



Dissolution Authority

300 Maxim Road, Hartford, Connecticut 06114

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## MEMORANDUM

**TO:** MIRA Dissolution Authority Human Resource Committee  
**FROM:** Rachel Taylor, Human Resource Committee Chairperson  
**DATE:** November 21, 2023  
**RE:** Notice of Human Resource Committee Special Meeting

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There will be a **Special Meeting** of the Human Resource Committee of the MIRA Dissolution Authority on *Wednesday, November 29, 2023 at 12:30 pm in the Board Room at 300 Maxim Rd., Hartford, CT. Members of the public may also attend the meeting telephonically by calling (929) 205-6099, entering Meeting ID: 811 4542 7912, and entering Passcode: 899063 when prompted (NOTE - there is very limited physical space in the Board Room - consequently, virtual public attendance is encouraged).* The meeting is scheduled to conclude at 1:30 pm. The purpose of this meeting will be:

1. Call to Order; Chair's welcome
2. Public Comment (3 minutes per speaker)
3. Approval of October 11, 2023 meeting minutes (Attachment 1)
4. Review of the FY2025 Proposed Authority Budget (Attachment 2)
5. Executive Session to discuss personnel employment matters

If you will be unable to attend, please notify Cheryl Kaminsky ([ckaminsky@ctmira.org](mailto:ckaminsky@ctmira.org)) immediately.

cc: Bert Hunter, Chairperson

Mark Daley, President & CFO

Cheryl Kaminsky

# **ATTACHMENT 1**

**Human Resources Committee  
October 11, 2023  
Regular Meeting Minutes**

A Regular Meeting of the Human Resources Committee of the MIRA Dissolution Authority was held on October 11, 2023. Present either in person or by video or audio conferencing were:

Members Present:       Committee Chairperson Rachel Taylor  
                                  Authority Chairperson Bert Hunter  
                                  Director Noel Petra

Present from MIRA:     Mark Daley, President  
                                  Cheryl Kaminsky, Comptroller

Others present:         Darren Hobbs  
                                  Ann Catino  
                                  Miguel Escalera

A video recording of the public portions of the meeting is available at <https://www.ctmira.org/wp-content/uploads/2023/10/10-11-23-HR-Meeting.mp4>

**PUBLIC COMMENT**

Committee Chairperson Taylor called the meeting to order at 8:32 a.m. She asked Mr. Daley to proceed.

**1.       HR Update**

Ms. Kaminsky reviewed the HR Quarterly Report with the Committee. She stated that as of September 30, 2023 there are 14 full time employees and one temporary employee. During the quarter there was one employee who resigned and that is why the temporary employee was hired. Ms. Kaminsky reviewed the demographics of the employees as well as the breakdown of the various benefits. Mr. Daley explained the meaning of the opt out. Ms. Taylor asked what the reasoning was regarding listing the number of employees who were residents of Hartford and Mr. Daley explained that it was a request of a past committee member.

**2.       Public Comment**

Mr. Daley asked if there was anyone from the public who wished to speak. Seeing or hearing none, Committee Chairperson Taylor moved on with the meeting.

**3.       Executive Session**

Committee Chairperson Taylor requested a motion to enter into Executive Session to discuss personnel employment matters. The motion to enter Executive Session was made by Director Petra and seconded by Chairperson Taylor. Mr. Daley stated that in addition to the Committee Members, Ann Catino, Miguel Escalera and himself would be included in executive session. Committee Chairperson Taylor requested that they enter Executive Session with those persons just named. The motion was unanimously approved.

The Executive Session began at 8:41 a.m. and concluded at 9:24 a.m.

**4. Motion out of Executive Session**

Out of Executive Session, Committee Chairperson Taylor recognized Authority Chairperson Hunter. Authority Chairperson Hunter made a motion to move from the MIRA Dissolution Authority Human Resource Committee to the Board of Directors of the MIRA Dissolution Authority an amendment to Mark Daley's employment agreement whereas the committee has negotiated with Mr. Daley to be a full time employee with the salary of \$216,000. The motion was second by Committee Chairperson Taylor and approved unanimously.

