

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  
Monday, September 14, 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:**

**Also Present:** First Selectman Dan Rosenthal, Finance Director, Bob Tait, Superintendent, Dr. Lorrie Rodrigue, BOE Chair, Dr. Michelle Ku, Newtown School District Director of Business, Ron Bienkowski, Newtown School District Director of Business, Tanya Vadas, BOE Member, Dan Delia, Legislative Council Member, Ryan Knapp, State Representative Raghib Allie-Brennan, State Representative Mitch Bolinsky, State Representative J.P. Sredzinski, one member of the press and four members of the Public

Sandy Roussas called the meeting to order at 7:33 p.m. Attendees saluted the American Flag.

**Voter Comments**

None

**Communications**

Chair Roussas shared that Ned Simpson attended the Legislative Council Finance and Administration Committee meeting regarding the draft edits for the CIP. Chair Roussas has received this draft and will pass the information along to the BOF (this will be addressed at the next BOF meeting for discussion). Mr. Simpson noted there was one discussion point from this committee whether the surplus can be moved at the end of the year into Capital Non recurring even if Fund Balance is less than 12%.

Chair Roussas received the year-end financial report from the BOE as well as the monthly financial report ending in July 31<sup>st</sup>, 2020.

John Madzula commented the BOE administration negotiations meeting was postponed until September 22<sup>nd</sup> due to the need now for mediation.

**Minutes**

John Madzula moved to approve the minutes of August 27, 2020. Keith Alexander seconded. Chair Roussas noted she missed a communication from Dr. Rodrigue to be a part of the 8/27/20 meeting minutes. Chair Roussas and Matt Milahik abstained. All in favor and motion passes.

**First Selectman's Report**

First Selectman Rosenthal reported that the Police Facility project continues as well as town-wide clean up from Tropical Storm Isais (a FEMA reimbursement is now expected). An estimate of opening for the Police Facility is likely to be early November.

**Finance Director's Report**

Finance Director, Bob Tait, reported that he met with the Medical Self Insurance Board to talk about on the unaudited Fund Balance June 30<sup>th</sup> report. Overall good news for Medical Self Insurance Fund.

For the 2020-2021 budget book on January 31<sup>st</sup> was best estimate for what Fund Balance would have been (ending in \$4.6MM). Due to COVID restrictions beginning in April, the Fund Balance ended in \$5,068,000. The Town is expecting to reduce Fund Balance slowly over the next couple of years. Estimating Fund Balance of this year to be ~\$4.3MM.

### **Unfinished Business**

BOE Non-Lapsing Account Policy (tabled)

10 Year Budget Forecast (tabled)

### **New Business**

1. Newtown Delegation re State of Connecticut Finances  
State Representative Raghib Allie-Brennan, State Representative Mitch Bolinsky and State Representative J.P. Sredzinski attended tonight's meeting

Chair Roussas noted that the Newtown BOF wanted to look at 5-10 Year Budget Forecast. She inquired if there has been discussion about state aid possibly being cut. JP Sredzinski commented that they have not received any direct information about this; however, he is expecting a decrease in sales tax and income tax revenue. Representative Bolinsky has been meeting on the Appropriations Committee 1-2 times a week. CT will not go into deficit yet because of the robust Rainy Day Fund. There has been no discussion about budget cuts. Representative Allie-Brennan also has not heard about any spending cuts and noted that possible discussion about this might not be happening given that it's election season. Matt Mihalcik invited the Representatives to the Newtown BOF meetings at anytime.

Mr. Simpson commented about Newtown's 10 Year Budget Forecast (discussed in a previous BOF meeting) regarding it's intergovernmental funding (what is now \$5.4MM and is forecasted to decrease to \$0). Mr. Sredzinski said the State of CT is looking at decreasing funding for Towns like Newtown for intergovernmental and educational funding. Mr. Bolinsky noted there is a 10-Year Spend Down that is a matter of urban versus suburban allocation of funding and each year there is a fight for appropriate funding.

