

**SOUTH FIRE DISTRICT
445 Randolph Road | Middletown, CT**

**Board of Fire Commissioners
SPECIAL MEETING
Thursday, May 15, 2025 at 6:00 p.m.**

Held at the firehouse and via Zoom - Meeting I.D. 834 6399 2071

ACTION TAKEN

Present: Commissioners Kleckowski, Giuliano, Pessina, and Gregorio; Chief Trzaski, Deputy Chief Fischer (via Zoom), Budget Analyst Kathy Kiley, Tax Collector Lee Matterazzo, and one member of the public.

Absent: Commissioner Thazhampallath

● **AGENDA ITEM 5 ADOPT BUDGET/SET MILL RATE FOR FISCAL YEAR JULY 1, 2025 – JUNE 30, 2026**

MOTION to set the mill rate for real estate and personal property at 5.311 and 0.000 for motor vehicles by Comm. Giuliano/Comm. Pessina. Unanimously approved.

● **AGENDA ITEM 6 ADJOURNMENT**

MOTION to adjourn by Comm. Pessina/Comm. Gregorio. Unanimously approved. The meeting adjourned at 7:35 p.m.

Submitted by,

Alyse McEwen

Alyse McEwen
Recording Secretary

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

DRAFT**As of 05/15/2025**

South Fire District
Budget 2025 and Proposed 2026
Special Meeting - Adopt Budget/ Set Mill Rate and Public Hearing - May 15, 2025

	2025 Budget	Proposed 2026	Change	% Change
Motor Vehicle Property Tax Calculation				
Motor Vehicle Grand List	108,563,992	0	-108,563,992	-100.00%
Motor Vehicle Grand List @ 99%	107,478,352	0	-107,478,352	-100.00%
Motor Vehicle Mill Rate *	2.360	0.000	-2.360	-100.00%
Motor Vehicle Taxes Billed	256,211	0	-256,211	-100.00%

Real Estate and Personal Property Tax Calculation

Grand List	1,312,020	1,320,045	8,024.514	0.61%
Grand List @ 99%	1,298,900	1,306,844	7,944.269	0.61%
Mill Rate *	5.311	5.311	0.000	0.00%
Real Estate and Personal Property Taxes Billed **	6,968,345	7,011,347	43,002	0.62%

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

Income

Property Tax Revenue at 99%	7,152,310	6,941,234	-211,076	-2.95%
Tax Supplement	15,000	0	-15,000	-100.00%
Interest and Liens	30,000	30,000	0	0.00%
Investment Income	15,000	20,000	5,000	33.33%
Municipal Grants and Revenue Sharing	0	0	0	0.00%
NRG	201,650	201,650	0	0.00%
State of Connecticut PILOT Funds		879,971	879,971	100.00%
State MV Fire District Grant	0	0	0	0.00%
	7,413,960	8,072,855	658,895	8.89%

Expenses

Utilities				
7201 - Electricity	22,500	30,000	7,500	33.33%
7202 - Water and Sewer	2,500	2,600	100	4.00%
7203 - Heating	15,000	10,000	-5,000	-33.33%
7204 - Telephone	3,000	4,300	1,300	43.33%
Total	43,000	46,900	3,900	9.07%
Apparatus / Vehicles				
7401 - Fuel	45,000	45,000	0	0.00%
7403 - Vehicle Repairs	20,000	50,000	30,000	150.00%
7403-1 - Apparatus Preventative Maint.	12,650	14,575	1,925	15.22%
7404 -NFPA/OSHA Compliance	25,000	32,050	7,050	28.20%
7406 - Vehicle Supplies	2,000	2,000	0	0.00%
Total	104,650	143,625	38,975	37.24%
Insurance				
7501 - Insurance - Workers Compensation	202,016	233,597	31,581	15.63%
7502 - Insurance - Commercial Package	55,000	56,000	1,000	1.82%
7503 - Insurance - Medical	1,067,446	1,228,275	160,829	15.07%
7504 - Insurance - Cyber	6,515	7,492	977	15.00%
7509 - Insurance - Life and Disability	31,075	31,612	537	1.73%
7512 - Pension - Defined Contribution	392,913	446,566	53,653	13.66%
7513 - Unused Sick Time	20,321	24,486	4,165	20.50%
Total	1,775,286	2,028,028	252,742	14.24%

DRAFT**As of 05/15/2025****Salaries and Wages**

7601 · Salaries - Fire Department	3,157,136	3,284,662	127,526	4.04%
7602 · Salaries - Administrative	182,000	190,649	8,649	4.75%
7603 · Replacement / Call Backs	707,884	783,043	75,159	10.62%
7604 · Fringe Benefits	136,885	140,807	3,922	2.87%
7606 · PEB - Uncompensated Absences	10,000	10,000	0	0.00%
7607 · PEB - Heart and Hypertension	206,489	256,489	50,000	24.21%
7609 · Employer - Social Security	259,961	273,306	13,345	5.13%
7610 · Employer - Medicare	60,798	63,918	3,120	5.13%
Total	4,721,153	5,002,875	281,722	5.97%

