and Maintenance - Station	2,035.88	1,419.60	616.28	43.41 %



# Central Coventry Fire District

## Profit and Loss

September - December, 2023

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL			
	SEP - DEC, 2023	SEP - DEC, 2022 (PY)	CHANGE	% CHANGE
50730 Repairs and Maintenance - Equipment	49,235.92	37,487.10	11,748.82	31.34 %
50810 Supplies - Fire and Gear	2,170.28	912.38	1,257.90	137.87 %
50830 Supplies - Rescue	6,912.98	5,618.67	1,294.31	23.04 %
50840 Supplies - Station	970.89	1,606.27	-635.38	-39.56 %
50845 Telecommunication System	5,000.00		5,000.00	
50850 Telecommunications	4,387.90	7,252.87	-2,864.97	-39.50 %
50920 Electric - Stations	6,923.58	6,204.68	718.90	11.59 %
50930 Gas - Stations	2,318.98	2,154.57	164.41	7.63 %
50940 Oil - Stations	3,783.66	2,550.59	1,233.07	48.34 %
50960 Water - Stations	135.88	201.65	-65.77	-32.62 %
<b>Total 50000 Operations</b>	<b>172,149.65</b>	<b>195,026.07</b>	<b>-22,876.42</b>	<b>-11.73 %</b>
60000 Personnel Costs-Union				
60105 Wages	530,591.47	555,800.56	-25,209.09	-4.54 %
60110 Collateral (Fire Marshal)	9,597.91	5,433.77	4,164.14	76.63 %
60120 Overtime	239,170.18	216,400.88	22,769.30	10.52 %
60130 Holiday	32,924.16	29,540.16	3,384.00	11.46 %
60150 Detail	4,808.24	1,755.04	3,053.20	173.97 %
60170 Out of Rank	4,203.18	2,160.61	2,042.57	94.54 %
60180 Clothing Allowance	3,500.00	4,200.00	-700.00	-16.67 %
60200 Payroll Tax	53,210.19	67,403.49	-14,193.30	-21.06 %
60210 Municipal State Pension	196,443.85	197,792.17	-1,348.32	-0.68 %
61000 Medical Insurance - Union	153,828.74	91,095.98	62,732.76	68.86 %
61100 HRA Medical Costs	177.11	138.92	38.19	27.49 %
61200 Dental Insurance - Union	10,169.10	9,346.34	822.76	8.80 %
61300 HR/SA Account Fees	613.85	610.00	3.85	0.63 %
62000 Injured on Duty Insurance	33,571.00	-7,638.49	41,209.49	539.50 %
63000 Training/Academy	3,126.49	807.61	2,318.88	287.13 %
63100 Promotional Exams	2,123.40		2,123.40	
<b>Total 60000 Personnel Costs-Union</b>	<b>1,278,058.87</b>	<b>1,174,847.04</b>	<b>103,211.83</b>	<b>8.79 %</b>
70000 Personnel Costs - Administrative				
70100 Administrative Salaries/Compensation	35,084.00	44,928.00	-9,844.00	-21.91 %
70200 Administrative Payroll Taxes	1,918.94	1,906.99	11.95	0.63 %
<b>Total 70000 Personnel Costs - Administrative</b>	<b>37,002.94</b>	<b>46,834.99</b>	<b>-9,832.05</b>	<b>-20.99 %</b>
80000 Retirees/Separation Costs	3,456.21		3,456.21	
80100 Medical Insurance - Retiree	22,885.93	23,179.66	-293.73	-1.27 %
80200 Dental Insurance - Retiree	1,297.34	1,590.28	-292.94	-18.42 %
<b>Total 80000 Retirees/Separation Costs</b>	<b>27,639.48</b>	<b>24,769.94</b>	<b>2,869.54</b>	<b>11.58 %</b>
90000 Other Expenditures				
90100 Hydrants	58,406.94	58,691.18	-284.24	-0.48 %
90200 Street Lights	69,836.57	81,289.85	-11,453.28	-14.09 %
<b>Total 90000 Other Expenditures</b>	<b>128,243.51</b>	<b>139,981.03</b>	<b>-11,737.52</b>	<b>-8.39 %</b>
91100 Interest Paid	3,286.90		3,286.90	

