

April 19, 2022

Dear Chairman Marsh and the New Fairfield Board of Finance:

Attached please find revisions made to the 2022-2023 Board of Education budget. These updates have been made in the following line items due to inflationary costs we are experiencing in various cost centers including, utilities, vo-ag tuition and special education. Additionally, due to changes in budgeted special education costs, we recommend the town increase expected revenue from the excess cost grant. We have forwarded this information to Mrs. Olga Melnikov, New Fairfield Finance Director, and requested she update the top sheet of the budget and mill rate to reflect these changes.

Thank you for your prompt attention to this matter.

Sincerely,

Dominic Cipollone and the Board of Education members

**DISTRICTWIDE & SPECIAL EDUCATION
BUDGET REVISIONS - FISCAL 2022/2023**

BUDGET UNIT	BUDGET UNIT TITLE	ACCOUNT	ACCOUNT TITLE	2021/2022 Voter Approved	2022/2023 BOE's Request	2022/2023 BOE's Revised	Difference
0116000100010001	Tuition	566	Tuition - Vo-Ag	20,469	61,407	88,699	27,292
0116800270010001	Transportation	626	Gasoline	3,140	19,500	19,500	*
0116800270010001	Transportation	627	Diesel	85,932	109,440	109,440	*
0116800260010001	Utilities	623	Bottled Gas	24,500	36,000	36,000	*
0116800260010001	Utilities	624	Oil	189,750	246,750	246,750	*
Total Districtwide				323,791	473,097	500,389	27,292

* These costs are projected to be \$37,000 to \$86,000 higher than budgeted based on recent pricing and market fluctuations. \$36,354.00 is available in a heating oil assistance grant to mitigate these cost increases.

0118001210020301	PPS Office	815	Contingency	125,000	125,000	125,000	0
0118003100020301	SpEd Tuition	560	Tuition - Summer	145,499	254,363	262,260	7,897
0118003100020301	SpEd Tuition	561	Tuition - In State Public	411,325	81,900	40,950	(40,950)
0118003100020301	SpEd Tuition	562	Tuition - In State Private	825,029	1,479,662	1,807,260	327,598
0118004272220301	SpEd Out-Dist	510	Pupil Transportation	442,142	894,194	930,494	36,300
0118004270220301	SpEd Summer	510	Pupil Transportation	52,304	126,406	113,203	(13,203)
Total Special Education				2,001,299	2,961,525	3,279,167	317,642

Note: Based on the above revised expenditures, town budgeted revenue from the excess cost grant can increase from \$651,000 to \$715,000

Total Revised BOE Budget	2,325,090	3,434,622	3,779,556	344,934
Less Additional Town Revenue	(351,000)	(651,000)	(711,000)	(64,000)
Total Budget Revision	1,974,090	2,783,622	3,068,556	284,934

Mill rate impact of budget revisions: +0.51%

**BOARD OF EDUCATION'S REVISED RECOMMENDED OPERATING BUDGET
FISCAL 2022/2023**

Revised Cost Centers Highlighted

	2019/2020 Voter Approved	2020/2021 Voter Approved	2021/2022 Voter Approved	2022/2023 BOE's Revised	\$ Chng Prior Year	% Chng Prior Year
Consolidated School	\$ 111,199	\$ 115,361	\$ 96,401	\$ 68,074	\$ (28,327)	-29.38%
Meeting House Hill School	\$ 92,448	\$ 90,004	\$ 80,762	\$ 81,560	\$ 798	0.99%
Middle School	\$ 89,955	\$ 74,044	\$ 62,711	\$ 53,545	\$ (9,166)	-14.62%
High School	\$ 306,520	\$ 305,787	\$ 289,331	\$ 271,420	\$ (17,911)	-6.19%
Interscholastic Athletics	\$ 197,612	\$ 202,712	\$ 193,497	\$ 171,831	\$ (21,666)	-11.20%
Districtwide	\$ 3,007,794	\$ 2,946,590	\$ 2,957,018	\$ 3,107,762	\$ 150,744	5.10%
Central Office	\$ 467,864	\$ 552,751	\$ 566,117	\$ 564,434	\$ (1,683)	-0.30%
Technology	\$ 665,226	\$ 678,848	\$ 688,745	\$ 676,080	\$ (12,665)	-1.84%
Curriculum, Staff Dev. & Enrichment	\$ 283,039	\$ 190,397	\$ 94,980	\$ 107,030	\$ 12,050	12.69%
Buildings & Grounds	\$ 622,418	\$ 626,298	\$ 666,788	\$ 690,207	\$ 23,419	3.51%
Special Education	\$ 2,123,605	\$ 2,391,985	\$ 2,645,727	\$ 4,448,748	\$ 1,803,021	68.15%
TOTAL NON-PAYROLL	\$ 7,967,680	\$ 8,174,777	\$ 8,342,077	\$ 10,240,691	\$ 1,898,614	22.76%

Dollar Difference	\$ 354,974	\$ 207,097	\$ 167,300	\$ 1,898,614
Percentage Difference	4.66%	2.60%	2.05%	22.76%

