



**Town of Suffield
FY 26-27 Budget
Town Meeting
May 6, 2026**

Budget Summary



Description	FY 2025-26	FY 2026-27	\$ Inc / (Dec)	% Inc / (Dec)
	Adopted Budget	Proposed Budget		
Expenses:				
Operating Expenses:				
General Government	\$ 18,789,184	\$ 19,509,306	\$ 720,122	3.83%
Board of Education	42,025,928	43,692,148	1,666,220	3.96%
Transfers to Other Funds	-	-	-	
	60,815,112	63,201,454	2,386,342	3.92%
Capital Expenses:				
Debt Service	2,070,175	2,606,849	536,674	25.92%
Capital Expenditures	3,715,029	3,791,000	75,971	2.04%
Transfers to Capital & Nonrecurring Reserve Fund	2,000,000	-	(2,000,000)	
	7,785,204	6,397,849	(1,387,355)	-17.82%
Contingency	500,000	500,000	-	0.00%
Total Expenses	\$ 69,100,316	\$ 70,099,303	\$ 998,987	1.45%
Non-Property Tax Revenues:				
Other Revenues	\$ 18,505,627	\$ 19,159,459	\$ 653,832	3.53%
Transfers from Other Funds	3,454,299	1,892,759	(1,561,540)	
	21,959,926	21,052,218	(907,708)	-4.13%
Property Taxes Required	47,140,390	49,047,085	1,906,695	4.04%
Total Revenues	\$ 69,100,316	\$ 70,099,303	\$ 998,987	1.45%
Net Collectible Grand List	2,014,038,090	2,035,262,352	21,224,262	1.05%
Mill Rate	23.41	24.10	0.69	2.96%

General Government

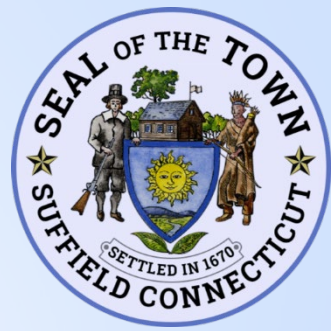
(By Department)



Department	FY 2025-26	FY 2026-27	\$ Inc / (Dec)	% Inc / (Dec)
	Adopted Budget	Proposed Budget		
Employee Benefits & Insurance	\$ 3,935,493	\$ 3,842,092	\$ (93,401)	-2.37%
Police	3,255,982	3,487,253	231,271	7.10%
Public Utilities	2,368,193	2,462,895	94,702	4.00%
Public Works	2,160,492	2,243,521	83,029	3.84%
Fire	1,219,851	1,216,191	(3,660)	-0.30%
Community Services	1,095,199	1,159,052	63,853	5.83%
Library	572,949	636,091	63,142	11.02%
Information Technology	495,702	523,374	27,672	5.58%
Finance	483,181	517,243	34,062	7.05%
Building Department	365,719	376,475	10,756	2.94%
EMS / Ambulance	338,222	351,689	13,467	3.98%
State Aid Roads	291,826	386,230	94,404	32.35%
Election	103,850	125,218	21,368	20.58%
Civil Preparedness	16,148	46,148	30,000	185.78%
Other	2,086,377	2,135,834	49,457	2.37%
Budget	\$ 18,789,184	\$ 19,509,306	\$ 720,122	3.83%

General Government

(By Expense Type)



Expense Type	FY 2025-26	FY 2026-27	\$ Inc / (Dec)	% Inc / (Dec)
	Adopted Budget	Proposed Budget		
Payroll	\$ 8,180,409	\$ 8,499,909	\$ 319,500	3.91%
Medical Insurance	1,796,400	1,680,829	(115,571)	-6.43%
457(b) Plan	332,000	396,550	64,550	19.44%
Other EE Benefits	2,222,313	2,250,684	28,371	1.28%
Trash Hauling	1,679,753	1,749,975	70,222	4.18%
Utilities	1,071,179	1,129,970	58,791	5.49%
State Aid Roads	291,826	386,230	94,404	32.35%
Service Maintenance	391,644	470,677	79,033	20.18%
Landfill Engineering, Testing, Permit	9,000	38,725	29,725	330.28%
All Other	2,814,660	2,905,757	91,097	3.24%
Budget	\$ 18,789,184	\$ 19,509,306	\$ 720,122	3.83%

- Payroll and Benefits - 66% of budget
- Trash Hauling and Utilities - 15% of budget
- All Other - 19% of budget

General Government

(Personnel Headcount)



Department	FY 2026		FY 2027		Change
	FT	PT	FT	PT	
Police	27	2	27	2	
Public Works	11	3	11	1	Removed: PT Office Cleaners (2)
Fire Department	8	3	8	3	Added: PT Fire Fighter; Removed: PT Administrative Assistant
Library	7	10	7	10	
Community Services	7	10	7	10	
Finance	4	1	4	1	
Building	3	4	3	2	Removed: PT Fire Inspectors (2)
EMS/Ambulance	3	-	3	-	
Selectmen	2	-	2	-	
Human Resources	2	-	2	-	
Assessor	2	-	2	-	
Tax Collector	2	-	2	-	
Town Clerk	1	2	1	2	
Planning and Zoning	1	2	1	2	
Animal Control	1	-	1	-	
Election	-	5	-	5	
Economic Development	-	1	-	1	
	81	43	81	39	
	124		120		

