

**SOUTH FIRE DISTRICT  
445 RANDOLPH ROAD  
MIDDLETOWN, CT 06457**

**Board of Fire Commissioners  
BUDGET WORKSHOP MINUTES  
Tuesday, March 26, 2024 – 6:30 p.m.**

**Held at the firehouse and available via Zoom - Meeting ID 854 9814 6041**

**Present:** Commissioners Kleckowski, Giuliano, Thazhampallath (via Zoom, departed at 7:15 p.m.), and Pessina; Chief Trzaski, Deputy Chief Fischer, Budget Analyst Kathy Kiley, Executive Assistant Alyse McEwen, Tax Collector Lee Matterazzo

**Absent:** Commissioner Gregorio

**1. CALL TO ORDER**

Chairwoman Kleckowski called the meeting to order at 6:37 p.m.

**2. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was recited.

**3. BUDGET WORKSHOP**

Chief Trzaski and Deputy Chief Fischer reviewed the budget line items with a focus on areas with an increase. All requested quotes have not yet been received. Copies of the proposed budget and related documents are attached.

The administrative staff answered questions of the Commission.

**4. ADJOURNMENT**

**MOTION** to adjourn by Comm. Pessina/Comm. Giuliano.

The meeting adjourned at 7:34 p.m.

Submitted by,



Alyse McEwen  
Recording Secretary

**APPROVED 4/8/24**

**DRAFT**

**As of 03/26/2024**

**South Fire District  
Budget 2024 and Proposed 2025  
Special Meeting - Budget Workshop - 03/26/2024**

	<b>2024 Budget</b>	<b>Proposed 2025</b>	<b>Change</b>	<b>% Change</b>
<b>Motor Vehicle Property Tax Calculation</b>				
Motor Vehicle Grand List	115,473,300	109,067,130	-6,406,170	-5.55%
Motor Vehicle Grand List @ 99%	114,318,567	107,976,459	-6,342,108	-5.55%
<b>Motor Vehicle Mill Rate *</b>	<b>4.160</b>	<b>2.000</b>	<b>-2.160</b>	<b>-51.92%</b>
Motor Vehicle Taxes Billed	480,369	218,134	-262,235	-54.59%

\* Fixed rate based on City of Middletown final mill rate increase. This is NOT the final number, however South Fire District must remain within the CT motor vehicle 32.46 mill rate cap.

**Real Estate and Personal Property Tax Calculation**

Grand List	1,312,670	1,311,788	-881.887	-0.07%
Grand List @ 99%	1,299,543	1,298,670	-873.068	-0.07%
<b>Mill Rate *</b>	<b>5.311</b>	<b>5.338</b>	<b>0.027</b>	<b>0.51%</b>
Real Estate and Personal Property Taxes Billed **	6,420,861	6,932,927	512,066	7.98%

\* Total Expenses minus Motor Vehicle Taxes Billed minus Additional Income divided by Grand List @ 99%

\*\* Total Expenses minus Motor Vehicle Taxes Billed minus Additional Income .

**Income**

Property Tax Revenue at 99%	6,901,230	7,151,061	249,831	3.62%
Tax Supplement	15,000	20,000	5,000	33.33%
Interest and Liens	30,000	30,000	0	0.00%
Investment Income	10,000	15,000	5,000	50.00%
Municipal Grants and Revenue Sharing	0	0	0	0.00%
NRG	201,650	201,650	0	0.00%
State MV Fire District Grant	0	0	0	0.00%
<b>Total</b>	<b>7,157,880</b>	<b>7,417,711</b>	<b>259,831</b>	<b>3.63%</b>

**Expenses**

<b>Utilities</b>				
7201 · Electricity	22,500	22,500	0	0.00%
7202 · Water and Sewer	2,500	2,500	0	0.00%
7203 · Heating	15,000	15,000	0	0.00%
7204 · Telephone	3,000	3,000	0	0.00%
<b>Total</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>	<b>0.00%</b>
<b>Apparatus / Vehicles</b>				
7401 · Fuel	45,000	45,000	0	0.00%
7403 · Vehicle Repairs	40,000	40,000	0	0.00%
7403-1 · Apparatus Preventative Maint.	12,650	12,650	0	0.00%
7404 · NFPA/OSHA Compliance	9,850	25,000	15,150	153.81%
7406 · Vehicle Supplies	2,000	2,000	0	0.00%
<b>Total</b>	<b>109,500</b>	<b>124,650</b>	<b>15,150</b>	<b>13.84%</b>
<b>Insurance</b>				
7501 · Insurance - Workers Compensation	177,685	202,016	24,331	13.69%
7502 · Insurance - Commercial Package	55,000	55,000	0	0.00%
7503 · Insurance - Medical	995,447	1,057,152	61,705	6.20%
7504 · Insurance - Cyber	6,515	6,515	0	0.00%
7509 · Insurance - Life and Disability	56,586	57,306	720	1.27%
7512 · Pension - Defined Contribution	364,055	387,088	23,033	6.33%
7513 · Unused Sick Time	23,796	20,321	-3,475	-14.60%
<b>Total</b>	<b>1,679,084</b>	<b>1,785,398</b>	<b>106,314</b>	<b>6.33%</b>

