Town of Ridgefield
BOF Unapproved Meeting Minutes
Tuesday, September 15, 2026
DRAFT Final

I. Call to order
Mike Rettger called the BOF meeting to order at 7:00 p.m. on Tuesday, September 15, 2026 in the Town Hall Large Conference Room. Members Mike Rettger, Dave Ulmer, Greg Kabasakalian, Andrew Okrongly and Joe Shapiro present.

Others Present: Kevin Redmond, Controller; Jane Berendsen-Hill, Tax Collector; Dr. Susie Da Silva, Superintendent of Schools; Jonathan Paradiso, Vice Chair of BOE; Dr. Christine Sipala, Assistant Superintendent for Special Services; Christina Salvestrini, Preschool Supervisor.

II. Comments from the Public
Andrea Beebe, 378 Main St., advocated changing the proposed Senior Tax Credit to give more benefits to long-time residents and to provide some benefit to long-time residents who are renters.

Turning to the agenda:

> **Motion** by Mr. Rettger, seconded by Mr. Ulmer, to revise the agenda to move the BOE report to after the Controller's Report. All in favor.

III. Approval of Minutes

> **Motion** by Mr. Okrongly, seconded by Mr. Rettger, to approve BOF meeting minutes of August 18, 2026. All in favor.

IV. Treasurer's Report
Town Treasurer Molly McGeehin provided the Treasurer's Report dated August 31, 2026 prior to the meeting. The BOF members reviewed and commented on the report. Mr. Redmond answered some questions about the timing of spending on major capital projects. Mr. Ulmer suggested that, in future Treasurer's Reports, the information about the securities holdings listed in the Treasurer's Report should include the date of purchase of each of the securities.

V. Tax Collector's Report

Ms. Berendsen-Hill reported that with the information updated through August 31, the numbers are in line with budget.

VI. Controller's Report

Mr. Redmond commented on the preliminary June 30, 2026 year-end figures in RSI 1 and RSI 2. He said there should be no more adjustments on the Town side.

Mr. Rettger noted that there had been a new development with respect to the BOE year-end report. The unapproved report for the year ended June 30, 2026, which was included in the BOF meeting packet, showed a surplus of approximately $20k. In the discussion of the proposed BOE financial report at the September 14 BOE meeting, there were questions raised about the allocation of certain expense invoices that were booked to the current (2027) fiscal year for activity that was attributable to the 2026 fiscal year recently ended. That the financial report was not accepted by the BOE. Mr. Rettger reported that he had been informed that after correcting these booking, the BOE expects to report a deficit of approximately $140k for the fiscal year 2025-2026. He noted that unless the BOE finds additional money somewhere, the BOF can expect a request for an additional appropriation for the prior fiscal year from the BOE, as required by the Town Charter. He explained the details of the BOF's role and the possible BOS role, as well as the likely need for approval by the Town Meeting for such a request.

Mr. Rettger discussed time-frame requirements in light of audit preparation deadlines. Following, there was discussion of possible BOE and BOF special meetings and the timing of a request from the BOE to the BOF.

Mr. Redmond then reported on results of the current fiscal year through August. He noted that conveyance and recording revenues remain strong and Parks & Rec is steady. Golf is down due to bad weather but expenses are down there as well. The members and Mr. Redmond also discussed the current status of overtime and overall budget for Civilian Dispatch.

Mr. Redmond reported on his update of a recommendation on fixed asset systems to track capital spending and capital assets, in response to the auditor's letter comment of the past several years. He noted that, as a practical matter, the only two courses of action are to continue to keep the current approach of tracking capital assets in Excel or move to a MUNIS module, which would be integrated with our other systems. To move to MUNIS, there is a $24k fee up front and a yearly cost of $7,500. Based on the long-term challenges of maintaining the Excel process, Mr. Redmond believes that the more integrated and structured approach of the MUNIS model would justify the additional cost. He plans to propose making this change as part of his 2028 budget submission to the BOS.

VII. BOE Report

Mr. Rettger began by noting that when the agenda was prepared, the BOF expected to review the BOE financial report for the fiscal year ended on June 30, but since that report was not accepted by the BOE, the BOF will not be receiving that report at this meeting.

Dr. Da Silva, Dr. Sipala and Ms. Salvestrini joined the BOF and Dr. Da Silva began by noting three questions to be discussed with the BOF:

- What are the district's programming obligations with respect to preschool-aged children?
- How does the current program operate relative to those requirements?
- What are the demographic and other factors driving the projections for increases in the expected preschool enrollment?

Dr. Da Silva noted the district's obligations to educate children with identified special needs after age three. The Birth to 3 Program is a primary referral source. There are other sources of referral as well, such as local childcare programs. The district's program is a "mixed peer" model, which educates a mix of children, some having identified special needs and others who do not. State guidelines recommend a 50/50 peer model mix. The district's mix is closer to 70% special needs and 30% non-need, primarily due to physical capacity constraints. Within the model, there are options of a half-day model, and extended-day option, and a full day option. Non-special need students in the program apply for available slots and pay a tuition based on the program.

