

Board of Selectpersons FY 2026 Budget

Presented by

Rudy Marconi, First Selectperson

March 24, 2025

General Town Budget Overview

Expenditures	2025	2026	\$ Change	% Change
Town Operations	\$ 30,868,245	\$ 32,456,332	\$ 1,588,087	5.14%
School Buildings & Grounds	682,412	705,894	23,482	3.44%
Utilities	2,338,189	2,365,943	27,754	1.19%
Employee Benefits	9,368,234	9,405,850	37,616	0.40%
Subtotal	43,257,080	44,934,019	1,676,939	3.88%
Roads/ADA Infrastructure	2,669,250	2,147,250	(522,000)	(19.56)%
Total Town	\$ 45,926,330	\$ 47,081,269	\$ 1,154,939	2.51%

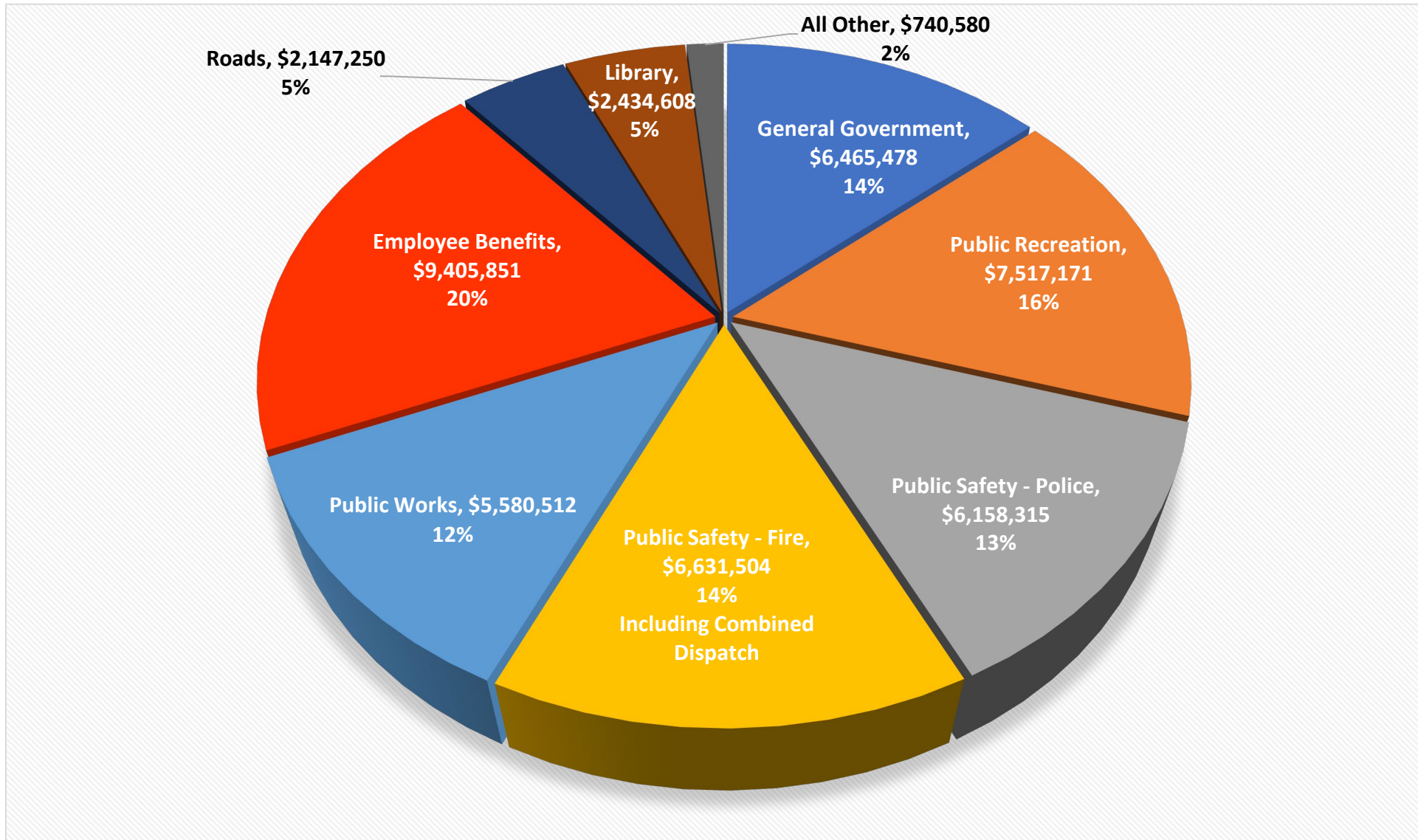
Overall, town expenditures are budgeted to increase by \$1,155K or 2.51%.

