

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

Coventry Senior Center, 50 Wood Street, Coventry, RI 02816  
August 17, 2023, 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/action:

1. FY24 Contract negotiations (Discussion/Action)
2. FY23 Collective Bargaining Agreement – uncovered prescription and medical bills submitted to the District (Discussion/Action)

**APPROVAL OF MEETING MINUTES:**

1. Minutes from: July 20, 2023. (Discussion/Action).
2. Minutes from: July 26, 2023. (Discussion/Action).
3. Minutes from August 8, 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).
  - a. Tax Abatements (Discussion/Action)

**NEW BUSINESS:**

1. Board stipends (Discussion/Action)

**OLD BUSINESS:**

1. RFP for Audit Services (Discussion/Action)
2. Fire District consolidation update (Discussion/Action)
3. Streetlight conversion update (Discussion/Action)
4. Tax Anticipation Note (TAN) (Discussion/Action)
5. FY24 Budget process (Discussion/Action)

**PUBLIC COMMENT:**

**ANNOUNCEMENTS:**

1. **Annual Meeting September 11, 2023**
2. **Proposed By-Law Changes**

**ADJOURNMENT:**

**NEXT REGULARLY SCHEDULED DISTRICT MEETING: September 21, 2023**

Coventry Senior Center  
50 Wood Street  
Coventry, RI 02816-8910



# Board of Directors Regular Meeting

## Attendance Sign-In Sheet

17 August 2023

### Board of Directors

### Fire District

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

**CENTRAL COVENTRY FIRE DISTRICT**  
**Regular Meeting of the Board of Directors**  
**July 20, 2023 @ 6:30 P. M.**

The meeting was called to order by President Pullano at 7:03 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 Skurka-McAllister, District Treasurer Civetti, Chief of Department Brown, Legal Counsel Tourgee, and District Clerk Kaplan. Director Lavallee and Attorney Chretien were excused. President Pullano led the Pledge of Allegiance and gave directions for emergency exit.

A motion to approve the corrected meeting minutes from January 21st, January 26th, May 24th, June 15th, and June 21st, 2023 was made by Vice President McGillivray, seconded by Director Polselli, and unanimously approved.

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

A motion to approve the District Clerk's Report, including Tax Collections, was made by Director Santilli, seconded by Director Skurka-McAllister, and unanimously approved.

Under New Business, District Treasurer Civetti read and explained the FY22 Audit Report. A motion to approve the report was made by Vice President McGillivray, seconded by Director Santilli, and unanimously approved.

A motion to approve an RFP for Audit Services was made by Vice President McGillivray, seconded by Director Skurka-McAllister, and unanimously approved.

A motion was made to present Trust Insurance to cover all insurance coverages for FY24 to the Board at an Emergency Meeting on 26Jul2023 by Vice President McGillivray, seconded by Director Santilli, and unanimously approved.

Under Old Business, Fire district consolidation, firefighter contract, streetlight conversion, Tax Anticipation Note (TAN), and FY24 budget process were all discussed.

There were no public comments.

A motion to adjourn was made by Vice President McGillivray, seconded by Director Benoit, and unanimously approved. The meeting was adjourned at 7:55PM.

Respectfully submitted,  
Daniel Kaplan,

*Daniel Kaplan*

District Clerk

APPROVED



**CENTRAL COVENTRY FIRE DISTRICT**  
**Emergency Meeting of the Board of Directors**  
**July 26, 2023 @ 6:30 P. M.**

**Open Session Minutes**

The meeting was called to order by President Pullano at 6:43 p.m. District Clerk Kaplan took a roll call for a quorum determination. Those in attendance were President Pullano, Vice President McGillivray, Director Benoit, Director Santilli, Director Lavallee, Director Skurka-McAllister, District Treasurer Civetti, Chief of Department Brown, Legal Counsel Chretien, and District Clerk Kaplan. Director Polselli and Attorney Tourgee were excused. President Pullano led the Pledge of Allegiance and gave directions for emergency exit.

A motion to convene into Executive or Closed Session Pursuant to R.I. Gen. Laws § 42-46-5 (a)(2), sessions pertaining to collective bargaining or litigation, to discuss/act upon Trust Insurance for FY24 was made by Vice President McGillivray, seconded by Director Skurka-McAllister, and unanimously approved.

Vice President McGillivray moved to reconvene into public open session, announce any votes taken and to seal the minutes of this executive closed session and to keep the minutes of all previous executive closed sessions sealed. The motion was seconded by Director Santilli and unanimously approved.

President Pullano announced that there were no votes taken.

