

Town of Brentwood Municipal Budget Committee
Minutes of September 14, 2026 Meeting held at Town Office

Members Present: Jim Hajjar (Chair), Michelle Siudut (Secretary), Alina Arida, Kat Niemeroski, Gabbie Kelly, Dan Hebert (Swasey rep), Bob Mantegari (Selectboard rep)

Also present: Town Administrator Sue Yerkes

Hajjar called the meeting to order at 6:02 pm. The pledge of allegiance was recited.
Hajjar made note of Joe Delisle's absence and wished him the best for surgery today.

Minutes

Motion by Mantegari, seconded by Hebert, to approve May 11, 2026 meeting minutes; passed 7-0
Motion by Hebert, seconded by Mantegari to approve June 3, 2026 meeting minutes; 5-0-1 Siudut abstaining.

Hajjar stated he received a resignation letter from Arida. Arida said she has been promoted at work and feels she is unable to commit the time this Committee requires. She has appreciated her time on the Committee, and noted it was 6 years ago she was appointed to fill a vacancy. Resignation effective immediately; letter to be included in the minutes.

Hajjar said our bylaws and NH law states we should have letters of interest submitted; selection of a replacement will be added to the next meeting agenda.

Motion by Hajjar, seconded by Mantegari that the Budget Committee solicit letters of interest from Brentwood residents interested in filling the vacant member-at-large position, with letters submitted to the Budget Committee Chair prior to the next regularly scheduled Budget Committee meeting, at which time the Committee will consider and vote on an appointment pursuant to RSA 32:15, VII."

Hebert asked about the interview process. Hebert will send an outline of what was recently done at the school board. Committee members should send any questions for all candidates to Hajjar. Motion passed 6-0

Select Board update- Bob Mantegari

A draft of the 2024 audit has been received; he is hoping it will be finalized this week. The 2025 audit should begin in December.

The 2024 audit stated there was mismanagement in 2023-2024. The stated remaining funds was incorrect, resulting in an incorrect tax rate. The Town accrued IRS fines for unpaid taxes and fines in the amount of \$90K, which have been paid.

Mantegari recommends a bookkeeper/finance director position be established for proper accounting management. Kelly stated paying for a finance person could have/may in the future prevent these types of errors. Mantegari said we'll need to tighten the belt to recover these additional expenses. Hajjar spoke of concerns with job descriptions and who is responsible for what; internal controls are important; who in town knows how to use the systems? The person/people who were hired to "fix" the accounts, did not do so accurately. Hajjar spoke with MRI (they will be doing reconciliations).

MRI will evaluate our processes, and outline where improvements are needed. Mantegari said MRI will be getting us ready for the 2025 audit.

The Town changed over to MTS for accounting but some people are still using QB. Hajjar wants to know who will be laying out corrective actions. Mantegari said MRI has templates. Kelly questioned who will be managing the processes that MTS is recommending. Mantegari said budgets for the next year or two need to be slimmed down, until we can get this managed.

Swasey School Board Update- Dan Hebert

Finance Director Mollie O'Keefe was at the last school board meeting. \$234,000 unassigned fund balance will be used to offset the tax rate.

Class sizes/student ratios: There are 3 teachers for most grade levels; this year's Kindergarten class is the largest since 2016, with 55 students.

Next School Board meeting will be Monday, October 5.

Hajjar asked about the Solar Panel rebate. IRS has been unresponsive, but O'Keefe is working to resolve.

Budgets to Review

- a. Site walks have been completed at Highway, Library and Fire.
- b. Upcoming site walks for Rec (tomorrow at 4:30) and Police (Wednesday at 4:30).

Old Business

2027 Budget Schedule. Last day to submit warrant articles is January 12. Tentative budget hearing date will be January 14 at 6pm at the Rec; a committee meeting will be held prior, at 5pm.

Town Administrator Sue Yerkes has reached out to departments to request draft budgets, level funded. Mantegari said salary increases have not been discussed yet.

New/Other Business

- a. Hajjar displayed the Budget Committee requested appropriation in the new MTS system. The budget has an increase for training. Motion by Kelly, seconded by Mantegari to approve the Budget Committee budget of \$450; passed 6-0. Hajjar has requested additional access - reporting only - to MTS.
- b. Maintenance of Town Owned Buildings. Some departments have line items for building maintenance, and there is a capital reserve fund for that purpose. There should be a clear outline of who is responsible for overseeing maintenance of *all* town-owned buildings. Mantegari said the former Building Inspector did that, but he does not believe our current Inspector is doing it. Mantegari said Highway personnel often help with tasks; question as to who should be responsible for shoveling walkways at the library, etc.
- c. Formal Request for Financial information. Hajjar outlined this Committee's responsibilities, to include review of expenditures, revenues, impact fees, revolving funds, non-operating warrant appropriations, encumbered funds. Motion by Kelly, seconded by Niemeroski to approve Hajjar sending *a formal request to the BOS asking for the ability to view expenditures, revenue, impact fees, revolving funds, non-operating warrant appropriations, encumbered funds. Motion passed 6-0.* (A copy of this letter can be found on the Budget Committee page on the town website.)
- d. Comprehensive Operational Baseline for Major Departments. Hajjar reviewed a powerpoint for his basis for requesting data from all departments to review "estimated costs, revenues

anticipated, and services performed” with specifics listed for each department to include staffing, usage and activity. Motion by Kelly, seconded by Niemoski to have BudCom issue a formal request under *NH RSA 32:16, II to the town administrator to provide the specific information detailed in the Comprehensive Operation Baseline presentation. This data is to be submitted to the Town Administrator by October 19th as a standard accompaniment to their FY2027 budget submission so we can review the facts prior to our department head discussion.* Mantegari expressed concern about overwhelming staff; Hajjar and Niemoski stated we have received a lot of this data in the past.

Motion by Mantegari, seconded by Niemoski to modify the original motion for the Town Administrator to make the request.; approved 6-0

- e. Subcommittee Updates. Kelly said the Trash Talk Committee will be meeting this Wednesday at 9 am. The Committee visited some other town sheds/transfer stations, which is helping us understand how we may want future contracts worded.

Mantegari said Hazardous Waste Day will be this Saturday, 9am to noon at Highway Shed. Discussion about getting a used oil burner to heat the new shed.

Public Comment

None

Motion by Kelly, seconded by Niemoski to adjourn at 8:16 pm; passed unanimously.

Upcoming Meetings - Meetings are public and livestreamed on Brentwood’s YouTube channel.

Links for documents mentioned in this meeting can be found at:

<https://www.brentwoodnh.gov/agendaView.aspx?aid=14795&categoryid=12621>

Sep 28: Budget Committee Meeting at 6 pm

Oct 14: Budget Committee Meeting at 6 pm

Oct 26: Budget Committee Meeting at 6 pm

Jan 14, 2027: Budget Committee meeting at 5 pm

Jan 14, 2027: Budget Committee Hearing at 6 pm

Respectfully submitted,

Michelle Siudut, Secretary