

Town of Andover
Board of Finance
Tuesday, November 19, 2019 – 7:00 PM
Town Hall Community Room, 17 School Road

Regular Meeting Minutes

1. Call to Order/Pledge of Allegiance

Chair Marc Brinker called the Regular Meeting to order at 7:01 P.M.

Members Present: Marc Brinker, Curt Dowling, David Hewett, Diane Choquette, Linda Fish

Members Absent: Louise Goodwin, Rob England

Town Treasurer: Barbara Griffin

BOS Liaison: Adrian Mandeville

Town Administrator: Eric Anderson

Board Clerk: Amanda Gibson

Public: *See attached sign-in sheet.

2. Public Speak – None.

3. Additions/Deletions of Agenda Items

Town Administrator Eric Anderson: Discussion of 12 Center Street as Item 9e.

Diane Choquette MOVED to add Discussion of 12 Center Street as Item 9e.

Curt Dowling SECONDED

MOTION CARRIED 5:0:0

4. Presentation by Mahoney Sabol on 2018 Audit

Mike VanDeventer, CPA/Partner from Mahoney Sabol presented the June 30, 2018 Audit Results packet.

5. Town Administrator's Report

Eric Anderson: Report items listed under New Business to be discussed.

6. Treasurer's Report by Barbara Griffin

a. Town Budget Summary

b. Revenue Summary

Barbara Griffin presented the summaries.

c. TAR Spending

Town Administrator Eric Anderson: Attended the CRCOG Transportation Committee Meeting on Monday, November 18, 2019 and learned that TAR Funds will be dispersed approximately in April 2020.

d. Corrective Action Plans – FY 2017 and 2018

Barbara Griffin presented the following plans:

State Single Audit Corrective Action Plan for the Fiscal Year Ended 2017

State Single Audit Corrective Action Plan for the Fiscal Year Ended 2018

e. Sample RFP for Audit Services

Barbara Griffin presented the sample RFP discovered from June 2016 for Financial Audit Services.

Suggested for the BOF to revise the sample and post by February 2020. The town needs to inform the state of the selected auditor by June 2020.

7. Budget Transfers

a. Budget Transfers/Supplemental Appropriations Policy

b. Budget Transfers/Supplemental Appropriations

Town Treasurer Barbara Griffin presented the following:

- Overexpenditure Report
- Request for Appropriation Transfer
- Request for Overexpenditure
- SAMPLE Procedure for Overexpending Accounts

Chair Marc Brinker read aloud the *attached Policy for Overexpending Accounts from Treasurer Barbara Griffin:

- If the total overspending of a budget is up to a cumulative amount of **\$2,000**, the Department Head or Board/Commission Chair will complete a Request for Overexpenditure of Budget Appropriation* form and submit it to the Town Administrator who has the authority to approve these requests. This limit also applies to budgets under the control of the Town Administrator who will also document via use of this same form.
- Requests which exceed the cumulative limit of \$2000 but do not exceed \$5,000 will be reviewed by the Town Administrator who shall forward such requests to the Board of Selectmen. Upon concurrence, the Board of Selectmen will make a motion to approve. This motion should denote account and maximum dollar amount that the account may be overspent.
- All requests which exceed the cumulative limit of \$5000 shall be reviewed by the Town Administrator and then the Board of Selectmen who shall forward such requests to the Board of Finance. Approval will take the form of a motion that will denote account and maximum dollar amount.
- An Overexpenditure Report*, maintained by the Treasurer's Office, will track activity related to overspent accounts. This spreadsheet will be included with Treasurer's reports as part of both the BOS and BOF regular meeting agendas.
- Request for Budget Transfer/Supplemental Appropriation* form will be completed by fiscal year end for all overspent budget line items as described in Section 806 C of the Town Charter.

Diane Choquette MOVED to approve the Policy for Overexpending Accounts.

Curt Dowling SECONDED

MOTION CARRIED 5:0:0

8. Old Business – None.

9. New Business

- a. Review and approve Finance Board proposed meeting schedule for 2020

Diane Choquette MOVED to adopt the proposed meeting schedule for 2020 as the 4th Wednesday of the month. The exceptions are moving the meeting earlier in November and December to avoid conflicts with the traditional holidays.

Curt Dowling SECONDED

MOTION CARRIED 5:0:0

- b. Discuss and appoint Vice Chair for BOF

Marc Brinker MOVED to appoint Diane Choquette as the Vice Chair of Board of Finance.

