

NORTH THOMPSONVILLE FIRE DISTRICT # 10



ANNUAL REPORT 2023-2024

NORTH THOMPSONVILLE FIRE DISTRICT #10
ANNUAL REPORT
2023 - 2024

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**NORTH THOMPSONVILLE FIRE DISTRICT # 10
OFFICER'S OF THE DISTRICT**

BOARD OF FIRE COMMISSIONERS

JASON M. JONES [2025] - CHAIRMAN
HOWARD G. CORO JR. [2024] - VICE CHAIRMAN
EDWARD N. DENI [2024] - COMMISSIONER
MICHAEL S. HOFFMAN [2026] - COMMISSIONER
STEPHEN M. BOURQUE [2025] - COMMISSIONER

SECRETARY AND TREASURER

TIMOTHY M. KEENE

FIRE CHIEF

EARL F. PROVENCHER JR.

DEPUTY FIRE CHIEF

GERALD F. MACSATA

FIRE MARSHAL

EARL F. PROVENCHER JR.

DEPUTY FIRE MARSHAL

DAVID S. LAPPONESE

FIRE SAFETY CODE INSPECTOR

WILLIAM McKNIGHT

COLLECTOR OF TAXES

TOWN OF ENFIELD

**PUBLIC NOTICE
WARNING
ANNUAL DISTRICT MEETING**

The Legal voters of the North Thompsonville Fire District #10, Enfield, CT are hereby warned and notified that a District Meeting for the Voters of said North Thompsonville Fire District #10 will be held at the:

**NORTH THOMPSONVILLE FIRE STATION
439 ENFIELD STREET
ENFIELD, CONNECTICUT 06082**

MONDAY MAY 20, 2024 AT 7:30 P. M. D. S. T.

FOR THE FOLLOWING PURPOSES:

- ARTICLE 1: To nominate and elect a moderator to preside over this meeting.
- ARTICLE 2: To hear the reports of the District Officer's.
- ARTICLE 3: To act on appropriations for fiscal year 2024-2025.
- ARTICLE 4: To levy a district tax rate for Real Estate, Business Personal Property and Motor Vehicles.
- ARTICLE 5: To Act on the recomendaton of the Fire Commisisoners to sell the 1998 Pierce Quantum pumper "Engine 42" and that all proceeds of this sale will be deposited in the General Fund.
- ARTICLE 6: To Act on five (5) proposed by law changes to the " North Thompsonville Fire District # 10 - Constitution and by-laws " Section 2 Article 4 - "Chief and Deputy Chief(s)", Section 4 Article 1 "Contracts and Agreements", Section 4 Article 3 "Payment of Bills", Section 5 Article 3 "Annual Allowance" and Section 6 "Ordinances" adding a new Article 3 establishing fees for Fire Marshal Plan Reviews and Operating Permits".
Full text of proposed changes are available at fire department headquarters during regular business hours.
- ARTICLE 7: To elect two (2) Commissioners for a three year term.
The only Candidates who submitted letters of intention to run for position of Commissioner were; Howard G. Coro, Jr and Edward N. Deni.
- ARTICLE 8: To transact any other business proper to come before said meeting.

SIGNED: BOARD OF FIRE COMMISSIONERS:
Jason M. Jones Chairman
Howard G. Coro Jr. Vice Chairman
Edward N. Deni Commissioner
Michael S. Hoffman Commissioner
Stephen Bourque Commissioner

Timothy Keene, District Secretary/Treasurer
Dated at Enfield, Connecticut May 9, 2024

ANNUAL REPORT OF THE BOARD OF FIRE
COMMISSIONERS NORTH THOMPSONVILLE FIRE
DISTRICT #10
FISCAL YEAR 2023-2024

This past year, 2023-2024, was another successful year providing exceptional fire protection & emergency medical service to the residents of North Thompsonville.

As a District, we continue to maintain and improve the station, where several projects have been completed over the past couple of years. Between the work of our firefighters and the service agreements we have in place with third party vendors, the station continues to be in excellent condition. This year, with the transition to a 24/7 staffing model, the budget includes funds to remodel the bunk room to allow firefighters the personal space and amenities seen in modern facilities. We have also budgeted to add an AED to the gym in the event the need arises for one of these life saving devices.

We continue to invest in the equipment that our fire fighters have available to them on emergency response and training. In this past year's budget, we added an electric PPV fan and the base radio was upgraded as well. For next year, we are proposing for the needed upgrade to our desktop computers and servers as well as the replacement of 6 portable radios. We would also add that with the additional staffing, we are now running and interactive scheduling software that has shown a great deal of success.

In our continuing efforts to maintain our apparatus, this past year saw a replacement of the tires on Truck 41, the removal of banned firefighting foam in Engine 42 as well as unplanned, but necessary, replacement of the pump on Engine 42. This year, we are seeking funding for equipment that will be once we take delivery of the new Engine 42. To that end, the commission is also seeking approval to sell the current Engine 42 once delivery on the new apparatus has occurred. Funds from that sale would be deposited into the general fund.

