

# Board of Selectman Budget Hearing #1

## February 24, 2025



# FY 26 Budget Proposal – First Selectman

# Administration priorities

- ✓ Legal representation for the Town
- ✓ Standing up for Fairfield's interests
- ✓ Finance leadership
- ✓ Operations leadership
- ✓ Communications leadership

Human resource operations,  
policies and procedures



- Ethics
- Safe, “complete” streets
- Viable sewer system
- Flood resiliency
- First responder facilities
- Town efficiency with best-in-class operations
- Reasonable development
- A welcoming town for all
- An arts destination
- Town/gown opportunities

**Education supports residential real estate values and will always be a priority**

# FY 2026 expense budget \$380,869,072

Org	Description	Amount	%
8010	Board of Education	230,040,387	60.4%
10030	Est. BOE Debt Svc (approx 70%).	17,376,666	4.6%
	<b>BOARD of ED</b>	<b>250,167,053</b>	<b>65.0%</b>
10030	Est. Town Deb Service (appr 30%)	7,447,143	2.0%
	Use of Debt Svs Reserve	(4,000,000)	-1.1%
1310	Retiree Benefits	21,701,319	5.7%
4030	Police	18,201,497	4.8%
4010	Fire	17,508,896	4.6%
5030	Public Works Ops	13,214,086	3.5%
1320	Active Empl Benefits	9,659,536	2.5%
6070	Solid Waste & Recycling	5,538,151	1.5%
1330	Human Resources	4,911,361	1.3%
6010	Health	3,892,817	1.0%
7010	Library Main	3,087,872	0.8%
4110	Emergency Mgmt	2,684,017	0.7%
3110	Information Technology	2,317,575	0.6%
7080	Parks	2,017,530	0.5%
7113	Smith Rich. Golf Course	1,978,058	0.5%
4090	Hydrant and Water Svs	1,825,000	0.5%
2531	Private School Transp	1,637,891	0.4%
2010	Contingency	1,541,692	0.4%
7011	Library Fairfield Woods	1,125,813	0.3%
3050	Assessor	1,123,880	0.3%
3010	Finance	1,119,320	0.3%
1230	Conservation Comm	1,034,030	0.3%

Org	Description	Amount	%
7050	Recreation	1,027,099	0.27%
6050	Human and Social Services	875,559	0.23%
5070	Engineering	852,125	0.22%
1030	Town Clerk	826,922	0.22%
1270	Legal Services	825,000	0.22%
1010	First Selectman's Office	810,581	0.21%
5050	Building	799,112	0.21%
1110	Town Planning and Zoning	781,948	0.21%
3090	Tax Collector	708,231	0.19%
7070	Waterfront	625,223	0.16%
4070	Street Lighting	578,280	0.15%
5080	CAPITAL PROJECTS/OPS	515,847	0.14%
5011	Public Works Administration	458,702	0.12%
1350	Community/Economic Dev	446,016	0.12%
4050	Animal Control	422,918	0.11%
3030	Purchasing	405,325	0.11%
7111	Carl J. Dickman Golf Course	355,535	0.09%
2130	Pequot Library	350,000	0.09%
7090	Marina	313,896	0.08%
7030	Penfield Pavilion Complex	294,320	0.08%
1050	Administrative Services	281,203	0.07%
1070	Registrar of Voters	274,428	0.07%
3130	Board of Finance	175,365	0.05%
2150	LifeBridge Community Service	175,000	0.05%
3150	Unemployment Compensatio	131,240	0.03%

# How do we pay for these services?



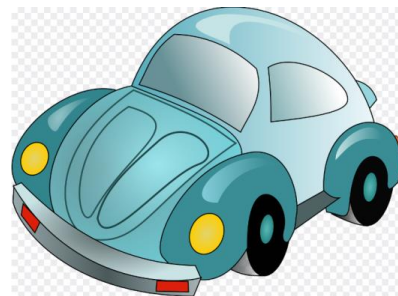
# How do we pay for these services?



