

**Town of Andover
Board of Finance**

Wednesday, March 13, 2024 at 7:00 P.M.
Location: virtual Zoom meeting

Special Meeting Budget Workshop Agenda

Zoom Directions:

Click here to join by computer for video/audio: <https://us02web.zoom.us/j/85881898369>

Call-in from your phone for audio: +1 646 558 8656.

Meeting ID: 858 8189 8369

Passcode: 499721

*Please mute yourself unless you are a board member or during Public Speak.

1. Call to Order/Pledge of Allegiance
2. Public Speak
3. Budget Workshop for Fiscal Year 2023-2024 Proposed Town Budget
4. Receive Rham Budget
5. DPW Mower
 - a. Motion to send to Public Meeting for approval by Town of a debt obligation
6. Approve Draft Audit
7. Adjournment

Regional School District 8 Initial Budget Planning 2024 - 2025

January 3, 2024



Regional School District 8 Board Policy 3110

...at a regular meeting or special meeting called for the purpose prior to January, the Board and Superintendent shall mutually exchange new or major items to be considered in the proposed budget. Programs and items required to meet the school district's goals and objectives shall be considered as well as other concerns. The Board shall discuss new programs or items to be included in the proposed budget as well as any programs or items to be deleted.

District Commitments

Region 8 commits to:

- Developing fiscally efficient and accountable budgets that maximize resources,
- Providing a welcoming/accepting, well maintained, accessible and safe facilities and school community,
- Offering a globally competitive, world-class education for all students,
- Hiring, training and retaining high quality professional staff,
- Engaging the community through active outreach and ongoing communication.

Region 8 Enrollment

- October 1, 2022 - **1,188**
 - 369 - grades 7 - 8
 - 819 - grades 9 - 12

- October 1, 2023 - **1,148**
 - 369 - grades 7 - 8
 - 779 - grades 9 - 12

Projected Enrollment in Grade Combinations*									
School Year	PK-6	K-6	K-2	3-6	K-4	5-6	7-8	7-12	9-12
2023-24	1352	1215	528	687	878	337	369	1147	778
2024-25	1389	1252	516	736	901	351	360	1117	757
2025-26	1455	1318	553	765	951	367	360	1075	715
2026-27	1520	1380	632	748	975	405	374	1075	701
2027-28	1576	1436	659	777	1020	416	393	1094	701
2028-29	1579	1439	654	785	1078	361	431	1139	708
2029-30	1621	1478	633	845	1098	380	444	1170	726
2030-31	1691	1548	629	919	1103	445	385	1164	779
2031-32	1719	1575	640	935	1086	489	407	1215	808
2032-33	1725	1579	643	936	1081	498	476	1264	788
2033-34	1702	1554	640	914	1087	467	523	1344	821

PreK - 12 Enrollment Projections

Budget Timeline to Date

- 10/4 - Distribution of budget manual and guide at FACT Meeting - review of process, needs, etc.
- 11/13 to 11/22 - Superintendent, Business Manager, and principals meet with all department coordinators to review department budget, discuss needs, etc.
- 11/13 to 11/22 - Superintendent and Business Manager meet with Athletic Director, Director of Pupil Services, Facilities Director, and Director of Technology & Communication to review department budget, discuss needs, etc.
- 11/15 to 11/30 - Update personnel budget
- 1/3 - BOE meeting to share new or major items to be considered for proposed budget

Priorities in Budget Planning

- Support both academic and social emotional learning needs of students
- Maintain a program of studies with a variety of course offerings and career pathways that ensures RHAM graduates are college and career ready upon graduation
- Ensure curriculum and instruction utilized in the district are current and aligned with best practices
- Improve or maintain facilities and grounds
- Ensure a safe and secure school environment for students, staff, and community

Factors Influencing FY 2024-2025 Operating Budget

- Inflation
 - Increased costs for goods and materials
 - Increased labor costs with contractors
 - Anticipated increases for utilities
- Anticipated decrease in Excess Cost funding
- Special Education
 - Out of district placements - Increase in number of outplacements and tuition cost
 - Increase in transportation costs
- Health insurance
 - Currently budgeted for 16.5% increase
- Contractual increases

Proposed Staffing Changes from FY 23-24 to FY 24-25 Budget

- Share Occupational Therapist services with another district
- Create Director of Curriculum & Instruction twelve-month administrative position (eliminate Curriculum Coordinator/Instructional Coach teaching position)
- Addition of clerical support for Facilities Office

Capital Improvement Funds

- 2023 - 2024 Adopted Capital Budget - \$540, 990
- 2024 - 2025 Identified Capital needs (per 10-year plan) - \$3,129,625
 - These needs need to be prioritized for 2024 - 2025 (facilities subcommittee meeting scheduled for January 4 for this purpose)
 - The last facilities study was conducted in 2015. A new study will be conducted to update the capital plan.
- Capital Non-Recurring balance as of November 30, 2023 - \$617,494
 - The majority of these funds are earmarked for addressing athletic fields
- Specific amount of 2022 - 2023 surplus funds from operating budget is anticipated to be known after final audit of funds in February 2024. 2% of these funds can be allocated towards capital expenditures

Budget Timeline - Next Steps

- 1/4 - Facilities Subcommittee meeting to discuss Capital Budget
- 1/22 - Presentation of FY 24 - 25 Administrative budget to Board
- 1/29 & 2/5 - RHAM budget workshops (alternate date 2/12 if necessary)
- 2/26 - Regular Region 8 Board of Education Meeting
- TBD - Town budget workshops
- 4/1 - Public Budget Hearing and Region 8 Board special meeting to set budget amount for referendum
- 5/6 - Annual Budget Meeting (Board Policy 3121)
- 5/7 - Budget Referendum

Questions?

DPW

John Deere 6110 Roadside Boom Mower

Maintain & Repair Existing vs Purchase New

History maintenance, repairs, and current condition of existing:

- 2001 thru 2006: Much routine preventative maintenance and continued through today (2024).
- March 2006: Hydraulic tank repaired/welded – mounts pulling out.
Boom carrier repaired/welded.
- June 2007: Joystick controller for boom & mower replaced.
- Sept 2007: Tractor to dealer for won't stay in Park – Transmission Pin broke and replaced.
Dealer removed mower assembly, cab, split tractor in two, replaced park pin and reassemble.
- Oct 2007: Hydraulic Tank repaired/welded again – mounts reinforced.
- 2010: Mower Head replaced.
- 2013: Electric Control Module replaced for boom swing.
- Nov 2016: Antifreeze in Oil: Replace oil Cooler.
Dealer remove engine components, replace oil cooler, clean all parts, install new gaskets & O-rings, and reassemble.
- Nov 2021: A/C not working – Test and recharge add dye.
- March 2022: A/C not working – Small leak in suction line.
Suction line repaired, system recharged and working.
- June 2022: Water pump failure.
Water pump, idler & tensioner pulleys, and fan belt replaced. System flushed and anti-freeze replaced.
- Aug 2022: Hydraulic Motor for mower head removed, rebuilt, and replaced.
Joystick control switches for mower head failed and replaced.
- Continued annual Welding Repairs and Pin & Bushing Replacements as needed:
Throughout its life it has had many, many repairs to the mower mounting structure, boom, and mower heads due to fatigue. Most areas of repair we have welded so much that we are now reinforcing well beyond original areas of repair. Pins and bushings are being replaced more frequently due to the overall fatigue of the boom (we keep the most replaced on the shelf) and the current mower head needs replacement.

On average we lose approximately 3 weeks +/- per year due to down time for repairs to Tractor and Mower. If we have difficulty finding parts, it's even longer.

The tractor itself is in relatively good shape and has 3,930 hours on it which doesn't seem like a lot of hours to some but 90% of those hours are at maximum service. The tractor, when in operation, must run at high RPM to run the mower attachment and gets no rest until the mower is shut off. So, for a 23-year-old tractor we are on borrowed time before major work is needed.

The complete mower assembly is fatigued, hydraulics are noisy (question main pump) and needs replacement:

- \$90,000 to \$100,000 +/- is estimated (quote) to install a completely new unit on our existing tractor.

At minimum to keep operational our existing tractor: risking any resale value (\$10K to \$20K +/-) at auction.

- \$20,000 +/- for replacement of 60" mower head - grass & light brush.
- \$7,500 +/- for replacement of 48" arbor and axe heads - for heavy duty mower head.

It is this department's suggestion that we replace our existing roadside mower with an available in stock show unit from the dealer at a purchase price of \$204,000 and take advantage of the savings now.

If we wait for another time (or the show unit is sold before we can act) a new mower built the same as proposed right now is 300 + days for arrival and would cost \$215,000 at today's pricing (again risking any resale value).

Respectfully submitted.

Public Works

From: Jake Ost <jakeo@nclgovcap.com>
Sent: Tuesday, January 30, 2024 10:42 AM
To: Public Works
Subject: RE: Financing
Attachments: Town of Andover Financing.pdf; Municipal Credit App Essential Use Statement.pdf

Jay,

Thanks for the information. Please see attached proposal and application. Please note as discussed the first payment is deferred until your next fiscal year starts to help you secure the equipment now while it is available. If there are any questions please let me know.

Thank you,

Jake Ost
Account Executive
320-763-7600 EXT 1006 (O)
218-639-1702 (C)
nclgovcap.com

NCL ▲
Government
Capital ▲

From: Public Works <publicworks@andoverct.org>
Sent: Tuesday, January 30, 2024 9:34 AM
To: Jake Ost <jakeo@nclgovcap.com>
Subject: RE: Financing

Good Morning Jake,

Please see attached quote.

Thank you,

Jay Tuttle
Publicworks Supervisor / Tree Warden
Town of Andover
12 Long Hill Road
Andover, CT. 06232
PH: (860) 742-4048
Cell: (860) 209-8363
Email: publicworks@andoverct.org

Financing
DPW Equipment

From: Jake Ost <jakeo@nclgovcap.com>
Sent: Tuesday, January 30, 2024 10:14 AM
To: Public Works <publicworks@andoverct.org>
Subject: Financing



January 30, 2024

Town of Andover

* Finance Option *
For Both
Roadside Mower & Equipment Trailer

5-Year Annual Payments
\$ 56,141.28

Re: Tax Exempt Municipal Lease Proposal

Dear Sir or Madam:

Lease Servicing Center, Inc. dba NCL Government Capital ("NCL") is pleased to propose to Town of Andover the following Tax Exempt Municipal Lease transaction as outlined below. Under this transaction, Town of Andover would enter into a Tax Exempt Municipal Lease agreement with NCL for the purpose of acquiring John Deere 6110M with Mower and Trailer. This transaction is subject to formal review and approval by both the Lessor and Lessee.

LESSEE:	Town of Andover	
LESSOR:	Lease Servicing Center, Inc. dba NCL Government Capital	
EQUIPMENT:	Both	John Deere 6110M with Mower and Trailer 20 TON Equipment Trailer
EQUIPMENT COST:	\$240,476.72	
DOWN PAYMENT / TRADE-IN:	\$0.00	
AMOUNT FINANCED:	\$240,476.72	
FUNDING DATE:	February 28, 2024	
DEFERRAL DAYS:	151	
FIRST PAYMENT DUE:	July 28, 2024	
TERM:	5 Years	MAX USAGE:
ANNUAL LEASE PAYMENTS:	\$56,141.28	
ALTERNATIVE LEASE OPTIONS:	3 years	\$89,117.18
	7 years	\$42,257.41

BALLOON PAYMENT: \$0.00

PRICING: The payments outlined above are locked, provided this proposal is accepted by the Lessee and the transaction closes/funds prior to March 1, 2024. After these days, the final payments shall be adjusted commensurately with market rates in effect at the time of funding and shall be fixed for the entire lease term.

DOCUMENTATION FEE: \$500 paid to Lessor at closing

DOCUMENTATION: Lessor shall provide all of the documentation necessary to close this transaction. This documentation shall be governed by the laws of the State of Lessee.