# Central Coventry Fire District

## Profit and Loss

September - December, 2023

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL			
	SEP - DEC, 2023	SEP - DEC, 2022 (PY)	CHANGE	% CHANGE
<b>Total Expenses</b>	<b>\$1,709,043.97</b>	<b>\$1,651,950.51</b>	<b>\$57,093.46</b>	<b>3.46 %</b>
NET OPERATING INCOME	\$666,052.20	\$802,138.48	\$ -136,086.28	-16.97 %
NET INCOME	\$666,052.20	\$802,138.48	\$ -136,086.28	-16.97 %

# Central Coventry Fire District Profit and Loss Statement Budget vs Actuals

September 1, 2023 to December 31, 2023  
UNAUDITED - FOR INTERNAL USE ONLY

	Actual	Annual Budget (A)	% of Budget
<b>Income</b>			
<b>39000 Tax Revenue</b>			
39100 Tax Levy - Current Year	\$ 2,049,590.13	\$ 4,105,348.00	49.92%
39201 Tax Levy - Prior Years	\$ 111,029.53	\$ 175,000.00	63.45%
<b>Total 39000 Tax Revenue</b>	<b>\$ 2,160,619.66</b>	<b>\$ 4,280,348.00</b>	<b>50.48%</b>
<b>39500 Department Revenue</b>			
39600 Rescue Run Recovery	\$ 172,131.66	\$ 575,000.00	29.94%
39700 Fire Marshal Services	\$ 4,863.00	\$ 25,000.00	19.45%
39800 Detail Reimbursement	\$ 2,404.00	\$ 2,500.00	96.16%
<b>Total 39500 Department Revenue</b>	<b>\$ 179,398.66</b>	<b>\$ 602,500.00</b>	<b>29.78%</b>
<b>39900 Other Revenue</b>			
39905 MUNICIPAL LIEN CERT (MLC)	\$ 298.07		
39910 DONATIONS/GRANTS	\$ 150.00		
39910 DONATIONS/GRANTS	\$ 2,000.00		
39930 Interest and Penalties on Taxes	\$ 14,020.64	\$ 100,000.00	14.02%
39935 Bank Interest Income	\$ 11,196.14	\$ 17,500.00	63.98%
39940 Asset Sales/Misc Revenue	\$ 7,413.00	\$ 1,000.00	741.30%
<b>Total 39900 Other Revenue</b>	<b>\$ 35,077.85</b>	<b>\$ 118,500.00</b>	<b>29.60%</b>
<b>Total Income</b>	<b>\$ 2,375,096.17</b>	<b>\$ 5,001,348.00</b>	<b>47.49%</b>
<b>Expenses</b>			
<b>40000 Administrative</b>			
40100 Audit		\$ 15,000.00	0.00%
40200 Board Meetings	\$ 7,051.03	\$ 3,500.00	201.46%
40210 Board Member Stipends	\$ 14,000.00	\$ 14,000.00	100.00%
40220 Treasurer	\$ 12,000.00	\$ 108,000.00	11.11%
40230 Administrative Insurance	\$ -	\$ 550.00	0.00%
40300 Tax Collecting Expense	\$ 575.00	\$ 15,000.00	3.83%
40400 Legal - General	\$ 7,402.50	\$ 55,000.00	13.46%
40450 Legal - Labor and Interest Arbitration	\$ -	\$ 35,000.00	0.00%
40475 Professional	\$ -	\$ 15,000.00	0.00%
40500 Office/Miscellaneous	\$ 7,630.77	\$ 500.00	1526.15%
40510 Bank Fees	\$ 60.00	\$ 150.00	40.00%
40600 Dues and Subscriptions	\$ 190.00	\$ 1,000.00	19.00%
40700 Accounting and Payroll Costs	\$ 737.62	\$ 3,250.00	22.70%
40800 Administrative Service Contracts	\$ 10,000.00	\$ 8,000.00	125.00%
40850 Software and Hardware	\$ 3,015.70	\$ 10,000.00	30.16%
<b>Total 40000 Administrative</b>	<b>\$ 62,662.62</b>	<b>\$ 283,950.00</b>	<b>22.07%</b>
<b>50000 Operations</b>			
50200 Rescue Recovery Fees and Expenses	\$ 3,336.87	\$ 22,000.00	15.17%
50250 Fuel	\$ 16,043.83	\$ 43,000.00	37.31%
50300 Insurance - General Liability and Property	\$ 68,893.00	\$ 43,600.00	158.01%
50720 Repairs and Maintenance - Station	\$ 2,035.88	\$ 20,000.00	10.18%

