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*By Linda Amerighi at 9:53 am, Nov 05, 2021*

SHARON BOARD OF FINANCE  
Draft until approved at the next regular meeting

A special meeting of the Sharon BOF was held on November 4, 2021 at 4:30PM at the Town Hall. Present were regular members Bartram, Duncan, Fowler, Robertson and Bancroft; alternates Flaton and Ensign; and the secretary.

Interim Chair Bartram called the meeting to order at 4:34. Mr. O'Kelly has designated Ms. Flaton to vote in his absence.

The purpose of this meeting was for the Board to act upon the Board of Selectmen's June 30, 2021 budget transfer request totaling \$43,913.19 (see attached). At the last meeting there was discussion on whether the BOF needs to approve this request. Mrs. Robertson made a motion to approve the request, seconded by Ms. Fowler. Mr. Bartram asked the Auditor if there is a legal or accounting purpose for the transfer of dollars to lines that exceeded the budget. Mr. Sinnamon stated CT General Statutes Section 7-348. It is his recommendation that a transfer be recommended and approved. With further discussion, it was pointed out that the BOF can make a one-time additional allocation to a line item of up to \$20,000 without having to go to a town meeting. If an allocation is made in any amount under \$20,000, then any additional allocation regardless of amount, needs to go to town meeting. This is why it has been the practice of this Board to monitor overages during the quarterly meeting reviewing the BOS financials and make any additional appropriations or transfers at the end of the fiscal year. For transparency, he suggested to expand the audit report to show a column between the budgeted original and budgeted final as "transfers" which then provides a simple way to see both sets of data – this could be added to this year's report. After some discussion Mrs. Robertson and Ms. Fowler agreed to withdraw their motion. Mrs. Robertson made a motion to amend the motion to approve the transfer request and incorporate the Auditor's suggestion for clearer reporting to show the transfers, seconded by Ms. Flaton, with all in favor.

Ms. Fowler made a motion to adjourn, seconded by Mrs. Robertson. The meeting was adjourned at 4:52.

Respectfully submitted,



Tina Pitcher, Recording Secretary

NEXT REGULAR MEETING: DECEMBER 14 7PM



1732

1739

## TOWN OF SHARON

## OFFICE OF SELECTMEN

August 24, 2021

To: Sharon Board of Finance  
From: Board of Selectmen  
Subject: June 30, 2021 Budget Transfers

The Board of Selectmen hereby requests that the following budget transfers totaling \$43,913.19 be approved:

	Increase	Decrease
Labor Counsel – Item 8a	\$14,724.06	
Due to labor issue finally settled		
Historic District Commission – Secretary – Item 19e l	2,456.02	
Due to increase in time for applications with increased residents		
Dog Pound – Item 24	740.05	
Due to electricity & telephone cost increases		
Municipal Waste – Brush Removal – Item 28b	6,400.00	
Due to abundance of debris to grind (town did receive \$18,985 in disposal fees)		
Municipal Waste – Household Hazardous Waste – Item 28c	1,494.63	
Due to COVID a collection day was not held last year and an increase in residents		
Beach – overall budget – Item 35	2,561.10	
Due to COVID requirements while open – personnel & cleaning supplies		
Miscellaneous – Unemployment Insurance – Item 41d	15,537.33	
Due to one unemployment case finally settled		
Town Counsel – Item 8		\$ 3,385.02
Town Insurance – Item 16		11,504.60
Highway – Salt – Item 25n		29,023.57

Brent M. Colley

Dale C. Jones

Casey T. Flanagan