

**BOARD OF FINANCE
REGULAR MEETING MAY 12, 2020
HELD ELECTRONICALLY**

PRESENT: Jeff Rutishauser, Michael Kaelin, Peter Balderston, Kevin Gardiner, Stewart Koenigsberg, Chris Stroup

Others Present: First Selectwoman Lynne Vanderslice, BoE Chair Debbie Low, BoE Superintendent Kevin Smith, CFO Anne Kelly-Lenz, Members of the Public

Call to Order

Chairman Jeff Rutishauser called the meeting to order at 7:00 pm.

Approval of Regular Meeting Minutes – April 14, 2020 and Special Meeting Minutes of April 21, 2020

Mr. Rutishauser reviewed the April 14, 2020 Regular Meeting Minutes. As there were no changes, motion to approve moved by Mr. Kaelin seconded by Mr. Balderston and carried 6-0.

Mr. Rutishauser reviewed the April 21, 2020 Special Meeting Minutes. As there were no changes, motion to approve moved by Mr. Gardiner seconded by Mr. Stroup and carried 6-0.

Discussion of FY21 Budget

Mr. Rutishauser began the Discussion of FY21 Budget and recapped that this was a continuation of discussion from the last BoF meeting (April 21, 2020) where the board discussed four different budget scenarios for the BoS and BoE to provide alternative budgets and respective service cutbacks.

Mr. Rutishauser asked First Selectwoman Lynne Vanderslice to review the scenarios (Flat to FY20, 2%, 5% and 10% reduction from FY20) put forth by the BoS. Ms. Vanderslice reviewed the attached presentation with the BoF with CFO Anne Kelly-Lenz providing input.

After the BoS presented their scenarios, Mr. Rutishauser opened the floor to the BoF members for discussion and comment.

Mr. Kaelin gave his statement. After discussion, he noted that he was in favor of a flat budget for the BoS but not in favor of and reduction the WLA budget.

Mr. Balderston gave his statement. After discussion, he noted that he was in favor of the 5% reduction in the FY21 Budget for the BoS with the proviso if we bounce back, the town gets back some of the savings.

Mr. Stroup gave his statement. After discussion, he noted that he would defer to the BoS recommendation but was in favor of Flat to 2020 FY21 Budget for the BoS.

Mr. Koenigsberg gave his statement. After discussion he noted that he was in favor of the Flat to 2020 FY21 Budget for the BoS.

Mr. Gardiner gave his statement. After discussion he noted that he was in favor of the Flat to 2020 FY21 Budget for the BoS

Mr. Rutishauser gave his statement. After discussion he noted he was not in favor of either the 5% or 10% reduction as he felt they were too severe. He was in favor of the 2% reduction for the Fy21 Budget for the BoS.

**Minutes have not been reviewed by this Board and may be subject to revision in future minutes.*

After discussion on the BoS Budget, Ms. Vanderslice to go back to the BoS and come back to the BoF with the BoS recommendation for the FY21 Budget.

Mr. Rutishauser asked Superintendent Kevin Smith to review the scenarios (Flat to FY20, 2%, 5% and 10% reduction from FY20) put forth by the BoE. Mr. Smith reviewed the attached presentation with the BoF with BoE Chair Debbie Low and CFO Anne Kelly-Lenz providing input. Mr. Smith also discussed Minimum Budget Requirement (MBR) and Mr. Rutishauser asked Mr. Smith to clarify what the MBR is.

After the BoE presented their scenarios, Mr. Rutishauser opened the floor to the BoF members for discussion.

Mr. Kaelin gave his statement. After discussion, he noted that he was in favor of the Flat to 2020 FY21 Budget for the BoE.

Mr. Balderston gave his statement. After discussion, he noted that he was in favor of the Flat to 2020 FY21 Budget for the BoE.

Mr. Stroup gave his statement. After discussion, he noted that he was in favor of the Flat to 2020 FY21 Budget for the BoE.

Mr. Koenigsberg gave his statement. After discussion, he noted that he was in favor of the Flat to 2020 FY21 Budget for the BoE.

Mr. Gardiner

Mr. Gardiner gave his statement. After discussion he noted that he was in favor of the Flat to 2020 FY21 Budget for the BoE.

Mr. Rutishauser gave his statement. After discussion he noted he was in favor of the flat to 2020 FY21 Budget.

Mr. Rutishauser then reviewed the Mill Rate Model (see attached). Mill rate to be finalized at the June 1-3 BoF Mill Rate Deliberations meetings.

