



South Fire District  
Capital Non-Recurring Account Proposed 2026 - 2027

	2024-2025	2025-2026	2025-2026	2025-2026	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
	Remaining Balance	Proposed Contribution	Proposed Expenditure	Actual Expenditure	Net Change Revenue	CNR Accrued Interest as of 04/30/2026	Remaining Balance	Proposed Contribution	Proposed Expenditure	Remaining Balance	
Self-Contained Breathing Apparatus (SCBA)	\$ 99,866.91						\$ 99,866.91	\$ 100,000.00		\$ 199,866.91	
Training Equipment	\$ 15,000.00						\$ 15,000.00			\$ 15,000.00	
Computers and Peripherals	\$ 30,236.92	\$ 20,000.00	\$ 20,000.00	\$ 19,962.48			\$ 30,274.44	\$ 15,000.00	\$ 15,000.00	\$ 30,274.44	
Rescue Tools	\$ 7,455.23						\$ 7,455.23			\$ 7,455.23	
Defibrillators/ALS Equip.	\$ 6,188.50			\$ 6,188.50			\$ -			\$ -	
Fire Fighting Equipment	\$ 4,413.96	\$ 20,000.00	\$ 20,000.00	\$ 20,518.80			\$ 3,895.16	\$ 15,000.00	\$ 14,000.00	\$ 4,895.16	
Health & Safety	\$ 20,600.00	\$ 5,000.00	\$ 5,000.00	\$ 19,975.00			\$ 5,625.00			\$ 5,625.00	
Facility Equipment	\$ 26,640.50	\$ 70,000.00	\$ 70,000.00				\$ 96,640.50			\$ 96,640.50	
Facility Improvements/Repairs	\$ 58,601.04	\$ 24,000.00	\$ 24,000.00	\$ 34,950.00			\$ 47,651.04	\$ 120,000.00	\$ 120,000.00	\$ 47,651.04	
Furniture	\$ 46,155.08	\$ 15,000.00	\$ 15,000.00	\$ 7,798.37			\$ 53,356.71	\$ 10,000.00		\$ 63,356.71	
Apparatus	\$ 756,532.80	\$ 85,500.00			\$ 417,317.50	\$ 71,509.91	\$ 1,330,860.21	\$ 250,000.00		\$ 1,580,860.21	
Emergency Response Vehicles	\$ 519,417.34	\$ 10,000.00	\$ 10,000.00	\$ 345,951.21			\$ 183,466.13	\$ 10,000.00		\$ 193,466.13	
Staff Vehicle	\$ 16,147.83	\$ 50,000.00					\$ 66,147.83	\$ 20,000.00	\$ 20,000.00	\$ 66,147.83	
SFD Building Project Repayment	\$ 367,580.00						\$ 367,580.00			\$ 367,580.00	
Total	\$ 1,974,836.11	\$ 299,500.00	\$ 164,000.00	\$ 455,344.36	\$ 417,317.50	\$ 71,509.91	\$ 2,110,336.11	\$ 540,000.00	\$ 169,000.00	\$ 2,678,819.16	

2026 - 2027 Expenditures

- Computers and Peripherals - Additional monitors for Community Room (2).
- Facility Improvements/Repairs - Heat tape for fire station roof.
- Facility Improvements/Repairs - Communications office upgrade.
- Firefighting Equipment - Foam equipment.
- Staff Vehicle - Replace Car 30 - Chief Trzaski

## **South Fire District**

### **2026 – 2027 Budget Notes**

#### **Income**

Motor Vehicle Property Tax Revenue and Tax Supplement – This calculation is based on the Common Council’s approval of a **33.3** mill rate and the State of Connecticut motor vehicle **32.46** mill rate cap, which does not allow South Fire District to collect motor vehicle taxes.

Investment Income – a conservative increase due to the current interest rates on unrestricted funds.

#### **Expenses**

7201 – Electricity – Increase based on usage.

7202 – Water & Sewer – Increase based on usage.

7204 – Telephone – Increase due to increase in service cost.

7401 – Fuel – Decrease based on usage.

7403 – Vehicle Repairs – Increase due to aging apparatus.

7403-1 – Apparatus Preventative Maintenance – Increase due to increase in service costs.

7404 – NFPA/OSHA Compliance – Increase due to increase in service costs.

7501 – Insurance – Workers Compensation – Increase due to change in carrier because our current carrier is no longer offering coverage for the fire service industry.

7502 – Insurance – Commercial Package – Decrease based on insurance carrier quote.

7503 – Insurance – Medical – Decrease due to staffing and family status changes based on current premiums, and a change in the dental insurance carrier. An estimated increase of 9.5% has been used for the period of 01/01/2027 – 06/30/2028 as recommended by our carrier.

7504 – Insurance – Cyber – Estimated 10% increase.

7509 – Insurance – Life and Disability – Increase due to salary increases.

7511 – Pension – Defined Benefit – This is a new plan approved in January effective as of 07/01/2025.

7512 – Pension – Defined Contribution – Decrease due to the inception of the Defined Benefit plan.

7513 – Unused Sick Time – Decrease due to staffing changes and unused sick days.

7601 – Salaries – Fire Department – Increase due to staffing changes and salary increases.

7602 – Salaries – Administrative – Increase due to salary increases.

7603 – Replacements/Call Backs – Decrease calculated based on overtime hours in previous fiscal year and using new salary rates. *As of the payroll of May 21<sup>st</sup>, we are currently at \$580,743.33 which is 74.2% of budget. When underfunding this line, it also affects the following:*

- 7609 – Employer – Social Security
- 7610 – Employer – Medicare
- 7501 – Insurance - Workers Compensation – Each year we submit our expected payroll for our worker’s comp carrier to provide a quote for the next fiscal year. However, when audited annually and we are *over* the expected payroll, we are billed for the difference.

Unfortunately, we cannot anticipate emergencies, illness, or injuries. Regardless, it is fiscally irresponsible to underfund this line. This causes a strain on the rest of the budget and makes it more difficult to operate within our lines.

7604 – Fringe Benefits – Increase due to fringe benefits paid associated with salary and staffing changes.

7607 – PEB – Heart and Hypertension – Decrease due to existing claim final payment.

7609 – Employer – Social Security, and 7610 – Employer – Medicare – Increase due to salary increases.

7701 – Tax Collector’s Expense – Increase due to increase in vendor service cost.

7703 – Office Expenses – Increase due to increase in average expenses.

7704 – Auditor – Increase based on auditor’s quote.

7709 – Activity Expense – Increase due to increased participation in activities/events.

7710 – Professional Services – Increase due to additional services required for Defined Benefit pension plan.

7717 – Software Support – Decrease due to packaged software services and support.

7801 – Repairs Building – Estimated increase due to increase in repair costs.

7803 – Services – Increase due to increase in service costs.

7910 – Protective Clothing/Equipment – Increase due to increase in gear/equipment costs.

7913 – Breathing Air & Oxygen – Increase due to increase in service costs.

7915 – Medical Testing – Decrease due to change in the number of NFPA 1582 physicals budgeted.