

**Town of Brentwood Municipal Budget Committee  
Minutes of November 18 2024 Meeting held at Town Office**

*Members:* Jack Mitchell (chair), Michelle Siudut (secretary), Alina Arida, Kat Niemiroski, Gabbie Kelly, Brian Duffy (Swasey rep), Jennifer Jones (Selectboard rep)

Jack called the meeting to order at 6:03 pm. The pledge of allegiance was recited.

Jack invited resident Jim Hajjar to speak in reference to questions he had about his tax bill. Jim questioned how the 3% budget increase approved at Town Meeting became a 7% increase on our bill. Jack explained the difference between 'budget' and 'tax rate'.

- Budget is simply expected/anticipated expenses. Revenues, credits, grants, etc are not known at the time the budget is prepared so they are not considered when planning or approving the budget.
- Although we approve an amount in spring, we don't know the actual total need until fall; that is when the tax rate is set by the Selectboard. This accounts for actual expenditures during the year, and the revenue/funds it will take to cover costs for the remainder of the year. This calculation DOES include actual revenues, credits and total property assessments.

It was stated that this Committee has continually asked for revenues but we have never received them.

Total Town Valuations increase about 2%/yr and Town revenues are fairly flat at \$2M/yr (however, there are other important revenues that are more variable). The town usually keeps about \$1M Retained Balance as a buffer. However, in 2023, the town had a higher than usual Unassigned Fund Balance (due to personnel changes, Covid money received, and budgets not fully spent). In fall 2023 the SB had an Unassigned Fund Balance of \$2,675,000 and decided to use \$1,684,000 of it to reduce taxes, leaving only \$991,000 Retained in the General Fund. As a result, the Fund Balance to Reduce Taxes the following year, 2024, was lower by \$814,000. That balance was the lowest since 2020. Since those funds were not available for 2024, the tax rate needed to increase to account for that difference. Additionally, 2024 saw local education increase by 4%, town appropriations increase by 6%, inflation increase by 3%, the county portion increase by 7%. All of that - combined with the revenue reduction from the previous year - resulted in an increase of 9% (\$1.6M) needing to be raised by taxes.

The following graphic was displayed to assist in the explanation.

Budget appropriations	24,000,000	X 3%	= 720,000
Net Revenue	<u>- 6,000,000</u>		
Total Tax Effort	18,000,000	720,000/18,000,000	= 4%

*So, what looks like a 3% increase in the budget actually becomes a 4% increase in tax!  
Although the dollar increase is the same.*

**HOWEVER**

Budget appropriations	24,720,000	with <b>3%</b> increase
Net Revenue	<u>- 5,400,000</u>	reduced <b>10%</b>
Total Tax Effort	19,320,000	
	<u>-18,000,000</u>	
Tax Increase	1,320,000	/18,000,000 = <b>7%</b>

*So, with a 3% increase in budget and a 10% reduction in Revenues, the increase in taxes becomes 7%. This is very close to what happened to us and our tax bills in 2024.*

Resident Steve Dawson defended the Committee and suggested it is the *terms* that confuse people; and also that revaluation will have an effect.

The number provided at Town Meeting is the ‘tax impact’; this is not the rate, it is an increase/decrease compared to the previous year. Jack plans to revise terms when presenting numbers next year, hoping to make it more clear what the numbers actually represent. BudCom would like to, and should, receive revenues (which could be drastically affected by new houses, etc) so the numbers provided can be more accurate.

Jack plans to send his response to Jim Hajjar’s questions to the Brentwood Newsletter for publication. He asked anyone who has additional questions to email him.

**Meeting Minutes**

Motion by Jennifer, seconded by Kat, to approve the October 28 2024 minutes; passed 6-0-1.

Motion by Kat, seconded by Jennifer, to approve the November 11 2024 minutes; passed 5-0-2.

**Selectboard Report** - Jennifer Jones

Fire department changes/needs were discussed. Biggest concerns are replacing the chief who would like to retiring soon and attracting/retaining firefighters. The Selectboard will be discussing this at their meeting tomorrow night, and wanted the BudCom to weigh in beforehand.

Chief Bird explained his desire to bring on a deputy to share his duties and learn the workings of the budget, etc.; someone who could then replace him when he retires. He has 2 open full-time positions; his hope is to hire 2 LTs, who would have more (hopefully 5+years) experience and would stabilize the workforce. Having LT positions rather than just FT positions should make hiring the LT easier. They still have per diems and pay stipends for overnights. He would like to eliminate stipend next year, and hire another FT instead.

Wage adjustments are necessary to stay in line with union payscales, to be competitive with larger towns. Many small town fire departments are struggling with staffing.

Letty Bedard offered a rough 8year plan with the 2025 budget increasing \$275K over last year for a deputy and one LT; then adding a new employee each year as needed. Chief wants 1 deputy and 2 LTs immediately; he’ll also be wanting a new fire truck at \$500-600K and ladder truck at \$1.5-2M. Chief’s proposed budget will turn 2 FT positions to 2 LT positions and add the Deputy; the budget includes pay increase for all staff.

