

**BRENTWOOD MUNICIPAL BUDGET
COMMITTEE
2024 PUBLIC HEARING**

Monday, February 12, 2024

Tonight's Purpose

- Present the Town and Swasey School Budgets, Warrant Articles, and Citizen's Petitions with financial implications
- Provide the Budget Committee's and Selectboard's recommendations
- Hear public comment

BOTTOM LINE

	Amount Appropriations	Change	% Change	Tax Impact on \$400,000 Property
Town + Swasey + COOP With Warrant Articles	24,213,304	718,192	3%	387*

* We'll talk more about this later. "Tax Impact" is not the same as the Tax Rate.

TOWN OPERATING BUDGET

	Amount Appropriations	Change	Percent Change	Tax Impact on \$400,000 Property
Town Operating Budget	6,298,762	519,997	9%	280

MAJOR DEPARTMENT INCREASES

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
Benefits / Healthcare	568,649	159,793	39%	86
Police	1,256,508	116,119	10%	63
Highway	818,457	51,137	7%	28
Government Buildings	100,460	33,650	50%	18
General Gov't	68,077	28,099	70%	15
Library	335,150	22,158	7%	12
Insurance	159,615	20,484	15%	11

75% of Total Increases

DEPARTMENT INCREASES

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
Snow & Ice Control	232,074	19,141	9%	10
Welfare	25,407	18,000	243%	10
Recreation	112,636	17,596	19%	9
Fire	1,007,289	15,834	2%	9
Waste Disposal	158,490	10,513	7%	6
Election	17,501	10,175	139%	5
Rubbish Collection	261,371	8,621	3%	5

MINOR DEPARTMENT INCREASES

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
Planning Board	116,742	7,349	7%	4
Town Administration	129,528	7,239	6%	4
Code Enforcement	88,300	7,009	9%	4
Finance	113,991	6,508	6%	4
Tax Collector	77,709	5,989	8%	3
Information Systems	75,322	2,852	4%	2
Recycling	70,462	2,737	4%	1

MINOR DEPARTMENT INCREASES

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
Town Clerk	76,610	2,080	3%	1
Town Meeting	4,001	1,200	43%	1
Cemetery	14,368	698	5%	0
Assessing	47,901	120	0%	0
Level & Reduced Funded	252,783	-55,099	-18%	-30

DEPARTMENT BUDGETS

Level Funded

11. Debt Service-TAN, Legal, Mosquito Control, Executive Office, Emergency Management, Zoning Board, Budget Committee, Joint Loss Management, Animal Control Officer, Street Lighting, Health Officer

DEPARTMENT BUDGETS

Reduced Funding

4. Conservation, Debt
Service-Interest, Regional
Associations, Debt
Service-Principal

LONG RANGE PLANNING

- **Capital Improvements Program (CIP)**
 - Six Years
 - Updated annually
 - Posted by Planning Board on Website
- **Goal**
 - Maintain what we have in Brentwood
 - Plan ahead for future needs

TOWN OPERATING BUDGET & WARRANT ARTICLES

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
Town Operating Budget	6,298,762	519,997	9%	280
Town Warrant Articles	385,000	(133,000)	(26%)	(72)
Total	6,683,762	386,997	6%	208

TOWN WARRANT ARTICLES

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
CRF Highway Vehicles/Equip	150,000			81
CRF Fire Vehicles	50,000			27
CRF Maintain Town Buildings	50,000			27
CRF Public Safety Radios	30,000			16
CRF IT Hardware	30,000			16
CRF Police Facility	25,000			13
CRF Revaluation	25,000			13
CRF Maintain Town Bridges	25,000			13

MAJOR DEPARTMENT BUDGETS

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
Police	1,256,508			677
Highway + Snow/Ice	1,050,531			566
Fire	1,007,289			542
Benefits	568,649			306
Rubbish + Collection + Disposal	490,323			264
Library	335,150			180
Debt Prin. + Int.	240,080			129
Total	4,948,530		<i>79% of Op. Bud.</i>	2,664