**DRAFT**

**As of 03/26/2024**

**Salaries and Wages**

7601 · Salaries - Fire Department	3,107,984	3,157,136	49,152	1.58%
7602 · Salaries - Administrative	190,000	190,000	0	0.00%
7603 · Replacement / Call Backs	671,539	707,884	36,345	5.41%
7604 · Fringe Benefits	132,942	139,885	6,943	5.22%
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	255,202	260,642	5,440	2.13%
7610 · Employer - Medicare	59,685	60,957	1,272	2.13%
<b>Total</b>	<b>4,633,841</b>	<b>4,732,992</b>	<b>99,151</b>	<b>2.14%</b>

**Administration**

7701 · Tax Collector's Expense	24,000	24,000	0	0.00%
7702 · Professional Org / Periodicals	2,675	3,281	606	22.65%
7703 · Office Expenses	3,500	3,500	0	0.00%
7704 · Auditor	7,750	7,750	0	0.00%
7705 · Professional Development	8,500	8,500	0	0.00%
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	4,000	500	14.29%
7710 · Professional Services	35,000	30,100	-4,900	-14.00%
7712 · Office Equipment	1,200	1,200	0	0.00%
7713 · Actuarial Services	3,300	3,300	0	0.00%
7714 · Advertising / Voting	6,200	8,400	2,200	35.48%
7715 · Lien Fees	1,200	1,200	0	0.00%
7716 · Archive Services	1,000	1,000	0	0.00%
7717 · Software Support	53,100	59,010	5,910	11.13%
<b>Total</b>	<b>213,925</b>	<b>218,241</b>	<b>4,316</b>	<b>2.02%</b>

**Physical Plant**

7801 · Repairs Building	20,000	20,000	0	0.00%
7802 · Supplies Maintenance	8,900	8,900	0	0.00%
7803 · Services	13,000	13,000	0	0.00%
7805 · Equipment	4,600	4,600	0	0.00%
<b>Total</b>	<b>46,500</b>	<b>46,500</b>	<b>0</b>	<b>0.00%</b>

**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	37,500	37,500	0	0.00%
7904 · Fire Education and Prevention (renamed)	4,500	7,500	3,000	66.67%
7905 · Fire Fighting Equipment	14,000	14,000	0	0.00%
7906 · Special Service Units	7,000	7,000	0	0.00%
7907 · Fire Marshal's Office	4,000	4,000	0	0.00%
7909 · Uniforms	31,000	40,000	9,000	29.03%
7910 · Protective Clothing	35,000	50,000	15,000	42.86%
7911 · Communications	4,500	4,500	0	0.00%
7912 · Cellular Phones	5,600	5,600	0	0.00%
7913 · Breathing Air & Oxygen	1,500	1,500	0	0.00%
7915 · Medical Testing	4,180	12,080	7,900	189.00%
7916 · Breathing Apparatus-Test & Repair	2,800	2,800	0	0.00%
<b>Total</b>	<b>166,080</b>	<b>200,980</b>	<b>34,900</b>	<b>21.01%</b>

8999 · CNR Contribution

265,950	265,950	0	0.00%
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**Total Expense**

7,157,880	7,417,711	259,831	3.63%
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## **South Fire District**

### **2024 – 2025 Budget Notes**

#### **Income**

Motor Vehicle Property Tax Revenue and Tax Supplement – This calculation has been estimated. It is usually based on Common Council’s approval of Mayor Florsheim’s proposed mill rate and the State of Connecticut motor vehicle 32.46 mill rate cap, allowing South Fire District to collect motor vehicle taxes for the difference between the two. However, we do not have information from the City of Middletown to use at this time.

