Board of Finance

Regular Meeting
October 20, 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

Vacancy Sub-Committee Update

Finance Director's Report (Pages 1-2)

Agenda Items

a) Fiscal Year 2025/2026 Year End Results (Pages 3-68)
b) Fiscal Year 2025/2026 Year End Transfers (Pages 69-75)
c) Fiscal Year 2026/2027 Quarterly Town Budget Status Report as of September 30, 2026 (Pages 76-117)
d) Fiscal Year 2026/2027 Quarterly Board of Education Budget Status Report as of September 30, 2026 (Pages 118-120)
e) Supplemental Appropriation – State Legislative Directed Grant for the Apple Barn (Pages 121-122)
f) Supplement Appropriation – State Legislative Directed Grant for Eno Memorial Hall Upgrades (Pages 123-124)
g) Supplemental Appropriation – State Legislative Directed Grant for the Library's Tenn Space (Page 125)
h) Supplemental Appropriation – State of Connecticut Early Voting Grant (Page 126)
i) Draft Annual Report Letter (Pages 127-130)
j) Draft Budget Calendar (Pages 131-132)
k) Draft Fund Balance Policy (Pages 133-141)
l) Budget Discussion (Pages 142-145)

Board of Finance
Regular Meeting Agenda
October 20, 2026

Review of Minutes

m) September 15, 2026 Regular Meeting Minutes (Pages 146-152)

Communications

n) Building Department Monthly Report – July 2026 (Page 153)
o) Building Department Monthly Report – August 2026 (Page 154)
p) Building Department Monthly Report – September 2026 (Pages 155-156)
q) Board of Education Enrollment Report 10/1/2026 (Pages 157-164)

Adjourn

Board of Finance Meeting Schedule:
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: October 20, 2026
Subject: Finance Director's Report

Fiscal Year 2026/2027 Approved Supplemental Appropriations

None to date.

Fiscal Year 2026/2027 Tax Abatements

Below is listing of approved abatements and fiscal impact for the period ending June 30, 2027:

Entity	Address	Assessment Reduction	Tax Reduction	Abatement Year
Solectran	690 Hopmeadow	1,497,248	50,412	6 of 10
Ensign Bickford	632 Hopmeadow	1,205,927	40,604	6 of 10
Totals		**2,703,175**	**91,016**	

Fiscal Year 2026/2027 Grants Applications and Awards

Below is a chart of all grant applications and their current status as of October 14, 2026:

Grant Application	Amount	Status
CRCOG LOTCIP Grant - County Rd/Hoskins Rd Intersection Improvements	1,300,000	Awarded
State Legislative Directed Grant Funding for the Library's Teen Space	350,000	Awarded
State Legislative Directed Grant Funding for the Apple Barn	300,000	Awarded
State Legislative Directed Grant Funding for Eno Memorial Hall Upgrades	150,000	Awarded

State of CT Early Voting Grant	17,492	Awarded
Tai Ji Quan Moving for Better Balance Grant	2,800	Awarded
CT DEEP 2025 Recreational Trails Grant	248,000	Denied
STEAP Grant for Memorial Pool Redesign	1,000,000	Pending
Greyfield Revitalization Program Grant	175,000	Pending
DSS Emergency Assistance Program Grant for Non-Foodshare Pantries	7,563	Pending
Community Energy Boost Grant	5,000	Pending
Simsbury Community Fund Grant	3,925	Pending

Pooled Investments

The Town's pooled cash deposit balance as of September 30, 2026 was $3,086,961.84. As of month-end, the investment balances for all funds combined were as follows:

Type of Investment	Amount	Rate	Maturity Date
CT STIF	$ 10,887,514.99	3.84%	N/A
NW - Money Market	$ 10,190,950.79	4.01%	N/A
Liberty - Money Market	$ 11,731,135.89	3.75%	N/A
Liberty – 3 Month CD	$ 15,097,143.03	4.00%	11/1/2026
Liberty – 6 Month CD	$ 20,127,253.78	3.93%	1/30/2027
Liberty – 9 Month CD	$ 10,062,005.38	3.83%	5/4/2027
TOTAL:	**$ 78,096,003.86**		

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Fiscal Year 2025/2026 Year-End Results

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
   Amy Meriwether, Director of Finance

4. **Action Requested of the Board of Finance:**
   Motions will be provided at the meeting

5. **Summary of Submission:**

   General Fund

   General fund revenues exceeded expenditures by $3,594,822 as of June 30, 2026. Fund balance increased from $20,808,230 to $24,403,052. Below is a breakdown of revenue and expenditure drivers that resulted in the surplus.

   Revenues – Budget Surplus of $2,341,785, mainly attributable to:

   - Town Manager's Office – Surplus of $66,271 – Telephone access grant funding increased in the current year.
   - Town Clerk – Surplus of $186,495 – Increased conveyance taxes and recording fees due to robust real estate market.
   - Tax Department – Surplus of $911,964 – Tax collection rate budgeted at 98.5%, while actual collections came in at 99.5%. There was a large payment received for prior year taxes on a high value property and interest and lien fees came in in excess of budget to due conservative budgeting.
   - Finance Department – Surplus of $670,910 – Increased interest income resulting from interest rates being budgeted at 3.75%, while actual rates were closer to 4.0% for the majority of the year.
   - Planning/Building – Surplus of $504,123 - Unanticipated influx of building permits during the Spring season.
   - Memorial Pool – Surplus of $17,798 – Increased pool revenue
   - Board of Education – Deficit of ($89,572) – ECS funding came in lower than budgetary estimates by $197,760, tuition cam in over budget from New Path program tuition in the

amount of $67,710 and school building rentals came in over budget as this line item is conservatively budgeted.
- Insurance – Surplus of $58,304 – This was unanticipated revenue from the CIRMA members equity distribution program which was re-instated in the prior year.

Expenditures – Budget Surplus of $1,253,039, mainly attributable to:

- Human Resources – Surplus of $41,429 – Savings generated from conferences and education, contractual services and education reimbursements.
- General Government – Surplus of $26,692 – Savings generated from unused contingency that was budgeted in the amount of $15,000 and unused gasoline of $14,700 that was captured in the individual departments.
- Election Administration – Surplus of $17,221 – Savings generated in part-time salaries and equipment maintenance.
- Town Clerk – Surplus of $14,860 – Savings generated from various line items including part-time salaries, contractual services, office supplies and copy & printing.
- Police – Surplus of $286,510 – Savings generated from staffing vacancies and unused holiday pay.
- Dispatch – Surplus of $39,034 – Savings generated from staffing vacancies.
- Animal Control – Surplus of $23,455 – Savings generated from staffing vacancies.
- Highway – Deficit of ($44,953) – Increased costs related to overtime during storms.
- Buildings & Maintenance – Deficit of ($21,706) – Increased costs related to overtime associated with staff being out on medical leave.
- Engineering – Surplus of $23,896 – Savings generated from contractual services.
- Library – Surplus of $21,939 – Savings generated from electricity line item.
- Parks & Open Space – Surplus of $27,472 – Savings generated in various line items including utilities, supplies and equipment maintenance.
- Memorial Pool – Deficit of ($33,270) – Increased costs for seasonal staffing.
- Employee Benefits – Surplus of $533,352 – Savings generated in health insurance line item due to staffing vacancies.
- Liability Insurance – Deficit of ($26,705) – Increased cost for adding Latimer Lane back to the master insurance policy
- Debt Service – Surplus of $395,232 – Savings generated from timing debt service issuance.

The following amendments were made to the fiscal year 2025/2026 budget:

- Aquarion Paving Funds - $196,000
- Eno Memorial Hall Parking Lot - $110,000
- 15 Sugar Loaf Cut - $100,000
- Public Works Crew Leader Truck - $63,100
- State of CT Early Voting Grant - $17,467
- Hot Water Heaters at Simsbury Farms Clubhouse - $10,000

Budget amendments totaled $496,567 or 0.39% of the FY25/26 adopted budget.

Parks and Recreation (Simsbury Farms) Fund

Parks and Recreation fund expenditures exceeded revenues by $31,490 as of June 30, 2026. Fund balance increased from $926,738 to $895,248.

See attached financial statements for line item detail explanations on variances.

Health Insurance Fund

The Health Insurance Fund expenditures exceeded revenues by $148,852 as of June 30, 2026. Fund balance decreased from $5,012,512 to $4,863,660. Reserves as of June 30, 2026 totaled $6,163,460, or 35% of claims. The Town's health insurance consultants recommend reserves of at least 15% of expected claims.

See attached financial statements for line item detail explanations on variances.

Sewer Use Fund

The Sewer Use Fund revenues exceeded expenditures by $303,393 as of June 30, 2026. Fund balance increased from $6,317,281 to $6,620,674.

See attached financial statements for line item detail explanations on variances.

Capital Funds

A summary of all capital projects is included with this submission

6. **Financial Impact**:
   None

7. **Description of Documents Included with Submission:**
   - General Fund Statement of Revenues
   - General Fund Statement of Expenditures
   - General Fund Line Item Detail
   - Simsbury Farms Statement of Revenues, Expenditures and Changes in Fund Balance
   - Health Insurance Fund Statement of Revenues, Expenditures and Changes in Fund Balance
   - Residential Property Statement of Revenues, Expenditures and Changes in Fund Balance
   - Sewer Use Fund Statement of Revenues, Expenditures and Changes in Fund Balance
   - Sewer Assessment Fund Statement of Revenues, Expenditures and Changes in Fund Balance
   - Special Revenue Funds Statement of Revenues, Expenditures and Changes in Fund Balance
   - Trust Funds Statement of Revenues, Expenditures and Changes in Fund Balance
   - Pension Funds Statement of Revenues, Expenditures and Changes in Fund Balance
   - Capital Projects Summary
   - Capital Non-Recurring Fund Summary
   - Capital Non-Recurring Project Re-appropriations

TOWN OF SIMSBURY
GENERAL FUND
Revenue Detail
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED REVENUE	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Recvd	FY2026 BUDGETED REVENUE	FY2026 ACTUAL As of 6/30/26	$ Variance	% Recvd	FISCAL NOTES
GENERAL GOVERNMENT									
TOWN MANAGER'S OFFICE	324,388	356,450	32,062	109.88%	353,331	419,602	66,271	118.76%	Telephone Access Grant higher than anticipated
TOTAL GENERAL GOVERNMENT	**324,388**	**356,450**	**32,062**	109.88%	**353,331**	**419,602**	**66,271**	118.76%	
BOARDS & COMMISSIONS									
LAND USE COMMISSION	20,000	23,086	3,086	115.43%	20,000	25,823	5,823	129.12%	
DIVERSITY, EQUITY, INCLUSION (DEI)	-	2,500	2,500	#DIV/0!	-	-	-	#DIV/0!	
TOTAL BOARDS & COMMISSIONS	**20,000**	**25,586**	**5,586**	**127.93%**	**20,000**	**25,823**	**5,823**	**129.12%**	
TOWN CLERK									
TOWN CLERK	696,866	644,228	(52,638)	92.45%	652,520	839,015	186,495	128.58%	Increased conveyance tax and recording fees
TOTAL TOWN CLERK	**696,866**	**644,228**	**(52,638)**	**92.45%**	**652,520**	**839,015**	**186,495**	**128.58%**	
INFORMATION TECHNOLOGY									
INFORMATION TECHNOLOGY	171,173	171,173	-	100.00%	208,013	208,013	0	100.00%	
TOTAL INFORMATION TECHNOLOGY	**171,173**	**171,173**	**-**	**100.00%**	**208,013**	**208,013**	**0**	**100.00%**	
FINANCE									
TAX DEPARTMENT	109,245,073	110,385,576	1,140,503	101.04%	112,547,282	113,459,246	911,964	100.81%	Budgeted tax collection rate at 98.5%, actual tax collection rate at 99.5%; Large payment for prior year taxes due and interest and liens conservatively budgeted
FINANCE DEPARTMENT	2,553,138	3,386,836	833,698	132.65%	2,325,945	2,996,855	670,910	128.84%	Actual interest rates higher than budget due to market and lattered CDs
ASSESSOR'S OFFICE	5,800	4,144	(1,656)	71.45%	6,000	4,526	(1,474)	75.44%	
TOTAL FINANCE	**111,804,011**	**113,776,556**	**1,972,545**	**101.76%**	**114,879,227**	**116,460,627**	**1,581,400**	**101.38%**	
PLANNING & BUILDING									
BUILDING DEPARTMENT	700,000	1,230,804	530,804	175.83%	900,000	1,404,123	504,123	156.01%	Permit fees
TOTAL PLANNING & BUILDING	**700,000**	**1,230,804**	**530,804**	**175.83%**	**900,000**	**1,404,123**	**504,123**	**156.01%**	
PUBLIC SAFETY									
POLICE DEPARTMENT	222,648	240,365	17,717	107.96%	240,575	235,981	(4,593)	98.09%	
ANIMAL CONTROL	500	220	(280)	44.00%	100	285	185	285.00%	
TOTAL PUBLIC SAFETY	**223,148**	**240,585**	**17,437**	**107.81%**	**240,675**	**236,266**	**(4,408)**	**98.17%**	
PUBLIC WORKS									
ENGINEERING	25,050	34,299	9,249	136.92%	25,050	29,814	4,764	119.02%	
ENO MEMORAL HALL	1,000	7,150	6,150	715.00%	3,000	6,028	3,028	200.92%	
HIGHWAY DEPARTMENT	3,250	7,981	4,731	245.58%	3,250	4,324	1,074	133.04%	
TOTAL PUBLIC WORKS	**29,300**	**49,430**	**20,130**	**168.70%**	**31,300**	**40,166**	**8,866**	**128.32%**	
COMMUNITY & SOCIAL SERVICES									
ELDERLY/HANDICAPPED TRANSPORT	42,037	42,027	(10)	99.98%	42,037	40,362	(1,675)	96.02%	
TOTAL COMMUNITY & SOCIAL SERVICES	**42,037**	**42,027**	**(10)**	**99.98%**	**42,037**	**40,362**	**(1,675)**	**96.02%**	
LIBRARY									
LIBRARY	18,072	15,989	(2,084)	88.47%	15,800	18,131	2,331	114.75%	
TOTAL LIBRARY	**18,072**	**15,989**	**(2,084)**	**88.47%**	**15,800**	**18,131**	**2,331**	**114.75%**	
PARKS & RECREATION									
PARKS & RECREATION	257,242	257,242	-	100.00%	225,215	225,215	(0)	100.00%	

TOWN OF SIMSBURY
GENERAL FUND
Revenue Detail
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED REVENUE	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Recvd	FY2026 BUDGETED REVENUE	FY2026 ACTUAL As of 6/30/26	$ Variance	% Recvd	FISCAL NOTES
COMMUNITY GARDENS	6,100	4,360	(1,740)	71.48%	5,200	4,069	(1,131)	78.25%	
MEMORAL POOLS & FIELDS	11,500	28,663	17,163	249.24%	11,500	29,298	17,798	254.77%	Increased pool revenue
TOTAL PARKS & RECREATION	**274,842**	**290,265**	**15,423**	**105.61%**	**241,915**	**258,582**	**16,667**	**106.89%**	
EDUCATION									
BOARD OF EDUCATION	7,722,426	7,697,304	(25,122)	99.67%	8,626,737	8,537,165	(89,572)	98.96%	ECS came in lower than original budgetary estimates provided by $197,760; Tuition came in over budget from New Path tuition in the amount of $67,710; School Building Rent came in over budget due to conservative budgeting
TOTAL EDUCATION	**7,722,426**	**7,697,304**	**(25,122)**	**99.67%**	**8,626,737**	**8,537,165**	**(89,572)**	**98.96%**	
INSURANCE									
INSURANCE REFUNDS	-	23,773	23,773	#DIV/0!	-	58,304	58,304	#DIV/0!	CIRMA member distribution program reinstated
TOTAL INSURANCE	**-**	**23,773**	**23,773**	**#DIV/0!**	**-**	**58,304**	**58,304**	**#DIV/0!**	
TRANSFERS									
TRANSFER IN - FUND BALANCE	250,000	-	(250,000)	0.00%	-	-	-	#DIV/0!	
TRANSFER IN - BELDEN TRUST	28,350	28,350	-	100.00%	28,930	36,090	7,160	124.75%	
TRANSFER IN - SOCIAL SVC SRF (OPIOID)	-	-	-	#DIV/0!	180,000	180,000	-	100.00%	
TRANSFER IN - SIMSBURY FARMS	-	-	-	#DIV/0!	95,225	95,225	-	100.00%	
TRANSFER IN - CAPITAL PROJECT FUNDS	231,657	231,657	-	100.00%	182,128	182,128	-	100.00%	
TRANSFER IN - CAPITAL RESERVE FUND	204,132	226,632	22,500	111.02%	1,304,132	1,304,132	-	100.00%	
TOTAL TRANSFERS	**714,139**	**486,639**	**(227,500)**	**68.14%**	**1,790,414**	**1,797,574**	**7,160**	**525%**	
TOTAL GENERAL FUND REVENUE	**122,740,402**	**125,050,809**	**2,310,407**	**101.88%**	**128,001,969**	**130,343,753**	**2,341,785**	**101.83%**	

TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 BUDGET AMENDMENT	FY2026 AMENDED EXP BUDGET	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
GENERAL GOVERNMENT											
TOWN MANAGER'S OFFICE	626,862	595,034	31,828	94.92%	397,365	11,207	408,572	414,869	(6,297)	104.41%	
HUMAN RESOURCES	-	-	-	#DIV/0!	305,473	6,458	311,931	270,502	41,429	88.55%	Savings in education reimbursement, contractual services and conferences & education
HEALTH DEPARTMENT	187,013	187,013	1	100.00%	190,890	-	190,890	187,148	3,743	98.04%	
LEGAL SERVICES	171,000	234,580	(63,580)	137.18%	171,000	-	171,000	174,676	(3,676)	102.15%	
GENERAL GOVERNMENT	143,666	110,962	32,704	77.24%	175,346	-	175,346	148,654	26,692	84.78%	Contingency budgeted of $15,000 not needed and unused gasoline at year end budgeted for $14,700 being captured individual department budgets.
TOTAL GENERAL GOVERNMENT	**1,128,541**	**1,127,588**	**953**	**99.92%**	**1,240,074**	**17,665**	**1,257,739**	**1,195,849**	**61,890**	**96.43%**	
BOARDS & COMMISSIONS											
ECONOMIC DEVELOPMENT COMMISSION	100,650	85,000	15,650	84.45%	93,150	-	93,150	92,500	650	99.30%	
BOARD OF FINANCE	61,035	61,416	(381)	100.62%	59,660	-	59,660	55,043	4,617	92.26%	
LAND USE COMMISSION	16,850	9,662	7,188	57.34%	14,650	-	14,650	10,858	3,792	74.11%	
BEAUTIFICATION COMMITTEE	6,000	3,388	2,612	56.47%	6,000	-	6,000	3,783	2,217	63.04%	
DEI COUNCIL	4,550	16,084	(11,534)	353.50%	4,550	-	4,550	3,650	900	80.21%	
PUBLIC BUILDING COMMISSION	2,000	630	1,370	31.51%	2,000	-	2,000	572	1,428	28.61%	
AGING & DISABILITY COMMISSION	1,500	1,500	-	100.00%	7,250	-	7,250	9,446	(2,196)	130.29%	
POLICE COMMISSION	750	30	720	4.00%	750	-	750	-	750	0.00%	
PARKS & REC COMMISSION	750	-	750	0.00%	750	-	750	142	608	18.87%	
TOTAL BOARDS & COMMISSIONS	**194,085**	**177,712**	**16,373**	**91.56%**	**188,760**	**-**	**188,760**	**175,993**	**12,767**	**93.24%**	
SELECTMEN - COMMUNITY SERVICES											
COMMUNITY SERVICES	383,154	328,464	54,690	85.73%	242,358	5,000	247,358	250,195	(2,837)	103.23%	PAC Referendum notices
TOTAL SELECTMEN - COMMUNITY SERVICES	**383,154**	**328,464**	**54,690**	**85.73%**	**242,358**	**5,000**	**247,358**	**250,195**	**(2,837)**	**103.23%**	
PROBATE											
REGIONAL PROBATE COURT	12,679	12,679	-	100.00%	13,874	-	13,874	13,205	669	95.18%	
TOTAL PROBATE	**12,679**	**12,679**	**-**	**100.00%**	**13,874**	**-**	**13,874**	**13,205**	**669**	**95.18%**	
ELECTION ADMINISTRATION											
ELECTION ADMINISTRATION	203,330	190,505	12,825	93.69%	183,783	-	183,783	166,562	17,221	90.63%	Savings in part time and equipment maintenance line items
TOTAL ELECTION ADMINISTRATION	**203,330**	**190,505**	**12,825**	**93.69%**	**183,783**	**-**	**183,783**	**166,562**	**17,221**	**90.63%**	
TOWN CLERK											
TOWN CLERK	304,474	290,030	14,444	95.26%	294,904	6,331	301,235	286,375	14,860	97.11%	Small savings in various line items including the part time line, contractual services, office supplies and copy & printing
TOTAL TOWN CLERK	**304,474**	**290,030**	**14,444**	**95.26%**	**294,904**	**6,331**	**301,235**	**286,375**	**14,860**	**97.11%**	
INFORMATION TECHNOLOGY											
INFORMATION TECHNOLOGY	551,876	532,620	19,256	96.51%	547,615	8,311	555,926	500,589	55,337	91.41%	Savings from staff vacancy and contractual services
TOTAL INFORMATION TECHNOLOGY	**551,876**	**532,620**	**19,256**	**96.51%**	**547,615**	**8,311**	**555,926**	**500,589**	**55,337**	**91.41%**	
FINANCE											
FINANCE DEPARTMENT	632,257	619,292	12,965	97.95%	639,191	28,870	668,061	673,265	(5,204)	105.33%	
ASSESSOR'S OFFICE	422,661	394,009	28,652	93.22%	411,988	8,055	420,043	392,579	27,464	95.29%	Savings is part time, over time, computer software and contractual services line items
TAX DEPARTMENT	227,256	203,457	23,799	89.53%	201,300	3,722	205,022	201,890	3,132	100.29%	
TOTAL FINANCE	**1,282,174**	**1,216,758**	**65,416**	**94.90%**	**1,252,479**	**40,647**	**1,293,126**	**1,267,734**	**25,392**	**101.22%**	
PLANNING & BUILDING											
PLANNING DEPARTMENT	429,673	386,676	42,997	89.99%	429,777	11,339	441,116	431,738	9,378	100.46%	
BUILDING DEPARTMENT	323,004	291,418	31,586	90.22%	333,502	6,994	340,496	339,616	880	101.83%	
TOTAL PLANNING & BUILDING	**752,677**	**678,094**	**74,583**	**90.09%**	**763,279**	**18,333**	**781,612**	**771,353**	**10,259**	**101.06%**	
PUBLIC SAFETY											
POLICE DEPARTMENT	6,026,356	5,759,879	266,477	95.58%	6,157,228	(139,670)	6,017,558	5,731,048	286,510	93.08%	Staff vacancies and Holiday Pay
DISPATCH	622,783	607,362	15,421	97.52%	615,550	-	615,550	576,516	39,034	93.66%	Staff vacancies
ANIMAL CONTROL	86,330	76,564	9,766	88.69%	80,166	1,918	82,084	58,629	23,455	73.13%	Staff vacancies
EMERGENCY MANAGEMENT	53,020	49,870	3,150	94.06%	73,012	-	73,012	70,235	2,777	96.20%	
TOTAL PUBLIC SAFETY	**6,788,489**	**6,493,675**	**294,814**	**95.66%**	**6,925,956**	**(137,752)**	**6,788,204**	**6,436,429**	**351,775**	**92.93%**	
PUBLIC WORKS											

TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 BUDGET AMENDMENT	FY2026 AMENDED EXP BUDGET	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
HIGHWAY DEPARTMENT	3,310,419	3,332,544	(22,125)	100.67%	3,223,578	210,589	3,434,167	3,479,120	(44,953)	107.93%	Overtime related to storms
BUILDINGS & MAINTENANCE	566,093	575,928	(9,835)	101.74%	576,848	12,817	589,665	611,371	(21,706)	105.98%	Overtime related to staff medical leave
ENGINEERING	360,373	334,632	25,741	92.86%	370,614	7,221	377,835	353,939	23,896	95.50%	Savings in consultant line item
PUBLIC WORKS ADMINISTRATION	383,674	351,792	31,882	91.69%	384,340	9,471	393,811	402,901	(9,090)	104.83%	
TOWN OFFICE BUILDINGS	199,746	201,907	(2,161)	101.08%	208,100	-	208,100	202,540	5,560	97.33%	
LIBRARY	200,335	165,413	34,923	82.57%	196,501	-	196,501	174,562	21,939	88.84%	Savings in electricity
ENO MEMORAL HALL	102,439	99,957	2,482	97.58%	104,841	-	104,841	94,660	10,181	90.29%	Savings in equipment maintenance
OTHER BUILDINGS	41,897	38,701	3,196	92.37%	49,343	-	49,343	40,961	8,382	83.01%	
LANDFILL	87,000	80,988	6,012	93.09%	87,000	-	87,000	49,163	37,837	56.51%	Savings in contractual services
TOTAL PUBLIC WORKS	**5,251,976**	**5,181,861**	**70,115**	**98.66%**	**5,201,164**	**240,098**	**5,441,263**	**5,409,217**	**32,046**	**104.00%**	
COMMUNITY & SOCIAL SERVICES											
SOCIAL SERVICES ADMINISTRATION	359,502	353,335	6,167	98.28%	358,351	7,491	365,842	356,239	9,603	99.41%	
SENIOR CENTER SERVICES	173,535	168,883	4,652	97.32%	174,247	3,740	177,987	176,293	1,694	101.17%	
TRANSPORTATION SERVICES	175,269	179,060	(3,791)	102.16%	182,409	-	182,409	197,333	(14,924)	108.18%	Increased Dial A Ride expenditures - This is offset by additional Belden Trust Funding (See Revenue Schedule, Transfers Section)
TOTAL COMMUNITY & SOCIAL SERVICES	**708,306**	**701,278**	**7,028**	**99.01%**	**715,007**	**11,231**	**726,238**	**729,864**	**(3,626)**	**102.08%**	
LIBRARY											
LIBRARY	1,831,329	1,704,997	126,332	93.10%	1,824,821	38,763	1,863,583	1,831,721	31,862	100.38%	Staff vacancies
TOTAL LIBRARY	**1,831,329**	**1,704,997**	**126,332**	**93.10%**	**1,824,821**	**38,763**	**1,863,583**	**1,831,721**	**31,862**	**100.38%**	
PARKS & RECREATION											
PARKS & OPEN SPACE	1,182,879	1,126,901	55,978	95.27%	1,156,841	21,550	1,178,392	1,150,920	27,472	99.49%	Small savings in various line items related to utilites, supplies and equipment maintenance
MEMORIAL POOL	93,144	70,438	22,706	75.62%	95,225	-	95,225	128,495	(33,270)	134.94%	Increase in Seasonal staffing
RECREATION ADMINISTRATION	77,246	75,871	1,375	98.22%	77,648	5,316	82,964	80,552	2,412	103.74%	
MEMORIAL FIELD	42,279	34,604	7,675	81.85%	42,041	-	42,041	33,057	8,984	78.63%	
TOTAL PARKS & RECREATION	**1,395,548**	**1,307,815**	**87,733**	**93.71%**	**1,371,756**	**26,866**	**1,398,623**	**1,393,025**	**5,598**	**101.55%**	
EDUCATION											
BOARD OF EDUCATION	85,806,368	85,694,950	111,418	99.87%	88,823,111	-	88,823,111	88,735,165	87,946	99.90%	
TOTAL EDUCATION	**85,806,368**	**85,694,950**	**111,418**	**99.87%**	**88,823,111**	**-**	**88,823,111**	**88,735,165**	**87,946**	**99.90%**	
EMPLOYEE BENEFITS											
EMPLOYEE BENEFITS	7,342,293	6,788,438	553,855	92.46%	7,830,160	(26,000)	7,804,160	7,270,808	533,352	92.86%	Health insurance savings related to staff vacancies
TOTAL EMPLOYEE BENEFITS	**7,342,293**	**6,788,438**	**553,855**	**92.46%**	**7,830,160**	**(26,000)**	**7,804,160**	**7,270,808**	**533,352**	**92.86%**	
INSURANCE											
LIABILITY INSURANCE	506,383	541,408	(35,025)	106.92%	519,523	15,000	534,523	561,228	(26,705)	108.03%	Latimer Lane added back to policy
TOTAL INSURANCE	**506,383**	**541,408**	**(35,025)**	**106.92%**	**519,523**	**15,000**	**534,523**	**561,228**	**(26,705)**	**108.03%**	
TRANSFERS											
TRANSFER OUT - SIMSBURY FARMS	151,715	151,715	-	100.00%	151,715	-	151,715	151,715	-	100.00%	
TRANSFER OUT - MSP SENIOR FUND	10,480	10,480	-	100.00%	10,480	-	10,480	10,480	-	100.00%	
TRANSFER OUT - YOUTH SERVICE BUREAU	8,000	8,000	-	100.00%	8,000	-	8,000	8,000	-	100.00%	
TRANSFER OUT - ATHLETICS FIELDS	2,250	2,250	-	100.00%	2,250	-	2,250	2,250	-	100.00%	
TRANSFER OUT - SIMSBURY CELEBRATES	5,300	5,300	-	100.00%	5,300	-	5,300	5,300	-	100.00%	
CONTINGENCY RESERVE	-	-	-	#DIV/0!	264,493	(264,493)	-	-	-	0.00%	
CONTINGENCY VACANCY	(350,000)	-	(350,000)	0.00%	(350,000)	-	(350,000)	-	(350,000)	0.00%	
TRANSFER OUT - CNR	456,250	456,250	-	100.00%	416,250	-	416,250	416,250	-	100.00%	
TRANSFER OUT - CAPITAL RESERVE	-	-	-	#DIV/0!	-			-	-	#DIV/0!	
TOTAL TRANSFERS	**283,995**	**633,995**	**(350,000)**	**223.24%**	**508,488**	**(264,493)**	**243,995**	**593,995**	**(350,000)**	**116.82%**	
DEBT SERVICE											
PRINCIPAL	6,040,000	6,162,680	(122,680)	102.03%	7,103,207	-	7,103,207	6,930,000	173,207	97.56%	
INTEREST	2,009,225	1,869,870	139,355	93.06%	2,451,650	-	2,451,650	2,229,625	222,025	90.94%	
TOTAL DEBT SERVICE	**8,049,225**	**8,032,550**	**16,675**	**99.79%**	**9,554,857**	**-**	**9,554,857**	**9,159,625**	**395,232**	**95.86%**	Timing of debt service issuance and year end project close outs used to offset need to bond

TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 BUDGET AMENDMENT	FY2026 AMENDED EXP BUDGET	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
TOTAL GENERAL FUND EXPENDITURES	**122,776,902**	**121,635,416**	**1,141,486**	**99.07%**	**128,001,969**	**-**	**128,001,969**	**126,748,931**	**1,253,039**	**99.02%**	
UNASSIGNED FUND BALANCE - 7/1/25					20,808,230						
SURPLUS (DEFICIT)					3,594,822						
FUND BALANCE - 6/30/26					**24,403,052**						

General Fund
Revenue Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TwnMgr*State Owned Property	(100,831.00)	-	(100,831.00)	(105,584.49)	-	4,753.49	104.70
TwnMgr*Telephone Access Grant	(45,000.00)	-	(45,000.00)	(106,492.60)	-	61,492.60	236.70
TwnMgr*Westminister School	(120,000.00)	-	(120,000.00)	(120,000.00)	-	-	100.00
TwnMgr*World Skate	(85,000.00)	-	(85,000.00)	(85,000.00)	-	-	100.00
TwnMgr**SPAC Rental Fees	(2,500.00)	-	(2,500.00)	(2,500.00)	-	-	100.00
TwnMgrAd*Miscellaneous	-	-	-	(25.00)	-	25.00	100.00
Total 41110 Town Manager	**(353,331.00)**	**-**	**(353,331.00)**	**(419,602.09)**	**-**	**66,271.09**	**118.80**
LUse*Land Use Commission	(20,000.00)	-	(20,000.00)	(25,823.00)	-	5,823.00	129.10
Total 41312 Land Use Commission	**(20,000.00)**	**-**	**(20,000.00)**	**(25,823.00)**	**-**	**5,823.00**	**129.10**
Fin*State & Federal Grants	(77,648.00)	-	(77,648.00)	(77,648.00)	-	-	100.00
Fin*Housing Authority PILOT	(25,000.00)	-	(25,000.00)	(46,000.00)	-	21,000.00	184.00
Fin*Charges for Services - BOE	(213,039.70)	-	(213,039.70)	(213,040.00)	-	0.30	100.00
Fin*Fire District	(6,500.00)	-	(6,500.00)	(6,500.00)	-	-	100.00
Fin*Investment Interest	(1,875,000.00)	-	(1,875,000.00)	(2,508,673.73)	-	633,673.73	133.80
Fin*Miscellaneous	-	-	-	(16,236.02)	-	16,236.02	100.00
Fin*Sewer Use fund	(128,757.00)	-	(128,757.00)	(128,757.00)	-	-	100.00
Total 41611 Finance Department	**(2,325,944.70)**	**-**	**(2,325,944.70)**	**(2,996,854.75)**	**-**	**670,910.05**	**128.80**
Tax*Prior Years Collection	(280,000.00)	-	(280,000.00)	(561,493.63)	-	281,493.63	200.50
Tax* Current Yr Collection	(111,737,282.00)	-	(111,737,282.00)	(112,095,236.26)	-	357,954.26	100.30
Tax*Interest & Liens	(300,000.00)	-	(300,000.00)	(578,100.80)	-	278,100.80	192.70
State & Federal Grants	(230,000.00)	-	(230,000.00)	(224,415.00)	-	(5,585.00)	97.60
Total 41612 Tax Department	**(112,547,282.00)**	**-**	**(112,547,282.00)**	**(113,459,245.69)**	**-**	**911,963.69**	**100.80**
Assess*Disabled Exemption	(1,500.00)	-	(1,500.00)	(1,645.96)	-	145.96	109.70
Assess*Veterans Exemption	(4,500.00)	-	(4,500.00)	(2,635.44)	-	(1,864.56)	58.60
Miscellaneous	-	-	-	(245.00)	-	245.00	100.00
Total 41613 Assessor's Office	**(6,000.00)**	**-**	**(6,000.00)**	**(4,526.40)**	**-**	**(1,473.60)**	**75.40**
IT*Charges for Services - BOE	(188,012.83)	-	(188,012.83)	(188,013.00)	-	0.17	100.00
Fire District	(20,000.00)	-	(20,000.00)	(20,000.00)	-	-	100.00
Total 41614 Information Technology	**(208,012.83)**	**-**	**(208,012.83)**	**(208,013.00)**	**-**	**0.17**	**100.00**
TClrk*Dog Licenses	(15,000.00)	-	(15,000.00)	(5,024.70)	-	(9,975.30)	33.50
TClrk*State & Federal Grants	(7,500.00)	-	(7,500.00)	(16,899.18)	-	9,399.18	225.30

General Fund
Revenue Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TClrk*Conveyance Tax Receipts	(470,000.00)	-	(470,000.00)	(621,511.56)	-	151,511.56	132.20
TClrk*Recording Fees	(85,000.00)	-	(85,000.00)	(113,439.00)	-	28,439.00	133.50
TClrk*Farmland Preserv Fees	(3,200.00)	-	(3,200.00)	(3,446.25)	-	246.25	107.70
TClrk*Vital Record Copy Fees	(45,000.00)	-	(45,000.00)	(49,815.00)	-	4,815.00	110.70
TClrk*Marriage License Fees	(3,500.00)	-	(3,500.00)	(3,264.00)	-	(236.00)	93.30
TClrk*Trade Name Filing Fee	(1,000.00)	-	(1,000.00)	(1,280.00)	-	280.00	128.00
TClrk*Vendor Permit Fees	(1,000.00)	-	(1,000.00)	(1,980.00)	-	980.00	198.00
TClrk*Notary Filing Fees	(1,000.00)	-	(1,000.00)	(935.00)	-	(65.00)	93.50
TClrk*Map/Land Record Copy	(14,000.00)	-	(14,000.00)	(15,976.00)	-	1,976.00	114.10
TClrk*Liquor Permit Filing Fee	(720.00)	-	(720.00)	(240.00)	-	(480.00)	33.30
TClrk*Burial/Crem Permit Fee	(1,000.00)	-	(1,000.00)	(1,480.00)	-	480.00	148.00
TClrk*Plane Reg Fee	(4,430.00)	-	(4,430.00)	(3,320.00)	-	(1,110.00)	74.90
TClrk*Misc Copy Fee	(30.00)	-	(30.00)	(44.43)	-	14.43	148.10
TClrk*Foreclosure Filing Fee	(120.00)	-	(120.00)	(200.00)	-	80.00	166.70
TClrk*Insufficinet Funds Fees	(20.00)	-	(20.00)	(160.00)	-	140.00	800.00
Total 41720 Town Clerk	**(652,520.00)**	**-**	**(652,520.00)**	**(839,015.12)**	**-**	**186,495.12**	**128.60**
Pol*Police Permit	(9,600.00)	-	(9,600.00)	(8,810.00)	-	(790.00)	91.80
Pol*Charges for Services - BOE	(166,974.69)	-	(166,974.69)	(166,975.00)	-	0.31	100.00
Pol*Emergency Reporting System	(40,000.00)	-	(40,000.00)	(48,709.38)	-	8,709.38	121.80
Pol*Police Traffice Tickets	(5,000.00)	-	(5,000.00)	(5,883.18)	-	883.18	117.70
Pol*Police False Alarm Fees	(4,000.00)	-	(4,000.00)	(1,320.00)	-	(2,680.00)	33.00
Pol*Insufficient Funds Fees	-	-	-	(40.00)	-	40.00	100.00
Pol*Miscellaneous	(15,000.00)	-	(15,000.00)	(4,243.75)	-	(10,756.25)	28.30
Total 42110 Police Department	**(240,574.69)**	**-**	**(240,574.69)**	**(235,981.31)**	**-**	**(4,593.38)**	**98.10**
Anim*Animal Control Fines	(100.00)	-	(100.00)	(285.00)	-	185.00	285.00
Total 42120 Animal Control	**(100.00)**	**-**	**(100.00)**	**(285.00)**	**-**	**185.00**	**285.00**
Bld*Building Department Fees	(900,000.00)	-	(900,000.00)	(1,400,034.20)	-	500,034.20	155.60
Building FD Collection Fee	-	-	-	(4,028.60)	-	4,028.60	100.00
Bld*Insufficinet Funds Fees	-	-	-	(60.00)	-	60.00	100.00
Total 43130 Building Department	**(900,000.00)**	**-**	**(900,000.00)**	**(1,404,122.80)**	**-**	**504,122.80**	**156.00**
Eng*Engineering Dept Fees	(5,050.00)	-	(5,050.00)	(9,814.32)	-	4,764.32	194.30
Eng*Charges for Services - BOE	(20,000.00)	-	(20,000.00)	(20,000.00)	-	-	100.00
Total 43200 Engineering	**(25,050.00)**	**-**	**(25,050.00)**	**(29,814.32)**	**-**	**4,764.32**	**119.00**

General Fund
Revenue Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Eno*Eno Memoral Hall Rent	(3,000.00)	-	(3,000.00)	(5,587.50)	-	2,587.50	186.30
Eno*Miscellaneous	-	-	-	(440.00)	-	440.00	100.00
Total 44230 Eno Memorial Hall	**(3,000.00)**	**-**	**(3,000.00)**	**(6,027.50)**	**-**	**3,027.50**	**200.90**
HFP*Special Program - Highway	(750.00)	-	(750.00)	-	-	(750.00)	-
HFP*Miscellaneous	(2,500.00)	-	(2,500.00)	(4,323.85)	-	1,823.85	173.00
Total 44320 Highway - Facilities &	**(3,250.00)**	**-**	**(3,250.00)**	**(4,323.85)**	**-**	**1,073.85**	**133.00**
Transp*CT DOT Transp Grant	(35,367.00)	-	(35,367.00)	(35,367.00)	-	-	100.00
Transp*Elderly/Handic Transp	(6,670.00)	-	(6,670.00)	(4,995.00)	-	(1,675.00)	74.90
Total 45230 Senior Transportation	**(42,037.00)**	**-**	**(42,037.00)**	**(40,362.00)**	**-**	**(1,675.00)**	**96.00**
RecAdm*Community Gardens	(5,200.00)	-	(5,200.00)	(4,069.00)	-	(1,131.00)	78.30
Total 46110 Recreation Administrati	**(5,200.00)**	**-**	**(5,200.00)**	**(4,069.00)**	**-**	**(1,131.00)**	**78.30**
RecPool*Memorial Pools & Field	(11,500.00)	-	(11,500.00)	(29,298.00)	-	17,798.00	254.80
Total 46120 Recreation Memorial Pool	**(11,500.00)**	**-**	**(11,500.00)**	**(29,298.00)**	**-**	**17,798.00**	**254.80**
PrkMnt*Charges for Serv - BOE	(225,215.04)	-	(225,215.04)	(225,215.00)	-	(0.04)	100.00
Total 46310 Parks & Open Space Main	**(225,215.04)**	**-**	**(225,215.04)**	**(225,215.00)**	**-**	**(0.04)**	**100.00**
LbAm*Library rentals	(2,000.00)	-	(2,000.00)	(925.00)	-	(1,075.00)	46.30
LbAm*Library Fees/Copy	(5,500.00)	-	(5,500.00)	(9,007.95)	-	3,507.95	163.80
LbAm*Passport Revenue	(5,000.00)	-	(5,000.00)	(4,725.00)	-	(275.00)	94.50
LbAm*Library Fines/Lost Books	(3,300.00)	-	(3,300.00)	(3,473.19)	-	173.19	105.20
Total 47100 Library Administration	**(15,800.00)**	**-**	**(15,800.00)**	**(18,131.14)**	**-**	**2,331.14**	**114.80**
Ins*Insurance Refunds	-	-	-	(58,304.00)	-	58,304.00	100.00
Total 48000 Insurance Refunds	**-**	**-**	**-**	**(58,304.00)**	**-**	**58,304.00**	**100.00**
OpTr*Belden Trust Fund	(28,930.00)	-	(28,930.00)	(36,090.00)	-	7,160.00	124.70
Social Services SRF	(180,000.00)	-	(180,000.00)	(180,000.00)	-	-	100.00
Simsbury Farms Fund	(95,225.00)	-	(95,225.00)	(95,225.00)	-	-	100.00
OpTr*Capital Projects Funds	(182,127.76)	-	(182,127.76)	(182,127.76)	-	-	100.00
Capital Reserve Fund	(1,304,131.50)	-	(1,304,131.50)	(1,304,131.50)	-	-	100.00
Total 49500 Operating Transfers	**(1,790,414.26)**	**-**	**(1,790,414.26)**	**(1,797,574.26)**	**-**	**7,160.00**	**100.40**

General Fund
Revenue Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ECS Grant	(8,329,719.00)	-	(8,329,719.00)	(8,131,959.00)	-	(197,760.00)	97.60
Adult Education	(9,518.00)	-	(9,518.00)	(8,328.00)	-	(1,190.00)	87.50
Tuition Revenue	(200,000.00)	-	(200,000.00)	(267,710.00)	-	67,710.00	133.90
School Bldg Rent	(80,000.00)	-	(80,000.00)	(111,610.81)	-	31,610.81	139.50
BOE Misc Revenue	(7,500.00)	-	(7,500.00)	(246.00)	-	(7,254.00)	3.30
Total 50100 Board of Education	(8,626,737.00)	-	(8,626,737.00)	(8,519,853.81)	-	(106,883.19)	98.80
NP Schools Grant	-	-	-	(17,311.00)	-	17,311.00	100.00
Total 50200 Non-Public Schools	-	-	-	(17,311.00)	-	17,311.00	100.00
Revenue Total	**(128,001,968.52)**	**-**	**(128,001,968.52)**	**(130,343,753.04)**	**-**	**2,341,784.52**	**101.80**

