

Brentwood Municipal Budget Committee Meeting Agenda

Brentwood Town Offices
Monday, November 25, 2024 at 6:00 PM

1. Call Meeting to Order
2. Pledge of Allegiance
3. Minutes for Review: Accept as Written or Amended
 - a. Nov 18 Regular
4. Committee Updates from
 - a. Selectboard – Jenn
 - i. Fire update
 - b. School – Brian
 - i. Solar Panels
 - ii. SAU Budget proposal(s)
5. Budgets to Review
 - a. Fire - Chief Bird
 - b. Highway - Wayne Robinson
 - c. Recreation - Andy Gray
 - d. JLMC - Andy Gray
 - e. Town Administrator (tabled)
6. Old Business
 - a. Announcement for next Budget Public Hearing – how improve?
7. New/Other Business and Correspondence
 - a. Budget Impact*, Tax Guide*, or other?
 - b. From the wilderness
8. Next Meeting: Dec 9 Regular at Town Hall at 6:00 In Person?
9. Public Comments
10. Adjournment

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = 01-4220-19-110 thru 01-4220-19-999; Mask = ##-####-##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 25BUDGET

Budget Year: January 2025 thru December 2025

Account Number	Account Name	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
FIRE						

Fire Department						

01-4220-19-110	F/D - SALARIES	206204.00	163459.16	232756.00	26552.00	12.88
01-4220-19-111	F/D - WAGES - F/T FIREFIGHTERS	236265.00	163700.95	270820.00	34555.00	14.63
01-4220-19-113	F/D - CODE WORK	9845.00	8930.73	10865.00	1020.00	10.36
01-4220-19-115	F/D - WAGES - SECRETARY	56727.00	50925.98	63513.00	6786.00	11.96
01-4220-19-140	F/D - OVERTIME	57548.00	42514.97	66165.00	8617.00	14.97
01-4220-19-206	F/D - DEFERRED COMPENSATION					0.00
01-4220-19-210	F/D - HEALTH INSURANCE					0.00
01-4220-19-211	F/D - IN LIEU OF INSURANCE					0.00
01-4220-19-212	F/D - DENTAL INSURANCE					0.00
01-4220-19-214	F/D - SHORT TERM DISABILITY					0.00
01-4220-19-215	F/D - LIFE INSURANCE					0.00
01-4220-19-220	F/D - ADMINISTRATION	107373.00	92935.36	116808.00	9435.00	8.79
01-4220-19-225	F/D - FICA/MEDICARE	28984.00	22057.71	32731.00	3747.00	12.93
01-4220-19-230	F/D - NH RETIREMENT	128346.00	80742.49	143535.00	15189.00	11.83
01-4220-19-240	F/D - PROFESSIONAL TRAINING	3000.00	2732.07	3000.00		0.00
01-4220-19-242	F/D - TRAINING	24816.00	7038.00	28040.00	3224.00	12.99
01-4220-19-295	F/D - UNIFORMS	3500.00	2896.14	6200.00	2700.00	77.14
01-4220-19-298	F/D - PROTECTIVE GEAR	19300.00	17607.58	32400.00	13100.00	67.88
01-4220-19-410	F/D - ELECTRIC	4500.00	3799.01	4500.00		0.00
01-4220-19-411	F/D - HEATING OIL/GAS	9000.00	4793.51	9000.00		0.00
01-4220-19-560	F/D - DUES/SUBSCRIPTIONS	9380.00	5979.74	9380.00		0.00
01-4220-19-603	F/D - GENERAL SUPPLIES	6500.00	3496.40	6500.00		0.00
01-4220-19-606	F/D - DEPARTMENT SUPPLIES					0.00
01-4220-19-640	F/D - TELEPHONE/COMMUNICATIONS	7500.00	6615.40	7500.00		0.00
01-4220-19-655	F/D - EQUIPMENT MAINTENANCE	12000.00	13666.77	12000.00		0.00
01-4220-19-658	F/D - RADIO REPAIRS	2000.00	931.75	4000.00	2000.00	100.00
01-4220-19-660	F/D - VEHICLE REPAIRS	50000.00	26990.68	40000.00	(10000.00)	(20.00)
01-4220-19-662	F/D - VEHICLE FUEL & OIL	19500.00	10393.20	19500.00		0.00
01-4220-19-683	F/D - FORESTRY	1.00		1.00		0.00
01-4220-19-690	F/D - BLDG REPAIRS & MAINT					0.00
01-4220-19-740	F/D - EQUIPMENT PURCHASES	5000.00	6308.58	8000.00	3000.00	60.00
	TOTAL Fire Department	1007289.00	738516.18	1127214.00	119925.00	11.91
	TOTAL FIRE	1007289.00	738516.18	1127214.00	119925.00	11.91

