

CRONOMER VALLEY FIRE DISTRICT

MEETING MINUTES

February 15, 2023

Following the close of the Public Hearing, the regular monthly meeting of the Cronomer Valley Fire District was called to order by Commissioner Dieckmann at 6:45 p.m. The following Commissioners were present: Patterson, Dieckmann, Rahuba and Greene. Also present: Mrs. Fogg, Treasurer, Mrs. Dieckmann, Secretary, Chief Dorrman and the District Attorney William Badura. Absent: Commissioner Ostrander. *The secretary noted that the time, date and place of this meeting has been given to the media and posted in accordance with the Open Meetings Law.*

SECRETARY: The minutes of the Organization meeting on January 10, 2023 were reviewed. A motion to approve was made by Mr. Patterson and second by Mr. Rahuba. All in favor – Approved. The minutes of the regular monthly meeting on January 10, 2023 were reviewed. A motion to approve was made by Mr. Rahuba and second by Mr. Patterson. All in favor – Approved. The minutes of the Special Meeting on January 24, 2023 were reviewed. A motion to approve was made by Mr. Dieckmann and second by Mr. Rahuba. All in favor – Approved.

TREASURER’S REPORT: The Treasurer’s report was reviewed. A motion to approve was made by Mr. Patterson and second by Mr. Rahuba. All in favor – Approved. The Treasurer reported that the AUD report was completed and filed by Ronald Clum CPA. The Treasurer also reported that as of this date Townvac still owed Cronomer Valley Fire District 229.7 gallons of gas as per our agreement with them. Mr. Rahuba made a motion to approve payment of the bills as audited. A second was provided by Mr. Dieckmann. All in favor – Approved.

CHIEF’S REPORT: The Chief reported on the following:

- Reported on upcoming Physicals, Vehicles, equipment and driver qualifications
- Chief provided the Board with a list of active members that he feels should be moved to “Social” status due to their lack of the required attendance. Mr. Rahuba made a motion to make this change. A second was made by Mr. Dieckmann. All in favor – Approved.
- Requesting the approval of members to attend the HVVFA Hazmat Homeland Security Training Class held in Athens NY on March 4, 2023. **Cost \$15.00 per person.** 6 members signed up as of this meeting. A motion to approve was made by Mr. Rahuba and a second by Mr. Dieckmann. All in favor – Approved.
- The Chief is requesting the board accept 3 new members for “Active” status.
James Leghorn Jr
Juan Rosado
Alex Tarantino

Mr. Rahuba made a motion to accept them as active members pending the required District physical. A second was provided by Mr. Patterson. All in favor – Approved.

- The Chief presented the Board with the following names and dates for non-department use of the Training Site/Burn Building. Goodwill FD – March 5, 2023 and NYS Corrections – May 15, 2023, 4-5 days. Discussion followed on procedures for use of the District property along with a Facilities Use Agreement that must be signed.

- Requesting the purchase of Car Wash Tickets as previously done. A motion to approve 3 car was booklets. Cost no more than \$50.00 per booklet. **Total cost \$150.00.** A second was provided by Mr. Dieckmann. All in favor – Approved.
- Requesting 3 Rechargeable Streamlight Batteries. Vendor – Haight. Cost per \$39.00. **Total cost \$117.00.** A motion to approve was made by Mr. Dieckmann and second by Mr. Rahuba. All in favor – Approved.
- Requesting 2 Hi Viz Class 3 Traffic Jackets for Fire Police. Cost per 175.00. **Total cost \$350.00.** Vendor – Amazon. A motion to approve was made by Mr. Rahuba and second by Mr. Patterson. All in favor – Approved.
- The Chief recommended that Rescue 303 get new tires. The present tires are about 10 years old. Vendor – House of Tires. **Cost \$3,988.60.** A motion to approve was made by Mr. Dieckmann and second by Mr. Patterson. All in favor – Approved.
- Requesting Smoke Machine Liquid. **Cost \$220.00 plus shipping.** A motion to approve was made by Mr. Patterson and second by Mr. Rahuba. All in favor – Approved.
- Requesting Fire Prevention Items. A motion was made by Mr. Dieckmann to approve **not to exceed the budgeted amount of \$2,800.00.** A second provided by Mr. Rahuba. All in favor – Approved.
- Requesting 20 Citation Medals with holders. Vendor – Haight. **Total cost \$500.00.** A motion to approve was made by Mr. Patterson and second by Mr. Rahuba. All in favor – Approved.
- Requesting the purchase of 1 Quantifit2 Respirator Fit Testing System. Vendor – OHD. **Total cost \$16,995.00.** A motion to approve was made by Mr. Patterson and second provided by Mr. Greene. All in favor – Approved.
- Plattekiil FD will be holding a Thruway Safety Demo on March 11, 2023.

Mr. Rahuba made a motion that the board authorize Fellenzer Engineering to proceed with engineering services for the phase II portion of the Training Center. A second was provided by Mr. Patterson. All in favor – Approved.

Mr. Patterson made a motion that the board approve 4 members to attend Fire Police Training in Montour Falls on March 18, 2023. Cost per member \$65.00. **Total cost \$260.00.** A second was made by Mr. Rahuba. All in favor – Approved.