Under Old Business, Vice President McGillivray presented the coverages and costs of the Trust Insurance for FY24 to the Board, to include property, liability, auto, misc. equipment, and professional liability effective August 11, 2023; to cancel our VFIS and Beacon Mutual insurance coverages effective 1/1/2024; and on 1/1/2024 to join the Trust for insurance coverages for their workers comp, Injured-on-duty, health and dental insurances, including the work-related injury program.

A motion to approve the change to the Trust Insurance was made by Vice President McGillivray, seconded by Director Lavallee, and unanimously approved.

There were no public comments.

A motion to adjourn was made by Vice President McGillivray, seconded by Director Skurka-McAllister, and unanimously approved. The meeting was adjourned at 7:17PM.

Respectfully submitted,  
Daniel Kaplan,

*Daniel Kaplan*

District Clerk

APPROVED

**CENTRAL COVENTRY FIRE DISTRICT**  
**Special Meeting of the Board of Directors**  
**August 08, 2023 @ 6:00 P. M.**

The meeting was called to order by President Pullano at 6:03 p.m. President Pullano led the Pledge of Allegiance and gave directions for emergency exit. District Clerk Kaplan took a roll call to determine a declaration of a quorum. Those in attendance were President Pullano, Vice President McGillivray, Director Benoit, Director Lavallee (arrived at 6:04 p.m.), Director Polselli, Director Santilli, Director Skurka- McAllister, Chief of Department Frank Brown, District Treasurer Civetti, and Legal Counsel Chretien. Attorney Tourgee was excused.

In Open Session, it was determined and explained to the members of the public that the capacity of the room could not accommodate all attendees. It was also explained that state law requires that a public body provide adequate access to all attendees and because the Board could not do that, the Board could not hold the discussion and vote, but will reschedule with a larger venue. A future date for the Special Meeting will be determined.

A motion to adjourn was made by Vice President McGillivray, seconded by Director Polselli, and unanimously approved. The meeting was adjourned at 6:05PM.

Respectfully submitted,  
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**

August 17, 2023

Summary of Operation activities:

### **PERSONNEL**

Currently we have 22 members on staff. 4 members out on injury.

TOTAL PERSONNEL – 26

One firefighter left employment with the fire district on August 17<sup>th</sup>.

### **SAFER GRANT**

FEMA grants starting on June 1<sup>st</sup>. As of July 19<sup>th</sup> no grants have been awarded.

### **EMERGENCY INCIDENTS**

\* Incidents from January 1, 2023 thru July 31, 2023 were 2516 for a call volume of 12 calls per day. (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 Marshals continues to work a backlog of work in the office to include new building projects throughout the fire district.

60 Town Licenses and 3 schools need to be inspected by the end of October.

### **FIRE SERVICE ASSESSMENT STUDY**

Dynamix Consulting Group has scheduled an onsite visit to the Town for the week of September 11<sup>th</sup>. The final report to the Coventry Town Council will be in October or November.

Thanks to ALL our personnel for all that they do!

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  
1/1/2023 to 7/31/2023

No Incident Type				41
1 - Fires				60
2 - Overpressure/Explosion/Overheat				6
3 - Rescue/EMS				1907
4 - Hazardous Condition				35
5 - Service Call				110
6 - Good Intent Call				168
7 - False Alarm/False Call				185
8 - Severe Weather/Natural Disaster				1
9 - Special Incident Type				3
<b>Total Calls</b>				<b>2516</b>



# Central Coventry Fire District

## Balance Sheet

As of July 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
10200 Operating NCU 3415	301,247.81
10210 General Savings NCU 3479	428,966.90
10220 Rescue Run NCU 3512	25,446.29
<b>Total Bank Accounts</b>	<b>\$755,661.00</b>
Accounts Receivable	
11000 Accounts Receivable	980.00
11150 Tax Sale and Other Fees Receivable	19,969.08
11155 Allowance for Tax Sale Fees etc.	-16,185.64
<b>Total Accounts Receivable</b>	<b>\$4,763.44</b>
Other Current Assets	
11100 Taxes Receivable	702,644.43
11110 Allowance for Uncollectible Taxes	-46,800.00
11200 Accident Billing Receivable	607,780.44
11225 Allowance- Rescue Billing	-486,200.00
13100 Prepaid Ins - P & C	92,314.00
13200 Prepaid HSA	30,022.21
<b>Total Other Current Assets</b>	<b>\$899,761.08</b>
<b>Total Current Assets</b>	<b>\$1,660,185.52</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.	-23,763.00
16300 Vehicles	2,454,203.00
16350 Accumulated Depr - Vehicles	-1,171,636.00
16400 Equip,emt	149,016.00
16450 Accumulated Depr. - Equipment	-81,551.00
16500 Tangibles - Equipment	341,063.00
16550 Accumulated Depr. - Tangible Equip	-287,595.00
<b>Total Fixed Assets</b>	<b>\$1,553,664.00</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>\$4,756,914.53</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	