General Fund
Expenditure Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TwnMgr*Full-Time	383,675.00	11,207.00	394,882.00	402,382.24	-	(7,500.24)	101.90
TwnMgr*Auto Allowance	6,000.00	-	6,000.00	6,000.00	-	-	100.00
TwnMgr*Special Activities	3,400.00	-	3,400.00	2,927.62	-	472.38	86.10
TwnMgr*Office Supplies	2,500.00	-	2,500.00	1,617.78	-	882.22	64.70
TwnMgr*Travel	200.00	-	200.00	142.81	-	57.19	71.40
TwnMgr*Dues & Subscriptions	1,590.00	-	1,590.00	1,798.52	-	(208.52)	113.10
Total 41110 Town Manager	**397,365.00**	**11,207.00**	**408,572.00**	**414,868.97**	**-**	**(6,296.97)**	**101.50**
Full-Time	195,450.00	6,458.00	201,908.00	197,320.07	-	4,587.93	97.70
Part Time	-	-	-	8,076.00	-	(8,076.00)	100.00
Education Reimbursement	19,500.00	-	19,500.00	6,808.95	-	12,691.05	34.90
Contractual Services	23,250.00	-	23,250.00	9,761.50	-	13,488.50	42.00
Advertising	4,800.00	-	4,800.00	2,000.00	-	2,800.00	41.70
Special Activities	-	-	-	47.93	-	(47.93)	100.00
Office Supplies	1,500.00	-	1,500.00	354.35	-	1,145.65	23.60
Conferences & Education	51,248.00	-	51,248.00	37,233.40	-	14,014.60	72.70
Travel	500.00	-	500.00	-	-	500.00	-
Dues & Subscriptions	325.00	-	325.00	-	-	325.00	-
Computer Software	8,900.00	-	8,900.00	8,899.66	-	0.34	100.00
Total 41115 Human Resources	**305,473.00**	**6,458.00**	**311,931.00**	**270,501.86**	**-**	**41,429.14**	**86.70**
Contingency Reserve	15,000.00	-	15,000.00	-	-	15,000.00	-
GenGov*Contractual Services	2,166.00	-	2,166.00	2,280.86	-	(114.86)	105.30
GenGov*Copy & Printing Serv	11,000.00	-	11,000.00	10,687.00	-	313.00	97.20
GenGov*Postage	28,000.00	-	28,000.00	26,229.86	-	1,770.14	93.70
Gasoline	14,700.00	-	14,700.00	-	-	14,700.00	-
GenGov*Telephone Service	67,230.00	-	67,230.00	72,405.40	-	(5,175.40)	107.70
Dues & Subscriptions	37,250.00	-	37,250.00	37,051.00	-	199.00	99.50
Total 41120 General Government	**175,346.00**	**-**	**175,346.00**	**148,654.12**	**-**	**26,691.88**	**84.80**
BOSCS*Part Time	5,000.00	-	5,000.00	5,338.49	-	(338.49)	106.80
BOSCS*1ST Selectman Stipend	10,000.00	-	10,000.00	9,999.96	-	0.04	100.00
BOSCS*Advertising	5,600.00	5,000.00	10,600.00	8,270.32	-	2,329.68	78.00
BOSCS*Special Activities	6,800.00	-	6,800.00	7,553.64	-	(753.64)	111.10
Office Supplies	-	-	-	61.46	-	(61.46)	100.00
BOSCS*Public Agency Support	214,358.23	-	214,358.23	217,373.43	-	(3,015.20)	101.40
Conferences & Education	600.00	-	600.00	698.00	-	(98.00)	116.30

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
BOSCS*Dues & Subscriptions	-	-	-	900.00	-	(900.00)	100.00
Total 41210 BOS - Community Service	**242,358.23**	**5,000.00**	**247,358.23**	**250,195.30**	**-**	**(2,837.07)**	**101.10**
BOF*Part Time	1,500.00	-	1,500.00	1,636.67	-	(136.67)	109.10
BOF*Contractual Services	53,760.00	-	53,760.00	49,000.00	-	4,760.00	91.10
BOF*Advertising	3,500.00	-	3,500.00	4,126.06	-	(626.06)	117.90
BOF*Copy & Printing Services	550.00	-	550.00	-	-	550.00	-
BOF*Office Supplies	100.00	-	100.00	30.00	-	70.00	30.00
BOF*Dues & Subscriptions	250.00	-	250.00	250.00	-	-	100.00
Total 41230 Board of Finance	**59,660.00**	**-**	**59,660.00**	**55,042.73**	**-**	**4,617.27**	**92.30**
LUse*Part Time	4,000.00	-	4,000.00	3,101.35	-	898.65	77.50
LUse*Advertising	6,200.00	-	6,200.00	5,175.09	-	1,024.91	83.50
LUse*Copy & Printing Services	200.00	-	200.00	135.00	-	65.00	67.50
LUse*Office Supplies	250.00	-	250.00	148.68	-	101.32	59.50
Tech & Program Supplies	3,000.00	-	3,000.00	2,167.57	-	832.43	72.30
Training	1,000.00	-	1,000.00	130.00	-	870.00	13.00
Total 41312 Land Use Commission	**14,650.00**	**-**	**14,650.00**	**10,857.69**	**-**	**3,792.31**	**74.10**
EcoDev*Special Activities	500.00	-	500.00	-	-	500.00	-
EcoDev*Public Agency Support	92,500.00	-	92,500.00	92,500.00	-	-	100.00
EcoDev*Dues & Subscriptions	150.00	-	150.00	-	-	150.00	-
Total 41317 Economic Development Co	**93,150.00**	**-**	**93,150.00**	**92,500.00**	**-**	**650.00**	**99.30**
PubBuilComm*Part Time	2,000.00	-	2,000.00	572.14	-	1,427.86	28.60
Total 41320 Public Building Commiss	**2,000.00**	**-**	**2,000.00**	**572.14**	**-**	**1,427.86**	**28.60**
Beaut*Agricultural Supplies	4,700.00	-	4,700.00	2,451.56	-	2,248.44	52.20
Beaut*Facilities Maintenance	300.00	-	300.00	213.40	-	86.60	71.10
Beaut*Water Charges	1,000.00	-	1,000.00	1,117.68	-	(117.68)	111.80
Total 41411 Beautification Committe	**6,000.00**	**-**	**6,000.00**	**3,782.64**	**-**	**2,217.36**	**63.00**
Special Activities	6,000.00	-	6,000.00	8,650.03	-	(2,650.03)	144.20
Copy & Printing Services	1,250.00	-	1,250.00	796.23	-	453.77	63.70
Total 41413 Aging & Disability Comm	**7,250.00**	**-**	**7,250.00**	**9,446.26**	**-**	**(2,196.26)**	**130.30**
Conferences & Education	750.00	-	750.00	-	-	750.00	-

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Total 41414 Police Commission	**750.00**	**-**	**750.00**	**-**	**-**	**750.00**	**-**
Contractual Services	4,550.00	-	4,550.00	3,649.67	-	900.33	80.20
Total 41415 DEI Council	**4,550.00**	**-**	**4,550.00**	**3,649.67**	**-**	**900.33**	**80.20**
Part Time	750.00	-	750.00	141.56	-	608.44	18.90
Total 41416 Parks & Rec Commission	**750.00**	**-**	**750.00**	**141.56**	**-**	**608.44**	**18.90**
Elect*Part Time	65,130.00	-	65,130.00	54,808.08	-	10,321.92	84.20
Elect*Registrars	79,720.00	-	79,720.00	83,201.95	-	(3,481.95)	104.40
Elect*Advertising	900.00	-	900.00	841.57	-	58.43	93.50
Elect*Copy & Printing Services	10,188.00	-	10,188.00	6,216.25	-	3,971.75	61.00
Elect*Office Supplies	1,800.00	-	1,800.00	2,326.91	-	(526.91)	129.30
Training	2,020.00	-	2,020.00	2,210.00	-	(190.00)	109.40
Elect*Program Supplies	6,150.00	-	6,150.00	5,858.35	-	291.65	95.30
Elect*Equipment Maintenance	17,525.00	-	17,525.00	10,842.36	-	6,682.64	61.90
Elect*Travel	150.00	-	150.00	86.11	-	63.89	57.40
Elect*Dues & Subscriptions	200.00	-	200.00	170.00	-	30.00	85.00
Total 41500 Election Administration	**183,783.00**	**-**	**183,783.00**	**166,561.58**	**-**	**17,221.42**	**90.60**
Fin*Full-Time	576,492.00	17,870.00	594,362.00	594,092.40	-	269.60	100.00
Fin*Part Time	-	11,000.00	11,000.00	10,290.00	-	710.00	93.50
Fin*Overtime	4,500.00	-	4,500.00	2,855.38	-	1,644.62	63.50
Fin*Bank Fees	8,700.00	-	8,700.00	17,037.95	-	(8,337.95)	195.80
Fin*Office Supplies	4,500.00	-	4,500.00	4,561.54	-	(61.54)	101.40
Travel	-	-	-	1.31	-	(1.31)	100.00
Fin*Dues & Subscriptions	1,705.00	-	1,705.00	1,170.00	-	535.00	68.60
Fin*Computer Software	43,293.76	-	43,293.76	43,256.25	-	37.51	99.90
Total 41611 Finance Department	**639,190.76**	**28,870.00**	**668,060.76**	**673,264.83**	**-**	**(5,204.07)**	**100.80**
Tax*Full-Time	100,681.00	2,547.00	103,228.00	103,607.83	-	(379.83)	100.40
Tax*Part Time	46,452.00	1,175.00	47,627.00	51,824.74	-	(4,197.74)	108.80
Tax*Seasonal	5,850.00	-	5,850.00	-	-	5,850.00	-
Tax*Contractual Services	34,847.00	-	34,847.00	33,799.44	-	1,047.56	97.00
Tax*Advertising	600.00	-	600.00	282.88	-	317.12	47.10
Tax*Copy & Printing Services	725.00	-	725.00	-	-	725.00	-
Tax*Office Supplies	1,000.00	-	1,000.00	1,246.00	-	(246.00)	124.60

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Tax*Dues & Subscriptions	275.00	-	275.00	260.00	-	15.00	94.50
Tax*Computer Software	10,870.00	-	10,870.00	10,869.20	-	0.80	100.00
Total 41612 Tax Department	**201,300.00**	**3,722.00**	**205,022.00**	**201,890.09**	**-**	**3,131.91**	**98.50**
Assess*Full-Time	334,410.00	8,055.00	342,465.00	350,811.59	-	(8,346.59)	102.40
Assess*Part Time	5,500.00	-	5,500.00	-	-	5,500.00	-
Assess*Overtime	5,000.00	-	5,000.00	1,659.93	-	3,340.07	33.20
Assess*Contractual Services	25,000.00	-	25,000.00	-	10,000.00	15,000.00	40.00
Assess*Advertising	40.00	-	40.00	-	-	40.00	-
Assess*Copy & Printing Serv	6,730.00	-	6,730.00	4,026.52	-	2,703.48	59.80
Assess*Office Supplies	750.00	-	750.00	374.20	-	375.80	49.90
Assess*Equipment Maintenance	400.00	-	400.00	-	-	400.00	-
Vehicle Maintenance	1,000.00	-	1,000.00	50.24	-	949.76	5.00
Gasoline	500.00	-	500.00	350.01	-	149.99	70.00
Assess*Travel	150.00	-	150.00	-	-	150.00	-
Assess*Dues & Subscriptions	2,575.00	-	2,575.00	2,072.70	-	502.30	80.50
Assess*Computer Software	29,933.40	-	29,933.40	23,233.40	-	6,700.00	77.60
Total 41613 Assessor's Office	**411,988.40**	**8,055.00**	**420,043.40**	**382,578.59**	**10,000.00**	**27,464.81**	**93.50**
IT*Full-Time	348,917.00	8,311.00	357,228.00	321,758.98	-	35,469.02	90.10
IT*Overtime	1,200.00	-	1,200.00	350.40	-	849.60	29.20
IT*Contractual Services	163,798.02	-	163,798.02	146,002.25	-	17,795.77	89.10
IT*Office Supplies	-	-	-	199.99	-	(199.99)	100.00
IT*Tech & Program Supplies	3,000.00	-	3,000.00	2,900.30	-	99.70	96.70
IT*Travel	700.00	-	700.00	85.96	-	614.04	12.30
IT*Dues & Subscriptions	500.00	-	500.00	-	-	500.00	-
IT*Technical & Program Equip	16,500.00	-	16,500.00	13,039.71	-	3,460.29	79.00
IT*Computer Software	13,000.00	-	13,000.00	16,251.68	-	(3,251.68)	125.00
Total 41614 Information Technology	**547,615.02**	**8,311.00**	**555,926.02**	**500,589.27**	**-**	**55,336.75**	**90.00**
Leg*Legal Fees	121,000.00	-	121,000.00	126,557.00	-	(5,557.00)	104.60
Leg*Labor Relations	50,000.00	-	50,000.00	48,119.42	-	1,880.58	96.20
Total 41700 Legal Services	171,000.00	-	171,000.00	174,676.42	-	(3,676.42)	102.10
TClrk*Full-Time	251,344.00	6,331.00	257,675.00	255,369.53	-	2,305.47	99.10
TClrk*Part Time	4,400.00	-	4,400.00	-	-	4,400.00	-
TClrk*Overtime	900.00	-	900.00	2,265.88	-	(1,365.88)	251.80

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TClrk*Contractual Services	6,959.55	-	6,959.55	4,143.75	-	2,815.80	59.50
TClrk*Advertising	420.00	-	420.00	-	-	420.00	-
TClrk*Copy & Printing Services	5,400.00	-	5,400.00	2,409.51	-	2,990.49	44.60
TClrk*Bank Fees	1,140.00	-	1,140.00	172.90	-	967.10	15.20
TClrk*Office Supplies	8,200.00	-	8,200.00	6,351.67	-	1,848.33	77.50
TClrk*Travel	500.00	-	500.00	376.29	-	123.71	75.30
TClrk*Dues & Subscriptions	820.00	-	820.00	585.00	-	235.00	71.30
TClrk*Computer Software	14,820.00	-	14,820.00	14,700.00	-	120.00	99.20
Total 41720 Town Clerk	**294,903.55**	**6,331.00**	**301,234.55**	**286,374.53**	**-**	**14,860.02**	**95.10**
Prob*Public Agency Support	13,874.00	-	13,874.00	13,204.65	-	669.35	95.20
Total 41740 Regional Probate Court	**13,874.00**	**-**	**13,874.00**	**13,204.65**	**-**	**669.35**	**95.20**
Pol*Full-Time	4,891,189.00	(140,278.00)	4,750,911.00	4,516,604.19	-	234,306.81	95.10
Pol*Part Time	25,874.00	608.00	26,482.00	26,566.30	-	(84.30)	100.30
Pol*Overtime	453,000.00	-	453,000.00	462,692.86	-	(9,692.86)	102.10
Pol*Seasonal	66,150.00	-	66,150.00	66,097.50	-	52.50	99.90
Pol*Holiday Pay	175,539.00	-	175,539.00	118,715.17	-	56,823.83	67.60
Pol*Uniform Allowance	35,175.00	-	35,175.00	36,254.42	-	(1,079.42)	103.10
Pol*Contractual Services	67,975.00	-	67,975.00	63,271.51	-	4,703.49	93.10
Pol*Investigations	3,413.00	-	3,413.00	3,073.62	-	339.38	90.10
Pol*Copy & Printing Services	1,000.00	-	1,000.00	694.00	-	306.00	69.40
Pol*Equipment Rentals	-	-	-	4,860.00	-	(4,860.00)	100.00
Pol*Office Supplies	5,520.00	-	5,520.00	6,344.44	-	(824.44)	114.90
Pol*Tech & Program Supplies	41,928.00	-	41,928.00	47,374.16	-	(5,446.16)	113.00
Training	18,450.00	-	18,450.00	20,389.76	-	(1,939.76)	110.50
Pol*Medical Supplies	6,300.00	-	6,300.00	5,374.41	-	925.59	85.30
Pol*Chemical & Lab Suppies	100.00	-	100.00	-	-	100.00	-
Pol*Clothes & Safety Supplies	19,732.00	-	19,732.00	18,103.69	-	1,628.31	91.70
Pol*Equipment Maintenance	11,290.00	-	11,290.00	13,077.85	-	(1,787.85)	115.80
Pol*Vehicle Maintenance	23,470.00	-	23,470.00	16,262.62	-	7,207.38	69.30
Pol*Gasoline	72,090.00	-	72,090.00	76,303.70	-	(4,213.70)	105.80
Pol*Telephone Service	12,940.00	-	12,940.00	4,413.57	-	8,526.43	34.10
Pol*Dues & Subscriptions	7,350.00	-	7,350.00	6,449.08	-	900.92	87.70
Pol*Computer Software	16,903.00	-	16,903.00	16,285.58	-	617.42	96.30
Pol*CNR - Police Vehicles	201,840.00	-	201,840.00	201,840.00	-	-	100.00
Total 42110 Police Department	**6,157,228.00**	**(139,670.00)**	**6,017,558.00**	**5,731,048.43**	**-**	**286,509.57**	**95.20**

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Disp*Full-Time	551,661.00	-	551,661.00	515,013.71	-	36,647.29	93.40
Disp*Overtime	40,000.00	-	40,000.00	44,354.64	-	(4,354.64)	110.90
Disp*Holiday Pay	12,394.00	-	12,394.00	11,095.20	-	1,298.80	89.50
Disp*Contractual Services	3,280.00	-	3,280.00	1,645.00	-	1,635.00	50.20
Disp*Office Supplies	740.00	-	740.00	534.92	-	205.08	72.30
Disp*Tech & Program Supplies	700.00	-	700.00	98.00	-	602.00	14.00
Training	4,775.00	-	4,775.00	2,067.81	-	2,707.19	43.30
Disp*Clothes & Safety Supplies	1,000.00	-	1,000.00	931.00	-	69.00	93.10
Disp*Equipment Maintenance	1,000.00	-	1,000.00	775.74	-	224.26	77.60
Total 42115 Dispatch	**615,550.00**	**-**	**615,550.00**	**576,516.02**	**-**	**39,033.98**	**93.70**
Anim*Full-Time	75,801.00	1,918.00	77,719.00	54,853.23	-	22,865.77	70.60
Anim*Advertising	200.00	-	200.00	-	-	200.00	-
Anim*Copy & Printing Services	850.00	-	850.00	770.12	-	79.88	90.60
Anim*Office Supplies	50.00	-	50.00	28.17	-	21.83	56.30
Anim*Tech & Program Supplies	1,125.00	-	1,125.00	1,157.26	-	(32.26)	102.90
Training	600.00	-	600.00	-	-	600.00	-
Anim*Parts Supplies	600.00	-	600.00	58.33	-	541.67	9.70
Anim*Clothes & Safety Supplies	400.00	-	400.00	1,452.61	-	(1,052.61)	363.20
Anim*Vehicle Maintenance	500.00	-	500.00	17.99	-	482.01	3.60
Anim*Fees Paid to State	-	-	-	291.60	-	(291.60)	100.00
Anim*Dues & Subscriptions	40.00	-	40.00	-	-	40.00	-
Total 42120 Animal Control	**80,166.00**	**1,918.00**	**82,084.00**	**58,629.31**	**-**	**23,454.69**	**71.40**
CivPrp*Tech & Program Supplies	38,058.99	-	38,058.99	35,282.39	-	2,776.60	92.70
Public Agency Support	24,953.00	-	24,953.00	24,953.00	-	-	100.00
CNR-Radio Infrastructure	10,000.00	-	10,000.00	10,000.00	-	-	100.00
Total 42200 Emergency Management	**73,011.99**	**-**	**73,011.99**	**70,235.39**	**-**	**2,776.60**	**96.20**
Plan*Full-Time	393,567.00	10,957.00	404,524.00	402,865.83	-	1,658.17	99.60
Plan*Part Time	15,105.00	382.00	15,487.00	12,833.18	-	2,653.82	82.90
Plan*Overtime	-	-	-	355.60	-	(355.60)	100.00
Plan*Contractual Services	2,000.00	-	2,000.00	-	-	2,000.00	-
Plan*Advertising	200.00	-	200.00	-	-	200.00	-
Plan*Copy & Printing Services	300.00	-	300.00	15.00	-	285.00	5.00
Plan*Office Supplies	1,000.00	-	1,000.00	679.71	-	320.29	68.00

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Plan*Tech & Program Supplies	200.00	-	200.00	-	-	200.00	-
Plan*Vehicle Maintenance	400.00	-	400.00	-	-	400.00	-
Plan*Gasoline	400.00	-	400.00	334.33	-	65.67	83.60
Plan*Dues & Subscriptions	3,200.00	-	3,200.00	1,271.70	-	1,928.30	39.70
Computer Software	13,405.00	-	13,405.00	13,382.31	-	22.69	99.80
Total 43120 Planning Department	**429,777.00**	**11,339.00**	**441,116.00**	**431,737.66**	**-**	**9,378.34**	**97.90**
Bld*Full-Time	268,392.00	6,612.00	275,004.00	275,456.74	-	(452.74)	100.20
Bld*Part Time	15,105.00	382.00	15,487.00	12,833.18	-	2,653.82	82.90
Bld*Advertising	200.00	-	200.00	39.92	-	160.08	20.00
Bld*Bank Fees	-	-	-	327.49	-	(327.49)	100.00
Bld*Office Supplies	1,600.00	-	1,600.00	1,061.83	-	538.17	66.40
Bld*Tech & Program Supplies	100.00	-	100.00	-	-	100.00	-
Bld*Vehicle Maintenance	1,000.00	-	1,000.00	976.77	-	23.23	97.70
Bld*Gasoline	2,000.00	-	2,000.00	2,112.24	-	(112.24)	105.60
Travel	200.00	-	200.00	-	-	200.00	-
Bld*Dues & Subscriptions	1,500.00	-	1,500.00	614.71	-	885.29	41.00
Vehicles	30,000.00	-	30,000.00	32,810.60	-	(2,810.60)	109.40
Bld*Computer Software	13,404.83	-	13,404.83	13,382.31	-	22.52	99.80
Total 43130 Building Department	**333,501.83**	**6,994.00**	**340,495.83**	**339,615.79**	**-**	**880.04**	**99.70**
Eng*Full-Time	221,496.18	6,053.00	227,549.18	225,291.88	-	2,257.30	99.00
Eng*Part Time	43,873.47	1,168.00	45,041.47	47,333.44	-	(2,291.97)	105.10
Eng*Consultant	93,000.00	-	93,000.00	56,866.49	7,100.00	29,033.51	68.80
Eng*Advertising	500.00	-	500.00	455.74	-	44.26	91.10
Eng*Copy & Printing Services	100.00	-	100.00	-	-	100.00	-
Eng*Office Supplies	800.00	-	800.00	1,516.68	-	(716.68)	189.60
Eng*Tech & Program Supplies	1,400.00	-	1,400.00	8,250.00	-	(6,850.00)	589.30
Eng*Equipment Maintenance	500.00	-	500.00	498.33	-	1.67	99.70
Eng*Vehicle Maintenance	600.00	-	600.00	134.04	-	465.96	22.30
Eng*Gasoline	1,239.00	-	1,239.00	147.44	-	1,091.56	11.90
Eng*Dues & Subscriptions	1,705.00	-	1,705.00	-	-	1,705.00	-
Eng*Computer Software	5,400.00	-	5,400.00	6,344.58	-	(944.58)	117.50
Total 43200 Engineering	**370,613.65**	**7,221.00**	**377,834.65**	**346,838.62**	**7,100.00**	**23,896.03**	**93.70**
PubW*Full-Time	334,825.00	9,471.00	344,296.00	344,882.73	-	(586.73)	100.20
PubW*Overtime	1,000.00	-	1,000.00	523.96	-	476.04	52.40

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
PubW*Contractual Services	42,750.00	-	42,750.00	51,874.03	-	(9,124.03)	121.30
PubW*Advertising	300.00	-	300.00	-	-	300.00	-
PubW*Office Supplies	1,800.00	-	1,800.00	1,256.35	-	543.65	69.80
PubW*Tech & Program Supplies	1,600.00	-	1,600.00	2,409.26	-	(809.26)	150.60
Training	620.00	-	620.00	-	-	620.00	-
PubW*Dues & Subscriptions	1,445.00	-	1,445.00	1,955.00	-	(510.00)	135.30
Total 44100 Public Works Administra	**384,340.00**	**9,471.00**	**393,811.00**	**402,901.33**	**-**	**(9,090.33)**	**102.30**
Maint*Full-Time	507,596.43	12,817.00	520,413.43	531,950.00	-	(11,536.57)	102.20
Maint*Part Time	14,582.83	-	14,582.83	7,794.52	-	6,788.31	53.40
Maint*Overtime	21,781.18	-	21,781.18	40,568.51	-	(18,787.33)	186.30
Maint*Seasonal	8,195.00	-	8,195.00	3,974.00	-	4,221.00	48.50
Maint*Tech & Program Supplies	2,000.00	-	2,000.00	5,603.54	-	(3,603.54)	280.20
Training	750.00	-	750.00	80.00	-	670.00	10.70
Maint*Building Supplies	1,150.00	-	1,150.00	431.27	-	718.73	37.50
Clothes & Safety Supplies	6,300.00	-	6,300.00	5,806.55	-	493.45	92.20
Maint*Vehicle Maintenance	4,080.00	-	4,080.00	4,192.59	-	(112.59)	102.80
Maint*Gasoline	10,413.00	-	10,413.00	10,970.37	-	(557.37)	105.40
Total 44210 Buildings & Maintenance	**576,848.44**	**12,817.00**	**589,665.44**	**611,371.35**	**-**	**(21,705.91)**	**103.70**
TwnOff*Contractual Services	4,300.00	-	4,300.00	3,236.42	-	1,063.58	75.30
TwnOff*Building Supplies	7,872.40	-	7,872.40	5,873.06	-	1,999.34	74.60
TwnOff*Cleaning Supplies	7,982.70	-	7,982.70	6,862.92	-	1,119.78	86.00
TwnOff*Equipment Maintenance	30,686.22	-	30,686.22	31,893.17	-	(1,206.95)	103.90
TwnOff*Facilities Maintenance	10,000.00	-	10,000.00	13,874.57	9,700.00	(13,574.57)	235.70
TwnOff*Water Charges	3,780.00	-	3,780.00	3,486.37	-	293.63	92.20
TwnOff*Sewer Use Fees	1,709.40	-	1,709.40	1,283.54	-	425.86	75.10
TwnOff*Natural Gas/Propane	28,500.00	-	28,500.00	24,006.06	-	4,493.94	84.20
TwnOff*Electric	107,750.00	-	107,750.00	89,973.69	-	17,776.31	83.50
TwnOff*Diesel Fuel	469.00	-	469.00	-	-	469.00	-
TwnOff*Building Improvements	4,500.00	-	4,500.00	11,941.97	-	(7,441.97)	265.40
TwnOff*Techn & Progr Equip	550.00	-	550.00	408.00	-	142.00	74.20
Total 44220 Town Office Buildings	**208,099.72**	**-**	**208,099.72**	**192,839.77**	**9,700.00**	**5,559.95**	**97.30**
Eno*Building Supplies	6,000.00	-	6,000.00	5,177.46	-	822.54	86.30
Eno*Cleaning Supplies	4,948.90	-	4,948.90	4,805.52	-	143.38	97.10
Eno*Equipment Maintenance	21,828.00	-	21,828.00	13,392.88	-	8,435.12	61.40

General Fund
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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Eno*Facilities Maintenance	4,700.00	-	4,700.00	10,957.12	-	(6,257.12)	233.10
Eno*Water Charges	2,520.00	-	2,520.00	3,031.00	-	(511.00)	120.30
Eno*Sewer Use Fees	744.45	-	744.45	456.98	-	287.47	61.40
Eno*Natural Gas/Propane	26,000.00	-	26,000.00	19,423.68	-	6,576.32	74.70
Eno*Electric	34,500.00	-	34,500.00	33,999.92	-	500.08	98.60
Eno*Building Improvements	3,600.00	-	3,600.00	3,415.46	-	184.54	94.90
Total 44230 Eno Memorial Hall	**104,841.35**	**-**	**104,841.35**	**94,660.02**	**-**	**10,181.33**	**90.30**
MscBuil*Building Supplies	1,000.00	-	1,000.00	2,838.56	-	(1,838.56)	283.90
MscBuil*Equipment Maintenance	5,000.00	-	5,000.00	4,281.19	-	718.81	85.60
MscBuil*Facilities Maintenance	20,000.00	-	20,000.00	16,827.58	-	3,172.42	84.10
MscBuil*Water Charges	2,650.00	-	2,650.00	404.33	-	2,245.67	15.30
MscBuil*Electric	11,325.60	-	11,325.60	9,131.90	-	2,193.70	80.60
MscBuil*Heating Oil	4,367.00	-	4,367.00	2,477.00	-	1,890.00	56.70
CNR-Community Farm	5,000.00	-	5,000.00	5,000.00	-	-	100.00
Total 44250 Other Buildings	**49,342.60**	**-**	**49,342.60**	**40,960.56**	**-**	**8,382.04**	**83.00**
HLE*Full-Time	1,614,970.51	210,589.00	1,825,559.51	1,667,694.24	-	157,865.27	91.40
HLE*Overtime	156,318.00	-	156,318.00	274,837.74	-	(118,519.74)	175.80
HLE*Seasonal	35,360.00	-	35,360.00	26,706.00	-	8,654.00	75.50
HLE*Equipment Rentals	800.00	-	800.00	500.00	-	300.00	62.50
HLE*Laundry Service	13,213.00	-	13,213.00	13,184.66	-	28.34	99.80
HLE*Tech & Program Supplies	16,500.00	-	16,500.00	8,416.67	-	8,083.33	51.00
Training	10,250.00	-	10,250.00	1,551.00	-	8,699.00	15.10
HLE*Parts Supplies	154,900.00	-	154,900.00	153,019.07	-	1,880.93	98.80
HLE*Clothes & Safety Supplies	19,480.00	-	19,480.00	18,160.26	-	1,319.74	93.20
HLE*Oil & Lubricants	8,400.00	-	8,400.00	8,011.67	-	388.33	95.40
HLE*Equipment Maintenance	16,000.00	-	16,000.00	48,737.04	-	(32,737.04)	304.60
HLE*Vehicle Maintenance	14,300.00	-	14,300.00	32,841.04	-	(18,541.04)	229.70
HLE*Natural Gas/Propane	5,000.00	-	5,000.00	3,385.12	-	1,614.88	67.70
HLE*Gasoline	27,412.00	-	27,412.00	17,849.72	-	9,562.28	65.10
HLE*Diesel Fuel	49,349.00	-	49,349.00	84,574.45	-	(35,225.45)	171.40
HLE*Dues & Subscriptions	1,875.00	-	1,875.00	3,210.00	-	(1,335.00)	171.20
HLE*CNR-Plow Truck	258,000.00	-	258,000.00	258,000.00	-	-	100.00
Total 44310 Highway - Labor & Equip	**2,402,127.51**	**210,589.00**	**2,612,716.51**	**2,620,678.68**	**-**	**(7,962.17)**	**100.30**
HFP*Contractual Services	83,750.00	-	83,750.00	79,636.04	-	4,113.96	95.10

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
HFP*Tree Service	55,000.00	-	55,000.00	37,050.00	-	17,950.00	67.40
HFP*Building Supplies	5,000.00	-	5,000.00	1,559.42	-	3,440.58	31.20
HFP*Cleaning Supplies	2,750.00	-	2,750.00	2,860.76	-	(110.76)	104.00
HFP*Agricultural Supplies	8,000.00	-	8,000.00	6,142.72	-	1,857.28	76.80
HFP*Road & Drainage Supplies	157,500.00	-	157,500.00	173,068.19	-	(15,568.19)	109.90
HFP*Parts Supplies	1,750.00	-	1,750.00	-	-	1,750.00	-
HFP*Miscelleanous Supplies	2,500.00	-	2,500.00	3,380.03	-	(880.03)	135.20
HFP*Equipment Maintenance	5,400.00	-	5,400.00	6,146.50	-	(746.50)	113.80
HFP*Facilities Maintenance	26,500.00	-	26,500.00	12,317.55	-	14,182.45	46.50
HFP*Water Charges	10,500.00	-	10,500.00	9,065.44	-	1,434.56	86.30
HFP*Sewer Use Fees	1,800.00	-	1,800.00	2,572.44	-	(772.44)	142.90
HFP*Natural Gas/Propane	23,000.00	-	23,000.00	21,599.50	-	1,400.50	93.90
HFP*Electric	26,910.00	-	26,910.00	20,060.10	-	6,849.90	74.50
HFP*Street Lights	39,500.00	-	39,500.00	37,052.69	-	2,447.31	93.80
HFP*Building Improvements	5,300.00	-	5,300.00	6,006.04	-	(706.04)	113.30
HFP*Roads & Drainage	240,290.00	-	240,290.00	313,370.93	-	(73,080.93)	130.40
HFP*Sidewalks	6,000.00	-	6,000.00	4,024.00	-	1,976.00	67.10
HFP*Road Improvements	120,000.00	-	120,000.00	122,529.31	-	(2,529.31)	102.10
Total 44320 Highway - Facilities &	**821,450.00**	**-**	**821,450.00**	**858,441.66**	**-**	**(36,991.66)**	**104.50**
Land*Contractual Services	51,000.00	-	51,000.00	15,321.01	-	35,678.99	30.00
Land*Facilities Maintenance	8,500.00	-	8,500.00	7,250.00	-	1,250.00	85.30
Land*Public Agency Support	2,500.00	-	2,500.00	1,592.00	-	908.00	63.70
CNR Materials Recycling	25,000.00	-	25,000.00	25,000.00	-	-	100.00
Total 44500 Transfer Station	**87,000.00**	**-**	**87,000.00**	**49,163.01**	**-**	**37,836.99**	**56.50**
Health*Contractual Services	190,890.00	-	190,890.00	187,147.50	-	3,742.50	98.00
Total 45100 Health	**190,890.00**	**-**	**190,890.00**	**187,147.50**	**-**	**3,742.50**	**98.00**
SocSv*Full-Time	263,893.00	6,646.00	270,539.00	268,442.24	-	2,096.76	99.20
SocSv*Part Time	28,172.00	845.00	29,017.00	28,394.52	-	622.48	97.90
SocSv*Contractual Services	5,300.00	-	5,300.00	4,848.91	-	451.09	91.50
SocSv*Copy & Printing Services	500.00	-	500.00	-	-	500.00	-
SocSv*Office Supplies	2,125.00	-	2,125.00	2,434.55	-	(309.55)	114.60
SocSv*Tech & Program Supplies	250.00	-	250.00	401.47	-	(151.47)	160.60
Training	4,090.00	-	4,090.00	783.89	-	3,306.11	19.20
Vehicle Maintenance	750.00	-	750.00	100.48	-	649.52	13.40

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Gasoline	500.00	-	500.00	159.70	-	340.30	31.90
SocSv*Public Agency Support	49,261.00	-	49,261.00	47,500.00	-	1,761.00	96.40
Travel	800.00	-	800.00	482.74	-	317.26	60.30
SocSv*Dues & Subscriptions	1,410.00	-	1,410.00	1,394.25	-	15.75	98.90
Computer Software	1,300.00	-	1,300.00	1,296.00	-	4.00	99.70
Total 45210 Social Services Adminis	**358,351.00**	**7,491.00**	**365,842.00**	**356,238.75**	**-**	**9,603.25**	**97.40**
SecCtr*Full-Time	147,841.00	3,740.00	151,581.00	151,531.38	-	49.62	100.00
SecCtr*Part Time	18,246.00	-	18,246.00	17,529.83	-	716.17	96.10
SecCtr*Contractual Services	2,600.00	-	2,600.00	2,638.00	-	(38.00)	101.50
SecCtr*Copy & Printing Serv	1,000.00	-	1,000.00	538.50	-	461.50	53.90
SecCtr*Office Supplies	600.00	-	600.00	519.03	-	80.97	86.50
SecCtr*Tech & Program Supplies	2,330.00	-	2,330.00	2,372.25	-	(42.25)	101.80
SecCtr*Equipment Maintenance	1,630.00	-	1,630.00	1,163.53	-	466.47	71.40
Total 45222 Senior Center	**174,247.00**	**3,740.00**	**177,987.00**	**176,292.52**	**-**	**1,694.48**	**99.00**
Transp*Contractual Services	182,409.17	-	182,409.17	197,333.11	-	(14,923.94)	108.20
Total 45230 Senior Transportation	**182,409.17**	**-**	**182,409.17**	**197,333.11**	**-**	**(14,923.94)**	**108.20**
RecAdm*Split Time	58,273.00	5,316.00	63,589.00	60,937.95	-	2,651.05	95.80
RecAdm*Advertising	440.00	-	440.00	261.00	-	179.00	59.30
RecAdm*Special Activities	14,500.00	-	14,500.00	13,472.76	1,250.00	(222.76)	101.50
RecAdm*Copy & Printing Serv	620.00	-	620.00	71.75	-	548.25	11.60
RecAdm*Office Supplies	875.00	-	875.00	387.30	-	487.70	44.30
RecAdm*Equipment Maintenance	2,300.00	-	2,300.00	3,557.16	-	(1,257.16)	154.70
RecAdm*Dues & Subscriptions	640.00	-	640.00	614.00	-	26.00	95.90
Total 46110 Recreation Administrati	**77,648.00**	**5,316.00**	**82,964.00**	**79,301.92**	**1,250.00**	**2,412.08**	**97.10**
PrkMnt*Full-Time	864,055.00	21,551.00	885,606.00	865,668.82	-	19,937.18	97.70
PrkMnt*Overtime	30,900.00	-	30,900.00	48,337.23	-	(17,437.23)	156.40
PrkMnt*Seasonal	23,100.41	-	23,100.41	11,524.04	-	11,576.37	49.90
PrkMnt*Equipment Rentals	8,023.00	-	8,023.00	23,442.98	-	(15,419.98)	292.20
PrkMnt*Laundry Service	2,800.00	-	2,800.00	2,539.01	-	260.99	90.70
PrkMnt*Tech & Program Supplies	2,055.00	-	2,055.00	1,853.62	-	201.38	90.20
Training	2,150.00	-	2,150.00	150.00	-	2,000.00	7.00
PrkMnt*Building Supplies	6,700.00	-	6,700.00	4,356.04	-	2,343.96	65.00
PrkMnt*Cleaning Supplies	3,170.00	-	3,170.00	1,660.21	-	1,509.79	52.40

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
PrkMnt*Agricultural Supplies	19,480.00	-	19,480.00	15,591.75	-	3,888.25	80.00
PrkMnt*Road & Drainage Suppl	6,688.00	-	6,688.00	6,899.84	-	(211.84)	103.20
PrkMnt*Parts Supplies	17,424.00	-	17,424.00	17,631.95	-	(207.95)	101.20
PrkMnt*Clothes & Safety Suppl	4,164.00	-	4,164.00	4,247.29	-	(83.29)	102.00
PrkMnt*Oil & Lubricants	1,331.00	-	1,331.00	1,393.52	-	(62.52)	104.70
PrkMnt*Equipment Maintenance	8,820.00	-	8,820.00	4,991.83	-	3,828.17	56.60
PrkMnt*Vehicle Maintenance	2,756.00	-	2,756.00	1,632.87	-	1,123.13	59.20
PrkMnt*Facilities Maintenance	77,066.00	-	77,066.00	76,685.36	-	380.64	99.50
PrkMnt*Water Charges	26,400.00	-	26,400.00	18,447.94	-	7,952.06	69.90
PrkMnt*Natural Gas/Propane	3,569.00	-	3,569.00	5,472.26	-	(1,903.26)	153.30
PrkMnt*Electric	18,737.64	-	18,737.64	16,175.99	-	2,561.65	86.30
PrkMnt*Gasoline	15,348.00	-	15,348.00	12,614.75	-	2,733.25	82.20
PrkMnt*Diesel Fuel	11,704.00	-	11,704.00	9,568.04	-	2,135.96	81.80
PrkMnt*Dues & Subscriptions	400.00	-	400.00	35.00	-	365.00	8.80
Total 46310 Parks & Open Space Main	**1,156,841.05**	**21,551.00**	**1,178,392.05**	**1,150,920.34**	**-**	**27,471.71**	**97.70**
ParkFiel*Seasonal	12,811.34	-	12,811.34	16,967.20	-	(4,155.86)	132.40
ParkFiel*Building Supplies	1,733.00	-	1,733.00	613.56	-	1,119.44	35.40
ParkFiel*Agricultural Supplies	7,180.00	-	7,180.00	7,550.33	-	(370.33)	105.20
ParkFiel*Parts Supplies	5,203.00	-	5,203.00	3,977.57	-	1,225.43	76.40
ParkFiel*Equipment Maintenance	3,087.00	-	3,087.00	1,453.96	-	1,633.04	47.10
ParkFiel*Vehicle Maintenance	1,103.00	-	1,103.00	28.76	-	1,074.24	2.60
ParkFiel*Water Charges	9,360.00	-	9,360.00	1,081.04	-	8,278.96	11.50
ParkFiel*Gasoline	793.00	-	793.00	1,000.00	-	(207.00)	126.10
ParkFiel*Diesel Fuel	771.00	-	771.00	384.47	-	386.53	49.90
Total 46320 Memorial Field	**42,041.34**	**-**	**42,041.34**	**33,056.89**	**-**	**8,984.45**	**78.60**
ParkPool*Overtime	765.14	-	765.14	-	-	765.14	-
ParkPool*Seasonal	46,840.10	-	46,840.10	100,188.64	-	(53,348.54)	213.90
ParkPool*Office Supplies	500.00	-	500.00	-	-	500.00	-
ParkPool*Tech & Prog Supplies	500.00	-	500.00	-	-	500.00	-
ParkPool*Building Supplies	2,888.00	-	2,888.00	2,546.95	-	341.05	88.20
ParkPool*Cleaning Supplies	1,434.00	-	1,434.00	511.10	-	922.90	35.60
ParkPool*Medical Supplies	350.00	-	350.00	-	-	350.00	-
ParkPool*Chemical & Lab Suppl	3,969.00	-	3,969.00	9,893.29	-	(5,924.29)	249.30
ParkPool*Parts Supplies	1,815.00	-	1,815.00	1,716.11	-	98.89	94.60
ParkPool*Equipment Maintenance	2,783.00	-	2,783.00	-	-	2,783.00	-

General Fund
Expenditure Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ParkPool*Water Charges	16,200.00	-	16,200.00	1,351.34	-	14,848.66	8.30
ParkPool*Sewer Use Fees	10,500.00	-	10,500.00	6,652.80	-	3,847.20	63.40
ParkPool*Electric	3,274.00	-	3,274.00	2,458.62	-	815.38	75.10
ParkPool*Refuse Disposal	3,407.00	-	3,407.00	3,176.57	-	230.43	93.20
Total 46330 Memorial Pool	**95,225.24**	**-**	**95,225.24**	**128,495.42**	**-**	**(33,270.18)**	**134.90**
LbAm*Full-Time	522,962.00	15,158.00	538,120.00	532,263.90	-	5,856.10	98.90
LbAm*Part Time	160,000.00	4,418.00	164,418.00	171,156.22	-	(6,738.22)	104.10
LbAm*Overtime	-	-	-	14.89	-	(14.89)	100.00
LbAm*Contractual Services	59,364.00	-	59,364.00	61,086.77	-	(1,722.77)	102.90
LbAm*Copy & Printing Services	2,900.00	-	2,900.00	3,274.82	-	(374.82)	112.90
LbAm*Office Supplies	4,500.00	-	4,500.00	3,143.27	-	1,356.73	69.90
LbAm*Tech & Program Supplies	8,885.00	-	8,885.00	10,507.85	-	(1,622.85)	118.30
LbAm*Innovator's Workshop Supp	2,740.00	-	2,740.00	2,658.67	-	81.33	97.00
LbAm*Equipment Maintenance	25,688.00	-	25,688.00	30,320.79	-	(4,632.79)	118.00
Travel	-	-	-	605.11	-	(605.11)	100.00
LbAm*Dues & Subscriptions	2,492.00	-	2,492.00	1,491.79	-	1,000.21	59.90
LbAm*Computer Software	5,200.00	-	5,200.00	2,524.62	-	2,675.38	48.60
CNR-Computer Replacement	12,640.00	-	12,640.00	12,640.00	-	-	100.00
Total 47100 Library Administration	**807,371.00**	**19,576.00**	**826,947.00**	**831,688.70**	**-**	**(4,741.70)**	**100.60**
LbAd*Full-Time	325,254.00	8,155.00	333,409.00	329,430.08	-	3,978.92	98.80
LbAd*Part Time	62,488.00	1,581.00	64,069.00	64,421.64	-	(352.64)	100.60
LbAd*Contractual Services	10,480.00	-	10,480.00	10.91	-	10,469.09	0.10
Contractual Svs - Teen	-	-	-	2,960.00	-	(2,960.00)	100.00
Contractual Svs - BRC	-	-	-	6,407.46	-	(6,407.46)	100.00
LbAd*Tech & Program Supplies	11,773.50	-	11,773.50	5,609.29	-	6,164.21	47.60
LbAd*Reference Materials	175,702.00	-	175,702.00	111,021.57	-	64,680.43	63.20
LbAd*Reference Materials-Adult	-	-	-	10,013.72	-	(10,013.72)	100.00
LbAd*Reference Material-Borrow	-	-	-	35,414.01	-	(35,414.01)	100.00
LbAd*Reference Materials-BRC	-	-	-	3,519.87	-	(3,519.87)	100.00
LbAd*Reference Material -Teen	-	-	-	11,445.88	156.99	(11,602.87)	100.00
LbAd*Management Services	-	-	-	9,526.64	-	(9,526.64)	100.00
Total 47200 Library Adult & Yng Adu	**585,697.50**	**9,736.00**	**595,433.50**	**589,781.07**	**156.99**	**5,495.44**	**99.10**
LbCh*Full-Time	242,066.00	6,045.00	248,111.00	217,087.53	-	31,023.47	87.50
LbCh*Part Time	134,596.00	3,405.00	138,001.00	132,850.15	-	5,150.85	96.30

