Board of Finance

Regular Meeting
June 16, 2026 – 5:45 p.m.
Simsbury Town Hall – Main Meeting Room
933 Hopmeadow Street

Meeting May Be Held in a Virtual Only Format if Inclement Weather is Expected on Day of Meeting

AGENDA

Call to Order

Pledge of Allegiance

Public Audience

Presentation: Simsbury Volunteer Ambulance Association

Finance Director's Report (Pages 1-8)

Vacancy Sub-Committee Update (Pages 9-10)

Agenda Items

a) Supplemental Appropriation: AARP Community Challenge Flagship Grant (Page 11)
b) Capital Planning Discussion for July

Review of Minutes

c) May 19, 2026 Regular Meeting Minutes (Pages 12-30)

Communications

d) Fixed Asset Disposition Policy (Pages 31-36)
e) Assessment Taxable and Exemptions State Reports: M-13 & M13a (Pages 37-44)
f) Simsbury Performing Arts Center Band Shell Expansion Project Update (Pages 45-63)
g) Board of Education Tecton Presentation (Pages 64-76)

Adjourn

Board of Finance Meeting Schedule:
7/21/26, 8/18/26, 9/15/26, 10/20/26, 11/17/26, 12/15/26, 1/12/27

Marc S. Nelson, MPA
Town Manager

Amy Meriwether
Director of Finance/Treasurer

FINANCE DEPARTMENT

MEMORANDUM

To: Board of Finance
From: Amy Meriwether, Finance Director/Treasurer
cc: Marc Nelson, Town Manager
Date: June 16, 2026
Subject: Finance Director's Report

Fiscal Year 2025/2026 Approved Supplemental Appropriations

Below is a listing of supplemental appropriations approved by the Board of Selectmen and the Board of Finance as of May 11, 2026:

- Aquarion Paving Funds - $196,000
- Eno Memorial Hall Parking Lot - $110,000
- 15 Sugar Loaf Cut Improvements - $100,000
- State of CT Early Voting - $17,467
- Public Works Crew Leader Truck - $63,100

Total Supplemental Appropriations - $486,567 or 0.38% of the FY25/26 adopted budget

Fiscal Year 2025/2026 Tax Abatements

Below is listing of approved abatements and fiscal impact for the period ending June 30, 2026:

Entity	Address	Assessment Reduction	Tax Reduction	Abatement Year
Solectran	690 Hopmeadow	1,696,881	56,031	5 of 10
Ensign Bickford	632 Hopmeadow	1,366,717	45,129	5 of 10
Totals		**3,063,598**	**101,160**	

Fiscal Year 2025/2026 Grants Applications and Awards

Below is a chart of all grant applications and their current status as of May 11, 2026:

Grant Application	Amount	Status
Enhanced Dial A Ride Grant	35,367	Awarded
Youth Service Bureau	32,272	Awarded
State of CT Early Voting Grant	17,467	Awarded
FY26 Greater Hartford Transit District Dial A Ride Grant	6,660	Awarded
Aging & Disability Commission's Souper Thursday	5,000	Awarded
Tai Ji Quan Moving for Better Balance Grant	2,880	Awarded
Simsbury Greater Together Community Grant - Souper Thursday Program	7,500	Denied
Connecticut Humanities Quick Grant	2,017	Denied
CRCOG LOTCIP Grant - County Rd/Hoskins Rd Intersection Improvements	1,300,000	Pending
CT DEEP 2025 Recreational Trails Grant	248,000	Pending

Fiscal Year 2025/2026 Savings Initiatives

Police Department

- Bullet Proof Vest Grant anticipated to yield savings of approximately $10,500
- Reduced the cost for uniform cleaning by approximately $10,000 moving to a uniform cleaning services instead of a monetary distribution.
- Most of the patrol fleet has been converted from combustion to hybrid cruisers and we continue to see a reduction in gallons of gas. Although overall department total gallon usage is not a true measure of savings due to combustion versus hybrid vehicles, it is an indicator. We have further data that shows a significant reduction in miles per gallon between the two types. The hybrids are getting on average 4-5 more miles per gallon and the idle times are drastically reduced with the hybrid vehicles. The police budget in FY26 is for 3 hybrids to replace the last of the combustion engines. We also plan to have the 2025 model cost and not the 2026 model cost.

Human Resources

- Transitioned retiree health benefits from Anthem to Retiree First. Monthly expenditures reduced from $25K/month to $17K/month.

Library

- Through partnerships, collaborations and the use of volunteers to present programs, the Library saved over $56,000 in program costs.
- The Library's membership in the CT Library Consortium (CLC) (annual dues of $971) saved the Library $54,170 in FY 2024/2025 with purchases made through CLC's negotiated contracts. (Data just made available)

Fraud Risk Assessment Implementation Update

All fraud risk assessment recommendations have been communicated to the respective department heads, policies developed and any procedural changes scheduled for implementation (ie Student Activity Funds being put into Munis effective 7/1 instead of the last two weeks of year-end). Management is currently going back and forth with departments for any control refinements based on actual practice to ensure efficiency for the department as well as compliance with strengthening of internal controls.

Pooled Investments

The Town's pooled cash deposit balance as of May 31, 2026 was $3,728,045.03. As of month-end, the investment balances for all funds combined were as follows:

Type of Investment	Amount	Rate	Maturity Date
CT STIF	$ 10,751,834.68	3.70%	N/A
NW - Money Market	$ 10,060,897.88	3.77%	N/A
Liberty - Money Market	$ 27,373,541.85	3.70%	N/A
Liberty CD – 9 Month	$ 10,291,230.38	3.83%	6/5/26
TOTAL:	**$ 58,477,504.79**		

Financial Summary as of May 31, 2026

Attached for review is the General Fund revenue and expenditure budget status report as of May 31, 2026.

GENERAL FUND REVENUE FINANCIAL COMPARISON

Description	FY2026 ORIGINAL BUDGET	FY2026 AMENDED BUDGET	FY2026 ACTUAL As of 5/31/26	$ Variance	% Recvd	5/31/2025 % Recvd	FY2026 PROJECTED As of 3/31/26	Notes (Prior Year Comparison)
GENERAL GOVERNMENT								
TOWN MANAGER'S OFFICE	353,331	353,331	419,581	66,250	118.75%	95.92%	419,581	Timing of World Skate payment; increased funding for State owned property and telephone access grant funding
TOTAL GENERAL GOVERNMENT	**353,331**	**353,331**	**419,581**	**66,250**	**118.75%**	**95.92%**	**419,581**	
BOARDS & COMMISSIONS								
LAND USE COMMISSION	20,000	20,000	22,167	2,167	110.84%	106.71%	20,000	Timing of payments
TOTAL BOARDS & COMMISSIONS	**20,000**	**20,000**	**22,167**	**2,167**	**110.84%**	**106.71%**	**20,000**	
TOWN CLERK								
TOWN CLERK	652,520	652,520	763,101	110,581	116.95%	79.84%	768,720	Increased payments in the current year for conveyance taxes
TOTAL TOWN CLERK	**652,520**	**652,520**	**763,101**	**110,581**	**116.95%**	**79.84%**	**768,720**	
INFORMATION TECHNOLOGY								
INFORMATION TECHNOLOGY	208,013	208,013	156,010	(52,003)	75.00%	75.00%	208,013	
TOTAL INFORMATION TECHNOLOGY	**208,013**	**208,013**	**156,010**	**(52,003)**	**75.00%**	**75.00%**	**208,013**	
FINANCE								
TAX DEPARTMENT	112,547,282	112,547,282	112,892,046	344,764	100.31%	101.04%	113,448,871	Projections updated to include $340K payment received for delinquent parcels
FINANCE DEPARTMENT	2,325,945	2,325,945	2,784,910	458,965	119.73%	122.54%	3,066,019	Higher interest rates in the prior year
ASSESSOR'S OFFICE	6,000	6,000	4,526	(1,474)	75.44%	71.45%	4,526	
TOTAL FINANCE	**114,879,227**	**114,879,227**	**115,681,482**	**802,255**	**100.70%**	**101.53%**	**116,519,416**	
PLANNING & BUILDING								
BUILDING DEPARTMENT	900,000	900,000	1,107,480	207,480	123.05%	151.25%	991,520	September and October 2024 permit fees totaled $428,003 for larger projects
TOTAL PLANNING & BUILDING	**900,000**	**900,000**	**1,107,480**	**207,480**	**123.05%**	**151.25%**	**991,520**	
PUBLIC SAFETY								
POLICE DEPARTMENT	240,575	240,575	187,844	(52,731)	78.08%	84.40%	231,988	Timing of payments
ANIMAL CONTROL	100	100	270	170	270.00%	32.00%	225	Increased animal control fines in the current year
TOTAL PUBLIC SAFETY	**240,675**	**240,675**	**188,114**	**(52,561)**	**78.16%**	**84.29%**	**232,213**	
PUBLIC WORKS								
ENGINEERING	25,050	25,050	28,964	3,914	115.63%	125.74%	29,589	Increased fees in the prior year
ENO MEMORAL HALL	3,000	3,000	7,640	4,640	254.67%	480.00%	8,000	Increased building rentals in the prior year
HIGHWAY DEPARTMENT	3,250	3,250	-	(3,250)	0.00%	83.43%	2,312	Increased fees in the prior year
TOTAL PUBLIC WORKS	**31,300**	**31,300**	**36,604**	**5,304**	**116.95%**	**133.14%**	**39,901**	
COMMUNITY & SOCIAL SERVICES								
ELDERLY/HANDICAPPED TRANSPORT	42,037	42,037	36,867	(5,170)	87.70%	84.13%	42,037	Timing of DOT grant payment
TOTAL COMMUNITY & SOCIAL SERVICES	**42,037**	**42,037**	**36,867**	**(5,170)**	**87.70%**	**84.13%**	**42,037**	
LIBRARY								
LIBRARY	15,800	15,800	16,007	207	101.31%	79.88%	16,519	Total payments consistent year to year, budget decreased in the current year
TOTAL LIBRARY	**15,800**	**15,800**	**16,007**	**207**	**101.31%**	**79.88%**	**16,519**	
PARKS & RECREATION								
PARKS & RECREATION	225,215	225,215	168,911	(56,304)	75.00%	75.00%	225,215	
COMMUNITY GARDENS	5,200	5,200	4,069	(1,131)	78.25%	71.48%	3,500	Increased payments in the prior year
MEMORAL POOLS & FIELDS	11,500	11,500	15,633	4,133	135.94%	238.30%	14,198	Increased memorial pool receipts in the prior year
TOTAL PARKS & RECREATION	**241,915**	**241,915**	**188,613**	**(53,302)**	**77.97%**	**81.75%**	**242,913**	

Description	FY2026 ORIGINAL BUDGET	FY2026 AMENDED BUDGET	FY2026 ACTUAL As of 5/31/26	$ Variance	% Recvd	5/31/2025 % Recvd	FY2026 PROJECTED As of 3/31/26	Notes (Prior Year Comparison)
EDUCATION								
BOARD OF EDUCATION	8,626,737	8,626,737	8,880,996	254,259	102.95%	102.09%	8,568,196	
TOTAL EDUCATION	**8,626,737**	**8,626,737**	**8,880,996**	**254,259**	**102.95%**	**102.09%**	**8,568,196**	
INSURANCE								
INSURANCE REFUNDS	-	-	58,304	58,304	#DIV/0!	#DIV/0!	58,304	Payment not budgeted for
TOTAL INSURANCE	**-**	**-**	**58,304**	**58,304**	**#DIV/0!**	**#DIV/0!**	**58,304**	
INTERGOVERNMENTAL								
TRANSFER IN - BELDEN TRUST	28,930	28,930	28,930	-	100.00%	100.00%	28,930	
TRANSFER IN - SOCIAL SERVCES SRF	180,000	180,000	180,000	-	100.00%	0.00%	180,000	
TRANSFER IN - SIMSBURY FARMS FUND	95,225	95,225	95,225	-	100.00%	0.00%	95,225	
TRANSFER IN - CAPITAL PROJECT FUNDS	182,128	182,128	182,128	-	100.00%	100.00%	182,128	
TRANSFER IN - CAPITAL RESERVE FUND	1,304,132	1,304,132	1,304,132	-	100.00%	100.00%	1,304,132	
TOTAL INTERGOVERNEMENTAL	**1,790,414**	**1,790,414**	**1,790,414**	**-**	**100.00%**	**64.99%**	**1,790,414**	
TOTAL GENERAL FUND REVENUES	**128,001,969**	**128,001,969**	**129,345,740**	**1,343,771**	**101.05%**	**101.27%**	**129,917,747**	

GENERAL FUND EXPENDITURE FINANCIAL COMPARISON

Description	FY2026 ORIGINAL BUDGET	FY2026 AMENDED BUDGET	FY2026 ACTUAL As of 5/31/26	$ Variance	% Spent	5/31/2025 % Spent	FY2026 PROJECTED As of 3/31/26	Notes (Prior Year Comparison)
GENERAL GOVERNMENT								
TOWN MANAGER'S OFFICE	397,365	408,572	382,240	26,332	93.56%	84.75%	418,357	Intern in the current year
HUMAN RESOURCES	305,473	311,931	229,685	82,246	73.63%	0.00%	249,814	New department in current year
HEALTH DEPARTMENT	190,890	190,890	187,148	3,743	98.04%	100.00%	187,148	
LEGAL SERVICES	171,000	171,000	145,371	25,629	85.01%	112.34%	160,000	Increased expenditures in the prior year from negotiations
GENERAL GOVERNMENT	175,346	175,346	134,505	40,841	76.71%	62.99%	145,368	Dues & subscriptions expenditures moved from Community Services budget and paid out
TOTAL GENERAL GOVERNMENT	**1,240,074**	**1,257,739**	**1,078,949**	**178,790**	**85.78%**	**88.69%**	**1,160,687**	
BOARDS & COMMISSIONS								
ECONOMIC DEVELOPMENT COMMISSION	93,150	93,150	92,500	650	99.30%	84.45%	92,500	Timing of public agency support payments
BOARD OF FINANCE	59,660	59,660	51,144	8,516	85.73%	91.44%	55,214	Audit expenditures less in the current year from timely audit
LAND USE COMMISSION	14,650	14,650	8,890	5,760	60.68%	46.61%	11,455	Timing of expenditure payments
BEAUTIFICATION COMMITTEE	6,000	6,000	2,026	3,974	33.76%	18.54%	4,100	Timing of expenditure payments
DEI COUNCIL	4,550	4,550	1,650	2,900	36.26%	100.00%	4,550	Timing of expenditure payments
PUBLIC BUILDING COMMISSION	2,000	2,000	482	1,518	24.08%	26.90%	650	
AGING & DISABILITY COMMISSION	7,250	7,250	7,469	(219)	103.02%	108.52%	7,250	
POLICE COMMISSION	750	750	-	750	0.00%	2.00%	-	
PARKS & REC COMMISSION	750	750	142	608	18.87%	0.00%	207	No expenditures in the prior year
TOTAL BOARDS & COMMISSIONS	**188,760**	**188,760**	**164,302**	**24,458**	**87.04%**	**80.64%**	**175,926**	
SELECTMEN - COMMUNITY SERVICES								
COMMUNITY SERVICES	242,358	247,358	227,372	19,986	91.92%	84.32%	230,868	Dues & Subscriptions expenditures moved to General Government budget in the current year offset by timing of public agency support payments in the current year
TOTAL SELECTMEN - COMMUNITY SERVICES	**242,358**	**247,358**	**227,372**	**19,986**	**91.92%**	**84.32%**	**230,868**	
PROBATE								
REGIONAL PROBATE COURT	13,874	13,874	13,874	-	100.00%	100.00%	13,874	
TOTAL PROBATE	**13,874**	**13,874**	**13,874**	**-**	**100.00%**	**100.00%**	**13,874**	
ELECTION ADMINSTRATION								
ELECTION ADMINISTRATION	183,783	183,783	156,175	27,608	84.98%	89.02%	165,452	Additional expenditures in prior year related to an additional election and timing of those expenditures at the beginning of the fiscal year
TOTAL ELECTION ADMINSTRATION	**183,783**	**183,783**	**156,175**	**27,608**	**84.98%**	**89.02%**	**165,452**	
TOWN CLERK								
TOWN CLERK	294,904	301,235	255,833	45,402	84.93%	82.76%	280,470	
TOTAL TOWN CLERK	**294,904**	**301,235**	**255,833**	**45,402**	**84.93%**	**82.76%**	**280,470**	
INFORMATION TECHNOLOGY								
INFORMATION TECHNOLOGY	547,615	555,926	466,859	89,067	83.98%	81.25%	513,565	
TOTAL INFORMATION TECHNOLOGY	**547,615**	**555,926**	**466,859**	**89,067**	**83.98%**	**81.25%**	**513,565**	
FINANCE								
FINANCE DEPARTMENT	639,191	668,061	589,883	78,178	88.30%	88.22%	657,319	
ASSESSOR'S OFFICE	411,988	420,043	344,676	75,367	82.06%	80.36%	396,569	
TAX DEPARTMENT	201,300	205,022	174,160	30,862	84.95%	73.70%	197,049	Timing of contractual services payments
TOTAL FINANCE	**1,252,479**	**1,293,126**	**1,108,719**	**184,407**	**85.74%**	**83.05%**	**1,250,937**	
PLANNING & BUILDING								

