



TOWN OF LEDYARD

741 Colonel Ledyard Highway
Ledyard, Connecticut 06339

Finance Committee Meeting Minutes

Chairman Gary St. Vil

Regular Meeting

Wednesday, October 15, 2025

5:00 PM

Town Hall Annex Building - Hybrid
Format

In -Person: Council Chambers, Town Hall Annex Building

Remote Participation: Information Noted Below:

Join Zoom Meeting from your Computer, Smart Phone or Tablet:

<https://us06web.zoom.us/j/87505139543?pwd=2GqtIHF7bFDtuebLCib7Lnd9atzFpK.1>
by Audio only: Telephone: +1 646 558 8656; Meeting ID: 875 0513 9543; Passcode:
482120

I CALL TO ORDER

the Meeting was called to order by Committee Chairman Councilor Saccone at 5:00 p.m. at the Council Chambers Town Hall Annex Building.

Councilor Saccone welcomed all to the Hybrid Meeting. He stated for the Town Council Finance Committee and members of the Public who were participating via video conference that the remote meeting information was available on the Agenda that was posted on the Town's Website - Granicus-Legistar Meeting Portal.

II. ROLL CALL

Present: Tony Saccone
Tim Ryan

Excused: Jessica Buhle

In addition, the following were present:

Fred Allyn, II Mayor
Matthew Bonin Finance Director
Jeff Erhart Gales Ferry Fire Chief District #2
Jason Hartling School Superintendent
Roxanne Maher Administrative Assistant

- ❖ MOTION to amend the Agenda to change New Business Item # 3 from a MOTION to a only a Discussion as noted below:

- (3) *Discussion regarding ~~MOTION to recommend the Town Council~~ the appropriation *of the receipt of additional Impact Aid Revenues.* and transfer \$157,133 from Account #10188210-59300 (Transferred Funds) to Account #22570101-58250 (BOE CNR Reserve Fund);*

In addition, appropriate \$157,133 to Account #225670101-58250 (BOE CNR Reserve Fund).

Moved by Councilor Ryan, seconded by Councilor Saccone

Discussion: None.

VOTE: 2- 0 Approved and so declared

A motion was made by Ryan, seconded by Saccone, that this be Approved and so declared. The motion carried by the following vote:

RESULT: APPROVED AND SO DECLARED

MOVER: Tim Ryan

SECONDER: Tony Saccone

AYE: 2 Saccone and Ryan

EXCUSED: 1 Buhle

III. RESIDENTS & PROPERTY OWNERS COMMENTS

None.

IV. PRESENTATIONS / INFORMATIONAL ITEMS

None

V. APPROVAL OF MINUTES

MOTION to approve the Finance Committee Regular Meeting Minutes of September 17, 2025.

RESULT: APPROVED AND SO DECLARED

MOVER: Tim Ryan

SECONDER: Tony Saccone

VI. Finance Director's Report - Fiscal Year 2025-2026

Finance Director Matthew Bonin reported that the Annual Audit for Fiscal Year Ending June 30, 2025 was underway. He stated last week LawsonAllenClifton LLP were on-sit at the Town Hall. However, he stated a lot of the work they do can now be done remotely, noting they have access to the Munis Financial System. He stated the Annual Audit was now being handled by the Auditors.

RESULT: CONTINUE**VII. Financial Reports - Fiscal Year 2025-2026**

Finance Director Matthew Bonin noted the following:

- **Pre-Audit Finals** - Mr. Bonin stated attached to tonight's Agenda on the Meeting Portal were the "Pre-Audit Final Reports" explaining these Reports were done after the Finance Department completed their Year-End Adjustments. He stated the Annual Audit work was being handled by Auditors LawsonAllenClifton, LLP.
- **Projected Surplus Report** - Mr. Bonin stated that he provided the Finance Committee with hard copies this evening of the Projected Surplus for Fiscal Year Ending June 30, 2025. He stated that this Report was based on the *Year-to-Date Budget verses Actuals* for the Revenues Report and the Expenditures Reports. He noted the following projections
 - ✓ **General Government Projected Surplus** - Just under a \$200,000 Surplus for the General Government- Mr. Bonin stated that this number included not having to use the Mil Rate Stabilization Fund, as had been budgeted.

Councilor Saccone questioned the dollar amount that they has planned to use from the Mil Rate Stabilization Fund. Mr. Bonin stated that it was about \$1 million.

- **Agri-Science (Vo-Ag) \$250,636 Revenue Overage**. Mr. Bonin explained that the Projected Surplus Report already takes into consideration the transfer of the \$250,636 to the Board of Education Capital Account; as approved by the Town Council at their September 10, 2025 meeting.
- **Impact Aid \$157,133 Revenue Overage** - Mr. Bonin stated the Projected Surplus does not take into account moving the Impact Aid Revenue overage, should the Town Council take an action to do that.
- ✓ **Board of Education Projected Operating Budget Surplus** for Fiscal Year 2024/2025 - Just under \$213,000. Mr. Bonin stated in accordance with "A Resolution Creating a Funding Mechanism for Making Annual Appropriations to a Capital Reserve Fund for the Board of Education" - Adopted on September 28, 1988; that these funds would be transferred to the Board of Education's Capital Account. Mr. Bonin

explained that this transfer of surplus funds; which would come off of the Fund Balance, would take place in the next fiscal year (fy 25/26), because the transfer had to done after the Annual Audit has been completed.