Mr. Rutishauser asked that the Board meet again on Thursday May 14, 2020 to discuss further before putting a presentation together for the public to comment on.

Financial Report

Ms. Kelly-Lenz reviewed the attached Financial with the board.

Committee Reports

None

Public Comment

Mr. Rutishauser noted that, during the duration of the meeting, six emails came in, all in favor for preserving the BoE budget.

Having no further business, the board voted to adjourn meeting at 9:57 pm.

Respectfully submitted,
Jacqueline Rochester
(from video recording)

**Minutes have not been reviewed by this Board and may be subject to revision in future minutes.*

Town of Wilton FY 21 Proposed Budget Reductions

Original FY 21 budget submission	33,911,800 Flat	33,911,800 2%	33,911,800 5%	33,911,800 10%
Personnel				
Salary	37,144	(182,546)	(532,854)	(1,513,188)
Overtime	(6,000)	(6,000)	(14,000)	(14,000)
Temporary Help	(9,500)	(9,500)	(9,500)	(9,500)
Employee benefits/Taxes	244,249	244,249	95,496	(319,270)
Total Personnel Reduction	265,893	46,203	(460,858)	(1,855,958)
Non-Personnel				
Building and Vehicle Fuel	(46,000)	(46,000)	(46,000)	(46,000)
Training & Conferences	(12,700)	(46,700)	(46,700)	(46,700)
Contractual Services	(21,475)	(21,475)	(21,475)	(21,475)
Dues and Membership	(400)	(11,900)	(11,900)	(11,900)
Education Assistance	(8,000)	(8,000)	(8,000)	(8,000)
Equipment	(6,500)	(6,500)	(6,500)	(6,500)
Legal	15,000	15,000	15,000	15,000
Legal Notice	(1,000)	(1,000)	(1,000)	(1,000)
Office Supplies	(500)	(500)	(500)	(500)
Operating Capital - Delay purchase	(50,000)	(50,000)	(49,999)	(49,999)
Park and Grounds	(51,000)	(81,000)	(81,000)	(81,000)
Planning and Zoning	(10,000)	(20,000)	(20,000)	(20,000)
Postage	(2,500)	(2,500)	(2,500)	(2,500)
Printing	(3,100)	(3,100)	(3,100)	(3,100)
Road Maintenance - Salt	(114,500)	(114,500)	(114,500)	(114,500)
Road Materials - Rails	(30,000)	(30,000)	(30,000)	(30,000)
Road Striping and Signs	(4,000)	(4,000)	(4,000)	(4,000)
Swim Program		(46,056)	(46,056)	(46,056)
Trackside	(10,000)	(65,334)	(63,334)	(63,334)
Transfer Station	(262,719)	(425,438)	(425,438)	(425,438)
Wilton Library	(56,300)	(157,041)	(657,041)	(937,041)
Total Non-Personnel Reduction	(675,694)	(1,126,044)	(1,624,043)	(1,904,043)
Total Reductions from Original FY 21 Budget	(409,801)	(1,079,841)	(2,084,901)	(3,760,001)
Revised FY 21 Budgets	33,501,999	32,831,959	31,826,899	30,151,799
Total Reductions from Flat FY 21 Budget		(670,040)	(1,675,100)	(3,350,200)



Kevin Smith, Ph.D.
Superintendent
of Schools

WILTON PUBLIC SCHOOLS
395 DANBURY ROAD
WILTON, CT 06897



Charles Smith, Ed.D.
Assistant Superintendent
Curriculum and
Instruction

Andrea Leonardi
Assistant Superintendent
Special Services

Maria Coleman
Director
Human Resources and
General Administration

Anne Kelly-Lenz
Chief Financial Officer

DATE: May 11, 2020

TO: Wilton Board of Finance

FROM: Wilton Board of Education
Superintendent Kevin J. Smith, Ph.D.

RE: FY 21 Budget

At our May 7 meeting, the Board of Education unanimously approved several budget strategies and recommendations. If these are fully implemented, our schools can preserve programs, class size guidelines and staffing levels for next year. Students enrolled during this crisis deserve no less in educational quality than students did before the crisis. In addition, we know schools will be different in ways hard to imagine, let alone implement. Our students will begin next year with more needs than the usual summer-lag and we will adapt to where they are. Students will need support both in academics and in mental health. We can expect a combination of onsite and online learning, revisions to schedules and classroom structures, and possible continued interruptions and disruptions. Expanded health and safety protocols will be implemented. There will be costs we have not yet anticipated. We need sufficient resources and flexibility to meet these wide-ranging demands and ensure a robust education for our students.