Description	FY2026 ORIGINAL BUDGET	FY2026 AMENDED BUDGET	FY2026 ACTUAL As of 5/31/26	$ Variance	% Spent	5/31/2025 % Spent	FY2026 PROJECTED As of 3/31/26	Notes (Prior Year Comparison)
PLANNING DEPARTMENT	429,777	441,116	375,448	65,668	85.11%	82.42%	422,047	
BUILDING DEPARTMENT	333,502	340,496	311,909	28,587	91.60%	78.23%	328,056	Fully staffed in the current year
TOTAL PLANNING & BUILDING	**763,279**	**781,612**	**687,357**	**94,255**	**87.94%**	**80.62%**	**750,103**	
PUBLIC SAFETY								
POLICE DEPARTMENT	6,157,228	6,017,558	5,152,520	865,038	85.62%	86.05%	5,724,368	
DISPATCH	615,550	615,550	514,194	101,356	83.53%	88.09%	578,136	
ANIMAL CONTROL	80,166	82,084	50,203	31,881	61.16%	78.54%	59,065	Staff vacancy in the current year
EMERGENCY MANAGEMENT	73,012	73,012	73,043	(31)	100.04%	83.47%	73,043	Increased tech and program supply purchases in the current year offset by a decreased budget
TOTAL PUBLIC SAFETY	**6,925,956**	**6,788,204**	**5,789,959**	**998,245**	**85.29%**	**86.12%**	**6,434,612**	
PUBLIC WORKS								
HIGHWAY DEPARTMENT	3,223,578	3,434,167	3,040,041	394,126	88.52%	87.70%	3,386,022	Increased overtime in the current year due to snow storms
BUILDINGS & MAINTENANCE	576,848	589,665	516,323	73,342	87.56%	91.62%	564,806	Increased seasonal expenditures in the prior year
ENGINEERING	370,614	377,835	305,847	71,988	80.95%	80.80%	334,132	Increased use of consultant in the prior year
PUBLIC WORKS ADMINISTRATION	384,340	393,811	349,434	44,377	88.73%	81.74%	379,035	Timing of expenditure payments
TOWN OFFICE BUILDINGS	208,100	208,100	155,359	52,741	74.66%	90.23%	181,271	Timing of equipment maintenance expenditures
LIBRARY	196,501	196,501	133,101	63,400	67.74%	82.44%	145,342	Timing of equipment maintenance expenditures
ENO MEMORAL HALL	104,841	104,841	81,169	23,672	77.42%	88.54%	99,823	Timing of equipment maintenance expenditures
OTHER BUILDINGS	49,343	49,343	32,730	16,613	66.33%	79.14%	40,639	Timing of expenditure payments
LANDFILL	87,000	87,000	25,000	62,000	28.74%	38.65%	76,800	Time of household hazardous waste expenditures
TOTAL PUBLIC WORKS	**5,201,164**	**5,441,263**	**4,639,005**	**802,258**	**85.26%**	**86.26%**	**5,207,870**	
COMMUNITY & SOCIAL SERVICES								
SOCIAL SERVICES ADMINISTRATION	358,351	365,842	310,690	55,152	84.92%	83.59%	351,635	
SENIOR CENTER SERVICES	174,247	177,987	157,929	20,058	88.73%	83.87%	176,194	
TRANSPORTATION SERVICES	182,409	182,409	162,437	19,972	89.05%	84.11%	180,000	Timing of Dial A Ride program payments
TOTAL COMMUNITY & SOCIAL SERVICES	**715,007**	**726,238**	**631,056**	**95,182**	**86.89%**	**83.79%**	**707,829**	
LIBRARY								
LIBRARY	1,824,821	1,863,583	1,605,051	258,532	86.13%	81.81%	1,756,145	Timing of reference material expenditures
TOTAL LIBRARY	**1,824,821**	**1,863,583**	**1,605,051**	**258,532**	**86.13%**	**81.81%**	**1,756,145**	
PARKS & RECREATION								
PARKS & OPEN SPACE	1,156,841	1,178,392	1,009,152	169,240	85.64%	83.30%	1,137,848	Increased facilities maintenance expenditures this time last year
MEMORIAL POOL	95,225	95,225	46,916	48,309	49.27%	58.61%	70,835	Sewer use fees paid in July in the prior year, not yet in the current year
RECREATION ADMINISTRATION	77,648	82,964	64,237	18,727	77.43%	87.81%	77,647	Timing of special activities expenditures
MEMORIAL FIELD	42,041	42,041	24,883	17,159	59.19%	58.31%	29,536	
TOTAL PARKS & RECREATION	**1,371,756**	**1,398,622**	**1,145,188**	**253,434**	**81.88%**	**81.14%**	**1,315,866**	
EDUCATION								
BOARD OF EDUCATION	88,823,111	88,823,111	78,427,831	10,395,280	88.30%	90.83%	88,823,111	
TOTAL EDUCATION	**88,823,111**	**88,823,111**	**78,427,831**	**10,395,280**	**88.30%**	**90.83%**	**88,823,111**	
EMPLOYEE BENEFITS								
EMPLOYEE BENEFITS	7,830,160	7,804,160	7,358,873	445,287	94.29%	93.12%	7,436,184	
TOTAL EMPLOYEE BENEFITS	**7,830,160**	**7,804,160**	**7,358,873**	**445,287**	**94.29%**	**93.12%**	**7,436,184**	
INSURANCE								
LIABILITY INSURANCE	519,523	534,523	560,953	(26,430)	104.94%	98.61%	554,447	Heart & hypertension settlement in the current year
TOTAL INSURANCE	**519,523**	**534,523**	**560,953**	**(26,430)**	**104.94%**	**98.61%**	**554,447**	
TRANSFERS								
TRANSFER OUT - SIMSBURY FARMS	151,715	151,715	151,715	-	100.00%	100.00%	151,715	

Description	FY2026 ORIGINAL BUDGET	FY2026 AMENDED BUDGET	FY2026 ACTUAL As of 5/31/26	$ Variance	% Spent	5/31/2025 % Spent	FY2026 PROJECTED As of 3/31/26	Notes (Prior Year Comparison)
TRANSFER OUT - MSP SENIOR FUND	10,480	10,480	10,480	-	100.00%	100.00%	10,480	
TRANSFER OUT - YOUTH SERVICE BUREAU	8,000	8,000	8,000	-	100.00%	100.00%	8,000	
TRANSFER OUT - ATHLETICS FIELDS	2,250	2,250	2,250	-	100.00%	100.00%	2,250	
TRANSFER OUT - SIMSBURY CELEBRATES	5,300	5,300	5,300	-	100.00%	100.00%	5,300	
CONTINGENCY RESERVE	264,493	-	-	-	#DIV/0!	0.00%	-	
CONTINGENCY VACANCY	(350,000)	(350,000)	-	(350,000)	0.00%	0.00%	-	
TRANSFER OUT - CNR	416,250	416,250	416,250	-	100.00%	100.00%	416,250	
TOTAL TRANSFERS	**508,488**	**243,995**	**593,995**	**(350,000)**	**243.45%**	**102.95%**	**593,995**	
DEBT SERVICE								
PRINCIPAL	7,103,207	7,103,207	4,860,000	2,243,207	68.42%	67.84%	6,930,000	
INTEREST	2,451,650	2,451,650	2,133,025	318,625	87.00%	86.29%	2,229,625	
TOTAL DEBT SERVICE	**9,554,857**	**9,554,857**	**6,993,025**	**2,561,832**	**73.19%**	**72.45%**	**9,159,625**	
TOTAL GENERAL FUND EXPENDITURES	**128,001,969**	**128,001,969**	**111,904,376**	**16,097,593**	**87.42%**	**89.09%**	**126,531,566**	

June 10th, 2026
Board of Finance
RE: Office Space Vacancy Committee Update

Simsbury Main Street Partnership Inc. (SMSP) has established an Office Space Vacancy Committee in response to what we have identified as one of the biggest issues facing economic development in town.

Problem to address – Simsbury, like most of the State and Country, is seeing a rise in vacant office spaces/professional office buildings as employers have downsized or modified their needs post-pandemic. Simsbury is currently at an all-time high for vacant office space with more vacancies expected. Windsor, as an example, showed in a recent survey that they have a 31% office vacancy rate and that within the next twelve months it is expected to almost double to 60% vacancy or shadow spaces. Shadow spaces are defined as offices currently being paid for but not occupied.

This is compounded by buildings selling for far less than the town's appraised value – a great example of this is 10 Mill Pond Lane, which the Town had appraised at $1,804,600 but just sold within the last month for $675,000. With a looming revaluation within the next two years, these factors will drive the residential tax base even higher without a plan of action.

SMSP, in partnership with the Town Manager's office, constituted this committee. It consists of a member of the Board of Selectmen, Board of Finance, Zoning Commission, EDC, Planning Commission, SMSP Board, State Representative and several at-large members. It also includes the Town Manager, Town Planner and Director of SMSP.

Goals the group has agreed upon:
*Identify potential office spaces that can be adaptively re-used and maximized for the highest and best value
*Look at what, if any, programs or incentives would assist in getting the desired development or expansion of existing offices
*Look at what, if any, permitting processes could be improved or implemented to incentivize desired development/make shovel ready (this includes infrastructure)

The committee followed the suggestion of the Town Planner to focus on 82/86 Hopmeadow and 125/175 Powder Forest. The committee also agreed they would like to add 10 Mill Pond Lane to the list. Other properties could be added as we make progress.

Discussions and tours have already begun. The committee discussed the need/importance of focusing on for-sale housing options over apartment rentals, and the types of things that would be a value-add to the desired development such as an entrepreneur center for innovation.

We also discussed types of incentives the State and Town could provide, culling out ideas for things such as providing infrastructure abatements/grants to incentive specific development we want. An example of

this could be providing grants for WPCA hook-ups for for-sale projects so that we incentivize that over typical apartments.

The committee will continue working with the Town Manager's office. The TM will present the group's findings and recommendations to the appropriate boards and commissions.

We have compiled a number of reports – Top Taxpayers of Simsbury (McGregor), Housing Statistics and Trends (Barnett/Battos)

Here are some other resources:

Article about what is missing in our housing options:
https://www.gsd.harvard.edu/project/missing-middle-housing-keys-to-unlock-the-missing-middle/

Commercial loans for multifamily developments:
https://hdfconnects.org/

CHFA's financing for affordable units-
https://portal.ct.gov/doh/doh/main/press-releases/twelve-housing-developments-across-ct

Connectict Main Street Center webinar last year specifically focused on converting office space to housing: https://ctmainstreet.org/2025/01/23/exploring-office-to-residential-conversions-webinar-recap/ In there, is a list of questions to ask if a building is a good candidate to be converted.

The proposed Connecticut Greyfield Revitalization Program (sSB 1247) is a 2025 legislative initiative aimed at repurposing underutilized commercial retail or office properties that are not eligible for traditional brownfield cleanup. It authorizes $50 million in bond funds for grants or loans to redevelop these obsolete sites, often focusing on converting them into residential developments.

Key Details of the Program:

- **Definition:** "Greyfields" are defined as economically nonviable, previously developed commercial/office properties with redevelopment challenges (e.g., outdated design, lack of investment), distinct from contaminated brownfields.
- **Purpose:** The initiative, managed by the Department of Economic and Community Development (DECD), aims to address the impact of online shopping and remote work on commercial real estate.
- **Funding:** The program authorized up to $50 million in total bonds for grants and loans to facilitate redevelopment.
- **Context:** This initiative is aimed at stimulating economic growth and revitalizing local communities by turning struggling sites into productive use.

Sarah Nielsen, Executive Director
Simsbury Main Street Partnership, Inc.

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Supplemental Appropriation: AARP Community Challenge Flagship Grant

2. **Date of Board Meeting:** June 16, 2026

3. **Individual or Entity Making the Submission:**
Marc Nelson, Town Manager

4. **Action Requested of the Board of Finance:**
If the Board of Finance supports the recommendation of the Board of Selectmen to accept the Flagship grant, the following motion is in order:

Move, effective June 16, 2026, to approve a supplemental appropriation in the amount of $14,000 for the purchase of mobimats to improve access to various town facilities. Any unspent funds as of the end of FY26 will be rolled forward into FY27.

5. **Summary of Submission:**

Flagship Grant

The concept behind the Flagship Grant application is to purchase mobimats to improve access to various town facilities. The locations envisioned are at the Simsbury Meadows facility and then other various parks and trails locations throughout town. The grant request targeted the grant category of "expanding transportation and mobility options".

The Town Manager's office, with the assistance of a team from the Aging and Disability Commission, applied for this grant and it was awarded in the amount of $14,000. There is no required Town match for this grant or any other expenditures to be funded by the Town.

This grant application was reviewed and approved by the Board of Selectmen at their meeting on February 23, 2026.

6. **Financial Impact**:
Included in "Summary of Submission" section

7. **Description of Documents Included with Submission:**
None

Town of Simsbury
Board of Finance
Regular Meeting Minutes
May 19, 2026

Present:
Members in attendance: Lisa Heavner, Lalitha Shivaswamy, Regina Pynn, Art Wallace, Bert Helfand, and Mike Doyle.

Others in attendance included: Amy Meriwether, Finance Director; Marc Nelson, Town Manager; Wendy Mackstutis, First Selectman; Tom Roy, Director of Public Works; and Seth LaVigne, Consultant (Lockton) (by Zoom)

Call to Order:
Ms. Heavner called the meeting to order at 5:45 p.m.in the Main Meeting Room in the Simsbury Town Hall.

Pledge of Allegiance:
Everyone stood for the Pledge of Allegiance.

Public Audience:
Joan Coe, 26 Whitcomb Drive, spoke about low voter turnout at the budget referendum, escalating costs, the impact of state mandates on costs related to special education, the use of town funds to support private groups, and the high cost of living and tax burden in Simsbury.

Presentation: Lockton:
Seth LaVigne introduced himself as the consultant assigned to Simsbury from Lockton, the Town's health insurance advisor. He said he is in charge of overall strategy, including monitoring claims, budgeting, working with unions, and long-term planning. Ms. Heavner asked Mr. LaVigne to explain what it means to be self-insured. Mr. LaVigne said that being self-funded means that Simsbury is taking on the entire liability for all claims. He said there are protections in place, specifically stop loss insurance, which does limit our liability. He said that the goal of a self-funded plan is long-term flexibility and cost savings as compared with a fully insured plan. Ms. Heavner referenced a GFOA publication regarding self-funded employee health insurance and asked that the document be attached to the meeting minutes.

Ms. Heavner said that the Board wants to understand the best way to budget for health insurance, and noted that during this year's budget process the Board initially decided to use $1 million from the reserves but reduced that amount after receiving updated claims information in the third quarter. She said the Board wants to understand what happened between January and April, how do we monitor that, and what are the triggers for notifying the policy board. She asked where the reserve level is today, and what the impact is of our planned use of reserves moving forward.

Mr. LaVigne said that Simsbury has had several positive years when looking at the actual claims as compared with the budget. He said that state and national wide trends are showing an increase in large claims as well as in the cost of care. He said that Simsbury currently has five claimants that exceed the stop loss amount of $275,000 per member per year. He said that from March to April, we gained an additional four claimants over $125,000, adding an additional $400,000 in claims for the month. Mr. LaVigne said that for rating purposes, we look at prior year activity rather than what we anticipate to see in the next year. Therefore, prior year overages are factored into the next year's budget. Ms. Heavner asked whether the

budget would then also account for keeping the reserves at 25% of expected claims. Mr. LaVigne said that the recommendation for self-funded plans is to have between 8.5%-11% held for incurred by not recorded (IBNR) and between 7%-9% for large claim fluctuations. Mr. LaVigne said that if we budgeted for the projected increase plus 20% of expected claims in reserves, that is a good place to be in. He said that the maximum that we should hold is 25%. Ms. Heavner asked what would be the lowest amount they would recommend; Mr. LaVigne said 15.5%. Ms. Heavner said that is different from the guidance we received about seven years ago, and Mr. LaVigne said the IBNR landscape has changed since then. He said that we should not drop below 8.5%, and that because the budget builds in losses from prior years, we are able to put funds back into reserves as long as claims are not worse from the prior year.

Ms. Heavner asked about budget projections after next year. Mr. LaVigne said that when we do projections, we have to assume annual trend which is around 9.7% right now. If next year's projection of 14% holds, the following year should be around a 9.5% increase. He said that we use the actuarial projections for trends.

Dr. Shivaswamy asked when they would know if that trend is expected to change. Mr. LaVigne said that the actuaries get information in December that would indicate whether the trend would change for the upcoming year. He said that Lockton looks at the data quarterly, but that Simsbury is not a large enough group to be able to be able to gauge trends by quarter. He said looking at the data monthly would not help with projections.

Dr. Shivaswamy asked what can we do next year to ensure that we have solid numbers before the Board of Finance approves a budget for referendum. Mr. LaVigne said one of the primary issues is that stop loss does not provide the necessary information until mid-April. Lockton does not know until end of April or early May what stop loss will be. He said this year we also had the added issue of the sudden onset of large claims. Ms. Heavner said that the referendum may need to be moved out next year to allow time to review the data. Ms. Heavner asked if we should revise our stop loss limit of $275,000. Mr. LaVigne said that our limit is on the higher end and while we can lower it, the carrier will pass that cost onto us. Discussion ensued regarding the long-term benefits of remaining fully insured. Ms. Heavner asked if there is an impact to the fund based on active members versus retirees; Mr. LaVigne said that the expectation for the retirees is similar to actives.

Ms. Heavner asked if Lockton has draft policies that the Board can look at. Ms. Meriwether said we already have a policy that she can send to Mr. LaVigne for review and feedback. Mr. LaVigne left the meeting at 6:20 p.m.

Mr. Wallace said that our reserves are at 20%, and Mr. LaVigne was advocating for a bottom of 15.5% and a top of 20%-25%. He noted that we did fund the anticipated premium increase of 14% in FY27. Discussion ensued regarding when the Board should be notified of the level of reserves.

Ms. Heavner asked Mr. Nelson for an update on the take-home vehicle policy. Mr. Nelson said that staff is on a second draft of the policy and we expect to have it circulated in the middle of June for an effective date of July 1. Ms. Meriwether said the disposition policy will be prepared on the same timeline.

Ms. Heavner said that the Board will discuss capital planning at the July meeting. She also said SVAA would like to make a presentation to the Board in June.

Finance Director's Report:

Ms. Meriwether said that there is one supplemental appropriation on the agenda, and that this is the only item added since the last meeting. If this supplemental appropriation is approved, that will bring the total

amount to $486,000 or 0.38%. She said we monitor this amount to ensure that we do not go over 3% for the year, which is the threshold for referendum.

Ms. Meriwether said that the CRCOG LOTCIP grant and DEEP grant are pending, with notifications expected at the end of the summer.

Ms. Meriwether said that the fraud risk implementation is a priority of the Town Manager and that the proposed policy will be implemented by mid-June.

Regarding the pooled investments, Ms. Meriwether noted the steady rates of 3.7%-3.8%.

In regards to revenues, Ms. Meriwether directed the Board to the bottom of page 5, noting that the general fund revenues are comparable year over year. She noted the major variances on page 4, including the increased amount received for state owned property/telephone access grant, and the increased conveyance taxes. She said the building department revenue is slightly lower as compared with last year due to two large projects that occurred last year. She noted that while the social services grant amount did not vary from last year, the timing of the payment was different this year.

Ms. Heavner asked about anticipated tax collections, and Mr. Nelson said that we are anticipating resolution on a couple of pending payments by the end of the fiscal year. Ms. Heavner asked for an update on projected investment income; Ms. Meriwether said that we are anticipating to end the year as projected.

In regards to expenditures, Ms. Meriwether directed the Board to page 8, indicating that expenses are comparable year over year and that there is nothing significant to report.

Pension Plans Experience Study:

Ms. Heavner said that this study assists with comparing the performance of the plan with actuarial assumptions. She said the recommendation is to complete a study every 3-5 years to adapt to changing conditions and that we saw cost savings the last two times we had one, but noted that this will not always be the case. Ms. Heavner said that the Board is requesting the Town Manager or Finance Director to obtain an estimate from our actuary for the cost of an experience study and request a report to be delivered prior to December 26 so that any recommendations can be incorporated into the FY28 budget.

Ms. Meriwether said she did reach out the Milliman and the cost is $14,000 per plan. Mr. Wallace said that this cost is appropriate as compared with the level of assets in the plan.

Mr. Wallace made a motion to authorize the pension plan experience study at the cost of $14,000 per plan and to request that the actuary provide the estimates for the annual required contribution by December 26, 2026. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

Vacancy Sub-Committee Update:

Dr. Shivaswamy said that she attended this meeting which included the Town Manager, First Selectman, and members of the Economic Development Commission. The group discussed vacant properties and strategies for filling them as quickly as possible, potentially as co-working or incubator space. She said that one property did close at almost half of what was expected, which will lower the amount of taxes collected on that property.

Ms. Heavner asked if we know what percentage of commercial space is vacant. Mr. Nelson said we can get that information. He said one way to mitigate the anticipated shift in tax burden from commercial to

residential properties is by generating grand list growth, so we are monitoring potential developments and working on projections for future tax revenue. Mr. Nelson said the committee is looking at three properties in particular.

Dr. Shivaswamy said the next meeting is in June, and that the committee will be touring the properties. She noted that Melissa Osborne may be able to advocate for this at the state level.

Agenda Items:

a) Setting of the FY2026/2027 Mill Rate (Pages 9-12)

Ms. Heavner said that the state law changed regarding the supplemental education funding, such that the funds are to be treated like ECS. She said those funds come into the general fund and can be used to offset the FY27 budget. She said the two options are to use the funds to lower the mill rate or leave it in the general fund.

Ms. Meriwether reviewed the levy calc worksheet based on the budget approved at referendum, which reflects a mill rate of 33.78 and a 2.3% tax increase. She said that after the referendum date was set, the Town was notified that it would receive additional state funding in the amount of $407,895. This amount includes $165,475 as supplemental education funding, $165,475 categorized as District Relief and Compensatory Use Learning Aid (DRACULA), and $76,945 in the Pequot-Mohegan grant. Ms. Meriwether said that if the funds were used for tax relief, the mill rate would be 33.65 and the tax increase would be 1.91%.

