

3 PRIMROSE STREET  
NEWTOWN, CT 06470  
TEL. (203) 270-4221

BOARD OF FINANCE  
MINUTES  
REGULAR MEETING

Held remotely due to COVID-19 Mandates and Precautions  
Thursday, June 25, 2020 at 7:30 p.m.

*These minutes are subject to approval by the Board of Finance*

**Present:** Sandy Roussas, Keith Alexander, Ned Simpson, Chris Gardner, John Madzula and Matthew Mihalcik

**Absent:** None

**Also Present:** First Selectman Dan Rosenthal, Finance Director, Bob Tait, Superintendent, Dr. Lorrie Rodrigue, Newtown School District Director of Business, Ron Bienkowski, BOE Member, Dan Delia, BOE Member, Deborra Zukowski, BOE Chair, Michelle Ku, and two members of the Public

Sandy Roussas called the meeting to order at 7:31 p.m. Attendees saluted the American Flag.

**Voter Comments**

None

**Communications**

Chair Roussas shared that per correspondence from Superintendent, Dr. Lorrie Rodrigue, the administrator contract negotiations are set to begin soon (see attached). BOF is welcomed to have a member present at the July 13<sup>th</sup> meeting; John Madzula volunteered to represent the BOF.

Michelle Ku and Dan Delia spoke regarding the Non-Lapsing Fund at the BOE meeting held Tuesday, June 23<sup>rd</sup> with Matt Ritter. Dr. Ku forwarded the audio file for BOF members to review.

Ned Simpson shared the Overview of Municipal Coronavirus Relief Fund Program (see attachment) as helpful information.

**Minutes**

Chris Gardner moved to approve the minutes of June 8, 2020. John Madzula seconded. Ned Simpson noted that pages 16 thru 18 contain the existing Fund Balance Policy. The policy as reviewed at the meeting should be shown. Chair Roussas will provide this document to the Clerk. He also suggested that regarding the attached Board of Finance 2014 minutes from 2014, only the attachments related to their consideration of establishing a Non Lapsing account need to be included. All in favor and motion passes.

**First Selectman's Report**

First Selectman Rosenthal spoke about the relief fund and reimbursement we will receive from the State. Rob Sibley serves on the Emergency Management Team and is the Deputy Land Use Director and he is keeping track of the filings and pertinent information.

The First Selectman also reported an additional \$16k for COVID-19 related expenses for the new Police Project. He stated the openings have gone well overall (Eichler's Cove, Community Center and Treadwell Pool). The Municipal Center will open next Wednesday, July 1. In the municipal Center, exterior windows to Meeting Rooms are available so the Public can interact with the Municipal Staff as an option. First Selectman Rosenthal tentatively negotiated the Police contract and Parks and Rec contract without legal representation (savings there due to that piece). This will be brought to the BOS July 6<sup>th</sup> meeting.

The Legislative Council authorized \$2.5MM during quarantine for the first phase of the Emergency Radio Systems Communications Project. Right now the project is looking good overall. They have negotiated lower than the state bid with Motorola at \$2.1MM and the surplus will be used for the next phase.

Matt Mihalcik asked if the Town has incurred extra costs for the technology used for the Public to schedule time at Town parks and pools due to COVID-19. The First Selectman said there have been additional costs to obtain the technology necessary to have a seamless transition in scheduling.

### **Finance Director's Report**

Finance Director, Bob Tait, shared the Municipal Coronavirus Relief Fund Program (CRF) document (see attached). He reminded the Board that the Town needs to apply for different sources of reimbursement in a certain order. Municipalities first contact FEMA for 75% reimbursement and then the Town will apply to the CRF managed by the State (federal funds), which will reimburse the remaining 25%.

The BOE applies for the Elementary and Secondary School Emergency Relief Fund (ESSERF). This compliments the \$27.8MM in the Governor's Education Relief Fund (it's the main federal funding stream dedicated to support Pre-K-12 system during the pandemic). CT was awarded \$111. \$11.1 M will be reserved for state-level activities, and the balance of \$99.9 million will be distributed to local schools based on the proportion of Title I funding received for fiscal year 2020. The uses of these funds fall into four different categories: equitable access to technology and connectivity, access to high quality online curriculum, addressing education recovery and reopening schools and lastly, social emotional support for staff and students (referenced from CCM-Municipal Coronavirus Relief Fund and Education Guidance. See attached).. After this funding source, the BOE can apply to FEMA to be reimbursed 75%. Finally, the BOE can go to the CRF through the Finance Director's office.

Mr. Tait reiterated we do not know the exact amount the Town will be reimbursed as of yet.

Chair Roussas asked about eligible expenses. Mr. Tait said FEMA reimbursement is more general. Any request for FEMA is going through our Emergency Management System.

Mr. Mihalcik asked about the 75%/25% split reimbursements mentioned previously. He wondered if the funds will perhaps run out. Mr. Tait responded by saying there looks to be plenty of funding, but we don't know what the Fall will bring.

### **Unfinished Business**

#### **Fund Balance Policy**

Chair Roussas previously circulated a final draft of the revised Fund Balance Policy from the May 28, 2020 BOF meeting to the BOS and BOE for their review and comment. The BOS had no comments. The BOE proposed a couple of changes. The first was change the title of the fund in the Definitions section (II.C.2, second bullet) to match the way the BOE refers to it, which is the "Board of Education Non Lapsing Education Fund". Another change was to move the reference this fund to be II.C.3 thus change the current II.C.3 and II.C.4 to II.C.4 and II.C.5 respectively.

Ned Simpson moves that the BOF adopt the Fund Balance Policy from the May 28th meeting and forward to the Legislative Council for their approval. John Madzula seconded.

Michelle Ku, BOE Chair, reiterated that the title of the Policy needs to be consistent with how the BOE refers to the Non Lapsing Fund. Moreover, she questioned if the Non Lapsing Fund needs to be in the subtitle it currently resides.

Dr. Rodrigue stated the importance to be consistent with the language and what the money is set aside for-- Special Education. The clarity of the Fund and it's purpose is important.

Mr. Simpson shared the history and origin of the Policy. Sections I, II and III are descriptions of the way information is presented in the Town Financial Statements. Policy is defined in Section IV General Fund Policy Statement. A few years ago, the auditors recommended that the Fund Balance Policy be expanded

with definitions of exactly how the General Fund Balance is determined The BOF can change policy, but changes to the Financial Statements would be a separate process.

Keith Alexander asked if the BOE terminology could be referenced.

Ned Simpson made an amendment to the motion to accept the policy as written on May 28th with additional description to be known in II C 2 third bullet, the BOF would add also known as the Board of Education Non Lapsing Education Fund. John Madzula seconds. All in favor and motion carries. (see attachment)

### **New Business**

Matt Mihalcik made a motion to add to the agenda the discussion of prepayment of the leasing of the camera system for the BOE. Keith Alexander seconds. All in favor. Motion passes.

Chair Roussas asked Dr. Ku if it's too late for the BOE to take action and rescind the prepayment of the camera system lease to save money for potential re entry costs (June 2 BOE meeting). Dr. Ku deferred to Mr. Bienkowski regarding payment and he stated the payment has already been paid.

Dr. Rodrigue stated the BOE has anticipated re entry needs and has taken this discussion seriously and with much thought regarding the funds they will receive including the surplus in the Non Lapsing Fund. She feels the extra money this would allow for in next year's budget could help with new staffing needed due COVID-19, enrollment and Special Education students.

Mr. Mihalcik asked when the motion was made. Mr. Delia said it was reviewed by the BOE CIP/ Facilities/Finance Subcommittee several weeks ago and then it was brought to the full BOE on the June 2 meeting. Mr. Mihalcik and Mr. Madzula stressed they strongly disagreed with the decision the BOE made regarding prepayment. The concerns related to the need for the Town to "hoard cash" as costs for reopening schools are not known.

Dr. Ku reminded the BOF that the BOE went through the BOF to ask about HVAC and the BOF could have brought up the discussion of the prepayment during that time.

First Selectman Rosenthal asked if the payments were made. Mr. Bienkowski said he sent the pertinent information to process the payments earlier this week. The First Selectman said there is an Open PO and as of the time of the BOF meeting, the payment had not gone through.

Mr. Simpson mentioned that he thought the purpose of the Non Lapsing fund was so the BOE did not have to spend down at the end of year. He also mentioned this was a lease-purchase in excess of CIP guidelines, but does not seem to appear on a CIP request from the BOE going back to 2015-2016. Mr. Simpson did research into the Section 310 CIP Policy. It is not clear that a capital expense above the policy threshold (\$200,000) must be or can be submitted in the CIP process.

Chris Gardner asked Dr. Ku why the BOE made the decision they made indicating that in his professional role he does not like seeing end-of-year spend down of anticipated budget surplus.

Dr. Ku highly recommended everyone listen to the CIP meeting and Matt Ritter's explanation of the Non Lapsing Fund. She agrees the Non Lapsing Fund is to encourage the BOE to save money. Ms. Ku noted the possible hesitancy the BOF may have had to the request that the 2019-2020 surplus be deposited into the Non Lapsing account at end of year. She reiterated this decision made by the BOE of the prepayment will benefit Taxpayers for the next three years.

Chair Roussas thanked the Members of the BOE and Dr. Rodrigue for attending the meeting.