TITLE / INSURANCE: Lessee shall retain title to the equipment during the lease term. Lessor shall be granted a perfected security interest in the equipment and the Lessee shall keep the equipment free from any/all liens or encumbrances during the term. Lessee shall provide adequate loss and liability insurance coverage, naming Lessor as additional insured and loss-payee.

TAX STATUS: This transaction must be designated as Tax-Exempt under Section 103 of the IRS code of 1986 as amended.

SOURCEWELL CONTRACT: NCL has been competitively bid and awarded a contract through Sourcewell (Formerly NJPA).
#011620-NCL NCL's Sourcewell Contract # is 011620-NCL.

We appreciate this opportunity to offer an NCL Financing Solution. Please do not hesitate to contact me if you have any questions at (320) 763-7600. Acceptance of this proposal is required prior to credit underwriting by NCL. Upon acceptance of this proposal, please scan and e-mail to my attention. Thank you again.

Sincerely,

Jacob Ost - (320) 763-7600
jakeo@nclgovcap.com

ACCEPTANCE

As a duly authorized agent of Town of Andover, I hereby accept the proposal as outlined above and intend to close this financing with NCL, subject to final approval.

ACCEPTED: _____ DATE: _____
NAME: _____ TITLE: _____
PHONE: _____

WE ARE PROVIDING THE INFORMATION CONTAINED HEREIN FOR INFORMATIONAL PURPOSES ONLY IN CONNECTION WITH POTENTIAL ARMS-LENGTH COMMERCIAL BANKING TRANSACTIONS. IN PROVIDING THIS INFORMATION, WE ARE ACTING FOR OUR OWN INTEREST AND HAVE FINANCIAL AND OTHER INTERESTS THAT DIFFER FROM YOURS. WE ARE NOT ACTING AS A MUNICIPAL ADVISOR OR FINANCIAL ADVISOR TO YOU, AND HAVE NO FIDUCIARY DUTY TO YOUR OR ANY OTHER PERSON PURSUANT TO SECTION 15B OF THE SECURITIES EXCHANGE ACT OF 1934. THE INFORMATION CONTAINED IN THIS DOCUMENT IS NOT INTENDED TO BE AND SHOULD NOT BE CONSTRUED AS "ADVICE" WITHIN THE MEANING OF SECTION 15B OF THE SECURITIES EXCHANGE ACT OF 1934 AND THE MUNICIPAL ADVISOR RULES OF THE SEC. WE ARE NOT RECOMMENDING THAT YOU TAKE AN ACTION WITH RESPECT TO THE INFORMATION CONTAINED HEREIN. BEFORE ACTING ON THIS INFORMATION, YOU SHOULD DISCUSS IT WITH YOUR OWN FINANCIAL AND/OR MUNICIPAL, LEGAL, ACCOUNTING, TAX AND OTHER ADVISORS AS YOU DEEM APPROPRIATE. IF YOU WOULD LIKE A MUNICIPAL ADVISOR THAT HAS LEGAL FIDUCIARY DUTIES TO YOU, THEN YOU ARE FREE TO ENGAGE A MUNICIPAL ADVISOR TO SERVE IN THAT CAPACITY.

Roadside Mower

- Purchase Options
- Info of Existing
- Maintain Old vs New



EQUIPMENT SPECIALISTS

1st option



180 Roberts Street, East Hartford CT 06108 Tel: (860) 296-7000 •WWW. ES-CT.COM

Town of Andover, Connecticut
Attn: Jay Tuttle
12 Long Hill Road
Andover, CT 06232

Lease / Purchase 5-Annual Payments \$47,327.76

February 8th, 2024

** IN STOCK Show Unit **

\$203,874.41

Can take delivery now and pay first installment after July 1st

Sourcewell State Contract order 070821-TGR

Per State Contract Guidelines All Payments To Be Addressed To:
Tiger Corporation 3301 North Louis Ave, Sioux Falls, SD 57107

We are Pleased to Quote the Following: TIGER MOWERS BENGAL BOOM MOWER SYSTEM W/ JOHN DEERE 6110M SERIES TRACTOR

IF still available at time of approval

❖ **John Deere 6110M MFWD Tractor (12522LBS)
Standard Enclosed Cabin Operator's Station**

Deluxe Isolated Cab with Flat Floor Tilt and Telescopic Steering Column Left Side Door with Steps, Air Conditioning And Heater, Speedometer, Beverage Holder, Sunvisor for Front Window, 2-Speed Front Windshield Wiper and Washer Two Front/Two Rear Roof Mounted LED Work Lights, Two Front/Two Rear Mounted Warning Lights, Two Fender Mounted Taillight 120A Alternator, Convenience Power Outlet Monitor, Mounting Bosses (2 Sets), Swing Out Rear Window with Two Removable Rear Plugs for Monitor, Right Hand Console Light, Radio Preparation (with speakers, wiring) Bluetooth Ready, Rear Grab Hand 43.7 U.S. Gallon Fuel Tank Capacity, Deluxe Corner Post Exhaust, Air Suspension Seat, Left Hand and Right-Hand Telescopic Side Mirrors. English Operators Manual

- Add Radio, AM/FM Stereo with Bluetooth Capability
- Add Roof Mounted Strobe Light
- Add License Plate Bracket & LED Light
- Add HD Commercial Back-Up Alarm (102dBA)
 - Wired to Automatically Activate When Transmission is in Reverse

JDLink Modem Capable

- Includes an integrated cab wiring harness and JDLink Modem-4G Capable. Ethernet hardware connection AutoTrac configuration. Allows for easy diagnose and repair monitoring through telematics.

• **PowerQuad Transmission (WB2400)**

Sixteen Forward / Sixteen Reverse Gears, Max Speed 25MPH, MFWD Front Axle, Flange Rear Axle, Equipped with a Shiftable Two Speed Rear 540/1000 RPM Power Take Off, 2 Mechanical Stackable Rear SCV Remotes, Heavy Duty CATII 3 Point Hitch

• **PowerTrain**

John Deere PowerTech 4045 EWL, Four Cylinder, Wet Sleeved, Air to Air Cooled Turbo Charged 111 Horsepower, EPA Teir 4 Final Emissions Compliant Diesel Engine

Tires

Front Wheels and Tires

- 320/85R24 (12.4R24) R1W Heavy Duty Multi-Purpose Radial
 - No Tire brand Preference
 - Steel Wheels

Rear Wheels and Tires

- 460/85R30 (18.4R30) R1W Heavy Duty Multi-Purpose Radial
 - No Tire Brand Preference
 - Steel Wheels
 - Left Tire Loaded with Liquid Calcium for Counter Weight Stability

❖ **Tiger Bengal Boom Mower System**

Twenty-Two Foot High-Mid Mounted Boom Mower (BB22)

- Two Reinforced Boom Arms
- Tiger's Proprietary Standard Full Length Modular Sub Frame Mounting System w/ Integrated Dual Axle Brackets
- Flush Mounted 1300LBS Wheel Weight
- High Mount Design with Forty-Four Inches of Boom Mount Travel Height to Navigate Over Obstacles
- Full Lexan Operator Safety Screen That Replaces Factory John Deere Right Side Door Glass
- Three Point Open Boom Stow System.
 - Add Electronic Boom Positioning Sensor
 - Slows Hydraulic Flow to Boom Swing Cylinder When Sensor Indicates Boom is in Correct Boom Stowing Position

❖ **Cutter Head (FL50MBG)**

- Tiger Fifty Inch Flail Head with Reinforced Bonnet
- HD Cutter Shaft with Serviceable Pillow Bearings
- Six Inch Ground Roller
- Heavy Duty Belt Tensioner System
- Medium Duty Brush and Grass Knives Capable of Cutting Four Inch Brush(MBG Knives)

❖ **Hydraulics (JSTK)**

- Fully Independent From Tractor's Hydraulic System
- Tandem Hydraulic Gear Pump Mounted To Front Crankshaft Adaptor with Guard
- Separate Left Side Mounted Oil Cooler Away from Possible Damage & Debris, Plumbed Into Return Side Of Hydraulic Flow
- In Cab Forward and Reverse Fan Switch for Oil Cooler with Hydraulic Temperature Gauge
- 35 Gallon Wheel Well Hydraulic Reservoir with Sight Gauge
 - Hydraulic Filter with Indicator
- Four Bank Danfoss Electronic Over Hydraulic Valve Mounted Behind Cab
- Eight Way Electronic Joystick to Control All Boom Functions Mounted Off Right Arm Rest Inside Cab
- Mower Head On/Off Control Box Mounted Inside Cab with Float Option
- Boom Travel Safety Lock Switch
- Nitrogen Accumulator to Provide Smooth Hydraulic Function & Reduce Hydraulic Shock from Boom Arm
- Hydraulic Brake Valve to Ensure Cutter Head Stops Less Than 7 Seconds After Stop Switch is Activated
 - Add John Deere 6M Series Specific Axle Stabilizer for Added Stability with Fully Extended Boom

❖ **Warranty**

- John Deere Agriculture provides a two year from purchase date limited warranty policy on all John Deere OEM parts, this limited warranty does not apply to any part of the goods which has been subjected to improper or abnormal use, negligence, alteration, modification, or accident, damaged due to lack of maintenance or use of wrong fuel, oil, or lubricants, or which has served its normal life.
- Tiger Mower products warrant a one year from the purchase date to the original non-commercial, governmental, or municipal purchaser that the goods purchased are free from defects in material or workmanship on all Tiger OEM parts. This limited warranty does not apply to any part of any expendable items such as blades, shields, guards, or pneumatic tires.

❖ **Complete Mower System Installed & Operational On A John Deere 6110M Tractor**

MSRP \$244,165.00
 Discount Amount Per Sourcewell Contract 18% < \$43,565.35 >
 Net sale price FOB: Andover, Connecticut \$200,599.65

+ 2 sets Axe Head Knives

All prices are FOB Destination.

Prices are subject to change without notice.

Pricing Valid for Orders Placed within 30 Days of Quotation.

\$ 3,274.76

\$ 203,874.41

Includes

*Tractor 2yr Factory Warranty / 2,000 hours
 Tiger mower 1yr Factory Warranty*

Respectfully Submitted,
 Chris Spak
 Sales Consultant

ACCEPTANCE OF PROPOSAL: The above prices, specifications, and conditions are satisfactory and are hereby accepted.

PRINT: _____

SIGNED: _____

DATE: _____

Extended Warranty Options

Additional Tiger One Year Extended Warranty

Add < \$ 5,624.98 >

Additional Tiger Two Year Extended Warranty

Add < \$10,384.58 >

Additional Tiger Three Year Extended Warranty

Add < \$12,980.72 >



**EQUIPMENT
SPECIALISTS**

2nd option



180 Roberts Street, East Hartford CT 06108 Tel: (860) 296-7000 •WWW. ES-CT.COM

Town of Andover, Connecticut
Attn: Jay Tuttle
12 Long Hill Road
Andover, CT 06232

Lease/Purchase 5- Annual Payments ??

February 8th, 2024

Have to Order

*\$ 212,856.89
300+ days for delivery*

Sourcewell State Contract order 070821-TGR

Per State Contract Guidelines All Payments To Be Addressed To:
Tiger Corporation 3301 North Louis Ave, Sioux Falls, SD 57107

We are Pleased to Quote the Following: **TIGER MOWERS BENGAL BOOM MOWER SYSTEM W/ JOHN DEERE 6110M SERIES TRACTOR**

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Standard Enclosed Cabin Operator's Station**

Deluxe Isolated Cab with Flat Floor Tilt and Telescopic Steering Column Left Side Door with Steps, Air Conditioning And Heater, Speedometer, Beverage Holder, Sunvisor for Front Window, 2-Speed Front Windshield Wiper and Washer Two Front/Two Rear Roof Mounted LED Work Lights, Two Front/Two Rear Mounted Warning Lights, Two Fender Mounted Taillight 120A Alternator, Convenience Power Outlet Monitor, Mounting Bosses (2 Sets), Swing Out Rear Window with Two Removable Rear Plugs for Monitor, Right Hand Console Light, Radio Preparation (with speakers, wiring) Bluetooth Ready, Rear Grab Handl 43.7 U.S. Gallon Fuel Tank Capacity, Deluxe Corner Post Exhaust, Air Suspension Seat, Left Hand and Right-Hand Telescopic Sic Mirrors. English Operators Manual

- Add Radio, AM/FM Stereo with Bluetooth Capability
- Add Roof Mounted Strobe Light
- Add License Plate Bracket & LED Light
- Add HD Commercial Back-Up Alarm (102dBA)
 - Wired to Automatically Activate When Transmission is in Reverse

JDLink Modem Capable

- Includes an integrated cab wiring harness and JDLink Modem-4G Capable. Ethernet hardware connection AutoTrac configuration. Allows for easy diagnose and repair monitoring through telematics.

