

**CROMWELL FIRE DISTRICT  
MEETING OF THE BOARD OF COMMISSIONERS  
Tuesday, May 16, 2023, 6:00 PM  
Coles Road Firehouse, 105 Coles Road  
Cromwell, CT 06416**

—AGENDA—

- I. Call to Order and Attendance – Pledge of Allegiance
- II. Approval of Agenda
- III. Public Comment\*
- IV. Approval of the Board of Commissioners’ Meeting Minutes of April 18, 2023  
Approval of the Special Board of Commissioners’ Meeting Minutes of April 25, 2023
- V. Reading of Communications & Written Appeals to the Board
- VI. Reports of the Staff
  - A. Executive Director
  - B. Financial Report
  - C. Fire Department Chief
    - 1. Fire Marshal’s Office
  - D. Water Operations
  - E. Communication Center Report
- VII. Reports of the Standing Committees
  - A. District Operations
  - B. Executive
  - C. Fire Operations – Mtg. May 8, 2023 canceled
    - 1. Communications Committee
    - 2. Apparatus Committee
  - D. Pension
  - E. Personnel – Mtg. May 9, 2023 canceled
  - F. Water Operations
- VIII. Board Appointments
- IX. Consideration of Old Business
  - A. Report of the Town Council Liaison
  - B. Reports of the Special Committees
    - 1. Public Safety Tower Committee
    - 2. Health & Safety/Building Committee – Mtg. April 5, 2023 (tabled last month)
    - 3. By-Laws Committee – Mtgs. April 24, 2023, May 2, 2023
    - 4. Public Relations/Community Outreach Committee
  - C. Communication from MDC Regarding North Road
- X. New Business
  - A. Commissioners’ Comments
  - B. Budgetary Adjustments – Write Off of Inactive Water Accounts
  - C. Approval of Contracts/Contractors
  - D. Accept Resignation and Plan Special Election for the Open Seat Left by Cmsr. Robert Donohue
  - E. Discussion and Decision on Cromwell Scout Lodge Exemption Request
  - F. Roberts Rules of Order Document
- XI. Public Comment\*

**ALL AGENDA ITEMS FOR THIS MEETING ARE SUBMITTED AND PUBLISHED IN DRAFT FORM UNTIL VOTED AND APPROVED BY THE BOARD OF COMMISSIONERS AT THIS MEETING.**

XII. Executive Session

XIII. Adjournment

\*Rules for Public Comment: 1) Each Speaker will have a total of 3 minutes to speak; 2) the President of the Commission or Board Committee Chairs shall recognize only one speaker at a time; 3) Citizen's comment period is to provide the public the opportunity to make comments regarding matters of public concern. All questions and comments shall be directed to the President or Committee Chairs and will be taken under advisement. There will be no open debate with the Commissioners and 4) the President or Board Committee Chairs shall have the right to discontinue recognition of any speaker whom they believe is not using proper decorum for a public meeting, is verbally abusive towards anyone, becomes belligerent or uses profanity.

**Cromwell Fire District**

**Financial Statements**

**April 30, 2023**

Preliminary until 5/16/23

# **Cromwell Fire District**

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The accompanying financial statements of The Cromwell Fire District as of and for the period ended April 30, 2023, were not subject to an audit, review, or compilation by Michael Lupkas, CPFO and does not express an opinion, a conclusion, nor provide any assurance on them.

**Cromwell Fire District  
Executive Overview  
April 30, 2023**

- **General Fund**

- Revenues exceed expenditures by \$904,690 for the period ended April 30, 2023 as follows:

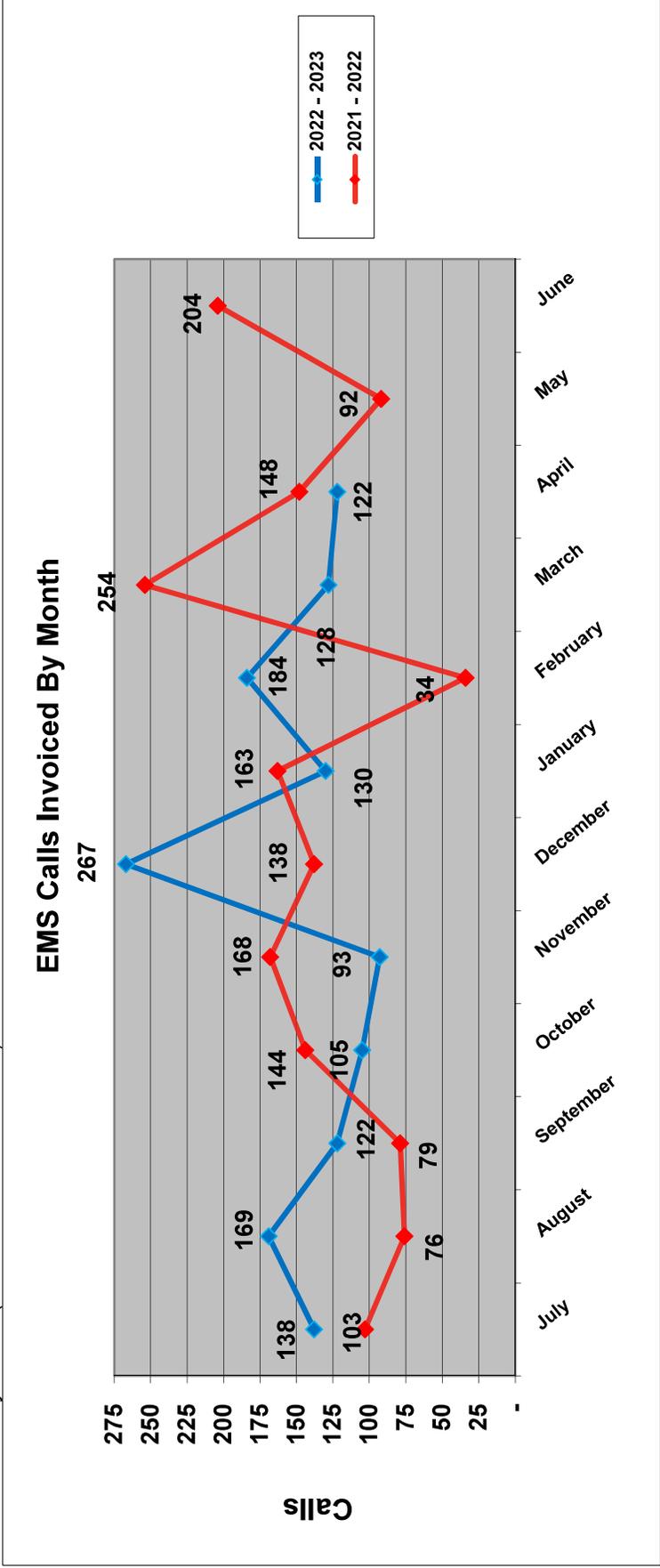
■ Revenues	\$ 5,581,534
■ Expenditures	\$ 4,676,844
	\$ 904,690

- Tax collections for the current levy and total tax collections are summarized below:

<b>As of April 30, 2023</b>				
	<b>Budget \$</b>	<b>Actual \$</b>	<b>Balance \$</b>	<b>% Collected</b>
Current Levy	4,671,624	4,593,165	78,459	100.84%
State Grant	-	117,647	(117,647)	
PY Taxes	11,000	23,855	(12,855)	216.86%
Interest	6,000	17,392	(11,392)	289.87%
<b>Total</b>	<b>4,688,624</b>	<b>4,752,059</b>	<b>(63,435)</b>	<b>101.35%</b>

**Cromwell Fire District  
Executive Overview  
April 30, 2023**

- **EMS Billing**
  - EMS volume during the month of April 2023 was 122 calls and gross charges of \$130,563. This compares to 148 calls and gross charges of \$143,058 during April 2022.
  - Billings net of Medicare/Medicaid adjustments for the month of April 2023 were \$57,665 compared to \$45,042 for April 2022.
  - Year-to-Date funds collected and deposited as of April 30, 2023 were \$689,693 compared to \$655,597 as of April 2022.
  - EMS calls by month (Fiscal 2023 versus 2022) are illustrated below:



**Cromwell Fire District  
Executive Overview  
April 30, 2023**

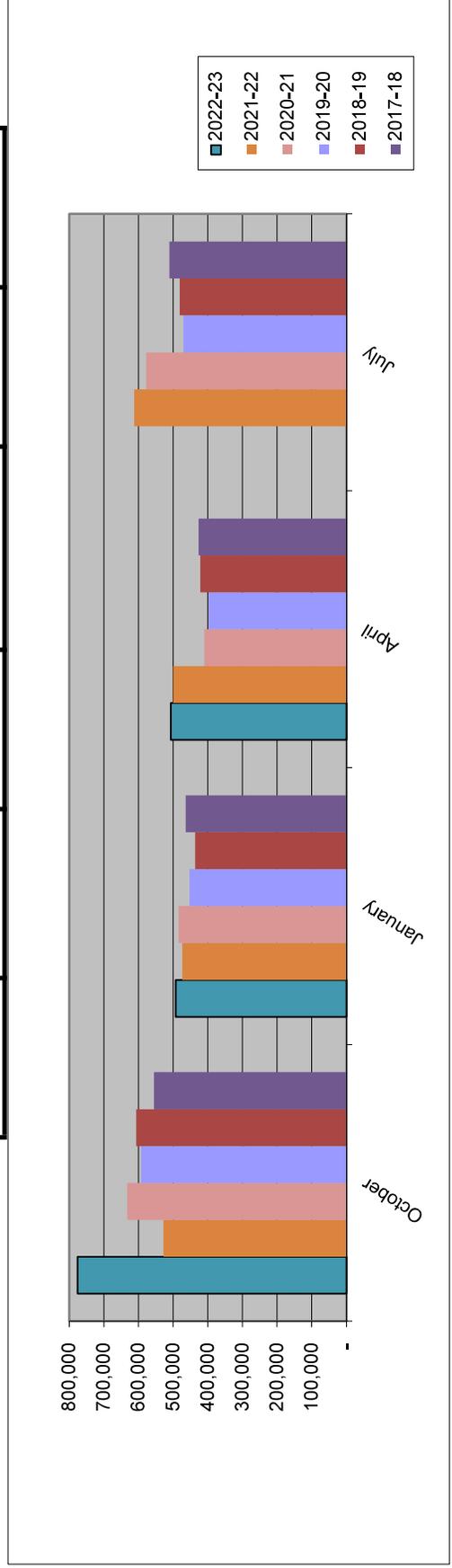
- Water Division Enterprise Fund**

- Revenues exceed expenditures by \$384,483 for the period ended April 30, 2023 as follows:

■ Revenues	\$ 2,128,784
■ Expenditures	\$ 1,744,301
	<u>\$ 384,483</u>

- A comparison of utility billing revenue to the previous five years is shown below:

Quarterly Billings						
	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Increase vs PY	775,324	528,174	631,689	592,140	606,177	555,298
146.79% <b>October</b>	492,655	473,627	483,906	452,802	436,457	463,528
104.02% <b>January</b>	506,679	499,988	409,862	397,413	421,388	426,624
101.34% <b>April</b>	-	611,748	577,452	470,451	480,589	510,825
<b>July</b>						
<b>Total</b>	1,774,657	2,113,538	2,102,910	1,912,806	1,944,612	1,956,275



**Cromwell Fire District  
Executive Overview  
April 30, 2023**

• **Water Division Accounts Receivable Aging Report**

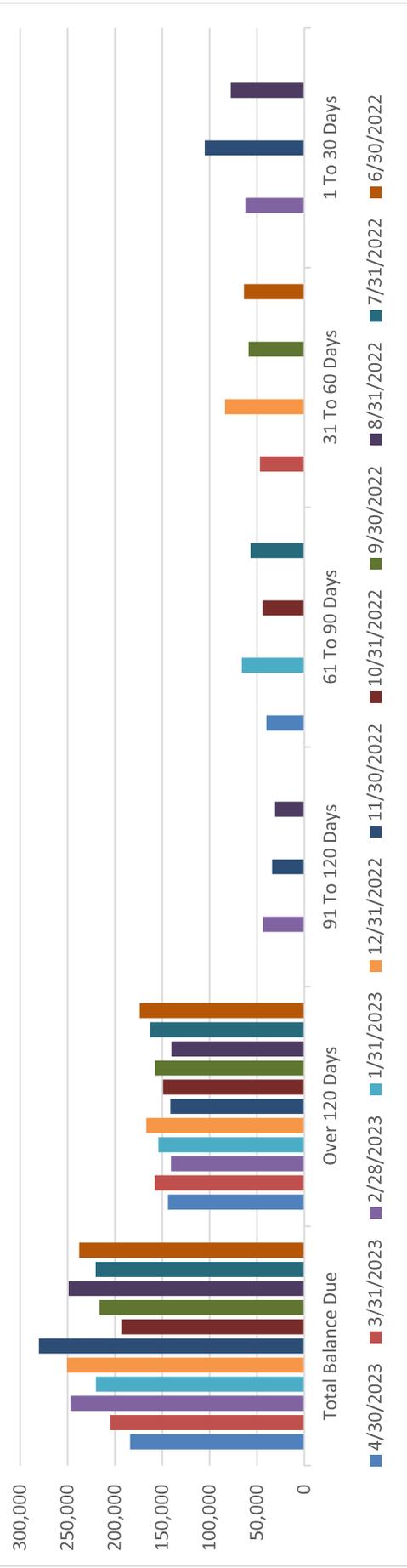
**Accounts Receivable at Month-End (by days past due)**