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = 01-4320-29-110 thru 01-4320-29-999; Mask = ##-####-##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 25BUDGET

Budget Year: January 2025 thru December 2025

Account Number	Account Name	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
PUBLIC WORKS						
	TOTAL BUDGET TOTAL	1007289.00	738516.18	1127214.00	119925.00	11.91
Highway						
01-4312-21-110	HWY - SALARIES	212186.00	185516.21	223465.00	11279.00	5.32
01-4312-21-115	HWY - WAGES - MOWING	30000.00	26687.50	34000.00	4000.00	13.33
01-4312-21-140	HWY - OVERTIME	6000.00	2936.11	6000.00		0.00
01-4312-21-210	HWY - HEALTH INSURANCE					0.00
01-4312-21-211	HWY - IN LIEU OF INSURANCE					0.00
01-4312-21-212	HWY - DENTAL INSURANCE					0.00
01-4312-21-214	HWY - SHORT TERM DISABILITY					0.00
01-4312-21-215	HWY - LIFE INSURANCE					0.00
01-4312-21-225	HWY - FICA/MEDICARE	16692.00	13789.53	17554.00	862.00	5.16
01-4312-21-230	HWY - NH RETIREMENT	30874.00	21696.10	28875.00	(1999.00)	(6.47)
01-4312-21-242	HWY - TRAINING	800.00	380.00	800.00		0.00
01-4312-21-295	HWY - UNIFORMS	3300.00	3724.28	5000.00	1700.00	51.52
01-4312-21-410	HWY - ELECTRIC	10000.00	2751.91	10000.00		0.00
01-4312-21-411	HWY - HEATING OIL/GAS	15000.00	4970.00	15000.00		0.00
01-4312-21-445	HWY - EQUIPMENT RENTAL/MOWING	1.00	265.62	1.00		0.00
01-4312-21-630	HWY - OFFICE SUPPLIES	600.00	477.84	800.00	200.00	33.33
01-4312-21-640	HWY - TELEPHONE/COMMUNICATIONS	5000.00	3788.75	5000.00		0.00
01-4312-21-656	HWY - MOWING EQUIPMENT	1.00		1.00		0.00
01-4312-21-660	HWY - VEHICLE REPAIRS	50000.00	14093.80	50000.00		0.00
01-4312-21-662	HWY - VEHICLE FUEL & OIL	30000.00	19188.68	30000.00		0.00
01-4312-21-670	HWY - SUPPLIES & PARTS	8000.00	6184.39	8000.00		0.00
01-4312-21-671	HWY - HAND TOOLS	3000.00	366.02	3000.00		0.00
01-4312-21-672	HWY - SIGNS	2500.00	1442.01	2500.00		0.00
01-4312-21-673	HWY - GUARD RAILS	1.00		1.00		0.00
01-4312-21-674	HWY - CULVERTS/BASINS	1000.00	576.00	1000.00		0.00
01-4312-21-675	HWY - CRUSHED STONE/GRAVEL	4000.00	1965.00	4000.00		0.00
01-4312-21-676	HWY - COLD PATCH	3000.00	1186.33	3000.00		0.00
01-4312-21-684	HWY - CARE OF TREES	6500.00	3200.00	6500.00		0.00
01-4312-21-690	HWY - BLDG REPAIRS & MAINT	1.00	1939.06	1.00		0.00
01-4312-21-730	HWY - ROAD CONSTRUCTION	380000.00	318952.08	380000.00		0.00
01-4312-21-731	HWY - CONSTR/MAINT (SB 38)					0.00
01-4312-21-740	HWY - EQUIPMENT PURCHASES	1.00	15647.05	1.00		0.00
	TOTAL Highway	818457.00	651724.27	834499.00	16042.00	1.96

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = 01-4312-21-110 thru 01-4312-22-999; Mask = ##-###-##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 25BUDGET

