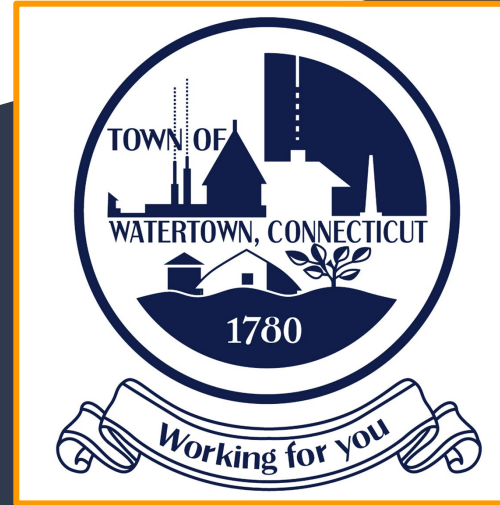


Town & BOE Budget Scenarios

Mr. Mark A. Raimo, Town Manager

Ms. Lisa Fekete, Acting Superintendent

April 13, 2026



Thank you for the opportunity for dialogue and collaboration!



Task at Hand

- Work collaboratively - Town and BOE
- Revist Respective & Collective Proposed Budgets
- Present Various Scenarios and the Impact on the Town, Schools and Taxpayers
- Specifically, the Implications of a Capped 1 Mil Increase

Process

Individually Revisited Our Respective Budgets

Met for a Side by Side - Found Process Differences in Arriving at Individual Proposed Budgets

Town Budget	BOE Budget
<ol style="list-style-type: none">1. Figured in Contractual Increases, Fixed costs and Department Needs2. Applied Grants and Revenue3. PROPOSED BUDGET	<ol style="list-style-type: none">1. Figured in Contractual Increases, Fixed Costs and Prioritized Department and School Requests Which Represented True Needs (With Excess Costs But Without Anticipated Grants & Revenue)2. Applied Grants & Revenue3. Applied Cost Cuts & Reductions4. PROPOSED BUDGET



Potential Ideas for the Future:

*Calibrated process for development - talking apples to apples
Connect to a more long range vision or plan with prioritized initiatives
More communication and planning outside of the official budget window*

True Starting Point for Town & BOE (Before Proposed)

	Town	BOE	Total
2025-2026	38,321,413	57,599,765	95,921,178
All In Budget 2026-2027	42,471,355	66,645,891	109,117,246
% Increase	10.83%	11.62%	11.30%
Dollar Increase	4,149,942	6,691,934	10,841,876

This represents the true “All In” budget amounts for both the Town and BOE.

These figures include:

- Contractual Increases, Estimates of Fixed Costs and Department Requests
- Anticipated Grant Funding and Revenue (ECS goes directly to the Town)

The Town brought this full number forward as their proposed budget. The BOE made additional reductions to this number before bringing forward a proposed amount. No one approached this process “right” or “wrong” – rather, each group used a different method. It seemed important to present an apples-to-apples comparison as a starting point for additional context and discussion.

From There, We Put Together Various Scenarios - Each Includes:

1. For the Town, BOE & Then Combined...

- *Proposed Budget*
- *Dollar Increase*
- *Percentage Increase*
- *Reductions/Implications*

1. Implications for Taxpayers...

Average Home Value \$351,429/ 70% Assessed Value \$246,000

Option #1: Originally Proposed Budgets

All In for Town;
Includes Initial Reductions for BOE

	Town	BOE	Total
2025-2026	38,321,413	57,599,765	95,921,178
Reductions	0	(6,433,929)	(6,433,929)
2026-2027 Proposed	42,471,355	60,211,962	102,683,317
% Increase	10.83%	4.54%	7.05%
Dollar Increase	4,149,942	2,612,197	6,762,139

Estimated Increases				
Average Home Value \$351,429/ 70% Assessed Value \$246,000				
Mill Rate	Annual \$	Monthly \$	Weekly \$	Daily \$
2.08	\$510.77	\$42.56	\$9.82	\$1.40

BOE Reductions Included in Proposed Budget of 4.54%	
Blue = Staff Reductions	
Reduction	Amount
1 District AP	\$154,682
4 Teachers	\$400,000
2 Tutors	\$44,000
7 Paras (2 Gen Ed; 5 SPED)	\$273,000
1 Custodian Floater	\$54,727
1 Strength & Conditioning Coach	\$15,100
Freshman Sports Coaches (Less Basketball)	\$10,025
Some Priority 3 Items	\$39,163
Additional Athletics Fees	\$27,716
Technology	\$159,060
Special Education Misc.	\$221,200
Contracted Services	\$1,596,000
Facilities Construction & Leases	\$1,084,524
Total	\$4,079,197
Grants & Revenue	\$2,354,732

Option #2:

4.96% Total Increase

Includes Initial Reductions for Both BOE & Town

New Baseline

	Town	BOE	Total
2025-2026	38,321,413	57,599,765	95,921,178
2026-2027 Proposed	42,471,355	60,211,962	102,683,317
Reduction	(2,000,000)	0	(2,000,000)
2026-2027 Adjusted Proposed	40,471,355	60,211,962	100,683,317
% Increase	5.61%	4.54%	4.96%
Dollar Increase	2,149,942	2,612,197	4,762,139

