

**South Fire District
Budget 2023 and Proposed 2024
Special Meeting - Adopt Budget/Set Mill Rate 05/23/2023**

	2023 Budget	Proposed 2024	Change	% Change
Motor Vehicle Property Tax Calculation				
Motor Vehicle Grand List	0	115,473	115,473	100.00%
Motor Vehicle Grand List @ 99%	0	114,319	114,319	100.00%
Motor Vehicle Mill Rate *	0.000	4.160	4.160	100.00%
Motor Vehicle Taxes Billed	0	480,369	480,369	100.00%

* Fixed rate based on Mayor Florsheim's proposed City of Middletown 28.3 mill rate, and CT motor vehicle 32.46 mill rate cap.

Real Estate and Personal Property Tax Calculation

Grand List	1,053,409	1,312,670	259,261	24.61%
Grand List @ 99%	1,042,875	1,299,543	256,668	24.61%
Mill Rate *	5.555	5.311	-0.245	-4.41%
Taxes Billed **	5,851,801	6,420,861	569,060	9.72%

* Total Expenses minus additional Income divided by Grand List @ 99%

** Total Expenses minus motor vehicle taxes billed minus additional Income

Income

Property Tax Revenue at 99%	5,793,283	6,901,230	1,107,947	19.12%
Tax Supplement	0	15,000	15,000	0.00%
Interest and Liens	30,000	30,000	0	0.00%
Investment Income	2,000	10,000	8,000	400.00%
Municipal Grants and Revenue Sharing	0	0	0	0.00%
NRG	201,650	201,650	0	0.00%
State MV Fire District Grant	521,885	0	-521,885	-100.00%
Total	6,548,818	7,157,880	609,062	9.30%

Expenses

Utilities																																																																																									
7201 · Electricity	22,500	22,500	0	0.00%																																																																																					
7202 · Water and Sewer	2,500	2,500	0	0.00%																																																																																					
7203 · Heating	12,000	15,000	3,000	25.00%																																																																																					
7204 · Telephone	3,000	3,000	0	0.00%	Total	40,000	43,000	3,000	7.50%	Apparatus / Vehicles					7401 · Fuel	30,000	45,000	15,000	50.00%	7403 · Vehicle Repairs	50,000	40,000	-10,000	-20.00%	7403-1 · Apparatus Preventative Maint.	12,000	12,650	650	5%	7404 · NFPA/OSHA Compliance - Renamed	1,200	9,850	8,650	720.83%	7406 · Vehicle Supplies	2,000	2,000	0	0.00%	Total	95,200	109,500	14,300	15.02%	Insurance					7501 · Insurance - Workers Compensation	190,000	177,685	-12,315	-6.48%	7502 · Insurance - Commercial Package	51,000	55,000	4,000	7.84%	7503 · Insurance - Medical	911,911	995,447	83,536	9.16%	7504 · Insurance - Cyber	6,250	6,515	265	4.24%	7509 · Insurance - Life and Disability	55,504	56,586	1,082	1.95%	7512 · Pension - Defined Contribution	370,040	364,055	-5,985	-1.62%	7513 · Unused Sick Time	20,000	23,796	3,796	18.98%	Total	1,604,705	1,679,084	74,379	4.64%
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As of 05/23/2023

Salaries and Wages

7601 · Salaries - Fire Department	2,964,700	3,107,984	143,284	4.83%
7602 · Salaries - Administrative	185,000	190,000	5,000	2.70%
7603 · Replacement / Call Backs	520,000	671,539	151,539	29.14%
7604 · Fringe Benefits	123,600	132,942	9,342	7.56%
7606 · PEB - Uncompensated Absences	10,000	10,000	0	0.00%
7607 · PEB - Heart and Hypertension	206,489	206,489	0	0.00%
7609 · Employer - Social Security	236,038	255,202	19,164	8.12%
7610 · Employer - Medicare	55,203	59,684	4,481	8.12%
Total	4,301,030	4,633,841	332,811	7.74%

Administration

7701 · Tax Collector's Expense	23,000	24,000	1,000	4.35%
7702 · Professional Org / Periodicals	2,205	2,675	470	21.32%
7703 · Office Expenses	3,500	3,500	0	0.00%
7704 · Auditor	7,750	7,750	0	0.00%
7705 · Professional Development	4,500	8,500	4,000	88.89%
7706 · Postage	4,000	4,000	0	0.00%
7707 · Contingency	50,000	50,000	0	0.00%
7708 · Commissioner's Compensation	9,000	9,000	0	0.00%
7709 · Activity Expense	3,500	3,500	0	0.00%
7710 · Professional Services	35,000	35,000	0	0.00%
7712 · Office Equipment	1,200	1,200	0	0.00%
7713 · Actuarial Services	3,300	3,300	0	0.00%
7714 · Advertising / Voting	4,500	6,200	1,700	37.78%
7715 · Lien Fees	1,200	1,200	0	0.00%
7716 · Archive Services	978	1,000	22	2.25%
7717 · Software Support	53,100	53,100	0	0.00%
Total	206,733	213,925	7,192	3.48%

Physical Plant

7801 · Repairs Building	20,000	20,000	0	0.00%
7802 · Supplies Maintenance	8,900	8,900	0	0.00%
7803 · Services	18,000	13,000	-5,000	-27.78%
7805 · Equipment	4,600	4,600	0	0.00%
Total	51,500	46,500	-5,000	-9.71%

