



**PUBLIC HEARING**  
**SEPTEMBER 14, 2020**



## Report on Receipts and Disbursements Fiscal Year 2020

	FY20 (Approved)	FY20 (Estimated)	Variance Pos/(Neg)	Variance %	Notes
<b>39000 Tax Revenue</b>					
39100 Tax Levy - Current Year	4,080,522	4,063,007	(17,515)	100%	Collection rate 93.6%
39201 Tax Levy - Prior Years	240,000	199,426	(40,574)	83%	
<b>Total 39000 Tax Revenue</b>	<b>4,320,522</b>	<b>4,262,433</b>	<b>(58,089)</b>	<b>99%</b>	
<b>39500 Department Revenue</b>					
39600 Rescue Run Recovery	675,000	594,948	(80,052)	88%	
39700 Fire Marshal Services	40,000	24,965	(15,035)	62%	
39800 Detail Reimbursement	20,000	4,045	(15,955)	20%	
<b>Total 39500 Department Revenue</b>	<b>735,000</b>	<b>623,958</b>	<b>(111,042)</b>	<b>85%</b>	
<b>39900 Other Revenue</b>					
39930 Interest & Penalties on Taxes	130,000	105,900	(24,100)	81%	
39935 Bank Interest Income	20,000	23,236	3,236	116%	
39940 Asset Sales/Misc Revenue	1,000	956	(44)	96%	
<b>Total 39900 Other Revenue</b>	<b>151,000</b>	<b>130,092</b>	<b>(20,908)</b>	<b>86%</b>	
<b>TOTAL DISTRICT REVENUE</b>	<b>\$ 5,206,522</b>	<b>\$ 5,016,483</b>	<b>\$ (190,039)</b>	<b>96%</b>	
<b>40000 Administrative</b>					
40100 Audit/CPA Services	15,750	15,750	-	100%	
40200 Board Meetings	1,500	2,829	(1,329)	189%	
40210 Board Member Stipends	14,000	14,000	-	100%	
40220 Finance Director/Treasurer	117,000	117,000	-	100%	
40230 Administrative Insurance and HR Initiatives	550	274	276	50%	
40300 Tax Collecting Expense	15,000	14,656	344	98%	
40400 Legal - General	44,500	56,203	(11,703)	126%	
40450 Legal - Labor Negotiations	15,000	8,115	6,885		
40475 Professional Merger Fees	-	-	-		
40500 Office/Miscellaneous	500	656	(156)	131%	
40510 Bank Fees	150	235	(85)	157%	
40600 Dues and Subscriptions	2,000	722	1,278	36%	
40700 Accounting and Payroll Costs	2,750	3,171	(421)	115%	
40800 Administrative Service Contracts	8,000	7,905	95	99%	
40850 Software and Hardware	15,000	7,569	7,431	50%	
<b>Total 40000 Administrative</b>	<b>251,700</b>	<b>249,085</b>	<b>2,615</b>	<b>99%</b>	-

## Report on Receipts and Disbursements Fiscal Year 2020

	FY20 (Approved)	FY20 (Estimated)	Variance Pos/(Neg)	Variance %	Notes
<b>50000 Operations</b>					
50200 Rescue Recovery Fees	25,000	21,312	3,688	85%	
50250 Fuel	43,000	41,842	1,158	97%	
50300 Insurance - General Liability and Property	50,000	53,014	(3,014)	106%	
50720 Repairs and Maintenance - Station	25,000	35,108	(10,108)	140%	
50730 Repairs and Maintenance - Vehicles and Apparatus	75,000	79,539	(4,539)	106%	
50810 Supplies - Fire and Gear	40,000	26,713	13,287	67%	
50830 Supplies - Rescue	27,500	37,915	(10,415)	138%	
50840 Supplies - Station	7,500	10,907	(3,407)	145%	
50845 Telecommunication System	2,500	2,500	-	100%	
50850 Telecommunications	10,000	11,592	(1,592)	116%	
50920 Electric - Stations	5,250	17,946	(12,696)	342%	
50930 Gas - Stations	3,500	1,598	1,902	46%	
50940 Oil - Stations	15,000	11,406	3,594	76%	
50960 Water - Stations	700	592	108	85%	
<b>Total 50000 Operations</b>	<b>329,950</b>	<b>351,983</b>	<b>(22,033)</b>	<b>107%</b>	
<b>60000 Personnel Costs-Union</b>					
60105 Salaries	1,862,424	1,800,132	62,292	97%	
60110 Collateral (Fire Marshal)	36,000	35,929	71	100%	
60120 Overtime	500,000	360,273	139,727	72%	COVID deferral of overtime
60130 Holiday	84,072	81,723	2,350	97%	
60150 Detail	20,000	4,074	15,926	20%	COVID
60170 Out of Rank	2,500	4,359	(1,859)	174%	
60180 Clothing Allowance	18,900	18,900	-	100%	
60190 Health Opt-out	20,000	18,000	2,000	90%	
60200 Payroll Tax	198,665	177,739	20,926	89%	No separation payouts
60210 Municipal State Pension	564,162	555,441	8,721	98%	
61000 Medical Insurance - Union	297,056	280,539	16,517	94%	
61100 HRA Medical Costs	10,000	8,832	1,168	88%	
61200 Dental Insurance - Union	27,734	25,872	1,862	93%	
61300 HR/SA Account Fees	2,500	1,815	685	73%	
61400 Life Insurance	5,208	5,493	(285)	105%	
61500 PEHP	35,335	33,268	2,067	94%	
62000 Injured On Duty Insurance	137,500	129,042	8,458	94%	