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Sixteen Forward / Sixteen Reverse Gears, Max Speed 25MPH, MFWD Front Axle, Flange Rear Axle, Equipped with a Shiftable Two Speed Rear 540/1000 RPM Power Take Off, 2 Mechanical Stackable Rear SCV Remotes, Heavy Duty CATII 3 Point Hitch

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John Deere PowerTech 4045 EWL, Four Cylinder, Wet Sleeved, Air to Air Cooled Turbo Charged 111 Horsepower, EPA Teir 4 Final Emissions Compliant Diesel Engine

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Front Wheels and Tires

- 320/85R24 (12.4R24) R1W Heavy Duty Multi-Purpose Radial
 - No Tire brand Preference
 - Steel Wheels

Rear Wheels and Tires

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 - Add Electronic Boom Positioning Sensor
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- Six Inch Ground Roller
- Heavy Duty Belt Tensioner System
- Medium Duty Brush and Grass Knives Capable of Cutting Four Inch Brush(MBG Knives)

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- Fully Independent From Tractor's Hydraulic System
- Tandem Hydraulic Gear Pump Mounted To Front Crankshaft Adaptor with Guard
- Separate Left Side Mounted Oil Cooler Away from Possible Damage & Debris, Plumbed Into Return Side Of Hydraulic Flow
- In Cab Forward and Reverse Fan Switch for Oil Cooler with Hydraulic Temperature Gauge
- 35 Gallon Wheel Well Hydraulic Reservoir with Sight Gauge
 - Hydraulic Filter with Indicator
- Four Bank Danfoss Electronic Over Hydraulic Valve Mounted Behind Cab
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- Mower Head On/Off Control Box Mounted Inside Cab with Float Option
- Boom Travel Safety Lock Switch
- Nitrogen Accumulator to Provide Smooth Hydraulic Function & Reduce Hydraulic Shock from Boom Arm
- Hydraulic Brake Valve to Ensure Cutter Head Stops Less Than 7 Seconds After Stop Switch is Activated
 - Add John Deere 6M Series Specific Axle Stabilizer for Added Stability with Fully Extended Boom

❖ **Warranty**

- John Deere Agriculture provides a two year from purchase date limited warranty policy on all John Deere OEM parts, this limited warranty does not apply to any part of the goods which has been subjected to improper or abnormal use, negligence alteration, modification, or accident, damaged due to lack of maintenance or use of wrong fuel, oil, or lubricants, or which has served its normal life.
- Tiger Mower products warrant a one year from the purchase date to the original non-commercial, governmental, or municipal purchaser that the goods purchased are free from defects in material or workmanship on all Tiger OEM parts. This limited warranty does not apply to any part of any expendable items such as blades, shields, guards, or pneumatic tires.

❖ **Complete Mower System Installed & Operational On A John Deere 6110M Tractor**

MSRP	\$254,797.52
Discount Amount Per Sourcewell Contract	18% < \$45,215.39 >
Net sale price FOB: Andover, Connecticut	\$209,582.13

+ 2 sets Axe Head Knives

\$ 3,274.76

All prices are FOB Destination.
 Prices are subject to change without notice.
 Pricing Valid for Orders Placed within 30 Days of Quotation.

\$ 212,856.89

Respectfully Submitted,
Chris Spak
 Sales Consultant

ACCEPTANCE OF PROPOSAL: The above prices, specifications, and conditions are satisfactory and are hereby accepted.

PRINT: _____ SIGNED: _____ DATE: _____

Extended Warranty Options

Additional Tiger One Year Extended Warranty

Add < \$ 5,624.98 >

Additional Tiger Two Year Extended Warranty

Add < \$10,384.58 >

Additional Tiger Three Year Extended Warranty

Add < \$12,980.72 >

Bacher Corp. of Conn.
 7 Thompson Road
 PO Box 733
 East Windsor, CT 06088-0733

Voice: 860-627-5924
 Fax: 860-292-6393

QUOTATION

Quote Number: 4747
 Quote Date: Mar 5, 2024
 Page: 1

*Quote From
 Another Dealer
 \$241,001.24*

*Note: Does not included
 some options needed*

Quoted To:
ANDOVER, TOWN OF DEPT. OF PUBLIC WORKS 12 LONGHILL ROAD ANDOVER, CT 06232-0328

Ship To:
D.P.W. 12 LONGHILL ROAD ANDOVER, CT 06232

Customer ID	Good Thru	Payment Terms	Sales Rep
A00021	5/20/24	Net 20 Days	FURL

Quantity	Item	Description	Unit Price	Amount
1.00		Alamo/JD mowing package consisting of the following:	266,249.70	266,249.70
1.00		Alamo 22' Machete Boom arm with a flail axe swivel brush cutter. Mid-mounted Boom between front & rear tires, right side of tractor. Mower hydraulic system is a self contained piston style hydraulic system with a 5 second mowerhead emergency stop. Tractor hydraulics are not required. This feature keeps the tractor hydraulic's cool leading to longer tractor life. Boom Mower assembly will be mounted and tested to confirm proper operation.		
1.00		John Deere Tractor, Model 6110M, 4WD,w/ complete enclosed cab, AC & heat, PowerQuad plus transmission, 16F/16R, economy seat, mirrors, radio, rear PTO-540 rpm, Rear draft links & center link, adjustable stabilizer bar, flange type rear axle, 34" Rear tires & 24" front R1 Tires. Left rear tire will be filled with non-toxic liquid ballast. Sourcewell Discount 15% Incoming Frt, set-up, and Delivery		
1.00		OPTIONS Extended One Year Factory warranty = \$5,610.00 NET Creeper Gear Transmission = \$1,713.00 NET 1,400 lb. left rear weight = \$1,480.00 NET Beacon Light = \$313.00 NET	14,689.00	-39,937.46 14,689.00

IT'S ALL ABOUT THE SERVICE AFTER THE SALE!

Subtotal	Continued
Sales Tax	Continued
Shipping & Handling	
TOTAL	Continued

Bacher Corp. of Conn.

7 Thompson Road
 PO Box 733
 East Windsor, CT 06088-0733

Voice: 860-627-5924
 Fax: 860-292-6393

QUOTATION

Quote Number: 4747
 Quote Date: Mar 5, 2024
 Page: 2

Quoted To:
ANDOVER, TOWN OF DEPT. OF PUBLIC WORKS 12 LONGHILL ROAD ANDOVER, CT 06232-0328

Ship To:
D.P.W. 12 LONGHILL ROAD ANDOVER, CT 06232

Customer ID	Good Thru	Payment Terms	Sales Rep
A00021	5/20/24	Net 20 Days	FURL

Quantity	Item	Description	Unit Price	Amount
		Back up alarm = \$713.00 NET Whelen Emergency Light Kit = \$1,220.00 NET 4 Hrs Complete Training of Tractor & mower = \$800.00 NET Jay Tuttle, T: 860-742-4048 T: publicworks@andoverct.org This quote is for budget purposes only. It expires 5/20/24. The manufacturer has the right to change prices, specs and models anytime without notice. If processing a purchase order after that date, please contact John Furlong at 860-680-0130 to confirm the information on this quote. Thank you.		

IT'S ALL ABOUT THE SERVICE AFTER THE SALE!

Subtotal	241,001.24
Sales Tax	
Shipping & Handling	
TOTAL	241,001.24

* Existing *

2001 John Deere 6110 Road Side Mower

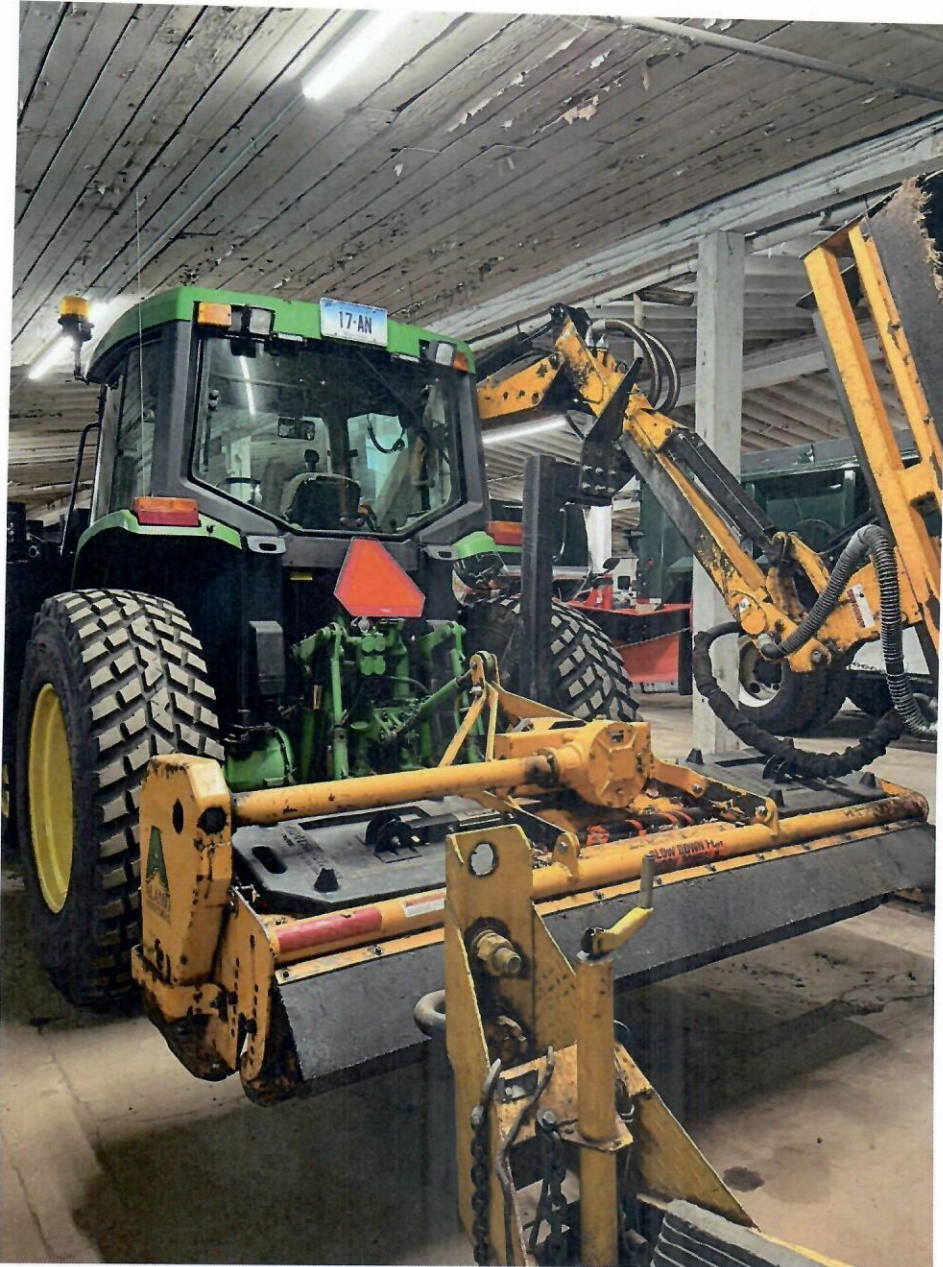
- 20' Alamo Boom Arm Mower, 5' HD grass flail
- Engine hours: 3,929