Fund Balance - Councilor Ryan questioned whether the net results would mean that the Fund Balance for the start of the current fiscal year (25/26) would be slightly less than the previous year. Mr. Bonin stated that Councilor Ryan's comment was correct, noting with transferring the Board of Education's \$213,000 Operating Surplus from Fund Balance to their Capital Account, that the Fund Balance for the current fiscal year (fy 25/26) would be less than the prior year.

Board of Education Surplus - Councilor Saccone stated with the transfer of the Board of Education's Operating Budget Surplus of \$213,000 that they would receive

a total of \$463,636 in their Capital Account. Mr. Bonin stated that once the Annual Audit was completed that the Board of Education would have received \$250,636 (Agri-Science (Vo-AG *Revenue Overage*) plus the \$213,000 (BOE Operating Surplus) totaling \$463,636. He stated although he did not expect the surplus number would change, that they had to wait until the Annual Audit has been completed for the Board of Education's Operating Surplus to be transferred to their Capital Non-Recurring Account (CNR).

Undesignated Fund Balance - Councilor Ryan stated post Audit, if the numbers hold, that the town's Undesignated Fund Balance would be equivalent to the previous year. Mr. Bonin stated correct, explaining that there was a town goal to increase their Undesignated Fund Balance. Mayor Allyn, III noted per the "*Town of Ledyard Fund Balance Reserve Policy*" that the Town Council adopted on May 23, 2018 set a goal to increase the Town's Undesignated Fund Balance to 10% by 2037 of the town's total operating expenditure budget. He stated that they were trying to meet that goal in some small incremental manner each year that they can.

RESULT: CONTINUE

VIII. OLD BUSINESS

1. Discussion regarding potential uses for the funding received from the National Opioid Settlement Payments.

Mayor Allyn, III, stated that the Town would continue to receive funding from the Sackler Family Trust - Purdue Pharma Distributor Opioid Settlement through 2034; noting that recently the Town received notification that three or four more manufactures would be settling. He suggested as the Finance Committee prepares its "*Transition Memo*" to the incoming Committee that they suggest putting this item on their Agenda twice a year to consider the distribution of funds to non-profits that were doing the work in their community for Opioid Prevention and Recovery, which included a variety of different programs such as

- Ledyard Prevention Coalition
- Community Speaks Out
- Connecticut Recovery Support .
- The DARE Program in Ledyard Public Schools

Councilor Saccone questioned whether other towns were doing anything different with their Opioid Settlement Funding. Mayor Allyn stated he has seen towns do a number of things with the Opioid Settlement Funding noting as an example that Groton heavily invested in Community Speaks Out. However, he stated that he believed that Ledyard was doing a good job to level spread the funding amongst other Organizations, similar to how they used their American Rescue Plan Act (ARPA) Funding. He noted that the

Organizations that Ledyard has provided funding to has ranged from helping individuals with addiction, to rehousing people, to helping people obtain some workforce experience, working with the kids through the DARE Program, and

training other organizations and family members how to administer Narcan in the event of an overdose. He stated that hopefully the Community Relations Committee for Diversity, Equity & Inclusion would also work to seek out other partners for the future distribution of the Opioid Settlement Funding.

Finance Director Matthew Bonin stated that some towns have not allocated any of the Opioid Settlement Funding they have received. Mayor Allyn stated as of last year that 95% of Connecticut towns had not yet allocated even \$1 of the funding.

Councilor Saccone questioned whether there has been any discussion at the State level to change how the Opioid Settlement Funding could be used. Mayor Allyn explained that the Opioid Settlement Funding was a Federal Settlement with the Opioid Manufacturers and Distributors, noting that it was a global legal settlement. He stated the scope for the use of the funding was limited; however, he stated that Ledyard was meeting the scope for the use of the funds.

RESULT: CONTINUE

2. Continued discussion regarding the status and possible changes to Capital Improvement Plan (CIP) and Capital Non-Recurring (CNR) Fund based on the American Rescue Act Funding (ARPA) and the process to approve ARPA Projects and expend ARPA Funding.

Mayor Allyn stated all of the *American Rescue Act* Funding (ARPA) has been allocated to the various approved projects. He explained the Department Heads were working to get their projects completed. He stated other than a final accounting, that there was not going to much for the incoming Finance Committee to do regarding this Agenda item.

Finance Director Matthew Bonin noted the Ledyard Center Sewer Line Extension Project, and he explained for Phase II of the Sewer Line Extension Project the town originally used Undesignated Funds. However, he stated that they were able to restore some of those funds based on the final costs of Phase I, and Phase III. He stated all of the ARPA Funding has been allocated; and that there should not be any additional actions required.

Councilor Ryan requested clarification regarding which government agency distributed the ARPA Funding. Mayor Allyn stated the ARPA Funding was distributed directly from the US Federal Treasury.

RESULT: CONTINUE

3. Continued discussion regarding upcoming potential Grant Opportunities.

Mayor Allyn, III, stated today Public Works Director/Town Engineer Steve Masalin had a Meeting with Southeastern Connecticut Council of Governments (SCCOG) to discuss a new Local Transportation Capital Improvement Program (LoTCIP) Grant

Application to seek funding to replace one of the bridges located on Lantern Hill Road that did not have a high/good rating. He stated this was a Pre-Application meeting to see if the Project was eligible to receive the LoTCIP Funding. He stated if today's meeting was favorable that it would save the Town about \$1.2 million. He stated Southeastern Connecticut Council of Governments (SCCOG) has \$17 million available for eligible LoTCIP Projects. He stated that Ledyard already knows that the Lantern Hill Road Bridge fit their eligibility criteria to be considered for funding.

