

**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)**

*Wednesday, December 20, 2017 - 7 pm*  
**Adella G. Urban Administrative Offices Conference Room**  
**323 Route 87, Columbia, CT. 06237**

**BOS Members present:** First Selectmen Steven M. Everett, Selectman Robert Bogue, Selectman Robert Hellstrom and Selectman Lisa Napolitano

**BOE Members present:** Chairperson Christopher Lent

**FiPAC Members present:** Chairperson Earnest Sharpe, Vice Chairperson Jeff Viens, Judy Ortiz, Kelly Peck, Todd Shepard, Richard Szegda and Dean Toepfer

**Other present:** Town Administrator Mark Walter, Finance Director Beverly Ciurylo and Superintendent Laurence Fearon

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

1. **PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited.
2. **APPROVAL OF AGENDA:** K. Peck MOVED to approve Agenda. MOTION CARRIED Unanimously
3. **PURPOSE OF THE MEETING:** S. Everett outlined the purpose of the meeting and turned the meeting over to Beverly Curylo.
4. **REVIEW OF FY 16-17 REVENUES & EXPENDITURES:**
  - a. **Municipal:** B. Ciurylo directed the BOS, BOE and FiPAC to the 16/17 and 17/18 financial reports being presented. The first report provided the Town revenue collected in the 16/17 fiscal year: including property tax revenues received for current and delinquent taxes. Per the Tax Collector, the 16/17 collection rate was 98.36%. The budgeted tax collection rate was 97.5%. The 16/17 revenue report also included intergovernmental revenue/ municipal aid. B. Ciurylo noted that the Town received unbudgeted intergovernmental revenue which helped in the revenue lines that came up short. The Town recognized and received an approximately \$41,000 in STEAP funds and approximated \$126,000 in state library grant funds due to the completion of the library project in 16/17. This helped compensate for the town not submitting for LOCIP funds in 16/17 (which were being held back for the 18/19 potential submission for a new salt shed) and for decrease in municipal aid: such as, Municipal Revenue Sharing, Special Education and School Transportation. B. Ciurylo reported that there is a revenue surplus of approximately \$359,000 that was added to the General Fund at year end.

B. Ciurylo then reviewed 16/17 Town expenditures and stated that the departments came under budget which contributed to the Town's year end surplus. There is a surplus of \$260,000 that was

returned to the General Fund. B. Ciurylo noted some of the expenditures lines that came under budget: Group Insurance by \$21,000, Legal fees by \$9,600.00, Resident Trooper by \$15,000, Transfer Station Professional Tech Fees by \$12,000 and Contingency by \$56,000.

B. Ciurylo also reported on 16/17 Capital Projects and noted that approximately \$712,000 was carried forward to the 18/19 fiscal year.

B. Ciurylo has received the draft audit report. She stated that it was a clean audit report, but that she still needs to review the report. Per the draft audit report, the fund balance is \$3.8 million as of June 30, 2017. \$3.3 million is available for the Town and \$472,000 was assigned to keep the mill rate down in 18/19. There were no discrepancies noted and no corrective action plans need to be completed by the Town.

**b. Education:** B. Ciurylo reviewed the Columbia School Expenditure Report for fiscal year 2016/2017 as of 9/29/17. She mentioned that Lol Fearon and the Board of Education did well monitoring the 16/17 budget and that \$51,270 was returned to the Town's General fund. The Board of Education opted to not request any year end excess funds be added to the Non Lapsing account set up at the end of the 15/16 year. Lol Fearon then presented his report that included the BOE Budget Assumptions, Projected Enrollments, Anticipated Special Education Costs, Voluntary Early Retirement Incentive, and Capital Plan – Preliminary Draft.

L. Fearon provided the following summary reports:

- 2018/2019 Projection Estimates for the 2018/2019 Number of Students for H.W. Porter, Magnet Schools (tuition students), Magnet Schools (non-tuition students), Bolton, EO Smith, EO VoAg, Windham HS, Lyman VoAg, Windham Tech and Cheney Tech.
- The outplacement and transportation costs were provided as well for the 2018/2019 school year.
- A summary description for the Voluntary Early Retirement Incentive Plan (VERIP) was provided which will impact the 17/18 school year for the salary payout as well as impact the 18/19 budget for staff replacements.