Mr. Dieckmann made a motion that the district adopt the resolution that grants a tax exemption to eligible volunteer firefighters as provided for by the Real Property Tax Law 466-a. A second was provided by Mr. Patterson. All in favor – Approved.

A copy of this resolution has been made a part of these minutes.

Mr. Greene made a motion that the board increase the yearly salaries of both the District Secretary and District Treasurer from \$17,946.20 to \$19,196.04. A provided by Mr. Rahuba. All in favor – Approved.

Mr. Rahuba made a motion to approve the list of 2022 LOSAP points earned as presented to the board. A second was provided by Mr. Dieckmann. All in favor – Approved. This list will be posted for 30 days for reviewing.

With no other business to discuss, the meeting was adjourned at 8:40 p.m.

Respectfully submitted,

Lucy Dieckmann
District Secretary

**RESOLUTION OF THE CRONOMER VALLEY FIRE DISTRICT
TO GRANT A TAX EXEMPTION TO ELIGIBLE VOLUNTEER
FIREFIGHTERS AS PROVIDED FOR BY REAL PROPERTY TAX LAW §466-a**

WHEREAS, § 466-a of the Real Property Tax Law authorizes the Fire District after a public hearing to grant a tax exemption to enrolled volunteer members of the Cronomer Valley Fire Department

WHEREAS the Fire District has conducted the public hearing required by the Statute and elicited public comment on said topic

WHEREAS the Board of Fire Commissions has determined that the granting of the tax exemption will enhance recruitment and retention of volunteer firefighters in the Fire Department

NOW THEREFORE BE IT RESOLVED that an exemption be granted at 10% of the assessed value of the real property owned by an enrolled volunteer firefighter who meets the eligibility requirements established in this resolution;

BE IT FURTHER RESOLVED that the enrolled member of the Cronomer Valley Fire Department must meet the following requirements to be eligible for the tax exemption:

1. The enrolled member must reside in the territory served by the Fire District
2. The property must be the primary residence of the enrolled member
3. The property is used exclusively for residential purposes, provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section
4. The enrolled member has been certified by the Chief of the Fire Department to have served at least 2 years of active service and such certification has been approved by the Board of Fire Commissioners

BE IT FURTHER RESOLVED that an enrolled member of the Cronomer Valley Fire Department who accrues more than twenty years of active service as certified by the Chief of the Fire Department shall be granted the 10 percent exemption as authorized by this resolution for the remainder of his or her life as long as the property for which the exemption is sought under this resolution is the primary residence of the enrolled member.

BE IT FURTHER RESOLVED that the exemption granted under this resolution shall continue for the un-remarried spouse of an enrolled member of the Fire Department who is killed in the line of duty upon the following conditions:

1. The un-remarried spouse is certified by the Chief of the Fire Department as the un-remarried spouse of the volunteer firefighter killed in the line of duty; and

2. The deceased volunteer firefighter had been an enrolled member for at least five years; and
3. The deceased volunteer firefighter had been receiving the exemption prior to his or her death.

BE IT FURTHER RESOLVED that the exemption granted under this Resolution shall continue for the un-remarried spouse of a deceased member of the Cronomer Valley Fire Department under the following conditions:

1. The un-remarried spouse is certified by the Chief of the Fire Department as the un-remarried spouse of the deceased enrolled member of the Cronomer Valley Fire Department
2. The deceased volunteer firefighter has been an enrolled member for at least twenty years
3. The deceased volunteer firefighter has been receiving the exemption prior to his or her death.

BE IT FURTHER RESOLVED that any exemption granted under this Resolution shall be filed with the Town of Newburgh on the forms designated by the Town; and

BE IT FURTHER RESOLVED that the Secretary of the Fire District is directed to provide the Town of Newburgh with a copy of this Resolution; and

BE IT FURTHER RESOLVED that this resolution shall be governed by and applied in accordance with Real Property Tax Law §466-a.

BE IT FURTHER RESOLVED THIS RESOLUTION shall be effective as of the date of its adoption.

The adoption of the foregoing resolution was duly put to a vote and upon roll call, the vote was as follows:

Commissioner Kevin Ostrander)	
Commissioner D. Donald Greene)	
Commissioner Charles Dieckmann)	AYES
Commissioner Richard E. Rahuba)	
Commissioner Frank J. Patterson)	

The resolution was thereupon declared duly adopted.