*Answer: taxes assessed on our assets*

# How are taxes calculated?

**The value of your taxable assets x mill rate (tax rate) = Tax \$\$\$ you pay**



## Examples

ASSET	ASSESSED VALUE	MILL RATE	TAX OWED
House:	\$650,255	x 2.844%	= \$18,493
Car:	\$25,800	x 2.844%	= \$734

# How is the Mill Rate Calculated?

Determine the sum total of taxable assets in Fairfield



**The "Grand List"**  
**\$12,126,624,164**

# FS Budget (as of 2/24/2025)

**Fiscal year 2025-2026**

Budgeted Expenses

\$380,869,072

Less: Revenues and Credits

35,930,437

Gross Tax Levy Required

344,938,635 **A**

Taxable Grand List (Property  
Available for Assessment)

\$12,126,624,164 **B**

Mill Rate Required to Fund the Budget

**A** ÷ **B** 2.844%

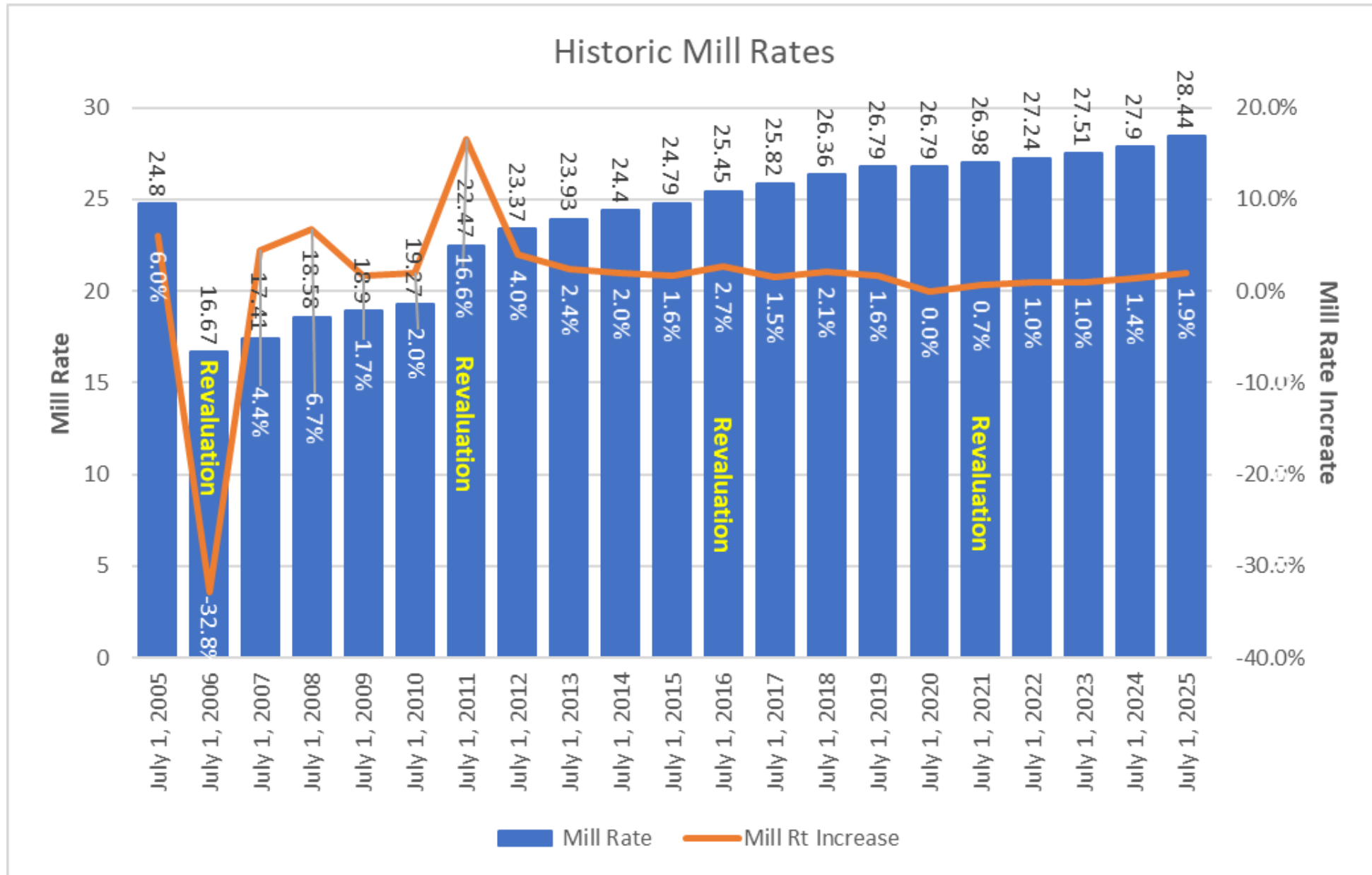
Usually expressed as 28.44

# Scenarios that impact the mill rate

Scenario	Base	I	II	III	IV
	FS Budget	New Development	Greater Expense Budget	"Reval" increases all asset values by 30%	"Reval" increases all asset values by 30%, except this House A by 50%