Note: Excludes recording secretaries, seasonal, per diem, and stipend employees

Board of Education



Description	FY 2025-26	FY 2026-27	\$ Inc / (Dec)	% Inc / (Dec)
	Adopted Budget	Proposed Budget		
Salaries	\$ 27,878,624	\$ 28,923,181	\$ 1,044,557	3.75%
Benefits	7,637,559	7,954,851	317,292	4.15%
Professional & Technical Services	727,250	714,210	(13,040)	-1.79%
Purchased Property Services	1,654,886	1,708,352	53,466	3.23%
Other Purchased Services	6,113,127	6,771,955	658,828	10.78%
Supplies & Materials	687,205	725,770	38,565	5.61%
Equipment	90,374	64,470	(25,904)	-28.66%
Dues & Fees	183,520	198,587	15,067	8.21%
Gross Expenditures	44,972,545	47,061,377	2,088,831	4.64%
Grants & Other Revenues (BOE)	(2,946,617)	(3,369,229)	(422,612)	14.34%
Net Expenditures	\$ 42,025,928	\$ 43,692,148	\$ 1,666,219	3.96%

Debt Schedule

Principal and Interest (\$000)



Date of Issue	2012 ¹	2016 ²	2020 ³	2026 ⁴	TOTAL
Amount of Issue (in \$000's)	\$9,000	\$9,100	\$10,535	\$13,820	
Interest Rate	2% - 3%	3.25% - 4%	2% - 5%	4% - 5%	
2026-27	\$ 654	\$ 666	\$ 704	\$ 583	\$ 2,607
2027-28	641	650	683	1,321	3,295
2028-29	0	635	665	1,285	2,585
2029-30	0	620	649	1,249	2,518
2030-31	0	604	636	1,213	2,453
2031-32	0	589	625	1,176	2,390
2032-33	0	574	615	1,140	2,329
2033-34	0	558	605	1,104	2,267
2034-35	0	543	599	1,075	2,217
Remaining Years	0	527	3,370	9,946	13,843
Total	\$1,295	\$5,966	\$9,151	\$20,092	\$36,504

¹ Roads, Fire Trucks & Boston Neck Road Bridge

² Roads & Drainage

³ Town Hall, Fire Apparatus, Road & Drainage, Remington St Br, Street Lights

⁴ Emergency Services Radio, MIS HVAC, SHS HVAC / Roof / Floor; AWS Bathrooms / Exterior, Bridges & Roads

Components of Current Year Debt Service (in \$000's):

	Prior Debt	New Debt	Total
Roads / Drainage	\$ 1,290	\$ 44	\$ 1,334
Bridges	115	213	328
Town Hall	293	-	293
Fire Apparatus	289	-	289
School Projects	-	211	211
Emergency Radio System	-	115	115
Street Lights	37	-	37
	\$ 2,024	\$ 583	\$ 2,607

Capital Project Highlights



Description	Capital Expenditures, Gross Cost	Grants & Other Offsets	Capital Expenditures, Net Cost
Pavement Management	\$ 1,200,000	\$ -	\$ 1,200,000
Police - HVAC System*	300,000	-	300,000
Facility Master Plan Implementation (Pre-Referendum)*	265,000	-	265,000
SHS - Auditorium Stage & House Lighting*	195,000	-	195,000
Cruiser Fund (2 Vehicles)	150,000	-	150,000
Small Bridge Fund	150,000	-	150,000
F550 Dump Truck	143,000	-	143,000
AWS - LED Lighting Upgrade	120,000	-	120,000
Sports Field & Town Green Rehab (Grading/Drainage/Seeding)	100,000	-	100,000
Other (32 Items)	1,168,000	-	1,168,000
	<u>\$ 3,791,000</u>	<u>\$ -</u>	<u>\$ 3,791,000</u>

*Funded by \$760,000 transfer from CNRE

Transfers to Other Funds



Transfers to Other Funds	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	\$ Inc / (Dec)	% Inc / (Dec)
Capital & Nonrecurring Reserve Fund	\$ 2,000,000	\$ -	\$ (2,000,000)	
Transfer to Other Funds	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ (2,000,000)</u>	<u>-100.00%</u>

Capital Projects & Debt Service



	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	Budget	Budget	Budget	Budget	Proposed
Capital Expenditures (ACCE)	\$ 4,540,608	\$ 5,908,786	\$ 2,924,745	\$ 3,715,029	\$ 3,791,000
Transfer to/(from) Capital & Nonrecurring Reserve Fund	500,000	-	2,250,000	2,000,000	(760,000)
Sweeps from Capital & Nonrecurring Fund	-	(100,000)	(881,669)	(514,009)	(642,469)
State Aid Roads	292,924	292,924	291,826	291,826	386,230
Capital Expense Reimbursement	-	-	-	-	-
Net Capital	5,333,532	6,101,710	4,584,902	5,492,846	2,774,761
Debt Service	2,250,700	2,188,325	2,124,225	2,070,175	2,606,849
Capital and Debt Service	7,584,232	8,290,035	6,709,127	7,563,021	5,381,610
Capital / Debt as % of Budget	12.1%	12.7%	10.1%	10.9%	7.7%

Other Revenues



Other Revenues	FY 2025-26		FY 2026-27	
	Adopted Budget	Proposed Budget	\$ Inc / (Dec)	% Inc / (Dec)
State & Federal Grants	\$ 5,625,361	\$ 5,781,557	\$ 156,196	2.78%
Education-Related Grants & Revenues	7,985,107	8,012,244	27,137	0.34%
Revenue from Other Agencies	751,909	763,809	11,900	1.58%
Interest	1,000,000	1,250,000	250,000	25.00%
Supplemental Property Taxes/Fees/ Interest	1,225,000	1,200,000	(25,000)	-2.04%
Building Department Revenue	500,000	600,000	100,000	20.00%
Parks & Recreation Revenue	450,000	481,000	31,000	6.89%
Rent - Town Property	65,000	108,919	43,919	67.57%
Other	903,250	961,930	58,680	6.50%
Other Revenues	\$ 18,505,627	\$ 19,159,459	\$ 653,832	3.53%