Dated: Cronomer Valley, New York
February 15, 2023

5:36 PM

Cronomer Valley Fire District #1

Orange Bank & Trust - Reserve Accounts

02/15/23

Accrual Basis

As of February 15, 2023

Type	Date	Num	Memo	Debit	Credit	Balance
Cash - Reserve						994,231.89
OCT MMkt Acct - Cap Reserve						646,190.32
Deposit	01/31/2023		Interest	56.65		646,246.97
Total OCT MMkt Acct - Cap Reserve				56.65	0.00	646,246.97
OCT MMkt Acct - Land & Building						168,789.22
Deposit	01/31/2023		Interest	14.80		168,804.02
Total OCT MMkt Acct - Land & Building				14.80	0.00	168,804.02
OCT MMkt Acct - Radio Fund						30,423.52
Deposit	01/31/2023		Interest	1.33		30,424.85
Total OCT MMkt Acct - Radio Fund				1.33	0.00	30,424.85
OCT MMkt Acct - Repair Reserve						91,392.60
Check	01/31/2023		Service Charge		3.00	91,389.60
Deposit	01/31/2023		Interest	8.01		91,397.61
Total OCT MMkt Acct - Repair Reserve				8.01	3.00	91,397.61
OCT MMkt Acct - Tax Stabilizatr						57,436.23
Deposit	01/31/2023		Interest	5.04		57,441.27
Total OCT MMkt Acct - Tax Stabilizatr				5.04	0.00	57,441.27
Total Cash - Reserve				85.83	3.00	994,314.72
TOTAL				85.83	3.00	994,314.72

5:44 PM

Cronomer Valley Fire District #1

M&T Bank General Checking Account

02/15/23

Accrual Basis

As of February 15, 2023

Type	Date	Num	Name	Memo	Split	Debit	Amount	Balance
Cash - General Fund								225,838.46
Checking - M&T Bank 4747								225,836.46
Bill P...	01/12/2023	7934	Amazon Capital Services		Accounts Pay...		-234.17	225,602.29
Bill P...	01/12/2023	7935	Assoc Of Fire Dist Of Orange County	20223Annual D...	Accounts Pay...		-100.00	225,502.29
Bill P...	01/12/2023	7936	Campbell Freightliner Of Orange Cty LLC	38866	Accounts Pay...		-1,060.24	224,442.05
Bill P...	01/12/2023	7937	Cardmember Service	M&T cc closing ...	Accounts Pay...		-220.95	224,221.10
Bill P...	01/12/2023	7938	Ciccarelli, Jr., James	Pick up new chl...	Accounts Pay...		-150.00	224,071.10
Bill P...	01/12/2023	7939	Commissioner of Finance, Inc	Election 12/13/2...	Accounts Pay...		-550.00	223,521.10
Bill P...	01/12/2023	7940	Crudele Communications	C147	Accounts Pay...		-308.00	223,213.10
Bill P...	01/12/2023	7941	Firefly Admin Inc.	Retainer Jan 1- ...	Accounts Pay...		-3,100.00	220,113.10
Bill P...	01/12/2023	7942	Firematic Supply Co., Inc.	Brush Truck - R...	Accounts Pay...		-465.37	219,647.73
Bill P...	01/12/2023	7943	Fisch Solutions, Inc.	Jan 2023 Tablet...	Accounts Pay...		-20.00	219,627.73
Bill P...	01/12/2023	7944	Haight Fire Equip. Supply (Metro... Inc.)		Accounts Pay...		-257.14	219,370.59
Bill P...	01/12/2023	7945	Hamilton-Fogg, Inc.	Snowplowing, 1...	Accounts Pay...		-1,220.00	218,150.59
Bill P...	01/12/2023	7946	Liberty Coca-Cola Beverages LLC	601475791	Accounts Pay...		-413.00	217,737.59
Bill P...	01/12/2023	7947	Main Care Energy	129323	Accounts Pay...		-2,788.04	214,949.55
Bill P...	01/12/2023	7948	Miller, Alex	Re-Imburse Mil...	Accounts Pay...		-10.48	214,939.07
