

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) |
|--|--------------------------|----------------------------|---|--------------------------------|---------------------------------|------------------------|
| Income | | | | | | |
| 39000 Tax Revenue | | | | | | |
| 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 |
| Total 39000 Tax Revenue | 4,421,592.63 | 4,458,167.03 | 3,964,169.16 | 4,872,286.00 | 4,453,638.00 | \$ 418,648.00 |
| 39500 Department Revenue | | | | | | |
| 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) |
| Total 39500 Department Revenue | 576,593.25 | 692,883.05 | 497,454.64 | 584,500.00 | 678,336.00 | (93,836.00) |
| 39900 Other Revenue | | | | | | |
| 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) |
| Total 39900 Other Revenue | 152,469.90 | 112,040.87 | 700,371.75 | 124,000.00 | 106,550.00 | \$ 17,450.00 |
| 39999 Uncategorized Income | - | - | (1,116.95) | - | - | \$ - |
| Total Income | 5,150,655.78 | 5,263,090.95 | 5,160,878.60 | 5,580,786.00 | 5,238,524.00 | \$ 342,262.00 |
| Expenses | | | | | | |
| 40000 Administrative | | | | | | |
| 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) |
| Total 40000 Administrative | 392,241.93 | 340,450.56 | 257,045.53 | 185,350.00 | 163,100.00 | \$ 22,250.00 |
| 50000 Operations | | | | | | |
| 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) |

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|---|--------------------------|----------------------------|---|--------------------------------|---------------------------------|------------------------|
| 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 |
| Total 50000 Operations | 340,108.94 | 543,856.00 | 554,988.35 | 505,579.00 | 603,434.00 | \$ (97,855.00) |
| 60000 Personnel Costs-Union | | | | | | |
| 60102 FLSA wages | - | - | 130,294.81 | - | - | \$ - |
| 60103 FLSA Interest | - | - | 132,960.11 | - | - | \$ - |
| 60105 Wages | 1,843,715.95 | 1,806,217.76 | 1,399,641.75 | 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 | 10,500.00 | \$ (6,500.00) |
| 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 HR/SA 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 | 28,995.70 | 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 | - | 5,000.00 | 5,000.00 | \$ - |
| 63200 Recruitment/Medical Exams | 5,750.00 | - | 842.00 | 1,500.00 | - | \$ 1,500.00 |
| Total 60000 Personnel Costs-Union | 3,756,559.65 | 4,008,973.88 | 3,313,665.42 | 4,034,769.00 | 3,804,290.00 | \$ 230,479.00 |
| 70000 Personnel Costs - Administrative | | | | | | |
| 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 |
| Total 70000 Personnel Costs - Administrative | 169,283.65 | 124,358.81 | 109,378.27 | 133,225.00 | 127,639.00 | \$ 5,586.00 |
| 80000 Retirees/Separation Costs | | | | | | |
| 80100 Medical Insurance - Retiree | 76,355.62 | 70,710.21 | 58,429.18 | 81,152.00 | 70,408.00 | \$ 10,744.00 |

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| 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) |
| Total 80000 Retirees/Separation Costs | 91,088.53 | 138,321.80 | 66,116.59 | 86,233.00 | 130,199.00 | \$ (43,966.00) |
| 90000 Other Expenditures | | | | | | |
| 90100 Hydrants | 221,036.66 | 236,496.37 | 174,305.68 | 242,973.00 | 242,194.00 | \$ 779.00 |
| 90200 Street Lights | 582,447.93 | 206,713.51 | 211,050.65 | 292,657.00 | 218,000.00 | \$ 74,657.00 |
| 91000 Capital Purchases | 50,099.08 | - | - | - | 15,000.00 | \$ (15,000.00) |
| 95000 Debt/Lease/Claim Expense | 12,000.00 | - | - | - | - | \$ - |
| Restoration of Fund Balance Reserves | - | - | - | 100,000.00 | - | \$ 100,000.00 |
| Total 90000 Other Expenditures | 865,583.67 | 443,209.88 | 385,356.33 | 635,630.00 | 475,194.00 | \$ 160,436.00 |
| Total Expenses | 5,614,866.37 | 5,599,170.93 | 4,686,550.49 | 5,580,786.00 | 5,303,856.00 | \$ 276,930.00 |
| Net Income (Loss) | \$ (464,210.59) | \$ (336,079.98) | \$ 474,328.11 | \$ - | \$ (65,332.00) | \$ 65,332.00 |

| | |
|---|------------------------|
| 2022 tax roll certified levy | \$ 4,448,801.64 |
| Proposed Fiscal 2024 budgeted current year tax revenue | \$ 4,617,541.00 |
| Projected FY 24 Levy utilizing a 97% collection rate | \$ 4,760,351.55 |
| Estimated Levy increase FY 24 vs FY 23 | \$ 311,549.91 |
| | 7.00% |

| | |
|--|---------------|
| A 4% increase on the 2022 tax roll levy equates to | \$ 177,952.07 |
|--|---------------|