General Fund
Expenditure Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
LbCh*Overtime	-	-	-	30.11	-	(30.11)	100.00
LbCh*Contractual Services	4,250.00	-	4,250.00	4,598.75	-	(348.75)	108.20
LbCh*Copy & Printing Services	100.00	-	100.00	108.24	-	(8.24)	108.20
LbCh*Tech & Program Supplies	4,000.00	-	4,000.00	5,311.67	-	(1,311.67)	132.80
LbCh*Reference Materials	46,740.00	-	46,740.00	49,963.20	144.46	(3,367.66)	107.20
Total 47300 Library Children's Depa	**431,752.00**	**9,450.00**	**441,202.00**	**409,949.65**	**144.46**	**31,107.89**	**92.90**
LbBld*Town Custodial Services	2,100.00	-	2,100.00	-	-	2,100.00	-
LbBld*Building Supplies	6,300.00	-	6,300.00	6,034.64	-	265.36	95.80
LbBld*Cleaning Supplies	6,500.00	-	6,500.00	2,956.40	-	3,543.60	45.50
LbBld*Equipment Maintenance	18,450.00	-	18,450.00	6,799.00	-	11,651.00	36.90
LbBld*Facilities Maintenance	10,000.00	-	10,000.00	34,444.68	19,960.00	(44,404.68)	544.00
LbBld*Water Charges	2,373.00	-	2,373.00	3,013.08	-	(640.08)	127.00
LbBld*Sewer Use Fees	1,110.00	-	1,110.00	1,021.46	-	88.54	92.00
LbBld*Natural Gas/Propane	35,728.00	-	35,728.00	28,960.52	-	6,767.48	81.10
LbBld*Electric	110,153.00	-	110,153.00	68,666.06	-	41,486.94	62.30
LbBld*Town Bldg Heating Oil	1,357.00	-	1,357.00	-	-	1,357.00	-
LbBld*Refuse Disposal	2,430.00	-	2,430.00	2,705.88	-	(275.88)	111.40
Total 47400 Library Buildings & Gro	**196,501.00**	**-**	**196,501.00**	**154,601.72**	**19,960.00**	**21,939.28**	**88.80**
EmpBen*Major Medical Insurance	3,749,843.76	(26,000.00)	3,723,843.76	3,190,257.04	-	533,586.72	85.70
EmpBen*Life Insurance	49,591.00	-	49,591.00	41,705.29	-	7,885.71	84.10
EmpBen*Disability Insurance	42,500.00	-	42,500.00	41,811.39	-	688.61	98.40
EmpBen*Social Security/FICA	1,209,190.50	-	1,209,190.50	1,108,095.86	-	101,094.64	91.60
EmpBen*Police Pension	1,141,659.00	-	1,141,659.00	1,317,529.00	-	(175,870.00)	115.40
EmpBen*Town Pension	1,318,539.00	-	1,318,539.00	1,364,976.00	-	(46,437.00)	103.50
EmpBen*Defined Contribution	299,337.15	-	299,337.15	171,419.67	-	127,917.48	57.30
EmBen*Unemployment Compens	10,000.00	-	10,000.00	26,103.13	-	(16,103.13)	261.00
EmpBen*Consultant	9,500.00	-	9,500.00	8,910.76	-	589.24	93.80
Total 48100 Employee Benefits	**7,830,160.41**	**(26,000.00)**	**7,804,160.41**	**7,270,808.14**	**-**	**533,352.27**	**93.20**
Ins*Worker's Compensation	248,460.52	-	248,460.52	272,906.65	-	(24,446.13)	109.80
Ins*Property & Casualty Insur	261,062.58	15,000.00	276,062.58	278,321.46	-	(2,258.88)	100.80
Ins*Insurance Deductible	10,000.00	-	10,000.00	10,000.00	-	-	100.00
Total 48200 General Liability & Ins	**519,523.10**	**15,000.00**	**534,523.10**	**561,228.11**	**-**	**(26,705.01)**	**105.00**
OpTr*Contingency Reserve	264,493.00	(264,493.00)	-	-	-	-	-

General Fund
Expenditure Detail
June 30, 2026

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Contingency Vacancy Rate	(350,000.00)	-	(350,000.00)	-	-	(350,000.00)	-
CNR Transfer	416,250.00	-	416,250.00	416,250.00	-	-	100.00
OpTr*Simsbury Farms	151,715.00	-	151,715.00	151,715.00	-	-	100.00
OpTr*MSP Senior Fund	10,480.00	-	10,480.00	10,480.00	-	-	100.00
OpTr*Youth Service Bureau Fund	8,000.00	-	8,000.00	8,000.00	-	-	100.00
OpTr*Athletics Fund	2,250.00	-	2,250.00	2,250.00	-	-	100.00
Simsbury Celebrates	5,300.00	-	5,300.00	5,300.00	-	-	100.00
Total 49500 Operating Transfers	**508,488.00**	**(264,493.00)**	**243,995.00**	**593,995.00**	**-**	**(350,000.00)**	**243.40**
Debt Principal - Town	3,424,907.00	-	3,424,907.00	3,054,200.00	-	370,707.00	89.20
Debt Principal - School	3,678,300.00	-	3,678,300.00	3,875,800.00	-	(197,500.00)	105.40
Total 60100 Debt Principal	**7,103,207.00**	**-**	**7,103,207.00**	**6,930,000.00**	**-**	**173,207.00**	**97.60**
Debt Service Interest - Town	842,792.20	-	842,792.20	573,224.00	-	269,568.20	68.00
Debt Service Interest - School	1,608,857.80	-	1,608,857.80	1,656,401.00	-	(47,543.20)	103.00
Total 60200 Debt Interest	**2,451,650.00**	**-**	**2,451,650.00**	**2,229,625.00**	**-**	**222,025.00**	**90.90**
Total Town Expense	**39,178,857.86**	**-**	**39,178,857.86**	**37,965,454.34**	**48,311.45**	**1,165,092.07**	**97.00**
Education Expense Total	**88,823,110.95**	**-**	**88,823,110.95**	**88,711,433.50**	**23,731.46**	**87,945.99**	**99.90**
Total General Fund	**128,001,968.81**	**-**	**128,001,968.81**	**126,676,887.84**	**72,042.91**	**1,253,038.06**	**99.00**

TOWN OF SIMSBURY
SIMSBURY FARMS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED REVENUES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Recvd	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Recvd	FISCAL NOTES
REVENUES									
RECREATION PROGRAM									
SPECIAL PROGRAMS	435,500	440,413	4,913	101.13%	499,000	392,080	(106,920)	78.57%	Summer programs in the prior year generated additional revenues than current year
DAY CAMPS	272,500	181,442	(91,058)	66.58%	308,640	211,212	(97,428)	68.43%	Actuals consistent with the prior year
MISCELLANEOUS	10,000	8,350	(1,650)	83.50%	15,000	-	(15,000)	0.00%	No sponsorships in the current year
SIMSBURY FARMS COMPLEX									
SKATING	265,000	241,508	(23,492)	91.14%	273,600	246,015	(27,585)	89.92%	Actuals consistent with the prior year
SIMSBURY FARMS POOLS	288,000	276,192	(11,808)	95.90%	302,567	262,271	(40,296)	86.68%	Actuals consistent with the prior year
VENDING	22,000	20,421	(1,579)	92.82%	15,500	19,289	3,789	124.45%	
COURT RENTAL	33,000	28,277	(4,723)	85.69%	31,000	20,935	(10,066)	67.53%	Actuals consistent with the prior year
APPLE BARN RENTAL	2,500	7,827	5,327	313.08%	4,000	5,358	1,358	133.94%	
MISCELLANEOUS	-		-	#DIV/0!					
GOLF COURSE									
GOLF COURSE FEES	1,240,000	1,294,666	54,666	104.41%	1,410,000	1,349,131	(60,869)	95.68%	Greater summer activity in 2026 than 2025
GOLF SURCHARGE	100,000	109,038	9,038	109.04%	225,000	112,471	(112,529)	49.99%	Actuals consistent with the prior year
CLUB HOUSE SURCHARGE	-	45,756	45,756	#DIV/0!	-	97,339	97,339	#DIV/0!	New surcharge at the end of the prior year
RESTAURANT	35,270	36,829	1,559	104.42%	38,800	8,818	(29,983)	22.73%	New Lease signed in April 2026 that discontinued lease cash payments
MISCELLANEOUS	-	150	150	#DIV/0!	-	-	-	#DIV/0!	
TRANSFER IN - GENERAL FUND	151,715	151,715	-	100.00%	151,715	151,715	-	100.00%	
TOTAL REVENUES	**2,855,485**	**2,842,585**	**(12,900)**	**99.55%**	**3,274,822**	**2,876,633**	**(398,189)**	**87.84%**	

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
EXPENDITURES									
GOLF COURSE FEES	1,399,232	1,383,483	15,749	98.87%	1,210,199	1,234,546	(24,347)	102.01%	Use of facility surcharge funds that were not budgeted; see offsetting revenue above
SIMSBURY FARMS COMPLEX	643,431	638,119	5,312	99.17%	719,407	657,548	61,858	91.40%	Savings in use of seasonal staffing
SPECIAL PROGRAMS	605,110	498,082	107,028	82.31%	680,029	456,666	223,362	67.15%	Savings in contractual services, consistent with decreased revenues
SIMSBURY FARMS ADMINISTRATION	237,054	206,773	30,281	87.23%	248,636	217,138	31,498	87.33%	Savings in health insurance
TRANSFER OUT - GENERAL FUND	-	-	-	#DIV/0!	95,225	95,225	-	100.00%	
TRANSFER OUT - CNR	-	-	-	#DIV/0!	-	247,000	(247,000)	#DIV/0!	Fund Balance contribution to fund CNR projects
TOTAL EXPENDITURES	**2,884,827**	**2,726,458**	**158,369**	**94.51%**	**2,953,495**	**2,908,124**	**45,372**	**98.46%**	
NET INCOME/(LOSS)	**(29,342)**	**116,126**			**321,327**	**(31,490)**			
FUND BALANCE - 7/1/25						926,738			
SURPLUS (DEFICIT)						(31,490)			
FUND BALANCE - 6/30/26						**895,248**			

TOWN OF SIMSBURY
HEALTH INSURANCE FUND
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED REVENUES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Recvd	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Recvd	FISCAL NOTES
REVENUES									
PREMIUMS	16,442,244	16,251,190	(191,054)	98.84%	16,716,194	16,949,154	232,959	101.39%	Additional premiums from termination of Metlife Dental
HEALTH SAVINGS ACCOUNT FUNDING	730,000	774,833	44,833	106.14%	730,000	862,946	132,946	118.21%	Increased member count for HDHP plan
RX REIMBURSEMENT	711,877	571,906	(139,971)	80.34%	574,024	874,904	300,880	152.42%	Consistent with increased claims
INSURANCE REFUNDS	-	228,021	228,021	#DIV/0!	-	1,096,365	1,096,365	#DIV/0!	Spike in large claims eligible for stop loss reimbursement
MISCELLANEOUS	-	69,908	69,908	#DIV/0!	-	63,919	63,919	#DIV/0!	State funding Para H.S.A contributions
TOTAL REVENUES	**17,884,121**	**17,895,858**	**11,737**	**100.07%**	**18,020,218**	**19,847,288**	**1,827,070**	**110.14%**	

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
EXPENDITURES									
CLAIMS	15,807,114	15,159,544	647,570	95.90%	16,376,167	17,837,413	(1,461,246)	108.92%	Spike in large claims eligible for stop loss reimbursement
HEALTH SAVINGS ACCOUNT FUNDING	730,000	829,905	(99,905)	113.69%	730,000	864,696	(134,696)	118.45%	In line with H.S.A funding above
ASO/ADMIN FEES	511,355	529,625	(18,270)	103.57%	515,324	558,352	(43,028)	108.35%	Consistent with prior year
STOP LOSS INSURANCE	850,996	679,613	171,383	79.86%	849,728	735,679	114,049	86.58%	Bid results better than anticipated
TOTAL EXPENDITURES	**17,899,465**	**17,198,687**	**700,778**	**96.08%**	**18,471,219**	**19,996,140**	**(1,524,921)**	**108.26%**	
NET INCOME/(LOSS)	**(15,344)**	**697,171**			**(451,001)**	**(148,852)**			

FUND BALANCE - 7/1/25	5,012,512
SURPLUS (DEFICIT)	(148,852)
ESTIMATED FUND BALANCE - 6/30/26	**4,863,660**
IBNR	1,299,800
TOTAL RESERVES	6,163,460
% OF CLAIMS	35%

TOWN OF SIMSBURY
RESIDENTIAL RENTAL PROPERTY FUND
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED REVENUES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Recvd	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Recvd	FISCAL NOTES
REVENUES									
RENTAL INCOME	77,000	73,918	(3,082)	96.00%	77,000	74,500	(2,500)	96.75%	
INVESTMENT INCOME	20,000	26,063	6,063	130.32%	20,000	22,928	2,928	114.64%	
TOTAL REVENUES	**97,000**	**99,981**	**2,981**	**103.07%**	**97,000**	**97,428**	**428**	**100.44%**	

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
EXPENDITURES									
CONTRACTUAL SERVICES	10,000	9,135	865	91.35%	10,000	9,050	950	90.50%	
FACILITIES MAINTENANCE	15,000	10,612	4,388	70.75%	115,000	94,555	20,445	82.22%	15 Sugar Loaf Cut rehabilitation project
BUILDING IMPROVEMENTS	20,000	-	20,000	0.00%	20,000	-	20,000	0.00%	Consistent with prior year
WATER CHARGES	1,350	1,800	(450)	133.32%	1,350	2,529	(1,179)	187.33%	
SEWER USE FEES	2,000	2,669	(669)	133.45%	2,200	1,042	1,158	47.35%	
EQUIPMENT MAINTENANCE	3,000	13,246	(10,246)	441.52%	3,500	-	3,500	0.00%	
ELECTRIC	1,700	660	1,040	38.81%	1,800	346	1,454	19.23%	
DEBT SERVICE PRINCIPAL	2,768	-	2,768	0.00%	-	-	-	#DIV/0!	
DEBT SERVICE INTEREST	9	-	9	0.00%	-	-	-	#DIV/0!	
TOTAL EXPENDITURES	**55,827**	**38,121**	**17,706**	**68.28%**	**153,850**	**107,521**	**46,329**	**69.89%**	
NET INCOME/(LOSS)	**41,173**	**61,860**			**(56,850)**	**(10,094)**			

FUND BALANCE - 7/1/25	586,778
SURPLUS (DEFICIT)	(10,094)
FUND BALANCE - 6/30/26	**576,684**

TOWN OF SIMSBURY
SEWER USE FUND
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 BUDGETED REVENUES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Recvd	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Recvd	FISCAL NOTES
REVENUES									
ASSESSMENTS	3,001,431	3,462,430	460,999	115.36%	3,216,502	3,970,767	754,265	123.45%	New assessments added in the current year beyond anticipated budget
WPCA FEES	765,087	749,808	(15,279)	98.00%	683,858	584,592	(99,266)	85.48%	Decrease in fees consistent with decreased budget and consistent with FY24. Prior year was an outlier year with larger projects
INTERGOVERNMENTAL REVENUES	393,336	393,332	(4)	100.00%	393,539	393,543	4	100.00%	
INTEREST & LIENS	23,379	43,753	20,374	187.15%	26,003	35,155	9,152	135.20%	
MISCELLANEOUS GRANT	5,000	3,907	(1,093)	78.14%	3,500	10,223	6,723	292.09%	
INTEREST ON INVESTMENTS	130,000	151,120	21,120	116.25%	150,000	80,934	(69,066)	53.96%	Interest rates coming down, budgeted consistent with prior year
MISCELLANEOUS	-	-	-	#DIV/0!	-	2,600	2,600	#DIV/0!	Sale of equipment
TOTAL REVENUES	**4,318,233**	**4,804,351**	**486,118**	**111.26%**	**4,473,402**	**5,077,815**	**604,413**	**113.51%**	

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
EXPENDITURES									
OPERATING									
SALARIES & BENEFITS	1,427,995	1,396,103	31,893	97.77%	1,469,793	1,445,131	24,662	98.32%	Pension ARC pension payment savings
CONSULTANT	40,000	37,942	2,058	94.86%	40,000	36,040	3,960	90.10%	
CONTRACTUAL SERVICES	52,015	51,116	899	98.27%	58,450	57,011	1,439	97.54%	
PROPERTY & CASUALTY INSURANCE	40,396	40,396	-	100.00%	41,608	41,608	-	100.00%	
ADVERTISING	700	286	414	40.84%	1,500	5,786	(4,286)	385.74%	
COPY & PRINTING SERVICES	1,500	-	1,500	0.00%	3,000	2,141	859	71.37%	
POSTAGE	2,200	363	1,837	16.52%	2,200	1,110	1,090	50.45%	
EQUIPMENT RENTALS	1,500	860	640	57.30%	1,500	995	505	66.34%	
SUPPLIES	198,000	149,199	48,801	75.35%	213,900	151,596	62,304	70.87%	Savings in chemical & lab supplies
MAINTENANCE	55,140	30,137	25,003	54.66%	55,140	45,482	9,658	82.48%	
UTILITIES	1,040,487	924,061	116,426	88.81%	1,105,103	941,390	163,713	85.19%	Electricity line item savings
PUBLIC AGENCY SUPPORT	127,158	127,158	-	100.00%	128,757	128,757	-	100.00%	
CONFERENCES & EDUCATION	5,565	8,020	(2,455)	144.11%	6,950	4,995	1,955	71.87%	
TRAVEL	1,000	-	1,000	0.00%	1,000	-	1,000	0.00%	
DUES & SUBSCRIPTIONS	1,340	1,297	43	96.83%	1,710	1,307	404	76.40%	
SEWER EXTENSIONS	32,000	3,765	28,235	11.77%	32,000	7,800	24,200	24.38%	Consistent with prior year
TECH & PROGRAM EQUIPMENT	1,800	483	1,317	26.83%	1,800	1,948	(148)	108.20%	
MACHINERY	75,000	90,640	(15,640)	120.85%	75,000	57,977	17,023	77.30%	Budget consistent with the prior year. Prior year was an outlier year due to a boiler replacement. Current year expenditures are consistent with FY24
COMPUTER SOFTWARE	40,700	46,033	(5,333)	113.10%	42,510	42,724	(214)	100.50%	
TOTAL OPERATING	**3,144,496**	**2,907,859**	**236,637**	**92.47%**	**3,281,921**	**2,973,797**	**308,124**	**90.61%**	

Description	FY2025 BUDGETED EXPENDITURES	FY2025 ACTUAL As of 6/30/2025	$ Variance	% Spent	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 6/30/2026	$ Variance	% Spent	FISCAL NOTES
TRANSFERS									
CAPITAL PROJECT FUND	450,000	450,000	-	100.00%	586,000	586,000	-	100.00%	
TOTAL TRANSFERS	**450,000**	**450,000**	**-**	**100.00%**	**586,000**	**586,000**	**-**	**100.00%**	
DEBT SERVICE									
DEBT SERVICE PRINCIPAL	1,060,000	1,060,000	-	100.00%	1,115,000	1,115,000	-	100.00%	
DEBT SERVICE INTEREST	154,000	154,000	-	100.00%	99,625	99,625	-	100.00%	
TOTAL DEBT SERVICE	**1,214,000**	**1,214,000**	**-**	**100.00%**	**1,214,625**	**1,214,625**	**-**	**100.00%**	
TOTAL EXPENDITURES	**4,808,496**	**4,571,859**	**236,637**	**95.08%**	**5,082,546**	**4,774,422**	**308,124**	**93.94%**	
NET INCOME/(LOSS)	**(490,263)**	**232,491**			**(609,145)**	**303,393**			
FUND BALANCE - 7/1/25						6,317,281			
SURPLUS (DEFICIT)						303,393			
FUND BALANCE - 6/30/26						**6,620,674**			

TOWN OF SIMSBURY
SEWER ASSESSMENT FUND
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
ASSESSMENTS	176,270	138,432	(37,839)	
INTEREST & LIENS	6,713	9,195	2,482	
INTEREST ON INVESTMENTS	63,393	61,067	(2,327)	
TOTAL REVENUES	**246,377**	**208,694**	**(37,683)**	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**246,377**	**208,694**	**(37,683)**	
FUND BALANCE - 7/1/25		1,146,770		
SURPLUS (DEFICIT)		208,694		
FUND BALANCE - 6/30/26		**1,355,464**		

Special Revenue Fund Descriptions

Residential Rental Property

- To account for rental revenues and the maintenance and capital expenditures in maintaining the Town owned residential properties

Library Programs

- To account for donations, memorial gifts and miscellaneous grants and expenses related to the operations of the library.

Police Community Services

- To account for police grants, donations, charges for fingerprint services and programs including: Project Lifesaver, Self-Defense Classes, Police Cadets and Heroes & Hounds.

Narcotics Task Force

- To account for state grants for narcotics enforcement

Police Special Duty

- To account for revenues and expenditures for police officer's special duty for outside organizations.

Social Services Programs

- To account for donations and gifts and associated expenses related for the well-being of town citizens in need of assistance.

Town Aid Road

- To account for state town aid road grants and related expenses to town roads.

Preservation of Historic Documents

- To account for, in the Town Clerk's office, additional revenues collected, grant revenues and expenditures to preserve land records pursuant to Public Act No. 00-146

Town Clerk LOCIP

- To account for document fees collected by the Town Clerk's office to be used for expenditures that qualify under the State Local Capital Improvement (LOCIP) grants.

Expanded Dial-A-Ride

- To account for grant and expenditures related to an expanded dial-a-ride service to the elderly and disabled residents of the program.

Dog Park

- To account for donations and expenses related to the operations of the dog park.

Clean Energy Task Force

- To account for grants and donations to be expended per the charge of the Clean Energy Task Force.

Simsbury Celebrates

- To account for donations and expenditures associated with the annual Simsbury Celebrates event.

Field Recreation

- To account for charges for services and expenditures associated with the maintenance of the athletic fields.

Simsbury Try-Athlon

- To account for donations and expenditures associated with the annual Try-Athlon event.

Senior Center

- To account for donations and expenses related to senior center programs

Youth Service Bureau

- To account for grant and expenditures related to youth services.

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

LIBRARY PROGRAMS

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	37,829	42,611	4,783	
DONATIONS	2,589	3,128	540	
TOTAL REVENUES	**40,417**	**45,740**	**5,322**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	34,945	31,072	3,873	
BANK FEES	42	340	(298)	
TOTAL EXPENDITURES	**34,987**	**31,412**	**3,575**	
NET INCOME/(LOSS)	**5,430**	**14,328**		
FUND BALANCE - 7/1/25		51,403		
SURPLUS (DEFICIT)		14,328		
FUND BALANCE - 6/30/26		**65,731**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

COMMUNITY SERVICES FUND

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	(5,466)	-	5,466	
DONATIONS	23,032	925	(22,107)	
CADET PROGRAM	2,655	2,463	(192)	
HEROES & HOUNDS PROGRAM	25	25	-	
TOTAL REVENUES	**20,246**	**3,413**	**(16,833)**	
EXPENDITURES				
PROGRAM SERVICES	14,432	1,708	12,724	
TECH & PROGRAM SUPPLIES	3,195	-	3,195	
COMFORT DOG SUPPLIES	-	180	(180)	
CADET PROGRAM	60	3,315	(3,255)	
TOTAL EXPENDITURES	**17,687**	**5,203**	**(240)**	
NET INCOME/(LOSS)	**2,559**	**(1,790)**		
FUND BALANCE - 7/1/25		55,448		
SURPLUS (DEFICIT)		(1,790)		
FUND BALANCE - 6/30/26		**53,658**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

NARCOTICS TASK FORCE

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
OPERATING TRANSFER	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**-**	**-**		
FUND BALANCE - 7/1/25		15,032		
SURPLUS (DEFICIT)		-		
FUND BALANCE - 6/30/26		**15,032**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

SOCIAL SERVICES PROGRAMS

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
OPIOID SETTLEMENT	46,698	35,576	(11,122)	
DONATIONS	49,571	57,547	7,976	
TOTAL REVENUES	**96,269**	**93,122**	**(3,146)**	
EXPENDITURES				
MEDICAL ASSISTANCE	1,016	1,401	(384)	
FOOD DISTRIBUTION	26,429	36,536	(10,107)	
AUTO REPAIRS	700	-	700	
EMERGENCY SHELTER	7,956	61,356	(53,400)	
UTILITY ASSISTANCE	6,283	3,807	2,476	
OPIOID SETTLEMENT	-	7,549	(7,549)	
TECH & PROGRAM SUPPLIES	14,863	19	14,844	
TRANSFER - GENERAL FUND	-	180,000	(180,000)	OPIOID FUNDS
TOTAL EXPENDITURES	**57,247**	**290,667**	**(233,420)**	
NET INCOME/(LOSS)	**39,022**	**(197,545)**		
FUND BALANCE - 7/1/25		407,214		
SURPLUS (DEFICIT)		(197,545)		
FUND BALANCE - 6/30/26		**209,669**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

TOWN AID ROAD

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	370,216	494,396	124,180	
TOTAL REVENUES	**370,216**	**494,396**	**124,180**	
EXPENDITURES				
TRANSFER - CNR FUND	91,580	94,000	(2,420)	
TRANSFER - CAPITAL PROJECTS FUND	243,500	243,500	-	
TOTAL EXPENDITURES	**335,080**	**337,500**	**(2,420)**	
NET INCOME/(LOSS)	**35,136**	**156,896**		
FUND BALANCE - 7/1/25		270,190		
SURPLUS (DEFICIT)		156,896		
FUND BALANCE - 6/30/26		**427,086**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

PRESERVATION OF HISTORIC DOCUMENTS

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	7,500	7,000	(500)	
RECORDING FEES	23,850	26,502	2,652	
TOTAL REVENUES	**31,350**	**33,502**	**2,652**	
EXPENDITURES				
SALARIES & WAGES	-	3,663	(3,663)	
COPY & PRINTING	7,500	700		
FEES PAID TO STATE	16,696	20,189	(3,493)	
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	**24,196**	**24,552**	**(7,156)**	
NET INCOME/(LOSS)	**7,154**	**8,950**		
FUND BALANCE - 7/1/25		41,187		
SURPLUS (DEFICIT)		8,950		
FUND BALANCE - 6/30/26		**50,137**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

POLICE SPECIAL DUTY

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR SERVICES	339,807	313,601	(26,206)	
TOTAL REVENUES	**339,807**	**313,601**	**(26,206)**	
EXPENDITURES				
SALARIES & BENEFITS	326,309	262,327	63,981	
TOTAL EXPENDITURES	**326,309**	**262,327**	**63,981**	
NET INCOME/(LOSS)	**13,499**	**51,274**		
FUND BALANCE - 7/1/25		50,000		
SURPLUS (DEFICIT)		51,274		
FUND BALANCE - 6/30/26		**101,274**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

TOWN CLERK LOCIP FUND

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
FARMLAND PRESERVATION FEES	6,261	8,224	1,963	
TOTAL REVENUES	**6,261**	**8,224**	**1,963**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**6,261**	**8,224**		
FUND BALANCE - 7/1/25		85,819		
SURPLUS (DEFICIT)		8,224		
FUND BALANCE - 6/30/26		**94,043**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

EXPANDED DIAL-A-RIDE

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
PASS FEES	4,078	4,595	517	
SALE OF PROPERTY	-	1,500	1,500	
TOTAL REVENUES	**4,078**	**6,095**	**2,017**	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**4,078**	**6,095**		
FUND BALANCE - 7/1/25		93,457		
SURPLUS (DEFICIT)		6,095		
FUND BALANCE - 6/30/26		**99,552**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

DOG PARK

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	1,917	165	(1,752)	
TOTAL REVENUES	**1,917**	**165**	**(1,752)**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	1,366	788	578	
GENERAL REPAIRS	10	178	(168)	
TOTAL EXPENDITURES	**1,376**	**966**	**410**	
NET INCOME/(LOSS)	**541**	**(801)**		
FUND BALANCE - 7/1/25		3,601		
SURPLUS (DEFICIT)		(801)		
FUND BALANCE - 6/30/26		**2,800**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

CLEAN ENERGY TASK FORCE

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
SPECIAL ACTIVITIES	322	-	322	
TOTAL EXPENDITURES	**322**	**-**	**-**	
NET INCOME/(LOSS)	**(322)**	**-**		
FUND BALANCE - 7/1/25		4,385		
SURPLUS (DEFICIT)		-		
FUND BALANCE - 6/30/26		**4,385**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

SIMSBURY CELEBRATES

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	28,132	34,586	6,454	
GENERAL FUND TRANSFER	5,300	5,300	-	
TOTAL REVENUES	**33,432**	**39,886**	**6,454**	
EXPENDITURES				
SALARIES & WAGES	1,964	1,514	451	
CONTRACTUAL SERVICES	24,178	27,441	(3,263)	
BANK FEES	-	257	(257)	
TECH & PROGRAM SUPPLIES	4,290	4,095	195	
TOTAL EXPENDITURES	**30,432**	**33,307**	**(2,875)**	
NET INCOME/(LOSS)	**3,000**	**6,579**		
FUND BALANCE - 7/1/25		6,756		
SURPLUS (DEFICIT)		6,579		
FUND BALANCE - 6/30/26		**13,335**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

FIELD MAINTENANCE RECREATION

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR SERVICES	50,903	39,371	(11,532)	
TRANSFER IN - GENERAL FUND	2,250	2,250	-	
TOTAL REVENUES	**53,153**	**41,621**	**(11,532)**	
EXPENDITURES				
AGRICULTURAL SUPPLIES	8,726	20,857	(12,132)	
EQUIPMENT	10,485	7,557	2,928	
ELECTRIC	3,189	-	3,189	
TOTAL EXPENDITURES	**22,400**	**28,415**	**3,189**	
NET INCOME/(LOSS)	**30,753**	**13,206**		
FUND BALANCE - 7/1/25		9,647		
SURPLUS (DEFICIT)		13,206		
FUND BALANCE - 6/30/26		**22,853**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

SENIOR CENTER PROGRAMS

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
PROGRAM FEES	71,895	67,941	(3,953)	
GRANTS	-	2,880	2,880	
DONATIONS	-	660	660	
TRANSFER IN - GENERAL FUND	10,480	10,480	-	
TOTAL REVENUES	**82,375**	**81,961**	**(413)**	
EXPENDITURES				
SPECIAL ACTIVITIES	76,486	75,332	1,154	
BANK FEES	2,456	2,440	16	
TOTAL EXPENDITURES	**78,942**	**77,772**	**1,170**	
NET INCOME/(LOSS)	**3,433**	**4,190**		
FUND BALANCE - 7/1/25		46,458		
SURPLUS (DEFICIT)		4,190		
FUND BALANCE - 6/30/26		**50,648**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

YOUTH SERVICE BUREAU

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	39,376	31,397	(7,979)	
TRANSFER IN - GENERAL FUND	8,000	8,000	-	
TOTAL REVENUES	**47,376**	**39,397**	**(7,979)**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	26,877	39,305	(12,428)	
PUBLIC AGENCY SUPPORT	12,463	-	12,463	
TOTAL EXPENDITURES	**39,339**	**39,305**	**34**	
NET INCOME/(LOSS)	**8,037**	**93**		
FUND BALANCE - 7/1/25		5,129		
SURPLUS (DEFICIT)		93		
FUND BALANCE - 6/30/26		**5,222**		

Trust Fund Descriptions

Eno Wood Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining Eno Memorial Hall. The assets are held in a separate trust and are not in the Town's name

Horace Belden Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining town roads. The assets are held in a separate trust and are not in the Town's name.

Julia Darling Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance. The assets are held in a separate trust and are not in the Town's name.

Kate Southwell Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance, excluding residents of Tariffville. The assets are held in a separate trust and are not in the Town's name.

Ellsworth Trust

- To be used for the beautification of the main streets of the Town of Simsbury, particularly Hopmeadow Street and/or expenses relating to the Planning Commission.

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

ENO WOOD TRUST

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	38,216	35,183	(3,034)	
INTEREST INCOME	524	1,373	849	
TOTAL REVENUES	**38,741**	**36,556**	**(2,185)**	
EXPENDITURES				
FACILITIES MAINTENANCE	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**38,741**	**36,556**		
FUND BALANCE - 7/1/25		22,786		
SURPLUS (DEFICIT)		36,556		
FUND BALANCE - 6/30/26		**59,342**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

HORACE BELDEN TRUST

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	75,438	69,449	(5,989)	
INTEREST INCOME	2,178	1,149	(1,029)	
TOTAL REVENUES	**77,615**	**70,598**	**(7,017)**	
EXPENDITURES				
ROADS & DRAINAGE	60,000	66,947	(6,947)	
TRANSFER	21,500	-	21,500	
TOTAL EXPENDITURES	**81,500**	**66,947**	**(6,947)**	
NET INCOME/(LOSS)	**(3,885)**	**3,652**		
FUND BALANCE - 7/1/25		30,503		
SURPLUS (DEFICIT)		3,652		
FUND BALANCE - 6/30/26		**34,155**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

JULIA DARLING TRUST

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	33,361	30,713	(2,648)	
INTEREST INCOME	2,573	2,160	(414)	
TOTAL REVENUES	**35,935**	**32,873**	**(3,062)**	
EXPENDITURES				
EMERGENCY SHELTER/FOOD	980	9,500	(8,520)	
UTILITIES	6,907	2,143	4,764	
AUTO REPAIRS	-	1,800	(1,800)	
TRANSFER - GENERAL FUND	14,000	14,500	(500)	
TOTAL EXPENDITURES	**21,887**	**27,943**	**(6,056)**	
NET INCOME/(LOSS)	**14,048**	**4,930**		
FUND BALANCE - 7/1/25		66,317		
SURPLUS (DEFICIT)		4,930		
FUND BALANCE - 6/30/26		**71,247**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

KATE SOUTHWELL TRUST

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	18,178	16,735	(1,443)	
INTEREST INCOME	767	536	(231)	
TOTAL REVENUES	**18,945**	**17,271**	**(1,674)**	
EXPENDITURES				
FOOD DISTRIBUTION	2,782	619	2,163	
TRANSFER - GENERAL FUND	14,350	21,590	(7,240)	
TOTAL EXPENDITURES	**17,132**	**22,209**	**(5,077)**	
NET INCOME/(LOSS)	**1,813**	**(4,938)**		
FUND BALANCE - 7/1/25		28,223		
SURPLUS (DEFICIT)		(4,938)		
FUND BALANCE - 6/30/26		**23,285**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

ELLSWORTH TRUST

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
INTEREST INCOME	1,071	1,073	1,073	
TOTAL REVENUES	**1,071**	**1,073**	**1,073**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**1,071**	**1,073**		
FUND BALANCE - 7/1/25		23,539		
SURPLUS (DEFICIT)		1,073		
FUND BALANCE - 6/30/26		**24,612**		

Pension Fund Descriptions

General Government Pension Plan

- To account for the activities of the Town's defined benefit plan for general government employees. This fund accumulates resources for pension benefit payments to qualified employees.

Police Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Board of Education Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Other Post-Employment Benefits (OPEB)

- To account for the activities for both the Town and Board of Education for other post-employment benefits (ie health insurance, life insurance) which accumulate resources for other post-employment benefit payments to qualified employees

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

GENERAL GOVERNMENT

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,875,688	1,981,457	(105,769)	
INTEREST & DIVIDENDS	908,515	953,158	(44,644)	
CHANGE IN MARKET VALUE	2,257,351	3,457,354	(1,200,003)	
TOTAL REVENUES	**5,041,554**	**6,391,970**	**(1,350,416)**	
EXPENDITURES				
RETIREE PAYMENTS	2,596,805	2,799,305	(202,501)	
CUSTODIAN FEES	32,049	33,184	(1,135)	
ADMIN EXPENSES	48,132	72,848	(24,717)	
TOTAL EXPENDITURES	**2,676,985**	**2,905,337**	**(228,352)**	
NET INCOME/(LOSS)	**2,364,569**	**3,486,632**		
FUND BALANCE - 7/1/25		31,396,186		
SURPLUS (DEFICIT)		3,486,632		
FUND BALANCE - 6/30/26		**34,882,819**		

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

BOARD OF EDUCATION

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,596,511	1,624,565	(28,054)	
INTEREST & DIVIDENDS	904,442	935,212	(30,770)	
CHANGE IN MARKET VALUE	2,258,847	3,433,376	(1,174,529)	
TOTAL REVENUES	**4,759,800**	**5,993,154**	**(1,233,354)**	
EXPENDITURES				
RETIREE PAYMENTS	2,671,464	2,759,636	(88,172)	
CUSTODIAN FEES	29,995	31,040	(1,045)	
ADMIN EXPENSES	47,372	47,611	(238)	
TOTAL EXPENDITURES	**2,748,832**	**2,838,287**	**(89,455)**	
NET INCOME/(LOSS)	**2,010,969**	**3,154,867**		
FUND BALANCE - 7/1/25		31,174,909		
SURPLUS (DEFICIT)		3,154,867		
FUND BALANCE - 6/30/26		**34,329,776**		

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

POLICE

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,261,829	1,578,508	(316,679)	
INTEREST & DIVIDENDS	675,349	719,946	(44,597)	
CHANGE IN MARKET VALUE	1,669,686	2,588,518	(918,832)	
TOTAL REVENUES	**3,606,864**	**4,886,973**	**(1,280,108)**	
EXPENDITURES				
RETIREE PAYMENTS	1,488,406	1,718,903	(230,497)	
CUSTODIAN FEES	29,311	30,325	(1,014)	
ADMIN EXPENSES	39,532	43,705	(4,173)	
TOTAL EXPENDITURES	**1,557,249**	**1,792,933**	**(235,684)**	
NET INCOME/(LOSS)	**2,049,615**	**3,094,039**		
FUND BALANCE - 7/1/25		23,508,600		
SURPLUS (DEFICIT)		3,094,039		
FUND BALANCE - 6/30/26		**26,602,640**		

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,238,630	1,164,167	74,463	
INTEREST & DIVIDENDS	614,143	753,149	(139,006)	
CHANGE IN MARKET VALUE	2,228,406	3,773,717	(1,545,312)	
TOTAL REVENUES	**4,081,179**	**5,691,033**	**(1,609,855)**	
EXPENDITURES				
CLAIMS	1,133,006	1,058,362	74,644	
ADMIN EXPENSES	87,072	70,113	16,959	
TOTAL EXPENDITURES	**1,220,078**	**1,128,475**	**91,603**	
NET INCOME/(LOSS)	**2,861,101**	**4,562,559**		
FUND BALANCE - 7/1/25		27,104,867		
SURPLUS (DEFICIT)		4,562,559		
FUND BALANCE - 6/30/26		**31,667,425**		

Town of Simsbury
Capital Project Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended June 30, 2026

	Inception Year	Expected Completion	Project	Appropriations Balance June 30, 2025	Appropriations Current Year	Appropriations Balance June 30, 2026	Expenditures Balance June 30, 2025	Expenditures Current Year	Expenditures Balance June 30, 2026	Uncommitted Balance June 30, 2026	Notes
Sewer Fund Projects											
	FY18	TBD - State Pending	Phosphorus Removal Analysis/WPC Plan Update	325,000.00	-	325,000.00	(171,181.00)	-	(171,181.00)	153,819.00	Amended contract - NPDES permit
	FY20	FY27	Plant Logic Controllers	250,000.00	-	250,000.00	(176,608.43)	(15,370.66)	(191,979.09)	58,020.91	Final programming underway
	Recurring	On Going	Sewer Liners	1,227,616.00	100,000.00	1,327,616.00	(921,639.08)	(19,971.74)	(941,610.82)	386,005.18	
	FY22	On Hold	Berm Improvements	3,250,000.00	-	3,250,000.00	-	-	-	3,250,000.00	Close - Grant not approved, looking at other grant/funding options
	FY23	FY27	Primary Clarifier	1,150,000.00	-	1,150,000.00	(981,956.21)	-	(981,956.21)	168,043.79	
	FY26	FY27	Installation of Septage Receiving Station	-	361,000.00	361,000.00	-	(139,669.47)	(139,669.47)	221,330.53	
Town Projects											
	FY14	Need State Audit	Senior/Community Center Design	321,698.56	-	321,698.56	(163,595.68)	-	(163,595.68)	158,102.88	
	FY17	December 2026	Multi-Use Connections & Master Plan Updates	1,160,000.00	-	1,160,000.00	(720,365.99)	(325,239.75)	(1,045,605.74)	114,394.26	
	FY18	Completed	Bridge Improvements	805,000.00	-	805,000.00	(400,000.00)	-	(400,000.00)	405,000.00	Close
	FY19	Need State Audit	Multi-Use Trail	2,824,200.00	-	2,824,200.00	(2,927,636.35)	250,000.00	(2,677,636.35)	146,563.65	
	Recurring	On Going	Highway Pavement Management	3,583,394.76	1,896,000.00	5,479,394.76	(3,310,563.07)	(2,042,943.14)	(5,353,506.21)	125,888.55	
	Recurring	On Going	Greenway Improvements	172,733.65	75,000.00	247,733.65	(93,687.15)	(90,093.12)	(183,780.27)	63,953.38	
	Recurring	On Going	Sidewalk Reconstruction	653,364.60	223,400.00	876,764.60	(513,325.86)	(133,662.32)	(646,988.18)	229,776.42	
	FY20	On Going	Accounting System	385,000.00	-	385,000.00	(307,126.53)	(7,140.00)	(314,266.53)	70,733.47	
	FY20/FY26	Completed	Eno Entrance and ADA Improvements	360,840.84	500,000.00	860,840.84	(105,241.65)	(482,152.87)	(587,394.52)	273,446.32	Pending final payments to vendors
	FY22	Need State Audit	North End Sidewalk (Hopmeadow Connectivity)	1,794,596.40	-	1,794,596.40	(1,769,126.98)	-	(1,769,126.98)	25,469.42	
	FY23	Completed	Town Hall Site & Safety Improvements	1,340,000.00	-	1,340,000.00	(1,234,324.06)	(17,487.79)	(1,251,811.85)	88,188.15	Close
	FY23	Completed	Eno Parking Improvements	245,000.00	110,000.00	355,000.00	(5,417.95)	(349,489.77)	(354,907.72)	92.28	Pending Bonding
	FY23/FY24	December 2026	Trails - Rt 10 to Curtiss Park	2,455,744.00	-	2,455,744.00	-	(3,334.44)	(3,334.44)	2,452,409.56	
	FY23	December 2032	Trails - Curtiss Park to Tariffville	300,000.00	-	300,000.00	(97,850.00)	-	(97,850.00)	202,150.00	
	FY23/FY25	FY27	Performing Arts Center Restrooms	2,782,881.00	388,000.00	3,170,881.00	(17,163.67)	(2,799,315.30)	(2,816,478.97)	354,402.03	
	FY23/FY25	Completed	Tariffville Park Court Replacement	450,000.00	-	450,000.00	(186,417.74)	(13,254.76)	(199,672.50)	250,327.50	Pending final payments to vendors
	FY23	Completed	Flower Bridge Repair Design	2,764,000.00	-	2,764,000.00	(2,694,719.96)	(29,634.13)	(2,724,354.09)	39,645.91	Close
	FY23	Completed	Firetown Road Sidewalk	1,829,000.00	-	1,829,000.00	(38,014.00)	(707,481.09)	(745,495.09)	1,083,504.91	Pending final payments to vendors
	FY24	Completed	Refurbish Elevators	877,500.00	-	877,500.00	(878,996.44)	(10,468.58)	(889,465.02)	(11,965.02)	Close - Overage related to bonding expenses
	FY24	On Hold	Meadowood Barn Restoration	650,000.00	-	650,000.00	(11,006.58)	-	(11,006.58)	638,993.42	Pending BOS Policy decision
	FY24	FY28	Bridge Improvements (Climax Rd over Nod Brook)	372,000.00	-	372,000.00	-	(150,687.96)	(150,687.96)	221,312.04	
	FY24	Cancelled - Lack of funding	Bridge Improvements (Firetown Road and Barndoor Hill)	402,500.00	-	402,500.00	-	-	-	402,500.00	Open until officially closed with the State
	FY24	Completed	Eno Building Infrastructure	389,440.00	-	389,440.00	(188,604.00)	(30,250.00)	(218,854.00)	170,586.00	Remaining funding for design changes
	FY25/FY26	FY32	Tariffville Connection - East Coast Greenway Gap Closure	450,000.00	450,000.00	900,000.00	-	-	-	900,000.00	
	FY25	Completed	Town Hall Rooftop Units	293,000.00	-	293,000.00	(24,500.00)	(247,005.75)	(271,505.75)	21,494.25	Pending final payments to vendors
	FY25	FY27	Barn and Facility Repairs - Wolcott Road	275,000.00	-	275,000.00	-	(93,754.32)	(93,754.32)	181,245.68	
	FY25	FY28	Dam Evaluation & Repairs (Stoddard Dam Breach)	171,000.00	-	171,000.00	(18,590.00)	(100,190.02)	(118,780.02)	52,219.98	
	FY25	Completed	Public Works Truck Replacement and Plow	266,220.00	-	266,220.00	(263,505.80)	-	(263,505.80)	2,714.20	Close
	FY25	FY27	Memorial Pool Redesign	150,000.00	-	150,000.00	(32,821.89)	(26,437.98)	(59,259.87)	90,740.13	Remaining funds pending decision on use of Memorial Pool
	FY26	Completed	Public Works Truck Replacement and Plow	-	258,000.00	258,000.00	-	(272,165.67)	(272,165.67)	(14,165.67)	Offset by check from Granby for sale of truck that was replaced
Education Projects											
	Recurring	On Going	District Security Improvements	1,250,000.00	250,000.00	1,500,000.00	(1,032,651.27)	(181,100.87)	(1,213,752.14)	286,247.86	
	FY22	Need State Audit	Latimer Lane Renovation	39,054,243.00	-	39,054,243.00	(38,974,503.67)	(75,232.65)	(39,049,736.32)	4,506.68	
	FY23	FY27	Tootin Water Distribution & Drainage	480,000.00	-	480,000.00	(441,177.70)	(24,500.00)	(465,677.70)	14,322.30	
	FY23	Need State Audit	Central Roof Replacement	370,000.00	-	370,000.00	(273,584.59)	-	(273,584.59)	96,415.41	
	FY23	Need State Audit	Tariffville Roof Replacement	1,000,000.00	-	1,000,000.00	(829,508.12)	-	(829,508.12)	170,491.88	
	FY23	FY28	Central Electric Svc & Distribution	250,000.00	-	250,000.00	(29,254.86)	(19,350.00)	(48,604.86)	201,395.14	
	FY23	Completed	Tariffville Modulars	868,000.00	-	868,000.00	(849,129.34)	(5,965.00)	(855,094.34)	12,905.66	Close
	FY25	Completed	District Network Infrastructure	350,000.00	-	350,000.00	(324,632.87)	(4,175.50)	(328,808.37)	21,191.63	Close
	FY25	Completed	District Flooring Improvements	250,000.00	-	250,000.00	(239,678.91)	(2,982.51)	(242,661.42)	7,338.58	Close
	FY25	Completed	SHS - Auditorium & Amphitheater Improvements	400,000.00	-	400,000.00	(223,431.50)	(171,683.65)	(395,115.15)	4,884.85	Close
	FY25	FY27	Tootin Hills - Replace Roof (V3, V4)	1,120,000.00	-	1,120,000.00	(44,799.40)	(767,519.32)	(812,318.72)	307,681.28	
	FY25/FY26	Completed	2 Farms Village Road	1,000,000.00	400,000.00	1,400,000.00	(308,200.00)	(1,100,162.71)	(1,408,362.71)	(8,362.71)	Property Taxes from Closing Error - Pay per Town Attorney
	FY26	FY27	District Paving	-	600,000.00	600,000.00	-	(267,228.55)	(267,228.55)	332,771.45	