As we continue to fully transition into a 24/7/365 department, we are happy of the level of staffing and involvement from both our Full-Time career and Paid On-Call Part-Time Department Personnel. While the changeover has not been with-out it's growing pains, all parties have largely embraced the changes and we have been able to staff shifts accordingly. This year's budget does include funds to add additional Full-Time positions, as was outlined in the Staffing Committee's report discussed and approved at last year's annual meeting.

The district continues participation in the inter-local agreement with commissioners from all the Fire Districts to share information for the betterment of all Fire Districts in the Town of Enfield. We also have met with the Town of Enfield to discuss a host of issues including tax collection and other services shared between the town and the fire districts. We intend to continue dialogue with all of emergency service agencies in town and we look forward to working together to provide the best service to our residents. All 5 fire districts are also now actively involved in researching the implementation of a town-wide fire district consolidation plan.

This year, we are requesting approval of the proposed budget of \$2,224,125 in expenditures, an increase of \$184,442, which includes both operational and capital improvements. The commission unanimously voted to propose that the mil rate increase from the current 2.7 to 3.25 mils for real property, business property and motor vehicles. While this will result in a deficit spend for this fiscal

year, the board felt was in the best interests of our residents. This does not sacrifice any services we currently provide and accounts for the second portion of hiring referenced in the staffing committee's report. Fortunately, due to sound budgeting over the years by the district, we currently have an unrestricted fund balance of more than \$1,000,000 which is significantly above the 2 months of operational costs prescribed by GASB guidelines. It should also be noted that, aside from adjustments for evaluations, we as a fire district have not levied a tax increase in over 10 years.

Additionally, there are a number of by-law revisions being proposed tonight. The vast majority of these follow the updates to our staffing model, which in turn left the by-laws outdated. We will discuss each individually as we reach that part of the agenda.

The Board of Fire Commissioners would like to express our sincere appreciation to the Chief, Deputy Chiefs, Officers and all members of our department, Secretary/Treasurer and fellow Commissioner's for their time and dedication on behalf of all the residents and taxpayers of our district. Our District continues to be a highly successful, while ever evolving department, which we are all very proud.

We would be remised if we did not acknowledge the long-time efforts of now retired Deputy Chief David Lapponese. Your years of service are very much appreciated by us all, both as commissioners and residents, and we wish you the best as you enjoy your retirement.

All residents and taxpayers of our district are encouraged to contact any member of the Board of Fire Commissioners or the Chief of our department if they have any concerns regarding our fire service.

Finally, we want to thank the membership of the department for the time and efforts that they have all put into the success of the district. You have all worked with the highest level of professionalism and class and you should be commended for your efforts. The commission thanks you all for your dedication and perseverance and we all look forward to the days to come.

We are looking forward to the coming year and the continued success of our district.

Respectfully submitted, Board of Fire Commissioners:

Jason M. Jones, Chairman

Howard G. Coro, Vice Chairman

Edward N. Deni, Commissioner

Michael S. Hoffman, Commissioner

Stephen Bourque, Commissioner

NORTH THOMPSONVILLE FIRE DEPARTMENT

REPORT OF THE FIRE CHIEF / FIRE MARSHAL

Your Firefighters Serving District Residents with Pride

The North Thompsonville Fire Department responded to 803 incidents during the calendar year of 2023. A breakdown of incidents by type is:

18 Fire Calls	58 Good Intent Calls	206 Miscellaneous & Service Calls
33 Hazardous Conditions	446 Medical/Rescue	42 False Alarms – False Calls

This is an increase of 29 incidents when compared to last year. The dollar loss due to fire was approximately \$431,350. During 2023, there was one civilian injured by fire. There were no firefighters with significant or reportable injuries during 2023.

The Fire Marshal's office staff continue to do inspections required by the Connecticut Life Safety Code as well as plan reviews for new projects and renovations. The Fire Marshal staff are also responsible for a comprehensive list of duties they are required to perform as outlined in Connecticut General Statutes and must do a minimum of thirty hours of state mandated training per year.

In 2023, the firefighters of this department dedicated 2,500 hours in training and over 2,800 hours at incidents. It is interesting to note that we had 69 incidents during the year where there were multiple incidents at the same time and a number of those times there were three or more incidents at the same time.

This past year we have made a significant, but necessary change to the department. On February 5th we began our 24/7 – 365 days a year station shifts. We worked over the years trying to maintain a full roster of our volunteer force, however these efforts all pointed to a solution that would ensure a prompt well trained crew respond to your emergency. This in no way diminishes the efforts of the call members that are here that dedicate countless hours responding and training, they are still here and will be for a long time to come. The problem lies in that the quantity of those on call members just continues to dwindle and the training hours required just increases. Unfortunately, most people just don't have the time required to maintain training to the level we expect and our residents expect when the apparatus arrives at your emergency. I always have been and continue to be pleased with the manor in which our full time and part time staff interact and work together in harmony, we have a great group of firefighters.