Administration

7701 · Tax Collector's Expense	24,000	24,100	100	0.42%
7702 · Professional Org / Periodicals	3,281	3,000	-281	-8.56%
7703 · Office Expenses	3,500	3,600	100	2.86%
7704 · Auditor	7,750	8,525	775	10.00%
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	4,000	4,500	500	12.50%
7710 · Professional Services	30,100	40,000	9,900	32.89%
7712 · Office Equipment	1,200	2,000	800	66.67%
7713 · Actuarial Services	3,300	3,300	0	0.00%
7714 · Advertising / Voting	8,400	8,400	0	0.00%
7715 · Lien Fees	1,400	1,400	0	0.00%
7716 · Archive Services	1,000	1,000	0	0.00%
7717 · Software Support	59,010	64,016	5,006	8.48%
Total	218,441	235,341	16,900	7.74%

Physical Plant

7801 · Repairs Building	24,000	24,000	0	0.00%
7802 · Supplies Maintenance	8,900	11,000	2,100	23.60%
7803 · Services	13,000	14,285	1,285	9.89%
7805 · Equipment	4,600	4,600	0	0.00%
Total	50,500	53,885	3,385	6.70%

Fire Department Operations

7901 · Emergency Medical Equipment	12,500	12,500	0	0.00%
7902 · Computer Equip & Supplies	8,000	8,000	0	0.00%
7903 · Training	37,500	37,500	0	0.00%
7904 · Fire Education and Prevention (renamed)	7,500	7,500	0	0.00%
7905 · Fire Fighting Equipment	28,000	28,000	0	0.00%
7906 · Special Service Units	10,000	10,000	0	0.00%
7907 · Fire Marshal's Office	4,000	4,000	0	0.00%
7909 · Uniforms	40,000	40,000	0	0.00%
7910 · Protective Clothing	61,000	55,000	-6,000	-9.84%
7911 · Communications	4,500	15,000	10,500	233.33%
7912 · Cellular Phones	5,600	7,200	1,600	28.57%
7913 · Breathing Air & Oxygen	1,500	1,500	0	0.00%
7915 · Medical Testing	12,080	31,500	19,420	160.76%
7916 · Breathing Apparatus-Test & Repair	2,800	5,000	2,200	78.57%
Total	234,980	262,700	27,720	11.80%

8999 · CNR Contribution	265,950	299,500	33,550	12.62%
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Total Expense	7,413,960	8,072,855	658,895	8.89%
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South Fire District

2025 – 2026 Budget Notes

Income

Motor Vehicle Property Tax Revenue and Tax Supplement – This calculation is estimated based on the Common Council’s approval of a **31.7** mill rate and the State of Connecticut motor vehicle **32.46** mill rate cap, which would allow South Fire District a .76 mill, however, it is not cost effective based the number of bills that would be collectable and related costs for printing, processing and collection.

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

Expenses

7201 – Electricity – Estimated increase due to building renovation. Heating is electric in the new addition.

7202 – Water & Sewer – Increase based on usage.

7203 – Heating – Estimated decrease due to building renovation. Heating is electric in the new addition.

7204 – Telephone – Increase due to increase in service cost.

7403 – Vehicle Repairs – Increase due to aging apparatus.

7403-1 – Apparatus Preventative Maintenance – Increase due to increase in service costs.

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

7501 – Insurance – Workers Compensation – Increase primarily due to an increase in our Experience Modification Rating, which considers factors like payroll, claims history (over 3 years), and industry-specific data. A 1.00 EMR is developed when there are the average number of expected claim dollars paid and has no effect on the premium. Our rating increased from .87 to 1.04.

7502 – Insurance – Commercial Package – Increase due to standard industry increases.

7503 – Insurance – Medical – Increase due to staffing and family status changes based on current premiums. An estimated increase of 7% has been used for the period of 01/01/2026 – 06/30/2026 as recommended by our carrier.

7504 – Insurance – Cyber – Increase due to standard industry increases.

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

7512 – Pension – Defined Contribution – Increase due to staffing changes, salary increases, and possible minimal increase in employer contribution.

7513 – Unused Sick Time – Increase due to salary increases and unused sick days.

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 May 15th we are currently at \$554,728.84 which is 78.4% 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 to fringe benefits paid associated with salary and staffing changes.

7607 – PEB – Heart and Hypertension – Increase due to possible claims.

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 increase in vendor service cost.

7702 – Professional Org/Periodicals – Decrease due to change in professional memberships and fees.

7703 – Office Expenses – Increase due to increase in average expenses.

7704 – Auditor – Estimated increase due to State Single Audit required when expending state grant funds in excess of \$500,000.

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

7710 – Professional Services – Increase due to anticipated entry level and promotional exams, as well as legal fees.

7712 – Office Equipment – Increase due to anticipated equipment needs.

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

7802 – Supplies Maintenance – Increase due to increase in average expenses.

7803 – Services – Increase due to increase in service costs.

7910 – Protective Clothing – Decrease due to one-time replacement of rescue helmets in FY 24-25.

7911 – Communications – Increase due to anticipated radio replacement.

7912 – Cell Phones – Increase in service cost.

7915 – Medical Testing – Increase due to NFPA 1582 physical requirement and one new firefighter.

7916 – Breathing Apparatus Test & Repair – Increase due to increase in repairs.