SWASEY SCHOOL OPERATING BUDGET & WA

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property
Swasey Operating Budget	7,057,382	415,700	6.3%	224
Authorize Solar Bond	850,000			
Solar Debt Service Financial Obligations	21,250	21,250	100%	11
Special Education Capital Reserve Trust Fund	20,000	0	From unreserved fund balance	0
Technology Capital Reserve Fund	10,000	0	From unreserved fund balance	0
TOTALS	7,078,632	436,950	6.6%	235

Exeter Regional Cooperative School District

Operating Budget

EXETER REGIONAL COOPERATIVE SCHOOL DISTRICT BUDGET

SY 23-24	SY 24-25	SY 24-25
Budget	Default Budget	Proposed Budget
\$69,224,030	67,321,190	\$68,530,556

TOTAL TAX CHANGE IMPACT PROPOSED COOP

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property	Tax Impact \$ per 1000
Town Operating + WA	6,683,762	386,997	6%	208	0.52
Swasey Operating + WA	7,078,632	436,950	7%	235	0.59
Cooperative School PROPOSED Brentwood portion 15.3%	10,450,910	(105,755)	(1%)	(57)	(0.14)
Total	24,213,304	718,192	3%	387	0.97

TOTAL TAX CHANGE IMPACT DEFAULT COOP

	Amount	Change	Percent Change	Tax Impact on \$400,000 Property	Tax Impact \$ per 1000
Town Operating + WA	6,683,762	386,997	6%	208	0.52
Swasey Operating + WA	7,078,632	436,950	7%	235	0.59
Cooperative School DEFAULT Brentwood portion 15.3%	10,266,481	(290,183)	(3%)	(156)	(0.39)
Total	24,028,875	533,764	2%	287	0.72