We are still as always looking for new members and are offering part time pay for hours worked. No experience is required and we will train people, we just need your time and we offer a great number of benefits. If you or someone you know is interested, please let us know.

The new Engine replacing Engine 42 has been ordered and is expected to be delivered around the first part of 2025. Additionally, successful passage of article 5 of this year's annual meeting will allow the Commissioners to sell the retiring Engine at the appropriate time.

This past year we congratulated two valuable members of the department who retired, Captain Kevin Peritz left in October with twenty nine years of service (14 Years career) and Deputy Chief David Laponese left in December with forty one years of service (36 Years career). We wish both Kevin and David the best of health and happiness and thanks for your work.

The station continues to look great and I attribute that to the members who take care of the station on a regular basis.

Annually we recognize members for their years of service in five year increments each year. Congratulations are in order for the members below that have served the district for twenty-five years or more.

- Forty One Years of service Deputy Chief David Laponese (should have been noted for forty years in last years report)
- Twenty Five Years of service Firefighter Brian Peterson

In conclusion, I would like to thank Deputy Chief and Deputy Fire Marshal David Laponese and Deputy Chief Jay Macsata, as well all of our Firefighters and Fire Officers for their dedication to the department. Additionally, I would like to thank District Secretary – Treasurer Tim Keene and the Board of Fire Commissioners for their cooperation and work for the Fire District.

And lastly, I would also like to express my gratitude to our fire department mutual aid partners as well as the Police and EMS departments and our public safety dispatchers for their work and cooperation.

Respectfully Submitted,

Earl F. Provencher

Earl F. Provencher
Fire Chief / Fire Marshal

***** Working Smoke Detectors Save Lives *****

NORTH THOMPSONVILLE FIRE DISTRICT #10
TREASURER'S REPORT
FISCAL 2023 - 2024

The accounting firm of Henry, Raymond & Thompson, LLC of South Windsor, CT was hired to perform the annual audit of the District's financial records for the year ending June 30, 2023 as prescribed by the CT State Statutes. Pages 15-20 of this report were taken from their audited financial statements.

Pages 15 through 17 include the independent auditor's report and their opinion that the financial statements are presented fairly.

Page 18 includes the Balance Sheet for the District which reports general fund assets of \$1,564,721 and liabilities of \$149,529 leaving a general fund balance of \$1,415,192 at June 30, 2023. The Statement of Net Position on Page 19 includes capital assets of \$2,884,699 and non-current liabilities of \$288,220. Total assets are \$4,449,420 and total liabilities are \$437,749 leaving a total net position of \$4,011,671.

Page 20 is a detailed schedule comparing actual vs. budgeted revenues and expenditures for the fiscal year ended June 30, 2023. The approved budget included a deficiency of \$22,092 in total budgeted revenues over total budgeted expenditures. Actual revenues exceeded budgeted revenues by \$115,300 and actual expenditures exceeded budgeted expenditures by \$29,274. The result was actual net revenues of \$86,026 over budgeted net revenues. The general fund balance increased by \$63,934 for the fiscal year ended June 30, 2023.

CURRENT FISCAL YEAR 2023-2024

Page 11 compares current fiscal year income and expenses through April 30, 2024 with the current year approved budget. Total actual income received is in excess of total budgeted income by \$7,502. Expenses through April 30 are \$547,175 under budget and are expected to be about \$247,175 under budget at the end of the fiscal year.

Page 12 presents a comparison of the current year budget to next fiscal years' proposed budget. Income from property taxes is projected to increase from \$1,584,734 to \$1,878,802 due to a proposed increase in the mill rate from 2.70 to 3.25. Appropriations are projected to increase from \$2,039,681 to \$2,224,125 primarily because of an \$87,486 increase in budgeted employee wages with the new staffing plan further implemented and a \$113,375 increase in budgeted capital expenditures. Expenditures in 2024-2025 are projected to exceed income by \$292,085 and require the use of some of the unassigned fund balance accumulated from prior years.

Page 13 reports pension plan activity and ending values as of April 30, 2023 and 2024 for both the volunteer pension plan and the full-time employee pension plan. Total pension plan values increased from \$1,959,692 at April 30, 2023 to \$2,153,856 at April 30, 2024, an increase of \$194,164.

Page 14 provides the grand list for our district for the last five years with estimated tax revenue based on the approved mill rate for each year vs. actual tax revenue received.

Even with budgeted deficits for the second straight year, it is still anticipated that the District will continue to operate successfully and remain fiscally sound.