Chris Gardner made a motion to transfer \$9,245 from Contingency to Legislative Council- Other Expenditures. John Madzula seconded. All in favor and motion passes. (see attached)

The Role of the Board of Finance (see attached)

Chair Roussas shared that it is important to understand the purpose and mandate of the BOF. She stated the intention is to have an independent body to look at the fiscal picture of the Town. Chair Roussas also mentioned she wants to look into the Charter revision. She asked Mr. Simpson to speak to the discussion document circulated to the Board. (see attachment)

The BOF discussed the role of the BOF. First Selectmen Rosenthal shared how the BOF came to be a part of the Town of Newtown in 2001.

**Voter Comments**

None

**Announcements**

None

**Adjournment**

John Madzula made a motion to adjourn. Keith Alexander seconded. All members were in favor and the meeting was adjourned at 8:59 pm.

Respectfully submitted,  
Kiley Gottschalk, Clerk

**Attachments**

Correspondence from Superintendent Dr. Lorrie Rodrigue  
Overview of Municipal Coronavirus Relief Fund Program  
CCM- Municipal Coronavirus Relief Fund and Education Guidance  
Newtown BOE Policy 3160  
Newtown BOE Policy 3171  
Transfer  
Charter Revision Document  
Role of the BOF  
Fund Balance Policy



**NEWTOWN PUBLIC SCHOOLS**  
**3 PRIMROSE STREET**  
**NEWTOWN, CT 06470**

OFFICE OF THE SUPERINTENDENT  
(203) 426-7620  
FAX (203) 270-6199

BUSINESS OFFICE  
(203) 426-7618  
FAX (203) 270-6110

June 18, 2020

Ms. Sandy Roussas  
38 Maltbie Road  
Newtown, CT 06470

RE: Administrator's Contract Negotiations

Dear Sandy:

Pursuant to Section 10-153d of the General Statutes of Connecticut, the Newtown Board of Education will commence negotiations with its administrator's bargaining unit by July 19, 2020. Please be advised that the Board of Education will need to arrange a brief meeting prior to the commencement of the administrator's bargaining unit negotiations. The purpose of this meeting is to discuss strategy with our legal counsel and members of the BOE negotiating team.

As the fiscal authority, the Board of Finance is entitled to have a representative present as an observer during negotiations. Please let us know who will be representing the Board of Finance so we can send further details regarding the meeting. We would like to hold the strategy meeting **on July 13<sup>th</sup> at 6:30 p.m.**, prior to your BOF meeting.

Sincerely,

Dr. Lorrie Rodrigue  
Superintendent of Schools

# Overview of Municipal Coronavirus Relief Fund (CRF) Program



June 3, 2020



# Municipal Coronavirus Relief Fund (CRF) Program

The federal support the state received has been, and will continue to be essential, to helping Connecticut through this unprecedented global health crisis by offsetting expenses related to the pandemic.

Federal CARES Act includes funds for CT governments to pay costs incurred in responding to the COVID-19 pandemic.

Beginning in April, the administration sought information from the state's 169 municipalities regarding their actual and projected expenses thru 6/30/2020. Submissions were received through May 29th.

OPM has established the Municipal Coronavirus Relief Fund (CRF) Program to reimburse municipalities for such costs.

Based on estimates submitted by municipalities of COVID costs through June 30, 2020, which total approximately \$40M, OPM is making available maximum municipal CRF amounts.

The administration has set aside \$75 million of the CRF to aid municipalities throughout this crisis, with nearly \$40 million of direct costs being reported through June 30.

The program will be re-evaluated for additional expenses beyond June 30, 2020.



# Eligibility Conditions for Use of CRF

Under federal law, eligible uses must meet three conditions. They must be:

1. “Necessary expenditures incurred due to the public health emergency with respect to ... COVID–19”
  - ✗ Funds may not be used to substitute for lost government revenue
2. Not budgeted as of March 27, 2020 when the CARES Act was enacted
  - ✗ May not supplant state or municipal spending
3. Incurred on or after March 1, 2020, up to December 30, 2020





# Intersection with Other Funding Sources

**As a condition of accepting Federal Coronavirus Relief Fund money, municipalities must maximize the use of the following programs first:**

- 1. Federal Emergency Management Agency (FEMA);**
- 2. Elementary and Secondary School Emergency Relief Fund (ESSERF) for Pre-K to 12 education;**
- 3. Department of Public Health for local health districts; and**
- 4. Department of Housing Small Cities CDBG and ESG Funding for sheltering and congregate housing.**

**For eligible costs not covered by reimbursement from the programs noted in the preceding paragraph, municipalities may claim reimbursement from the Municipal CRF Program.**

**States have been advised by US Treasury that FEMA eligible expenses at 75% reimbursement can be 25% matched by the CRF. States are awaiting written guidance from Treasury. This will allow the state and municipalities to stretch CRF funds to more holistically support municipalities.**



# FEMA – Eligible Assistance

FEMA may provide assistance for emergency protective measures including, but not limited to, the following, if not funded by the HHS/CDC or other federal agency. *While some activities listed may be eligible for funding through HHS/CDC, final reimbursement determinations will be coordinated by HHS and FEMA.*

- Management, control and reduction of immediate threats to public health and safety
- Emergency medical care
- Medical sheltering (e.g. when existing facilities are reasonably forecasted to become overloaded in the near future and cannot accommodate needs)
- Purchase and distribution of food, water, ice, medicine, and other consumable supplies, to include personal protective equipment and hazardous material suits
- Movement of supplies and persons
- Security and law enforcement
- Communications of general health and safety information to the public
- Reimbursement for state, tribe, territory and/or local government force account overtime costs



# Allowable Municipal COVID Related Expenditures

- **FEMA Disaster Declaration**
  - 25% Match against FEMA 75%
  - Difference between cost and FEMA approved
  - Requires document upload
- **Cleaning Supplies**
- **Cleaning/disinfection of public buildings**
- **Equipment (IT, teleworking, etc.)**
- **Support of the local EOC and Response**
- **School distance learning, to the extent not funded from other sources**
- **Food Programs**
- **Hazard Pay - additional pay for performing hazardous duty or work involving direct COVID-19 exposure risk**
- **Legal Fees**
- **Local Health Department to the extent not funded from other sources**
- **Shelter costs to the extent not funded from other sources**
- **Office Modification (signs, shields, etc.)**
  - Not full rebuilds where a lower cost option is available
- **Overtime Related to Response**
- **Postage due to office closure**
- **PPE (masks, gloves, etc.)**
- **Training**
  - Education-related
  - Linkage to COVID



## Disbursement of Funds

Requests for reimbursement will be made by the municipality's Chief Financial Officer through the OPM Portal - a web-based application. The user will be required to provide municipal and expenditure information, as well as certify their submission. The application does not require the submission of invoice or check copies, but a transaction detail report is required. FEMA also requires the upload of the municipal FEMA approved documentation.

Reimbursements for expenses incurred through June 30, 2020, need to be submitted no later than August 31, 2020.

The program will be re-evaluated for expenses beyond June 30, 2020.



## Audit Provisions and Documentation

- Federal Coronavirus Relief Fund expenditures are subject to Single Audit by an Inspector General within the U.S. Department of the Treasury. Documenting that costs were eligible uses are essential to managing compliance risk and to minimizing the possibility that the costs are deemed ineligible, thereby requiring that the municipality and the state may need to return funds to the federal government.
- We ask that you document costs clearly with respect to the date and nature of the expense incurred so that together we can best manage resources in the interests of the residents of Connecticut. In general, we will be asking that you document expenses with the same specificity as for FEMA reimbursements.
- The retention period for such records has not yet been determined, so municipalities are advised to retain detailed records until advised by OPM that the retention period has been met.

# OPM PORTAL – ONLINE CLAIM SUBMISSION

Municipalities will log onto the OPM Portal to complete their certification of expenses and submission of their claim to OPM.

Chief Financial Officers will receive an instructional packet and have a training available to them on Monday, June 8, 2020 at 11:00 AM. A separate communication will be sent with details.

| Municipal Parameters      |                               |
|---------------------------|-------------------------------|
| Municipal                 | Claim Range                   |
| 002: Ansonia              | March 1, 2020 - June 30, 2020 |
| <a href="#">View Data</a> |                               |

| CRF Claim         |                |
|-------------------|----------------|
| Submission Status | Town_Submitted |
| Submission Date   | 6/3/2020       |

| CRF Municipal Cumulative Balances |              |
|-----------------------------------|--------------|
| Total CRF Municipal Amount        | \$251,000.00 |
| Total FEMA Approved Amount        | \$0.00       |
| Total CRF Municipal Claim         | \$0.00       |
| Total CRF Municipal Balance       | \$251,000.00 |

| CRF Municipal Claim Invoice Totals |        |
|------------------------------------|--------|
| Total Invoice Amount               | \$0.00 |
| Total FEMA Approved Amount         | \$0.00 |
| Total CRF Requested                | \$0.00 |

| Invoice(s)                  |
|-----------------------------|
| <a href="#">Add Invoice</a> |
| No Requests Found           |