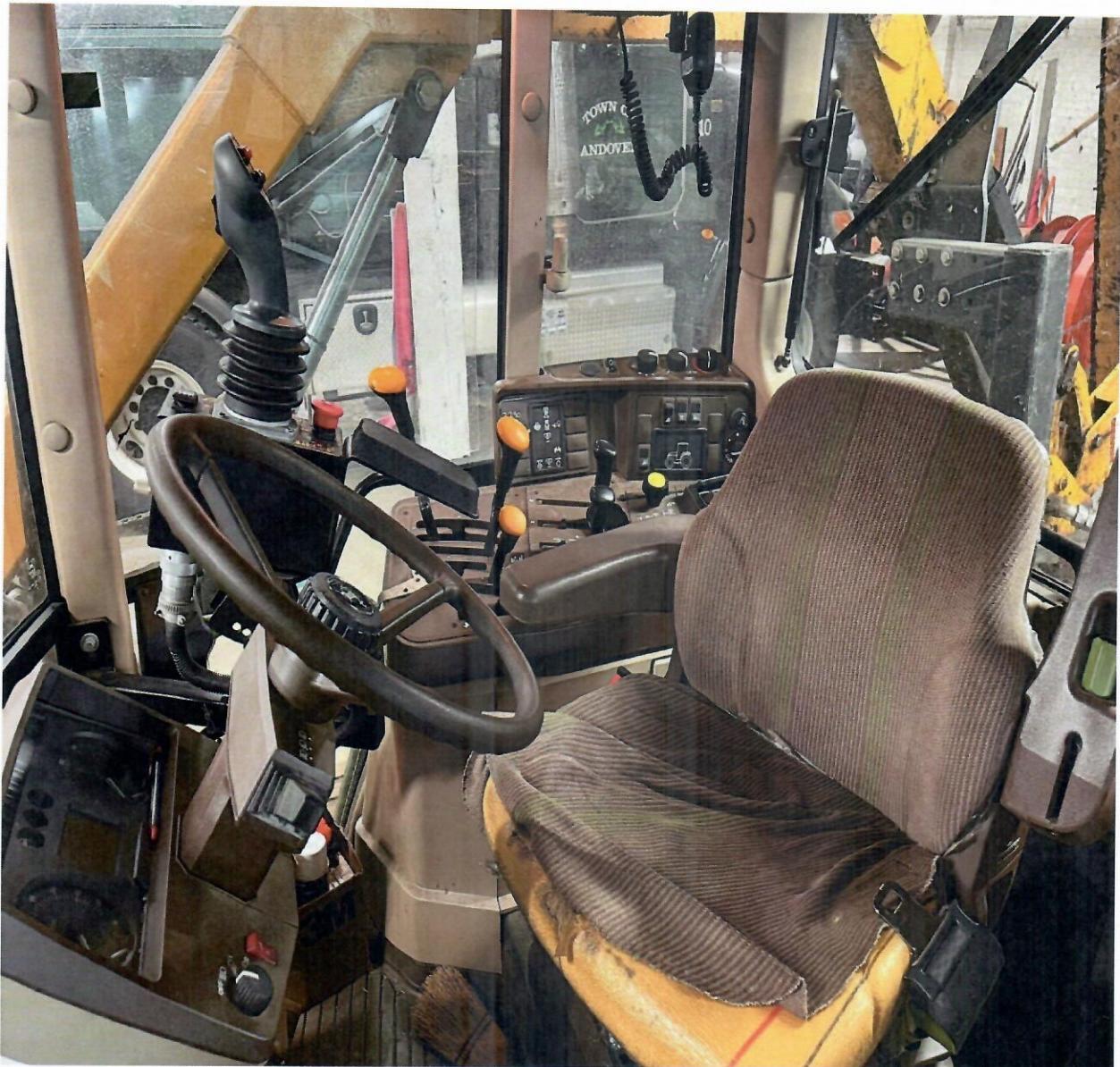
The sub-frame that mounts the moving device to this tractor is stressed and fatigued. Due to the amount of weight that hangs off of either side there is lots of movement that constantly require monitoring and welding. Multiple repairs have been made to this sub frame including re-mounting the hydraulic tank after the mounts snapped. The cradle that holds the boom up in travel mode (as shown here) has been welded back on many times due to cracking. As metal ages it stresses, fatigues, and degrades. The mounting points to the tractor are very close to needing a total replacement.



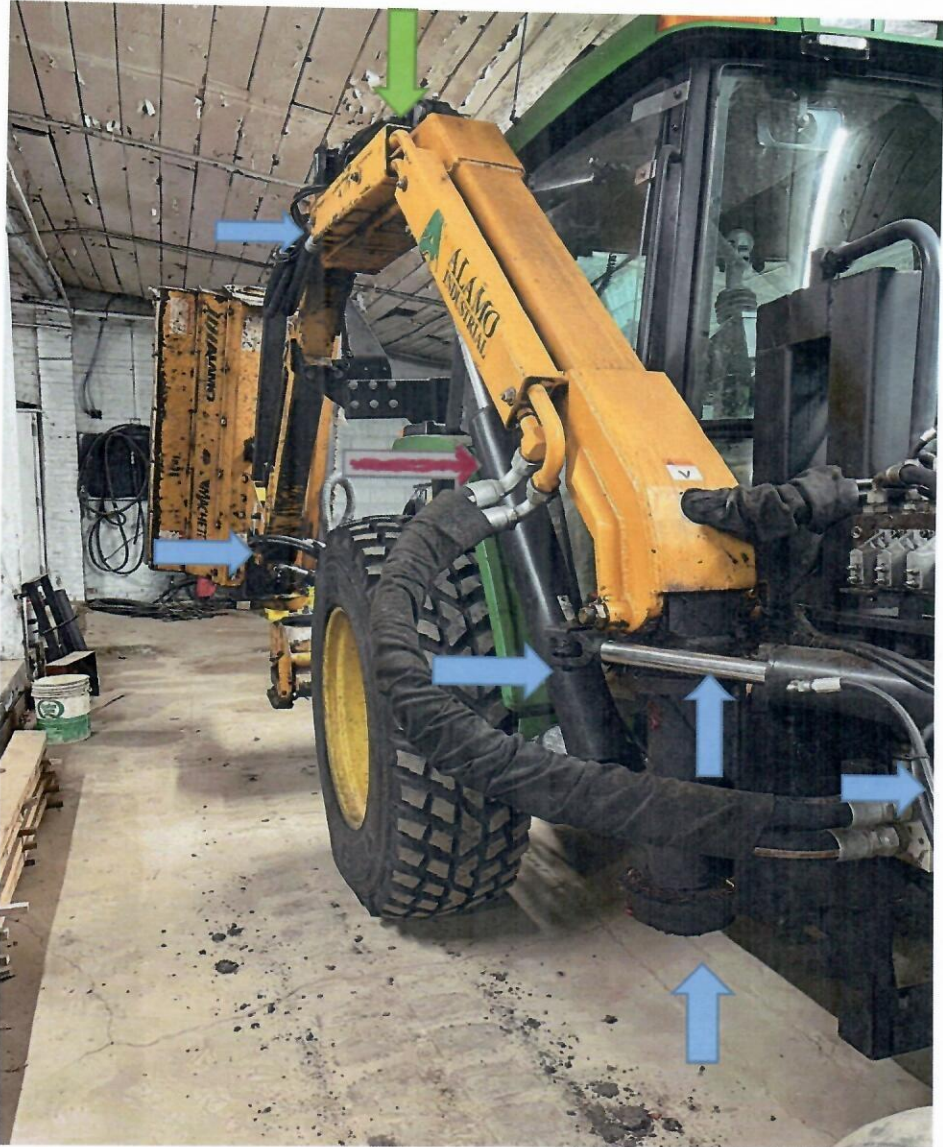
Rear view of tractor showing the rear mounted grass flail mower. The rear flail has relatively low hours on it and would be a great unit to carry over to a new machine.



View of the operator's seat and controls. The seat could use replacement, as well as some other small repairs to electrical components in the cab. The instrument cluster is starting to give us issues, we can no longer read the hour meter so a separate one was installed. The rear wiper blade is not functional. Some parts are available from John Deere however we have had issues with procuring parts in the past being that this machine is 23 years old.



The boom on this machine is getting very loose from regular use and is going to begin to cost a lot of money to maintain and keep operational. Some parts are still available through the manufacturer, however some we are starting to have to source aftermarket which is a challenge. The main area of concern are the pins and bushings. Each **BLUE** arrow is a pivot point on this boom that needs attention. The **GREEN** arrow is a pivot point that has been giving us the most issues lately due to the extent of the wear. This pin breaks very often due to the hole being egg shaped, the last time this pin broke it caused the mounting ear to bend which took over a day's work to get it straightened out enough to get the pin back in. The pin and bushing for the main turret where the boom mounts to the sub-frame is worn very heavily and will certainly require replacement. Without replacements made to this boom we risk the chance of a total failure which would leave the unit inoperable. The hydraulic cylinder shown in **RED** is beginning to seep and will require an overhaul. For continued operation, all of the pins and bushings on this boom should be replaced which would cost thousands of dollars and days of work.





Shown here is the main mower head on this unit. This is a large wear point on this machine and is quite costly to maintain and repair. The mower head is starting to show signs of its age and will very shortly require a total replacement for safe operation. When the ears break off of the main spindle, repairs to the machine can usually be made in house however are not ideal due to our lack of ability to properly balance the assembly after repairs. Technically, whenever an ear is welded onto this spindle the entire mower head should be disassembled and sent out to be balanced to ensure safe operation and maximum bearing life. So many repairs have been made to this spindle that the metal is getting thin which makes it harder and harder to repair safely. As you can see in the lower picture this ear is starting to fail which could lead to the part flying off of the machine at high speeds during operation. The picture on the right shows the rear roller, this roller is very thin as well, we have been forced to make multiple repairs on it in order to operate this unit. The bearings internal to the roller are a common fail point on this mower head and currently require replacement. Since this unit is worn so heavily we usually put 2-3 sets of roller bearings and main bearings on a season, totaling about \$1,000 a set and 1.5 days work.

Another reason to consider replacement of this machine is that the hydraulics that run the mower head are beginning to show signs of use. Despite filter and oil changes, the hydraulics are very noisy and the main pump most likely needs to be removed and replaced/overhauled as it is beginning to leak. The engine is beginning to smoke as well, and will likely require the fuel system to be refreshed to maintain good running order. As this machine is 23 years old and counting, parts are getting harder to find and more expensive which leads to extended downtime as we have experienced the past 3 years as well as increased maintenance and repair costs. As this machine sits, it is in relatively operational condition, it would be wise to replace this machine before it begins to cost more money and downtime. This machine being replaced before it is broken means that it can be sold for more money to recover some of the cost of a new one.



- The machine at this point still has some good value and is in good to fair condition.
- There are three mower heads that go with it (not the three-point-hitch mower).
- Due to age its becoming harder to get parts and repairs are becoming more significant.

Dealer does not want to take in trade, and we are better off at auction.

We estimate we will get \$10,000 to \$20,000 at auction

DPW

John Deere 6110 Roadside Boom Mower

Maintain & Repair Existing vs Purchase New

History maintenance, repairs, and current condition:

- 2001 thru 2006: Much routine preventative maintenance and continued through today (2024).
- March 2006: Hydraulic tank repaired/welded – mounts pulling out.
Boom carrier repaired/welded.
- June 2007: Joystick controller for boom & mower replaced.
- Sept 2007: Tractor to dealer for won't stay in Park – Transmission Pin broke and replaced.
Dealer removed mower assembly, cab, split tractor in two, replaced park pin and reassemble.
- Oct 2007: Hydraulic Tank repaired/welded again – mounts reinforced.
- 2010: Mower Head replaced.
- 2013: Electric Control Module replaced for boom swing.
- Nov 2016: Antifreeze in Oil: Replace oil Cooler.
Dealer remove engine components, replace oil cooler, clean all parts, install new gaskets & O-rings, and reassemble.
- Nov 2021: A/C not working – Test and recharge add dye.
- March 2022: A/C not working – Small leak in suction line.
Suction line repaired, system recharged and working.
- June 2022: Water pump failure.
Water pump, idler & tensioner pulleys, and fan belt replaced. System flushed and anti-freeze replaced.
- Aug 2022: Hydraulic Motor for mower head removed, rebuilt, and replaced.
Joystick control switches for mower head failed and replaced.
- **Continued annual Welding Repairs and Pin & Bushing Replacements as needed:**
Throughout its life it has had many, many repairs to the mower mounting structure, boom, and mower heads due to fatigue. Most areas of repair we have welded so much that we are now reinforcing well beyond original areas of repair. Pins and bushings are being replaced more frequently due to the overall fatigue of the boom (we keep the most replaced on the shelf) and the current mower head needs replacement.

