

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

**BUDGET WORKSHOP MINUTES  
Tuesday, April 4, 2023 – 6:30 p.m.**

**Held at the firehouse and available via Zoom - Meeting ID 832 5795 5188**

**Present:** Commissioners Giuliano (arrived at 6:41 p.m.), Pessina and Gregorio; Chief Trzaski, Deputy Chief Fischer (via Zoom), Budget Analyst Kathy Kiley, Executive Assistant Alyse McEwen (via Zoom), Tax Collector Lee Matterazzo

**Absent:** Commissioners Kleckowski, Giuliano, and Thazhampallath

**1. CALL TO ORDER**

Commissioner Pessina called the meeting to order at 6:40 p.m.

**2. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was recited.

Commissioner Pessina recessed the meeting at 6:41 p.m.

The meeting reconvened at 6:43 p.m.

**3. BUDGET WORKSHOP**

Chief Trzaski explained the changes in tax revenue in the proposed budget compared to the one presented at the 3/28/23 budget workshop. Kathy Kiley gave an overview of the other changes that were made since the last workshop.

**4. ADJOURNMENT**

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

The meeting was adjourned at 7:27 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 04/04/2023**

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

|                                               | <u>2023<br/>Budget</u> | <u>Proposed<br/>2024</u> | <u>Change</u> | <u>% Change</u> |
|-----------------------------------------------|------------------------|--------------------------|---------------|-----------------|
| <b>Motor Vehicle Property Tax Calculation</b> |                        |                          |               |                 |
| Motor Vehicle Grand List                      | 0                      | 115,473                  | 115,473       | 100.00%         |
| Motor Vehicle Grand List @ 99%                | 0                      | 114,319                  | 114,319       | 100.00%         |
| <b>Motor Vehicle Mill Rate *</b>              | <b>0.000</b>           | <b>4.160</b>             | <b>4.160</b>  | 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% |
| <b>Mill Rate *</b> | <b>5.555</b> | <b>5.349</b> | <b>-0.206</b> | -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%      |
| <b>Total</b>                         | <b>6,548,818</b> | <b>7,207,933</b> | <b>659,115</b> | <b>10.06%</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                               | 12,000           | 15,000           | 3,000         | 25.00%         |
| 7204 · Telephone                             | 3,000            | 3,000            | 0             | 0.00%          |
| <b>Total</b>                                 | <b>40,000</b>    | <b>43,000</b>    | <b>3,000</b>  | <b>7.50%</b>   |
| <b>Apparatus / Vehicles</b>                  |                  |                  |               |                |
| 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%             |
| <b>7404 · NFPA/OSHA Compliance - Renamed</b> | <b>1,200</b>     | <b>9,850</b>     | <b>8,650</b>  | <b>720.83%</b> |
| 7406 · Vehicle Supplies                      | 2,000            | 2,000            | 0             | 0.00%          |
| <b>Total</b>                                 | <b>95,200</b>    | <b>109,500</b>   | <b>14,300</b> | <b>15.02%</b>  |
| <b>Insurance</b>                             |                  |                  |               |                |
| 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%         |
| <b>Total</b>                                 | <b>1,604,705</b> | <b>1,704,483</b> | <b>99,778</b> | <b>6.22%</b>   |

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**As of 04/04/2023**

**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%        |
| <b>Total</b>                        | <b>4,301,030</b> | <b>4,658,495</b> | <b>357,465</b> | <b>8.31%</b> |

**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%        |
| <b>Total</b>                          | <b>206,733</b> | <b>213,925</b> | <b>7,192</b> | <b>3.48%</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             | 18,000        | 13,000        | -5,000        | -27.78%       |
| 7805 · Equipment            | 4,600         | 4,600         | 0             | 0.00%         |
| <b>Total</b>                | <b>51,500</b> | <b>46,500</b> | <b>-5,000</b> | <b>-9.71%</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                          | 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%       |
| <b>Total</b>                             | <b>149,650</b> | <b>166,080</b> | <b>16,430</b> | <b>10.98%</b> |

|                         |         |         |         |         |
|-------------------------|---------|---------|---------|---------|
| 8999 · CNR Contribution | 100,000 | 265,950 | 165,950 | 165.95% |
|-------------------------|---------|---------|---------|---------|

|                      |                  |                  |                |               |
|----------------------|------------------|------------------|----------------|---------------|
| <b>Total Expense</b> | <b>6,548,818</b> | <b>7,207,933</b> | <b>659,115</b> | <b>10.06%</b> |
|----------------------|------------------|------------------|----------------|---------------|

## **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 6<sup>th</sup> we are currently at \$475,593.45 which is 91.5% 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.