Department Administrative Assistant and EMT Katarina Tennant said the 2 FT positions have been open for a long time; she talked about how staff roles are often more than they are hired for.

Jennifer said the Selectboard prioritizes deputy chief over other considerations. BC members expressed support for increase, and desire for decreases in other depts to offset the increase in this department.

Resident Liz Faria suggested a Deputy OR the 2 LTs, but not both.

### **Swasey School Report - Brian Duffy**

Safety railings are up for solar panel installation; they expect project completion by year end.

SAU proposed budget is \$3,425,176, a 4.49% increase. There is no proposed Coop budget yet, however the public hearing will be January 16 at 6pm, and the deliberative session will be February 5.

The Swasey budget will be presented to this Committee on Dec 16. It is \$7,453,987, which is a 5.3% increase over current year,. That amount does include the solar bond; without the solar bond it would be a 3.91% increase.

State education department is decreasing SPED contributions; it is not yet known by how much.

### **Budgets**

*Town Clerk* - Daphne Woss presented. Deputy and Assistant switched positions earlier this year; the Assistant decreased hours from 32 to 16. Increases are for hours and wage adjustments. Town Clerk is increasing her hours from 35 to 40; and increasing Deputy hours from 32 to 40. This will make Deputy eligible for retirement. Wage increases are 5% for Clerk and Deputy. Motion by Gabbie, seconded by Alina, to approve \$94,039, a 22.75% increase; passed 6-1.

Resident Jim Hajjar commended the Town Clerk's department for their service in general and especially for how well the election was run.

*Tax Collector* - Daphne Woss presented. Hours and wage adjustments are the same as above. Motion by Alina, seconded by Gabbie, to approve \$95,138, a 22.43% increase; passed 6-1

*Town Elections* - Daphne Woss presented. Motion by Gabbie, seconded by Brian, to approve \$2,801, a 29.99% decrease due to fewer elections; passed 7-0.

*Town Meeting* - Daphne Woss presented. This budget will add a new line for police detail. Motion by Gabbie, seconded by Kat, to approve \$9,301, a 46.86% decrease; passed 7-0.

*Debt Service* - Jennifer Jones presented. The Fire Station principal was reduced \$25K with impact fees. \$1 was added in the TANS line. \$250K has been added to the open space bond amount. Jack asked for confirmation of the decreases in interest lines; the interest is likely based on the balance. Motion by Alina, seconded by Gabbie, to approve \$283,392, an 18% increase; passed 7-0.

*Finance* - Jennifer Jones presented. Treasurer is retiring next week; this is a part-time position (approx 1 day/week, more during certain times of year). The Deputy Treasurer (Ambrose Kizza) will be filling in for the Treasurer in the interim. Wages for Treasurer and Deputy Treasurer are in the same line. Bookkeeper line includes Jillian, plus outsourced reconciliations. Jillian is getting a 4% wage increase. The Selectboard is looking at various software products; may stop outsourcing once the software is upgraded. There is a

large increase for the standard audit line. Motion by Kat, seconded by Brian, to approve \$122,745, an increase of 7.68%; passed 6-1.

*Town Administrator.* Town Administrator is being paid while on leave. When the Administrator position is decided, this budget may change. Motion by Michelle, seconded by Alina, to table; passed 6-1.

*Code Enforcement* - Jennifer Jones presented. Selectboard decided to give all department heads and Lt Doty 4% raises across the board, seeing as there is no one to do reviews. Motion by Gabbie, seconded by Alina, to approve \$92,471, an increase of 4.72%; passed 6-1.

### **Old Business**

Historical Society. President of Brentwood Historical Society Dexter Swasey was in attendance to thank the Budget Committee for visiting the Grange building and the needs of this town-owned building. Resident Doug Finan suggested having a structural engineer look at the building prior to discussing septic/well consideration; he estimates the assessment would cost \$200-\$1500. Currently there is no functioning security or fire alarm in the building; Jennifer said Selectboard is handling the security concern. Dexter does have some items listed in the CIP. Jennifer encouraged Dexter to approach the Selectboard for funding and suggested he invite the Selectboard to tour the building.

Budget Hearing. Jack said Stef Lewendon is working on information to include in the December and January issues of the Brentwood Newsletter. The hearing will be livestreamed. A digital version of a “voters guide” will be discussed at tomorrow’s Selectboard meeting.

The Municipal Building Committee has not met. Due to high proposal costs that had been received, further discussion is necessary about a police-only building versus a complex.

### **Public Comment**

Resident Liz Faria thanked Daphne for not spending all of the ARPA money on the new voting machine; Liz suggested the extra money be used for the Grange building.

### **Upcoming Meetings**

Nov 25 2024 at 6 pm: Regular Meeting

Dec 9 2024 at 6 pm: Regular Meeting

Dec 16 2024 at 6 pm: Regular Meeting

Motion by Brian to adjourn approved unanimously; meeting concluded at 8:58 pm.

Respectfully submitted,

Michelle Siudut, Secretary