Increase in budgeted expenses		-	\$ 10,000,000		
Budgeted Expenses (FS)	\$380,869,072	\$380,869,072	\$390,869,072	\$380,869,072	\$380,869,072
Less: Revenues and Credits	35,930,437	35,930,437	35,930,437	35,930,437	35,930,437
Gross Tax Levy Required (FS)	344,938,635	344,938,635	354,938,635	344,938,635	344,938,635
New Construction Value		\$ 300,000,000	-		
Taxable Grand List (Property Available for Assessment)	\$12,126,624,164	12,426,624,164	12,126,624,164	15,764,611,413	16,154,611,413
Mill Rate Required to Fund the Budget	2.844%	2.776%	2.927%	2.188%	2.135%
% change in mill rate		-2.414%	2.899%	-23.077%	-23.077%
Assessed Value of House A	\$650,255	\$650,255	\$650,255	\$845,332	\$975,383
Reval impact				30%	50%
Taxes	\$ 18,496	\$ 18,050	\$ 19,033	\$ 18,496	\$ 20,827
Increase / (decrease) in taxes		\$ (447)	\$ 536	\$ -	\$ 2,777
% change in tax dollars owed		-2.5%	2.8%	0.0%	13.3%

Current year grand list growth is a paltry 0.24%. Reval in FY 2026-27

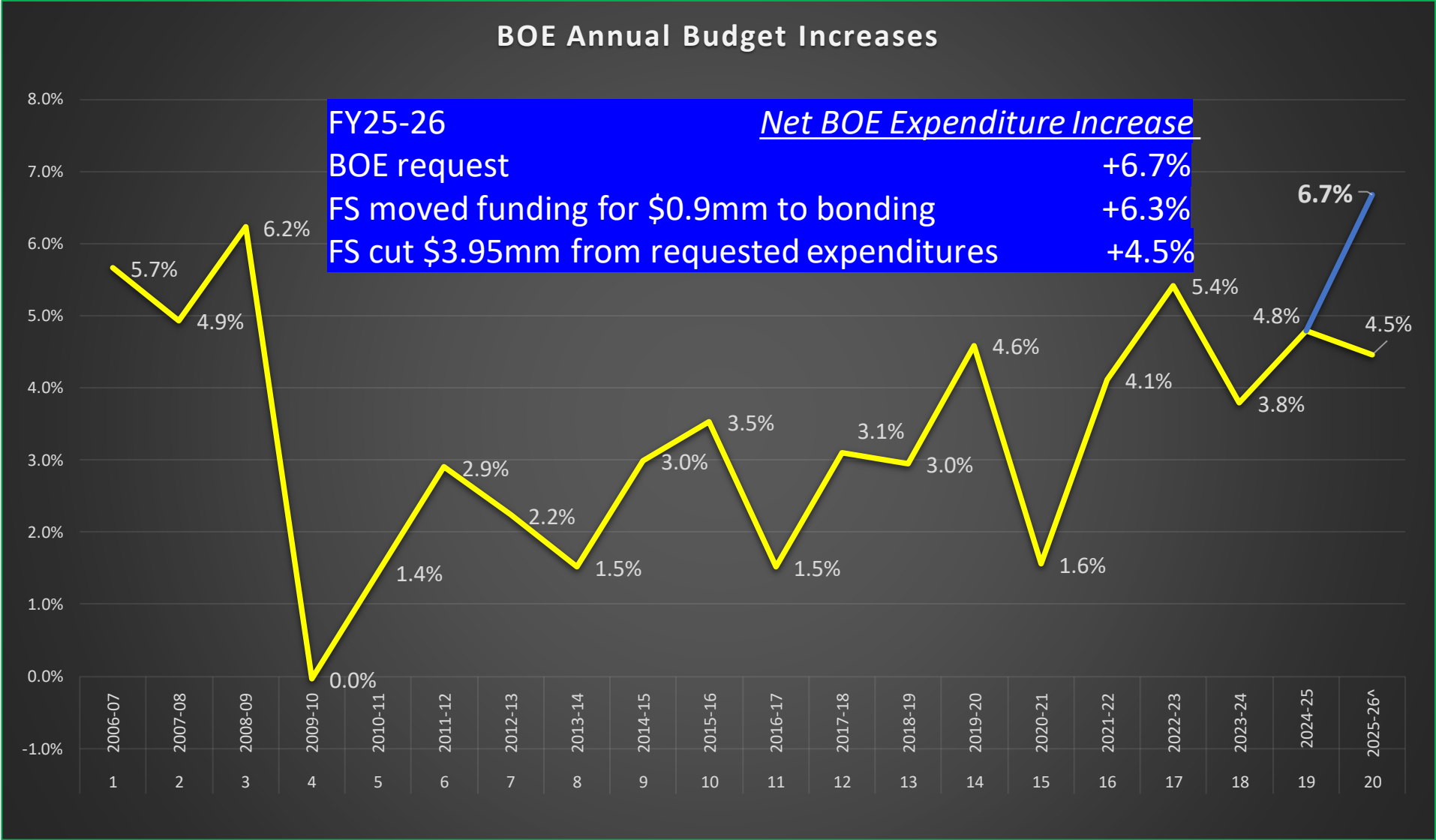
# Years with large mill rate changes are typically driven by revaluations