Ms. Mackstutis noted that the Pequot-Mohegan funding is one-time. Ms. Heavner said that the education funding could potentially be one-time as well. Ms. Mackstutis said that she is hearing at state level that this is not a one-time fix, and that education funding is a priority for CCM and CRCOG. Ms. Pynn said that if these additional funds are not going to continue into the next budget, we should consider not using the funds to reduce the mill rate. Further discussion ensued regarding the impact of using each of the three sources of additional funds. Ms. Meriwether said if we use only the additional education funding, the tax increase would be 1.97%, and if we only use the ECS funding and not the DRACULA funding, the tax increase would be 2.15%.

Mr. Wallace asked how we would have treated this funding had we been notified earlier in the budget process. Ms. Pynn said that keeping the mill rate low and increasing cash for capital were priorities, and we compromised a bit to accommodate the health insurance situation. Ms. Heavner said that we did partially tax for the health insurance costs, so this would be a way to give back to the taxpayers. Discussion ensued regarding the potential risks of using the funds for mill rate relief if the funds are not recurring.

Mr. Helfand made a motion, effective May 19, 2026 to utilize the Supplemental Education Aid Grant and District Relief and Compensatory Use Learning Aid Grant for a total amount of $330,950 and to set the Fiscal Year 2026/2027 mill rate accordingly at 33.67 mills for the Town only, which would result in a tax increase on the Town side, exclusive of motor vehicles, of 1.97%. Dr. Shivaswamy seconded the motion. All were in favor and the motion passed unanimously.

Dr. Shivaswamy made a motion, effective May 19, 2026 to set the motor vehicle mill rate for Fiscal Year 2026/2027 at 32.36 mills. Ms. Pynn seconded the motion. All were in favor and the motion passed unanimously.

b) Supplemental Appropriation – Purchase of a Crew Leader Truck (Pages 13)

Mr. Roy said that one of the items not approved during the FY27 budget process was the replacement of a crew leader truck. He said the crew leader trucks are used year-round, but most importantly are used during snow events. He said these trucks are front line vehicles and respond directly to emergency scenes. Mr. Roy said that Public Works recently traded in old vehicles and equipment, generating $63,100 in revenue that can be used to cover the cost of the truck.

Mr. Wallace asked if the revenue generated from the sale of old vehicles and equipment will cover the cost of the purchase; Mr. Roy said yes. Mr. Doyle asked about the mileage of the vehicle to be sold; Mr. Roy said it is around 100,000 miles and that 98,000 is normally the threshold. He noted the level of wear and tear on these types of vehicles.

Mr. Helfand expressed concern with supplemental appropriations in that they are considered outside of the broader budget context. He asked Mr. Nelson why this truck was not prioritized in the budget process. Mr. Nelson said that we are trying to get away from year end savings requests, and that this is a supplemental for FY26, not the budget that was just passed. He said the fact that Mr. Roy is choosing to purchase this truck with the revenue from sales proves that this is, in fact, his priority. Ms. Heavner expressed concern that we do not have a prioritized list of capital. Mr. Nelson said it would be easier to prioritize if we knew how much we could spend above the standard $416,250 per year. Ms. Pynn said that Mr. Roy should be commended for his work on this, and that she supports the supplemental appropriation. Mr. Wallace agreed.

Mr. Doyle made a motion, effective May 19, 2026 to approve a supplemental appropriation in the amount of $63,100 for the purchase of a crew leader truck to be funded by the sale of equipment. Ms. Pynn seconded the motion. All were in favor and the motion passed unanimously.

c) Simsbury Performing Arts Center – Bandshell Expansion Project Update

Mr. Roy said the project is on schedule and on budget, and that the schedule is very tight. He said there is anticipated to be three days between final construction and the first summer concert. He said the fire alarm system is critical, and that this will take the longest to complete. Mr. Roy said there have been some change orders, but that we are anticipating returning $130,000-$155,000.

Mr. Helfand asked if any of the project elements have been scaled back. Mr. Roy said that we have scaled back where we can, and that we may add back in the window treatments and blinds. However, that would be done outside of the current contract. Dr. Shivaswamy asked if the decision regarding whether or not to proceed with high school graduation at this location is relevant to this discussion. Mr. Roy said there is nothing we can do to accelerate the construction, and that the decision will be made with the fire marshal at the end of the month. The full fire alarm and fire suppression system may not be complete in time. Mr. Doyle noted that prior graduations were held at this location without those system in place. Mr. Nelson said that the difference in this case is that it is an active construction site. It was noted that the back-up location for graduation is the high school.

d) Approval of Tax Collector Suspense List (Pages 14-32)

Ms. Heavner said this item is required annually by state statute and details the taxes that are deemed uncollectable.

Mr. Helfand made a motion, effective May 19, 2026 to approve the suspense list in the amount of

$93,998.02 and authorize Tax Collector, Sherry Clemens to transfer these accounts to the Suspense Tax Book. Mr. Doyle seconded the motion. All were in favor and the motion passed unanimously.

e) Appointment of the Auditor for FY 2025/2026 (Pages 33)

Ms. Heavner said that this Board is required by state statute to appoint the auditor. She said this is the third year of the contract. Mr. Wallace asked if the contract fee was built into the budget; Ms. Meriwether said yes.

Dr. Shivaswamy made a motion, effective May 19, 2026 to appoint CliftonLarsonAllen LLP as the Town of Simsbury's auditors for the fiscal year audit ending 2025/2026. Ms. Pynn seconded the motion. All were in favor and the motion passed unanimously.

f) Public Audience Discussion (Pages 34-36)

Ms. Pynn said she has received questions from members of the public as to why there is public audience on some Board agendas but not others, and that we should be clear as to how and when people can come speak to the Board. Ms. Heavner said that the Board of Finance used to offer public audience once per year in addition to the budget hearing, and that this Board includes public audience anytime there is a supplemental appropriation on the agenda. Mr. Helfand said the recommendations from the Charter Revision Commission include a provision that requires all boards to have public audience. There was consensus among the members that public audience should be set at three minutes.

Ms. Pynn made a motion, effective May 19, 2026 to amend the Board of Finance Rules of Procedure by amending #8 as follows:

"8. All Board of Finance regular and special meetings shall include a public audience period at the beginning of the meeting, providing any member of the public an opportunity to speak for three (3) minutes. Any resident or taxpayer so speaking shall identify him/herself by name and address and if he/she is representing a group or organization, he/she may so state. The Chair may, at his or her discretion, recognize specific members of the public for participation on an agenda item under discussion, if he or she feels that member of the public has knowledge or input of value to the board."

Dr. Shivaswamy seconded the motion. All were in favor and the motion passed unanimously.

Mr. Doyle reminded the public that they can email the full Board via the website at any time.

g) Annual Report for FY 2024/2025 (Pages 37-99)

Ms. Heavner thanked those who worked on the report. She asked if the IT Department could assist with making the document look presentable online.

Dr. Shivaswamy made a motion, effective May 19, 2026 to approve the Board of Finance Annual Report Statement. Ms. Pynn seconded the motion. All were in favor and the motion passed unanimously.

Review of Minutes:

h) April 21, 2026 Regular Meeting Minutes (Pages 100-105)

Mr. Helfand made a motion, effective May 19, 2026, to approve the minutes of the April 21, 2026 Regular Meeting. Mr. Wallace seconded the motion. All were in favor and the motion passed

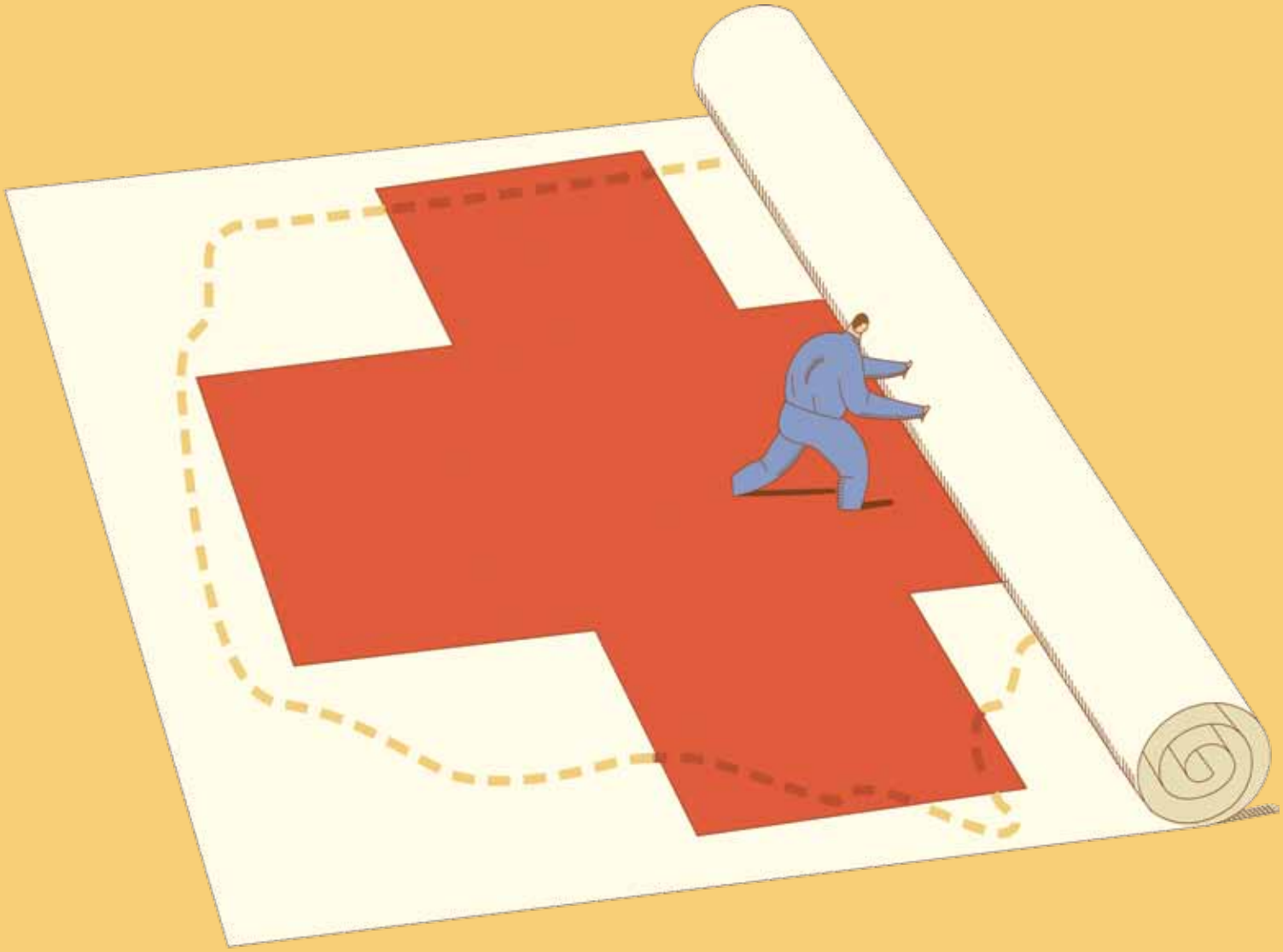
unanimously.

i) April 29, 2026 Special Meeting Minutes (Pages 106-193)
Ms. Pynn made a motion, effective May 19, 2026, to approve the minutes of the April 29, 2026 Special Meeting. Mr. Wallace seconded the motion. All were in favor and the motion passed unanimously.

Adjourn:
Dr. Shivaswamy made a motion to adjourn the Regular Meeting of the Board of Finance at 7:34 p.m. Mr. Wallace seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,
Melissa Appleby
Budget Director

Smart Practices for Self-Funded Employee Health Insurance



BY SHAYNE KAVANAGH

Self-funded health-care coverage is a potentially powerful way for governments to save money. One study, for example, showed a cost reduction of 10 percent compared to commercial insurance.[1] With self-insurance, the local government maintains its own fund to cover the cost of claims, administration of benefits, and reinsurance rather than purchasing a commercial insurance plan to cover these costs. Self-insurance generates savings by eliminating the profit margin of commercial insurers, designing the benefit plan to the employer's exact specifications, and avoiding some legislative mandates and tax implications that apply to commercial insurers, the costs of which are passed on to customers.

In the past, local governments have not self-insured as often as private firms,[2] but this could change as health-care cost pressures continue to mount. The purpose of this article is to review smart practices for running a self-insured employee health plan. For governments that already have a self-insured plan, these practices can be implemented to make sure it remains sustainable. For those that are considering self-insurance, these practices can form the basis of a plan's design.

Just as a private insurer charges premiums to cover the cost of health insurance, a local government must devise a system of internal charges.

FUNDING THE PLAN

Just as a private insurer charges premiums to cover the cost of health insurance, a local government must devise a system of internal charges. Under commercial insurance, the market effectively "enforces discipline" on a health plan because commercial insurers will charge the government commensurately with the cost of providing services. Under self-insurance, a government must discipline itself — if internal charges are insufficient, the plan will not be sustainable.

Funding Smart Practice No. 1: Make sure the costs for the amounts needed to cover the use of benefits and to fund the desired reserve levels are transparent. Foremost, charges should be set at a level sufficient to cover the cost of medical services, administering the health plan, and purchasing reinsurance, or "stop loss" coverage. Local governments can calculate a range of likely costs and then set charges high enough to cover it. Local governments can engage an actuary or work with other external experts to help set rates. Outside advice is needed because in addition to accounting for the plan's own experience, rates should also cover external factors like medical cost inflation or changes in the market for medical services. An outside firm that helps the local government run the plan could even "bill" rates to the government, mimicking a premium payment and enforcing the discipline that commercial insurance would impose. Charges should also be sufficient to make progress toward accumulating the desired reserves for the plan, protecting it against unforeseen circumstances.

Funding Smart Practice No. 2: Align participant contributions with the cost of the plan. Employees should contribute to the funding of the plan, and the size of the contribution should be related to the plan's overall cost. This means that local governments should adopt a policy stipulating that employee contributions will change with the cost of the plan, giving employees a stake in cost management. This policy will also help the employer maintain regular updates to the contribution structure and avoid a situation wherein contributions remain stagnant while costs increase.

Funding Smart Practice No. 3: Allocate costs to departments. It's a good idea to allocate the employer's share of the plan to departments based on the number of employees they have participating in the health plan. This allows governments to make personnel decisions based on true cost of personnel.

CONTAINING THE COST OF THE PLAN

One of the big advantages of self-insurance is that it gives the employer more latitude in designing the plan, compared to commercial insurance. As a result, it's often easier to apply cost-containment measures.

Cost Containment Smart Practice No. 1: Develop a cost-effective wellness plan. Wellness plans have the potential to generate substantial savings. One large study showed more than $3 in savings for every $1 spent on wellness over a three-year period.[3] However, the design of a wellness plan makes a huge difference in the amount savings, or if savings are generated at all.[4] Self-insured governments typically have much better access to claims data than their commercially

insured peers, and these data can be used to align wellness offerings with the conditions that are driving costs up. Biometric evaluation and surveys can complement claims data by providing more forward-looking information on the conditions that should be of greatest concern; for example, data on high blood pressure, cholesterol, glucose, and triglycerides can suggest the biggest risks to employee health, which in turn suggests potential areas of focus for wellness.

> One of the big advantages of self-insurance is that it gives the employer more latitude in designing the plan, compared to commercial insurance. As a result, it's often easier to apply cost-containment measures.

Cost Containment Smart Practice No. 2: Provide more cost-effective ways to access care. A trip to the doctor's office can be expensive, not only in terms of the payout to the doctor but also in lost work time and, in the case of services that require 24/7 coverage, the cost of substitute labor. Governments should consider creating an on-site clinic to provide medical services on (or near) the workplace. In addition to creating more rapid access for employees, the employer benefits from an on-site clinic by eliminating the profit margin a commercial provider would charge and by gaining ways to negotiate charges with the medical service provider that staffs the clinic. Staffing needs vary from nurse practitioners and physician assistants to a full medical staff, depending on how the clinic is expected to be used. The services offered may range from immunizations and limited acute care to physicals, lab work, behavioral health services, and even pharmacy services. Research shows that on-site clinics save between $1.60 and $4 for every dollar invested.[5] Keep in mind, however, that employees will require incentives to use the clinic, like waiving co-pays for using the clinic instead of a commercial provider.

To be effective, a clinic must have a certain number of potential patients — approximately 800 to 1,000.[6] But this does not mean that on-site clinics aren't an option for smaller employers; multiple employers can share a clinic. For example, the City of Mesquite, Texas, joined with the Mesquite School District to offer a full-service clinic.

Another strategy for improving employees' access to health care is telemedicine. This isn't as comprehensive a solution as an on-site clinic, but it can create significant savings. A telemedicine appointment can cost approximately half as much as a typical office visit.[7]

Cost Containment Smart Practice No.3: Introduce "consumerism" into health plans. Conventional health plans don't give participants accurate price signals. For example, a participant whose co-pay is $50 for an office visit has no incentive to choose a doctor who charges $135 for over one who charges $175. "Consumerism" aims to more closely align the costs plan participants face with the actual total charges the plan experiences. At minimum, this could mean charging plan participants more for emergency room visits than for going to an urgent care facility, since emergency room visits cost more.

A fuller realization of the consumerism ideal is a high-deductible health plan (HDHP). Simply put, the high deductible (often up to $5,000) theoretically leads employees to be more discerning about which health providers to use, and perhaps even to scrutinize provider invoices more closely. Research has shown that HDHPs do result in lower patient spending, but there is a cloud with this silver lining: Instead of choosing more wisely, plan participants often choose to receive less care.[8] Participants may need help making more informed choices. The City of Farmers Branch, Texas, for example, started using a health-care concierge service to help employees navigate health-care choices. The City of Holland, Michigan, gives cash gift cards for choosing lower-cost providers for certain pricey procedures such as colonoscopies. Value-based insurance design, discussed below, can also steer employees toward the most cost-effective services, rather than just encouraging them to spend less.

Cost Containment Smart Practice No. 4: Implement a value-based insurance design (VBID). The premise of VBID is that high-cost and chronic cases account for the bulk of an employer's overall costs.[9] These patients usually agree to follow the course of treatment recommended by the provider.[10] Therefore, containing costs requires that providers recommend cost-effective treatments and that the patient then follow through on their agreement with the provider. Hence, eliminating or lowering co-payments for high-value treatments eliminates an important barrier that keeps patients from maintaining their treatment regimen.

To illustrate, it is far better to subsidize an employee's $2-a-day drug cost for a high-value drug for a heart condition than to pay for $100,000 heart bypass surgery later.[11]

In the most basic approach to VBID, the employer simply lowers or eliminates co-payments for drugs or treatments that are proven to have high value relative to other treatment regimens. An elaboration on this basic model is to have more individualized cost-sharing arrangements, depending on a plan participant's specific condition. For example, a plan participant with heart problems may have no co-payments for a drug with proven value for heart conditions, while another participant, who doesn't have a heart problem, would have to make copayments if they sought to use the drug for another condition, where value hasn't been demonstrated. The crux of the idea is to adjust the out-of-pocket costs for health services based on how clinically beneficial a service is to a particular patient.

The City of Asheville, North Carolina, runs a highly successful disease management program that conforms to VBID principles. Disorders covered by the program include diabetes, asthma, depression, hypertension, and high cholesterol. The city has seen positive results from these programs, saving about $4 for every $1 invested.[12]

Cost Control Smart Practice No. 5: Focus on pharmaceuticals. Because pharmaceuticals are a potentially expensive and complicated aspect of medical treatment, self-insured employers can benefit from engaging a pharmacy benefit management (PBM) company to manage this aspect of the plan. For example, a PBM could focus on managing/avoiding custom formularies and mitigating the use of drug company coupons (which create incentives to purchase high-cost drugs that employees might otherwise avoid). The downside is that adding a PBM could increase the government's administrative overhead.