# OPM PORTAL – ONLINE CLAIM SUBMISSION – ADD INVOICE

## Add Invoice Information

|                                  |            |  |           |
|----------------------------------|------------|--|-----------|
| Name of Payee/Vendor/Contractor  | BCD Vendor |  |           |
| Date of Payee Invoice            | 5/1/2020   | Actual Date Goods and/or Services Received | 4/30/2020 |
| Date of Grantee Payment to Payee | 5/15/2020  | Grantee Check Number                       | 5678      |

Save Invoice

## CRF Municipal Information

|                                |              |
|--------------------------------|--------------|
| CRF Municipal Amount           | \$251,000.00 |
| CRF Municipal Amount Claimed   | \$0.00       |
| CRF Municipal Amount Available | \$251,000.00 |



# OPM PORTAL – ONLINE CLAIM SUBMISSION – ADD INVOICE LINE ITEM

## Invoice Created

| Add Invoice Information          |            |  |   |
|----------------------------------|------------|--|---|
| Name of Payee/Vendor/Contractor  | BCD Vendor |  |   |
| Date of Payee Invoice            | 5/1/2020   | Actual Date Goods and/or Services Received | 4/30/2020   |
| Date of Grantee Payment to Payee | 5/15/2020  | Grantee Check Number                       | 5678  |
|                                  |            |  | <a href="#">Add Line Item</a> <input type="button" value="Save Invoice"/> |
| CRF Municipal Information        |            |  |   |
|                                  |            | CRF Municipal Amount                       | \$251,000.00  |
|                                  |            | CRF Municipal Amount Claimed               | \$0.00  |
|                                  |            | CRF Municipal Amount Available             | \$251,000.00  |

| Line Item                                     |                                   |
|---|-----------------------------------|
| Category                                      | Equipment (IT, Teleworking, Etc.) |
| Total Amount                                  | 2000                              |
| FEMA Approved Percentage                      | 75                                |
| FEMA Approved Amount                          | \$1,500.00                        |
| CRF Requested Percentage                      | 25%                               |
| CRF Requested Claim                           | \$500.00                          |
| <input type="button" value="Save Line Item"/> |                                   |



# OPM PORTAL – ONLINE CLAIM SUBMISSION – LINE ITEM SUMMARY

## Line Item Created

| Add Invoice Information          |            |  |  |
|----------------------------------|------------|--|--|
| Name of Payee/Vendor/Contractor  | BCD Vendor |  |  |
| Date of Payee Invoice            | 5/1/2020   | Actual Date Goods and/or Services Received | 4/30/2020  |
| Date of Grantee Payment to Payee | 5/15/2020  | Grantee Check Number                       | 5678   |
|                                  |            |  | <a href="#">Add Line Item</a> <a href="#">Save Invoice</a> |
| CRF Municipal Information        |            |  |  |
|                                  |            | CRF Municipal Amount                       | \$251,000.00   |
|                                  |            | CRF Municipal Amount Claimed               | \$500.00   |
|                                  |            | CRF Municipal Amount Available             | \$250,500.00   |

| Invoice Line Item(s)  |              |                          |                      |                          |                     |                                      |
|---|--------------|--------------------------|----------------------|--------------------------|---------------------|--------------------------------------|
|   |              |                          |                      |                          |                     | Invoice Total \$2,000.00             |
| Category  | Total Amount | FEMA Approved Percentage | FEMA Approved Amount | CRF Requested Percentage | CRF Requested Claim | Status                               |
| <a href="#">Edit/Update</a> Equipment (IT, Teleworking, Etc.) | \$2,000.00   | 75.00 %                  | \$1,500.00           | 25.00 %                  | \$500.00            | Not Submitted <a href="#">Remove</a> |





# OPM PORTAL – ONLINE CLAIM SUBMISSION - CLAIMS SUBMISSION PRE-CERTIFICATION

| Municipal Parameters      |                               |
|---------------------------|-------------------------------|
| Municipal                 | Claim Range                   |
| 002: Ansonia              | March 1, 2020 - June 30, 2020 |
| <a href="#">View Data</a> |                               |

| CRF Claim                     |               |
|-------------------------------|---------------|
| Submission Status             | Not Submitted |
| Submission Date               | N/A           |
| <a href="#">Submit To OPM</a> |               |

| CRF Municipal Cumulative Balances |              |
|-----------------------------------|--------------|
| Total CRF Municipal Amount        | \$251,000.00 |
| Total FEMA Approved Amount        | \$1,500.00   |
| Total CRF Municipal Claim         | \$500.00     |
| Total CRF Municipal Balance       | \$250,500.00 |

| CRF Municipal Claim Invoice Totals |            |
|------------------------------------|------------|
| Total Invoice Amount               | \$2,000.00 |
| Total FEMA Approved Amount         | \$1,500.00 |
| Total CRF Requested                | \$500.00   |

| Invoice(s)                  |  |
|-----------------------------|--|
| <a href="#">Add Invoice</a> |  |

|                           | Date of Payee Invoice | Name of Payee, Vendor, or Contractor | Actual Date Goods and/or Services Received | Date of Grantee Payment to Payee | Grantee Check Number | Total Invoice | FEMA Approved Amount | CRF Request Amount | OPM Status    |                        |
|---------------------------|-----------------------|--------------------------------------|--|----------------------------------|----------------------|---------------|----------------------|--------------------|---------------|------------------------|
| <a href="#">Edit/View</a> | 5/1/2020              | BCD Vendor                           | 4/30/2020                                  | 5/15/2020                        | 5678                 | \$2,000.00    | \$1,500.00           | \$500.00           | Not Submitted | <a href="#">Remove</a> |



# OPM PORTAL

## ONLINE CLAIM SUBMISSION- CERTIFICATION

| Municipal Parameters |                               |                           |
|----------------------|-------------------------------|---------------------------|
| Municipal            | Claim Range                   |                           |
| 002: Ansonia         | March 1, 2020 - June 30, 2020 | <a href="#">View Data</a> |

| Town Information       |                          |
|------------------------|--------------------------|
| Town Code and Name     | 002: Ansonia             |
| Town FEIN              | 060000000                |
| Congressional District | Congressional District 1 |
| DEMHS Region           | Region 1                 |

| Required Documents            |   |
|-------------------------------|---|
| FEMA Eligible?                | Yes   |
| FEMA Approval Document Upload | <a href="#">Browse...</a> FEMA Approval.pdf               |
| Transactional Detail Report   | <a href="#">Browse...</a> Transactional Detail Report.pdf |

### Submission Certification

1. Municipality understands that Federal dollars cannot under any circumstances be claimed twice for the same spending.
2. Municipality certifies that this claim meets the following three Federal conditions: (1) Necessary expenditures incurred due to the public health emergency with respect to ... COVID-19; (2) Not budgeted as of March 27, 2020 when the CARES Act was enacted; and (3) Incurred on or after March 1, 2020, through December 30, 2020.
3. As a condition of accepting Federal Coronavirus Relief Fund money, we have maximized the use of other Federal programs first (i.e.: FEMA, ESSERF, CDBG, ESG).
4. Municipality agrees to (1) maintain detailed accounting records with respect to the project, reflecting expenditures set forth above; and (2) make such records available to its auditors and to the state upon request.  
Such records must be maintained until OPM notifies the Municipality that the retention period has been met, or until any retention period required by the Federal Government has been met, whichever is later.
5. Municipality agrees to abide by all reporting requirements promulgated by the Federal government as a condition of accepting Federal Coronavirus Relief Fund money.
6. The Municipality is entitled to reimbursement for the project pursuant to the Federal Coronavirus Aid, Relief and Economic Security Act (CARES Act) and the State of Connecticut Coronavirus Relief Fund (CRF) Municipal Program.
7. The Municipality's legislative/governing body has authorized the submission of this request for COVID-19 related expenditure reimbursement and such authorization is memorialized in the minutes of any required municipal meeting.
8. I am the representative of the municipality listed above who is authorized to execute this form.
9. I attest that the information provided on this claim is true, accurate and complete.

### Certification

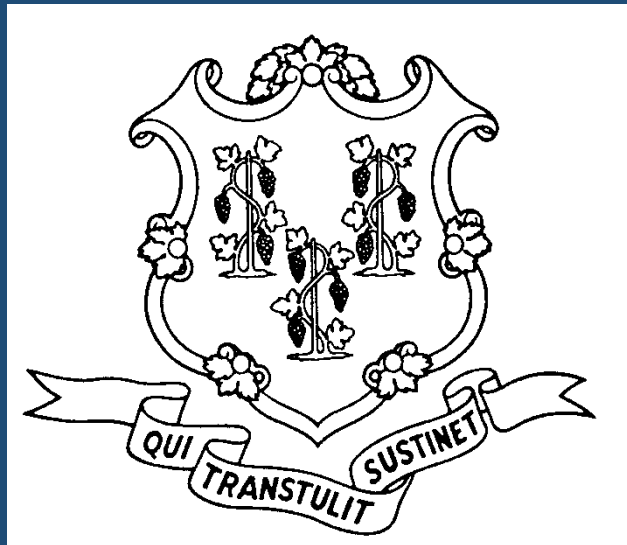
☒ I certify the submission of this claim.

[Submit CRF Claim](#)



# Municipal Coronavirus Relief Fund (CRF) Program

## QUESTIONS





## **Municipal Coronavirus Relief Fund (CRF) Program Guidance Document**

Governor Lamont announced that towns and cities will receive \$75 million in federal funds through the Municipal CRF Program. The amount the state is anticipated to allocate is based on a survey the State conducted, wherein towns stated that they had spent \$40 million in non-budgeted pandemic-related expenses. The amount towns will be eligible for in FY 20 is equal to the amount each town listed in the survey. There will be another \$35 million available for eligible COVID-19 expenses for July through December 2020.