The meeting was adjourned at 9:26 a.m.

# **ATTACHMENT 2**



**DISSOLUTION AUTHORITY - 2nd DRAFT PROPOSED FY25 AUTHORITY BUDGET**

**November 29, 2023 Finance Committee Meeting**

**Total Personnel Services Budget**

**Total Authority Budget**

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Proposed Increase or (Decrease) From			
				FY 2023 Actual		FY 2024 Adopted	
				\$	%	\$	%
<b>Personnel Services</b>							
Charged Direct to Projects	\$ 1,014,088	\$ 1,039,013	\$ 1,122,523	\$ 108,435	10.7%	\$ 83,511	8.0%
Indirect via Authority Budget	\$ 1,676,180	\$ 1,079,843	\$ 1,062,289	\$ (613,892)	-36.6%	\$ (17,554)	-1.6%
<b>Total</b>	<b>\$ 2,690,269</b>	<b>\$ 2,118,855</b>	<b>\$ 2,184,812</b>	<b>\$ (505,457)</b>	<b>-18.8%</b>	<b>\$ 65,957</b>	<b>3.1%</b>
<b>Authority Budget</b>							
Indirect Personnel Services	\$ 1,676,180	\$ 1,079,843	\$ 1,062,289	\$ (613,892)	-36.6%	\$ (17,554)	-1.6%
Non Personnel Services	\$ 565,216	\$ 578,847	\$ 647,211	\$ 81,995	14.5%	\$ 68,364	11.8%
<b>Total</b>	<b>\$ 2,241,397</b>	<b>\$ 1,658,689</b>	<b>\$ 1,709,500</b>	<b>\$ (531,897)</b>	<b>-23.7%</b>	<b>\$ 50,810</b>	<b>3.1%</b>
<b>Combined Personnel and Non Personnel Services</b>	<b>\$ 3,255,485</b>	<b>\$ 2,697,702</b>	<b>\$ 2,832,023</b>	<b>\$ (423,462)</b>	<b>-13.0%</b>	<b>\$ 134,321</b>	<b>5.0%</b>

**Personnel Services**

The FY 2025 total DRAFT proposed Personnel Services budget of \$2,184,812 reflects the completed transition from Waste to Energy to transfer operations. The draft Personnel Services budget funds a total of 14 Authority positions which is a reduction of 1 position from the FY 2024 adopted budget. This is accommodated with additional temporary employee funding in the Non Personnel Services budget. The DRAFT proposed Personnel Services budget reflects a 18.8% decrease in comparison to FY 2023 actual audited Personnel Services and a 3.1% increase from the FY 2024 adopted budget for Personnel Services. The budget funds all salary, salary related and benefits for all budgeted MIRA positions as shown on Exhibit A-1 consistent with direction initially received at the October 11, 2023 Human Resource Committee meeting. Further review with the Human Resources Committee will be undertaken at its Special meeting scheduled for November 29, 2023.

Medical benefit costs are budgeted based on current actual premiums effective through June 30, 2024 plus escalation of 6.5% applied for FY 2025. Dental, vision and life / ADD are also based on current premiums plus escalation of 6.5%. There is no proposed increase in current employee cost shares for medical and dental. Employee cost shares are subject to review during open enrollment.

The Personnel Services budget is segregated between positions allocated direct to projects and divisions and indirect positions allocated through the Authority Budget. Direct allocation is used when positions are dedicated in whole or part to a specific project / function (CSWS scale operator positions being a good example). Indirect allocations are used when positions serve all projects and divisions (finance and accounting positions being a good example). In the second DRAFT budget, there are 6.14 Full Time Equivalent positions ("FTEs") allocated direct to the CSWS, 2.2 FTEs allocated direct to the Property Division and 0.19 allocated direct to the Landfill Division. The remaining 5.47 FTEs represent indirect positions allocated through the Authority Budget. This reflects a current updated evaluation of workload requirements conducted by management.