On average we lose approximately 3 weeks +/- per year due to down time for repairs to Tractor and Mower. If we have difficulty finding parts, it's even longer.

The tractor itself is in relatively good shape and has 3,930 hours on it which doesn't seem like a lot of hours to some but 90% of those hours are at maximum service. The tractor, when in operation, must run at high RPM to run the mower attachment and gets no rest until the mower is shut off. So, for a 23-year-old tractor we are on borrowed time before major work is needed.

The complete mower assembly is fatigued, hydraulics are noisy (question main pump) and needs replacement:

- **\$90,000 to \$100,000 +/-** is estimated (quote) to install a completely new unit on our existing tractor.

At minimum to keep operational our existing tractor: *risking any resale value (\$10K to \$20K +/-) at auction.*

- **\$20,000 +/- for replacement of 60" mower head** - grass & light brush.
- **\$7,500 +/- for replacement of 48" arbor and axe heads** - for heavy duty mower head.

It is this department's suggestion that we **replace our existing roadside mower** with an available in stock show unit from the dealer **at a purchase price of \$204,000** and take advantage of the savings now.

If we wait for another time (or the show unit is sold before we can act) a new mower built the same as proposed right now is 300+ days for arrival and would cost \$215,000 at today's pricing (again risking any resale value).

Respectfully submitted.

20-Ton Equipment Trailer

- Purchase options
- Info of Existing
- Maintain Old vs New

THE W.I. CLARK COMPANY
CONSTRUCTION AND INDUSTRIAL EQUIPMENT
30 BARNES INDUSTRIAL PARK ROAD
WALLINGFORD, CT 06492
203-265-6781

February 16, 2024

Mr. Jay Tuttle
Highway Superintendent
Town of Andover
12 Long Hill Road
Andover, CT 06232
Re: Sourcewell Contract

Option #1
20-Ton Equipment Trailer
\$35,061.80
(1) Currently In-Stock

Dear Mr. Tuttle

The W.I. Clark Company of Wallingford Connecticut is pleased to provide pricing to the Town of Andover our new in stock Towmaster T-40LP deck over tag along trailer under the Sourcewell contract #s121918MNR. The W.I. Clark Company of Wallingford is the approved Sourcewell sub contractor in Connecticut for Towmaster and is authorized to offer the current Sourcewell governmental discount of 16% off the Towmaster trailer(s) list price.

This discount is limited to the base trailer and Towmaster factory installed options and/or accessories only. Any non-Towmaster accessories, and/or any dealer installed Towmaster accessories including freight and dealer prep are not applicable and are charged separately.

Please find the attached Sourcewell price schedule with all the options and accessories you requested.

Upon receipt of your purchase order to the W.I. Clark Company, we will deliver your trailer to the Andover Public Works Department. Lead time for factory orders is approximately 6 to 8 months.

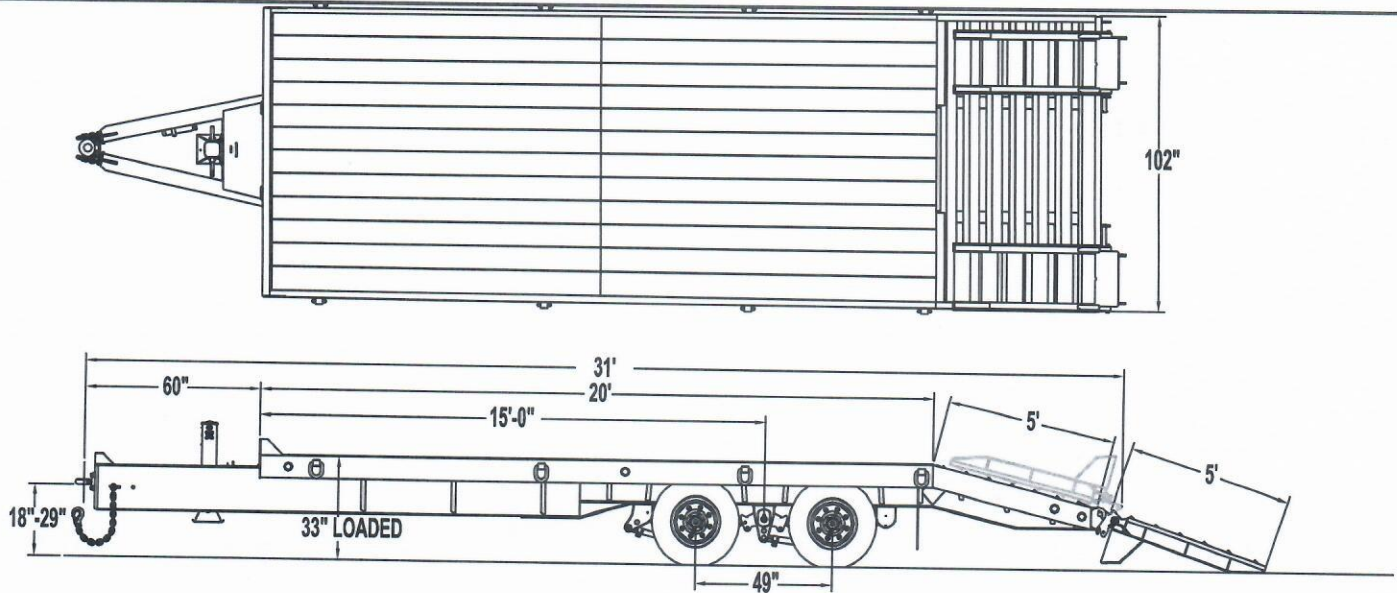
Payment in full is due within thirty (30) days after delivery of the machine. Please be advised pricing is based on current Towmaster list prices and are subject to change without notice. Dealer discounts where applicable and allied equipment (non-Sourcewell) prices are subject to change without notice.

Where Applicable, This Trailer Is Subject to A 12% Federal Excise Tax.

We look forward to being of service to you.
Respectfully,

Jerry DeRubbo
Governmental Sales
The W.I. Clark Company
860-212-4216
jderubbo@wiclark.com

IF have to order
6 to 8 months lead time



All dimensions are nominal. Illustration may be shown with optional equipment.

Standard Features

Hitch/Tongue

- Adjustable height hitch
- 3" pintle ring
- One-piece cold-formed I-Beam frame rails
- Integrated storage tray with lockable lid
- 25K bolt-on two-speed jack
- 7-pole round electrical plug
- Safety chains with hooks

Axles/Suspension

- Hutchens 9700 adjustable suspension
- (2) 25,000 lb. axles (8 wheels)
- Tires - 235/75R17.5, load range H, 16-ply
- 17.5" wheels, 8-bolt, hub piloted
- Air brakes (sensor on 1 axle, 2S/1M) Full ABS
- Brake size (12.25x7.5)
- Auto slack adjusters
- Oil bath hubs

Frame/Deck

- 20 ft. deck length
- 102" load width
- 33" deck height (fully loaded)
- 16" I-beam main frame
- 3" Jr. I-beam crossmembers
- 2" nominal white oak wood deck
- D-ring tie-downs (4 per side)

Lights/Wiring

- Rubber grommet mounted LED lights
- Sealed modular wiring harness

Ramps/Tail

- 5 ft. steel angle-iron beavertail (14° load angle)
- Beavertail to deck transition wood protectors
- 5 ft. x 21" ladder style angle iron cleated ramps
- Two-way spring-assist ramps

Standard Features

- Limited Lifetime Frame Warranty-10 years
- One-Year full Warranty
- 6-year Suspension Warranty
- Weatherproof registration holder
- Two-component polyurethane primer and paint
- Trailer color: Equipment Black
- Ramp color: Equipment Red

Weights and capacities vary depending upon options. Published weights are reference only.

GAWR (lbs)	GVWR (lbs)	Weight (lbs)	Capacity (lbs)	Deck Width (in)	Deck Length (ft)
45,000	48,720	8,720	40,000	102"	20'

20-TON

Equipment
Trailer

OPTION # 2



DATE: 2-13-24
ESTIMATE # RSH21324-1

EXPIRATION DATE 3/31/24

TO - ANDOVER PUBLIC WORKS # CT02787
12 LONGHILL ROAD
ANDOVER, CT 06232
(860) 209-836

\$ 36,602.13

Estimate

QTY	DESCRIPTION	SUGGESTED LIST PRICE	PO-21-1080-OSD03-SRC3-21830
	20 Ton Deck Over Heavy Duty Trailer 8.5 x 20 + 5 Air (Black) P20CAM8205TA Steel Plated Tongue, Hi-Tensile Steel Construction, Full Pierced Beam Construction Adjustable Pintle Hitch, Safety Chains (5/8" High Test), Dual 50K 2-Speed Jacks (Bolt-On) Sealed 7-Pin Plug w/ Arctic Flex Whip, Zip Breakaway System, 5' Bi-Directional Spring Assisted Ramps, Oil Bath Axles, Axle Springs: 3 Leaf (50,000 lb. Capacity), Air Brakes Spring Park Brake On All Axles, Hutch H-9700 Suspension, Steel Wheels, Epoxy Primer Polyurethane Paint Finish, Nominal 2" Oak Deck, D-Ring Tie-Downs - 1" (12) Toolbox, Mud Flaps, Steps (4), Sealed Wiring Harness, LED Lights - Rubber Mounted Three Year Warranty	\$38,480.77	\$35,402.31
	*** Chadwick Baross is listed under the OSD Contract #FAC116 which is valid till April 30, 2027, contract allows for 8% discount and \$150 per hour set up and freight cost to be included***	Freight \$600 Setup \$600	
	**** Lead time is 8 weeks from PO date ****		
	TAX		N/A
	FREIGHT		\$600.00
	PREP		\$600.00
	TOTAL		\$36,602.31

Quotation prepared by: **Rob Harrison**

To accept this quotation, sign here and return:

Thank you for your business!



SPECIFICATIONS PAGE

Two Axle →

20 and 25 TON HEAVY DUTY DECKOVER TRAILER



20 and 25 TON HD DECKOVER STANDARD FEATURES

Steel Plated Tongue
Hi-Tensile Steel Construction
Full Pierced Beam Construction
Adjustable Pintle Hitch
Safety Chains (5/8" High Test)
Sealed 7-Pin Plug w/ Arctic Flex Whip
Zip Breakaway System
Dual 50K 2-Speed Jacks (Bolt-On)
Oil Bath Axles
Axle Springs: 3 Leaf (50,000 lb. Capacity)
Spring Park Brake On All Axles
Hutch H-9700 Suspension

Silver Wheels
Epoxy Primer
Polyurethane Paint Finish
Nominal 2" Oak Deck
Spare Tire Mount (Under Bed)
D-Ring Tie-Downs - 1" (12)
Toolbox
Mud Flaps
Steps (4)
Sealed Wiring Harness
LED Lights - Rubber Mounted
Three Year Warranty

Specifications subject to change without notice.