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended June 30, 2026

		Appropriations			Expenditures					
Inception Year	Project	Balance June 30, 2025	Current Year	Balance June 30, 2026	Balance June 30, 2025	Current Year	Balance June 30, 2026	Uncommitted Balance June 30, 2026	Notes	Close Year
	CNR Reserve (5 Year Payback)	1,900,000.00	-	1,900,000.00	-	-	-	1,900,000.00		
FY26	Telephone System	-	25,000.00	25,000.00	-	(14,288.00)	(14,288.00)	10,712.00	Completed	FY30
Recurring	CNR Assessor - Revaluation	522,300.00	68,600.00	590,900.00	(343,591.16)	-	(343,591.16)	247,308.84		
Recurring	Police Cruisers	462,163.00	271,840.00	734,003.00	(451,240.52)	(251,308.15)	(702,548.67)	31,454.33	Closer	FY26
FY24	Security Camera Infrastructure & Equipment	9,110.00	-	9,110.00	(9,110.00)	-	(9,110.00)	-	Completed	FY28
FY25	Security Camera Infrastructure & Equipment	38,000.00	-	38,000.00	-	-	-	38,000.00	Re-appropriate - Library & Parks to be done. Will not have to include request in FY28 budget	FY29
FY26	Security Camera Infrastructure & Equipment	-	48,000.00	48,000.00	-	(27,291.00)	(27,291.00)	20,709.00	Completed - Pending final payments to vendor	FY30
FY25	Pickup F-150 4x4 (Director)	42,000.00	-	42,000.00	(43,439.59)	-	(43,439.59)	(1,439.59)	Close	FY26
FY25	2015 Ford Pick-Up	60,000.00	-	60,000.00	(59,949.12)	(260.88)	(60,210.00)	(210.00)	Completed	FY29
FY25	Plow Blades	31,000.00	-	31,000.00	(7,634.30)	(24,065.50)	(31,699.80)	(699.80)	Close	FY26
FY26	Pickup Truck Replacement	-	60,000.00	60,000.00	-	(56,094.50)	(56,094.50)	3,905.50	Close	FY26
Recurring	Playscapes	455,000.00	45,000.00	500,000.00	(349,031.65)	(150,968.35)	(500,000.00)	-		
Recurring	Various Drainage Improvements	300,000.00	150,000.00	450,000.00	(282,134.66)	(3,573.30)	(285,707.96)	164,292.04		
FY21	P&R Garage Ventilation	10,000.00	-	10,000.00	-	-	-	10,000.00	Close	FY26
FY25	Soft Body Armor/Vest Replacement	5,000.00	-	5,000.00	(1,790.00)	-	(1,790.00)	3,210.00	Close	FY26
FY26	Soft Body Armor/Vest Replacement	-	21,000.00	21,000.00	-	(19,930.00)	(19,930.00)	1,070.00	Completed - Pending grant funding	FY26
Recurring	Patrol Supervisor Cruisers	110,000.00	-	110,000.00	(103,240.38)	-	(103,240.38)	6,759.62	Close	FY26
FY26	Mobile Data Terminals	-	53,000.00	53,000.00	-	(52,317.96)	(52,317.96)	682.04	Close	FY26
FY21/FY23	Dump Truck	251,000.00	-	251,000.00	(243,983.66)	-	(243,983.66)	7,016.34	Completed	FY27
FY26	Dump Truck	-	63,100.00	63,100.00	-	-	-	63,100.00	Re-appropriate - Just purchased (this was a supplemental appropriation)	FY26
FY25	Small Parks Mower	20,000.00	-	20,000.00	(18,724.00)	-	(18,724.00)	1,276.00	Completed	FY29
FY26	Golf Course Greens Mower	-	55,000.00	55,000.00	-	(48,238.80)	(48,238.80)	6,761.20	Close	FY26
FY25	11' Snow Plow	31,000.00	-	31,000.00	-	(30,520.00)	(30,520.00)	480.00	Close	FY26
Recurring	P&R Signage	80,000.00	-	80,000.00	(68,350.00)		(68,350.00)	11,650.00		
Recurring	Police Admin Vehicles	458,502.00	-	458,502.00	(402,224.99)	-	(402,224.99)	56,277.01	Close	FY26
FY24	GPS & Dash Cameras	45,000.00	-	45,000.00	(17,544.10)	(10,658.54)	(28,202.64)	16,797.36	Completed - Pending final payments to vendor	FY26
Recurring	Computer Replacement	155,640.00	30,240.00	185,880.00	(135,781.09)	(29,458.34)	(165,239.43)	20,640.57		
Recurring	Radio System Maint/Repair	40,000.00	10,000.00	50,000.00	-	-	-	50,000.00		
FY22	Microsoft Upgrade	17,550.00	-	17,550.00	(17,548.35)	-	(17,548.35)	1.65	Close	FY26
FY23	Microsoft Upgrade	17,550.00	-	17,550.00	(17,416.80)	-	(17,416.80)	133.20	Completed	FY27
FY26	Microsoft Upgrade	-	20,000.00	20,000.00	-	(2,879.20)	(2,879.20)	17,120.80	Re-appropriate - Still working on PD implementation	
FY22	Body & Car Cameras	46,158.00	-	46,158.00	(47,793.99)	-	(47,793.99)	(1,635.99)	Close	FY26
FY26	Body Worn Cameras & Car Cameras	-	113,488.00	113,488.00	-	(113,112.74)	(113,112.74)	375.26	Close	FY26
FY22	Equipment Trailer	8,000.00	-	8,000.00	(9,795.00)	-	(9,795.00)	(1,795.00)	Close	FY26
FY22	Schultz Park Gazebo	10,000.00	-	10,000.00	(7,104.00)	-	(7,104.00)	2,896.00	Close	FY26
FY22	Rink Chiller	180,000.00	-	180,000.00	(210,948.00)	-	(210,948.00)	(30,948.00)	Close - Project managed by employee that no longer works here.	FY26
FY22	Meadows Facilities Maint	10,000.00	-	10,000.00	-	-	-	10,000.00	Re-appropriate	
FY22	Parks Utility Vehicle	25,000.00	-	25,000.00	(23,309.92)	-	(23,309.92)	1,690.08	Close	FY26
FY26	Utility Vehicle - Memorial Park	-	35,000.00	35,000.00	-	(33,103.51)	(33,103.51)	1,896.49	Close	FY26
Ongoing	Traffic Calming	130,000.00	-	130,000.00	(93,824.03)	(11,000.00)	(104,824.03)	25,175.97	Ongoing as needed	
FY22/FY23	Clubhouse Repairs	170,000.00	-	170,000.00	(172,247.44)	-	(172,247.44)	(2,247.44)	Completed	FY27
FY26	Clubhouse & Restaurant Improvements	-	60,000.00	60,000.00	-	(35,298.73)	(35,298.73)	24,701.27	Re-appropriate - Work not completed	FY30
Recurring	Irrigation Replacement	306,000.00	100,000.00	406,000.00	(289,061.01)	-	(289,061.01)	116,938.99		
Recurring	Material Crushing	177,000.00	25,000.00	202,000.00	(167,107.75)	-	(167,107.75)	34,892.25		
FY21	Life Safety Analysis - PAC	50,000.00	-	50,000.00	(50,000.00)	(2,500.00)	(52,500.00)	(2,500.00)	Close	FY26
FY23	Bobcat Skid Loader	70,000.00	-	70,000.00	(11,355.00)	-	(11,355.00)	58,645.00	Close	FY26
FY23	Gateway Signage	55,500.00	-	55,500.00	(54,148.90)	-	(54,148.90)	1,351.10	Completed	FY27
FY23	Scout Hall Repairs & Maintenance	35,000.00	-	35,000.00	(15,445.99)	-	(15,445.99)	19,554.01	Completed	FY27
FY23	Carpet Cleaner	12,000.00	-	12,000.00	(7,225.25)	(2,030.92)	(9,256.17)	2,743.83	Completed	FY27
FY23	Pool Repairs & Maintenance	30,000.00	-	30,000.00	(32,000.00)	-	(32,000.00)	(2,000.00)	Completed	FY27
Recurring	Community Farms Repairs & Maintenance	30,000.00	5,000.00	35,000.00	(11,818.79)	(5,097.81)	(16,916.60)	18,083.40		
FY23 & FY25	Cart Path Repairs & Maintenance	235,000.00	-	235,000.00	(19,928.23)	(1,015.00)	(20,943.23)	214,056.77	Re-appropriate - Going out to bid next week	FY26
FY23	Staffing Study	70,000.00	-	70,000.00	(33,909.05)	-	(33,909.05)	36,090.95	Close	FY26
FY23/FY24/ FY25/FY26	HVAC Repairs & Maintenance	250,000.00	60,000.00	310,000.00	(51,004.00)	(84,590.00)	(135,594.00)	174,406.00	Re-appropriate - Work not completed	FY26
FY25	Library Compressor/HVAC Controls Repl	62,750.00	-	62,750.00	-	(20,400.00)	(20,400.00)	42,350.00	Re-appropriate - Work not completed	FY26
FY25/FY26	Town Hall HVAC Controller Upgrade	11,500.00	11,500.00	23,000.00	-	(11,500.00)	(11,500.00)	11,500.00	Completed	FY29
FY23	Milling Machine	36,000.00	-	36,000.00	(10,205.00)	-	(10,205.00)	25,795.00	Close	FY26
FY23	Turf Sprayer	90,000.00	-	90,000.00	(71,728.54)	-	(71,728.54)	18,271.46	Close	FY26
FY26	Memorial Field Backstop	-	22,000.00	22,000.00	-	(18,600.00)	(18,600.00)	3,400.00	Close	FY26
FY23	Pond Dredging	50,000.00	-	50,000.00	(5,500.00)	(47,173.71)	(52,673.71)	(2,673.71)	Close	FY26
Ongoing	Pollinator Pathways	41,359.00	-	41,359.00	(5,461.33)	(4,358.61)	(9,819.94)	31,539.06	Ongoing initiative	

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended June 30, 2026

		Appropriations			Expenditures					
Inception Year	Project	Balance June 30, 2025	Current Year	Balance June 30, 2026	Balance June 30, 2025	Current Year	Balance June 30, 2026	Uncommitted Balance June 30, 2026	Notes	Close Year
FY22	IT Network Switches	52,000.00	-	52,000.00	(17,057.34)	(32,303.00)	(49,360.34)	2,639.66	Close	FY26
FY24	Assessor Audit	150,000.00	-	150,000.00	(20,000.00)	(10,324.36)	(30,324.36)	119,675.64	Close	FY26
FY24	Eno Hall Craft Room Renovation	40,000.00	-	40,000.00	(25,692.98)	-	(25,692.98)	14,307.02	Close	FY26
FY24	Network Switches	42,000.00	-	42,000.00	(42,000.00)	-	(42,000.00)	-	Close	FY26
FY25	Network Switches	24,700.00	-	24,700.00	-	(25,182.00)	(25,182.00)	(482.00)	Close	FY26
FY24	Financial Fraud Risk Assessment	50,000.00	-	50,000.00	(20,994.75)	(14,826.00)	(35,820.75)	14,179.25	Close	FY26
FY24	Charter Revision	45,000.00	-	45,000.00	(10,360.64)	(34,487.70)	(44,848.34)	151.66	Close	FY26
FY24	Training Room Tech Replacement (Police)	10,000.00	-	10,000.00	-	-	-	10,000.00	Re-appropriate - Project delayed by vendor	FY26
FY24	Crosswalk Safety Improvements	46,680.00	-	46,680.00	(22,038.82)	-	(22,038.82)	24,641.18	Close	FY26
FY24/FY26	Station Street Reconfiguration	200,000.00	332,000.00	532,000.00	-	(393,755.26)	(393,755.26)	138,244.74		FY30
FY24	Personnel Lift	18,000.00	-	18,000.00	(17,359.21)	-	(17,359.21)	640.79	Completed	FY28
FY24	Tractor (Facilities)	58,500.00	-	58,500.00	(62,817.61)	-	(62,817.61)	(4,317.61)	Completed	FY28
FY24	Ice Rink Rubber Matting	15,000.00	-	15,000.00	(13,963.41)	-	(13,963.41)	1,036.59	Completed	FY28
FY24	Garage Security Gate	19,000.00	-	19,000.00	(18,921.45)	-	(18,921.45)	78.55	Completed	FY28
FY24	Pool Wood Sundeck Replacement	76,647.88	-	76,647.88	-	(65,000.00)	(65,000.00)	11,647.88	Completed	FY28
FY26	Vehicle Replacement	-	65,000.00	65,000.00	-	(36,950.65)	(36,950.65)	28,049.35	Completed	FY26
FY23	Roadside Cameras	39,900.00	-	39,900.00	(21,900.00)	(18,000.00)	(39,900.00)	-	Close	FY26
FY25	Firewall Upgrades	17,000.00	-	17,000.00	-	-	-	17,000.00	Completed	FY29
FY25	Neighborhood Planning & Small Area Plans	100,000.00	-	100,000.00	(83,832.37)	-	(83,832.37)	16,167.63	Re-appropriate - Still active	FY29
FY25/FY26	Zoning Regulations Update	75,000.00	50,000.00	125,000.00	-	(54,912.00)	(54,912.00)	70,088.00	Re-appropriate - Still active	FY30
FY25	Records Office & Storage Renovation	60,855.00	-	60,855.00	(14,599.84)	(40,568.82)	(55,168.66)	5,686.34	Re-appropriate - Waiting on items	FY26
FY25	Condenser - BOE/Maintenance Building	22,000.00	-	22,000.00	(9,785.33)	-	(9,785.33)	12,214.67	Close	FY26
FY25	Town Hall ADA Hardware Upgrade	40,000.00	-	40,000.00	(39,652.91)	168.48	(39,484.43)	515.57	Close	FY26
FY25	Scagg Zero Turn Mower	21,850.00	-	21,850.00	(18,343.64)	(532.81)	(18,876.45)	2,973.55	Close	FY26
FY25/FY26	Rebuild Tee #13	2,500.00	20,000.00	22,500.00	-	-	-	22,500.00	Re-appropriate - Work not completed	FY26
FY25	Simsbury Farms Parking Lot Drainage	51,000.00	-	51,000.00	(54,000.00)	-	(54,000.00)	(3,000.00)	Completed	FY29
FY25	Golf Course Drainage Projects	15,000.00	-	15,000.00	-	-	-	15,000.00	Re-appropriate - Work not completed	FY26
FY26	Golf Course Drainage Projects	-	35,000.00	35,000.00	-	-	-	35,000.00	Re-appropriate - Work not completed	FY26
FY25	Ice Rink Edger	12,000.00	-	12,000.00	-	(8,365.24)	(8,365.24)	3,634.76	Completed	FY29
FY25 Mid Yr	Website Redesign	40,000.00	-	40,000.00	(8,000.00)	(11,515.22)	(19,515.22)	20,484.78	Close	FY26
FY26	HR Performance Management Software	-	10,100.00	10,100.00	-	(14,360.75)	(14,360.75)	(4,260.75)	Close	FY26
FY26	Internal Control Audit	-	50,000.00	50,000.00	-	-	-	50,000.00	Re-appropriate - Time not permitted to complete	FY26
FY26	Wifi Network Upgrades - PD & Municipal	-	49,000.00	49,000.00	-	(27,126.55)	(27,126.55)	21,873.45	Re-appropriate - Library to be completed	FY26
FY26	Main Meeting Room Audio/Visual Upgrades	-	15,600.00	15,600.00	-	(10,786.00)	(10,786.00)	4,814.00	Close	FY26
FY26	Computer Replacement (Public Terminals)	-	12,639.00	12,639.00	-	(10,424.00)	(10,424.00)	2,215.00	Close	FY26
FY26	TH & Library Door Lock Upgrades/Replacement	-	99,100.00	99,100.00	-	(80,163.04)	(80,163.04)	18,936.96	Re-appropriate - Work not completed	FY26
FY26	Roof Repairs - Eno, Library, Town Hall	-	85,000.00	85,000.00	-	(5,659.60)	(5,659.60)	79,340.40	Re-appropriate - Work not completed	FY26
FY26	Highway Facility - Overhead Fan Units	-	31,500.00	31,500.00	-	(12,552.27)	(12,552.27)	18,947.73	Re-appropriate - Work not completed	FY26
FY26	Highway Engine Replacement Truck #2	-	36,000.00	36,000.00	-	(38,894.17)	(38,894.17)	(2,894.17)	Close	FY26
FY26	Air Ventilation System (HW Garage)	-	94,000.00	94,000.00	-	-	-	94,000.00	Re-appropriate - Work not completed	FY26
FY26	Replace Breaker/Circuit Panel at SF Tennis Courts	-	50,000.00	50,000.00	-	-	-	50,000.00	Re-appropriate - Work not completed	FY26
FY26	Athletic Field Lining Machine	-	40,000.00	40,000.00	-	(44,150.00)	(44,150.00)	(4,150.00)	Close	FY26
FY26	Golf Course Pump House Renovation	75,000.00	157,000.00	232,000.00	-	(212,535.23)	(212,535.23)	19,464.77	Re-appropriate - Work not completed	FY26
FY26	Library - Removal of Underground Storage Tank	-	41,800.00	41,800.00	-	(23,991.03)	(23,991.03)	17,808.97	Completed	FY30
FY25	Document Storage/Digitization of Records	25,000.00	-	25,000.00	(7,628.35)	(663.12)	(8,291.47)	16,708.53	Close	FY26
FY26	Parks Boom Mower Attachment Replacement	-	15,000.00	15,000.00	-	-	-	15,000.00	Re-appropriate - Purchase in FY27	FY30
FY26	School Buses	-	300,000.00	300,000.00	-	(162,725.00)	(162,725.00)	137,275.00	Completed - Pending payments to vendor	FY26
FY26	Central School Main Hallway Tile	-	50,000.00	50,000.00	-	(50,000.00)	(50,000.00)	-	Close	FY26
FY26	Squadron Line Lower Level Walk Off Carpets	-	11,000.00	11,000.00	-	(11,000.00)	(11,000.00)	-	Close	FY26
FY26	Squadron Line Phones/PA System/Clocks	-	100,000.00	100,000.00	-	(93,929.60)	(93,929.60)	6,070.40	Close	FY26
FY26	Tootin Hills Stage Curtains and Dual Mic Kit	-	40,000.00	40,000.00	-	(39,683.39)	(39,683.39)	316.61	Close	FY26
FY26	HJMS First & Second Floor Bathroom Renovation	-	160,000.00	160,000.00	-	(120,254.72)	(120,254.72)	39,745.28	Close	FY26
FY26	Squadron Line Bathroom Renovation	-	75,000.00	75,000.00	-	(64,508.24)	(64,508.24)	10,491.76	Close	FY26
FY26	Boathouse Wifi	-	40,000.00	40,000.00	-	(2,280.00)	(2,280.00)	37,720.00	Close	FY26

Town of Simsbury
Capital Non-Recurring Project Re-appropriations
June 30, 2026

DEPARTMENT	PROJECT	AMOUNT	NOTE
Finance	Internal Control Audit	50,000.00	Time not permitted to complete in current year
IT	Security Camera Infrastructure & Equipment	38,000.00	Library & Parks to be done. Will not have to include request in FY28 budget
IT	Microsoft Upgrade	17,120.80	Still working on PD implementation
IT	Wifi Network Upgrades - PD & Municipal	21,873.45	Library still to be completed
Parks	Meadows Facilities Maint	10,000.00	Would still like to do the work - The evolving build out plans and expanding season have kept this from being done, we were in a holding pattern to see how best to meet their needs
Parks	Clubhouse & Restaurant Improvements	24,701.27	Work not completed - Plans to use these funds are being finalized, will be spent before spring opening. These funds are from Simsbury Farms Fund Balance and are not holding tax dollars from other projects
Parks	Cart Path Repairs & Maintenance	214,056.77	Going out to bid next week
Parks	Rebuild Tee #13	22,500.00	Work not completed - Cart path and drainage projects as well as unanticipated clubhouse needs took priority over this. These funds are from Simsbury Farms Fund Balance and are not holding tax dollars from other projects
Parks	Golf Course Drainage Projects	15,000.00	Work not completed - This work is part of a larger cart path and drainage project that is going out to bid soon, complexity of the RFP, permitting assement opinions and avoiding construction during the busy have pushed it out. These funds are from Simsbury Farms Fund Balance and are not holding tax dollars from other projects
Parks	Golf Course Drainage Projects	35,000.00	
Parks	Replace Breaker/Circuit Panel at SF Tennis Courts	50,000.00	Work not completed - Contract was signed in the summer, the new electrical cabinet needed to be fabricated and has taken longer than anticipated.
Parks	Golf Course Pump House Renovation	19,464.77	Work not completed - 90% of work completed, final electrical work could not be done during irrigation season in case something went wrong
Parks	Parks Boom Mower Attachment Replacement	15,000.00	Purchase in FY27
Planning	Neighborhood Planning & Small Area Plans	16,167.63	Project still ongoing
Planning	Zoning Regulations Update	70,088.00	Project still ongoing
Police	Training Room Tech Replacement (Police)	10,000.00	Project delayed by vendor
Police	Records Office & Storage Renovation	5,686.34	Waiting on items
Public Works	Dump Truck	63,100.00	Just purchased (supplemental appropriation)
Public Works	Library Compressor/HVAC Controls Repl	42,350.00	Work not completed - Extended lead times on a complex project

Town of Simsbury
Capital Non-Recurring Project Re-appropriations
June 30, 2026

Public Works	TH & Library Door Lock Upgrades/Replacement	18,936.96	Work not completed - Core work is completed - punch list and enhancements to the current system, based on being in service for several months
Public Works	Roof Repairs - Eno, Library, Town Hall	79,340.40	Work not completed - In progress, completion tied into possible insurance claim
Public Works	Highway Facility - Overhead Fan Units	18,947.73	Work not completed - Work in planning phase based on other priorities
Public Works	Air Ventilation System (HW Garage)	94,000.00	Work not completed - Work in planning phase based on other priorities
WPCA	HVAC Repairs & Maintenance	174,406.00	Work not completed - Went out to bid in June

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Fiscal Year 2025/2026 Year-End Transfers

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
   Amy Meriwether, Director of Finance

4. **Action Requested of the Board of Finance:**
   Motions will be provided at the meeting

5. **Summary of Submission:**

   General Fund Transfers

   The General Fund ended FY25/26 with a net increase to fund balance of $3,594,822 and an unassigned fund balance of $23,680,069 or 18.50% of General Fund expenditures. Staff is requesting year end transfers in accordance with the attached document "General Fund – Close Out Transfer Requests"

   Capital Transfers

   The attached document, "Capital Transfer Requests" provides a listing of projects that were completed in FY25/26.

   All transfers were reviewed and approved by the Board of Selectmen at their meeting on October 14, 2026.

6. **Financial Impact**:
   None

7. **Description of Documents Included with Submission:**
   - General Fund Schedule of Changes in Fund Balance – Budgetary Basis
   - General Fund Close Out Transfer Requests
   - Capital Transfer Requests

Town of Simsbury
General Fund
Schedule of Changes in Fund Balance - Budgetary Basis
For the Year Ended June 30, 2026

Fund Balance, July 1, 2025					$ **20,808,230**
	Original Budget	Final Budget	Preliminary Actual	Budget Variance	
Total Revenues and Transfers In	$ 128,001,969	$ 128,001,969	$ 130,343,753	$ 2,341,784	
Total Expenditures and Transfers Out	128,001,969	128,001,969	126,748,931	(1,253,038)	
Net Increase to Fund Balance	$ -	$ -	$ 3,594,822	$ 3,594,822	**3,594,822**
Fund Balance, June 30, 2026					$ **24,403,052**

Fund Balance Breakdown Preceeding Transfers:

	% of FY26 Expenditures	Balance
Non-Spendable Fund Balance	0.43%	$ 550,940
Assigned Fund Balance	0.13%	172,043
Unassigned Fund Balance	18.50%	23,680,069
Total Fund Balance, June 30, 2026	19.06%	$ 24,403,052

Town of Simsbury
General Fund
Close Out Transfer Requests
For the Year Ended June 30, 2026

Transfers from General Fund

Apple Barn Reimaging Project	Funding to repurpose the Apple Barn in accordance with Board of Selectmen policy consideration		600,000
Fuel	Fluctuations in the price of fuel		300,000
Town Hall Main Entrance Upgrade	Upgrade the main entrance to Town Hall with a glass storefront and automatic doors		85,000
Simsbury Volunteer Ambulance	Funding of current year (calendar year 2026) anticipated deficit		86,000
Ballistic Vest & Helmet Replacement	Replacement existing ballistic plates with new, ligher-weight plates that will provide greater flexibility and compatability with officer's current equipment. ($60,045) Current helmets purchased in 2019 are out of warranty or expiring ($12,870)		72,915
Roofing Assessment	Hire a qualified roofing professional/architect to evaluate the roofs of the Town's major buildings and develop a long term roof repair and replacement Master Plan		65,000
Gateway Signs	Replacement of wooden "Welcome to Simsbury" signs ($4,500), Wolcott Road new brownstone pillar ($20,000), Tariffville new brownstone pillar ($15,000)		40,000
Town Hall Office Space Realignment	Funding will be used to rearrange offices in Town Hall to better align department staff proximity to one another. This minor renovation project will squeeze some further space efficiencies out of our tightening space constraints in Town Hall, and involves moving the Deputy Town Engineer, Project Engineer, IT Department, HR Generalist, Business Development Coordinator, and where the registars store their voting equipment		25,000
Library Reference Materials	Restore library reference materials cut during the 2026/2027 budget (not to suggest an ongoing restoral necessarily)		23,000
Transfer to Capital Reserve Fund			1,850,000
Total Transfers from General Fund		**$**	**3,146,915**

General Fund Assigned/(Unassigned) Fund Balance

FY2025/2026 Encumbrances	Purchase orders that will be paid out in FY2026/2027		72,043
Total Transfers to Assign (Unassign) Fund Balance		**$**	**72,043**

Fund Balance Summary

Net Increase to Fund Balance Before Transfers	$	3,594,822
Transfers from General Fund		(3,146,915)
Net Increase to Fund Balance After Transfers		447,907

Town of Simsbury
General Fund
Close Out Transfer Requests
For the Year Ended June 30, 2026

Fund Balance Post Transfers

Fund Balance, July 1, 2025			20,808,230
Net Increase to Fund Balance After Transfers			447,907
Fund Balance, June 30, 2026			21,256,137

Fund Balance Breakdown Post Transfers

Non-Spendable Fund Balance	0.43%		550,940
Assigned Fund Balance	0.19%		244,086
Unassigned Fund Balance	15.98%		20,461,112
Total Fund Balance	16.61%	$	21,256,137

Town of Simsbury
Open Purchase Order Detail
June 30, 2026

DEPARTMENT	VENDOR NAME	AMOUNT	ITEMS/SERVICES PURCHASED
Education	United Control Solutions	1,857.00	Replace Radiation Valve at Central
Education	Hillyard	1,601.53	Equipment Repair
Education	Encore Holding LLC	4,920.00	Repair Sprinkler System
Education	Scott Electric	225.00	LCD Lamps
Education	Amazon	317.97	Caster Dollies
Education	Encore Holding LLC	918.00	Sprinkler Maintenance
Education	Amazon	13.71	Instructional Technology Books
Education	Valley Electric LLC	1,530.00	Electrical Work at Latimer Library
Education	Tull Brothers Inc	5,524.71	Door Hardware for Latimer Library
Education	Three Way Communications Inc	1,513.00	Cable for Latimer Library Door
Education	Follett Content Solutions	1,804.67	Library Media Center Subscriptions
Education	Amazon	265.94	Books for Latimer Library
Education	Quick Play Sport LLC	264.98	Net System
Education	Home Depot	2,525.00	SHS Main Office Supplies
Education	Amazon	449.95	Chair Glides
Assessor	Tax Management Associates	10,000.00	Person Property Audits
Engineering	BSC Group	1,350.00	Latimer Lane Sidewalk
Engineering	Alfred Benesch & Company	5,750.00	Firetown Rd Sidewalk Project
Library	Ingram	301.45	Books for Latimer Library
Parks	Shaded Soul LLC	1,250.00	Summer Concert
Public Works	United Control Solutions	19,960.00	HVAC Maintenance
Public Works	Advanced Mechanical Services	9,700.00	Hot Water Coil Replacement
		72,042.91	

Town of Simsbury
Capital Transfer Requests
For the Year Ended June 30, 2026

Transfers to Town Aid Road Fund

CNR - 11' Snow Plow		480
CNR - Bobcat Skid Loader		58,645
CNR - Milling Machine		25,795
Total Transfers to Town Aid Road Fund	$	84,920

Transfer to Simsbury Farms Fund (Golf Surcharge)

CNR - Golf Course Greens Mower		6,761
CNR - Turf Sprayer		18,271
Total Transfers to Tariffville Park Improvements	$	25,033

Transfer to Sewer Use Fund

CNR - Vehicle Replacement		28,049
Total Transfers to Sewer Use Fund		28,049

Transfers to Roadside Mower Capital Project

Capital Fund - Town Hall Site & Safety Improvements		88,188
Capital Fund - District Network Infrastructure		21,192
Capital Fund - District Flooring Improvements		7,339
Capital Fund - SHS Auditorium & Amphitheater Improvements		4,885
Total Transfers to Bonded Projects	$	121,603

Transfers to/(from) Capital Reserve

General Fund Reserve	1,850,000
Private Duty Fund Transfer	51,274
Capital Fund - Flower Bridge Repair Design	39,646
Capital Fund - Refurbish Elevators	(11,965)
Capital Fund - Tariffville Modulars	12,906
Capital Fund - 2 Farms Village Road	(8,363)
CNR - Police Cruisers	31,454
CNR - Pickup F-150 4x4	(1,440)
CNR - Plow Blades	(700)
CNR - P&R Garage Ventilation	10,000
CNR - Soft Body Armor/Vest Replacement	3,210
CNR - Patrol Supervisor Cruisers	6,759.62
CNR - Mobile Data Terminals	682
CNR - Police Admin Vehicles	56,277
CNR - Microsoft Upgrade	2
CNR - Body & Car Cameras	(1,634)
CNR - Body & Car Cameras	375
CNR - Equipment Trailer	(1,795)
CNR - Schultz Park Gazebo	2,896
CNR - Rink Chiller	24,000
CNR - Parks Utility Vehicle	1,690
CNR - Utility Vehicle - Memorial Park	1,896
CNR - Life Safety Analysis (PAC)	(2,500)
CNR - Police Staffing Study	36,091
CNR - Memorial Field Backstop	3,400
CNR - Pond Dredging	(2,674)

Town of Simsbury
Capital Transfer Requests
For the Year Ended June 30, 2026

CNR - IT Network Switches		2,640
CNR - Assessor Audit		119,676
CNR - Eno Hall Craft Room Renovation		14,307
CNR - IT Network Switches		(16,800)
CNR - IT Network Switches		(482)
CNR - Financial Fraud Risk Assessment		14,179
CNR - Charter Revision		152
CNR - Crosswalk Safety Improvements		24,641
CNR - Condenser - BOE/Maintenance Building		12,215
CNR - Town Hall ADA Hardware Upgrade		516
CNR - Scagg Zero Turn Mower		2,974
CNR - Website Redesign		20,485
CNR - HR Performance Management Software		(4,261)
CNR - Main Meeting Room Audio/Visual Upgrades		4,814
CNR - Computer Replacement (Public Terminals)		2,216
CNR - Highway Engine Replacement - Truck #2		(2,894)
CNR - Athletic Field Lining Machine		(4,150)
CNR - Document Storage/Digitization of Records		16,709
CNR - Squadron Line Phones/PA System/Clocks		6,070
CNR - Tootin Hills Stage Curtains and Dual Mic Kit		314
CNR - HJMS Bathroom Renovations		39,745
CNR - Squadron Line Bathroom Renovation		7,692
CNR - Boathouse Wifi		37,720
Total Transfers to Capital Reserve	$	2,399,965

Capital Reserve Summary

Capital Reserve @ 6/30/26	$	7,485,328
FY26 Transfer from Above		2,399,965
FY25 Debt Plan		(1,031,300)
Bond Funds for FY27 Projects		(1,012,889)
FY27 CNR		(1,390,244)
FY27 CIP		(509,325)
FY27 - FY19 Bond Premium		(60,172)
FY27 - FY20 Bond Premium		(72,427)
Capital Reserve @ 6/30/26		5,808,937

Capital Reserve Breakdown @ 6/30/27

Assigned - FY19 Bond Premium		60,171
Assigned - FY20 Bond Premium		143,818
Assigned - Gellert Funds - Senior Center		45,782
Assigned - Private Duty		84,274
Restricted - Liquor Surcharge Funds		16,858
Unassigned		5,458,034
Total Capital Reserve	$	5,808,937

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Fiscal Year 2026/2027 Quarterly Town Budget Status Report as of September 30, 2026

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
Amy Meriwether, Director of Finance

4. **Action Requested of the Board of Finance:**
None

5. **Summary of Submission:**

General Fund

General fund revenues are anticipated to exceed budgetary estimates by $1,049,563. This is mainly due to the following:

- Tax Collection - $700,000 – Tax collection rate budgeted at 98.5% compared to the actual collection rate which is typically around 99.5%.

- Interest Income - $250,000 – Interest rates were budgeted at 3.25%, actual rates anticipated to be around 3.8% as of the current period.

- Town Manager - $76,945 – Unanticipated Pequot Casino State funding.

- Belden Trust Transfer - $20,356 – Belden Trustees approved additional funding for Dial A Ride expenditures after the Town's budget process was finalized.

General Fund expenditures are anticipated to come in above budgetary estimates by $224,965. This is mainly related to the following:

- Fuel Costs - $224,965 – Town was not able to lock in fuel pricing prior to the market increased. Based on current market pricing, fuel costs are anticipated to be overbudget. A supplemental appropriation is being presented during the fiscal year close out to fund the anticipated shortfall.

Capital Funds

A summary of all capital projects and capital reserve fund analysis are included with this submission.

Parks and Recreation (Simsbury Farms) Fund

Parks and Recreation fund revenues are expected to exceed expenditures by $283,785 as of June 30, 2027. Fund balance is anticipated to increase from $895,248 to $1,179,033.

See attached financial statements for line item detail explanations on variances.

Health Insurance Fund

The Health Insurance Fund expenditures are expected to exceed revenues by $113,984 as of June 30, 2027. Fund balance is expected to decrease from $4,863,660 to $4,749,676.

Reserves are expected to total $6,049,476, or 30% of claims as of June 30, 2027. The Town's health insurance consultants recommend reserves of at least 15% of expected claims.

See attached financial statements for line item detail explanations on variances.

Sewer Use Fund

The Sewer Use Fund expenditures are expected to exceed revenues by $1,462,602 of June 30, 2027. Fund balance is expected to decrease from $6,620,674 to $5,158,072. This was a planned use of fund balance during the budget process.

See attached financial statements for line item detail explanations on variances.