Town Operations – Components of Increase

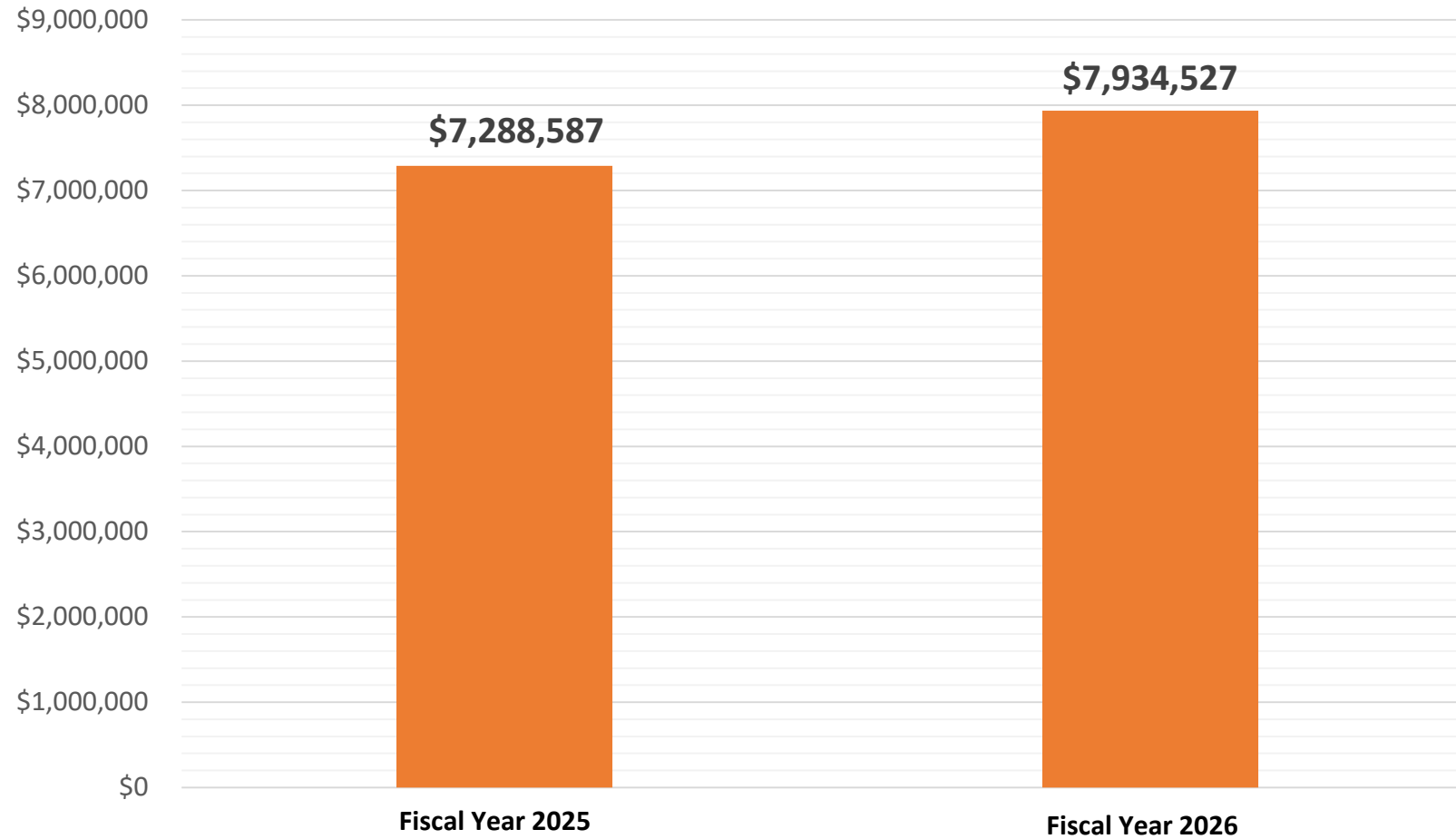
Town Operations		School Buildings & Grounds	Utilities, Heat, Vehicle Fuel	Employee Benefits		Roads ADA Infrastructure
Salary / Outsourcing	\$825,664			Medical / Dental	\$43,118	
Liability Insurance	50,897			Pension	(286,171)	
Fire – OSHA, Med Supp & Training	52,013			OPEB – GASB 45	4,000	
Central Admin Telephones	13,000			Social Security / Medicare	62,780	
IT	388,287			Worker’s Comp/Unemployment Ins	24,752	
Building Maint	71,336			Elected Officials	1,078	
Vehicle Maint / Cruisers	(33,002)			Defined Contribution	185,989	
Rec Center – Program Costs	41,120			Compensated Absences	2,070	
Golf Carts	17,600					
Audit Fee	13,450					
Commissions/Committees	37,400					
Scrap Metal Removal	(39,400)					
Golf & Recreation Ground Care	9,001					
Library	82,330					
All Other	58,391					
Total	\$1,588,087	\$23,482	\$27,754		\$37,616	\$(522,000)
Town Grand Total \$1,154,939						

Town Operations – Percentage of Town Budget

Based on Total Proposed Budget of \$47,081,269

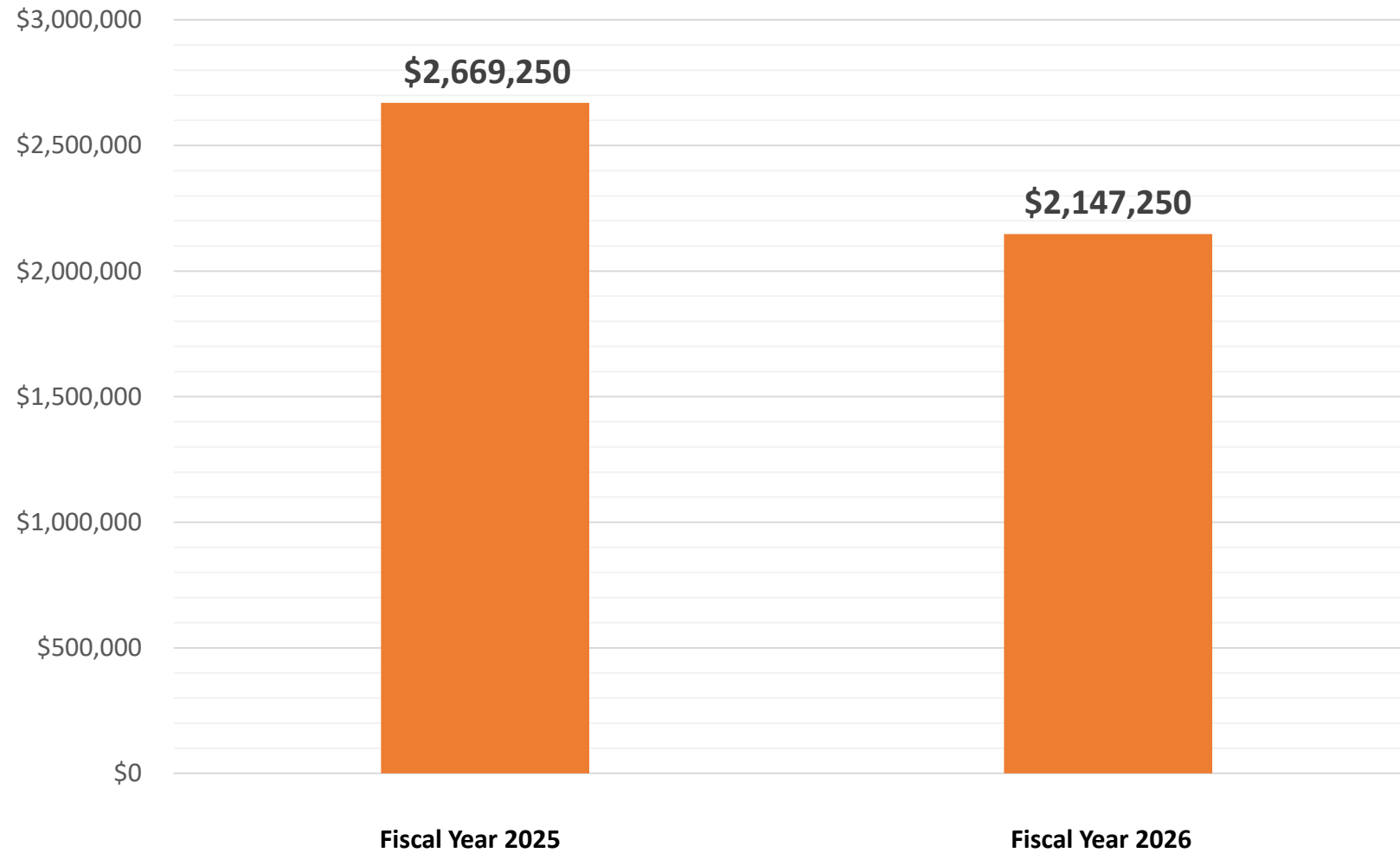


Debt Service



Debt Service is projected to increase 8.86% in FY 2026

Roads /ADA Infrastructure



Roads / ADA Infrastructure costs are projected to decrease 19.56% in FY 2026

Capital – Public Recreation



Golf

Tee Box Renovations	\$187,500
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Parks & Recreation