Dave Hewett SECONDED

MOTION CARRIED 4:0:1 (Diane Choquette abstained)

- c. Discuss and act upon request from BOE to transfer unexpended funds to School Improvement Fund.

Reviewed the letter presented to the BOE from Chair Marc Brinker, response from Laura Edwards from the BOE.

Due to lack of information, the BOF is not able to grant the request. No action taken.

Adrian Mandeville: Shared that the BOE is required to send the list of transfers to the BOF as listed in the Town Charter. Marc Brinker offered to send a letter requesting the transfers.

- d. Letter of Approval from Attorneys O'Brien and Johnson regarding Proposed Expenditures for "Adapting Town Hall Community Room for Senior Usage".

Jeff Murray MOVED that in accordance with the Town Charter, to request that the Board of Finance authorize spending up to \$5,000 from the multiuse building fund, #L100-00-370-047 to better furnish and utilize the community room as an interim community/senior center.

Paula King SECONDED

MOTION CARRIED 5:0:0

Eric Anderson presented the revised letter from O'Brien and Johnson. *See attached.

Curt Dowling MOVED to authorize expending up to \$5000 from the multi-use building fund (3700-047) to equip the community room to function as a temporary senior/community center.

Diane Choquette SECONDED

MOTION CARRIED 5:0:0

- e. Discussion of 12 Center Street.

Town Administrator Eric Anderson presented on the potential purchase of 12 Center Street.

Curt Dowling MOVED to authorize a refundable, \$5000 deposit for the potential purchase of 12 Center Street for open space from the Town of Andover's Open Space Fund L100-00-298-001.

Linda Fish SECONDED

MOTION CARRIED 5:0:0

10. Approval of Meeting Minutes

- a. Tuesday, October 22, 2019 Regular Meeting Minutes

Marc Brinker MOVED to approve the Tuesday, October 22, 2019 Regular Meeting Minutes.

Diane Choquette SECONDED

MOTION CARRIED 5:0:0

11. Public Speak – None.

- a. Rules for Public Comment: see full posted rules for public participation and comment.

Chair Marc Brinker shared his rules which were recently posted to the town website.

Adrian Mandeville: Suggested for the BOF to allow for public discussion during a specific item while it is being discussed.

12. Adjournment

David Hewett MOVED to adjourn the Regular Meeting

Curt Dowling SECONDED

MOTION CARRIED 5:0:0

Marc Brinker adjourned the Regular Meeting at 9:01 P.M.

Meeting Minutes helpfully submitted by Board Clerk, Amanda Gibson.

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

*Indicates document attached in the meeting minutes.

Town of Andover

Board of Finance

Tuesday, November 19, 2019 – 7:00 PM

Town Hall Community Room, 17 School Road

Regular Meeting Sign-in Sheet

1. Diann Greiner
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____
15. _____
16. _____
17. _____
18. _____

Approved Policy for Overexpending Accounts

Formally adopted on November 19, 2019 at the regular meeting of the Board of Finance

This policy allows for overspending of accounts, but deferring till fiscal year end the completion and submission of a formal appropriation transfer request.

When a budget line item will be overspent, the following procedure will be followed:

If the total overspending of a budget is up to a cumulative amount of **\$2,000**, the Department Head or Board/Commission Chair will complete a Request for Overexpenditure of Budget Appropriation* form and submit it to the Town Administrator who has the authority to approve these requests. This limit also applies to budgets under the control of the Town Administrator who will also document via use of this same form.

Requests which exceed the cumulative limit of \$2000 but do not exceed \$5,000 will be reviewed by the Town Administrator who shall forward such requests to the Board of Selectmen. Upon concurrence, the Board of Selectmen will make a motion to approve. This motion should denote account and maximum dollar amount that the account may be overspent.

All requests which exceed the cumulative limit of \$5000 shall be reviewed by the Town Administrator and then the Board of Selectmen who shall forward such requests to the Board of Finance. Approval will take the form of a motion that will denote account and maximum dollar amount.

An Overexpenditure Report*, maintained by the Treasurer's Office, will track activity related to overspent accounts. This spreadsheet will be included with Treasurer's reports as part of both the BOS and BOF regular meeting agendas.

Request for Budget Transfer/Supplemental Appropriation* form will be completed by fiscal year end for all overspent budget line items as described in Section 806 C of the Town Charter.