6. **Financial Impact**:
   None

7. **Description of Documents Included with Submission:**
   - General Fund Statement of Revenues
   - General Fund Statement of Expenditures
   - Simsbury Farms Statement of Revenues, Expenditures and Changes in Fund Balance
   - Health Insurance Fund Statement of Revenues, Expenditures and Changes in Fund Balance
   - Residential Property Statement of Revenues, Expenditures and Changes in Fund Balance
   - Sewer Use Fund Statement of Revenues, Expenditures and Changes in Fund Balance
   - Sewer Assessment Fund Statement of Revenues, Expenditures and Changes in Fund Balance
   - Special Revenue Funds Statement of Revenues, Expenditures and Changes in Fund Balance
   - Trust Funds Statement of Revenues, Expenditures and Changes in Fund Balance
   - Pension Funds Statement of Revenues, Expenditures and Changes in Fund Balance
   - Capital Projects Summary
   - Capital Non-Recurring Fund Summary

TOWN OF SIMSBURY
GENERAL FUND
Revenue Detail
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED REVENUE	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Recvd	FY2027 BUDGETED REVENUE	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Recvd	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	FISCAL NOTES
GENERAL GOVERNMENT												
TOWN MANAGER'S OFFICE	353,331	140,500	(212,831)	39.76%	331,705	196,945	(134,760)	59.37%	408,650	76,945	123.20%	Unanticipated Pequot Casino Revenue
TOTAL GENERAL GOVERNMENT	**353,331**	**140,500**	**(212,831)**	39.76%	**331,705**	**196,945**	**(134,760)**	59.37%	**408,650**	**76,945**	123.20%	
BOARDS & COMMISSIONS												
LAND USE COMMISSION	20,000	-	(20,000)	0.00%	20,000	5,529	(14,471)	27.65%	20,000	-	100.00%	
BEAUTIFICATION COMMITTEE	-	-	-	#DIV/0!	-	250	250	#DIV/0!	250	250	#DIV/0!	
TOTAL BOARDS & COMMISSIONS	**20,000**	**-**	**(20,000)**	**0.00%**	**20,000**	**5,779**	**(14,221)**	**28.90%**	**20,250**	**250**	**101.25%**	
TOWN CLERK												
TOWN CLERK	652,520	271,313	(381,207)	41.58%	677,900	322,640	(355,260)	47.59%	677,900	-	100.00%	Prior year comparison - Increased conveyance tax revenue
TOTAL TOWN CLERK	**652,520**	**271,313**	**(381,207)**	**41.58%**	**677,900**	**322,640**	**(355,260)**	**47.59%**	**677,900**	**-**	**100.00%**	
INFORMATION TECHNOLOGY												
INFORMATION TECHNOLOGY	208,013	47,003	(161,010)	22.60%	123,989	35,997	(87,991)	29.03%	123,989	-	100.00%	
TOTAL INFORMATION TECHNOLOGY	**208,013**	**47,003**	**(161,010)**	**22.60%**	**123,989**	**35,997**	**(87,991)**	**29.03%**	**123,989**	**-**	**100.00%**	
FINANCE												
TAX DEPARTMENT	112,547,282	61,110,026	(51,437,256)	54.30%	115,604,686	63,366,337	(52,238,349)	54.81%	116,304,686	700,000	100.61%	
FINANCE DEPARTMENT	2,325,945	893,477	(1,432,467)	38.41%	2,134,162	270,854	(1,863,308)	12.69%	2,384,162	250,000	111.71%	Budgeted interest rates at 3.25%, likely to be around 3.8%
ASSESSOR'S OFFICE	6,000	-	(6,000)	0.00%	3,500	-	(3,500)	0.00%	3,500	-	100.00%	
TOTAL FINANCE	**114,879,227**	**62,003,503**	**(52,875,724)**	**53.97%**	**117,742,348**	**63,637,191**	**(54,105,157)**	**54.05%**	**118,692,348**	**950,000**	**100.81%**	
PLANNING & BUILDING												
BUILDING DEPARTMENT	900,000	236,118	(663,882)	26.24%	905,000	277,944	(627,056)	30.71%	905,000	-	100.00%	
TOTAL PLANNING & BUILDING	**900,000**	**236,118**	**(663,882)**	**26.24%**	**905,000**	**277,944**	**(627,056)**	**30.71%**	**905,000**	**-**	**100.00%**	
PUBLIC SAFETY												
POLICE DEPARTMENT	240,575	41,744	(198,831)	17.35%	310,854	98,170	(212,684)	31.58%	310,854	-	100.00%	Prior year comparison - Timing of transfer for BOE charges for services
ANIMAL CONTROL	100	225	125	225.00%	200	15	(185)	7.50%	200	-	100.00%	
TOTAL PUBLIC SAFETY	**240,675**	**41,969**	**(198,706)**	**17.44%**	**311,054**	**98,185**	**(212,869)**	**31.57%**	**311,054**	**-**	**100.00%**	
PUBLIC WORKS												
ENGINEERING	25,050	-	(25,050)	0.00%	30,000	8,030	(21,970)	26.77%	30,000	-	100.00%	Prior year comparison - Timing of transfer for BOE charges for services along with timing of fees received
ENO MEMORAL HALL	3,000	2,350	(650)	78.33%	6,000	313	(5,688)	5.21%	6,000	-	100.00%	
HIGHWAY DEPARTMENT	3,250	1,595	(1,655)	49.07%	3,250	5,262	2,012	161.90%	5,262	2,012	161.91%	Sale of old sweeper and vendor credit
TOTAL PUBLIC WORKS	**31,300**	**3,945**	**(27,355)**	**12.60%**	**39,250**	**13,604**	**(25,646)**	**34.66%**	**41,262**	**2,012**	**105.13%**	
COMMUNITY & SOCIAL SERVICES												
ELDERLY/HANDICAPPED TRANSPORT	42,037	-	(42,037)	0.00%	42,037	17,683	(24,354)	42.07%	42,037	-	100.00%	Prior year comparison - Timing of grant payment in the current year
TOTAL COMMUNITY & SOCIAL SERVICES	**42,037**	**-**	**(42,037)**	**0.00%**	**42,037**	**17,683**	**(24,354)**	**42.07%**	**42,037**	**-**	**100.00%**	
LIBRARY												
LIBRARY	15,800	4,056	(11,744)	25.67%	15,800	4,820	(10,980)	30.50%	15,800	-	100.00%	
TOTAL LIBRARY	**15,800**	**4,056**	**(11,744)**	**25.67%**	**15,800**	**4,820**	**(10,980)**	**30.50%**	**15,800**	**-**	**100.00%**	
PARKS & RECREATION												
PARKS & RECREATION	225,215	56,304	(168,911)	25.00%	261,029	65,257	(195,771)	25.00%	261,029	-	100.00%	
COMMUNITY GARDENS	5,200	-	(5,200)	0.00%	5,200	-	(5,200)	0.00%	5,200	-	100.00%	
MEMORAL POOLS & FIELDS	11,500	3,768	(7,732)	32.77%	-	-	-	#DIV/0!	-	-	#DIV/0!	Being recorded to Simsbury Farms fund in current year
TOTAL PARKS & RECREATION	**241,915**	**60,072**	**(181,843)**	**24.83%**	**266,229**	**65,257**	**(200,971)**	**24.51%**	**266,229**	**-**	**100.00%**	
EDUCATION												
BOARD OF EDUCATION	8,626,737	54,239	(8,572,498)	0.63%	8,859,849	17,063	(8,842,786)	0.19%	8,859,849	-	100.00%	
TOTAL EDUCATION	**8,626,737**	**54,239**	**(8,572,498)**	**0.63%**	**8,859,849**	**17,063**	**(8,842,786)**	**0.19%**	**8,859,849**	**-**	**100.00%**	
INSURANCE												
INSURANCE REFUNDS	-	58,304	58,304	#DIV/0!	50,000	-	(50,000)	0.00%	50,000	-	100.00%	
TOTAL INSURANCE	**-**	**58,304**	**58,304**	**#DIV/0!**	**50,000**	**-**	**(50,000)**	**0.00%**	**50,000**	**-**	**100.00%**	
TRANSFERS												

TOWN OF SIMSBURY
GENERAL FUND
Revenue Detail
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED REVENUE	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Recvd	FY2027 BUDGETED REVENUE	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Recvd	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	FISCAL NOTES
TRANSFER IN - BELDEN TRUST	28,930	28,930	-	100.00%	34,930	55,286	20,356	158.28%	55,286	20,356	158.28%	Trustees approved additional funding after budget process
TRANSFER IN - SOCIAL SVC SRF (OPIOID)	180,000	180,000	-	100.00%	60,000	60,000	-	100.00%	60,000	-	100.00%	
TRANSFER IN - SIMSBURY FARMS	95,225	95,225	-	100.00%	85,456	85,456	-	100.00%	85,456	-	100.00%	
TRANSFER IN - CAPITAL PROJECT FUNDS	182,128	182,128	-	100.00%	132,598	132,598	-	100.00%	132,598	-	100.00%	
TRANSFER IN - CAPITAL RESERVE FUND	1,304,132	1,304,132	-	100.00%	1,031,300	1,031,300	-	100.00%	1,031,300	-	100.00%	
TOTAL TRANSFERS	**1,790,414**	**1,790,414**	**-**	**100.00%**	**1,344,284**	**1,364,640**	**20,356**	**558%**	**1,364,640**	**20,356**	**101.51%**	
TOTAL GENERAL FUND REVENUE	**128,001,969**	**64,711,434**	**(63,290,534)**	**50.56%**	**130,729,445**	**66,057,749**	**(64,671,696)**	**50.53%**	**131,779,008**	**1,049,563**	**100.80%**	

TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Spent	FY2027 BUDGETED EXPENDITURES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Spent	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	FISCAL NOTES
GENERAL GOVERNMENT												
TOWN MANAGER'S OFFICE	397,365	101,655	295,710	25.58%	447,545	98,811	348,734	22.08%	447,545	-	100.00%	
HUMAN RESOURCES	305,473	53,225	252,248	17.42%	353,035	70,115	282,920	19.86%	353,035	-	100.00%	
HEALTH DEPARTMENT	190,890	93,574	97,316	49.02%	195,979	97,990	97,990	50.00%	195,979	-	100.00%	
LEGAL SERVICES	171,000	35,798	135,202	20.93%	176,000	51,950	124,050	29.52%	176,000	-	100.00%	
GENERAL GOVERNMENT	175,346	38,265	137,081	21.82%	173,183	43,366	129,817	25.04%	173,183	-	100.00%	
TOTAL GENERAL GOVERNMENT	**1,240,074**	**322,516**	**917,558**	**26.01%**	**1,345,742**	**362,231**	**983,511**	**26.92%**	**1,345,742**	**-**	**100.00%**	
BOARDS & COMMISSIONS												
ECONOMIC DEVELOPMENT COMMISSION	93,150	72,500	20,650	77.83%	90,650	70,000	20,650	77.22%	90,650	-	100.00%	
BOARD OF FINANCE	59,660	16,732	42,928	28.05%	60,160	17,980	42,180	29.89%	60,160	-	100.00%	
LAND USE COMMISSION	14,650	1,208	13,442	8.25%	16,364	2,309	14,055	14.11%	16,364	-	100.00%	
BEAUTIFICATION COMMITTEE	6,000	818	5,182	13.63%	6,000	400	5,600	6.67%	6,000	-	100.00%	
DEI COUNCIL	4,550	-	4,550	0.00%	4,550	-	4,550	0.00%	4,550	-	100.00%	
PUBLIC BUILDING COMMISSION	2,000	-	2,000	0.00%	2,000	93	1,907	4.65%	2,000	-	100.00%	
AGING & DISABILITY COMMISSION	7,250	1,364	5,886	18.81%	7,750	1,802	5,948	23.25%	7,750	-	100.00%	
POLICE COMMISSION	750	-	750	0.00%	750	-	750	0.00%	750	-	100.00%	
PARKS & REC COMMISSION	750	-	750	0.00%	750	42	708	5.66%	750	-	100.00%	
TOTAL BOARDS & COMMISSIONS	**188,760**	**92,622**	**96,138**	**49.07%**	**188,974**	**92,627**	**96,347**	**49.02%**	**188,974**	**-**	**100.00%**	
SELECTMEN - COMMUNITY SERVICES												
COMMUNITY SERVICES	242,358	70,742	171,616	29.19%	58,842	16,254	42,588	27.62%	58,842	-	100.00%	
TOTAL SELECTMEN - COMMUNITY SERVICES	**242,358**	**70,742**	**171,616**	**29.19%**	**58,842**	**16,254**	**42,588**	**27.62%**	**58,842**	**-**	**100.00%**	
PROBATE												
REGIONAL PROBATE COURT	13,874	-	13,874	0.00%	13,831	13,831	-	100.00%	13,831	-	100.00%	
TOTAL PROBATE	**13,874**	**-**	**13,874**	**0.00%**	**13,831**	**13,831**	**-**	**100.00%**	**13,831**	**-**	**100.00%**	
ELECTION ADMINISTRATION												
ELECTION ADMINISTRATION	183,783	21,114	162,669	11.49%	227,888	51,659	176,229	22.67%	227,888	-	100.00%	Prior year comparison - Additional voting in August of the current year
TOTAL ELECTION ADMINISTRATION	**183,783**	**21,114**	**162,669**	**11.49%**	**227,888**	**51,659**	**176,229**	**22.67%**	**227,888**	**-**	**100.00%**	
TOWN CLERK												
TOWN CLERK	294,904	62,215	232,689	21.10%	317,722	64,229	253,493	20.22%	317,722	-	100.00%	
TOTAL TOWN CLERK	**294,904**	**62,215**	**232,689**	**21.10%**	**317,722**	**64,229**	**253,493**	**20.22%**	**317,722**	**-**	**100.00%**	
INFORMATION TECHNOLOGY												
INFORMATION TECHNOLOGY	547,615	152,185	395,430	27.79%	679,615	165,538	514,078	24.36%	679,615	-	100.00%	
TOTAL INFORMATION TECHNOLOGY	**547,615**	**152,185**	**395,430**	**27.79%**	**679,615**	**165,538**	**514,078**	**24.36%**	**679,615**	**-**	**100.00%**	
FINANCE												
FINANCE DEPARTMENT	639,191	176,798	462,393	27.66%	691,773	184,265	507,508	26.64%	691,773	-	100.00%	
ASSESSOR'S OFFICE	411,988	97,184	314,805	23.59%	429,087	101,734	327,353	23.71%	429,459	(372)	100.09%	Fuel
TAX DEPARTMENT	201,300	48,085	153,215	23.89%	222,591	63,580	159,011	28.56%	222,591	-	100.00%	
TOTAL FINANCE	**1,252,479**	**322,067**	**930,412**	**25.71%**	**1,343,451**	**349,579**	**993,872**	**26.02%**	**1,343,823**	**(372)**	**100.03%**	
PLANNING & BUILDING												
PLANNING DEPARTMENT	429,777	92,313	337,464	21.48%	462,419	93,199	369,220	20.15%	462,652	(233)	100.05%	Fuel
BUILDING DEPARTMENT	333,502	66,877	266,625	20.05%	340,873	73,611	267,262	21.59%	342,113	(1,240)	100.36%	Fuel
TOTAL PLANNING & BUILDING	**763,279**	**159,190**	**604,089**	**20.86%**	**803,292**	**166,810**	**636,482**	**20.77%**	**804,765**	**(1,473)**	**100.18%**	
PUBLIC SAFETY												
POLICE DEPARTMENT	6,157,228	1,496,840	4,660,388	24.31%	5,941,783	1,472,951	4,468,833	24.79%	5,910,791	30,992	99.48%	Fuel of $44,000 offset by estimated $75,000 in staffing vacancies savings to date
DISPATCH	615,550	134,975	480,575	21.93%	701,405	134,313	567,092	19.15%	701,405	-	100.00%	
ANIMAL CONTROL	80,166	17,461	62,705	21.78%	88,034	17,451	70,584	19.82%	88,034	-	100.00%	
EMERGENCY MANAGEMENT	73,012	37,760	35,252	51.72%	234,082	114,501	119,581	48.92%	234,082	-	100.00%	
TOTAL PUBLIC SAFETY	**6,925,956**	**1,687,036**	**5,238,920**	**24.36%**	**6,965,304**	**1,739,215**	**5,226,089**	**24.97%**	**6,934,312**	**30,992**	**99.56%**	
PUBLIC WORKS												
HIGHWAY DEPARTMENT	3,223,578	877,357	2,346,220	27.22%	3,328,432	617,844	2,710,588	18.56%	3,384,117	(55,685)	101.67%	Fuel; Prior year comparison - Plow truck removed from general fund budget in the current year
BUILDINGS & MAINTENANCE	576,848	125,001	451,847	21.67%	633,236	133,051	500,185	21.01%	649,021	(15,785)	102.49%	Fuel
ENGINEERING	370,614	62,839	307,775	16.96%	399,655	65,099	334,556	16.29%	399,655	-	100.00%	
PUBLIC WORKS ADMINISTRATION	384,340	87,548	296,792	22.78%	403,732	87,350	316,382	21.64%	403,732	-	100.00%	
TOWN OFFICE BUILDINGS	208,100	27,731	180,368	13.33%	216,678	60,067	156,611	27.72%	217,002	(324)	100.15%	Fuel
LIBRARY	196,501	30,943	165,558	15.75%	187,139	44,838	142,301	23.96%	187,139	-	100.00%	

TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Spent	FY2027 BUDGETED EXPENDITURES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Spent	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	FISCAL NOTES
ENO MEMORAL HALL	104,841	16,170	88,672	15.42%	119,068	11,116	107,952	9.34%	119,068	-	100.00%	
OTHER BUILDINGS	49,343	7,277	42,066	14.75%	44,688	11,207	33,481	25.08%	44,688	-	100.00%	
LANDFILL	87,000	25,000	62,000	28.74%	87,000	25,037	61,963	28.78%	87,000	-	100.00%	
TOTAL PUBLIC WORKS	**5,201,164**	**1,259,866**	**3,941,298**	**24.22%**	**5,419,628**	**1,055,610**	**4,364,018**	**19.48%**	**5,491,421**	**(71,793)**	**101.32%**	
COMMUNITY & SOCIAL SERVICES												
SOCIAL SERVICES ADMINISTRATION	358,351	75,109	283,242	20.96%	368,139	85,271	282,867	23.16%	368,449	(310)	100.08%	Fuel
SENIOR CENTER SERVICES	174,247	38,049	136,198	21.84%	183,368	39,941	143,427	21.78%	183,368	-	100.00%	
TRANSPORTATION SERVICES	182,409	35,054	147,355	19.22%	200,000	44,982	155,018	22.49%	200,000	-	100.00%	
TOTAL COMMUNITY & SOCIAL SERVICES	**715,007**	**148,213**	**566,794**	**20.73%**	**751,507**	**170,194**	**581,312**	**22.65%**	**751,817**	**(310)**	**100.04%**	
LIBRARY												
LIBRARY	1,824,821	487,326	1,337,495	26.71%	1,874,245	438,459	1,435,786	23.39%	1,874,245	-	100.00%	
TOTAL LIBRARY	**1,824,821**	**487,326**	**1,337,495**	**26.71%**	**1,874,245**	**438,459**	**1,435,786**	**23.39%**	**1,874,245**	**-**	**100.00%**	
PARKS & RECREATION												
PARKS & OPEN SPACE	1,156,841	244,063	912,778	21.10%	1,249,347	267,386	981,961	21.40%	1,260,817	(11,470)	100.92%	Fuel
MEMORIAL POOL	95,225	38,345	56,880	40.27%	85,456	42,326	43,130	49.53%	85,456	-	100.00%	
RECREATION ADMINISTRATION	77,648	18,881	58,767	24.32%	81,115	24,890	56,225	30.68%	81,115	-	100.00%	
MEMORIAL FIELD	42,041	16,130	25,912	38.37%	49,425	10,401	39,024	21.04%	49,929	(504)	101.02%	Fuel
TOTAL PARKS & RECREATION	**1,371,756**	**317,419**	**1,054,337**	**23.14%**	**1,465,343**	**345,003**	**1,120,340**	**23.54%**	**1,477,317**	**(11,974)**	**100.82%**	
EDUCATION												
BOARD OF EDUCATION	88,823,111	14,484,767	74,338,344	16.31%	91,543,244	15,234,232	76,309,012	16.64%	91,713,279	(170,035)	100.19%	
TOTAL EDUCATION	**88,823,111**	**14,484,767**	**74,338,344**	**16.31%**	**91,543,244**	**15,234,232**	**76,309,012**	**16.64%**	**91,713,279**	**(170,035)**	**100.19%**	
EMPLOYEE BENEFITS												
EMPLOYEE BENEFITS	7,830,160	3,956,344	3,873,816	50.53%	7,713,419	4,323,848	3,389,571	56.06%	7,713,419	-	100.00%	Prior year comparison - Increased pension ARC payments in the current year due to use of OPEB fund
TOTAL EMPLOYEE BENEFITS	**7,830,160**	**3,956,344**	**3,873,816**	**50.53%**	**7,713,419**	**4,323,848**	**3,389,571**	**56.06%**	**7,713,419**	**-**	**100.00%**	
INSURANCE												
LIABILITY INSURANCE	519,523	312,587	206,937	60.17%	543,127	323,560	219,567	59.57%	543,127	-	100.00%	
TOTAL INSURANCE	**519,523**	**312,587**	**206,937**	**60.17%**	**543,127**	**323,560**	**219,567**	**59.57%**	**543,127**	**-**	**100.00%**	
TRANSFERS												
TRANSFER OUT - SIMSBURY FARMS	151,715	151,715	-	100.00%	151,715	151,715	-	100.00%	151,715	-	100.00%	
TRANSFER OUT - MSP SENIOR FUND	10,480	10,480	-	100.00%	10,480	10,480	-	100.00%	10,480	-	100.00%	
TRANSFER OUT - YOUTH SERVICE BUREAU	8,000	8,000	-	100.00%	8,000	8,000	-	100.00%	8,000	-	100.00%	
TRANSFER OUT - ATHLETICS FIELDS	2,250	2,250	-	100.00%	2,250	2,250	-	100.00%	2,250	-	100.00%	
TRANSFER OUT - SIMSBURY CELEBRATES	5,300	5,300	-	100.00%	5,300	5,300	-	100.00%	5,300	-	100.00%	
CONTINGENCY RESERVE	264,493	264,493	-	100.00%	86,001	-	86,001	0.00%	86,001	-	100.00%	
CONTINGENCY VACANCY	(350,000)	(350,000)	-	100.00%	(270,000)	-	(270,000)	0.00%	(270,000)	-	100.00%	
TRANSFER OUT - CNR	416,250	416,250	-	100.00%	416,250	416,250	-	100.00%	416,250	-	100.00%	
TOTAL TRANSFERS	**508,488**	**508,488**	**-**	**100.00%**	**409,996**	**593,995**	**(183,999)**	**144.88%**	**409,996**	**-**	**100.00%**	
DEBT SERVICE												
PRINCIPAL	7,103,207	640,000	6,463,207	9.01%	6,925,000	640,000	6,285,000	9.24%	6,925,000	-	100.00%	
INTEREST	2,451,650	922,563	1,529,088	37.63%	2,139,275	829,313	1,309,963	38.77%	2,139,275	-	100.00%	
TOTAL DEBT SERVICE	**9,554,857**	**1,562,563**	**7,992,295**	**16.35%**	**9,064,275**	**1,469,313**	**7,594,963**	**16.21%**	**9,064,275**	**-**	**100.00%**	
TOTAL GENERAL FUND EXPENDITURES	**128,001,969**	**25,927,259**	**102,074,710**	**20.26%**	**130,729,445**	**26,976,185**	**103,753,259**	**20.64%**	**130,954,409**	**(224,965)**	**100.17%**	
UNASSIGNED FUND BALANCE - 7/1/26									24,403,052			
SURPLUS (DEFICIT)									824,599			
ESTIMATED FUND BALANCE - 6/30/27									**25,227,651**	**19.26%**		

TOWN OF SIMSBURY
SIMSBURY FARMS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Recvd	FY2027 BUDGETED REVENUES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Recvd	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	FISCAL NOTES
REVENUES												
RECREATION PROGRAM												
SPECIAL PROGRAMS	499,000	73,945	(425,055)	14.82%	450,000	66,973	(383,027)	14.88%	450,000	-	100.00%	
DAY CAMPS	308,640	2,600	(306,040)	0.84%	365,000	-	(365,000)	0.00%	365,000	-	100.00%	
MISCELLANEOUS	15,000	-	(15,000)	0.00%	15,000	-	(15,000)	0.00%	15,000	-	100.00%	
SIMSBURY FARMS COMPLEX												
SKATING	273,600	9,786	(263,814)	3.58%	245,000	8,051	(236,950)	3.29%	245,000	-	100.00%	
SIMSBURY FARMS POOLS	302,567	51,444	(251,123)	17.00%	339,000	48,532	(290,468)	14.32%	339,000	-	100.00%	
VENDING	15,500	11,040	(4,460)	71.23%	23,000	9,064	(13,936)	39.41%	23,000	-	100.00%	
COURT RENTAL	31,000	944	(30,056)	3.05%	29,000	544	(28,456)	1.88%	29,000	-	100.00%	
APPLE BARN RENTAL	4,000	1,055	(2,945)	26.38%	7,500	1,290	(6,210)	17.20%	7,500	-	100.00%	
MISCELLANEOUS			-	#DIV/0!								
GOLF COURSE												
GOLF COURSE FEES	1,410,000	500,039	(909,961)	35.46%	1,464,725	469,283	(995,442)	32.04%	1,464,725	-	100.00%	
GOLF SURCHARGE	225,000	74,783	(150,217)	33.24%	120,000	32,239	(87,761)	26.87%	120,000	-	100.00%	
CLUB HOUSE SURCHARGE	-	-	(12,348)	68.18%	120,000	31,559	(88,441)	26.30%	120,000	-	100.00%	
RESTAURANT	38,800	26,453	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
TRANSFER IN - GENERAL FUND	151,715	151,715	-	100.00%	151,715	151,715	-	100.00%	151,715	-	100.00%	
TOTAL REVENUES	**3,274,822**	**903,804**	**(2,371,019)**	**27.60%**	**3,329,940**	**819,249**	**(2,510,691)**	**24.60%**	**3,329,940**	**-**	**100.00%**	

Description	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Spent	FY2027 BUDGETED EXPENDITURES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Spent	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	FISCAL NOTES
EXPENDITURES												
GOLF COURSE FEES	1,210,199	320,005	890,195	26.44%	1,289,230	454,375	834,854	35.24%	1,299,216	(9,986)	100.77%	Fuel; Prior year comparison - Timing of transfer to the CNR fund
SIMSBURY FARMS COMPLEX	719,407	296,618	422,789	41.23%	753,644	187,207	566,437	24.84%	757,029	(3,385)	100.45%	Fuel; Prior year comparison - Decrease in seasonal staff, pending further analysis
SPECIAL PROGRAMS	680,029	191,521	488,508	28.16%	645,831	217,783	428,048	33.72%	645,831	-	100.00%	
SIMSBURY FARMS ADMINISTRATION	248,636	61,973	186,663	24.93%	258,622	59,497	199,125	23.01%	258,622	-	100.00%	
TRANSFER OUT - GENERAL FUND	95,225	95,225	-	100.00%	85,456	85,456	-	100.00%	85,456	-	100.00%	
TOTAL EXPENDITURES	**2,953,495**	**965,341**	**1,988,154**	**32.68%**	**3,032,783**	**1,004,319**	**2,028,464**	**33.12%**	**3,046,155**	**(13,372)**	**100.44%**	
NET INCOME/(LOSS)	**321,327**	**(61,538)**			**297,157**	**(185,070)**			**283,785**	**(13,372)**		
FUND BALANCE - 7/1/26						895,248						
SURPLUS (DEFICIT)						283,785						
ESTIMATED FUND BALANCE - 6/30/27						**1,179,033**						

TOWN OF SIMSBURY
HEALTH INSURANCE FUND
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Recvd	FY2027 BUDGETED REVENUES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Recvd	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	FISCAL NOTES
REVENUES												
PREMIUMS	16,716,194	2,251,900	(14,464,295)	13.47%	20,490,573	2,654,264	(17,836,309)	12.95%	20,490,573	-	100.00%	
HEALTH SAVINGS ACCOUNT FUNDING	730,000	392,000	(338,000)	53.70%	817,000	407,500	(409,500)	49.88%	817,000	-	100.00%	
RX REIMBURSEMENT	574,024	225	(573,799)	0.04%	868,489	224,286	(644,203)	25.82%	868,489	-	100.00%	
INSURANCE REFUNDS	-	35,602	35,602	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
MISCELLANEOUS	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
TOTAL REVENUES	**18,020,218**	**2,679,727**	**(15,340,492)**	**14.87%**	**22,176,062**	**3,286,051**	**(18,890,011)**	**14.82%**	**22,176,062**	**-**	**100.00%**	

Description	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Spent	FY2027 BUDGETED EXPENDITURES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Spent	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	FISCAL NOTES
EXPENDITURES												
CLAIMS	16,376,167	2,269,754	14,106,413	13.86%	19,918,727	4,097,628	15,821,099	20.57%	19,918,727	-	100.00%	
HEALTH SAVINGS ACCOUNT FUNDING	730,000	379,917	350,083	52.04%	817,000	410,583	406,417	50.25%	817,000	-	100.00%	
ASO/ADMIN FEES	515,324	133,965	381,359	26.00%	521,320	139,262	382,058	26.71%	521,320	-	100.00%	
STOP LOSS INSURANCE	849,728	242,489	607,239	28.54%	1,032,999	344,461	688,538	33.35%	1,032,999	-	100.00%	
TOTAL EXPENDITURES	**18,471,219**	**3,026,125**	**15,445,094**	**16.38%**	**22,290,046**	**4,991,935**	**17,298,111**	**22.40%**	**22,290,046**	**-**	**100.00%**	
NET INCOME/(LOSS)	**(451,001)**	**(346,399)**			**(113,984)**	**(1,705,884)**			**(113,984)**	**-**		

FUND BALANCE - 7/1/26	4,863,660
SURPLUS (DEFICIT)	(113,984)
ESTIMATED FUND BALANCE - 6/30/27	**4,749,676**
IBNR	1,299,800
TOTAL RESERVES	6,049,476
% OF CLAIMS	30%

TOWN OF SIMSBURY
RESIDENTIAL RENTAL PROPERTY FUND
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Recvd	FY2027 BUDGETED REVENUES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Recvd	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	FISCAL NOTES
REVENUES												
RENTAL INCOME	97,000	10,060	(86,940)	10.37%	97,000	21,528	(75,472)	22.19%	97,000	-	100.00%	
TOTAL REVENUES	**97,000**	**10,060**	**(86,940)**	**10.37%**	**97,000**	**21,528**	**(75,472)**	**22.19%**	**97,000**	**-**	**100.00%**	

Description	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Spent	FY2027 BUDGETED EXPENDITURES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Spent	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	FISCAL NOTES
EXPENDITURES												
CONTRACTUAL SERVICES	10,000	1,500	8,500	15.00%	10,000	1,500	8,500	15.00%	10,000	-	100.00%	
FACILITIES MAINTENANCE	15,000	844	14,156	5.63%	15,000	-	15,000	0.00%	15,000	-	100.00%	
BUILDING IMPROVEMENTS	20,000	-	20,000	0.00%	50,000	-	50,000	0.00%	50,000	-	100.00%	
WATER CHARGES	1,350	234	1,116	17.31%	1,350	92	1,258	6.79%	1,350	-	100.00%	
SEWER USE FEES	2,200	-	2,200	0.00%	2,200	-	2,200	0.00%	2,200	-	100.00%	
EQUIPMENT MAINTENANCE	3,500	-	3,500	0.00%	3,500	849	2,651	24.25%	3,500	-	100.00%	
ELECTRIC	1,800	81	1,719	4.48%	1,800	-	1,800	0.00%	1,800	-	100.00%	
BUILDING SUPPLIES	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
DEBT SERVICE PRINCIPAL	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
DEBT SERVICE INTEREST	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
TOTAL EXPENDITURES	**53,850**	**2,658**	**51,192**	**4.94%**	**83,850**	**2,440**	**81,410**	**2.91%**	**83,850**	**-**	**100.00%**	
NET INCOME/(LOSS)	**43,150**	**7,402**			**13,150**	**19,088**			**13,150**	**-**		

FUND BALANCE - 7/1/26	576,684
SURPLUS (DEFICIT)	13,150
ESTIMATED FUND BALANCE - 6/30/27	**589,834**

TOWN OF SIMSBURY
SEWER USE FUND
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 BUDGETED REVENUES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Recvd	FY2027 BUDGETED REVENUES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Recvd	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	FISCAL NOTES
REVENUES												
ASSESSMENTS	3,216,502	3,162,703	(53,799)	98.33%	3,298,196	2,964,669	(333,527)	89.89%	3,298,196	-	100.00%	
WPCA FEES	683,858	140,585	(543,273)	20.56%	687,618	262,681	(424,937)	38.20%	687,618	-	100.00%	
INTERGOVERNMENTAL REVENUES	393,539	-	(393,539)	0.00%	394,430	56,405	(338,025)	14.30%	394,430	-	100.00%	
INTEREST & LIENS	26,003	5,000	(21,003)	19.23%	30,751	16,880	(13,871)	54.89%	30,751	-	100.00%	
MISCELLANEOUS GRANT	3,500	-	(3,500)	0.00%	-	3,067	3,067	#DIV/0!	-	-	#DIV/0!	
INTEREST ON INVESTMENTS	150,000	15,237	(134,763)	10.16%	50,000	1,494	(48,506)	2.99%	50,000	-	100.00%	
MISCELLANEOUS	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
TOTAL REVENUES	**4,473,402**	**3,323,526**	**(1,149,876)**	**74.30%**	**4,460,995**	**3,305,196**	**(1,155,799)**	**74.09%**	**4,460,995**	**-**	**0.00%**	

Description	FY2026 BUDGETED EXPENDITURES	FY2026 ACTUAL As of 9/30/2025	$ Variance	% Spent	FY2027 BUDGETED EXPENDITURES	FY2027 ACTUAL As of 9/30/2026	$ Variance	% Spent	FY2027 PROJECTED AT YEAR-END	$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	FISCAL NOTES
EXPENDITURES												
OPERATING												
SALARIES & BENEFITS	1,469,793	348,486	1,121,307	23.71%	1,556,872	344,064	1,212,808	22.10%	1,556,872	-	100.00%	
CONSULTANT	40,000	4,867	35,133	12.17%	40,000	4,354	35,646	10.89%	40,000	-	100.00%	
CONTRACTUAL SERVICES	58,450	13,239	45,211	22.65%	63,560	2,497	61,063	3.93%	63,560	-	100.00%	
PROPERTY & CASUALTY INSURANCE	41,608	-	41,608	0.00%	43,689	240	43,449	0.55%	43,689	-	100.00%	
ADVERTISING	1,500	-	1,500	0.00%	1,500	-	1,500	0.00%	1,500	-	100.00%	
COPY & PRINTING SERVICES	3,000	-	3,000	0.00%	3,000	-	3,000	0.00%	3,000	-	100.00%	
POSTAGE	2,200	284	1,916	12.89%	2,200	85	2,115	3.86%	2,200	-	100.00%	
EQUIPMENT RENTALS	1,500	249	1,251	16.57%	1,500	247	1,253	16.49%	1,500	-	100.00%	
SUPPLIES	213,900	21,124	192,776	9.88%	225,350	48,764	176,586	21.64%	225,350	-	100.00%	
MAINTENANCE	55,140	26,489	28,651	48.04%	55,140	1,548	53,592	2.81%	55,140	-	100.00%	
UTILITIES	1,105,103	136,370	968,733	12.34%	1,128,943	113,531	1,015,412	10.06%	1,136,882	(7,939)	100.70%	Fuel
PUBLIC AGENCY SUPPORT	128,757	-	128,757	0.00%	134,244	33,561	100,683	25.00%	134,244	-	100.00%	
CONFERENCES & EDUCATION	6,950	874	6,076	12.58%	8,000	80	7,920	1.00%	8,000	-	100.00%	
TRAVEL	1,000	-	1,000	0.00%	1,000	-	1,000	0.00%	1,000	-	100.00%	
DUES & SUBSCRIPTIONS	1,710	40	1,670	2.33%	2,085	36	2,049	1.72%	2,085	-	100.00%	
SEWER EXTENSIONS	32,000	-	32,000	0.00%	32,000	7,000	25,000	21.88%	32,000	-	100.00%	
TECH & PROGRAM EQUIPMENT	1,800	-	1,800	0.00%	1,800	295	1,505	16.39%	1,800	-	100.00%	
MACHINERY	75,000	-	75,000	0.00%	75,000	31,584	43,416	42.11%	75,000	-	100.00%	
COMPUTER SOFTWARE	42,510	22,630	19,880	53.23%	50,150	17,826	32,324	35.54%	50,150	-	100.00%	
TOTAL OPERATING	**3,281,921**	**574,650**	**2,707,272**	**17.51%**	**3,426,033**	**605,713**	**2,820,320**	**17.68%**	**3,433,972**	**(7,939)**	**100.23%**	
TRANSFERS												
CAPITAL NON-RECURRING FUND	-	-	-	#DIV/0!	350,000	350,000	-	100.00%	350,000	-	100.00%	
CAPITAL PROJECT FUND	586,000	586,000	-	100.00%	925,000	925,000	-	100.00%	925,000	-	100.00%	
TOTAL TRANSFERS	**586,000**	**586,000**	**-**	**100.00%**	**1,275,000**	**1,275,000**	**-**	**100.00%**	**1,275,000**	**-**	**100.00%**	
DEBT SERVICE												
DEBT SERVICE PRINCIPAL	1,115,000	1,115,000	-	100.00%	1,115,000	1,115,000	-	100.00%	1,115,000	-	100.00%	
DEBT SERVICE INTEREST	99,625	63,750	35,875	63.99%	99,625	95,875	3,750	96.24%	99,625	-	100.00%	
TOTAL DEBT SERVICE	**1,214,625**	**1,178,750**	**35,875**	**97.05%**	**1,214,625**	**1,210,875**	**3,750**	**99.69%**	**1,214,625**	**-**	**100.00%**	
TOTAL EXPENDITURES	**5,082,546**	**2,339,400**	**2,743,147**	**46.03%**	**5,915,658**	**3,091,588**	**2,824,070**	**52.26%**	**5,923,597**	**(7,939)**		
NET INCOME/(LOSS)	**(609,145)**	**984,126**			**(1,454,663)**	**213,608**			**(1,462,602)**	**7,939**		
FUND BALANCE - 7/1/26						6,620,674						
SURPLUS (DEFICIT)						(1,462,602)						
ESTIMATED FUND BALANCE - 6/30/27						**5,158,072**						

TOWN OF SIMSBURY
SEWER ASSESSMENT FUND
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
ASSESSMENTS	-	-	-	
INTEREST & LIENS	-	-	-	
INTEREST ON INVESTMENTS	12,360	2,406	(9,954)	
TOTAL REVENUES	**12,360**	**2,406**	**(9,954)**	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**12,360**	**2,406**	**(9,954)**	
FUND BALANCE - 7/1/26		1,355,464		
SURPLUS (DEFICIT)		2,406		
FUND BALANCE - 9/30/26		**1,357,870**		

Special Revenue Fund Descriptions

Residential Rental Property

- To account for rental revenues and the maintenance and capital expenditures in maintaining the Town owned residential properties

Library Programs

- To account for donations, memorial gifts and miscellaneous grants and expenses related to the operations of the library.

Police Community Services

- To account for police grants, donations, charges for fingerprint services and programs including: Project Lifesaver, Self-Defense Classes, Police Cadets and Heroes & Hounds.

Narcotics Task Force

- To account for state grants for narcotics enforcement

Police Special Duty

- To account for revenues and expenditures for police officer's special duty for outside organizations.

Social Services Programs

- To account for donations and gifts and associated expenses related for the well-being of town citizens in need of assistance.

Town Aid Road

- To account for state town aid road grants and related expenses to town roads.

Preservation of Historic Documents

- To account for, in the Town Clerk's office, additional revenues collected, grant revenues and expenditures to preserve land records pursuant to Public Act No. 00-146

Town Clerk LOCIP

- To account for document fees collected by the Town Clerk's office to be used for expenditures that qualify under the State Local Capital Improvement (LOCIP) grants.

Expanded Dial-A-Ride

- To account for grant and expenditures related to an expanded dial-a-ride service to the elderly and disabled residents of the program.

Dog Park

- To account for donations and expenses related to the operations of the dog park.

Clean Energy Task Force

- To account for grants and donations to be expended per the charge of the Clean Energy Task Force.

Simsbury Celebrates

- To account for donations and expenditures associated with the annual Simsbury Celebrates event.

Field Recreation

- To account for charges for services and expenditures associated with the maintenance of the athletic fields.

Simsbury Try-Athlon

- To account for donations and expenditures associated with the annual Try-Athlon event.

Senior Center

- To account for donations and expenses related to senior center programs

Youth Service Bureau

- To account for grant and expenditures related to youth services.

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

LIBRARY PROGRAMS

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	950	702	(248)	
TOTAL REVENUES	**950**	**702**	**(248)**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	215	222	(6)	
BANK FEES	28	11	17	
TOTAL EXPENDITURES	**243**	**233**	**10**	
NET INCOME/(LOSS)	**707**	**469**		
FUND BALANCE - 7/1/26		65,731		
SURPLUS (DEFICIT)		469		
FUND BALANCE - 9/30/26		**66,200**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

COMMUNITY SERVICES FUND

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	-	1,000	1,000	
CADET PROGRAM	-	571	571	
TOTAL REVENUES	**-**	**1,571**	**1,571**	
EXPENDITURES				
PROGRAM SERVICES	1,598	2,066	(468)	
CADET PROGRAM	-	-	-	
TOTAL EXPENDITURES	**1,598**	**2,066**	**-**	
NET INCOME/(LOSS)	**(1,598)**	**(495)**		
FUND BALANCE - 7/1/26		53,658		
SURPLUS (DEFICIT)		(495)		
FUND BALANCE - 9/30/26		**53,163**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

NARCOTICS TASK FORCE

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**-**	**-**		
FUND BALANCE - 7/1/26		15,032		
SURPLUS (DEFICIT)		-		
FUND BALANCE - 9/30/26		**15,032**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

SOCIAL SERVICES PROGRAMS

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
OPIOID SETTLEMENT	29,770	29,770	-	
DONATIONS	2,015	6,561	4,546	
TOTAL REVENUES	**31,785**	**36,332**	**4,546**	
EXPENDITURES				
MEDICAL ASSISTANCE	52	51	2	
FOOD DISTRIBUTION	6,379	4,270	2,109	
AUTO REPAIRS	-	-	-	
EMERGENCY SHELTER	(100)	(50,367)	50,267	Reimbursement of prior year expenditures
UTILITY ASSISTANCE	89	2,857	(2,768)	
TECH & PROGRAM SUPPLIES	4,950	-	4,950	
PROGRAM SERVICES	63	2	61	
OPIOID SETTLEMENT	180,000	60,000	120,000	Transfer to General Fund in accordance with approved budget
TOTAL EXPENDITURES	**191,433**	**16,813**	**174,620**	
NET INCOME/(LOSS)	**(159,647)**	**19,519**		
FUND BALANCE - 7/1/26		209,669		
SURPLUS (DEFICIT)		19,519		
FUND BALANCE - 9/30/26		**229,188**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

TOWN AID ROAD

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
TRANSFER - CNR FUND	94,000	273,000	(179,000)	
TRANSFER - CAPITAL PROJECTS FUND	243,500	248,250	(4,750)	
TOTAL EXPENDITURES	**337,500**	**521,250**	**(183,750)**	
NET INCOME/(LOSS)	**(337,500)**	**(521,250)**		
FUND BALANCE - 7/1/26		427,086		
SURPLUS (DEFICIT)		(521,250)		
				Will be in a positive position once grant is received
FUND BALANCE - 9/30/26		**(94,164)**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

PRESERVATION OF HISTORIC DOCUMENTS

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
RECORDING FEES	7,211	7,541	330	
TOTAL REVENUES	**7,211**	**7,541**	**330**	
EXPENDITURES				
SALARIES & WAGES	-	2,637	(2,637)	
FEES PAID TO STATE	3,224	3,592	(368)	
TOTAL EXPENDITURES	**3,224**	**6,229**	**(3,005)**	
NET INCOME/(LOSS)	**3,987**	**1,312**		
FUND BALANCE - 7/1/26		50,137		
SURPLUS (DEFICIT)		1,312		
FUND BALANCE - 9/30/26		**51,449**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

POLICE SPECIAL DUTY

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR SERVICES	68,889	40,052	(28,837)	
TOTAL REVENUES	**68,889**	**40,052**	**(28,837)**	
EXPENDITURES				
SALARIES & BENEFITS	92,925	84,443	8,482	
TOTAL EXPENDITURES	**92,925**	**84,443**	**8,482**	
NET INCOME/(LOSS)	**(24,036)**	**(44,391)**		
FUND BALANCE - 7/1/26		101,274		
SURPLUS (DEFICIT)		(44,391)		
FUND BALANCE - 9/30/26		**56,882**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

TOWN CLERK LOCIP FUND

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
FARMLAND PRESERVATION FEES	2,243	2,370	128	
TOTAL REVENUES	**2,243**	**2,370**	**128**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**2,243**	**2,370**		
FUND BALANCE - 7/1/26		94,043		
SURPLUS (DEFICIT)		2,370		
FUND BALANCE - 9/30/26		**96,413**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

EXPANDED DIAL-A-RIDE

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
PASS FEES	300	1,260	960	
TOTAL REVENUES	**300**	**1,260**	**960**	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**300**	**1,260**		
FUND BALANCE - 7/1/26		99,552		
SURPLUS (DEFICIT)		1,260		
FUND BALANCE - 9/30/26		**100,812**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

	DOG PARK			
Description	**FY2026 ACTUAL As of 9/30/2025**	**FY2027 ACTUAL As of 9/30/2026**	**VARIANCE**	**FISCAL NOTES**
REVENUES				
DONATIONS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	241	178	63	
TOTAL EXPENDITURES	**241**	**178**	**63**	
NET INCOME/(LOSS)	**(241)**	**(178)**		
FUND BALANCE - 7/1/26		2,800		
SURPLUS (DEFICIT)		(178)		
FUND BALANCE - 9/30/26		**2,622**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

CLEAN ENERGY TASK FORCE

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
SPECIAL ACTIVITIES	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**-**	**-**		
FUND BALANCE - 7/1/26		4,385		
SURPLUS (DEFICIT)		-		
FUND BALANCE - 9/30/26		**4,385**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

SIMSBURY CELEBRATES

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	13,711	3,185	(10,526)	
GENERAL FUND TRANSFER	5,300	5,300	-	
TOTAL REVENUES	**19,011**	**8,485**	**(10,526)**	
EXPENDITURES				
SALARIES & WAGES	-	39	(39)	
CONTRACTUAL SERVICES	17	-	17	
BANK FEES	141	95	46	
TOTAL EXPENDITURES	**158**	**134**	**24**	
NET INCOME/(LOSS)	**18,853**	**8,351**		
FUND BALANCE - 7/1/26		13,335		
SURPLUS (DEFICIT)		8,351		
FUND BALANCE - 9/30/26		**21,686**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

FIELD MAINTENANCE RECREATION

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR SERVICES	5,680	9,440	3,760	
TRANSFER IN - GENERAL FUND	2,250	2,250	-	
TOTAL REVENUES	**7,930**	**11,690**	**3,760**	
EXPENDITURES				
AGRICULTURAL SUPPLIES	-	11,000	(11,000)	
EQUIPMENT	-	2,723	(2,723)	
ELECTRIC	-	-	-	
TOTAL EXPENDITURES	**-**	**13,723**	**-**	
NET INCOME/(LOSS)	**7,930**	**(2,033)**		
FUND BALANCE - 7/1/26		22,853		
SURPLUS (DEFICIT)		(2,033)		
FUND BALANCE - 9/30/26		**20,820**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

SENIOR CENTER PROGRAMS

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	4,356	13,306	8,949	
TRANSFER IN - GENERAL FUND	10,480	10,480	-	
TOTAL REVENUES	**14,836**	**23,786**	**8,949**	
EXPENDITURES				
SPECIAL ACTIVITIES	15,188	16,077	(889)	
TOTAL EXPENDITURES	**15,188**	**16,077**	**(889)**	
NET INCOME/(LOSS)	**(352)**	**7,709**		
FUND BALANCE - 7/1/26		50,648		
SURPLUS (DEFICIT)		7,709		
FUND BALANCE - 9/30/26		**58,356**		

TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

YOUTH SERVICE BUREAU

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
TRANSFER IN - GENERAL FUND	8,000	8,000	-	
TOTAL REVENUES	**8,000**	**8,000**	**-**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	1,687	1,000	687	
PUBLIC AGENCY SUPPORT	-	2,000	(2,000)	
TOTAL EXPENDITURES	**1,687**	**3,000**	**(1,313)**	
NET INCOME/(LOSS)	**6,313**	**5,000**		
FUND BALANCE - 7/1/26		5,129		
SURPLUS (DEFICIT)		5,000		
FUND BALANCE - 9/30/26		**10,129**		

Trust Fund Descriptions

Eno Wood Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining Eno Memorial Hall. The assets are held in a separate trust and are not in the Town's name

Horace Belden Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining town roads. The assets are held in a separate trust and are not in the Town's name.

Julia Darling Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance. The assets are held in a separate trust and are not in the Town's name.

Kate Southwell Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance, excluding residents of Tariffville. The assets are held in a separate trust and are not in the Town's name.

Ellsworth Trust

- To be used for the beautification of the main streets of the Town of Simsbury, particularly Hopmeadow Street and/or expenses relating to the Planning Commission.