	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022
Count of Bills	2,175	2,432	2,755	2,317	2,605	2,799	2,348
Unique Customers IDs	707	802	871	689	817	856	745

	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022
Total Balance Due	\$ 183,830	\$ 204,766	\$ 246,708	\$ 219,772	\$ 250,359	\$ 280,214	\$ 193,022

	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022
Over 120 Days	143,848	157,902	140,721	153,942	166,821	141,190	149,132
91 To 120 Days	-	-	43,702	-	-	33,925	3
61 To 90 Days	39,981	-	-	65,765	-	-	43,887
31 To 60 Days	1	46,863	65	-	83,538	-	0
1 To 30 Days	0	1	62,220	65	-	105,099	-

Aging of Receivables



## Cromwell Fire District Executive Overview

**April 30, 2023**

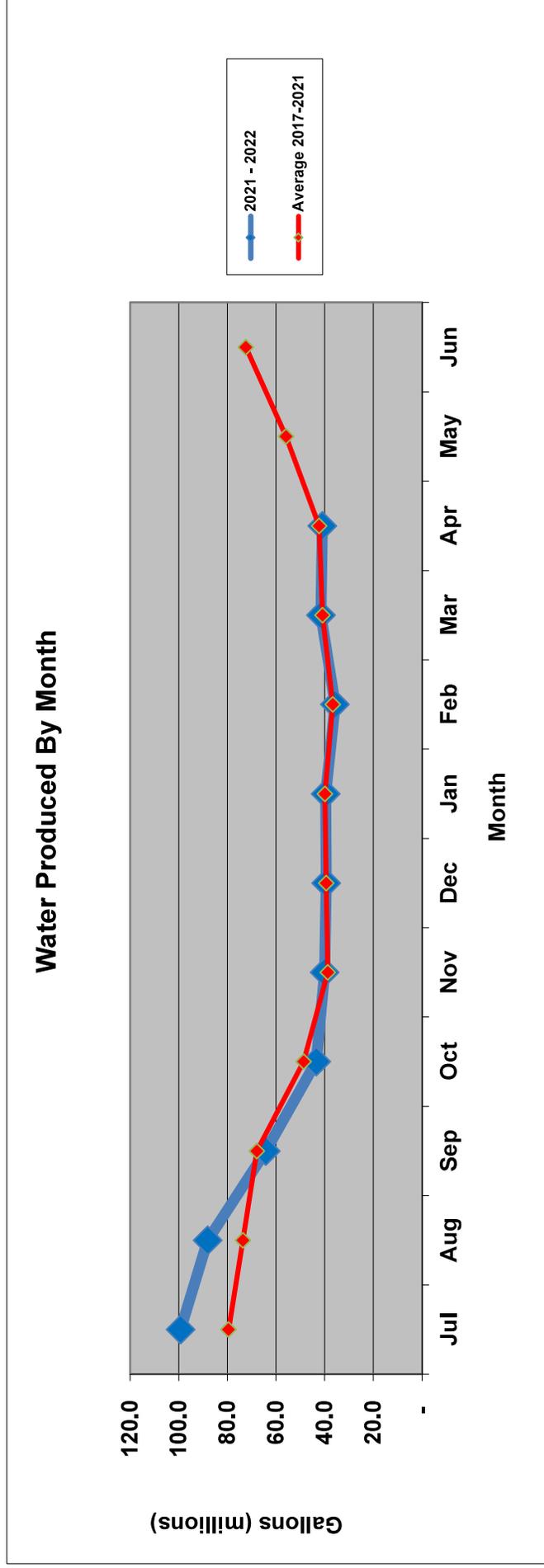
• **Water Division Accounts Receivables - Parcels >\$1,000 and in the collection process (Liens, foreclosure, payment plans)**

	ACCOUNT #	LIENED ADDRESS	TOTAL DUE	ACCOUNT #	LIENED ADDRESS	TOTAL DUE
1	172039	106 WEST STREET	14,435.05	26	144024	1,396.00
2	142004	6 MARSAL LANE	6,297.47	27	122002	1,393.46
3	109015	7 CANNATA DRIVE	4,574.18	28	141187	1,359.24
4	184118	18 MEADOW ROAD	4,537.81	29	177007	1,352.51
5	193017	17 VICKIE LANE	4,395.15	30	108021	1,335.99
6	108035	3 BROOKS LANE	3,902.38	31	151006	1,333.38
7	184036	32 MEADOW ROAD	3,847.37	32	172048	1,317.90
8	121007	7 EASTWOOD ROAD	3,762.25	33	141081	1,286.20
9	123261	61 EVERGREEN ROAD	3,358.25	34	000050	1,232.01
10	159002	1 SCHOOL STREET	2,758.57	35	139018	1,202.69
11	102012	9 ALLEN ROAD	2,580.63	36	301001	1,155.90
12	145002	5 JORDLAND AVENUE	2,573.56	37	104054	1,064.67
13	301006	1 ALCAP RIDGE	2,461.90	38	144003	1,023.58
14	000064	1 NURSERY LANE	2,383.85	39	161019	1,016.37
15	128010	6 LENWOOD TERRACE	2,370.31	40	114030	1,013.93
16	301031	5 ALCAP RIDGE	2,337.02	41	000329	1,002.91
17	187064	64 PASCO HILL ROAD	2,226.55			
18	301040	3 ALCAP RIDGE	2,118.31			
19	301035	5 ALCAP RIDGE	1,976.89			
20	108037	7 BROOKS LANE	1,814.77			
21	135023	27 HIGHRIDGE ROAD	1,694.47			
22	139016	25 LANCASTER ROAD	1,576.36			
23	124005	6 FAIRVIEW HEIGHTS	1,555.67			
24	192016	16 LEDGE ROAD	1,526.11			
25	113108	108 COLES ROAD	1,416.00			
						101,967.62
						70.89%
						of >120 days tota

**Cromwell Fire District  
Executive Overview  
April 30, 2023**

- **Water Production**

- 41,036,600 gallons were produced during the month of April 2023 versus 41,821,000 gallons produced in April 2022 (a decrease of 784,400 gallons).
- An analysis of water pumped by month comparing the current year to the average for the previous six years is shown below:



**Cromwell Fire District**  
**General Fund - Budget Report - SUMMARY**  
**2022 - 2023**  
**As of April 30, 2023**

Completed Budget Months = 10 (83%)  
 Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
<b>REVENUE</b>									
	<b>TOTAL REVENUE</b>	5,661,036	5,957,816	65,000	6,022,816	5,581,534	-	441,282	7.33%
<b>EXPENSES</b>									
	TAX COLLECTOR	59,983	60,740	-	60,740	60,740	-	-	0.00%
	COMMISSION EXPENSES	7,825	10,000	-	10,000	8,907	-	1,093	10.93%
	COMPUTER OPERATIONS	106,620	87,331	-	87,331	59,218	350	27,762	31.79%
	ADMINISTRATIVE ACCOUNT	408,795	454,100	-	454,100	294,448	-	159,652	35.16%
	OFFICE OF THE CHIEF	272,972	296,000	-	296,000	178,924	-	117,076	39.55%
	EMS/FIRE OPERATIONS	1,606,618	1,752,729	-	1,752,729	1,390,748	4,544	357,438	20.39%
	SIGNALS & ALARMS	66,519	165,600	-	165,600	156,653	-	8,947	5.40%
	FIRE MARSHAL	141,207	199,652	-	199,652	122,621	-	77,031	38.58%
	COMMUNICATIONS CENTER	485,896	493,660	-	493,660	402,922	-	90,738	18.38%
	BUILDINGS & GROUNDS	217,548	220,255	65,000	285,255	251,774	5,596	27,885	9.78%
	TRAINING	28,059	45,000	-	45,000	24,780	3,498	16,722	37.16%
	INSURANCE AND BENEFITS	1,091,186	1,313,755	-	1,313,755	934,315	-	379,440	28.88%
	DEBT SERVICE	575,973	492,814	-	492,814	494,127	-	(1,313)	-0.27%
	APPARATUS & EQUIPMENT	192,247	196,871	-	196,871	127,358	1,300	68,213	34.65%
	OPERATING TRANSFERS OUT	-	169,309	-	169,309	169,309	-	-	0.00%
	<b>TOTAL EXPENSES</b>	5,261,446	5,957,816	65,000	6,022,816	4,676,844	15,287	1,330,686	22.09%
	<b>BALANCE</b>	399,589	(0)	-	(0)	904,690	(15,287)	(889,403)	

No assurance is provided on these financial statements.

**Cromwell Fire District  
General Fund - Budget Report - DETAIL  
2022 - 2023  
As of April 30, 2023**

Completed Budget Months = 10 (83%)  
Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
<b>01</b>	<b>General Fund</b>								
01 4100	Property Taxes-Current Year	4,565,759	4,671,624		4,671,624	4,593,165		78,459	1.68%
01 4110	Property Tax-Prior Year	31,576	11,000		11,000	23,855		(12,855)	-116.86%
01 4120	Interest on Property Taxes	19,027	6,000		6,000	17,392		(11,392)	-189.87%
01 4130	Liens on Property Taxes	-	-		-	-		-	0.00%
01 4350	EMS Billing	779,514	687,500		687,500	692,298		(4,798)	-0.70%
01 4200	State Grants	1,832	-		-	117,647		(117,647)	0.00%
01 4250	Other Grants	130,456	53,535		53,535	68,438		(14,903)	-27.84%
01 4251	State Training Reimbursements	-	-		-	-		-	0.00%
01 4252	FD Training Classes	-	-		-	-		-	0.00%
01 4300	Interest Income	1,831	3,000		3,000	592		2,408	80.27%
01 4450	Revenue Fire Marshal's Office	5,961	44,000		44,000	16,594		27,406	62.29%
01 4900	Miscellaneous Revenue	77,120	45,000		45,000	6,915		38,085	84.63%
01 4930	Employee Insurance Contribution	47,959	58,000		58,000	44,639		13,361	23.04%
01 4995	Operating Transfers In	-	203,158		203,158	-		203,158	100.00%
01 4990	Transfer from Fund Balance	-	175,000	65,000	240,000	-		240,000	100.00%
	<b>TOTAL GENERAL FUND</b>	<b>5,661,036</b>	<b>5,957,816</b>	<b>65,000</b>	<b>6,022,816</b>	<b>5,581,534</b>	<b>-</b>	<b>441,282</b>	<b>7.33%</b>
<b>01100</b>	<b>Tax Collector</b>								
01100 5805	Operating Expenses	59,983	60,740		60,740	60,740		-	0.00%
	<b>TOTAL TAX COLLECTOR</b>	<b>59,983</b>	<b>60,740</b>	<b>-</b>	<b>60,740</b>	<b>60,740</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>01101</b>	<b>Commission Expense</b>								
01101 5805	Operating Expenses	7,825	10,000		10,000	8,907		1,093	10.93%
	<b>TOTAL COMMISSION EXPENSES</b>	<b>7,825</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>8,907</b>	<b>-</b>	<b>1,093</b>	<b>10.93%</b>
<b>01103</b>	<b>Computer Operations</b>								
01103 5105	Payroll (Less Water Division Share)	40,795	21,171		21,171	18,298		2,873	13.57%
01103 5680	Non-Capital Equipment	3,597	5,000		5,000	1,312		3,688	73.75%
01103 5805	Operating Expenses	62,228	61,160		61,160	39,608	350	21,202	34.67%
	<b>TOTAL COMPUTER OPERATIONS</b>	<b>106,620</b>	<b>87,331</b>	<b>-</b>	<b>87,331</b>	<b>59,218</b>	<b>350</b>	<b>27,762</b>	<b>31.79%</b>
<b>01104</b>	<b>Administrative Account</b>								
01104 5105	Admin PR (Less Water Div Share )	176,149	180,000		180,000	142,195		37,805	21.00%
01104 5320	Professional Fees	134,976	178,900		178,900	78,035		100,865	56.38%
01104 5370	EMS Billing Services	67,670	60,000		60,000	43,369		16,631	27.72%
01104 5620	West Street Utilities	10,496	13,200		13,200	10,904		2,296	17.39%
01104 5805	Operating Expenses	6,310	7,000		7,000	6,985		15	0.21%
01104 5811	Payroll Services	13,194	15,000		15,000	12,960		2,040	13.60%
	<b>TOTAL ADMINISTRATIVE ACCOUNT</b>	<b>408,795</b>	<b>454,100</b>	<b>-</b>	<b>454,100</b>	<b>294,448</b>	<b>-</b>	<b>159,652</b>	<b>35.16%</b>

