

**TOWN OF COLUMBIA
FINANCIAL PLANNING AND ALLOCATION COMMISSION
REGULAR MEETING MINUTES
Wednesday, March 20, 2024
Yeomans Hall and Zoom Virtual Meeting
323 Route 87, Columbia, CT. 06237**

Members Present: Jeff Viens, Vice Chairman; Stephen Cooke, Art Rowbotham, James Chakulski, Richard Szegda, Judi Jordan.

Also Present: Mark Walter, Town Administrator; Beverly Ciurylo, Finance Director; Barbara Wilson, Superintendent; Michael Maziarz, BOE Chairperson; Christine Sposito, BOE Vice Chairperson; Paul Zator, BOE; Stephania Dawiczkyk, BOE.

Present Remotely: Leah Osborne, BOE, Laura Haberman, BOE; Rachel Riendeau, BOE.

1. **RULES OF CONDUCT FOR HYBRID VIRTUAL MEETING:** M. Walter read the rules of conduct for a hybrid virtual meeting.
 2. **CALL TO ORDER:** J. Viens called the meeting to order at 7:00 PM.
 3. **PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited.
 4. **AUDIENCE OF CITIZENS:** None.
 5. **APPROVAL OF MINUTES:**
 - 5.1 **FiPAC Regular Meeting Minutes for January 17, 2023.** R. Szegda MOVED to APPROVE the FIPAC Regular Meeting Minutes for January 17, 2023. K. Peck SECONDED the MOTION. J. Jordan Abstained. MOTION CARRIED 6.0.
 6. **CORRESPONDENCE:**
 - 6.1 **Tri-board Meeting Minutes 1/17/24.**
 7. **OLD BUSINESS:**
 - 7.1 **Update for the HVAC Upgrades for Horace W. Porter School.** B. Wilson said the Horace Porter School HVAC Building Committee is putting together a Request for Proposal for a Project Manager. She said we should hear in April about whether we will be awarded the grant.
 - 7.2 **Update on Capital for Culverts/Roads.** M. Walter said the Board of Selectmen is in the process of setting up a culvert review committee that will consist of volunteers with engineering background. The committee will also include the Department of Public Works Director, First Selectman, and the Town Administrator. M. Walter said we are considering putting out a Request for Qualifications for other engineering firms.
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8. NEW BUSINESS:

- 8.1 Overview of Budget Documents.** B. Ciurylo provided the budget documents for FiPAC review.
- 8.2 Budget Workshop – Presentation of Proposed FY 2024-2025 Budget by Barbara Wilson, Superintendent and Mark Walter, Town Administrator.**

B. Wilson, Superintendent Horace Porter School presented the FY 24/25 budget proposal. The FY 24/25 proposed budget grand total is \$14,616,082, less grants of \$306,387. The Town appropriation is \$14,309,695 with a 5.10% increase.

2024-25 Board of Education Proposed Budget Summary:

Series	Description	24-25 Proposed	23-24 Budgeted	\$ Change	% Change
1000	Salaries	\$7,034,619	\$6,844,719	\$ 189,910	2.8%
2000	Benefits	1,868,620	1,799,321	69,299	3.9%
3000	Prof. Services	730,985	577,491	153,494	27%
4000	Prop. Services	128,309	129,762	-1,453	-1%
5000	Purch. Services	4,123,694	3,718,662	405,032	10.9%
6000	Supplies	550,692	581,104	30,412	-5%
7000	Property/Equip.	163,448	201,011	37,563	-19%
8000	Other	15,715	16,000	285	-2%

Grants Received:

Description	24-25 Proposed	23-24 Budgeted	\$ Change	% Change
Title grants	\$58,734	\$40,502	\$18,232	45.0
IDEA grants	141,500	123,100	18,400	14.95
REAP	42,000	36,998	5,002	13.52
ARPA grants	62,000	59,394	2,606	4.4
Other	2,153	2,303	250	-6.5
Totals	\$306,387	\$262,297	\$ 44,090	16.8

Summary of Changes in Salaries. Increase of almost \$200,000

Certified Salaries: All certified staff salary contracts were negotiated for the next three years. Goals of the contracts were to retain qualified staff and be comparable to other area and DRG C districts.

