

Central Coventry Fire District Regular Board of Directors Meeting

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

March 21, 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

EXECUTIVE OR CLOSED SESSION:

Pursuant to R.I. Gen. Laws § 42-46-5 (a)(2), sessions pertaining to collective bargaining or litigation, to discuss:

1. Payment of medical bills submitted by members (Discussion/Action)
2. At-will employee policy/procedures (Discussion/Action)

CONSENT AGENDA:

1. Minutes from: February 15, 2024. (Discussion/Action).
2. Minutes from: February 28, 2024

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. Authorize the purchase of a new Rescue Truck for delivery in September 2026

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. Dynamix Report update (Discussion/Action)

5. Streetlight conversion (Discussion/Action)
6. Tax Anticipation Note (TAN) (Discussion/Action)
7. PILOT for Town/State properties (Discussion/Action)

PUBLIC COMMENT:

ANNOUNCEMENTS:

1. Chief's Announcement

ADJOURNMENT:

NEXT DISTRICT MEETINGS:

Town Hall Meeting, March 28, 2024 6:30PM
Coventry High School Auditorium
40 Reservoir Road Coventry RI

Special Meeting April 04, 2024 6:00PM
Coventry High School Auditorium
40 Reservoir Road Coventry RI

Next Regular Meeting April 18 2024 6:30 PM
Coventry Senior Center
50 Wood Street
Coventry, RI 02816-8910





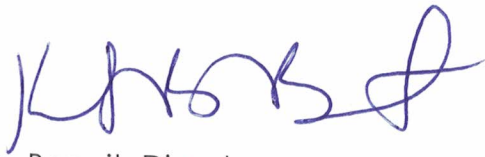



Board of Directors Meeting

Attendance Sign-In Sheet

21 March 2024

Board of Directors

Fire District

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

CENTRAL COVENTRY FIRE DISTRICT
Regular Meeting of the Board of Directors
February 15, 2024 @ 6:30 P. M.

The meeting was called to order by President Pullano at 6:31 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 Lavallee, Director Skurka-McAllister, Chief of Department Brown, Legal Counsel Tourgee, and District Clerk Kaplan. Director Santilli, District Treasurer Civetti, and Attorney Tourgee were excused. President Pullano led the Pledge of Allegiance and gave directions for emergency exit.

A motion to approve the meeting minutes from January 18, 2024, was made by Director Benoit, seconded by Director Polselli, and approved. Vice President McGillivray abstained as he was not at the January meeting.

A motion to approve the Chief's report was made by Director Skurka-McAllister, seconded by Director Lavallee, and unanimously approved.

A motion to approve the Monthly Financial Reports was made by Director Benoit, seconded by Director Skurka-McAllister, and unanimously approved.

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

New Business:

A motion to allow Chief of Department Brown to hire five firefighters to fill future vacancies was made by Vice President McGillivray, seconded by Director Lavallee, and unanimously approved.

A motion to approve \$1,000 for a down payment for the replacement of the Fire Marshal's vehicle was made by Director Benoit, seconded by Vice President McGillivray, and unanimously approved.

Old Business:

A Special Meeting for a proposed Supplemental Tax increase of 3.95% to be held on April 04, 2024, subject to availability of the high school auditorium, with a workshop date of March 28, 2024 was discussed.

Directors Benoit and Skurka-McAllister will meet with the At-Will Employees on February 28, 2024.

No update on Fire District Consolidation.

Streetlight conversion has been moved up to first on the list for RI Energy for streetlight conversions due to the help of State legislators.

No update on Tax Anticipation Note, (TAN)

Attorney Chretien will research PILOT monies.

Public Comment:

Linda Barrett, 74 Poor Farm Road, suggested that not only numbers be included on the PowerPoint Presentation, but also include a picture of where the District is now and where we are headed.

Kevin McCann, 11 Old Mishnock Highway, highlighted the staffing issue and stated that there is not enough staff for protection of the new, large single family homes being built in town.

A motion to adjourn was made by Vice President McGillivray, seconded by Director Skurka-McAllister, and unanimously approved. The meeting was adjourned at 7:50 P.M.

Respectfully submitted,



Daniel Kaplan
District Clerk

CENTRAL COVENTRY FIRE DISTRICT
Emergency Meeting of the Board of Directors
February 28, 2024 @ 6:30 P. M.