One Ton PU Truck & Plow	\$68,846
One Ton Dump Truck w/ Plow & Sander	87,479
Ventrac Turf Tractor	35,884
ADA Compliance - Recreation Center Studio	13,978
Court Replacement – RHS Tennis/PB	1,100,000
Parks, Fields & School Grounds Safety Improvement – Fencing	28,910
Recreation Center Building Repair – Pool Surface	89,000
Irrigation Fields System – East Ridge South	<u>80,000</u>
	\$1,691,597

Capital – Public Safety



Police Department

NICE Recording System	\$24,510
License Plate Readers	16,400
Tasers	149,452

Fire Department

Firefighter Protective Gear	\$77,843
Jaws of Life	48,584
Fire Hose	13,548
Cancer Prevention Equipment	12,632
Radio Equipment	272,289
Cardiac Monitor	57,679
SCBA Bottles and Masks	13,140
Mechanical CPR Device	17,646
Medical Dispatch Software	<u>28,000</u>
	\$731,723

Capital – Public Works



Highway Department

Freightliner Dump Truck w/ Plow	\$285,600
Lowboy Dump Truck w/ Plow & Sander	115,691
Morbark Update – Remote System Upgrade	48,000
Guardrail Replacements	40,000
Tertiary Road Paving	500,000
Shop Tool Replacement - Miller Welder	<u>15,372</u>
	\$1,004,663

Capital – Engineer



Town Engineer

Yanity Exterior Façade Repairs	\$77,550
Parking Lot Improvements (to be funded with grants)	-
High Efficiency Gas Furnace Installation	95,353
Garage 1 & 2 Dayroom/Locker Room Design	27,500
Door Replacement – Various Locations	62,250
FES Barn Repairs & Painting	97,050
Elementary School ADA Playground Upgrades	225,000
LED Upgrades, Exterior Site Lighting (P&R Recreation Center/SRMS)	84,300
Sidewalk Improvements (to be funded with grants)	-
MS4 Projects – Disconnect/Pervious Surfaces	74,250
Generator Installations at Cell Towers	<u>83,250</u>
	\$826,503

General Government



Information Technology

VMWare ESX Server Center	\$40,000
Software Server Replacements	32,000
SAN-Storage Area Network Discs	57,000
Police Car Mobile Computers	126,000

Library

Accessible Parking Spaces	\$19,000
Masonry	19,000
Backflow Valve	10,800
Program Rooms A/V Equipment	45,500

Other

Conservation Commission – Forest Management/Health Study	\$16,000
P&Z – Update Plan of Conservation & Development	60,000
Tree Committee – Plant New Trees in Town Cemeteries	25,000
Town Loop/Senior Bus Replacement (to be funded with a grants)	-
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	\$450,300