# Central Coventry Fire District

Balance Sheet  
As of July 31, 2023

	TOTAL
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	382,179.77
<b>Total Accounts Payable</b>	<b>\$382,179.77</b>
Other Current Liabilities	
21500 Insurance Financing	80,571.20
23000 Deferred Tax Revenue	655,844.43
23500 Unavailable Fee Revenue	1,927.44
23510 Unavailable Rescue Revenue	121,580.44
24100 Loan Payable - Coventry Fire District	100.00
Payroll Liabilities	
Child Support	-140.00
IFP PAC	30.02
MERS	-0.62
Union Assessment	-135.00
Union Dues	1,132.01
<b>Total Payroll Liabilities</b>	<b>886.41</b>
<b>Total Other Current Liabilities</b>	<b>\$860,909.92</b>
<b>Total Current Liabilities</b>	<b>\$1,243,089.69</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>\$8,432,078.01</b>
<b>Total Liabilities</b>	<b>\$9,675,167.69</b>
Equity	
32000 Retained Earnings	83,925.00
33000 Net Investment in Capital Asset	1,553,664.00
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	297,641.81
<b>Total Equity</b>	<b>\$ -4,918,253.16</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,756,914.53</b>





# Central Coventry Fire District

Balance Sheet  
As of August 17, 2023

	TOTAL
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	348,990.45
<b>Total Accounts Payable</b>	<b>\$348,990.45</b>
Other Current Liabilities	
21500 Insurance Financing	71,062.38
23000 Deferred Tax Revenue	655,844.43
23500 Unavailable Fee Revenue	1,927.44
23510 Unavailable Rescue Revenue	121,530.44
24100 Loan Payable - Coventry Fire District	100.00
Payroll Liabilities	
Child Support	-140.00
IFP PAC	16.04
MERS	-0.62
Union Assessment	-135.00
Union Dues	0.01
<b>Total Payroll Liabilities</b>	<b>-259.57</b>
<b>Total Other Current Liabilities</b>	<b>\$850,255.12</b>
<b>Total Current Liabilities</b>	<b>\$1,199,245.57</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>\$9,631,323.57</b>
Equity	
32000 Retained Earnings	83,925.00
33000 Net Investment in Capital Asset	1,553,664.00
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	364,543.52
<b>Total Equity</b>	<b>\$ -4,851,351.45</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,779,972.12</b>



# Central Coventry Fire District

## Balance Sheet

As of August 17, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
10200 Operating NCU 3415	295,108.35
10210 General Savings NCU 3479	428,966.90
10220 Rescue Run NCU 3512	57,897.73
<b>Total Bank Accounts</b>	<b>\$781,972.98</b>
Accounts Receivable	
11000 Accounts Receivable	980.00
11150 Tax Sale and Other Fees Receivable	19,373.08
11155 Allowance for Tax Sale Fees etc.	-16,185.64
<b>Total Accounts Receivable</b>	<b>\$4,167.44</b>
Other Current Assets	
11100 Taxes Receivable	702,644.43
11110 Allowance for Uncollectible Taxes	-46,800.00
11200 Accident Billing Receivable	607,780.44
11225 Allowance- Rescue Billing	-486,200.00
13100 Prepaid Ins - P & C	92,314.00
13200 Prepaid HSA	27,363.82
<b>Total Other Current Assets</b>	<b>\$897,102.69</b>
<b>Total Current Assets</b>	<b>\$1,683,243.11</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.	-23,763.00
16300 Vehicles	2,454,203.00
16350 Accumulated Depr - Vehicles	-1,171,636.00
16400 Equip,emt	149,016.00
16450 Accumulated Depr. - Equipment	-81,551.00
16500 Tangibles - Equipment	341,063.00
16550 Accumulated Depr. - Tangible Equip	-287,595.00
<b>Total Fixed Assets</b>	<b>\$1,553,664.00</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>\$4,779,972.12</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	

**Central Coventry Fire District**  
**Profit and Loss YTD Comparison**  
**FISCAL 2023 VS FISCAL 2022 - 11 MONTH PERIOD SEPTEMBER 1 TO JULY 31**