Transfers from Other Funds



Transfers from Other Funds	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	\$ Inc / (Dec)	% Inc / (Dec)
Off Duty Fund	\$ 150,000	\$ 200,000	\$ 50,000	
Cemetery Fund	40,290	40,290	-	
Capital & Nonrecurring Fund (Sweeps)	514,009	642,469	128,460	
Capital & Nonrecurring Reserve Fund	-	760,000	760,000	
Unassigned Fund	2,750,000	-	(2,750,000)	
Fund Balance - Bond Premium	-	250,000	250,000	
Transfer from Other Funds	\$ 3,454,299	\$ 1,892,759	\$ (1,561,540)	-45.21%

Grand List Summary



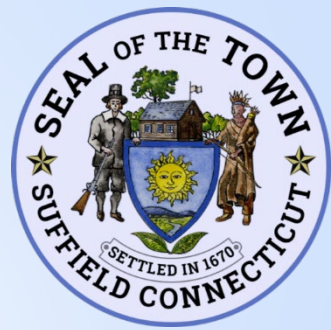
Classification:	BUDGET		Change	% of Total	BUDGET		
	FY 2025-26	% of Total			FY 2026-27	% of Total	
Residential:							
Real Estate	\$ 1,615,676,260	78.96%	\$ 8,625,150	39.31%	\$ 1,624,301,410	78.54%	
Personal Property	-	0.00%	-	0.00%	-	0.00%	
Motor Vehicles	159,403,789	7.79%	7,014,815	31.97%	166,418,604	8.05%	
Total Residential	\$ 1,775,080,049	86.75%	\$ 15,639,965	71.29%	\$ 1,790,720,014	86.58%	
Commercial:							
Real Estate	\$ 164,109,460	8.02%	\$ 2,775,920	12.65%	\$ 166,885,380	8.07%	
Personal Property	101,006,382	4.94%	3,311,592	15.09%	104,317,974	5.04%	
Motor Vehicles	6,077,658	0.30%	211,382	0.96%	6,289,040	0.30%	
Total Commercial	\$ 271,193,500	13.25%	\$ 6,298,894	28.71%	\$ 277,492,394	13.42%	
Total:							
Real Estate	\$ 1,779,785,720	86.98%	\$ 11,401,070	51.97%	\$ 1,791,186,790	86.61%	Inc / (Dec) 0.64%
Personal Property	101,006,382	4.94%	3,311,592	15.09%	104,317,974	5.04%	3.28%
Motor Vehicles	165,481,447	8.09%	7,226,197	32.94%	172,707,644	8.35%	4.37%
Grand Total	\$ 2,046,273,549	100.00%	\$ 21,938,859	100.00%	\$ 2,068,212,408	100.00%	1.07%
Adjustments:							
TIF (a)	(9,896,210)		(210)		(9,896,420)		
Solar Farm Personal Property (b)	(345,430)		-		(345,430)		
New Construction (c)	2,000,000		(500,000)		1,500,000		
Elderly Homeowners Relief (d)	(6,150,000)		-		(6,150,000)		
Income and Expense Penalties (e)	2,500,000		-		2,500,000		
Grand List per Budget	\$ 2,034,381,909		\$ 21,438,649		\$ 2,055,820,558		
Collection Rate	99.0%		99.0%		99.0%		
Net Collectible Grand List	\$ 2,014,038,090		\$ 21,224,263		\$ 2,035,262,352		
Net Collectible Grand List Growth					1.05%		

Notes:

- (a) Assessment increase to properties in TIF District. We add this amount of tax \$\$ to TIF Account.
- (b) Personal Property of Solar Farm. We write this off annually but receive \$15,000 from them (included in revenue as a PILOT).
- (c) Increased assessments for new construction for the remainder of the Grand List
- (d) Assessment reductions for Elderly Homeowners tax relief
- (e) Assessment penalty for failure to file Income & Expense report

Balance Sheet

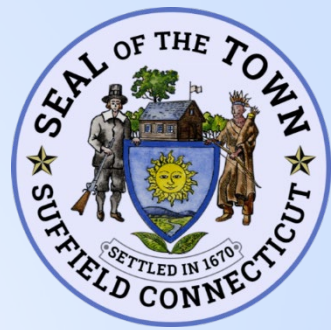
(Per Audited Financial Statements)



	June 30,				
	2021	2022	2023	2024	2025
Bonded Debt	\$ (22,620,000)	\$ (20,950,000)	\$ (19,280,000)	\$ (17,610,000)	\$ (15,945,000)
Pension Assets	\$ 43,580,875	\$ 36,828,019	\$ 39,486,199	\$ 42,576,923	\$ 45,363,415
Pension Liabilities	(47,451,680)	(50,044,936)	(51,179,914)	(51,984,361)	(52,701,145)
Net Pension Assets / (Liabilities)	\$ (3,870,805)	\$ (13,216,917)	\$ (11,693,715)	\$ (9,407,438)	\$ (7,337,730)
% Funded	91.8%	73.6%	77.2%	81.9%	86.1%
OPEB Assets	\$ 16,544,534	\$ 13,796,587	\$ 15,272,711	\$ 17,004,312	\$ 19,308,694
OPEB Liabilities	(18,702,435)	(19,304,629)	(20,019,909)	(20,559,924)	(18,023,870)
Net OPEB Assets / (Liabilities)	\$ (2,157,901)	\$ (5,508,042)	\$ (4,747,198)	\$ (3,555,612)	\$ 1,284,824
% Funded	88.5%	71.5%	76.3%	82.7%	107.1%
Unassigned General Fund	\$ 5,980,108	\$ 7,489,319	\$ 9,501,602	\$ 12,455,790	\$ 11,311,735
Capital Non Recurring Fund (CNRE)	3,221,871	4,687,352	5,416,755	5,849,865	8,684,117
Total Reserves	\$ 9,201,979	\$ 12,176,671	\$ 14,918,357	\$ 18,305,655	\$ 19,995,852
Unassigned General Fund as % of Budget	10.1%	12.0%	15.1%	19.0%	17.1%
Capital Non Recurring Fund (CNRE) as % of Budget	5.5%	7.5%	8.6%	8.9%	13.1%
Total Reserves as % of Budget	15.6%	19.5%	23.7%	28.0%	30.2%

Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months (16.6%) of regular general fund operating revenues or regular general fund operating expenditures.