Bill P...	01/12/2023	7949	Mulligan, George M.	4th Qtr 2022 Pa...	Accounts Pay...		-300.00	214,639.07
Bill P...	01/12/2023	7950	Municipal Emergency Services, Inc.	Class II Harnes...	Accounts Pay...		-657.96	214,081.21
Bill P...	01/12/2023	7951	NYS Assoc Of Fire Chiefs	13078	Accounts Pay...		-45.00	214,036.21
Bill P...	01/12/2023	7952	Paulino, Steven	Sep 2022, Oct ...	Accounts Pay...		-30.00	214,006.21
Bill P...	01/12/2023	7953	Phoenix Graphics, Inc.	CRONOMER	Accounts Pay...		-203.00	213,803.21
Bill P...	01/12/2023	7954	Print Shop	2023 Purchase ...	Accounts Pay...		-45.00	213,758.21
Bill P...	01/12/2023	7955	Quackenbush, Robert	Nov 2022-Dec ...	Accounts Pay...		-400.00	213,358.21
Bill P...	01/12/2023	7956	Receiver of Taxes	2023 Water 6 A...	Accounts Pay...		-35.52	213,322.69
Bill P...	01/12/2023	7957	Rtch USA, Inc.	5311780	Accounts Pay...		-77.04	213,245.65
Bill P...	01/12/2023	7958	Tuttle, Richard	Pick up new chl...	Accounts Pay...		-150.00	213,095.65
Bill P...	01/12/2023	7959	Val-U-Office (Valucharge Inc.)		Accounts Pay...		-99.80	212,995.85
Bill P...	01/12/2023	7960	Villa Italia, Inc		Accounts Pay...		-264.00	212,731.85
Bill P...	01/12/2023	7961	W.B. Mason Co., Inc.	C2441641	Accounts Pay...		-581.00	212,150.85
Bill P...	01/12/2023	7962	Wolf, Frank	2022 Gym Mem...	Accounts Pay...		-120.00	212,030.85
Bill P...	01/12/2023	7963	Receiver of Taxes	2023 Water No ...	Accounts Pay...		-44.70	211,986.15
Check	01/12/2023	7964	Cronomer Valley Fire District	OCTC CC Dece...	OCT-Checkin...		-624.28	211,461.87
Bill P...	01/18/2023	7965	Central Hudson - 4055- 09-7&31-1	Service 12/8/20...	Accounts Pay...		-1,509.96	209,951.91
Bill P...	01/18/2023	7966	Central Hudson - 4055- 09-7&31-1	Service 12/8/20...	Accounts Pay...		-117.82	209,834.09
Bill P...	01/24/2023	7967	Verizon	Jan 2023 Telep...	Accounts Pay...		-573.51	209,260.58
Bill P...	01/24/2023	7968	Verizon Wireless	Jan 2023 Tablet...	Accounts Pay...		-167.10	209,093.48
Dep...	01/25/2023			Deposit	Other General...	18.47		209,111.95
Bill P...	01/25/2023	EFT...	Deluxe For Business	994030-303270	Accounts Pay...		-355.27	208,756.68
Dep...	01/27/2023			Deposit	Tax Check	364,035.00	364,035.00	572,791.68
Dep...	01/31/2023			Interest	Interest and E...	247.32		573,039.00
Bill P...	02/07/2023	7969	Verizon	Feb 2023 Mem...	Accounts Pay...		-100.99	572,938.01
Bill P...	02/07/2023	7970	Vol. Fire Police Assoc. State of New York	4 Members Reg...	Accounts Pay...		-260.00	572,678.01
Check	02/15/2023	7971	Dieckmann, Lucy - Chief's Secretary	Feb 2023	-SPLIT-		-441.02	572,236.99
Check	02/15/2023	7972	Dieckmann, Lucy - Secretary	Feb 2023	-SPLIT-		-1,127.11	571,109.88
Check	02/15/2023	7973	MaryAnn Fogg	Feb 2023	-SPLIT-		-1,032.11	570,077.77
Total Checking - M&T Bank 4747						364,300.79	344,241.31	570,077.77
Total Cash - General Fund						364,300.79	344,241.31	570,077.77
TOTAL						364,300.79	344,241.31	570,077.77