The State announced that it has received \$111 million in federal coronavirus relief aid for schools that will be used to support continued learning and address educational disruptions due to COVID-19. The funding is allocated from the CARES Act and administered through the U.S. Department of Education under the Elementary and Secondary School Emergency Relief Fund (ESSERF).

Please remember to itemize and track all your COVID-19 Pandemic expenses that are beyond your regular course of business. It is important that all your municipal departments are diligent in identifying the additional costs associated with your COVID-19 Pandemic response as well so that we are better able to advocate for more municipal funding on your behalf.

We have received questions on what are eligible expenses for CRF, how the programs work and how do towns seek reimbursement. Below is a breakdown of the federal funding programs.

### **Municipal CRF Program**

Guidance from the United States Treasury states the CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or local government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

As a condition of accepting federal Coronavirus Relief Fund money, municipalities must maximize the use of the following programs first:

1. Elementary and Secondary School Emergency Relief Fund (ESSERF) for Pre-K to 12 education
2. Department of Public Health for local health districts
3. Department of Housing Small Cities CDBG and ESG Funding for sheltering, congregate housing
4. FEMA

The State of Connecticut expanded upon this by providing more specific details as to what is reimbursable:

### **Allowable Municipal Related Expenditures**

- FEMA Disaster Declaration
  - a. 25% Match against FEMA 75%
  - b. Difference between cost and FEMA approved
  - c. Requires document upload
- Cleaning Supplies
- Cleaning/disinfection of public buildings
- Equipment (IT, teleworking, etc.)
- Support of the local EOC and Response
- School distance learning, to the extent not funded from other sources
- Food Programs
- Hazard Pay - additional pay for performing hazardous duty or work involving direct COVID-19 exposure risk
- Legal Fees
- Local Health Department to the extent not funded from other sources
- Shelter costs to the extent not funded from other sources
- Office Modification (signs, shields, etc.)
  - a. Not full rebuilds where a lower cost option is available
- Overtime Related to Response
- Postage due to office closure
- PPE (masks, gloves, etc.)
- Training
  - a. Education-related
  - b. Linkage to COVID

It is important to note the United States Treasury stated that ***funds may be used to satisfy non-federal matching requirements under the Stafford Act to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.***

In other words, Municipal CRF Funds can be used for the municipal portion or match to help offset the difference between the FEMA allocation, which is 75%, and the municipal responsibility of 25%. As a condition of accepting Federal Coronavirus Relief Fund money, municipalities must maximize Federal Emergency Management Agency (FEMA) reimbursements. Basically, you are required to process your direct COVID-19 eligible costs through FEMA to begin the Federal reimbursement process.

The following materials are provided for your reference:

- [Municipal CRF Program - PowerPoint General Overview](#)
- [FEMA-COVID-19 Eligible Emergency Protective Measures Fact Sheet](#)
- [United States Department of the Treasury FAQs for the CRF in the CARES Act](#)

### **Ineligible uses of CRF funding:**

- State or local government revenue replacement

- Expenses that have been or will be reimbursed under any federal program, or to match expenditures for which a state will receive federal reimbursement, e.g., for the state share of Medicaid.
- Damages covered by insurance
- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to COVID-19.
- Workforce bonuses other than hazard pay or overtime.

### **Disbursement of Funds**

Municipalities, through their Chief Financial Officer, should complete the web-based reimbursement and certification. You may apply for your CRF Municipal Claim via the [OPM application portal](#). The program is a reimbursement of actual COVID-related expenses paid for each category listed above. The process does not require the submission of invoices; however, FEMA match does require the upload of your FEMA approved documentation and a transaction detail of all submitted items is required.

Reimbursements for expenses incurred through June 30, 2020, must be submitted no later than August 31, 2020.

For more guidance, please check out the following resources:

- [Municipal Chief Financial Officer Portal Demonstration video](#).
- [Municipal CRF Program Claim Instructions \(PDF\)](#)
- [Municipal Chief Elected Officer Presentation \(PDF\)](#)
- [Municipal Chief Elected Officer Video 5.11.20](#)

### **Audit Provision**

CRF expenditures are subject to audit by the Inspector General within the U.S. Department of the Treasury. Documenting that costs were related to eligible uses is essential in managing compliance risk and to minimize the possibility that the costs are deemed ineligible, thereby requiring that the municipality and the state may need to return funds to the federal government. In addition, the state will require evidence of expenditures upon requests for reimbursement and shall require applicants to maintain extensive records.

### **Coronavirus Relief Funds for Education**

Federal law requires that at least 90 percent of the education grant must be allocated by the State to local educational agencies (LEAs) as subgrants. Of the total \$111 million the State is set to receive, \$11.1 million will be reserved for state-level activities, and the balance of \$99.9 million will be distributed to local schools based on the proportion of Title I funding received for fiscal year 2020.

The State Department of Education (SDE) opened the application process for schools on Friday, June 19. The application includes specific questions pertaining to how the district determined which areas of need to focus on, which strategies school districts anticipate utilizing, and how remote learning will be part of their solution. The Department also intends to provide ongoing technical assistance to districts with a particular focus on those with the greatest needs, which include:

1. Ensuring that all students have access to appropriate technology and connectivity;

2. Access to high quality curriculum that addresses the needs of all learners including students with disabilities;
3. Addressing student learning gaps and safely reopening schools; and
4. Social and emotional supports for educators and students as they transition back to school.

In addition to any activity already authorized under the Elementary and Secondary Education Act of 1965 (ESEA), the CARES Act provides for the following uses of subgrant funds by LEAs:

- Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
- Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
- Developing and implementing procedures and systems to improve preparedness and response efforts of LEAs.
- Training and professional development for staff of LEAs on sanitation and minimizing the spread of infectious diseases.
- Purchasing supplies to sanitize and clean the facilities of a LEA, including buildings operated by such agency.
- Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements.
- Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interactions between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
- Providing mental health services and supports.
- Planning and implementing activities related to summer learning and supplemental after-school programs
- Other activities that are necessary to maintain the operation and continuity of services in LEAs and continuing to employ existing staff of the local educational agencies.

If you have any questions, please do contact [Brian O'Connor](#), Director of Public Policy at 203-804-4658.

## **Business/Non-Instructional Operations**

### **Budget Procedures and Line Item Transfers**

In accordance with Connecticut General Statutes §10-222, the Newtown Board of Education shall prepare an itemized estimate of its budget each year for submission to the Board of Finance and the Legislative Council for review and appropriation. Such budget estimate shall include, but is not limited to, the following major object line item categories:

- 100 - Salaries
- 200 - Employee Benefits
- 300 - Purchased Professional Services
- 400 - Purchased Property Services
- 500 - Other Purchased Services
- 600 - Supplies
- 700 - Property
- 800 - Other

Following the annual appropriation, the Board of Education shall meet and revise such itemized estimate, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by the Superintendent or his/her designee in the development, administration and monitoring of the budget after the initial approval of the budget by the Board of Education. The Superintendent shall present for Board approval any proposed additional staff that exceeds the staffing summary approved concurrent with the fiscal year budget. Hiring of additional staff that would be legally mandated will be brought to the Board for approval at the next scheduled Board meeting if all attempts for the Board of Education to meet prior to the hiring are unsuccessful.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or his/her designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform to the requirements for State and Federal accounting reports. A monthly budget report shall be prepared in the same format as the annual object detail budget (as a minimum), showing for each major object code line item, the appropriated budget amount, transfers, expenditure to date, encumbered amounts, and current balance.

Such budget report shall be presented to the Board of Education at the regularly scheduled meeting in the month following the period for which such report is prepared, except the year-end report which shall be completed and presented by the end of August. The year-end report shall reflect all major object codes in positive balance. The Superintendent or designee shall recommend to the Board of Education and the Board shall approve transfers from one major object code to another.



## **Business/Non-Instructional Operations**

### **Budget Procedures and Line Item Transfers (continued)**

Any movement by the Board to expend funds that would otherwise render a major object code in a negative balance shall be preceded by a Motion to Transfer Funds between major object codes to maintain a positive balance in the account from which the funds will be expended. However, this action would not take place if there were expected incoming supplemental funds recognized by the Board.

For effective and efficient administration of day-to-day operations, budget transfer authority is granted to the Superintendent or the Director of Business, as his/her designee, under the following restrictions:

No transfers within major object codes, whether individual or cumulative, of \$10,000 or more shall be made unless authorized by the Board.

If the emergency transfer of \$50,000 or less is needed and the Board is unable to meet in advance, the Board will take action at its next regularly scheduled meeting. In addition, all transfers within an object summary category under \$10,000 will also be approved at the next meeting.

The Board of Education shall not expend more than the amount of the total appropriation and the amount of money received from other sources for school purposes. If any occasion arises whereby additional funds are needed by the Board of Education, the Chairperson of the Board of Education shall notify the Board of Finance, Board of Selectman, or appropriating authority and submit a request for such necessary additional funds. No additional funds shall be expended until such supplemental appropriation is granted and no supplemental expenditures shall be made in excess of those so authorized.