**Authority Budget**

The "Authority Budget" comprises the indirect portion of the Personnel Services budget described above and all Non Personnel Services not directly associated with a specific project or division. Non Personnel Services include such expenses as corporate office services in lieu of rent, office supplies, postage and printing, insurance, brokerage, legal, information technology and consulting. The proposed FY 2025 Non Personnel Services budget of \$647,211 reflects a 14.5% increase from FY 2023 actual audited expenses and a 11.8% increase from the adopted FY 2024 budget. See Exhibit A-2 for the breakdown of Non Personnel Services which has been developed to reflect FY 2025 requested spending (recognizing position reductions and the office relocation) and a current updated evaluation of property and casualty insurance premium allocations. The total proposed Authority Budget for FY 2025 is \$1,709,500 which represents a 23.7% reduction from FY 2023 actual expenses and a 3.1% increase from the FY 2024 budget. See Exhibits A-3 and A-4 for the DRAFT allocation of the Authority Budget and direct Personnel Services to the CSWS, Property and Landfill divisions. This allocation has been reviewed and modified to consider both the updated evaluation of workload requirements noted above and a current count of financial transactions among the CSWS, Property and Landfill divisions.

**The FY 2025 proposed combined personnel and non-personnel services of \$2,832,023 reflects a 13.0% decrease in comparison to FY 2023 actual expenses and also a 5.0% increase in comparison to the adopted FY 2024 budget.**

EXHIBIT A-1  
MIRA DISSOLUTION AUTHORITY  
PROPOSED AUTHORITY BUDGET FY 2025  
TOTAL PERSONNEL SERVICE BUDGET

Total Personnel Services	FY24 Adopted	FY25 Proposed	Difference	% Inc/Dec
<b>Labor Related Payroll</b>				
Regular Payroll	\$ 1,473,899	\$ 1,529,043	\$ 55,144	3.74%
Merit / General Pool Increases	\$ -	\$ -	\$ -	100.00%
Unassigned MPA Adjustments	\$ -	\$ -	\$ -	100.00%
Overtime Payroll (Based upon prior year)	\$ 30,000	\$ 30,000	\$ -	0.00%
<b>Total Labor</b>	<b>\$ 1,503,899</b>	<b>\$ 1,559,043</b>	<b>\$ 55,144</b>	<b>3.67%</b>
<b>Labor Related Payroll Taxes</b>				
Medicare Tax	\$ 21,372	\$ 22,171	\$ 800	3.74%
Social Security	\$ 91,161	\$ 93,777	\$ 2,616	2.87%
CT Unemployment Compensation	\$ 4,275	\$ 3,990	\$ (285)	-6.67%
<b>Total Payroll Tax</b>	<b>\$ 116,808</b>	<b>\$ 119,938</b>	<b>\$ 3,130</b>	<b>2.68%</b>
<b>Subtotal Labor Costs</b>	<b>\$ 1,620,707</b>	<b>\$ 1,678,981</b>	<b>\$ 58,274</b>	<b>3.60%</b>
<b>Employee Benefits</b>				
Medical & Dental*	\$ 305,262	\$ 305,086	\$ (175)	-0.06%
Life and Disability*	\$ 17,969	\$ 20,771	\$ 2,803	15.60%
Vision*	\$ 4,084	\$ 2,764	\$ (1,320)	-32.32%
Medical Opt-out	\$ 7,936	\$ 7,936	\$ -	0.00%
<b>Total Health Benefits Costs</b>	<b>\$ 335,251</b>	<b>\$ 336,558</b>	<b>\$ 1,307</b>	<b>0.39%</b>
Employee Medical & Dental Contributions*	\$ (30,117)	\$ (28,882)	\$ 1,236	-4.10%
Net Health Benefits Costs	\$ 305,133	\$ 307,677	\$ 2,543	0.83%
401-K Contribution (Regular Salary)	\$ 147,390	\$ 152,904	\$ 5,514	3.74%
<b>Subtotal Employee Benefits Costs</b>	<b>\$ 452,523</b>	<b>\$ 460,581</b>	<b>\$ 8,058</b>	<b>1.78%</b>
Wellness	\$ 5,625	\$ 5,250	\$ (375)	-6.67%
<b>Other Benefit-Related Costs</b>				
Other Benefits	\$ 2,000	\$ 2,000	\$ -	0.00%
401(k) Consultant	\$ 14,000	\$ 14,000	\$ -	0.00%
Benefits Administration/Brokerage	\$ 24,000	\$ 24,000	\$ -	0.00%
<b>Subtotal Other Benefit-Related Costs</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 2,118,855</b>	<b>\$ 2,184,812</b>	<b>\$ 65,957</b>	<b>3.11%</b>