5:37 PM
02/15/23
Accrual Basis

Cronomer Valley Fire District #1
Debit Card Accounts
As of February 15, 2023

Type	Date	Num	Memo	Debit	Credit	Balance
Cash - General Fund						5,250.00
OCT-Checking-Credit Card-7207						5,000.00
Bill Pmt -C...	01/12/2023	EFT12312...	Dec 31, 2022 ...		524.28	4,475.72
Check	01/12/2023	7964	OCTC CC Dec...	524.28		5,000.00
Total OCT-Checking-Credit Card-7207				524.28	524.28	5,000.00
OCT Checking Chief's Fund 7689						250.00
Total OCT Checking Chief's Fund 7689						250.00
Total Cash - General Fund				524.28	524.28	5,250.00
TOTAL				524.28	524.28	5,250.00

5:37 PM
02/15/23

Cronomer Valley Fire District
A/P Aging Detail
As of February 15, 2023

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Bill	02/08/2023	000B...	CCS Facility Mainte...	02/18/2023		1,250.00
Bill	02/11/2023	290	Clum, Ronald E. CPA	02/21/2023		1,648.00
Bill	01/23/2023	67899	Haight Fire Equip. S...	02/22/2023		44.00
Bill	01/23/2023	67909	Haight Fire Equip. S...	02/22/2023		37.65
Bill	01/23/2023	67910	Haight Fire Equip. S...	02/22/2023		95.00
Bill	01/23/2023	67908	Haight Fire Equip. S...	02/22/2023		27.00
Bill	01/25/2023	1733...	Main Care Energy	02/24/2023		962.16
Bill	02/14/2023	2300...	Crudele Communic...	02/24/2023		11,029.20
Bill	02/14/2023	5117	Cronomer Valley Fir...	02/24/2023		1,114.62
Bill	01/26/2023	67984	Haight Fire Equip. S...	02/25/2023		50.00
Bill	01/30/2023	1755...	Main Care Energy	03/01/2023		303.15
Bill	01/31/2023	68033	Haight Fire Equip. S...	03/02/2023		1,789.10
Bill	02/01/2023	10733	Fisch Solutions, Inc.	03/03/2023		20.00
Bill	02/01/2023	68068	Haight Fire Equip. S...	03/03/2023		822.36
Bill	02/01/2023		W.B. Mason Co., Inc.	03/03/2023		150.00
Bill	02/07/2023	2361...	W.B. Mason Co., Inc.	03/09/2023		62.46
Bill	02/09/2023	026599	Val-U-Office (Valuc...	03/11/2023		262.29
Bill	02/10/2023	1790...	Main Care Energy	03/12/2023		876.75
Total Current						20,543.74
1 - 30						
Bill	01/09/2023	2287...	Marshall & Sterling, ...	01/19/2023	27	14,669.00
Bill	01/10/2023	IN181...	Municipal Emergen...	01/20/2023	26	674.02
Credit	01/20/2023	2100...	Central Hudson - 35...			-16.26
Bill	01/11/2023	7918...	Healey Brothers LLC	01/21/2023	25	1,285.62
Bill	01/11/2023	Maisl...	Cardmember Service	01/21/2023	25	23.42
Bill	01/11/2023		Credit Card	01/21/2023	25	524.28
Bill	01/13/2023	R003...	Campbell Freightlin...	01/23/2023	23	938.05
Bill	01/18/2023	Jan 2...	Fogg, MaryAnn- rei...	01/28/2023	18	60.00
Bill	01/20/2023	CRN...	Alpine Software Cor...	01/30/2023	16	697.25
Bill	01/01/2023	3269	Paper Alternative S...	01/31/2023	15	225.00
Bill	01/31/2023	0005...	Times Herald Record	01/31/2023	15	41.89
Bill	01/23/2023	5141...	Cintas Corporation ...	02/02/2023	13	98.67
Bill	01/23/2023	R003...	Campbell Freightlin...	02/02/2023	13	2,609.40
Bill	01/23/2023	M&T ...	Cardmember Service	02/02/2023	13	591.65
Bill	01/09/2023	2354...	W.B. Mason Co., Inc.	02/08/2023	7	225.98
Bill	01/29/2023	80289	Alfi's Uniforms Inc.	02/08/2023	7	189.98
Bill	01/31/2023	OCT...	Chief's Fund	02/10/2023	5	136.51
Bill	01/31/2023	IN182...	Municipal Emergen...	02/10/2023	5	106.00
Bill	01/31/2023	OCT...	Credit Card	02/10/2023	5	2,166.58
Bill	01/31/2023	5059-2	Cronomer Valley Fir...	02/10/2023	5	618.97
Bill	01/31/2023	2100...	Central Hudson - 40...	02/10/2023	5	1,130.00
Bill	01/12/2023	2355...	W.B. Mason Co., Inc.	02/11/2023	4	63.54
Bill	02/01/2023	5066...	Ricoh USA, Inc.	02/11/2023	4	42.50
Total 1 - 30						27,102.05
31 - 60						
Bill	12/20/2022	0005...	Times Herald Record	12/20/2022	57	77.30
Bill	12/31/2022	2290...	Marshall & Sterling, ...	01/10/2023	36	291.82
Bill	12/31/2022	2290...	Marshall & Sterling, ...	01/10/2023	36	1,445.78
Bill	12/31/2022	1111	Dust & Shine Com...	01/10/2023	36	400.00
Bill	12/31/2022	2022 ...	Mulligan, George M.	01/10/2023	36	550.00
Bill	12/31/2022	2022 ...	Mensah, Guy	01/10/2023	36	120.00
Bill	12/31/2022	12/27 ...	Fogg, MaryAnn- rei...	01/10/2023	36	11.76
Bill	12/31/2022	18741	Air Cleaning Syste...	01/10/2023	36	1,522.00
Bill	12/31/2022	2022 ...	Karen Kaiser Sharp ...	01/10/2023	36	250.00
Bill	12/31/2022	MI22...	Signal 5 Fire Appar...	01/10/2023	36	1,200.00
Bill	12/31/2022	12/24...	Cardmember Service	01/10/2023	36	919.03
Bill	12/31/2022	Dell C...	Credit Card	01/10/2023	36	1,065.99
Bill	12/31/2022	Alfi 7...	Cronomer Valley Fir...	01/10/2023	36	583.97
Total 31 - 60						8,437.65
61 - 90						
Total 61 - 90						

5:37 PM
02/15/23

Cronomer Valley Fire District
A/P Aging Detail
As of February 15, 2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
> 90	General Journal	12/31/2015	VDD...	Cronomer Valley Fir...			-518.00
	General Journal	12/31/2015	VDD...	OMNI Medical Care...			-80.00
	General Journal	01/01/2016	VDD...	Tuttle, Richard			518.00
	General Journal	12/31/2016	RBT-...	adjustment			60,000.00
	General Journal	12/31/2017	REC 4	adjustment			-60,000.00
	Bill	12/31/2021	CRN-...	Alpine Software Cor...	01/10/2022	401	1,951.25
Total > 90							<u>1,871.25</u>
TOTAL							<u><u>57,954.69</u></u>