### **Adding Funds to the Non-Lapsing Educational Account**

1. Each year, before August 31<sup>st</sup>, the Newtown Public Schools Director of Business will recommend to the Board to deposit into a non-lapsing account any unexpended funds from the Board's prior fiscal year general operating budget, provided such amount does not exceed the percentage of the total budgeted appropriation for education for such prior fiscal year as referenced in C.G.S. 10-248a.
2. Each year, before August 31<sup>st</sup>, the Board will forward a request to transfer unexpended funds from the previous year's budgeted education appropriation, to the non-lapsing education account. The transfer request will include each account number and the amount to be transferred. If known, the specific use for the funds will be communicated.

**Business/Non-Instructional Operations**

**Budget Procedures and Line Item Transfers (continued)**

**Removing Funds from the Non-Lapsing Educational Account**

The Board will vote to forward a request and explanation to the Board of Finance for use of funds from the Non-Lapsing Education Account. The Board may also request that an amount of funds be designated for a specified purpose and the Board may use all or some of the designated funds for the specified purpose. If funds are no longer needed for the specified purpose, the Board may remove the designation from any remaining funds, and inform the Board of Finance of the change.

Legal Reference:           Connecticut General Statutes

10-222 Appropriations and budget. (as amended by PA 13-60, An Act Concerning the Consolidation of Non-Educational Services)

Charter, Town of Newtown, 2008, P. 28

## **Business and Non-Instructional Operations**

### **Non-Lapsing Education Fund**

The Newtown Board of Education (Board) may request the Town's Board of Finance deposit into a non-lapsing account any unexpended funds from the Board's prior fiscal year general operating budget, provided such amount does not exceed the percentage of the total budgeted appropriation for education for such prior fiscal year as referenced in C.G.S. 10-248a.

Prior to any expenditure from the Non-Lapsing Education Fund the Board of Education shall vote to authorize such spending. The transfer of monies shall follow the process as laid out in policy 3160 (Budget Procedures and Line Item Transfers).

The Board may designate these funds for a specific purpose. The Board will expend these funds for such previously designated specific purpose except that they may also be used for other planned, extraordinary or emergency expenditures which may be necessary but not otherwise budgeted.

The account shall be subject to the annual audit as required by State statute. The Board shall review the fund balance on an annual basis.

(cf. 3160 – Budget Procedures and Line Item Transfers)

Legal Reference: Connecticut General Statutes

10-222 Appropriations and budget 10-248a Unexpended education funds account

**TOWN OF NEWTOWN  
APPROPRIATION (BUDGET) TRANSFER REQUEST**

FISCAL YEAR 2019 - 2020 DEPARTMENT Town Clerk DATE 6/1/20

|       | <u>Account</u>                           | <u>Amount</u> |                     |
|-------|--|---------------|---------------------|
| FROM: | 101245700000-5899CONTINGENCY             | (9,245)       | USE NEGATIVE AMOUNT |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
| TO:   | 101116000000-5800OTHER EXPENDITURES      | 9,245         | USE POSITIVE AMOUNT |
|       | Legislative Council - other expenditures |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |
|       | .  |               |                     |

REASON:

Code update relating to chapter 595 - zoning

AUTHORIZATION:

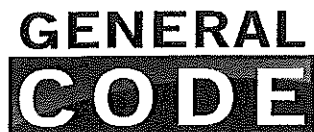
|                         |  |                     |
|-------------------------|--|---------------------|
| (1) DEPARTMENT HEAD     | <u><i>Debbie Annunzio Halstead</i></u> | date: <u>6-1-20</u> |
| (2) FINANCE DIRECTOR    | <u><i>Robert T. ...</i></u>            | <u>6/1/20</u>       |
| (3) SELECTMAN           | <u><i>...</i></u>                      | <u>6/15/20</u>      |
| (4) BOARD OF SELECTMEN  | <u><i>...</i></u>                      | <u>6/15/20</u>      |
| (5) BOARD OF FINANCE    | _____                                  | _____               |
| (6) LEGISLATIVE COUNCIL | _____                                  | _____               |

AUTHORIZATION SIGN OFF

FIRST 335 DAYS >>>>WITH IN A DEPT.>>>>LESS THAN \$50,000>>>> (1), (2) & (3) SIGNS OFF; MORE THAN \$50,000>>>> (1), (2), (3) & (5)

>>>>ONE DEPT TO ANOTHER>>>>LESS THAN \$200,000>>>>ALL EXCEPT (6); MORE THAN \$200,000>>>>ALL SIGN OFF

AFTER 335 DAYS >>>>(1), (2), (3), (5) & (6) ANY AMOUNT FROM CONTINGENCY>>>> ALL SIGN OFF



A Member of the ICC Family of Solutions

# Estimate

TO: Debbie Halstead, MMC, MCTC  
[debbie.halstead@newtown-ct.gov](mailto:debbie.halstead@newtown-ct.gov)

FROM: Kayleigh Westermann, Client Care Advocate  
[kwestermann@generalcode.com](mailto:kwestermann@generalcode.com)

CLIENT: Town of Newtown, CT  
(NE0077)

DATE: 05/22/2020

PHONE: (203) 270-4210

## Supplement No. 7 Estimate – Revised Quantity

### Source Files:

We have reviewed the amendment to Ch. 595 for an update to the Town Code.

### Supplementation:

General Code will codify and supplement the legislation listed above which includes but is not limited to:

- Analysis of the new legislation and proper placement in the Code
- Removal of repealed or superseded provisions
- Updates to the Officials Page, Table of Contents, Disposition List, Appendixes, Index, Histories, Tables, Charts, and other items as necessary
- Review of statutory citations regarding the new legislation
- Any conflicts, inconsistencies, issues or questions identified at this point will be brought to the attention of the municipality for resolution prior to publication
- Insertion of cross reference and editor's notes, as appropriate
- Creation of instruction page for removing and inserting revised Code pages
- Printing of up to 4 sets of supplemental pages
- Update to eCode360

### Additional Information Requested:

Please provide the Legislation No. and adoption for the Amendment to Ch. 595:

Leg. No.: \_\_\_\_\_

Adoption Date: \_\_\_\_\_

### Price:

Between \$8,435 and \$9,245, which includes shipping and handling.

The final invoice will follow completion of the supplement.

- Any missing legislation received may result in additional costs.
- Any newly adopted legislation received after authorization for this supplement will be held until the next supplement, unless otherwise noted.

### Payment Terms:

Available upon request

**Authorization:**

To authorize the supplement, sign this ESTIMATE and EMAIL ([ezsupp@generalcode.com](mailto:ezsupp@generalcode.com)) it back to us.

I authorize General Code to proceed with the supplement as outlined above. This order is subject to General Code's Codification Terms and Conditions, which are available at [www.generalcode.com/TCdocs](http://www.generalcode.com/TCdocs).

Signature \_\_\_\_\_ Date \_\_\_\_\_

**FINAL REPORT  
CHARTER REVISION COMMISSION  
August 9, 2001**

Last fall, the Legislative Council voted to constitute a Charter Revision Commission to explore the possibility of making changes to Newtown's Charter. As a part of their responsibility, the Council issued a charge to the Commission representing a broad array of issues that the Council wanted the Commission to address. Among the issues included in the charge were suggestions to eliminate the Board of Selectmen, create an independent Board of Finance and discontinue the Town Meeting.

Since that time, the Charter Revision Commission has been meeting weekly to consider the Legislative Council's charge and to review any other matters pertaining to the town's Charter. It was clear to the Commission that the nature of the Council's charge as well as the rapid growth of Newtown required a fresh and in-depth look at the town's form of government.

After many months of deliberation, including discussions with the Board of Selectmen, the Legislative Council, and other representatives of town government; holding two public hearings; and a review of numerous town charters with various forms of government, the Charter Revision Commission is prepared to issue its final report. This report will be available to the residents of Newtown at the Town Clerk's office on August 9, 2001.

Over the years, various changes to the town's Charter have allowed the clear lines of authority between the First Selectman's office and the Legislative Council to become clouded. As a result, the concept of separate but equal branches of government that has served our country so well must be clarified with respect to the framework of Newtown's government. We need to know more clearly which branch of government is responsible for which decisions. This need to clarify roles and responsibilities was an underlying reason for the changes the Charter Revision Commission has recommended.

#### EXECUTIVE BRANCH

Starting with the Executive Branch of government, we are proposing the First Selectman be given the singular authority to manage the town's affairs on a day-to-day basis. Under the present system, the First Selectman must gain the approval of the Board of Selectmen for most meaningful decisions. This encumbers the workings of town government and dilutes the authority of the First Selectman. Decision-making in today's world needs to be not only effective but also efficient. The elimination of the Board of Selectmen, as was suggested in the charge from the Legislative Council, will not only provide the basis for an enhanced process in Newtown, but also allow the voters to hold the First Selectman accountable for his decisions.

The next recommendation relative to the Executive Branch requires the First Selectman to prepare a long-term strategic plan for the town, which will incorporate all aspects of the planning process including but not limited to the plan of development, economic development, population growth, town resources, and recreational and cultural activities. The First Selectman will also be required to update this plan annually in a "State of the Town" message to the citizens of Newtown.

