

Brentwood Municipal Budget Committee Meeting Agenda

Brentwood Town Offices
Monday, December 9, 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 (amended paragraph, ok?)
 - b. Nov 25 Regular
4. Committee Updates from
 - a. Selectboard – Jenn
 - i. Town Meeting Date, etc.
 - b. School – Brian
 - i. Solar Panels
 - ii. SAU Budget proposal(s)
5. Budgets to Review
 - a. Police & Animal Control
 - b. Library
 - c. Health Officer
 - d. General Government
 - e. Government Buildings
 - f. Mosquito Control
 - g. Town Administrator (tabled)
6. Old Business
 - a. Ad for Public Hearing – Stef Lewendon
 - b. “Budget Impact* on \$400,000 Property”
7. New/Other Business and Correspondence
 - a. Our tax rate articulated
 - b. Recreation Income/Expense Report
 - c. Reassessment Comment

8. Next Meeting:	Dec 16 Regular at Town Hall at 6:00	In Person?
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9. Public Comments

10. Adjournment

BUDGET WORKSHEET - EXPENDITURES
 Report Sequence = Fund or Acct Group
 Account = 01-4210-17-110 thru 01-4210-17-999; 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)
POLICE						

Police Department						

01-4210-17-110	P/D - WAGES OFFICERS	532909.00	417371.23	527962.60	(4946.40)	(0.93)
01-4210-17-115	P/D - WAGES - ADMIN ASSISTANT	55017.00	49732.76	63192.00	8175.00	14.86
01-4210-17-116	P/D - PRIVATE DUTY					0.00
01-4210-17-120	P/D - SALARIES ADMINISTRATION	205853.00	185679.01	110000.00	(95853.00)	(46.56)
01-4210-17-130	P/D - INVESTIGATOR	1.00		1.00		0.00
01-4210-17-140	P/D - OVERTIME	38063.00	40993.10	38063.00		0.00
01-4210-17-206	P/D - DEFERRED COMPENSATION					0.00
01-4210-17-210	P/D - HEALTH INSURANCE					0.00
01-4210-17-211	P/D - IN LIEU OF INSURANCE					0.00
01-4210-17-212	P/D - DENTAL INSURANCE					0.00
01-4210-17-214	P/D - SHORT TERM DISABILITY					0.00
01-4210-17-215	P/D - LIFE INSURANCE					0.00
01-4210-17-225	P/D - FICA/MEDICARE	18440.00	12672.24	21145.00	2705.00	14.67
01-4210-17-230	P/D - NH RETIREMENT	222921.00	165851.09	212813.45	(10107.55)	(4.53)
01-4210-17-242	P/D - TRAINING	7200.00	2845.00	7200.00		0.00
01-4210-17-244	P/D - FIREARMS QUALIFICATION	5000.00	4012.67	5000.00		0.00
01-4210-17-270	P/D - COURT FEES	1.00		1.00		0.00
01-4210-17-280	P/D - TRAVEL/MILEAGE	400.00	623.10	400.00		0.00
01-4210-17-295	P/D - UNIFORMS	19800.00	16602.65	19800.00		0.00
01-4210-17-320	P/D - PROSECUTOR	22000.00	18872.00	25000.00	3000.00	13.64
01-4210-17-452	P/D - SOFTWARE SUPPORT	2600.00	1595.02	2600.00		0.00
01-4210-17-453	P/D - IMC SOFTWARE SUPPORT	13000.00	11935.76	13000.00		0.00
01-4210-17-560	P/D - DUES/SUBSCRIPTIONS	9500.00	8323.53	9500.00		0.00
01-4210-17-600	P/D - MISCELLANEOUS EXPENSES	5200.00	3582.31	5200.00		0.00
01-4210-17-606	P/D - CANINE EXPENSES	3000.00	1568.71	4600.00	1600.00	53.33
01-4210-17-630	P/D - OFFICE SUPPLIES	4400.00	2641.49	4400.00		0.00
01-4210-17-640	P/D - TELEPHONE/COMMUNICATIONS	9200.00	9829.95	9200.00		0.00
01-4210-17-658	P/D - RADIO REPAIRS	1000.00	908.49	1000.00		0.00
01-4210-17-660	P/D - VEHICLE REPAIRS	23502.00	33731.68	25000.00	1498.00	6.37
01-4210-17-662	P/D - VEHICLE FUEL & OIL	47500.00	20760.90	36408.00	(11092.00)	(23.35)
01-4210-17-682	P/D - MUTUAL AID	1.00		1.00		0.00
01-4210-17-740	P/D - EQUIPMENT PURCHASES	10000.00	53418.13	85000.00	75000.00	750.00
TOTAL Police Department		1256508.00	1063550.82	1226487.05	(30020.95)	(2.39)
TOTAL POLICE		1256508.00	1063550.82	1226487.05	(30020.95)	(2.39)

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = 01-4210-17-110 thru 01-4210-17-999; 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)
***TOTAL** BUDGET TOTAL		1256508.00	1063550.82	1226487.05	(30020.95)	(2.39)

BUDGET WORKSHEET - EXPENDITURES
 Report Sequence = Fund or Acct Group
 Account = 01-4414-30-110 thru 01-4414-30-999; 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)
ANIMAL CONTROL						