TOTAL PAYROLL	\$ 26,015,564	\$ 26,413,525	\$ 26,515,880	\$ 26,761,874	\$ 245,994	0.93%
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Dollar Difference	\$ 165,858	\$ 397,961	\$ 102,355	\$ 245,994
Percentage Difference	0.64%	1.53%	0.39%	0.93%

Health Insurance	\$ 5,180,740	\$ 5,292,331	\$ 5,223,945	\$ 4,887,171	\$ (336,774)	-6.45%
Other Employee Benefits	\$ 1,253,025	\$ 1,327,882	\$ 1,435,412	\$ 1,432,950	\$ (2,462)	-0.17%
TOTAL EMPLOYEE BENEFITS	\$ 6,433,765	\$ 6,620,213	\$ 6,659,357	\$ 6,320,121	\$ (339,236)	-5.09%

Dollar Difference	\$ (152,150)	\$ 186,448	\$ 39,144	\$ (339,236)
Percentage Difference	-2.31%	2.90%	0.59%	-5.09%

TOTAL OPERATING BUDGET	\$ 40,417,009	\$ 41,208,515	\$ 41,517,314	\$ 43,322,686	\$ 1,805,372	4.35%
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Dollar Difference	\$ 368,682	\$ 791,506	\$ 308,799	\$ 1,805,372
Percentage Difference	0.92%	1.96%	0.75%	4.35%

**ESTIMATED DEBT SERVICE & CAPITAL NON-RECURRING
FISCAL 2022/2023**

Debt Service Except HS/CELA	\$ 2,134,065	\$ 1,905,092	\$ 1,679,320	\$ 1,678,824	\$ (496)	-0.03%
Capital & Non-Recurring	\$ 398,369	\$ -	\$ 93,389	\$ 93,885	\$ 496	0.53%
Subtotal Prior Debt Svc & Capital	\$ 2,532,434	\$ 1,905,092	\$ 1,772,709	\$ 1,772,709	\$ -	0.00%
Debt Service for HS/CELA	\$ -	\$ 586,480	\$ 2,021,196	\$ 4,236,101	\$ 2,214,905	109.58%
TOTAL DEBT SVC & CAPITAL	\$ 2,532,434	\$ 2,491,572	\$ 3,793,905	\$ 6,008,810	\$ 2,214,905	58.38%

Dollar Difference	\$ (240,893)	\$ (40,862)	\$ 1,302,333	\$ 2,214,905
Percentage Difference	-8.69%	-1.61%	52.27%	58.38%

**ALL EDUCATION RELATED EXPENDITURES
FISCAL 2022/2023**

TOTAL OPERATING BUDGET	\$ 40,417,009	\$ 41,208,515	\$ 41,517,314	\$ 43,322,686	\$ 1,805,372	4.35%
TOTAL DEBT SVC & CAPITAL	\$ 2,532,434	\$ 2,491,572	\$ 3,793,905	\$ 6,008,810	\$ 2,214,905	58.38%
TOTAL EDUCATION RELATED EXPENDITURES	\$ 42,949,443	\$ 43,700,087	\$ 45,311,219	\$ 49,331,496	\$ 4,020,277	8.87%

Dollar Difference	\$ 127,789	\$ 750,644	\$ 1,611,132	\$ 4,020,277
Percentage Difference	0.30%	1.75%	3.69%	8.87%

**Board of Education's Revised Recommended
Spending Plan Changes 2022-2023**

Revisions Highlighted

Total Operating Budget Change	\$ 1,805,372	4.35%
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Non-discretionary		
SPED Tuition and Transportation	\$ 1,336,397	
Additional SPED Tuition and Transportation	\$ 317,642	
Contractual Wages	\$ 837,067	
Utilities (Electric, Oil, Propane, Telephone)	\$ 53,646	
SPED Consultations, Evals, and Equipment	\$ 105,361	
Bus Transportation (Including Gas and Diesel)	\$ 110,649	
Vo-Ag Tuition	\$ 40,938	
Additional Vo-Ag Tuition	\$ 27,292	
Social Security and Medicare	\$ 13,629	
STRIDES Facility Rental	\$ 40,000	
LAP, Cyber, W/C Insurance	\$ 30,665	
Maintenance Service Contracts	\$ 34,484	
CELA Fall 2022 Opening	\$ (57,027)	
Pension	\$ (20,325)	
Medical Insurance	\$ (336,774)	
	\$ 2,533,644	+6.10%
Reduction Due to Enrollment, Need, or Operational Efficiency		
HS 0.6 FTE Teacher	\$ (43,500)	
K-2 Special Education Teacher	\$ (61,520)	
K-2 Reading Interventionist	\$ (103,498)	
District Carpenter	\$ (67,359)	
Grade 4 Teachers (2.0)	\$ (114,888)	
Enrichment Teacher	\$ (72,884)	
Permanent Building Substitutes (3)	\$ (57,015)	
All Other Non-Payroll Changes	\$ (76,428)	
All Other Payroll Changes	\$ (51,180)	
	\$ (648,272)	-1.56%
Increased Fees		
Pay to Participate Fee from \$100 to \$150	\$ (30,000)	
ELC Tuition from \$3,000 to \$3,500	\$ (25,000)	
Increased Building Use Fees to Fund Security Guard	\$ (25,000)	
	\$ (80,000)	-0.19%