Chris Gardner asked what Newtown's BOF can do to help the Representatives. Rep Allie-Brennan said giving the Representatives a clear and whole picture of the Town and what Newtown's needs would be helpful. Representative Bolinsky commented that the BOF can maintain dialog with the Representatives on a regular basis.

Chair Roussas thanked the Representatives for their time.

2. Board of Education Capital Improvement Plan Presentation

Dr. Rodrigue opened up by letting the BOF know that many discussions occurred regarding this year's CIP. Mr. Delia noted that many adjustments were made; moreover, the past few months have been extremely productive especially with the cooperation with Director of Facilities, Bob Gerbert. Mr. Bienkowski noted the High School Stadium Turf Field and Hawley HVAC projects are of great importance. He echoed Mr. Delia's comment that some projects were taken off of the CIP. Mr. Delia commented that the generator cost was reduced by \$750,000 down to \$250,000.

Chair Roussas inquired about the RFP and the idea around going over budget. Mr. Bienkowski responded by saying that a budget will be shared by the firm in December and there will be opportunity to handle adjustments when the time comes.

3. Board of Education request to deposit funds into the Non-Lapsing Account

Keith Alexander made a motion to approve the Board of Education request to deposit funds into the Non-Lapsing Account. Chris Gardner seconded.

Dr. Rodrigue shared about the Non-Lapsing funds including COVID expenses (see attached documents). Mr. Bienkowski noted a significant increase in funds came from savings in transportation, substitute teachers, tutors, staff development and other line items that had balances and attributed to the balance of the funds. He also noted savings in energy accounts over the past few years; however, due to COVID there will be significant increase in energy costs this year. Cleaning supplies and increase in hours to clean will also be an addition to the budget as well as technology. Dr. Ku stated that the Special Education was not covered last year with the \$100,000 line contingency fund.

Chair Roussas noted the budget was prepared in July when the Town was planning to go back in school full-time. Dr. Rodrigue said these expenses are thought out for the entire year. Chair Roussas asked about the nursing increase. Dr. Rodrigue stated they are the building level liaisons for COVID (this is time consuming and detailed). The nurses duties have not only increased because of COVID, but with expectations for handling Special Ed students before and after school. Chair Roussas asked if there is an alternative scenario if we do not go back full time. Dr. Rodrigue responded by saying that the significant costs apply no matter what and doesn't see much changing (except for fuel, building subs and the like). Chair Roussas noted we are expecting to get \$380,000 from the State from CARES. It was mentioned that the Town did apply for FEMA, but does not believe they will receive it for PPE (although Mr. Bienkowski thinks the verbage may be argued for reversal in decisions). Chair Roussas asked about the interplay between the CARES funding and the Non-Lapsing account. Mr. Bienkowski noted that the BOE would utilize the CARES funding prior to the Non-Lapsing Funds.

Chair Roussas asked how much of the \$426,000 for the facilities expenses has already been expended. Dr. Rodrigue said all of this was needed prior to opening the schools safely. \$382,000 in technology is concerning given the last minute requests from several families now needing technology support. This line item may also increase.

Mr. Simpson commented that the Town should support the BOE in their endeavors for COVID and Special Education related expenses, but he said he was strongly opposed to moving the money into the BOE Non-Lapsing Account. Mr. Alexander disagreed with Mr. Simpson stating that the monies in this fund have already been approved for BOE purposes. Mr. Bienkowski commented that the year-end balance doesn't usually happen until the month of October. He spoke regarding the significant increase in costs due to COVID that the BOE faces not including Special Education funds. Mr. Mihalcik asked about restricting a certain amount to COVID and what the effects might be to the remainder of the balance. Mr. Bienkowski said any balance would remain the fund. Dr. Ku said the procedure in place is for the BOE to go to the BOF for it's recommendation on any given matter of spending. Mr. Delia noted that the BOE has been working on this diligently for several months and this is always subject to the approval of the BOF per procedure. The BOF discussed deposit of the Non-Lapsing Funds.