“TAX IMPACT” DOES NOT EQUAL PROPERTY TAX INCREASE

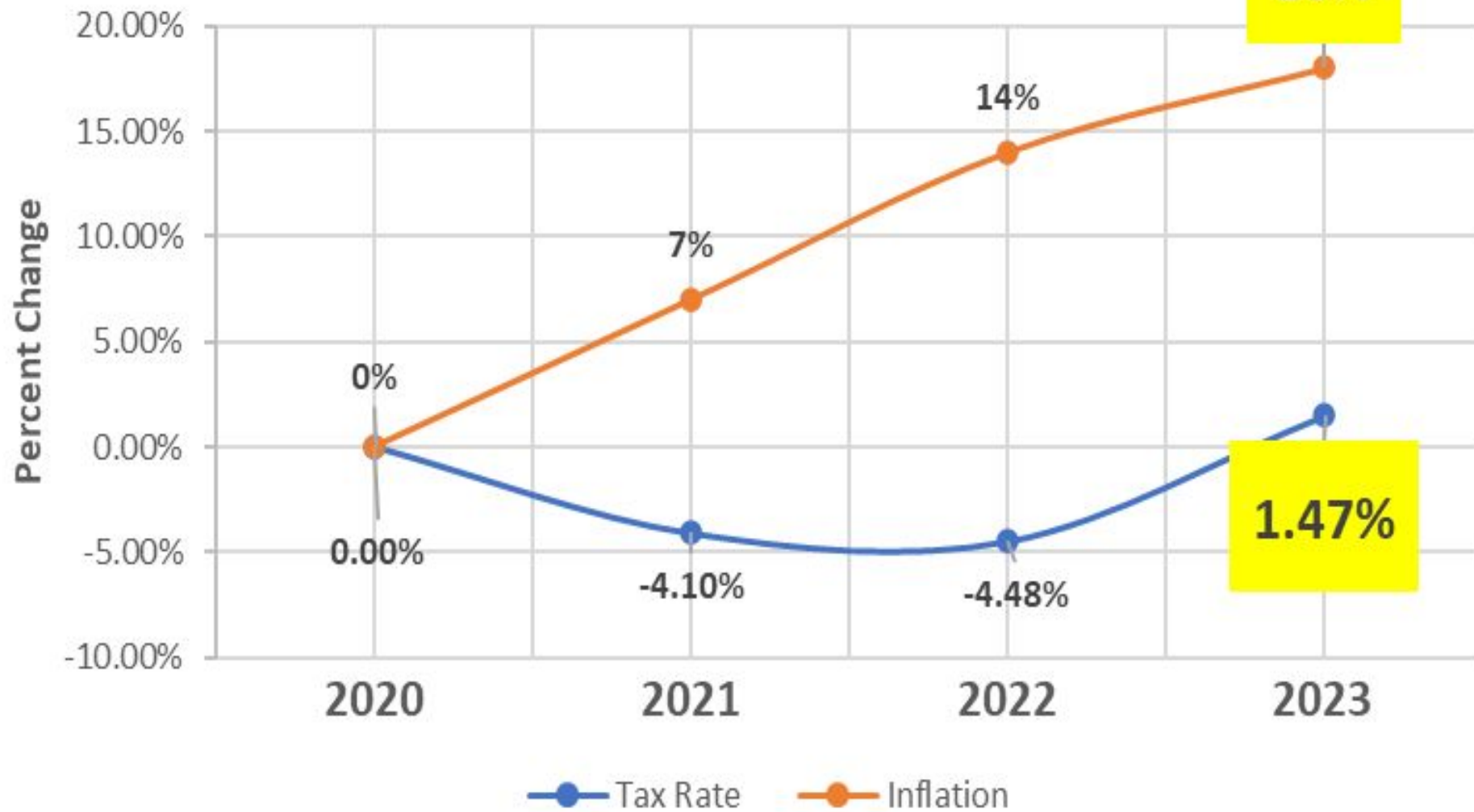
- “TAX IMPACT” is based only on appropriations (anticipated expenses)
- TAX or TAX RATE considers APPROPRIATIONS and REVENUES
- REVENUES offset some of the appropriations, reducing the property tax.
- REVENUES may come from the federal, state, or local governments
 - Also, new properties generate additional income
- Over the last 4 years, 2020-2023, REVENUES (other than property taxes) have offset more than 25% of our annual appropriations.

“TAX IMPACT” ASSUMES...