The meeting was called to order by President Pullano at 6:31 P.M. District Clerk Kaplan took a roll call for a quorum determination. Those in attendance were President Pullano, Director Polselli, Director Benoit, Director Santilli, Director Lavallee, Chief of Department Brown, District Treasurer Civetti, and District Clerk Kaplan. Vice President McGillivray, Director Skurka-McAllister, and Legal Counsels Tourgee and Chretien were excused. President Pullano led the Pledge of Allegiance and gave directions for emergency exit.

A motion to approve the purchase of a truck from Jack Madden Ford Sales on State MPA 559 and to pursue financing through Tax-Exempt Leasing Corp. at 6.32% was made by Director Benoit, seconded by Director Polselli, and approved.

A motion to adjourn was made by Director Benoit, seconded by Director Lavallee, and approved. The meeting was adjourned at 6:43 P.M.

Respectfully submitted,

Daniel Kaplan

Daniel Kaplan
District Clerk



CENTRAL COVENTRY

FIRE DISTRICT

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

FIRE – RESCUE – EMS – FIRE PREVENTION

OFFICE of the CHIEF of DEPARTMENT

March 21, 2024

Summary of Operation activities:

PERSONNEL

Currently we have 22 members on staff. 3 members out on injury.

TOTAL PERSONNEL – 25

5 new firefighters have been hired and will attend the Rhode Island Fire Academy Class 32 starting on April 8th with graduation scheduled for June 28th.

GRANTS

*A 2024 (AFG) Assistance to Firefighters Grant has been submitted to FEMA in the amount of \$201,530.00. The items requested are 17 Portable Radios, 13 Seek Thermal Imaging Cameras and 19 Sets of Turnout Gear. If awarded the full amount of the grant the co-share for the would be \$9,600.00.

*(SAFER) Staffing for Adequate Fire and Emergency Response grant is now open. We are currently working on the grant and have it submitted by mid-April.

*We have received a 2024 Legislative Grant from Senator Raptakis in the amount of \$2,000.00. These funds will be used to purchase a truck cap for the Fire Marshal's pickup.

*The Town of Coventry has received \$490,000.00 in Opiate Settlement money. Some of these funds will be disbursed to the Fire District's for mission specific purposes. The items that we will be asking funding for will be 2 Portable Ventilators and 2 LUCAS Chest Compression Systems approx. costs \$78,000.00.



CENTRAL COVENTRY

FIRE DISTRICT

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

FIRE – RESCUE – EMS – FIRE PREVENTION

OFFICE of the CHIEF of DEPARTMENT

EMERGENCY INCIDENTS

* Incidents from January 1, 2024, thru February 29, 2024 were 820 for a call volume of 14 calls per day. (see attached summary)

APPARATUS

*All apparatus is up and running properly at this time. New Assistant Chief's Pickup was delivered on February 15th.

EQUIPMENT

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

FIRE MARSHAL'S OFFICE

CCFD Fire Marshal Office continues to be very busy with fire investigations, plan reviews, smoke/carbon monoxide home inspections.

The efforts of all our personnel over the last month has been exceptional. I thank them all for their dedicated efforts.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Frank M. Brown".

Frank M. Brown
Chief



Central Coventry Fire District

Incident Type Report by Date

1/1/2024 to 2/29/2024

No Incident Type	14
1 - Fires	11
2 - Overpressure/Explosion/Overheat	3
3 - Rescue/EMS	608
4 - Hazardous Condition	17
5 - Service Call	70
6 - Good Intent Call	51
7 - False Alarm/False Call	44
8 - Severe Weather/Natural Disaster	1
9 - Special Incident Type	1
Total Calls	820

Central Coventry Fire District

A/P Aging Summary

As of March 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.			-1,217.73		1,051.15	\$ -166.58
Ready Refresh by Nestle					37.72	\$37.72
Rhode Island Energy		55,700.15	26,098.42		371,662.98	\$453,461.55
Robert J Civetti CPA LLC	6,000.00	3,000.00	3,000.00		3,000.00	\$15,000.00
Town Of Coventry EMA					5,000.00	\$5,000.00
TOTAL	\$6,000.00	\$58,700.15	\$27,880.69	\$0.00	\$379,722.05	\$472,302.89

