

TOWN OF COLUMBIA
Fiscal Policy Board
December 12, 2012
Horace W. Porter School Conference Room

8:45 a.m.

Members Present: Bev Ciurylo-Finance Director, Francine Coss-Superintendent, Jonathan Luiz-Town Administrator, Kerry Hoffman-Board of Education Member, Earnest Sharpe-FIPAC Chairman

Members Absent: Carmen Vance-First Selectman

Others Present: Judy Ortiz-FIPAC Member, Kathy Tolsdorf-Board of Education Member

Staff Present: Karen Johnson-Superintendent's Secretary

1. Call to Order

Mrs. Ciurylo called the December 12, 2012, Fiscal Policy Board meeting to order at 8:45 a.m.

2. Approve Regular Meeting Minutes of November 14, 2012

E. Sharpe **MOVED** and K. Hoffman **SECONDED** to amend the November 14, 2012, meeting minutes: Item 4. Old Business A. CT Partnership Plan, first sentence should read; "Mr. Luiz expressed frustration with the school's lack of **progress** in the CT Partnership Plan."

MOTION CARRIES: 5-0

3. Correspondence

A. Approved 2013 Fiscal Policy Board Meeting Dates Calendar – This document was approved at the November 14, 2012, Fiscal Policy meeting.

B. Legal Analysis of Conn. Gen. Stat. 10-248a – this statute allows school districts to deposit up to 1% of total budgeted unspent appropriated funds into a non-lapsing account from the prior fiscal year.

C. Memorandum from the Law Offices of Halloran & Sage LLP – this memo was written by the Columbia Town attorney and answers numerous questions pertaining to the non-lapsing unspent educational appropriation account. Mrs. Ciurylo will forward the Town auditor's opinion memorandum on this matter to Fiscal Policy members.

4. Old Business

A. CT Partnership Plan - Mrs. Coss has met with certified and non-certified union officers to discuss the CT Partnership Plan. She has requested detailed CT Partnership Plan coverage information from the State and a comparison of current Anthem coverage versus the potential CT Partnership Plan information from Ovation Benefits (copay, prescription coverage, doctors in network and the savings for employees and the Town of Columbia). Mr. Luiz and Mrs. Coss will schedule a second meeting with union officials after January 1st.

B. School Roof Replacement Update – Mr. Luiz reported at least eight bids have been received, four of which will be reviewed and considered. The documents can be viewed on columbiact.org. The Roof Committee will examine this information and make a recommendation to the Board of Selectmen. Grant paperwork will be submitted to the State of Connecticut by March 1, 2013. After that date, a contractor can be selected. The best case scenario: work will be done this summer, worst case

scenario: work will be done next summer. Mrs. Coss reported, because of the roof project, the 2013/2014 school year will start after Labor Day allowing for more time to complete the project. Porter parents will be given a detailed explanation/timetable of the project when the 2013/2014 school calendar is distributed.

- C. **Minimum Budget Requirement** – Mr. Luiz and Mr. Sharpe feel that State MBR calculations may be incorrect. They have some questions for the State. Legislation states MBR will be calculated as of July 1 of the budget year and asks for compliance before October 1. It appears the 2011/2012 MBR budget was based on 2010 student counts, not 2011.

Discussion:

Mr. Luiz feels no consideration has been given to Town governments that needed to approve their budgets before the legislation changes were made. If the waiver fails and the BOS must pay the \$316,000 penalty, it would be helpful to know how that money will be spent. Mrs. Tolsdorf hopes the Board of Selectmen will try to rectify this soon. She added that other towns did not seem to fight the MBR issue as Columbia has. It would be advantageous for Columbia to consider what we can do for our school and town and to have avoided the penalties all together. Mr. Sharpe explained that he assumed the figures the State was using to calculate MBR were correct. No one was fighting MBR. Consideration was being given for the best course of action to take.

- D. **Legal Analysis of PA 10-108 and CGS 10-248a**

- E. **FY 2013/14 Budget Schedules** – Mrs. Coss asked for a copy of the Town's 2013/2014 Budget Timetable.

5. New Business

- A. **Encumbrance Process – Effort vs. Benefits** – The Board of Education has asked that known contracted budgeted items be reported as encumbered funds. Mr. Sharpe said this reporting destroys the ability of a snapshot report and complicates things. He asked what the advantages are of using this encumbrance process and if it makes extra work for the finance department. Mrs. Coss has not heard that this is more work for the finance department. She and the Board of Education feel the current encumbrance process makes budgeting reporting more accurate. Mrs. Hoffman asked if there is a legal reason this should not be done. If there is not, this matter should be discussed with the Superintendent, Town Administrator and Finance Director.
- B. **October 2012 Student Counts** – Mrs. Coss will get the October 1, 2012, actual enrollment for Horace W. Porter PK-8 and high school 9-12 to Mr. Sharpe.
- C. **Board of Education Reports – Overview of changes Desired by FiPAC** – To improve relations and make for smoother communication, FIPAC proposes a joint October or November FIPAC/Board of Education meeting to recap the just completed fiscal year. Mr. Sharpe presented a sample "Report of School Expenditures Purchase with Surplus Fund" format that FIPAC would like the Board of Education to prepare and share with FIPAC members prior to the joint meeting. Reconciling budgeted and unbudgeted purchases to the total of available funds would be discussed at the joint meeting.

In addition, FIPAC would like format modifications made to the Superintendent's monthly reporting to the Board of Education, FIPAC and Board of Selectmen. Mr. Sharpe handed out a draft "School Expenditure Report" and "School Expenditure Spreadsheet" that FIPAC recommends using. Most of the information in the draft reports is already provided in current reports. A financial reporting calendar was distributed. FIPAC also proposes a few changes to the Board of Education budget document. FIPAC feels that these changes will make it easier for both Boards to track expenditure developments each fiscal year. FIPAC would like the Board of Education's feedback on these draft documents and proposals. To get a fuller understanding of FIPAC's requests, the Superintendent will arrange for a meeting with Mrs. Ciurylo, Mr. Sharpe and Ms. Ortiz.

6. Fiscal Department – no report

7. **Audience** – no audience

8. **Executive Session for the Purpose of Bargaining Contract Negotiations Discussion**

J. Luiz **MOVED** and F. Coss **SECONDED** to enter into Executive Session for the purpose of bargaining contract negotiations discussion at 10:35 a.m.

MOTION CARRIES: 5-0

E. Sharpe **MOVED** and K. Hoffman **SECONDED** to adjourn Executive Session at 10:42 a.m.

MOTION CARRIES: 5-0

9. **Adjournment**

K. Hoffman **MOVED** and E. Sharpe **SECONDED** to adjourn the meeting at 10:42 a.m.

MOTION CARRIES: 5-0

Next meeting: January 9, 2013 @ 8:45 a.m.