Councilor Saccone questioned whether the Mayor reminded Mr. Masalin that the weight limit of the Bridge needed to be 42-tons based the weight of their Fire Apparatus. Mayor Allyn stated that he did convey Councilor Saccone's recommendation to Mr. Masalin and he asked that both of the Lantern Hill Road Bridges be engineered to bear 50-tons.

Councilor Ryan questioned whether the \$1.2 million would pay for Ledyard's share of the cost for the Bridge. Mayor Allyn stated the \$1.2 million would pay for the total cost of the Lantern Hill Road Bridge, explaining that this Bridge on Lantern Hill Road was solely Ledyard's responsibility. He stated the second Bridge on Lantern Hill Road, which was currently out of service was the bridge that was shared between Stonington and Ledyard. He stated the shared Bridge was being funded through the State Local Bridge Program.

RESULT: CONTINUE

4. Discussion scheduling Regular Quarterly Joint Finance Committee Meetings between the Town Council and Board of Education.

The Finance Committee agreed that with upcoming November 4, 2025 General Election to recommend to the incoming Finance Committee Members of the Town Council and Board of Education to continue their Joint Finance Committee meetings; and to schedule a Joint Meeting shortly after the two groups were seated sometime in early December, 2025.

RESULT: CONTINUE

5. Any Old Business proper to come before the Committee.
None.

IX. NEW BUSINESS

1. MOTION to authorize the submission of a grant request to the State of Connecticut for the removal of foam and cleaning of the foam system for Gales Ferry Engine 21.

MOTION to recommend the Town Council authorize the submission of a grant request to the State of Connecticut ~~in the amount of \$7,425~~ for the removal of foam and cleaning of the foam system for Gales Ferry Engine 21.

Moved by Councilor Ryan, seconded by Councilor Saccone

Discussion: Gales Ferry Fire Chief Jeff Erhart provided some background stating that the existing Legacy Firefighting Foam has been found to have Per-and Polyfluoroalkyl Substances (PFAS) in the product. He stated that changes to State Laws and awareness

in industry have resulted in new ‘*Clean Foams*’ becoming the industry standard. He explained that the State of Connecticut has allocated funding to support Departments in the state, including the payment of hazardous waste contractors to remove the old foam and clean the foam systems in the apparatus in order to prevent and protect firefighters exposure and environmental exposure to PFAS.

Chief Erhart continued by stating that Gales Ferry Engine 21 has the Legacy Firefighting Foam; however, he stated that they cannot use it; and they cannot dump the Legacy Firefighting Foam on the ground. He stated that he obtained a quote from one of the few Vendors (Croft) that do this type of work, and that he also confirmed with Jeff Morrisette, State Fire Administrator, that the quote and level of work was consistent with what he has been seeing from other Fire Companies have done. He stated that this was a reimbursement grant noting that the town would have to pay for the removal of the Legacy Firefighting Foam up-front and then submit a Form along with the invoices to the State to receive the reimbursement from the State.

Chief Erhart stated in speaking with Ledyard Center Fire Chief Jon Mann that District #1 also had a Fire Engine with the Legacy Firefighting Foam. Therefore, he noted that the Ledyard Center Fire Department - District #1 would most likely be seeking authorization to also submit this Grant Application for the removal of foam and cleaning of the foam system from their truck.

Councilor Saccone stated that it was his understanding that the State Grant Funding was running out quickly at the beginning of the fiscal year, and he questioned whether Chief Erhart found this to be the case. Chief Erhart stated when he talked with State Fire Administrator, Jeff Morrisette about the availability of the funding that he did not mention whether the funding was going quickly. However, he stated that Mr. Morrisette noted that the State Legislation was only providing funding to Municipalities and funding would not be distributed to independent Fire Companies or Tax Districts. However, he stated during their discussion, that he explained to Mr. Morrisette that the Gales Ferry Fire Company was a town related function, and that they were a town agency; and that Mr. Morrisette understood.

Councilor Saccone stated when they put the Legacy Firefighting Foam in Engine 21 that it cost about \$300; noting that it was now going to cost \$7,425 to get rid of it. Chief Erhart explained that once the Legacy Firefighting Foam was removed and the foam tank and water tank was cleaned that they would put the approved “New Foam” into Engine 21. He stated that the foam mixed with the water for petroleum based fires, such as car fires, etc.

Finance Director Matthew Bonin stated at a cost of \$7,425 that they would be required to seek three quotes in accordance with Ordinance #200-001 (rev 1) “An

Ordinance for Purchasing". Mr. Erhart stated that he would work to seek additional quotes, noting that he would ask the State if they had a list of Vendors that does this type of hazardous mitigation work.

Mr. Bonin explained that tonight's request was only to apply for the Grant, noting that once the grant funding has been received they would have to appropriate the grant funds.

Mayor Allyn stated that this grant was a reimbursement program, noting that the town would have to pay up-front to have the engine cleaned and then the State would reimburse the town.

Councilor Ryan stated that this Motion was only to authorize the town to submit the Grant Application, noting that it does not authorize the Fire Department to spend the money. He questioned how critical this request was. Chief Erhart stated it was not time sensitive.