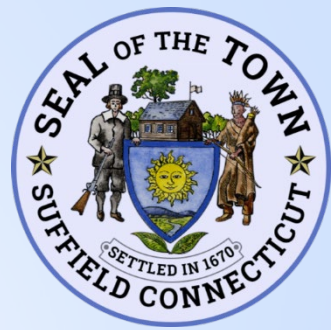
History of Mill Rates



Mill Rate History for the Town of Suffield

GL YEAR	MILL RATE		INC/(DEC)		GL YEAR	MILL RATE		INC/(DEC)
2025	24.10		2.96%		1996	23.83		1.40%
2024	23.41		3.44%		1995	23.50		3.84%
2023	22.63	*Reval YR	-20.90%	1.22%	1994	22.63		4.72%
2022	28.61		0.00%		1993	21.61		3.89%
2021	28.61		-0.10%		1992	20.80		2.61%
2020	28.64		0.00%		1991	20.27		3.37%
2019	28.64		-0.28%		1990	19.61		0.00%
2018	28.72	*Reval YR	-2.05%	1.09%	1989	19.61	*Reval YR	-56.89%
2017	29.32		1.49%		1988	45.49		10.82%
2016	28.89		2.45%		1987	41.05		4.59%
2015	28.20		1.51%		1986	39.25		3.97%
2014	27.78		2.43%		1985	37.75		5.59%
2013	27.12	*Reval YR	7.79%	0.40%	1984	35.75		5.15%
2012	25.16		1.29%		1983	34.00		6.25%
2011	24.84		2.77%		1982	32.00		13.07%
2010	24.17		4.41%		1981	28.30		12.08%
2009	23.15		0.00%		1980	25.25		4.12%
2008	23.15	*Reval YR	-15.20%	-1.80%	1979	24.25	*Reval YR	-54.03%
2007	27.30		3.41%		1978	52.75		-4.09%
2006	26.40		4.18%		1977	55.00		1.85%
2005	25.34		3.72%		1976	54.00		3.35%
2004	24.43		3.47%		1975	52.25		6.09%
2003	23.61	*Reval YR	-21.27%	2.33%	1974	49.25		1.55%
2002	29.99		4.97%		1973	48.50		4.86%
2001	28.57		4.00%		1972	46.25		1.09%
2000	27.47		3.50%		1971	45.75		2.23%
1999	26.54	*Reval YR	12.60%	-1.60%	1970	44.75		1.70%
1998	23.57		1.03%		1969	44.00	*Reval YR	-26.36%
1997	23.33		-2.10%		1968	59.75		

Mill Rate Comparison



State of CT - Hartford County

Mill Rates

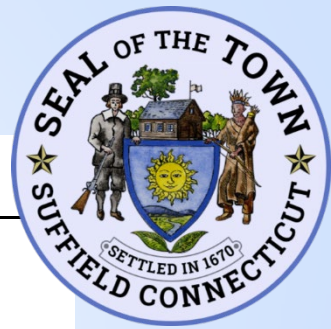
FY 21-22		FY 22-23		FY 23-24		FY 24-25		FY 25-26	
Municipality/District	Mill Rate	Municipality/District	Mill Rate	Municipality/District	Mill Rate	Municipality/District	Mill Rate	Municipality/District	Mill Rate
Hartford	74.29	Hartford	68.95	Hartford	68.95	Hartford	68.95	Hartford	68.95
New Britain	49.50	New Britain	49.50	East Hartford	42.54	East Hartford	44.00	East Hartford	45.90
East Hartford	49.35	Wethersfield	41.08	Wethersfield	41.78	Wethersfield	43.22	West Hartford	44.78
West Hartford	42.42	East Hartford	41.00	West Hartford	40.92	West Hartford	42.35	Wethersfield	41.22
Wethersfield	40.67	West Hartford	40.68	Newington	38.36	Newington	39.67	Newington	39.98
Granby	39.61	Granby	39.98	New Britain	38.28	New Britain	39.59	Manchester	39.82
Newington	38.81	South Windsor	38.77	Manchester	37.20	Manchester	38.68	New Britain	39.18
Bristol	38.35	Newington	38.49	Bloomfield	36.78	Bloomfield	37.49	Marlborough	37.74
South Windsor	37.86	Bristol	38.35	East Granby	36.30	Marlborough	36.29	Bloomfield	35.64
Simsbury	37.41	Simsbury	37.41	Rocky Hill	35.92	South Windsor	34.46	South Windsor	35.61
Glastonbury	37.32	Glastonbury	37.30	Avon	35.39	Canton	34.15	Plainville	34.36
Manchester	36.52	Marlborough	35.55	Canton	35.37	Granby	33.13	Granby	34.21
Marlborough	35.84	Avon	34.61	Marlborough	34.73	Plainville	32.64	Bristol	33.75
Bloomfield	35.58	Bloomfield	34.53	East Windsor	34.28	Simsbury	32.26	Canton	33.50
Plainville	34.56	Rocky Hill	34.52	Windsor	33.60	Glastonbury	31.93	Southington	33.21
East Windsor	34.50	East Windsor	34.38	South Windsor	33.14	Bristol	31.85	Simsbury	33.02
Enfield	34.23	Berlin	34.31	Burlington	32.20	Southington	31.44	Glastonbury	32.83
Avon	34.21	East Granby	34.10	Granby	31.89	Enfield	30.56	Enfield	31.50
Rocky Hill	34.10	Canton	33.69	Plainville	31.42	Windsor	30.32	Avon	30.75
Berlin	33.93	Windsor	33.27	Glastonbury	31.01	Berlin	30.21	Berlin	30.65
East Granby	33.60	Burlington	32.70	Simsbury	30.82	East Granby	29.80	East Granby	30.50
Burlington	33.40	Manchester	31.42	Enfield	30.56	Avon	29.66	Rocky Hill	30.24
Windsor	33.27	Plainville	30.64	Southington	30.36	Rocky Hill	29.17	Hartland	29.15
Canton	33.22	Farmington	29.32	Bristol	30.35	Windsor Locks	28.14	Windsor	28.45
Southington	29.03	Southington	29.13	Berlin	29.56	Hartland	27.75	Farmington	26.62
Farmington	28.81	Suffield	28.61	Suffield	28.61	Burlington	25.90	Burlington	26.60
Suffield	28.64	Enfield	27.89	Hartland	27.25	Farmington	25.45	East Windsor	24.89
Hartland	27.00	Hartland	27.00	Windsor Locks	26.33	East Windsor	24.56	Windsor Locks	23.99
Windsor Locks	25.83	Windsor Locks	25.83	Farmington	24.21	Suffield	22.63	Suffield	23.41

