

**Special Meeting Minutes**  
**Financial Planning and Allocation Commission**  
**Monday, March 28, 2011 - 6:00 pm.**  
*The Meeting Place*  
**314 Route 87, Columbia, CT. 06237**

**Present:** Chairman Earnest Sharpe, Vice-Chairman Cindy Harrison, Scott Petrequin, Allen Smith, Michael Robertson (arrived at 6:31 pm) and Pamela Missal.

**Also Present:** Town Administrator Jonathan Luiz, Selectman Carmen Vance, Superintendent Francine Coss and others.

1. **Call to order:** E. Sharpe called the meeting to order at 6:10 pm.
2. **Pledge of Allegiance:** The Pledge of Allegiance was recited.
3. **Approval of Minutes**
  - 3.1 **Regular Meeting Minutes of 3/16/11 and Special Meeting Minutes of 3/23/11.**

C. Harrison MOVED to approve the FiPAC regular meeting minutes of 3/16/11 and the FiPAC special meeting minutes of 3/23/11. P. Missal suggested a change on page 2 of the 3/16/11 minutes: paragraph 4 states “*At this time FiPAC provided their responses to the budget presentations.*” It should state “*At this time FiPAC commented and asked questions concerning the budgets.*” E. Sharpe SECONDED and the MOTION CARRIED 6:0:1 with A. Smith abstaining.
4. **Old Business**
  - 4.1 **FY '11-'12 Budget Workshop:** Superintendent F. Coss presented FiPAC with an updated BOE budget that showed substantial reductions in expenditures. B. Ciurylo explained that the adjustments were to FICA taxes, tuition, health insurance and cafeteria costs. Discussion regarding salaries took place between FiPAC and F. Coss. F. Coss stated that \$4,100,800 is the actual operating salary amount for certified staff but that the Town allocation will not cover all of that. F. Coss discussed health insurance expense reductions and explained that funds were transferred from the BOE health insurance line item into the cafeteria line item. She said that the new Town funding figure to the BOE of \$11,447,245 is a 309,313 reduction from what the BOE initially requested for FY '11-'12.

J. Luiz proposed that FiPAC allocate \$21,000 from a special revenue account entitled “Land Preservation Fund” to go towards supporting the FY '11-'12 Capital Budget. Specifically, the \$21,000 would be eligible to offset the bridge costs, since those are the only LoCIP (Local Capital Improvement Plan) eligible projects in the FY '11-'12 Budget that are not already set to be reimbursed by LoCIP funds. The \$21,000 will reduce the amount of revenue to be raised by property taxes by \$21,000. He explained that the latest FY '11-'12 mill rate is 23.945.

C. Vance asked for the approximate dollar tax increase at this point. J. Luiz stated that the dollar tax increase is \$205,500. He explained that in order to have a zero percent mill rate increase, proposed budgetary expenditures for FY '11-'12 would have to be reduced by \$205,500.

P. Missal asked F. Coss about tuition costs and the cost that was over-budgeted in the prior year due to an error in student counts. Discussion followed.

A. Smith asked if tuition cost per student is actual cost. F. Coss stated yes. A. Smith asked if it would be possible to take some projects out of the Capital Budget and include them in the BOE Operating Budget Repairs and Maintenance line item.

E. Sharpe reviewed a FY '10-'11 financial status analysis that he created based on his understanding of the projected BOE Operating Budget figures for FY '10'11 that were presented to FiPAC. He discussed tuition, health insurance, FICA and unemployment. E. Sharpe asked what the \$108,000 he identified to be used for advance purchases is for. F. Coss explained that the \$108,000 will be going towards the purchase of a math program. The BOE did not budget for the math program because it was hoping to use EdJOB's money to fund the purchase. The total in EdJOB's money is \$149,103. She stated that the cost of the math program is about \$10,000 per grade level K-5, not including the special ed kits. E. Sharpe asked approximately how much this math program would cost. F. Coss stated the cost could range from \$100,000 - \$119,000. M. Robertson expressed concerns that the BOE budget was not transparent because of the large amount of savings presented tonight and also because of the news presented tonight about a math program being purchased. F. Coss and numerous members of the audience spoke defending the transparency of the BOE budget. F. Coss stated that the math program purchase was mentioned at the Fiscal Policy Board Meeting months ago. E. Sharpe responded that discussions at FiPAC are more important than discussions at the Fiscal Policy Board. He also said that the purchase was stated only as a possibility at the Fiscal Policy Board. Discussion followed.

E. Sharpe spoke about the minimum balance requirement (MBR) law and discussed the options FiPAC had with the BOE budget. E. Sharpe asked if the BOE would have a problem with FiPAC taking BOE related capital projects out of the out Capital Budget and relocating them to the BOE Repairs and Maintenance Budget line item. E. Sharpe feels that reducing the BOE budget by approximately \$274,000 would result in an amount that would be closer to meeting the MBR. E. Sharpe feels that the BOE Operating Budget allocation should be set at approximately \$11,332,667 in consideration of the likely passage of a bill at the state legislature that would implement a MBR.

A. Smith asked if it is feasible to get to a 0% mill rate increase. Discussion followed.

E. Sharpe MOVED to approve the FY '11-'12 BOS Operating Budget as presented, and to send it to a public hearing. C. Harrison SECONDED the MOTION. MOTION CARRIED 4:3:0 with E. Sharpe, C. Harrison, S. Petrequin and J. Ortiz approving and P. Missal, M. Robertson and A. Smith opposed.

E. Sharpe MOVED to accept all of the items in the Proposed FY '11-'12 Capital Budget with a reduction of \$15,000 associated with the refinishing of the HWP Gym Floor and with no consideration given to the Land Acquisition item, and to send the Capital Budget to public hearing. C. Harrison SECONDED the MOTION. A. Smith suggested taking out \$60,000 out of the town capital budget. Specifically, he mentioned Rec Area Improvements, Library Roof Costs, and Accounting Software. MOTION CARRIED 4:3:0 with E. Sharpe, C. Harrison, S. Petrequin and J. Ortiz approving, and A. Smith, M. Robertson, P. Missal opposing.

E. Sharpe MOVED to accept into the FY '11-'12 Capital Budget the \$142,641 Land Acquisition line item and to send the Capital Budget to public hearing. C. Harrison SECONDED. MOTION FAILED 3:1:3 with E. Sharpe, C. Harrison and S. Petrequin approving; J. Ortiz abstaining; and M. Robertson, A. Smith and P. Missal opposing.

E. Sharpe MOVED to approve the FY '11-'12 BOE budget in the amount of \$11,332,667 and to send it to public hearing. J. Ortiz SECONDED the MOTION and it CARRIED 5:2:0 with M. Robertson and P. Missal opposed.

J. Ortiz MOVED that the FY '11-'12 budget, as approved by FiPAC tonight for presentation to the public, designate up to \$62,400 from the Undesignated Fund Balance so that the FY '11-'12 Mill Rate remain at 23.55 – a zero percent increase from FY '10-'11. E. Discussion ensued. Sharpe SECONDED the MOTION and it CARRIED 4:3:0 with J. Ortiz, E. Sharpe, S. Petrequin and C. Harrison in favor and M. Robertson, A. Smith and P. Missal opposed.

5. **Next Meeting – The next meeting is scheduled for Wednesday, April 13, 2011 at 7:30 pm.**
6. **Adjournment:** E. Sharpe MOVED to adjourn. S. Petrequin SECONDED the MOTION and it CARRIED 6:0. The meeting adjourned at 9:30 pm.

Respectfully Submitted,

Kimberly A. Bona