The Finance Committee agreed to remove the following language "~~in the amount of \$7,425~~" as a "*Friendly Amendment*" from the Motion as noted above (page 6).

The Finance Committee asked Chief Erhart to come back when he has obtained the required three quotes, at which time they would authorize the funding to have the work done. Mayor Allyn suggested Chief Erhart try to obtain the three quotes for the Finance Committee's November 5, 2025 meeting, explaining that because of the Holidays the Town Council typically only meets once during the months of November and December.

VOTE: 2- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Tim Ryan

SECONDER: Tony Saccone

NAY: 2 Saccone and Ryan

EXCUSED: 1 Buhle

2. MOTION to amend the Fiscal Year 2025/2026 Standing Bid Waiver List to include the following:

- Freightliner/Alliance in East Hartford.

MOTION to recommend the Town Council amend the Fiscal Year 2025/2026 Standing Bid Waiver List to include the following Vendors:

- ~~Groton Utilities for Emergency Repairs to the Ledyard Water Infrastructure~~
- Freightliner/Alliance in East Hartford.

Moved by Councilor Ryan, seconded by Councilor Saccone

Discussion:

- Groton Utilities for Emergency Repairs to the Ledyard Water Infrastructure
Mayor Allyn explained that the Water Pollution Control Authority (WPCA) contracts with Groton Utilities for their water supply and delivery as well as maintenance of the water infrastructure. He stated when a watermain breaks that Groton Utilities repairs the waterline. He stated Groton Utilities was a subcontractor for the Town of Ledyard, however, repairing a watermain could be sizable work. He stated that he talked with WPCA Chairman Ed Lynch about what constitutes an “*Emergency Repair*” noting that if it was a watermain break that it would obviously be an Emergency Repair. However, he stated there were other things that might be biddable work and that they needed to be prepared to do that. He stated that WPCA Chairman Ed Lynch was going to try to define what constituted an *Emergency*. He stated that Groton Utilities was their water provider, noting that they had the equipment, manpower, and capability, therefore, it probably made sense for them to do a good amount of that work. He stated that Groton Utilities did a major watermain valve repair on a 16” watermain at the corner of Lorenze Parkway and Route 117 in the middle of the night; explaining that this repair was something that they did not have time to solicit bids for. However, he stated if they were going to add Groton Utilities to the Standing Bid Waiver List that they needed to define what constituted an “*Emergency*”

Administrative Assistant Roxanne Maher noted on September 25, 2019 the Town Council updated the July 13, 1994 “*Procedures/Policy For Emergency Expenditures And Appropriations*”.

Councilor Ryan noted the Town already had a Policy in place to justify an “*Emergency*”. He stated in reviewing WPCA Chairman Ed Lynch’s September 24, 2025 email that his justification to include Groton Utilities on the Standing Bid Waiver List rests on the fact that Groton Utilities does their own due diligence. Finance Director Matthew Bonin stated that Ledyard does not know what Groton Utilities’ “*Due Diligence*” is.

Councilor Saccone stated that Groton Utilities can repair a fire hydrant within hours if not days. He noted when he worked at the Groton Subbase they would wait six-months before they even started to dig to repair a fire hydrant. He stated that Groton Utilities has always provided great service for the town’s Fire Departments. Mayor Allyn stated that Ledyard had a fire hydrant that was poorly placed on the Multi-Use Pathway at the intersection of Gallup Hill Road and Colonel Ledyard Highway, and he noted that Groton Utilities was meticulous in moving the fire hydrant across the street to Colonel Ledyard Highway and placed it behind the guiderail. He stated Groton Utilities was good at what they do, noting it was their business. Councilor Saccone agreed with Mayor Allyn, noting that they had to be diligent with taxpayers money.

Councilor Ryan stated unless they had more information about Groton Utilities bid process, at this point he did not agree with adding Groton Utilities the Fiscal Year 2025/2026 Standing Bid Waiver List.

- Freightliner/Alliance in East Hartford.

Gales Ferry Fire Chief Jeff Erhart stated that Bull Dog has been the Gales Ferry Fire Company's main service provider for many years and that they were already on the Standing Bid Waiver List. However, he stated that they have also used Freightliner/Alliance in the past for routine maintenance and repairs to their fire apparatus; along with a few other service providers. He stated that Freightliner/Alliance has been doing a lot of repair work on their aging tanker truck and other aging pieces of apparatus. Therefore, he stated that Freightliner/Alliance has intimate knowledge of the complexity of a couple of the Fire Company's apparatus, which was a benefit to help troubleshoot problems quicker and more efficiently. He stated the Public Works Department also used Freightliner/Alliance noting that he thought at one time they were on the Standing Bid Waiver List. He went on to explain that because of their aging fleet that their preventative maintenance, routine checks, and annual inspections cost on average a few thousand dollars. However, he stated with the addition of any repairs the cost often exceeds the \$5,000 threshold provided in Ordinance #200-001 "*Purchasing Ordinance*" which would then require the Gales Ferry Fire Company to seek a minimum of three quotes. He stated although he was asking that Freightliner/Alliance be added to the Standing Bid Waiver List that what he was trying to do was leverage the best work for the least amount of money. He stated because Bull Dog was on the Standing Bid Waiver List that they were limited to Bull Dog. He stated because the number of mechanics for fire service vehicles was limited that if he had a larger list of vendors that he could better leverage their options for maintenance and repair work.