	Sept. 1, 2022 -		Sept. 1, 2021 -		\$ Increase		% Increase	
	July 31, 2023	July 31, 2022	July 31, 2022	July 31, 2021	(Decrease)	(Decrease)	(Decrease)	(Decrease)
<b>Income</b>								
39000 Tax Revenue								
39100 Tax Levy - Current Year	\$ 3,791,132.78	\$ 3,729,637.59	\$ 61,495.19		1.65%			
39201 Tax Levy - Prior Years	254,456.99	278,764.51	(24,307.52)		-8.72%			
39202 Tax Redemptions	267.12		267.12					
39203 Payment in Lieu of taxes	50,000.00		50,000.00					
<b>Total 39000 Tax Revenue</b>	<b>4,095,856.89</b>	<b>4,008,402.10</b>	<b>87,454.79</b>		<b>2.18%</b>			
39500 Department Revenue								
39600 Rescue Run Recovery	534,901.96	584,706.36	(49,804.40)		-8.52%			
39700 Fire Marshal Services	23,819.00	33,291.00	(9,472.00)		-28.45%			
39800 Detail Reimbursement	18,313.00	16,353.86	1,959.14		11.98%			
<b>Total 39500 Department Revenue</b>	<b>577,033.96</b>	<b>634,351.22</b>	<b>(57,317.26)</b>		<b>-9.04%</b>			
39900 Other Revenue	2,318.05		2,318.05					
39930 Interest and Penalties on Taxes	95,437.91	104,146.67	(8,708.76)		-8.36%			
39935 Bank Interest Income	8,471.44	2,862.36	5,609.08		195.96%			
39940 Asset Sales/Misc Revenue	607,093.12	4,761.00	602,332.12		12651.38%			
<b>Total 39900 Other Revenue</b>	<b>713,320.52</b>	<b>111,770.03</b>	<b>601,550.49</b>		<b>538.20%</b>			
39999 Uncategorized Income	(1,116.95)		(1,116.95)					
<b>Total Income</b>	<b>5,385,094.42</b>	<b>4,754,523.35</b>	<b>630,571.07</b>		<b>13.26%</b>			
<b>Expenses</b>								
40000 Administrative								
40100 Audit	15,000.00	15,000.00	-		0.00%			
40200 Board Meetings	7,484.51	11,184.79	(3,700.28)		-33.08%			
40210 Board Member Stipends		1,866.68	(1,866.68)		-100.00%			
40220 Treasurer	33,958.33	53,781.62	(19,823.29)		-36.86%			
40230 Administrative Insurance	555.96	252.79	303.17		119.93%			
40300 Tax Collecting Expense	29,039.47	12,704.01	16,335.46		128.59%			
40400 Legal - General	137,424.31	76,097.14	61,327.17		80.55%			
40450 Legal - Labor and Interest Arbitration	4,950.00	59,011.05	(54,061.05)		-91.61%			

# Central Coventry Fire District Profit and Loss YTD Comparison

FISCAL 2023 VS FISCAL 2022 - 11 MONTH PERIOD SEPTEMBER 1 TO JULY 31

	Sept. 1, 2022 - July 31, 2023	Sept. 1, 2021 - July 31, 2022	\$ Increase (Decrease)	% Increase (Decrease)
40500 Office/Miscellaneous	800.78	863.08	(62.30)	-7.22%
40510 Bank Fees	1,133.78	604.62	529.16	87.52%
40600 Dues and Subscriptions	1,451.51	2,400.00	(948.49)	-39.52%
40700 Accounting and Payroll Costs	1,972.01	9,673.68	(7,701.67)	-79.61%
40800 Administrative Service Contracts	284.74	7,535.00	(7,250.26)	-96.22%
40850 Software and Hardware	41,363.65	18,980.90	22,382.75	117.92%
<b>Total 40000 Administrative</b>	<b>275,419.05</b>	<b>269,955.36</b>	<b>5,463.69</b>	<b>2.02%</b>
50000 Operations				
50200 Rescue Recovery Fees and Expenses	17,090.38	19,660.04	(2,569.66)	-13.07%
50250 Fuel	64,044.44	67,992.53	(3,948.09)	-5.81%
50300 Insurance - General Liability and Property	219,302.01	187,832.44	31,469.57	16.75%
50720 Repairs and Maintenance - Station	13,233.44	18,240.68	(5,007.24)	-27.45%
50730 Repairs and Maintenance - Equipment	173,435.89	96,858.50	76,577.39	79.06%
50810 Supplies - Fire and Gear	12,012.00	10,134.40	1,877.60	18.53%
50830 Supplies - Rescue	24,818.78	22,250.36	2,568.42	11.54%
50840 Supplies - Station	5,125.69	6,628.62	(1,502.93)	-22.67%
50845 Telecommunication System	5,000.00	2,500.00	2,500.00	100.00%
50850 Telecommunications	14,086.66	10,676.51	3,410.15	31.94%
50920 Electric - Stations	19,006.14	12,821.27	6,184.87	48.24%
50930 Gas - Stations	8,120.47	7,939.94	180.53	2.27%
50940 Oil - Stations	7,748.80	8,293.23	(544.43)	-6.56%
50960 Water - Stations	594.72	458.18	136.54	29.80%
<b>Total 50000 Operations</b>	<b>583,619.42</b>	<b>472,286.70</b>	<b>111,332.72</b>	<b>23.57%</b>
60000 Personnel Costs-Union				
60102 FLSA wages	138,271.46		138,271.46	
60103 FLSA Interest	141,450.35		141,450.35	
60105 Wages	1,527,762.39	1,618,264.24	(90,501.85)	-5.59%
60110 Collateral (Fire Marshal)	21,593.36	20,624.24	969.12	4.70%
60120 Overtime	601,838.18	573,571.11	28,267.07	4.93%