Mr. Mihalcik made a motion to amend the original motion and deposit funds \$426,880 to the BOE Non-Lapsing Fund restricted to COVID expenses. Ned Simpson seconded.

Discussion occurred regarding COVID expenses. Chair Roussas asked the BOE if they would support the deposit if COVID related expenses are covered and the surplus goes into the BOE budget next year including a monthly report on expenditures. Mr. Delia and Dr. Ku said they supported this, but are not speaking for the entire BOE. Dr. Rodrigue also agreed to this.

#### Roll Call

Keith Alexander- no

Sandy Roussas- no

Chris Gardner- no

John Madzula- no  
Ned Simpson- yes  
Matt Milahick – yes

Amendment to the original motion fails.

Sandy Roussas made a motion to amend the original motion to approve the BOE transfer request to deposit funds \$1,362,451 into the BOE Non-Lapsing Account with detailed monthly expensed reports including future BOE financial requests come to the BOF with detailed explanation and any amount in the Non-Lapsing account over \$270,000 will be applied to reducing BOE budget towards capital items. Keith Alexander seconded.

Discussion occurred regarding this amended motion.

#### Roll Call

Keith Alexander- yes  
Sandy Roussas- yes  
Chris Gardner- yes  
John Madzula- no  
Ned Simpson- no  
Matt Milahick – no

Amendment fails.

Sandy Roussas made a motion to amend the original motion and approve the transfer of \$675,000 into the BOE Non-Lapsing Account. Ned Simpson seconded.

Discussion occurred regarding this amended motion.

#### Roll Call

Keith Alexander- no  
Sandy Roussas- yes  
Chris Gardner- no  
John Madzula- no  
Ned Simpson- no  
Matt Milahick- no

Motion Fails.

Keith Alexander made a motion to amend the original motion and approve the transfer request of \$1,269,499 into the BOE Non-Lapsing Account. Chris Gardner.

Discussion occurred regarding this amended motion.

#### Roll Call

Keith Alexander- yes  
Sandy Roussas- no  
Chris Gardner- yes  
John Madzula- no  
Ned Simpson- no  
Matt Milahick- no

Motion fails.

Chris Gardner made a motion to amend the original motion and approve the transfer request of \$1,000,000 into the BOE Non-Lapsing Account. Keith Alexander.

Discussion occurred regarding this amended motion.

**Roll Call**

Keith Alexander- yes  
Sandy Roussas- yes  
Chris Gardner- yes  
John Madzula- no  
Ned Simpson- no  
Matt Milahick- no

Motion fails.

Ned Simpson made a motion to amend the original motion and the transfer request of \$500,000 into the Non-Lapsing Account. Keith Alexander seconded.

Discussion occurred regarding this amended motion.

**Roll Call**

Keith Alexander- yes  
Sandy Roussas- yes  
Chris Gardner- no  
John Madzula- no  
Ned Simpson- yes  
Matt Milahick- no

Motion fails.

Ned Simpson made a motion to approve the Board of Education request to deposit funds \$1,362,451 into the BOE Non-Lapsing Account. Keith Alexander.

**Roll Call**

Keith Alexander- yes  
Sandy Roussas- no  
Chris Gardner- yes  
John Madzula- yes  
Ned Simpson- no  
Matt Milahick- no

Motion fails.

Ned Simpson made a motion that Sandy Roussas message the Legislative Council requesting complete support of the BOE regarding COVID expenses. Matt Milahick seconded. All in favor and motion passes.

4. 2019-2020 Fiscal Year End Budget Transfer Request: Interdepartmental \$4,000 Selectman Other and \$6,000

Ned Simpson made a motion to accept the 2019-2020 Fiscal Year End Budget Transfer Request: Interdepartmental \$4,000 Selectman Other and \$6,000. Keith Alexander seconded. All in favor and motion passes.

**Voter Comments**

Dan Delia (speaking as a father of a Newtown student and a resident of Newtown for 25 years) commented that the BOE presented the BOF with real expenses for educating the children safely and effectively at tonight's meeting. He is very disappointed in the outcome.