Capital – Education

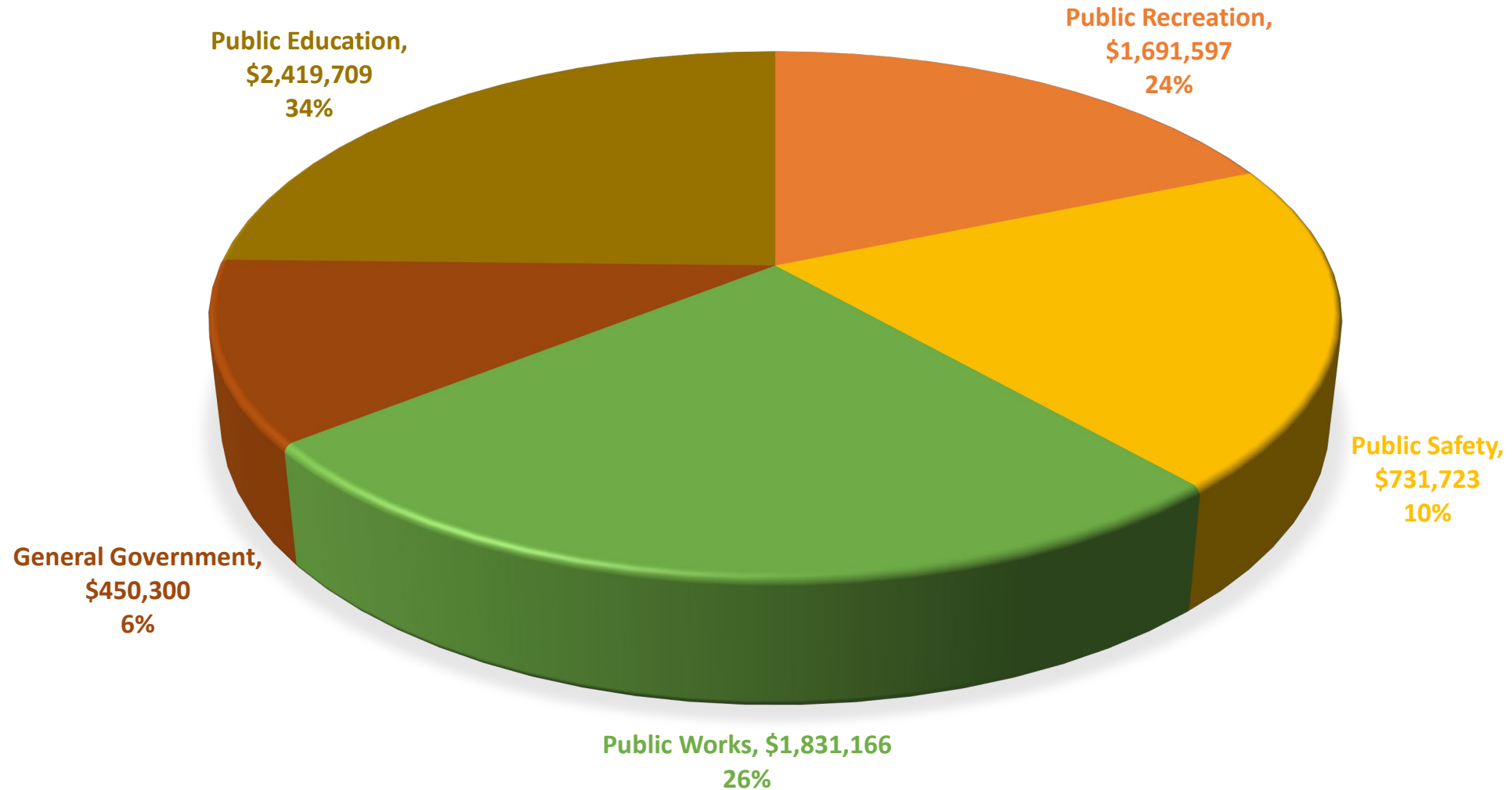


Education

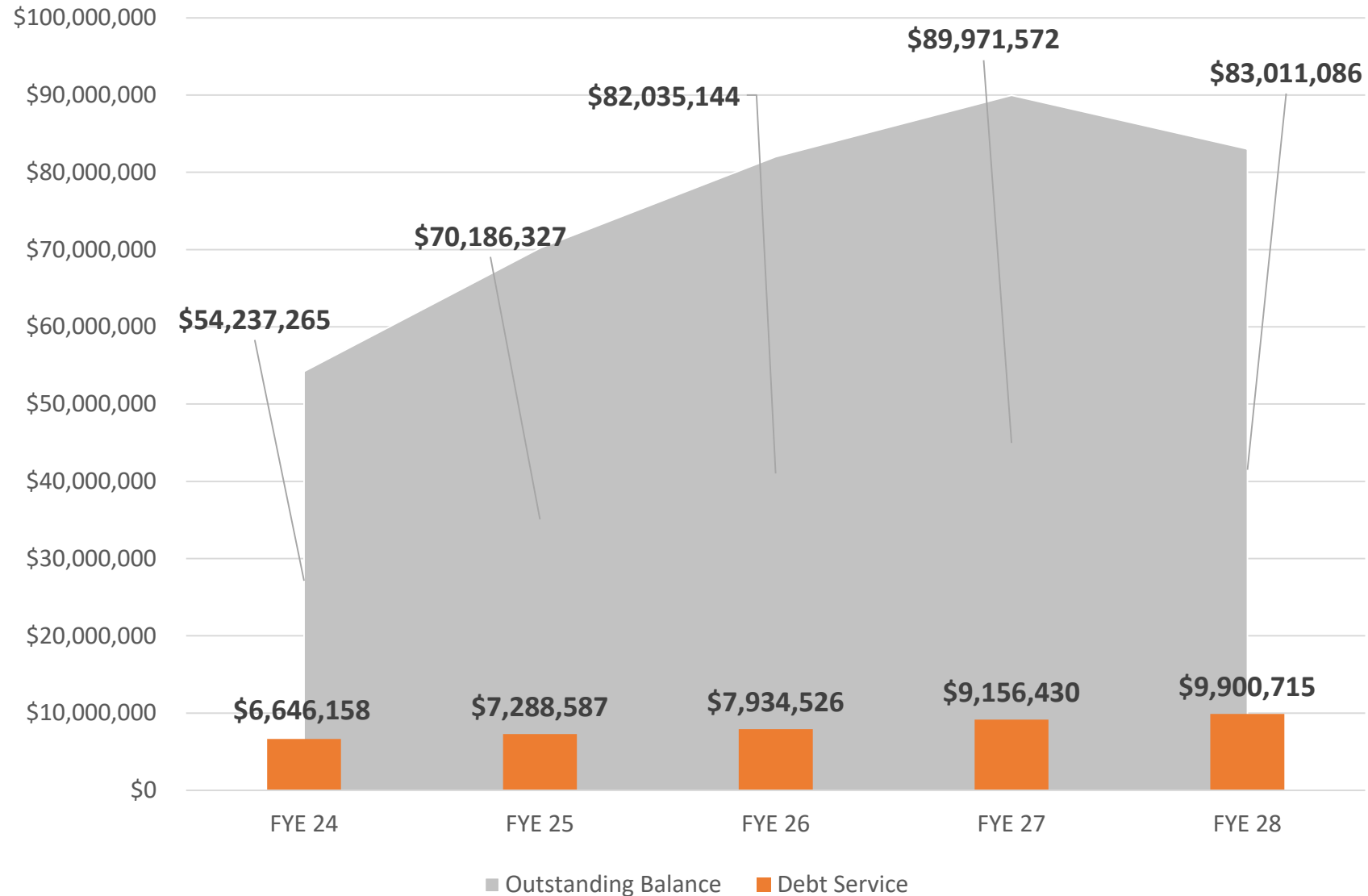
Auditorium & Audio/Visual Equipment Upgrades – VP	\$134,800
Student and Staff Bathroom Renovations – B, ER	187,072
Sound Attenuation/Dampening for Cafeteriums – B,BM,S,VP	61,870
Visual & Performing Arts space Equipment Upgrades – D	128,101
Relocation of Main Electrical Service – F	90,800
Network Infrastructure Upgrades/Replacements – D	423,100
Security Server Replacements – D	197,500
Motorola Radio Infrastructure Upgrades – D	61,650
LED Lighting Upgrade – RH	693,129
Collaborative Classroom Furniture Change Out Program – RH	224,537
Student Locker Replacements – ER	87,050
Replace Barlow Mountain Gym Floor	<u>129,600</u>
	\$2,419,709