In support of these goals, the BOE unanimously approved the following:

1. Adopted the May 6 budget projection for year-end showing a \$2.95M positive balance. This unprecedented amount is because the COVID 19 crisis resulted in closing school and moving to online learning only. Usual expenses have been reduced since March 11 including utilities, conferences, substitutes, equipment, supplies, transportation, activities and more.
2. With these unexpected funds, the Board approved two strategies that help reduce the FY21 budget request and help support next year's as yet unclear picture of the learning environment.

- a. The Board approved purchase now of some routine items for next year like equipment, supplies, textbooks which takes them out of next year's budget request. (\$377,822)
 - b. Rather than embark on a lease plan for Chromebooks and teacher laptops, the Board approved purchasing the technology items outright. The purchase avoids interest charges and lease payments in future budgets, and, very importantly, purchasing early should avoid problems created by increased national demand and disrupted supply chain issues. The right technology tools are critical to the success of online learning. (up to \$800,000)
3. The remaining \$1.77M from the \$2.95M year-end balance will be returned to the Town. Out of that amount, the BOE voted to request the Board of Selectmen hold \$869,000 in reserve should we need it for COVID-related special education compensatory costs, possible special education increased legal costs, and other unanticipated costs to address health, safety, and program needs related to the crisis.
4. The Board of Education voted to recommend a flat (0% increase) year-to-year budget proposal of \$82,344, 563 (amount includes BOF appropriation last summer for the Genesis program). In February, the BOE adopted a budget proposal representing a \$1.64M year-over-year increase. The increase is eliminated by pre-purchasing some items as described above and through deferring the \$530,000 Middlebrook renovation project, significantly reducing staff training, substitutes, and travel, and reducing costs across many other areas and accounts.

These recommended budget steps help address the financial crisis created by the pandemic while also helping ensure sufficient resources to get us through next year's unknowns and to provide students with their needed high-quality Wilton educational experience. We also realize successful school reopening helps support successful business and community reopening.

Wilton Board of Education

FY 21 Proposed Budget - Flat

	FY 21 Original Budget	Budget Reductions	Revised FY 21 Budget - Flat
Salaries - Full Time	51,390,979		51,390,979
BOE Stipend	630,548		630,548
Overtime	561,271		561,271
Additional Time	349,798		349,798
Temporary Help	21,328	(10,000)	11,328
Staff Replacement	(500,000)		(500,000)
Substitute	749,600	(80,000)	669,600
Social Security	1,475,000		1,475,000
Defined Benefit	578,000		578,000
Defined Contribution	175,000		175,000
Group Insurances	9,950,560		9,950,560
Unemployment Compensation	45,000		45,000
Guardian Life Insurance	91,000		91,000
Flexible Spending Plan	1,900		1,900
Custodial Lunches/Attire	10,000		10,000
Other Employee Benefits	90,000		90,000
Severance Pay	45,000		45,000
Total Personnel	65,664,984	(90,000)	65,574,984
Comprehen. Business Pol.	375,192		375,192
Umbrella Liability	34,214		34,214
Insurance - Errors & Omissions	24,776		24,776
Workers Compensation	215,000		215,000
Water	51,895		51,895
Sewer Use Charge	37,034		37,034
Electricity	911,667		911,667
Telephone	208,800		208,800
Building Fuel Natural Gas	314,500		314,500
Mileage Reimbursement	16,988	(3,943)	13,045
Conferences/Seminars	370,531	(185,000)	185,531
Subscriptions & Pubs	13,395	(1,579)	11,816
Operating/General Supplies	694,539	(50,000)	644,539
Cleaning Supplies	122,000		122,000
Maintenance Supplies	8,000		8,000
Bldg Maintenance Supp	66,250	(10,000)	56,250
Vehicle Fuel	238,764	(15,500)	223,264
Office Furniture	71,000	(71,000)	-
Digital Resources	364,453		364,453
Test & Evaluation Supplies	51,306		51,306
Equipment	232,205	(200,000)	32,205
Textbooks & Workbooks	346,370	(36,243)	310,127
Periodicals & Newspapers	19,484	(4,779)	14,705