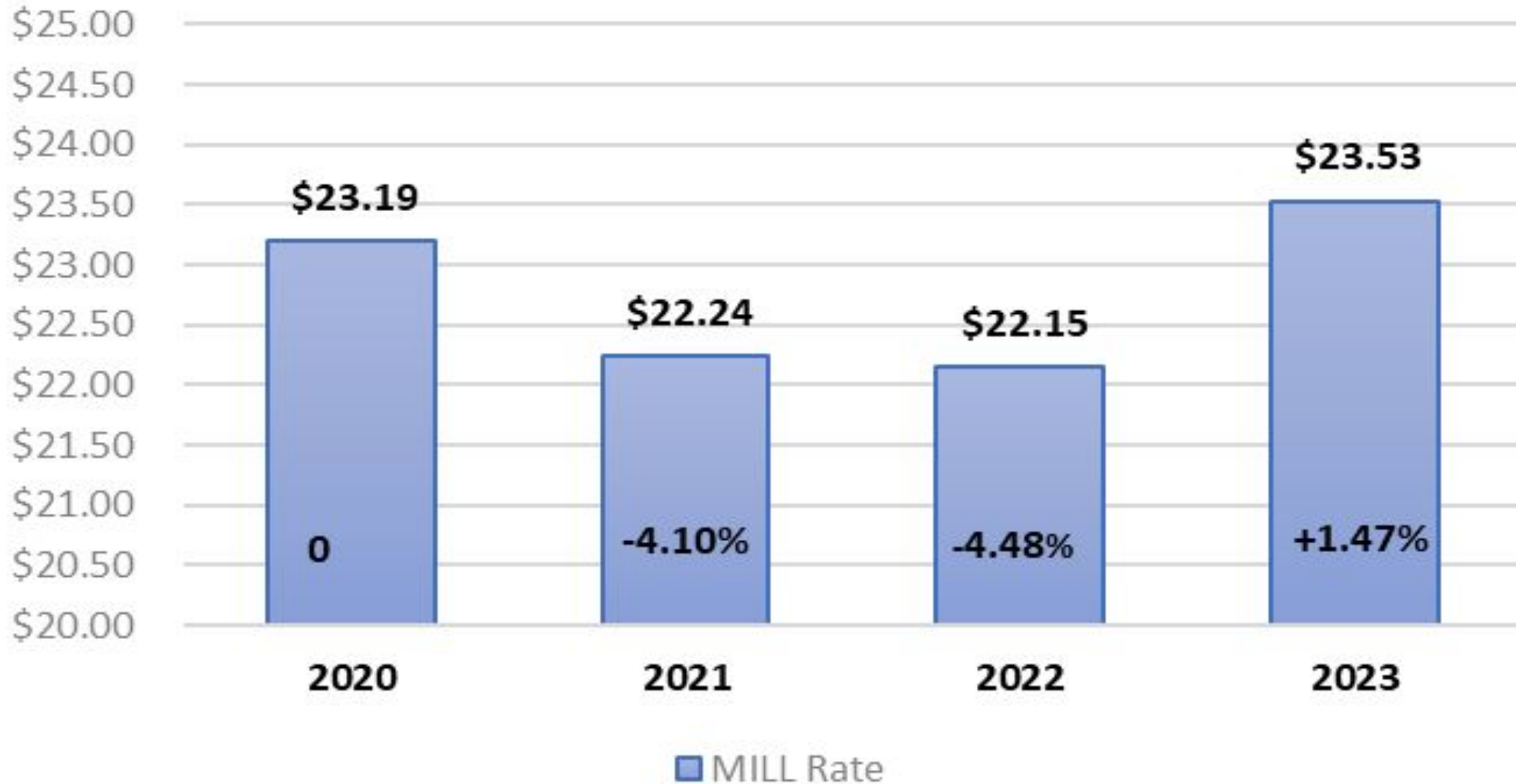
- **Revenues are the same for both years!**
- **However, Revenues have trended upward**
 - *This upward trend reduces our taxes*
 - *Increasing property valuation assessments - think new property developments - also reduce our taxes*
 - *Total assessments have increased an average of 1.6% annually since 2020*

TAX RATE HISTORY

Percent Change in Tax Rate and Inflation



MILL Rates: 2020-2023



TAX RATE 2020 VS 2023

	2020	2023
Assessed Valuation	\$361,500	\$361,500
Tax Rate (per \$1,000)	23.19	23.53
Total Tax	\$8,383	\$8,506
Change		\$123
Change	----	1.47%

