



Town of Ridgefield Board of Finance Budget Deliberations

Approved Meeting Minutes

Wednesday May 20, 2020

I. Call to order

D. Ulmer called to order the Board of Finance Budget meeting at 7:00 PM May 20, 2020 via Zoom due to recent Coronavirus. Board Members D. Ulmer, G. Kabasakalian, M. Rettger A. Freidenrich, K. Ogden present. Tonight, the BOE and BOF will discuss BOE capital and operating budgets.

II. Capital items- Capital items must be approved by the BOS, then BOF. The BOF can't add or increase items without BOS approval. They can decrease and eliminate an item. Capital is voted as separate items. BOE approved 7 items in 2021. BOS approved first 5, did not approve auditorium upgrades and custodial equipment.

Item 1-1 remove and replace oil tanks increased to \$591,000. Items 1-2 and 1-3 the same. Item 2-2 infrastructure reduced amount to \$132,000. Items 2-3 LED's and 2-4 bathrooms reduced to \$81,251. Item 2-7 for air quality approved by BOS as is. Custodial equipment deferred at this time.

Per Joe Mortis, oil tanks are aging. 3 more replacement tanks needed for this year. With the BOS cut we can do Branchville this year and Farmingville next year. Ridgebury LED upgrade will lead to a decrease in wattage. In regards to bathroom school renovations, with the BOS reduction, we can't get the number of bathrooms hoped for. The most important ones have been earmarked. RHS has 4 bathrooms left. Scotts Ridge carpet needs replacement and locker replacements. Ridgebury cafeteria is in need of improved indoor air quality. 55 exhaust fans in all schools have been identified. This gives smoother flow and less vibration on roofs.

In regards to network, hardware upgrades needed. An addition of 28 district wide security cameras in place both interior and exterior. Vestibules upgrades need at Branchville and Scotland. The major issue is with security; building out the front of buildings with security glass and cameras. Custodial equipment and generators have been deferred. LED lighting carries a \$45,000 incentive from Eversource.

A new director of IT is coming. There are different opinions and options for new hardware. This is possibly a 5-year plan. The previous IT Director created the current IT plan. Equipment is beyond end of life. We shouldn't wait more than a year to phase out the equipment. The staff knows how to support the IT system. Switching equipment sooner rather than later is best. We need to phase out older servers. The previous IT Director had concerns that equipment has gone past end of year life terms and well beyond that.

Operating Budget-Questions regarding salary raises. Teachers have 3.08%, Administrators 2.7%, Custodians 2.4%. Total certified salaries increase by \$1,728,232. Non-certified is a \$273,443 increase over prior year. Raises are part of salary. In regards to the Superintendents salary, can pruning be done? Increases haven't been diminished. No definite numbers until May/June. There is a decline in population and increasing of costs at the high school. 56 fewer students in the freshman class but no savings associated. There are new pathway graduation requirements for 2023. Shifts in staff have been made and numbers are being looked at. Some options are taken away from students. We've had changes in student's diversity and mental health need and an increase with students with learning disabilities. Some sections of classes can be closed if it doesn't make sense to keep them open. No accurate number of teachers lost over the past 5 years. Classroom vs non-classroom teachers? This includes teachers, Art, music, and PE teachers as well. Doesn't include library and media or Principals and Administrators. The spreadsheet is budget to budget and not actual to budget. Karen Dewing to get spreadsheet to BOF. Forecast for benefits have seen a slight influx. The budget isn't a huge increase and hopeful that claims remain the same. Premium figures for next year are not available now.

Questions from BOF:

Pupil Personnel-Psychologists up 10% and social worker is built into Psychologist line in the budget. The evaluation consultant line is contracted outside with an increase for the need for more evaluations. There is an increase of and need for more evaluations related to Special Ed inclusive of psychological testing. East Ridge is down 6% in population, Scotts Ridge down 3%. Both schools operations are up. There are some staff members with higher salaries than others at the two schools. RHS science budget is up 11%. Why? This is due to a new set of tests last year and new expenses for supplies, materials and text books. Athletics is up modestly from last year with a higher increase for this year. There is no fund balance this year to pull from. \$30,000 in video productions, this is for security and health. \$21,800 change to accounts for uniforms and portapotty's. Increases are net neutral as money was moved from sports to central administration.

Per Dane Street, the Huddle video program is a program teams have used for years. It's a requirement for several colleges. There are a number of different teams using filming services. In the past, the Booster clubs have contributed to a different level of services. Approximately 20 students have been part of a signing ceremony for college sports. The Huddle is critical for teams to discuss their skills and techniques.

Security and health covers police, ambulance and security coverage at sports. Lines are consolidated into one central line. The overall athletic budget is up 12.2%. Primary driver is the contractual increase of salaries for staff. Uniform rotation taken every 3-4 years. A request made to replace the pole vault mat at RHS.

Contracted services are up 22.5% district wide. This includes Special Ed and technology. Purchase Services up 45% and Other Purchase Services up 18%. \$500 spent on microfilming which is a state law to retain documents. Can binders be put into PDF to save money? Folks still want hard copy books. Budget books are available in hard copy. Not everyone has access to digital services.

