



Chairman S. Naomi Rodriguez

TOWN OF LEDYARD CONNECTICUT TOWN COUNCIL

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council@ledyardct.org

February 29, 2024

Mr. Alex Rode, Chairman
Ledyard Board of Education
4 Blonders Boulevard
Ledyard, Connecticut 06339

Dear Chairman Rode:

With the receipt of the Annual Audit for the Fiscal Year Ending June 30, 2023, as presented by CliftonLarsonAllen, LLC at the Finance Committee's February 7, 2024 meeting, the Town Council approved to appropriate and transfer the Board of Education Fiscal Year 2022/2023 audited surplus in the amount of \$217,387 from the unrestricted fund balance to Account #21070101-58250 (BOE Reserve Fund); in accordance with the attached "*Resolution Creating a Funding Mechanism for Making Annual Appropriations to a Capital Reserve Fund for the Board of Education*" adopted on September 28, 1988.

As been done in prior years these yearend surplus funds will be applied toward the tax levy needed to support the Board of Education's Capital Projects, as presented in your request for the upcoming Fiscal Year 2024/2025 Budget.

In addition, at our February 28, 2024 meeting the Town Council approved to set-up a new, stand alone, *Board of Education Capital Fund for Non-Bonded Board of Education Capital Items* to reside outside of the Town's Capital Nonrecurring Fund (CNR Fund 210).

The intent of establishing a stand-alone Capital Fund for non-bonded capital expenses was to streamline processes and increase efficiencies within both the Board of Education and General Government Finance Departments. With the management of this new Board of Education Capital Fund the Town Council trusts that Board of Education will be mindful to adhere to Regulation #3320 "*Purchasing Procedures Guidelines for Bids and Quotes*" and to maintain an up-to-date accounting of this Fund.

Our concerted efforts to ensure that our taxpayers' dollars were being spent as intended is essential, as we have been entrusted to be watchful stewards of the town's funds.

Should you have any questions regarding these actions, please do not hesitate to contact me at telephone (860) 910-9918; or email: naomir@ledyardct.org.

Sincerely,

S. Naomi Rodriguez
Chairman

Attachments

cc: Mayor Allyn, III, Director of Finance, Treasurer, Superintendent Hartling, BOE Finance Director, Board of Education

A Resolution Creating a Funding Mechanism for Making Annual Appropriations to a Capital Reserve Fund for the Board of Education

WHEREAS, The Town Council is the budget making authority and the legislative body of the town and has all the powers and duties contained in Chapter 108 of the General Statutes, as amended, of the State of Connecticut for the creation of a "Reserve Fund for Capital and Non-Recurring Expenditures"; and

WHEREAS, There is no funding mechanism within the Board of Education's authority under Chapter 170, Section 10-222 (vide supra) to allocate expenditures beyond the budgetary year for capital needs; and

WHEREAS, A Five Year Capital Plan for Repair and Refurbishment of the Ledyard Public Schools has been issued by the Superintendent of Schools with periodic updating; and

WHEREAS, Funding for repair and refurbishment of Ledyard's schools is not always conducted in a timely manner because of other educational priorities; and

WHEREAS, Unanticipated capital expenditures may also occur during subsequent budget years; and

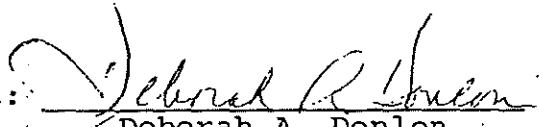
WHEREAS, Annual surpluses may accumulate within the Board of Education's budget; and

WHEREAS, The Board of Education may elect not to return surplus funds to the General Fund, because it lacks the authority to appropriate funds beyond the current fiscal year, and therefore may decide to spend all or portions of this surplus at the close of the fiscal year;

NOW, THEREFORE BE IT RESOLVED That the Town Council of Ledyard shall establish a separate line item under the Capital Non-Recurring Account: Capital Expenditures for the Board of Education. All surplus funds returned to the General Fund by the Board of Education are to be deposited in the Capital Reserve Fund for the Board of Education starting with the end of the 1987-1988 budgetary year. Surplus funds shall be defined as reserves accumulated by the Board of Education according to their year-end audit statement.

Approved by Ledyard Town Council on September 28, 1988.

Attest:


Deborah A. Donlon
Council Clerk

Board of Education Regulation 3320

Purchasing Procedures Guidelines for Bids and Quotes

1. Goods and Services Estimated to Cost between \$5,000 and \$14,999

The administrator in charge must obtain at least three (3) quotes from separate vendors. These quotes will be kept on file for a year after purchase.

2. Goods and Services Estimated to Cost between \$15,000 and \$29,999 The district will obtain written quotes for these items. General specifications will be drawn up, and quotes will be solicited from reasonable vendors, but legal advertising will not be required. The Superintendent shall award the bid.

3. Goods and Services Estimated to Cost in excess of \$30,000 These items will require formal bid procedures that include legal advertisements, solicitation from all reasonable vendors, sealed bids with a public opening, and evaluation of quotes/proposals. The Superintendent shall award the bid.

4. Professional Services Bids for professional services will be determined on price and scope of work following an assessment of the qualified bidder's overall approach to the project and past performance.

5. Exceptions

It will not be necessary to follow these procedures for "sole source" goods e.g., items on the State or other recognized bid lists, items purchased directly from the manufacturer, or for items that have the same price regardless of the vendor.

Any other exceptions to these regulations must have the Superintendent's prior approval. When it is deemed in the best interest of the school district more stringent bid procedures may be applied.

Bid Process

1. The Business Manager or designee shall periodically estimate requirements of standard items or classes of items and make quantity purchases, in order to save money. Whenever storage facilities or other conditions make it impractical to receive an entire order at one time, the total quantity should be bid and staggered delivery dates made a part of the bid specifications, or estimated quantities bid with deliveries to be made as requested.
2. Bid instructions and specifications should be clear and complete, setting forth all necessary conditions conducive to competitive bidding.
3. The Business Manager or designee shall seek bids from those sources able to offer the best prices, consistent with quality, delivery and service.
4. The sealed bids shall be opened in public at the prescribed time and place and tabulated for review. Whether or not bid opening occurs exactly at the time advertised, no bids may be accepted after said advertised time. The official time shall be the clock within the Board of Education's Superintendent's Office.

5. After the bids have been opened and tabulated, they will be available for those interested to copy or examine. Original documents shall not, however, be removed from the Board of Education office. Any reproduction charges shall be in accordance with Board policy and state statutes.