Timothy M. Keene
District Secretary / Treasurer

NORTH THOMPSONVILLE FIRE DISTRICT #10
STATEMENT OF INCOME AND EXPENSES
FISCAL YEAR ENDING JUNE 2024

AS OF APRIL 30, 2024

	<u>2023-2024</u> <u>BUDGET</u>	<u>ACTUAL</u> <u>THROUGH</u> <u>4/30/2024</u>	<u>OVER</u> <u>(UNDER)</u> <u>BUDGET</u>
<u>INCOME</u>			
Tax Revenue	\$ 1,584,734	\$ 1,589,009	\$ 4,275
Interest	12,500	4,838	(7,662)
Revenue Recovery	3,000	1,127	(1,873)
Other	238	13,000	12,762
Total Income	<u>1,600,472</u>	<u>1,607,974</u>	<u>7,502</u>
<u>EXPENSE BY CATEGORY</u>			
Building Maintenance	78,780	72,017	(6,763)
Insurance	36,935	37,421	486
General & Administrative	89,492	72,344	(17,148)
Treasurer's Fee	23,800	23,800	0
Alarm System	18,000	9,859	(8,141)
Firemen's Annual Allowance	50,700	-	(50,700)
Commissioner's Allowance	4,350	4,350	0
New Ladder Truck Payments	97,769	97,769	0
Standby Expenses	1,000	589	(411)
Fire Equipment Maintenance	137,975	114,915	(23,060)
Fire Marshal's Expenses	8,550	2,607	(5,943)
Emergency Fund	30,000	46,591	16,591
Hydrant Expenses	22,500	27,796	5,296
Benevolent Association	6,000	2,600	(3,400)
Pension Fund Contributions - Volunteer	12,750	12,025	(725)
Pension Fund Contributions - Full Time	86,050	64,161	(21,889)
Employee Related Expenses	297,165	152,859	(144,306)
Employee Payroll Expenses	987,240	694,884	(292,356)
Information Technology	17,500	17,135	(365)
Total Operating Expenses	2,006,556	1,453,722	(552,834)
Capital Expenses	33,125	38,784	5,659
Total Expenses	<u>2,039,681</u>	<u>1,492,506</u>	<u>(547,175)</u>
Estimated Expenses for May / June 2024	-	300,000	300,000
Total Expenses	<u>2,039,681</u>	<u>1,792,506</u>	<u>(247,175)</u>
Est Income in Excess (Short) of Expenses	<u>\$ (439,209)</u>	(184,532)	<u>\$ 254,677</u>
General Fund Balance at 6/30/2023		1,327,916	
Capital and Non-Recurring Fund, 6/30/2023		87,276	
Estimated Total Fund Balance 6/30/24		<u>\$ 1,230,660</u>	

NORTH THOMPSONVILLE FIRE DISTRICT #10
BUDGET COMPARISON
FISCAL YEARS ENDING JUNE 30, 2024 AND 2025

<u>INCOME</u>	<u>2023-2024</u>	<u>2024-2025</u>
Property Taxes	\$ 1,584,734	\$ 1,878,802
Other Income	<u>15,738</u>	<u>53,238</u>
Total Projected Income	<u>1,600,472</u>	<u>1,932,040</u>
 <u>APPROPRIATIONS</u>		
Maintenance of Building	78,780	97,480
Insurance and Bonds	36,935	39,500
General & Administration Expense	89,492	123,264
Treasurer's Fee	23,800	23,800
Alarm System	18,000	18,000
Firemen's Annual Allowance	50,700	0
Commissioner's Allowance	4,350	5,350
Loan for Ladder New Truck	97,769	97,769
Hydrant Expense	22,500	22,500
Maintenance of Fire Equipment	137,975	144,175
Fire Marshal's Expenses	8,550	12,600
Contribution to Benevolent Association	6,000	0
Standby Emergency Fund	1,000	1,000
Emergency Fund	30,000	20,000
Employee Wages (full & part-time)	987,240	1,074,726
Employee Related Expenses	297,165	297,100
Volunteer Members Pension Fund	12,750	12,750
Full Time Employee Pension Fund	86,050	67,486
Information Technology	17,500	20,125
Capital Expenditures	<u>33,125</u>	<u>146,500</u>
Total Appropriations	<u>2,039,681</u>	<u>2,224,125</u>
 Increase (Decrease) to General Fund before Transfers	(439,209)	(292,085)
Transfer from General Fund	<u>0</u>	<u>0</u>
Increase (Decrease) to General Fund	<u>\$ (439,209)</u>	<u>\$ (292,085)</u>
 Transfer to Capital & Non-Recurring Fund	<u>\$ -</u>	<u>\$ -</u>

NORTH THOMPSONVILLE FIRE DISTRICT #10
PENSION PLAN VALUES
AS OF APRIL 30, 2024 AND 2023

	<u>APRIL 30, 2023</u>	<u>APRIL 30, 2024</u>	<u>NET CHANGE</u>
<u>VOLUNTEER PENSION PLAN</u>			
(EDWARD JONES)			
District Contributions	\$ 400,000	\$ 410,000	\$ 10,000
Member Withdrawals	(185,645)	(227,082)	(41,437)
Earnings on Investments	492,157	575,242	83,085
Current Market Value	<u>\$ 706,512</u>	<u>\$ 758,160</u>	<u>\$ 51,648</u>
<u>FULL-TIME PENSION PLAN</u>			
(VOYA FINANCIAL)			
District Contributions	\$ 864,499	\$ 926,975	\$ 62,476
Member Withdrawals	(151,231)	(201,231)	(50,000)
Earnings on Investments	539,912	669,952	130,040
Current Market Value	<u>\$ 1,253,180</u>	<u>\$ 1,395,696</u>	<u>\$ 142,516</u>
Total Value of Pension Funds	<u>\$ 1,959,692</u>	<u>\$ 2,153,856</u>	<u>\$ 194,164</u>

