

**Town of Eliot
Budget Committee Meeting
Monday, December 4, 2023**

1. ROLL CALL

Chair Jeff Leathe called the regular meeting of the Town of Eliot Budget Committee to order at 6:05pm on Monday, December 4, 2023. Members in attendance in person were Jeff Leathe, chair; Brad Swanson; Jim Latter; Gene Wypyski; and Diane Holt, secretary. Reggie Fowler, vice chair, and Donna Murphy were absent. Also, in attendance were invited guest presenters Brian Jamros and Kathleen Glowacki from Bartholomew & Company.

The Chair asked if any members had a conflict of interest with any item on the agenda for the meeting. Mr. Swanson said that he has worked with Mr. Jamros for over twenty years through the Town of Middleton where Mr. Swanson is the town assessor and that there is no conflict of interest.

2. 10-MINUTE PUBLIC INPUT SESSION

The Chair opened the public comment session. There was no public comment.

3. BARTHOLOMEW & COMPANY PRESENTATION AND DISCUSSION WITH MR. BRIAN JAMROS + KATHLEEN GLOWACKI. (WEB SITE LINK <https://www.bartandco.com/>)

The Chair welcomed Mr. Jamros and Ms. Glowacki. Mr. Jamros began the presentation. Mr. Jamros explained that he has worked with Mike Sullivan and Kristen McNally for the past years to improve and advance the Town's accounting practices which he described as "a mess." He added that recently they have seen a clean accounting report after a lot of hard work. Mr. Jamros directed members to materials he compiled and sent to the members and explained the numbers as well as how Bartholomew & Company does its work. The format of the presentation included questions from and discussion between the Budget Committee members and Mr. Jamros and Ms. Glowacki to help members understand the company's role, objectives, procedures, and improvements to Town systems.

Mr. Jamros handed out an information packet which is attached here.

The Bartholomew presentation and discussion with the Budget Committee ended at about 7:03pm.

4. REVIEW: TOWN MANAGER'S BUDGET TIMELINE MEMO AND BEGIN PLANNING FOR BC REVIEW DATES

The Chair opened the discussion on the Town Manager's budget timeline and passed out hard copies of that timeline to members. That handout is attached here.

Mr. Leathe noted that that the Town Manager's targeted dates to deliver the proposed '25 budget to the Budget Committee are as soon as December 28, 2023, and no later than January 4, 2024. Mr. Leathe said the BC's next meeting will be January 10th and members should have the proposed budget in hand, followed by the January 17th joint meeting with the Select Board. He said the final draft of the budget is scheduled to be done by March 28, 2024, and in final form by April 11, 2024. Mr. Leathe said that there will be a public hearing as the Budget Committee bylaws state that the Budget Committee must have a public hearing thirty days prior to the public vote. Members

discussed how that BC meeting might take form. The Chair said that the ballot has to be finalized by April 11th and that the public hearing might take place on May 9th. Members reviewed Charter requirements, recommendation dates from the Select Board and Budget Committee, and other required steps and meetings prior to the June public vote. Ms. Holt spoke about traditional patterns and processes given Committee questions and discussions. The Chair reiterated the need to use time well and the importance of cooperation to get the work done on time and completely.

The Chair said that as the Budget Committee reviews the proposed budget, the recording secretary will write down Committee questions for the Town Manager and send them to the Town Manager for response. The Town Manager will respond to the Committee and also put the questions and his answers on the Town website. Ms. Holt agreed with Mr. Swanson that sending in specific questions will provide the Committee with the specific information it needs from the Town Manager. She added that in past years the Committee questions have been too broad and as a result the Committee did not receive the information it needed.

Discussion continued about the level of specifics provided in the proposed budget and other data sources the Committee can use while reviewing the proposed budget. Members discuss how they plan to look at the budget, particularly large budget numbers, and opportunities for savings in costs. The Chair reiterated the importance of the Committee being as efficient as it can be throughout the process. Members agreed they felt they were moving in the right direction and felt good about the process ahead of them. They also spoke about current retention of Town staff as being key to improving fiscal matters and processes for the Town.

5. REVIEW AND APPROVE MINUTES (if available)

Members had been sent the draft minutes for the October 11, 2023, meeting and revised minutes for the September 6, 2023, meeting. Mr. Wypyski said he had not received the email with those minutes.

Members discussed the requirements or value of verbatim minutes. Ms. Holt said that verbatim discussion has helped members in the past in making decisions. Mr. Latter said that verbatim minutes are not required and not commonplace for a budget committee. Mr. Leathe said that as the Budget Committee is not a quasi-judicial committee verbatim minutes are not required. Mr. Leathe pointed out that the September 6 minutes grew from the draft six and a half pages to ten and a half pages when the recording secretary added the Board-requested verbatim discussion on two items.

As Mr. Wypyski had not received the minutes and others had not reviewed both sets of minutes, the Committee moved to table the minutes for its next meeting. **Mr. Latter moved that the minutes be moved to the next meeting, Ms. Holt seconded, the motion passed unanimously.**

6. CORRESPONDENCE

There was no correspondence.

7. SET AGENDA AND DATE FOR NEXT MEETING

- a. FY25 Budget Reviews and Planning
- b. Next Meeting Date: Wednesday, January 10th, 2024 @ 6:00pm
- c. Also, Joint Budget Hearing Meeting with Select Board, January 17, 2023 @ 5:30pm

d. Proposed Future Budget Committee Meeting Date: January 24, 2024

8. MOTION TO ADJOURN

Mr. Swanson moved for adjournment; Mr. Latter seconded; and the motion passed unanimously.

The meeting was adjourned at 7:29pm.

Respectfully submitted,

Jeffrey Leathe, Chair

Date Approved: February 14, 2024

Diane Holt, Secretary