Deb Zukowski, 4 Cornfield Ridge Road, (is a member of the BOE, but speaking on only on her behalf) noted one discussion point that wasn't brought up is the Administrative Regulation that is a companion to the Policies of the BOE. On August 25<sup>th</sup>, the BOE agenda states, "may be subject to approval of the BOF authorized expenditures for Non-Lapsing funds for any of the following educational purposes..." the administrative regulation does require approval while the policy does not. Mrs. Zukowski is disappointed that not one dollar was put towards the BOE ability to manage the complexity of what lies ahead. She also mentioned that the members of the BOE dedication has been there all along.

#### **Announcements**

None

#### **Adjournment**

Chris Gardner made a motion to adjourn. Ned Simpson seconded. All members were in favor and the meeting was adjourned at 10:56 pm.

Respectfully submitted,  
Kiley Gottschalk, Clerk

#### **Attachments**

BOE Non-Lapsing Fund Balance and Activity  
BOE Non-Lapsing Funds and Other Funds  
Current Year COVID Expenses  
CIP 21-21 Ten Year  
BOE Non-Lapsing Account Policy Draft  
2019-2020 Fiscal Year End Budget Transfer Request

**BOE Non-Lapsing Fund Balance and Activity**

<u>Year</u>	<u>General Deposit</u>	<u>Reserved for Special Ed</u>	<u>Expense</u>	<u>Balance</u>	<u>Use</u>
2013-14 Deposit 6/30/14	\$47,185	\$0	(\$4,800)	\$42,385	Security Bollards
2014-15 Deposit 6/30/15	\$12,909	\$0	(\$4,950)	\$7,959	IR Scan - HS Roof Project
2015-16 Deposit 6/30/16	\$2,533	\$0	\$0	\$2,533	none
2016-17 Deposit 6/30/17	\$97,942	\$0	\$0	\$97,942	none
2017-18 Deposit 6/30/18	\$276,038	\$0	(\$235,295)	\$40,743	HA & MS A/C, SHS Lightening
2018-19 Deposit 6/30/19	\$265,772	\$63,000	(\$249,900)	\$78,872	HAW HVAC Engineering
2019-20 Deposit 6/30/20	\$1,362,451	\$0	\$0	\$1,362,451	Unbudgeted COVID expenses
7 Year Total Since Inception	\$2,064,830	\$63,000	(\$494,945)	<b>\$1,632,885</b>	2.08%
<b>Total Balance Non-Lapsing Fund</b>					<b>\$1,632,885</b> 2.08%

Current Budget	\$78,651,776	2%	\$1,573,036	\$1,569,885	deposits less expenses
				<u>\$63,000</u>	<u>reserved for special education</u>
				\$1,632,885	total balance in fund
				-	

**BOE Non-Lapsing Fund & Other Funds**

<b><u>Non-Lapsing Fund</u></b>	Reserved for <u>Special Ed</u>	<u>Undesignated</u>	Total <u>Balance</u>
2019-20 Current Balance Non-Lapsing Account	\$63,000	\$207,434	\$270,434
2019-20 Anticipated Deposit based on 6/30/20 - financial 8/7		\$1,362,451	\$1,362,451
<b>2019-20 Anticipated Non-Lapsing Balance</b>	<b>\$63,000</b>	<b>\$1,569,885</b>	<b>\$1,632,885</b>

<b><u>Other Available Funds</u></b>		<u>Balance</u>	<u>Balance</u>
CARES Act	\$129,728	<i>(\$109,733) spent on distance learning</i>	\$19,995
NOVO Balance			\$19,995 for MG BI
VERKADA Donation			\$13,000
		\$2,000	\$2,000
<b>Total Other Funds Available</b>	<b>\$0</b>	<b>\$34,995</b>	<b>\$34,995</b>