NORTH THOMPSONVILLE FIRE DISTRICT #10
TAX REVENUE
2019 - 2023

OCTOBER GRAND LIST

(in Millions)	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Real Estate	479.578	477.668	478.03	393.285	390.784
Business Personal Property	32.593	38.798	37.629	38.533	33.802
Automobile	<u>60.537</u>	<u>64.917</u>	<u>62.749</u>	<u>48.546</u>	<u>45.683</u>
Total Assessment	572.708	581.383	578.408	480.364	470.269
Mill Rate:					
Real Est / Bus Pers Prop	3.25	2.70	2.70	3.15	3.15
Automobile	<u>3.25</u>	<u>2.70</u>	<u>2.70</u>	<u>3.15</u>	<u>3.15</u>

FISCAL YEARS	<u>2024-2025</u>	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>
(in Thousands)					
Estimated Tax Revenue	1861.302	1569.734	1561.703	1513.147	1481.347
Supplemental Auto Tax	<u>17.500</u>	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>
Total Estimated Tax Revenue	1878.802	1584.734	1576.703	1528.147	1496.347
Actual Tax Revenue		<u>1589.009</u>	<u>1567.811</u>	<u>1536.916</u>	<u>1496.037</u>
Over (Under)		<u>4.275</u>	<u>(8.892)</u>	<u>8.769</u>	<u>(0.310)</u>



INDEPENDENT AUDITOR'S REPORT

To the Board of Fire Commissioners of
North Thompsonville Fire District
Enfield, CT

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Thompsonville Fire District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management

and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Henry, Raymond & Thompson, LLC

Henry, Raymond & Thompson, LLC
South Windsor, Connecticut
January 31, 2024

**NORTH THOMPSONVILLE FIRE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	General Fund
Assets	
Cash and cash equivalents	\$ 1,559,210
Prepaid	5,511
Total Assets	\$ 1,564,721
 Liabilities	
Current Liabilities	
Accounts payable	\$ 146,608
Accrued expenses	2,921
Total Liabilities	\$ 149,529
 Fund Balances	
Nonspendable	5,511
Assigned - Encumbrances	87,276
Unassigned	1,322,405
Total Fund Balances	\$ 1,415,192
 Total Liabilities and Fund Balances	 \$ 1,564,721

**NORTH THOMPSONVILLE FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023**

Assets	2023
Current Assets	
Cash and cash equivalents	\$ 1,559,210
Prepaid expense	5,511
Total current assets	<u>1,564,721</u>
Noncurrent assets	
Capital assets not being depreciated	62,128
Capital assets being depreciated, net	2,822,571
Total noncurrent assets	<u>2,884,699</u>
Total Assets	<u><u>4,449,420</u></u>
Liabilities	
Current Liabilities	
Accounts payable	\$ 146,608
Accrued expenses	2,921
Total current liabilities	<u>149,529</u>
Noncurrent liabilities	
Due within one year	98,107
Due in more than one year	190,113
	<u>288,220</u>
Total Liabilities	<u><u>437,749</u></u>
Net Position	
Net investment in capital assets	2,602,702
Unrestricted	1,408,969
Total Net Position	<u><u>\$ 4,011,671</u></u>