SPECIFICATIONS PAGE

20 and 25 TON HEAVY DUTY DECKOVER TRAILER

2 Axle

	20' + 5' (Air)	24' + 5' (Air)
Model #	P20CAM8205TA	P25CAM8245TA
GVWR (lb.)	51750	65000
GAWR (lb. / Axle)	22500	22500
Curb Weight	9095	11575
Payload	42655	53425
Main Frame	14" I-Beam @ 22 lb	
Crossmembers	5" Channel	
Side Rail	8" Channel @ 11.5 lb	
Tongue	14" I-Beam @ 22 lb	
Beavertail	5' Beavertail	
Coupler	Adjustable Pintle Ring	
Jack	Dual 50K Bolt-On Drop Leg 2-Speed Jacks	
Axles	Oil Bath Axles	
Suspension	Hutch H-9700 Suspension	
Tires	235/75R17.5 LRH Dual	
Wheels	17.5" Dual	
Decking	Nominal 2" Oak Deck	
Lights	LED Lights - Rubber Mounted	
Electric Plug	Sealed 7 Pin Plug w/Arctic Flex Whip	
Finish	PPG Industrial Polyurethane Paint	
Overall Length	376"	424"
Deck Height	35"	
Coupler Height	21.5" - 30.5"	
Ramps	5' Bi-Directional Spring Assisted Wood Filled Ramps	

Specifications subject to change without notice.





Reference No: 257050JDM

Sourcwell - Contract #092922-FTS

OVL Length: 38

Appx Wgt +/-: 10,350 lbs

FOB-Tyler Equipment Berlin CT

Town of Andover Department of Public Works
 12 Long Hill Road
 Andover, CT 06232
 Attn: Jay Tuttle-(860).209.8363
 PublicWorks@AndoverCT.Org

Quote #3

\$ 41,530.16

30-Ton Equipment Trailer

Item Type	Options	Description	Add Qty	Unit	Total Qty	Total Amt
Base Trailer		FT-45-2 LP Plus		Each	0	\$33,799.00
Deck Length	✓	Add Deck Length	4	Feet	24	\$2,164.00
Frame Type		Engineered Fabricated Hi-Tensile Grade 80 Main Frame Beams with Grade 80 Jr-l Cross-Members		Std	1	\$0.00
Beavertail		Wood Inlaid Beavertail		Feet	6	\$0.00
Beavertail, Acc		Double Incline		Opt	1	\$0.00
Deck Type		White Oak 2" Nom		Std	1	\$0.00
Ramps; Rear	✓	7' X 38" Plus Tapered Approach (93" OAL) Wood Inlaid, Air Operated w/Bolt on Legs		Pair	1	\$4,848.00
Appx Deck Height		33" Loaded, 35" Unloaded		Inches	1	\$0.00
Width		102" OD	4	Feet	30	\$0.00
Tie Downs		D-Rings, 1" ** Straight ** (One Set Centered on BVT)		Each	14	\$0.00
Brakes		Air, ABS 2S/1M, Meritor WABCO (Parking brakes on all axles)		Std	1	\$0.00
Axles		25K Oil Bath		Std	2	\$0.00
Suspension		25,000 lb Heavy Duty 3 leaf springs, for Hutch 9700		Axle	1	\$0.00
Suspension		49" Spread (Spring), 9700 Hutch		Std	1	\$0.00
Tires & Wheels		235/75R 17.5 J, 8 Bolt [17.5 x 6.75] Hub Pilot		Each	8	\$0.00
Tires & Wheels, Acc	✓	Aluminum 17.5" 8 Bolt Hub Pilot (Polished) (outers only)		Each	4	\$1,584.00
Hitch Length		Center of Coupler to Headboard, Appx		Feet	6.3	\$0.00
Hitch Type		3" Adjustable Lunette Eye/Pintle, [C] 66,000 lb Plate Mount (3/4" Bolt)		Std	1	\$0.00
Jack		140,000 lb Twin 2 Speed (39,000 lb Lift Capacity)		Pair	1	\$0.00
Plug		7 Pole Semi		Std	1	\$0.00
Lights		LED Lights (Peterson), Sealed Wiring Harness (Sealco)		Std	1	\$0.00
Lights	✓	Amber LED Oval Strobe Lights, Switched and Mounted in Tailboard (Harness Powered)		Opt	1	\$601.00
Trailer Color		Felling Black # CCA945378 (White Felling Decal)		Std	1	\$0.00
Stripe Color		White		Std	1	\$0.00

Item Type	Options	Description	Add Qty	Unit	Total Qty	Total Amt
Standard		Document Holder		Std	1	\$0.00
Standard		2 Steps, 1 on the Standard Hitch and 1 in front of Axles on Roadside		Std	2	\$0.00
Standard		1/2" Safety Chains, Grade 70		Std	1	\$0.00
Option	✓	Toolbox, Extended as far forward as possible (with lockable latch) in a-frame area of hitch		Opt	1	\$336.00
GVWR		55,000 lbs		Std	1	\$0.00



**MSO's are not released until
 Payment Received**



****FOB IF NO FREIGHT charged****

**** FET Tax may apply on 26,000 lb GVWR
 and above ****

****State and Local taxes may not be
 reflected in quoted price****

Standard List Price: \$43,332.00
Sourcewell Discount: \$5,199.84
Sub Total: \$38,132.16

Net Cost: \$38,132.16

Please sign and date your acceptance of this quote:

Sourcewell Freight: \$3,048.00
PDI \$350.00

TOTAL U.S.D. \$41,530.16

* Existing *

1979 Eager Beaver 15 Ton Trailer / Deck 8' x 22' / 45-Years-Old

GVWR (Gross Vehicle Weight Rating) above 20 MPH: 31,776 lbs. / 15-Ton

GVWR (Gross Vehicle Weight Rating) below 20 MPH: 43,850 lbs. / 20-Ton

Due to the condition and restrictions of this trailer we cannot use this trailer for any reason outside of town (in town use only).





With our current trailer we exceed the federal allowable maximum overhang off the back of the trailer. A 4-foot maximum is allowed as we are currently at 5.5 foot.

We also exceed the proper amount of tongue weight by having the machine too far forward on the trailer.

A longer trailer is technically required to legally transport this machine.



Decking needs replacement:

Decking is in overall poor condition, multiple broken boards as well as improper spacing on main decking boards which allow chains to fall through the deck.

Estimated cost:

Decking boards (White oak): \$ 1,500

Hardware: \$200

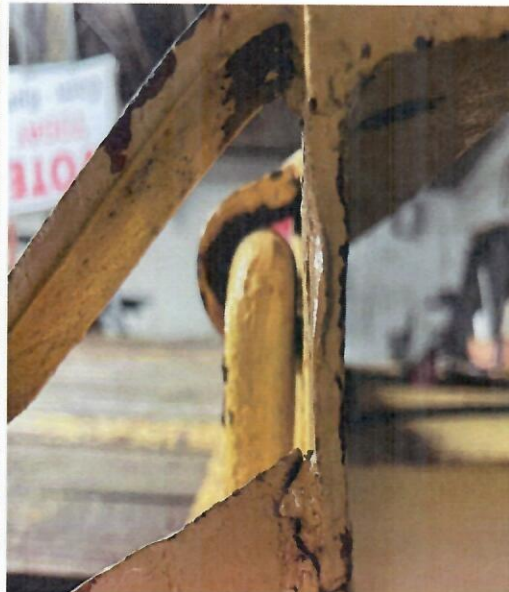
+/- 12 hours labor



Multiple cracks on main frame and structure of the trailer

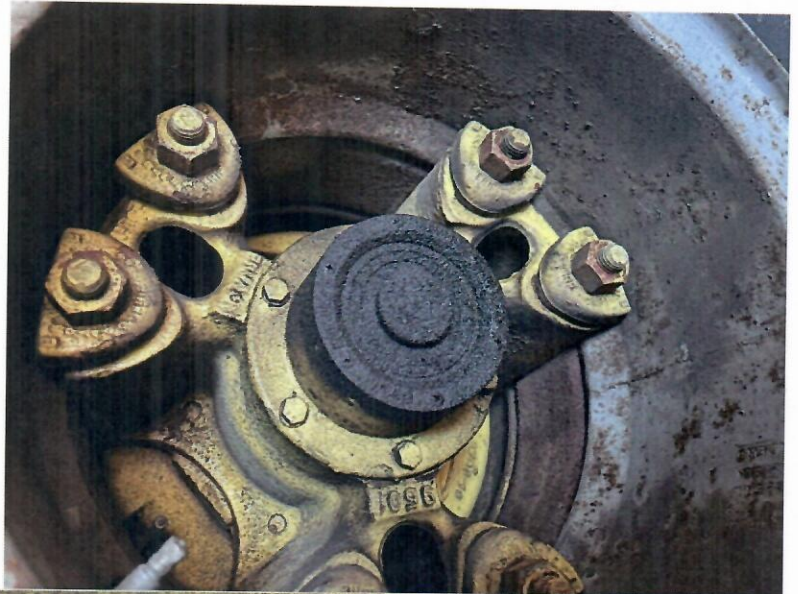
- Cracking on the frame is an immediate DOT “Out of Service”
- Cracks would need to be cleaned up, ground out, and welded properly after any metal is straightened.

Estimated cost: This work can be done in house, however would require approximately 4 hours to complete.



Hub & wheel seal leaks

- All DOT “out of service” Criteria.
- Axle 1 Left wheel seal
- Axle 2 Right wheel seal
- All 4 Hub caps & seals



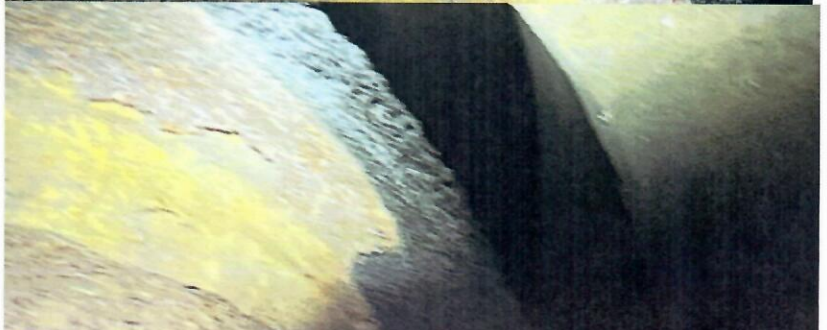
Estimated cost:

Wheel seals: \$50 (per wheel end)

Labor: 3 hours (per wheel end)

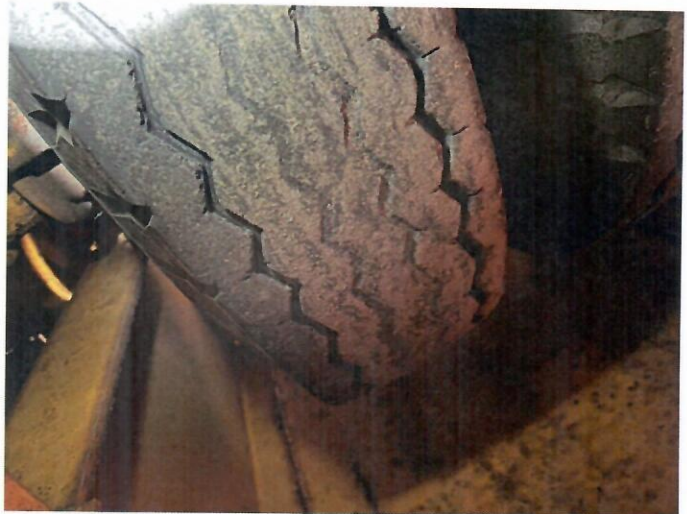
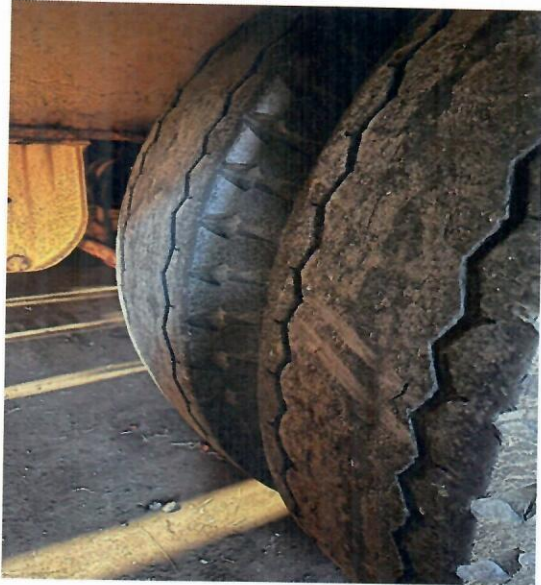
Hub caps & gaskets: \$50 (per)

Oil: \$30



Tires:

- All 8 tires require replacement
- 4/8 tires at 1/32" or less
- **DOT "out of service" criteria**
- (Federal regulation 49 CFR 393.75(b)
Requires at least 2/32" for trailer tire)
- Tire size could be matched
However the tires were for a fork
Truck, therefore not speed rated
As required for trailer use.