HISTORICAL COMPARISON - BUDGET VERSUS ACTUAL

Fiscal Year	Budget		Actual		Difference Amount
	Adopted	Inc/Dec	Amount	Inc/Dec	
FY18	\$ 4,604,275		\$ 4,382,246		\$ (222,029)
FY19	\$ 4,500,781	-2.25%	\$ 4,243,799	-3.16%	\$ (256,982)
FY20	\$ 4,398,267	-2.28%	\$ 4,220,058	-0.56%	\$ (178,209)
FY21	\$ 4,296,850	-2.31%	\$ 4,041,526	-4.23%	\$ (255,324)
FY22	\$ 4,136,510	-3.73%	\$ 3,697,111	-8.52%	\$ (439,399)
FY23	\$ 3,264,170	-21.09%	\$ 2,690,269	-27.23%	\$ (573,901)
<b>Total</b>	<b>\$ 25,200,853</b>		<b>\$ 23,275,009</b>		<b>\$ (1,925,844)</b>

MIRA / DISSOLUTION AUTHORITY  
FY21 - FY25 Personnel Services Expenses

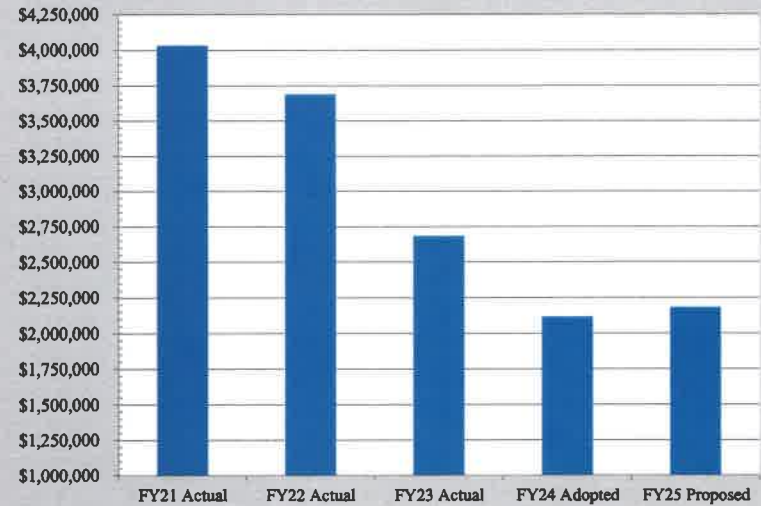


EXHIBIT A-2

MIRA DISSOLUTION AUTHORITY  
 PROPOSED AUTHORITY BUDGET FY 2025  
 TOTAL NON PERSONNEL SERVICES BUDGET

Description	ACTUAL FY23	ADOPTED FY24	PROPOSED FY25	Change From	
				FY 2023 Actual <i>corrected</i>	FY 2024 Adopted
<b>NON-PERSONNEL SERVICES</b>					
Postage and Delivery Fees	\$ 5,993.66	\$ 7,600	\$ 7,600	\$ 1,606	\$ -
Telecommunications	\$ 49,954.72	\$ 41,900	\$ 29,250	\$ (20,705)	\$ (12,650)
Copier Use and Maintenance	\$ 2,770.76	\$ 3,000	\$ 3,000	\$ 229	\$ -
Printing Services	\$ 102.87	\$ 1,450	\$ 1,000	\$ 897	\$ (450)
Advertising - Legal Notices/Recruitment	\$ -	\$ 3,250	\$ 3,250	\$ 3,250	\$ -
Office Supplies	\$ 1,980.24	\$ 3,425.00	\$ 3,400.00	\$ 1,419.76	\$ (25.00)
Protect Clothing/Safety Equipment (F)	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Miscellaneous Services	\$ 571.07	\$ 1,200	\$ 1,200	\$ 629	\$ -
Subscript/Publ/Ref. Material	\$ 2,645.12	\$ 2,600.00	\$ 2,800.00	\$ 154.88	\$ 200.00
Dues-Professional Organizations	\$ 2,487.50	\$ 2,855.00	\$ 2,973.00	\$ 485.50	\$ 118.00
Business Meetings and Travel	\$ 3.75	\$ 2,125	\$ 2,400	\$ 2,396	\$ 275