**Cromwell Fire District  
General Fund - Budget Report - DETAIL  
2022 - 2023  
As of April 30, 2023**

Completed Budget Months = 10 (83%)  
Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
<b>01110</b>	<b>Office of the Fire Chief</b>								
01110 5105	Payroll	256,427	276,000		276,000	152,357	-	123,643	44.80%
01110 5319	Professional Fees	-	-		-	-	-	-	0.00%
01110 5355	Recruitment & Morale	1,300	2,500		2,500	10,772	-	(8,272)	-330.88%
01110 5805	Operating Expenses	15,244	17,500		17,500	15,795	-	1,705	9.75%
	<b>TOTAL OFFICE OF THE CHIEF</b>	<b>272,972</b>	<b>296,000</b>	<b>-</b>	<b>296,000</b>	<b>178,924</b>	<b>-</b>	<b>117,076</b>	<b>39.55%</b>
<b>01116</b>	<b>EMS/Fire Operations</b>								
01116 5105	Payroll	922,043	1,109,789		1,109,789	859,976	-	249,813	22.51%
01116 5113	Payroll - PT Fire & EMS	549,196	426,940		426,940	389,402	-	37,539	8.79%
01116 5371	Paramedic Fees	46,551	45,000		45,000	39,019	-	5,981	13.29%
01116 5373	Contribution-Volunteer Pension Fund	-	10,000		10,000	20,951	-	(10,951)	-109.51%
01116 5380	Medicals & Physicals	16,486	45,000		45,000	18,826	-	26,174	58.16%
01116 5381	Volunteer Medical/Physicals	-	-		-	-	-	-	0.00%
01116 5611	Consumable Supplies-EMS	27,466	40,000		40,000	24,550	4,544	10,906	27.27%
01116 5612	Consumable Supplies-Fire	7,131	10,000		10,000	4,073	-	5,927	59.27%
01116 5614	Oxygen	10,436	9,000		9,000	2,907	-	6,093	67.70%
01116 5670	Uniforms	19,442	35,000		35,000	23,390	-	11,610	33.17%
01116 5680	Non Capital Equipment	1,123	5,000		5,000	2,075	-	2,925	58.49%
01116 5805	Operating Expenses	6,743	17,000		17,000	5,579	-	11,421	67.18%
	<b>TOTAL EMS/FIRE OPERATIONS</b>	<b>1,606,618</b>	<b>1,752,729</b>	<b>-</b>	<b>1,752,729</b>	<b>1,390,748</b>	<b>4,544</b>	<b>357,438</b>	<b>20.39%</b>
<b>01120</b>	<b>Signals &amp; Alarms</b>								
01120 5680	Non-Capital Equipment	-	-		-	-	-	-	0.00%
01120 5805	Operating Expenses	66,519	165,600		165,600	156,653	-	8,947	5.40%
	<b>TOTAL SIGNALS &amp; ALARMS</b>	<b>66,519</b>	<b>165,600</b>	<b>-</b>	<b>165,600</b>	<b>156,653</b>	<b>-</b>	<b>8,947</b>	<b>5.40%</b>
<b>01121</b>	<b>Fire Marshal</b>								
01121 5105	Payroll	123,205	162,152		162,152	97,786	-	64,366	39.69%
01121 5460	Public Education & Fire Prevention	865	5,000		5,000	4,273	-	727	14.55%
01121 5680	Non Capital Equipment	-	5,500		5,500	1,185	-	4,315	78.46%
01121 5805	Operating Expenses	17,137	27,000		27,000	19,378	-	7,622	28.23%
	<b>TOTAL FIRE MARSHAL</b>	<b>141,207</b>	<b>199,652</b>	<b>-</b>	<b>199,652</b>	<b>122,621</b>	<b>-</b>	<b>77,031</b>	<b>38.58%</b>
<b>01122</b>	<b>Communications Center</b>								
01122 5105	Payroll	429,576	428,480		428,480	377,636	-	50,844	11.87%
01122 5350	Training	9,898	13,000		13,000	4,789	-	8,211	63.16%
01122 5670	Uniforms	2,301	3,100		3,100	889	-	2,211	71.31%
01122 5680	Non-Capital Equipment	5,932	2,500		2,500	2,654	-	(154)	-6.14%
01122 5805	Operating Expenses	38,189	46,580		46,580	16,954	-	29,626	63.60%
	<b>TOTAL COMMUNICATIONS CENTER</b>	<b>485,896</b>	<b>493,660</b>	<b>-</b>	<b>493,660</b>	<b>402,922</b>	<b>-</b>	<b>90,738</b>	<b>18.38%</b>

No assurance is provided on these financial statements.

**Cromwell Fire District  
General Fund - Budget Report - DETAIL  
2022 - 2023  
As of April 30, 2023**

Completed Budget Months = 10 (83%)  
Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
<b>01140</b>	<b>Buildings &amp; Grounds</b>								
01140 5105	Payroll	51,493	50,755		50,755	40,727	-	10,028	19.76%
01140 5430	R & M	-	-	65,000	65,000	48,990	-	16,010	24.63%
01140 5451	Repairs & Maintenance - Court Street	26,584	25,000		25,000	28,431	2,356	(5,787)	-23.15%
01140 5452	Repairs & Maintenance - West Street	25,762	22,500		22,500	19,789	2,258	452	2.01%
01140 5453	Repairs & Maintenance - Coles Road	26,821	35,000		35,000	24,460	982	9,559	27.31%
01140 5621	Utilities-Court St	46,466	35,000		35,000	43,491	-	(8,491)	-24.26%
01140 5622	Utilities-West St	12,182	15,000		15,000	10,807	-	4,193	27.95%
01140 5623	Utilities-Coles Rd	26,657	35,000		35,000	34,162	-	838	2.39%
01140 5670	Uniforms	1,015	1,000		1,000	526	-	474	47.40%
01140 5805	Operating Expenses	570	1,000		1,000	392	-	608	60.84%
	<b>TOTAL BUILDINGS &amp; GROUNDS</b>	<b>217,548</b>	<b>220,255</b>	<b>65,000</b>	<b>285,255</b>	<b>251,774</b>	<b>5,596</b>	<b>27,885</b>	<b>9.78%</b>
<b>01160</b>	<b>Training</b>								
01160 5350	Training	21,230	45,000		45,000	22,502	3,498	19,000	42.22%
01160 5351	Career Training	6,828	-		-	2,277	-	(2,277)	0.00%
	<b>TOTAL TRAINING</b>	<b>28,059</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>24,780</b>	<b>3,498</b>	<b>16,722</b>	<b>37.16%</b>
<b>01220</b>	<b>Insurance and Benefits</b>								
01220 5200	Payroll Tax Expense	193,868	206,371		206,371	157,821	-	48,550	23.53%
01220 5210	Unemployment Compensation	-	3,000		3,000	-	-	3,000	100.00%
01220 5230	Worker's Compensation Insurance	111,417	82,113		82,113	71,487	-	10,626	12.94%
01220 5240	Dental Insurance	24,240	31,000		31,000	21,573	-	9,427	30.41%
01220 5260	Medical Insurance	384,206	475,000		475,000	372,736	-	102,264	21.53%
01220 5270	Life Insurance	8,902	13,000		13,000	8,474	-	4,526	34.82%
01220 5290	Pension-Employer	52,109	56,177		56,177	-	-	56,177	100.00%
01220 5291	Pension-MERS	256,371	380,094		380,094	231,640	-	148,454	39.06%
01220 5520	Property/Liability Insurance	60,073	67,000		67,000	70,584	-	(3,584)	-5.35%
	<b>TOTAL INSURANCE AND BENEFITS</b>	<b>1,091,186</b>	<b>1,313,755</b>	<b>-</b>	<b>1,313,755</b>	<b>934,315</b>	<b>-</b>	<b>379,440</b>	<b>28.88%</b>

**Cromwell Fire District**  
**General Fund - Budget Report - DETAIL**  
**2022 - 2023**  
**As of April 30, 2023**

Completed Budget Months = 10 (83%)  
 Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
<b>01260</b>	<b>Debt Service</b>								
01260 5910	Debt Service-Interest	73,116	89,957		89,957	91,270	-	(1,313)	-1.46%
01260 5920	Debt Service-Principal	502,857	402,857		402,857	402,857	-	-	0.00%
	<b>TOTAL DEBT SERVICE</b>	<b>575,973</b>	<b>492,814</b>	<b>-</b>	<b>492,814</b>	<b>494,127</b>	<b>-</b>	<b>(1,313)</b>	<b>-0.27%</b>
<b>01300</b>	<b>Apparatus &amp; Equipment</b>								
01300 5105	Payroll	42,497	42,371		42,371	33,590	-	8,781	20.72%
01300 5420	Repairs & Maintenance-Equipment	23,374	40,000		40,000	35,453	-	4,547	11.37%
01300 5425	Repairs & Maintenance-Radios	-	-		-	-	-	-	0.00%
01300 5430	Repairs & Maintenance-Vehicles	83,720	60,000		60,000	15,809	1,300	42,892	71.49%
01300 5611	Consumable Supplies	14,533	12,000		12,000	10,693	-	1,307	10.90%
01300 5613	Fuel/Oil	22,144	30,000		30,000	22,260	-	7,740	25.80%
01300 5670	Uniforms	903	1,000		1,000	1,154	-	(154)	-15.43%
01300 5680	Non-Capital Equipment	4,507	10,000		10,000	7,509	-	2,491	24.91%
01300 5805	Operating Expenses	570	1,500		1,500	891	-	609	40.62%
	<b>TOTAL APPARATUS &amp; EQUIPMENT</b>	<b>192,247</b>	<b>196,871</b>	<b>-</b>	<b>196,871</b>	<b>127,358</b>	<b>1,300</b>	<b>68,213</b>	<b>34.65%</b>
	<b>Capital</b>								
01402 5990	Operating Transfers Out	-	169,309		169,309	169,309	-	-	0.00%
	<b>TOTAL REVENUES</b>	<b>5,661,036</b>	<b>5,957,816</b>	<b>65,000</b>	<b>6,022,816</b>	<b>5,581,534</b>	<b>-</b>	<b>441,282</b>	<b>7.33%</b>
	<b>TOTAL EXPENSES</b>	<b>5,261,446</b>	<b>5,957,816</b>	<b>65,000</b>	<b>6,022,816</b>	<b>4,676,844</b>	<b>15,287</b>	<b>1,330,686</b>	<b>22.09%</b>
	<b>Balance</b>	<b>399,589</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>904,690</b>	<b>(15,287)</b>	<b>(889,403)</b>	