Councilor Ryan stated by having multiple vendors on the Standing Bid Waiver List for the same purpose would basically put them back to *Square One* which was soliciting competitive bids. However, he stated for the Fire Departments and for the Police Department for when they have emergency repairs; that it would be good to have the ability to contract with them quicker.

Councilor Ryan continued by noting Chief Erhart's October 2, 2025 email in which he mentioned that the Gales Ferry Tanker was at Freightliner/Alliance in East Hartford; and that the bills and repairs were going to fall somewhere between \$6,000 to \$10,000. Councilor Ryan questioned the original cost estimate. Chief Erhart stated for a number of years they were plagued by a Pump Pressure issue. He stated that they had a number of agencies look at the Pump Pressure issue explaining that sometimes they diagnosed the issue and sometimes they could not. He stated that they still have not been able to figure out the problem factor, noting that he thought it was an engineering issue in the system. He stated the last thing they have not replaced was the Pump Controller System, which was an electronic box, noting that the cost of the device was just under \$5,000. He stated while the work was underway there were

a number of other things that needed to be addressed such as the two air brake drums needed to be replaced because they would not pass the Department of Transportation (DOT) Inspection. Therefore, he stated that the costs exceeded the \$5,000 threshold which would require them to solicit three quotes, noting that the Tanker has been sitting at Freightliner/Alliance for some time.

Councilor Ryan stated the rationale noted in the request to add Freightliner/Alliance to the Fiscal Year 2025/2026 Standing Bid Waiver List was because they were familiar with the Gales Ferry Fire Company's Freightliner Trucks. Chief Erhart stated that Freightliner/Alliance can do on the spot emergency repairs.

Councilor Saccone stated that the Gales Ferry Fire Company had used Freightliner/Alliance in years past. However, he stated the reason they stopped using them was because they were in Hartford and they would charge \$90.00 an hour to have a driver bring the trucks to Hartford. Chief Erhart stated that the Gales Ferry Fire Company's solution to save the cost for the driver, was to have a member from the Gales Ferry Fire Company drive the Truck to Hartford and then they pick up truck when the work has been completed.

The Finance Committee agreed to remove ~~Groton Utilities for Emergency Repairs to the Ledyard Water Infrastructure~~ as a "Friendly Amendment" as noted above (page 7).

Councilor Ryan stated once the Finance Committee received additional information from the Water Pollution Control Authority, as noted by the Finance Director, that they could

VOTE: 2- 0 Approved and so declared

The Finance Committee thanked Chief Erhart for attending tonight's meeting. Chief Erhart left the meeting at 5:34 p.m.

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Tim Ryan

SECONDER: Tony Saccone

NAY: 2 Saccone and Ryan

EXCUSED: 1 Buhle

3. MOTION to appropriate and transfer \$157,133 from Account #10188210-59300 (Transferred Funds) to Account #22570101-58250 (BOE CNR Reserve Fund);

In addition, appropriate \$157,133 to Account #225670101-58250 (BOE CNR Reserve Fund) ..end.

Discussion regarding ~~MOTION to recommend the Town Council~~ to appropriate *the receipt of additional Impact Aid Revenues* and transfer \$157,133 from Account #10188210-59300 (Transferred Funds) to Account #22570101-58250 (BOE CNR Reserve Fund);

In addition, appropriate \$157,133 to Account #225670101-58250 (BOE CNR Reserve Fund).

Discussion: School Superintendent Jason Hartling stated as directed by the Town Council last year (February 29, 2024 letter) the Board of Education submitted a request dated July 29, 2025 for the \$157,133 Surplus Impact Aid Revenue to be appropriated to their Capital Account to be used for Capital Improvement Projects. He noted that the Board of Education identified several Capital Improvement Projects and submitted their List to the Town Council. He thanked Councilor Saccone for his September 24, 2025 letter in which he challenged the Capital Projects the Board of Education identified, and he noted the Board of Education was now in a holding pattern.

Councilor Saccone noted two of the Capital Projects the Board of Education identified in their July 29, 2025 letter were not funded through the Fiscal Year 2025/2026 Budget. However, he stated three of the projects the Board of Education identified for the use of the additional Impact Aid Funding were funded in the Fiscal Year 2025/2026 Budget as noted below:

- \$65,000 High School Gym Ceiling Repairs (Not funded)
- \$15,000 High School Enclosed Bid nesting locations (Funded)
- \$45,000 High School Baseball Field Renovations (Not funded)
- \$10,000 High School Sewer Piping Replacement (Funded)
- \$22,000 High School Boiler System Heating Repairs (Funded)

School Superintendent Jason Hartling stated although the Capital Improvement Plan (CIP) in the Fiscal Year 2025/2026 Budget showed that the Town Council approved these Board of Education Projects that theoretically the funding was supposed to come from the Board of Education's Operating Budget, or from "Other". He stated because the Board of Education did not have any funding in their Operating Budget for these Capital Projects that he found that the funding existed in the Board of Education's Capital Non-Recurring Fund (CNR). He stated in order to fund these Projects that they would need to have an allocation; or the Board of Education would have to swap out other projects that were already approved. He stated there was no tax levy awarded to the Board of Education in the Fiscal Year 2025/2026 Budget to complete the Projects listed in their July 29, 2025 request.

