

**SPECIAL MEETING MINUTES**  
**TRI-BOARD MEETING OF THE COLUMBIA BOARD OF SELECTMEN (BOS), COLUMBIA**  
**BOARD OF EDUCATION (BOE) and COLUMBIA FINANCIAL PLANNING AND**  
**ALLOCATION COMMISSION (FiPAC)**

*Thursday, December 15, 2016 - 7 pm*  
**Adella G. Urban Administrative Offices Conference Room**  
**323 Route 87, Columbia, CT. 06237**

**BOS Members Present:** First Selectman Carmen Vance; Deputy Selectman Steven Everett; Selectman William O'Brien; Selectman Robert Bogue.

**BOE Members Present:** Chairman Chris Lent; Lisa Napolitano; Kathy Tolsdorf.

**FiPAC Members Present:** Chairman Earnest Sharpe; Vice-Chairman Jeff Viens; Judy Ortiz; Todd Shepard; Richard Szegda; Dean Toepfer. Kelley Peck arrived at 7:23 pm.

**Also Present:** Town Administrator Mark Walter; Finance Director Beverly Ciurylo; Superintendent Lol Fearon; Principal Alyssa Gwinnell; Student Service Director Barbara Wilson.

**CALL TO ORDER:** C. Vance called the meeting to order at 7 pm.

1. **PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited.

L. Fearon introduced Barbara Wilson, Director of Student Services.

2. **PURPOSE OF THE MEETING:** C. Vance stated that this meeting serves as an opportunity for all three boards to share and discuss information to help establish a clear understanding of where the town stands financially as the town enters the budget season.

3. **REVIEW OF FY 15-16 REVENUES & EXPENDITURES:**

**a. Municipal:** M. Walter explained that because of conservative budgeting, the town is doing quite well. Revenues are coming in approximately 50%. B. Ciurylo stated that the town ended with a revenue surplus of approximately \$470,000 and that the collection rate was over 98%. B. Ciurylo discussed major contributors to the revenue surplus including the real estate conveyance fees, the building septic system permits, transfer station stickers and fees which came in significantly over budget, as well the special ed grant coming in at approximately \$201,000 over budget.

B. Ciurylo also reviewed the expenditures and that there was an under spending in the town expenditures of approximately \$270,000. Items that were notably under budget included the health insurance, legal fees, finance salaries, bulky waste and the State Trooper professional tech line. C. Vance asked about audit. B. Ciurylo stated the draft audit report will be sent early next week. She also stated that there were no findings and that it was a clean audit.

**b. Education:** L. Fearon stated that he feels last year was a challenge due to unanticipated spending in tuition. He stated that from controlling budget costs the BOE ended up with a surplus of \$104,000. He explained that \$100,000 of this was deposited into the non-lapsing account and the remaining funds were returned to the town. B. Ciurylo mentioned that some of the reasons

for the surplus at the end of the year were due to some of the salary lines came in less than anticipated and the end of year fuel buyout was less than anticipated. Also, the Board of Education had to spend additional IDEA funds in 2015-2016 due to the state requiring that those grant funds be spent in the first year of the grant award. Normally, the Board of Education would spend those funds in year 2 of the grant so that the actual award could be budgeted instead of using estimates.

Grants: B. Ciurylo reviewed the grant status report and noted that the amount of each grant revenues equals the grant amount spent. The Board of Education can only received what it will spend in grant funds. Discussion followed.

#### 4. **STATUS OF FY 16-17 REVENUES & EXPENDITURES:**

**a. Municipal:** M. Walter stated that the collection percentage is currently over 50% and that the town is budgeted at 97.5% for the year. Due to this being a revaluation year, the grand list has not yet been determined because the Assessor is still working on finalizing the list plus appeals on the revaluations are still in process. He explained that other than the threat of state cuts, the town is doing very well.

E. Sharpe asked about library grant. B. Ciurylo stated that the remainder of the grant will be included in this year's budget. A portion had been posted in 2015-2016 based on the estimated completion of the project. Once all of the bills are paid, the town will submit for STEAP grant and the State Library Grant. B. Ciurylo stated that this is anticipated to be approximately \$100,000 which will have positive impact on this year's budget.

