

2026-2027 BUDGET WORKSHOP



AGENDA

- ▶ **CALL TO ORDER – President Gary Wilcox**
- ▶ **PUBLIC AUDIENCE**
- ▶ **WORKSHOP TO Develop the 2026/2027 Simsbury Fire District ANNUAL BUDGET- Commissioner Geoff Giddings**
- ▶ **QUESTIONS & ANSWERS**
- ▶ **ADJOURNMENT**



WORKSHOP PRESENTATIONS

- ▶ **CURRENT YEAR BUDGET REVIEW**
- ▶ **26/27 BUDGET ASSUMPTIONS**
- ▶ **26/27 ANNUAL OPERATING BUDGET REVIEW**
- ▶ **26/27 CAPITAL BUDGET REVIEW**
- ▶ **ANTICIPATED MILL RATE**



CURRENT YEAR BUDGET REVIEW

- ▶ **No anticipated major issues that would put the current budget in jeopardy.**
- ▶ **Revenue tracking expected to be favorable due to high collection rate and interest income**



26/27 BUDGET ASSUMPTIONS

- ▶ Goal to maintain ZERO debt service cost for upcoming year(s). “Pay as you go philosophy”
- ▶ 3.44% overall payroll expense increase – 3% employee COLA and 1% Merit
- ▶ Health Insurance: 14.8% increase expected for 2026/2027.
- ▶ Fully funded employee retirement fund leading to lower annual contribution
- ▶ Increased funding for Volunteer Firefighter physicals
- ▶ Addition of Auxiliary and Technical members to the Volunteer Benefit program



26/27 BUDGET ASSUMPTIONS

(continued)

- ▶ Total Grand List increase of .9%,
- ▶ Interest Income on cash remains budgeted for improvement.
- ▶ Collection Rate unchanged at 98.5%.
- ▶ Total recurring expense increase only 2.62%,
- ▶ Capital expenses increase 78.98 %



25/26 OPERATING BUDGET

▶ 2026-2027 OPERATING BUDGET REVIEW



SIMSBURY FIRE DISTRICT
Proposed Budget
2026-2027

	Actual 2024/2025	Budget 2025/2026	Proposed Budget 2026/2027	Dollar Increase/Decrease	Percentage Increase/Decrease
<u>General Administration</u>					
Administrative Services and Supplies	\$ 19,996.00	\$ 38,820.00	\$ 38,820.00	\$ -	0%
Emergency Management	\$ 5,956.00	\$ 14,310.00	\$ 14,310.00	\$ -	0%
F.M., & Deputy Exp.	\$ 3,113.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%
Fire Prevention	\$ 4,877.00	\$ 5,500.00	\$ 5,500.00	\$ -	0%
Fire Officers Admin.	\$ 115,033.00	\$ 126,500.00	\$ 130,350.00	\$ 3,850.00	3.04%
Chiefs' Expenses	\$ 29,774.00	\$ 27,350.00	\$ 28,175.00	\$ 825.00	3.02%
Periodicals/Dues	\$ 8,276.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
Town of Simsbury Services	\$ 75,876.00	\$ 80,000.00	\$ 80,000.00	\$ -	0%
Health Insurance	\$ 233,453.00	\$ 284,000.00	\$ 312,000.00	\$ 28,000.00	9.86%
Social Security/ Medicare	\$ 82,321.00	\$ 83,000.00	\$ 86,320.00	\$ 3,320.00	4.00%
SUTA Expense	\$ 20.00	\$ 100.00	\$ 100.00	\$ -	0%
Smoke/ CO Alarm Program	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
<u>Total General Administration</u>	<u>\$ 578,695.00</u>	<u>\$ 675,580.00</u>	<u>\$ 713,575.00</u>	<u>\$ 37,995.00</u>	5.62%
<u>Payroll Expenses</u>					
Payroll	\$ 915,628.00	\$ 917,984.05	\$ 949,397.96	\$ 31,413.91	3.42%
Seasonal/Overtime	\$ 12,537.00	\$ 24,000.00	\$ 24,960.00	\$ 960.00	4.00%
<u>Total Payroll Expenses</u>	<u>\$ 928,165.00</u>	<u>\$ 941,984.05</u>	<u>\$ 974,357.96</u>	<u>\$ 32,373.91</u>	3.44%