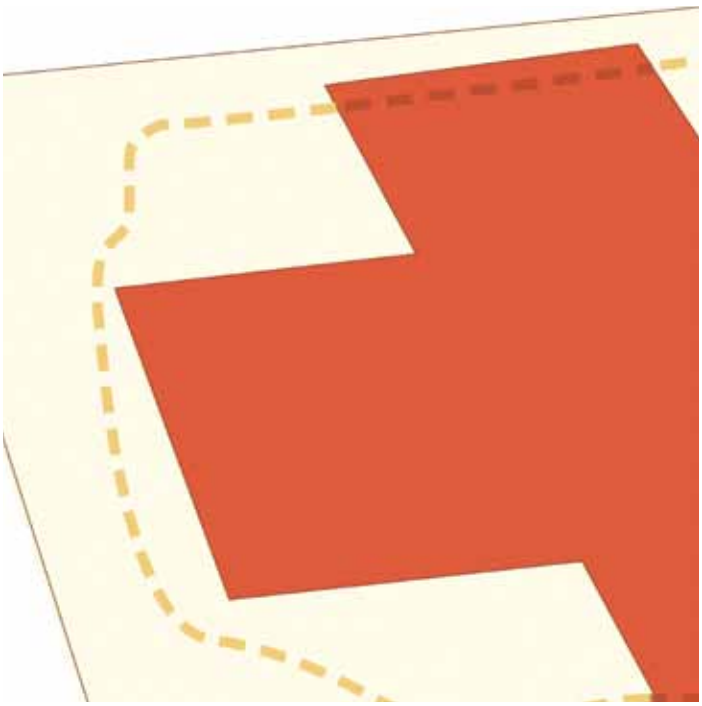
Cost Control Smart Practice No. 6: Conduct a dependent eligibility audit.[13] Approximately 8 percent of dependents who participate in health-care plans are ineligible for coverage — for example, children who have gotten too old or former spouses.[14] The City of Corpus Christi, Texas, learned that 9 percent of dependents participating in its plan were ineligible for coverage. Governments should periodically audit plan participants and remove those who aren't eligible participants, thereby cutting costs.

Approximately 8 percent of dependents who participate in health-care plans are ineligible for coverage.

PLAN GOVERNANCE

Part of enforcing discipline on a self-insured plan is having a decision-making structure in place to help make hard choices. Many governments use special committees for this purpose.

Plan Governance Smart Practice No. 1: Include employees on a committee. An important barrier to making hard choices is concern about the negative impact of plan changes on employees in the short term — although employees have a clear interest in the plan's long-term viability. By including them in plan decision, the government makes hard choices something that is done with the employees rather than done to them. Some governments have bodies made up mostly or exclusively of employee representatives to make recommendations about the plan or even to participate directly in decision making. For example, in the City of Renton, Washington, the committee makes recommendations for potential changes to benefits based on a cost-benefit analysis. The committee also helps select the city's stop-loss insurance provider.



Plan Governance Smart Practice No. 2: Consider including expert citizens on a committee. Citizens sometimes have expert knowledge that could be helpful in managing the plan. Furthermore, including citizens in the decision-making process could confer greater legitimacy to the decisions the committee reaches. The City of Chandler, Arizona, takes applications from interested citizens.

Know Your State's Rules

Your state may have special requirements for how a self-funded plan must operate, including funding and reporting requirements. Governments that are considering self-insurance should be aware of these regulations.

MONITORING THE PLAN

Self-insuring means that local governments can get more access to detailed information about how benefits are used. These data should be used to look for opportunities for better managing the plan.

Monitoring Smart Practice No. 1: Engage a partner that will help monitor the plan. Governments often engage third-party firms to help manage the plan. Being able to provide information for monitoring the plan is an important consideration in choosing a firm.

Monitoring Smart Practice No. 2: Look for trends that increase costs. Monitoring should be focused on a limited number of high-impact topics, such as:

- *Impending large claims.* Reviewing claims warns the government that large expenditures are imminent.
- *Medical conditions that drive cost.* If particular conditions are driving up costs, it may be possible to focus wellness and/or VBID disease management on those conditions. For instance, chronic conditions like diabetes or hypertension are often major contributors to the rising cost of a plan.
- *High-growth areas.* If a cost area is growing rapidly, the employer can intervene before the costs become too high, perhaps by offering an appropriate service through an on-site clinic.
- *Value of services.* Some providers may have demonstrably better value than others. For example, a hospital with low rate of infection is a better value than a hospital where the rate is higher. The plan could be adjusted to encourage participants to use high-value providers.
- *Pharmacy trends.* Given the high cost of pharmaceuticals, it is wise to measure trends like the underuse of lower-cost generics or the overuse of opioids.
- *Sufficient use of preventative services.* One of the unintended consequences of trying to better align participant incentives with plan costs (e.g., with health-care consumerism) is that a flawed design can create incentives to underutilize preventative services, leading to higher long-term costs. Underutilization of these services might prompt investigation of strategies to increase use by changing financial incentives or making the services more accessible (via an on-site clinic, for example).

Monitoring Smart Practice No.3: Establish a regular monitoring schedule. Staff who are close to the plan (e.g., the human resources and finance departments) should monitor trends monthly, and an outside expert (e.g., broker, consultant, third-party administrator) should conduct a more formal review, along with members of the governing committee(s), at least quarterly. When the governing committee is aware of the trends that drive cost, it will be make more effective decisions.

STOP-LOSS COVERAGE

Stop-loss coverage caps the amount of money an employer has to pay out, protecting the plan against catastrophic claims by shifting the risk of low-probability, high-consequence events to a third-party insurer.

> Part of enforcing discipline on a self-insured plan is having a decision-making structure in place to help make hard choices. Many governments use special committees for this purpose.

Stop-Loss Smart Practice No.1: Consider both aggregate and individual stop loss. Organizations can purchase stop-loss coverage to protect against a high claim by any individual participant, which is referred to as individual stop loss. Aggregate stop loss provides a ceiling on the dollar amount an employer would be required to pay across all plan participants for the duration of the insurance contract period. Each type provides

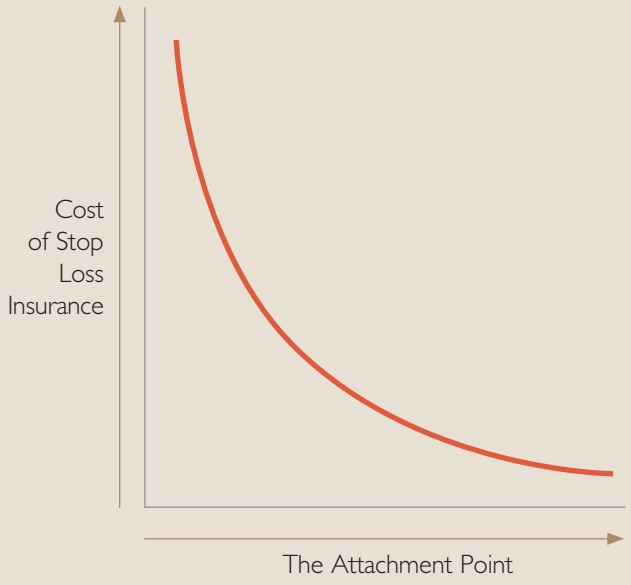
coverage against extremely poor plan performance, but in different ways, so employers often purchase both.

Stop-Loss Smart Practice No. 2: Find the optimal "attachment point" with a risk analysis. In insurance parlance, the "attachment point" is the point at which stop-loss insurance becomes effective. For example, if a stop-loss policy has an attachment point of $1 million, the insurance pays out after the employer has paid $1 million in claims. The relationship between the attachment point and the price of the insurance policy is not linear; rather, it is more like the relationship shown in Exhibit 1. At the ends of the curve, the employer doesn't get a good deal. At very high attachment points, the employer assumes more risk for very modest decreases in cost, while at the low attachment points, the employer receives modest increases in coverage for much greater increases in cost. The best attachment point varies for each government, but will be a function of the government's appetite for risk, tolerance for uncertainty, and capacity to absorb higher-than-average claims years through reserves.

> Self-insuring means that local governments can get more access to detailed information about how benefits are used. These data should be used to look for opportunities for better managing the plan.

Stop-Loss Smart Practice No. 3: Beware of treating stop-loss coverage as a commodity. Stop-loss coverage is sometimes treated as a commodity — the employer simply picks the policy that appears to offer the best combination of price and attachment point. However, stop-loss policies with the same attachment point may not be equal. The terms and conditions of the policy could result in less protection than the government thought it was getting. For example, during a renewal or re-bid, insurance providers could use information on existing large claims to exclude the services that are the subject of the claim (a practice known as a "laser").

Exhibit 1: The Relationship between the Attachment Point and the Price of the Insurance Policy



THIRD-PARTY SUPPORT WITH MANAGING THE PLAN

Local governments should form partnerships with third parties (often, but not always, private firms) that can support the plan's objectives. Companies that provide commercial health insurance (e.g., Anthem, Blue Cross) can also provide support for a self-insured plan by adjudicating claims and making available a network for medical service providers. Firms that play this role are broadly known as "third-party administrators" or "TPAs." Brokers and benefits consultants can perform analysis and offer guidance on how to best manage the plan. They are independent of the TPA's interests and may have a broader perspective on the market for medical benefits. Third-parties should be strong partners in helping the government implement smart practices like those described in this article — so the lowest cost provider is not always the best option.

Third-Party Smart Practice No. 1: Get a TPA with strong purchasing power for health services. One of the most important features of a TPA is the purchasing power it can bring to bear on behalf of the government. If the TPA can negotiate better pricing with health-service providers, the government will benefit. Benefits consultants can be used to help evaluate TPAs for the strength of their networks and the discounts they can provide on medical services, and how these strengths compare to the administrative fees the TPA charges.

Third-Party Smart Practice No. 2: Insist on claims processing performance guarantees for a lower error rate. The TPA's performance influences how employees perceive the quality of the benefit. For example, a plan might start covering chiropractic services, but if the TPA doesn't adjust its system promptly and correctly to accept claims for the new service, and claims are rejected, the plan's reputation will suffer. Governments can therefore require performance guarantees and even have audit rights over in place with their TPAs.

> Local governments should form partnerships with third parties (often, but not always, private firms) that can support the plan's objectives.

Third-Party Smart Practice No. 3: Get a TPA that can help with cost containment. The best TPAs can help the government implement many of the cost-containment techniques described earlier in this article. For example, designing a cost-effective wellness and disease-management program is much easier with the expert support of a qualified TPA.

Third-Party Smart Practice No. 4: Get a TPA that can support plan monitoring. Third-party partners should also be able to help with monitoring the trends described earlier in this article. In fact, the TPA should be an integral participant in the quarterly monitoring meetings. The third party best positioned to do this varies. Some TPAs can provide this support, while in other cases, a broker or benefits consultant might be best.

PLAN RESERVE

A reserve provides a hedge against the risk that a self-funded plan is subject to. The big question for all employers offering a self-funded plan is "How much is enough?"

Reserve Smart Practice No. 1: Make sure the reserve is sufficient to cover incurred-but-not-reported (IBNR) claims. IBNR typically has two parts. The first is claims that have happened but have not been reported. There can be a significant lag time between a coverable event and when it is reported to the plan. The second part is claims that are known but not completely settled. Both of these numbers can be estimated based on prior experience or, in the absence of that, the experience of similar sized organizations that are self-insured. A TPA, broker, or consultant could also help estimate this number — or the government might need the assistance of an actuary. IBNR is important because if the local government were to discontinue the plan, it would want to have sufficient reserves to pay off remaining claims. Some states also require reporting or verification of plan liquidity and viability.

Reserve Smart Practice No. 2: Make sure the reserve will cover claim cost variability that is greater than planned revenue inflow. Governments need to be prepared for costs that are higher than the internal charges were designed to cover. At the same time, reserves shouldn't be greater than the amount that would be covered by aggregate stop-loss insurance. In practice, this can be a complicated calculation, and many governments use a dollar amount that's equal to two or three months' worth of claims as a rule of thumb (in addition to the amount required for IBNR).

PUTTING IT ALL TOGETHER: INTERNAL CHARGES, RESERVES, AND STOP LOSS

Exhibit 2 shows how internal charges, reserves, and stop loss work together to create a sustainable plan funding strategy. The chart shows the total cost of a self-insured plan as a normal distribution, or bell curve. The actual cost of the plan varies from year to year, but it is more likely to be closer to its historical average than to deviate greatly (adjusting for medical inflation, which is substantial).

Internal charges are usually set to cover some amount that is greater than the average costs, shown as a line in Exhibit 2. After all, setting charges right at the average would leave a 50 percent chance of coming up short during the year. Reserves serve as a backup in case plan costs exceed the amount that internal charges cover. Reserves that are used in one year will likely be replenished in successive years, as plan costs will probably be less than estimated internal charges in subsequent years. The line where internal charges are set can be moved, based on how much money is currently in the reserve and appetite for risk. For example, if reserves are low, tthe

line in Exhibit 2 could be moved to the right to increase the odds that: 1) internal charges will be sufficient to cover the plan's cost, and; 1) charges will exceed the amount needed to pay for that year's service costs, allowing reserves to be built back up. Finally, stop-loss insurance covers extreme cases beyond reserves; it is not cost-effective for a government to accumulate reserves large enough to cover the most extreme cases.

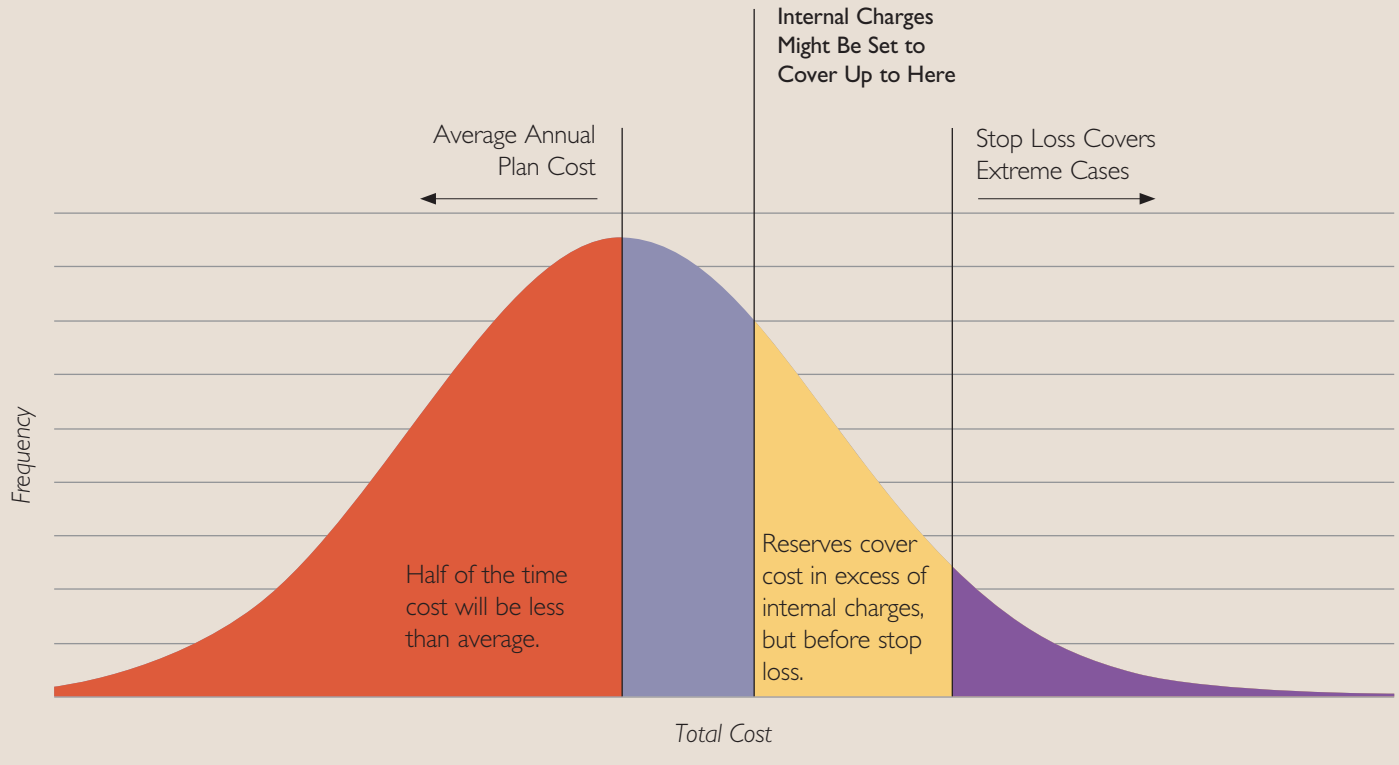
CONCLUSIONS

Self-funded health insurance is a promising way for governments to have more control over the cost of employee health benefits. However, managing a self-funded plan requires discipline in setting charges and reserves at the right level and adjusting how the plan is operated in response to information about plan performance. Verifying the plan against the smart practices outlined in this article can ensure that self-insurance remains a smart choice for your organization.

Notes

1. The Kaiser Family Foundation and the Health Research & Educational Trust Employee Health Benefits Survey 2010.
2. GFOA's 2011 report, "Containing Health Care Costs," showed that approximately 40 percent of member governments are self-insured, compared to 59 percent of all private firms.
3. ROI figures include soft-dollar savings such as productivity gains and reduced absenteeism. See Katherine Baicker, David Cutler, and Zirui Song, "Workplace Wellness Programs Can Generate Savings," *Health Affairs*, February 2010.
4. For example, wellness programs are usually more effective at helping people improve blood cholesterol, blood pressure, and blood glucose, but less effective at weight loss. Steve Aldana, "5 Workplace Wellness Statistics Every Employer Should Know," WellSteps, January 10, 2018.
5. Xuguang Tao, David Chenoweth, Amy S. Alfriend, et al, "Monitoring Worksite Clinic Performance Using a Cost Benefit Tool," *Journal of Occupational and Environmental Medicine*, Volume 51, Number 10, October 2009. ROI figures often include soft-dollar savings like less sick time used and higher productivity. Xuguang and colleagues cite the most modest ROI figures; consulting groups and industry advocates cite higher figures. Differences likely stem from differences in how ROI are

Exhibit 2: How Internal Charges, Reserves, and Stop Loss Work Together to Create a Sustainable Funding Strategy



calculated (e.g., which benefits of clinics are included in calculation and how they are monetized) and the structure of the clinics being evaluated.

6. "Employers Implement On-Site Health Clinics to Manage Costs," Hewitt Associates LLC, August 2008.
7. Terena Bell, "Can Telemedicine Be Both Cost Efficient and High Quality," *US News and World Report*, February 27, 2018.
8. Rajender Agarwal, Olena Mazurenko, and Nir Menachemi, "High-Deductible Health Plans Reduce Health Care Cost and Utilization, Including Use Of Needed Preventive Services," *Health Affairs* Vol. 36, No 10.
9. Samuel H. Fleet, "Self-Funding: Taking Control of an Employer's Health Benefits Destiny Under the Patient Protection and Affordable Care Act," *Compensation & Benefits Review* 43: 30, 2011.
10. A. Mark Fendrick, "Value-Based Insurance Design Landscape Digest," Center for Value-Based Insurance Design at University of Michigan, July 2009.
11. Example taken from "Value-Based Insurance Design Landscape Digest."
12. These programs are collectively known as "The Asheville Project." They were extensively studied and written about in the *Journal of the American Pharmacists Association*. ROI figures include soft-dollar savings (e.g., productivity enhancements, less time off work).
13. Information from this section is from: Mark Mack, "Controlling Health Care Costs with Dependent Eligibility Audits," *Government Finance Review*, June 2015.
14. Research focused on the health-care firms HMS, ConSova, and the Society for Human Resource Management. See the following: ConSova Resource Center — Dependent Eligibility Audit Case Studies, January 1, 2010; Gary Claxton, 2014 Employer Health Benefits Survey, September 1, 2014; Healthcare 411, U.S. Department of Health and Human Services Medical Expenditure Panel Survey; "Modest health benefit cost growth continues as consumerism kicks into high gear," Mercer, November 19, 2014; Stephen Miller, "Health Care Savings with Dependent Eligibility Audits, Society for Human Resources Management, April 19, 2009; and Understanding Dependent Eligibility Audits, HMS, October 1, 2013).