Fire Department Operations

7901 · Emergency Medical Equipment	12,500	12,500	0	0.00%
7902 · Computer Equip & Supplies	2,000	2,000	0	0.00%
7903 · Training	30,500	37,500	7,000	22.95%
7904 · Public Fire Education	4,500	4,500	0	0.00%
7905 · Fire Fighting Equipment	14,000	14,000	0	0.00%
7906 · Special Service Units	5,500	7,000	1,500	27.27%
7907 · Fire Marshal's Office	4,000	4,000	0	0.00%
7909 · Uniforms	27,150	31,000	3,850	14.18%
7910 · Protective Clothing	30,000	35,000	5,000	16.67%
7911 · Communications	4,500	4,500	0	0.00%
7912 · Cellular Phones	5,200	5,600	400	7.69%
7913 · Breathing Air & Oxygen	1,500	1,500	0	0.00%
7915 · Medical Testing	3,800	4,180	380	10.00%
7916 · Breathing Apparatus-Test & Repair	4,500	2,800	-1,700	-37.78%
Total	149,650	166,080	16,430	10.98%

8999 · CNR Contribution

100,000	265,950	165,950	165.95%
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Total Expense

6,548,818	7,157,880	609,062	9.30%
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South Fire District

2023 – 2024 Budget Notes

Income

Motor Vehicle Property Tax Revenue and Tax Supplement – This calculation is based on Common Council’s approval of Mayor Florsheim’s proposed *28.3 mill rate* and the State of Connecticut motor vehicle 32.46 mill rate cap, allowing South Fire District to collect motor vehicle taxes using a maximum 4.16 mill rate. *Please note: the mill rate is subject to appeal for a period of 15 days which will expire June 3, 2023.*

Investment Income – a conservative increase due to the increase in interest rates on unrestricted funds.

Expenses

7203 – Heating – Increase due to rising energy costs.

7401 – Fuel – Increase due to rising fuel prices.

7403 – Vehicle Repairs – Decrease due to separating preventative maintenance from actual repairs.

7403-1 – Apparatus Preventative Maintenance – Increase due to quotes received from vendors.

7404 – NFPA/OSHA Compliance – This account has been renamed from Annual OSHA Inspection. It now includes NFPA and OSHA inspections and testing required for safety compliance.

7501 – Insurance – Workers Compensation – Estimated using an 8% increase. Actual quoting process closer to July 1.

7502 – Insurance – Commercial Package – Estimated using an 8% increase. Actual quoting process closer to July 1.

7503 – Insurance – Medical – Increase due to staffing and family status changes. Includes a 6% increase as of 01/01/2024 recommended by our carrier.

7504 – Insurance – Cyber – slight increase based on quote from our carrier.

7509 – Insurance – Life and Disability – Increase is due to staffing changes and increase in salaries.

7512 – Pension – Defined Contribution – Decrease due to staffing changes.

7513 – Unused Sick Time – Increase due to accrued sick time.

7601 – Salaries – Fire Department – Increase due to salary and staffing changes.

7602 – Salaries – Administrative – Increase due to salary and staffing changes.

7603 – Replacements/Call Backs – Calculated based on overtime hours in previous fiscal year and using new salary rates. *As of the payroll of May 25th we are currently at \$610,915.95 which is 117.5% of budget. Please note: \$15,884.16 is due to Tactical Emergency Casualty Care training and we are awaiting reimbursement from the City of Middletown ARPA Grant. The reimbursement will reduce the expense to \$595,031.79 which is 1.14% of budget. When underfunding this line, it also affects the following:*

- 7609 – Employer – Social Security

- 7610 – Employer – Medicare
- 7501 – Insurance - Workers Compensation – Each year we submit our expected payroll for our worker’s comp carrier to provide a quote for the next fiscal year. However, when audited annually and we are *over* the expected payroll, we are billed for the difference. This year with so many staffing changes we received were billed an additional \$2,488.

Unfortunately, we cannot anticipate emergencies, illness, or injuries. Regardless, it is fiscally irresponsible to underfund this line. This causes a strain on the rest of the budget and makes it more difficult to operate within our lines.

7604 – Fringe Benefits – Increase due fringe benefits paid associated with salary and staffing changes.

7609 – Employer – Social Security, and 7610 – Employer – Medicare – Increase due to salary increases, and increase in 7603 – Replacements/Call Backs.

7701 – Tax Collector’s Expense - Increase due to rising costs of bill production, postage and supplies.

7702 – Professional Ord/Periodicals - Increase due to increase in professional memberships and fees.

7705 – Professional Development - Increase due to contractual obligation.

7714 – Advertising/Voting - Increase due to increase in advertising costs, printing costs, card programming and voting machine setup.

7803 – Services – Decrease due to moving some expenses to 7404 – NFPA/OSHA Compliance.

7903 – Training – Increase due to projected fire academy expense for new firefighters.

7906 – Special Service Units – Increase due to rising repair costs and suit replacement.

7909 – Uniforms – Estimated. Current increase due to price some quotes received, and anticipated hiring of two new firefighters.

7910 – Protective Clothing – Increase due to price increases, and anticipated hiring of two new firefighters.

7912 – Cellular Phones – Increase due to additional devices.

7915 – Medical Testing – Increase due to anticipated hiring of two new firefighters.

7916 – Breathing Apparatus Test & Repair – Decrease due to moving some expenses to 7404 – NFPA/OSHA Compliance.

8999 – CNR – Increase due to anticipated additional payment for the rescue boat currently being built.