<b>Funds Available for Additional COVID Expenditure</b>	<b>\$63,000</b>	<b><u>\$1,604,880</u></b>	<b>\$1,667,880</b>	<b>-</b>
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Transportation Savings (2 less school days)	\$32,154
Professional Development Savings	\$35,000
Special Education Transportation credit	\$145,313
Security Personnel 2 less days	\$5,574
Paraprofessionals 1 less day	\$15,300
Bus Fuel 1 less day 3 months	\$12,000
<b>Total Additional Potential Available Funding</b>	<b><u>\$245,341</u></b>

**DRAFT****Personnel Expenses**

Nurses - increase 7 hour day to 8 hours		\$	97,500
.8 Nurse addition		\$	49,800
Additional Building Substitutes		\$	117,000
Behavior Interventionist HOM		\$	20,000
Additional Para hours - Kdg, reading & math		\$	17,124
Bus monitors, 6 hrs. per day for 10 days		\$	50,300
Custodians, additional bathroom cleaning		\$	225,634
Certified Staff 1.0 HOM, 0.2 HS Sped	1.20	\$	74,353

**Sub Total Personnel Costs** **\$ 651,711**

**Facilities Expenses**

Tables	300	\$	116.25	\$	34,875
Desk shields, students, offices, café				\$	144,878
Tents for HS additional eating space	5	\$	8,770	\$	43,850
Storage containers				\$	14,940
HVAC Higher rated filters				\$	16,051
Ventilation Purge Programming (all schools)				\$	25,840
Air Purifiers				\$	46,446
PPE Hand sanitizer				\$	100,000

**Sub Total Facilities Costs** **\$ 426,880**

**Other Items**

Distance Learning Technology items				\$	382,698
Disposable Face masks				\$	8,200
Face shields	745	\$	2.79	\$	2,079
Thermometers	10	\$	134	\$	1,340
Office Dividers				\$	41,932

**Sub Total Other Costs** **\$ 436,249**

**Total Potential Estimated Additional Costs** **\$ 1,514,840**

*Note: This list represents expenses that we are currently experiencing or expect to incur in the upcoming school year. There may also be other expenses necessary that we are unaware of now. Some of these expenses may be reimbursed under the FEMA grant (75%) the Town is applying for, and some under the Coronavirus Relief Fund.*

9/11/2020

**BOE Non-Lapsing Fund Balance and Activity**

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9/11/2020

**NEWTOWN BOARD OF EDUCATION  
SUMMARY - CAPITAL IMPROVEMENT PLAN  
2021/22 TO 2025/26**

**Approved by the Board of Education  
on 7/7/2020**

**INITIAL FIVE YEARS**

			Year 1	Year 2	Year 3	NO BONDING Year 4	Year 5	
CIP Item #	Location	Description of Project	2021/22	2022/23	2023/24	2024/25	2025/26	TOTALS
1	Hawley Elem.	Ventilation, HVAC Renovations	\$4,199,720	\$0				
8	Hawley Elem.	Generator - 80KW <i>(whole school reduced to essential components only)</i>				\$0	\$250,000	\$4,449,720
9	Middle Gate Elem	Energy Project window modifications				\$0	\$1,000,000	\$1,000,000
6	Head O'Meadow	Boilers, water heater, VFD & pump replacements with LED lighting			\$850,000	\$0		\$850,000
3	Reed Intermediate	Install high efficiency gas boilers & LED lighting conversion		\$1,539,894	\$0			\$1,539,894
4	Middle School	Engineering for ventilation and A/C renovations		\$300,000	\$0			
5	Middle School	Ventilation, HVAC, Auditorium, Media center, replace rooftop units '98			\$3,782,228	\$0		\$4,082,228
2	High School	Replace/restore stadium turf field & track <i>(11th year)</i>	\$795,000	\$0				
7	High School	Create turf practice field rear of school					\$1,100,000	
-	High School	Rear Practice fields facilities and storage <i>(moved back one year)</i>					\$0	
TOTAL COSTS OF ALL PROJECTS			\$4,994,720	\$1,839,894	\$4,632,229	\$0	\$2,350,000	\$13,816,843
TOTAL TO BE BONDED			\$4,994,720	\$1,839,894	\$4,632,229	\$0	\$2,350,000	\$13,816,843