## 5. STATUS OF FY 17-18 REVENUES & EXPENDITURES:

### a. Municipal:

- 1) **Status of 17-18 Revenues & Expenditures:** B. Ciurylo stated that property tax collections (inclusive of current and delinquent taxes as well as interest & fees) is at approximately 60% of budget. This also includes proceeds from a planned tax sale this spring. As of the date of the meeting, the Tax Collector has brought in approximately \$230,000 in delinquent taxes, interest and fees that apply to the properties slated for the tax sale. Due to this, the Town has received approximately \$98,000 above the 17/18 budget for delinquent taxes, interest and fees with the potential for another \$133,000 to be collected from the tax sale properties. 97.5% is the budgeted 17/18 collection rate with an anticipated 98 % minimum tax collection by end of this year. The numbers for Municipal Aid are not firm for municipalities yet but there are no sharp decreases seen at this point.

B. Ciurylo reported that the Town's YTD expenditures are within budget so far. There has not been any budget transfers for the operating budget at this point except for one that is being presented to FIPAC for \$9,900 for tree trimming removal. B. Ciurylo also reviewed the Capital Projects for 17/18:

- Town Land Acquisition account has approximately \$3,400 carried forward to this year. The Open Space Land Acquisition account has approximately \$263,500. There are two payments left for the Szegda Property Development Rights.
- Bridge projects – The Town is waiting for final invoicing on Pucker Street Bridge and the Flanders Bridge Projects. The Town is over budget on the Flanders Bridge Project. The Town budgeted \$25,000 and it came in at approximately \$30,000 at this point. Both bridge projects are a joint effort with the Town of Coventry. Village Hill bridge is pending and is budgeted at \$30,000. Per M. Walter, the Town was denied a STEAP grant for Hop River bridge, another joint effort with the Town of Coventry. There is no current plan for the Hop River bridge but it is in the capital plan for a future year.
- The Senior Center Van has arrived and the invoice has been paid. The State Grant totaled \$48,000. This resulted in this purchase being under budget by \$6,000 which could be transferred to another project if there are no further purchases needed for the van.
- Hop River state park is pending further information from the State. There is a \$2.2 million pass through in the Capital budget. Per M. Walter there are two walking bridges planned to be replaced on the Hop River Trail in Columbia. The \$2.2 million is just an estimate from the State and the town needed to put in the budget as a pass through since the Town is “sponsoring” the project. This will be funded 100% by the Federal government, managed by State, and the Town is the pass through for funding.

2) **State Budget:** B. Ciurylo provided a report on the State Municipal Aid as of 12/12/17 and reported there is a shortfall from state budget at \$314,131.00 pending the state finalizing the municipal aid funding. There is \$50,000 in the Town 17-18 budget for the Teacher Pension payment that was anticipated during the 17/18 budget process but at this time is not due to be paid. After applying this to the municipal aid shortfall, there is an anticipated \$264,131.00 shortfall in municipal aid. The Circuit breaker property tax relief for the elderly and the rental assistance program are still being reviewed by the state. The Town may have to fund those but still waiting to hear from the state for an update.

B. Bogue asked a question pertaining to the State pension of 4% or 5% and is it likely to be funded with teachers kicking in 1%. If so, then why is the Town carrying this as a potential draw on our funds? B. Ciurylo answered that we have a placeholder this year (\$50,000) if something unexpected occurs in the State budget for this year and will have to see what is announced for next year.

L. Fearon reported that there was no plan for Education Cost Share (ECS) funding to be held harmless. The State is looking at property wealth and per capita income. This will impact 2/3rds of the town in Connecticut for ECS funding. No final numbers have been published. The State plan is to impose contributions to the teacher pension fund potentially by towns. For now, the State has decided to have teachers contribute an additional 1% increase to the teacher retirement plan effective January 1, 2018.

- 3) **Tax Collection/Tax Sale:** Covered above.
- 4) **Capital Projects:** Covered above. M. Walter added the following:
  - Siding project for the Town Hall is done and on budget.
  - Beach project is still in progress and is at the moment under budget and is expected to come in on budget.
  - Salt shed: currently receiving quotes and looking like it will come under budget.
  - Capital projects are being reviewed and will bring to the long range planning committee.