# Fairfield BOE's budget request is high versus many peers

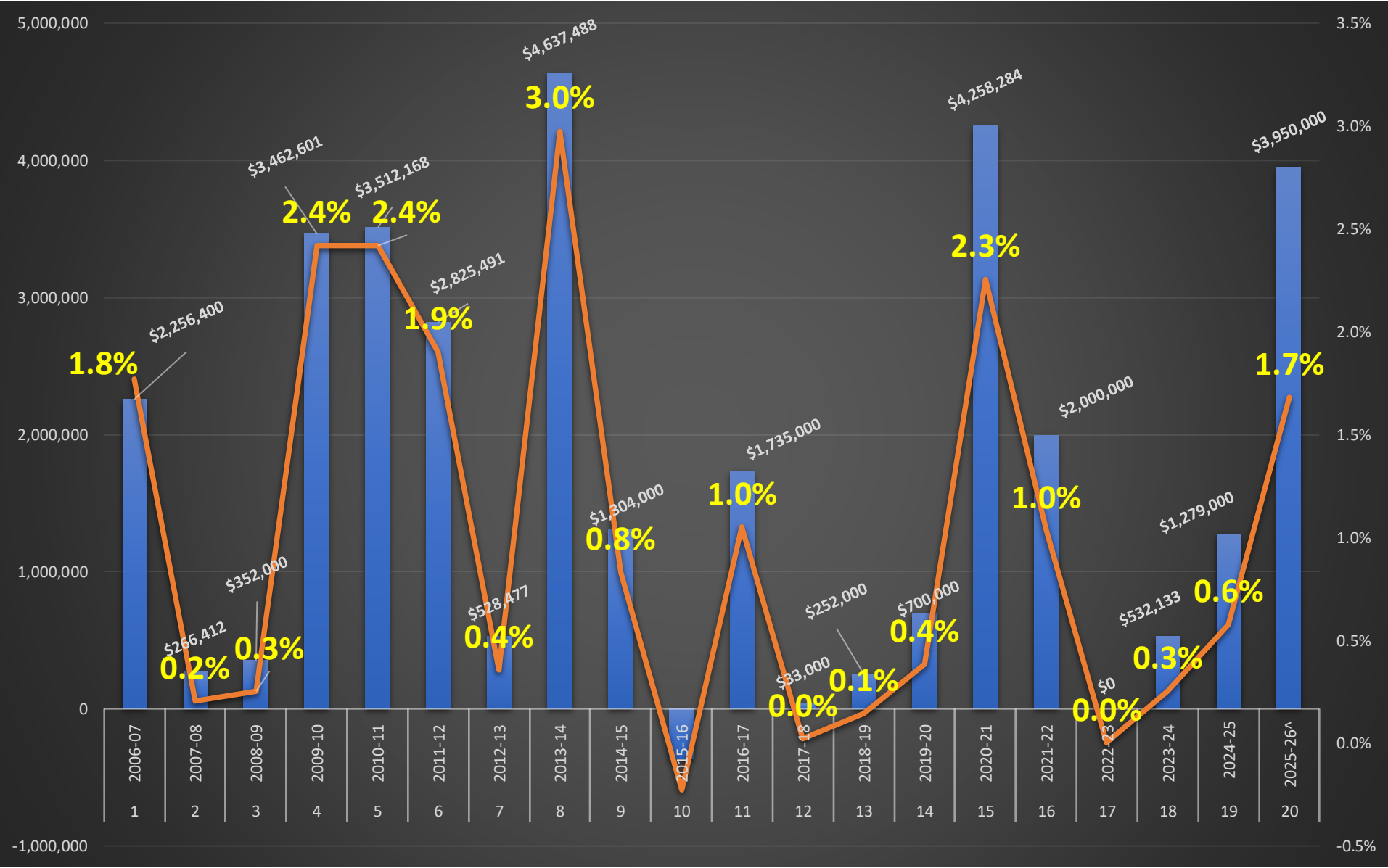
Municipality	BOE Total Budget Request Increase	BOE Salary & Benefits Increase
Norwalk	9.7%	7.0%
<b>Fairfield BOE</b>	<b>6.7%</b>	<b>6.1%</b>
Newtown	6.0%	5.0%
Trumbull	5.3%	4.0%
Greenwich	5.1%	4.4%
Stamford	5.0%	4.5%
Glastonbury	4.9%	5.5%
Ridgefield	4.8%	4.7%
Westport	4.7%	5.0%
New Canaan	4.6%	4.6%
Darien-Superintendent	4.1%	2.4%
Wilton	4.0%	4.6%
Weston	3.1%	1.0%