Non-Certified Salaries: The non-certified contract is currently being negotiated for the next three years. This contract covers paraeducators, BTs, RBTs, administrative assistants, and facilities technicians. Retaining qualified, highly-skilled staff is a goal.

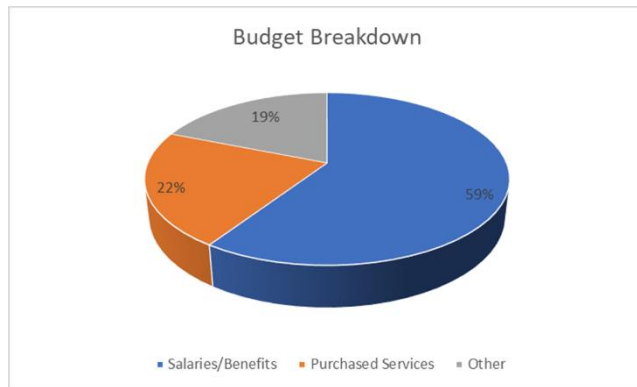
Summary of Changes in Benefits. Increase of almost \$70,000. Normal increases in insurance and the district contribution to unemployment rose.

Summary of Changes in Professional Services. Increase of \$153,500. Increase in Occupational Therapy, Physical Therapy, and BCBA contracts.

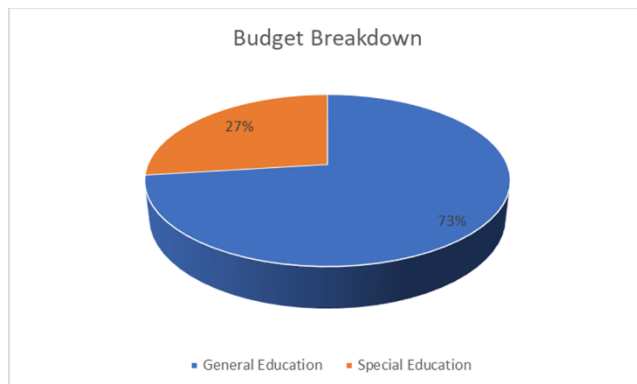
Summary of Changes in Property Services. Decrease of \$1,500. Typical slight changes in contracts for garbage removal, snow plowing, repairs/maintenance; slight decrease in others.

Summary of Changes in Purchased Services. Increase of \$405,000. Increase in tuition lines and increase in student transportation lines.

The BOE presentation included a budget breakdown in Salaries/Benefits, Purchased Services and Other:



The BOE presentation included a budget breakdown in General Education and Special Education:



Budget Proposal: Originally, the budget came in at a much higher percentage increase. The Board and Administration worked tirelessly to reduce this to the current 5.1% increase. The following areas were reduced or eliminated to achieve the current budget:

- Events (field trips, assemblies)
- Software
- Website Maintenance
- Equipment
- Furniture
- Curriculum Hours
- Conferences
- Miscellaneous (including Supplies)

Trade-Off with Cuts to Budget:

- Various field trips will be eliminated, or fund raised or paid by families.
- Many proposed assemblies will be eliminated.
- Supplemental software or apps will not be purchased or renewed.
- Website upgrades will be put on hold.
- New furniture for the art room, office, and other classrooms will not be purchased.
- New instruments for the music program cannot be purchased.
- Sporting equipment cannot be purchased/replaced.
- Most curriculum writing work (other than ELA) cannot be authorized.
- Outside professional learning/conferences will not be permitted (except for those conferences that are contractually guaranteed)

2024-25 Board of Education Capital Budget:

New Capital Project	Amount Budgeted
Kitchen Appliances	\$17,500
Drainage Projects	10,000
Fencing	9,000
Capital Projects Removed	-11,990
Total	\$24,510

Enrollment:
Enrollment – Grades PreK - 12

Level	2020-21	2021-22	2022-23	2023-24	% Change*
HWP	401	439	460	477	+19%
High School	BHS - 47 EOS - 153 Total - 200	BHS - 31 EOS - 153 Total - 184	BHS - 22 EOS - 141 Total - 163	BHS - 18 EOS - 133 Total - 151	-25%
Other**	51	56	52	56	+10%