**NORTH THOMPSONVILLE FIRE DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
Revenues				
Property Taxes	\$ 1,576,703	\$ 1,576,703	\$ 1,398,527	\$ (178,176)
Intergovernmental	237	237	210,859	210,622
Investment Earnings	1,700	1,700	1,422	(278)
Other	3,000	3,000	86,132	83,132
Total Revenues	<u>1,581,640</u>	<u>1,581,640</u>	<u>1,696,940</u>	<u>115,300</u>
Expenditures				
Fire Protection				
Alarm	21,700	21,700	9,073	12,627
Bank charges and payroll fees	2,700	2,700	2,690	10
Benevolent association contribution	6,000	6,000	-	6,000
Building maintenance	79,135	79,135	70,732	8,403
Commissioners allowance	4,350	4,350	4,350	-
Communications expense	14,200	14,200	3,312	10,888
Computer and information technology	17,500	17,500	16,871	629
Dues and publications	1,200	1,200	1,806	(606)
Emergency	30,000	30,000	-	30,000
Employee related costs	160,500	160,500	179,624	(19,124)
Equipment maintenance	68,590	68,590	54,368	14,222
Fees - secretary / treasurer	23,800	23,800	23,800	-
Firefighter physicals and medical	12,100	12,100	9,431	2,669
Fire marshal	8,550	8,550	4,953	3,597
Wages and payroll taxes	700,326	700,326	717,919	(17,593)
Hydrant expense	22,500	22,500	14,495	8,005
Insurance	35,175	35,175	37,476	(2,301)
Miscellaneous	15,500	15,500	10,447	5,053
Office expense	4,570	4,570	3,764	806
Pension plan and administration	80,766	80,766	67,396	13,370
Professional development	9,800	9,800	6,676	3,124
Professional fees	22,000	22,000	22,716	(716)
Stand-by	1,000	1,000	633	367
Station supplies	26,650	26,650	17,153	9,497
Tax collection fee	47,301	47,301	41,956	5,345
Training and education	20,600	20,600	18,810	1,790
Uniforms	6,900	6,900	1,756	5,144
Debt Service				
Principal	89,835	89,835	89,835	-
Interest	7,934	7,934	7,934	-
Capital Outlay	62,550	62,550	193,030	(130,480)
Total Expenditures	<u>1,603,732</u>	<u>1,603,732</u>	<u>1,633,006</u>	<u>(29,274)</u>
Excess (Deficiency) of Revenues over expenditures	<u>\$ (22,092)</u>	<u>\$ (22,092)</u>	<u>\$ 63,934</u>	<u>\$ 86,026</u>
Fund Balance, beginning of year			<u>1,351,258</u>	
Fund Balance, end of year			<u>\$ 1,415,192</u>	

03-333-4151

LEGAL NOTICES OF
HELP WANTED OPT
GENERAL OPTION

insider.com/journalinqui

PUBLIC NOTICES

PUBLIC NOTICES

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**PUBLIC NOTICE
WARNING
ANNUAL DISTRICT MEETING**

The Legal voters of the North Thompsonville Fire District #10, Enfield, CT are hereby warned and notified that a District Meeting for the Voters of said North Thompsonville Fire District #10 will be held at the:

**NORTH THOMPSONVILLE FIRE STATION
439 ENFIELD STREET
ENFIELD, CONNECTICUT 06082**

MONDAY MAY 20, 2024 AT 7:30 P. M. D. S. T.

FOR THE FOLLOWING PURPOSES:

- ARTICLE 1: To nominate and elect a moderator to preside over this meeting.
- ARTICLE 2: To hear the reports of the District Officer's.
- ARTICLE 3: To act on appropriations for fiscal year 2024-2025.
- ARTICLE 4: To levy a district tax rate for Real Estate, Business Personal Property and Motor Vehicles.
- ARTICLE 5: To Act on the recomendaton of the Fire Commisisoners to sell the 1998 Pierce Quantum pumper "Engine 42" and that all proceeds of this sale will be deposited in the General Fund.
- ARTICLE 6: To Act on five (5) proposed by law changes to the " North Thompsonville Fire District # 10 - Constitution and by-laws " Section 2 Article 4 - "Chief and Deputy Chief(s)", Section 4 Article 1 "Contracts and Agreements", Section 4 Article 3 "Payment of Bills", Section 5 Article 3 "Annual Allowance" and Section 6 "Ordinances" adding a new Article 3 establishing fees for Fire Marshal Plan Reviews and Operating Permits". Full text of proposed changes are available at fire department headquarters during regular business hours.
- ARTICLE 7: To elect two (2) Commissioners for a three year term. The only Candidates who submitted letters of intention to run for position of Commissioner were; Howard G. Coro, Jr and Edward N. Deni.
- ARTICLE 8: To transact any other business proper to come before said meeting.

SIGNED: BOARD OF FIRE COMMISSIONERS:
 Jason M. Jones Chairman
 Howard G. Coro Jr. Vice Chairman
 Edward N. Deni Commissioner
 Michael S. Hoffman Commissioner
 Stephen Bourque Commissioner

Timothy Keene, District Secretary/Treasurer
Dated at Enfield, Connecticut May 9, 2024

PUBLIC NOTICES

**GENERAL HELP
WANTED**

LEGAL NOTICE

DRIVER Class B Seasonal driver with tanker

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APPENDIX A

PROPOSED BY-LAW CHANGES AND ADDITION

SECTION 2 – DISTRICT OFFICERS

ARTICLE 4 - CHIEF AND DEPUTY CHIEF(S) (Existing)