# Central Coventry Fire District Profit and Loss YTD Comparison

FISCAL 2023 VS FISCAL 2022 - 11 MONTH PERIOD SEPTEMBER 1 TO JULY 31

	Sept. 1, 2022 - July 31, 2023	Sept. 1, 2021 - July 31, 2022	\$ Increase (Decrease)	% Increase (Decrease)
60130 Holiday	72,451.44	75,033.84	(2,582.40)	-3.44%
60150 Detail	11,384.32	12,834.87	(1,450.55)	-11.30%
60170 Out of Rank	6,474.79	9,346.85	(2,872.06)	-30.73%
60180 Clothing Allowance	12,600.00	14,860.24	(2,260.24)	-15.21%
60190 Health Opt-out	-	-	-	-
60200 Payroll Tax	160,302.02	181,421.04	(21,119.02)	-11.64%
60210 Municipal State Pension	538,287.11	557,754.57	(19,467.46)	-3.49%
61000 Medical Insurance - Union	268,046.12	263,061.35	4,984.77	1.89%
61100 HRA Medical Costs	7,320.67	8,367.05	(1,046.38)	-12.51%
61200 Dental Insurance - Union	25,896.34	25,734.52	161.82	0.63%
61300 HR/SA Account Fees	1,855.30	2,274.80	(419.50)	-18.44%
61400 Life Insurance	8,000.00	8,000.00	-	0.00%
62000 Injured on Duty Insurance	84,875.20	187,142.16	(102,266.96)	-54.65%
63000 Training/Academy	5,552.03	10,267.34	(4,715.31)	-45.93%
63100 Promotional Exams	-	4,427.47	(4,427.47)	-100.00%
63200 Recruitment/Medical Exams	842.00	-	842.00	-
<b>Total 60000 Personnel Costs-Union</b>	<b>3,634,803.08</b>	<b>3,572,985.69</b>	<b>61,817.39</b>	<b>1.73%</b>
<b>70000 Personnel Costs - Administrative</b>				
70100 Administrative Salaries/Compensation	110,528.00	108,388.57	2,139.43	1.97%
70200 Administrative Payroll Taxes	5,395.39	6,807.07	(1,411.68)	-20.74%
<b>Total 70000 Personnel Costs - Administrative</b>	<b>115,923.39</b>	<b>115,195.64</b>	<b>727.75</b>	<b>0.63%</b>
<b>80000 Retirees/Separation Costs</b>				
80100 Medical Insurance - Retiree	979.80	-	979.80	-
80200 Dental Insurance - Retiree	64,816.97	64,915.32	(98.35)	-0.15%
80700 Unemployment/Separation Payouts	4,682.39	5,156.19	(473.80)	-9.19%
<b>Total 80000 Retirees/Separation Costs</b>	<b>72,862.36</b>	<b>131,070.26</b>	<b>(58,207.90)</b>	<b>-44.41%</b>
<b>90000 Other Expenditures</b>				
90100 Hydrants	193,774.66	197,120.97	(3,346.31)	-1.70%
90200 Street Lights	211,050.65	190,582.34	20,468.31	10.74%

# Central Coventry Fire District Profit and Loss YTD Comparison

FISCAL 2023 VS FISCAL 2022 - 11 MONTH PERIOD SEPTEMBER 1 TO JULY 31

	Sept. 1, 2022 - July 31, 2023	Sept. 1, 2021 - July 31, 2022	\$ Increase (Decrease)	% Increase (Decrease)
Total 90000 Other Expenditures	404,825.31	387,703.31	17,122.00	4.42%
Total Expenses	5,087,452.61	4,949,196.96	138,255.65	2.79%
Net Operating Income	297,641.81	(194,673.61)	492,315.42	252.89%
Other (Income) Expenses				
Other Miscellaneous Expenditure				
Reconciliation Discrepancies		(15,290.71)	15,290.71	100.00%
Total Other (Income) Expenses	-	(15,290.71)	15,290.71	100.00%
Net Other Income	-	15,290.71	(15,290.71)	-100.00%
Net Income (Loss) for 11 Months Ended July 31....	\$ 297,641.81	\$ (179,382.90)	\$ 477,024.71	265.93%