Finance Director Matthew Bonin noted his September 24, 2025 email to Councilor Saccone in which he explained the following two projects that were identified in Councilor Saccone's September 24, 2025 letter to the Board of Education were not funded, noting that they were cut late in the budget process

- \$65,000 High School Gym Ceiling Repairs
- \$45,000 High School Baseball Field Renovations

Mr. Bonin stated along with his email that he also provided a letter dated February, 29, 2024 from former Town Council Chairman Rodriguez which explained the application of the Board of Education's Budget surplus to the BOE Capital Account as follows:

"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".

Mr. Hartling stated that he did not see Mr. Bonin's September 24, 2025 email.

Councilor Saccone noted that Mr. Mr. Bonin's September 24, 2025 email was attached to the Agenda Packet on the meeting portal for tonight's meeting and he read the email as follows:

"From: Matthew Bonin <finance.director@ledyardct.org>

Sent: Wednesday, September 24, 2025 3:17 PM

To: Tony Saccone <tsac@ledyardct.org>

Cc: Roxanne Maher <council@ledyardct.org>; Fred Allyn, III <mayor@ledyardct.org>

Subject: RE: Additional Impact Aid Funding Request - Finance Committee letter dated 9/24/2025

Good Afternoon Tony,

As discussed - here is the backup.

There are two projects identified in your letter that were not funded - they were cut late in the budget process (see attached red lined projects).

I've also attached a letter from FY 24 that explains the application of the BOE surplus to the BOE. This is nothing new. While this letter pertains to the FY 22/23 surplus - it's how we treated last year's surplus as well.

There were \$114,500 of BOE projects funded in the FY 25/26 budget. The funding source was the FY 24 audited surplus - NOT TAX LEVY but they are still considered funded. These funds were transferred to the BOE in March of 2025 with no assigned capital projects. The budget process assigned those projects.

Please reach out with any questions.

Regards,

Matt"

Superintendent Hartling stated that there was a fundamental misunderstanding between the Board of Education and the General Government. He stated the Board of Education's Capital Non-Recurring Fund (CNR) was under the control of the Board of Education; and he explained that they allocated funding from their CNR Account for emergency capital projects such as the Gallup Hill School Water Heater, noting that the

Board of Education does not have a Capital Sinking Fund. He stated those CNR Funds was not money that the Town transferred to the Board of Education. He stated the Board of Education already took action to transfer their Fiscal Year 2024/2025 Year-End Balance to their Capital Non-Recurring (CNR) Account. He stated the lack of communication was where they were getting hung up.

Councilor Saccone addressed Mr. Hartling's comment that "*The Board of Education already took action to transfer their Fiscal Year 2024/2025 Year-End Balance to their Capital Non-Recurring (CNR) Account*"; and he noted that the Year-End Balance would not be available until the Annual Audit for Fiscal Year 2024/2025 has been completed. Finance Director Matthew Bonin stated that Councilor Saccone's comment was correct. Mr. Hartling stated there was a change in the State Law that permitted the Board of Education "*To have a Non-Lapsing Account*" which was their Capital Non-Recurring Account (CNR). He noted at their February 28, 2024 meeting the Town Council voted 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). He stated this Town Council action transferred the responsibility of the BOE CNR Fund to the Board of Education. He stated that this was a good conversation for a joint Finance Committee meeting. He stated as he and Councilor Saccone discussed on the telephone that they were trying to see where the Tax Levy Allocation was; noting that they were trying to spend money that was already transferred over to the Board of Education.

Councilor Ryan stated during the past four budget years that he recalled the Town Council taking an action to transfer fund Year End Balances to the Board of Education's Capital Non-Recurring Account (CNR) which was based on their Audited Operational Budget Surplus per the "*Resolution Creating a Funding Mechanism for Making Annual Appropriations to a Capital Reserve Fund for the Board of Education*" adopted on September 28, 1988. He stated during the previous years that he has never heard that the Board of Education could take that action themselves.

Mr. Hartling explained that the Board of Education could transfer their Year-End Fund Balance to their Capital Non-Recurring Account (CNR) because the following two things happened: (1) Town Council transferred the Board of Education's Capital Non-Recurring Fund from the auspices from the General Government to the Board of Education (2/28/2024) so now the Board of Education manages those funds through

their actions; and (2) State Law changed permitting local Board of Educations to maintain a *Non-Lapsing Account*. He stated these two things changed the way the Town Council and Board of Education interacted with the Board of Education's Capital Non-Recurring Account. He stated the past practice was that the Board of Education would present a Project and the Town Council would allocate the funds for the Project. However, he stated with the Board of Education's Capital Non-Recuring (CNR) Account that the Board of Education now has to vote to allocate the funding for a Project. He stated the Board of Education did not request the Town Council transfer the responsibilities of BOE CNR Account to the Board of Education; and therefore, the Board of Education has had to adapt to the process as best they could.

Councilor Ryan questioned the State Legislation Mr. Hartling referred to. Mr. Hartling stated that he would get back to Councilor Ryan with the Legislation that permitted Board of Educations to have *Non-Lapsing Account*. Councilor Ryan requested

clarification regarding the process relative to the Board of Education's Year-End Surplus. Finance Director Matthew Bonin explained because of the "*Resolution Creating a Funding Mechanism for Making Annual Appropriations to a Capital Reserve Fund for the Board of Education*" adopted on September 28, 1988; that each year the Board of Education's Surplus was moved over the Board of Education's Capital Non-Recurring Account. He stated it was more of a formality for the Town Council to vote to transfer the Board of Education's Budget Surplus to their Capital Non-Recurring Account (CNR).