Capital Improvements

Distribution of \$7,124,495 in Capital Projects

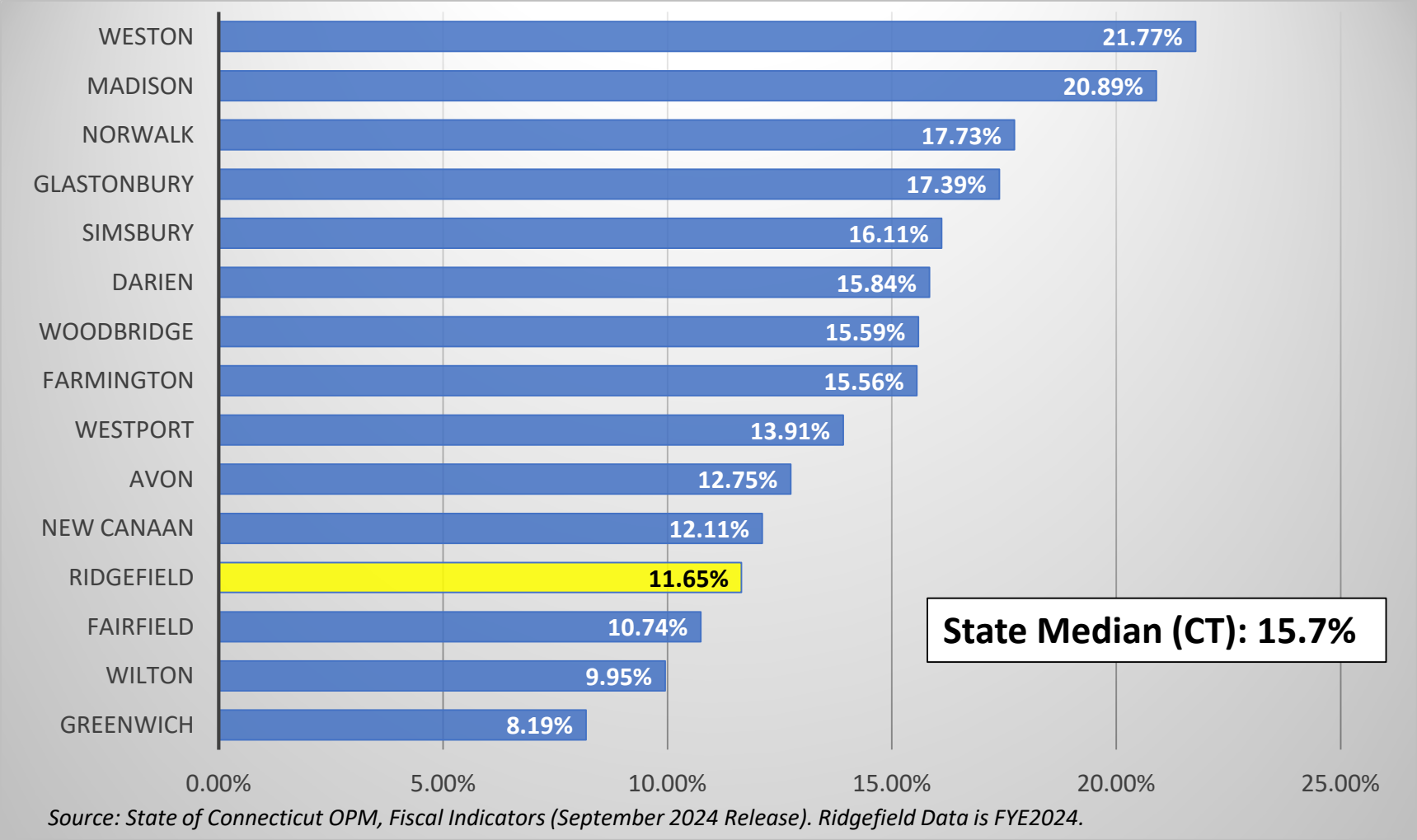


Debt Service / Debt Outstanding



Fund Balance Comparison - All Moody's Aaa Rated Towns in Connecticut

Unassigned General Fund Balance as % of Revenues

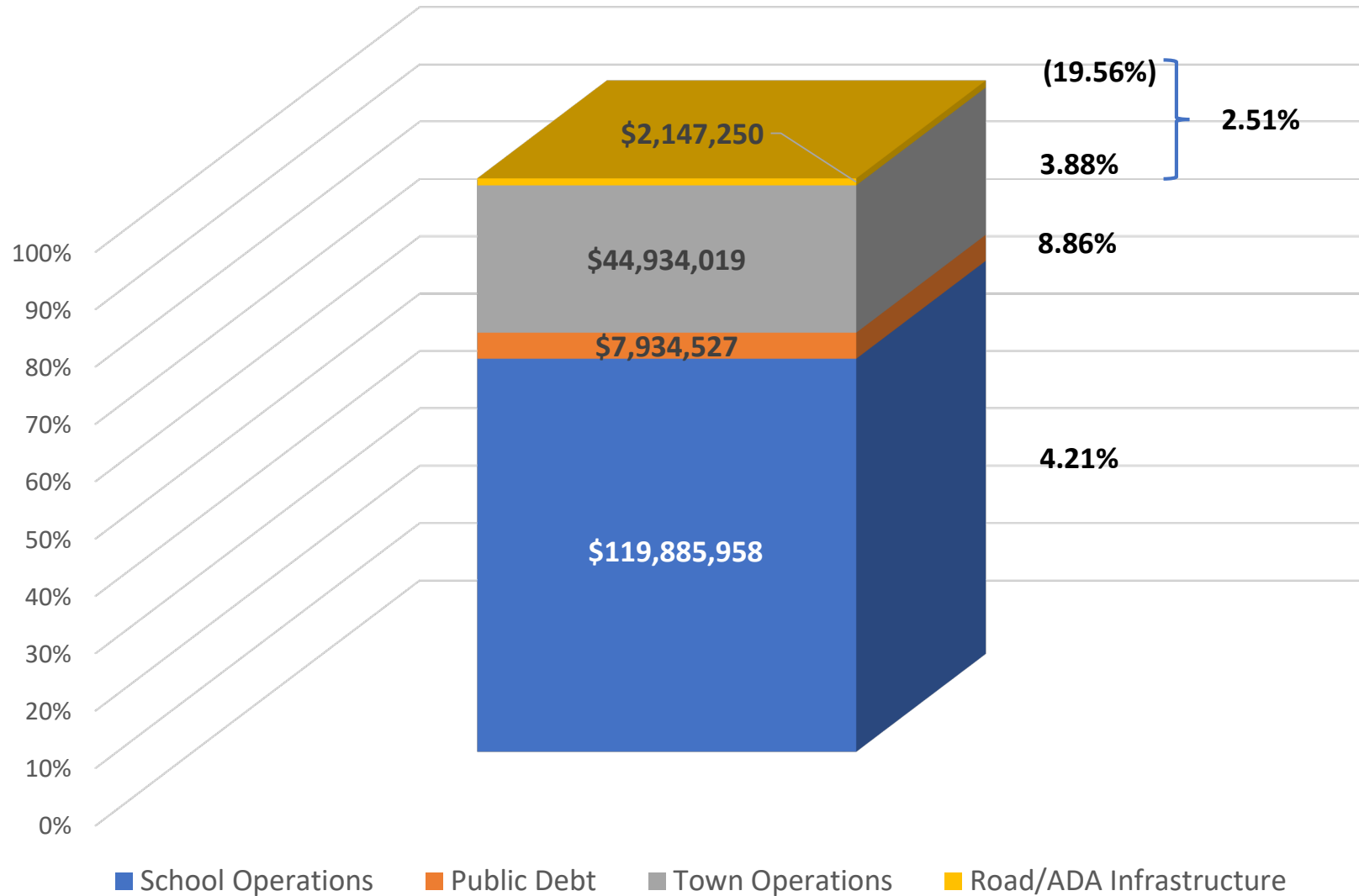


Ridgefield FY25 UNASSIGNED Fund Balance Projection	
Unassigned Fund Balance – 6/30/24	\$21,215,249
Potential Surplus – FYE 25	1,000,000
Potential Use of Fund Balance – FYE 26	?
Projected Unassigned Fund Balance 6/30/25 – If no use of Fund Balance	\$22,215,249
Unassigned Fund Balance as a Percentage of Proposed 2026 Expenditures	12.7%

Moody’s recently affirmed our AAA rating.

Summary

Proposed \$174,901,754 Represents a 3.95% Increase





Board of Education's Adopted Budget FY26

**BoF Public Hearing
ERMS
March 24, 2025**



INTRODUCTION

School Enrollment

- Current K-12 enrollment on 10/1/24 is 4404 students; projected enrollment is 4363
 - PK will increase to 100 students (+20); RTP will increase to 28 students (+9); K-12 will collectively decrease by ~59 students
 - Elementary enrollment decreases by 9 students
 - Middle school enrollment increases by 24 students
 - High school decreases by 40 students



FY26 Budget Movement

DATE	BUDGET INCREASE	HAPPENINGS
Jan. 3	3.82%	Budget development in its final stages. The admin team has reviewed every budget line and its components to ensure accuracy. This number includes a 12% placeholder for health insurance renewal as we await updated renewal package.
Jan. 6	4.17%	CSDE releases its Excess Cost Reimbursement estimates for the current fiscal year. RPS reimbursement estimated to be \$450K less than last year's. In response, the Superintendent recommends a decrease to the anticipated ECR built into the budget to protect the District from running over budget in FY26.
Jan. 16	4.80%	Current health insurance carrier sends a current best renewal offer at 16.5% following an elevated claims experience amount for the month of November. Recommended budget increase updated hours prior to presentation.
Jan. 27	4.44%	As we see movement in the window of claims experience, the insurance renewal is in flux. The most recent renewal proposal is a 14.19% increase with no changes to carrier or plan design. The renewal presented to the District as of today, includes a SimpleRefund™ Rider.
Feb. 24	4.21%	Following robust discussion and deliberation, the BoE reduced the requested budget amount by \$258,342. The reductions were captured the attrition of an upcoming retirement, the associated benefits costs, and in technology software and equipment.