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

#### **Expenses**

7404 – NFPA/OSHA Compliance – Increase due to additional OSHA requirements being imposed.

7501 – Insurance – Workers Compensation – Estimated using a 9% increase. Actual quoting process closer to July 1.

7502 – Insurance – Commercial Package – Estimated using a 6% increase. Actual quoting process closer to July 1.

7503 – Insurance – Medical – Increase due to staffing and family status changes based on current premiums. We are still awaiting quotes from our carrier.

7504 – Insurance – Cyber – awaiting quote from our carrier in April.

7509 – Insurance – Life and Disability – Increase is due to staffing changes and salary increases.

7512 – Pension – Defined Contribution – Increase due to staffing changes and salary increases.

7513 – Unused Sick Time – Decrease due to staffing changes.

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

7602 – Salaries – Administrative – Increase due to salary increases.

7603 – Replacements/Call Backs – Calculated based on overtime hours in previous fiscal year and using new salary rates. *As of the payroll of **March 28<sup>th</sup>** we are currently at **\$404,582.17** which is **60.2%** 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.

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.

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

7709 – Activity Expense – Increase due to increased participation in activities/events.

7710 – Professional Services – Decrease due to reduction of entry level and promotional exams.

7714 – Advertising/Voting - Increase due to increase in advertising costs, printing costs (tri-fold brochure), additional voting card, card programming and voting machine setup.

7717 – Software Support – Estimated Increase due to increase in software and support.

7904 – Fire Education and Prevention – Increase due to increasing number of requests for external events.

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.

7915 – Medical Testing – Increase due to anticipated NFPA 1582 physical requirement and anticipated hiring of two new firefighters.

**South Fire District**  
**Profit & Loss Budget vs. Actual**  
July 1, 2023 through March 26, 2024

	<u>Jul 1, '23 - Mar 26, 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4101 - Property Tax Revenue	7,245,202.96	6,901,230.00	343,972.96	104.98%
4102 - Interest and Liens	35,734.30	30,000.00	5,734.30	119.11%
4103 - Tax Refunds	-7,227.35	0.00	-7,227.35	100.00%
4104 - Fees	4,313.86	0.00	4,313.86	100.00%
4105 - Prior Year Tax Collections	47,240.34	0.00	47,240.34	100.00%
4107 - Tax Supplemental MV	39,320.74	15,000.00	24,320.74	262.14%
4109 - Grants - FEMA	62,312.38	0.00	62,312.38	100.00%
4125 - Grants	37,501.65	0.00	37,501.65	100.00%
4126 - Contributions - Individuals	25.00	0.00	25.00	100.00%
4127 - Contributions - Corporate	5,250.00	0.00	5,250.00	100.00%
4204 - Municipal Grants & Rev. Sharing	710,643.93	0.00	710,643.93	100.00%
4210 - NRG Tax Revenue	201,650.00	201,650.00	0.00	100.00%
4301 - Investment Income	82,439.30	10,000.00	72,439.30	824.39%
4901 - Miscellaneous Income	31,712.35	0.00	31,712.35	100.00%
<b>Total Income</b>	<b>8,496,119.46</b>	<b>7,157,880.00</b>	<b>1,338,239.46</b>	<b>118.70%</b>
<b>Expense</b>				
7201 - Electricity	13,625.58	22,500.00	-8,874.42	60.56%
7202 - Water and Sewer	1,719.42	2,500.00	-780.58	68.78%
7203 - Heating	7,582.82	15,000.00	-7,417.18	50.55%
7204 - Telephone	2,098.48	3,000.00	-901.52	69.95%
7401 - Fuel	27,425.10	45,000.00	-17,574.90	60.95%
7403-1 - Apparatus Preventative Maint.	10,184.76	12,650.00	-2,465.24	80.51%
7403 - Vehicle Repairs	36,888.43	40,000.00	-3,111.57	92.22%
7404 - NFPA/OSHA Compliance	13,542.06	9,850.00	3,692.06	137.48%
7406 - Vehicle Supplies	1,070.56	2,000.00	-929.44	53.53%
7501 - Insurance-Workers Compensation	158,878.00	177,685.00	-18,807.00	89.42%
7502 - Insurance - Commercial Package	38,828.00	55,000.00	-16,172.00	70.60%
7503 - Insurance - Medical	721,851.90	995,447.00	-273,595.10	72.52%
7504 - Insurance - Cyber	6,515.00	6,515.00	0.00	100.00%
7509 - Insurance - Life and Disability	39,030.47	56,586.00	-17,555.53	68.98%
7512 - Pension - Defined Contribution	267,745.81	364,055.00	-96,309.19	73.55%
7513 - Unused Sick Time	0.00	23,796.00	-23,796.00	0.00%
7601 - Salaries - Fire Department	2,215,635.49	3,107,984.00	-892,348.51	71.29%
7602 - Salaries - Administrative	120,675.84	190,000.00	-69,324.16	63.51%
7603 - Replacement / Call Backs	392,804.47	671,539.00	-278,734.53	58.49%
7604 - Fringe Benefits	100,535.50	132,942.00	-32,406.50	75.62%
7606 - PEB-Uncompensated Absences Exp	0.00	10,000.00	-10,000.00	0.00%
7607 - PEB-Heart and Hypertension	35,143.81	206,489.00	-171,345.19	17.02%
7609 - Employer - Social Security	170,308.60	255,202.00	-84,893.40	66.74%
7610 - Employer - Medicare	39,830.45	59,685.00	-19,854.55	66.73%
7701 - Tax Collector's Expense	14,239.79	24,000.00	-9,760.21	59.33%

