

**SOUTH FIRE DISTRICT
BOARD OF FIRE COMMISSIONERS
445 RANDOLPH ROAD
MIDDLETOWN, CT 06457**

**SPECIAL MEETING – BUDGET PUBLIC HEARING MINUTES
Monday, April 10, 2023 – 6:00 p.m.**

Held at the firehouse and available via Zoom - Meeting ID 814 2162 2795

Present: Commissioners Kleckowski, Giuliano, Pessina, Thazhampallath, and Gregorio; Chief Trzaski, Deputy Chief Fischer, Budget Analyst Kathy Kiley, Tax Collector Lee Matterazzo

1. CALL TO ORDER

Chairwoman Kleckowski called the meeting to order at 6:02 p.m.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3. PUBLIC HEARING - Chairwoman Kleckowski opened the public hearing at 6:03 p.m.

Dan Penney, Chamberlain Hill Road

Mr. Penney thanked the administrative staff for their efforts in preparing the proposed budget. He expressed concern about the preparation of the proposed budget without knowing about potential revenue related to back taxes, or the carryover of estimated revenues, which has been significant in past years, as well as the audit not being completed on time. Mr. Penney suggested savings with the elimination of commissioner compensation, having publicly advertised bids, and more focus on overtime which has not been entirely explained other than it's contractual. Mr. Penney said the public should have had more opportunity to participate in the budget meetings, as they have in past years. He also commented that the district should not be borrowing money because there's plenty of revenue.

Chairwoman Kleckowski closed the public hearing at 6:08 p.m.

4. ADJOURNMENT

MOTION to adjourn by Comm. Gregorio/Comm. Giuliano. Unanimously approved.

The meeting was adjourned at 6:09 p.m.

Submitted by,



Alyse McEwen
Recording Secretary

ACCEPTED 5/8/2023

The recording of this meeting is available upon request, according to Connecticut Freedom of Information Act requirements.

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As of 04/10/2023

**South Fire District
Budget 2023 and Proposed 2024
Special Meeting - Budget Workshop 04/10/2023**

	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	5.349	-0.206	-3.71%
Taxes Billed **	5,851,801	6,470,914	619,113	10.58%

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

** Total Expenses minus motor vehicle taxes billed.

Income

Property Tax Revenue at 99%	5,793,283	6,951,283	1,158,000	19.99%
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	7,207,933	659,115	10.06%

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	984,502	72,591	7.96%	7504 · Insurance - Cyber	6,250	6,688	438	7.01%	7509 · Insurance - Life and Disability	55,504	61,440	5,936	10.69%	7512 · Pension - Defined Contribution	370,040	395,372	25,332	6.85%	7513 · Unused Sick Time	20,000	23,796	3,796	18.98%	Total	1,604,705	1,704,483	99,778	6.22%
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As of 04/10/2023

Salaries and Wages

7601 · Salaries - Fire Department	2,964,700	3,129,382	164,682	5.55%
7602 · Salaries - Administrative	185,000	190,000	5,000	2.70%
7603 · Replacement / Call Backs	520,000	674,974	154,974	29.80%
7604 · Fringe Benefits	123,600	131,011	7,411	6.00%
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	256,622	20,584	8.72%
7610 · Employer - Medicare	55,203	60,017	4,814	8.72%
Total	4,301,030	4,658,495	357,465	8.31%

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	7,207,933	659,115	10.06%
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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 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.

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 – Estimated using a 7% increase recommended by our carrier. Actual quoting process April.

7509 – Insurance – Life and Disability – Estimated. Current increase is due to increase in salaries.

7512 – Pension – Defined Contribution – Increase due to salary and 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 April 13th we are currently at \$491,959.32 which is 94.6% 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.