Previous BOE approved CIP amounts (November 6, 2019)	\$4,712,000	\$1,752,730	\$4,565,812	\$2,000,000	\$2,504,000	\$15,534,542
Difference to previously approved plan	\$282,720	\$87,164	\$66,417	-\$2,000,000	-\$154,000	-\$1,717,699

Eligibility for project inclusion on the CIP is that the cost must exceed \$200,000.  
2017-18 Reimbursement rate 36.43%

Construction inflation estimate 6.0%

**NEWTOWN BOARD OF EDUCATION  
SUMMARY - CAPITAL IMPROVEMENT PLAN  
2026/27 TO 2030/31**

**Approved by the Board of Education  
on 7/7/2020**

**SECOND FIVE YEARS**

			Year 6	Year 7	Year 8	NO BONDING Year 9	Year 10	
CIP Item #	Location	Description of Project	2026/27	2027/28	2028/29	2029/30	2030/31	TOTALS
	Hawley Elem.	Classroom renovations '21 section (ceilings, lighting, floors, etc.) Repave entire parking lot, curbing, sidewalks Elevator to café	\$318,000	\$1,011,240 \$0	\$0 \$1,378,000	\$0		\$2,707,240
	Sandy Hook							\$0
	Middle Gate Elem	Repave entire parking lot, curbing, sidewalks Complete kitchen renovation Ventilation, HVAC Renovations		\$1,378,000	\$0 \$397,500	\$0	\$300,000	\$2,075,500
	Head O'Meadow	Replace/update A/C Re roofing/restoration		\$2,696,640	\$6,179,800 \$0	\$0		\$8,876,440
	Reed Intermediate	Repave entire parking lot, curbing, sidewalks Re roof entire building (solar remove & reinstall \$225K)	\$3,710,000	\$2,120,000 \$0	\$0			\$5,830,000
	Middle School	Repave entire parking lot, curbing, sidewalks Window replacements (front of building) Library and science lab renovations Complete kitchen renovation	\$795,000	\$3,710,000 \$0	\$1,685,400 \$0	\$0	\$1,000,000	\$7,190,400
	High School	Re roofing/restoration HVAC equipment replacements Athletic/Stadium field house and storage Rear Practice fields facilities and storage <i>(moved back one year)</i>	\$2,921,360 \$954,000 \$0	\$0 \$1,685,400	\$0	\$0	\$5,300,000	\$10,860,760
TOTAL COSTS OF ALL PROJECTS			\$8,698,360	\$12,601,280	\$9,640,700	\$0	\$6,600,000	\$37,540,340
TOTAL TO BE BONDED			\$8,698,360	\$12,601,280	\$9,640,700	\$0	\$6,600,000	\$37,540,340

**NEWTOWN BOARD OF EDUCATION  
SUMMARY - CAPITAL IMPROVEMENT PLAN  
2021/22 TO 2025/26**

**Approved by the Board of Education  
on 7/7/2020**

**Notes:**

- 1 All projects (with four exceptions) have been moved forward by one year with a 6% construction inflation factor added to the previously approved plan.
- 2 HAW Generator cost has been reduced from \$1Million down to \$250,000 for a reduced capacity (not entire building).
- 3 HS rear practice field facilities and storage was moved back for one year with the same estimated pricing.
- 4 MG HVAC renovations have been added to the second five years of the plan.
- 6 *The NHS fuel cell has been stricken as it would likely be funded by an incentive program, and space will be an issue.*
- 7 Year four of this plan represents last years year five, for which the Town had decided that "No Bonding" would occur, those two projects in that year were moved to year five.
- 8 Year nine will represent the next five year of no bonding. The HS HVAC equipment replacement was consequently moved to year ten.
- 9 A \$0 represents where the project was in the Board's November 6, 2019 approved CIP.
- 10 The HOM boiler and lighting project costs were refined and reduced by \$207,532.
- 11 The purchase of the vacant property at HAW has been removed from the plan.
- 12 The HOM gas and water lines have been removed from the plan.