**South Fire District**  
**Profit & Loss Budget vs. Actual**  
July 1, 2023 through March 26, 2024

	<u>Jul 1, '23 - Mar 26, 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
7702 - Professional Org / Periodicals	2,009.41	2,675.00	-665.59	75.12%
7703 - Office Expenses	2,735.25	3,500.00	-764.75	78.15%
7704 - Auditor	8,475.00	7,750.00	725.00	109.36%
7705 - Professional Development	8,500.00	8,500.00	0.00	100.00%
7706 - Postage	1,608.14	4,000.00	-2,391.86	40.20%
7707 - Contingency	0.00	50,000.00	-50,000.00	0.00%
7708 - Commissioner's Compensation	6,750.00	9,000.00	-2,250.00	75.00%
7709 - Activity Expense	2,605.86	3,500.00	-894.14	74.45%
7710 - Professional Services	17,767.00	35,000.00	-17,233.00	50.76%
7712 - Office Equipment	97.40	1,200.00	-1,102.60	8.12%
7713 - Actuarial Services	3,150.00	3,300.00	-150.00	95.46%
7714 - Advertising / Voting	2,386.11	6,200.00	-3,813.89	38.49%
7715 - Lien Fees	0.00	1,200.00	-1,200.00	0.00%
7716 - Archive Services	390.00	1,000.00	-610.00	39.00%
7717 - Software Support	47,092.89	53,100.00	-6,007.11	88.69%
7801 - Repairs Building	18,500.00	20,000.00	-1,500.00	92.50%
7802 - Supplies Maintenance	6,856.56	8,900.00	-2,043.44	77.04%
7803 - Services	8,398.58	13,000.00	-4,601.42	64.60%
7805 - Equipment	4,519.84	4,600.00	-80.16	98.26%
7901 - Emergency Medical Equipment	8,568.37	12,500.00	-3,931.63	68.55%
7902 - Computer Equip & Supplies	1,179.44	2,000.00	-820.56	58.97%
7903 - Training	17,981.63	37,500.00	-19,518.37	47.95%
7904 - Fire Education and Prevention	4,224.87	4,500.00	-275.13	93.89%
7905 - Fire Fighting Equipment	16,453.96	14,000.00	2,453.96	117.53%
7906 - Special Service Units	4,217.59	7,000.00	-2,782.41	60.25%
7907 - Fire Marshal's Office	2,424.29	4,000.00	-1,575.71	60.61%
7909 - Uniforms	33,504.96	31,000.00	2,504.96	108.08%
7910 - Protective Clothing	30,567.68	35,000.00	-4,432.32	87.34%
7911 - Communications	2,753.87	4,500.00	-1,746.13	61.20%
7912 - Cellular Phones	5,063.87	5,600.00	-536.13	90.43%
7913 - Breathing Air & Oxygen	1,270.37	1,500.00	-229.63	84.69%
7915 - Medical Testing	4,341.00	4,180.00	161.00	103.85%
7916 - Breathing Apparatus-Test Repair	972.58	2,800.00	-1,827.42	34.74%
8999 - CNR Current Year	196,653.86	265,950.00	-69,296.14	73.94%
<b>Total Expense</b>	<b>4,908,180.72</b>	<b>7,157,880.00</b>	<b>-2,249,699.28</b>	<b>68.57%</b>