Training	\$ -	\$ 775	\$ 775	\$ 775	\$ -
Payroll Software Services	\$ 12,739.70	\$ 12,000	\$ 12,000	\$ (740)	\$ -
Record Retention Services	\$ 8,875.18	\$ 10,000	\$ 12,000	\$ 3,125	\$ 2,000
Mileage Reimbursement	\$ 603.09	\$ 2,200	\$ 2,000	\$ 1,397	\$ (200)
Vehicle Repair/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment Service	\$ -	\$ -	\$ -	\$ -	\$ -
Building Operations	\$ 25,601.00	\$ 28,350	\$ 43,290	\$ 17,689	\$ 14,940
Other Utilities (headquarters)	\$ -	\$ -	\$ 34,650	\$ 34,650	\$ 34,650
Insurance Claims/Losses	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Expense	\$ 53.12	\$ -	\$ -	\$ (53)	\$ -
Building Office Rent	\$ 495.97	\$ -	\$ -	\$ (496)	\$ -
Temporary Agency Services	\$ 14,657.32	\$ 500	\$ 60,000	\$ 45,343	\$ 59,500
Insurance Premiums	\$ 171,558.76	\$ 202,217	\$ 202,568	\$ 31,009	\$ 351
Information Technology Consultant	\$ 480.00	\$ 8,300	\$ 5,950	\$ 5,470	\$ (2,350)
Information Technology Maintenance	\$ 57,083.48	\$ 83,282	\$ 43,000	\$ (14,083)	\$ (40,282)
Legal Fees	\$ 123,757.26	\$ 65,000	\$ 65,000	\$ (58,757)	\$ -
Auditor	\$ 41,000.00	\$ 42,000	\$ 53,000	\$ 12,000	\$ 11,000
Insurance Consulting/Brokerage Services	\$ 29,911.00	\$ 21,318	\$ 21,355	\$ (8,556)	\$ 37
Other Consulting Services (Eng., Tech. & General)	\$ 2,450.40	\$ 5,000	\$ 5,000	\$ 2,550	\$ -
Computer Hardware	\$ 7,522.23	\$ 10,000	\$ 3,000	\$ (4,522)	\$ (7,000)
Computer Software	\$ 1,918.10	\$ 3,000	\$ 3,000	\$ 1,082	\$ -
Debt Service - Principal (F)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee / Bank Fees	\$ -	\$ 15,000	\$ 11,250	\$ 11,250	\$ (3,750)
Operational Contingency	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
<b>Subtotal Non-Personnel Services</b>	<b>\$ 565,216</b>	<b>\$ 578,847</b>	<b>\$ 647,211</b>	<b>\$ 81,995</b>	<b>\$ 68,364</b>