# BOE annual budget increases- history & current year request



*A 6.7% increase would be the largest in over 20 years*

# Reductions to BOE request (\$ and %) - history & current year request



*A 1.7% reduction to a BOE request is not unusual in Fairfield (7 times in 20 years = 35%)*

# Most departments played a role in budget reduction

Org Code	Final First Selectman	FS Budget (Feb 21)	January Submission (Dept initial "ask")	Change	Change %
<b>1230</b>	Conservation Commission	1,034,030	1,115,579	(81,549)	-7.9%
<b>1330</b>	Human Resources	4,911,361	5,622,329	(710,968)	-14.5%
<b>1350</b>	Community/Economic Development	446,016	461,016	(15,000)	-3.4%
<b>1370</b>	Harbor Management Commission	24,366	29,366	(5,000)	-20.5%
<b>2010</b>	Contingency	1,541,692	1,849,294	(307,602)	-20.0%
<b>2210</b>	Audubon Society	65,000	75,000	(10,000)	-15.4%
<b>3010</b>	Finance	1,119,320	1,394,217	(274,897)	-24.6%
<b>3050</b>	Assessor	1,123,880	1,133,880	(10,000)	-0.9%
<b>4010</b>	Fire	17,508,896	18,088,684	(579,788)	-3.3%
<b>4030</b>	Police	18,201,497	18,666,193	(464,696)	-2.6%
<b>5030</b>	Public Works Operations	13,214,086	16,508,720	(3,294,634)	-24.9%
<b>5070</b>	Engineering	852,125	1,106,501	(254,376)	-29.9%
<b>7010</b>	Library Main	3,087,872	3,162,872	(75,000)	-2.4%
<b>7050</b>	Recreation	1,027,099	1,047,099	(20,000)	-1.9%
<b>7070</b>	Waterfront	625,223	625,723	(500)	-0.1%
<b>7080</b>	Parks	2,017,530	2,542,510	(524,980)	-26.0%
<b>7090</b>	Marina	313,896	333,896	(20,000)	-6.4%
<b>7111</b>	Carl J. Dickman Golf Course	355,535	427,535	(72,000)	-20.3%
<b>7113</b>	H. Smith Richardson Golf Course	1,978,058	2,344,389	(366,331)	-18.5%
<b>8010</b>	Board of Education	230,040,387	234,425,547	(4,385,160)	-1.9%