> A reserve provides a hedge against the risk that a self-funded plan is subject to. The big question for all employers offering a self-funded plan is "How much is enough?"

SHAYNE KAVANAGH is GFOA's senior manager of research. He can be reached at skavanagh@gfoa.org.



Marc S. Nelson, MPA
Town Manager

Thomas J. Roy, PE
Director of Public Works
Town Engineer

DEPARTMENT OF PUBLIC WORKS

MEMORANDUM

To: Marc Nelson – Town Manager; Board of Finance
From: Thomas J. Roy, PE, CEM – Director of Public Works/Town Engineer
CC: Amy Meriwether – Director of Finance; Adam Kessler – Deputy Town Engineer
Date: May 18, 2026
Subject: SMPAC Band Shell Expansion – Project Update

The Simsbury Meadows Performing Arts Center Band Shell Expansion project, also known as "The Next Act," has been actively under construction since October 2025. We are pleased to report that the project remains on schedule for a completion date of June 30, 2026, just in time for the Hartford Symphony Orchestra (HSO) season and the Celebrate America concert on Friday, July 3rd.

Following the successful budget referendum on January 24th, the total project allocation is now $3,170,881. After crediting $100,000 for the development of design plans, the funded budget stands at $3,070,881.

Attached for your review is a summary of project expenditures to date, along with anticipated costs to complete the project, excluding any future change orders. As of the end of April, construction is 76% complete, and the project currently has $157,699, or 5% of its budget, in unallocated funds. To date, the construction project has incurred seven change orders, totaling $213,656. A summary of the change orders and proposed change orders (PCO's) is attached.

Project Expenditures - SMPAC Band Shell Expansion Project

Updated May 14, 2026

CIP - Bathrooms	FY23	$ 350,000	
DECD - Urban Act Grant	FY25	$ 900,000	
Capital Reserve Fund	FY25	$ 500,000	
SMPAC Donation (Per 12/10/2025 BOF Meeting)	FY25	$ 1,032,881	
Capital Reserve Fund - January Referendum $388,000	FY26	$ 388,000	
Project Funding		**$ 3,170,881**	100%

Paid or Contracted to Date		**Value**		**Remaining**	**%**
SMPAC Design Cost*	$	(100,000.00)	$	3,070,881	
Design/Bid/Grant Costs	$	(32,713.67)	$	3,038,167	
Incidentals to Construction	$	(79,464.00)	$	2,958,703	
Town Costs for Unsuitables	$	(2,692.16)	$	2,956,011	
Contract Value (Millennium Builders) Bid + Alt. No. 2	$	(2,516,000.00)	$	440,011	
CO No. 1 - Value Engineering	$	96,680.00	$	536,691	
CO No. 2 - PCO 3r2, 4, and 5	$	(65,776.00)	$	470,915	
CO No. 3 - PCO 7 (VE) & 8	$	(22,775.00)	$	448,140	
CO No. 4 - PCO 9, 10, 11r1, and 12	$	(183,534.00)	$	264,606	
CO No. 5 - PCO 13, 17, and 18	$	10,287.00	$	274,893	
CO No. 6 - Schedule Only	$	-	$	274,893	
CO No. 7 - PCO 20, 21, 23r2, 24r1, and 25	$	(48,538.25)	$	226,355	
Cameras & Server (Three-Way Communications)**	$	(42,200.00)	$	184,155	
Sub-Total	**$**	**(2,986,726.08)**			
Current Funds Available			**$**	**184,154.92**	**5.8%**

In-Process CO's / Additional Project Expenses		**Value**		**Remaining**	**%**
Parking Lot Trench Paving (by DPW)**	$	(5,000.00)	$	179,154.92	5.7%
New Hydrant**	$	(3,966.00)	$	175,188.92	5.5%
Field Hydroseed (Due to time of year)**	$	(2,980.00)	$	172,208.92	5.4%
POC 26 - Credit for Bathroom Partition Change	$	490.00	$	172,698.92	5.4%
As-Built Survey**	$	(15,000.00)	$	157,698.92	5.0%
Sub-Total	**$**	**(26,456.00)**			
Funds Remaining			**$**	**157,698.92**	**5.0%**

Potential Future Work / Projects		**Value**		**Remaining**	**%**
Replace Sanitary Sewer Pumps and Controls	$	(12,000.00)			
Add Blinds / Window Treatments	$	(7,000.00)			
Additional Signage	$	(8,000.00)			
Sub-Total	**$**	**(27,000.00)**			
Funds Remaining			**$**	**130,698.92**	**4.1%**

*Accounts for unfunded portion of authorization

**Work done outside of contract with Millennium Builders

PCO #	Description	PCO Status	Revision Description	Original Increase/(Reduction)	Approved Increase/(Reduction)	CO#
PCO-1	VE Items	Approved		$ (96,680)	$ (96,680)	1
PCO-2	Fire Separation	Not Approved		$ 209,088.00		
PCO-3	Sprinklers (Bldg. Only)	Not Approved		$ 207,647		
PCO-3r1	Sprinklers (Bldg. Only) - REVISED	Not Approved	Add Exit Signs & Wproof Outlet	$ 204,347		
PCO-3r2	Sprinklers (Bldg. Only) - REVISED	Approved	Removed Site Work Which Became PCO-9 & PCO-10	$ 67,353	$ 67,353	2
PCO-4	Bottle Filler	Approved		$ 522	$ 522	2
PCO-5	Stage Door Panels	Approved		$ (2,099)	$ (2,099)	2
PCO-6	Doors 101A & 101B	Not Approved		$ 12,311.00		
PCO-7	VE Items	Approved		$ (8,000)	$ (8,000)	3
PCO-8	Water Line Repl	Approved		$ 30,755	$ 30,755	3
PCO-9	6" - Road to Hydrant	Approved		$ 107,586	$ 107,586	4
PCO-10	4" Fire Svs	Approved		$ 45,141	$ 45,141	4
PCO-11	TPO Roofing	Approved		$ 16,929	$ 16,929	4
PCO-12	Add Back Siding	Approved		$ 13,878	$ 13,878	4
PCO-13	Future Shower	Approved		$ 2,363	$ 2,363	5
PCO-14	Add Tile	Not Approved		$ 3,019.00		
PCO-15	Add Plywood @ Shakes	Not Approved		$ 10,455.00		
PCO-16	Furring Sys. For AWP	Not Approved		$ 9,567.00		
PCO-17	Hardie Sub	Approved		$ (10,823)	$ (10,823)	5
PCO-18	1" Rigid Ins.	Approved		$ (1,827)	$ (1,827)	5
PCO-19	1/2" Rigid Ins.	Not Approved				
PCO-20	PRV Domestic Svs	Approved		$ 1,959	$ 1,959	7
PCO-21	Backwater Valve Upgrade	Approved		$ 563	$ 563	7
PCO-22	Add Roof Blocking	Not Approved		$ 3,372		
PCO-23	Fire Alarm System	Not Approved		$ 34,560		
PCO-23r1	Fire Alarm System - REVISED	Not Approved	Add Smoke	$ 39,532		
PCO-23r2	Fire Alarm System - REVISED	Approved	Add Stage Pulls/Alerts	$ 42,747	$ 42,747	7
PCO-24	Ext. Camera Drops	Not Approved		$ 1,248		
PCO-24r1	Ext. Camera Drops - REVISED	Approved	Adds Cost Detail - No changes	$ 1,248	$ 1,248	7
PCO-25	Hand Dryer Elec. - Reduced by PBC	Approved & Reduced		$ 2,021	$ 2,021	7
PCO-26	Credit for Toilet Partitons	Waiting on Approval		$ (490)		8

Town of Simsbury
Fixed Asset Disposition Policy

Purpose

The purpose of this policy is to establish uniform procedures for the review, authorization, removal, sale, transfer, donation, recycling, or disposal of Town-owned fixed assets. This policy ensures that asset disposition is conducted in a controlled, transparent manner that protects public assets, maintains accurate financial records, and complies with applicable laws and audit requirements.

Scope

This policy applies to all Town departments, offices, boards, commissions, and employees responsible for Town-owned fixed assets, including but not limited to:

- Vehicles and equipment
- Furniture and fixtures
- Technology and IT equipment
- Tools and machinery
- Infrastructure-related equipment (where applicable for tracking purposes)
- Any other tangible capital assets recorded in the Town's fixed asset system

Definition of Fixed Assets

Fixed assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of asset and have an estimated life of greater than one year. See "Capital Planning & Financing Policy" for capitalization thresholds.

General Policy

All fixed assets remain the property of the Town until formally disposed of in accordance with this policy. No asset may be sold, discarded, donated, transferred, scrapped, or otherwise removed from Town custody without prior authorization.

Disposal of assets shall be conducted in a manner that:

- Maximizes value to the Town where feasible
- Ensures appropriate stewardship of public property
- Maintains accurate inventory and financial records

- Prevents unauthorized personal benefit or misuse
- Ensures compliance with audit standards and applicable laws

Identification of Assets for Disposition

Departments shall periodically review assets under their control to identify items that are:

- Surplus to operational needs
- Obsolete or no longer functional
- Beyond economical repair
- Replaced by newer equipment or systems
- No longer required due to operational changes

Departments shall notify the Finance Department when assets are identified for disposition consideration.

Approval Requirements

All fixed asset dispositions must be approved in writing prior to removal from Town records or physical disposal.

Approval Authority

- **$10,000 - $250,000 estimated value (book or fair market value):** Finance Director
- **Over $250,000 or high-risk assets (specialized equipment):** Finance Director and Town Manager
- **Donations to other governmental entities:** Finance Director and Town Manager approval required
- **Trade-ins or asset exchanges:** Finance Director approval required with documentation of value received

The Town Manager may establish additional approval thresholds as needed.

Methods of Disposition

Approved fixed asset dispositions may include:

Transfer Within Town Government

Assets may be reassigned between departments when operationally beneficial. Transfers must be documented and updated in the fixed asset system.

Sale of Assets

Assets may be sold through:

- Public auction
- Competitive bidding process
- Online surplus auction platform
- Other methods approved by the Finance Director

Sales shall be conducted in a manner that ensures fairness, transparency, and maximization of value.

Trade-In

Assets may be traded in toward the purchase of replacement equipment when it is in the best interest of the Town. Trade-in value must be documented and approved.

Donation

Assets may be donated to another governmental or nonprofit entity only when:

- The asset has minimal or no market value
- The donation is in the public interest

Recycling or Scrap

Assets with no resale value shall be recycled or scrapped through approved vendors. Documentation of destruction or recycling must be maintained.

Disposal as Waste

Assets with no residual value and not suitable for resale or recycling may be disposed of as waste in accordance with environmental and safety regulations.

Employee Purchase Prohibition

Town employees, officers, and their immediate family members are prohibited from purchasing Town surplus property unless:

- The sale is conducted through a publicly advertised, competitive process open to the general public, and
- The employee has no involvement in the determination of value, approval, or sale process

Any appearance of conflict of interest shall be avoided.

Asset Removal and Physical Control

No asset shall be physically removed from Town premises prior to:

- Approval of disposition
- Completion of required documentation
- Coordination with Finance or designated property control staff

Departments are responsible for ensuring assets remain secure until officially transferred or removed.

Documentation Requirements

All disposals must be documented and retained in accordance with the Town's records retention policy.

Required documentation includes:

- Asset description
- Reason for disposal
- Method of disposition
- Approval documentation
- Estimated and/or realized value
- Supporting bids, auction results, or trade-in documentation
- Certificate of destruction (if applicable)
- Update to fixed asset inventory records

Accounting and Financial Reporting

The Finance Department shall ensure that:

- Fixed asset records are updated promptly upon disposition
- Gains or losses on disposal are recorded in accordance with applicable accounting standards (GASB requirements where applicable)
- Proceeds from asset sales are deposited into appropriate Town accounts
- Asset retirement is properly reflected in the general ledger and fixed asset system

Internal Controls and Audit Requirements

The Town shall maintain adequate internal controls over asset disposition, including:

- Segregation of duties between asset custodians and disposal approval authorities
- Documentation review by Finance prior to removal from inventory
- Periodic reconciliation of fixed asset records to physical inventories
- Audit testing by internal or external auditors

Surplus asset dispositions shall be subject to periodic audit review.

Roles and Responsibilities

Department Heads

- Identify surplus or obsolete assets
- Ensure assets are safeguarded until disposition
- Submit requests for disposal
- Maintain departmental accountability for assigned assets

Finance Director

- Approve disposals within authority limits
- Maintain fixed asset system integrity
- Ensure compliance with accounting standards
- Oversee surplus sales process

Town Manager

- Approve high-value or sensitive asset dispositions
- Ensure policy compliance and governance oversight

Finance Department

- Maintain fixed asset records
- Process accounting entries for disposals
- Verify supporting documentation

- Manage proceeds and financial reporting

Effective Date

This policy shall become effective upon approval by the Town Manager and shall remain in effect until amended or rescinded.

STATE OF CONNECTICUT
2025 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF SIMSBURY

M-13 REPORT 04/28/2026 PAGE: 1

TYPE OF ACCOUNTS	YEAR	# OF ACCTS	GROSS ASSESSMENT	BAA ADJUSTMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	2025	8804	2,980,173,710	-1,189,860	14,704,983	2,965,468,727
REAL ESTATE ELD H.O	2025	127	23,823,310	0	465,701	23,357,609
REAL ESTATE EXEMPT	2025	505	455,575,610	0	455,575,610	0
REAL ESTATE TOTALS	2025	9436	3,459,572,630	-1,189,860	470,746,294	2,988,826,336
PERSONAL	2025	1208	195,192,348	945,466	28,851,139	166,341,209
MOTOR VEHICLE	2025	21755	283,912,800	0	400,424	283,512,376
FINAL TOTAL	2025	32399	3,938,677,778	-244,394	499,997,857	3,438,679,921

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	2,965,468,727
MOTOR VEHICLE NET	283,512,376
PERSONAL PROPERTY NET	166,341,209
ELDERLY HOME OWNERS NET	23,357,609
TOTAL NET ASSESSMENT	3,438,679,921

CODE	# OF ACCTS	DESCRIPTION OF CLASSIFICATION	GROSS ASSESSMENT
100	8,425	RESIDENTIAL	2,409,156,850
200	252	COMMERCIAL	281,613,710
300	28	INDUSTRIAL	24,937,130
400	4	PUBLIC UTILITY	3,664,900
500	214	VACANT LAND	24,179,570
600	53	USE ASSESSMENT	869,700
800	51	APARTMENTS	259,575,160
	9,027	GRAND TOTAL	3,003,997,020

CODE	# OF ACCTS	DESCRIPTION OF CLASSIFICATION	GROSS ASSESSMENT
01	18128	PASSENGER	256,805,650
02	185	COMMERCIAL	4,173,910
03	1173	COMBINATION	16,547,740
04	33	FARM	322,550
08	2231	ALL OTHER REGISTERED MV	6,062,950
	21750	GRAND TOTAL	283,912,800

CODE	# OF ACCTS	DESCRIPTION OF CLASSIFICATION	GROSS ASSESSMENT
09	37	NON REG VEHICLE	1,545,980
10	32	INDUSTRIAL M&E.	9,109,690
11	21	HORSES/PONIES..	2,046,000
13	13	MAN. M & E.....	15,920,900
16	848	FURN/FIX/EQP...	31,520,883
17	15	FARM MACH.....	405,890
18	11	FARM TOOLS.....	11,710
19	41	MECHANICS TOOLS	777,840
20	690	EDP EQUIPMENT..	6,510,352
21	37	TLLECOM	3,026,000
22	18	CABLES/COND/ETC	94,966,910
23	687	SUPPLIES.....	753,170
24	496	MISC TAX PROP..	23,327,280
25	426	25% PENALTY....	5,269,743
	3,372	GRAND TOTAL	195,192,348

CODE	EXEMPTION DESCRIPTION	NUMBER	REAL ESTATE	NUMBER	MOTOR VEHICLE	NUMBER	PERSONAL	TOTAL
A	NON-REIMBURSED VETERANS	568	11,563,841	81	266,559			11,830,400
B	REIMB ADDL VET / INCOME	20	51,000	3	6,000			57,000
C	REIMB ADDL VET/NON INCOME	447	319,250	63	48,000			367,250
D	DISABILITY - NON REIMB	1	5,505	9	65,865			71,370
E	100% DISABLED - REIMB	38	38,000	8	8,000			46,000
F	BLIND	5	15,000	2	6,000			21,000
G	ECONOMIC &DEVELOPMENT NON	2	2,703,148					2,703,148
H	ECONOMIC & DEVELOPMENTAL							
I	FARM AND MECHANICS	4	296,860			43	606,846	903,706
J	RENEW ENERGY/POLLUT CNTRL	1	178,080			33	4,740,704	4,918,784
K	PP/TAX EXEMPT INSTITUTION					28	7,582,689	7,582,689
L	INDIVIDUALS							
M	MISCELLANEOUS							
O	PHASE-IN RESIDENTIAL							
P	PHASE-IN NON RESIDENTIAL							
Q	RESIDENTIAL FIXED ASSMNT							
R	MANUFACTURE EQUIP (6YRS+)							
S	ENERGY EFFICIENT MOTORVEH							
T	SEC. 12-81(74) MC XMT							
U	MAUFACT MACHINERY BIOTECH					13	15,920,900	15,920,900
	GRAND TOTAL	1086	15,170,684	166	400,424	117	28,851,139	44,422,247

	TOTAL EXEMPTIONS	GROSS ASSESSMENT	NET VALUE
TOTAL PART 1: REAL PROPERTY (CODES 100 THRU 800)		3,003,997,020	
TOTAL PART 2: REG.MOTOR VEHICLE (CODES 01-04, #8)		283,912,800	
TOTAL PART 3: PERSONAL PROPERTY (CODES 9 THRU 27)		195,192,348	
TOTAL GROSS GRAND LIST VALUES		3,483,102,168	
TOTAL PART 4: PROPERTY EXEMPTION (CODES A-U)			
REAL ESTATE	15,170,684		
MOTOR VEHICLE	400,424		
PERSONAL PROPERTY	28,851,139		
TOTAL PART 4:	44,422,247		
TOTAL NET GRAND LIST VALUE			3,438,679,921

	CODE EXEMPTION DESCRIPTION	CODE	CODE DESCRIPTION	TOTAL
MUNICIPAL	BAAX XMT MUNICIPAL	100	RESIDENTIAL	13,749,940
		200	COMMERCIAL	205,600,160
		300	INDUSTRIAL	25,999,230
		500	VACANT LAND	12,503,820
		600	USE ASSESSMENT	11,970
		800	APARTMENTS	4,783,910
	BEAX	200	COMMERCIAL	10,269,210
		500	VACANT LAND	113,750
		SUBTOTAL		273,031,990
VOLUNTEER FIRE DEPT	CAAX XMT VOL FIRE CO	100	RESIDENTIAL	17,850
		200	COMMERCIAL	9,360,820
		500	VACANT LAND	96,320
		SUBTOTAL		9,474,990
SCI, EDU, HIST, CHAR	DAAX XMT S12-81(7) SCIENTIFIC	100	RESIDENTIAL	1,842,190
		500	VACANT LAND	1,004,710
	DBAX	100	RESIDENTIAL	10,286,130
		200	COMMERCIAL	87,320,760
		500	VACANT LAND	3,923,290
		800	APARTMENTS	8,071,830
	DDAX	100	RESIDENTIAL	189,630
		200	COMMERCIAL	996,100
	DEAX	100	RESIDENTIAL	601,720
		200	COMMERCIAL	1,659,840
		500	VACANT LAND	148,400
	DCAX	300	INDUSTRIAL	190,050
		SUBTOTAL		116,234,650
AGRICULTURAL & HORTICULTURAL	FAAX XMT S12-81(10) AGRICULT	200	COMMERCIAL	186,480
		SUBTOTAL		186,480
CEMETARY	GAAX XMT CEMETERIES	100	RESIDENTIAL	68,740
		500	VACANT LAND	2,779,840
		SUBTOTAL		2,848,580
HOUSE OF RELIGIOUS WORSHIP	HAAX XMT CHURCHES	100	RESIDENTIAL	523,510
		200	COMMERCIAL	33,476,820
		300	INDUSTRIAL	15,540
		500	VACANT LAND	277,270
		800	APARTMENTS	1,502,130
		SUBTOTAL		35,795,270
HOUSE USED BY CLERGYMAN	JAAX XMT HSE OF OFF CLERGYMAN	100	RESIDENTIAL	499,100
		SUBTOTAL		499,100
RECREATION FACILITIES	NBAX	200	COMMERCIAL	177,450
		SUBTOTAL		177,450
STATE OWNED FACILITIES	OEBX	100	RESIDENTIAL	350,910
	OGBX	100	RESIDENTIAL	802,830
		200	COMMERCIAL	9,683,870
		500	VACANT LAND	1,982,890
		600	USE ASSESSMENT	14,980
	OIBX	100	RESIDENTIAL	200,690
		500	VACANT LAND	2,882,670
	OJAX	100	RESIDENTIAL	212,030
	OFBX	200	COMMERCIAL	415,100
	OHBX	200	COMMERCIAL	433,860
		500	VACANT LAND	70,000
		SUBTOTAL		17,049,830
	UACX CT INSTITUTE FOR BLIND	100	RESIDENTIAL	277,270
		SUBTOTAL		277,270

GRAND TOTAL 455,575,610

Office of Policy and Management - Application Portal

Back

Submission Received.