2023

5:38 PM

**Cronomer Valley Fire District
Profit & Loss Budget vs. Actual
January through December 2023**

02/15/23

Accrual Basis

	Jan - Dec 23	Budget	\$ Over Budget
Income			
Interest and Earnings - General			
Interest Income - Capital Resrv	56.65		
Interest Income - Land and Bldg	14.80		
Interest Income - Radio Fund	1.33		
Interest Income - Repair Resrv	8.01		
Interest Income - Tax Stab Res	5.04		
Interest and Earnings - General - Other	247.32		
Total Interest and Earnings - General	333.15		
Real Property Taxes			
Tax Check	364,035.00	1,213,450.00	-849,415.00
Total Real Property Taxes	364,035.00	1,213,450.00	-849,415.00
Unclassified Income			
Lease, Cell Tower, AT&T	1,935.00		
Other General Income	18.47		
Total Unclassified Income	1,953.47		
Total Income	366,321.62	1,213,450.00	-847,128.38
Gross Profit	366,321.62	1,213,450.00	-847,128.38
Expense			
Debt Interest, Serial Bonds	0.00	21,000.00	-21,000.00
Debt Principal, Serial Bonds	0.00	95,000.00	-95,000.00
Fire, Contractual Expenditures			
Bank Service Fees	3.00	400.00	-397.00
Cleaning & Sanitation	1,250.00	7,500.00	-6,250.00
Computer - Internet	1,436.78	20,000.00	-18,563.22
Computer IT Person	0.00	5,000.00	-5,000.00
District Meeting / Election Exp	0.00	1,500.00	-1,500.00
Dues	845.00	2,500.00	-1,655.00
Fire Prevention	0.00	2,800.00	-2,800.00
Food	2,848.72	12,000.00	-9,151.28
Fuel - Diesel	418.80	13,000.00	-12,581.20
Fuel - Gasoline	0.00	10,000.00	-10,000.00
Fuel & Fuel Oil - LP	2,532.88	12,000.00	-9,467.12
Installation Dinner	0.00	10,000.00	-10,000.00
Insurance - Cancer	14,669.00	15,000.00	-331.00
Insurance Compensation	0.00	65,000.00	-65,000.00
Insurance General	0.00	86,000.00	-86,000.00
Insurance Group Life	0.00	65,000.00	-65,000.00
Legal Notices	41.89	1,000.00	-958.11
License	0.00	50.00	-50.00
Mileage & Tolls	10.48	500.00	-489.52
Payroll Tax Expense	-1,882.84	5,000.00	-6,882.84
Physicals - Medical	0.00	15,000.00	-15,000.00
Real Estate Taxes	80.22	200.00	-119.78
Rent	21,952.50	89,000.00	-67,047.50
Repairs - Equipment	1,146.67	25,000.00	-23,853.33
Repairs - Vehicles	4,833.07	40,000.00	-35,166.93
Supplies - Cleaning	276.99	2,000.00	-1,723.01
Training & Conferences	1,644.62	6,000.00	-4,355.38
Uniforms	808.95	5,000.00	-4,191.05
Utilities - Gas & Electric	1,113.74	16,000.00	-14,886.26
Utilities - Telephone	780.61	15,000.00	-14,219.39
Total Fire, Contractual Expenditures	54,811.08	547,450.00	-492,638.92
Fire, Equip & Cap Outlay			
Equipment - Small Tools < \$20K	14,052.63	80,000.00	-65,947.37
Storage Building	1,017.50		
Total Fire, Equip & Cap Outlay	15,070.13	80,000.00	-64,929.87

5:38 PM

02/15/23

Accrual Basis

2023

Cronomer Valley Fire District
Profit & Loss Budget vs. Actual
 January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget
Fire, Personal Service			
Accounting, Payroll & Prof Fees	4,748.00	20,000.00	-15,252.00
Consultant fees	0.00	5,000.00	-5,000.00
Legal Fees	0.00	15,000.00	-15,000.00
Repairs - Building	0.00	8,000.00	-8,000.00
Repairs - Computer	0.00	3,000.00	-3,000.00
Salary	7,083.32	45,000.00	-37,916.68
Service Contract - Maintenance	0.00	15,000.00	-15,000.00
Supplies - Office	886.06	4,000.00	-3,113.94
Total Fire, Personal Service	12,717.38	115,000.00	-102,282.62
Local Pension Fund, Empl Bnfts			
Service Awards - LOSAP	0.00	174,000.00	-174,000.00
Total Local Pension Fund, Empl Bnfts	0.00	174,000.00	-174,000.00
Transfer to Capital Reserve	0.00	0.00	0.00
Transfer to Land/Bldg Reserve	0.00	0.00	0.00
Total Expense	82,598.59	1,032,450.00	-949,851.41
Net Income	283,723.03	181,000.00	102,723.03