**Cromwell Fire District  
EMS Billing Report  
As of April 30, 2023**

2022-2023													
Month	Runs Filed	Beginning Balance	Charges	Deposits	Medicare/Medicaid Non-Allowable	Insurance Non-Allowable	Adjustments	Bad Debt Sent to Collection	Write Offs	Returned Check	Refund Overpay	Unbillable Comm.Service	Ending Balance
July	138	175,906.07	145,186.61	(59,801.88)	(73,197.27)	(18.95)	(1,722.92)	-	-	-	-	-	186,351.66
August	169	186,351.66	166,791.46	(80,696.35)	(85,568.16)	(2,105.67)	(2,641.19)	(5,066.73)	-	-	-	-	177,065.02
September	122	177,065.02	119,982.12	(58,224.00)	(72,881.19)	-	(164.62)	(1,319.68)	-	-	-	-	164,457.65
October	105	164,457.65	106,133.72	(54,895.42)	(62,983.39)	-	(3,001.90)	(11,600.52)	(167.33)	-	-	-	137,942.81
November	93	137,942.81	96,530.22	(47,091.55)	(44,649.68)	-	96.00	-	(946.80)	-	-	-	141,881.00
December	267	141,881.00	288,633.42	(56,818.72)	(74,343.61)	-	(89.02)	(8,901.13)	-	-	538.40	-	290,900.34
January	130	290,900.34	145,406.97	(101,407.90)	(114,434.07)	-	(1,502.04)	(15,518.00)	-	-	-	-	203,445.30
February	184	203,445.30	203,278.28	(73,438.83)	(82,986.03)	-	(1,808.10)	(7,014.89)	(1,194.11)	-	-	-	240,281.62
March	128	240,281.62	148,271.41	(89,775.94)	(106,949.80)	-	(2,615.59)	(6,195.20)	(244.04)	-	-	-	182,772.46
April	122	182,772.46	130,563.39	(67,542.88)	(72,898.30)	-	(1,533.60)	(5,286.07)	12.72	185.36	-	-	166,273.08
May													-
June													-
<b>Total</b>	<b>1,458</b>	<b>175,906.07</b>	<b>1,550,777.60</b>	<b>(689,693.47)</b>	<b>(790,891.50)</b>	<b>(2,124.62)</b>	<b>(14,982.98)</b>	<b>(60,902.22)</b>	<b>(2,539.56)</b>	<b>185.36</b>	<b>538.40</b>	<b>-</b>	<b>166,273.08</b>
				44.47%	51.00%	0.14%	0.97%	3.93%	0.16%	-0.01%	-0.03%		0.00%
<b>Deposits</b>													
<b>Deposits Per Ledger</b>													
<b>Difference</b>													
<b>Charges Net of Medicare/Medicaid Adjustments</b>													
759,886.10													

2021-2022													
Month	Billed	Beginning Balance	Charges	Deposits	Medicare/Medicaid Non-Allowable	Insurance Non-Allowable	Adjustments	Bad Debt Sent to Collection	Write Offs	Returned Check	Refund Overpay	Unbillable Comm.Service	Ending Balance
July	103	171,389.02	116,637.90	(49,261.38)	(54,983.22)	(2.52)	-	-	385.15	-	-	-	184,164.95
August	76	184,164.95	78,268.90	(49,904.53)	(50,412.79)	-	-	-	-	-	-	-	162,116.53
September	79	162,116.53	72,464.40	(20,292.79)	(22,367.25)	-	-	-	-	-	-	-	191,920.89
October	144	191,920.89	148,849.21	(80,547.33)	(85,307.10)	(158.30)	(2,061.30)	(15,846.57)	387.01	-	-	-	157,236.51
November	168	157,236.51	167,939.00	(87,565.01)	(83,096.14)	-	(95.20)	-	175.47	-	-	-	154,594.63
December	138	154,594.63	157,111.80	(57,986.76)	(54,371.84)	-	-	-	1,421.14	-	-	-	200,768.97
January	163	200,768.97	170,186.11	(71,972.52)	(89,152.14)	(2.00)	(1,977.38)	(25,329.25)	-	-	-	-	182,521.79
February	34	182,521.79	52,288.80	(61,441.06)	(78,410.00)	-	(618.45)	-	-	-	-	-	94,321.08
March	254	94,321.08	270,400.75	(91,232.61)	(95,225.75)	-	(332.35)	(11,010.84)	780.53	-	-	-	167,700.81
April	148	167,700.81	143,057.58	(85,392.97)	(98,015.97)	-	(908.36)	(2,705.91)	2,641.94	-	-	-	126,377.12
May	92	126,377.12	93,039.66	(67,778.94)	(51,353.99)	0.42	(450.59)	(28,432.17)	(23.46)	-	-	-	71,378.05
June	204	71,378.05	208,562.84	(68,317.85)	(65,432.66)	-	(1,839.75)	-	(17.21)	-	-	-	144,333.42
<b>Total</b>	<b>1,603</b>	<b>171,389.02</b>	<b>1,678,786.95</b>	<b>(791,693.75)</b>	<b>(828,128.85)</b>	<b>(162.40)</b>	<b>(8,283.38)</b>	<b>(83,324.74)</b>	<b>5,750.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,333.42</b>
				47%	49%	0%	0%	5%	0%	0%	0%	0%	0%
<b>Deposits</b>													
<b>Deposits Per Ledger</b>													
<b>Difference</b>													
<b>Charges Net of Medicare/Medicaid Adjustments</b>													
850,658.10													

**Cromwell Fire District**  
**General Fund - Projected Fund Balance**  
**As of April 30, 2023**

Unreserved Fund Balance, July 1, 2022 (no FY23 surplus/deficit included)			\$ 778,124
Designated for 2022-2023 Budget			240,000
Additional Appropriations During the Year			-
			1,018,124
Projected Results of Current Year Operations			
	<u>Budget</u>	<u>Projected Actual</u>	<u>Adjustment</u>
Revenues	\$ 6,830,284	\$ 6,590,284	\$ (240,000)
Expenditures	6,830,284	6,830,284	-
Results of Budgetary Operations	<u>\$ -</u>	<u>\$ (240,000)</u>	<u>(240,000)</u>
Unreserved Fund Balance June 30, 2023 (pre-audit)			778,124
Undesignated Fund Balance June 30, 2023 (pre-audit)			778,124
Updated Balance 6/30/2023 (projected)			\$ 778,124
Fund Balance as a Percentage of Expenditures			11.39%

**Cromwell Fire District**  
**Water Division Enterprise Fund - Budget Report - SUMMARY**  
**2022 - 2023**  
**As of April 30, 2023**

Completed Budget Months = 10 (83%)  
 Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
	<b>REVENUE</b>								
	TOTAL REVENUE	2,458,481	2,650,500	-	2,650,500	2,128,784	-	521,716	19.68%
	<b>EXPENSES</b>								
	PAYROLL	572,893	608,000	-	608,000	496,540	-	111,460	18.33%
	POWER AND PUMPING	287,483	361,500	-	361,500	324,733	5,910	30,857	8.54%
	TREATMENT	80,832	95,220	-	95,220	52,688	31,700	10,832	11.38%
	TRANSMISSION & DISTRIBUTION	73,165	137,800	-	137,800	58,714	23,796	55,290	40.12%
	OTHER OPERATING EXPENSES	53,676	58,500	-	58,500	66,113	-	(7,613)	-13.01%
	GENERAL ADMINISTRATION	495,215	596,961	-	596,961	338,866	1,050	257,045	43.06%
	DEBT SERVICE - INTEREST	30,850	23,431	-	23,431	21,575	-	1,856	7.92%
	TRANSFER EQUIPMENT RESERVE FUND	-	-	-	-	-	-	-	0.00%
	TRANSFER WATER CAPITAL FUND	143,804	385,072	-	385,072	385,072	-	(0)	0.00%
	TOTAL EXPENSES	1,737,918	2,266,484	-	2,266,484	1,744,301	62,456	459,727	20.28%
	<b>BALANCE</b>								
		720,563	384,016	-	384,016	384,483	(62,456)	61,989	16.14%

No assurance is provided on these financial statements.

**Cromwell Fire District**  
**Water Division Enterprise Fund - Budget Report - DETAIL**  
**2022 - 2023**  
**As of April 30, 2023**

Completed Budget Months = 10 (83%)  
 Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
<b>05</b>	<b>Water Fund</b>								
05 4140	Interest Income On Assessments	16,209	500		500	7,998		(7,498)	-1499.63%
05 4150	Interest on Receivables	33,417	25,000		25,000	35,095		(10,095)	-40.38%
05 4200	State Grants	-	-		-	-		-	0.00%
05 4300	Interest Income	1,831	3,000		3,000	592		2,408	80.27%
05 4400	Metered Sales To General Public	2,109,217	2,300,000		2,300,000	1,756,104		543,896	23.65%
05 4402	Sales to Other Districts	75,194	55,000		55,000	78,135		(23,135)	-42.06%
05 4405	Seasonal & Hydrant Sales	130,543	145,000		145,000	147,712		(2,712)	-1.87%
05 4410	Miscellaneous Service Revenues	25,761	23,000		23,000	41,224		(18,224)	-79.24%
05 4411	Connection Charges/Inspections	33,397	50,000		50,000	39,660		10,340	20.68%
05 4900	Miscellaneous Non-operating Revenue	15,634	5,000		5,000	5,796		(796)	-15.93%
05 4930	Employee Insurance Contribution	11,277	18,000		18,000	10,466		7,534	41.85%
05 4935	Development Analysis Reimbursement	-	20,000		20,000	-		20,000	100.00%
05 4990	Administrative Costs-Other Funds	6,000	6,000		6,000	6,000		-	0.00%
05 4995	Operating Transfers In	-	-		-	-		-	0.00%
05 4990	Transfer from Fund Balance	-	-		-	-		-	0.00%
	<b>TOTAL REVENUE</b>	<b>2,458,481</b>	<b>2,650,500</b>	<b>-</b>	<b>2,650,500</b>	<b>2,128,784</b>	<b>-</b>	<b>521,716</b>	<b>19.68%</b>
<b>05901</b>	<b>Payroll</b>								
05901 5105	<b>TOTAL PAYROLL</b>	<b>572,893</b>	<b>608,000</b>		<b>608,000</b>	<b>496,540</b>	<b>-</b>	<b>111,460</b>	<b>18.33%</b>
<b>05902</b>	<b>Power and Pumping</b>								
05902 5434	Maint. of Structures & Improvements	9,255	10,000		10,000	13,313		(3,313)	-33.13%
05902 5435	Maint. of Pumping Equipment	14,880	25,000		25,000	16,123	4,800	4,077	16.31%
05902 5620	Power	244,698	300,000		300,000	291,497		8,503	2.83%
05902 5800	Other Expenditures	18,650	26,500		26,500	3,800	1,110	21,590	81.47%
	<b>TOTAL POWER AND PUMPING</b>	<b>287,483</b>	<b>361,500</b>	<b>-</b>	<b>361,500</b>	<b>324,733</b>	<b>5,910</b>	<b>30,857</b>	<b>8.54%</b>
<b>05903</b>	<b>Treatment</b>								
05903 5630	Chlorine	14,661	15,595		15,595	15,854		(259)	-1.66%
05903 5631	Aqua-Mag	24,936	20,700		20,700	11,106	9,594	-	0.00%
05903 5632	Fluoride	13,909	19,550		19,550	7,177	12,373	-	0.00%
05903 5805	Operating Expenses	27,326	39,375		39,375	18,552	9,733	11,090	28.17%
	<b>TOTAL TREATMENT</b>	<b>80,832</b>	<b>95,220</b>	<b>-</b>	<b>95,220</b>	<b>52,688</b>	<b>31,700</b>	<b>10,832</b>	<b>11.38%</b>
<b>05904</b>	<b>Transmission &amp; Distribution</b>								
05904 5319	Outside Services	20,054	23,300		23,300	15,331		7,969	34.20%
05904 5436	Maint. of Reservoir	3,422	10,000		10,000	290		9,710	97.10%
05904 5437	Maint. of Trans & Distr Main	38,873	57,500		57,500	23,311	17,145	17,044	29.64%
05904 5438	Maint. of Services	-	7,000		7,000	3,500		3,500	50.00%
05904 5439	Maint. of Meters	2,941	20,000		20,000	7,001		13,000	65.00%
05904 5440	Maint. of Hydrants	7,876	20,000		20,000	9,282	6,651	4,067	20.33%
	<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>73,165</b>	<b>137,800</b>	<b>-</b>	<b>137,800</b>	<b>58,714</b>	<b>23,796</b>	<b>55,290</b>	<b>40.12%</b>

No assurance is provided on these financial statements.