**b. Education:**

- 1) **Status of 17-18 Revenues & Expenditures:** B. Ciurylo presented the 17/18 Columbia School Expenditure Report as of 12/20/17. She explained that the reports show all BOE grants and BOE expenditures paid and encumbered year to date. B. Ciurylo mentioned that everything that could be encumbered has been encumbered except for some tuition items that were pending. B. Ciurylo also announced that the BOE was awarded by the state a new Title IV Grant for \$10,000. L. Fearon stated that the BOE is trying to be economical with the conservation of electricity, and freezing supplies. They are slowly releasing funds for class room supplies, etc. 70% of the supply budget is typically spent by the summer, but during the rest of the year, supplies will need to be replenished. M. Walter added that the solar project is being wrapped up at the Horace P. Porter School with a projected savings of \$750,000 to \$1 million in electricity costs over the next 20 years. L. Fearon added that there is a 27 year warranty on the roof and that the panels for the solar project are a lease for 20 years. The project is pending verification by the roofing company that the roof warranty will still be intact once the solar panels are installed. The installer of the solar panel takes responsibility of the panels and covers all liability regarding them.
- 2) **Special Education Costs:** L. Fearon reported on the 17/18 Special Education costs. There will be reduced special education transportation costs this year due to consolidating the transportation vendors to one vendor. There are a couple of Special Education students who will be graduating or aging out of the program. This will result in reducing the Special Education budget this year and next year without taking into account possible new students to Special Education. L. Fearon stated that they are looking at costs/discrepancies at EO Smith and Bolton tuition invoices as to whether there are regular education costs rolled into special education costs. If so, corrections to the invoices will be requested.
- 3) **Early Retirement for 17-18:** L/ Fearon announced that for the 18/19 budget, the BOE is looking to reduce costs by reducing staff by 3.0 FTE certified staff (Elementary Computer Education- 0.5 FTE position, SRBI/Support Services in LA/Math-0.5 FTE

position, Classroom teachers- 2.0 FTE). L. Fearon also discussed the Voluntary Early Retirement Incentive Plan (VERIP) that has been approved by the BOE. L. Fearon felt that the BOE will be able to cover the cost of the VERIP in the 17/18 budget with the salary savings of hiring replacement teachers at a lower step will be reflected in the 18/19 budget. The offering of the VERIP helps to save the BOE budget for potential unemployment costs in the 18/19 budget. There are currently two staff members that will be taking the early retirement incentive with others considering (a possible total of 4 or 5). A deadline in January 2018 has been set for teachers to take the retirement incentive.

## 6. KEY ISSUES IMPACTING THE FY 18-19 BUDGET:

### a. Municipal

- 1) **Tax Base /Grand List:** M. Walter did not have any information to report. The Assessor is still reviewing the data. M. Walter reported that the Assessor is optimistic that the grand list is growing not shrinking.
- 2) **Tax Collection Rate:** Reviewed previously.
- 3) **Debt Payments:** M. Walter reported that there are only a few years left on the one bond the Town has. \$181,000 is due this year and \$174,000 is due next year.
- 4) **Undesignated Fund Balance:** Already announced.
- 5) **Revenues from the State of Connecticut:** Already discussed.

### b. Education

- 1) **Grants that go directly to the school:** Already discussed. B. Ciurylo distributed a report regarding the BOE grants.
- 2) **Projected Student Counts:** Already discussed.
- 3) **Special Education Costs:** L. Fearon noted that there are anticipated lower high school special education costs – potential (400k savings). Several factors contributing to the lower costs include; anticipated lower special education caseload grades 9-12, out-of-district placement include 3 students (1 residential) graduating or aging out (\$373,000 less next year on the out placement), special education transportation costs efficiency due to single vendor (\$29,000 savings with single vendor) , professional services contract reductions (OT/PT), outside evaluations). Additional savings could be considered with Middle School athletics, before and after school care/programs by the BOE considering “pay-for-play” or fees being charged for participation.
- 4) **17-18 Early Retirement Impact:** As previously discussed. L. Fearon reported that two staff members have submitted for early retirement.
- 5) **Staffing:** As previously discussed, the BOE is looking to reduce staff by 3.0 FTE positions. Enrollment is at 432 now, but for next year enrollment is looking at 420.
- 6) **Minimum Budget Requirement (MBR):** Discussion began on the impact of the Minimum Budget Requirement on the BOE budget. L. Fearon discussed what he knew of the legislation. Budget may be less than prior year but there is uncertainty as to which prior year. Based on what was heard, the Town can reduce expenditures up to and equal to amount of the decrease in Education Cost Sharing (ECS) funding. For example, a 100 % reduction in ECS funding can result in the Town reducing the BOE budget by the amount of the ECS funding. Some cost efficiencies and student count reductions can also

be considered in BOE budget reductions without impacting MBR. L. Fearon will share more information on MBR as he receives it.