	Actual 2024/2025	Budget 2025/2026	Proposed Budget 2026/2027	Dollar Increase/Decrease	Percentage Increase/Decrease
<u>General Operating Expenses</u>					
Utilities	\$ 203,180.00	\$ 198,000.00	\$ 203,400.00	\$ 5,400.00	2.73%
Tax Abatements	\$ -	\$ 32,000.00	\$ 32,000.00	\$ -	0%
Recruitment/Retention	\$ 8,633.00	\$ 4,500.00	\$ 4,500.00	\$ -	0%
Contractual Services	\$ 134,440.00	\$ 40,617.07	\$ 41,500.00	\$ 882.93	2.17%
Legal Fees - Recurring	\$ 1,332.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Pension - Volunteer	\$ 202,571.00	\$ 197,000.00	\$ 201,000.00	\$ 4,000.00	2.03%
Computer Services and Technolog	\$ 51,094.00	\$ 63,600.00	\$ 64,959.27	\$ 1,359.27	2.14%
Insurance Services	\$ 154,220.00	\$ 175,400.00	\$ 179,000.00	\$ 3,600.00	2.05%
Physicals/Shots	\$ 45,219.00	\$ 65,250.00	\$ 75,000.00	\$ 9,750.00	14.94%
Employees Retirement	\$ 163,931.00	\$ 155,000.00	\$ 115,000.00	\$ (40,000.00)	-25.81%
Signal "12" - REHAB	\$ 3,456.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Training- Company	\$ 49,036.00	\$ 40,000.00	\$ 40,000.00	\$ -	0%
Training- District	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -	
Recognition	\$ 70,417.00	\$ 38,000.00	\$ 36,000.00	\$ (2,000.00)	-5.26%
Wellness Program	\$ 8,939.00	\$ 10,000.00	\$ 10,500.00	\$ 500.00	5.00%
Bank Fees	\$ -	\$ -	\$ -	\$ -	
<u>Total General Operating Expenses</u>	<u>\$ 1,096,468.00</u>	<u>\$ 1,037,367.07</u>	<u>\$ 1,020,859.27</u>	<u>\$ (16,507.80)</u>	<u>-1.59%</u>
<u>Fire Protection - Water</u>					
Aquarion	\$ 258,978.00	\$ 281,000.00	\$ 287,000.00	\$ 6,000.00	2.14%
CT Water	\$ 46,205.00	\$ 50,000.00	\$ 51,800.00	\$ 1,800.00	3.60%
Tariffville Water	\$ 14,710.00	\$ 15,000.00	\$ 15,900.00	\$ 900.00	6.00%
<u>Total Fire Protection- Water</u>	<u>\$ 319,893.00</u>	<u>\$ 346,000.00</u>	<u>\$ 354,700.00</u>	<u>\$ 8,700.00</u>	<u>2.51%</u>

	Actual 2024/2025	Budget 2025/2026	Proposed Budget 2026/2027	Dollar Increase/Decrease	Percentage Increase/Decrease
<u>Maintenance</u>					
Batteries & Chargers	\$ 5,345.00	\$ 8,000.00	\$ 10,000.00	\$ 2,000.00	25.00%
Gasoline & Oil	\$ 37,002.00	\$ 30,000.00	\$ 30,000.00	\$ -	0%
Truck Maint./Repairs	\$ 49,095.00	\$ 47,500.00	\$ 52,000.00	\$ 4,500.00	9.47%
Tires	\$ 9,228.00	\$ 15,000.00	\$ 16,500.00	\$ 1,500.00	10.00%
Station Repairs and Maintenance	\$ 75,615.00	\$ 119,805.00	\$ 130,500.00	\$ 10,695.00	8.93%
Hydrant Parts	\$ 8,559.00	\$ 11,000.00	\$ 11,000.00	\$ -	0%
Hose, Ladder, Misc. Repairs	\$ 33,854.00	\$ 40,000.00	\$ 40,000.00	\$ -	0%
Radio Repairs and Maintenance	\$ 1,863.00	\$ 13,000.00	\$ 13,000.00	\$ -	0%
Maintenance Supplies	\$ 8,974.00	\$ 8,000.00	\$ 8,000.00	\$ -	0%
Tools for Trucks	\$ 4,185.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
<u>Total Maintenance</u>	<u>\$ 233,720.00</u>	<u>\$ 295,305.00</u>	<u>\$ 314,000.00</u>	<u>\$ 18,695.00</u>	<u>6.33%</u>
<u>Equipment</u>					
Wearing Apparel	\$ 41,326.00	\$ 20,000.00	\$ 25,000.00	\$ 5,000.00	25.00%
Medical Equipment	\$ 7,405.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Fire Fighting Equipment	\$ 26,722.00	\$ 15,500.00	\$ 15,500.00	\$ -	0%
Rescue Equipment	\$ 19,911.00	\$ 11,500.00	\$ 13,000.00	\$ 1,500.00	13.04%
Radio Equipment	\$ 28,152.00	\$ 8,000.00	\$ 8,000.00	\$ -	0%
<u>Total Equipment</u>	<u>\$ 123,516.00</u>	<u>\$ 58,000.00</u>	<u>\$ 64,500.00</u>	<u>\$ 6,500.00</u>	<u>11.21%</u>
<u>Total Recurring Expenses</u>	<u>\$ 3,280,457.00</u>	<u>\$ 3,354,236.12</u>	<u>\$ 3,441,992.23</u>	<u>\$ 87,756.11</u>	<u>2.62%</u>