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

ENO WOOD TRUST

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
FACILITIES MAINTENANCE	-	-	-	
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**-**	**-**		
FUND BALANCE - 7/1/26		59,342		
SURPLUS (DEFICIT)		-		
FUND BALANCE - 9/30/26		**59,342**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

HORACE BELDEN TRUST

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
ROADS & DRAINAGE	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**-**	**-**		
FUND BALANCE - 7/1/26		34,155		
SURPLUS (DEFICIT)		-		
FUND BALANCE - 9/30/26		**34,155**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

JULIA DARLING TRUST

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
EMERGENCY SHELTER/FOOD	1,400	1,450	(50)	
UTILITIES	-	-	-	
PUBLIC AGENCY SUPPORT	-	-	-	
AUTO REPAIRS	-	-	-	
TRANSFER - GENERAL FUND	14,500	40,500	(26,000)	Additional funding for Dial A Ride program
TOTAL EXPENDITURES	**15,900**	**41,950**	**(26,050)**	
NET INCOME/(LOSS)	**(15,900)**	**(41,950)**		
FUND BALANCE - 7/1/26		71,247		
SURPLUS (DEFICIT)		(41,950)		
FUND BALANCE - 9/30/26		**29,297**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

KATE SOUTHWELL TRUST

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	
EXPENDITURES				
FOOD DISTRIBUTION	62	62	(0)	
TECH & PROGRAM SUPPLIES	-	-	-	
TRANSFER - GENERAL FUND	14,430	14,786	(356)	
TOTAL EXPENDITURES	**14,492**	**14,848**	**(356)**	
NET INCOME/(LOSS)	**(14,492)**	**(14,848)**		
FUND BALANCE - 7/1/26		23,285		
SURPLUS (DEFICIT)		(14,848)		
FUND BALANCE - 9/30/26		**8,438**		

TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2026 (FY2027)
With Comparative Totals for the Period Ended September 30, 2025 (FY2026)

ELLSWORTH TRUST

Description	FY2026 ACTUAL As of 9/30/2025	FY2027 ACTUAL As of 9/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
INTEREST INCOME	217	42	42	
TOTAL REVENUES	**217**	**42**	**42**	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	**-**	**-**	**-**	
NET INCOME/(LOSS)	**217**	**42**		
FUND BALANCE - 7/1/26		24,612		
SURPLUS (DEFICIT)		42		
FUND BALANCE - 9/30/26		**24,654**		

Pension Fund Descriptions

General Government Pension Plan

- To account for the activities of the Town's defined benefit plan for general government employees. This fund accumulates resources for pension benefit payments to qualified employees.

Police Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Board of Education Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Other Post-Employment Benefits (OPEB)

- To account for the activities for both the Town and Board of Education for other post-employment benefits (ie health insurance, life insurance) which accumulate resources for other post-employment benefit payments to qualified employees

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

GENERAL GOVERNMENT

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,875,688	1,981,457	(105,769)	
INTEREST & DIVIDENDS	908,515	953,158	(44,644)	
CHANGE IN MARKET VALUE	2,257,351	3,457,354	(1,200,003)	
TOTAL REVENUES	**5,041,554**	**6,391,970**	**(1,350,416)**	
EXPENDITURES				
RETIREE PAYMENTS	2,596,805	2,799,305	(202,501)	
CUSTODIAN FEES	32,049	33,184	(1,135)	
ADMIN EXPENSES	48,132	72,848	(24,717)	
TOTAL EXPENDITURES	**2,676,985**	**2,905,337**	**(228,352)**	
NET INCOME/(LOSS)	**2,364,569**	**3,486,632**		
FUND BALANCE - 7/1/25		31,396,186		
SURPLUS (DEFICIT)		3,486,632		
FUND BALANCE - 6/30/26		**34,882,818**		

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

BOARD OF EDUCATION

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,596,511	1,624,565	(28,054)	
INTEREST & DIVIDENDS	904,442	935,212	(30,770)	
CHANGE IN MARKET VALUE	2,258,847	3,433,376	(1,174,529)	
TOTAL REVENUES	**4,759,800**	**5,993,154**	**(1,233,354)**	
EXPENDITURES				
RETIREE PAYMENTS	2,671,464	2,759,636	(88,172)	
CUSTODIAN FEES	29,995	31,040	(1,045)	
ADMIN EXPENSES	47,372	47,611	(238)	
TOTAL EXPENDITURES	**2,748,832**	**2,838,287**	**(89,455)**	
NET INCOME/(LOSS)	**2,010,969**	**3,154,867**		
FUND BALANCE - 7/1/25		31,174,909		
SURPLUS (DEFICIT)		3,154,867		
FUND BALANCE - 6/30/26		**34,329,776**		

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

POLICE

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,261,829	1,578,508	(316,679)	
INTEREST & DIVIDENDS	675,349	719,946	(44,597)	
CHANGE IN MARKET VALUE	1,669,686	2,588,518	(918,832)	
TOTAL REVENUES	**3,606,864**	**4,886,973**	**(1,280,108)**	
EXPENDITURES				
RETIREE PAYMENTS	1,488,406	1,718,903	(230,497)	
CUSTODIAN FEES	29,311	30,325	(1,014)	
ADMIN EXPENSES	39,532	43,705	(4,173)	
TOTAL EXPENDITURES	**1,557,249**	**1,792,933**	**(235,684)**	
NET INCOME/(LOSS)	**2,049,615**	**3,094,039**		
FUND BALANCE - 7/1/25		23,508,600		
SURPLUS (DEFICIT)		3,094,039		
FUND BALANCE - 6/30/26		**26,602,639**		

TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2026 (FY2026)
With Comparative Totals for the Period Ended June 30, 2025 (FY2025)

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Description	FY2025 ACTUAL As of 6/30/2025	FY2026 ACTUAL As of 6/30/2026	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,238,630	1,164,167	74,463	
INTEREST & DIVIDENDS	614,143	753,149	(139,006)	
CHANGE IN MARKET VALUE	2,228,406	3,773,717	(1,545,312)	
TOTAL REVENUES	**4,081,179**	**5,691,033**	**(1,609,855)**	
EXPENDITURES				
CLAIMS	1,133,006	1,058,362	74,644	
ADMIN EXPENSES	87,072	70,113	16,959	
TOTAL EXPENDITURES	**1,220,078**	**1,128,475**	**91,603**	
NET INCOME/(LOSS)	**2,861,101**	**4,562,559**		
FUND BALANCE - 7/1/25		27,104,877		
SURPLUS (DEFICIT)		4,562,559		
FUND BALANCE - 6/30/26		**31,667,436**		

Town of Simsbury
Capital Project Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2026

			Appropriations			Expenditures					
Inception Year	Expected Completion	Project	Balance June 30, 2026	Current Year	Balance September 30, 2026	Balance June 30, 2026	Current Year	Balance September 30, 2026	Encumbrances September 30, 2026	Uncommitted Balance September 30, 2026	Notes
Sewer Fund Projects											
FY18	TBD - State Pending	Phosphorus Removal Analysis/WPC Plan Update	325,000.00	-	325,000.00	(171,181.00)	-	(171,181.00)	-	153,819.00	Amended contract - NPDES permit
FY20	FY27	Plant Logic Controllers	250,000.00	-	250,000.00	(191,979.09)	-	(191,979.09)	-	58,020.91	Final programming underway
Recurring	On Going	Sewer Liners	1,327,616.00	100,000.00	1,427,616.00	(941,610.82)	-	(941,610.82)	-	486,005.18	
FY23	FY27	Primary Clarifier	1,150,000.00	-	1,150,000.00	(981,956.21)	(22,092.73)	(1,004,048.94)	-	145,951.06	
FY26	FY27	Installation of Septage Receiving Station	361,000.00	-	361,000.00	(139,669.47)	(40,608.65)	(180,278.12)	-	180,721.88	
FY27	FY28	Influent Pump	-	275,000.00	275,000.00	-	-	-	-	275,000.00	
FY27	FY28	On Site Waste Recovery System	-	575,000.00	575,000.00	-	-	-	-	575,000.00	
Town Projects											
FY14	Need State Audit	Senior/Community Center Design	321,698.56	-	321,698.56	(163,595.68)	-	(163,595.68)	-	158,102.88	
FY17	December 2026	Multi-Use Connections & Master Plan Updates	1,160,000.00	-	1,160,000.00	(1,045,605.74)	-	(1,045,605.74)	-	114,394.26	
FY19	Need State Audit	Multi-Use Trail	2,824,200.00	-	2,824,200.00	(2,677,636.35)	-	(2,677,636.35)	-	146,563.65	
Recurring	On Going	Highway Pavement Management	5,479,394.76	1,800,000.00	7,279,394.76	(5,353,506.21)	(845,657.75)	(6,199,163.96)	(266,608.54)	813,622.26	
Recurring	On Going	Greenway Improvements	247,733.65	150,000.00	397,733.65	(183,780.27)	-	(183,780.27)	-	213,953.38	
Recurring	On Going	Sidewalk Reconstruction	876,764.60	251,325.00	1,128,089.60	(646,988.18)	-	(646,988.18)	-	481,101.42	
FY20	On Going	Accounting System	385,000.00	-	385,000.00	(314,266.53)	-	(314,266.53)	-	70,733.47	
FY20/FY26	Completed	Eno Entrance and ADA Improvements	860,840.84	-	860,840.84	(587,394.52)	-	(587,394.52)	-	273,446.32	Pending final payments to vendors
FY22	Need State Audit	North End Sidewalk (Hopmeadow Connectivity)	1,794,596.40	-	1,794,596.40	(1,769,126.98)	-	(1,769,126.98)	-	25,469.42	
FY23	Completed	Eno Parking Improvements	355,000.00	-	355,000.00	(354,907.72)	-	(354,907.72)	-	92.28	Pending Bonding
FY23/FY24	December 2026	Trails - Rt 10 to Curtiss Park	2,455,744.00	-	2,455,744.00	(3,334.44)	-	(3,334.44)	-	2,452,409.56	
FY23	December 2032	Trails - Curtiss Park to Tariffville	300,000.00	-	300,000.00	(97,850.00)	-	(97,850.00)	-	202,150.00	
FY23/FY25	FY27	Performing Arts Center Restrooms	3,170,881.00	-	3,170,881.00	(2,816,478.97)	(60,178.95)	(2,876,657.92)	(172,479.59)	121,743.49	
FY23/FY25	Completed	Tariffville Park Court Replacement	450,000.00	-	450,000.00	(199,672.50)	-	(199,672.50)	-	250,327.50	Pending final payments to vendors
FY23	Completed	Firetown Road Sidewalk	1,829,000.00	-	1,829,000.00	(745,495.09)	(256,450.50)	(1,001,945.59)	-	827,054.41	Pending final payments to vendors
FY24	On Hold	Meadowood Barn Restoration	650,000.00	-	650,000.00	(11,006.58)	-	(11,006.58)	-	638,993.42	Pending BOS Policy decision
FY24	FY28	Bridge Improvements (Climax Rd over Nod Brook)	372,000.00	-	372,000.00	(150,687.96)	-	(150,687.96)	-	221,312.04	
FY24	Cancelled - Lack of funding	Bridge Improvements (Firetown Road and Barndoor Hill)	402,500.00	-	402,500.00	-	-	-	-	402,500.00	Open until officially closed with the State
FY24	Completed	Eno Building Infrastructure	389,440.00	-	389,440.00	(218,854.00)	-	(218,854.00)	-	170,586.00	Remaining funding for design changes
FY25/FY26	FY32	Tariffville Connection - East Coast Greenway Gap Closure	900,000.00	-	900,000.00	-	-	-	-	900,000.00	
FY25	Completed	Town Hall Rooftop Units	293,000.00	-	293,000.00	(271,505.75)	-	(271,505.75)	-	21,494.25	Pending final payments to vendors
FY25	FY27	Barn and Facility Repairs - Wolcott Road	275,000.00	-	275,000.00	(93,754.32)	(69,555.99)	(163,310.31)	(43,035.11)	68,654.58	
FY25	FY28	Dam Evaluation & Repairs (Stoddard Dam Breach)	171,000.00	-	171,000.00	(118,780.02)	(5,000.00)	(123,780.02)	-	47,219.98	
FY25	FY27	Memorial Pool Redesign	150,000.00	-	150,000.00	(59,259.87)	-	(59,259.87)	-	90,740.13	Remaining funds pending decision on use of Memorial Pool
FY27	FY27	Ambulance Purchase	-	200,000.00	200,000.00	-	(200,000.00)	(200,000.00)	-	-	
FY27	TBD	Maintenance of Neighborhood Paths & Connecting Trails	-	380,000.00	380,000.00	-	-	-	-	380,000.00	
FY27	FY28	Roof Repairs (Town Hall, Eno, and Library)	-	825,000.00	825,000.00	-	-	-	-	825,000.00	
FY27	FY27	Street Sweeper	-	345,000.00	345,000.00	-	(339,424.37)	(339,424.37)	-	5,575.63	
FY27	FY28	Security and Fire Alarm Upgrades	-	550,000.00	550,000.00	-	-	-	-	550,000.00	
Education Projects											
Recurring	On Going	District Security Improvements	1,500,000.00	-	1,500,000.00	(1,213,752.14)	-	(1,213,752.14)	-	286,247.86	
FY22	Need State Audit	Latimer Lane Renovation	39,054,243.00	-	39,054,243.00	(39,049,736.32)	-	(39,049,736.32)	-	4,506.68	
FY23	FY27	Tootin Water Distribution & Drainage	480,000.00	-	480,000.00	(465,677.70)	-	(465,677.70)	-	14,322.30	
FY23	Need State Audit	Central Roof Replacement	370,000.00	-	370,000.00	(273,584.59)	-	(273,584.59)	-	96,415.41	
FY23	Need State Audit	Tariffville Roof Replacement	1,000,000.00	-	1,000,000.00	(829,508.12)	-	(829,508.12)	-	170,491.88	
FY23	FY28	Central Electric Svc & Distribution	250,000.00	-	250,000.00	(48,604.86)	-	(48,604.86)	-	201,395.14	
FY25	FY27	Tootin Hills - Replace Roof (V3, V4)	1,120,000.00	-	1,120,000.00	(812,318.72)	(37,411.23)	(849,729.95)	-	270,270.05	
FY26	FY27	District Paving	600,000.00	-	600,000.00	(267,228.55)	(332,771.45)	(600,000.00)	-	-	
FY27	FY28	SHS Turf & Track Resurfacing	-	2,200,000.00	2,200,000.00	-	-	-	-	2,200,000.00	
FY27	FY27	District Flooring	-	250,000.00	250,000.00	-	(10,395.61)	(10,395.61)	(111,909.20)	127,695.19	
FY27	FY27	District Network Infrastructure	-	350,000.00	350,000.00	-	(244,497.24)	(244,497.24)	(104,947.20)	555.56	

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2026

Inception Year	Project	Appropriations: Balance June 30, 2026	Appropriations: Current Year	Appropriations: Balance September 30, 2026	Expenditures: Balance June 30, 2026	Expenditures: Current Year	Expenditures: Balance September 30, 2026	Encumbrances September 30, 2026	Uncommitted Balance September 30, 2026	Notes	Close Year
	CNR Reserve (5 Year Payback)	1,900,000.00	-	1,900,000.00	-	-	-	-	1,900,000.00		
FY26	Telephone System	25,000.00	-	25,000.00	(14,288.00)	-	(14,288.00)	-	10,712.00	Completed	FY30
Recurring	CNR Assessor - Revaluation	590,900.00	-	590,900.00	(343,591.16)	-	(343,591.16)	-	247,308.84		
FY24	Security Camera Infrastructure & Equipment	9,110.00	-	9,110.00	(9,110.00)	-	(9,110.00)	-	-	Completed	FY28
FY25	Security Camera Infrastructure & Equipment	38,000.00	-	38,000.00	-	-	-	-	38,000.00	Re-appropriate - Library & Parks to be done. Will not have to include request in FY28 budget	FY29
FY26	Security Camera Infrastructure & Equipment	48,000.00	-	48,000.00	(27,291.00)	-	(27,291.00)	-	20,709.00	Completed - Pending final payments to vendor	FY30
FY27	Security Camera Infrastructure & Equipment	-	30,000.00	30,000.00	-	-	-	-	30,000.00		FY27
FY25	2015 Ford Pick-Up	60,000.00	-	60,000.00	(60,210.00)	-	(60,210.00)	-	(210.00)	Completed	FY29
Recurring	Various Drainage Improvements	450,000.00	150,000.00	600,000.00	(285,707.96)	(5,375.00)	(291,082.96)	-	308,917.04		
FY26	Soft Body Armor/Vest Replacement	21,000.00	-	21,000.00	(19,930.00)	-	(19,930.00)	-	1,070.00	Completed - Pending grant funding	FY26
FY27	Soft Body Armor/Vest Replacement	-	7,000.00	7,000.00	-	-	-	(2,786.00)	4,214.00		FY27
FY21/FY23	Dump Truck	251,000.00	-	251,000.00	(243,983.66)	-	(243,983.66)	-	7,016.34	Completed	FY27
FY26	Dump Truck	63,100.00	-	63,100.00	-	-	-	-	63,100.00	Re-appropriate - Just purchased (this was a supplemental appropriation)	FY26
FY25	Small Parks Mower	20,000.00	-	20,000.00	(18,724.00)	-	(18,724.00)	-	1,276.00	Completed	FY29
Recurring	P&R Signage	80,000.00	-	80,000.00	(68,350.00)		(68,350.00)	-	11,650.00		
FY24	GPS & Dash Cameras	45,000.00	-	45,000.00	(28,202.64)	-	(28,202.64)	-	16,797.36	Completed - Pending final payments to vendor	FY26
Recurring	Computer Replacement	185,880.00	30,240.00	216,120.00	(165,239.43)	(2,294.97)	(167,534.40)	(11,050.00)	37,535.60		
Recurring	Radio System Maint/Repair	50,000.00	10,000.00	60,000.00	-	-	-	-	60,000.00		
FY23	Microsoft Upgrade	17,550.00	-	17,550.00	(17,416.80)	-	(17,416.80)	-	133.20	Completed	FY27
FY26	Microsoft Upgrade	20,000.00	-	20,000.00	(2,879.20)	(16,177.82)	(19,057.02)	-	942.98	Re-appropriate - Still working on PD implementation	
FY22	Meadows Facilities Maint	10,000.00	-	10,000.00	-	-	-	-	10,000.00	Re-appropriate	
Ongoing	Traffic Calming	130,000.00	-	130,000.00	(104,824.03)	-	(104,824.03)	-	25,175.97		
FY22/FY23/ FY27	Clubhouse Repairs	170,000.00	40,000.00	210,000.00	(172,247.44)	-	(172,247.44)	(4,733.89)	33,018.67		FY27
FY26	Clubhouse & Restaurant Improvements	60,000.00	-	60,000.00	(35,298.73)	-	(35,298.73)	-	24,701.27	Re-appropriate - Work not completed	FY30
Recurring	Irrigation Replacement	406,000.00	150,000.00	556,000.00	(289,061.01)	-	(289,061.01)	-	266,938.99		
Recurring	Material Crushing	202,000.00	25,000.00	227,000.00	(167,107.75)	-	(167,107.75)	-	59,892.25		
FY23	Gateway Signage	55,500.00	-	55,500.00	(54,148.90)	-	(54,148.90)	-	1,351.10	Completed	FY27
FY23	Scout Hall Repairs & Maintenance	35,000.00	-	35,000.00	(15,445.99)	-	(15,445.99)	-	19,554.01	Completed	FY27
FY23	Carpet Cleaner	12,000.00	-	12,000.00	(9,256.17)	-	(9,256.17)	-	2,743.83	Completed	FY27
FY23/FY27	Pool Repairs & Maintenance	30,000.00	170,000.00	200,000.00	(32,000.00)	-	(32,000.00)	-	168,000.00	Completed	FY27
Recurring	Community Farms Repairs & Maintenance	35,000.00	-	35,000.00	(16,916.60)	-	(16,916.60)	-	18,083.40		
FY23 & FY25	Cart Path Repairs & Maintenance	235,000.00	-	235,000.00	(20,943.23)	-	(20,943.23)	-	214,056.77	Re-appropriate - Going out to bid next week	FY26
FY23/FY24/ FY25/FY26	HVAC Repairs & Maintenance	310,000.00	150,000.00	460,000.00	(135,594.00)	-	(135,594.00)	-	324,406.00	Re-appropriate - Work not completed	FY26
FY25	Library Compressor/HVAC Controls Repl	62,750.00	-	62,750.00	(20,400.00)	-	(20,400.00)	-	42,350.00	Re-appropriate - Work not completed	FY26
FY25/FY26	Town Hall HVAC Controller Upgrade	23,000.00	-	23,000.00	(11,500.00)	-	(11,500.00)	-	11,500.00	Completed	FY29
Ongoing	Pollinator Pathways	41,359.00	-	41,359.00	(9,819.94)	-	(9,819.94)	-	31,539.06		
FY24	Training Room Tech Replacement (Police)	10,000.00	-	10,000.00	-	-	-	-	10,000.00	Re-appropriate - Project delayed by vendor	FY26
FY24/FY26	Station Street Reconfiguration	532,000.00	-	532,000.00	(393,755.26)	(19,687.76)	(413,443.02)	-	118,556.98		FY30
FY24	Personnel Lift	18,000.00	-	18,000.00	(17,359.21)	-	(17,359.21)	-	640.79	Completed	FY28
FY24	Tractor (Facilities)	58,500.00	-	58,500.00	(62,817.61)	-	(62,817.61)	-	(4,317.61)	Completed	FY28
FY24	Ice Rink Rubber Matting	15,000.00	-	15,000.00	(13,963.41)	-	(13,963.41)	-	1,036.59	Completed	FY28
FY24	Garage Security Gate	19,000.00	-	19,000.00	(18,921.45)	-	(18,921.45)	-	78.55	Completed	FY28
FY24	Pool Wood Sundeck Replacement	76,647.88	-	76,647.88	(65,000.00)	-	(65,000.00)	-	11,647.88	Completed	FY28
FY26	Vehicle Replacement	65,000.00	-	65,000.00	(36,950.65)	-	(36,950.65)	-	28,049.35	Completed	FY26
FY25	Firewall Upgrades	17,000.00	-	17,000.00	-	-	-	-	17,000.00	Completed	FY29
FY25	Neighborhood Planning & Small Area Plans	100,000.00	-	100,000.00	(83,832.37)	-	(83,832.37)	-	16,167.63	Re-appropriate - Still active	FY29
FY25/FY26	Zoning Regulations Update	125,000.00	-	125,000.00	(54,912.00)	(19,687.76)	(74,599.76)	-	50,400.24	Re-appropriate - Still active	FY30
FY25	Records Office & Storage Renovation	60,855.00	-	60,855.00	(55,168.66)	-	(55,168.66)	-	5,686.34	Re-appropriate - Waiting on items	FY26
FY25/FY26	Rebuild Tee #13	22,500.00	-	22,500.00	-	-	-	-	22,500.00	Re-appropriate - Work not completed	FY26
FY25	Simsbury Farms Parking Lot Drainage	51,000.00	-	51,000.00	(54,000.00)	-	(54,000.00)	-	(3,000.00)	Completed	FY29
FY25	Golf Course Drainage Projects	15,000.00	-	15,000.00	-	-	-	-	15,000.00	Re-appropriate - Work not completed	FY26
FY26	Golf Course Drainage Projects	35,000.00	-	35,000.00	-	-	-	-	35,000.00	Re-appropriate - Work not completed	FY26
FY25	Ice Rink Edger	12,000.00	-	12,000.00	(8,365.24)	-	(8,365.24)	-	3,634.76	Completed	FY29
FY26	Internal Control Audit	50,000.00	-	50,000.00	-	-	-	-	50,000.00	Re-appropriate - Time not permitted to complete	FY26
FY26	Wifi Network Upgrades - PD & Municipal	49,000.00	-	49,000.00	(27,126.55)	-	(27,126.55)	-	21,873.45	Re-appropriate - Library to be completed	FY26
FY26	TH & Library Door Lock Upgrades/Replacement	99,100.00	-	99,100.00	(80,163.04)	-	(80,163.04)	-	18,936.96	Re-appropriate - Work not completed	FY26
FY26	Roof Repairs - Eno, Library, Town Hall	85,000.00	-	85,000.00	(5,659.60)	-	(5,659.60)	-	79,340.40	Re-appropriate - Work not completed	FY26
FY26	Highway Facility - Overhead Fan Units	31,500.00	-	31,500.00	(12,552.27)	-	(12,552.27)	-	18,947.73	Re-appropriate - Work not completed	FY26
FY26	Air Ventilation System (HW Garage)	94,000.00	38,000.00	132,000.00	-	-	-	-	132,000.00	Re-appropriate - Work not completed	FY26
FY26	Replace Breaker/Circuit Panel at SF Tennis Courts	50,000.00	-	50,000.00	-	-	-	-	50,000.00	Re-appropriate - Work not completed	FY26
FY26	Golf Course Pump House Renovation	232,000.00	-	232,000.00	(212,535.23)	-	(212,535.23)	-	19,464.77	Re-appropriate - Work not completed	FY26
FY26	Library - Removal of Underground Storage Tank	41,800.00	-	41,800.00	(23,991.03)	-	(23,991.03)	-	17,808.97	Completed	FY30
FY26	Parks Boom Mower Attachment Replacement	15,000.00	-	15,000.00	-	-	-	-	15,000.00	Re-appropriate - Purchase in FY27	FY30
FY27	Bobcat Skid Loader	-	75,000.00	75,000.00	-	-	-	(71,563.17)	3,436.83		FY27
FY27	Parks Pickup Truck	-	62,000.00	62,000.00	-	-	-	(52,703.30)	9,296.70		FY27
FY27	Paddlecourt Resurfacing	-	32,000.00	32,000.00	-	(2,204.00)	(2,204.00)	(953.25)	28,842.75		FY27
FY27	Golf Course Utility Vehicle	-	30,000.00	30,000.00	-	-	-	(30,147.78)	(147.78)		FY27

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2026

FY27	Golf Course Ventrac	-	55,000.00	55,000.00	-	-	-	-	55,000.00		FY27
FY27	Historic Building Restoration	-	171,000.00	171,000.00	-	-	-	-	171,000.00		FY27
FY27	Wheeled Excavator	-	235,000.00	235,000.00	-	-	-	-	235,000.00		FY27
FY27	Cold Storage Building	-	95,000.00	95,000.00	-	-	-	-	95,000.00		FY27
FY27	Intersection and Roadway Safety Improvements	-	125,000.00	125,000.00	-	(10,237.00)	(10,237.00)	-	114,763.00		FY27
FY27	Box Trailer	-	12,500.00	12,500.00	-	(9,184.90)	(9,184.90)	-	3,315.10		FY27
FY27	Automated Vacuum	-	12,500.00	12,500.00	-	(11,977.08)	(11,977.08)	-	522.92		FY27
FY27	MS4 Industrial Stormwater Permitting	-	30,000.00	30,000.00	-	-	-	-	30,000.00		FY27
FY27	Aeration System Energy Improvements	-	75,000.00	75,000.00	-	-	-	-	75,000.00		FY27
FY27	Plant Paving	-	75,000.00	75,000.00	-	-	-	-	75,000.00		FY27
FY27	Computer Replacement - WPCA	-	25,000.00	25,000.00	-	-	-	-	25,000.00		FY27
FY27	Police Admin Vehicles	-	96,000.00	96,000.00	-	-	-	-	96,000.00		FY27
FY27	Police Cruisers	-	134,000.00	134,000.00	-	(1,397.44)	(1,397.44)	-	132,602.56		FY31
FY27	Roadside Cameras	-	24,950.00	24,950.00	-	-	-	-	24,950.00		FY27
FY27	Body Worn Cameras/Car Cameras/Tasers	-	123,294.00	123,294.00	-	(123,293.98)	(123,293.98)	-	0.02		FY27
FY27	Computer Replacement - Library	-	14,315.00	14,315.00	-	-	-	-	14,315.00		FY27
FY26	School Buses	300,000.00	-	300,000.00	(162,725.00)	(137,275.00)	(300,000.00)	-	-	Completed - Pending payments to vendor	FY26

TO: Members of the Board of Education

FROM: Matthew T. Curtis, Superintendent of Schools

RE: Financial Report/Quarterly Budget Analysis

DATE: October 20, 2026

Below is the first quarter budget analysis of the Simsbury Public Schools for the fiscal year 2026-27.

Revenues

Below is a summary of the District's State grant awards:

- **Open Choice Academic and Social Support** – Funding is used to promote academic and social success for students participating in the Hartford Region Choice program. Simsbury was awarded $202,412 in the current fiscal year, an increase of $14,874 compared to the prior fiscal year. Simsbury also received a supplemental award of $16,100.

- **Open Choice Attendance & Early Learning** - Funding is used to support salaries and benefits for 7 FTE certified staff, tutors, magnet school tuitions, additional Choice student supports, equipment and preschool development. Entitlements are based on the district's 10/1 enrollment. Simsbury is anticipated to receive a total of $1,804,000 in the current fiscal year, which would represent a decrease of $248,225 compared to the prior fiscal year.

- **Special Education Placements & Excess Cost** - Funding is provided to reimburse the District for special education costs in excess of 4.5 times the cost of educating a regular education student. Projected reimbursement amounts are typically provided in January following a December 1 reporting deadline. Simsbury was awarded $2,075,987 in the prior fiscal year.

- **Special Education Expansion and Development Grant (SEED)** – Funding may used for the for the expansion of special education services, such as salaries for new staff and the direct provision of related services. Funds may not be used for administrative overhead or third-party contracts. Funding amounts are calculated based on the formula used for the Education Cost Sharing (ECS) grant. This was a new grant in FY26. The current year award is $85,433, a decrease of $13,613 compared to the prior fiscal year.

- **Special Education High Quality Programming –** This is a competitive grant program to support the expansion or establishment of in-district special education programming to reduce reliance on out-of-district placements and increase access to high-quality instruction. The district was awarded $350,000 in the current year to support the New Path program.

- **Adult Education** – Funding to support Connecticut mandated adult education programs is administered through a cooperative program with the Farmington Continuing Education Department. Simsbury is projected to receive $10,706 in the current fiscal year. The prior year award totaled $8,328.

- **Talent Development (TEAM)** – Funding provides partial reimbursement for TEAM mentor stipends. The current year award has not yet been determined. The prior year award totaled $3,722.

- **Private School Health Services** – Funding to support private school health services provided by the District's health services staff as required by Connecticut statute. The current year award has not yet been determined. The prior year award totaled $17,311.

Below is a summary of the District's Federal grant awards:

- **Title I – Improving Basic Programs** – Funding is used to pay for tutor costs as well as instructional materials and equipment. Simsbury was awarded $144,417 in the current fiscal year, an increase of $14,440 compared to the prior fiscal year.

- **Title II Part A – Teacher Quality** – Funding is used to recruit and retain highly qualified teachers and provide professional development to teachers and principals. Simsbury was awarded $68,376 in the current fiscal year, an increase of $6,873 compared to the prior fiscal year.

- **Title III Part A – English Language Acquisition** - Funding is used to assist students whose native language is other than English in order to obtain English proficiency and literacy. Simsbury was awarded $10,632 in the current fiscal year, a decrease of $476 compared to the prior fiscal year.

- **Title IV, Part A – Student Support & Academic Enrichment** – Funding is used to (1) provide all students with access to a well-rounded education, (2) improve school conditions for student learning and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. Simsbury was awarded $10,000 in the current fiscal year. No change from prior year funding.

- **IDEA – Part B and Pre-School** - Funding is used to support the education of identified students; salaries for teaching and support staff, professional development, outside consulting, tutoring services, instructional supplies and equipment, and technology licensing. The current year award is not yet final. The prior year award was $1,177,127.

- **Carl Perkins** – Funding is used to develop the academic, career and technical skills of secondary students who elect to enroll in career and technical education programs. Specific expenditures supported by the grant include substitute coverage for professional development, student transportation and equipment. The current year Perkins award has not yet been announced. The prior year award was $36,662.

- **Medicaid School Based Child Health Program** – Section 51 of PA17-2 mandates the district's participation in the Medicaid School Based Child Health Program. Net reimbursements in the prior fiscal year totaled $26,915.

Expenditures

	2026-27		2025-26	2026-27	2025-26
General Fund	Budget	YTD Expenditures	YTD Expenditures	% Spent	% Spent
General Control	2,900,596	684,707	648,250	23.61%	23.43%
Instruction	55,455,877	6,775,885	6,644,445	12.22%	12.23%
Health Services	901,136	110,037	99,998	12.21%	11.66%
Pupil Transportation	4,168,684	342,210	613,722	8.21%	15.37%
Operation of Plant	6,191,631	1,185,317	1,235,559	19.14%	20.20%
Maint of Plant/Equipment	1,498,704	774,559	786,156	51.68%	52.09%
Insurance/Pension	15,750,073	4,223,043	3,699,915	26.81%	25.34%
Student Body Activities	978,099	21,132	20,205	2.16%	2.12%
Community Services	32,563	9,066	7,498	27.84%	23.03%
Equipment-New/Replace	3,856	115,976	257,856	3007.67%	100.00%
Out of District Tuition	3,067,299	905,459	440,722	29.52%	15.44%
Total Public Budget	90,948,518	15,147,389	14,454,327	16.65%	16.38%
Non-Public Budget	594,726	86,842	30,441	14.60%	5.42%
Total Education Budget	91,543,244	15,234,232	14,484,767	16.64%	16.31%

Pupil Transportation – The decrease in percent spent compared to the prior year is due to the timing of transportation payments as we transition bus companies.

Equipment – New/Replace – The increase in percent spent compared to the prior year is related to timing of tech equipment purchases which were purchased earlier in the prior year. This is offset by the timing of applying the grant payments to purchases.

Out of District Tuition – Budget remained consistent from year to year, however, expenditures were transitioned in the current year from out of district tuition to a contribution to the New Path program. This contribution was completed at the beginning of the fiscal year. The timing of tuition payments being earlier in the current year is also a contributing factor.

Non-Public – The increase in percent spent in the current year related to the timing of payments to the Town for shared services, in particular field maintenance.

Non-Lapsing Fund Summary

Beginning Balance as of 6/30/26	860,024
FY27 Use of Non-Lapsing	(283,849)
Ending Balance as of 6/30/27	576,175

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Supplemental Appropriation – State Legislative Directed Grant Funding for the Apple Barn

2. **Date of Board Meeting:** October 20, 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 is supportive of appropriating the State Legislative Directed Grant for funding the Apple Barn preliminary design and site work for a new Intergenerational Community Center, the following motion is in order:

   "Move, effective October 20, 2026, to appropriate the State Legislative Directed Grant in the amount of $300,000 to fund the Apple Barn preliminary design and site work for a new Intergenerational Community Center."

5. **Summary of Submission:**
   During the State budget process in Spring 2026, Sen. Honig and Rep. Osborne secured funding in the amount of $300,000 for the Apple Barn. These funds are through the Legislative Directed Grant process with the Connecticut Department of Economic and Community Development (DECD) being the grant administrator.

   The Town has been investigating possibilities for a new Intergenerational Community Center for more than a decade. This funding would be used for design of a tear down and rebuild of a new Intergenerational Community Center at the current Apple Barn site. This site was identified in the 2020 Facilities Master Plan for a Multi-Generational Community Center. During the time of that study Social Services and Parks and Recreation staff consulted on what would be needed in a community center to serve multiple functions and intent of the building. This brings the Social Services and Senior Center to the Simsbury Farms complex allowing seniors easier access to the tennis courts, pickleball courts, walking paths, the pool, the golf course and restaurant, and the other amenities that the Farms has to offer. We would be able to offer our community an all-in-one community services complex. This project will allow the Town to move departments and staff from Eno Memorial Hall, which will help reduce the future cost of the Eno Hall Renovation Project. By having Eno Hall empty while the renovation is being done it is projected to save up to $1,000,000 from the cost of the HVAC project. This savings could then be redirected towards the cost of the new Intergenerational Community Center. Using the Apple Barn location and existing views will be important to the design of the new

building. We would make sure to include rental space that takes advantage of the view to allow for some annual operating costs to be recouped.

This grant was reviewed and approved by the Board of Selectmen at their meeting on September 28, 2026.

6. **Financial Impact**:
The $300,000 from the State Legislative Directed Grant funding would be combined with a year-end savings request to allow for preliminary design and architectural work as well as preliminary site work. The full funding of the project would be requested in the normal budget timeline and if placed in the capital improvement plan would eventually require a separate referendum question during the May budget vote.

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

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Supplemental Appropriation – State Legislative Directed Grant Funding for Eno Memorial Hall Upgrades

2. **Date of Board Meeting:** October 20, 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 is supportive of appropriating the State Legislative Directed Grant for funding the Eno Memorial Hall use study, the following motion is in order:

"Move, effective October 20, 2026, to appropriate the State Legislative Directed Grant in the amount of $150,000 to fund a best use study for Eno Memorial Hall."

5. **Summary of Submission:**
During the State budget process in Spring 2026, Sen. Honig and Rep. Osborne secured funding in the amount of $150,000 for Eno Memorial Hall Upgrades. These funds are through the Legislative Directed Grant process with the Connecticut Department of Economic and Community Development (DECD) being the grant administrator.

Eno Memorial Hall is a historical building in Simsbury right in the heart of the "Downtown" area of Hopmeadow Street. Built in 1932, and listed on the National Historic Registry, with an original purpose of a Town Office Building, it is approximately 27,000 square feet that now serves as the Town's Social Services and Senior Center. The Town is at a crossroads for what is the best use for the facility for the community. Over the years there have been discussions on if Eno is the best fit for our Senior Center. Community discussions need to be had on if this historic building would be better used as a community arts center, a building to house our Board of Education offices, or should other town departments be moved to the building instead of Social Services and Senior Center. The Town's intent for some of this funding is to perform an Adaptive Reuse and Feasibility Study that includes multiple community focus groups to identify the best use of the building for Simsbury. This study would have an impact on future capital improvement plans by allowing town officials to request funds for improvements to allow this important building to flourish in its role. It is anticipated that a space needs study would cost around $60,000. The Town would then use $50,000 to fund a public outreach and community engagement partnership with an experienced vendor to make sure as many voices in the community are heard on what the future of Eno should be.

The remaining funds after the space needs study would be used to complement a Roof Repair project that is included in the Town's six-year Capital Improvement Program for FY27. The funds would be used to complement our current year capital project of roof repair

6. **Financial Impact**:
   Included in the Above

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

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Supplemental Appropriation – State Legislative Directed Grant Funding for Library's Teen Space

2. **Date of Board Meeting:** October 20, 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 is supportive of appropriating the State Legislative Directed Grant for funding the Library's Teen Space, the following motion is in order:

   "Move, effective October 20, 2026, to appropriate the State Legislative Directed Grant in the amount of $350,00 to fund the Library's Teen Space."

5. **Summary of Submission:**
   During the State budget process in Spring 2026, Sen. Honig and Rep. Osborne secured funding in the amount of $350,000 for the Library Teen Space. These funds are through the Legislative Directed Grant process with the Connecticut Department of Economic and Community Development (DECD) being the grant administrator.

   The heavily used Teen Space at the Simsbury Public Library is an open-air section of the Library. This project will consist of enclosing this area which will provide a space for the teens to feel safe and have their privacy. It will also serve as soundproofing for the area to limit disruptions to other Library patrons. This project is a part of the Library's long-term goals and will allow this area to be better used by teens in our community. This project was included in the six-year CIP plan in year three. This project is included in the CIP in FY29.

6. **Financial Impact**:
   Included in the Above

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

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Supplemental Appropriation – State of Connecticut Early Voting Grant

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
   Marc Nelson, Town Manager; Karen Cortes, Democratic Registrar of Voters; Jennifer Batchelar, Republican Registrar of Voters

4. **Action Requested of the Board of Finance:**
   If the Board of Finance is supportive of appropriating the State of Connecticut Early Voting Grant, the following motion is in order:

   "Move, effective October 20, 2026, to appropriate the State of Connecticut Early Voting Grant in the amount of $17,492.25."

5. **Summary of Submission:**
   Public Act 26-68 authorized the Secretary of State's Office to distribute funds to municipalities for costs associated with implementing and administering early voting. Each town in the state will receive at least $5,000 for these costs. Simsbury anticipates spending these funds on staffing.

6. **Financial Impact**:
   Simsbury is estimated to receive $17,492.25 in funding.

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

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Draft Annual Report Letter

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
   Lisa Heavner, Board of Finance Chair

4. **Action Requested of the Board of Finance:**
   None

5. **Summary of Submission:**
   In accordance with Connecticut General Statutes 7-406, "the Board of Finance or other corresponding board in each town, or, if there is no such board, the selectman, shall annually prepare and have published a town report."

   The Board of Finance Chair has put together a draft letter on behalf of the Board for submission into the final annual report. The Finance Director has updated data in accordance with the FY25/26 year-end approvals as they currently stand. If the Board of Finance makes any changes to year-end transfers, the data will be updated accordingly.

   This evening the Board is being asked to review the attached draft letter and provide feedback.

6. **Financial Impact**:
   None

7. **Description of Documents Included with Submission:**
   - Draft Annual Report Letter

DRAFT
FY 2026 Annual Report Board of Finance Letter

We are pleased to present the 164th annual report of the Town of Simsbury. This report provides the town's citizens, taxpayers, and other stakeholders with important financial information, as well as a description of the significant events and accomplishments of the fiscal year July 1, 2025, to June 30, 2026.

More detailed financial information can be found in the FY 2026 Annual Comprehensive Financial Report.

In September, Standard & Poor's reaffirmed Simsbury's AAA credit rating, citing the town's affluent residential economy, consistently strong financial performance, low fixed costs, prudent financial policies, and a seasoned management team.

In this past year, Simsbury continued its historic record of producing balanced or surplus financial operations and employing annual pay-as you-go capital transfers from the General Fund. At year-end, conservative budgeting and better-than-anticipated revenue performance generated a surplus of $3,594,822. The surplus resulted, in part, from increased interest income ($633,673) and better-than-expected tax collections ($639,448) that exceeded our budget projections, as well as expenses coming in under budget by $1,253,039, due primarily to public safety staffing vacancies associated health insurance savings and interest savings on debt service payments.

We are pleased to report that Simsbury allocated $1,850,000 of this surplus to pay for future capital projects. That decision will offset future taxes while maintaining reserves at a level that is consistent with our long-standing policy (i.e., 16% of revenues).

At the annual referendum, voters approved a budget of $128,001,969, requiring a mill rate of 34.16 for real estate and personal property taxes. This represented a tax increase of 2.55% over the previous year (inclusive of the Fire District mill rate). The budget preserved Simsbury's hallmark strengths – excellent schools, an outstanding quality of life, and efficient town services. It funded investments in public safety, well maintained roads, a vibrant library and senior center, beautiful parks and open spaces, and a wide range of community programs, keeping Simsbury a great place to live, invest and retire.

Significant capital investments included highway and school district paving, school security improvements, Eno Hall entrance improvements, work on the Tariffville connection to the East Coast Greenway, sidewalk reconstruction, and installation of a septage receiving station. The town also completed the renovation of 2 Farms Village, a three-story office building (the former Simscroft building) that has been repurposed to expand Simsbury Public Schools' special education facilities and house the district's New Path Program.

Additionally, at a special referendum on January 24, 2026, Simsbury voters approved a supplemental $388,000 appropriation to cover cost increases for the Simsbury Meadows Performing Arts Center's "Next Act" bandshell addition.

Simsbury has continued to prepare for the future by proactively investing in our infrastructure, open space, and educational programs. As you read this report, you will learn about these actions and how they enhance our town.

We are grateful to the dedicated members of our community who serve on local boards and commissions and for the support of town staff in preparing this 164th annual report.