Rec'd. for Record 8/9 20 01

Town Clerk of Newtown

12:30 pm

The last major change suggested in the Executive Branch of town government is to grant the First Selectman veto power over the annual budget, special appropriations and ordinances. The concept of granting the town's CEO limited veto power is precipitated by the need to strike a more equal balance of power between the Executive and Legislative branches. Currently, the First Selectman has no authority to overrule Legislative Council decisions, a situation that can compromise the First Selectman's ability to govern effectively. By granting this limited authority, we believe the Council will be encouraged on one hand to dialogue more effectively with the First Selectman before enacting certain legislation and on the other to create a greater majority in order to pass certain legislation. Specifically, the Council may override a veto by the First Selectman with a two-thirds affirmative vote of the entire membership. It is apparent that the right to veto legislation plays an important role at all levels of government in this country. The mere presence of the veto can be effective in moving both branches of town government together for the betterment of its constituents.

Other recommendations in the Executive Branch include (1) the removal of references to "cause" or "without cause" from personnel changes, thereby allowing all town employees who are not part of a collective bargaining agreement to be treated equally, and (2) the addition of specific language in the Charter to grant the First Selectman full right of participation in discussion during Legislative Council meetings, but with no voting power.

### LEGISLATIVE BRANCH

The Commission reviewed the Legislative Branch of government and decided to recommend some changes. The first of these is to confine the initiation of special appropriations to the First Selectman and the Board of Education, mirroring the budget process. In the present Charter, the Legislative Council as well as town department heads have authority to initiate a special appropriation. As indicated earlier, the clouded nature of the lines of authority between the First Selectman's office and the Legislative Council can be attributed to this expanded special appropriations authority. Given the First Selectman's responsibility to prepare the town's annual budget, the ability of town department heads and the Legislative Council to circumvent this process through special appropriations clearly dilutes the First Selectman's decision-making authority.

The last segment of the Legislative Branch is the Town Meeting. As was suggested by the charge from the Legislative Council, it is being proposed that the Annual Town Meeting be eliminated for lack of interest. Also, a Town Meeting would be called for special appropriations exceeding \$500,000 and up to five percent (5%) of the annual Town budget for the current fiscal year. Anything in excess of five percent (5%) of the annual Town budget for the current fiscal year would require a referendum. This change will allow for the efficient use of the Town Meeting for smaller appropriations but also allow the referendum process to approve large expenditures. Clearly, the broadest segment of the voter population as possible should approve expenditures that represent more than five percent (5%) of the annual Town budget. This would amount to approximately \$3.5 million at the current annual Town budget level.

Finally, the Town Meeting would remain in effect in the budget process but only after a second referendum if the initial budget requested is voted down. This will allow the voters of Newtown an additional opportunity to respond to budget changes.



## FINANCE AND BUDGETING

The last major segment of town government revolves around the management of the town's finances and the budget process. In order to meet the growing demands on town resources by an expanding population, it is imperative that an independent body be created to monitor the town's financial affairs in conjunction with the Financial Director. For this reason, we agree with the recommendation contained in the Legislative Council's charge and propose the creation of a Board of Finance consisting of six members, elected at large for two-year terms. While this may appear on the surface to be a dramatic change to the structure of town government, it is really an evolution from the current finance sub-committee of the Legislative Council. The major difference is that the Board of Finance will be independent of the Council and allow for a more extensive year round analysis of the town's financial health. This Board would meet at least monthly and maintain a strong on-going relationship with the First Selectman's office, the Financial Director and the Board of Education.

The Board of Finance would also play a major role in the budget process by receiving initial budget proposals from the First Selectman and the Board of Education. The Board of Finance would be empowered to make any changes it deemed appropriate before passing the budget along to the Legislative Council. The Council could reduce the budgets or if desirable increase the budgets with a two-thirds vote of the entire Council. Important to this revised budget process is the inclusion of two public hearings earlier in the process – one before the Board of Finance makes any changes and one before the Legislative Council makes any changes. These hearings would replace the hearings presently held at the end of the budget process when decisions for the most part have already been made. The existence of an independent Board of Finance in the budget process will allow the financial decisions of this body to be separate from the Legislative Council. Today, the finance sub-committee of the Council can determine the outcome of the budget process with the addition of one other vote from the six Council members not serving on the finance sub-committee. (The Chairman of the Council is an ex-officio member of the finance sub-committee.) Under the Charter Revision Commission's proposal, a total of eighteen individuals – representatives of two independent bodies – will be responsible for the town's financial decisions and allow the voters to hold accountable the members of these respective bodies.

Finally, the Charter Revision Commission is recommending a number of other changes that we believe will enhance the efficiency of the governmental process. These changes are enumerated on the attached list, which summarizes all the recommendations of the Charter Revision Commission.

**CHARTER REVISION COMMISSION - SUMMARY OF RECOMMENDATIONS**  
*(Bracketed items following some recommendations are the corresponding sections of the Proposed Charter)*

1. Eliminate the Board of Selectmen and empower the First Selectman as the Chief Executive Officer of town government. This change will simplify the decision-making process and allow the people of Newtown to hold the First Selectman accountable for his actions.
2. Provide limited veto power to the First Selectman over legislative actions by the Legislative Council. The Council may override the First Selectman's veto with a two-thirds affirmative vote of the entire membership. This will create a greater balance between the Executive and Legislative branches of government and encourage the Council to build a larger consensus in its decision-making process. **[2-60, 5-14]**
3. Add a requirement for the First Selectman to create a Long-term Strategic Plan (minimum of 5 years) for the town that will incorporate all aspects of the planning process including but not limited to the plan of development, economic development, population growth, town resources, and recreational and cultural activities. The plan will be updated annually in a "State of the Town" report to the citizens of Newtown. **[3-10(h)]**
4. Create a six-member Board of Finance that will be elected at large and serve two-year terms. This change will provide for a more intense, year-round review of the town's finances and create a finance body independent of the Legislative Council for greater accountability. **[4-20, 5-10]**

The Charter Revision Commission's additional recommendations are enumerated below:

1. **Change limits and authority for transfers and special appropriations:**
  - a. **Transfers:**
    - i. Intra-department: Financial Director and First Selectman up to \$50,000, Board of Finance above that amount. **[5-70(a)]**
    - ii. Inter-department: Board of Finance up to \$200,000, Legis. Council above that amount. **[5-70(a)]**
  - b. **Special Appropriations:** Legislative Council approval up to \$500,000; Town Meeting up to five percent (5%) of the annual Town budget for the current fiscal year; automatic referendum thereafter. **[5-30, 5-40, 5-50]**
2. Allow for second budget referendum before Town Meeting approval. **[5-13(e)]**
3. Allow negotiated bond sales for refinancing. **[3-101(b)(4)]**
4. Eliminate requirement that budget surplus be added as revenue in subsequent year.
5. Confine authority to initiate special appropriations to the First Selectman and the Board of Education to mirror the budget process. **[5-30(b)]**
6. Require Legislative Council approval for legal expenditures if (a) related to litigation initiated by the Town and (b) legal expenditures exceed budgeted levels. **[3-10(k)]**
7. Create a uniform removal standard for all employees of town government who are not part of any collective bargaining agreement. **[3-40]**
8. Eliminate Annual Town Meeting.

Miscellaneous Recommendations:

- Eliminate Saturday budget hearing.
- Require 5-day mailing notice before Legislative Council meetings. **[2-40(b)]**
- Eliminate Civil Preparedness Director (currently vacant).
- Language change on mandatory voting. **[1-40]**
- Adjustment of dates in budget process. **[5-10]**
- Any disposition of real property with a value in excess of 5% of the annual Town budget for the current fiscal year would require a referendum. **[2-130(d)]**
- 100 signatures to add to Legislative Council agenda. **[2-40(d)]**
- Legislative Council can reserve acquired property with taxes, etc. up to \$100,000. **[2-130(b)]**
- Member of Legislative Council is interim replacement for vacant First Selectman's office **[3-20]**

**ADDENDUM**  
**To Final Report**  
**Charter Revision Commission**  
**August 9, 2001**

The final report of the Charter Revision Commission contains a number of recommendations for changes to the framework and the processes of Town government. However, there were many areas that the Charter Revision Commission could not address completely enough to offer suggestions for changes. These areas are listed below with the hope that the next Charter Revision Commission will address them:

1. **Elect the Legislative Council At Large Instead of by District**

We found a great deal of sentiment in the Town for retaining the district voting method. For that reason, the Charter Revision Commission eliminated the recommendation for a partial at large vote from its Final Report. In light of the redistricting that will take place in the very near future, it would be appropriate to address this issue following the redistricting in order to speak to concerns of possible imbalance of district populations and the one-person, one-vote principle.

2. **The Planning and Zoning Commission**

There are a number of issues related to planning and zoning that arose during our review of the Charter. Among these were splitting Planning and Zoning into two separate bodies and adding term limits to service on the Commission(s). Should the voters agree to require the First Selectman to prepare a long-term strategic plan for the Town to be updated annually, the entire issue of coordinated planning policies should be addressed.

3. **The Board of Education**

The voting for Board of Education members should be reviewed. Some areas to consider are shorter terms, odd-numbered membership and choices on the ballot for each position.

4. **Separate Budget Votes for the Town and Board of Education**

The Charter Revision Commission was considering this issue until we became aware of pending litigation at the Connecticut Supreme Court concerning a split budget vote. This topic could be addressed after the legal questions are resolved.




