

MAIDSTONE AUDITORS' MEETING

Thursday, January 8th, 2026

Hybrid Meeting, both in person at Town Hall and by Zoom Video Conference

Members present in Town Hall (in-person): Lister, Auditor, and Health Officer Sandra Gray and Auditor Jack Donnelly. Unable to attend: Donna Brisbin, Auditor

Town Officials present in Town Hall (in-person): Treasurer, Delinquent Tax Collector, Lister, Zoning Board and Planning Commission member Bob Champagne-Willis

The meeting was called to order by Bob at 2:05 PM

The purpose of the meeting was to select a chair, select a scribe, Approve the minutes from the January 16th, 2025 meeting including the reconvened meeting on January 30th, 2025, discuss and decide upon Selectboard Compensation and review and act on the 2025 Audit Report.

The first order of business was to select a chair:

Jack made a motion to nominate Donna Brisbin for the chair position, seconded by Sandy.

Being no discussion, a vote was cast and the motion carried.

The next order of business was to select a scribe:

Jack made a motion to nominate Sandy, seconded by Sandy.

Being no discussion, a vote was cast and the motion carried.

Next on the agenda was to approve the minutes from the January 16th, 2025 meeting, including the reconvened meeting on January 30th, 2025.

It was decided to table the decision until the meeting January 15th, 2025.

Next on the agenda was the Selectboard Compensation:

It was decided to table until the next meeting.

Jack discussed the possibility at looking at other towns for comparison on salaries, including other Town Officials.

The current salaries for the Selectboard are \$1200.00 for each of the three members with an extra \$200.00 for the Chair for a total of \$3800.00 for the budget.

Bob did discuss that Guildhall has \$4500.00 in compensation but was unable to ascertain the number of Selectboard members.

Bob discussed the recent Selectboard meeting that the Selectboard opted to not increase salaries for any Town Officials and no decision was made on the budget. Bob also discussed the COLA. The Board was split on the vote, with two members against the COLA and one for it.

Jack asked for the page concerning the pay raises for the past two years to better understand the procedure.

Bob will also attach the discussion concerning the COLA from a previous Selectboard meeting.

Bob discussed a publication from VLCT that shows salaries for area

Town Officials. He will look into that and present at the meeting on January 15th.

It was decided to table the Selectboard Compensation until the next meeting on January 15th.

The next business on the agenda was to review and act on the 2025 audit. Bob reconciled December 2025, so will have the complete report and will discuss on Thursday January 15th.

Jack will review warrants and signatures and bank reconciliations month by month to assure signatures were there and Sandy reviewed bank statements. We will do the same this year.

Jack would like to review the financial statements that shows in detail the salaries of the employees. Bob explained the quickbook process for detailing the different salaries and the reports to the government.

Bob also discussed the employees that have multiple positions and how they are compensated for each position.

Jack asked about W2 versus 1099 and if employees of the town have both.

Bob will provide the report at the January 15th meeting.

Being no further discussion, a motion was made by Sandy and seconded by Jack to recess the meeting at 2:55 PM to reconvene on Thursday January 15th at 2:00 PM

MAIDSTONE AUDITORS' MEETING

Thursday, January 15th, 2026

Minutes

MAIDSTONE AUDITORS' MEETING

Thursday January 29th, 2026

Hybrid Meeting, both in-person at Town Hall and by Zoom Video Conference

Members present in Town Hall (in-person): Lister, Auditor, and Health Officer Sandra Gray, and Auditor Jack Donnelly.

Member present via Zoom: Donna Brisbin, Auditor and Chair

Town Official present in Town Hall (in-person): Treasurer, Delinquent Tax Collector, Lister, Zoning Board and Planning Commission member Bob Champagne-Willis

The meeting was called to order by Donna at 2:05PM

The first order of business was to approve the minutes of January 2025 as corrected.

A motion was made by Donna to accept the minutes after corrections, seconded by Sandy.

Being no discussion, a vote was cast and the motion carried.

Jack will not be on the ballot for this year, but will remain and assist the Audit Committee.

The next order of business was to approve the Auditors' Report.

Jack asked for clarification as to what will be included in the Treasurer's Report for the Town Report.

Bob did give Jack a rundown of what will be included. Donna does tie in the Treasurer's Report to the Auditors' Report.

Jack did have a question concerning the statement concerning the Selectboards' compensation. He feels it did not convey what he had intended.