## 7. LONG RANGE PLANNING

- Municipal: No discussion
- Education: L. Fearon discussed a number of points for the school districts long range planning and budget:
  - L. Fearon stated that the BOE is still pursuing long range plans through the Future Needs Committee. A survey coming out soon and the results will provide information on potentially pursuing a single high school choice for middle school students.
  - Changes to ECS formula – L. Fearon there are changes being made by the State in how the Education Cost Sharing funding will be calculated. The Town is in the middle of the ECS funding range and may not be impacted as much as the bigger towns/cities. There will be minimal impact of the change on the smallest of towns. There are anticipated changes in Federal Title 1 funds. State could reduce Title funds by 15% in 18/19. The town uses about approximately \$100,000 for support services.
  - The BOE is anticipating for the Food Services program at Porter School. The school joined a consortium (4 other school districts) with EastConn for food services. With this consortium, the buying power is spread out and the BOE is no longer are responsible for the Food Services personnel.
  - Student enrollment projections for next year - L. Fearon noted that currently there are 431 enrolled, up from the 2017/18 projection of 412. Next year the enrollment is projected to be 423; therefore, there will be a drop of 8 students for next year. There are no numbers yet for what students may attend the Magnet Schools.
  - Bolton High School and EO Smith High School student counts are slightly down. There is a potential 1% to 1.5% increase to the 18/19 tuition for Bolton or EO Smith.
  - Vo-Ag Tuition: There are no student count numbers available yet for 18-19; however, there are 5 students in the currently enrolled. There is a potential that more will enroll each year. Tuition for the Vo-Ag programs are lower than the other high school options.
  - Windham Tech: This is a Town tuition free option for Columbia students in addition to opting to attend EO Smith High School or Bolton High School. For 18/19, enrollment numbers are not finalized until summer since some who are accepted to Windham Tech tend to change to one of the other high school choices prior to the next school year starting. The Tech schools are tuition free for towns since they are state funded.
  - Capital Improvement Projects for BOE: L. Fearon presented a draft Capital Improvement Plan that has yet to be presented to the BOE. By shifting some items forward, the 18/19 budget is reduced from \$175,000 to \$141,000. For example, the fire alarm system upgrade for \$30,000 was been moved up in the Capital plan. The emergency generator will need to be replaced as it is at the end

of its life. The purchase cost for the generator is \$64,000. The BOE have reserved the option to apply for a \$10,000 grant this year that will help offset the cost. The fire suppressions system has been installed using excess funds from the 16/17 budget. The cafeteria project with the enclosure of the staircase will be done at the end of December. There is a bid for a steel rail and retaining wall for the balcony area in the cafeteria to be completed this year at a cost between \$37,000 and \$40,000 and it is anticipated to be under budget. The VOIP telephone system has \$50,000 budgeted with \$26,000 spent so far. The balance will be used to upgrade access points and internet cabling at Porter School. Originally budgeted for 50k, but the cost may be up to 60k. The BOE is applying for E-Rate funding, which will provide a 40% reduction in savings.

- L. Fearon mentioned that the BOE is looking at other types of outsourcing; such as shared positions in support services area (school reading specialists, etc.).

**8. DISCUSSION GENERAL FUND RESERVES AND MILL RATE:** E. Sharpe noted that with the reduction of ECS funding and municipal aid, consideration is needed regarding the reliance on the Town's General Fund and minimizing the mill rate increases. How long does the Town want to rely on the general fund? The Town currently has a 12% to 15% General Fund reserve of total budgeted expenditures. E. Sharpe stated that 1.75 mills needs to be factored into the budget if things are to remain stable and that the Town needs to take this into consideration in the next 2 to 4 years.

**9. AUTHORIZATION FROM BOS TO APPROVE GRANT APPLICATIONS (only BOS members voted)**

- 1) **Eversource Energy Savings.** S. Everett MOVED to approve. MOTION CARRIED 4.0
- 2) **Historical Society Grant: Rehab for Moor's Indian School.** S. Everett MOVED to approve. MOTION CARRIED 4.0

**10. ADJOURNMENT:** B. Bogue MOVED to ADJOURN at 8:30 pm and the MOTION CARRIED UNANIMOUSLY.

Respectfully submitted by Jennifer C. LaVoie