**Cromwell Fire District**  
**Water Division Enterprise Fund - Budget Report - DETAIL**  
**2022 - 2023**  
**As of April 30, 2023**

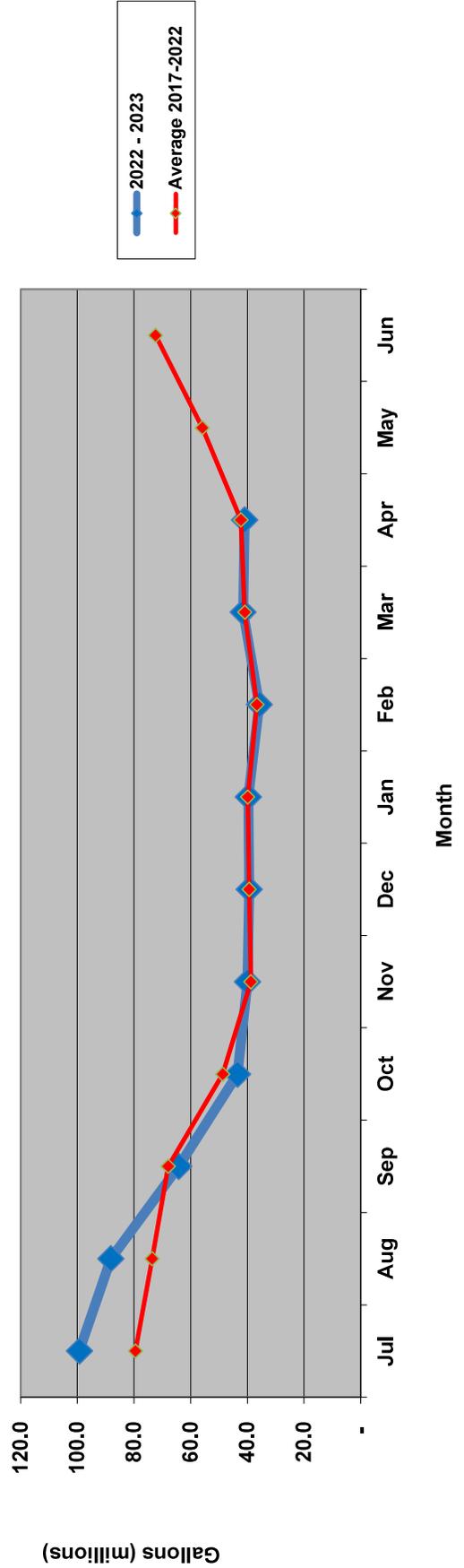
Completed Budget Months = 10 (83%)  
 Available Budget Months = 2 (17%)

Account Number	Description	Actual 21-22 (pre-audit)	2022 - 2023 Budget	Budget Adjustments	Revised Budget	YTD Actual	Encumbrances	Available Budget	% Remaining
<b>05908</b>	<b>Other Operating Expenses</b>								
05908 5621	Utilities	10,513	11,000		11,000	9,249	-	1,751	15.92%
05908 5800	Other Expenditures	532	1,500		1,500	2,160	-	(660)	-44.01%
05908 5802	Uniforms	4,234	6,000		6,000	7,090	-	(1,090)	-18.17%
05908 5870	Dues & Training	3,644	8,000		8,000	8,922	-	(922)	-11.52%
05908 5880	Truck & Garage Expense	34,754	32,000		32,000	38,692	-	(6,692)	-20.91%
	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>53,676</b>	<b>58,500</b>	<b>-</b>	<b>58,500</b>	<b>66,113</b>	<b>-</b>	<b>(7,613)</b>	<b>-13.01%</b>
<b>05907</b>	<b>General Administration</b>								
05907 5200	Payroll Tax Expense	42,391	46,512		46,512	36,844	-	9,668	20.79%
05907 5210	Unemployment Compensation	-	1,000		1,000	-	-	1,000	100.00%
05907 5230	Worker's Compensation Insurance	27,424	18,382		18,382	14,678	-	3,704	20.15%
05907 5240	Dental Insurance	8,944	12,000		12,000	7,300	-	4,700	39.16%
05907 5260	Medical Insurance	150,708	193,000		193,000	124,656	-	68,344	35.41%
05907 5270	Life Insurance	2,398	4,000		4,000	2,004	-	1,996	49.89%
05907 5290	Pension-Employer	36,039	36,684		36,684	-	-	36,684	100.00%
05907 5319	Outside Services	4,010	12,250		12,250	3,108	-	9,143	74.63%
05907 5320	Professional Fees	72,115	95,500		95,500	36,173	-	59,327	62.12%
05907 5520	Property/Liability Insurance	39,219	44,000		44,000	39,530	-	4,470	10.16%
05907 5610	Office Operations Expense	11,258	10,000		10,000	10,032	-	(32)	-0.32%
05907 5615	Tele-communications	10,893	10,100		10,100	9,798	-	302	2.99%
05907 5621	West Street Utilities	9,220	12,000		12,000	9,789	-	2,211	18.42%
05907 5805	Computer Operations	61,736	79,933		79,933	32,065	1,050	46,818	58.57%
05907 5811	Payroll Services	501	600		600	480	-	120	20.05%
05907 7141	Postage	4,034	6,000		6,000	1,875	-	4,125	68.74%
05907 7142	Utility Billing Services	14,325	15,000		15,000	10,533	-	4,467	29.78%
	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>495,215</b>	<b>596,961</b>	<b>-</b>	<b>596,961</b>	<b>338,866</b>	<b>1,050</b>	<b>257,045</b>	<b>43.06%</b>
<b>05907 5910</b>	<b>DEBT SERVICE - INTEREST</b>	<b>30,850</b>	<b>23,431</b>		<b>23,431</b>	<b>21,575</b>	<b>-</b>	<b>1,856</b>	<b>7.92%</b>
<b>05908</b>	<b>Capital</b>								
05908 5990	Transfer Equipment Reserve Fund	-	-		-	-	-	-	0.00%
05908 5990	Transfer Water Capital Fund	143,804	385,072		385,072	385,072	-	(0)	0.00%
	<b>TOTAL CAPITAL</b>	<b>143,804</b>	<b>385,072</b>	<b>-</b>	<b>385,072</b>	<b>385,072</b>	<b>-</b>	<b>(0)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES</b>	<b>2,458,481</b>	<b>2,650,500</b>	<b>-</b>	<b>2,650,500</b>	<b>2,128,784</b>	<b>-</b>	<b>521,716</b>	<b>19.68%</b>
	<b>TOTAL EXPENSES</b>	<b>1,737,918</b>	<b>2,266,484</b>	<b>-</b>	<b>2,266,484</b>	<b>1,744,301</b>	<b>62,456</b>	<b>459,727</b>	<b>20.28%</b>
	<b>Balance</b>	<b>720,563</b>	<b>384,016</b>	<b>-</b>	<b>384,016</b>	<b>384,483</b>	<b>(62,456)</b>	<b>61,989</b>	<b>16.14%</b>

**Cromwell Fire District  
Analysis of Water Pumped by Month  
As of April 30, 2023**

Month	Fiscal Year						2023 less Avg Monthly	%
	2017	2018	2019	2020	2021	2022		
Jul	89.8	70.7	80.3	83.0	86.9	66.5	99.3	24.85%
Aug	75.4	66.6	66.5	75.8	80.1	77.3	88.1	19.68%
Sep	70.6	64.8	57.6	78.7	75.7	60.2	64.2	-5.47%
Oct	47.3	51.4	42.0	43.3	52.5	55.6	43.5	-10.64%
Nov	39.8	36.3	35.7	37.1	43.9	39.7	40.0	3.25%
Dec	40.2	36.5	37.4	39.2	44.5	38.5	39.4	-0.01%
Jan	40.8	38.7	38.6	39.9	43.4	38.1	39.6	-0.78%
Feb	36.4	35.8	35.0	36.7	39.1	37.0	35.8	-2.39%
Mar	40.4	39.4	40.8	40.5	42.5	41.7	41.5	1.46%
Apr	41.4	39.8	41.3	41.3	47.9	41.8	41.0	-2.97%
May	49.9	53.9	46.5	53.4	68.3	63.3	-	0.00%
Jun	61.3	77.7	61.5	78.9	79.1	76.2	-	0.00%
<b>Total</b>	<b>633.3</b>	<b>611.4</b>	<b>583.3</b>	<b>647.9</b>	<b>703.8</b>	<b>635.9</b>	<b>532.4</b>	<b>24.8</b>

**Water Produced By Month**



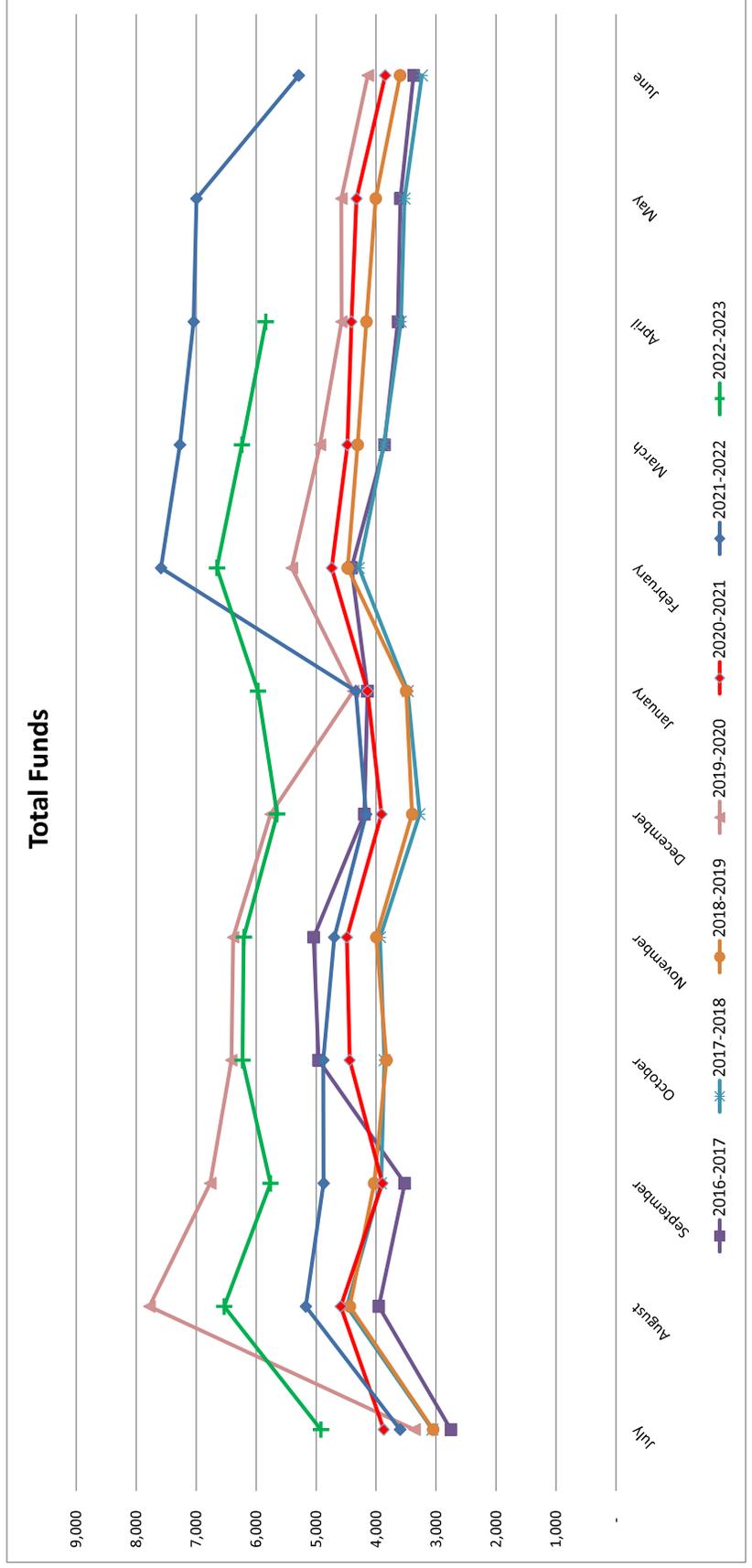
# Cromwell Fire District Treasurer's Report

As of April 30, 2023

Account	Beginning Balance	Deposits	Withdrawals	Ending Balance	YTD Interest
<b>STIF</b>					
Bonds Proceeds	9,714.62	0.60	-	9,715.22	2.40
<b>Citizens Bank</b>					
Checking	104,884.40	723,237.62	630,327.72	197,794.30	-
Deposit #2	94,051.32	110,987.90		205,039.22	-
Reserve Account	4,399,851.58	-	600,000.00	3,799,851.58	-
Money Market	606,265.43	49.83	-	606,315.26	199.30
Fire Department Trust	37,909.03	1.56	-	37,910.59	6.23
Hardship Benefit Fund	64,895.26	2.67	-	64,897.93	10.68
Harris Scholarship & Memorial Fund	25,591.51	1.05	-	25,592.56	4.21
<b>M&amp;T / People's United Bank</b>					
Checking M&T	5,235.31			5,235.31	-
Savings M&T	886,843.27	72.89		886,916.16	295.27
<b>Total Ending Balance</b>	<b>6,235,241.73</b>	<b>834,354.12</b>	<b>1,230,327.72</b>	<b>5,839,268.13</b>	<b>518.09</b>