He does feel the statement should include the reason we will not be increasing their pay. Specifically, "based on the Selectboard's decision to a wage freeze for all Town Employees in 2026", the Audit Committee recommends no wage increases. Should the wage freeze be lifted, the recommendation from the Audit Committee is to increase the Selectboard wages to \$1550.00 for the Chairperson and \$1350.00 for the other two Selectboard members.

Donna made the corrections recommended by Jack.

After the corrections, a motion was made by Jack to close the Audit and sign the Auditors' report seconded by Sandy.

A vote was cast and the motion carried.

Jack made a motion to close the meeting, seconded by Sandy.

A vote was cast and the motion carried. The meeting was adjourned at 2:41.

We will reconvene on February 19th at 2:00 to review and approve the 2025 and 2026 Auditors' minutes.

Respectfully submitted,

Sandy Gray

Hybrid Meeting, both in person at Town Hall and by Zoom Video Conference

Members present in Town Hall (in-person): Lister, Auditor, and Health Officer Sandra Gray, Auditor Jack Donnelly. Member present by Zoom: Auditor Donna Brisbin

Town Official present in Town Hall (in-person): Treasurer, Delinquent Tax Collector, Lister, Zoning Board and Planning Commission member, Bob Champagne-Willis.

The reconvened meeting was called to order by Bob at 2:06PM. Donna joined the meeting at 2:10 and was turned over to her.

The meeting focused on reviewing the town's financial records and discussing salary policies for town employees,

Sandy went through the bank statements for the 2025 year, matching deposits to receipts. There were a few clerical errors on the receipt side, and were rectified by Bob. All bank statements were in order.

Jack went through the check warrants to assure they were signed off. He also reviewed payroll, particularly for multi-category positions.

He pointed out to Bob that the cleaning position, held by a person in an hourly employee status, was being paid as an independent contractor. There was no apparent financial issue to the town, but

the change to hourly status in payroll was warranted. Bob did make the change.

The auditors, including Donna and Bob, examined bank statements, payroll records, and fund accounts, finding everything to be in order.

Donna confirmed that the financials appeared clean and well balanced.

A discussion concerning employee pay inconsistencies, especially between hourly versus salary pay ensued with recommendation to standardize pay be made to the Selectboard.

Bob raised concern about treating an independent contractor as an employee, suggesting a potential need to adjust their hourly rate to meet minimal wage requirements.

The auditors also reviewed the Selectboard salaries, finding Maidstone's compensation of \$1200.00 for each member with an additional \$200.00 for the chair to be comparable to area towns, noting Guildhall's \$4500 budget for their three board members.

The group also discussed using the \$250,000 CD and bank accounts to offset wage increases during Selectboard compensation discussions.

The group also reviewed the town's financial health, which has a healthy carry-forward balance of \$340,000, though it was agreed this should be discussed at the upcoming budget meeting.

Bob stated the town received funds from the opioid settlement. \$500 to start, the funds going directly into our account. The continued amount is undetermined at this point, but the funds will

continue for at least five years, some up to fifteen years. It can be used for different purposes; a defibrillator for Town Hall, first aid classes, Narcan availability, etc.

The group also discussed approaching the Selectboard to move the \$5000 given to Essex County Sheriff's Department from the Reserve Fund to the General Fund for transparency.

Jack questioned the possibility of hiring an outside auditor to check the financials of the town, utilizing the Maidstone Auditing Committee as a contact and coordinator. Bob stated that he could work with an outside auditor, but that might prove cost prohibitive. Donna stated that it had been tried in the past, but proved to be too expensive. No motion was made and the discussion ended.

Being no other discussions, a motion was made to recess the meeting to January 22nd at 2:00PM by Jack, seconded by Sandy. A vote was taken and the motion carried.

MAIDSTONE AUDITORS' MEETING

Thursday, January 22, 2026

Hybrid Meeting, both in person at Town Hall and via Zoom Video Conference

Members present in Town Hall (in-person): Lister, Auditor, and Health Officer Sandra Gray and Auditor Jack Donnelly. Member present via Zoom: Auditor, Chair Donna Brisbin

Town Official present in Town Hall (in-person): Treasurer, Delinquent Tax Collector, Lister, Zoning Board and Planning Commission member Bob Champagne-Willis

The reconvened meeting was called to order at 2:03PM by Donna Brisbin, Chair

Bob had a correction on the draft minutes from January 15th to state that the opioid settlement is “for at least five years, some up to fifteen years”

He also had a correction to “the Essex County Sheriff’s Department” for the movement of the funds from the Reserve Fund to the General Fund.