Sincerely,

Members of the Board of Finance

Lisa Heavner, Chair
Michael Doyle
Regina Pynn
Lalitha Shivaswamy, Vice Chair
Robert Helfand
Arthur Wallace

DRAFT

Board of Finance FY 2026 Key Performance indicators (KPIs)

KPIs	Topic	2022-23	2023-24 Revaluation	2024-25	2025-26
Budget, Inflation, & Taxes	Board of Selectmen (BOS) Budget Increase	6.10%	5.35%	3.45%	2.56%
	Board of Education (BOE) Budget Increase	3.47%	6.70%	4.46%	3.52%
	Debt Service Increase	17.11%	1.78%	3.11%	18.71%
	Social Security Cost of Living (COLA)	5.90%	8.70%	3.20%	2.50%
	Consumer Price Index (Jan.)	7.50%	6.40%	3.10%	3.00%
	Grand List Growth	3.75%	2.45%	0.06%	0.19%
	Tax Increase	0%	5.18%	4.68%	2.55%
	Mill Rate	38.63	31.82	33.31	34.16
Policies	Unassigned Fund Balance	15.72%	16.11%	16.31%	15.98%
	Contribution to Capital Reserves	$2,557,500	$3,900,000	$2,800,000	$1,850,000
	Credit Rating (S&P)	AAA	AAA	AAA	AAA
	Pension Investment Assumption	6.50%	6.50%	6.50%	6.50%
	Fully Funded Retirement ADC	Yes	Yes	Yes	Yes
	Tax Collection Assumption Rate	98.50%	98.50%	98.50%	98.50%
	Per Capita Debt	$1,230	$1,840	$2,080	$2,135
	Debt Service as a % of Operating	6.67%	6.42%	6.56%	7.46%
Per Capita and Per Pupil Costs	Net Per Pupil Spending	$18,813	$19,877	$20,984	$22,780
	Net BOE Per Capita Spending	$3,064	3,269	$3,361	$3,503
	Net BOS Per Capita Spending	$1,062	$1,119	$1,139	$1,168
	Population	24,953	24,953	25,353	25,582
	Enrollment	4,064	4,104	4,061	3,966
Capital	Capital Non-Recurring (CNR) as a % of Operating	2.27%	2.09%	2.55%	3.63%
	Capital Improvement Program (CIP) as a % of Operating	10.89%	9.26%	9.56%	3.70%
	Total Capital as a % of Operating	13.16%	11.35%	12.11%	6.33%
	Bonding as a % of Operating	5.69%	4.60%	3.94%	2.49%
	Pay-go as a % of Operating	7.74%	6.76%	5.62%	3.85%

DRAFT



DRAFT

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Draft Budget Calendar

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
   Melissa Appleby, Budget Director

4. **Action Requested of the Board of Finance:**
   None

5. **Summary of Submission:**
   At the request of the Board of Finance Chair, attached is a draft budget calendar for the upcoming fiscal year 2027/2028 budget process.

6. **Financial Impact**:
   None

7. **Description of Documents Included with Submission:**
   - Draft Fiscal Year 2027/2028 Budget Calendar

FY28 Budget Timeline

DRAFT - SUBJECT TO REVISION

December 15, 2026	Tri-board meeting *(pending confirmation)*
January 11, 2027	Police Commission budget presentation to Board of Selectmen
January 12, 2027	Board of Education budget meeting
February 6, 2027	Board of Education budget workshop
February 9, 2027	Board of Education meeting
February 22, 2026	Town Manager presents budget to Board of Selectmen
February 23, 2026	Board of Education budget adoption
February 27, 2027	Board of Selectmen budget workshop
March 1, 2027	Board of Selectmen budget adoption
March 2, 2027	Board of Education presents budget to Board of Finance
March 9, 2027	Board of Selectmen presents budget to Board of Finance
April 6, 2027	Board of Finance public hearing
April 20, 2027	Board of Finance public hearing continuation
Between May 14-21	Referendum

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Draft Fund Balance

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
   Amy Meriwether, Finance Director

4. **Action Requested of the Board of Finance:**
   Policy review and feedback

5. **Summary of Submission:**
   At the Board of Finance meeting on September 15, 2026 the Board reviewed the draft fund balance policy and requested additional language be added to the "Internal Service Fund Guidelines" section to include utilizing only one third of the fund balance above the 15% target for expected claims. The policy has been updated.

   In addition, the Board of Finance Chair has provided a sample policy from the Town of Farmington for the review and consideration of the Board.

6. **Financial Impact**:
   None

7. **Description of Documents Included with Submission:**
   - Draft Fund Balance Policy
   - Farmington Employee Health Self-Insurance Fund Reserve Policy

TOWN OF SIMSBURY
FUND BALANCE POLICY

Adopted by the Board of Finance on October 21, 2014
Revised by the Board of Finance on September 15, 2020
Revised by the Board of Finance on September 25, 2024
Reviewed by the Board of Finance on September 16, 2025
Revised by the Board of Finance on November 18, 2025

I. Policy Statement

Fund balance is an approximate measure of liquidity. Reserves are a cornerstone of financial flexibility and provide the Town of Simsbury with options to respond to unexpected issues and provide a buffer against fiscal challenges. This policy (the "Policy") is intended to provide for a fund balance which satisfies the cash flow and contingency needs of the Town while at the same time avoiding over taxation with an excessively large fund balance.

A positive fund balance serves three important functions:

1. Eliminates the need for short term borrowing to handle cash flow between the start of the fiscal year and receipt of revenue from taxes;

2. Serves as a contingency fund that enables the Town to respond to unanticipated emergencies or opportunities: and

3. Provides funds that can be used periodically to lower taxes to smooth out major fluctuations in the property tax rates.

Credit rating agencies determine the adequacy of the unreserved fund balance using a complex series of financial evaluations. The size of the fund balance is important, but not the only consideration in the Town's rating. Fund balance reserve levels of AAA rated communities will be reviewed and taken into consideration for determining the appropriate fund balance reserve level for the Town of Simsbury. Other important factors include the reliability of a government's revenue sources, economic conditions, community wealth factors, cash position, debt ratios, management performance, and fiscal decisions made by the legislative body.

II. Effective Date

This policy shall remain in effect until revised or rescinded. The Board of Finance reserves the right to amend this policy as necessary.

III. Governmental Fund Type Definitions

1. ***General Fund*** (Operating budget, taxes, police, etc.) – All funds not reported in another fund.

2. ***Special Revenue Funds*** (Parks and Recreation, etc.) – Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt and capital projects. Restricted or committed revenues are the foundation for a special revenue fund.

3. ***Capital Project Funds*** (High School Renovations, etc.) – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

4. ***Permanent Funds*** (Pension Funds, etc.) – Used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs – that is for the benefit of the government or its citizenry. Permanent funds do NOT include private purpose trust funds.

IV. Fund Balance Definition

Fund Balance is the difference between the Town's current assets (cash, short-term investments, receivables) expected to be available to finance operations in the immediate future and its current liabilities.

Fund balance is initially characterized as being restricted and unrestricted. Unrestricted Fund Balance is calculated as follows:

Total Fund Balance
Less: Nonspendable fund balance
Less: Restricted fund balance
Unrestricted Fund Balance

Restricted Fund Balance Categories:

1. ***Nonspendable fund balance*** – Amounts that cannot be spent because they are (a) not in spendable form (such as inventory, prepaid items, long term portions of notes receivables) or (b) legally or contractually required to be maintained intact (such as the corpus of an endowment fund).

2. ***Restricted fund balance*** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Unrestricted Fund Balance Categories:

1. ***Committed fund balance*** – Amounts constrained to specific purposes by the Town itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.

2. ***Assigned fund balance*** – Amounts the Town intends to use for a specific purpose; intent can be expressed by the Town or by an official or body to which the Town delegates the authority. Appropriations of existing fund balances to future budgets are considered assigned fund balance. The Town shall not report an assignment that will result in deficit in Unassigned fund balance. Negative fund balances cannot be considered assigned. The body authorized to assign amounts to a specific purpose for purposes of this policy is the Board of Finance.

3. ***Unassigned fund balance*** – Amounts that are available for any purpose; these amounts are reported only in the general fund. In other governmental funds, if expenditures incurred exceeded the amounts restricted, committed or assigned it may be necessary to report a negative unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers the restricted fund balance amount to have been spent first until exhausted and then any available unrestricted fund balance.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts are available, the Town considers the fund balance to be spent in the following order: committed, assigned, and then unassigned.

V. General Fund Guidelines

The Town Boards shall propose budgets that provide for an unrestricted general fund balance of a minimum of 16 % of the total operating general fund expenditures.

In the event the fund balance is greater than 16% at the end of any fiscal year, the excess may be used in one or a combination of the following ways:

1. Transfer such excess to the Debt Service Fund for future debt payments.

2. Transfer such excess to the Debt Service Fund for future debt payments.

3. Transfer such excess to the Capital or the Capital Nonrecurring Fund for future capital projects.

4. Transfer such excess to the Pension and/or OPEB trust funds

5. Transfer such excess to Special Revenue funds to offset deficits or future costs

The following circumstances may justify maintaining a fund balance exceeding 16%

1. Transfer such excess to the Debt Service Fund for future debt payments.

2. Significant volatility in operating revenues or operating expenditures;

3. Potential drain on resources from other funds facing financial difficulties;

4. Exposure to natural disasters (e.g. hurricanes, public health crisis etc);

5. Reliance on a single corporate taxpayer or upon a group of corporate taxpayers in the same industry;

6. Rapidly growing budgets; or

7. Disparities in timing between revenue collections and expenditures.

Exigent circumstances may justify a "spend down" of the fund balance to under 16% Examples of such circumstances include:

1. Operating emergencies

2. Unanticipated budgetary shortfalls

The Board of Finance shall monitor and modify the minimum fund balance requirements based on these criteria. If at the end of a fiscal year, the unrestricted general fund balance is below fifteen percent of the total operating general fund expenditures for reasons other than the timing of receipt of disaster recovery funds that have been approved by the federal or state government (provided the town's receipt of such funds is reasonably expected to occur within three to six months), the Finance Director shall prepare and submit a plan for expenditure reductions and or revenue increases. The Board of Finance shall take action necessary to restore the unreserved, undesignated fund balance to acceptable levels within three years or the next budget cycle or a reasonable time period.

VI. Capital Fund Guidelines

It is the intent of the Town of Simsbury to set aside funds, when operations allow, for large capital projects to help minimize the debt service needs for these projects. The Capital Fund Reserve shall be in accordance with the CNR and Capital Policy as adopted on February 19, 2019, and may be amended from time to time.

VII. Internal Service Fund Guidelines

~~Reserve targets established for internal service funds shall ensure that the fund continues to provide service without interruption including self-insurance. The Town of Simsbury currently maintains internal service funds for medical and dental activity. In accordance with best practice, the fund balance for these funds should always be at 20 – 25% of expected claims.~~

The Internal Service Fund shall be used to purchase health benefits, stop-loss insurance and pay the associated administrative costs of the health benefits plan. The insurance fund will also hold the appropriate incurred but not reported claims reserves (IBNR) and large claims fluctuation reserve.

The fund will hold 10% of expected claims for IBNR and target 15% of claims for large claim fluctuations.

Fund balance may only be considered for appropriation when the balance exceeds 15% of expected claims. Of the amount exceed the 15% threshold, no more than one-third (1/3) of the excess amount may be appropriated or utilized in any fiscal year.

Funds accumulated in the insurance fund will only be utilized for the purpose of providing health benefits for Simsbury employees, dependents, and retiree health benefits coverage, in accordance with collective bargaining agreements. Funds will not be utilized for any purpose other than providing health benefits to employees, their dependents, and retirees.

The Town of Farmington and The Farmington Public Schools
Employee Health Self-Insurance Fund
Reserve Policy

I. Purpose

The purpose of this policy is to provide a standard for the appropriate level of reserves that should be maintained in the employee health self insurance fund and for defining the processes: (a) to maintain their adequacy, and (b) cover plan expenses in the event of a reserve inadequacy.

II. Policy Statement

It is the intention of both the Town Council and Board of Education of Farmington to adequately fund the liabilities of their respective health insurance plans and provide sufficient financial resources to fund any unexpected increase in claims over the budgeted claim level. Accordingly, the Town and Board of Education will fund an Incurred But Not Reported (IBNR) reserve and an Excess Claim Reserve.

IBNR Reserve

The IBNR reserve shall be established as of June 30 of each fiscal year at a level deemed appropriate by the Town Council and Board of Education, after consultations with Town and School insurance consultants and insurance vendors and after testing and verification by the Town's independent auditors. The IBNR reserve shall be fully funded. Any insufficiency in the IBNR reserve will be funded from the Excess Claim Reserve.

Should the IBNR reserve fall below the established level and the excess claim reserve have insufficient resources to restore the IBNR reserve to its established level, then the Town and Board will take steps to restore the IBNR reserve to its fully funded status by budgeting for the shortfall in the next budget cycle. This will be done on a proportional basis, the proportion to be determined based on each entity's expected claims for the next fiscal year. However, no entity shall contribute an amount greater than 80% of the amount required to be contributed.

Excess Claim Reserve

In addition to the IBNR reserve, the Town and Schools will establish an Excess Claim Reserve to fund claims in excess of the expected claim level. The desired reserve level shall be in a range between 7% - 11% of annual expected claims.

Claim Reserve Maximums

Considering that a plan year following a poor claim year in which all or most of the claim reserve was expended would result in a substantial health care budget increase, the Town and Schools recognize that an Excess Claim Reserve of between 7% - 11% would be desirable and thus there is no formal maximum to the Excess Claim Reserve. Moreover, money cannot be withdrawn from the Excess Claim Reserve for self-insurance purposes until the combined IBNR and Excess Claims reserves exceed twenty-five percent (25%) of annual expected claims.

Should the combined reserves exceed 25% then each entity will be credited with a proportional amount of the excess above 25% to put towards the funding of their subsequent year's expected claims. The proportion to be determined will be based upon the proportion that each entity contributed to the excess reserve in the preceding 24-month plan period. However no entity will receive less than an amount equal to 20% of the amount to be distributed.

III. Budget Requests

During the annual budget preparation process the Town Manager and the Superintendent of Schools will include in their respective budget requests sufficient budget amounts to cover expected claims for the upcoming year plus additional funds to fully fund the estimated IBNR level and such additional amounts as may be necessary to fully fund the excess claim reserve pursuant to this agreement. It is recognized that achieving these targets in one year would be difficult. Therefore, the Town Council and Board of Education would meet the IBNR standard and at least the 7% excess claim reserve standard within three years after adoption of this policy.

IV. Procedure for Covering Claims When Reserves Are Not Sufficient

Shortfall

If at any time during the Plan Year either the Town Manager or the Superintendent or both determine that there are insufficient revenues and accumulated reserves to meet the immediate claim expense obligations of their respective plans they will immediately report such findings to their respective policy bodies.

The Town shall make available sufficient cash to either the Town self insurance plan or Schools' self insurance plan to permit each employer to meet its obligations to fund the

self-insured cash account for claims incurred on behalf of its employees for the balance of that fiscal year.

If at any time during the Plan Year, either Town staff or the school staff or both determine that it is likely that there will be insufficient revenues and accumulated reserves to meet claim expenses, they will report such to their respective policy bodies at their next regular meeting. The report shall include the following information:

1. Provide a projection of the fiscal year end shortfall in expected paid claims;
2. Utilization information indicating current and/or projected paid claims;
3. Identify any self-insurance revenue variances from what was originally budgeted.

Following the Board of Education's review of the school projection, the information will be transmitted to the Town Council. The Town Council after reviewing the self-insurance financial report(s) provided by the Town and/or Board of Education, will determine the amount of, if any, additional appropriation to be made to the Town or Board or both to meet claims payments during the remainder of the Plan Year. In making their determination, the Town Council will consider all of the information provided by the Town Manager and Board of Education.

Any supplemental appropriation approved by the Town Council will be made in three equal payments directly to the Employee Health Self-Insurance Fund over the balance of the Plan Year. If at anytime after an additional appropriation is made, it is determined that the full appropriation will not be needed, then the amount not needed will not be paid to the Fund or if already paid, the amount will be withdrawn from the Fund and returned to the General Fund.

This policy shall be reviewed on a biennial basis during the month of January in each even numbered year or at any time in between, if requested by either the Town Council or Farmington Board of Education.

Approved by the Town Council: December 13, 2011
Approved by the Farmington Board of Education: December 12, 2011
Approved by the Town Council: January 14, 2014
Approved by the Town Council: January 12, 2016
Approved by the Town Council: January 9, 2018
Approved by the Town Council: January 14, 2020
Approved by the Town Council: January 11, 2022
Approved by the Town Council: January 2, 2024
Approved by the Town Council: January 13, 2026

Board of Finance
Agenda Item Submission

1. **Title of Submission:** Budget Discussion

2. **Date of Board Meeting:** October 20, 2026

3. **Individual or Entity Making the Submission:**
   Lisa Heavner, Board of Finance Chair

4. **Action Requested of the Board of Finance:**
   None

5. **Summary of Submission:**
   At the direction of the Board of Finance Town staff prepared a 21-Year Capital Plan. This plan focuses on Town facilities and incorporates known capital projects over the next six years and then projects future projects in five-year buckets after the 6th year.

   In preparing the plan, staff reviewed the expected life expectancy of our facilities and projected future repair and replacement needs. The plan also identifies several conceptual projects, such as the Town Hall Renovations, New Police Station, and Town Hall Expansion, but does not assign funding to these projects in any particular year. The plan does include the Splash Pad! WPCA projects were not included in the plan as they are not imperative to the bonding discussion. Capital equipment requests also need to be added to the plan. Time constraints did not allow for completion of this task.

   A key point is that this is intended to be a high-level, long-range planning tool, not a fixed schedule. Some facilities will last longer than anticipated, while others may fail unexpectedly and require more immediate attention. Project costs are preliminary budget estimates and have been escalated at 4% annually.

   Budget modeling incorporating the attached capital plan will be presented during the meeting.

6. **Financial Impact**:
   None

7. **Description of Documents Included with Submission:**
   - 21-Year Capital Plan

					Current Year 2026	Annual Inflation Rate 4%					6-Year CIP						Long Range Capital Planning		
ITEM	DESCRIPTION	INSTALLED	LIFE	RECOMMENDED CIP YEAR	CURRENT CIP COST	FUTURE CIP COST	GRANT PROGRAM	GRANT FUNDING	LOCAL FUNDING	NOTES	FY27/28 2027	FY28/29 2028	FY29/30 2029	FY30/31 2030	FY31/32 2031	FY32/33 2032	FY33/34 to FY37/38	FY38/39 to FY42/43	FY43/44 to FY47/48
Roof:	Location	Installed	Life	Replacement															
Roof	Planning Area				$ -	$ -			$ -	Repair FY26/27							$ -	$ -	$ -
Roof	Assessors Vault	2015	20	2035	$ 175,000	$ 249,000			$ 249,000								$ 249,000	$ -	$ -
Roof	Sally Port	2004	25	2029	$ 135,000	$ 152,000			$ 152,000				$ 152,000				$ -	$ -	$ -
Roof	Hallways East Side	2015	25	2029		$ -			$ -	CNR at $50k. Roof has not held up as expected, ventilation issues			$ -				$ -	$ -	$ -
Roof	SUB TOTAL:					$ 401,000			$ 401,000								$ -	$ -	$ -
HVAC:	Unit	Installed	Life	Replacement	Cost				$ -								$ -	$ -	$ -
HVAC	RTU1	1994	25-30	2029	$ 130,000	$ 146,000			$ 146,000	Add to 6-yr Capital			$ 146,000				$ -	$ -	$ -
HVAC	RTU2	2026	25-31	2051		$ -			$ -								$ -	$ -	$ -
HVAC	RTU3	1994	25-32	2029	$ 130,000	$ 146,000			$ 146,000	Add to 6-yr Capital			$ 146,000				$ -	$ -	$ -
HVAC	RTU4	2026	25-33	2051		$ -			$ -								$ -	$ -	$ -
HVAC	RTU5	1994	25-34	2029	$ 130,000	$ 146,000			$ 146,000	Add to 6-yr Capital			$ 146,000				$ -	$ -	$ -
HVAC	RTU6	2026	25-35	2051		$ -			$ -								$ -	$ -	$ -
HVAC	AHU 1			2030	$ 325,000	$ 380,000			$ 380,000	Requires new chase to roof, larger of the two units. Best of completed as				$ 380,000			$ -	$ -	$ -
HVAC	AHU 2			2030	$ 125,000	$ 146,000			$ 146,000					$ 146,000			$ -	$ -	$ -
HVAC	Hot Water Coils (6)			2036	$ 60,000	$ 89,000			$ 89,000	Best if part of building renovation							$ 89,000	$ -	$ -
HVAC	Town Manager Split Unit	2026	15	2041	$ 20,000	$ 36,000			$ 36,000								$ -	$ 36,000	$ -
HVAC	Server Room Split Unit	2024	15	2039	$ 20,000	$ 33,000			$ 33,000								$ -	$ 33,000	$ -
HVAC	911 Server Split Unit	2024	15	2039	$ 20,000	$ 33,000			$ 33,000								$ -	$ 33,000	$ -
HVAC	Elevator Split Unit	2025	15	2040	$ 20,000	$ 35,000			$ 35,000								$ -	$ 35,000	$ -
HVAC	Boiler 1		25-30	2039	$ 100,000	$ 167,000			$ 167,000	Upgrade to condensing gas boiler. Best if part of Renovation project.							$ -	$ 167,000	$ -
HVAC	Boiler 2	2009	25-30	2039	$ 100,000	$ 167,000			$ 167,000	Upgrade to condensing gas boiler. Best if part of Renovation project.							$ -	$ 167,000	$ -
HVAC	Circulator Pumps (2)	2009	30	2039	$ 20,000	$ 33,000			$ 33,000								$ -	$ 33,000	$ -
HVAC	Duct Work (Replacement)				$ 150,000	$ -			$ -	Cost needs verification - Best of part of building renovation							$ -	$ -	$ -
HVAC	Piping / Plumbing Replacement	1907	100	2039	$ 500,000	$ 833,000			$ 833,000	May lead to maintenance issues if not replaced - Best if part of building re							$ -	$ 833,000	$ -
HVAC	VAV Upgrades				$ 250,000	$ -			$ -	$250,000 - INVESTED at $50k/yr over 5 yrs - Would be part of renovation							$ -	$ -	$ -
HVAC	VAV Upgrades - Annual Investment			2027	$ 50,000	$ 52,000			$ 52,000	OR Invest $50k per year over next 5 years	$ 52,000						$ -	$ -	$ -
HVAC	VAV Upgrades - Annual Investment			2028	$ 50,000	$ 54,000			$ 54,000	OR Invest $50k per year over next 5 years		$ 54,000					$ -	$ -	$ -
HVAC	VAV Upgrades - Annual Investment			2029	$ 50,000	$ 56,000			$ 56,000	OR Invest $50k per year over next 5 years			$ 56,000				$ -	$ -	$ -
HVAC	VAV Upgrades - Annual Investment			2030	$ 50,000	$ 58,000			$ 58,000	OR Invest $50k per year over next 5 years				$ 58,000			$ -	$ -	$ -
HVAC	VAV Upgrades - Annual Investment			2031	$ 50,000	$ 61,000			$ 61,000	OR Invest $50k per year over next 5 years					$ 61,000		$ -	$ -	$ -
HVAC	Unit Heaters (10)		30	2029	$ 75,000	$ 84,000			$ 84,000				$ 84,000				$ -	$ -	$ -
HVAC	SUB TOTAL:					$ 2,755,000			$ 2,755,000								$ -	$ -	$ -
Equipment	Generator	1984	50	2034	$ 160,000	$ 219,000			$ 219,000	Includes pad and switchgear							$ 219,000	$ -	$ -
Equipment	Fire Sprinkler Heads	2002	30	2032	$ 1,200,000	$ 1,518,000			$ 1,518,000	Testing may show not required						$ 1,518,000	$ -	$ -	$ -
Equipment	Elevator Upgrade	2025	30	2055		$ -			$ -								$ -	$ -	$ -
Equipment	SUB TOTAL:					$ 1,737,000			$ 1,737,000								$ -	$ -	$ -
Parking Lot	Main Lot	2024	30	2054		$ -			$ -								$ -	$ -	$ -
Parking Lot	Lighting	Mix	30	2050		$ -			$ -								$ -	$ -	$ -
Parking Lot	SUB TOTAL:					$ -			$ -								$ -	$ -	$ -
Major Capital	Building Renovation - Town Hall				$ 10,000,000	$ -			$ -	Includes: Plumbing, fire suppression and HVAC work align with reconfigu							$ -	$ -	$ -
Major Capital	Additon - three levels, new MMR, PD Records, BOE Office Space				$ 2,500,000	$ -			$ -								$ -	$ -	$ -
Major Capital	New Police Station / Renovation				$ 40,000,000	$ -			$ -								$ -	$ -	$ -
Major Capital	SUB TOTAL:					$ -			$ -	UNFUNDED Project Concepts							$ -	$ -	$ -
	TOTAL:				**$ -**	**$ 4,893,000**			**$ 4,893,000**		$ 52,000	$ 54,000	$ 730,000	$ 584,000	$ 61,000	$ 1,518,000	$ 557,000	$ 1,337,000	$ -
																	$ -	$ -	$ -
Roofs:	Location	Installed	Life	Replacement	Cost					Notes:							$ -	$ -	$ -
Roof	Main Roof	1939	50+	2031	$ 400,000	$ 487,000			$ 487,000	Option of asphalt or replacing in kind. $400k vs. $1.5M					$ 487,000		$ -	$ -	$ -
Roof	North Flat Roof	2026	20	2046		$ -			$ -								$ -	$ -	$ -
Roof	South Flat Roofs	2010	20	2030	$ 85,000	$ 99,000			$ 99,000					$ 99,000			$ -	$ -	$ -
Roof	SUB TOTAL:					$ 586,000			$ 586,000								$ -	$ -	$ -
HVAC:	Unit	Installed	Life	Replacement	Cost												$ -	$ -	$ -
HVAC	Various	Various		2028	$ 4,600,000	$ 4,975,000		$ 1,600,000	$ 3,375,000	Full HVAC upgrade, Boilers, Chillers, Terminal Units, Controls		$ 3,375,000					$ -	$ -	$ -
HVAC	SUB TOTAL:					$ 4,975,000			$ 3,375,000								$ -	$ -	$ -
Parking Lot	Main Lot					$ -			$ -								$ -	$ -	$ -
Parking Lot	Lighting		35	2028	$ 75,000	$ 81,000			$ 81,000	Add to 6-yr Capital		$ 81,000					$ -	$ -	$ -
Parking Lot	SUB TOTAL:					$ 81,000			$ 81,000								$ -	$ -	$ -
Equipment	Generator	250kWh	50	2033	$ 120,000	$ 158,000			$ 158,000	If testing does not pass							$ 158,000	$ -	$ -
Equipment	Sprinkler Heads			2043	$ 85,000	$ 166,000			$ 166,000								$ -	$ -	$ 166,000
Equipment	Dry standpipe fire protection			2032	$ 350,000	$ 443,000			$ 443,000							$ 443,000	$ -	$ -	$ -
Equipment	SUB TOTAL:					$ 767,000			$ 767,000								$ -	$ -	$ -
Other	Windows	1939		2028	$ 40,000	$ 43,000			$ 43,000			$ 43,000					$ -	$ -	$ -
Other	Flooring			2028	$ 75,000	$ 81,000			$ 81,000	Includes asbestos abatement		$ 81,000					$ -	$ -	$ -
Other	North Ramp Entrance Improvement			2032	$ 900,000	$ 1,139,000			$ 1,139,000	Timing is flexible						$ 1,139,000	$ -	$ -	$ -
Other	Walkways (Bluestone)	2008		2032	$ 80,000	$ 101,000			$ 101,000							$ 101,000	$ -	$ -	$ -
Other	SUB TOTAL:					$ 1,364,000			$ 1,364,000								$ -	$ -	$ -
	TOTAL:					**$ 7,773,000**			**$ 6,173,000**		$ -	$ 3,580,000	$ -	$ 99,000	$ 487,000	$ 1,683,000	$ 158,000	$ -	$ 166,000
Roofs:	Location	Installed	Life	Replacement	Cost				$ -	Notes:							$ -	$ -	$ -
Roof	Main Roof	2008	30	2038	$ 400,000	$ 640,000			$ 640,000								$ -	$ 640,000	$ -
Roof	Flat Roof (large)	2008	20	2032	$ 200,000	$ 253,000			$ 253,000	Life extended through good maintenance						$ 253,000	$ -	$ -	$ -
Roof	Flat Roof (small)	2008	20	2032	$ 175,000	$ 221,000			$ 221,000	Life extended through good maintenance						$ 221,000	$ -	$ -	$ -
Roof	SUB TOTAL:					$ 1,114,000			$ 1,114,000								$ -	$ -	$ -
HVAC:																	$ -	$ -	$ -
HVAC	Boiler 1	2008	30	2038	$ 125,000	$ 200,000			$ 200,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 200,000	$ -
HVAC	Boiler 2	2008	30	2038	$ 125,000	$ 200,000			$ 200,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 200,000	$ -
HVAC	Pump 1	2008	30	2038	$ 15,000	$ 24,000			$ 24,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 24,000	$ -
HVAC	Pump2	2008	30	2038	$ 15,000	$ 24,000			$ 24,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 24,000	$ -
HVAC	EAHU Recondition	1985	30	2027	$ 80,000	$ 83,000			$ 83,000		$ 83,000						$ -	$ -	$ -
HVAC	RTU 1	2008	30	2038	$ 125,000	$ 200,000			$ 200,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 200,000	$ -
HVAC	AHU 2 Recondition	2008	30	2038	$ 75,000	$ 120,000			$ 120,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 120,000	$ -
HVAC	AHU3	2019	30	2049	$ 80,000				$ -								$ -	$ -	$ -
HVAC	Condenser 1 (EAHU)	2025	30	2055	$ 80,000				$ -								$ -	$ -	$ -
HVAC	Condenser 2	2008	30	2038	$ 75,000	$ 120,000			$ 120,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 120,000	$ -
HVAC	Condenser 3	2019	30	2049	$ 75,000				$ -								$ -	$ -	$ -
HVAC	Elevator Split	2025	15	2040	$ 20,000	$ 35,000			$ 35,000								$ -	$ 35,000	$ -
HVAC	Server Split		15		$ 20,000	$ -			$ -								$ -	$ -	$ -
HVAC	Unit Heater	2008	30	2038	$ 60,000	$ 96,000			$ 96,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 96,000	$ -
HVAC	VAV Upgrades	2008	30	2038	$ 250,000	$ 400,000			$ 400,000	Invest 50K per year for the next 5 years							$ -	$ 400,000	$ -
HVAC	Control Upgrades	2008	30	2038	$ 75,000	$ 120,000			$ 120,000	LIBRARY HVAC UPGRADE Project $690,000							$ -	$ 120,000	$ -
HVAC	SUB TOTAL:					$ 1,622,000			$ 1,622,000								$ -	$ -	$ -

					Current Year 2026	Annual Inflation Rate 4%					6-Year CIP						Long Range Capital Planning		
ITEM	DESCRIPTION	INSTALLED	LIFE	RECOMMENDED CIP YEAR	CURRENT CIP COST	FUTURE CIP COST	GRANT PROGRAM	GRANT FUNDING	LOCAL FUNDING	NOTES	FY27/28 2027	FY28/29 2028	FY29/30 2029	FY30/31 2030	FY31/32 2031	FY32/33 2032	FY33/34 to FY37/38	FY38/39 to FY42/43	FY43/44 to FY47/48
Parking Lot		2018	25	2043	$ 110,550	$ 215,000			$ 215,000	33/SY							$ -	$ -	$ 215,000
Parking Lot	SUB TOTAL:					$ 215,000			$ 215,000								$ -	$ -	$ -
Equipment:									$ -								$ -	$ -	$ -
Equipment	Generator	2018	30	2048		$ -			$ -	$800,000 Generator and Switchgear							$ -	$ -	$ -
Equipment	Sprinkler Heads			2032	$ 250,000	$ 316,000			$ 316,000	If heads do not pass testing						$ 316,000	$ -	$ -	$ -
Equipment	SUB TOTAL:					$ 316,000			$ 316,000								$ -	$ -	$ -
Other	Teen Space Renovations			2026	$ 350,000	$ 350,000		$ 350,000	$ -								$ -	$ -	$ -
Other	SUB TOTAL:					$ 350,000			$ -								$ -	$ -	$ -
	TOTAL:					**$ 3,617,000**			**$ 3,267,000**		$ 83,000	$ -	$ -	$ -	$ -	$ 790,000	$ -	$ 2,179,000	$ 215,000
									$ -								$ -	$ -	$ -
Roofs:	Location	Installed	Life	Replacement					$ -	Notes:							$ -	$ -	$ -
Roof	Main Roof	2024	30	2054		$ -			$ -								$ -	$ -	$ -
Roof	**SUB TOTAL:**					$ -			$ -								$ -	$ -	$ -
HVAC:									$ -								$ -	$ -	$ -
HVAC	Boiler	2014	30	2044	$ 25,000	$ 51,000			$ 51,000								$ -	$ -	$ 51,000
HVAC	**SUB TOTAL:**					$ 51,000			$ 51,000								$ -	$ -	$ -
Parking Lot		2012	25	2037	$ 41,250	$ 64,000			$ 64,000								$ 64,000	$ -	$ -
HVAC	**SUB TOTAL:**					$ 64,000			$ 64,000								$ -	$ -	$ -
Other	Painting	2026	20	2046	$ 35,000	$ 77,000			$ 77,000								$ -	$ -	$ 77,000
Other	Windows	Original		2039	$ 40,000	$ 67,000			$ 67,000	Package with Windows and Stairs							$ -	$ 67,000	$ -
Other	Stairs	2024	15	2039	$ 25,000	$ 42,000			$ 42,000	Package with Windows and Stairs							$ -	$ 42,000	$ -
Other	**SUB TOTAL:**					$ 186,000			$ 186,000								$ -	$ -	$ -
	TOTAL:					**$ 301,000**			**$ 301,000**		$ -	$ -	$ -	$ -	$ -	$ -	$ 64,000	$ 109,000	$ 128,000
er:																	$ -	$ -	$ -
Roof	Location	Installed	Life	Replacement	Cost					Notes:							$ -	$ -	$ -
Roof	Stage	2026	30	2056		$ -			$ -								$ -	$ -	$ -
Roof	Office area	2026	30	2056		$ -			$ -								$ -	$ -	$ -
Roof	**SUB TOTAL:**					$ -			$ -								$ -	$ -	$ -
HVAC:																	$ -	$ -	$ -
HVAC	Ductless Split Unit (3)	2026	15	2041	$ 60,000	$ 108,000			$ 108,000								$ -	$ 108,000	$ -
HVAC	**SUB TOTAL:**					$ 108,000			$ 108,000								$ -	$ -	$ -
Parking Lot																	$ -	$ -	$ -
Parking Lot	Main Lot	2023	25	2048		$ -			$ -								$ -	$ -	$ -
Parking Lot	Rotary Park Lot	2015	25	2040		$ -			$ -								$ -	$ -	$ -
Parking Lot	Lighting	2023	25	2048		$ -			$ -								$ -	$ -	$ -
Parking Lot	**SUB TOTAL:**					$ -			$ -								$ -	$ -	$ -
	TOTAL:					**$ 108,000**			**$ 108,000**		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 108,000	$ -
r:																	$ -	$ -	$ -
Roofs:	Area	Installed	Life	Replacement	Cost					Notes:							$ -	$ -	$ -
Roof	Main Building	2015	30	2045	$ 10,800	$ 23,000			$ 23,000	Replace membrane only $8/sf							$ -	$ -	$ 23,000
Roof	Main Building	2020	35	2055		$ -			$ -								$ -	$ -	$ -
Roof	Truck Wash	2025	30	2055		$ -			$ -								$ -	$ -	$ -
Roof	Salt Shed	2024	20	2044	$ 200,000	$ 405,000			$ 405,000								$ -	$ -	$ 405,000
Roof	Shared Custodial Building	2003	35	2038	$ 65,000	$ 104,000			$ 104,000	Cost of $10/sf is for rehabilitation (replacement is double the cost)							$ -	$ 104,000	$ -
Roof	Truck Barn	2003	35	2038	$ 76,000	$ 122,000			$ 122,000	Cost of $10/sf is for rehabilitation (replacement is double the cost)							$ -	$ 122,000	$ -
Roof	**SUB TOTAL:**					$ 654,000			$ 654,000								$ -	$ -	$ -
HVAC:	Unit	Installed	Life	Replacement	Cost												$ -	$ -	$ -
HVAC	Radiant Heater	1988			$ 40,000	$ -			$ -	Included in the DPW Upkeep Project							$ -	$ -	$ -
HVAC	Boiler 1	1988			$ 12,000	$ -			$ -	Included in the DPW Upkeep Project							$ -	$ -	$ -
HVAC	Furnace 1	1988			$ 12,000	$ -			$ -	Included in the DPW Upkeep Project							$ -	$ -	$ -
HVAC	**SUB TOTAL:**					$ -			$ -								$ -	$ -	$ -
Parking Lot		2024	25	2049													$ -	$ -	$ -
Equipment:						$ -			$ -								$ -	$ -	$ -
Equipment	Fuel Island	2009	30	2039	$ 250,000	$ 416,000			$ 416,000								$ -	$ 416,000	$ -
Equipment	275 kw Generator	2000	30	2035	$ 200,000	$ 285,000			$ 285,000	received unit used in 2015.							$ 285,000	$ -	$ -
Equipment	Garage Doors	varies	40	2026		$ -			$ -								$ -	$ -	$ -
Equipment	Sub surface lift	1990	35	2030	$ 420,000	$ 491,000			$ 491,000	maintaining existing unit as long as possible				$ 491,000			$ -	$ -	$ -
Parking Lot	**SUB TOTAL:**					$ 1,192,000			$ 1,192,000								$ -	$ -	$ -
Other	DPW Facility Upgrade Project	1966		2029	$ 520,000	$ 585,000			$ 585,000	Includes $65k in design fee. Electrical, HVAC, Bathrooms, Building Enve			$ 585,000				$ -	$ -	$ -
Other	**SUB TOTAL:**					$ 585,000			$ 585,000								$ -	$ -	$ -
	TOTAL:					**$ 2,431,000**			**$ 2,431,000**		$ -	$ -	$ 585,000	$ 491,000	$ -	$ -	$ 285,000	$ 642,000	$ 428,000
																	$ -	$ -	$ -
Building Replacement	1,400 SF Building			2033	$ 265,000	$ 349,000			$ 349,000	Replace 1,400 SF metal storage building with office and bathroom							$ 349,000	$ -	$ -
Equipment	Dumpster Covers			2030	$ 350,000	$ 409,000			$ 409,000	Required for stormwater site compliance				$ 409,000			$ -	$ -	$ -
	TOTAL:					**$ 758,000**			**$ 758,000**		$ -	$ -	$ -	$ 409,000	$ -	$ -	$ 349,000	$ -	$ -
Roofs:	Location	Installed	Life	Replacement	Cost												$ -	$ -	$ -
Roof	Rink					$ -			$ -								$ -	$ -	$ -
Roof	Golf Club House	2023	30	2053		$ -			$ -								$ -	$ -	$ -
Roof	Cart Barn	2008	40	2048		$ -			$ -								$ -	$ -	$ -
Roof	Golf Equipment Storage Barn	2001	30	2031		$ -			$ -						$ -		$ -	$ -	$ -
Roof	Main Building - Complex Office	2011	30	2041		$ -			$ -								$ -	$ -	$ -
Roof	Apple Barn	2024	30	2054		$ -			$ -								$ -	$ -	$ -
Roof	Parks/Golf Maintenance Building	2008	40	2048		$ -			$ -								$ -	$ -	$ -
Roof	Parks/Golf Auxiliary Maintenance Building	2005	30	2035		$ -			$ -								$ -	$ -	$ -
Roof	Pool Bathhouse (Memorial)	1996	30	2026		$ -			$ -	Tie in with other Capital Project							$ -	$ -	$ -
Roof	Maintenance Build. (Memorial)	2004	30	2034		$ -			$ -								$ -	$ -	$ -
Roof	**SUB TOTAL:**					$ -			$ -								$ -	$ -	$ -
HVAC:	Location	Installed	Life	Replacement	Cost												$ -	$ -	$ -
HVAC	Golf Club House	2024	30			$ -			$ -								$ -	$ -	$ -
HVAC	Golf Club House	2002		2030	$ 120,000	$ 140,000			$ 140,000					$ 140,000			$ -	$ -	$ -
HVAC	Golf Club House	2023	30			$ -			$ -								$ -	$ -	$ -
HVAC	Cart Barn					$ -			$ -								$ -	$ -	$ -
HVAC	Golf Equipment Storage Barn					$ -			$ -								$ -	$ -	$ -
HVAC	Main Building - Complex Office	2011	20	2031	$ 80,000	$ 97,000			$ 97,000						$ 97,000		$ -	$ -	$ -
HVAC	Main Building - Complex Office	2018	30			$ -			$ -								$ -	$ -	$ -
HVAC	Apple Barn	2018	30	2048		$ -			$ -								$ -	$ -	$ -
HVAC	Parks/Golf Maintenance Building	2008	30	2038	$ 120,000	$ 192,000			$ 192,000								$ -	$ 192,000	$ -
HVAC	Parks/Golf Maintenance Building	2008	30	2038	$ 120,000	$ 192,000			$ 192,000								$ -	$ 192,000	$ -
HVAC	Parks/Golf Auxiliary Maintenance Building	1990	30	2028	$ 120,000	$ 130,000			$ 130,000			$ 130,000					$ -	$ -	$ -
HVAC	Pool Bathhouse (Memorial)					$ -			$ -								$ -	$ -	$ -
HVAC	Maintenance Build. (Memorial)					$ -			$ -								$ -	$ -	$ -