**Cromwell Fire District  
Analysis of Cash Balances  
As of April 30, 2023**

Month	Fiscal Year													
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
July	2,751	3,059	3,047	3,358	3,874	3,599	4,918	2,751	3,059	3,047	3,358	3,874	3,599	4,918
August	3,955	4,488	4,438	7,780	4,589	5,171	6,533	3,955	4,488	4,438	7,780	4,589	5,171	6,533
September	3,522	3,915	4,032	6,766	3,892	4,875	5,759	3,522	3,915	4,032	6,766	3,892	4,875	5,759
October	4,960	3,860	3,826	6,413	4,442	4,881	6,226	4,960	3,860	3,826	6,413	4,442	4,881	6,226
November	5,041	3,932	3,995	6,384	4,486	4,698	6,204	5,041	3,932	3,995	6,384	4,486	4,698	6,204
December	4,197	3,276	3,397	5,758	3,910	4,166	5,651	4,197	3,276	3,397	5,758	3,910	4,166	5,651
January	4,145	3,468	3,497	4,381	4,142	4,339	5,968	4,145	3,468	3,497	4,381	4,142	4,339	5,968
February	4,407	4,285	4,475	5,404	4,738	7,584	6,653	4,407	4,285	4,475	5,404	4,738	7,584	6,653
March	3,858	3,873	4,307	4,936	4,478	7,270	6,235	3,858	3,873	4,307	4,936	4,478	7,270	6,235
April	3,636	3,584	4,159	4,577	4,410	7,041	5,839	3,636	3,584	4,159	4,577	4,410	7,041	5,839
May	3,596	3,527	4,006	4,579	4,326	6,994	5,839	3,596	3,527	4,006	4,579	4,326	6,994	5,839
June	3,374	3,233	3,597	4,136	3,846	5,289	5,839	3,374	3,233	3,597	4,136	3,846	5,289	5,839



Cromwell Fire District  
Fire Department Funds  
April 30, 2023

	#22	#25	#27	
	Fire Department Trust Fund	Sick Benefits Hardship Benefit Fund	Harris Scholarship & Memorial Fund	Neto Student Benefit Fund
Cash	\$ 41,861	\$ 64,898	\$ 25,593	\$ -
Due from District	22,160	-	-	5,546
<b>Total Assets</b>	<b>\$ 64,021</b>	<b>\$ 64,898</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>
Accounts Payable	\$ 16,806	\$ -	\$ -	\$ -
Due to District	-	-	-	-
Fund Balance	47,215	64,898	25,593	5,546
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 64,021</b>	<b>\$ 64,898</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>
<b>Revenue</b>				
Interest Income	\$ 16	\$ 27	\$ 11	\$ 11
Annual Drive	-	-	-	-
Annual Banquet	-	-	-	-
Donations	4,200	-	-	-
Uniforms	-	-	-	-
Other Income/Transfers In	-	-	-	-
<b>Total Revenue</b>	<b>\$ 4,216</b>	<b>\$ 27</b>	<b>\$ 11</b>	<b>\$ 11</b>
<b>Expenditures</b>				
Annual Banquet	\$ -	\$ -	\$ -	\$ -
Fire Prevention	-	-	-	-
Explorers	-	-	-	-
Other Expenditures/Transfers Out	3,190	-	-	-
Capital Expenditures	-	-	-	-
<b>Total Expenditures</b>	<b>3,190</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of				
Revenues Over Expenditures	\$ 1,026	\$ 27	\$ 11	\$ 11
Fund Balance Beginning (Pre-audit)	46,189	64,871	25,582	5,546
<b>Fund Balance Ending</b>	<b>\$ 47,215</b>	<b>\$ 64,898</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>

	#26	#27	Memorial	
	Harris Scholarship & Memorial Fund	Neto Student Benefit Fund	Harris Scholarship & Memorial Fund	Neto Student Benefit Fund
Cash	\$ 25,593	\$ -	\$ 25,593	\$ -
Due from District	-	5,546	-	5,546
<b>Total Assets</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to District	-	-	-	-
Fund Balance	25,593	5,546	25,593	5,546
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>
<b>Revenue</b>				
Interest Income	\$ 11	\$ -	\$ 11	\$ -
Annual Drive	-	-	-	-
Annual Banquet	-	-	-	-
Donations	-	-	-	-
Uniforms	-	-	-	-
Other Income/Transfers In	-	-	-	-
<b>Total Revenue</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ 11</b>	<b>\$ -</b>
<b>Expenditures</b>				
Annual Banquet	\$ -	\$ -	\$ -	\$ -
Fire Prevention	-	-	-	-
Explorers	-	-	-	-
Other Expenditures/Transfers Out	-	-	-	-
Capital Expenditures	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of				
Revenues Over Expenditures	\$ 11	\$ -	\$ 11	\$ -
Fund Balance Beginning (Pre-audit)	25,582	5,546	25,582	5,546
<b>Fund Balance Ending</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>	<b>\$ 25,593</b>	<b>\$ 5,546</b>

	Grand Total	
Cash	\$ 132,351	\$ 16,806
Due from District	27,706	-
<b>Total Assets</b>	<b>\$ 160,057</b>	<b>\$ 16,806</b>
Accounts Payable	\$ -	\$ -
Due to District	-	-
Fund Balance	143,251	143,251
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 160,057</b>	<b>\$ 160,057</b>
<b>Revenue</b>		
Interest Income	\$ 54	\$ 54
Annual Drive	-	-
Annual Banquet	-	-
Donations	4,200	4,200
Uniforms	-	-
Other Income/Transfers In	-	-
<b>Total Revenue</b>	<b>\$ 4,254</b>	<b>\$ 4,254</b>
<b>Expenditures</b>		
Annual Banquet	\$ -	\$ -
Fire Prevention	-	-
Explorers	-	-
Other Expenditures/Transfers Out	3,190	3,190
Capital Expenditures	-	-
<b>Total Expenditures</b>	<b>3,190</b>	<b>3,190</b>
Excess (Deficiency) of		
Revenues Over Expenditures	\$ 1,064	\$ 1,064
Fund Balance Beginning (Pre-audit)	142,188	142,188
<b>Fund Balance Ending</b>	<b>\$ 143,251</b>	<b>\$ 143,251</b>

Cromwell Fire District  
Equipment Reserve Fund  
Budget Report  
April 30, 2023

Description	Account Number	Budget Prior Years	Budget 2022-23	Budget Adj. Closing Accounts	Updated Budget	Expended Prior Yrs	Expended 2022-2023	Expended Total	Encumbered	Total Committed	Balance
		4,059,560	-	-	4,059,560	4,059,560	-	4,059,560	-	4,059,560	(0)
<b>Closed Projects &amp; Uncommitted Fund Balance</b>											
Bunk room door/wall/window modification	31604-7310	14,000			14,000	-		-		-	14,000
Bunk room Men's/Women's plumbing facilities	31604-7310	10,000			10,000	-		-		-	10,000
Cabling for Chief's Office move	31604-7310	-	15,000		15,000	-		-	13,847	13,847	1,153
Ambulance EMS Chart Computers/IPADS (4)	31702-5740	5,500			5,500	-		-		-	5,500
IPAD Replacement (13)	31702-5740	6,500			6,500	6,214		6,214		6,214	286
Switch / UPS Redundancy (50%)	31702-5740	6,000			6,000	1,000		1,000		1,000	5,000
Equipment Replacement Account	31715-5740	250,000			250,000	-		-		-	250,000
Fire hose replacement	31716-5740	13,000	10,000		23,000	10,039		10,039	2,435	12,474	10,526
Scott Air Packs / SCBA Replacement	31750-5740	325,506	20,000		345,506	325,506		325,506		325,506	20,000
State Fiber Connection / Control Station Replaceme	31757-5320	-	17,000		17,000	-		-		-	17,000
Training Building stairs and railing with Inspection	31762-5780	6,500	3,000		9,500	8,261		8,261		8,261	1,239
(8) MSA 4-Gas Meter Replacement: (6) Fire + (2) FA	31763-5740	431,344	30,000		461,344	425,233	14,704	439,937		439,937	21,407
Turn Out Gear Replacement	31784-5740	29,632			29,632	28,716		28,716		28,716	916
FMO Investigation vehicle & cap	31800-5710	6,000			6,000	-		-		-	6,000
Hurst Tool Replacement	31819-5700	-	80,715		80,715	-		-		-	80,715
Phone System	31829-5700	-				-		-		-	
Facilities Maintenance Program	31830-5700	149,592			149,592	93,492	28,567	122,058	66,655	188,714	(39,121)
West Street Front Apron repairs	31830-5740	10,000			10,000	-	635	635		635	9,365
Murphy beds (6)	31939-5800	16,000			16,000	3,265		3,265		3,265	12,735
Cromwell Fire Department Strategic Plan	31939-5800	-	25,000		25,000	-	6,444	6,444		6,444	18,556
Fit Testing Machine Replacement	31947-5740	-	20,000		20,000	-	24,592	24,592		24,592	(4,592)
Air compressor - Court St apparatus bay	31952-5740	5,000			5,000	1,108		1,108		1,108	3,892
Holding Account for Closed Funds	31-9999			60,602	60,602						60,602
Apparatus, Ambulance & Equipment (bonds)	multiple fb/d	1,863,599			1,863,599	919,479	690,177	1,609,656	19,932.06	1,629,588	234,011
<b>Active Projects</b>		<b>6,955,783</b>	<b>267,715</b>	<b>-</b>	<b>7,223,498</b>	<b>5,488,870</b>	<b>872,569</b>	<b>6,361,439</b>	<b>102,870</b>	<b>6,464,309</b>	<b>759,189</b>
<b>Total</b>		<b>11,015,344</b>	<b>267,715</b>	<b>-</b>	<b>11,283,059</b>	<b>9,548,431</b>	<b>872,569</b>	<b>10,421,000</b>	<b>102,870</b>	<b>10,523,869</b>	<b>759,189</b>

No assurance is provided on these financial statements.

Cromwell Fire District  
 Water Capital Fund  
 Budget Report  
 April 30, 2023

Description	Account Number	Budget Prior Years	Budget 2022-2023	Budget Adj. Closing Accounts	Total Budget	Expended Prior Years	Expended 2022-2023	Total Expenditures	Encumbered	Balance
<b>Closed Projects &amp; Uncommitted Fund Balance</b>										
		5,290,740	-	-	5,290,740	5,290,740	-	5,290,740	-	(0)
VM-810 Pipe Locater	35776-5740	3,085	4,387		7,472	3,085		3,085		4,387.00
Job Truck (bonds)	35789-5710	103,023			103,023	-	110,833	110,833		(7,810.78)
Balance (bonds)	35789-xxxx	16,511			16,511	-		-		16,511.06
Switch / UPS Redundancy (50%)	35827-5700	6,000			6,000	2,000		2,000		4,000.00
Meters	35904-5720	407,396	75,000		482,396	403,306	68,097	471,403	7,121	3,872.02
Hydrants	35929-5722	95,132		1,741	96,874	74,264		74,264		22,609.76
SCADA System	35958-5740	45,000	49,000		94,000	21,213	48,020	69,233	22,680	2,087.31
Water GIS update Phase 1 of Lead and Copper data	35910-5740	-	40,000		40,000	-	26,695	26,695	19,468	(6,163.00)
Engineering for interconnection project	35737-7310	-	185,615		185,615	-	15,201	15,201		170,414.04
<b>Active Projects</b>		<b>1,276,052</b>	<b>390,002</b>	<b>(0)</b>	<b>1,666,054</b>	<b>1,005,136</b>	<b>401,742</b>	<b>1,406,878</b>	<b>49,269</b>	<b>209,907</b>
<b>Total Water Capital Projects</b>		<b>6,566,792</b>	<b>390,002</b>	<b>(0)</b>	<b>6,956,794</b>	<b>6,295,876</b>	<b>401,742</b>	<b>6,697,618</b>	<b>49,269</b>	<b>209,907</b>

No assurance is provided on these financial statements.

# Cromwell Fire District

1 West Street  
Cromwell, CT 06416  
Telephone 860-635-4420

FIRE DISTRICT OFFICE  
WATER DIVISION

FIRE DEPARTMENT  
FIRE MARSHAL'S OFFICE

## **BOARD OF COMMISSIONERS**

### **Fire and Water Divisions**

**Tuesday, April 18, 2023, 6:00 PM**

**Coles Road Firehouse**

**105 Coles Road**

**Cromwell, CT**

The Commissioners of the Cromwell Fire District held their monthly Board of Commissioners' meeting on Tuesday, April 18, 2023, at 6:00 PM, at the Coles Road Firehouse, 105 Coles Road, Cromwell, CT to discuss and act upon Fire and Water Division business.

Commissioners Roger Rukowicz, Charles Epstein, Donald Smith, Mertie Terry, Robert McIntyre, Chip Darius and John Sokolowski attended. Also attending were Executive Director Julius Neto, Water Operations Manager Joseph Palmieri, Finance Manager Michael Lupkas, Assistant Fire Chief of Training & Safety Karl Neubecker and Firefighter Union President Alan Dominy. Commissioners David Colligan and Robert Donohue were absent.