What does 4.21% Support?

- ✓ Fixed costs
- ✓ Continued Growth and Expansion of Programming
- ✓ Address Enrollment Shifts across the District



Taking a closer look at 4.21%

Description	% of Budget Increase
Salaries	2.26%
Employee Benefits	1.30%
Transportation	0.45%
Projects/Repairs/Maint	0.13%
Special Ed Outplace/Tuition	0.00%
Excess Cost Reimbursement	0.39%
Energy	-0.46%
Supplies & Equipment	-0.02%
All Other	0.16%
Total Request	4.21%



Staff and Employee Benefits represent a 3.56% budget increase, before we replenish supplies, instructional materials, or even turn the lights on.



Budget Themes and Priorities

- Continue to expand and grow our current programs
 - Follow the Plan!
- Respond to feedback and study
- Repurpose positions and other budget savings to support growth and initiatives
- Highlight the facility needs-in and out of operating budget

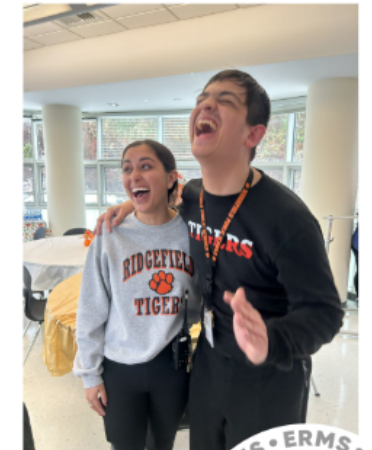


CHART 1 - EXPANSION OF PROGRAMMING

BRAND NEW FTE REQUESTS	WHY?
1.0 <i>World Language Teacher at the Elementary Level</i>	RPS is in Y2 of a three year plan for the implementation of world language program at the elementary level
1.0 <i>Teacher (coordinator) for the Academically and Gifted Program at the Elementary Level</i>	We have been studying our gifted program for 2 years, this role will help facilitate direct contact for students who have been identified as gifted, as well as supporting teachers in planning and coordinating for this population.
1.0 <i>Social & Emotional Learning Dean (middle schools)</i>	We currently have a 1.0 shared staff member, over the past two years, the middle school principals have requested a full time person for each school. They studied the data for 2 years to provide evidence for this request.
1.4 <i>MS Innovation Lab Teachers**</i>	Technically, this is not a new FTE , it is new class that replaces FCS (Family Consumer Science- see below) where finding educators with the appropriate certification has become more challenging
0.47 <i>BMES Clerical Paraeducator Support</i>	Increased demands with scheduling of PPTs and other special education related demands (PK)
Total New FTE: + 4.87	
REDUCTIONS (decreases) IN FTE	
-1.0 MS Technology Teacher	-1.0 Technology Operations Manager
-1.2 MS FCS Teachers	-1.0 Director of Nursing, Health and Wellness
-0.55 Enrollment Driven RHS Reductions	-1.0 RHS Position Reduction through Retirement Attrition
-0.40 VPA Department Chair	
Total Reduction in FTE: -6.15	
NET FTE: -1.28 FTE	

CHART 2 - ADDRESSING ENROLLMENT

ENROLLMENT/SPECIAL EDUCATION (IEP- LEGAL REQUIREMENTS) FTE REQUESTS	WHY?
1.0 <i>Elementary Teacher</i>	Class Size Guidelines
2.0 <i>ELEM Special Education Teacher</i>	IEP needs (PPT decisions)
1.0 <i>ELEM Special Education Paraeducator</i>	IEP needs (PPT decisions)
1.0 <i>MS Literacy Paraeducator</i>	Enrollment at SRMS
1.0 <i>AHS/RTP 11-Month Nurse (1.0)</i>	IEP needs (PPT decisions)/ Medical Needs
0.8 <i>MS Additional Course Sections</i>	Enrollment at SRMS
0.5 <i>MS Special Education Teacher</i>	Enrollment at SRMS
1.0 <i>Special Education Supervisor (shared b/t middle schools)</i>	The increase of PPT's and team meetings at both schools, and the requirement to have an administrator at each meeting resulted in a request for a shared FTE to support both parents and teachers.
Total Enrollment/Special Education FTE: +8.3	
Total cumulative FTE: + 7.02 <i>(new and enrollment/special education)</i>	

Additions to G/F Budget:		G/F Budget Mitigations:	
Addressing Enrollment:	\$701,136	Repurposed Positions:	-\$658,432
Expansion of Programming:	\$355,796	Repurposed Professional Services:	-\$140,000
Department Lead Facilitators:	\$24,500	Repurposed Energy Reductions:	-\$524,788
ESY Coordinator:	\$16,500	Repurposed Technical Equipment:	-\$165,000
Total Additions:	\$1,097,932	Total Repurposed Funding:	-\$1,488,220



2025-2026 (FY26)
Board of Education's Adopted Budget

\$119,885,958

4.21% Increase

(+4,844,958)



DRG A Data

SCHOOL DISTRICT	FY26 SUPERINTENDENT PROPOSED BUDGET	FY26 BOARD OF ED ADOPTED BUDGET
Weston	3.05%	3.05%
Wilton	4.00%	4.00%
Redding	5.49%	4.10%
Ridgefield	4.44%	4.21%
Region 9	5.38%	4.26%
New Canaan	4.61%	4.67%
Westport	4.69%	4.70%
Darien	4.39%	4.92%
Easton	7.59%	6.72%
CT State Average	5.48%	5.39%

*Thank you for your consideration.
It is a privilege to serve the
students and families of Ridgefield.*



Scan the QR Code
to view the RPS
interactive budget
website.