# Central Coventry Fire District Profit and Loss Statement Budget vs Actuals

September 1, 2023 to December 31, 2023  
*UNAUDITED - FOR INTERNAL USE ONLY*

	Actual	Annual Budget (A)	% of Budget
50730 Repairs and Maintenance - Equipment	\$ 49,235.92	\$ 80,000.00	61.54%
50810 Supplies - Fire and Gear	\$ 2,170.28	\$ 27,500.00	7.89%
50830 Supplies - Rescue	\$ 6,912.98	\$ 40,000.00	17.28%
50840 Supplies - Station	\$ 970.89	\$ 11,000.00	8.83%
50845 Telecommunication System	\$ 5,000.00	\$ 2,500.00	200.00%
50850 Telecommunications	\$ 4,387.90	\$ 12,000.00	36.57%
50920 Electric - Stations	\$ 6,923.58	\$ 5,250.00	131.88%
50930 Gas - Stations	\$ 2,318.98	\$ 7,500.00	30.92%
50940 Oil - Stations	\$ 3,783.66	\$ 6,500.00	58.21%
50960 Water - Stations	\$ 135.88	\$ 600.00	22.65%
<b>Total 50000 Operations</b>	<b>\$ 172,149.65</b>	<b>\$ 321,450.00</b>	<b>53.55%</b>
<b>60000 Personnel Costs-Union</b>			
60105 Wages	\$ 530,591.47	\$ 1,934,919.00	27.42%
60110 Collateral (Fire Marshal)	\$ 9,597.91	\$ 36,000.00	26.66%
60120 Overtime	\$ 239,170.18	\$ 425,000.00	56.28%
60130 Holiday	\$ 32,924.16	\$ 89,090.00	36.96%
60150 Detail	\$ 4,808.24	\$ 2,500.00	192.33%
60170 Out of Rank	\$ 4,203.18	\$ 4,500.00	93.40%
60180 Clothing Allowance	\$ 3,500.00	\$ 21,700.00	16.13%
60190 Health Opt-out	\$ -	\$ 18,000.00	0.00%
60200 Payroll Tax	\$ 53,210.19	\$ 197,947.00	26.88%
60210 Municipal State Pension	\$ 196,443.85	\$ 680,599.00	28.86%
61000 Medical Insurance - Union	\$ 153,828.74	\$ 330,361.00	46.56%
61100 HRA Medical Costs	\$ 177.11	\$ 10,000.00	1.77%
61200 Dental Insurance - Union	\$ 10,169.10	\$ 29,588.00	34.37%
61300 HR/SA Account Fees	\$ 613.85	\$ 1,500.00	40.92%
61400 Life Insurance	\$ -	\$ 5,208.00	0.00%
61500 PEHP	\$ -	\$ 36,723.00	0.00%
62000 Injured on Duty Insurance	\$ 33,571.00	\$ 123,634.00	27.15%
63000 Training/Academy	\$ 3,126.49	\$ 14,000.00	22.33%
63100 Promotional Exams	\$ 2,123.40	\$ 1,750.00	121.34%
63200 Recruitment/Medical Exams	\$ -	\$ 1,500.00	0.00%
<b>Total 60000 Personnel Costs-Union</b>	<b>\$ 1,278,058.87</b>	<b>\$ 3,964,519.00</b>	<b>32.24%</b>
<b>70000 Personnel Costs - Administrative</b>			
70100 Administrative Salaries/Compensation	\$ 35,084.00	\$ 166,702.00	21.05%
70200 Administrative Payroll Taxes	\$ 1,918.94	\$ 3,152.00	60.88%
<b>Total 70000 Personnel Costs - Administrative</b>	<b>\$ 37,002.94</b>	<b>\$ 169,854.00</b>	<b>21.79%</b>
<b>80000 Retirees/Separation Costs</b>			
80100 Medical Insurance - Retiree	\$ 22,885.93	\$ 87,498.00	26.16%
80200 Dental Insurance - Retiree	\$ 1,297.34	\$ 6,685.00	19.41%
80700 Unemployment/Separation Payouts	\$ -	\$ 55,836.00	0.00%