# **TOWN OF NEWTOWN, CONNECTICUT**

## **Board of Education Non-lapsing Account Policy**

### **I. PURPOSE**

This Policy is established by the Board of Finance under Charter Chapter 2 Section 125, responsibility for establishing preferred financial practices and obligations. The purpose of the Non-Lapsing Education Account is primarily to provide the Board of Education with readily accessible contingency funds for emergencies and exceptional, unexpected expenses that were beyond the control of the Board of Education to foresee and account for in its annual budget.

### **II. STATUTORY LANGUAGE**

Pursuant to Connecticut General Statutes §10-248a and upon the request by the Board of Education, the Board of Finance may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town provided (1) such deposited amount does not exceed two per cent of the total budgeted appropriation for education for such prior fiscal year, (2) each expenditure from such account shall be made only for educational purposes, and (3) each such expenditure shall be authorized by the local board of education for such town.

### **III. FUNDS**

Each year, before August 31, the Newtown Public Schools Director of Business recommends to the Board of Education to deposit into the non-lapsing account any unexpended funds from the prior fiscal year's general operating budget. The general operating budget is an authorization to spend a defined sum for educational purposes. The Town's General Fund provides the funds to the Board of Education operating budget. Any deposit into the non-lapsing account is a transfer of funds from the Town's General Fund and represents surplus expenses that had been budgeted for but were not expended in that fiscal year.

### **IV. DEPOSITS**

No later than August 31 of each year and in accordance with Conn. Gen. Stat. §10-248a, the Board of Education will request unexpended funds to be placed in the non-lapsing education account. As part of that request, the Board of Education will identify the source of the funds and will submit a general plan for any anticipated future use. The Board of Finance will meet, consider, and act on the request. All funds in the non-lapsing education account will remain in the account until an expenditure request is formally made by the Board of Education to the Board of Finance.

### **V. REQUESTS FOR EXPENDITURES**

Once an expenditure request is made by the Board of Education, the Board of Finance will consider it at its next regularly scheduled meeting. With such request, the Board of Education will identify the purpose and justification for use of those funds. In addition, the Board of Education will provide a financial impact statement to fully apprise the Board of Finance of the anticipated ongoing costs and/or savings with such proposed expenditure(s). Once an expenditure has been approved, the Board of Finance will inform the Legislative Council.

**TOWN OF NEWTOWN, CONNECTICUT**  
**Board of Education Non-lapsing Account Policy**

**VI. POLICY REVIEW**

This policy shall be reviewed by the Board of Finance at a minimum, on a bi-annual basis, during the month of May in each even 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 Education and Legislative Council.

Adopted by Board of Finance: \_\_\_\_\_.

Adopted by Board of Education: \_\_\_\_\_.

Approved by Legislative Council: \_\_\_\_\_.

Town of Newtown									PAGE 1 OF 1
2019-20 Fiscal Year End Budget Transfer Request #2									
							Transfers		
<u>Department</u>		<u>Account Number</u>		<u>Account Name</u>			<u>From</u>	<u>To</u>	
Selectmen - Other		101-11-105-0000-5443		Copier Leasing			4,000		
Selectmen - Other		101-11-105-0000-5531		Postage				4,000	
							4,000	4,000	
	<u>EXPLANATION:</u>								
	Inter-departmental transfer.Late bill was received in August.								
	Amount is available in copier leasing due to new leases.								
							Transfers		
<u>Department</u>		<u>Account Number</u>		<u>Account Name</u>			<u>From</u>	<u>To</u>	
Fire		101-12-320-0000-5290		Other Employee Benefits			3,000		
Fire		101-12-320-0000-5310		Prof Services			1,000		
Fire		101-12-320-0000-5621		Energy - Natural Gas			2,000		
Fire		101-12-320-0000-5435		Radio & Pager				6,000	
							6,000	6,000	
	<u>EXPLANATION:</u>								
	Inter-departmental transfer. Typical rebalancing of Fire Commission accounts.								