**Central Coventry Fire District  
Proposed Budget  
Fiscal Year September 1, 2023 to August 31, 2024**

	FISCAL 2021 (Audited)	FISCAL 2022 (Unaudited)	FISCAL 2023 YTD Sept. 1, 2022 - June 30, 2023	Proposed Fiscal 2024 Budget	Fiscal 2023 version 4 budget	Increase (Decrease)
<b>Income</b>						
<b>39000 Tax Revenue</b>						
39100 Tax Levy - Current Year	\$ 4,146,215.56	\$ 4,154,362.24	\$ 3,662,608.00	\$ 4,617,541.00	\$ 4,183,638.00	\$ 433,903.00
39201 Tax Levy - Prior Years	275,377.07	303,804.79	251,294.04	250,000.00	270,000.00	\$ (20,000.00)
39202 Tax Redemptions	-	-	267.12	-	-	\$ -
39203 Payment in Lieu of taxes	-	-	50,000.00	4,745.00	-	\$ 4,745.00
<b>Total 39000 Tax Revenue</b>	<b>4,421,592.63</b>	<b>4,458,167.03</b>	<b>3,964,169.16</b>	<b>4,872,286.00</b>	<b>4,453,638.00</b>	<b>\$ 418,648.00</b>
<b>39500 Department Revenue</b>						
39600 Rescue Run Recovery	543,550.75	643,238.19	471,620.64	570,000.00	650,000.00	\$ (80,000.00)
39700 Fire Marshal Services	17,405.00	33,291.00	12,045.00	14,500.00	15,836.00	\$ (1,336.00)
39800 Detail Reimbursement	15,637.50	16,353.86	13,789.00	-	12,500.00	\$ (12,500.00)
<b>Total 39500 Department Revenue</b>	<b>576,593.25</b>	<b>692,883.05</b>	<b>497,454.64</b>	<b>584,500.00</b>	<b>678,336.00</b>	<b>(93,836.00)</b>
<b>39900 Other Revenue</b>						
39900 Other Revenue	-	325.00	603.05	-	-	\$ -
39930 Interest and Penalties on Taxes	141,598.74	104,027.66	87,962.78	104,000.00	105,000.00	\$ (1,000.00)
39935 Bank Interest Income	7,247.88	2,927.21	4,737.80	20,000.00	1,500.00	\$ 18,500.00
39940 Asset Sales/Misc Revenue	3,623.28	4,761.00	607,068.12	-	50.00	\$ (50.00)
<b>Total 39900 Other Revenue</b>	<b>152,469.90</b>	<b>112,040.87</b>	<b>700,371.75</b>	<b>124,000.00</b>	<b>106,550.00</b>	<b>\$ 17,450.00</b>
<b>39999 Uncategorized Income</b>						
<b>Total Income</b>	<b>5,150,655.78</b>	<b>5,263,090.95</b>	<b>5,160,878.60</b>	<b>5,580,786.00</b>	<b>5,238,524.00</b>	<b>\$ 342,262.00</b>
<b>Expenses</b>						
<b>40000 Administrative</b>						
40100 Audit	15,000.00	15,000.00	15,000.00	15,750.00	15,500.00	\$ 250.00
40200 Board Meetings	10,807.20	13,117.81	6,749.51	9,000.00	5,000.00	\$ 4,000.00
40210 Board Member Stipends	14,000.00	1,866.68	-	14,000.00	6,400.00	\$ 7,600.00
40220 Treasurer	108,000.00	57,948.28	30,770.83	36,000.00	50,000.00	\$ (14,000.00)
40230 Administrative Insurance	241.75	252.79	555.96	500.00	250.00	\$ 250.00
40300 Tax Collecting Expense	20,142.52	12,704.01	24,982.87	15,000.00	12,000.00	\$ 3,000.00
40400 Legal - General	42,840.03	99,734.89	136,324.31	72,000.00	30,000.00	\$ 42,000.00
40450 Legal - Labor and Interest Arbitration	140,046.27	74,573.55	4,950.00	-	10,000.00	\$ (10,000.00)
40500 Office/Miscellaneous	642.63	1,051.91	717.20	1,200.00	1,300.00	\$ (100.00)
40510 Bank Fees	601.07	671.65	1,118.78	1,000.00	1,150.00	\$ (150.00)
40600 Dues and Subscriptions	265.00	2,400.00	1,451.51	2,400.00	2,500.00	\$ (100.00)
40700 Accounting and Payroll Costs	2,564.57	9,900.52	1,764.18	2,500.00	3,500.00	\$ (1,000.00)
40800 Administrative Service Contracts	18,760.41	7,535.00	284.74	1,000.00	8,000.00	\$ (7,000.00)
40850 Software and Hardware	18,330.48	43,693.47	32,375.64	15,000.00	17,500.00	\$ (2,500.00)
<b>Total 40000 Administrative</b>	<b>392,241.93</b>	<b>340,450.56</b>	<b>257,045.53</b>	<b>185,350.00</b>	<b>163,100.00</b>	<b>\$ 22,250.00</b>
<b>50000 Operations</b>						
50200 Rescue Recovery Fees and Expenses	21,379.64	24,110.36	15,382.49	21,375.00	22,750.00	\$ (1,375.00)
50250 Fuel	43,061.22	85,572.73	64,044.44	79,927.00	110,000.00	\$ (30,073.00)
50300 Insurance - General Liability and Property	36,139.16	201,270.43	219,302.01	140,000.00	234,084.00	\$ (94,084.00)



