

**Fiscal Year 2026 Supplemental Appropriation Request
for Unanticipated Special Education Costs**

**Board of Education Special Meeting
April 23, 2026**

Overview

At a Glance:

- Projected fiscal year 2026 shortfall: \$455,678.
- Driven by unanticipated special education costs.
- Costs were not foreseen at the time of budgeting.
- Costs are legally mandated and necessary to maintain the safety of students.
- Administration has taken all available mitigation steps.

Request:

- Supplemental appropriation required to balance budget.

Statutory Requirement

Pursuant to Conn. Gen. Stat. § 10-222:

- Board must maintain a balanced budget.
- Board Chair must notify the BOS & BOF of the need for the supplemental appropriation to balance the budget.

Why This Occurred

Unanticipated student needs emerged following budget adoption:

- 50% increase in the number of students requiring outplacements.
- New special education enrollments.
- Intensity of student needs increased during the year.

Strategies to Address Shortfall

Budget Mitigation & Offsets:

- Implementing budget freeze & controlling spending.
- Expending all special education contingency funds.
- Applying \$65,225 from prior year unexpended funds.
- Actively pursuing Excess Cost reimbursement for costs above 4.5X per pupil expenditure.
- Expanding continuum of in-district supports with pilot program.
- Restructuring efforts decreased reliance on contracted services.

~~Gap remains despite these continued efforts.~~

Special Education Unanticipated Costs & Mitigation

Unanticipated Costs	Amount
Special Education Tuition	\$ (1,142,097)
Special Education Transportation	\$ (194,543)
Total of Above Unanticipated Costs	\$ (1,336,640)
Excess Cost Reimbursement Received	\$ 323,084
Excess Cost Estimated Final Reimbursement	\$ 336,028
BOE FY25 Unexpended Funds	\$ 65,225
Special Education Contingency	\$ 106,625
Budget Mitigation	\$ 50,000
Total Request After Budget Mitigation (Not to Exceed)	\$ (455,678)

Next Steps & Questions

- BOE must authorize the Chair to submit request for supplemental appropriation not to exceed \$455,678 to the Town to:
 - Maintain legal compliance, and
 - Balance the current budget.
- BOE Chair submits request letter to BOS & BOF.
- Administration continues budgetary controls and close monitoring of expenditures.