M-13 Summary and M-13a Summary Total Page	
TOTAL PART 1: REAL PROPERTY (codes 100 through 800)	$3,003,997,020.00
TOTAL PART 2: REG MOTOR VEHICLES (Codes 01 through 04 & 08)	$283,912,800.00
TOTAL PART 3: PERSONAL PROPERTY (Codes 9 through 25)	$195,192,348.00
A. Gross Grand List after all changes by the Board of Assessment Appeals and Certificates of Correction by Assessor	$3,483,102,168.00
TOTAL PART 4: PROPERTY EXEMPTION	
Real Estate	$15,170,684.00
Motor Vehicles	$400,424.00
Personal Property	$28,851,139.00
TOTAL EXEMPTIONS	$44,422,247.00
B. Net Grand List of Municipality, after all corrections, on which tax will be levied Gross Grand List minus total Exemptions from Part 4	$3,438,679,921.00
C. M-13a TOTAL: 2025 GRAND LIST OF TAX EXEMPT PROPERTY	455,575,610

CERTIFICATION

I hereby certify that the foregoing abstract is a true copy of the 2025 Grand List of all taxable, property tax exemptions and tax exempt property of the above municipality as made by its assessor or board of assessors and altered by its assesssor or board of assessment appeals after all corrections required by 12-120 of the Connecticut General Statutes have been made.

Town	128: Simsbury
Certified Assessor pursuant to CGS 12-55 who signed Grand List	Francine Beland
C.C.M.A. CERTIFICATE #	1540
Date Grand List Signed	01/29/2026

Submit Certification

Marc S. Nelson, MPA
Town Manager

Thomas J. Roy, PE
Director of Public Works
Town Engineer

DEPARTMENT OF PUBLIC WORKS

MEMORANDUM

To: Marc Nelson – Town Manager
From: Thomas J. Roy, PE, CEM – Director of Public Works/Town Engineer
CC: Amy Meriwether – Director of Finance; Adam Kessler – Deputy Town Engineer
Date: June 9, 2026
Subject: SMPAC Band Shell Expansion – Update from Public Building Committee

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Attached is the packet for the Performing Arts Center project from the Public Building Committee (PBC) meeting on Monday, June 1, 2026. The project remains on schedule, and the project costs paid to date are $2,016,289. The Town is withholding a retainage of $145,814.76 from the contractor, and the remaining contingency is currently $184,155 (5.8%).

During the meeting, the PBC reviewed and approved the following:

1. PCO 26 - Credit for Bathroom Partition Change. This PCO will credit the project $460.
2. Parking Lot Paving - Work to be performed by DPW with cost of material only. Cost to the project is estimated as not-to-exceed $5,000.
3. New Hydrant Quote - New hydrant to replenish the Fire District's stock. Cost to the project is $3,965.93.
4. Millennium Builders for work through May 30, 2026 - Pay Application No. 7 - $329,917.50.
    a. Colliers Invoice for construction services - Invoice #8818 - $4,000.00
    b. DW Burr Invoice for hydroseeding - Invoice #31640 - $2,980.00

The attached packet includes the documentation for each PCO, quote, and invoice.

Attachment: SMPAC Report June 2026.pdf

Town of Simsbury

66 TOWN FOREST ROAD, WEST SIMSBURY, CONNECTICUT 06092

~ Department of Public Works ~

Memorandum: **Project Summary**
SMPAC Band Shell Expansion

To: **Richard Derr - Public Building Committee**

CC: **Tom Roy, Director of Public Works & Town Engineer**

From: **Adam Kessler, Deputy Town Engineer**

Date: **May 29, 2026**

The following report represents the status of the Simsbury Meadows Performing Arts Center (SMPAC) Band Shell Expansion project as of May 29, 2026.

Project Team:
Architect – Colliers Design and Engineering
Contractor – Millennium Builders
Materials Testing & Inspection – Tri State Materials Testing Lab

Project Budget Report:
Following a successful referendum vote on 1/24/2026, referendum and approved funding is $3,070,881 with funding from the Town, SMPAC donation, and DECD Urban Act Grant. The design plans and specifications were procured by SMPAC, donated to the Town for bid, and is now recognized as part of the donation amount by SMPAC. Costs to date include grant administration, bid related expenditures, Town efforts to address soils, construction administration, testing, and construction.

Project costs paid to date are **$2,016.269** and the Town is withholding a retainage of $145,814.76 from the contractor. Remaining contingency is currently **$184,155 (5.8%)**.

Construction Budget Report:
Millennium Builders original contract amount was $2,516,000. To date there are (7) change orders approved with a total value of $213,636.25 resulting in a current contract amount of $2,729,636.25.

Additional expenditures to consider following the certificate of occupancy include replacement of sewer pumps and controls (original to building), server closet (materials only), and window treatments. These items are not critical to the certificate of occupancy and will not involve Millennium Builders. Costs to be provided at a later date.

Potential Change Orders:
PCO 26 – Credit for Bathroom Partition Change (Credit $490)

> Due to an unacceptable lead time for the bathroom partitions, the Contractor suggested a lower grade for consideration that would fit the project schedule. The lower grade partition is possible since the building is now sprinklered.

Parking Lot Trench Paving – DPW (NTE $5,000)

DPW will pave the asphalt trenches related to water and fire services for the building. Anticipated cost is not-to-exceed $5,000 for materials only.

New Hydrant – EJ Prescott Inc. (ADD 3,965.93)

Fire District provided a hydrant for the project's use due to the 8-week lead time. Town will order a new hydrant for the Fire District's inventory.

Field Hydroseed – DW Burr (ADD $2,980)

Due to the late season seeding, Parks recommended hydroseed to establish turf faster than traditional seed and hay. Staff requested proposals from two vendors and selected the lower cost.

Schedule:

Project is on schedule. The fire service, hydrant, and sprinkler system were completed in May. The stage and backstage area will be clear of construction activities by June 5 and all work remaining will be within the new addition. Site railings will be installed by June 5 and will complete exterior improvements. Above ceiling inspections are anticipated to be completed in early June with completion of the ceiling to soon follow by June 12.

The critical path is the installation of the fire alarm system. Programming and testing are scheduled for Jun 18 – Jun 22. We hope an earlier start is possible.

Critical Items:

Fire Alarm System – Programming and testing is scheduled to be complete by June 22nd.

Action Items:

a. PCO 26 – Credit for Bathroom Partition Change. This PCO will credit the project $460.
Recommend approval

b. Parking Lot Paving – Work to be performed by DPW with cost of material only. Cost to the project is estimated as not-to-exceed $5,000.
Recommend approval.

c. New Hydrant Quote – New hydrant to replenish the Fire District's stock. Cost to the project is $3,965.93.
Recommend approval.

d. Pay Application No. 7 - $329,917.50. Work Through May 30, 2026. *See Attached.*
Recommend approval.

e. Colliers Invoice:
    1. Inv. #8818 - $4,000.00

f. DW Burr Invoice:
    1. Inv. 31640 - $2,980.00

SMPAC Band Shell Expansion

Everette J. Presscott Inc. Quote

New Hydrant

TOWN OF SIMSBURY DPW
933 HOPMEADOW STREET
ATTN: JOAN SIKORSKI
SIMSBURY, CT
06070

TEAM EJP Vernon CT
Everett J. Prescott Inc.
32 Prescott Street
P.O. Box 600
Gardiner, ME
04345

Telephone: 860-875-9711

Bid expires on 04/19/26

5/06/26 Bid ID: 5598377 HYDRANT PACER

Quantity	Sell Per	Description	Unit Price	Extended Price
1	EA	5W HYD 5-6 OL BRSEAT 16 TOP RED	3,965.93	3,965.93

Subtotal:	3,965.93
Tax:	.00
Bid Total:	3,965.93

SMPAC Band Shell Expansion

PCO #26

Credit for Bathroom Partition Change

MILLENNIUM BUILDERS, INC.
176 OLD WINSTED ROAD
TORRINGTON, CT 06790

CHANGE PROPOSAL COST SUMMARY

PROJECT NAME: Simsbury Meadows Performing Arts Center
CHANGE PROPOSAL NUMBER: 26
DATE OF PROPOSAL: 5/12/26

SCOPE OF WORK: Credit to change toilet partition material from class A fire rating to class B fire rating

SUMMARY OF COSTS

ITEM 1 LABOR COSTS	RATE	HOURS	
LABORER	$64.55		$0.00
CARPENTER	$71.22		$0.00
MASON	$77.50		$0.00
FOREMAN	$90.00		$0.00
SUBTOTAL LABOR COSTS			$0.00
ITEM 2 MATERIAL			$413.00
ITEM 3 EQUIPMENT COSTS			$0.00
FREIGHT & DELIVERY CHARGES			$0.00
TOTAL DIRECT COST BEFORE OVERHEAD AND PROFIT			$413.00
ITEM 4 SUBCONTRACTOR COSTS			$0.00
SUBTOTAL OF COSTS			$413.00
10% OH&P ON SUBCONTRACT WORK			$0.00
15% OH&P MBI WORK			$61.95
TOTAL COST & PROFITS BEFORE BONDS, INSURANCE & OTHER COSTS:			$474.95
BOND COST			$0.00
GENERAL LIABILITY INSURANCE			$7.46
PAYMENT AND PERFORMANCE BONDS			$7.60
ITEM 5 UNIT PRICE ITEM			$0.00

TOTAL PRICE OF CHANGE PROPOSAL: $490.00

TIME REQUIRED: 0 Days

MILLENNIUM BUILDERS, INC.
176 OLD WINSTED ROAD
TORRINGTON, CT 06790

CHANGE PROPOSAL COST SUMMARY

ITEM 2 MATERIALS AND SUPPLIES

	MATERIAL / SUPPLY ITEMS	COST	QUANTITY	COST
1	Toilet partitions			$413.00
2				
3				
4				
5				
6				
7				
8				
			TOTAL MATERIAL AND SUPPLIES:	$413.00

ITEM 3 EQUIPMENT COSTS

	EQUIPMENT ITEM	COST	QUANTITY	COST
1				$0.00
2				$0.00
3				$0.00
4				$0.00
5				$0.00
			TOTAL EQUIPMENT COSTS:	$0.00

ITEM 4 SUBCONTRACTORS

	SUBCONTRACTOR	COST
1		
2		
3		
4		
5		
	TOTAL SUBCONTRACTOR COSTS:	$0.00

ITEM 5 UNIT PRICE ITEMS

	UNIT PRICE ITEM	COST	QUANTITY	COST
1				$0.00
2				$0.00
3				$0.00
4				$0.00
5				$0.00
				$0.00
			TOTAL UNIT COSTS:	$0.00

SMPAC Band Shell Expansion

PAY APPLICATION NO. 7

Pay Application for work completed through
May 31, 2026

Action: For Approval

APPLICATION AND CERTIFICATE FOR PAYMENT

TO OWNER: **Town of Simsbury**
933 Hopmeadow Street
Simsbury, CT 06070

Project: Simsbury Meadows Performing Arts Center

APPLICATION NO.: 07

PERIOD TO: May 31, 2026

FROM
CONTRACTOR: **Millennium Builders, Inc.**
176 Old Winsted Road
Torrington, CT 06790

PURCHASE ORDER NO.: E25-06

CONTRACT DATE: August 6, 2025

CONTRACTOR'S APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
CHANGES APPROVED IN PREVIOUS MONTHS	$333,065.25	$119,429.00
TOTAL APPROVED THIS MONTH		
TOTALS	$333,065.25	$119,429.00
NET CHANGE BY CHANGE ORDER		$213,636.25

The undersigned Contractor certifies that to the best of the Contractor's knowledge, the Work covered by this application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were approved and issued, and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Millennium Builders, Inc.

By: Daniel Lowell Date: 5/27/26

Daniel Lowell

State of: Connecticut County of: Hartford

Subscribed and sworn to me this

Notary Public:

My Commision expires: 9/30/2028

Robin Palen
Notary Public, State of Connecticut
My Commission Expires September 30, 2028

Application is made for Payment, as shown below, in connecti with the Contract.

1. **ORIGINAL CONTRACT SUM**	$	2,516,000.00
2. **Net Change By Change Orders**	$	213,636.25
3. **CONTRACT SUM TO DATE (1 + 2)**	$	2,729,636.25
4. **TOTAL COMPLETED & STORED TO DATE (Column G)**	$	2,437,818.00
5. **7% RETAINAGE**	$	170,647.26
(Cumulative total column I)		
6. **TOTAL EARNED LESS RETAINAGE**	$	2,267,170.74
(Line 4 less Line 5 Total)		
7 **LESS PREVIOUS CERTIFICATES FOR PAYMENT**(Line 6 from prior Certificate)	$	1,937,253.24
8 **CURRENT PAYMENT DUE**	$	329,917.50
9 **BALANCE TO FINISH, PLUS RETAINAGE** (Line 3 less Line 6)	$	462,465.51

OWNER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED $ 329,917.50

(Attach explaination if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm to the amount certified.)

OWNER'S REPRESENTATIVE:

Date: 5/28/2026

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

APPLICATION AND CERTIFICATE FOR PAYMENT

PAGE 2 OF 5

A	B	C	D	E	F	G		H	I
ITEM NO.	WORK DESCRIPTION	SCHEDULED VALUE	WORK COMPLETED		MATERIAL PRESENTLY STORED (NOT IN G OR H)	TOTAL COMPLETED AND STORED TO DATE (G+H+I)	% COMPLETE (G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (G+H)	THIS PERIOD					
	PERMITS/BONDS	30,000.00	30,000.00			30,000.00	100.00%	0.00	2,100.00
	SUPERVISION	100,000.00	78,000.00	11,000.00		89,000.00	89.00%	11,000.00	6,230.00
	PROJECT MANAGEMENT	55,000.00	45,000.00	5,000.00		50,000.00	90.91%	5,000.00	3,500.00
	TEMPORARY FACILITIES	5,000.00	4,000.00	500.00		4,500.00	90.00%	500.00	315.00
	FINAL CLEANING / CLOSEOUT	3,000.00	0.00			0.00	0.00%	3,000.00	0.00
	EQUIPMENT RENTALS	6,000.00	5,500.00	250.00		5,750.00	95.83%	250.00	402.50
	DUMPSTERS	5,000.00	4,500.00			4,500.00	90.00%	500.00	315.00
	DEMOLITION								
	SELECTIVE INTERIOR DEMOLITON	10,000.00	10,000.00			10,000.00	100.00%	0.00	700.00
	SELECTIVE STRUCTURAL DEMOLITION	19,000.00	19,000.00			19,000.00	100.00%	0.00	1,330.00
	SALVAGED ITEMS	5,000.00	5,000.00			5,000.00	100.00%	0.00	350.00
	SLAB CUTTING/REMOVALS	6,000.00	6,000.00			6,000.00	100.00%	0.00	420.00
	CONCRETE								
	SLAB INFILLS	3,000.00	3,000.00			3,000.00	100.00%	0.00	210.00
	CONCRETE FOUNDATIONS	225,000.00	225,000.00			225,000.00	100.00%	0.00	15,750.00
	CONCRETE SLAB ON GRADE	50,000.00	50,000.00			50,000.00	100.00%	0.00	3,500.00
	CONCRETE SLAB ON DECK	8,000.00	8,000.00			8,000.00	100.00%	0.00	560.00
	MASONRY								
	BROWNSTONE PIERS	20,000.00	20,000.00			20,000.00	100.00%	0.00	1,400.00
	METALS								
	SUBMITTALS/SHOP DRAWINGS	25,000.00	25,000.00			25,000.00	100.00%	0.00	1,750.00
	STRUCTURAL STEEL MATERIAL	50,000.00	50,000.00			50,000.00	100.00%	0.00	3,500.00
	STRUCTURAL STEEL LABOR	110,000.00	110,000.00			110,000.00	100.00%	0.00	7,700.00
	METAL DECK	25,000.00	25,000.00			25,000.00	100.00%	0.00	1,750.00
	RAILINGS	40,000.00	0.00			0.00	0.00%	40,000.00	0.00
	LADDERS	4,000.00	4,000.00			4,000.00	100.00%	0.00	280.00
	TOTALS THIS PAGE	804,000.00	727,000.00	16,750.00	0.00	# 743,750.00	92.51%	60,250.00	52,062.50