INCLUDED

Start Photos Here

Town Budget – *What's in It?*



\$350,000

Roads

Town Budget – *What's in It?*



\$294,000

Plow Truck

Town Budget – *What's in It?*



\$180,000

Sand/Salt

Cold Patch

Town Budget – *What's in It?*



\$107,000
Additional
Police Officer

Town Budget – *What's in It?*



\$250,000

Fuller Conservation Easement

Town Budget – *What's in It?*



\$490,000

Waste Disposal

County Budget – *What's in It?*



Sheriff



\$604,000

**County
Attorney**



Corrections

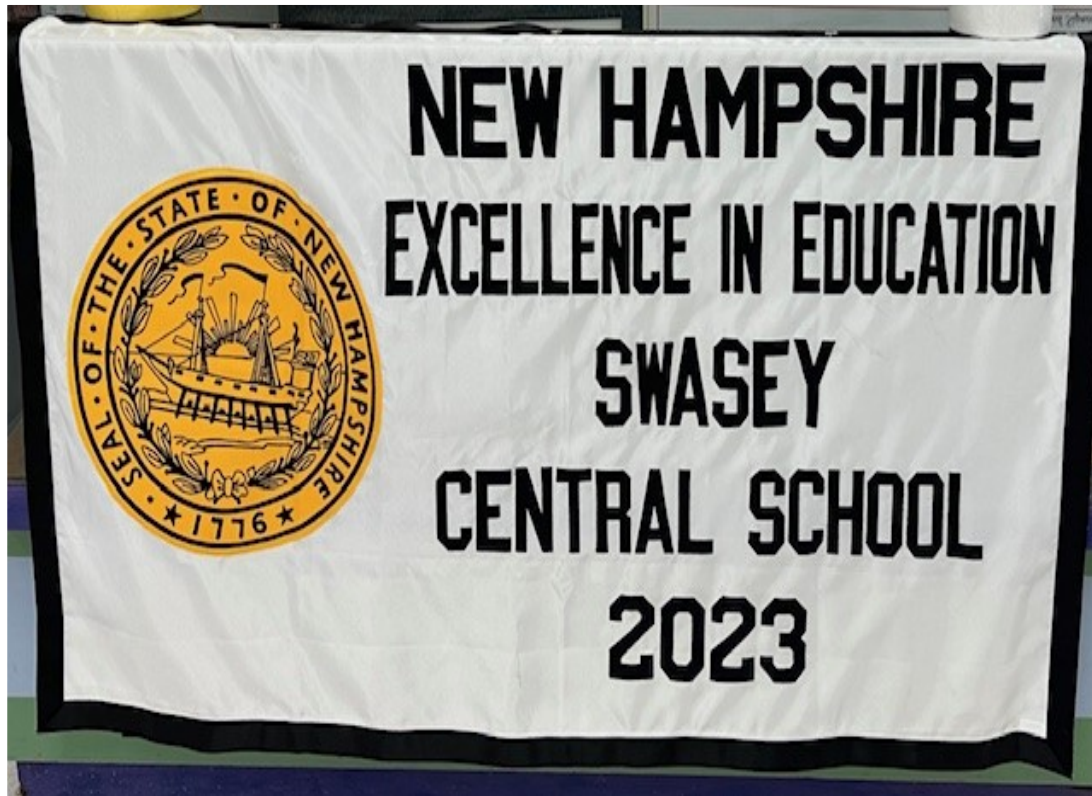
Swasey Budget – *What's in It?*



\$217,000

Student Transportation

Swasey Budget – *What's in It?*



Swasey Excellence

Swasey Budget – *What's in It?*



“... Saves

\$1,900,000”

RECOMMENDATIONS

- **The Budget Committee and Selectboard RECOMMEND at Town Meeting voting in favor of the town operating budget and warrant articles presented here tonight. A citizen's petition for publicly funding a private newsletter is not recommended.**
- **The Swasey budget and warrant articles are also RECOMMENDED by the Budget Committee (they are not reviewed by the Selectboard).**
- **The COOP budget is not reviewed by the Budget Committee or the Selectboard. It will be on the March 12 ballot.**

TAX RATE

- **Please keep in mind we have only addressed budget expenses and estimated revenues here. The State will assess revenues, credits, and changes in the town's valuation to establish our actual tax rate.**

CONCLUSION

- **Reviewed 2024 Budgets RECOMMENDED by both the Select Board and Budget Committee:**
- **Looked at “Tax Impact” vs “Tax Rate”**
- **Reviewed our tax rate history**
- **Viewed some major items of cost**

MEETING AND VOTING DATES

- **Wednesday, March 6** **SCHOOL DISTRICT MEETING** **Swasey Gym, 6PM**
 - To vote on Swasey School budget and other warrant articles
- **Tuesday, March 12** **TOWN ELECTION** **Swasey Gym, 7AM-7PM**
 - To vote for local, state, and federal candidates, Cooperative School District Budget, and other warrant articles
- **Saturday, March 16** **TOWN MEETING** **Swasey Gym, 9AM**
 - To vote on town Operating Budget and other warrant articles
 - Child care will be provided 8:30-12:30PM only

**QUESTIONS?
COMMENTS**