Estimated Increases				
Mill Rate	Annual \$	Monthly \$	Weekly \$	Daily \$
1.30	\$319.57	\$26.63	\$6.15	\$0.88

IMPACT

BOE		Town	
Reduction	Amount	Reduction	Amount
District AP	\$154,682	Public Buildings	\$1,311,250
4 Teachers	\$400,000	Employee Benefits	\$600,000
2 Tutors	\$44,000	Police Patrol/Detectives	\$33,750
7 Paras	\$273,000	Reserve Wage/Benefits	\$55,000
1 Custodian Floater	\$54,727	-	-
Strength/Condition. Coach	\$15,100	-	-
Freshman Sports Coaches	\$10,025		
Some Priority 3 Items	\$39,163		
Additional Athletics Fees	\$27,716		
Technology	\$159,060		
Special Education Misc.	\$221,200		
Contracted Services	\$1,596,000		
Facilities Construct/Leases	\$1,084,524		
Total	\$4,079,197	Total	\$2,000,000.00
Grants & Revenue	\$2,354,732		

Option #3:

4.34% Total Increase

Includes Additional BOE Reductions

IMPACT

	Town	BOE	Total
2025-2026	38,321,413	57,599,765	95,921,178
2026-2027 Proposed	42,471,355	60,211,962	102,683,317
Additional Reduction	(2,400,000)	(200,000)	(2,600,000)
2026-2027 Adjusted Proposed	40,071,355	60,011,962	100,083,317
% Increase	4.57%	4.19%	4.34%
Dollar Increase	1,749,942	2,412,197	4,162,139

BOE		Town	
Reduction	Amount	Reduction	Amount
District AP	\$154,682	Public Buildings	\$1,300,000
4 Teachers	\$400,000	Employee Benefits	\$600,000
2 Tutors	\$44,000	Police Patrol/Detectives	\$33,750
7 Paras	\$273,000	Reserve Wage/Benefits	\$55,000
1 Custodian Floater	\$54,727	Highway	\$333,250
Strength/Condition. Coach	\$15,100	Parks	\$78,000
Freshman Sports Coaches	\$10,025		
Some Priority 3 Items	\$39,163		
Additional Athletics Fees	\$27,716		
Technology	\$159,060		
Special Education Misc.	\$221,200		
Contracted Services	\$1,596,000		
Facilities Construct/Leases	\$1,084,524		
Total	\$4,079,197	Total	\$2,400,000.00
Grants & Revenue	\$2,354,732		
1 Football Coach	\$5,112		
Freshman Basketball	\$3,684		
1 Swift Cross Country	\$2,041		
1 WHS Cross Country	\$3,409		
1 Girls Tennis	\$3,254		
3 Tutors	\$160,000		
CNA Section	\$22,500		
Additional Total	\$200,000		

Estimated Increases				
Mill Rate	Annual \$	Monthly \$	Weekly \$	Daily \$
1.07	\$262.21	\$21.85	\$5.04	\$0.72

Additional Scenarios Reviewed

- 3.08% Increase for Both BOE/Town
- 3.00% Increase for Both BOE/Town
- Same % Increase for 1 Mill
- Same \$ Increase for 1 Mill
- 60/40 Split Increase for 1 Mill

These scenarios would result in progressively significant reductions that would impact both the community and the overall student experience.

IMPACT

BOE	
Nurse Manager	\$106,390
6 Paras or 1 Teacher	\$177,000
ISS Swift; ISS WHS	\$66,000
SPED Teacher	\$100,000
Up to 4 Additional Teachers	\$400,000
Total	\$849,390

TOWN	
Fire Truck Replacement	\$150,000
Paving	\$100,000
Training Various Dept.	\$20,000
Facade Improvement	\$15,000
Highway Vehicle	\$50,000
Police Vehicle	\$23,000
Total	\$358,000

Recommendations:

Short-Term

- The Acting Superintendent and Town Manager's mutual short-term recommendation is that Option 2 or Option 3 is chosen to move to referendum.
- The Acting Superintendent and Town Manager respectfully ask that decision-makers consider the impact of any reductions alongside the actual savings to taxpayers, in order to determine the merit of those trade-offs.

Long-Term

- Continue productive, community-facing dialogue and collaboration between the BOE and the Town.
- Meet at least quarterly, outside of budget season, to review the current fiscal year and plan proactively for future budget priorities.
- Shift from year-to-year budgeting to a longer-range planning approach.
- Work together to stabilize budgets and avoid sharp dips and spikes in appropriations.
- Educate ourselves and taxpayers on the long-term cost-benefit of budgeting, including the risks of delaying decisions and the value of proactive planning.
- Use comparisons with other communities' Town and school amenities to show what helps retain property owners and support the local tax base.
- Continue advocating for stronger state support for Excess Cost and ECS funding.