Source: https://data.ct.gov/Local-Government/Mill-Rates-for-FY-2014-2026/emyx-j53e/about_data

Highlighted municipalities have per capita income over \$50,000 and household income over \$100,000

Note: Mandatory revaluation every five years

Tax Bill



FY 2026-27 Detailed Tax Bill

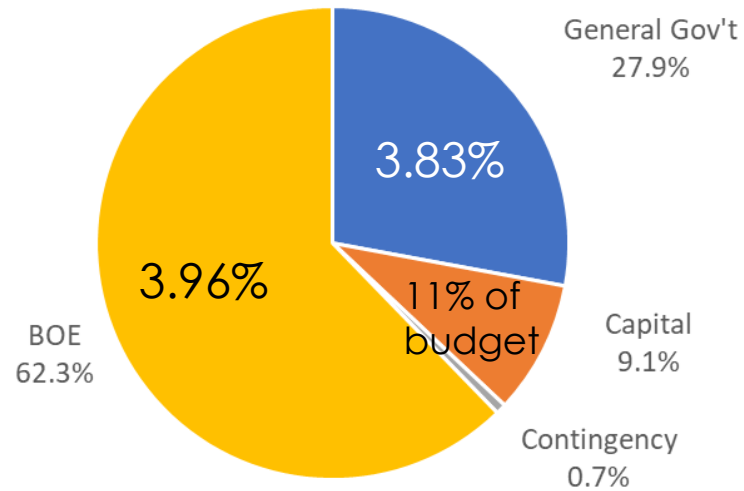
	Annual	Monthly	%	Description
Board of Education:	\$ 4,909	\$ 409	72.7%	K-12 education for approximately 2,000 students
Board of Selectman:				
Public Safety:				
Police	452	38	6.7%	Safeguarding of life and property
Fire	167	14	2.5%	Fire protection 24 hours a day, 7 days a week.
EMS	47	4	0.7%	Provides life saving treatment and transportation of the ill and injured.
	666	55	9.9%	
Employee Benefits	529	44	7.8%	Medical, pension, and other benefits for town employees
Public Works	287	24	4.3%	Highway crew, landfill operation, snow removal
Public Utilities	339	28	5.0%	Trash hauling fees / hydrant water
Community Services	91	8	1.3%	Parks & Recreation / Youth Services / Senior Center
Library	88	7	1.3%	Kent Memorial Library
All Other	454	38	6.7%	All other functions of town government (IT, Finance, Town Clerk, HR, Assessors, Selectman, Animal Control, Tax Collector, P&Z, Elections, Conservation, etc.)
	2,453	204	36.4%	
Capital Spend	615	51	9.1%	Maintenance of town assets (debt service and ACCE)
State Funding Offset	(815)	(68)	-12.1%	State funding not specific to any department or service above
Other	(414)	(34)	-6.1%	Interest income, transfers, and other revenues
Total Tax Bill	\$ 6,748	\$ 562	100.0%	

Bill for typical Suffield property with \$400,000 market value and \$280,000 assessed value.