The focus of the meeting was to discuss the Selectboard raises.

One thought was to ask them to reconsider and give COLA raises.

Bob mentioned that there is a voter petition concerning the Town Employee wages that will be on the Town Warrant at the March 3rd Town Meeting. It will have to be discussed and voted on then. Passing it will depend on the number of voters who attend.

Jack discussed his thoughts on the increases. He does feel the Selectboard should get one, if the proposed wage freeze is lifted.

Bob discussed the fact that the voters can opt to amend from the floor any line item on the budget, including the Selectboard wages.

Donna feels that with the voter petition in play, maybe we should let that vote decide. She does feel that the selectboard should get one, based on the fact that they did not get one last year. The last increase was in 2024 to \$1200.00 for each member with an extra \$200.00 for the Chair.

A recommendation of raising the pay \$150.00 for each member to equal \$1350.00 and keeping the extra pay at \$200.00 for the Chair was made.

Bob suggested that the line item number should read %0.00 and wait to see what the Town Meeting result is.

Bob stated that number needs to be on the line item, because the citizen's initiative is for COLA only.

A motion was made by Jack to not increase the wages as a result of the current 2026 wage freeze proposed by the Selectboard.

Seconded by Sandy.

A vote was cast and motion carried.

A recommendation is to send a letter to the Selectboard stating the intent of the Committee was to give a raise of \$150.00 to each of the Selectboard Members.

Jack questioned the possibility of hiring an outside auditor to check the financials of the town, utilizing the Maidstone Auditing Committee as a contact and coordinator. Bob stated that he could work with an outside auditor, but that might prove cost prohibitive. Donna stated that it had been tried in the past, but proved to be too expensive. No motion was made and the discussion ended.

Bob discussed the education taxes. The NEK is reducing their budget and reducing the base rate, but based on our CLA, our Homestead rate will increase by 5%. The non-homestead rate will increase by 26%.

Donna will have the letter for the Town Report stating the Committee findings will be ready for the next meeting.

Donna made a motion to recess the meeting at 3:03PM to be reconvened at 2:00PM on January 29th, 2026, seconded by Jack.

A vote was cast and the motion carried.

MAIDSTONE AUDITORS' MEETING

Thursday January 29th, 2026

Hybrid Meeting, both in-person at Town Hall and by Zoom Video Conference

Members present in Town Hall (in-person): Lister, Auditor, and Health Officer Sandra Gray, and Auditor Jack Donnelly.

Member present via Zoom: Donna Brisbin, Auditor and Chair

Town Official present in Town Hall (in-person): Treasurer, Delinquent Tax Collector, Lister, Zoning Board and Planning Commission member Bob Champagne-Willis

The meeting was called to order by Donna at 2:05PM

The first order of business was to approve the minutes of January 2025 as corrected.

A motion was made by Donna to accept the minutes after corrections, seconded by Sandy.

Being no discussion, a vote was cast and the motion carried.

Jack will not be on the ballot for this year, but will remain and assist the Audit Committee.

The next order of business was to approve the Auditors' Report.

Jack asked for clarification as to what will be included in the Treasurer's Report for the Town Report.

Bob did give Jack a rundown of what will be included. Donna does tie in the Treasurer's Report to the Auditors' Report.

Jack did have a question concerning the statement concerning the Selectboards' compensation. He feels it did not convey what he had intended.

He does feel the statement should include the reason we will not be increasing their pay. Specifically, "based on the Selectboard's decision to a wage freeze for all Town Employees in 2026", the Audit Committee recommends no wage increases. Should the wage freeze be lifted, the recommendation from the Audit Committee is to increase the Selectboard wages to \$1550.00 for the Chairperson and \$1350.00 for the other two Selectboard members.

Donna made the corrections recommended by Jack.

After the corrections, a motion was made by Jack to close the Audit and sign the Auditors' report seconded by Sandy.

A vote was cast and the motion carried.

Jack made a motion to close the meeting, seconded by Sandy.

A vote was cast and the motion carried. The meeting was adjourned at 2:41.

We will reconvene on February 19th at 2:00 to review and approve the 2025 and 2026 Auditors' minutes.

Respectfully submitted,

Sandy Gray