25/26 CAPITAL BUDGET

▶ 2026/2027 CAPITAL BUDGET REVIEW



CAPITAL

- ▶ **TRAINING BUILDING AND GROUNDS IMPROVEMENTS – Replace training facility, site work**
- ▶ **FIRE TRUCKS: While unfunded this year, this department will be the primary focus of capital investment starting in the next budget cycle.**
 - ▶ E3, T9, S-17, T12 Replacements will require approx. \$5,000,000.00 outlay over the next 8 Yrs.
- ▶ **EMERGENCY TRUCK REPAIR- Increased Costs should a major event happen**
- ▶ **WSIM – New Streaming software**
- ▶ **COMPUTER AND OFFICE SYSTEMS: Replacement phone system due to increasing issues**
- ▶ **ISO- Funding for pond maintenance and remediation in town**



CAPITAL

- ▶ **THERMAL IMAGING CAMERA:** Funding for replacements due to aging equipment
- ▶ **MOBILE AND PORTABLE RADIO**– funding for a replacement repeater
- ▶ **STATION IMPROVEMENTS**
 - Funding future Asphalt projects
 - Funding for future roof replacement at Firetown and West Simsbury
 - Siren replacement project
- ▶ **RESCUE EQUIPMENT** – Replacement Tools for New R14
- ▶ **HOSE AND APPLIANCES:** 2.5” Nozzle replacements and aging hose



	Balance 5-Mar-26	Budget 2025/2026	Proposed Budget 2026/2027	Dollar Increase/Decrease	Percentage Increase/Decrease
<u>Capital and NonRecurring Expenses</u>					
2-9030 Hose & Appliances	\$ 30,893.50	\$ 10,000.00	\$ 5,000.00	\$ (5,000.00)	-50.00%
2-9050 Hydrants	\$ 13,137.76	\$ -	\$ -	\$ -	
2-9070 Fire Trucks	\$ 1,086,582.46	\$ 400,000.00	\$ -	\$ (400,000.00)	-100.00%
2-9150 Truck Repair(Emergency)	\$ 37,145.42	\$ 21,000.00	\$ 17,000.00	\$ (4,000.00)	
2-9201 AMFM Radio Transmitters	\$ -	\$ -	\$ -	\$ -	
2-9500 WSIM	\$ -	\$ 3,500.00	\$ 9,000.00	\$ 5,500.00	
2-9202 Security Cameras	\$ 30,839.63	\$ 60,000.00	\$ -	\$ (60,000.00)	-100.00%
2-9203 ATV & Equipment	\$ 9,225.76	\$ 4,500.00	\$ -	\$ (4,500.00)	
2-9310 Breathing Apparatus	\$ 70,820.77	\$ 50,000.00	\$ -	\$ (50,000.00)	-100.00%
2-9640 Computer & Office Sys.	\$ 19,599.71	\$ 9,500.00	\$ 30,000.00	\$ 20,500.00	215.79%
2-9860 Insurance Service Org.	\$ 2,275.13	\$ -	\$ 5,000.00	\$ 5,000.00	
2-9910 Thermal Imaging Camera	\$ 18,723.38	\$ -	\$ 1,500.00	\$ 1,500.00	
2-9960 Personal Protective Cloth.	\$ 185,800.42	\$ 90,000.00	\$ -	\$ (90,000.00)	-100.00%
2-9990 Mobil & Portable Radio	\$ 21,411.17	\$ 30,000.00	\$ 18,000.00	\$ (12,000.00)	-40.00%
2-9991 Station Improvements	\$ 925,054.07	\$ 50,000.00	\$ 175,000.00	\$ 125,000.00	250.00%
2-9992 Rescue Equipment	\$ 37,847.46	\$ -	\$ 20,500.00	\$ 20,500.00	
2-9996 Fixed Asset System	\$ -	\$ -	\$ -	\$ -	
2-9997 AED	\$ 1,058.08	\$ -	\$ -	\$ -	
2-9998 Maintenance Equipment	\$ 11,472.00	\$ -	\$ -	\$ -	
2-9320 Fire Dept Management Soft'	\$ 8,029.20	\$ -	\$ -	\$ -	
2-9210 Electronic Instruments	\$ 14,544.51	\$ 4,000.00	\$ -	\$ (4,000.00)	-100.00%
2-XXXX Training Bldg and Grounds II	\$ -	\$ -	\$ 1,030,000.00		
<u>Total CNR Accounts</u>	\$ 2,524,460.43	\$ 732,500.00	\$ 1,311,000.00	\$ 578,500.00	78.98%
TOTAL BUDGET		\$ 4,086,736.12	\$ 4,752,992.23	\$ 666,256.11	16.30%