5. **The Police Commission**

In many town charters that were reviewed by the Charter Revision Commission, the Police Department reports directly to the First Selectman/Mayor. The First Selectman is also responsible for hiring the Chief of Police and approving departmental policy without the need for a Police Commission.

CONNECTICUT  
ABSENTEE BALLOT

Newtown, Connecticut

Read instructions on reverse side before marking this ballot.

|   |  |                |   |                                   |  |
|---|--|----------------|---|-----------------------------------|--|
| <b>IN VOTES</b><br>         | 1  | 2              | 3 | 4                                 | 5  |
| <b>the</b><br><b>ns</b><br> | <input type="checkbox"/> YES <input type="checkbox"/> NO<br>1. Shall the Charter of the Town of Newtown be amended to adopt the revisions proposed by the Charter Revision Commission and approved by the Legislative Council, exclusive of the four following proposed revisions rejected by the Legislative Council which are being voted on separately today? |                |   |                                   | <input type="checkbox"/> YES<br>2. Shall the<br>Newtown b<br>Board of F<br>members e<br>year terms |
| <b>OFFICE</b><br>         | 1<br>First<br>Selectman  | 2<br>Selectman | 3 | 4<br>Council<br>Vote for Any Four | 5  |

|  |                       |                               |  |
|--|-----------------------|-------------------------------|--|
|  | <b>District<br/>2</b> | <b>Municipal<br/>Election</b> | <b>Date of Election<br/>November 6, 2001</b> |
|--|-----------------------|-------------------------------|--|

Sh

|  |   |   |   |   |  |
|--|---|---|---|---|--|
| 5  | 6 | 7   | 8 | 9   |  |
| <input type="checkbox"/> YES <input type="checkbox"/> NO<br>2. Shall the Charter of the Town of Newtown be amended to create a Board of Finance consisting of six members elected at large for two-year terms? |   | <input type="checkbox"/> YES <input type="checkbox"/> NO<br>3. Shall the Charter of the Town of Newtown be amended to provide for a mandatory second referendum on the annual budget (as opposed to a Town meeting) if the first referendum rejects the budget? |   |   |  |
| 5<br>Council<br>for Any Four   |   | 7<br>Town Clerk   | 8 | 9<br>Board of Education<br>Vote for Any Three |  |

Instructions on reverse side before marking this ballot.

|                    |  |  |    |                            |
|--------------------|--|--|----|----------------------------|
| <b>YES</b><br>▶    | 11   | 12   | 13 | 14                         |
| ▶                  | <input type="checkbox"/> YES <input type="checkbox"/> NO<br>4. Shall the Charter of the Town of Newtown be amended to grant the First Selectman authority to veto ordinances adopted by the Legislative Council subject to the authority of the Legislative Council to override such veto by a two-thirds vote of the entire membership? |  |    |                            |
| <b>E</b><br>▶<br>/ | 11<br>Board of<br>Assessment<br>Appeals  | 12<br>Planning and Zoning<br>Commission<br>Full Term<br>Vote for Any Two | 13 | 14<br>Plan<br>To Fill<br>V |

|  |                       |                               |  |  |
|--|-----------------------|-------------------------------|--|--|
|  | <b>District<br/>2</b> | <b>Municipal<br/>Election</b> | <b>Date of Election<br/>November 6, 2001</b> |  |
|--|-----------------------|-------------------------------|--|--|

|    |    |    |    |    |
|----|----|----|----|----|
| 15 | 16 | 17 | 18 | 19 |
|----|----|----|----|----|

☐ YES      ☐ NO

5. Shall the Charter of the Town of Newtown be amended to provide that the First Selectman, with or without cause, may dismiss any employee of the Town and remove any officer or member of any appointed Board or Commission (except as otherwise provided by statute) with any such dismissed or removed person having the right to appeal the dismissal or removal to the full Legislative Council?

|   |  |  |  |                      |
|---|--|--|--|----------------------|
| 15<br>Planning and Zoning<br>Commission<br>Term for Two Years<br>or Any Two | 16<br>Planning and Zoning Commission<br>Alternates<br>Vote for Any Three | 17<br>Planning and Zoning Commission<br>Alternates<br>Vote for Any Three | 18<br>Planning and Zoning Commission<br>Alternates<br>Vote for Any Three | 19<br>Zoning<br>Vote |
|---|--|--|--|----------------------|

|   |                         |      |      |     |      |      |
|---|-------------------------|------|------|-----|------|------|
| ALTERNATES                                  | R-TIMOTHY J. CRONIN     | 1095 | 1006 | 380 | 789  | 3270 |
|   | D-MICHAEL E. DAUBERT    | 907  | 856  | 318 | 724  | 2805 |
| POLICE<br>COMMISSIONERS                     | R-CAROL J. MATTEGAT     | 1113 | 1009 | 374 | 783  | 3279 |
|   | D-ROBERT W. CONNOR, JR. | 956  | 924  | 340 | 753  | 2973 |
| BOARD OF MANAGERS<br>OF EDMOND<br>TOWN HALL | R-DAVID E. BROWN        | 912  | 873  | 327 | 644  | 2756 |
|   | D-ANN M. KRANE          | 704  | 665  | 220 | 523  | 2112 |
|   |                         | YES  |      |     | NO   |      |
| QUESTION #1                                 |                         | 2119 |      |     | 2321 |      |
| QUESTION #2                                 |                         | 2386 |      |     | 2035 |      |
| QUESTION #3                                 |                         | 2496 |      |     | 1950 |      |
| QUESTION #4                                 |                         | 2130 |      |     | 2280 |      |
| QUESTION #5                                 |                         | 1844 |      |     | 2623 |      |

TOTAL VOTERS CHECKED OFF AS VOTING: 5803



# Discussion Points: What is the Role of Newtown Board of Finance

## Background

In past decades there was a Board of Finance (BOF), then the BOF was eliminated with functions being handled by the Finance Committee of Legislative Council (LC). In 2004, a Board of Finance was re-established. Start up and role distinctions between BOF and LC could have been better defined.

In most cases the BOF is the second body in a three step approval process. Exceptions are:

1. Final approval for funds into and out of the Non-Lapsing Fund for the Board of Education (BOE)
2. Authority to initiate changes to or write new regulations regarding financial matters
3. Approval of classification of expenditures, assigned an appropriation account numbers, and prescribe periodic reports of receipts and expenditures
4. During the first 335 days of any fiscal year, approve transfers within a department that exceed the sum of \$50,000.00 but are less than \$200,000.00

## Town of Newtown Charter

### CHAPTER 2 MEMBERSHIP, RULES, AND DUTIES FOR NEWTOWN OFFICES.

#### 2-125 Board of Finance

##### (a) Summary of General Responsibilities:

- The Board of Finance recommends a budget proposal and submits it to the Legislative Council for final action as set forth in Section 6-15.
- In addition, the Board advises the Board of Selectmen and Board of Education during the budget process and all Town Bodies on preferred financial practices and obligations.
- The Board of Finance also reviews and assesses financial operations including transfers, regular and Special Appropriations.

Other sections relating to BOF are shown in Attachment A.

## Discussion Points

1. How is the Board of Finance adding value to the Town of Newtown?
2. How does the Board of Finance reduce the workload on LC members?  
How can the Board of Finance reduce the workload on LC members?
3. LC Finance and Administration Committee discussed the following role definitions May 27, 2020
  - C. The Board of Finance's role in the CIP process shall be as the public's fiduciary <sup>1</sup>in financial interests in the CIP. The Board of Finance shall consider such things as the Town's debt policy and the impact of the CIP on future budgets.
  - D. The Legislative Council's role in the CIP process is to serve as the final arbiter of the CIP before implementation. The Council will consider all aspects of the capital projects under consideration, including the impact of the projects on the town financially or otherwise.

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<sup>1</sup> Cambridge English Dictionary - a person or organization who is responsible for managing money or property for another person or organization:

## Newtown Board of Finance

4. Would LC be willing to set procedure(s) to implement Adopt and Approve as analysis and authoring would be done by BOF with LC a Yes/No vote?
5. Would LC be willing to set procedure(s) to implement BOF budget and CIP review to have the final say on RIO calculation and reasonableness of requested amounts?
6. Are there other Town bodies where a closer working relationship with BOF would benefit the Town?
  - a. Pension Committee
  - b. Sustainable Energy Commission
7. Should the next Charter Review eliminate the Board of Finance?

## Newtown Board of Finance

### Attachment A – References to Board of Finance Role and Responsibility

#### Newtown Charter

After BOS and before LC, BOF reviews and approves/adopts:

- General Fund Appropriation (Budget) Transfers
- Special Appropriations
- Annual audit the Town books and accounts
  - Engage a CPA
  - Audit Report
- Financial impact of Grants

#### Specific Charter References to BOF

##### CHAPTER 6 BUDGET PROCESSES.

- 6-15 Financial Review of the Proposed Budgets by the Board of Finance
- 6-20 Preparation of the Proposed Town Budget by the Legislative Council

##### CHAPTER 7 FINANCIAL PROCESSES

BOF is also mentioned in:

- |  |  |
|--|--|
| ○ 2.115.d.10 Board of Selectmen (BOS) budget | ○ 6.01.a.4 Budget                                      |
| ○ 3.15 Election of Boards                    | ○ 6.05.a and b Budget                                  |
| ○ 4.05.a Finance Director                    | ○ 6.25.b.1 and 2 Referendum                            |
| ○ 4.05.c.1 Books of account of the Town      | ○ 6.35.a, d and h Special and Emergency Appropriations |
| ○ 4.05.c.8 and 5.10.b CIP                    | ○ 6.40.a Grants  |
| ○ 5.10.a Regulations                         | ○ 8-05.c.1 Acquisition of Real Property                |

There are a few places in the Charter where the roles of BoF & LC are referenced using the wording: BOF “adopts” and LC “approves.”