Central Coventry Fire District

Balance Sheet

As of February 29, 2024

UNAUDITED - FOR INTERNAL PURPOSES ONLY

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10200 Operating NCU 3415	506,912.72
10210 General Savings NCU 3479	1,009,332.43
10220 Rescue Run NCU 3512	87,745.38
Total Bank Accounts	\$1,603,990.53
Accounts Receivable	
11000 Accounts Receivable	980.00
11150 Tax Sale and Other Fees Receivable	5,036.00
Total Accounts Receivable	\$6,016.00
Other Current Assets	
11100 Taxes Receivable	1,767,856.84
11110 Allowance for Uncollectible Taxes	-55,600.00
11154 Tax Sale and Misc Fees - Vision	16,880.82
11156 Allowance for Tax Sale and Misc Fees	-16,500.00
11200 Accident Billing Receivable	692,779.40
11225 Allowance- Rescue Billing	-554,000.00
13200 Prepaid HSA	61,104.04
Total Other Current Assets	\$1,912,521.10
Total Current Assets	\$3,522,527.63
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
Total Fixed Assets	\$1,389,982.00
Other Assets	
17000 Deferred Outflows - Contrib After Measurement Date	733,086.01
18000 Deferred Outflows - Pension Plans	809,979.00
Total Other Assets	\$1,543,065.01
TOTAL ASSETS	\$6,455,574.64
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	

Central Coventry Fire District

Balance Sheet

As of February 29, 2024

UNAUDITED - FOR INTERNAL PURPOSES ONLY

	TOTAL
20000 Accounts Payable	481,056.09
Total Accounts Payable	\$481,056.09
Other Current Liabilities	
23000 Deferred Tax Revenue	1,712,256.84
23500 Unavailable Fee Revenue	380.82
23510 Unavailable Rescue Revenue	138,779.40
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
Total Payroll Liabilities	564.41
Total Other Current Liabilities	\$1,852,081.47
Total Current Liabilities	\$2,333,137.56
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
Total Long-Term Liabilities	\$8,432,078.00
Total Liabilities	\$10,765,215.56
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	792,067.48
Total Equity	\$ -4,309,640.92
TOTAL LIABILITIES AND EQUITY	\$6,455,574.64



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 submitted to Clerk – March 18, 2024

CASH BALANCE AVAILABLE 3/18/2024

NCU - GENERAL SAVINGS ACCOUNT			\$	<u>1,009,332.43</u>
NCU - RESCUE RUN SAVINGS ACCOUNT			\$	<u>100,056.21</u>
NCU - GENERAL OPERATING CHECKING ACCOUNT			\$	381,406.17
Deposits in Transit:			\$	-
Outstanding Checks/ACH:				
11/17/2022	11803	RIAFC	\$	(75.00)
5/17/2023	11971	Sterry Street Towing	\$	(225.00)
3/7/2024	12285	Cedar Creek Realty	\$	(31.87)
3/7/2024	12281	Rhode Island Energy	\$	(3,000.46)
3/7/2024	12279	New England Medical	\$	(1,563.99)
3/7/2024	12278	Linde Gas & Equipment Inc.	\$	(131.32)
3/7/2024	12277	Hopkins Hill Fire District	\$	(10,000.00)
3/7/2024	12274	Bound Tree Medical	\$	(2,858.99)
3/18/2024	12286	AT&T Mobility	\$	(554.15)
3/18/2024	12287	Atlantic Supply LLC	\$	(11.50)
3/18/2024	12288	Brennan Phillips	\$	(32.00)
3/18/2024	12289	Cyber Comm Inc	\$	(27.21)
3/18/2024	12290	Elan Financial Services	\$	(1,169.77)
3/18/2024	12291	Kent County Water Authority	\$	(19,525.93)
3/18/2024	12292	Ready Refresh by Nestle	\$	(53.59)
3/18/2024	12293	Robert J Civetti CPA, LLC	\$	(3,000.00)
3/18/2024	12294	Local 3372	\$	(1,971.50)
3/18/2024	12295	Tapco Inc.	\$	(183.08)
3/18/2024	12296	S&T True Value Hardware	\$	(86.80)
3/18/2024	12297	Stryker Sales Corporation	\$	(737.12)
3/18/2024	12298	A. Charpentier Power Systems, Inc.	\$	(250.00)
Adjusted Balance Operating Account 3/18/2024			\$	<u>335,916.89</u>
Total Adjusted Cash Balance 3/18/2024			\$	<u>1,445,305.53</u>