Mr. Bonin continued by addressing the Town Council's February 28, 2024 action 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). He explained that moving the Board of Education's Capital Non-Recurring Account to the Board of Education was merely an accounting move so that the Board of Education's purchase orders and invoices for capital projects did not fall on his plate; explaining that it was not to relinquish the oversight. Councilor Ryan stated that there needed to be more discussion on this. Mr. Hartling stated he appreciated the dialogue about removing things from the town's plate. However, he stated when they move funds to be under the Board of Education that they then have a fiduciary responsibly to allocate them; and he explained that State Law does not permit the Town Council to appropriate the funds they previously sent to the Board of Education. Therefore, he stated that it creates a challenge, and that it was a matter of how they communicate so that everyone was clear on how they were moving forward. He stated that he did not believe there was a mechanism that says: "*You can allocate the funds and the accounting responsibilities to the Board of Education, but that the Town Council could still maintain control*". He stated they could work together to figure this all out. Councilor Saccone stated they could discuss this subject during the Joint Finance Committee Meetings between the Town Council and Board of Education. However, he stated the item on tonight's Agenda was the additional Impact Aid Funding that was received for Fiscal Year 2024/2025.

Councilor Saccone continued by stating it was his understanding that once the Impact Aid Funding was received it was not required to be allocated to the Board of Education, because the Board of Education's budget had been already approved. Superintendent Hartling stated that he did not disagree with Councilor Saccone's comments, noting that it was not a State Law to do that. However, he stated that it has been the practice of the Town of Ledyard to use the extra Impact Aid Funds for the purpose of Capital Projects. He stated the town has been disciplined to do that because the Board of Education does not have a Sinking Fund; and they do not have a mechanism to fund Capital Projects, noting as they saw with the Fiscal Year 2025/2026 Budget they cut the funding for the Board of Education's capital items. He stated that he was happy to see that the Town Council increased the Impact Aid Revenue in the Fiscal Year 2025/2026 Budget which was based on information that was received later in the budget process. He stated trying to get the capital projects completed was part of the larger picture, noting that it was not easy to do especially because the town was not flush with cash to do those things. He stated the Board of Education continues to push capital projects down the road; and that he was trying to figure out how to get these projects accomplished for the schools and their community. He stated in 2018 that it was additional Impact Aid Funding, and additional Education Cost Sharing (ECS) Funding that paid for the installation of the High School Artificial Turf Field. He stated this was the practice for the last nine-years and that it was within the Town Council's preview to change that practice.

POST MEETING NOTE: In accordance with the *“Resolution To Approve An Appropriation In The Amount of \$616,163 Over The Approved \$1,923,087 For The Ledyard High School Track And Multi-Use Field”* approved on December 23, 2019 the funding sources for the turf field were as follow:

“That the source of funds in a combined total amount not to exceed TWO MILLION, FIVE HUNDRED THIRTY-NINE THOUSAND, TWO HUNDRED AND FIFTY DOLLARS (\$2,539,250) to finance the Ledyard High School Track and Multi-Use Field shall be allocated as follows: SIX HUNDRED SIXTEEN THOUSAND, ONE HUNDRED SIXTY-THREE DOLLARS (\$616,163) from Account #22101010-59300 (Mill Rate Stabilization Fund-Transferred Funds) and ONE MILLION, NINE HUNDRED TWENTY-THREE THOUSAND, EIGHTY-SEVEN DOLLARS (\$1,923,087) from Account #10188210-59300 (General Fund Transferred Funds) providing that the Mayor, the Director of Finance and the Treasurer, or any two of them of the Town, shall certify that there are available unappropriated general fund resources in excess of the proposed appropriation.”

Councilor Ryan questioned whether the Board of Education intended to use the anticipated un-audited \$213,000 Board of Education's Fiscal Year 2024/2025 Surplus for Capital Projects that were not funded. Mr. Hartling stated the Board of Education has not made any appropriations for those \$213,000 because the numbers were not yet final. He stated the Board of Education has been disciplined to only use their Year-End Budget Surplus for their approved capital projects and/or their

approved expenditures that were above and beyond, such as the Gallup Hill School Hot Water Tank Replacement which cost about \$35,000 - \$40,000. He stated the Board of Education does not have the funds to swing should they have a significant capital project outlay or emergency. He stated this has been going on for a number of years, noting that in the past the Board of Education would come to the Town Council to access the CNR Fund. However, he stated this process has been eliminated because the Capital Non-Recurring Fund has been transferred over to the Board of Education. He noted as an example that last year the Board of Education budgeted \$350,000 for maintenance and repairs; however, they spent over \$400,000 for emergency repairs, noting that they do not have a Sinking Fund or the resources for building emergencies. However, he stated this was a bigger discussion for the community.

Councilor Saccone stated during the two-years he has served on the Town Council that what he has heard from the community was to hold the line on taxes; while their buildings, vehicles, and especially the school buildings were deteriorating. He stated that he understood what Mr. Harting was saying and that he was on the Board of Education's side; however, he stated the community does not want to hear that. He stated the bigger conversation with the community should be that *"They have to support \$500,000 a year for capital projects, with most of those funds going to the schools, because they had the majority of the buildings in town"*. He stated the bigger picture was to talk to the taxpayers, however, he commented that they do not want to hear it.