## Report on Receipts and Disbursements Fiscal Year 2020

	FY20 (Approved)	FY20 (Estimated)	Variance Pos/(Neg)	Variance %	Notes
63000 Training/Academy	15,000	15,341	(341)	102%	
63100 Promotional Exams	1,750	2,307	(557)	132%	
63200 Recruitment	1,500	1,083	417	72%	
<b>Total 60000 Personnel Costs-Union</b>	<b>3,840,306</b>	<b>3,560,162</b>	<b>280,145</b>	<b>93%</b>	
<b>70000 Personnel Costs - Administrative</b>					
70100 Administrative Salaries/Compensation	164,337	164,337	-	100%	
70200 Administrative Payroll Taxes	2,971	3,391	(420)	114%	
<b>Total 70000 Personnel Costs - Administrative</b>	<b>167,308</b>	<b>167,728</b>	<b>(420)</b>	<b>100%</b>	
<b>80000 Retirees/Separation Costs</b>					
80100 Medical Insurance - Retiree	99,404	114,147	(14,743)	115%	
80200 Dental Insurance - Retiree	6,747	8,634	(1,887)	128%	
80700 Separation Payouts	53,033	-	53,033	0%	No separation payouts
<b>Total 80000 Retirees/Separation Costs</b>	<b>159,184</b>	<b>122,782</b>	<b>36,403</b>	<b>77%</b>	
<b>90000 Other Expenditures</b>					
90100 Hydrants	270,914	270,914	-	100%	
90200 Street Lights	102,265	102,265	-	100%	Litigation - escrow fund
91000 Capital Purchases	-	253,066	(253,066)		Addition capital for equipment purchases
92000 Lease/Interest Expense	73,894	73,894	-	100%	
95000 Claim Payments/Other	11,000	11,000	-	100%	
<b>Total 90000 Other Expenditures</b>	<b>458,073</b>	<b>711,139</b>	<b>(253,066)</b>	<b>155%</b>	
<b>TOTAL DISTRICT EXPENSES</b>	<b>\$ 5,206,522</b>	<b>\$ 5,162,878</b>	<b>\$ 43,643</b>	<b>99%</b>	
<b>SURPLUS/(DEFICIT)</b>	<b>\$ 0</b>	<b>\$ (146,395)</b>			

FY2020 Central Coventry Fire District Capital Fund

**August, 2020**

**Revenue**

Initial funding	10,000
Sale of rescue	5,000
FY2019 General Fund Transfer	75,000
Sale of Station 2	363,000
Interest	6,018
FY2020 General Fund Transfer	253,066
CARES Act	15,166
OJI insurance refund	49,099
Refund of deposit on station	(5,000)
<b>Total Revenue 08/31/20</b>	<b>\$ 771,349</b>

**Expenditures**

Fire Marshall Vehicle	31,190
Septic Arnold Road	20,231
Software update	11,200
Furnace Arnold Road	24,693
Server	5,237
Fire Truck	339,690
Rescue	326,505
<b>Total Expenditures 08/31/2020</b>	<b>\$ 758,746</b>
<b>Balance as of 8/31/2020</b>	<b>\$ 12,603</b>