* Change from September 2020 to current February 2024 enrollment

** Outplacements, magnets

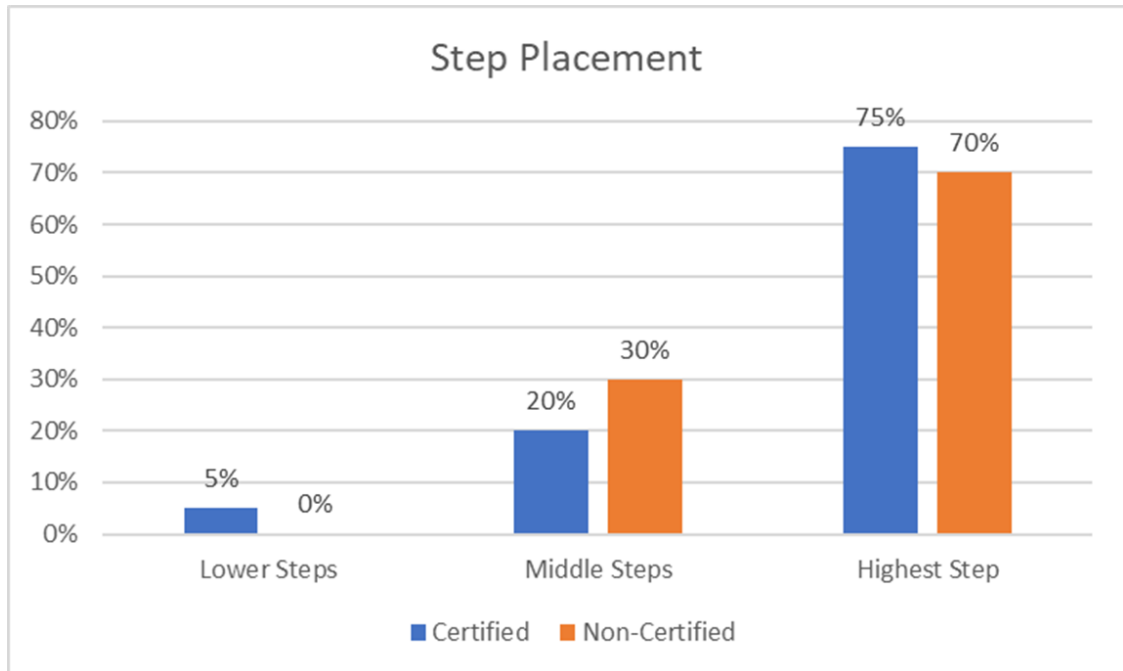
Proposed Sections Based on Current Enrollment:

Grade	Enrollment	Sections	Avg. Class Size	Grade	Enrollment	Sections	Avg. Class Size
PreK	42	3 (2 teachers)	14	4th	39	3	13
K	36*	3	12	5th	55	3	18-19
1st	35	3	11-12	6th	51	3	17
2nd	55	4	13-14	7th	57	3	19
3rd	40	3	13-14	8th	54	3	18

**Personnel:
HWP Current and Proposed Staffing**

Positions	2023-24 Budget	2024-25 Budget
Administrators	4	4
Classroom Teachers	29	29
Specials Teachers	9.6	9.6
Special Education	5	5
Related Services	4.1	4.2
RBTs/BTs	5	4
Paraeducators	8	9
FTs	4	4
Admin. Assistants	4	4
Other	7	7

Step Placement:



M. Walter presented the Board of Selectmen FY 24/25.

FY 24-25 Proposed Revenues: Municipal and Intergovernmental				
Description	2023-2024 Budget	2024-2025 Proposed Budget	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
Taxes - Other Than Current Year Property Taxes	\$ 132,500	\$ 147,500	\$ 15,000	11.32%
Licenses and Permits	\$ 159,200	\$ 175,200	\$ 16,000	10.05%
Intergovernmental	\$ 2,577,759	\$ 2,674,877	\$ 97,118	3.77%
Charges for Services	\$ 24,350	\$ 22,600	\$ (1,750)	-7.19%
Interest on Investments	\$ 35,000	\$ 75,000	\$ 40,000	114.29%
Town Fees	\$ 188,000	\$ 225,250	\$ 37,250	19.81%
Miscellaneous	\$ 13,500	\$ 13,500	\$ -	0.00%
Transfer In from Recreation	\$ 10,000	\$ 10,000	\$ -	0.00%
Total	\$ 3,140,309	\$ 3,343,927	\$ 203,618	6.48%