Air lines degraded & brittle

- Requires new rubber air lines to be installed for safe road travel and reliable braking.

Estimated cost:

Rubber ½" airline assemblies: \$ +/- 250.00 (plus 2 hours labor)



Rust and corrosion:

Although this unit is stored indoors and rarely used on salty roads the metal is starting to show its age. To properly examine the extent of the metal degradation and determine if any other welds are needed to repair cracks the unit would have to have the deck stripped off and sand blasted. Repairs could then be determined and made before painting the unit and replacing / repairing the deck.

Estimated cost:

Sandblasting & Painting: \$ Roughly in the 3,000 to 5,000 range (quite possibly higher)

Time to fully examine structure and frame for cracks and repair as needed.



DPW

20-Ton Heavy Duty Equipment Trailer

Maintain & Repair Existing vs Purchase New

Estimated cost to make safe our existing trailer for in town use only:

- Wheel Seals (4): \$200
- Hub Caps (4): \$ 200
- Hub Oil: \$ 30
- Tires: \$??? Unable to source at this time due to unusual rim size (vendor needs to find source)
- Air lines: \$250
- Decking & Hardware: \$1,700
- Sandblasting & Painting: \$ 3,000-\$5,000

Totals: \$5,380-7,380 + Tires

Labor- Roughly 20-30 hours

NOTE:

- With our current trailer we cannot transport any equipment or pick up any supplies outside of town when needed.
- Returning existing trailer to road safe condition may not make it comply with State & Federal regulations and guidelines. Municipal exemptions may not always apply even for in town use.

We are requesting to purchase a new:

20-Ton Heavy Duty Equipment Trailer that will allow us to transport our equipment safely and properly that meets Federal & State DOT regulations for approximately **\$37,000.00**

Respectfully Submitted.

Year		Purchase	Est cost
2018	-3	Plow Truck with Sander (6-8 MO lead time)	195,000
2019	-2	Wheeled Loader and F250 truck	175,000
2020	-1	Material spreader and blower for Steiner Tractor	17,000
2021	0	Everest dump body, Used Hot box, sweeper	315,000
2022	1	F550 Pickup with dump body and plow, Equipment trailer	80,000
2023	2	Plow Truck with Sander (6-8 MO lead time)	195,000
2024	3	Backhoe/ loader	90,000
2025	4	Tracked Skid Steerer	75,000
2026	5	Roadside mower with boom flail mower	95,000
2027	6	F250 truck	40,000
2028	7	Plow Truck with Sander (6-8 MO lead time)	195,000
2029	8	Chipper, Dump body for plow truck	90,000
2030	9	F550 Pickup with dump body	50,000
2031	10	Vibrating Roller	30,000
2032	11	Equipment trailer	25,000
2033	12	Plow Truck with Sander (6-8 MO lead time)	195,000
2034	13	Road/trail Mower- 4' sidebar flail+ rear mower	80,000
2035	14	Wheeled Loader	140,000
2036	15	F250 truck	40,000
		Yearly average capital costs	107,056
		total 15 year capital equipment costs	1,630,000

Original Modernization Plan
2/15/2019

Year		Purchase	Est cost
2018	-6	Plow Truck with Sander (6-8 MO lead time)	195,000
2019	-5	Wheeled Loader and F250 truck	175,000
2020	-4	New: Material spreader and blower for Steiner Tractor	17,000
2020	-4	New: Ford F550 Mason Dump Truck w/Plow	58,500
2021	-3	Used: 2010 Elgin Pelican NP Sweeper (inclds Repairs)	90,500
2021	-3	Repair Dump Body: 2005 International Plow Truck	8,000
2021	-3	New: 2021 Taakeuchi Excavator	96,200
2021	-3	New: 2021 Wacker (950 lbs) Rvrsbl Plate Compactor	9,500
2022	-2	New: 2022 Bobcat Skid Steer w/Attachments	75,100
2022	-2	Repair Engine: 2005 International Plow Truck	11,500
2022	-2	Repair Engine & Front End: 1998 Ford Louisville	3,725
2023	-1	Repair Engine: 2014 Peterbilt Plow Truck	24,700
2023	-1	New: 2023 Cam Superline 7-Ton Split/Tilt Deck Trailer	12,400
2023	-1	Ordered: Plow Truck with Sander (6-8 MO lead time)	260,000
2023	-1	New: 2023 Steiner AWD Mower w/Attachments	32,000
2024	0	Purchase Request: 2024 Roadside Boom Mower	204,000
2024	0	Purchase Request: 2024 20-Ton Equipment Trailer	37,000
2025	1		
2026	2		
2027	3	Steiner Attachments: Heated Cab, Snow Blower, V-Plow	16,000
2028	4	Order: Plow Truck with Sander (6-8 MO lead time)	265,000
2029	5	3-5 Ton Vibratory Roller	50,000
2030	6	F350 (1 ton) Pick-Up Truck w/Plow	75,000
2030	7	Back Hoe / Loader	180,000
2031	8	Elgin Sweeper	280,000
2032	9	Wood Chipper: Gas Motor, 15" Double Feed, w/Winch	82,000
2033	10	Order: Plow Truck with Sander (6-8 MO lead time)	270,000
2034	11	Excavator Attachments: Rotating Grapple, Mower Deck	35,000
2035	12	5500 Mason Dump Truck w/Plow	90,000
2036	13		
2037	14		
2038	15	Order: Plow Truck with Sander (6-8 MO lead time)	275,000
		Yearly average capital costs	116,188
		total 16 year capital equipment costs	1,859,000

Updated Modernization Plan
2/28/2024

End Of Original Modernization Plan

**Department Of Public Works - Planned Capital Equipment Expenditures
10-Year Forecast at Current Funding Levels**

Dept. / Type	Year / Mfr. / Vehicle or Equipment	Funding Source	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	FY31/32	FY33/34	10 Yr Total
DPW - Dump Truck w/Plow	2024 Freightliner Plow Truck 1 & 2 of 5 Payments	Lease Purchase	\$ 117,763		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2023 Steiner AWD Tractor w/Attachments	Capital Non-Recurring	\$ 32,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Dump Truck w/Plow	2024 Freightliner Plow Truck 3rd of 5 Payments	Lease Purchase		\$ 58,882		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Roadside Mower 1st of 5 Payments	Lease Purchase		\$ 47,327		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Equipment Trailer 1st of 5 Payments	Lease Purchase		\$ 8,814		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Dump Truck w/Plow	2024 Freightliner Plow Truck 4th of 5 Payments	Lease Purchase			\$ 58,882		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Roadside Mower 2nd of 5 Payments	Lease Purchase			\$ 47,327		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Equipment Trailer 2nd of 5 Payments	Lease Purchase			\$ 8,814		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Dump Truck w/Plow	2024 Freightliner Plow Truck 5th of 5 Payments	Lease Purchase				\$ 58,882		\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Roadside Mower 3rd of 5 Payments	Lease Purchase				\$ 47,327		\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Equipment Trailer 3rd of 5 Payments	Lease Purchase				\$ 8,814		\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Dump Truck w/Plow	2029 Order Plow Truck 1st of 5 Payments	Lease Purchase				\$ 60,000		\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Roadside Mower 4th of 5 Payments	Lease Purchase				\$ 47,327		\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Equipment Trailer 4th of 5 Payments	Lease Purchase				\$ 8,814		\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Equipment	2027 Steiner Attachments	Capital Non-Recurring				\$ 16,000		\$ -	\$ -	\$ -	\$ -	\$ -	-
DPW - Dump Truck w/Plow	2029 Plow Truck 2nd of 5 Payments	Lease Purchase						\$ 60,000		\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Roadside Mower 5th of 5 Payments	Lease Purchase						\$ 47,327		\$ -	\$ -	\$ -	-
DPW - Equipment	2024 Equipment Trailer 5th of 5 Payments	Lease Purchase						\$ 8,814		\$ -	\$ -	\$ -	-
DPW - Equipment	2029 3-5 Ton Vibratory Roller	Capital Non-Recurring						\$ 50,000		\$ -	\$ -	\$ -	-
DPW - Dump Truck w/Plow	2029 Plow Truck 3rd of 5 Payments	Lease Purchase							\$ 60,000		\$ -	\$ -	-
DPW - Pick Up w/Plow	2030 F350 1-Ton Pick Up w/Plow	Capital Non-Recurring							\$ 75,000		\$ -	\$ -	-
DPW - Equipment	2030 Back Hoe Loader	Capital Non-Recurring							\$ 180,000		\$ -	\$ -	-
DPW - Dump Truck w/Plow	2029 Plow Truck 4th of 5 Payments	Lease Purchase								\$ 60,000		\$ -	-
DPW - Equipment	2031 Elgin Sweeper	Capital Non-Recurring								\$ 280,000		\$ -	-
DPW - Dump Truck w/Plow	2029 Plow Truck 5th of 5 Payments	Lease Purchase									\$ 60,000		-
DPW - Equipment	2032 Wood Chipper	Capital Non-Recurring									\$ 82,000		-
DPW - Dump Truck w/Plow	2033 Order Plow Truck 1st of 5 Payments	Lease Purchase										\$ 62,000	-
DPW - Equipment	2034 Excavator Attachments	Capital Non-Recurring										\$ 35,000	-
TOTAL REQUESTED CAPITAL			\$ 149,763	\$ 115,023	\$ 115,023	\$ 115,023	\$ 132,141	\$ 166,141	\$ 315,000	\$ 340,000	\$ 142,000	\$ 97,000	1,687,114
Planned Equipment Expenditures			LOCIP \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
			Capital Non-Recurring \$ 32,000	\$ -	\$ -	\$ -	\$ 16,000	\$ 50,000	\$ 255,000	\$ 280,000	\$ 82,000	\$ 35,000	-
			Grant \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
			Bonding \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
			Fund Balance \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
			Lease Purchase \$ 117,763	\$ 115,023	\$ 115,023	\$ 115,023	\$ 116,141	\$ 116,141	\$ 60,000	\$ 60,000	\$ 60,000	\$ 62,000	62,000
Total Capital Expenditure			\$ 149,763	\$ 115,023	\$ 115,023	\$ 115,023	\$ 132,141	\$ 166,141	\$ 315,000	\$ 340,000	\$ 142,000	\$ 97,000	-
			Check sub Zero										
10-Year Forecast at Current Funding			Previous FY's Balance \$ 25,488	\$ 725	\$ 10,702	\$ 20,679	\$ 30,656	\$ 23,515	\$ (17,626)	\$ (207,626)	\$ (422,626)	\$ (439,626)	\$ (439,626)
			Projct Adtrnl Funding \$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Total Fiscal Year Funds			\$ 150,488	\$ 125,725	\$ 135,702	\$ 145,679	\$ 155,656	\$ 148,515	\$ 107,374	\$ (82,626)	\$ (297,626)	\$ (314,626)	
Balance FY's Expenditure			\$ 725	\$ 10,702	\$ 20,679	\$ 30,656	\$ 23,515	\$ (17,626)	\$ (207,626)	\$ (422,626)	\$ (439,626)	\$ (411,626)	