APPLICATION AND CERTIFICATE FOR PAYMENT

PAGE 3 OF 5

A	B	C	D	E	F	G		H	I
ITEM NO.	WORK DESCRIPTION	SCHEDULED VALUE	WORK COMPLETED		MATERIAL PRESENTLY STORED (NOT IN G OR H)	TOTAL COMPLETED AND STORED TO DATE (G+H+I)	% COMPLETE (G/C)	BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (G+H)	THIS PERIOD					
	WOOD/PLASTICS								
	BLOCKING	5,000.00	5,000.00			5,000.00	100.00%	0.00	350.00
	RE-INSTALL WOOD CEILING PANELS	14,000.00	0.00	14,000.00		14,000.00	100.00%	0.00	980.00
	WOOD FRAMING	15,000.00	15,000.00			15,000.00	100.00%	0.00	1,050.00
	DECORATIVE WOOD TRIM	4,000.00	0.00	4,000.00		4,000.00	100.00%	0.00	280.00
	CASEWORK AND COUNTERTOPS	47,000.00	0.00			0.00	0.00%	47,000.00	0.00
	THERMAL/MOISTURE								
	INSULATION	40,000.00	40,000.00			40,000.00	100.00%	0.00	2,800.00
	AIR/VAPOR BARRIER	27,000.00	27,000.00			27,000.00	100.00%	0.00	1,890.00
	EXPANSION JOINTS	9,000.00	3,000.00	6,000.00		9,000.00	100.00%	0.00	630.00
	STANDING SEAM ROOF	64,000.00	55,000.00	9,000.00		64,000.00	100.00%	0.00	4,480.00
	METAL SOFFITS/FASCIAS/GUTTERS	66,000.00	0.00	60,000.00		60,000.00	90.91%	6,000.00	4,200.00
	EPDM ROOF	115,000.00	105,000.00	10,000.00		115,000.00	100.00%	0.00	8,050.00
	FIBER CEMENT SIDING	90,000.00	40,000.00	45,000.00		85,000.00	94.44%	5,000.00	5,950.00
	FIBER CEMENT SOFFIT	5,000.00	0.00	5,000.00		5,000.00	100.00%	0.00	350.00
	OPENINGS								
	HOLLOW METAL DOORS/FRAMES	32,000.00	32,000.00			32,000.00	100.00%	0.00	2,240.00
	WOOD DOORS	7,000.00	0.00			0.00	0.00%	7,000.00	0.00
	DOOR HARDWARE	32,000.00	22,000.00	5,000.00		27,000.00	84.38%	5,000.00	1,890.00
	ALUMINUM WINDOWS MATERIAL	15,000.00	15,000.00			15,000.00	100.00%	0.00	1,050.00
	ALUMINUM WINDOWS LABOR	20,000.00	20,000.00			20,000.00	100.00%	0.00	1,400.00
	OVERHEAD DOOR	8,000.00	8,000.00			8,000.00	100.00%	0.00	560.00
	FRAMING/DRYWALL								
	GENERAL CONDITIONS	25,000.00	23,000.00	2,000.00		25,000.00	100.00%	0.00	1,750.00
	COLD FORMED METAL FRAMING MATERIAL	80,000.00	80,000.00			80,000.00	100.00%	0.00	5,600.00
	COLD FORMED METAL FRAMING LABOR	95,000.00	95,000.00			95,000.00	100.00%	0.00	6,650.00
	DRYWALL/SHEATHING MATERIAL	45,000.00	45,000.00			45,000.00	100.00%	0.00	3,150.00
	DRYWALL/SHEATHING LABOR	50,000.00	40,000.00	10,000.00		50,000.00	100.00%	0.00	3,500.00
	DENSGLASS	15,000.00	15,000.00			15,000.00	100.00%	0.00	1,050.00
	FINISHES								
	PAINTING	20,000.00	0.00	18,000.00		18,000.00	90.00%	2,000.00	1,260.00
	TILE	20,000.00	0.00	10,000.00		10,000.00	50.00%	10,000.00	700.00
	RESILINET FLOOR/BASE/PREP	7,000.00	2,100.00			2,100.00	30.00%	4,900.00	147.00
	CARPET	15,000.00	9,300.00			9,300.00	62.00%	5,700.00	651.00
	ACOUSTICAL CEILING	18,000.00	3,000.00	4,000.00		7,000.00	38.89%	11,000.00	490.00
	TOTALS THIS PAGE	1,005,000.00	699,400.00	202,000.00	0.00	# 901,400.00	89.69%	103,600.00	63,098.00
		1,809,000.00	1,426,400.00	218,750.00	0.00	# 1,645,150.00	90.94%	# 163,850.00	115,160.50

APPLICATION AND CERTIFICATE FOR PAYMENT
PAGE 4 OF 5

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			FROM PREVIOUS APPLICATION (G+H)	THIS PERIOD					
	SPECIALTIES/FURNISHINGS								
	TOILET ACCESSORIES	10,000.00	0.00			0.00	0.00%	10,000.00	0.00
	TOILET COMPARTMENTS	8,000.00	0.00			0.00	0.00%	8,000.00	0.00
	CORNER GUARDS	8,000.00	0.00	3,000.00		3,000.00	37.50%	5,000.00	210.00
	FRP	21,000.00	0.00	6,000.00		6,000.00	28.57%	15,000.00	420.00
	DOCK BUMPERS	2,000.00	2,000.00			2,000.00	100.00%	0.00	140.00
	SIGNAGE	16,000.00	0.00			0.00	0.00%	16,000.00	0.00
	WINDOW TREATMENTS	6,000.00	6,000.00			6,000.00	100.00%	0.00	420.00
	PLUMBING								
	UNDERLSAB DWV PIPING	17,000.00	17,000.00			17,000.00	100.00%	0.00	1,190.00
	ABOVE GROUND DWV PIPING	18,000.00	18,000.00			18,000.00	100.00%	0.00	1,260.00
	ABOVE GROUND DOMESTIC PIPING	42,000.00	42,000.00			42,000.00	100.00%	0.00	2,940.00
	ABOVE GROUND STORM PIPING	20,000.00	20,000.00			20,000.00	100.00%	0.00	1,400.00
	PLUMBING FIXTURES	26,000.00	0.00			0.00	0.00%	26,000.00	0.00
	HVAC								
	VRF SYSTEM EQUIPMENT	51,000.00	47,100.00	3,900.00		51,000.00	100.00%	0.00	3,570.00
	ELECTRIC BASEBOARD / EXHAUST FANS	6,000.00	0.00	4,000.00		4,000.00	66.67%	2,000.00	280.00
	HVAC PIPING MATERIAL	17,000.00	12,000.00	5,000.00		17,000.00	100.00%	0.00	1,190.00
	HVAC PIPING/EQUIPMENT LABOR	38,000.00	27,000.00	8,000.00		35,000.00	92.11%	3,000.00	2,450.00
	SHEET METAL DUCTWORK	38,000.00	4,000.00	34,000.00		38,000.00	100.00%	0.00	2,660.00
	ELECTRICAL								
	GENERAL COND./MOBILIZATION/DEMOB	13,700.00	10,000.00	1,700.00		11,700.00	85.40%	2,000.00	819.00
	ELECTRICAL FIXTURES	50,000.00	0.00	35,000.00		35,000.00	70.00%	15,000.00	2,450.00
	ELECTRICAL ROUGH-IN	51,000.00	51,000.00			51,000.00	100.00%	0.00	3,570.00
	ELECTRICAL FEEDERS	20,000.00	20,000.00			20,000.00	100.00%	0.00	1,400.00
	ELECTRICAL FOR HVAC EQUIPMENT	12,000.00	10,000.00	2,000.00		12,000.00	100.00%	0.00	840.00
	FIRE ALARM	5,000.00	0.00	5,000.00		5,000.00	100.00%	0.00	350.00
	SITE/SITE IMPROVEMENTS								
	SITE DEMO	20,000.00	20,000.00			20,000.00	100.00%	0.00	1,400.00
	BUILDING EXCAVATION/BACKFILL	70,000.00	70,000.00			70,000.00	100.00%	0.00	4,900.00
	SITE UTILITIES	55,000.00	55,000.00			55,000.00	100.00%	0.00	3,850.00
	SITE CONCRETE	35,000.00	35,000.00			35,000.00	100.00%	0.00	2,450.00
	SITE RESTORATION	10,000.00	0.00	10,000.00		10,000.00	100.00%	0.00	700.00
	ALTERNATES								
	DEDUCT ALTERNATE #2	(28,700.00)	0.00	(28,700.00)		(28,700.00)	100.00%	0.00	(2,009.00)
	ALLOWANCES								
	FIRE ASSEMBLY ALLOWANCE	50,000.00	0.00	50,000.00		50,000.00	100.00%	0.00	3,500.00
	TOTALS THIS PAGE	707,000.00	466,100.00	138,900.00	0.00	# 605,000.00	85.57%	102,000.00	42,350.00
		2,516,000.00	1,892,500.00	357,650.00	0.00	# 2,250,150.00	89.43%	265,850.00	157,510.50

APPLICATION AND CERTIFICATE FOR PAYMENT

PAGE 5 OF 5

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			FROM PREVIOUS APPLICATION (G+H)	THIS PERIOD					
	CHANGE ORDERS								
	COP #01 - CREDIT FOR ROOF/RAIL/CABINETS	(96,680.00)	0.00	(96,680.00)		(96,680.00)	100.00%	0.00	(6,767.60)
	COP#03R2 - SPRINKLERS & MISC. REV.	67,353.00	60,000.00	7,353.00		67,353.00	100.00%	0.00	4,714.71
	COP #04 - BOTTLE FILLING STATION	522.00	0.00			0.00	0.00%	522.00	0.00
	COP #05 - STAGE DOOR PANELS(CREDIT)	(2,099.00)	(2,099.00)			(2,099.00)	100.00%	0.00	(146.93)
	COP #07 - CREDIT FOR BUMPERS/SHADES	(8,000.00)	(8,000.00)			(8,000.00)	100.00%	0.00	(560.00)
	COP #08 - DOMESTIC WATER LINE EXT	30,755.00	30,755.00			30,755.00	100.00%	0.00	2,152.85
	COP #09 - 6" FIRE SERVICE ROAD TO HYDRANT	107,586.00	53,000.00	54,586.00		107,586.00	100.00%	0.00	7,531.02
	COP #10 - 4" FIRE SERVICE HYDRANT TO BUILDING	45,141.00	35,000.00	10,141.00		45,141.00	100.00%	0.00	3,159.87
	COP #11 - TPO ROOFING	16,929.00	16,929.00			16,929.00	100.00%	0.00	1,185.03
	COP #12 - REPLACE EXISTING SIDING	13,878.00	0.00	6,700.00		6,700.00	48.28%	7,178.00	469.00
	COP #13 - FUTURE SHOWER	2,363.00	2,363.00			2,363.00	100.00%	0.00	165.41
	COP #17 - HARDIE SIDING SUBSTITUTION	(10,823.00)	(10,823.00)			(10,823.00)	100.00%	0.00	(757.61)
	COP #18 - CHANGE TO 1 INCH INSULATION	(1,827.00)	(1,827.00)			(1,827.00)	100.00%	0.00	(127.89)
	COP #20 - PRV DOMESTIC SERVICE	1,959.00	1,959.00			1,959.00	100.00%	0.00	137.13
	COP #21 - BACKWATER VALKVE UPGRADE	563.00	563.00			563.00	100.00%	0.00	39.41
	COP #23R2 - FIRE ALARM SYSTEM	42,747.00	10,000.00	15,000.00		25,000.00	58.48%	17,747.00	1,750.00
	COP #24R1 - EXTERIOR CAMERA DROPS	1,248.00	1,248.00			1,248.00	100.00%	0.00	87.36
	COP #25 - HAND DRYER ELECTRICAL	2,021.25	1,500.00			1,500.00	74.21%	521.25	105.00
	TOTALS THIS PAGE	213,636.25	190,568.00	(2,900.00)	0.00	# 187,668.00	87.84%	25,968.25	13,136.76
		2,729,636.25	2,083,068.00	354,750.00	0.00	# 2,437,818.00	89.31%	291,818.25	170,647.26

SMPAC Band Shell Expansion

COLLIERS ENGINEERING AND DESIGN INVOICES

Inv. #8818 (05/31/2026) - $4,000.00

Action: For Approval

Colliers Engineering & Design
Phase Zero Design has merged with Colliers Engineering & Design
8 Wilcox Street
Simsbury, CT 06070
860 264 1624

INVOICE #: 8818

Email To:
akessler@simsbury-ct.gov

DATE: 31 May 2026
CLIENT: Town of Simsbury

Bill To:
Town of Simsbury
Adam Kessler
933 Hopmeadow St
Simsbury, CT, 06070

PROJECT NAME: SMPAC-CA (Town Led)
PROJECT JOB NUMBER: 23193
PURCHASE ORDER #: 26001196
(If applicable)

INVOICE SUMMARY

Stage	Fee $	Invoiced to Date %	Amount Invoiced $	Previously Invoiced $	Invoiced this Invoice $
Construction Administration (In House)	31,300.00	93.61	29,300.00	25,300.00	4,000.00
Construction Administration (On Site)	-	-	325.00	325.00	-
ASD (2hr wall) -	11,200.00	100.00	11,200.00	11,200.00	-
Total	**42,500.00**		**40,825.00**	**36,825.00**	**4,000.00**

*For HOURLY Charges of phases invoiced hourly and REIMBURSABLE expense breakdowns, see following page.

TOTAL AMOUNT DUE **$4,000.00**

Effective April 1, 2025, we will impose a surcharge of 5% on any transaction paid by credit card. We do accept Visa, Mastercard, Discover and American Express card brands. We accept checks and ACH payments without any surcharges.

In accordance with our business terms and conditions, acceptance of this invoice is implied unless Colliers Engineering & Design, Architecture, Landscape Architecture, Surveying, CT P.C. is notified by 14 days from the date of this invoice. If timely payment cannot be made due to any discrepancy, please E-mail a brief explanation to darlene.hawley@collierseng.com and we will reply as soon as possible. Payments are required in 30 days.

REMIT TO: Colliers Engineering & Design c/o Phase Zero Design, Inc., 8 Wilcox Street, Simsbury, CT 06070

Colliers Engineering & Design

Phase Zero Design has merged with Colliers Engineering & Design

8 Wilcox Street
Simsbury, CT 06070
860 264 1624

INVOICE #: 8818

HOURLY CHARGES

(Breakdown of HOURLY Charges this billing period, if any, shown below)

EXTERNAL & REIMBURSABLE EXPENSES

(Breakdown of EXTERNAL and REIMBURSABLE expenses this billing period, if any, shown below)

*All Reimbursable/Mileage charges above include 15% mark up on Reimbursables and 15% mark up on Mileage.

In accordance with our business terms and conditions, acceptance of this invoice is implied unless Colliers Engineering & Design, Architecture, Landscape Architecture, Surveying, CT P.C. is notified by 14 days from the date of this invoice. If timely payment cannot be made due to any discrepancy, please E-mail a brief explanation to darlene.hawley@collierseng.com and we will reply as soon as possible. Payments are required in 30 days.

REMIT TO: Colliers Engineering & Design c/o Phase Zero Design, Inc., 8 Wilcox Street, Simsbury, CT 06070

SMPAC Band Shell Expansion

D.W. Burr Landscape & Design Inc. Invoice

Inv. 31640 (05/13/2026) $ 2,980.00

Action: For Approval

D.W. Burr Landscape & Design, Inc.

P.O. Box 761
Simsbury, Connecticut 06070
clockhart@dwburr.com
860-408-9798

Invoice

Inv. Date	Inv. Number
May 13, 2026	31640

Billing Info	Jobsite Info	PO #	Contract #
Town of Simsbury Orlando Casiano 933 Hopmeadow St. Facilities Supervisor Simsbury, CT 06070	Performing Arts Center 22 Ironhorse Boulevard Simsbury, CT 06070		

Description	Qty	Rate	Amount	Tax
PAC Hydroseed- completed 5/13/2026 (Tax Exempt)	1.00	$2,980.00	$2,980.00	N
		Subtotal	$2,980.00	
		EXMT (0%)	$0.00	
		Total	**$2,980.00**	

Master Plan Update

Future Capital Projects Discussion

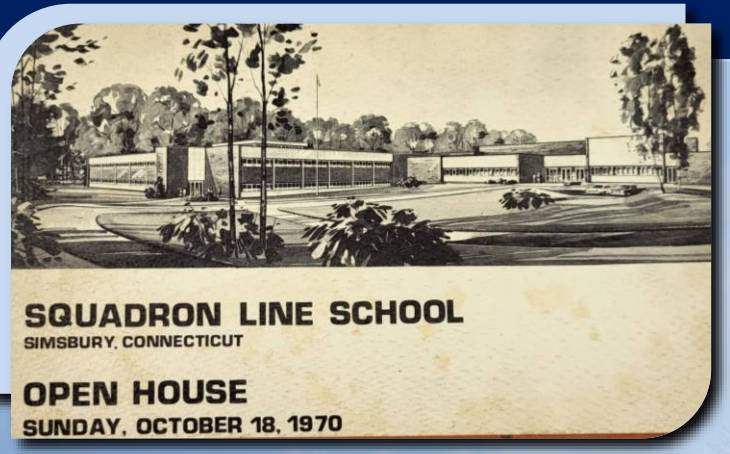
Board of Education

Simsbury, CT

June 9, 2026

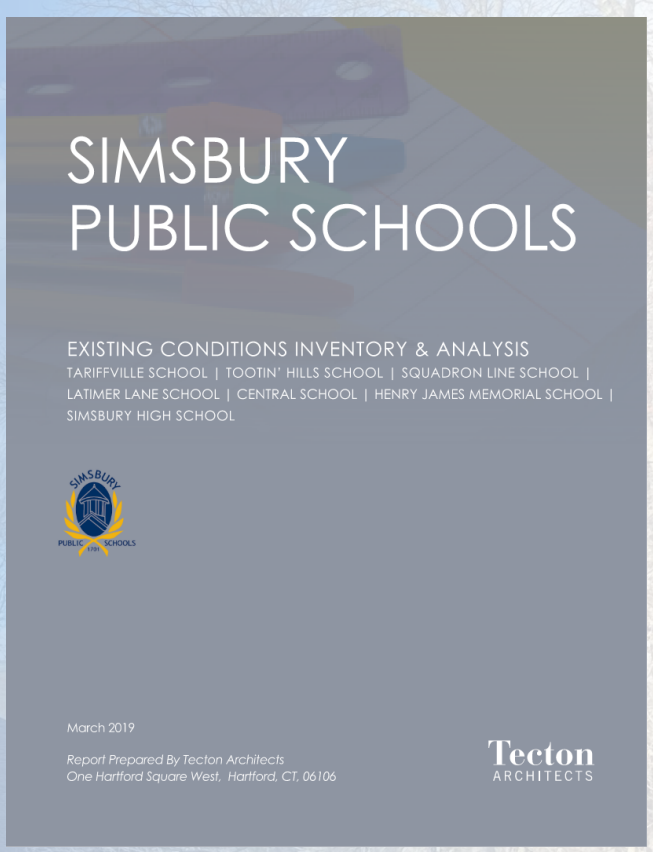
Why Squadron Line?