- 4-05.C.1 – Accounting regulation
- 7-05.b – Accounting regulation
- 7-15.b – Purchasing process
- 7-15.c.4 – Purchasing process

The Town of Newtown Charter can be found at [https://www.newtown-ct.gov/sites/newtownct/files/uploads/newtown\\_charter\\_2016\\_5.5x8.5\\_12-16.pdf](https://www.newtown-ct.gov/sites/newtownct/files/uploads/newtown_charter_2016_5.5x8.5_12-16.pdf). The Town Clerk’s office also has hard copy booklets.

#### Other Roles

Review of the General Fund and Debt Policy in odd number years starts with the BOF. These policies are found at: <https://www.newtown-ct.gov/board-finance/pages/policies>

# **TOWN OF NEWTOWN, CONNECTICUT**

## **General Fund Balance Policy**

### **I. PURPOSE**

This Policy is established by the Board of Finance under is Charter Chapter 2 Section 125, responsibility for establishing preferred financial practices and obligations. This policy reflects GASB54 Fund Balance Reporting and Governmental Type Definitions.

A positive fund balance serves three important functions:

1. eliminates the need for short term borrowing to handle cash flow between the start of the fiscal year and receipt of revenue from taxes;
2. can be periodically used to lower taxes to smooth out major fluctuations in the property tax rates; and,
3. serves as a contingency fund that enables the Town to respond to unanticipated emergencies or opportunities.

Credit rating agencies determine the adequacy of the unreserved fund balance using a complex series of financial evaluations. The size of the fund balance is an important, but not the only consideration in the Town's rating. Other important factors are the reliability of a government's revenue sources, economic conditions, community wealth factors, cash position, debt ratios, management performance, and fiscal decisions made by the legislative body.

A town's ability to accurately plan and develop sufficient fund balance is a common characteristic of highly rated municipalities.

This policy is intended to provide for a fund balance which satisfies the cash flow and contingency needs of the community, supports our positive bond rating with the rating agencies, and at the same time avoid over taxing the citizens through an excessively large fund balance.

### **II. GOVERNMENTAL FUND TYPE DEFINITIONS**

The books of account of the Town are subject to the regulations adopted by the Board of Finance and approved by the Legislative Council. Charter Chapter 4 Section 05 Finance Director.

- A. General Fund** – This fund is the Town's primary operating fund. It accounts for all funds not reported in another fund. Funded principally by property tax, user fees and grants from other government units.
- B. Bonded (Capital) Project Funds** – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. e.g. High School Auditorium, Police Facility, Road Program, and Hawley School Boiler.

# **TOWN OF NEWTOWN, CONNECTICUT**

## **General Fund Balance Policy**

- **Bonded Projects (various)** – to account for bond proceeds, grants, and other resources used for the acquisition or construction of major capital projects as authorized through the Capital Improvement Plan (CIP).

### **C. Other Governmental Funds**

1. **Special Revenue Funds** – Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt and capital projects. Restricted or committed revenues are the foundation for a special revenue fund.

e.g. Children's Adventure Center, Edmond Town Hall (movies etc.), Eichler Cove, School Lunches and Dog License.

2. **Capital Projects & Capital and Nonrecurring Fund**

- **Capital and Nonrecurring Fund - Town**– A multiyear fund where funding can accumulate enabling the Town to acquire larger capital assets on a pay-as-you-go basis. Mainly funded are transferred from the General Fund in the Annual Budget or budget transfer.
- **Capital and Nonrecurring – Non-Lapsing** – An account established under CT Chapter 171 Section 10-248a. Board of Finance, may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the Board of Education budgeted appropriation.
- **Land Use – Open Space**
- **Parks & Recreation Surcharges**

3. **Debt Service Funds** – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest, including resources being accumulated for principal and interest maturing in future years. Excess bond proceeds are deposited into this fund.

4. **Permanent Funds** – Used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is for the benefit of the government or its citizenry. Permanent funds do NOT include private purpose trust funds.

e.g. Hawley School Trust, Edmond Town Hall Endowment and Newtown Flagpole Fund.

### **III. FUND BALANCE DEFINITIONS**

- A. **Fund Balance** - The difference between the Town's current assets (cash, short-term investments, receivables) expected to be available to finance operations in the immediate future less its current liabilities and less Deferred Inflows of Resources.
- B. Fund balance is initially characterized as being Restricted and Unrestricted.

**TOWN OF NEWTOWN, CONNECTICUT**  
**General Fund Balance Policy**

**C. Restricted Fund Balance Categories**

1. **Non-spendable Fund Balance**— Amounts that cannot be spent because they are (a) not in spendable form (such as inventory, prepaid items, long term portions of notes receivables), or (b) legally or contractually required to be maintained intact (such as the corpus of an endowment fund).
2. **Restricted Fund Balance** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
3. **Committed Fund Balance**— Amounts constrained to specific purposes by The Board of Finance to be reported as committed, amounts cannot be used for any other purposes unless the Board of Finance approves removal or change to the constraint.
  - a. The decision-making authority for purposes of this policy is the Board of Finance.
4. **Assigned Fund Balance**— Amounts the Town intends to use for a specific purpose; intent can be expressed by the Town or by an official or body to which the Town delegates the authority, i.e. open P.O.s at the end of the year.
  - a. Appropriations of existing fund balances to future budgets are considered Assigned Fund Balance. The Town shall not report an assignment that will result in deficit in Unassigned Fund Balance. Negative fund balances cannot be considered assigned.
  - b. The body authorized to assign amounts to a specific purpose for purposes of this policy is the Board of Finance.
  - c. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers the restricted fund balance amount to have been spent first until exhausted and then any available unrestricted fund balance.

**D. Unrestricted Fund Balance Categories**

1. **Unassigned Fund Balance** amounts that are available for any purpose as defined in this policy; these amounts are reported only in the general fund. In other governmental funds, if expenditures incurred exceeded the amounts restricted, committed or assigned it may be necessary to report a negative unassigned fund balance.
2. **Unrestricted Fund Balance** and Unassigned General Fund Balance are synonymous.
3. When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts are available, the Town considers the fund balance to be spent in the following order: committed, assigned, and then unassigned.

**TOWN OF NEWTOWN, CONNECTICUT**  
**General Fund Balance Policy**

**IV. GENERAL FUND POLICY STATEMENT**

- A.** The Unrestricted (Unassigned) General Fund Balance shall be no less than eight (8) percent nor more than twelve (12) percent of the Town Budget (Charter 6-25).
- B.** The Board of Finance Consolidated Budget (Charter Section 6), shall provide for an Unrestricted General Fund Balance within the range above.
- C.** In the event the Unrestricted General Fund Balance is greater than the range in IV.A. above at the end of any fiscal year, , the Board of Finance shall, in consultation with Town Executives, and in coordination with the Finance Director, prepare and submit to the Legislative Council for approval, one or a combination of the following means to account for the excess:
  - 1. Transfer such excess to the Capital and Nonrecurring Fund - Town for future capital projects.
  - 2. Transfer such excess to the Debt Service Fund for future debt payments.
  - 3. Use directly to reduce the tax rate in the subsequent year provided that care is taken to avoid a major fluctuation in the tax rate in succeeding years.
- D.** If at the end of a fiscal year, the Unrestricted Fund Balance falls below the range in IV.A. above the Board of Finance shall in consultation with Town Executives, and in coordination with the Finance Director, prepare and submit a plan for expenditure reductions and or revenue increases. The Board of Finance shall take action necessary to restore the Unrestricted Fund Balance to acceptable levels determined by this policy.
- E.** The following circumstances may justify a significantly higher minimum target levels:
  - 1. Significant volatility in operating revenues or operating expenditures.
  - 2. Potential drain on resources from other funds facing financial difficulties.
  - 3. Exposure to natural disasters (e.g. hurricanes).
  - 4. Reliance on a single corporate taxpayer or upon a group of corporate taxpayers in the same industry.
  - 5. Rapidly growing budgets.
  - 6. Disparities in timing between revenue collections and expenditures.
- F.** The use of Unrestricted General Fund Balance will be allowed under the following circumstances:
  - 1. Operating emergencies
  - 2. Unanticipated budgetary shortfalls
  - 3. Over the limit in IV.A

**TOWN OF NEWTOWN, CONNECTICUT**  
**General Fund Balance Policy**

**V. Policy Review**

This policy shall be reviewed by the Board of Finance at a minimum, on a bi-annual basis, during the month of January in each odd numbered year. Recommendations for change, if any will be presented to the Legislative Council for approval. The Board of Finance in this review process shall collaborate with the Board of Selectmen, Board of Education and Legislative Council.

Adopted by Board of Finance: **June 8, 2020.**

Approved by the Legislative Council: \_\_\_\_\_