Central Coventry Fire District

Profit and Loss YTD Comparison

September 2023 - February 2024

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL			
	SEP 2023 - FEB 2024	SEP 2022 - FEB 2023 (PY)	CHANGE	% CHANGE
Income				
39000 Tax Revenue				
39100 Tax Levy - Current Year	2,803,728.71	2,727,101.21	76,627.50	2.81 %
39201 Tax Levy - Prior Years	150,320.97	199,852.99	-49,532.02	-24.78 %
39202 Tax Redemptions		267.12	-267.12	-100.00 %
39203 Payment in Lieu of taxes		50,000.00	-50,000.00	-100.00 %
Total 39000 Tax Revenue	2,954,049.68	2,977,221.32	-23,171.64	-0.78 %
39500 Department Revenue				
39600 Rescue Run Recovery	251,014.88	296,615.28	-45,600.40	-15.37 %
39700 Fire Marshal Services	36,129.00	6,918.00	29,211.00	422.25 %
39800 Detail Reimbursement	10,662.00	6,513.00	4,149.00	63.70 %
Total 39500 Department Revenue	297,805.88	310,046.28	-12,240.40	-3.95 %
39900 Other Revenue				
39905 MUNICIPAL LIEN CERT (MLC)	298.07	117.12	180.95	154.50 %
39910 DONATIONS/GRANTS	275.00		275.00	
39910 DONATIONS/GRANTS	2,000.00		2,000.00	
39930 Interest and Penalties on Taxes	29,914.39	38,657.53	-8,743.14	-22.62 %
39935 Bank Interest Income	18,661.09	1,130.20	17,530.89	1,551.13 %
39940 Asset Sales/Misc Revenue	7,682.37	50.00	7,632.37	15,264.74 %
Total 39900 Other Revenue	58,830.92	39,954.85	18,876.07	47.24 %
39999 Uncategorized Income		-111.96	111.96	100.00 %
Total Income	\$3,310,686.48	\$3,327,110.49	\$ -16,424.01	-0.49 %
GROSS PROFIT	\$3,310,686.48	\$3,327,110.49	\$ -16,424.01	-0.49 %
Expenses				
40000 Administrative				
40100 Audit		10,500.00	-10,500.00	-100.00 %
40200 Board Meetings	7,051.03	5,330.51	1,720.52	32.28 %
40210 Board Member Stipends	14,000.00		14,000.00	
40220 Treasurer	18,000.00	18,020.83	-20.83	-0.12 %
40230 Administrative Insurance	309.00	262.00	47.00	17.94 %
40300 Tax Collecting Expense	1,387.50	12,243.27	-10,855.77	-88.67 %
40400 Legal - General	7,402.50	28,892.50	-21,490.00	-74.38 %
40450 Legal - Labor and Interest Arbitration		0.00	0.00	
40500 Office/Miscellaneous	7,945.32	465.27	7,480.05	1,607.68 %
40510 Bank Fees	23.95	1,292.91	-1,268.96	-98.15 %
40600 Dues and Subscriptions	420.00	395.00	25.00	6.33 %
40700 Accounting and Payroll Costs	1,193.17	781.45	411.72	52.69 %
40800 Administrative Service Contracts	10,000.00	284.74	9,715.26	3,411.98 %
40850 Software and Hardware	3,725.70	2,444.75	1,280.95	52.40 %
Total 40000 Administrative	71,458.17	80,913.23	-9,455.06	-11.69 %
50000 Operations				
50200 Rescue Recovery Fees and Expenses	6,636.84	8,902.98	-2,266.14	-25.45 %
50250 Fuel	27,448.66	35,819.31	-8,370.65	-23.37 %