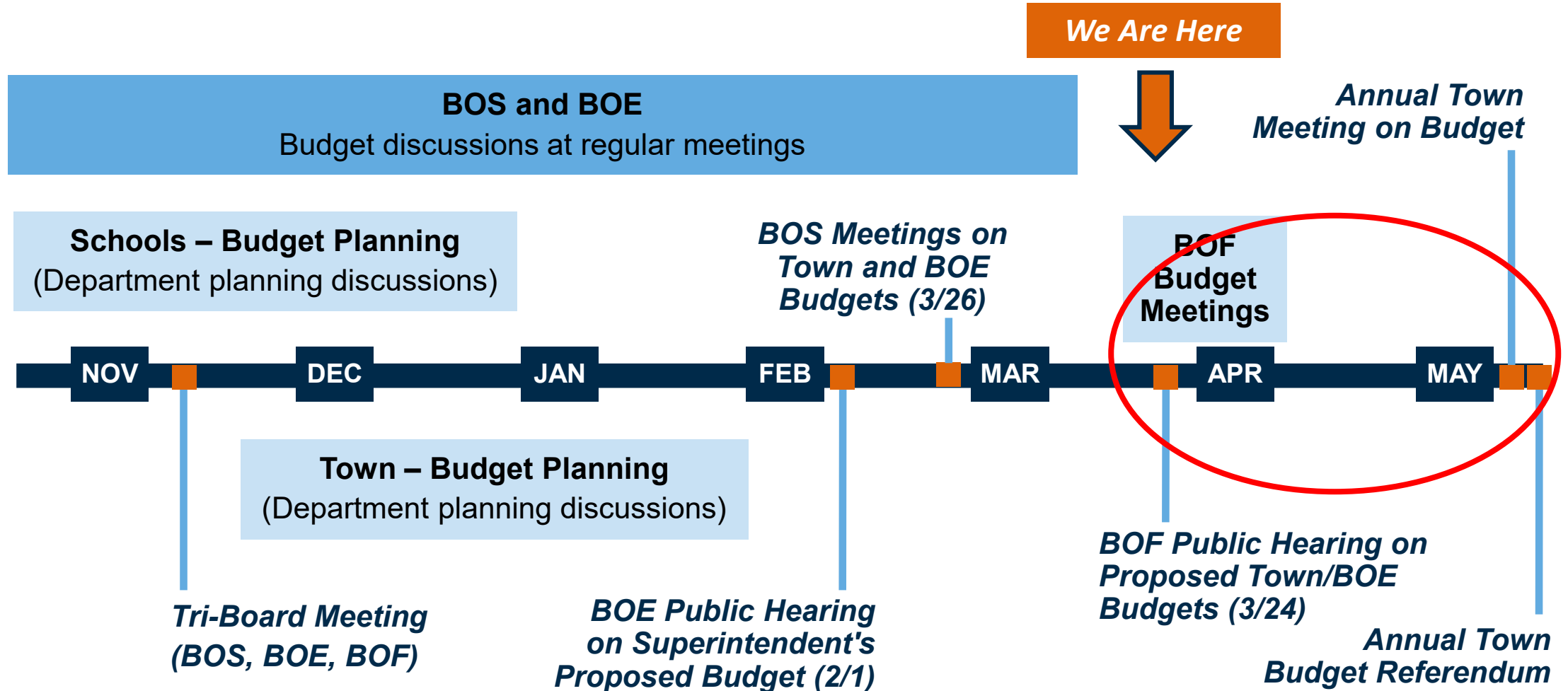
Ridgefield Town Budget

Fiscal Year 2025 -2026

Board of Finance Considerations

March 2025

Timeline for the Annual Town Budget Process



**Board of
Selectpersons**

*(Town Budget and
Combined Capital
Budgets)*

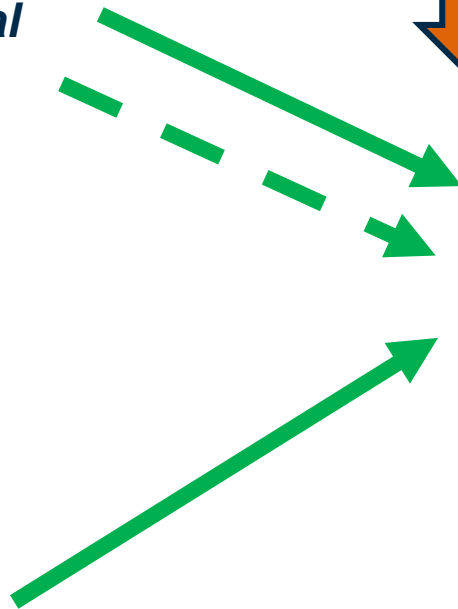
We Are Here



**Board of
Finance**

**Town Meeting
(5/5) and Town
Budget
Referendum
(5/13)**

**Board of
Education**
*(Schools Operating
and Capital
Budgets)*



Board of Finance – Primary Budget Responsibilities and Guidelines

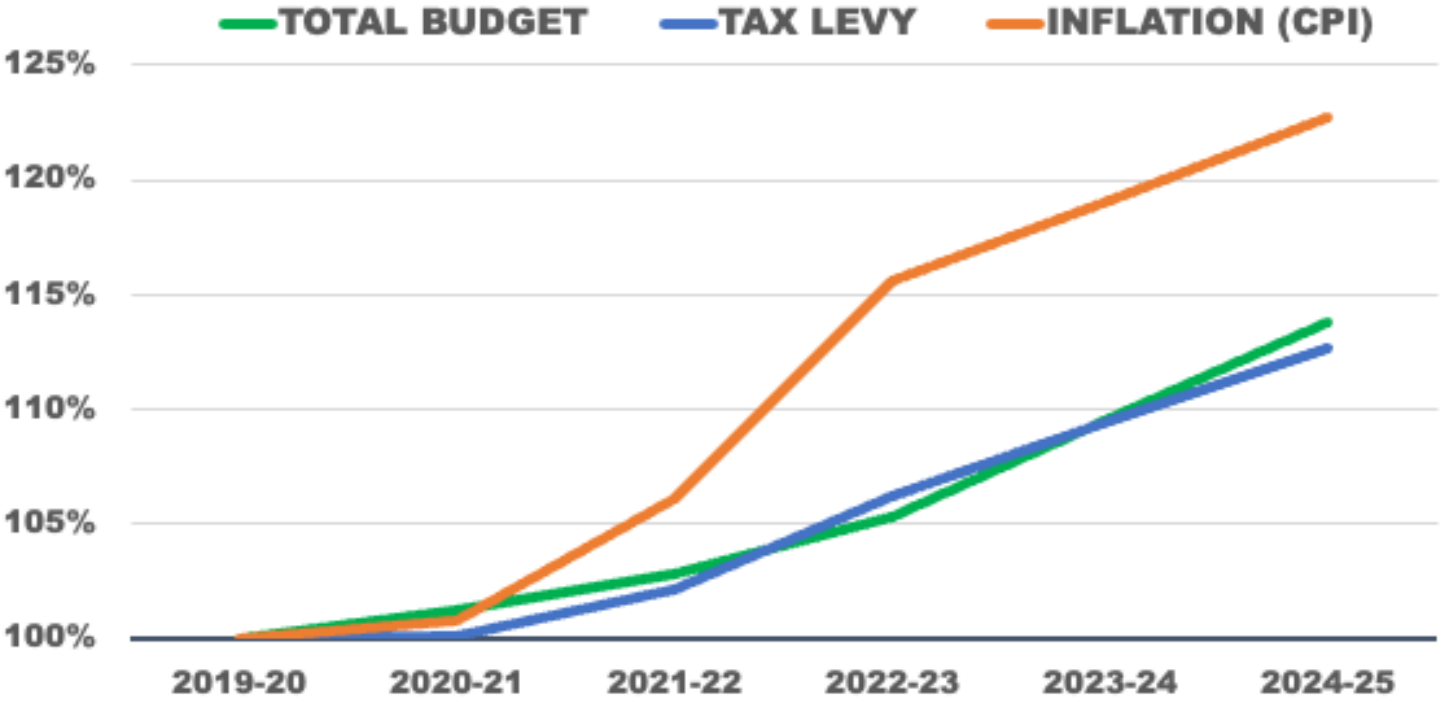
(Town Charter – Sections 4-14 and 10-1)