5:38 PM
02/15/23
Accrual Basis

**Cronomer Valley Fire District
Balance Sheet Budget vs. Actual
As of December 31, 2023**

2023

	Dec 31, 23	Budget	\$ Over Budget
ASSETS			
Current Assets			
Checking/Savings			
Cash - General Fund			
Checking - M&T Bank 4747	570,077.77		
OCT-Checking-Credit Card-7207	5,000.00		
OCT Checking Chief's Fund 7689	250.00		
Total Cash - General Fund	<u>575,327.77</u>		
Cash - Reserve			
OCT MMkt Acct - Cap Reserve	646,246.97		
OCT MMkt Acct - Land & Building	168,804.02		
OCT MMkt Acct - Radio Fund	30,424.85		
OCT MMkt Acct - Repair Reserve	91,397.61		
OCT MMkt Acct - Tax Stabilizatr	57,441.27		
Total Cash - Reserve	<u>994,314.72</u>		
Total Checking/Savings	<u>1,569,642.49</u>		
Other Current Assets			
Prepaid Expenses	188,672.18		
Total Other Current Assets	<u>188,672.18</u>		
Total Current Assets	<u>1,758,314.67</u>		
Fixed Assets			
Buildings	595,150.73		
Equipment - over \$20K per item	4,064,253.01		
Land	119,939.68		
Leasehold Improvement	82,721.00		
Total Fixed Assets	<u>4,862,064.42</u>		
Other Assets			
Non-Current Govt Liabilities	725,000.00		
Service Award Program Assets	2,429,445.30		
Total Other Assets	<u>3,154,445.30</u>		
TOTAL ASSETS	<u><u>9,774,824.39</u></u>		
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	57,954.69		
Total Accounts Payable	<u>57,954.69</u>		
Total Current Liabilities	57,954.69	0.00	57,954.69
Long Term Liabilities			
Bonds Payable			
Bond Payable - Truck	725,000.00		
Total Bonds Payable	<u>725,000.00</u>		
Restr. for Serv Award Progr	2,429,445.30		
Total Long Term Liabilities	<u>3,154,445.30</u>		
Total Liabilities	3,212,399.99	0.00	3,212,399.99

5:38 PM
02/15/23
Accrual Basis

**Cronomer Valley Fire District
Balance Sheet Budget vs. Actual
As of December 31, 2023**

2023

	Dec 31, 23	Budget	\$ Over Budget
Equity			
Non-Current Govt Assets	4,862,064.69		
Nonspendable fund balance	235,840.18		
Retained Earnings - Capital Res	249,903.86		
Retained Earnings - General	504,869.88		
Retained Earnings - Misc Reserv	51,345.95		
Retained Earnings - Repair Rese	84,250.28		
Retained Earnings Land&Building	290,426.53		
Net Income	283,723.03	0.00	283,723.03
Total Equity	<u>6,562,424.40</u>	0.00	6,562,424.40
TOTAL LIABILITIES & EQUITY	<u><u>9,774,824.39</u></u>	0.00	9,774,824.39

5:39 PM

02/15/23

Accrual Basis

Cronomer Valley Fire District
Profit & Loss Budget vs. Actual
 January through December 2022

2022

	Jan - Dec 22	Budget	\$ Over Budget
Income			
Interest and Earnings - General			
Int & Earn - LOSAP	-365,152.00		
Interest Income - Capital Resrv	428.98		
Interest Income - Land and Bldg	182.21		
Interest Income - Radio Fund	9.47		
Interest Income - Repair Reserv	56.93		
Interest Income - Tax Stab Res	34.85		
Interest and Earnings - General - Other	404.90		
Total Interest and Earnings - General	-364,034.66		
Real Property Taxes			
Tax Check	1,178,800.00		
Total Real Property Taxes	1,178,800.00		
Sales of Fixed Assets	50,000.00		
Transfer From Capital Reserve	283,847.78		
Transfer From Land&Building Res	530,230.73		
Transfer From Radio Reserve	6,000.00		
Transfer From Tax Stab Reserve	3,000.00		
Transfers Into General	-675,078.51		
Unclassified Income			
Lease, Cell Tower, AT&T	22,553.71	21,600.00	953.71
Other General Income	521.50		
Total Unclassified Income	23,075.21	21,600.00	1,475.21
Total Income	1,035,840.55	21,600.00	1,014,240.55
Gross Profit	1,035,840.55	21,600.00	1,014,240.55
Expense			
Debt Interest, Serial Bonds	19,372.50	21,000.00	-1,627.50
Debt Principal, Serial Bonds	95,000.00	95,000.00	0.00
Fire, Contractural Expenditures			
Bank Service Fees	0.00	400.00	-400.00
Cleaning & Sanitation	7,900.00	7,500.00	400.00
Computer - Internet	28,341.81	20,000.00	8,341.81
Computer IT Person	2,024.00	5,000.00	-2,976.00
District Meeting / Election Exp	1,483.00	1,500.00	-17.00
Dive Team Expenditures	144.83	6,000.00	-5,855.17
Dues	2,085.00	2,500.00	-415.00
Fire Prevention	0.00	2,800.00	-2,800.00
Food	15,711.52	13,000.00	2,711.52
Fuel - Diesel	11,717.91	8,000.00	3,717.91
Fuel - Gasoline	10,701.90	10,000.00	701.90
Fuel & Fuel Oil - LP	9,659.25	10,000.00	-340.75
Installation Dinner	10,000.00	10,000.00	0.00
Insurance - Cancer	10,999.00	15,000.00	-4,001.00
Insurance Compensation	57,376.00	64,000.00	-6,624.00
Insurance General	82,994.57	70,000.00	12,994.57
Insurance Group Life	62,419.33	60,000.00	2,419.33
Legal Notices	482.04	1,000.00	-517.96
License	0.00	50.00	-50.00
Mileage & Tolls	330.70	350.00	-19.30
Payroll Tax Expense	3,251.39	5,000.00	-1,748.61
Physicals - Medical	8,546.40	15,000.00	-6,453.60
Real Estate Taxes	80.24	200.00	-119.76
Rent	134,978.00	87,000.00	47,978.00
Repairs - Equipment	15,388.25	25,000.00	-9,611.75
Repairs - Vehicles	38,560.27	40,000.00	-1,439.73
Supplies - Cleaning	1,387.06	2,000.00	-612.94
Training & Conferences	5,795.11	8,000.00	-2,204.89
Uniforms	583.97	5,000.00	-4,416.03