Notable changes in Intergovernmental Revenues:

Education Equalization (ECS) Grant	\$ 2,240,359	\$ 2,316,189	\$ 75,830	3.38%
Special Education Grant (Excess Cost)	\$ 112,000	\$ 75,000	\$ (37,000)	-33.04%
LoCIP Reimbursement	\$ 155,509	\$ 213,269	\$ 57,760	37.14%
Total	\$ 2,507,868	\$ 2,604,458	\$ 96,590	3.85%

Notes on the FY 24/25 Intergovernmental Revenue Changes:

1. LoCIP is an annual entitlement grant. For FY 24-25, the Town is opting to hold off submitting in 2023-2024 and will add to the current entitlement. The 24/25 budget includes the new anticipated LoCIP entitlement plus the balance carried forward.

Key Operating Budget Variables Pending:

- **BOS/BOE Health Insurance Benefits:** The Town and the BOE are completing their second year in the State of Connecticut Partnership Plan for Health Insurance. The projected increase for premium rates was budgeted at 2.0% in the proposed budget.
- **Town Staff Changes:** An additional DPW Highway Maintainer is included in the proposed budget. This cost is partially offset by the removing of the two DPW seasonal positions.
- **Fuel Costs:** The Town and BOE based its proposed budget on the current locked in pricing for oil, diesel and gasoline which expires October 31, 2024. This past week, the Town locked in a new contract as of November 1, 2024 at slightly better pricing.

FY 24/25 BOS Notable Increases & Decreases in Operating Budget 03/20/24

Description	Increases	Decreases	Notes
Salaries	\$ 216,832		Town employees received a cost-of-living increase plus a few staff salaries were given salary adjustments as well as changes due to turnover and an increase on one staff member. Also, early voting staffing.
Other Town employee benefits	\$ 27,850		Payroll taxes, 457 plan match and the 401a pension contributions were increased based on increased salaries.
Group Insurance		\$ 23,048	Changes in enrollment due to changes in staffing.
Sr Center Transportation Contracted Services		\$ 7,179	Paid off lease on Med Car.
Fire Fighting and Emergency Svcs	\$ 3,850		CVFD increase of town grant funds for 24/25.
Public Works Contracted Services and Repairs & Maintenance	\$ 21,000		Additional funds to cover DPW contracted services for DPW projects as well as maintenance of vehicles & equipment.
Waste Management	\$ 42,575		Increase in Casella Waste contracted fees.
Facilities Maintenance	\$ 11,250		Increase in Facilities Professional/Tech line and Contracted Services.
Library Services		\$ 2,499	Decrease in Library's town grant request for 24/25.
Total Notables	\$ 323,357	\$ 32,726	

