

**SPECIAL MEETING AGENDA
TRI-BOARD MEETING OF
THE COLUMBIA BOARD OF SELECTMEN (BOS),
COLUMBIA BOARD OF EDUCATION (BOE) and
COLUMBIA FINANCIAL PLANNING AND ALLOCATION COMMISSION (FiPAC)
Wednesday, January 17, 2024 - 7 pm
Yeomans Hall and Zoom Virtual Meeting
323 Route 87, Columbia, CT. 06237**

Board of Selectmen (BOS): Steven Everett, First Selectman; Judy Ortiz, Deputy Selectman; William O'Brien, Selectman (arrived at 7:03 pm); Chris Lent, Selectman; Lisa Napolitano, Selectman (arrived at 7:09 pm).

Financial Policy & Allocation Commission (FiPAC): Jeff Viens, Chairman; Richard Szegda, Art Rowbotham, Stephen Cooke, James Chakulski (arrived at 7:02 pm).

Board of Education (BOE): Michael Maziarz, BOE Chairman, Leah J. Osborn, Paul Zator, Rachel Reindeau.

Attending Remotely: Stephanie D. Board of Education.

Also Present: Mark Walter, Town Administrator; Beverly Ciurylo, Finance Director; Barbara Wilson, Acting Interim Superintendent; Scott Leslie, Interim Assistant Superintendent

CALL TO ORDER:S. Everett called the meeting to order at 7:00 PM.

- 1. RULES OF CONDUCT FOR VIRTUAL MEETING:** S. Everett read the rules of conduct for a virtual meeting.
- 2. PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited.
- 3. APPROVAL OF AGENDA:** S. Everett MOVED to Approve the Agenda as presented. MOTION CARRIED 11.0.
- 4. PURPOSE OF THE MEETING:** S. Everett provided an overview of the purpose of the meeting.
- 5. REVIEW OF FY 22-23 REVENUES & EXPENDITURES:**
 - a. Municipal:** B. Ciurylo stated that in 2022-2023 overall the town did very well in revenue collections and had a revenue surplus of over \$600,000 at year end, which went back into the General Fund. The collection rate was over 99%. Unanticipated municipal revenue sharing from the State of CT received was \$106,000. The following revenue lines ended above budget: Interest on investments – over \$77,000,

Real estate conveyance - over \$19,000, Building and Land Use fees - over \$40,000, Transfer Station Stickers sold over \$11,000 and Special Education Grant over \$77,000. B. Ciurylo said the Town did not submit for Local Capital Improvement Program (LoCIP) in 2022-2023 but will be in 2023-2024.

B. Ciurylo said the Town's 2022-2023 Town expenditure report shows a surplus of over \$400,000 being returned to the General Fund. Some expenditure lines that contributed to the surplus include various salary lines, insurance benefits (over \$20,000), electricity (over \$8,000), legal services (over \$22,000), Resident State Trooper budget (over \$36,000) – due to the changeover of the State Trooper and Contingency (over \$32,000).

B. Ciurylo briefly reviewed the 2022-2023 year end Town Capital report which showed all active capital lines and the balances being carried forward into 2023-2024. She also reviewed a report on the American Relief Funds projects (completed and current) and reported that as of 06/30/23, less than \$30,000 were available for future projects. B. Ciurylo also noted that all funds must be obligated, and purchase ordered by December 31, 2024 and spent by the end of 2026.

- b. Education:** B. Ciurylo briefly reviewed the 2022-2023 year end expenditure report and noted that the Board of Education returned approximately \$68,00 back to the General Fund. She noted the following budget lines that contributed to the surplus at year end: some changes in staffing, changes in tuition and transportation (approximately \$300,000), electricity (over \$50,000), workers compensation insurance (over \$12,000) as well as additional unbudgeted grant funding that received throughout the school year (approximately \$90,000). This surplus was offset by lines that needed covering at year end, such as, some salary lines, special education professional services (over \$50,000), IT contracted services for security (approximately \$34,000) and special education transportation (over \$100,000). B. Ciurylo also noted that there is \$300,000 available in the BOE Non-lapsing account and the BOE has opted not to add to it from the 2022-2023 surplus. It was also noted that funds have not been used from this account.