1. FIRE CHIEF: The Board of Fire Commissioners of the District shall appoint the Fire Chief. The Fire Chief shall be a career position appointed by the Board of Fire Commissioners. The Fire Chief may be removed for just cause. The Fire Chief's responsibilities shall consist of organizing, planning, directing and administering of all of the district operations and other responsibilities as assigned by the Board of Fire Commissioners. The Fire Chief shall be qualified to perform the duties of this position as determined by the Board of Fire Commissioners. In the event of a vacancy of the Fire Chiefs position, the Board of fire Commissioners shall immediately appoint an acting Fire Chief to run the day to day operations of the Fire Department. The process of permanently filling the vacancy shall begin immediately and shall be completed within ninety (90) days of the vacancy. (revised 5/23/2011)
2. DEPUTY FIRE CHIEF(S): The Board of Fire Commissioners shall appoint two (2) Deputy Fire Chiefs. At least one of the Deputy Chief positions must be from the volunteer membership. Full-time salaried employees of the District are not eligible for the Volunteer Deputy Fire Chief's position. The Deputy Fire Chiefs may be removed for just cause. Both Deputy Fire Chiefs shall be qualified to perform the duties of the position as determined by the Board of Fire Commissioners. The Deputy Chief's responsibilities shall be determined by the Fire Chief. In the event of a vacancy of one or both of the Deputy Fire Chief's position, the Board of Fire Commissioners shall act immediately to appoint replacement(s) which shall be completed within ninety (90) days of the vacancies.

ARTICLE 4 - CHIEF AND DEPUTY CHIEF(S) (Proposed)

1. FIRE CHIEF: The Board of Fire Commissioners of the District shall appoint the Fire Chief. The Fire Chief shall be a career position appointed by the Board of Fire Commissioners. The Fire Chief may be removed for just cause. The Fire Chief's responsibilities shall consist of organizing, planning, directing and administering of all of the district operations and other responsibilities as assigned by the Board of Fire Commissioners. The Fire Chief shall be qualified to perform the duties of this position as determined by the Board of Fire Commissioners. In the event of a vacancy of the Fire Chiefs position, the Board of fire Commissioners shall immediately appoint an acting Fire Chief to run the day-to-day operations of the Fire Department. The process of permanently filling the vacancy shall begin immediately and shall be completed within ninety (90) days of the vacancy. (revised 5/23/2011)
2. DEPUTY FIRE CHIEF(S): The Board of Fire Commissioners shall appoint two (2) Deputy Fire Chiefs. At least one of the Deputy Chief positions must be from the volunteer membership. Full-time salaried employees of the District are not eligible for the Volunteer Deputy Fire Chief's position. The Deputy Fire Chiefs may be removed for just cause. Both Deputy Fire Chiefs shall be qualified to perform the duties of the position as determined by the Board of Fire Commissioners. The Deputy Chief's responsibilities shall be determined by the Fire Chief. In the event of a vacancy of one or both of the Deputy Fire Chief's position(s), the Board of Fire Commissioners shall ~~act immediately to~~ appoint replacement(s) ~~which shall be completed within ninety (90) days of the vacancies.~~

SECTION 4 – EXPENDITURES

ARTICLE 1 – CONTRACTS AND AGREEMENTS (Existing)

All contracts and agreements on behalf of the North Thompsonville Fire District for the purpose of hydrants, firefighting equipment, or relating to changes or improvements to the land or buildings of the District must be counter-signed by the Chairman and at least two (2) other members of the District Fire Commissioners, said contracts and agreements to be invalid unless monies for such contracts agreements have been specifically appropriated at a District Meeting.

ARTICLE 1 – CONTRACTS AND AGREEMENTS (Proposed)

All contracts and agreements on behalf of the North Thompsonville Fire District for the purpose of hydrants, firefighting equipment, or relating to changes or improvements to the land or buildings of the District shall have the approval of the Board of Fire Commissioners and furthermore with that approval, the Chairman shall have the Authority to sign such contracts and agreements. ~~must be counter signed by the Chairman and at least two (2) other members of the District Fire Commissioners,~~ Ssaid contracts and agreements ~~to~~ shall be invalid unless monies for such contracts agreements have been specifically appropriated at a District Meeting.

SECTION 4 – EXPENDITURES

ARTICLE 3 – PAYMENT OF BILLS (Existing)

The Secretary-Treasurer shall pay the bills of the District on approval at any meeting of the District Fire Commissioners. All bills approved for payment must be signed by a majority of Fire Commissioners. All checks in excess of two-hundred dollars (\$200.00), to be valid, must be signed by both the Secretary - Treasurer and the Chairman of the Fire Commission or the Vice-Chairman of the Fire Commission. Checks under \$200.00 require only the Secretary-Treasurer's signature.

ARTICLE 3 – PAYMENT OF BILLS (Proposed)

The Secretary-Treasurer shall pay the bills of the District on approval at any meeting of the District Fire Commissioners. All bills approved for payment must be signed by a majority of Fire Commissioners. All checks in excess of two-hundred dollars (\$200.00), to be valid, must be signed by both the Secretary - Treasurer and the Chairman of the Fire Commission or the Vice- Chairman of the Fire Commission. Checks under \$200.00 require only the Secretary-Treasurer's signature. The District Treasurer is authorized to pay bills through electronic means for those bills that have been authorized for payment using software approved by the Board of Fire Commissioners including the on-line payment option of the District's financial Institution.