Technology-much money being spent. Technology subscriptions increase quickly and annually. Currently in discussion with vendors for unused services that can be taken out of our contracts and looking for where we can make cuts. Has anyone asked what costs are appropriate from school to school? These are reviewed early on in the budget process. There are some students who need more resources that cause an increase in the budget. There aren't qualifiers in figure differences from school to school. The operating budget increase drivers is student population. The operating budget is allocated based on student population. On curriculum, number is about .8 of 1%. Text book portion is \$107,000. There are 2 new line items for Science and Social Studies shown on a spreadsheet throughout 9 schools.

Special Ed is up 5.63%. There is approximately 13% of the district population that qualifies for Special Ed. There are 470 students in the district who qualify for services that we provide. The excess cost in reimbursement is a grant system through the state of CT. We file initially in December and follow up filing in March. We track 80 students and the big driver is transportation. Individual rides can be approximately 20-30-minute rides and do they need an aide to ride with them? The closest outside schools are Danbury and Wilton followed by Norwalk and Stamford. Many are an inconvenient distance from Ridgefield. Wooster school in Danbury is private and not associated with the planning and placement process.

Special Ed settlements-trend on the line. We had an encouraging year in 2018. This year coming in on budget. Next year will be difficult due to COVID 19. We have far less settlements than other towns in the district.

In regards to the existence of specialized funds, the Board of Ed has bank accounts. Names of the accounts cause confusion; the names should be more clear. Can some funds be returned to the town or used by the Board?

BOE Controlled Bank Accounts:

Bank Account Special Revenue/Donations-this houses all athletic revenues. It's mainly for the athletic fund. Current balance of \$552,706. All expenses are tracked and processed through an accounts payable process. Accounts audited annually. BOF members commented that co-mingling of funds is confusing and funds don't belong together. Unused money in accounts should be returned to the town. Dawn Norton expects about \$134,000 could be the remainder balance at end of the fiscal year. Excess funds are due to no spring sports. The remainder of use of these funds is up for discussion.

Bank Account Student Activity-a bank account throughout the school year for field trips and activities. Funds received are for various activities; prom, banquets etc. \$392,000 bank balance. Funds follow the students and seniors can keep money with class Treasurer for future reunions. Unused funds for loss of spring activities go back to the families who paid into it.

Dormant account-balance of \$281,000. This has been gaining interest for years and is a student activity account. Trying to determine what it is and unsure as what to do with the account. Don't know what its intentions are for and there are no records on this account This is an area of concern. The BOE feels it doesn't have the authority to spend the money due to so many uncertainties about it. There is a possibility of having the money turned to the state and a possibility of tax implications with the IRS.

Imprest Account- a pass through account where we deposit funds for worker's compensation, A/P refunds, overpayment / rebates, liability insurance funds, as well as fingerprint payments are posted in this account. We reimburse the Town back for all of the pass-through funds collected. \$250,000 account balance.

School Lunch Account-2 funds, one specifically for line collection. Other is for checks collected and expenses paid through the second account. Expenses paid to the cafeteria company. \$286,000 balance.

State Grants-funds from state to state grants and expenses paid out.

School Rental-rental goes to payment for custodian/maintenance. The costs for running an event.

BOF members commented that accounts are very confusing and have high balances. The dormant account with almost \$300,000 is unacceptable. Work needs to be done on these accounts and discussions need to be had with legal counsel for guidance. We need a clear-cut list of all bank accounts.

Dr. DaSilva-final thoughts. Dialog is important. Administration realizes cuts will come and need to look as to where cuts can come from without negatively effecting the kids.

Margaret Stamatis-this is a difficult year and responsibilities are not taken lightly. She's an advocate for students. Almost 5000 students or 20% of the Ridgefield population. Cuts will have long term consequences on students. 1 year of a cut equals 10% of their time as a student. There will be impact to cuts.

Sean McEvoy-we don't know what schools will look like in September. We can't copy off of the September of last year; two totally different years.

Carina Borgia Drake-The board speaks through the vote.

Liz Floegel-thank you for the diligence. Echo's concerns brought up tonight by others.

Rachel Ruggeri-thank you for questions/concerns. There is a strong leadership within the Board. Way of life is altered. Ridgefield has a great school system. Success and failures reside with the people. The budget is lean and we don't know what the future recovery will be. Cuts will impact students. People are looking to move to less populated areas such as Ridgefield. We need to attract new home buyers with education.

Kenneth Sjoberg-Things in fund accounting look confusing and doesn't make sense. We need more clarity.

Jonathan Steckler-changes don't reduce children's needs. We need to maintain the level of education.

The return of \$800,000 makes our fund balance look whole; expenses are coming. Spring and Fall savings and expenditures need more discussion due to COVID 19. Budgets will be affected by things such as online learning, reduced classrooms, limited number of students per bus etc. There could be saving with online learning. Excess operating funds have gone to the RHS sprinkler system due to changes by the Fire Marshall. System currently has issues with leaks which must be fixed and are expensive. Quote received is about what can be afforded. Currently negotiating the best way. The building is closed so it's a good time to get the work done making this a capital requests to be further discussed. BOE to follow up with BOS.

IV. Adjournment-motion to adjourn at 11:50 pm by M. Rettger, seconded by A. Freidenrich, All in favor.

Respectfully Submitted by,

Mia Belanger

*Thank you to Andrew Neblett for facilitating.