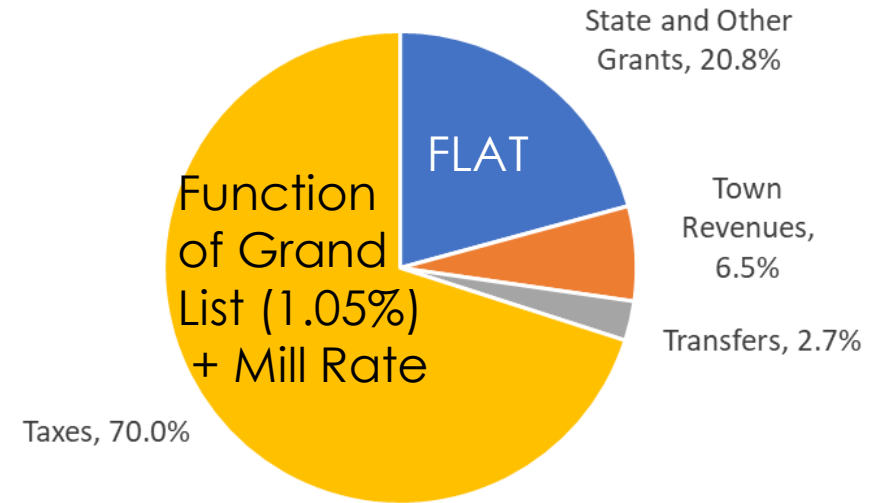
Takeaways



Fiscal Year 2026-27 Expenditure Budget



Fiscal Year 2026-27 Revenue Budget



CPI-U is currently 3.3%

Risks:

- Inflation, including medical insurance, wages, utilities
- Flat funding from the state
- Unfunded mandates and Real Estate Tax Exemptions
- Stock Market
- Capital Needs (middle school, fire station)
- Unknown unknowns (radio project, bridges)



Selectman's Budget

Increase of 3.8%, \$720,122

Almost 50% of the increase is due wage increases and benefits

\$380,000 wages and benefits

+ \$94,702 Public Utilities

+ \$94,404 State Aid Road (paving) offset in revenue line item

+ \$30,000 new software cost for new radio system

+ \$30,000 landfill permitting and engineering fees

+ \$21,000 election costs

Total of the above increases reflects \$650,156, 91% of the budgeted increase

Notable Changes:

- Addition of 1 P/T Firefighter to allow for 2 staff on duty on every shift
- Significant increase to Landfill testing and regulatory fees
- Second year of increased costs to Elections
- \$30,000 annual fee for new radio system
- Savings from health benefits due to negotiated Collective Bargaining Agreements

Budget Drivers for Departments



Police Department-\$231,271

- **Mostly driven by CBA**

Public Utilities-\$94,702

- **Includes trash collection, electricity, and fire hydrants**

State Aid Road-\$94,404 offset in revenue, but reflected in expenses

DPW-\$83,029

- **Landfill testing and regulatory fees**
- **Higher cost for operating expenses**

Library \$63,142 and Community Services \$63,853 due to wages

General Government Operation

Fiscal Year	FY 26/27	FY 25/26	FY 25/24	FY 24/23	FY 23/22
Dollar Amount	\$720,122	\$474,569	\$219,605	\$616,042	\$324,598
Percentage	3.8%	2.59%	1.2%	3.5%	1.89%
CPI	3.3% as of March	2.7%	2.9%	4.1%	8.0%
% Difference	+.5%	-.011	-1.7	-.6	-6.11

Average increase of 2.60%
CPI average 3.66%



Suffield Public Schools

Board of Education
Budget Fiscal Year 2026-27

PROPOSED BOARD OF EDUCATION BUDGET FY27

Board of Education Budget FY26	\$42,025,928
Superintendent's Proposed FY27	\$44,665,997
Board of Education Reduction	\$ 973,849
Board of Education Proposed FY27	\$43,692,148

PROPOSED BOARD OF EDUCATION BUDGET FY27

BOE Proposed FY27	\$43,692,148
Increase	\$ 1,666,220
% Change	3.96%

FY27 BUDGET DRIVERS

- Salaries higher through contractual increases but remain below average for all groups
- Reduced 2.0 FTE Certified and 1.0 FTE Non-Certified positions - savings = \$385,000 (including benefits)
- 11.5% health insurance premium rate increase raises budget by \$252K
- End of very favorable five-year transportation contract results in a \$200K increase
- Aggressive approach to outplacements results in budget savings

FY27 BUDGET INCREASES

Salaries	2.68%
Health Insurance	0.60%
Outplacements Tuition/Transportation	-0.47%
General Transportation	0.48%
FICA/Medicare	0.16%
Utilities	0.12%
All Other	0.39%
TOTAL PROPOSED INCREASE	3.96%