EVERY RESPONSIBLE DEPARTMENT HEAD BELIEVES THEY BUDGET FOR WHAT THEY NEED

Leaders usually find ways to meet their objectives under resource constraints

Fairfield Public Schools FY 2024-25 Board of Education Total Staffing				
	FY2022-23 Actual	FY2023-24		FY2024-25
		Budget (A)	Current Modified	Budget (B)
Certified:				
BOE	1,029.85	1,035.15	1,051.88	1,063.58
Grants	19.55	19.55	18.25	16.15
<i>Certified</i>	<i>1,049.40</i>	<i>1,054.70</i>	<i>1,070.13</i>	<i>1,079.73</i>
Non-Certified:				
BOE	440.60	446.60	456.33	457.33
Grants	43.60	43.60	33.75	33.75
PT (hourly)	14.40	14.40	13.90	13.40
<i>Non-Certified</i>	<i>498.60</i>	<i>504.60</i>	<i>503.98</i>	<i>504.48</i>
Total Staff	1,548.00	1,559.30	1,574.10	1,584.19
Full time	1,470.45	1,481.75	1,508.21	1,520.90
PT (hourly)	14.40	14.40	13.90	13.40
BOE Operating	1,484.85	1,496.15	1,522.10	1,534.30
Grants	63.15	63.15	52.00	49.90
Total Staff	1,548.00	1,559.30	1,574.10	1,584.20

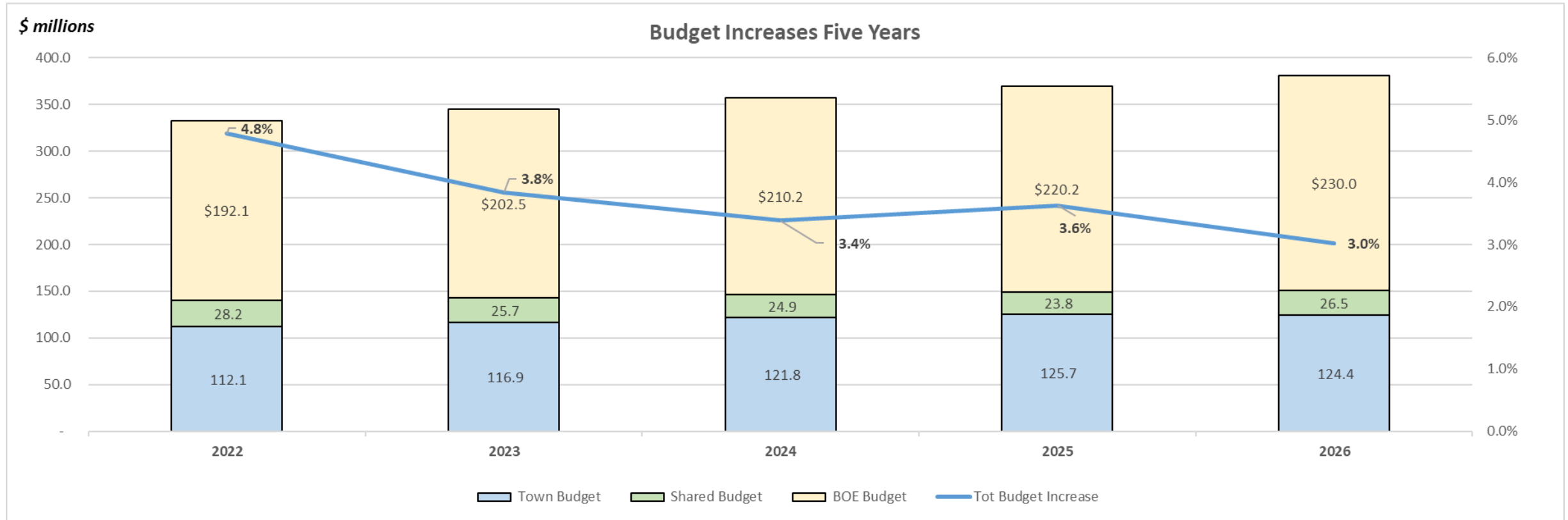
For FY 24-25, the **BOE Operating Budget** included money to increase FTE by 11.3.