## Central Coventry Fire District Proposed Budget

**Fiscal year September 1, 2023 to August 31, 2024**

50720 Repairs and Maintenance - Station	28,839.06	18,464.20	12,601.14	15,000.00	20,000.00	\$ (5,000.00)
50730 Repairs and Maintenance - Equipment	92,228.61	119,256.47	152,509.31	130,000.00	100,000.00	\$ 30,000.00
50810 Supplies - Fire and Gear	35,781.95	10,134.40	11,439.15	12,000.00	27,000.00	\$ (15,000.00)
50830 Supplies - Rescue	27,379.51	28,309.30	23,683.07	32,841.00	25,000.00	\$ 7,841.00
50840 Supplies - Station	9,012.93	6,946.26	4,643.10	7,000.00	7,000.00	\$ -
50845 Telecommunication System	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00	\$ -
50850 Telecommunications	14,077.38	11,998.99	13,026.64	16,257.00	15,000.00	\$ 1,257.00
50920 Electric - Stations	15,978.31	16,892.71	17,017.62	23,598.00	17,000.00	\$ 6,598.00
50930 Gas - Stations	6,941.86	8,185.88	8,044.78	11,155.00	10,000.00	\$ 1,155.00
50940 Oil - Stations	6,196.90	9,692.26	7,748.80	10,745.00	10,000.00	\$ 745.00
50960 Water - Stations	592.41	522.01	545.80	681.00	600.00	\$ 81.00
<b>Total 50000 Operations</b>	<b>340,108.94</b>	<b>543,856.00</b>	<b>554,988.35</b>	<b>505,579.00</b>	<b>603,434.00</b>	<b>\$ (97,855.00)</b>
<b>60000 Personnel Costs-Union</b>	<b>-</b>	<b>-</b>	<b>130,294.81</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
60102 FLSA wages	-	-	132,960.11	-	-	\$ -
60103 FLSA Interest	-	-	1,399,641.75	-	-	\$ -
60105 Wages	1,843,715.95	1,806,217.76	1,953,373.27	1,851,831.00	1,713,639.00	\$ 138,192.00
60110 Collateral (Fire Marshal)	26,297.01	20,624.24	19,537.37	24,148.00	31,232.00	\$ (7,084.00)
60120 Overtime	429,275.19	642,691.75	540,486.23	591,788.00	670,136.00	\$ (78,348.00)
60130 Holiday	83,389.44	82,458.96	65,458.44	85,402.00	79,102.00	\$ 6,300.00
60150 Detail	12,099.08	12,834.87	8,512.96	-	12,500.00	\$ (12,500.00)
60170 Out of Rank	5,180.77	9,808.37	5,645.90	6,978.00	10,500.00	\$ (3,522.00)
60180 Clothing Allowance	18,940.20	19,760.24	11,900.00	18,200.00	18,200.00	\$ -
60190 Health Opt-out	11,000.00	10,667.67	4,000.00	4,000.00	10,500.00	\$ (500.00)
60200 Payroll Tax	181,505.75	200,560.42	146,720.86	197,550.00	198,962.00	\$ (1,412.00)
60210 Municipal State Pension	595,914.20	638,236.16	491,200.03	665,859.00	602,301.00	\$ 63,558.00
61000 Medical Insurance - Union	291,632.88	285,512.81	238,964.00	400,803.00	268,192.00	\$ 132,611.00
61100 HRA Medical Costs	11,415.46	8,495.01	6,797.86	9,000.00	9,000.00	\$ -
61200 Dental Insurance - Union	27,782.77	28,075.05	23,238.17	34,281.00	22,917.00	\$ 11,364.00
61300 HRSA Account Fees	1,736.30	2,677.40	1,437.70	2,013.00	2,400.00	\$ (387.00)
61400 Life Insurance	5,208.00	8,000.00	8,000.00	8,000.00	8,000.00	\$ -
61500 PEHP	31,144.77	28,995.70	33,985.00	33,985.00	26,459.00	\$ 7,526.00
62000 Injured on Duty Insurance	136,029.00	187,142.16	76,475.20	86,431.00	105,000.00	\$ (18,569.00)
63000 Training/Academy	37,702.58	11,787.84	5,552.03	8,000.00	10,250.00	\$ (2,250.00)
63100 Promotional Exams	840.30	4,427.47	842.00	5,000.00	5,000.00	\$ -
63200 Recruitment/Medical Exams	5,750.00	-	-	1,500.00	-	\$ 1,500.00
<b>Total 60000 Personnel Costs-Union</b>	<b>3,756,559.65</b>	<b>4,008,973.88</b>	<b>3,313,665.42</b>	<b>4,034,769.00</b>	<b>3,804,290.00</b>	<b>\$ 230,479.00</b>
<b>70000 Personnel Costs - Administrative</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
70100 Administrative Salaries/Compensation	165,906.58	116,900.57	104,448.00	126,600.00	121,411.00	\$ 5,189.00
70200 Administrative Payroll Taxes	3,377.07	7,458.24	4,930.27	6,625.00	6,228.00	\$ 397.00
<b>Total 70000 Personnel Costs - Administrative</b>	<b>169,283.65</b>	<b>124,358.81</b>	<b>109,378.27</b>	<b>133,225.00</b>	<b>127,639.00</b>	<b>\$ 5,586.00</b>
<b>80000 Retirees/Separation Costs</b>	<b>-</b>	<b>-</b>	<b>979.80</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
80100 Medical Insurance - Retiree	76,355.62	70,710.21	58,429.18	81,152.00	70,408.00	\$ 10,744.00
80200 Dental Insurance - Retiree	5,701.46	4,865.42	4,324.41	5,081.00	4,791.00	\$ 290.00
80700 Unemployment/Separation Payouts	9,031.45	62,746.17	2,383.20	-	55,000.00	\$ (55,000.00)
<b>Total 80000 Retirees/Separation Costs</b>	<b>91,088.53</b>	<b>138,321.80</b>	<b>66,116.59</b>	<b>86,233.00</b>	<b>130,199.00</b>	<b>\$ (43,966.00)</b>