Central Coventry Fire District

Profit and Loss YTD Comparison

September 2023 - February 2024

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL			
	SEP 2023 - FEB 2024	SEP 2022 - FEB 2023 (PY)	CHANGE	% CHANGE
50300 Insurance - General Liability and Property	68,779.32	160,914.76	-92,135.44	-57.26 %
50720 Repairs and Maintenance - Station	2,498.26	5,889.95	-3,391.69	-57.58 %
50730 Repairs and Maintenance - Equipment	60,371.14	58,442.97	1,928.17	3.30 %
50810 Supplies - Fire and Gear	2,569.06	1,333.20	1,235.86	92.70 %
50830 Supplies - Rescue	11,064.76	9,595.19	1,469.57	15.32 %
50840 Supplies - Station	3,048.21	2,871.69	176.52	6.15 %
50845 Telecommunication System	5,000.00		5,000.00	
50850 Telecommunications	6,608.10	8,572.21	-1,964.11	-22.91 %
50920 Electric - Stations	10,440.04	9,650.04	790.00	8.19 %
50930 Gas - Stations	5,141.86	4,684.39	457.47	9.77 %
50940 Oil - Stations	6,178.42	5,041.80	1,136.62	22.54 %
50960 Water - Stations	230.34	302.63	-72.29	-23.89 %
Total 50000 Operations	216,015.01	312,021.12	-96,006.11	-30.77 %
60000 Personnel Costs-Union				
60105 Wages	793,326.11	830,214.68	-36,888.57	-4.44 %
60110 Collateral (Fire Marshal)	14,159.83	9,033.21	5,126.62	56.75 %
60120 Overtime	333,272.84	318,624.04	14,648.80	4.60 %
60130 Holiday	61,037.64	51,626.04	9,411.60	18.23 %
60150 Detail	12,551.71	4,239.52	8,312.19	196.06 %
60170 Out of Rank	4,809.53	3,069.75	1,739.78	56.67 %
60180 Clothing Allowance	4,900.00	6,300.00	-1,400.00	-22.22 %
60190 Health Opt-out		0.00	0.00	
60200 Payroll Tax	80,924.76	82,280.05	-1,355.29	-1.65 %
60210 Municipal State Pension	297,804.27	294,408.81	3,395.46	1.15 %
61000 Medical Insurance - Union	186,448.42	138,409.97	48,038.45	34.71 %
61100 HRA Medical Costs	1,533.55	793.22	740.33	93.33 %
61200 Dental Insurance - Union	13,896.32	11,641.17	2,255.15	19.37 %
61300 HR/SA Account Fees	1,037.30	1,020.10	17.20	1.69 %
61400 Life Insurance	6,250.00	8,000.00	-1,750.00	-21.88 %
62000 Injured on Duty Insurance	78,648.79	76,286.51	2,362.28	3.10 %
63000 Training/Academy	3,451.48	4,792.03	-1,340.55	-27.97 %
63100 Promotional Exams	2,123.40		2,123.40	
Total 60000 Personnel Costs-Union	1,896,175.95	1,840,739.10	55,436.85	3.01 %
70000 Personnel Costs - Administrative				
70100 Administrative Salaries/Compensation	47,612.00	57,088.00	-9,476.00	-16.60 %
70200 Administrative Payroll Taxes	2,877.34	2,837.23	40.11	1.41 %
Total 70000 Personnel Costs - Administrative	50,489.34	59,925.23	-9,435.89	-15.75 %
80000 Retirees/Separation Costs	7,680.44	979.80	6,700.64	683.88 %
80100 Medical Insurance - Retiree	22,885.93	34,769.44	-11,883.51	-34.18 %
80200 Dental Insurance - Retiree	1,647.22	1,987.85	-340.63	-17.14 %
80700 Unemployment/Separation Payouts	0.00	0.00	0.00	
Total 80000 Retirees/Separation Costs	32,213.59	37,737.09	-5,523.50	-14.64 %
90000 Other Expenditures				