Mr. Hartling stated outside the significant bond projects that the Board of Education has funded their capital improvements with the limited amount of budget surplus they have at the end of the each year; or if they received any additional Impact Aid funding, which was difficult to predict. He stated should the Town Council choose not to fund the Board of Education's Capital Improvements with the additional Impact Aid Funding then they would need to look at other opportunities; and that this would need to be a community conversation. He stated that they could figure it out if they sit in a room and work together, which was all he could ask for.

Councilor Saccone asked Mr. Hartling to submit a Prioritized List of Capital Projects for the use the additional \$157,133 Impact Aid Funding that was received for Fiscal Year 2024/2025. Mr. Hartling stated that the Board of Education has discussed providing another list of Capital Projects for the use of the additional Impact Aid Funding, because there was the perception that the following projects, which the Board of Education submitted in their July 29, 2025 letter, were funded:

- \$15,000 High School Enclosed Bid nesting locations
- \$10,000 High School Sewer Piping Replacement
- \$22,000 High School Boiler System Heating Repairs

Mr. Hartling stated that he would work with the Board of Education to vote on another set of projects for the use of the additional \$157,133 Impact Aid Funding to submit to the Town Council.

RESULT: DISCUSSED

4. MOTION to appropriate \$8,000 to Account #20810201-50000-24207 (Cemetery Committee - Grant Expense) to recognize the grant awarded by the State of Connecticut Office of Policy and Management entitled "Neglected Cemetery Account Grant Program".

Moved by Councilor Ryan, seconded by Councilor Saccone

Discussion: Mayor Allyn, III, explained that at their February 12, 2025 meeting the Town Council authorized the Town to submit a *Neglected Cemetery Grant* in the amount of \$5,000 through the "*Municipal Certification of Resolution ~2025 Office of Policy and Management Neglected Cemetery Account Grant Program*". He stated because the Office of Policy and Management (OPM) did not receive a lot of Grant Applications the town was notified that they would be receiving \$8,000. He stated Cemetery Committee Chairman William Videll prepared the Grant Application; which included their intended use of the Grant Funding; and that he also provided a revised Plan to incorporate the additional \$3,000. He noted the Cemetery Committee' Plan for the use of the funds included removing brush, fixing gravestones, repairing fences and a number of other maintenance items.

Mayor Allyn went on to explain with the receipt of the \$8,000 Grant funding that this action was to move to the funding to the Cemetery Committee Account so that they could start to do the work. He stated the funding needed to be fully expended by May 18, 2026.

Councilor Saccone questioned whether the Cemetery Committee would be doing the work themselves or whether they would be using contractors for the work. Mayor Allyn stated that the Cemetery Committee and other volunteers would be doing some of the work and that they would also use contractors for some of the work. He noted as an example that Ken Geer repairs gravestones; and that it was his understanding that the Cemetery Committee would hire Mr. Geer to use a polymer to glue some damaged gravestones back together and upright them.

Councilor Saccone stated that Town Historian Kit Foster told him that Ledyard was in the Guinness Book of World Records, because they had the most cemeteries (53) in town; which included individual cemeteries, than any other town in the country. Mayor Allyn stated that Ledyard does have a lot of cemeteries, noting that there was one cemetery off of Pumpkin Hill Road with unmarked gravestones. He stated that they believe it was a Quaker Cemetery, because there were small lumps of stone in ground, explaining that the Quakers did not believe in having large ornate gravestones.

Councilor Saccone asked the Mayor to remind the Cemetery Committee about the Cemetery inside the former American Styrenics Property in Gales Ferry. Mayor Allyn

stated that American Styrenics/Dow Chemical used to meticulously take care of that Cemetery when they were in Gales Ferry. He went on to state that there was only one Cemetery in town that has not yet been adopted, which was located behind the Mashantucket Pequot Fire Department/Safety Facility. He stated the Mashantucket Pequot Tribal Nation put a road in to access the Cemetery and trimmed back trees noting that they did a nice job. He stated the Cemetery Committee was looking for a group to adopt that Cemetery. Councilor Saccone questioned who owned the Cemetery behind the Mashantucket Fire Department/Public Safety Facility. Mayor Allyn stated technically no one owned a Historic Cemetery, therefore he stated the Cemetery Committee was looking to find a group or organization to care for the Cemetery. Councilor Saccone stated he would look into the Cemetery located behind the Mashantucket Pequot Fire Department/Safety Facility.

Councilor Ryan stated that the list of how the Cemetery Committee planned to use the original \$5,000 Grant Funding was attached to the Agenda packet on the meeting portal. However, he stated that he did not see the addendum of how they were going to use the additional \$3,000 Grant Funding. Mayor Allyn stated that Mr. Videll did a good job

identifying how the additional \$3,000 would be used. Councilor Ryan stated that it was great to receive additional grant funding.

how the additional \$3,000 would be used. Councilor Ryan stated that it was great to receive additional grant funding.

VOTE: 2- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Tim Ryan

SECONDER: Tony Saccone

5. Any New Business proper to come before the Committee

None.

X. ADJOURNMENT

Councilor Ryan moved the meeting be adjourned, seconded by Councilor Saccone

VOTE: 2 - 0 Approved and so declared, the meeting was adjourned at 6:02 p.m.

Respectfully submitted,

Anthony Saccone, Sr.
Committee Chairman

Committee

Finance

DISCLAIMER: Although we try to be timely and accurate these are not official records of the Town.