- Establishing and maintaining the Town in a **sound financial condition overall**
- Prudent management of **the overall fiscal situation** of the Town
- Consideration of budget requests **against projected revenues and the overall financial condition** of the Town
- Ensuring, as far as feasible, that payments of the municipality's current debts are made out of current income
- **Consideration of the financial aspects of municipal government as a whole**, rather than the viewpoint of any particular Town unit or department
- Any adjustments to proposed operating budgets may be made only to each budget as a whole – **the BOF cannot make individual, line-item level changes**

2025-26 Budget - We are Starting in a Good Place

- Ridgefield continues to maintain the highest credit/debt rating of AAA/Aaa
 - These were re-affirmed by both major rating agencies in recent months
- We go into the final budget deliberations slightly above our target reserve range of 9% - 12% of coming year's budget
 - This will benefit the mill rate calculation for the coming year
- We expect a modest budget surplus for the current year (\$600K - \$1M)
 - This will also benefit the mill rate calculation
- The town's economy is good – low unemployment (2.6%) and a strong housing market

Cumulative Growth of Tax Revenues vs Inflation, FY 2020-2025



However, Several Recent Favorable Budget Factors are Diminishing or Reversing

- Growth of Non-tax Revenues – about 8% of Total Income – has slowed from several years ago

Non-Tax Revenue Sources

Magnitude and Change

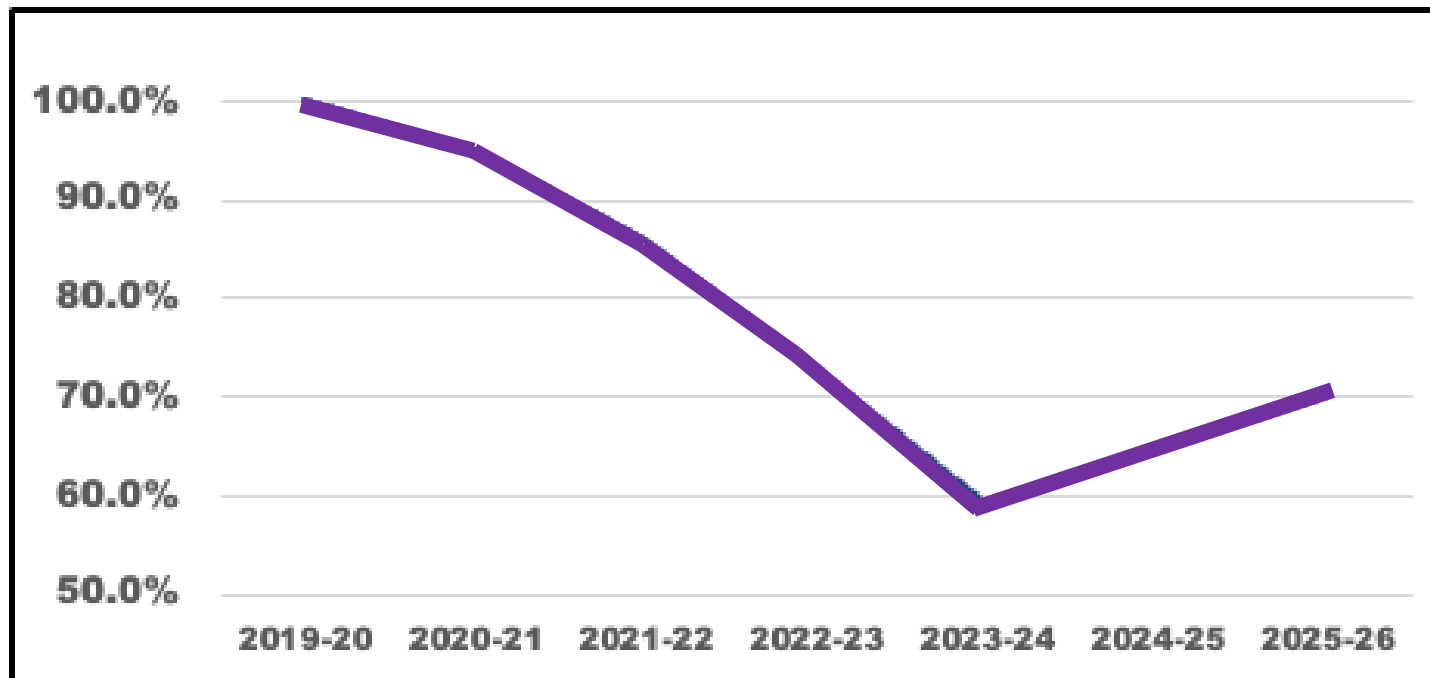
<u>Non-Tax Revenues</u>	FY 2025-2026 Budget	% of Total Revenues	Change from 2025
Real Estate Related	1,759,000	1.0%	0%
Recreation	5,456,058	3.1%	0%
Investment Income	1,800,000	1.0%	6%
Charges for Services/Permits	1,705,500	1.0%	-1%
Rentals	1,228,016	0.7%	3%
All Other	1,875,065	1.1%	2%

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 - **Slightly more reliance on property tax revenues to support budget growth next year**

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 - This trend has changed from a “tailwind” to a “headwind”
- School district health insurance costs have increased sharply due to claims experience
 - **A significant cost driver for 2025-26 – and the loss of the claims rebate as a major contribution to surplus in the current fiscal**

Macro Economic Drivers to Consider

- Will interest rates decline over the next 18 months – and how far?
 - **Potential impact on investment income realization**
- What will be the extent of Federal budget cut-backs in education grant programs?
 - **How will these cut-backs cascade into potential state-level effects on Education support – particularly Excess Cost Sharing payments?**

Budget Meeting Schedule – Next Two Weeks

Tuesday, March 25 – Review of Proposed **Town** Operating Budget and Capital Budget

Wednesday, March 26 - Review of Proposed **BOE** Operating Budget and Capital Budget

Thursday, March 27 – Review of **Budget Revenue Assumptions/Forecasts**, Other Budget Factors

Monday, March 31 – Parks and Rec Presentation, Follow up questions and discussions, **Possible votes on revenue items and Operating and Capital Budgets**

Tuesday, April 1 – Deliberations, **Possible votes on Operating Budgets and Capital Budgets**

Wednesday, April 2 (if needed) - Deliberations, Votes on Operating Budgets and Capital Budgets

And Now It's Your Turn...

- We will now open the public hearing
- You are invited to present your comments on any aspect of the proposed budgets
- **At the start of your comments, please state your name and street for the record.**
- **We ask you to limit your remarks to 3 minutes**
 - If you have more extensive/detailed comments, we invite you to submit written comments via the link **Contact the Board of Finance** on the Board of Finance page of the town web site (ridgefieldct.gov/board-finance)