SETTING THE MILL RATE

- ▶ **NO SIGNIFICANT NET REVENUE GROWTH DUE .9% GRAND LIST INCREASE WHICH WILL NOT COVER FORECASTED INFLATION IMPACT PLUS NEEDED FUNDING OF NEW TRAINING BUILDING AND FUTURE CAPITAL COST NEEDS**
- ▶ **RECOMMENDING CHANGE TO 1.33 MILL RATE FROM 1.14 (.19 MIL)**

IMPACT ON AVERAGE TAXPAYER OF \$66.50 PER YEAR



Anticipated Receipts

	Actual 2024/2025	Budget 2025/2026	Proposed Budget 2026/2027	Dollar Increase/ Decrease	Percentage Increase/ Decrease		1.33 Mill Rate
						RE + PP Mill Rate	0.00133
4-4010 Tax Levy on Grand List	\$ 3,591,769.33	\$ 3,520,337.41	\$ 4,136,327.23	\$ 615,989.82	17.50%	MV Mill Rate	0
4-4020 Interest on Checking Accou	\$ 49,322.91	\$ 12,000.00	\$ 12,000.00	\$ -	0.00%	Collection Rate	
4-4030 Interest on Tax Late Charge:	\$ 16,413.95	\$ 12,000.00	\$ 12,000.00		0.00%	MV= 0%	0
4-4040 Interest-CDs and Cash Acct	\$ 97,973.15	\$ 100,000.00	\$ 175,000.00	\$ 75,000.00	75.00%	RE= 98.5%	0.985
4-4060 T-Mobile	\$ 131,832.00	\$ 131,664.00	\$ 134,000.00	\$ 2,336.00	1.77%		
4-4070 AT&T Wireless	\$ 106,494.00	\$ 92,000.00	\$ 94,692.00	\$ 2,692.00	2.93%	Grand List	
4-4555 Verizon	\$ 80,033.00	\$ 84,000.00	\$ 86,100.00	\$ 2,100.00	2.50%	Motor Vehicle	\$ 283,512,376.00
4-4930 Firewatch/Standby	\$ 2,685.00	\$ -	\$ 5,000.00	\$ 5,000.00		RE + Personal Property	\$ 3,157,381,188.00
4-4940 Town of Simsbury, Homeland	\$ 12,100.00	\$ 12,500.00	\$ 12,500.00	\$ -	0.00%	Total Grand List	\$ 3,440,893,564.00
4-4655 Fire Marshal Permit Fee Incor	\$ 216,706.60	\$ 80,000.00	\$ 80,000.00	\$ -	0.00%		
4-4090 State of CT and Other Grant	\$ 2,638.00	\$ 38,411.00	\$ 5,373.00	\$ (33,038.00)		Tax Levy	
						MV	\$ -
						RE + Personal Property	\$ 4,136,327.23
TOTAL ANTICIPATED RECEIPTS	\$4,307,967.94	\$4,082,912.41	\$ 4,752,992.23	\$ 670,079.82	16.41%	Total Tax Levy	\$ 4,136,327.23

IN ADDITION

RESOLUTION #1

- ▶ **RECOMENDING TRANSFER OF \$ 482,000 FROM CNR “STATION IMPROVEMENTS” ACCOUNT TO CNR “TRAINING BUILDING AND GROUNDS IMPROVEMENTS” ACCOUNT TO CONSOLIDATE FUNDS THAT HAVE BEEN RAISED FOR THIS SPECIFIC PURPOSE**



IN ADDITION

RESOLUTION #2

- ▶ **RECOMENDING TRANSFER OF \$ 300,000.00 FROM UNDESIGNATED FUND BALANCE TO CNR “TRAINING BUILDING AND GROUNDS IMPROVEMENTS” ACCOUNT FOR THE PURPOSE OF RAISING FUNDS FOR CONSTRUCTION OF A NEW TRAINING FACILITY**



TIME TABLE

- ▶ **Final Budget for Executive Committee Approval – 4/13/2026**
- ▶ **Present to taxpayers for a vote at the Annual Meeting – 5/11/2026**
- ▶ **Budget documents will be available on the Simsbury Fire District website at www.simsburyfire.org following each meeting.**





DISCUSSION & QUESTIONS



ADJOURNMENT