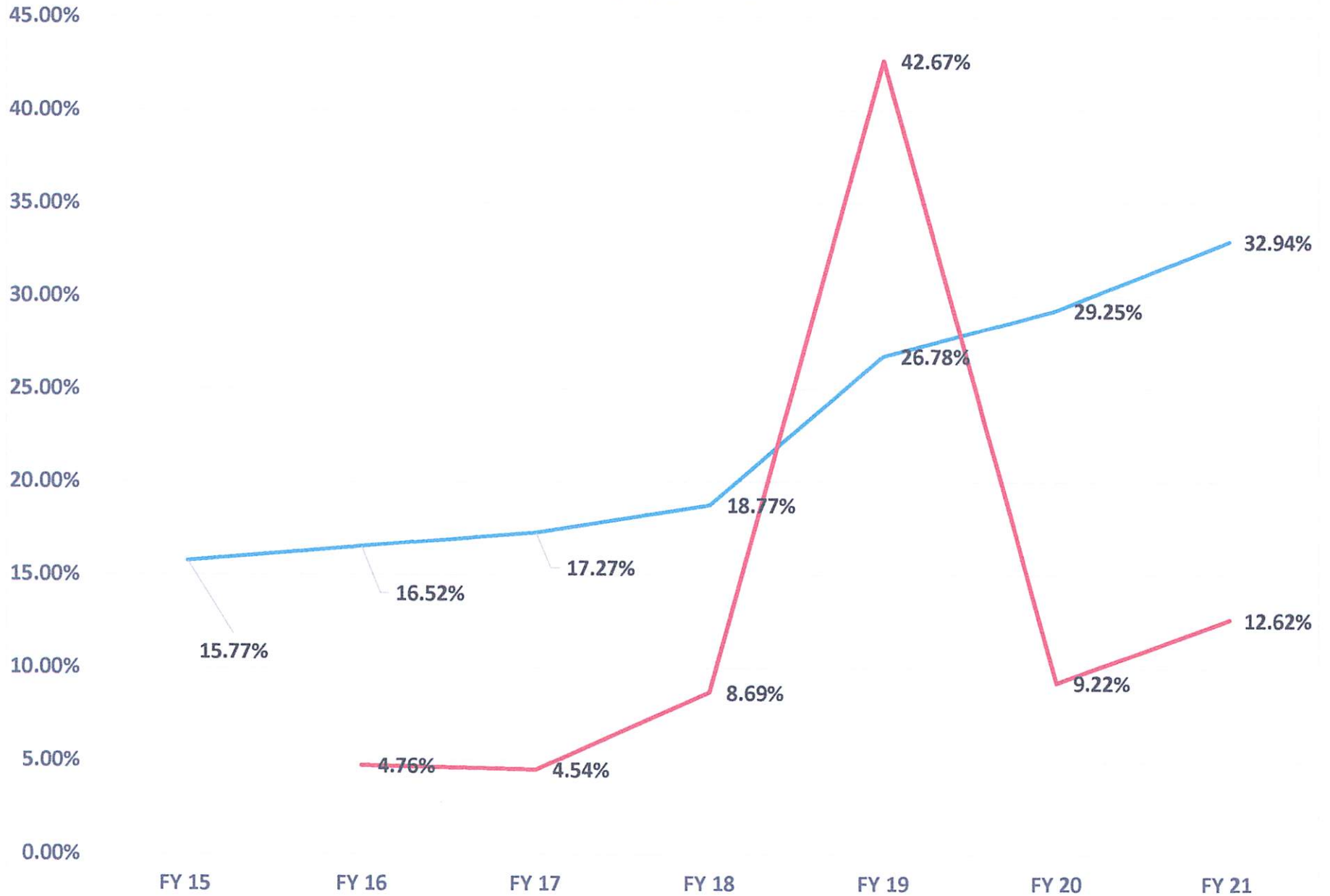


## MAJOR ASSUMPTIONS FISCAL YEAR 2021 BUDGET MODEL

- **4% budget levy increase in accordance with RIGL 44-5-2**
- **Decrease of other income lines due to COVID**
- **Significant increase in employer pension contributions**
- **Significant increase health care benefit costs**
- **Continue investments in training and non-capital and capital equipment**
- **Use of accumulated surplus to cover FY2020 and FY2021 deficits**