STAFFING

Staffing Reductions/Addition FY 27

2.0 Secondary Math and ELA Coaching Positions

1.0 SHS Secretarial Position

0.8 Spanish Position

Staffing Reductions FY 26

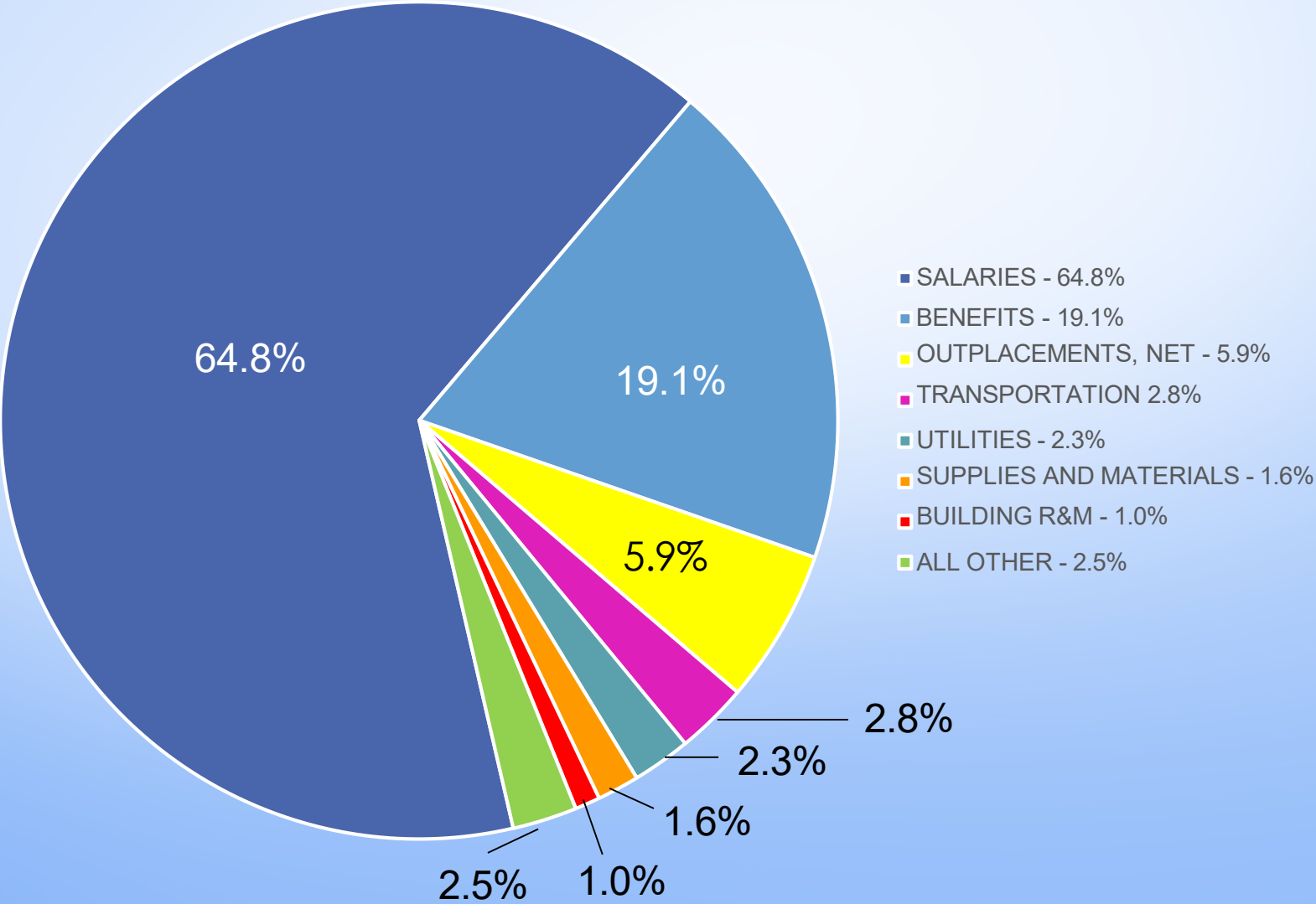
2.0 Elementary Teaching Positions

1.0 FTE SHS School Psychologist

1.0 FTE SHS English Teacher

1.0 FTE Maintenance Position

PROPOSED BOE BUDGET LINE ITEMS FY27



FY27 EDUCATION RELATED REVENUE

Education Related Revenue

Revenue Source	FY 25-26	FY 26-27 Proposed	\$	%
Education Cost Sharing - Town	\$ 6,109,575	\$ 6,163,712	\$ 54,137	0.9%
AgriScience - Town	1,539,532	1,539,532	-	-
Other - Town	336,000	309,000	(27,000)	-8.0%
Grants - BOE	1,124,195	1,060,686	(63,509)	-5.6%
Reimbursements - BOE	3,186,179	3,524,277	338,098	10.6%
Total	\$ 12,295,481	\$ 12,597,207	\$ 301,726	2.5%

