

04/13/2020 EXHIBIT DJP1 (ref.7B)

South Fire District of the City of Middletown Board of Fire Commissioners,

As provided for but not limited to via recent State issued Executive Orders 7I (13) , 7C (5) and 7B (4 & 5), the following public comments are being provided as related to the South Fire district proposed budget for FY 2020/2021, dated 03/30/2020 and posted 04/09/2020. Further reference includes but is not limited to Generally Accepted Accounting Principles (GAAP) as well as CT Office of Policy and Management (OPM) mandated annual district audit.

With reimbursement/revenue sources from State & Federal relief having occurred and further discussions relative to ongoing support for COVID-19 related expenses, should such be considered to further reduce projected district spending for FYE 06/30/2021?

In the proposed budget for FYE 06/30/2021, are there spending line items for which the district is routinely reimbursed that the could be applied to further reduce projected spending, thus providing fiscal relief for district taxpayers? One significant example relative to 7603 - Replacements / Call Backs in the current budget at \$371,000 for which the district has previously been reimbursed thousands of dollars related to the energy plant planned fire watch coverage.

Will the district payments for RE & MV taxes be deferred for 90 days following the recent reasonable and sensitive actions of our City, other communities and as made possible via the Governor's recent EO ? (ref. SOP of maintaining 3 month reserves)

Does the proposed budget include any funding to "fit-out" or in any other manner provide district taxpayer financial support for the south fire district new construction/renovation building project?

Dose the district anticipate any revenue source for FYE 06/30/2021 relative to PILOT funding and as associated with CVH services being provided by the SFD?

Does the proposed budget included funding for a previously recommended forensic audit?

Account Transfers - How will excess over expenses FYE 06/30/2021 be expensed in the 2020-2021 budget? Given the district 2019-2020 budget update at the monthly meeting of 02/10/2020, does the district anticipate a budget surplus and, based on past experience, it seems that such could be used to further reduce projected spending?

With reference to the CNR Fund and with consideration to past referenced restricted and non-restricted funds, what Apparatus, Staff Vehicle and Rescue Boat are being replaced and does the reported expense for each item include total fit-out as well as a trade in value or does the district anticipate any revenue from the publicly advertised bid sale of any of these?

Relative to line item 7708 - Commissioner's Compensation during these most difficult fiscal times for the public, it seems a clear given as well in the best interest of the taxpayers, that the budgeted amount for such could be eliminated. This is not only a \$9,000 immediate annual savings without negatively impacting the excellent services being provided by all staff but a more significant savings of some \$90,000 for the district after most commissioner have served two five year terms.

7201 - Electricity - Why increasing by 28.57% a significant lighting project was funded and implemented with certain expectations?

7501 - Insurance - Workers Compensation - Are annual savings (revenue) realized when insurance provider assumes expenses?

Municipal Grants and Revenue Sharing - 0 - revenue?

Property Tax Revenue - Anticipated income from annual tax sales for 2020/2021?

7501 through 7710 - Insurance & Salaries and Wages - Possible savings (revenue) associated with periodic temporary vacancies (refill gaps) and including but not limited to known retirements (new hire off-set) for FYE 06/30/2021?

7713 - Actuarial Services - With CBA completed, justification?

Respectfully,

Daniel J Penney
1101 Chamberlain Hill Road
Middletown, CT 06457

860-347-3987

danpenney0628@gmail.com