CCFD Employer MERS Rate



**Fiscal Year 2021 Proposed Budget**

FY21 (Proposed) Note:		
<b>39000 Tax Revenue</b>		
39100 Tax Levy - Current Year	4,105,348	4% increase; 92% collection rate
39201 Tax Levy - Prior Years	175,000	
<b>Total 39000 Tax Revenue</b>	<b>\$ 4,280,348</b>	<b>86% of budgeted revenues</b>
<b>39500 Department Revenue</b>		
39600 Rescue Run Recovery	575,000	
39700 Fire Marshal Services	25,000	
39800 Detail Reimbursement	2,500	
<b>Total 39500 Department Revenue</b>	<b>\$ 602,500</b>	<b>12% of budgeted revenues</b>
<b>39900 Other Revenue</b>		
39930 Interest & Penalties on Taxes	100,000	
39935 Bank Interest Income	17,500	
39940 Asset Sales/Misc Revenue	1,000	
<b>Total 39900 Other Revenue</b>	<b>\$ 118,500</b>	<b>2 % of budgeted revenues</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>\$ 5,001,348</b>	
<b>40000 Administrative</b>		
40100 Audit/CPA Services	15,000	
40200 Board Meetings	3,500	
40210 Board Member Stipends	14,000	\$1,800 for director; \$2,500 for officer (president, vice-president)
40220 Finance Director/Treasurer	108,000	Contract positions \$9,000/mo - 8% reduction
40230 Administrative Insurance and HR	550	
40300 Tax Collecting Expense	15,000	
40400 Legal - General	55,000	
40450 Legal - Labor Negotiations	35,000	
40475 Professional - Merger	15,000	
40500 Office/Miscellaneous	500	
40510 Bank Fees	150	
40600 Dues and Subscriptions	1,000	
40700 Accounting and Payroll Costs	3,250	
40800 Administrative Service Contracts	8,000	
40850 Software and Hardware	10,000	
<b>Total 40000 Administrative</b>	<b>\$ 283,950</b>	<b>5% of budgeted expenses</b>



**Fiscal Year 2021 Proposed Budget**

FY21 (Proposed) Note:		
<b>50000 Operations</b>		
50200 Rescue Recovery Fees	22,000	
50250 Fuel	43,000	
50300 Insurance - General Liability and Property	43,600	
50720 Repairs and Maintenance - Station	20,000	
50730 Repairs and Maintenance - Vehicles and Apparatus	80,000	
50810 Supplies - Fire and Gear	27,500	
50830 Supplies - Rescue	40,000	
50840 Supplies - Station	11,000	
50845 Telecommunication System	2,500	
50850 Telecommunications	12,000	
50920 Electric - Stations	5,250	
50930 Gas - Stations	7,500	
50940 Oil - Stations	6,500	
50960 Water - Stations	600	
<b>Total 50000 Operations</b>	<b>\$ 321,450</b>	<b>6% of budgeted expenses</b>
<b>60000 Personnel Costs-Union</b>		
60105 Salaries	1,934,919	3% increase 8/31/20
60110 Collateral (Fire Marshal)	36,000	
60120 Overtime	425,000	
60130 Holiday	89,091	
60150 Detail	2,500	
60170 Out of Rank	4,500	
60180 Clothing Allowance	21,700	
60190 Health Opt-out	18,000	
60200 Payroll Tax	197,947	
60210 Municipal State Pension	680,599	33.6% of payroll
61000 Medical Insurance - Union	330,361	8% increase
61100 HRA Medical Costs	10,000	
61200 Dental Insurance - Union	29,588	
61300 HR/SA Account Fees	1,500	
61400 Life Insurance	5,208	
61500 PEHP	36,723	
62000 Injured On Duty Insurance	123,634	
63000 Training/Academy	14,000	
63100 Promotional Exams	1,750	
63200 Recruitment/Medical Exams	1,500	
<b>Total 60000 Personnel Costs-Union</b>	<b>\$ 3,964,519</b>	<b>76% of budgeted expenses</b>

**Fiscal Year 2021 Proposed Budget**

FY21 (Proposed) Note:	
<b>70000 Personnel Costs - Administrative</b>	
70100 Administrative Salaries/Compensation	166,702
70200 Administrative Payroll Taxes	3,152
70300 Medical Insurance - Administrative	-
70400 Dental Insurance - Administrative	-
<b>Total 70000 Personnel Costs - Administrative</b>	<b>\$ 169,854 3% of budgeted expenses</b>
<b>80000 Retirees/Separation Costs</b>	
80100 Medical Insurance - Retiree	87,498
80200 Dental Insurance - Retiree	6,685
80700 Separation Payouts	55,836
<b>Total 80000 Retirees/Separation Costs</b>	<b>\$ 150,019 3% of budgeted expenses</b>
<b>90000 Other Expenditures</b>	
90100 Hydrants	243,823
90200 Street Lights	102,265
91000 Capital Purchases	-
92000 Lease/Interest Expense	-
95000 Claim Payments/Other	-
<b>Total 90000 Other Expenditures</b>	<b>\$ 346,088 7% of budgeted expenses</b>
	<b>\$ 5,235,880</b>
<b>Projected DEFICIT</b>	<b>\$ (234,532)</b>
<b>Transfers from Unrestricted Cumulative Surplus</b>	<b>\$ 234,532</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ 0</b>