**Central Coventry Fire District  
Proposed Budget  
Fiscal year September 1, 2023 to August 31, 2024**

<b>90000 Other Expenditures</b>	
90100 Hydrants	221,036.66
90200 Street Lights	582,447.93
91000 Capital Purchases	50,099.08
95000 Debt/Lease/Claim Expense	12,000.00
Restoration of Fund Balance Reserves	-
<b>Total 90000 Other Expenditures</b>	<b>865,583.67</b>

<b>Total Expenses</b>	<b>5,614,866.37</b>	<b>5,599,170.93</b>	<b>4,686,550.49</b>	<b>5,580,786.00</b>	<b>5,303,856.00</b>	<b>\$ 276,930.00</b>
<b>Net Income (Loss)</b>	<b>(\$464,210.59)</b>	<b>(\$36,079.98)</b>	<b>474,328.11</b>	<b>\$ -</b>	<b>(\$65,332.00)</b>	<b>\$ 65,332.00</b>

2022 tax roll certified levy	\$ 4,448,801.64
estimated levy for 2024 fy	\$ 4,617,541.00
Levy if deem 97% collection rate	\$ 4,760,351.55
Increase	\$ 311,549.91

	7.00%
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4% increase on the 2022 tax roll levy	\$ 177,952.07
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# CENTRAL COVENTRY FIRE DISTRICT

## TAX COLLECTORS REPORT

Tax Levy CY2022: \$ 4,448,801.64

The following is the activity for the month of July 2023

<b>Taxes Collected</b>		July	July Collection Rate
2022	\$	121,064.07	2.72%
2021	\$	2,609.80	
2020	\$	282.02	
Prior Years	\$	35.96	
<b>Interest/Penalty Collected</b>	\$	6,460.60	
<b>Total</b>	<b>\$</b>	<b>130,452.45</b>	

### Outstanding Taxes

2022	\$	641,923.62
2021	\$	18,558.19
2020	\$	6,069.05
Prior Years	\$	36,093.57
<b>Total</b>	<b>\$</b>	<b>702,644.43</b>

<b>Fiscal Year 2022 Year To Date Collection Activity</b>		YTD Collection Rate	
2022	\$	3,782,331.61	85.02%
2021	\$	251,734.95	
2020	\$	4,174.45	
Prior Years	\$	2,106.81	
<b>Interest/Penalty Collected</b>	\$	96,327.41	
<b>Total</b>	<b>\$</b>	<b>4,136,675.23</b>	