Budget Year: January 2025 thru December 2025

Account Number	Account Name	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
Snow & Ice Control						
01-4312-22-110	SIC - SALARIES	1.00	1348.04	1.00		0.00
01-4312-22-115	SIC - WAGES - SEASONAL	22576.00	3437.50	23704.00	1128.00	5.00
01-4312-22-140	SIC - OVERTIME	10000.00	4055.13	10000.00		0.00
01-4312-22-225	SIC - FICA/MEDICARE	2492.00	675.06	2578.00	86.00	3.45
01-4312-22-230	SIC - NH RETIREMENT					0.00
01-4312-22-445	SIC - EQUIPMENT RENTAL	1.00	153.58	1.00		0.00
01-4312-22-655	SIC - EQUIPMENT MAINTENANCE	12000.00	11308.56	12000.00		0.00
01-4312-22-668	SIC - VEHICLE PARTS	3500.00	3364.35	3500.00		0.00
01-4312-22-680	SIC - SAND/SALT/COLD PATCH	181504.00	38386.08	170625.00	(10879.00)	(5.99)
	TOTAL Snow & Ice Control	232074.00	62728.30	222409.00	(9665.00)	(4.16)
	TOTAL PUBLIC WORKS	1050531.00	714452.57	1056908.00	6377.00	0.61
	TOTAL BUDGET TOTAL	1050531.00	714452.57	1056908.00	6377.00	0.61

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = 01-4520-40-110 thru 01-4520-40-999; Mask = ##-####-##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 25BUDGET

Budget Year: January 2025 thru December 2025

Account Number	Account Name	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
RECREATION						

Recreation						

01-4520-40-110	REC - SALARIES - DIRECTOR	63648.00	57676.26	66919.00	3271.00	5.14
01-4520-40-111	REC - SALARIES SEASONAL	13600.00	14080.00	52000.00	38400.00	282.35
01-4520-40-210	REC - HEALTH INSURANCE					0.00
01-4520-40-212	REC - DENTAL INSURANCE					0.00
01-4520-40-214	REC - SHORT TERM DISABILITY					0.00
01-4520-40-215	REC - LIFE INSURANCE					0.00
01-4520-40-225	REC - FICA/MEDICARE	5910.00	4903.75	7373.00	1463.00	24.75
01-4520-40-230	REC - NH RETIREMENT	8612.00	6461.50	15624.00	7012.00	81.42
01-4520-40-240	REC - TRAINING	500.00		500.00		0.00
01-4520-40-410	REC - ELECTRIC	6200.00	3739.64	6200.00		0.00
01-4520-40-411	REC - HEATING OIL/GAS	3500.00	890.08	3500.00		0.00
01-4520-40-560	REC - DUES & SUBSCRIPTIONS	64.00		128.00	64.00	100.00
01-4520-40-603	REC - GENERAL SUPPLIES	500.00	472.11	500.00		0.00
01-4520-40-640	REC - TELEPHONE/COMMUNICATIONS	1000.00	492.30	1000.00		0.00
01-4520-40-655	REC - EQUIPMENT MAINTENANCE	500.00		500.00		0.00
01-4520-40-686	REC - PORTABLE TOILETS	2250.00	1830.00	2250.00		0.00
01-4520-40-688	REC - TOWN EVENTS	1.00		1.00		0.00
01-4520-40-700	REC - LAND MAINTENANCE	5600.00	6850.00	5600.00		0.00
01-4520-40-705	REC - TRAILS EXPENSE	1.00		1.00		0.00
01-4520-40-735	REC - LAND & FAC IMPROVEMENTS	750.00		750.00		0.00
01-4520-40-999	REC - PRIOR YEAR ENCUMBRANCE					0.00
	TOTAL Recreation	112636.00	97395.64	162846.00	50210.00	44.58
	TOTAL RECREATION	112636.00	97395.64	162846.00	50210.00	44.58
	TOTAL BUDGET TOTAL	112636.00	97395.64	162846.00	50210.00	44.58

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = 01-4225-26-115 thru 01-4225-26-999; Mask = ##-###-##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 25BUDGET

Budget Year: January 2025 thru December 2025

Account Number	Account Name	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)	% Increase (Decrease)
Joint Loss Management						
01-4225-26-115	JLM - WAGES	1.00		1.00		0.00
01-4225-26-225	JLM - FICA/MEDICARE					0.00
01-4225-26-242	JLM - TRAINING					0.00
01-4225-26-250	JLM - DRUG/ALCOHOL TESTING					0.00
01-4225-26-251	JLM - PRE EMP PHYSICALS					0.00
01-4225-26-253	JLM - ANNUAL MEDICAL EXAMS					0.00
01-4225-26-562	JLM - CONSORTIUM					0.00
01-4225-26-630	JLM - GENERAL SUPPLIES	240.00		240.00		0.00
TOTAL Joint Loss Management		241.00		241.00		0.00
TOTAL BUDGET TOTAL		241.00		241.00		0.00