



**TOWN OF COLUMBIA**

**FISCAL POLICY  
MINUTES**

WEDNESDAY, October 11, 2023 at 8:30 AM  
TOWN HALL CONFERENCE ROOM

Present: Barbara Wilson-Interim Superintendent, Beverly Ciurylo-Finance Director, Mark Walter-Town Administrator, Steven Everett-First Selectman, Ernest Sharpe-FiPAC Chairman

Absent: Michael Maziarz-Board of Education Chairman

1. **Call to Order** - Beverly Ciurylo called the meeting to order at 8:33 a.m. and reviewed the rules of conduct for a virtual meeting.

a) **Rules of Conduct on Virtual Meeting:** *This meeting will be held both in-person and virtual. Anyone joining this meeting virtually will generally remain on mute except when speaking or voting and will generally be keeping video of themselves turned on throughout the meeting. If anyone joining virtually creates an audio or video disruption, they may be manually ejected from the meeting upon recommendation of the chairperson running the meeting.*

2. **Approve Meeting Minutes:** [6/14/2023](#) Fiscal Policy Meeting Minutes - E. Sharpe MOVED, M. Walter SECONDED to approve the minutes of 6/14/2023.

Discussion - M. Walter noted a typographical error to correct on page 2 concerning the spelling of his last name.

MOTION CARRIES 4:0:1 (B. Wilson abstained from voting) with correction as noted in discussion.

3. **Correspondence** - No correspondence was received.

4. **Old Business**

a) **22/23 Final Year End Budget Numbers** - B. Ciurylo reported that for 2022-2023, the BOS General Fund expenditure budget has a surplus of \$415,492.55 and the BOE General Fund expenditure budget has a surplus of \$67,100.54. The BOS 2022-2023 General Fund revenues has a surplus of \$642,290.35. The projected unassigned, undesignated fund balance as of 6/30/2023 is \$2,825,380.81 which is 14.45% of the total 2023-2024 budget requirement is \$19,553,455. B. Ciurylo noted that the reported numbers are pending the Town audit which is scheduled for next week.

B. Ciurylo shared feedback from the town attorney regarding year end transfers. The attorney indicated the BOE has oversight over their budget and is not required to share the normal transfers with the BOS unless they are considered emergency transfers.

B. Wilson said the BOE's budget process is transparent and she is happy to share information.

E. Sharpe feels the attorney's response presents a slanted description of the language and it does not

properly convey FiPAC's intention which was not focused on oversight of BOE year end transfers.

- b) Update on the Porter HVAC Air Quality Project - M. Walter has spoken with the bond council to develop language for the project in case the grant doesn't fully support the project. The timeline has been condensed because of grant requirements. A project presentation by Silver Petrucelli will be held on November 1st for the HVAC committee. A Tri-Board meeting has been scheduled for November 6th but may be rescheduled to November 8th. A Town meeting will be scheduled for November 14th and a referendum scheduled on November 28th. The town meeting may be held at Porter School with the referendum being held at Town Hall.

## **5. New Business**

- a) Legislative Updates - B. Wilson shared legislative information concerning students' age requirements for aging out of school. Legislation was revised in mid July with the effective date set for July 1st, 2023. Any students attending transition programs are entitled to continue in their programs for the entire school year following their 22nd birthday if their birthday was 7/1/2023 or later. This impacted the BOE budget by approximately \$100,000-\$150,000. These funds were not allocated in the 2023/24 budget to cover student programs who would have previously aged out on their 22nd birthdays.

B. Wilson also shared a change of legislation which will go into effect for the fall of 2024. Children entering kindergarten are required to be 5 on or before September 1st of the school year to automatically be eligible to enroll in school.

M. Walter said there is continued lobbying for more state funding of special education costs.

B. Wilson said she is very proud of the special education team who all work together to reduce costs and also the potential for litigation and outplacements. One example of those efforts is a highly regarded reading program which requires specialized training and is taught by Roserie Rinaldi.

B. Ciurylo mentioned that minimum wage will be increasing to \$15.69 in January 2024. She did not feel this will impact this year's budget too much but pay rates for substitute teachers and per diem Town workers will need to be reviewed.

- b) Town Audit: 10/17-10/19/23 - B. Ciurylo shared the Town Audit will be next week. She noted that there are two new auditors this year. She also mentioned that the Workers Compensation audits and the BOE Annual Financial Filing will also be audited in the next month.
- c)
- d) Other discussion items - no additional items were discussed.

## **6. Finance Department Update**

No additional topics were discussed.

## **7. Other Discussion & Comments**

- a) Next Meeting: November 8, 2023

## **8. Adjournment**

E. Sharpe MOVED, M. Walter SECONDED to adjourn the meeting at 8:59 a.m. MOTION CARRIES 5:0.

Respectfully submitted,

Brenda Morey, Clerk