Summary Non Personnel Services	FY 23 Actual	FY 24 Adopted	FY 25 Proposed	Change from FY 23	
				FY 2023	FY 2024
Office Rent / Service	\$ 26,097	\$ 28,350	\$ 77,940	\$ 51,843	\$ 49,590
Insurance & Brokerage	\$ 201,470	\$ 223,535	\$ 223,923	\$ 22,453	\$ 388
Professional Services	\$ 167,208	\$ 112,000	\$ 123,000	\$ (44,208)	\$ 11,000
IT / Telecom	\$ 116,959	\$ 146,482	\$ 84,200	\$ (32,759)	\$ (62,282)
Other	\$ 53,483	\$ 68,480	\$ 138,148	\$ 84,665	\$ 69,668
Total	\$ 565,216	\$ 578,847	\$ 647,211	\$ 81,995	\$ 68,364

**EXHIBIT A-3  
MIRA DISSOLUTION AUTHORITY  
DIRECT AND INDIRECT (AUTHORITY BUDGET) EXPENSE ALLOCATION METHODOLOGY**

**FY2025 PROPOSED BUDGET**

#	Title	Direct Personnel Services Charges to Divisions			Authority Indirect
		CSWS	Property	Landfill	
1	President & CFO				100%
2	Director, Recycling and Enforcement	50%	20%		30%
3	Manager of Engineering, Const.	25%	35%	13%	27%
4	Environmental Compliance Manager	2%	73%		25%
5	Lead Scale Operator / Enforcement	50%	50%		
6	Scale / Enforcement Specialist	100%			
7	Scale / Enforcement Specialist	100%			
8	Scale / Enforcement Specialist	100%			
9	Scale / Enforcement Specialist	100%			
10	Comptroller				100%
11	Supply Chain Manager				100%
12	Lead General Accountant	62%	32%	6%	
13	Accounting Specialist	5%	5%		90%
14	IT Manager	20%	5%		75%
	Total Full Time Equivalent	6.14	2.20	0.19	5.47

Benchmark	Indirect Personnel and Non-Personnel Services Charge from "Authority Budget"			Total
	CSWS	Property	Landfill	
Financial Transaction Counts FY 25 Est.	872	880	156	1,908
Percentage	45.7%	46.1%	8.2%	100%
Weighting	50.0%	50.0%	50.0%	50%
Adjusted Weighting	22.9%	23.1%	4.1%	50%
Full Time Equivalents FY 25 Budget	6.14	2.20	0.19	8.53
Percentage	72.0%	25.8%	2.2%	100%
Weighting	50.0%	50.0%	50.0%	50%
Adjusted Weighting	36.0%	12.9%	1.1%	50%
Cumulative Weighting	100.00%	100.00%	100.00%	100.00%
Total Adjusted Weighting	58.842%	35.956%	5.202%	100.000%

**EXHIBIT A-4**  
**MIRA DISSOLUTION AUTHORITY**  
**PROPOSED AUTHORITY BUDGET FY 2025**  
**ALLOCATION OF AUTHORITY BUDGET & DIRECT PERSONNEL SERVICES**

Total Authority Budget \$ 1,709,500

Project / Division	Indirect Allocation Benchmarked Percent	Authority Budget Allocation
Landfill Division	5.202%	\$ 88,924
Property Division	35.956%	\$ 614,676
CSWS	58.842%	\$ 1,005,900
Total Authority Budget	100.000%	\$ 1,709,500

Total Direct Personnel Services \$ 1,122,523

Project / Division	Direct Personnel Service Allocation	
	Full Time Equivalents	FY 2025 Budget
Landfill Division	0.19	\$ 36,268
Property Division	2.20	\$ 383,942
CSWS	6.14	\$ 702,313
Total Direct Personnel Services	8.53	\$ 1,122,523

Combined Authority Budget and Direct Personnel Services \$ 2,832,023

Project / Division	Overall Allocation Percent	Total Allocated Cost
Landfill Division	4.42%	\$ 125,193
Property Division	35.26%	\$ 998,618
CSWS	60.32%	\$ 1,708,213
Total Combined Authority Budget & Direct Personnel Services	100.00%	\$ 2,832,023