SECTION 5 – FIRE DEPARTMENT

ARTICLE 3 – ANNUAL ALLOWANCE (Existing)

1. The Fire Chief of the Department shall receive an annual allowance of \$6,100.00.
2. Each Deputy Chief of the department shall receive an annual allowance of \$4,350.00.
3. Each Captain of the Department shall receive an annual allowance of \$1,125.00.
4. Each Lieutenant of the Department shall receive an annual allowance of \$1,000.00.
5. The Chairman of the Board of District Fire Commissioners shall receive an annual allowance of \$950.00.
6. Each Fire Commissioner of the District shall receive an annual allowance of \$850.00.
7. Each Firefighter of the Department shall receive an annual allowance of \$850.00.
8. Each Junior Auxiliary member of the Department shall receive an annual allowance of \$500.00

ARTICLE 3 – ANNUAL ALLOWANCE (Proposed)

1. The Chairman of the Board of District Fire Commissioners shall receive an annual allowance of \$1,150.00
2. Each Fire Commissioner of the District shall receive an annual allowance of \$1,050.00.
3. Each Junior Auxiliary member of the Department shall receive an annual allowance of \$500.00

SECTION 6 – ORDINANCES

ARTICLE 3 – AN ORDINANCE ESTABLISHING FEES FOR PLAN REVIEW AND OPERATING PERMIT (New Article Proposed)

- I. The Fire Marshal of the North Thompsonville Fire District is required by Connecticut General Statutes as well as other applicable state and federal regulations to review plans for new construction or renovations and improvement of existing uses, buildings and structures. In addition, the Fire Marshal is required to conduct regular review and inspection of existing buildings and uses. The costs of conducting such plan review and inspections are substantial and place a burden on the taxpayers of the District. In addition, these costs are not otherwise reimbursed to the District by the State. Therefore, it is determined that those person(s) directly benefited by the services provided by the Fire Marshal shall bear the costs associated with those permits.

- II. Permit and Plan Review
 - A. No building or structure subject to the Connecticut State Fire Safety Code and/or State Fire Prevention code shall be constructed, used, occupied, enlarged, altered or repaired unless a permit has been granted for said activity by the Fire Marshal.
 - B. No person shall undertake any of the operations or activities described in this chapter until such person shall have obtained a permit from the Fire Marshal. Said permit shall be valid shall be valid for twelve (12) months from the date of issue unless work under the permit has commenced. No continuation, expansion, diminution or modification of said operations shall be undertaken without obtaining a permit from the Fire Marshal.
 - C. No person shall install, enlarge, alter, remove, repair or replace any fire protections system in any building or structure subject to the Connecticut state Fire Safety Code and/or State Fire Prevention Code, until such person has obtained a permit from the Fire Marshal.
 - D. The permit(s) required pursuant to this section shall be required in addition to any other permits or licenses required by federal, state or local laws.

- III. Billing and Enforcement
 - A. No permit shall be issued to any party until the fee for such permit has been submitted with the appropriate application.
 - B. All fees shall be payable in check or money order only and made payable to the North Thompsonville Fire District #10.

- IV. Modification of Fee Schedule

Unless the by-laws of the District provides otherwise, the fee schedules made a part of this Ordinance may be modified solely by action of the Board of Fire Commissioners, as long as a public hearing on such action is held fifteen (15) days prior to a vote of the Board of Fire Commissioners.

V. Severability

In the event that any provision of this Ordinance is determined to be invalid, said provision of or section shall be severed from this ordinance the remaining sections shall remain in force and effect.

VI. This Ordinance shall become effective on July 1, 2024.

FEES

Effective 7/1/2024

Building Plan Review Fees

(New Construction or Total Value of Renovation)

Description	Fee
Minimum fee for plan review	\$30.00
New construction and alterations per \$1,000 or fraction thereof	\$10.00
Except for emergencies, fees shall be doubled if work started before plan review was submitted and approved	

Fire Alarm System Fees

Description	Fee
Minimum fee for plan review	\$30.00
New construction and alterations per \$1,000 or fraction thereof	\$10.00
Except for emergencies, fees shall be doubled if work started before plan review was submitted and approved	

Active Fire Protection Fees

Description	Fee
Minimum fee for plan review	\$30.00
New construction and alterations per \$1,000 or fraction thereof	\$10.00
Except for emergencies, fees shall be doubled if work started before plan review was submitted and approved	

Miscellaneous Fees

Description	Fee
Residential Smoke Detector Inspection	\$30.00
Blasting Permits (State regulated fee per Connecticut General Statutes)	\$60.00
Public or Private Fireworks Display (Does not include any required fire protection personnel/equipment)	\$150.00
Propane Refueling Station (new)	\$60.00
Propane Exchange Retail (new)	\$60.00
Tents for Assembly (100 or more occupants)/ Portable Shelter	\$100.00
Special Outdoor Events/Carnivals/Fair Permits	\$60.00
Liquor License Inspections/New Applications	\$50.00
Liquor License Inspections/Temporary Event Permit	\$50.00
Paper Copy of Reports	\$1.00 per page
Returned check fee	\$35.00
Missed Appointments	\$100.00
Property Lien fee (If inspection is required and fees have Not been paid within 30 days)	\$24.00