Central Coventry Fire District

Profit and Loss YTD Comparison

September 2023 - February 2024

UNAUDITED - FOR INTERNAL USE ONLY

	TOTAL			
	SEP 2023 - FEB 2024	SEP 2022 - FEB 2023 (PY)	CHANGE	% CHANGE
90100 Hydrants	97,344.90	96,429.76	915.14	0.95 %
90200 Street Lights	151,635.14	106,809.36	44,825.78	41.97 %
Total 90000 Other Expenditures	248,980.04	203,239.12	45,740.92	22.51 %
91100 Interest Paid	3,286.90		3,286.90	
Payroll Expenses				
Wages		0.00	0.00	
Total Payroll Expenses		0.00	0.00	
Total Expenses	\$2,518,619.00	\$2,534,574.89	\$ -15,955.89	-0.63 %
NET OPERATING INCOME	\$792,067.48	\$792,535.60	\$ -468.12	-0.06 %
Other Expenses				
Other Miscellaneous Expenditure		0.00	0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	0.00%
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$792,067.48	\$792,535.60	\$ -468.12	-0.06 %

Central Coventry Fire District Profit and Loss Statement Budget vs Actuals

September 1, 2023 to February 29, 2024
UNAUDITED - FOR INTERNAL USE ONLY

	Actual	Annual Budget (A)	% of Budget
Income			
39000 Tax Revenue			
39100 Tax Levy - Current Year	\$ 2,803,728.71	\$ 4,105,348.00	68.29%
39201 Tax Levy - Prior Years	\$ 150,320.97	\$ 175,000.00	85.90%
Total 39000 Tax Revenue	\$ 2,954,049.68	\$ 4,280,348.00	69.01%
39500 Department Revenue			
39600 Rescue Run Recovery	\$ 251,014.88	\$ 575,000.00	43.65%
39700 Fire Marshal Services	\$ 36,129.00	\$ 25,000.00	144.52%
39800 Detail Reimbursement	\$ 10,662.00	\$ 2,500.00	426.48%
Total 39500 Department Revenue	\$ 297,805.88	\$ 602,500.00	49.43%
39900 Other Revenue			
39905 MUNICIPAL LIEN CERT (MLC)	\$ 298.07	\$ -	
39910 DONATIONS/GRANTS	\$ 275.00	\$ -	
39910 DONATIONS/GRANTS	\$ 2,000.00	\$ -	
39930 Interest and Penalties on Taxes	\$ 29,914.39	\$ 100,000.00	29.91%
39935 Bank Interest Income	\$ 18,661.09	\$ 17,500.00	106.63%
39940 Asset Sales/Misc Revenue	\$ 7,682.37	\$ 1,000.00	768.24%
Total 39900 Other Revenue	\$ 58,830.92	\$ 118,500.00	49.65%
Total Income	\$ 3,310,686.48	\$ 5,001,348.00	66.20%
Expenses			
40000 Administrative			
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	\$ 18,000.00	\$ 108,000.00	16.67%
40230 Administrative Insurance	\$ 309.00	\$ 550.00	56.18%
40300 Tax Collecting Expense	\$ 1,387.50	\$ 15,000.00	9.25%
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	\$ 7,945.32	\$ 500.00	1589.06%
40510 Bank Fees	\$ 23.95	\$ 150.00	15.97%
40600 Dues and Subscriptions	\$ 420.00	\$ 1,000.00	42.00%
40700 Accounting and Payroll Costs	\$ 1,193.17	\$ 3,250.00	36.71%
40800 Administrative Service Contracts	\$ 10,000.00	\$ 8,000.00	125.00%
40850 Software and Hardware	\$ 3,725.70	\$ 10,000.00	37.26%
Total 40000 Administrative	\$ 71,458.17	\$ 283,950.00	25.17%
50000 Operations			
50200 Rescue Recovery Fees and Expenses	\$ 6,636.84	\$ 22,000.00	30.17%
50250 Fuel	\$ 27,448.66	\$ 43,000.00	63.83%
50300 Insurance - General Liability and Property	\$ 68,779.32	\$ 43,600.00	157.75%
50720 Repairs and Maintenance - Station	\$ 2,498.26	\$ 20,000.00	12.49%

Central Coventry Fire District
Profit and Loss Statement
Budget vs Actuals
September 1, 2023 to February 29, 2024
UNAUDITED - FOR INTERNAL USE ONLY