**Expenditures** – B. Ciurylo stated expenditures are on track with the budget and at this time, there is no anticipation of going over budget. One expenditure that will need to be monitored is DPW overtime if it is a bad winter but at this time no overtime for storms has been posted to expenditures yet this year. She explained that there are several transfers from Contingency to be posted to cover salary increases that were finalized when union negotiations were complete. With the exception of a possible surplus in the health insurance line due to some anticipated employees not enrolling in the town health plan, spending appears to be within budget.

**b. Education** – L. Fearon stated that the grant revenue is still uncertain at this time. He explained that ECS changes may or may not affect Columbia. L. Fearon stated that the Transportation grant has been completely eliminated so the possibility of that returning is unlikely for this year. He feels that the BOE is in better shape in terms of expenditures than they were this time last year.

**- Special Education Costs:** L. Fearon explained that although additional special ed students have enrolled, some will age out of the system next year. Also, the Board of Education plans on looking within the current budget to cover the costs of the additional special ed students. Discussion followed.

#### 5. **KEY ISSUES IMPACTING THE FY 17-18 BUDGET:**

##### **a. Municipal**

1) **Tax Base / Grand List:** M. Walter explained that the Assessor is still working on finalizing the Revaluation and it is too early to determine the Grant List.

2) **Tax Collection Rate:** M. Walter stated approximately 98%

**3) Debt Payments:** 725,000 left principal 833,750 remaining on bond . The bond is scheduled to be paid off by June 2021.

**4) Undesignated Fund Balance:** B. Ciurylo stated that the Undesignated Fund Balance is approximately \$3,606,000. C. Vance stated that the town is working on several large projects that are in planning stages and that the town may be looking to bond some of these projects. She explained that a Roundtable Advisory Group was created to help prioritize these projects. C. Vance pointed out that at some point, the mill rate will most likely be affected by these large projects.

**5) Revenues from the State of Connecticut:** M. Walter and B. Ciurylo reviewed actual and anticipated intergovernmental revenues. B. Ciurylo mentioned that the ECS grant has been reduced by approximately \$8,200 and that state grants such as the Transportation grant and the Municipal Revenue grant have been reduced. Other state grants may be reduced by approximately 10%. The town has a reserve of Town Aid Road funds of approximately \$205,000 to use if the state reduces this grant; however, the town has already received half of the 2016-2017 allocation of Town Aid Road funds. The town also has approximately \$78,000 in LoCIP funds that can be requested. M. Walter and B. Ciurylo mentioned that it is anticipated that the potential state funding shortfall could be covered by the property tax collection (which is estimated to be above 98%) and the collection of town fees.

#### **b. Education**

**1) Grants that go directly to the school:** L. Fearon reviewed the list grants received by the Columbia Board of Education.

**2) Projected Student Counts:** L. Fearon discussed projected student counts. The Board of Education will be having another demographic study completed but the projected student counts for this year are not too far off from the last study. This year, the Porter student count is slightly higher than projected due to new families enrolling and some students returning from the magnet schools. The high school counts did not change too much. But it is anticipated that the overall student count will continue to decrease in the coming years.

**3) Special Education Costs – discussion continued:** Discussion ensued regarding special ed costs and included questions as to what is being paid by the town.

#### **6. Long Range Planning**

**1) Municipal :** M. Walter stated that in addition to the projects C. Vance spoke about, other large project proposals may include a “community forest” at Wellswoods and resurfacing the town hall parking lot and school parking lot.

**2) Education:** L. Fearon mentioned the long range planning is continuing with the Board of Education which includes reviewing the reduction of the state and federal grant revenues as well as looking at options for the district; such as, regionalizing and single high school choice. L. Fearon stated that long range projects include sidewalk repair, improving the traffic flow in the school parking lot and paving the school parking lot.

#### **7. ADJOURNMENT:** E. Sharpe MOVED to ADJOURN at 8:18 pm. and the MOTION CARRIED UNANIMOUSLY.