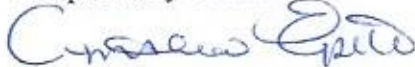


TOWN OF GLOVER
Special Selectboard Meeting Minutes
Budget/Finance Committee Meeting Minutes
Saturday, January 17, 2026 – Glover Public Library

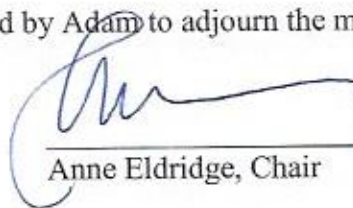
Present: Anne Eldridge, Justin Mason, Adam Heuslein, Gary Sheldon, Andrea Carpentier, Auditor, Deb Clark, Auditor, Nick Ecker-Racz, and Cindy Epinette, Transcriber.
Attending via Zoom: Brad Gebbie and Corrina Skorker.

1. The meeting was called to order at 9:07am.
2. **Additions or deletions to the agenda:** Discussion regarding the Moderator, Recycling and Town Service Officer.
 - a. **Town Moderator:** The question was raised if a Moderator should be elected at the beginning of the Annual Town Meeting or at the end. We will contact VLCT to verify which one is correct. There is a concern that a new moderator would not be able to attend the training in February if they are elected in March.
 - b. **Recycling:** Jim and Theresa are working at the Recycling Center this morning.
 - c. **Town Service Officer:** The Board is wondering if the Town Service Officer is an elected versus appointed position. It was noted the town does not have to elect or appoint this position any longer. However, the Board is considering appointing a Town Service Officer.
3. **Public Comment: none**
4. **Budget Discussion:** Deb Clark and Andrea Carpentier were present to explain a different methodology for calculating a surplus or deficit. In the past, the surplus or deficit was calculated based on the budgeted revenues and expenditures less actual revenues and expenditures. Unfortunately, this approach is anticipating all tax money budgeted is received. It does not take into consideration delinquent taxes, abatements, a reduction in tax rebates from the State, etc, that has occurred over multiple years. The new approach is to use the Fund Balance as of January 1st, 2026. A fund balance is calculated by taking the prior year fund balance, (balance as of January 1st, 2025) plus revenues for 2025 less expenditures for 2025. The surplus (or deficit, if applicable) is prorated between the road budget and the general fund budget.
5. **Adjourn:** Justin made a motion, seconded by Adam to adjourn the meeting at noon.

Respectfully Submitted



Cynthia Epinette
Transcriber



Anne Eldridge, Chair

Justin Mason



Adam Heuslein