### **CALL TO ORDER**

The meeting was called to order at 6:00 PM, by President Rukowicz. The Pledge of Allegiance was led by President Rukowicz.

### **APPROVAL OF AGENDA**

***A motion was made by Commissioner Epstein, seconded by Commissioner Sokolowski and unanimously approved to accept the Agenda as presented.***

### **PUBLIC COMMENT**

James Rude, 25 Highridge Road, commented he was happy to see that the June 30, 2022, audited financial statements have been issued. He knows they are on the agenda for the Commission later on this evening. He continues to recommend that the issuance of those financial statements in future years be issued on a much more timely basis. We are almost 10 months through the next fiscal year. That information from June 30, 2022, is very dated at this juncture. Again, Mr. Rude would recommend moving that up by many, many months. The audited financial statements includes a complete set of financial statements, income statement balance sheet, changes in fund balance and cash flow statements. On a monthly basis the public only sees at these meetings the income statement vs. the budget. He would continue to recommend to the Commission that the remainder of the financial statements, the balance sheet, the change in fund balance, the cash flow statements be put together and reviewed by the Commission at least on a quarterly basis. He also made the same comment relative to some ratio analyses. Ratios are much easier to understand

than some of the raw numbers. He would suggest that the implementation of periodic reporting at least quarterly of days cash on hand, days revenue and accounts receivable, average age of plant, debt to equity ratios be added to the quarterly financial package.

There has been quite a lot of press over the course of the past handful or two of months relative to bank collapse. Included in Footnote 2 on pg. 36 of the audited financial statements are a couple of comments under the Deposits section in the footnotes. There are 2 sentences that Mr. Rude thinks are very important, "the District does not have a policy for deposits." The second sentence also says, "the District also does not have a custodial credit risk policy." He strongly encourages the Commission to think about adoption of policies in both those regards as well as to consider potentially putting some cash assets in the custodial accounts. If the \$2.5 million was in banks that ended up going south, FDIC insurance would only cover a very small portion. He thanked the Board for their time this evening.

APPROVAL OF THE BOARD OF COMMISSIONERS' MEETING MINUTES OF  
MARCH 21, 2023

*A motion was made by Commissioner Sokolowski, seconded by Commissioner Smith and unanimously approved to accept the Board of Commissioners' Meeting minutes of March 21, 2023, as submitted.*

APPROVAL OF THE SPECIAL BOARD OF COMMISSIONERS' MEETING MINUTES OF  
APRIL 11, 2023

*A motion was made by Commissioner Terry, seconded by Commissioner Sokolowski and unanimously approved to accept the Special Board of Commissioners' Meeting minutes of April 11, 2023, as submitted.*

READING OF COMMUNICATIONS & WRITTEN APPEALS TO THE BOARD

Commissioner Epstein read a thank you note sent from the Executive Director for a box of fruit that was sent to him when he was out recovering from a medical procedure.

REPORTS OF THE STAFF

- A. Executive Director. The Executive Director's Report for March had been previously distributed and reviewed. A copy is attached to the minutes on file in the Fire District Office. The office has been busy working on budgets. He reported about a case of Legionnaire's disease that was discovered at one of the assisted living communities. A resident passed away from this event. The person had some underlying health issues as well as contracting the bacteria associated with Legionnaire's.

Once it was discovered the proper Town authorities were contacted. Mr. Palmieri and Mr. Neto proceeded in getting samples of the water to test the amount of residual chlorine. A conference call was held the next day with all parties involved. They discussed the status of the situation as well as what the future plan will be. The situation was met with complete support to that community by all involved. The chlorine residual testing met all standards of the DPH, Drinking Water Division. All tests that were done indicate that Cromwell's water is OK.

They continue to support that community for a long-term solution. It was confirmed that active chlorine existed and there is no indication that Cromwell is a source of this.

Commissioner Darius complimented Mr. Palmieri and the Executive Director for acting on this proactively and having scientific documentation. It will be very valuable as the process unfolds in establishing the credibility of the District's water system. Commissioner Darius stated it is a job well done.

***A motion was made by Commissioner Epstein, seconded by Commissioner Sokolowski and unanimously approved to accept the Executive Director's Report for March as submitted.***

- B. Financial Report. The Financial Report for March had been previously distributed and reviewed. A copy is attached to the minutes on file in the Fire District Office. Mr. Lupkas reported that the District has collected roughly \$4.7 million of tax dollars which includes the State Grant-In-Aid. That is 106% of the budgeted amount. There are still a few months in the year, but at this time in the fiscal year, there is a limited amount of revenue received. The District has met its budget which is a good thing.

There were 128 EMS calls for the month. The receipts year to date is 9.1% higher than the same period last year. Water produced was very close to the average. Although the numbers are not reflected in the report, they have issued third quarter billing. It was roughly \$507,000. This is roughly 1.3% more than last year at this time. Regarding accounts that are over \$1,000 in collection, the list has gone down by three accounts. 63% was collected on accounts with over a 120 day balance with collection efforts. The audit was completed and filed with the State on March 25, 2023.

Commissioner Epstein complimented the Executive Director and his staff for making the decision to go to a different billing company for ambulance bills. Mr. Neto thanked the staff that made the decision to use ESO software which allows for simplicity of processing of data early on. They are processing the charts more efficiently and effectively allowing the billing company to get that first bill out sooner.

The Executive Director had an updated report on collections. \$13,000 was received from one of the attorneys that handles delinquent water accounts. The process of checks and balances is working. It is important to note that the District will work with any customer to set up payment arrangements for those experiencing financial hardships.

Commissioner Darius asked about the finances of the Volunteer Association as an independent Organization. Is there any transfer of funds that will occur into their bank account that the District has been temporarily overseeing? Mr. Neto confirmed that the Association does exist. They have their own Board of Directors or Executive Committee. There is almost \$30,000 in that account. Those funds were raised by the old volunteers, and are still in the account. Melissa Roming and Julius Neto are the signatories. Mr. Neto is on the account temporarily. At some point all the responsibility will be transferred to the Board of Directors. They will operate within their Bylaws. They are under the umbrella of the Cromwell Fire District and Fire Department.

***A motion was made by Commissioner Darius, seconded by Commissioner Sokolowski and unanimously approved to accept the Financial Report as submitted.***

- C. Fire Department Chief. The Chief's Report had been previously distributed and reviewed. A copy is attached to the minutes on file in the Fire District Office. Chief Brade was attending a conference this week so Assistant Chief Neubecker filled in. He highlighted a few things on the report. He and Assistant Chief Driscoll have been in Cromwell for about a month now and are getting acclimated to things. They look forward to bringing forth new operational training in the future. Regarding training, the career staff went through ParaTech rescue equipment that is on Squad 1. It will be in service soon. They are waiting on some parts in order to get some equipment mounted. The Department received some specialized training in a BraunAbility customized van. These vans are used for people with special needs. The new ambulance is due to arrive tomorrow. The radio has not been received yet, but the ambulance is wired for it. The new Chief's vehicle is in as well. A new electrical cord was installed to get the gear washer up and running at the West Street station. Ass't Chief Neubecker was available to answer any questions.

***A motion was made by Commissioner Sokolowski, seconded by Commissioner Smith and unanimously approved to accept the Chief's Report for March as submitted.***

1. Fire Marshal's Office. The Fire Marshal was on vacation. The FMO report had been previously distributed and reviewed. A copy is attached to the minutes on file in the Fire District Office. Commissioners were asked if they had any questions. Questions would be forwarded to the Fire Marshal when he returned if they could not be answered in this meeting. The Deputy Fire Marshal and Fire Inspector have been available to cover the FMO while Mr. Holmes is away.

***A motion was made by Commissioner Sokolowski, seconded by Commissioner Smith and unanimously approved to accept the Fire Marshal's report for March as submitted.***

- D. Water Operations. The Operations Report for March had been previously distributed and reviewed. A copy is attached to the minutes on file in the Fire District Office. Mr. Palmieri highlighted some things on his report. He discussed the 2022/2023 Sanitary Survey that took place a couple of weeks ago. It went very well. This is when the Department of Public Health visits to do an inspection. Mr. Palmieri works with them for a few weeks prior and after the inspection. All the facilities and pump stations were checked. Mr. Palmieri is working with DPH on a couple of minor issues.

The Consumer Confidence Report was send out. The Water Department had another great year. There has been great water quality, no issues. President Rukowicz asked about the upgrading of water meters. Mr. Palmieri stated that the Department is working towards getting more radio readers to make the process more efficient. He anticipates that within the next 2 to 3 years to be up to speed with radio readers. There are approximately 800 left to do, and they can only do a certain amount per year. Mr. Neto added that in the next budget they have allocated more resources for this project.

Mr. Palmieri explained how the Water Department has increased its metering to include everything in Town that had not been metered before. The Water Department is now at a rate of 11% undetected water. The Department of Public Health has a standard of 15%. The Water Department is proposing a water audit in the next budget. That will look at the last 3 years-worth of data. Water audits are required by DPH every 3 years.

*A motion was made by Commissioner Epstein, seconded by Commissioner Smith and unanimously approved to accept the Operations Report for March as presented.*

- E. Communication Center Report. There was no report. Mr. Lonergan was attending a conference.

#### REPORTS OF THE STANDING COMMITTEES

- A. District Operations. There was no meeting.
- B. Executive. A meeting was held on April 10, 2023, to discuss and review the 2023/2024 budget. President Rukowicz thanked the Department Heads, the Finance Manager, the Executive Director and some of the members of the Executive Committee who accomplished working on the budget and finalizing it at the April 10 meeting.

*A motion was made by Commissioner Epstein, seconded by Commissioner Sokolowski and unanimously approved to accept the minutes of the Executive Committee meeting of April 10, 2023, as submitted.*

- C. Fire Operations. The April 10, 2023, meeting had been canceled. The next meeting is scheduled for Monday, May 8, 2023, at 5:30 PM.
1. Communications Committee. There was no meeting.
  2. Apparatus Committee. There was no meeting.
- D. Pension. There was no meeting. The next meeting is July 5, 2023, at 5:30 PM.
- E. Personnel. The April 11, 2023, meeting had been canceled. The next meeting is scheduled for Tuesday, May 9, 2023.
- F. Water Operations. There was no meeting. The next meeting is scheduled for Wednesday, May 3, 2023.

#### BOARD APPOINTMENTS

There were no appointments to report.

#### CONSIDERATION OF OLD BUSINESS

- A. Report of the Town Council Liaison. There was no report. The Executive Director will follow up with the Mayor regarding liaison responsibilities for both the District and the Town.
- B. Reports of the Special Committees
1. Public Safety Tower Committee. There was no meeting. The next meeting is scheduled for Friday, June 2, 2023.
  2. Health & Safety/Building Committee. A meeting was held on Wednesday, April 5, 2023. Minutes had been distributed for review. A copy is attached to the minutes on file in the Fire District Office.

*A motion was made by Commissioner Epstein, seconded by Commissioner Terry and unanimously approved to table the minutes of the Health & Safety/Bldg. Committee meeting of April 5, 2023, because they were not signed.*

3. Bylaws Committee. There was no meeting. The next meeting/workshop is scheduled for tomorrow night, Wednesday, April 19, 2023, at 5:30 PM, at the Coles Road Firehouse. Since this has been considered a workshop/meeting, there will be no formal notes or minutes taken.
  4. Public Relations/Community Outreach Committee. President Rukowicz commented that the newsletter just sent out was great. A good job done by Commissioners Darius and Epstein and those involved. President Rukowicz has suggested that in the next issue there be a diagram of a fully outfitted firefighter with the cost of all the equipment they are wearing times two. He would like the public to realize the cost of outfitting a firefighter, with a spare set of gear which is required by standards.
- C. Todd Gagnon Plaque Dedication/Update. Commissioner Sokolowski had a long conversation with Cheryl Gagnon. She was concerned that her children be part of a ceremony. He also spoke with one of Todd's daughters. Right now they are working on a date for the family. Commissioner Sokolowski also spoke with the Firefighter Union President and the Fire Marshal that this dedication be a separate ceremony from the "wetdown." The ceremony should be something specific to Todd as a dedication. Commissioner Sokolowski reached out to Melissa Roming to have the Color Guard be part of the ceremony. It is possible to have bagpipes if requested. The ceremony would be approximately 30 to 45 minutes in length. President Rukowicz thanked Lt. Alan Dominy and Commissioner Sokolowski for working together on this project. They are leaving it up to the family to determine who should be invited to the ceremony because Todd was married twice and had children and step children.