TOTAL BOS BUDGET OVERALL INCREASE: \$324,316 or 6.45%

FY 24/25 BOS Notable New and Proposed Capital Appropriations

03/20/24

Capital Project	Proposed 23/24 Budget	Proposed 24/25 Budget	Net Change in Budget for 24/25	Notes
Road Resurfacing	\$ 434,500	\$ 249,750	\$ (184,750)	Road paving and maintenance. Partially funded with Town Aid Road: \$203,820. Also, increase due to new chip seal being used.
Box Culvert Replacement Repair	\$ 200,000	\$ 100,000	\$ (100,000)	Continue to funding engineering fees for culvert repairs/replacement.
Revaluation	\$ 10,000	\$ 10,000	\$ -	Continue appropriating funds for next Revaluation.
DPW Capital Equipment	\$ 169,000	\$ 274,000	\$ 105,000	Replacement of 550 Dump Truck.
DPW Capital Improvement Buildings	\$ 20,000	\$ 9,000	\$ (11,000)	Continue to fund HVAC fund.
Dam Mitigation and Repair	\$ 5,000	\$ 5,000	\$ -	Continuing funding for Dam Gate Repair.
Senior Center Equipment	\$ 11,000	\$ 2,000	\$ (9,000)	Funding for touchless soap dispensers.
Hazardous Tree Removal	\$ 100,000	\$ 75,000	\$ (25,000)	On-going budget for hazardous tree removal.
Marine Patrol Boat Replacement		\$ 10,000	\$ 10,000	Start to fund Marine Patrol Boat Replacement.
CVFD	\$ 321,070	\$ 271,070	\$ (50,000)	CVFD set up a long-range plan for vehicle and equipment replacement.
Total	\$ 1,270,570	\$ 1,005,820		

BOS CAPITAL APPROPRIATION FOR 2023-2024: \$1,050,496 Plus Additional 23/24 \$250,000 Gen. Fund Appropriation

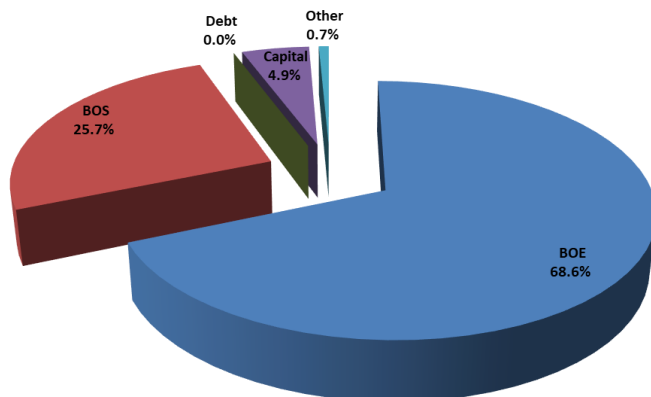
BOS BUDGET PROPOSAL FOR 2024-2025: \$1,005,820

NET DIFFERENCE BETWEEN ORIGINAL APPROPRIATIONS OF \$44,676 (4.3% DECREASE)

FY 24-25 Proposed Appropriations

	Appropriations '23-24	Appropriations '24-25	Variance	% Change
BOARD OF SELECTMEN	\$ 5,028,821	\$ 5,353,137	\$ 324,316	6.45%
BOARD OF EDUCATION	\$ 13,614,762	\$ 14,309,695	\$ 694,933	5.10%
DEBT	\$ -	\$ -	\$ -	0.00%
CAPITAL (BOS & BOE) APPROPRIATION	\$ 1,044,887	\$ 30,330	\$ (14,557)	-1.39%
OTHER:				
CONTINGENCY	\$ 78,000	\$ 78,000	\$ -	0.00%
DOG FUND	\$ 28,612	\$ 32,104	\$ 3,492	12.20%
INTERNAL SERVICE	\$ 25,000	\$ 25,000	\$ -	0.00%
SZEGDA FARM	\$ 6,750	\$ 6,750	\$ -	0.00%
RECREATION	\$ 10,000	\$ 10,000	\$ -	0.00%
TOTAL OTHER	\$ 148,362	\$ 151,854	\$ 3,492	2.35%
TOTAL	\$ 19,836,832	\$ 20,845,016	\$ 1,008,184	5.08%

FY 24-25 Proposed Appropriations Distribution TOTAL BUDGET \$ 20,845,016



Amount to be Raised by Property Taxes

Current Mill Rate	25.91
Proposed Mill Rate	29.41
Mill Rate Increase	3.50 mills or 13.52%

In the 23/24 Fiscal Year, the 2023 Grand List decreased .20% The Town is requesting that this be taken in consideration when reviewing and setting the Mill Rate for FY 2024-2025.

Analysis of Mill Rate impact on Property Tax Assessment:

In 2023-2024, a Home with market value of \$350,000 and assessed value of \$245,000.