B. Ciurylo presented a report of the grant funding used in the 2022-2023 school year. She also presented the final 2022-2023 BOE expenditure report which summarized the BOE budget and grant funding for last year.

6. STATUS OF FY 23-24 REVENUES & EXPENDITURES:

a. Municipal:

- 1) **State Budget:** B. Ciurylo noted that the budgeted municipal aid seems to be coming in as anticipated. The state provide the Town with the Municipal Revenue sharing grant of approximately \$133,000. This was not anticipated when this year's budget was prepared.

- 2) **Status of 23-24 Revenues & Expenditures:** B. Ciurylo noted that the collection rate is currently at 68% and the Town has received over \$10 million in property tax revenue so far this year. The State of CT short interest rate is at 5.5% which means the Town will come within or exceed budget in this revenue line. The town fees collected are within budget or a little above. Pre-school tuition collection is at or above budget. B. Ciurylo noted that currently she does not see any concerns with this year's budget lines. There are some staff turnovers and with new hires some lines may be tight. B. Ciurylo said that there is a need for some additional replacement of computer equipment but that should be covered by a transfer.
- 3) **Capital Projects:** B. Ciurylo provided a report on the 2023-2024 Capital Projects for both the Town and the BOE. She noted that this report reflects all current Capital projects in progress and encumbered. She said that there is an upcoming town meeting for projects coming up that Mark Walter will speak to later in the meeting.

B. Ciurylo also noted the reports regarding the American Relief Funds project which is showing all the past and current 2023-2024 projects. Currently, there is at least \$30,000 available for new American Relief Fund projects.

b. Education:

- 1) **Status of 23-24 Revenues & Expenditures:** B. Ciurylo said that the BOE budget is being monitored closely. There has been changes in the Special Education costs that could have an impact on the budget. There has also been some unanticipated staffing changes which do not appear to be having a big impact on the budget right now. The BOE has received additional grant funding that was not anticipated. Some of the new funds were State additional funding and others were due to B. Wilson applying and being approved for additional grants. Over \$15,000 was approved for student services salaries and \$62,000 was approved for student services. The BOE also was approved for \$88,000 which will cover most of the costs for the new language arts curriculum.

B. Ciurylo also provided a 2023-2024 year to date BOE expenditure projecting funds available and not encumbered in the BOE budget.

- 2) **Capital Projects:** Nothing reported since included in the 2023-2024 Capital report presented earlier.

B. Ciurylo noted that the Town and BOE budget process calendars were included in the Tri-Board packet for their reference.

7. **KEY ISSUES IMPACTING THE FY 24-25 BUDGET:**

a. Municipal

- 1) **Tax Base /Grand List:** B. Ciurylo noted that the Assessor is still working on the Grand List and should be ready in a couple of weeks.
- 2) **Tax Collection Rate:** B. Ciurylo noted that as of June 30, 2023, the tax collection rate is 99.23%. One factor contributing to the collection rate was the tax sale in 2022-2023. Currently the tax collection rate is at 67% for the first six months of this year. B. Ciurylo said the prediction is that by the end of the year the collection rate will be at around 98%.
- 3) **Debt Payments:** None. Possible future projects could involve discussion on bonding.
- 4) **Undesignated Fund Balance:** B. Ciurylo noted that as of as of 06/30/23, the projected undesignated fund balance is \$3.6 million which is approximately 18% of this year's budget requirement.
- 5) **Revenues from the State of Connecticut:** B. Ciurylo said they have not issued next year's predictions. The ECS grant could stay at level funding for next year based on information she received.