**Central Coventry Fire District  
Profit and Loss Statement  
Budget vs Actuals**

September 1, 2023 to December 31, 2023  
*UNAUDITED - FOR INTERNAL USE ONLY*

	Actual	Annual Budget (A)	% of Budget
Total 80000 Retirees/Separation Costs	\$ 27,639.48	\$ 150,019.00	18.42%
90000 Other Expenditures			
90100 Hydrants	\$ 58,406.94	\$ 243,823.00	23.95%
90200 Street Lights	\$ 69,836.57	\$ 102,265.00	68.29%
Total 90000 Other Expenditures	\$ 128,243.51	\$ 346,088.00	37.06%
91100 Interest Paid	\$ 3,286.90	\$ -	
<b>Total Expenses</b>	<b>\$ 1,709,043.97</b>	<b>\$ 5,235,880.00</b>	<b>32.64%</b>
<b>Other Financing Sources</b>			
39898 Use of Fund Balance Reserves		234,532.00	0.00%
<b>Net Income</b>	<b>\$ 666,052.20</b>	<b>\$ 0.00</b>	

(A) - Note the taxpayers did not approve the proposed fiscal 2024 budget at the annual meeting on 9/11/2023. Accordingly, the last approved budget is being utilized (Fiscal 2021 was last taxpayer approved budget).



# CENTRAL COVENTRY FIRE DISTRICT

## TAX COLLECTORS REPORT

Tax Levy FY2023: \$4,458,315.33

Tax Levy FCY2022: \$4,448,801.64

The following is the activity for the month of December 2023

<b>Taxes Collected</b>	<b>December</b>	<b>December Collection Rate</b>
2023	\$ 100,987.80	2.27%
2022	\$ 5,795.87	
2021	\$ 116.96	
Prior Years	\$ 43.66	
<b>Interest/Penalty Collected</b>	<b>\$ 2,640.52</b>	
<b>Total</b>	<b><u>\$ 109,584.81</u></b>	

### Outstanding Taxes

2023	\$ 2,408,570.25
2022	\$ 99,561.57
2021	\$ 10,255.21
Prior Years	\$ 41,679.75
<b>Total</b>	<b><u>\$ 2,560,066.78</u></b>

<b>Fiscal Year 2024 Year To Date Collection Activity</b>	<b>YTD Collection Rate</b>
2023	\$ 2,048,161.08 45.94%
2022	\$ 111,301.78
2021	\$ 876.08
Prior Years	\$ 280.72
<b>Interest/Penalty Collected</b>	<b>\$ 14,062.99</b>
<b>Total</b>	<b><u>\$ 2,174,682.65</u></b>