

Holland Finance Board

27 Sturbridge Road, Holland, MA 01521

Holland Town hall – Community Room

Meeting Minutes for Monday, June 24, 2021

Virtual and Physical Meeting of the Board and Guests

Meeting Attendance -

In person: Members - Sharon Ashleigh, Andy Harhay and Kelli Robbins.

Guests - Town Administrator Stacy Stout and Accountant Laurie Barkus.

Remote: Member Ernie Fancy.

Guest - Selectman Clelland Johnson.

Open Meeting –

Chair Sharon Ashleigh opened the meeting at 7:01 pm and indicated that the sole purpose would be to deal with the following requested year-end transfers:

1. From Sichel Loan Principal line to Electricity - \$2,000.
2. From Sichel Loan Principal line to Select Board Expenses - \$3,500.
3. From Sichel Loan Principal line to Sichel LT Interest - \$823.92.
4. From Sichel Loan Principal line to Snow & Ice Expenses - \$9,11.19.
5. From Snow & Ice Wages line to Snow & Ice Expenses - \$3,715.11.
6. From Highway Full-Time Wages to Highway General Expenses - \$20,735.51.
7. From Fuel Town Vehicles to Highway General Expenses - \$11,356.07.

The reasons for the shortfall in items 1 through 5 had been identified by Ms. Stout.

The reason for the transfers requested in items 6 and 7 were stated as being for 'unusual expenses related to repairs and road projects.'

Ms. Ashleigh asked if there was discussion needed on any of the transfers.

Discussion of Transfer Requests–

The only issue was about the transfers being requested by Highway (6. and 7. above).

Ms. Robbins questioned the reason for the Highway General Expenses account having been over-expended by ~ \$32K. Mr. Harhay said that he asked JoAnne Higgins (Highway clerk) about the situation and she indicated that Highway currently has 21 overdue invoices totaling ~ \$4K, but expects an additional ~ \$2K coming shortly. Although the total of overdue invoices will be ~ \$6K, Highway is requesting the unspent funds in their Full Time Wages line

(\$20,735) and the Fuel Town Vehicles line (\$11,356) be transferred to their General Highway Expenses line. Mr. Fancy indicated that he had requested to see the overdue invoices, but that they were not provided by Highway. Ms. Barkus said she was not fully aware of the details associated with the invoices, although she thinks that they are for routine expenses. Mr. Johnson asked why Ms. Barkus does not have the invoices and she responded that she does not want to see invoices that are in excess of a department's given budget line. She also indicated that case law information she read in the *Massachusetts Association of Town Finance Committees Handbook* made it illegal for a Finance Committee to seek the details involving end-of-year transfers. None of the members had knowledge of such a law, with Mr. Fancy and Mr. Harhay stating that – during their tenure on previous Finance Boards – the Boards routinely reviewed overdue invoices associated with transfer requests, with the authorization provided in Holland's General Bylaws.

Mr. Harhay made the motion to approve the requested transfers, with the exception that only the \$11,356 in the Full Time Wages line would go to the General Highway Expenses line. He indicated that the \$11,356 is nearly twice the amount of the expected ~ \$6,000 in invoices that need to be paid. Mr. Harhay and Mr. Fancy voted 'yes'; Ms. Robbins and Ms. Ashleigh voted 'no'. Motion failed to pass.

Ms. Robbins made the motion that the Board approve the transfer of the \$20,735 in the Fuel Town Vehicles line to the General Highway Expenses line to provide more of a cushion. Ms. Robbins and Ms. Ashleigh voted 'yes'; Mr. Harhay and Mr. Fancy voted 'no'. Motion failed to pass.

Ms. Barkus indicated that not approving the payment of overdue bills will create a complicated situation, with one being that utilities would likely be shut off to the Highway garage.

Ms. Ashleigh said that the Board needed to address the deadlock and wrap up the meeting. She made the motion to approve all of the requested transfers, including all of the \$32,092 requested by Highway. Ms. Ashleigh, Ms. Robbins and Mr. Fancy voted 'yes'; Mr. Harhay voted 'no'. Motion passed.

Adjournment –

Ms. Robbins made the motion to adjourn and Ms. Ashleigh seconded. The Chair closed the meeting at 7:43 pm.

Respectfully submitted,

Andrew Harhay