

**Town of Brentwood Municipal Budget Committee**  
**Minutes of October 9, 2023 regular meeting, held at Brentwood Town Office**

Members: Jack Mitchell (chair), Michelle Siudut (secretary), Anthony Phillips, Letty Bedard (Swasey rep)

Attending remote: Alina Arida (away on business), Jon Morgan

Excused absence: Gabbie Kelly (travel)

Jack called the meeting to order at 6 pm. The pledge of allegiance was recited.

Motion by Letty, seconded by Anthony to allow Alina to attend remotely. Voting in favor were Letty, Anthony, Michelle, Jack.

### **Meeting Minutes**

Motion by Anthony, seconded by Letty to approve the 9/18/2023 committee meeting minutes as amended; voting to approve were Letty, Anthony, Michelle, Jack; Alina abstained.

### **Swasey School Board Report - Letty Bedard**

School board met last week, they are on track with their budget.

A solar project is being discussed; a 30% federal tax credit is available. If the board decides to move forward, this would be a warrant article.

### **CIP Update**

Glen Greenwood completed the CIP last week. The Planning board met the following night, but it is unclear if the Board approved the plan. Letty asked why 2023 projects were not included in the list of past capital expenditures. Jack will inquire.

At 6:16 pm there was a motion by Letty, seconded by Anthony to allow Jon Morgan to attend remotely. Voting in favor were Letty, Anthony, Alina, Michelle, Jack.

### **Municipal Building - no update**

### **Old/Other Business**

Bylaw changes. Michelle reviewed the changes Karen suggested. There was concern about asking the same history for both town and school; the current bylaws ask for 2 years from town and one year from school. Motion by Letty, seconded by Anthony to Amend Section VII, B 2 as follows:

2. School Budget presentations to the Budget Committee shall include two prior years appropriations and expenditures and current year appropriations & expenditures.

Voting in favor were Letty, Anthony, Alina, Jon, Michelle, Jack.

Jack will speak with Karen about getting 2 year history for town budgets. Michelle will send an updated draft of the bylaws, with all approved changes, to Karen to send for review by counsel.

Motion by Letty, seconded by Anthony, to approve the bylaw changes approved at the last meeting and tonight's meeting. A vote on the motion will occur at the next meeting.

Capital Improvement Plan. Jack pointed out that the projects in the Plan have not been prioritized in any way. Jack would like this sheet in EXCEL so it can be modified for clarity. In the interim, Jack brought attention to the following:

- Aerial (ladders and pumper) firefighting apparatus. The total cost of this vehicle is \$1.5M. The \$150K request is 10% of the total \$1.5M cost. Chief will be applying for a grant, which would cover the other 90%. Letty's recollection was that if the grant is not approved, the vehicle will not be purchased.
- Highway Department: There are requests of \$290,552 in '25 and '26 and '29 for trucks - these requests are much more than the current CRF. Jack suggested Jon review these numbers before the request comes before this committee.
- Library has listed \$80K for an elevator; this is a new item. They are also asking for interior and exterior painting. The BOS eliminated the library's maintenance account, so Jack expects the painting items should come from the Building Maintenance fund.
- Conservation Commission. This line shows the bond payments we would be making IF/WHEN the ConCom utilizes the entire \$3M which was approved. BOS will discuss land purchase at their meeting tomorrow night.
- Police Department. These expenditures are showing bond payments if the \$4M building project proceeds.

Town CIP projects over the next 6 years are 2024 (\$213,666) 2025 (\$892,317), 2026 (\$1,219,843), 2027 (\$1,057,750), 2028 (\$672,875), 2029 (\$878,552). These do not include Swasey School. Swasey School's CIP for 2024 includes a Solar Panel for \$900K. This and the other CIP requests would bring the 2024 total to \$1,072,000. As a point of reference, \$1M would result in a \$540 tax impact on a \$400K property.

Alina asked about grant writing resources. She commented that there are departments who don't have the resources to create their own budgets much less create grants. With such high requests, it may be worth hiring someone to help with these grants to ultimately save the town time/money.

Reconciliations. Alina said the reconciliations performed by the outside company only balances the checkbook, they do not look to see if items are accurately allocated. Alina said we really need someone(s) ensuring allocations are recorded properly, and to assist departments with accounting tasks. Jack said the growth in our town may mean we require increased staffing.

Anthony said the CIP had discussed sequencing/prioritizing. Jack said that was done at their last meeting.

We are currently paying on 4 Open Space bonds totaling \$515K.

### **New/Other Business**

Our tax base is 1.7% higher than last year. Letty asked for the Committee to receive a copy of the town's MS-1. Letty will request the MS-1 from the SAU.

Jack asked about capping increases and what that would be based on. Alina suggested looking at presenting numbers as per capita rather than bottom line. Anthony suggested using Taxable assets/tax base growth. We will discuss this further at our next meeting. Things to consider: inflation, population growth, commercial growth, mill rate.

Encumbered funds. Letty asked Jon to explain how funds are encumbered. Generally speaking a department head asks funds to be encumbered for a specific purpose, usually a contract. Encumbered funds must be expended in the next calendar year. Once the encumbrance is approved, that money can only be used for that purpose; if it is not used, it is returned to the general fund.

Jack asked Jon about the AV project. Jon said they are considering investing in that for this building. If so, making sure we can transfer it to a new building if/when we relocate.

### **Selectmen's Report - Jon Morgan**

Several questions were asked at our last meeting, which Jon addressed.

- Highway hiring - the process is not going well
- Is there immediate need for accountant help in Highway department? Karen said no, Wayne tracks his expenses, albeit unconventionally
- Audit report - outsourced reconciliations are happening. Initially \$18K was paid out of Town Office impact fees. Last year \$18K came out of Finance budget. Gabbie requested a copy of the contact, which Jon did not have but will ask for.

On Nov 3 at 6 pm, there will be a community presentation at the Rec Center on the charette, to review the possibilities. Stefanie Kizza is writing a \$300K Bridging Communities grant to DOT for

a planning study to see how we can overcome the 125 divide in town. Jon stated this project will progress “one step at a time” to improve safety, usability, and to meet the town’s needs.

Jon was congratulated for winning an award.

Michelle asked about the Energy Committee and if the town has contracted with the community power plan. Jon said the town has entered into a MOU-type, non-binding agreement. He expects an update by year end and they hope to get something before voters in March. Michelle inquired as to why the town is doing this, when residents can get lower rates on their own. Jon suggested attending an Energy committee or BOS meeting for more information.

Quick review of Capital Reserve Fund report and Impact Fee reports, in preparation for upcoming budget discussions.

Motion by Michelle to adjourn; meeting adjourned at 8:11 pm.

**Upcoming Meetings.** The following schedule has been revised since our last meeting.

Oct 16 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Emergency Management, Legal, Waste Collection and Disposal, Executive Office, Assessing, Welfare

Oct 23 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Planning Board, ZBA, Budget Committee, Code Enforcement

Oct 30 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Conservation, Cemetery, Information Systems, Regional Associations

Nov 13 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Debt Service, Recreation, JLMC

Nov 20 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Town Clerk/Tax Collector, Town Meeting, Election & Registration, Town Admin, Finance

Nov 27 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Highway, General Government, Government Buildings

Dec 4 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Fire, Library

Dec 11 2023 at 6 pm: Budget Committee Meeting. Potential budgets to discuss: Police, Animal Control, Insurance

Respectfully submitted,  
Michelle Siudut, Secretary