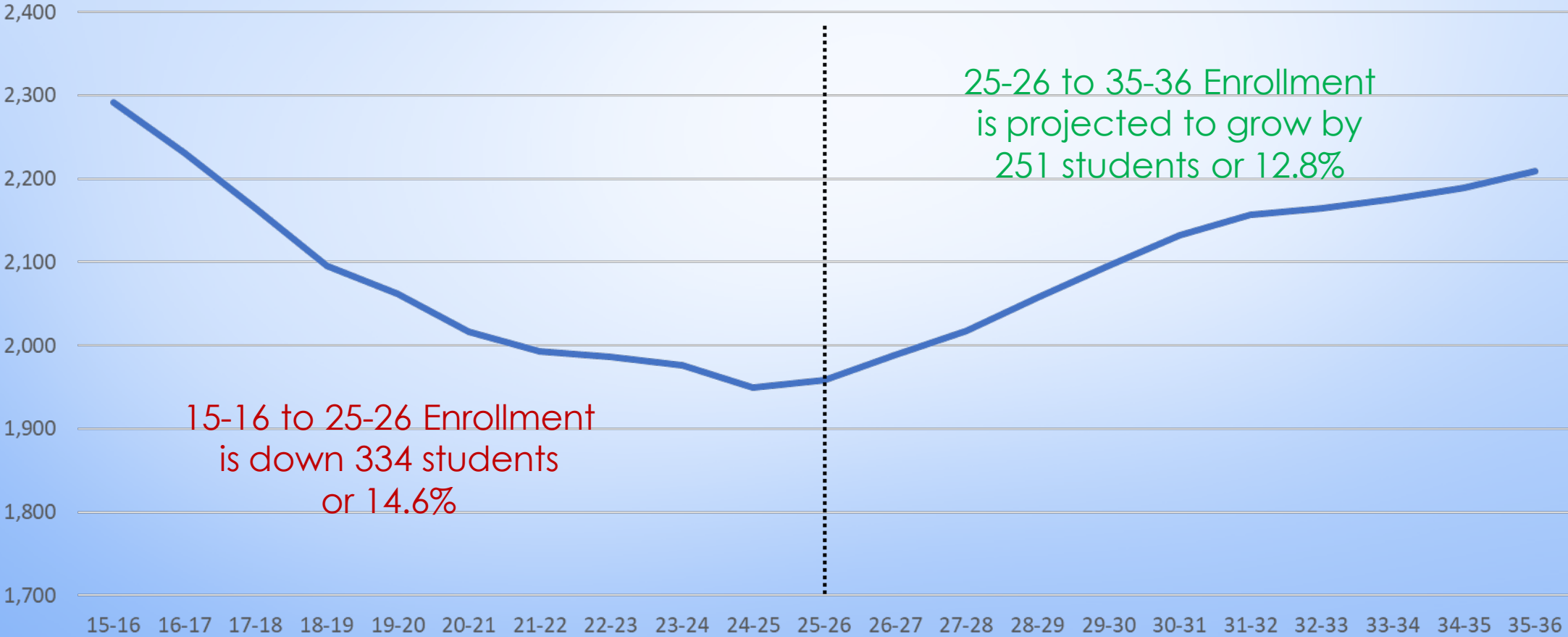
ECS Revenue



Notes

- State grants are projected to be relatively flat in year two of the biennial budget
- ECS 9 year average grant of \$6,126,019

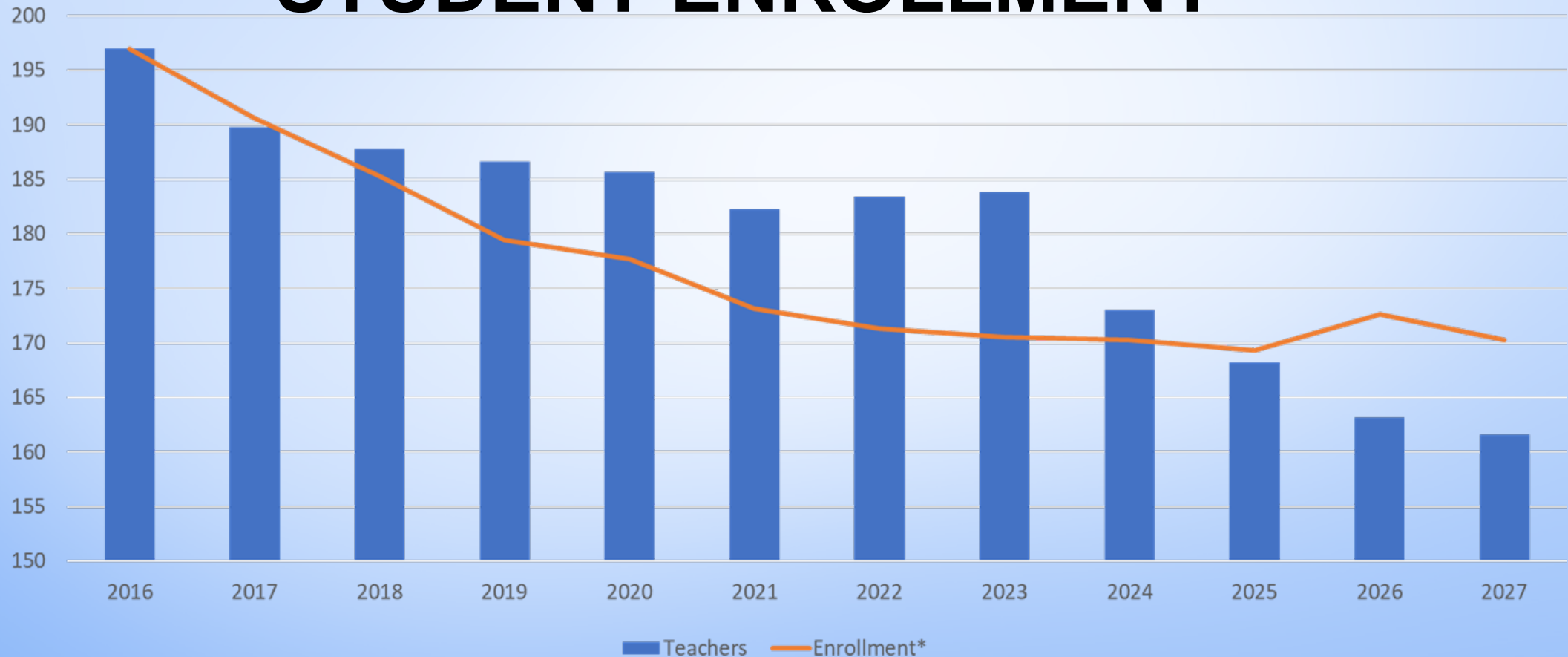
HISTORICAL AND PROJECTED ENROLLMENT CHANGES



15-16 to 25-26 Enrollment
is down 334 students
or 14.6%

25-26 to 35-36 Enrollment
is projected to grow by
251 students or 12.8%

CERTIFIED TEACHERS vs. STUDENT ENROLLMENT



* Enrollment is expressed as a percentage with 2016 as the base year (i.e. actual enrollment each year ÷ 11.97)

SUFFIELD PER PUPIL RANK TREND

STATE AND DRG

School Year	Per Pupil Expenditure	State (169 Total)	DRG C Rank (30 Total)
2016-17	\$16,049	104	21
2017-18	\$16,626	98	21
2018-19	\$17,418	83	20
2019-20	\$17,621	97	23
2020-21	\$18,895	112	25
2021-22	\$18,715	113	26
2022-23	\$19,068	115	26
2023-24	\$20,970	101	24
2024-25	\$21,164	113	25

FY27 BOE BUDGET KEY TAKEAWAYS

- Inflationary pressures driving line item increases
 - Salaries
 - Health insurance
 - Transportation
- Staffing reductions partially offset contractual salary increases
- Aggressive approach to controlling outplacement costs
- ***Overall, the budget preserves the programs and services necessary to support student success and continue progress in teaching and learning across the district, while remaining mindful of the financial impact on the community***



**Questions or
Comments?**