Ms. Salvestrini and Ms. Sipala provided the figure for enrollment at the beginning and end of each recent school year, as well as projections for future school years. In response to a question, Dr. Da Silva and Ms. Salvestrini said that if there were sufficient space available to provide more opportunities for the extended-day and full-day programs, based on both the preferences of the district and the parents, there would be some shift from half-day enrollments to longer sessions. Dr. Da Sliva noted that she had sent a letter to the First Selectperson requesting that the Town develop options for providing additional physical space for the preschool program in response to the future enrollment projections.

Mr. Shapiro requested more information about the historical, current and projected all-in financial costs of special education, which he acknowledged has been difficult to assemble, as well as third party indicators of the trends in those costs. Dr. Da Silva said that the district has some data as well as information that they are working on, and when available, RPS will provide it to the BOE and BOF.

VII. Initial Planning Review for Projection of 2028 Budgets

Mr. Rettger proposed that at the present meeting the BOF try to capture the topics for the Tri-Board meeting without getting into the detail of the specifics, and then review the detail at the BOF's October 20 meeting. Mr. Rettger proposed reviewing the mill rate model with a few scenarios. He also proposed looking at inflation trends and drivers, in terms of inflation affecting taxpayers as well as inflation cost drivers that affect the Town side and school side that may not be the same as those affecting taxpayers. He also proposed to look at recent indicated and proposed capital budget requests and how they would play out in debt service if they were to be realized.

Mr. Okrongly proposed that the BOF look at bookends of more optimistic and less optimistic scenarios for the more volatile inputs. Mr. Rettger noted that the BOF should decide in its October 20 meeting whether to give guidance as specific as the operating budget guidance that the BOF provided to the Town and the BOE last year. He also suggested including some commentary to point people toward the draft BOF capital policy document.

IX. Old Business

Supplemental Revenues from the 2027 State Budget

Mr. Rettger reviewed the supplemental funding provided in CT Public Act 26-130 which, in the case of Ridgefield, consists of about $44.8k for the Town and $22.7k for RPS. The legislation provided two options to utilize the funds. One is reducing the mill rate and the other is receiving the funds for a specific funding purpose. Mr. Rettger noted that he had not realized that the window of opportunity for electing the mill-rate-reduction option was about to expire shortly when he brought this forward to the BOF at the June meeting, and that the window has now closed. He noted that in June, the BOF had discussed that the cost of re-billing taxpayers for a change in the mill rate of 0.01, which would have been the amount of the mill rate change in order to realize the benefit, would have substantially consumed much of the additional revenue being provided, so that course of action had seemed moot.

Mr. Rettger reported that he had reached out to the Town Attorney and confirmed that 1) the money needs to be utilized by the end of this calendar year, 2) the decision to implement a change in the 2027 budget to reflect the additional funds must be made by the BOS, not the BOF, and 3) failure to take action would result in the funds being withdrawn. Mr. Rettger proposed that he send a letter to the BOS, on behalf of the BOF, to explain the new law and to recommend that the BOS act to modify the previously approved budgets to realize the additional funding. Mr. Redmond noted that there will be a reporting mechanism to the State regarding what Ridgefield is spending the money on. Discussion followed.

> **Motion** by Mr. Rettger, seconded by Mr. Okrongly, to forward to the Board of Selectpersons the summary analysis and a recommendation to act regarding Public Act 26-130, concerning supplemental revenues. All in favor**.**

Draft Debt Policy Document

Mr. Rettger introduced the topic of draft Debt Policy discussion, which was carried over from the prior meeting. He noted that following review of external debt data at the prior meeting, it had been suggested the board look at several possible financial parameters using historical and potential future financial situations for possible insight. He distributed an exhibit covering five historical dates of key points in Town budget history, and forward projections using the debt projection model.

Following discussion of the various parameters in the draft policy, members expressed some concern about establishing the various ratios as hard limits. Mr. Rettger asked if there was a consensus to continue to move forward with this policy, and there was. He then suggested that he would redraft it to reflect that financial parameters are to be considered in debt management decisions, rather than be established as mandated limits. He also said that he would add, in some manner, a debt per capita parameter.

X. New Business
None

XI. Communications & Correspondence
None

XII. Review of BOF Calendar
At the October meeting, BOF members will focus on finalizing the agenda for the Tri-Board meeting. A draft schedule for the 2027 budget meetings will also be provided for review.

XIII. Adjournment
Motion to adjourn at 9:10 by Mr. Shapiro, seconded by Mr. Ulmer. All in favor.

Next meeting October 20, 2026.

Respectfully Submitted by
Mia Belanger