It was a surprise that 37.3 FTE were hired. The additional (unbudgeted “Modified”) 25.9 mid-year hires had not been approved by the BOE and at least some were not aware until the FY 2024-25 Superintendent’s budget was produced.

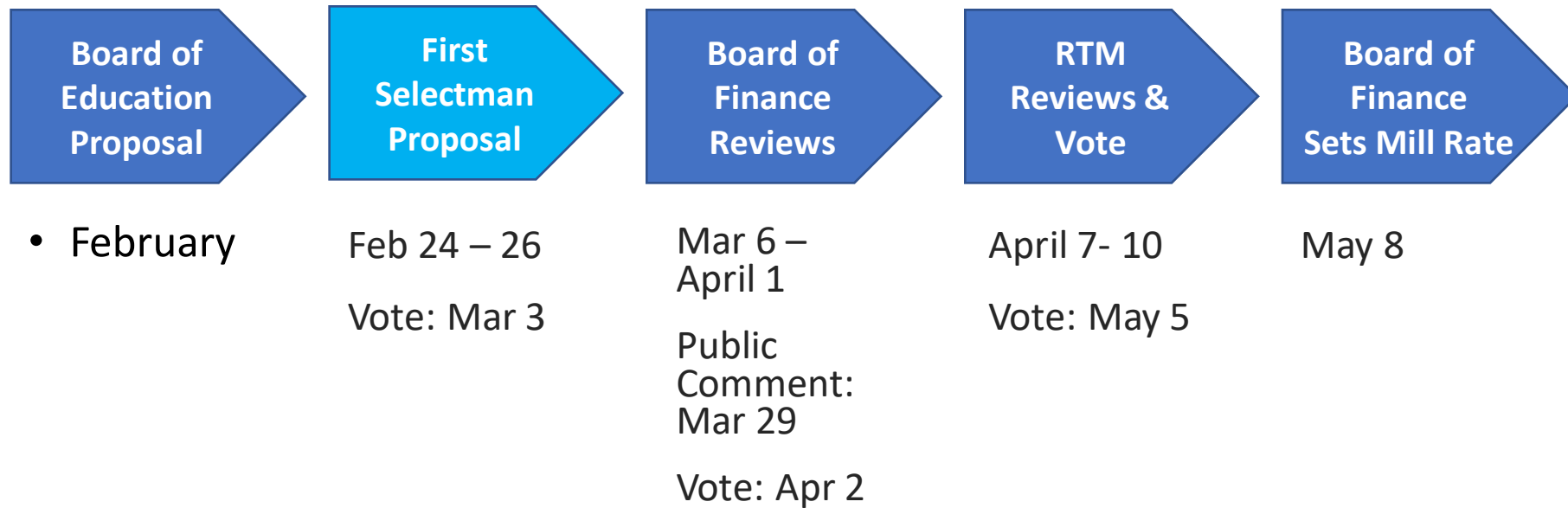
These 25.9 unbudgeted FTE were hired with apparently no impact on the BOE’s ability to stay within its total budget.

Fiscal Year		FTE	YoY FTE Increase	Unbudgeted FTE Hired	BOE Budget	\$ Adjust-ment
22-23	Actual	1,484.9				
23-24	Budget	1,496.2	11.3		\$ 210,163,445	
23-24	"Modified"	1,522.1	37.3	25.9	\$ 210,163,445	\$ -
24-25		1,534.3	38.1			
25-26	Budget	1,524.5	(9.8)			

# 5 Years – budgets and increases



# Fairfield Budget Process & Timeline



# Thank you to Fairfield's staff, elected officials and volunteers

All department heads and staff, Michelle Cardentey, CFO Tom Harris, Controller Caitlin Bosse and their entire finance department staff, COO David Becker and his team, Jen Carpenter and the entire First Selectman's office staff.

Our elected officials and volunteers who serve on boards, commissions, committees and task forces make Fairfield very special.

**THANK YOU!**