	Actual	Annual Budget (A)	% of Budget
50730 Repairs and Maintenance - Equipment	\$ 60,371.14	\$ 80,000.00	75.46%
50810 Supplies - Fire and Gear	\$ 2,569.06	\$ 27,500.00	9.34%
50830 Supplies - Rescue	\$ 11,064.76	\$ 40,000.00	27.66%
50840 Supplies - Station	\$ 3,048.21	\$ 11,000.00	27.71%
50845 Telecommunication System	\$ 5,000.00	\$ 2,500.00	200.00%
50850 Telecommunications	\$ 6,608.10	\$ 12,000.00	55.07%
50920 Electric - Stations	\$ 10,440.04	\$ 5,250.00	198.86%
50930 Gas - Stations	\$ 5,141.86	\$ 7,500.00	68.56%
50940 Oil - Stations	\$ 6,178.42	\$ 6,500.00	95.05%
50960 Water - Stations	\$ 230.34	\$ 600.00	38.39%
Total 50000 Operations	\$ 216,015.01	\$ 321,450.00	67.20%
60000 Personnel Costs-Union			
60105 Wages	\$ 793,326.11	\$ 1,934,919.00	41.00%
60110 Collateral (Fire Marshal)	\$ 14,159.83	\$ 36,000.00	39.33%
60120 Overtime	\$ 333,272.84	\$ 425,000.00	78.42%
60130 Holiday	\$ 61,037.64	\$ 89,090.00	68.51%
60150 Detail	\$ 12,551.71	\$ 2,500.00	502.07%
60170 Out of Rank	\$ 4,809.53	\$ 4,500.00	106.88%
60180 Clothing Allowance	\$ 4,900.00	\$ 21,700.00	22.58%
60190 Health Opt-out	\$ -	\$ 18,000.00	0.00%
60200 Payroll Tax	\$ 80,924.76	\$ 197,947.00	40.88%
60210 Municipal State Pension	\$ 297,804.27	\$ 680,599.00	43.76%
61000 Medical Insurance - Union	\$ 186,448.42	\$ 330,361.00	56.44%
61100 HRA Medical Costs	\$ 1,533.55	\$ 10,000.00	15.34%
61200 Dental Insurance - Union	\$ 13,896.32	\$ 29,588.00	46.97%
61300 HR/SA Account Fees	\$ 1,037.30	\$ 1,500.00	69.15%
61400 Life Insurance	\$ 6,250.00	\$ 5,208.00	120.01%
61500 PEHP	\$ -	\$ 36,723.00	0.00%
62000 Injured on Duty Insurance	\$ 78,648.79	\$ 123,634.00	63.61%
63000 Training/Academy	\$ 3,451.48	\$ 14,000.00	24.65%
63100 Promotional Exams	\$ 2,123.40	\$ 1,750.00	121.34%
63200 Recruitment/Medical Exams	\$ -	\$ 1,500.00	0.00%
Total 60000 Personnel Costs-Union	\$ 1,896,175.95	\$ 3,964,519.00	47.83%
70000 Personnel Costs - Administrative			
70100 Administrative Salaries/Compensation	\$ 47,612.00	\$ 166,702.00	28.56%
70200 Administrative Payroll Taxes	\$ 2,877.34	\$ 3,152.00	91.29%
Total 70000 Personnel Costs - Administrative	\$ 50,489.34	\$ 169,854.00	29.73%
80000 Retirees/Separation Costs	\$ 7,680.44		
80100 Medical Insurance - Retiree	\$ 22,885.93	\$ 87,498.00	26.16%
80200 Dental Insurance - Retiree	\$ 1,647.22	\$ 6,685.00	24.64%
80700 Unemployment/Separation Payouts	\$ -	\$ 55,836.00	0.00%

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

September 1, 2023 to February 29, 2024
UNAUDITED - FOR INTERNAL USE ONLY

	Actual	Annual Budget (A)	% of Budget
Total 80000 Retirees/Separation Costs	\$ 32,213.59	\$ 150,019.00	21.47%
90000 Other Expenditures			
90100 Hydrants	\$ 97,344.90	\$ 243,823.00	39.92%
90200 Street Lights	\$ 151,635.14	\$ 102,265.00	148.28%
Total 90000 Other Expenditures	\$ 248,980.04	\$ 346,088.00	71.94%
91100 Interest Paid	\$ 3,286.90	\$ -	
Total Expenses	\$ 2,518,619.00	\$ 5,235,880.00	48.10%
Other Financing Sources			
39898 Use of Fund Balance Reserves		234,532.00	0.00%
Net Income	\$ 792,067.48	\$ 0.00	

(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).