					Current Year 2026	Annual Inflation Rate 4%					6-Year CIP						Long Range Capital Planning		
ITEM	DESCRIPTION	INSTALLED	LIFE	RECOMMENDED CIP YEAR	CURRENT CIP COST	FUTURE CIP COST	GRANT PROGRAM	GRANT FUNDING	LOCAL FUNDING	NOTES	FY27/28 2027	FY28/29 2028	FY29/30 2029	FY30/31 2030	FY31/32 2031	FY32/33 2032	FY33/34 to FY37/38	FY38/39 to FY42/43	FY43/44 to FY47/48
HVAC	**SUB TOTAL:**					$ 751,000			$ 751,000								$ -	$ -	$ -
Equipment	Rink Mechanicals	2020	20	2040	$ 400,000	$ 693,000			$ 693,000								$ -	$ 693,000	$ -
Equipment	Rink Mechanicals	2021	20	2041	$ 120,000	$ 216,000			$ 216,000								$ -	$ 216,000	$ -
Equipment	Rink Mechanicals	2024	20	2044	$ 250,000	$ 506,000			$ 506,000								$ -	$ -	$ 506,000
Equipment	Rink Mechanicals	1999		2031	$ 150,000	$ 182,000			$ 182,000	Refurbish					$ 182,000		$ -	$ -	$ -
Equipment	Rink	Major Rehab (floor/tubing)		2040	$ 1,200,000	$ 2,078,000			$ 2,078,000	Major Rehab. Date and cost very rough							$ -	$ 2,078,000	$ -
Equipment	Memorial Pool	Demo		2028	$ 85,000	$ 92,000			$ 92,000	Renovate or Demo		$ 92,000					$ -	$ -	$ -
Equipment	Simsbury Farms Pool	2016		2033	$ 1,300,000	$ 1,711,000			$ 1,711,000								$ 1,711,000	$ -	$ -
Equipment	Tennis Courts	2016		2029	$ 500,000	$ 562,000			$ 562,000	Post-Tension Concrete			$ 562,000				$ -	$ -	$ -
Equipment	Basketball Courts	2018		2032	$ 500,000	$ 633,000			$ 633,000	Post-Tension Concrete						$ 633,000	$ -	$ -	$ -
Equipment	Paddle Courts	2018				$ -			$ -								$ -	$ -	$ -
Equipment	Rink Lighting	1994		2035	$ 75,000	$ 107,000			$ 107,000	Renovate - Cost needs verification							$ 107,000	$ -	$ -
HVAC	**SUB TOTAL:**					$ 6,780,000			$ 6,780,000								$ -	$ -	$ -
Parking Lot:						$ -			$ -								$ -	$ -	$ -
Parking Lot	Main Lot					$ -			$ -								$ -	$ -	$ -
Parking Lot	Skating Lot					$ -			$ -								$ -	$ -	$ -
Parking Lot	Access Roads					$ -			$ -								$ -	$ -	$ -
Parking Lot	Lighting					$ -			$ -								$ -	$ -	$ -
Parking Lot	**SUB TOTAL:**					$ 9,793,000			$ 9,793,000								$ -	$ -	$ -
Major Capital	Apple Barn Renovation	Full Renovation		2029	$ 4,000,000	$ 4,499,000			$ 4,499,000	Modify Building to be Multi-Generational Facility			$ 4,499,000				$ -	$ -	$ -
Major Capital	Splash Pad at Memorial Pool	New Facility		2029	$ 2,750,000	$ 3,093,000			$ 3,093,000	Include Demo of Memorial Pool			$ 3,093,000				$ -	$ -	$ -
Parking Lot	**SUB TOTAL:**					$ 7,592,000			$ 7,592,000								$ -	$ -	$ -
	TOTAL:					**$ 24,916,000**			**$ 24,916,000**		$ -	$ 222,000	$ 8,154,000	$ 140,000	$ 279,000	$ 633,000	$ 1,818,000	$ 3,371,000	$ 506,000
	MASTER TOTAL:					**$ 44,797,000**			**$ 42,847,000**	###	**$ 135,000**	**$ 3,856,000**	**$ 9,469,000**	**$ 1,723,000**	**$ 827,000**	**$ 4,624,000**	**$ 3,231,000**	**$ 7,746,000**	**$ 1,443,000**
																	$ -	$ -	$ -
Bridge / Culvert	Climax Road Bridge (Const.)			2028	$ 4,063,675	$ 4,395,000	LOTCIP	100%	$ -	Current Design: PD		$ 4,395,000					$ -	$ -	$ -
Intersection	County-Hoskins Intersection Improvements (Design)			2028	$ 200,000	$ 216,000			$ 216,000	2026 LOTCIP Award for Construction		$ 216,000					$ -	$ -	$ -
Bridge / Culvert	Culvert Replacement - Pine Glen Over Minister Brook (Design)			2028	$ 150,000	$ 162,000			$ 162,000			$ 162,000					$ -	$ -	$ -
Intersection	County-Hoskins Intersection Improvements (Construction)			2029	$ 2,010,950	$ 2,262,000	LOTCIP	100%	$ -	2026 LOTCIP Award for Construction			$ 2,262,000				$ -	$ -	$ -
Bridge / Culvert	Culvert Replacement - Pine Glen Over Minister Brook (Design)			2029	$ 500,000	$ 562,000			$ 562,000				$ 562,000				$ -	$ -	$ -
Streetscape	Tariffville Streetscape & Intersection Improvements			2030	$ 1,500,000	$ 1,755,000			$ 1,755,000					$ 1,755,000			$ -	$ -	$ -
Bridge / Culvert	Bridge (Under 20') Assessment			2036	$ 150,000	$ 222,000			$ 222,000								$ 222,000	$ -	$ -
	TOTAL:					**$ 9,574,000**			**$ 2,917,000**		$ -	$ 4,773,000	$ 2,824,000	$ 1,755,000	$ -	$ -	$ 222,000	$ -	$ -
Sidewalk	Latimer Ln Sidewalk Gap (Const.)			2030	$ 217,000	$ 254,000			$ 254,000	Designed in-house / Likely too small for grant				$ 254,000			$ -	$ -	$ -
Sidewalk	Iron Horse Blvd. Sidewalk (Design)			2032	$ 165,000	$ 209,000			$ 209,000							$ 209,000	$ -	$ -	$ -
Sidewalk	Firetown Road Sidewalk Extension to Hoskins (Design)			2034	$ 55,000	$ 75,000			$ 75,000								$ 75,000	$ -	$ -
Sidewalk	Hopmeadow Sidewalk Gap - Hartford South to FCHT (Design)			2035	$ 30,000	$ 43,000			$ 43,000	Contingent on The Hartford South development							$ 43,000	$ -	$ -
Sidewalk	Firetown Road Sidewalk Extension to Hoskins (Const.)			2036	$ 548,130	$ 811,000	LOTCIP	100%	$ -								$ 811,000	$ -	$ -
Sidewalk	Iron Horse Blvd. Sidewalk (Const.)			2036	$ 726,000	$ 1,075,000	LOTCIP	100%	$ -								$ 1,075,000	$ -	$ -
Sidewalk	Hopmeadow Sidewalk Gap - Hartford South to FCHT (Const.)			2038	$ 165,000	$ 264,000			$ 264,000	Contingent on The Hartford South development							$ -	$ 264,000	$ -
	TOTAL:					**$ 2,731,000**			**$ 845,000**		$ -	$ -	$ -	$ 254,000	$ -	$ 209,000	$ 2,004,000	$ 264,000	$ -
Dam Safety	House Rest Pond Dam (Design)			2028	$ 105,000	$ 114,000			$ 114,000	Consider dam breach		$ 114,000					$ -	$ -	$ -
Dam Safety	Stoddard Dam Removal			2028	$ 1,576,923	$ 1,706,000	FEMA BRIC	75%	$ 426,500	Current Design: FD		$ 1,706,000					$ -	$ -	$ -
Dam Safety	House Rest Pond Dam (Const.)			2029	$ 525,000	$ 591,000			$ 591,000				$ 591,000				$ -	$ -	$ -
	TOTAL:					**$ 2,411,000**			**$ 1,131,500**		$ -	$ 1,820,000	$ 591,000	$ -	$ -	$ -	$ -	$ -	$ -
Multi-use Trail	FCHT Restoration Design - Sect. 1-5			2029	$ 125,000	$ 141,000			$ 141,000	Design for future grant applications			$ 141,000				$ -	$ -	$ -
Multi-use Trail	Tariffville Greenway (CTDOT Proj. 128-160)			2031	$ 10,500,000	$ 12,775,000	TA Set-Aside	100%	$ -	ECG - No local match required					$ 12,775,000		$ -	$ -	$ -
Multi-use Trail	Stratton Brook Multi-Use Trail (Design)			2032	$ 248,000	$ 314,000			$ 314,000							$ 314,000	$ -	$ -	$ -
Multi-use Trail	FCHT Restoration - Sect. 1 (Construction)			2033	$ 366,720	$ 483,000	REC TRAILS	80%	$ 96,600								$ 483,000	$ -	$ -
Multi-use Trail	Stratton Brook State Park Trail Maintenance (Construction)			2033	$ 318,000	$ 418,000			$ 418,000								$ 418,000	$ -	$ -
Multi-use Trail	FCHT Restoration Design - Sect. 6-9			2034	$ 125,000	$ 171,000			$ 171,000	Design for future grant applications							$ 171,000	$ -	$ -
Multi-use Trail	Stratton Brook Multi-Use Trail (Const.)			2034	$ 2,700,000	$ 3,695,000	LOTCIP	100%	$ -								$ 3,695,000	$ -	$ -
Multi-use Trail	FCHT Restoration - Sect. 2 (Construction)			2035	$ 252,900	$ 360,000	REC TRAILS	80%	$ 72,000								$ 360,000	$ -	$ -
Multi-use Trail	FCHT Restoration - Sect. 3 (Construction)			2037	$ 285,480	$ 439,000	REC TRAILS		$ 439,000								$ 439,000	$ -	$ -
Multi-use Trail	FCHT Restoration - Sect. 4 (Construction)			2039	$ 188,750	$ 314,000	REC TRAILS		$ 314,000								$ -	$ 314,000	$ -
Multi-use Trail	FCHT Restoration - Sect. 5 (Construction)			2041	$ 64,650	$ 116,000	REC TRAILS		$ 116,000								$ -	$ 116,000	$ -
Multi-use Trail	FCHT Restoration - Sect. 6 (Construction)			2043	$ 269,000	$ 524,000	REC TRAILS		$ 524,000								$ -	$ -	$ 524,000
Multi-use Trail	FCHT Restoration - Sect. 7 (Construction)			2045	$ 318,300	$ 671,000	REC TRAILS		$ 671,000								$ -	$ -	$ 671,000
Multi-use Trail	FCHT Restoration - Sect. 8 (Construction)			2047	$ 350,400	$ 798,000	REC TRAILS		$ 798,000								$ -	$ -	$ 798,000
Multi-use Trail	FCHT Restoration - Sect. 9 (Construction)			2049	$ 130,200	$ 321,000	REC TRAILS		$ 321,000								$ -	$ -	$ -
	TOTAL:					**$ 21,540,000**			**$ 4,395,600**		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,469,000
Study - Bike/Ped	Bike-Pedestrian Master Plan Update			2028	$ 125,000	$ 135,000			$ 135,000	Overdue & may re-prioritize projects		$ 135,000					$ -	$ -	$ -
Study - Stormwater	FCHT Culvert Assessment & Master Plan			2033	$ 85,000	$ 112,000			$ 112,000								$ 112,000	$ -	$ -
Study - Traffic	Tariffville Traffic Data Collection & Concepts			2028	$ 85,000	$ 92,000			$ 92,000	Identified as a priority in planning study		$ 92,000					$ -	$ -	$ -
Study - Traffic	Downtown Safety Improvements (Bump-outs)			2035	$ 265,000	$ 377,000			$ 377,000								$ 377,000	$ -	$ -
	TOTAL:					**$ 8,125,000**			**$ 4,142,000**		$ -	$ 92,000	$ -	$ -	$ -	$ -	$ 489,000	$ -	$ -
	GRAND MASTER TOTAL					**$ 89,178,000**			**$ 56,278,100**		**$ 135,000**	**$ 10,541,000**	**$ 12,884,000**	**$ 3,732,000**	**$ 827,000**	**$ 4,833,000**	**$ 5,946,000**	**$ 8,010,000**	**$ 2,912,000**

Town of Simsbury
Board of Finance

Regular Meeting
September 20th, 2026 – 5:45 P.M.

Minutes

PRESENT
Members in attendance include Lisa Heavner, Lalitha Shivaswamy, Bert Helfand, Art Wallace and Mike Doyle (via Zoom).

Others in attendance included: Kelsey Chamberlain, Deputy Finance Director, Marc Nelson, Town Manager, George McGregor, Director of Planning and Community Development, Chris Kachmar, Fiducient Defined Benefit Advisor, Tyler Polk, Fiducient Defined Contribution Advisor.

CALL TO ORDER
Ms. Heavner called the meeting to order at 5:46 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 the Friends of Simsbury Public Library giving donations for expenditures that are not going through the budgetary process and the condition of the tennis courts at Henry James Memorial Middle School.

Presentation: Fiducient Advisors (Pages 1-67)
Ms. Heavner invited Mr. Wallace, Chair of the Retirement Subcommittee, to introduce the item. Mr. Wallace explained this was a routine broad review of the retirement allocation plans, noting that most of the substance had already been discussed at the Subcommittee's meeting the prior week, and that the Board would be asked to act on one item: a proposed change to the OPEB (Other Post-Employment Benefits) trust's investment structure, which the Retirement Subcommittee had already endorsed.

Mr. Kachmar explained Town, Board of Education, and Police pension plans share the same asset allocation and the same roster of investment managers. Allocation is roughly two-thirds return-seeking assets and about one-third capital preservation / fixed income. The allocation is formally re-tested each year against capital market assumptions, with the goal of generating long-term returns sufficient to meet actuarial requirements. Fiscal-year performance was strong: each pension plan returned approximately 14% for the year, with 3-, 5-, 7-, and 10-year returns well above the actuarial assumption.

Ms. Heavner questioned why the pension plans tend to show underperformance versus benchmark while the OPEB trust has, at times, outperformed, despite the OPEB's lower absolute returns. Mr. Kachmar responded that displayed pension returns are net of investment management fees, while comparisons to benchmarks can obscure this. Active managers in the pension program tend to follow a "quality discipline" that leads them to underweight lower-quality, high-momentum names that carry large index weights and have performed very strongly — because those managers are reluctant to buy stocks, they consider expensive on the Town's behalf. This quality discipline has been a headwind to relative returns recently but is expected over long periods to be additive; short-term relative underperformance can compound into multi-quarter and multi-year numbers, but Ms. Kachmar suggested this dynamic could reverse if market breadth continues to improve, as seen over the summer. The OPEB trust is fully indexed today. Its lower fee structure (versus active management/ETF fees in the pension program) also explains part of the return differential. Over the trailing 10 years ending in June, Mr. Kachmar noted the Town pension plans have annualized at approximately 8%, versus approximately 8.4% for the OPEB trust.

Dr. Shivaswamy asked how the international equity allocation is being monitored given the current global developments and how concentrated international equity exposure is in any one or two countries. Mr. Kachmar responded global equity markets are structurally about 62% U.S. and 38% international by market capitalization; the program's international/domestic mix is built to roughly track that structural opportunity set (approximately 60/40), and the program does not make large tactical bets away from that structure. International markets have shown concentration dynamics like U.S. "hyperscaler" concentration, with strong performance from AI-related names.
In the OPEB trust, the portfolio simply owns the composition of the relevant index. In the pension plans, a dedicated Vanguard emerging-markets index fund is used as a satellite mandate, while active international managers tend to find more opportunity in Europe and, to some extent, Japan. Fiducient’s research team applies the same manager evaluation process internationally as domestically, blending cost-effective indexing with thoughtful active management where a quality tailwind is expected. A dedicated two-person international equity research team engages with managers on an ongoing basis.

Dr. Shivaswamy asked what safeguards exist against an internal AI research tool "hallucinating". Ms. Kachmar explained that Fiducient's proprietary tool, referred to as "Athena", is used strictly to aggregate and compile data as a preliminary step, and is not a substitute for the firm's analysts or for direct, ongoing dialogue with portfolio management teams. The tool is intended to

streamline preparatory work ahead of team-to-team underwriting conversations, not to replace human judgment.

Turning to the OPEB trust's investment structure, Mr. Kachmar noted the OPEB program's allocation is similar to the pension plans but is not identical, largely due to differences in the underlying index/mandate construction. The OPEB trust currently implements its allocation using exchange-traded funds (ETFs), which were efficient and easy to implement when the trust was first funded. The trust has since grown to a size where it has reached a "crossover point" allowing a shift to traditional index mutual funds, predominantly through Fidelity, without materially changing the allocation. Current run-rate investment expense is approximately 18 basis points; moving to traditional index funds would reduce this to approximately 4 basis points. The proposed restructuring involves only minor repositioning within global equity, alongside small corresponding edits to the target weights in the Investment Policy Statement. Ms. Heavner endorsed the proposal, noting the Subcommittee had discussed it at length and characterizing it as a "win-win": maintaining substantially the same allocation while significantly lowering costs over time.

Mr. Wallace made a motion to accept the Retirement Plan Subcommittee’s recommendation to restructure the OPEB Trust’s investment structure as presented. Dr. Shivaswamy seconded the motion. All were in favor and the motion passed unanimously.

Mr. Polk presented the quarterly defined contribution plan governance update, covering fund menu design and industry benchmarking for the Town's 457, Board of Education, and 401(a) plans. The plan offers target-date funds, a capital-preservation option through MissionSquare, passive indexed options across bonds, U.S. equity, and international equity, active options in the same asset classes, and a lightly utilized managed-account option for participants who want individualized management. Industry benchmarking shows 85% of surveyed plans offer target-date funds, as does the Town's plan; the Town's plan offers all major asset classes represented industry-wide and does not offer a brokerage window. The Town's utilization pattern, concentrated in target-date funds, followed by active/passive U.S. equity and the stable-value option which closely mirrors industry trends. Target-date funds use a "glide path" that shifts from higher equity to higher fixed-income allocation as participants age; T. Rowe Price, the Town's provider, maintains a somewhat higher equity glide path than peer target-date managers, reflecting a philosophy that prioritizes protecting against outliving retirement savings over near-term market risk. Plan balances grew notably quarter-over-quarter, driven by both contributions and market performance. No changes were recommended to the fund menu. All funds remain on "maintain" status except two funds placed "on watch" for quantitative and qualitative reasons: the MFS Value Fund and the T. Rowe Price Growth Stock Fund.

Mr. Wallace asked for additional color on the MFS fund placed on watch, Mr. Polk explained that the fund's portfolio manager, departed the firm. It was also noted the fund's downside protection and diversification benefits are valued in the DC plan, but the combination of the manager’s departure and performance placed it on watch. Per standard practice, a fund is not kept on watch longer than four quarters before a decision is made to return it to maintain status or remove it.

Ms. Heavner referenced a recent presentation by a State chief investment officer indicating a move toward a larger cash position given market conditions and asked whether Fiducient was considering something similar. Mr. Kachmar responded short-term rates may move modestly higher pending an anticipated near-term rate action. More significantly, the 10-year Treasury yield has recently exceeded 5% for the first time since 2007, and broad investment-grade yields are now roughly 5.5%–5.75%. This shift in the relationship between fixed income yields and equity valuations/dividends could lead Fiducient's forthcoming capital market assumption update to favor a somewhat larger allocation to fixed income going forward, though no specific recommendation has yet been finalized.

Presentation: Economic Development Overview

Director of Planning and Community Development George McGregor presented the department's periodic development activity update. The department issues approximately 2,600 permits per year, resulting in about 4,000 inspections annually handled by two full-time building officials. Gross planning department fee revenue, nearly all from building permits, was approximately $750,000 in FY2019–20, rising to approximately $1.3–1.4 million in each of the last two fiscal years. A $2 increase to building permit fees effective July 1, 2025, accounts for roughly $120,000 of the increase, with the remainder attributable to elevated building activity. Permit valuations are estimated at the time of permit application and later reconciled ("rightsized") to actual construction value; last fiscal year's permitted construction activity totaled approximately $70 million in construction value. The assessor's office separately updates estimated current tax value for permitted projects for inclusion in the following year's grand list. Planning department application volume, which is a leading indicator of future permit activity, has remained consistent over the past several years, with 2026 off to a strong start.

Recently completed projects include Raising Cane's fast-service restaurant at Simsbury Commons, The Goddard School at 200 Hopmeadow St, The Nest childcare at 30 Hopmeadow St, an indoor pickleball facility and a trampoline park located in Simsbury Commons, demolition and reconstruction of the dental/orthodontic office facility at 619 Hopmeadow St, International Skating Center's (ISC)expansion of two smaller rinks, 245 Hopmeadow St which is used as a dormitory for ISC visitors and training teams.

Ongoing projects include Luminary at 3236 Iron Horse Blvd, Planet Fitness on Bushy Hill Road, 1263 Hopmeadow St has a front pad site along with a retail building, Hoffman Genesis (formerly Nissan) dealership, 46 Albany Turnpike undergoing a rebrand and addition to the building, and Willow Arms in Tariffville is undergoing a $3.4 million renovation.

Items that are in the pipeline include Chase Bank at 730 Hopmeadow St, Holiday Inn Express 1503 Hopmeadow St, additional residential units at Dorset Crossing, Mclean age-restricted independent living units, 4 lot subdivision on Holcomb St (3 of the 4 units are complete), Cambridge Court has a new developer who will resume construction on 5 previously-permitted

homes and approximately 28 homes remain to be built, Vessel project 446 Hopmeadow St 42 multifamily units.

Discussion followed regarding historical student-generation estimates for recent development having come in lower than originally projected, which participants attributed in part to shifting demographics (later marriage and childbearing, smaller household sizes) rather than modeling error. Assistant Superintendent Neil Sullivan offered to share the annual October 1st enrollment breakdown by development/neighborhood that he prepares for the Board of Education, noting Statewide declining school enrollment trends outside of a few exceptions. Mr. McGregor's presentation is attached.

Dr. Shivaswamy made a motion to move up agenda item (f) for the executive session. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

f) Pursuant to §CGS 1-200(2) the Board of Finance and staff will meet to discuss strategy and negotiations with respect to collective bargaining for the units represented by the Simsbury School Administrators and Supervisors Association.

Ms. Heavner made a motion to adjourn to executive session Pursuant to §CGS 1-200(2) the Board of Finance and staff will meet to discuss strategy and negotiations with respect to collective bargaining for the units represented by the Simsbury School Administrators and Supervisors Association and to invite Assistant Superintendent Sullivan and Deputy Finance Director Chamberlain. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

The meeting adjourned to executive session at 7:06 P.M.

The executive session was adjourned at 7:42 P.M

Vacancy Sub-Committee Update:

Dr. Shivaswamy reported that the Vacancy Subcommittee met twice, in August and September. Dr. Shivaswamy provided the sub-committee a presentation and proposed timeline on strategies for attracting high-technology companies to Simsbury, drawing on prior studies previously compiled by another Board member.

Finance Director's Report (Page 68-74):

Ms. Chamberlain stated tax abatements are down approximately $10,000 compared to the prior year. In August, funds were rolled into three CDs with 3, 6, and 9 month terms; the budget assumed a 3.5% interest rate, and actual rates achieved were slightly higher, suggesting likely excess interest income for the year. Overall revenues are tracking on budget/target relative to the prior year. Town Clerk's office revenue is running at approximately 35.61% of budget due to elevated

conveyance tax payments. The Board requested a breakdown, ahead of the next meeting, of the tax department's revenue sources (current-year taxes vs. prior-year collections/fees and fines) to clarify the driver behind the year-over-year increase from 53% to 54% of budget received which is approximately $1 million. Overall expenditures are tracking similarly to the prior year. The Elections expenses are running approximately 10% over the prior year due to the additional August 2026 election/voting activity. Memorial Pool expenditures show a significant decrease versus the prior year due to a new employee's payroll coding error. Staff is working on correcting this error.

Agenda Items:

a) Supplemental Appropriation – North Central Area Agency on Aging Grant (Pages 75-76)

Ms. Chamberlain presented a request for a $5,000 supplemental appropriation, fully grant-funded (no Town match), for the Aging & Disability Commission's senior luncheon program, funded via a North Central Area Agency on Aging grant.

Dr. Shivaswamy made a motion effective September 15, 2026, to approve a supplemental appropriation in the amount of $5,000 for the Aging and Disabilities Commission's senior luncheon program, funded by the North Central Area Agency on Aging grant with no Town match. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

b) Supplemental Appropriation – State Legislative Directed Grant (Page 77)

Mr. Wallace made a motion to table the supplemental appropriation for the State Legislative Directed Grant. Dr. Shivaswamy seconded the motion. All were in favor and the motion passed unanimously.

c) Policy Review (Pages 78-153)

The Board reviewed proposed new language, developed at the Town Manager's request, formalizing the Board's practice regarding fluctuations in the debt service schedule: the Town may use cash for capital funding to smooth a temporary dip in debt service, and may use capital reserves for a period of no more than three years to smooth a temporary spike in debt service. Board members discussed whether the language was appropriately non-binding; it was agreed that the use of "may" (rather than "shall" or "will") preserves flexibility, and that the policy simply documents an existing available tool rather than mandating its use. It was noted this tool will be directly relevant to upcoming debt planning discussions regarding the Squadron Line project, which is expected to create a debt service spike.

Mr. Helfand made a motion to accept the amendment to the Capital Planning and Financing Policy, adding the language outlined on packet page 100 regarding capital funding and debt service stabilization. Mr. Wallace seconded the motion. All were in favor and the motion passed unanimously.

The Board reviewed proposed new language codifying the Board's standard practice of declining to fund items during the fiscal year that could reasonably have been anticipated during the budget process and deferred to the next budget cycle, except in cases of genuine emergency or unforeseen circumstances posing risk to town operations, property, public health/safety, or future costs. Board members agreed this reflects existing, consistently applied practice.

Mr. Helfand made a motion to accept the proposed language for Fund Balance Policy, V. General Fund number 6 bullet point. Dr. Shivaswamy seconded the motion. All were in favor and the motion passed unanimously.

Ms. Heavner raised a question about proposed fund balance language for the health fund, specifically the absence of previously discussed language limitation utilization to no more than one-third above the 25% target, noting that the Town's prior financial advisor had recommended including such language while the current advisor had not. Board members found some of the drafted language unclear and, with the Finance Director not in attendance to explain the reason behind the omission, agreed to table the item pending her return.

d) Draft Board of Finance Annual Report Letter (Pages 154-157)

Ms. Heavner noted a draft annual report letter had been circulated previously but still requires updated figures. By consensus, the Board asked the Finance Director to return with a completed draft with updated numbers for review and approval at the next meeting.

Review of Minutes:

e) July 21, 2026, Regular Meeting Minutes (pages 158-177)

Dr. Shivaswamy made a motion, effective September 15, 2026, to approve the minutes with the amendments from the Chair of July 21, 2026, Regular Meeting. Mr. Helfand seconded the motion. The motion passed 4-0-1, with Ms. Heavner, Mr. Helfand, Mr. Doyle and Dr. Shivaswamy in favor, and Mr. Wallace abstaining.

Adjourn:

Mr. Helfand made a motion to adjourn the Regular Meeting of the Board of Finance at 8:13 P.M. Mr. Wallace seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,

Kelsey Chamberlain
Deputy Finance Director

MONTHLY REPORT - JULY 2026

	Building		Mechanical			Totals					
	Permits Issued	Construction Value		Permits Issued	Construction Value	Total All Permits	Total all Construction Value	Total Actual Receipts	Total Inspections	Total Zoning Inspections	Total Zoning Compliance
Commercial	8	$ 554,578.00	Electrical	5	$ 31,017.00		$ 686,217.00				
			Mechanical	3	$ 79,500.00						
			Plumbing	1	$ 7,500.00						
			Gas	1	$ 13,622.00						
			CTotal	**10**	**$ 131,639.00**						
Residential	100	$ 9,025,008.37	Electrical	56	$ 193,280.00		$ 10,632,799.55				
			Mechanical	70	$ 1,117,848.00						
			Plumbing	33	$ 270,015.10						
			Gas	5	$ 26,648.08						
			RTotal	**164**	**$ 1,607,791.18**						
TOTALS	108	$ 9,579,586.37		174	$ 1,739,430.18	282	$ 11,319,016.55	91,770.72	449	15	49

New SF Units 1 $ 525,000.00

Notable permits

EBAD		$141,721.00	
55 Bushy hill	$	109,910.00	
Luminary	$	267,802.00	garage
12 Up-the-Road	$	230,000.00	
3 Ridgebury	$	150,000.00	
Luminary	$	6,014,626.00	BldgC
9 Ox yoke	$	125,500.00	

New Housing Units

	2022	2023	2024	2025	2026	2027
Single Family	20	8	8	1	1	
Two-Unit Buildings			0			
3-4 Unit Buildings	0	0	0			
5+ Unit Buildings	26	0	118	70	35	
Total units	**46**	**8**	**126**	**71**	**36**	

MONTHLY REPORT - AUGUST 2026

	Building		Mechanical			Totals					
	Permits Issued	Construction Value		Permits Issued	Construction Value	Total All Permits	Total all Construction Value	Total Actual Receipts	Total Inspections	Total Zoning Inspections	Total Zoning Compliance
Commercial	7	$ 6,141,559.00	Electrical	5	$ 61,085.00		$ 6,257,701.14				
			Mechanical	2	$ 39,749.00						
			Plumbing	2	$ 15,308.14						
			Gas	0	$ -						
			CTotal	**9**	**$ 116,142.14**						
Residential	91	$ 1,744,956.00	Electrical	55	$ 322,421.39		$ 3,666,722.74				
			Mechanical	65	$ 1,370,600.29						
			Plumbing	23	$ 164,800.74						
			Gas	12	$ 63,944.32						
			RTotal	**155**	**$ 1,921,766.74**						
TOTALS	98	$ 7,886,515.00		164	$ 2,037,908.88	262	$ 9,924,423.88	$ 114,060.28	478	19	47

New SF Units	0	$	-
Notable permits	46 Albany TPK		$4,593,530.00
	660 Hopmeadow	$	122,433.00
	32 Iron Horse	$	509,236.00
	530 Bushy Hill	$	800,000.00
	101 Cambridge	$	150,000.00

New Housing Units

	2022	2023	2024	2025	2026	2027
Single Family	20	8	8	3		
Two-Unit Buildings			0			
3-4 Unit Buildings	0	0	0			
5+ Unit Buildings	26	0	118	70		
Total units	**46**	**8**	**126**	**73**	**0**	

MONTHLY REPORT - SEPTEMBER 2026

	Building		Mechanical			Totals					
	Permits Issued	Construction Value		Permits Issued	Construction Value	Total All Permits	Total all Construction Value	Total Actual Receipts	Total Inspections	Total Zoning Inspections	Total Zoning Compliance
Commercial	9	$ 274,853.00	Electrical	8	$ 436,907.09		$ 2,264,696.09				
			Mechanical	3	$ 1,294,659.00						
			Plumbing	4	$ 258,277.00						
			Gas								
			CTotal	**15**	**$ 1,989,843.09**						
Residential	113	$ 3,271,100.35	Electrical	53	$ 458,651.20		$ 4,510,349.58				
			Mechanical	52	$ 607,488.03						
			Plumbing	36	$ 130,260.00						
			Gas	15	$ 42,850.00						
			RTotal	**156**	**$ 1,239,249.23**						
TOTALS	122	$ 3,545,953.35		171	$ 3,229,092.32	293	$ 6,775,045.67	$ 110,928.56	530	19	55

New SF Units	1	$	100,000.00
Notable permits	Mclean		$104,000.00
	35 Notch	$	100,000.00
	148 Farms Village	$	100,000.00
	50 West Pont	$	158,000.00
	476 Hopmeadow	$	185,000.00
	20 southbridge	$	118,960.00
	92 Great Pond	$	114,000.00
	34 Sand Hill	$	118,000.00
	55 Elm	$	228,245.00

New Housing Units

	2022	2023	2024	2025	2026	2027
Single Family	20	8	8	1		
Two-Unit Buildings			0			
3-4 Unit Buildings	0	0	0			
5+ Unit Buildings	26	0	118	70		
Total units	**46**	**8**	**126**	**71**	**0**	

		Building	St Educ	Ret Ck Fee	Planning	Zoning	ZBA	Wetlands	Engineer	LU State	Fire Fees	TOT '26-27	TOT '25-26	TOT '24-25
2026	JULY	84,754.00	1,396.72	0.00	0.00	1,225.00	0.00	792.00	1,275	348.00	1,980.00	91,770.72	93,095.92	98,859.06
	AUGUST	95,146.00	1,554.28	0.00	0.00	1,407.00	0.00	132.00	1,655.00	116.00	14,050.00	114,060.28	78,747.90	88,797.14
	SEPT	98,655.00	1,613.56	0.00	0.00	1,659.00	182.00	132.00	550.00	232.00	7,905.00	110,928.56	112,752.86	171,244.66
Subtotal		**278,555.00**	**4,564.56**	**0.00**	**0.00**	**4,291.00**	**182.00**	**1,056.00**	**3,480.00**	**696.00**	**23,935.00**	**316,759.56**	**284,596.68**	**358,900.86**
	OCT												91,035.79	368,449.38
	NOV												175,615.24	61,429.00
	DEC												55,005.60	44,475.78
Subtotal		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**321,656.63**	**474,354.16**
2027	JAN												74,716.72	114,396.44
	FEB												68,225.12	48,799.90
	MARCH												160,902.18	177,099.14
Subtotal		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**303,844.02**	**340,295.48**
	APRIL												121,186.06	67,682.22
	MAY												272,135.88	61,507.89
	JUNE												357,151.72	224,676.74
Subtotal		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**750,473.66**	**353,866.85**
TOTALS		**278,555.00**	**4,564.56**	**0.00**	**0.00**	**4,291.00**	**182.00**	**1,056.00**	**3,480.00**	**696.00**	**23,935.00**		**1,660,570.99**	**1,527,417.35**

MEMORANDUM TO: Members of the Board of Education

FROM: Matthew T. Curtis
Superintendent of Schools

DATE: October 13, 2026

RE: October 1 Enrollment Report
Magnet School Enrollment Report

Index:

Table I Comparison of Actual K-12 Enrollment – 10/1/26 vs 10/1/25
Table II Comparison of Elementary Enrollment by School 10/1/26 versus 10/1/25
Table III Comparison of Actual Enrollment 10/1/26 versus Projected Enrollment 10/1/26 by School
Table IV Comparison of Actual Enrollment 10/1/26 versus Projected Enrollment 10/1/26 by Grade Level
Table V Summer Registration and Withdrawal Data
Table VI 5-Year Historical Enrollment by School 2022-23 through 2026-27
Table VII October 1, 2026 Enrollment by School
Table VIII Attendance at Magnet and Out-of-District Programs (not included in 10/1/26 enrollment)
Table IX Attendance at Magnet and Out-of-District Programs (included in 10/1/26 enrollment)

Table I -- Comparison of Actual Enrollment Figures
10/01/26 versus 10/01/25

Grade	Actual 10/1/2026	Actual 10/1/2025	Differential
K-6	2031	2101	-70
7-8	642	646	-4
9-12	1200	1219	-19
Totals	**3873**	**3966**	**-93**

In comparison to our October 2025 data:

- K-6 enrollment has decreased by 70 students.
- Henry James Memorial School enrollment has decreased by 4 students.
- Simsbury High School enrollment has decreased by 19 students.
- The overall district enrollment has decreased by 93 students.

Table II – Comparison of Elementary Enrollment by School
10/1/26 vs. 10/1/25

School	Actual 10/1/26	Actual 10/1/25	Differential
Central	360	381	-21
Latimer Lane	494	492	+2
Squadron Line	620	642	-22
Tariffville	229	232	-3
Tootin' Hills	327	354	-27
New Path	1	0	+1
TOTALS K-6	**2031**	**2101**	**-70**

Table III -- Comparison of Actual Enrollment 10/01/26 versus Projected Enrollment 10/01/26 By School

School	Actual 10/1/26	Projected 10/1/26	Differential
K-6 Overall	2030	2093	-63
Central	360	373	-13
Latimer	494	511	-17
Squadron Line	620	624	-4
Tariffville	229	230	-1
Tootin' Hills	327	355	-28
Henry James	639	655	-16
Simsbury High	1190	1235	-45
New Path 5-12	14	0	+14
Totals	**3873**	**3983**	**-110**

Table IV – Comparison of Actual Enrollment 10/01/26 versus Projected Enrollment 10/01/26 by Grade Level

Grade	Actual 10/1/26	Projected 10/1/26	Differential
K	262	277	-15
1	263	266	-3
2	264	281	-17
3	287	292	-5
4	299	310	-11
5	338	348	-10
6	318	319	-1
7	329	340	-11
8	313	315	-2
9	308	318	-10
10	316	321	-5
11	254	264	-10
12	322	332	-10
Totals	**3873**	**3983**	**-110**

The projected enrollment, collaboratively generated by the Human Resources Department and NESDEC in November of 2025, was 3983. The overall October 1 enrollment of 3873 is 110 students less than our November 2025 projections

Table V – Registered Students vs. Withdrawals Summer 2026 (not including K)*

School	Registered Summer 2026	Withdrew Summer 2026
Central	**14**	**18**
Latimer	**22**	**11**
Squadron	**14**	**15**
Tariffville	**9**	**10**
Tootin' Hills	**2**	**16**
Henry James	**15**	**45**
Simsbury High School	**23**	**42**
Totals	**99**	**157**

Summer in-migration for 2025-26 was a net decrease of 58 students compared to a net decrease of 39 students in 2025-26 and a net decrease of 11 for the summer of 2024-26.

Table VI
5-Year Historical Enrollment by School

Year	Central	Latimer	Squadron	Tariffville	Tootin'	HJMS	SHS	NP	'26	'25	'24	'23	'22
2026	360	494	620	229	327	639	1190	14	3873				
2025	381	492	642	232	354	646	1219			3966			
2024	395	475	668	236	371	687	1229				4061		
2023	404	470	655	263	385	634	1293					4104	
2022	394	450	678	260	394	627	1261						4064
+/-	-34	+44	-58	-31	-67	+12	-71	+14					-191

- All figures reflect the K-12 October 1 enrollment data from each year.
- All enrollment figures include Open Choice students.
- During the five-year period overall enrollment has decreased by 191 students.

Table VII: October 1, 2026 Enrollment

	CENTRAL				LATIMER				SQUADRON				TARIFFVILLE				TOOTIN'				HENRY JAMES			SIMS. HIGH			NEW PATH		TOTAL
	Students	Outplaced	Open Choice	Teachers	Students	Outplaced	Open Choice	Teachers	Students	Outplaced	Open Choice	Teachers	Students	Outplaced	Open Choice	Teachers	Students	Outplaced	Open Choice	Teachers	Students	Outplaced	Open Choice	Students	Outplaced	Open Choice	Students	Open Choice	Students
PK sped					**8**				**17**																				25
PK reg					**46**				**42**																				88
K	**44**		**2**	**3**	**65**		**0**	**3**	**86**		**3**	**4**	**27**		**3**	**2**	**40**		**2**	**2**									**262**
1	**46**		**2**	**3**	**85**		**2**	**4**	**63**		**3**	**3**	**31**		**7**	**2**	**38**		**1**	**2**									**263**
2	**51**		**0**	**3**	**55**		**2**	**3**	**89**		**0**	**5**	**25**	**1**	**4**	**2**	**44**		**0**	**3**									**264**
3	**51**		**2**	**3**	**77**		**1**	**4**	**86**		**1**	**4**	**27**		**1**	**2**	**46**		**2**	**3**									**287**
4	**47**		**0**	**3**	**61**	**1**	**0**	**3**	**96**		**3**	**5**	**42**		**2**	**2**	**53**		**3**	**3**									**299**
5	**63**		**4**	**3**	**82**		**4**	**4**	**101**	**1**	**4**	**5**	**40**		**3**	**2**	**51**	**1**	**4**	**3**							**1**		**338**
6	**58**	**1**	**4**	**3**	**69**	**2**	**6**	**3**	**99**		**1**	**4**	**37**		**3**	**2**	**55**		**5**	**3**									**318**
7																					**327**	**1**	**18**				**2**		**329**
8																					**312**	**2**	**11**				**1**		**313**
9																								**308**	**1**	**12**	**0**		**308**
10																								**314**	**2**	**18**	**2**		**316**
11																								**250**	**2**	**10**	**4**		**254**
12																								**318**	**10**	**11**	**4**		**322**
TLS		1	14	21		3	15	24		1	15	30		1	23	14		1	17	19	**639**	3	29	**1190**	15	51	**14**	0	
TLENRL	**360**				**494**				**620**				**229**				**327**				**639**			**1190**					**3873**

		Open Choice																												
		PreK		6					**Outplaced**				**Enroll Totals**				**Pre K Enroll/Squadron**					**Pre K Enroll/Latimer**							
TTLS		**K-6**		84			Sped	**K-6**	7		RegEd OP		**K-6**	2031																
		7 - 8		29			Sped	**7 - 8**	3		RegEd OP		**7-8**	642			Pre K Sped		17			Pre K Sped						8		
		9 - 12		51			Sped	**9 - 12**	15		RegEd OP		**9-12**	1200			Pre K Reg		42	59		Pre K Gen						46		
TOTAL				**170**					**25**	**0**				**3873**						**59**								54		
																	System TOTAL		**3986**											

Summary of Table VII:

This table illustrates enrollment by school and grade, as well as data on out-placed students, and information on the number of identified special education students in our pre-k enrollments. (Note: Preschool students are not reflected in the official October 1 enrollment report submitted to the Connecticut State Department of Education.)

- The largest class in the district is the 5th grade with 338 students. The second largest class is 7th grade with 329 students.
- The smallest class in the school system is 11th Grade with 254 students. The second smallest classes is Kindergarten with 262 students.
- In addition, 170 students from Hartford are enrolled in Simsbury through Open Choice in grades PK-12, a decrease of 5 students from last year. Of that number, 6 Open Choice students are enrolled in the Children's Academy Preschool Program at Squadron Line School.

Table VIII: Attendance at Magnet and Out-of-District Programs
(not included in 10/1/26 enrollment)

Preliminary Magnet / Charter / Tech Schools Enrollment (rosters not complete from all schools yet)																							
October 1, 2026																							
Grade	Academy of Aerospace & Engineering (Elem, Middle, HS) [CREC]	Academy of International Studies (CREC)	Academy of Science & Innovations [CREC]	Ana Grace Academy of the Arts [CREC]	Discovery Academy (CREC)	Greater Hartford Academy of the Arts (Ful Day)	Museum Academy [CREC]	Reggio Magnet School of the Arts [CREC]	Environmental Sciences Magnet at Hooker School (HFRD)	Montessori Magnet School at Annie Fisher [HFRD]	Noah Webster Micro Society Magnet School [HFRD]	Hartford Pre-K Magnet North Campus (HFRD)	Hartford Pre-K Magnet South Campus (HFRD)	Univ High School of Sci/Eng [HFRD]	Great Path Academy at MCC HFRD)	A I Prince Technical School	Howell Cheney Regional Vo-Tech School	Oliver Wolcott Technical H S	Suffield VoAg	CT River Academy at Goodwin University	Explorations Charter School	Wintonbury Early Childhood Magnet [BFLD]	Totals
Pk				8			2	13		4										2		41	70
K				3				1															4
1				4				2															6
2	1			4					1	1													7
3	1			2				3			1												7
4	1			3				1			1												6
5				3				1															4
6	1	1		1																			3
7				1						1													2
8				1																			1
9		2				4								1					4				11
10	2					2									1			2					7
11		1	1															2	2				6
12						1												2		1			4
Totals	6	4	1	30	0	7	2	21	1	6	2	0	0	1	1	0	0	6	6	3	0	41	138

Summary of Table VIII

This table illustrates the number of students attending Hartford Area Magnet Schools and Out-of-District vocational and technical programs. Although these students live in Simsbury, they are not reflected in the October 1 enrollment report. On October 1, 2025, 142 students were enrolled in full-day magnet and out-of-district programs. This year's number of 138 reflects a decrease of 4 students.

Please note of the 138 students enrolled, 74 students (53.6%) attend K and PK programs.

Table IX: Attendance at Magnet and Out-of-District Programs
(included in 10/1/26 enrollment)

Grade	GHAA (1/2 day) [CREC]	FVDC [CREC]	Bristol Tech	Totals
8				**0**
9	2			**2**
10				**0**
11	3			**3**
12	1	2		**3**
Totals	**6**	**2**	**0**	**8**

Summary of Table IX:

This table illustrates Simsbury students attending part-time Magnet Schools and other programs. Students at the Greater Hartford Academy of Performing Arts attend that institution on a part-time basis, with the remainder of the instructional day spent at Simsbury High School. Those students are reflected in the October 1 enrollment report.

On October 1, 2026, 8 students were enrolled in part-time magnet and out-of-district programs, which is a decrease of 3 students from October 1, 2025.

MTC:cdf

NEW DEVELOPMENT CONSTRUCTION / ENROLLMENT **As of: 10/1/2026**

Single Family Homes

SPS Grades / Students

	# Units Proposed	# Units Built	# Units Occupied	District	Families	Students	K	1	2	3	4	5	6	Total K-6	7	8	9	10	11	12	Total 7-12
Carson Way	74	74	74	Central	8	9		2				1		3	3			1		2	6
Mill Pond Crossing	20	20	20	Central	1	1								0					1		1
Copper Hill Estates	79	41	34	Squadron	-	10			2	1	4	2	1	10							0
				Tariffville	20	20	1	2	1		2	1		7	2	1	3	2	2	3	13
				Total:	29	40								20							20

Completed Rental Apartments

SPS Grades / Students

	# Units Proposed	# Units Occupied	District	Families	Students	K	1	2	3	4	5	6	Total K-6	7	8	9	10	11	12	Total 7-12
Simsbury Center Apts	25	24	Central	0	0								0							0
Ridge at Talcott-North	299	284	Central	4	5			1	1	1	2		5							0
			Latimer	31	34	2	7	2	2	2	2		17	2	3	1	3	5	3	17
Highcroft Place/#1,2,3	272	264	Central	26	33	1	2	4	1	2	6	1	17		1	3	3	4	5	16
Mill Commons	88	86	Central	2	2							1	1						1	1
Kings Ridge	24	23	Latimer	1	1								0						1	1
Aspen Green	180	174	Latimer	33	43	3	4	3	6	1	4	4	25	3	4	2	1	7	1	18
Dorset Crossing #1	168	164	Tariffville	11	15	1	1		1			3	6	1	1	1	2	3	1	9
			Total:	108	133								71							62

In Progress/Potential Apartments

SPS Grades / Students

	# Units Proposed	# Units Built	# Units Occupied	Likely District	Families	Students	K	1	2	3	4	5	6	Total K-6	7	8	9	10	11	12	Total 7-12
Luminary (Iron Horse)	175	70	49	Tariffville	3	4	1	1			2			4							0
Vessel	48	0	0	Central	0	0								0							0
Dorset Crossing #2	144	0	0	Tariffville	0	0								0							0
Ridge at Talcott-South	432-680	0	0	Latimer	0	0								0							0
Hopmeadow Condos	25	0	0	Latimer	0	0								0							0
				Total:	3	4								4							0

Notes: **Copper Hill Estates**- Formerly known as Cambridge Crossing: New developer has taken over after financial difficulties, and construction is active again. Newer residents with elementary age students have been assigned to Tariffville School. Currently, there are 7 students attending Tariffville School, and 10 students attending Squadron Line School.

Luminary Apartments: First two buildings have opened. Three remaining buildings scheduled for completion in February, 2027, May 2027, and September, 2027.

Dorset Crossing #2 has been approved, but no construction has begun.

Vessel: Foundation was poured over a year ago; construction has stalled due to building code concerns.

Ridge at Talcott-South: Recent proposals range from 432 to 680 units. Any next steps will be determined by pending litigation.