



MEMORANDUM

TO: Valerie E. Bruneau, Superintendent of Schools
FROM: Jessica Richman Smith and Dori Pagé Antonetti, Shipman & Goodwin LLP
DATE: February 19, 2026
RE: Andover Budget Process

In an email dated February 18, 2026, you asked Shipman & Goodwin LLP (the “Firm” or “Shipman”) for our interpretation regarding the role and authority of the Andover Board of Finance (the “BOF”) as related to the Andover Board of Education (the “BOE”) budget. The purpose of your request was to solicit guidance that could be shared publicly, outside the BOE, to facilitate a shared understanding of the budget-setting process. **Therefore, this memorandum is not attorney-client privileged or confidential, and in sharing this memorandum, the BOE is not waiving the attorney-client privilege with respect to the subject matter of this memorandum or any other topic.**

I. State Law

As a threshold matter, state law addresses the appropriation and budget process for boards of education. Connecticut General Statutes Section 10-222 provides, in relevant part:

Each local board of education shall prepare an itemized estimate of the cost of maintenance of public schools for the ensuing year and shall submit such estimate to the board of finance in each town or city having a board of finance, to the board of selectmen in each town having no board of finance *or otherwise to the authority making appropriations for the school district*, not later than two months preceding the annual meeting at which appropriations are to be made. The board or authority that receives such estimate shall, not later than ten days after the date the board of education submits such estimate, make spending recommendations and suggestions to such board of education as to how such board of education may consolidate noneducational services and realize financial efficiencies. Such board of education may accept or reject the suggestions of the board of finance, board of selectmen *or appropriating authority* and shall

provide the board of finance, board of selectmen or appropriating authority with a written explanation of the reason for any rejection.¹

As such, state law specifies that the BOE must submit an itemized estimate to “the authority making appropriations for the school district,” whatever that authority may be in a particular town. As described below, it is our understanding that the appropriating authority in the Town of Andover (“Andover”) is the Town Meeting.

II. Andover Town Charter

Chapter VIII of the Andover Town Charter (the “Town Charter”) addresses Finance and Taxation. As a threshold matter, in Andover, the Town Meeting – not the BOF – is the authority that makes appropriations for the BOE. Section 303 of the Town Charter provides, in relevant part:

The Annual Town Budget Meeting for the consideration of the budget shall be held in the second week of April in each year. The adoption of the budget shall be pursuant to the provisions of Section 803 of this Charter.²

Section 803 of the Town Charter provides, in relevant part:

- A. The Annual Town Budget Meeting shall be held in the second week of April. The proposed budget shall be the only substantive matter presented to this Annual Town Budget Meeting for adoption pursuant to the provisions of this section. . . .
- B. If a quorum as defined in Section 302 of this Charter is present, then the meeting may proceed to adopt a budget. Prior to taking a vote to adopt a budget, the Town Meeting may make amendments to the proposed budget The Town Meeting may not alter any specific items contained in the budget proposed by the local Board of Education. . . .³

Therefore, the Town Meeting is the authority that ultimately votes on the proposed budget for Andover, including the proposed BOE budget. Notably, however, the Town Meeting “may not alter any specific items contained in the budget proposed by the local Board of Education”⁴

¹ Conn. Gen. Stat. § 10-222. (Emphasis added.)

² Town Charter, Section 303.

³ Town Charter, Section 803.A and 803.B.

⁴ Town Charter, Section 803.B.

Under the Town Charter, the BOF plays a different role from the Town Meeting in the budget-setting process. With respect to the BOF's role, the Town Charter provides, in relevant part:

No later than October 15th, the Board of Finance shall confer with the Board of Selectmen and the Board of Education to discuss the goals and objectives for the upcoming budget. The Board of Finance may suggest a target for expenditures for both the General Government and the Board of Education budgets; however, the target shall not be binding with respect to budget submittals.⁵

Then, by February 15 of each year, the BOE must provide a detailed estimate of expenditures to be made and the revenues to be collected in the ensuing fiscal year.⁶ Such detailed estimate, along with the estimates of other town departments, offices, and agencies, shall be reviewed by the Town Administrator, who shall prepare a proposed budget and "may comment and make recommendations on the budget requests made by various departments, offices and agencies."⁷

The Town Charter then outlines the duties of the BOF in reviewing the budget estimates. Drawing a significant distinction between Town departments, offices, and agencies generally, on the one hand, and the BOE, on the other hand, the Town Charter provides: "In preparing the proposed budget, the Board of Finance may add to, delete from, or eliminate requests made by the various departments, offices, and agencies *except that the Board may only comment and make recommendations on the budget requests of the local Board of Education.*"⁸ We read this language to grant the BOF authority to make changes to requests made by departments, offices, and agencies *other than* the BOE. As to the BOE, the BOF's authority is limited to making "comment" and "recommendations," similar to the role of the Town Administrator when reviewing all budget requests and preparing the proposed budget.

In addition, the Town Charter requires the BOF to "hold at least one (1) public hearing on the budget at which any taxpayer or elector may have the opportunity to be heard regarding the proposed budget" and permits the BOF to review the budget requests with each department, board, agency, and commission, including the BOE.⁹ After such hearing and review:

the Board of Finance shall prepare a final budget that incorporates any recommended changes to be presented to the Annual Town Budget Meeting, which shall be in the

⁵ Town Charter, Section 802.A.

⁶ Town Charter, Section 802.B.

⁷ Town Charter, Section 802.C.

⁸ Town Charter, Section 802.E. (Emphasis added.)

⁹ Town Charter, Section 802.F.

same format and contain the same information as is provided for in Section 802E(1-5) above.¹⁰

As such, the final budget to be presented at the Annual Town Budget Meeting must contain recommended changes and must be read in conjunction with Section 802. That section, as noted above, draws a distinction between the BOE, on the one hand, and other departments, offices, and agencies, on the other hand, with respect to the BOF's authority – specifically, the BOF “may add to, delete from, or eliminate requests made by the various departments, offices, and agencies *except that the Board may only comment and make recommendations on the budget requests of the local Board of Education.*”¹¹ To be sure, even if the proposed budget contains recommended changes to the BOE budget, they can only be just that – recommendations – and not additions or deletions.

III. Conclusion

Based on the relevant provisions of the Town Charter cited above, we conclude that the Town Meeting is the authority that makes appropriations for the BOE in Andover. We further conclude that before a proposed budget is sent to the Town Meeting, the BOF may comment and make recommendations on the BOE's itemized estimate, but the BOF may not may add to, delete from, or eliminate requests made by the BOE. Finally, it is important to note that under the Town Charter, the Town Meeting “may not alter any specific items contained in the budget proposed by the local Board of Education.”

¹⁰ Town Charter, Section 802.F.

¹¹ Town Charter, Section 802.E. (Emphasis added.)