- Current Conditions Over 56 Years Old!
- No significant renovations since it was built
- Largest Elementary
- Contains Pre-K program
- Poor educational space





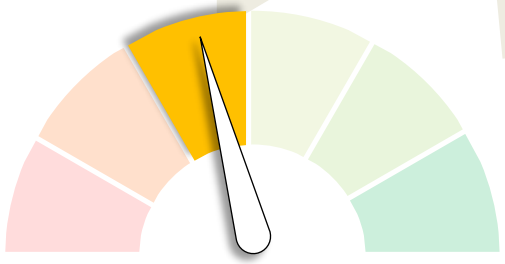






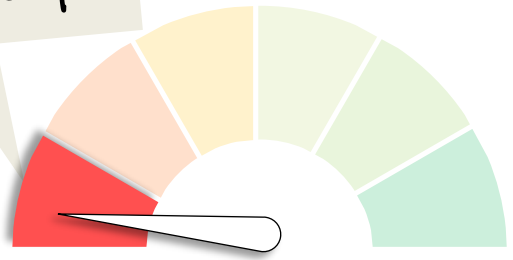
EXISTING CONDITIONS…DASHBOARD OF OBSERVATIONS

Traffic, Bus/Parent, Conditions



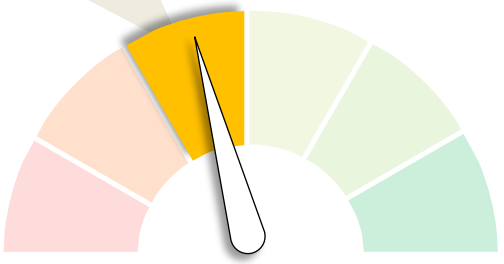
SITE ANALYSIS
(Parking, Sidewalks, Play Areas)

Building Envelope



EXTERIOR CONDITIONS
(Roof, Windows, Doors, Sealants)

Good visibility, perimeter protection needs



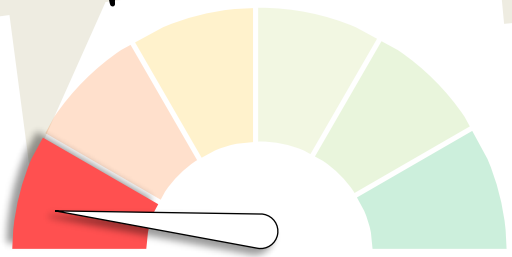
SAFETY, SECURITY
(Vestibule, Admin., Parking, Site)

Sharing & Maxed Out



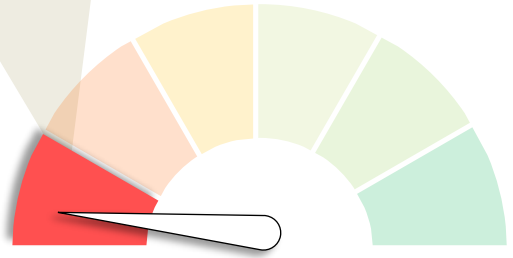
PROGRAM SPACE
Flexibility of space, adjacency

Significant areas of non-compliance



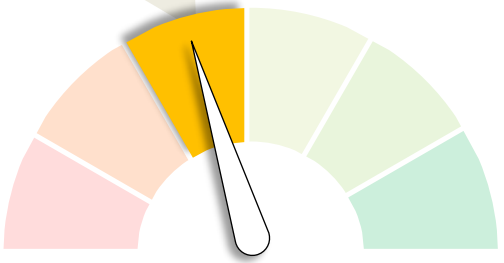
ACCESSIBILITY
(Ramps, floor clearances, millwork)

Majority of Systems past the Useful Life



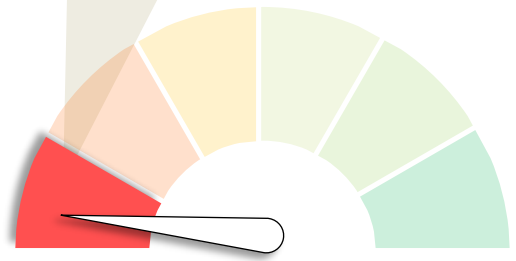
BUILDING SYSTEMS
(Ventilation, temperature & humidity control)

Inconsistent conditions, lack appropriate amount



SUPPORT SPACES
(Toilet spaces, storage, utilities)

Acoustic challenges & limited flexibility

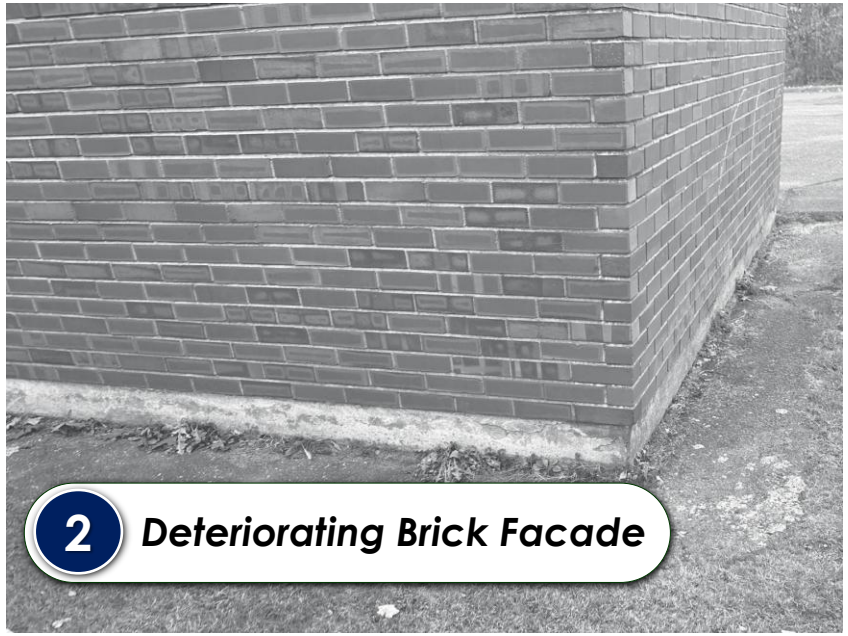


QUALITY OF SPACE
(Poor access to daylight, acoustics, size, and proportion)

EXISTING CONDITIONS…TYPICAL FINDINGS, NOT MUCH HAS CHANGED



1 Single Pane Windows



2 Deteriorating Brick Facade



3 Persistent moisture challenges



4 Deteriorating Site Components



5 Accessibility Challenges



6 Millwork ~ End of Useful Life (EOUL)

EXISTING CONDITIONS…TYPICAL FINDINGS, NOT MUCH HAS CHANGED



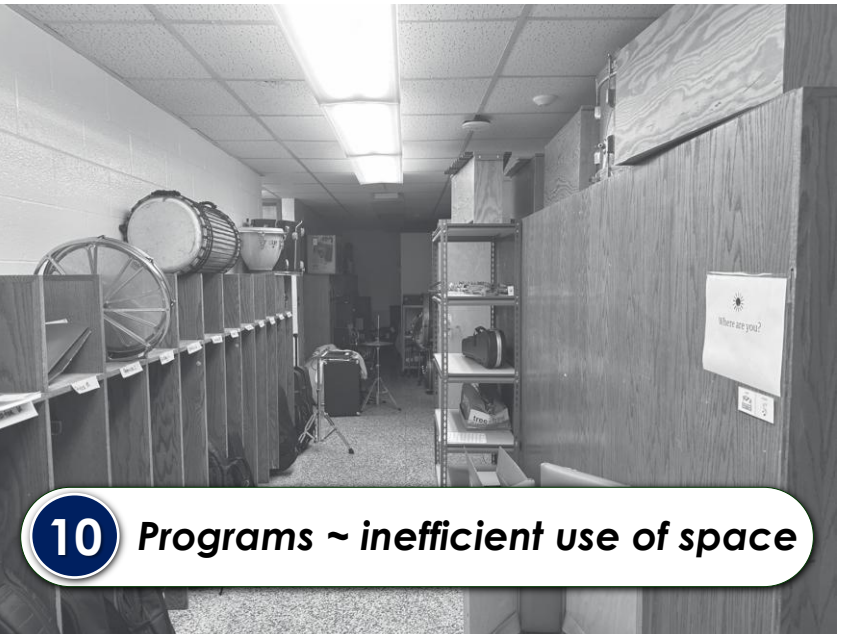
7 Active roof leaks, deterioration



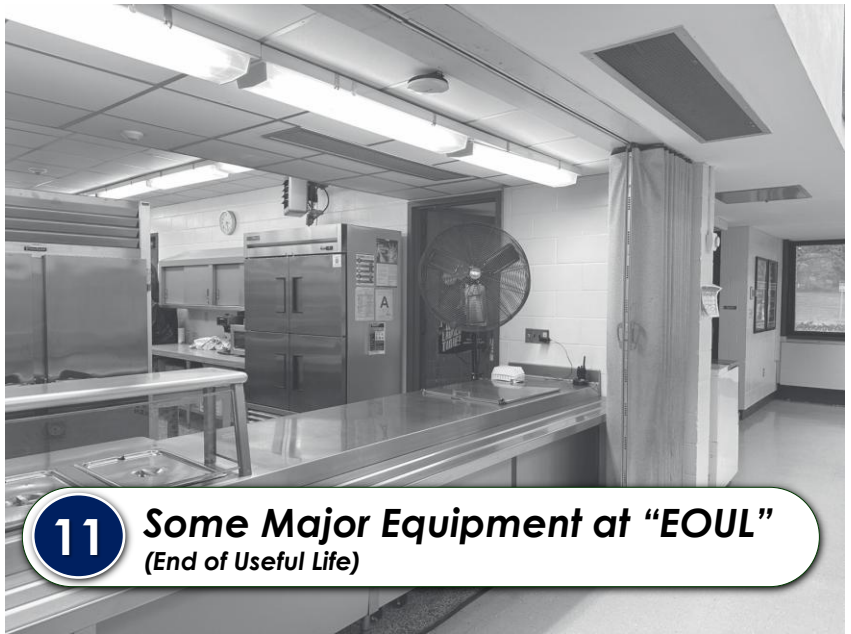
8 Accessibility Concerns Throughout
(Clear Floor Space)



9 Specialized Ed. space needs



10 Programs ~ inefficient use of space



11 Some Major Equipment at "EOUL"
(End of Useful Life)



11 Antiquated Classroom Ventilation

Options for Consideration

1. *Status Quo / Fix what you have*
2. *Renovate as New (Additions and Renovation)*
3. *New Construction*

1 Status Quo / Fix what you have





Phased Approach over 10+ Years

Benefits

- Lowest initial / immediate cost
- Fastest path to addressing immediate facility needs
- Allows for phased improvements over time
- Ability to prioritize
- Preserves the existing school
- Improves critical systems such as HVAC, roofing, accessibility, and safety

Challenges

- Does not fully modernize the educational environment
- Aging infrastructure remains, risk of failure of systems, past useful life
- Occupied during / disruption
- Code/ADA deficiencies persist, may require upgrades for code
- Outdoor educational & recreational limitations remain
- Significantly less in reimbursement, higher cost long term. May require additional future investments and repairs

Cost Summary:

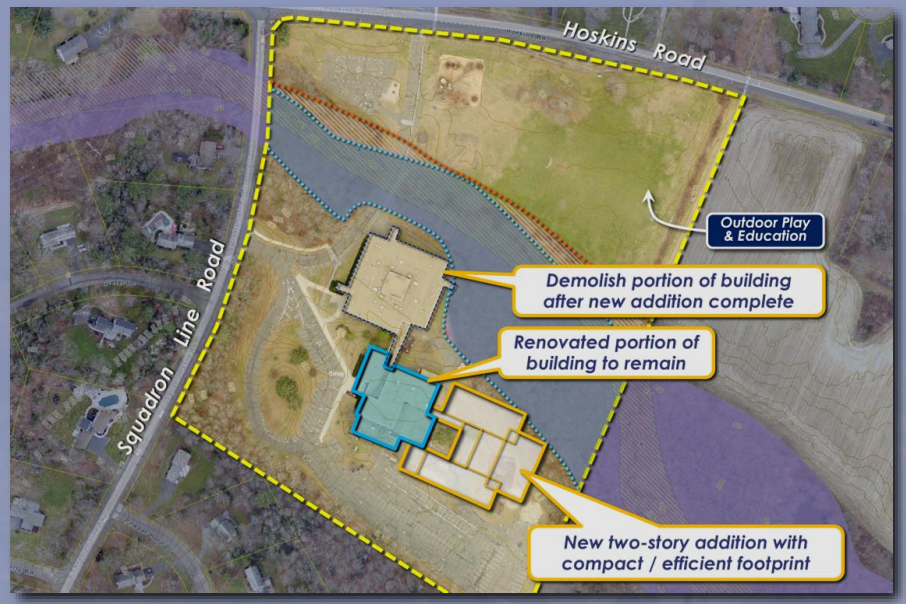
	Probable Budget	Est. Town Share	Est. State Share
Roof & Envelope (Year 3)	$6M	$4M	$2M
Code Upgrades, ADA/L.S. (Year 3)	$19M	$13M	$6M
HVAC/Ventilation & A.C. (Year 5)	$11M	$8M	$3M
Electrical / Lighting (Year 5)	$10M	$8M	$2M
Plumbing / Sprinklers (Year 7)	$8M	$5M	$3M
Haz. Mat. Remediation (Year 10)	$7M	$7M	$0M
Site Improvements (Year 10)	$22M	$22M	$0M

Eff. State Reimb. Rate
20%

TPC Total Cost
$83M

Estimated Cost to Simsbury
$67M

2 Renovate as New *(Additions and Renovations)*





Approximate 40 Mos. of Construction

Benefits

- Creates a substantially modernized school environment. Improves educational space
- Extends the life of the existing facility for decades.
- Improves educational spaces, safety, accessibility, and building systems. Upgrades infrastructure
- Balances reuse of existing assets with new construction improvements.
- Leverages existing building

Challenges

- Existing limitations become embedded for the long term. Less efficient, compromised design solution
- Phasing complexity / Occupied during renovation = disruption. Longer construction duration, cost for logistics
- Site capacity / wetland setbacks
- Construction in an occupied school can be disruptive and complex
- Potential for hidden conditions & risks, unforeseen costs and schedule impacts.
- Risk to achieving RNV status, if more costly than New Construction

Cost Summary:

	Probable Budget	Est. Town Share	Est. State Share
Demolition	$5M	$2.5M	$2.5M
Site Development	$10M	$5M	$5M
Building Const. (New/RNV)	$51M	$26M	$25M
Sustainability (Geo/PV/Env.)	$7M	$4M	$3M
Project Soft Costs	$15M	$8M	$7M
Temporary Mods / Phasing	$7M	$4M	$3M
Escalation (Midpoint of Const.)	$37M	$19M	$18M

Eff. State Reimb. Rate **48%**

TPC Total Cost **$132M**

Estimated Cost to Simsbury

$68.5M

3 New Construction *(Existing or other town owned property)*





Approximate 20 Mos. of Construction

Benefits

- Maximizes state reimbursement (RNV/New)
- Provides a fully modern, future-ready educational environment
- Optimizes educational, recreational and fields. Possible adaptive reuse of existing
- Eliminates most site phasing & logistics Shorter construction duration
- Greatest flexibility for educational programming, design and future growth (if/when it occurs)
- Maximum energy efficiency and reduced maintenance costs

Challenges

- Some possible site phasing / disruption
- Perception of new compared to other elementary schools
- Potential impacts to site use, traffic, and construction logistics.
- New building location on existing or other town owned property. Land use approvals.
- Potential costs related to demolition of the existing building and or adaptive reuse.

Cost Summary:

	Probable Budget	Est. Town Share	Est. State Share
Demolition	$5M	$2.5M	$2.5M
Site Development	$12M	$6M	$6M
Building Const. (New/RNV)	$60M	$30M	$30M
Sustainability (Geo/PV/Env.)	$6M	$3M	$3M
Project Soft Costs	$17M	$8.5M	$8.5M
Temporary Mods / Phasing	$1M	$0.5M	$0.5M
Escalation (Midpoint of Const.)	$30M	$15M	$15M

Eff. State Reimb. Rate **50%**

TPC Total Cost **$131M**

Estimated Cost to Simsbury

$65.5M

Squadron Line Planning Options

1 Status Quo
(Fix what you have, Cap. Improvements)

Phased Approach over 10+ Years



Scope:

This option focuses on targeted repairs, upgrades, and replacement of aging building systems to improve safety, functionality, and reliability. Typical improvements include HVAC systems, roofing, windows, accessibility, security, interior finishes, and other deferred maintenance items identified in the original Master Plan. While extending the useful life of the facility, this approach largely maintains the existing building layout **and does not adequately address current or future educational program needs.**

Probable Budget (TPC) ~ $83M

Est. Cost to Simsbury	Effective State Reimb. Rate
$67M	20%

2 Renovate as New
(Additions and Renovations)

Approximate 40 Mos. of Construction



Scope:

A Renovate-As-New project would modernize the existing elementary school through major renovations, selective replacement, and targeted additions to support current and future educational needs. The project would upgrade building systems, improve safety and accessibility, and create modern learning environments while reusing portions of the existing facility and site. **Site constraints**, including limited capacity and wetland setbacks, may restrict opportunities for significant building and site improvements.

Probable Budget (TPC) ~ $132M

Est. Cost to Simsbury	Effective State Reimb. Rate
$68.5M	48%

3 New Construction
(Existing or other town owned property)

Approximate 20 Mos. of Construction



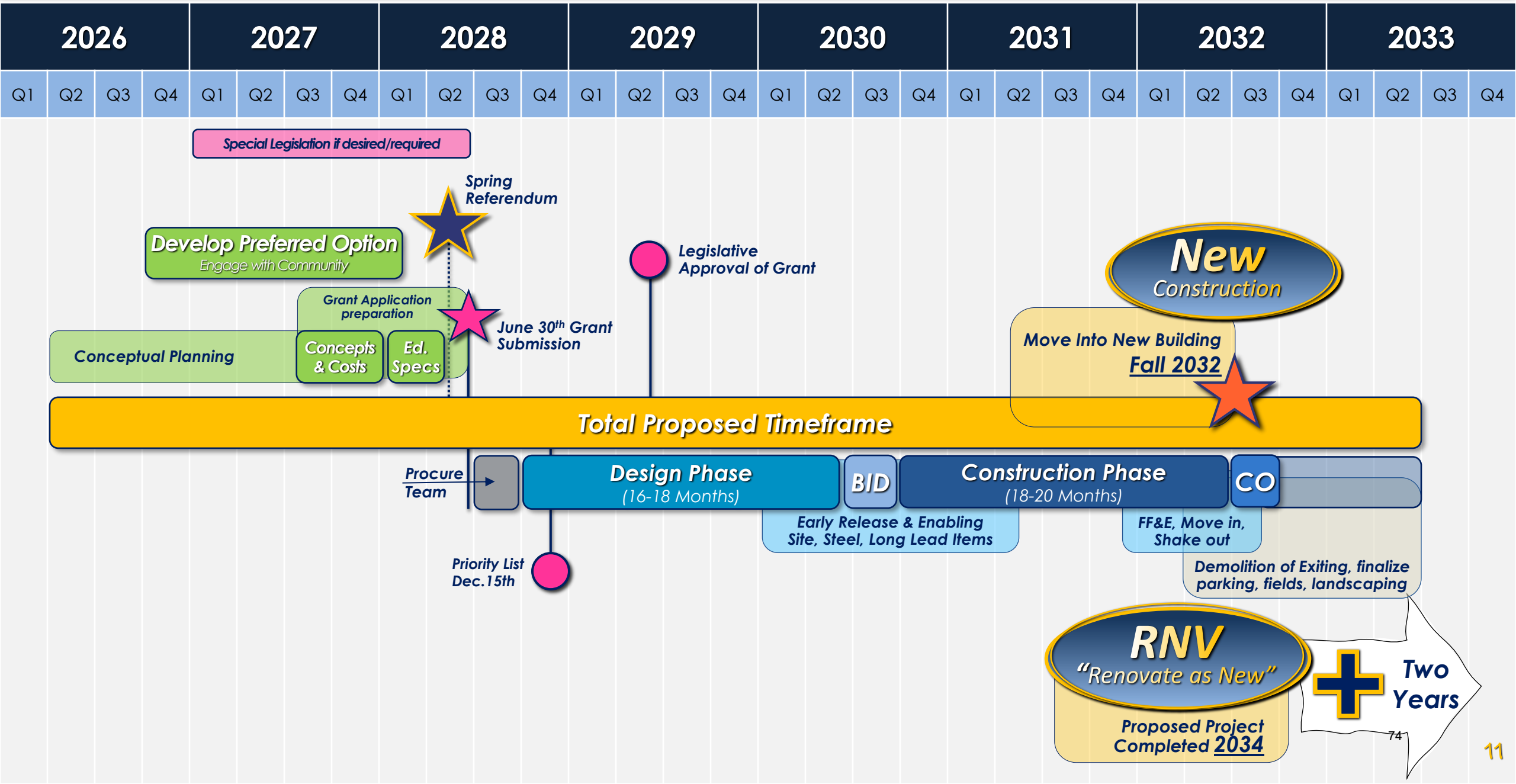
Scope:

New construction would provide a new PK–6 school designed to support modern educational programming, student wellness, safety, and operational efficiency. The facility would be organized into small learning communities for the Early Childhood Center (ECC), grades K–2, and grades 3–5. Site options may include the existing campus, adjacent property, or nearby town-owned land. **This approach offers the greatest flexibility to create an optimized educational environment** through modern building and site design. **Site to be determined.**

Probable Budget (TPC) ~ $131M

Est. Cost to Simsbury	Effective State Reimb. Rate
$65.5M	50%

Preliminary Schedule



Next Steps

1. **Establish a preferred option**
   Break/Fix, RNV, or New.
   If New – existing site or new site

2. **Engage BOS and BOF in collaborative planning discussions related to the proposed project**

Master Plan Update

Future Capital Projects Discussion

Board of Education

Simsbury, CT

June 9, 2026