2022

5:39 PM
02/15/23
Accrual Basis

Cronomer Valley Fire District
Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget
Utilities - Gas & Electric	19,761.70	16,000.00	3,761.70
Utilities - Telephone	12,093.01	18,000.00	-5,906.99
Total Fire, Contractural Expenditures	554,796.26	528,300.00	26,496.26
Fire, Equip & Cap Outlay			
Capitalized Assets	156,644.60		
Equipment - Small Tools < \$20K	80,686.12	80,000.00	686.12
Training Center Expenses	494,223.32		
Total Fire, Equip & Cap Outlay	731,554.04	80,000.00	651,554.04
Fire, Personal Service			
Accounting, Payroll & Prof Fees	21,230.36	20,000.00	1,230.36
Consultant fees	0.00	1,000.00	-1,000.00
Legal Fees	19,000.00	11,000.00	8,000.00
Repairs - Building	1,740.48	8,000.00	-6,259.52
Repairs - Computer	823.35	3,000.00	-2,176.65
Salary	42,499.92	42,500.00	-0.08
Service Contract - Maintenance	13,976.36	12,000.00	1,976.36
Supplies - Office	3,871.32	8,000.00	-4,128.68
Total Fire, Personal Service	103,141.79	105,500.00	-2,358.21
Judgements and claims	203.33		
Local Pension Fund, Empl Bnfts			
Service Awards - LOSAP	149,254.00	174,000.00	-24,746.00
Total Local Pension Fund, Empl Bnfts	149,254.00	174,000.00	-24,746.00
Transfer to Capital Reserve	116,000.00	116,000.00	0.00
Transfer to Land/Bldg Reserve	23,000.00	23,000.00	0.00
Transfer to Radio Reserve	6,000.00		
Transfer to Tax Stab Reserve	3,000.00	3,000.00	0.00
Transfers to Reserve	0.00	6,000.00	-6,000.00
Total Expense	1,801,321.92	1,151,800.00	649,521.92
Net Income	-765,481.37	-1,130,200.00	364,718.63

5:39 PM
 02/15/23
 Accrual Basis

Cronomer Valley Fire District
Balance Sheet Budget vs. Actual
 As of December 31, 2022

2022

	Dec 31, 22	Budget	\$ Over Budget
ASSETS			
Current Assets			
Checking/Savings			
Cash - General Fund			
Checking - M&T Bank 4747	253,460.15		
OCT-Checking-Credit Card-7207	5,000.00		
OCT Checking Chief's Fund 7689	250.00		
Total Cash - General Fund	258,710.15		
Cash - Reserve			
OCT MMkt Acct - Cap Reserve	646,190.32		
OCT MMkt Acct - Land & Building	168,789.22		
OCT MMkt Acct - Radio Fund	30,423.52		
OCT MMkt Acct - Repair Reserve	91,392.60		
OCT MMkt Acct - Tax Stabilizatn	57,436.23		
Total Cash - Reserve	994,231.89		
Total Checking/Savings	1,252,942.04		
Other Current Assets			
Prepaid Expenses	188,672.18		
Total Other Current Assets	188,672.18		
Total Current Assets	1,441,614.22		
Fixed Assets			
Buildings	595,150.73		
Equipment - over \$20K per item	4,064,253.01		
Land	119,939.68		
Leasehold Improvement	82,721.00		
Total Fixed Assets	4,862,064.42		
Other Assets			
Non-Current Govt Liabilities	725,000.00		
Service Award Program Assets	2,429,445.30		
Total Other Assets	3,154,445.30		
TOTAL ASSETS	9,458,123.94		
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	24,977.27		
Total Accounts Payable	24,977.27		
Total Current Liabilities	24,977.27	0.00	24,977.27
Long Term Liabilities			
Bonds Payable			
Bond Payable - Truck	725,000.00		
Total Bonds Payable	725,000.00		
Restr. for Serv Award Progr	2,429,445.30		
Total Long Term Liabilities	3,154,445.30		
Total Liabilities	3,179,422.57	0.00	3,179,422.57

5:39 PM
02/15/23
Accrual Basis

Cronomer Valley Fire District
Balance Sheet Budget vs. Actual
As of December 31, 2022

2022

	<u>Dec 31, 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Equity			
Non-Current Govt Assets	4,862,064.69		
Nonspendable fund balance	235,840.18		
Retained Earnings - Capital Res	249,903.86		
Retained Earnings - General	1,270,351.25		
Retained Earnings - Misc Reserv	51,345.95		
Retained Earnings - Repair Rese	84,250.28		
Retained Earnings Land&Building	290,426.53		
Net Income	-765,481.37	0.00	-765,481.37
Total Equity	<u>6,278,701.37</u>	<u>0.00</u>	<u>6,278,701.37</u>
TOTAL LIABILITIES & EQUITY	<u>9,458,123.94</u>	<u>0.00</u>	<u>9,458,123.94</u>