	FY 21 Original Budget	Budget Reductions	Revised FY 21 Budget - Flat
Professional Books & Periodicals	12,050	(993)	11,057
Rent - Building and Land	114,130		114,130
Rental of Facilities	(18,250)		(18,250)
Rent - Operating Equipment	13,500		13,500
Refuse Disposal	99,000		99,000
Employee Recruitment	6,180		6,180
Legal Expenses	275,000		275,000
Pre-K Tuition	(250,000)		(250,000)
Tuition - Public	(1,000)		(1,000)
Tuition - Private	2,850,000		2,850,000
Staff Travel	7,765	(2,765)	5,000
Field & Athletic Trips	176,451	(10,000)	166,451
Assemblies & Graduation	20,450	(3,100)	17,350
Entrance Fees	7,900		7,900
Participation Fee	(165,250)		(165,250)
Parent Activities	8,100	(8,100)	-
Maintenance - Grounds	23,500		23,500
Building Repairs	841,000	(662,000)	179,000
Boiler & Air Cond Repair	19,000		19,000
Maint Agreements - Equipment	63,200		63,200
Equipment Repair & Maintenance	172,044	(10,000)	162,044
Vehicles- Repair/Maint	16,000		16,000
Dues And Memberships	112,986	(6,000)	106,986
Printing, Binding & Publishing	26,975		26,975
Contractual Services	3,762,455		3,762,455
Transportation Services	442,229		442,229
Transportation Services - BOE	3,615,037	(37,579)	3,577,458
Transportation Vocation School	20,000		20,000
Transportation - Magnet School	32,900		32,900
Transportation - Private Schools	18,717		18,717
Contractual Services - Police	18,600	(4,000)	14,600
Contractual Services - Officials	90,445	(10,000)	80,445
Medicaid Program	(45,000)		(45,000)
Education Assistance	110,000		110,000
OPEB	124,314		124,314
E-Rate Projects	41,320		41,320
Technology Plan/Lease	805,990	(222,000)	583,990
Library Books & Catalogs	68,059		68,059
Total Non-Personnel	18,324,160	(1,554,581)	16,769,579
Revised Totals	83,989,144	(1,644,581)	82,344,563

FY19-FY21 Mill Rate Model		% of Op.		FY 21 Initial	BOF		
12-May-20	FY20 Budget	Budget		Submission	Adjustment	Reason	FY21 Budget
BOS - Operating Expenses	32,542,102	25.7%		33,043,388	- 409,801	Flat to FY20	32,633,587
BOS - Oper. Capital	959,897	0.8%		868,412			868,412
Board of Selectmen	33,501,999	26.4%		33,911,800			33,501,999
BOE - Operating Expenses	81,876,563	64.6%		83,989,144	- 2,112,581	Flat to FY20	81,876,563
BOE - Pension Contribution	-	0.0%			-		-
Board of Education	81,876,563			83,989,144			81,876,563
Debt Service	10,153,497	8.0%		9,015,041			9,015,041
Charter Authority	1,255,321	1.0%		1,269,160	-		1,243,936
TOTAL OPERATING REQUIREMENT	126,787,380	100.0%		128,185,145			125,637,539
Supplemental Auto Taxes	800,000			800,000	- 200,000		600,000
Back Taxes	460,000			640,000			640,000
Tax Liens & Interest	270,000			300,000			300,000
Education Grants	-						-
Town Grants	838,703			1,291,668			1,291,668
Licenses, Permits Fees & Other	1,425,320			1,371,645	- 60,000		1,311,645
Interest	510,000			610,000	- 210,000		400,000
Operating Transfers	-			-			-
Other	449,401			305,963			305,963
less: Other Revenues	4,753,424			5,319,276			4,849,276
Beginning Estimated Fund Balance	16,030,511			20,171,353			20,171,353
10% Minimum Fund Balance	12,678,738	10.0%		12,818,514	10.0%		12,563,754
Discretionary Addition over 10% Minimum	500,000	0.4%		500,000	0.4%		500,000
Ending Estimated Fund Balance	13,178,738	10.4%		13,318,514	10.4%		13,063,754
less: Fund Balance Adjustment	2,851,773			6,852,839			7,107,599
TAX LEVY	-						113,680,664
Tax Relief -- Elderly/Disabled	1,210,000			1,210,000	-		1,210,000
Tax Relief -- WVAC/Georgetown	20,750			20,750			20,750
add: Total Tax Relief	1,230,750			1,230,750			1,230,750
MILL RATE LEVY	120,412,933						114,911,414
Grand List	4,249,234,560			4,285,063,095	(2,500,000)	BAA Reduction	4,282,563,095
Increase in Grand List	0.27%						
Collection Rate	99.3%			99.2%	-0.20%		99.0%
GRAND LIST (COLLECTABLE)	4,219,489,918			4,250,782,590			4,239,737,464
Mill Rate	28.5373						27.1034
							-5.0246%