*Forms attached

Town of Andover, Connecticut
Board of Finance
Overexpenditure Report

Report date: _____

		Account Description	Original Budget	Approval			Adjusted Budget	YTD expended			Additional amount	
Department	Budget #	Comments		BOS \$\$ amt	BOF \$\$ amt	Mtg date		\$\$	% original	% adjusted	Budgeted	Expended
Town office building	0129-365	Elevator Service contract										
		State mandated test not budgeted										
DPW	0301-435	Vehical maint.										
		Large transmission repair										
DPW	0309-490	Alarm system - town garage										
		ongoing maint. issues w/old system										
transfer station	0703-488	tire pick up - recycling										
		underbudgeted										
Auditor/ Actuary	0105-325	Actuarial Services										
IWC	0808-335	Training										
		CACIWC mtg/conf not budgeted										
IWC	0809-810	Dues/Memberships										
		CACIWC membership not budgeted										
Totals												

Town of Andover, Connecticut
Board of Finance
Request for Budget Transfer/Supplemental Appropriation

Appropriation Transfer

Budget Account #	Account Description	Increase appropriation (\$\$)	Decrease appropriation (\$\$)

Approval	Name	Signature	Date
Dept Head/Board or Commission Chair			
Town Administrator			
Board of Selectmen	Meeting date:		
Board of Finance in excess of \$2,000.00	Meeting date:		

Supplemental Appropriation

Budget Account #	Account Description	\$\$ amount

Approval	
Board of Selectmen	Meeting date:
Board of Finance	Meeting date:
Town Meeting if required	Meeting date:

Town of Andover, Connecticut
Board of Finance
Request for Overexpenditure of Budget Appropriation

Budget Account #	Account Description	Original Budget	Additional amount requested	Comments

Approval	Name	Signature	Date
Dept Head/Board or Commission Chair			
Town Administrator			
Board of Selectmen	Meeting date:		
Board of Finance in excess of \$2,000.00	Meeting date:		

O'Brien and Johnson

Attorneys at Law

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Attorney Dennis O'Brien
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(860) 423-2860

November 12, 2019

Attorney Susan Johnson
susan@OBrienJohnsonLaw.com
(860) 423-2085

Eric Anderson, Administrator
Town of Andover
17 School Road
Andover, CT 06232

Re: Proposed Expenditures for "Adapting Town Hall Community Room for Senior usage"
Via Fax No. 860-742-7535

Dear Eric:

As you know, during the November 6, 2019 regular meeting of the Board of Selectmen, on your initiative, the Board asked you to check with me as town attorney as to whether the Board of Finance could "approve funds out of the contingency fund or multiuse building fund ['to better furnish and utilize the community room to better meet the needs of the senior population'], and whether it needs to go to a Special Town Meeting."

The Board of Selectmen has a special meeting scheduled for today. Item 3 on their agenda is "Town Hall Community Room Renovation." You have asked me for an opinion on this matter, and provided me with the basic facts of the situation.

As town administrator, you are asking that the Board of Selectmen approve the forwarding of your request to the Board of Finance that they approve the expenditure of up to \$10,000.00 from the "Multi Use Public Building" fund, line item number 1-100-13-1305-907 in the Town of Andover budget for the current fiscal year. The line item has a current balance of \$250,000.

You have asked whether this would entail a "Supplemental Appropriation" governed by Town of Andover Charter Section 805. "Supplemental Appropriation" is defined in Charter Section 105 as "an appropriation that is in addition to the total amount of the budget at any given point in time. It is not a transfer within or between departments."

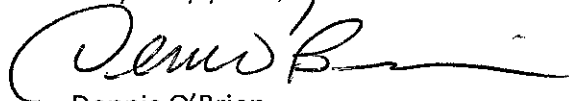
As your proposal apparently does not entail "an addition to the total amount of the budget," it does not seem to me to be a "supplemental appropriation." Rather, it is a transfer of funds by the Board of Finance from a single budget line item to another, presumably, as you have suggested to me, to the "Office Furniture" line item, number 1-100-01-0129-611.

You have asked if a special town meeting is necessary. Since, as you have made known to me, the subject expenditure is included in the annual budget, no special town meeting is required, and the transfer may be finalized by the Board of Finance. See, Town Charter Section 304F, which applies only to appropriations, unlike this one, "not included in the annual budget . . ."

Eric Anderson, Administrator
Town of Andover
November 12, 2019
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I will leave it to you to pass this on to the members of the Board of Selectmen. Please let me know if you or they need any more from me on this.

Very truly yours,

A handwritten signature in black ink, appearing to read "Dennis O'Brien", with a long horizontal flourish extending to the right.

Dennis O'Brien
Town Attorney