TOWN OF ANDOVER

DEPARTMENT OF PUBLIC WORKS

12 LONG HILL
ANDOVER, CT. 06232

(860) 742-4048
publicworks@andoverct.org

DMV PLATE ASSIGNMENTS / TOWN OF ANDOVER VEHICLES and EQUIPMENT - Updated 3/1/24

PLATE#	DEPART	YEAR	MAKE	GVWR lbs	MODEL	TYPE	VIN
1 - AN	DPW	2019	FORD	10,000	F250	4x4 Pick-Up	Hide
2 - AN	DPW	2006	JOHN DEER	18,500	410G	Back Hoe	Hide
3 - AN	DPW	2020	PETERBUILT	44,020	348	Dump Truck	Hide
4 - AN	DPW	2020	FORD	19,000	145 F550 4x4	Mason Dump	Hide
5 - AN	DPW	1998	FORD LOUISVILLE	41,000	N80	Dump Truck	Hide
6 - AN	DPW	2010	ELGIN	14,250	Pelican NP	Sweeper	Hide
7 - AN	DPW	2005	INTERNATIONAL	39,000	7400 SFA 4X2	Dump Truck	Hide
8 - AN	Open						Hide
9 - AN	DPW	2018	VOLVO	29,983	L60H	Wheel Loader	Hide
10 - AN	DPW	2014	PETERBUILT	44,020	348	Dump Truck	Hide
11 - AN	DPW	1982	GLEN Beaver	5,200	Utility	Trailer	Hide
12 - AN	DPW	1979	EAGER BEAVER	43,850	20 Ton	Trailer	Hide
13 - AN	DPW	2023	CAM SUPERLINE	15,400	7 Ton	Trailer	Hide
14 - AN	DPW	1986	CUSTOM	7,000	SS6 516R15	Trailer	Hide
15 - AN	DPW	1997	SALSCO	4,500	810	Wood Chipper	Hide
16 - AN	Sr Van	2014	DODGE	5,400	Caravan MPV	HndyCpd Van	Hide
17 - AN	DPW	2001	JOHN DEER	15,900	6110	RdSide Mower	Hide
18 - AN	Open						Hide
19 - AN	Open						Hide
20 - AN	Open						Hide
21 - AN	Open						Hide
22 - AN	Sr Van	2023	Toyota	4,920	Rav 4 Hybrid LE	SUV	Hide
23 - AN	Open						Hide
24 - AN	Open						Hide
							Hide
							Hide
							Hide
							Hide
AE-14424	Sr Bus	2017	FORD	11,500	E350	12 Pssngr Bus	Hide

COPY:

This report is updated anytime we make a change to any of our registered vehicles or equipment.

This report is also required to be reported bi-annually to the Connecticut Motor Vehicle Department (July & January).

TOWN OF ANDOVER, CONNECTICUT

STATE SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2023

Draft - Subject to Change 2-26-24

TOWN OF ANDOVER, CONNECTICUT
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Draft - Subject to Change - 2-26-24

INTERNAL CONTROL AND COMPLIANCE REPORT

Draft - Subject to Change - 2-26-24

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Finance
Town of Andover, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Andover, Connecticut (the Town), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated February 29, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002 and 2023-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town's responses to the findings identified in our audit and described in the accompanying schedules of findings and questioned costs. The Town's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mahoney Sabol + Company, LLP

Certified Public Accountants
Glastonbury, Connecticut
February 29, 2024

Draft - Subject to Change - 2-26-24

STATE SINGLE AUDIT SECTION

Draft - Subject to Change - 2-26-24

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES
OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance
Town of Andover, Connecticut

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Town of Andover, Connecticut's (the Town), compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2023. The Town's major state programs are identified in the summary of auditor's results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the Town of Andover, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon, dated February 29, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mahoney Sabol + Company, LLP

Certified Public Accountants
Glastonbury, Connecticut
February 29, 2024

Draft - Subject to Change - 2-2024

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
NONEXEMPT PROGRAMS:			
OFFICE OF POLICY AND MANAGEMENT:			
Direct:			
Tiered Payment in Lieu of Taxes	11000-OPM20600-17111	\$ -	\$ 9,620
Tiered Payment in Lieu of Taxes	12060-OPM20600-35458	-	63,875
Tiered Payment in Lieu of Taxes	12060-OPM20600-35691	-	2,599
		-	76,094
Municipal Grants-In-Aid	12052-OPM20600-43587	-	2,620
Property Tax Relief for Veterans	11000-OPM20600-17024	-	1,228
Property Tax Relief on Property of Totally Disabled Persons	11000-OPM20600-17011	-	445
Total Office of Policy and Management		-	80,387
DEPARTMENT OF TRANSPORTATION:			
Direct:			
Town Aid Road Grants Transportation Fund	12052-DOT57131-43455-34005	-	102,913
Town Aid Road Grants Transportation Fund	13033-DOT57131-43459-34005	-	102,914
		-	205,827
Let's Go CT Transportation Ramp-up Program	13033-DOT57551-43667	-	56,448
Bus Operations	12001-DOT57931-12175	-	10,000
Total Department of Transportation		-	272,275
CONNECTICUT STATE LIBRARY:			
Direct:			
Historic Documents Preservation Grants	12060-CSL66094-35150	-	5,500
Connecticard Payments	11000-CSL66051-17010	-	106
Total Connecticut State Library		-	5,606
JUDICIAL BRANCH:			
Direct:			
Court Fees	34001-JUD95162-40001	-	750
OFFICE OF EARLY CHILDHOOD:			
Direct:			
School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274-83013	-	100,800
Smart Start	11000-OEC64845-16279	-	65,000
School Readiness Quality Enhancement	11000-OEC64845-16158	-	3,881
Total Office of Early Childhood		-	169,681
DEPARTMENT OF HOUSING:			
Direct:			
Bond Fund	12039-DOH46920-40233	-	6,900
Total State Financial Assistance Before Exempt Programs		-	535,599
			<i>(Continued)</i>

The accompanying note is an integral part of this schedule.

TOWN OF ANDOVER, CONNECTICUT
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE *(Continued)*
 FOR THE YEAR ENDED JUNE 30, 2023

State Grantor; Pass-Through Grantor; Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
EXEMPT PROGRAMS:			
DEPARTMENT OF EDUCATION:			
Direct:			
Education Cost Sharing	11000-SDE64370-17041-82010	\$ -	\$ 2,004,782
OFFICE OF POLICY AND MANAGEMENT:			
Direct:			
Municipal Stabilization Grant	11000-OPM20600-17104	-	43,820
Municipal Transition Grant	11000-OPM20600-17103	-	114,861
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	-	6,680
Total Office of Policy and Management		<u>-</u>	<u>165,361</u>
Total Exempt Programs		<u>-</u>	<u>2,170,143</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ -</u>	<u>\$ 2,705,742</u>
			<i>(Concluded)</i>

Draft - Subject to Change - 2-26-24

TOWN OF ANDOVER, CONNECTICUT
NOTE TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Andover, Connecticut, (the Town) under programs of the State of Connecticut for the year ended June 30, 2023. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs of the Town. Because the schedule of expenditures of state financial assistance presents only a selected portion of the operations of the Town, it is not intended to, and does not, present the financial position, changes in fund balances, changes in net position or cash flows of the Town.

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The accompanying schedule of expenditures of state financial assistance has been prepared on the accrual basis consistent with the preparation of the basic financial statements. In accordance with Section 4-236-22 of the regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditure column of the schedule of expenditures of state financial assistance.

Draft - Subject to Change - 2-26-23

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
<input type="radio"/> Material weakness(es) identified?	✓ Yes	_____ No None
<input type="radio"/> Significant deficiency(ies) identified?	_____ Yes	_____ ✓ Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ ✓ No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:		
<input type="radio"/> Material weakness(es) identified?	_____ Yes	_____ ✓ No None
<input type="radio"/> Significant deficiency(ies) identified?	_____ Yes	_____ ✓ Reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	_____ Yes	_____ ✓ No

The following schedule reflects the major programs included in the audit:

State Grantor/Program	State Grant Program Core-CT Number	Expenditures
DEPARTMENT OF TRANSPORTATION:		
Town Aid Road Grants Transportation Fund	12052-DOT57131-43455-34005	\$ 102,913
Town Aid Road Grants Transportation Fund	13033-DOT57131-43459-34005	102,914
		\$ 205,827
OFFICE OF EARLY CHILDHOOD:		
School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274-83013	\$ 100,800

Dollar threshold used to distinguish between Type A and Type B programs: \$100,000

II. FINANCIAL STATEMENT FINDINGS

Finding 2023-001: *Material Weakness in Internal Control over Financial Reporting - School District General Ledger Maintenance*

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS *(Continued)*
FOR THE YEAR ENDED JUNE 30, 2023

II. FINANCIAL STATEMENT FINDINGS *(Continued)*

Finding 2023-001: *Material Weakness in Internal Control over Financial Reporting - School District General Ledger Maintenance (Continued)*

Condition: During the audit, it was identified that the School District's general ledger maintenance procedures were deficient. The following issues were noted:

- The School District's accounting system was not properly closed in prior years resulting in unbalanced trial balances.
- There were discrepancies between detailed revenue and expenditure reports generated from the School District's accounting system and the related trial balance control accounts.
- Entries to reclassify expenditures between operating and grant funds and to record certain reimbursements were not properly recorded in the accounting system.

Context: Audit adjustments were proposed to correct balance sheet accounts reported on the School District's trial balances due to the system not being properly closed in prior years. In addition, audit adjustments were proposed to correct journal entries improperly recorded to trial balance control accounts.

Effect: Inaccurate financial reporting.

Cause: Lack of knowledge of the accounting system and ineffective accounting and reconciliation controls.

Repeat finding: No

Recommendation: We recommend that measures be implemented to improve the School District's understanding and proficiency of the accounting system. In addition, we recommend that the School District develop monthly reconciliations to ensure that the School District's financial information is complete and accurate.

Views of Responsible Officials: Management of School District agrees with the finding and intends to take corrective action to address the deficiency.

Finding 2023-002: *Material Weakness in Internal Control over Financial Reporting - Bank and Interfund Reconciliations*

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Condition: During the audit, it was identified that the School District's bank and interfund reconciliations were incomplete and not fully reconciled within the general ledger.

Effect: Inaccurate financial reporting.

Cause: Lack of knowledge of the accounting system and ineffective reconciliation controls.

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS *(Continued)*
FOR THE YEAR ENDED JUNE 30, 2023

II. FINANCIAL STATEMENT FINDINGS *(Continued)*

Finding 2023-002: *Material Weakness in Internal Control over Financial Reporting - Bank and Interfund Reconciliations (Continued)*

Repeat finding: No

Recommendation: We recommend that the School District develop monthly reconciliations to ensure that the School District's financial information is complete and accurate. Reconciliations should be reviewed and approved by an individual with financial expertise. We further recommend that the School District consider engaging a consultant to provide training to aid in improving reconciliation controls and operating control effectiveness.

Views of Responsible Officials: Management of School District agrees with the finding and intends to take corrective action to address the deficiency.

Finding 2023-003: *Material Weakness in Internal Control over Financial Reporting - Reconciliation of the Town's and the School District's General Ledgers*

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Condition: The Town's general ledger is not currently integrated with the School District's general ledger. As such, journal entries are required to record and reconcile the activity of the School District with the Town. However, year-end closing entries to record the School District's balances and activities were incomplete.

Effect: Audit adjustments were required to record and reconcile the activity of the School District within the Town's general ledger.

Cause: Information regarding the School District's year end balances and activities were not provided to the Town.

Recommendation: We recommend that the Town and School District develop a formal reconciliation process and that the School District provide all necessary information to the Town Treasurer in a timely manner.

Views of Responsible Officials and Planned Corrective Actions: Management of the School District agrees with the finding and intends to take corrective action to address the deficiency.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No state financial assistance findings or questioned costs were reported.

TOWN OF ANDOVER, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS *(Continued)*
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Prior year finding 2022-001: *Material Weakness in Internal Control over Financial Reporting - Bank Reconciliation*, regarding the Town's General Fund operating account is no longer considered to be a material weakness.

Prior year finding 2022-002: *Significant Deficiency in Internal Control over Financial Reporting: Year-end Closing Procedures*, regarding the Town's closing procedures is no longer considered to be a significant deficiency.

Prior year finding 2022-003: *Significant Deficiency in Internal Control over Financial Reporting - Reconciliation of the Town's and the School District's General Ledgers*, has been repeated and reported as a material weakness (refer to current year finding 2023-003).

Draft - Subject to Change - 2-26-24