

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

**Board of Fire Commissioners  
SPECIAL MEETING  
Thursday, April 11, 2024 at 6:30 p.m.**

**Held at the firehouse and available via Zoom - Meeting ID 871 1409 9160**

**Present:** Commissioners Giuliano, Thazhampallath (via Zoom), Pessina, and Gregorio (arrived at 6:37 p.m.); Chief Trzaski, Deputy Chief Fischer (via Zoom)

**Absent:** Chairwoman Kleckowski

**1. CALL TO ORDER** Vice-Chairman Giuliano called the meeting to order at 6:35 p.m.

**2. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was recited.

**3. PUBLIC SESSION** Vice-Chairman Giuliano opened the public session at 6:36 p.m.

*Dan Penney, Chamberlain Hill Road*

Mr. Penney expressed his disappointment that the proposed budget had not been made available for review in advance and that the CNR worksheet hasn't been reviewed. He recommended areas of potential savings – the elimination of commissioner's compensation and the contribution to contingency, and utilizing revenue from back taxes. Mr. Penney would like to see a "budget vs. actual" column on the budget document. He pointed out that action items must be available within 48 hours and draft minutes within 7 days.

**4. CLOSE PUBLIC SESSION** Vice-Chairman Giuliano closed the public session at 6:41 p.m.

**5. BUDGET REVIEW**

Vice-Chairman Giuliano entertained a motion to postpone Items 6 and 7 to May 15, 2024 at 6:30 p.m. (which will include a public hearing). The district cannot accurately set a mill rate until the city sets theirs (which is tentatively scheduled for 5/13/24, although they have until 5/15/24). The motion was made by Commissioner Gregorio and seconded by Commissioner Pessina. Unanimously approved.

**6. ADOPT BUDGET/SET MILL RATE FOR FISCAL YEAR JULY 1, 2024-JUNE 30, 2025 - postponed**

**7. SET DATE AND HOURS FOR BUDGET REFERENDUM - postponed**

**8. ADJOURNMENT**

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

The meeting adjourned at 6:44 p.m.

Submitted by,

*Alyse McEwen*

Alyse McEwen  
Recording Secretary

**ACCEPTED 5/13/24**

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

**As of 04/11/2024**

**South Fire District**  
**Budget 2024 and Proposed 2025**  
**Special Meeting - Adopt Budget/Set Mill Rate 04/11/2024**  
**NO CHANGES HAVE BEEN MADE SINCE 04/02/2024 MEETING**

	<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>1.260</b>	<b>-2.900</b>	<b>-69.71%</b>
Motor Vehicle Taxes Billed	480,369	137,425	-342,944	-71.39%

\* Fixed rate based on Mayor Florsheim's proposed City of Middletown 31.2 mill rate, and 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>5.437</b>	<b>0.126</b>	<b>2.37%</b>
Real Estate and Personal Property Taxes Billed **	6,420,861	7,132,717	711,856	11.09%

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

**Income**

Property Tax Revenue at 99%	6,901,230	7,197,440	296,210	4.29%
Tax Supplement	15,000	15,000	0	0.00%
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%
	7,157,880	7,459,090	301,210	4.21%

**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	1,095,531	100,084	10.05%
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>1,823,777</b>	<b>144,693</b>	<b>8.62%</b>



**As of 04/11/2024****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	10,000	3,000	42.86%
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>203,980</b>	<b>37,900</b>	<b>22.82%</b>

8999 • CNR Contribution

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

7,157,880	7,459,090	301,210	4.21%
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## South Fire District

### 2024 – 2025 Budget Notes

#### Income

Motor Vehicle Property Tax Revenue and Tax Supplement – This calculation is estimated based on the Common Council's approval of Mayor Florsheim's proposed 31.2 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 1.26 mill rate. *Please note: the mill rate is subject to appeal for a period of 15 days after Common Council approval.*

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. An estimated increase of 5% has been used for the period of 01/01/2025 – 06/30/2025, however, 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 April 11<sup>th</sup> we are currently at \$442,9333.50 which is 66% 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 Org/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.

7906 – Special Service Units – Increase due to maintenance and repair costs and possible gear 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.

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