October 16, 2025

New Fairfield Public Schools
Fiscal Year 2027 Budget Assumptions

Develop and present a budget request to the Board of Education (BOE) that is fiscally responsible, ensures continuous improvement and reflects the mission, vision, priorities and strategic plan of the District.

As in previous years, the budget will be developed using a needs-based, zero-based approach. This means we build the budget from the ground up, justifying every expense and aligning resources with student and district needs, rather than relying on prior year spending levels.

While the District continues to seek efficiencies and explore cost avoidance opportunities, the Fiscal Year 2027 (FY 27) budget will reflect contractual increases in salaries and benefits that represent the majority of operating costs. These increases are non-discretionary costs that must be included in the budget to fulfill contractual obligations and maintain high-quality staff to support student learning.

The following factors will be considered in developing the Superintendent's Recommended FY 27 operating and capital budgets:

1. The recommended budget will be framed by the New Fairfield Public Schools (NFPS):
    a. Vision of a Learner - Graduates of NFPS are: Knowledgeable Scholars; Talented Communicators; Critical and Creative Thinkers; Engaged Global Citizens; and, Self-determined & Self-Reliant Individuals.

    b. Strategic Plan - Three aspirational goals, addressing curriculum, instruction, and wellness, have been established in support of the NFPS Vision of a Learner.

    c. Special Education Goal - Provide a cohesive, student-centered system of support that ensures high-quality, standards-aligned instruction, promotes inclusion, strengthens IEP development, and actively engages families in the educational process.

    d. Attendance Goal - Continue efforts to reduce the student chronic absenteeism rate to under 8% and achieve at least a 95% staff attendance rate.

    e. Resources for Learning - Defined as finances, facilities, operational systems, technology, and human resources. Adequate resources are a foundational component for New Fairfield to achieve its Vision of the Learner.

2. The District will continue to explore and implement opportunities to be more cost effective, as well as avoid and contain costs wherever possible.
   a. Staffing - Staffing levels will ensure compliance with state and federal mandates, maintain reasonable class sizes, and preserve the programs and support essential to student success and well-being. Contractual obligations and negotiated agreements establish the baseline for personnel costs, and reductions beyond these levels would directly impact the district's ability to meet educational and legal responsibilities.

   b. Operations - Areas for exploration for cost containment include transportation, energy, technology services and continuing to partner with the town agencies to achieve the greatest efficiencies possible.

   c. Programs and Services - The schools and departments will develop strategies to accomplish the same results with efficient and effective approaches, employing innovative strategies to optimize outcomes at the lowest cost to the community.

   d. Grants - In order to reduce the strain on the operating budget, the District will explore alternative funding sources including grants and incentive programs from the state and federal governments as well as private organizations.

3. Enrollment for the current school year is comparable to last year. Stable enrollment provides an opportunity to maintain consistent class sizes and program offerings that have proven effective in supporting student achievement. The FY 27 budget will sustain the staffing and instructional capacity necessary to preserve this stability.

4. Class size goals (K-5) are employed in determining the appropriate number of elementary sections at each grade level. The table below lists the class size goals that have been applied in the past as well as the current average class sizes on October 1, 2025.

Grade	**K**	**1**	**2**	**3**	**4**	**5**
Class Size Goals	18-20	18-20	20-22	20-22	20-22	20-24
25-26 Average Class Sizes	18	18	19	22	21	21

5. Salaries and benefits are the primary driver of the FY 27 operating budget. The District's five bargaining units have negotiated contracts with fixed increases, which represent non-discretionary, unavoidable costs that must be included in the budget to honor agreements and maintain high-quality staff to support student learning.

6. The District will continue to meet all federal and state mandates under IDEA and Section 504 by providing appropriate Pupil Services and Special Education programs that address the individual needs of students. While these services are legally and ethically required, they also represent an area of significant cost variability. The District has experienced an increase in unanticipated outplacements during FY 26, which may continue to impact expenditures in FY 27.

   To mitigate these costs and better serve students within their community, the district seeks to expand in-district programming and support whenever feasible. However, some outplacements remain necessary when student needs cannot be appropriately met within the district.

7. Revenue generated from student tuition will be applied as an offset to related staffing costs incurred for the operation of the Early Learning Center (ELC) program Staffing costs associated with the ELC program were offset by $129,000 in the FY 26 budget.

8. The cost of consumable goods and services will be based on existing contracts and estimated to reflect inflation costs where we do not have contractual increases in place.

9. The BOE and the Town continue to operate under a shared financial services model in which 50% of the finance department's employee salaries are funded through the BOE budget. For FY 27, the District will continue to budget at the 50% level in accordance with the existing agreement.

   The BOE and the Town are actively collaborating to codify a new shared services agreement that more accurately reflects the actual level of financial support and services provided to the BOE. This updated agreement will ensure transparency and fiscal integrity for both entities once mutually approved.

10. Turnover savings reflect anticipated salary reductions when retiring or departing staff are replaced at lower pay levels. To ensure greater budget accuracy and sustainability, the District implemented a three-year plan to gradually adjust turnover savings to reflect actual trends. The FY 27 budget represents the third year of this plan, reducing the projected amount to $150,000.

11. Provide all staff with an ongoing high-quality professional learning program in support of the district's strategic plan.

12. The District is committed to maintaining and improving its facilities at an appropriate level to ensure safe and functional learning environments. Capital investments will be prioritized based on health and safety, educational requirements and long-term cost avoidance. The goal is to fund capital projects to protect the community's investment in its school buildings and prevent higher deferred-maintenance costs in future years.