#### NEW BUSINESS

- A. Commissioners' Comments. Commissioner Terry learned through the Cromwell Children's Coalition that there is a student in the high school that has a dangerous illness. She would like the Executive Director to reach out to the high school and ask them if there is something we can do to help. She would like the Commission to be vocal that they are there for support. She wanted to make sure that the Board agrees with her suggestion to reach out to the high school.

Commissioner Darius asked about the status of the Mutual Aid agreement with Rocky Hill. Mr. Neto stated that the agreement that the Board approved was finally signed off. Cromwell will provide mutual aid support for fire and EMS to the two properties that are being developed on that street. The Town will only plow to Cromwell's boundary. It will be the responsibility of the two residents living there to clear a path for emergency services. Cromwell has no jurisdiction over that. MDC has signed an agreement with the property owners of the larger lot authorizing Cromwell Water to service the house that exists there.

Commissioner Epstein reported that last Saturday all six fire police took a day long certification class that consisted of 4 hrs. of classroom, a practical exam and a written exam to get certified as CT Fire Police Officers. He asked about the firefighter that was injured on

the highway call. Lt. Dominy reported that he is no longer using crutches, has been doing physical therapy and getting stronger.

- B. Budgetary Adjustments. There were no adjustments to report.
- C. Approval of Contracts/Contractors. There were no contracts or contractors to report.
- D. Presentation and Discussion of Audit. Commissioners were given a copy of the audit report for review. They were encouraged to take it home over the weekend. It was also noted that each Commissioner received an electronic copy via email. Mr. Neto noted that page 19 has been changed to add leases to one of the line items. Mr. Rude had commented that there was a Section that identified \$2,790,719 as deferred as flow of resources. It did not have a descriptive on the left side. The leases are associated with the District. That is the new item that has been added. He asked that the Commissioners insert the new page 19 in the report.

The usual auditors attend the Commissioners' meeting where the audit report is presented. This year Jason is on medical leave, and Sue could not get away to attend because it is tax season. Once the Board has reviewed the report, if there are questions, Jason and/or Sue are willing to come back to address them. Questions can also be forwarded through email.

Mr. Lupkas provided an overview. The District's fiscal year ends June 30 of each year. The District is required by the State to submit an audit done by an outside firm by December 31<sup>st</sup> of each year. This year an extension was needed because of the leases with the Tower. The audit consisted of going through each account on the balance sheet side. It needs to be reviewed to make sure balances are where they are supposed to be. Making sure that collectables or what is being paid out and paid time off are accurately reflected. The auditors then take the numbers and backup to do their review. They follow up with Mike with any additional questions or requests to look at. Everything was ready on time except for the outstanding lease issue. The audit is also on the District's website.

- Regarding the report itself, pgs. 1-3 is the auditor's opinion. That is the only thing in the report that is their work product. Everything else in there is the District handing over the information and reviewing and preparing it for the presentation. The audit was completed and filed on March 25, 2023.
- Page 4 is called management discussion and analysis. There will be details in there regarding different sections and how to interpret what is in the financial statements.
- It was noted that the General Fund, Fund Balance is at \$1.2 million. The tax collection rate was 98.8% which is a very high collection rate.
- On the Water Department side they had an operating income of \$166,000. With gains and losses it becomes \$199,000.
- The District issued bonds last year. The District's AA rating from Standards & Poors was reaffirmed on all the outstanding debt.
- Page 14 discusses capital assets and what the breakdown is. The General Fund of the District is listed as part of the governmental fund category. The Water Department is called an Enterprise Fund. It operates like a business. The accounting rules are a little bit different than the General Fund.
- Page 19 is the balance sheet for the governmental funds. The total fund balance is where assets are greater than liabilities. \$1.5 million is the total fund balance. The General fund is at \$1,258,000.

- Revenues and expenses are on page 21 for the governmental funds. The line items show what was spent in each category.
- Page 24 is revenue and expenses for the water fund. Page 27 discusses the pension. \$1,667,000 is the District's net position which is 95.5% of what the liability is.
- Page 62 is significant where it shows the original budget, where the final budget was because there were no adjustments last year, what the actuals were and what the variance is.
- Page 74 which is the last couple of pages, is also the auditors' pages. It is called the Independent Auditors Report of Internal Controls over Financial Reporting.
- Mr. Lupkas noted that the District has 6 months to get the audit out. He explained that the numbers in the Tower Fund are what caused the delay in the audit. The long term revenue that is expected from the Tower leases calculated back on a discounted rate so that they have the expected interest coming in. This was a new standard that was put in place last year which was never reported before.

***A motion was made by Commissioner Epstein, seconded by Commissioner Sokolowski and unanimously approved to accept the Audit as presented.***

E. Discussion and Possible Approval of FY 2023/2024 CFD Budget with Recommendations from the Executive Committee. The Executive Director distributed the latest draft of the budget recommended by the Executive Committee. Mr. Neto explained the process with the input from the Division heads. He gave a quick overview.

- Revenue will be increasing by 20% due to the re-evaluation done by the Town. The numbers presented to the Executive Committee had a very conservative revenue number. They have identified an additional \$174,00 in revenue.
- The debt service year over year was increased by 9.35%. That is now a part of the Communications capital project. Last year the District was only paying on the interest rates. Now they are paying interest rates and principal.
- Insurance benefits are up 9.91%.
- The administrative account increased by 3.3%.
- The Office of the Chief and Fire Dept. increased by 17.37%. Part of that increase year over year is that last year the District did not fund the two assistant chiefs for the whole year. This year the two assistant chiefs are fully budgeted.
- EMS/fire operations increased by 7.2%. Part of that is the payroll portion. The payroll portion including part-time reflects a 14.28% increase. It was noted that the safer grant has expired meaning that firefighters hired now need to be fully funded by the District.
- Signals & Alarms increased by 7.2%.
- The FMO has a decrease of 1.79%. The Admin. Ass't. retired in the FMO. The strategy with those dollars was to hire another part-time inspector.
- Payroll increased by 17.4%. CBA or union contract obligations contributed to that number. There was QA that was used in the EMD program which people are now being compensated for.
- The Communications' increase by 20%.
- Regarding the Water Division, payroll is up by 10.56%. The water staff are climbing the salary matrix which shows the increase. Mr. Palmieri and Mr. Neto put into the budget an internal promotion to a supervisory role. The goal is to create a role for one of his team members to assist him with day-to-day operations.

The rest of the budget focuses on public safety. The Water Department works to protect the water source and distribute it safely. The present budget does not include a mil rate increase or a water rate increase. The re-evaluation will bring in additional revenue. There are capital items totaling \$379,500. There are regulatory items that are part of the capital. There are also infrastructure improvements that are critical. The District does not have any federal, stimulus or grant money unlike the Town.

Commissioner Darius asked how this budget changes weekend staffing. He referred to the second ambulance crew. Mr. Neto stated that there were dollars identified for that program. The dollars were put in and then removed because of the expense. There is a need but not consistently. The Board has the opportunity through this process to have a discussion and make changes. It was not considered because of other priorities that were identified.

Commissioner Smith asked about the additional holiday that was put in the budget. Does the Board need to incorporate it into the holiday schedule. Mr. Neto said it will be. It was the responsibility of the Executive Committee to fund it. It will be up to the Board to accept that as an additional holiday and negotiate it with the CBA's. The policy would need to be modified to include 13 holidays just like the Town.

Commissioner Sokolowski asked if there was anything in the budget that addresses the replacement of the ladder truck. Mr. Neto said there was not. There was \$100,000 that was added as seed money. That means there is \$300,000 earmarked in the budget for apparatus replacement. If and when Truck 1 is sold, it was decided last year that any funds from Truck 1 will be put into the apparatus seed money fund.

Commissioner Darius fully supports the Water Department's expenditure requests. He has toured the property with Joe. He had an excellent tour, and highly recommended it to all the Commissioners. He also believes it is very important to fund a second ambulance, daytime hours on the weekends. They are consistently tied up on the weekends and are turning over calls. Numbers are going up and they are only going to go higher. He would like to see coverage for 7 AM to 7 PM on the weekends.

Commissioner Epstein asked that everyone think about the future, that money be put away for the possibility of putting solar panels on the buildings and pump houses. Electricity is going up 57.67%. He knows the District does not have the funding now, but would like to keep it in the back of everyone's mind for the future. Right now there is roughly \$10,000 a month that is being spent on electricity. Mr. Neto will be asking Mr. Lonergan to start doing some research. He would like to find out what the best financial model will be. They would need an outside, non-vendor connected analysis. Any lease greater than 5 years requires Town approval. There would need to be a Town meeting.

Commissioner Sokolowski discussed the second ambulance issue. He wanted to know if anyone had analyzed the numbers. Mr. Neto had reviewed numbers with the Fire Chief and Mr. Lupkas. Mr. Neto explained some options to be able to include the second ambulance. It was not initially included because of other needs. This would be an additional crew on Saturday and Sunday, 12 hours.

The Commissioners requested the Executive Director to go back and look at the numbers for options to include in the budget the funding for a second ambulance crew 12 hrs. on Saturdays and Sundays.

***A motion was made by Commissioner Sokolowski, seconded by Commissioner Darius and unanimously approved to approve the Water Division Enterprise Fund budget.***

Commissioner Epstein discussed the need and the financial planning for another new ambulance. Mr. Neto discussed having encumbered funds in the budget so they cannot be used for anything else.

***A motion was made by Commissioner Epstein, seconded by Commissioner Sokolowski and unanimously approved to table the Fire, EMS and Communication budget approvals.***

- F. Discussion and Possible Approval of Filling the Open Career Firefighter Position. After losing another career firefighter to another fire department, Chief Brade was interested in filling that vacancy as soon as possible to minimize overtime. They are looking for the authorization to hire Tim Sullivan who was not next on the list, but he is after the next one on the list. The next person on the list is Jason Lufkas. Mr. Lufkas has left the Department and is working at another career fire department. The list is internal and external. The Chief's office and the Lieutenants are requesting that the Board bypass Mr. Lufkas and go to Tim Sullivan. Mr. Sullivan is a part-time employee for Cromwell and is in good standing. One reason for hiring Mr. Sullivan is that they would be promoting one of their own. The second reason is Mr. Sullivan is a better match to succeed going forward. If the Board would like more specifics, the Executive Director would request going into Executive Session.

***A motion was made by Commissioner Sokolowski, seconded by Commissioner Darius and unanimously approved to bypass Mr. Jason Lufkas on the firefighter hiring list and appoint Tim Sullivan who is the next one on the list.***

- G. Discussion and Possible Approval of Setting a Date for Budget Vote. The date the Board discussed was Monday, May 22, 2023. There was a discussion on the time set for the vote as well as whether or not there should be a presentation before the vote. There has been concern in the past that citizens were not able to vote when they arrived. They were not allowed to vote during the presentation that took place before voting. There was a lengthy discussion on time of voting. It was suggested to make the voting from 5 PM to 8 PM with no presentation. It is a non-confrontational budget.

#### PUBLIC COMMENT

James Rude, Highridge Rd., commented that the budget that is being put together on the Fire and Communication side, although the conversation indicates that the mil rate will stay the same, embedded in keeping the mil rate the same is a 20% increase in people's taxes on average. Although there was not a tax increase last year, there was a 20% increase in the tax rate the year before. In the course of 3 years, they are going to have a 40% increase in the rate of taxes. There was also a re-evaluation which increased property values by 20%, but if the mil rate is the same, there is another 20% increase on average in people's taxes. There is a belief that this may not be controversial, but he would recommend to the Commission that they make extremely clear this has a 20% on average and what the taxes are that people will have to pay. From the perspective of continuing to improve communication and transparency, he understands that there are opportunities for people to come to meetings and hear about these things. Some of the meetings get scheduled in such a short timeframe before they occur. For example, the last Executive Committee was noticed only a few days before it happened. It is very hard to have people plan to come to such meetings. The communication in that regard is not always perfect. You can check with Mr. Neto on the details of that comment if you would like. If you really want to have people

come and be involved in the budget process and learn about it, I would suggest that very much like the Town does it, the schedule gets set so far in advance the people know what the schedule is so they can make arrangements to come. The Executive Committee meeting gets scheduled less than a handful of days before it actually happens. It is very hard for you to get information out to enough people if they so choose to be able to come and sit in and learn. Communication continues to be important. He thinks the Commission needs to think about that. It all does relate to transparency. Without communication there is this idea that there are things going on in the back room the voters don't know. He thanked the Board for their time again this evening.

EXECUTIVE SESSION

There were no items for Executive Session.

ADJOURNMENT

There being no further business, a motion was made by Commissioner Epstein, seconded by Commissioner Darius and unanimously approved to adjourn the meeting at 8:58 PM.

ATTEST:

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Charles R. Epstein, Secretary

Nancy Deegan  
Recording Secretary

DRAFT