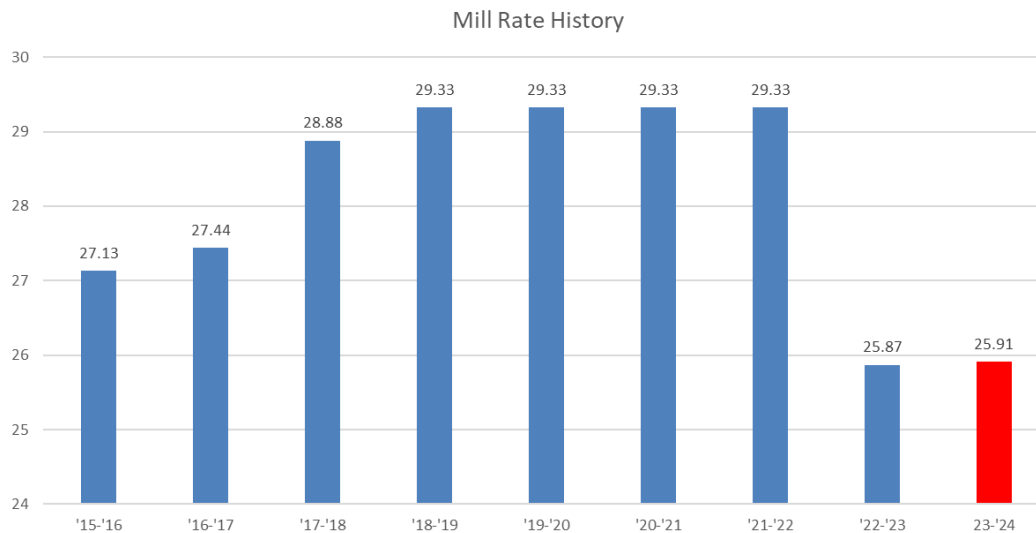
- Property Tax would be \$6,347.50 in FY '23-'24 with mill rate of 25.91.

In 2024-2025, the same Home with a market value of \$350,000 and assessed value of \$245,000 (no change in assessed value resulted in Revaluation).

- Property Tax would be \$7,205.45 in FY '24-'25 with mill rate of 29.41.

NOTE: This is for demonstration only and is not anticipated to accurately reflect each resident's property tax assessment.

Recent Mill Rates



NOTE:

Year 2021 – Full Revaluation Year; impacted 2022 Grand List and the 2022-2023 Property Tax Mill Rate

Year 2026 – Statistical Revaluation Year

Discussion ensued about bonding and use of the general fund for this next fiscal year.

- 8.3 **2023 Grand List Report.**
- 8.4 **BOE Minimum Budget Compliance Report.**
- 8.5 **Other Discussion items.**

TRANSFERS: B. Ciurylo reviewed the transfers. To cover the cost of unbudgeted cost to repair the well pump at Town Hall for \$7,500 from Contingency to Professional/Tech. The other transfer was to cover the unbudgeted cost for sampling and lab fees of 10 stormwater drains on the lake for \$5,130 from Contingency to Professional/Tech.

J. Jordan MOVED to APPROVE the Transfers as presented. A. Rowbotham SECONDED the MOTION. MOTION CARRIED 7.0.

Discussion ensued after the budget presentations included the use of general funds, mill rate, bonding for the HVAC project at the school and culverts. cuts to the budget.

- 9. **NEXT MEETING:** All meetings are in the Town Hall Conference Room & Virtual at 7:00 pm, unless noted below otherwise:
 - 9.1 March 27 – FiPAC Special Meeting with Budget Workshop.
 - 9.2 April 3 – FiPAC Special Meeting with Budget Workshop (tentative).
 - 9.3 April 24 – Public Hearing on the Proposed FY 2023-2024 with Public Input and FiPAC Special Meeting to follow, Yeomans Hall at 7:00 pm.
 - 9.4 May 14 – Annual Town Meeting with Budget Vote and FiPAC Special Meeting to follow, Yeomans Hall at 7:00 pm.

- 10. **ADJOURNMENT:** S. Cooke MOVED to ADJOURN. K. Peck SECONDED the MOTION at 8:28 pm. MOTION CARRIED UNANIMOUSLY.

Respectfully submitted by Jennifer C. LaVoie