b. Education

- 1) **Projected Student Counts:** B. Wilson said that currently there are 479 students at Horace Porter. She anticipates the count could increase to around 500 based on new students that keep enrolling this year. High school enrollment is currently 203 students of which 39 are graduating. Currently, there are 49 8th graders and B. Wilson estimated that next year, there will be an increase of 10 high school students.
- 2) **Special Education Costs:** B. Wilson said that there were a number of unbudgeted expenses this year. When new special education students move into town, those students who are outplaced could involve transportation costs. So far this year, the Special Education budget is \$75,000 over budget. With the changes this year, the Special Education budget increased from 10% to 12%, (increase of about \$100,000 to \$125,000). Included in the Special Education budget are English language learning funding and special equipment purchases for students who have disabilities.
- 3) **Staffing:** B. Wilson said it is early to note the staffing for next year. However, the plan is to keep using current staff creatively without adding new staff. There has been approximately 80 additional students added to the enrollment count at Porter over the past 3 years. This will be taken into account when planning staffing for the next school year.
- 4) **Minimum Budget Requirement:** B. Ciurylo mentioned that the BOE Minimum Budget Requirement for 2022-2023 and 2023-2024 are included in the meeting packet for the boards to review. he did note that for both years, the BOE budgets had met state compliance. She also noted for 2022-2023, there was a flat budget

from the year before. For 2023-2024, there was over \$700,000 increase in the budget from the prior year.

8. LONG RANGE PLANNING

1) **Municipal:** M. Walter said the rain events over the last year have been overwhelming the drainage systems throughout town resulting in damage to several roads. There was a request from Senator Murphy's office to provide any damage, severe flooding or challenges that the town experienced. M. Walter said that he has an appointment with CRCOG to discuss applying for grant assistance for hazard mitigation funding. M. Walter said that at the Board of Selectmen meeting on the December 16th, the BOS approved to set a town meeting to appropriate \$250,000 towards engineering and design for the road repairs and culvert upgrades. The roads/culverts are listed below.

- **Doubleday Road:** The whole road is failing because the corrugated metal drainage pipe is rusted out and it is undersize. The drainage system is the entire full length of the road. When flooding occurs, it undermines the road, and the road collapses. The estimated construction and engineering costs is \$5 million.
- **Pine Street:** The two pipes are undersized for the size of the stream and watershed drainage area and would need to be upgraded to a box culvert. The estimated cost for construction is \$1.2 million with estimated engineering costs of \$125,000 for a total of \$1.325 million.
- **Thompson Hill Road:** The 48-inch pipe culvert is too small and will need an upgrade to a box culvert. The estimated construction cost is \$850,000 with estimated engineering costs of \$100,000 for a total of \$950,000.
- **Latham Hill Bridge:** Five pipes make up the bridge which is set too low and floods almost every rain event. The elevation of the road would have to be raised to elevate the issue of consistent flooding. The estimated construction cost is \$2 million with engineering costs of \$200,000 for a total of \$2.2 million.

M. Walter explained that there is not a great interest in careers for municipalities and because there are few people entering the field of municipal work, wages are being driven up. Currently the Assistant Town Clerk and Tax Collector are retiring, as well as the Rec Director has resigned and will be working for Windham. There have also been turnover in the DPW staff.

- 2) **Education:** B. Wilson said that for long-range planning they are in the middle of the HVAC project. She also noted that the school parking lot is getting towards the end of its life and will need to be redone.
9. **DISCUSSION GENERAL FUND RESERVES AND MILL RATE:** B. Ciurylo said it is too early to discuss. The General Fund as of 06/30/23 is healthy. The Mill rate is to be determined based on the budget process. Discussion of a possible Mill rate increase will be dependent on how budgets are presented. The auditor's report should be completed by the end of the month and she will send it to all three boards once she receives it.
10. **ADJOURNMENT:** S. Everett MOVED to ADJOURN the Meeting at 7:45 pm.
MOTION CARRIED UNANIMOUSLY.

Respectfully Submitted by Jennifer C. LaVoie