Animal Control Officer						

01-4414-30-110	ACO - SALARIES	1.00	_____	1.00	_____	0.00
01-4414-30-225	ACO - FICA/MEDICARE	1.00	_____	1.00	_____	0.00
01-4414-30-242	ACO - TRAINING	1.00	_____	1.00	_____	0.00
01-4414-30-280	ACO - TRAVEL/MILEAGE	1.00	_____	1.00	_____	0.00
01-4414-30-295	ACO - UNIFORMS	1.00	_____	1.00	_____	0.00
01-4414-30-391	ACO - NHSPCA	1.00	_____	1.00	_____	0.00
01-4414-30-392	ACO - VETERINARY SERVICES	1.00	_____	1.00	_____	0.00
01-4414-30-560	ACO - DUES/SUBSCRIPTIONS	1.00	_____	1.00	_____	0.00
01-4414-30-640	ACO - TELEPHONE/COMMUNICATIONS	1.00	_____	1.00	_____	0.00
01-4414-30-740	ACO - EQUIPMENT PURCHASES	_____	_____	1.00	1.00	0.00
TOTAL Animal Control Officer		9.00	_____	10.00	1.00	11.11
TOTAL ANIMAL CONTROL		9.00	_____	10.00	1.00	11.11
TOTAL BUDGET TOTAL		9.00	_____	10.00	1.00	11.11

BUDGET WORKSHEET - EXPENDITURES
 Report Sequence = Fund or Acct Group
 Account = 01-4550-49-110 thru 01-4550-49-999; 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)
LIBRARY						
LIBRARY						
01-4550-49-110	L/B - SALARIES	209522.20	178952.68	229082.00	19559.80	9.34
01-4550-49-206	L/B - DEFERRED COMPENSATION					0.00
01-4550-49-210	L/B - HEALTH INSURANCE					0.00
01-4550-49-211	L/B - IN LIEU OF INSURANCE					0.00
01-4550-49-212	L/B - DENTAL INSURANCE					0.00
01-4550-49-214	L/B - SHORT TERM DISABILITY					0.00
01-4550-49-215	L/B - LIFE INSURANCE					0.00
01-4550-49-225	L/B - FICA/MEDICARE	16028.45	13633.14		(16028.45)	(100.00)
01-4550-49-230	L/B - NH RETIREMENT	21849.53	16174.81	39818.00	17968.47	82.24
01-4550-49-410	L/B - ELECTRIC					0.00
01-4550-49-411	L/B - HEATING OIL/GAS					0.00
01-4550-49-438	L/B - FIRE ALARM CONTRACT					0.00
01-4550-49-456	L/B - MISCELLANEOUS CONTRACTS					0.00
01-4550-49-640	L/B - TELEPHONE/COMMUNICATIONS					0.00
01-4550-49-655	L/B - EQUIPMENT MAINTENANCE					0.00
01-4550-49-681	L/B - PROGRAM EXPENSE					0.00
01-4550-49-687	L/B - BOOKS/MEDIA					0.00
01-4550-49-740	L/B - EQUIPMENT PURCHASES					0.00
01-4550-49-750	L/B - FURNISHINGS & FIXTURES					0.00
01-4550-49-900	L/B - QUARTERLY TRANSFER	87750.00	86382.96	90740.00	2990.00	3.41
	TOTAL LIBRARY	335150.18	295143.59	359640.00	24489.82	7.31
	TOTAL LIBRARY	335150.18	295143.59	359640.00	24489.82	7.31
	TOTAL BUDGET TOTAL	335150.18	295143.59	359640.00	24489.82	7.31

BUDGET WORKSHEET - EXPENDITURES
 Report Sequence = Fund or Acct Group
 Account = 01-4419-31-130 thru 01-4419-31-999; 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)
HEALTH OFFICER						

Health officer						

01-4419-31-130	H/O - HEALTH OFFICER	1.00		1.00		0.00
01-4419-31-225	H/O - FICA/MEDICARE					0.00
	TOTAL Health officer	1.00		1.00		0.00
	TOTAL HEALTH OFFICER	1.00		1.00		0.00
	TOTAL BUDGET TOTAL	1.00		1.00		0.00

BUDGET WORKSHEET - EXPENDITURES
 Report Sequence = Fund or Acct Group
 Account = 01-4199-15-280 thru 01-4199-15-999; 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)
GENERAL GOVERNMENT						

General Government						

01-4199-15-280	G/G - TRAVEL/MILEAGE	2500.00	747.64	2500.00		0.00
01-4199-15-298	G/G - VOL APPRECIATION	200.00		7000.00	6800.00	3400.00
01-4199-15-399	G/G - LONG RANGE PLANNING	7750.00	222.23	43110.00	35360.00	456.26
01-4199-15-440	G/G - LEASED FURNITURE/EQUIPMT	5900.00	6183.67	5900.00		0.00
01-4199-15-451	G/G - HEALTHTRUST FEES	600.00	33.00	600.00		0.00
01-4199-15-456	G/G - MISCELLANEOUS CONTRACTS	1000.00	220.50	1000.00		0.00
01-4199-15-552	G/G - TOWN COMMUNICATIONS	1.00		1.00		0.00
01-4199-15-553	G/G - MICROFILM RECORDS	1.00		1.00		0.00
01-4199-15-555	G/G - REGISTRY EXPENSE	375.00	66.86	375.00		0.00
01-4199-15-562	G/G - NHMA DUES	4700.00	4586.00	4700.00		0.00
01-4199-15-570	G/G - BOOKS & PUBLICATIONS	300.00		300.00		0.00
01-4199-15-600	G/G - MISCELLANEOUS EXPENSES	250.00	150.00	250.00		0.00
01-4199-15-625	G/G - POSTAGE	14000.00	7164.05	14000.00		0.00
01-4199-15-630	G/G - OFFICE SUPPLIES	6500.00	3071.79	6500.00		0.00
01-4199-15-660	G/G - VEHICLE REPAIRS	500.00	139.00	2500.00	2000.00	400.00
01-4199-15-688	G/G - TOWN EVENTS	3500.00	1576.65	1000.00	(2500.00)	(71.43)
01-4199-15-900	G/G - EXPENDITURE OFF SET	20000.00		20000.00		0.00
01-4199-15-910	G/G - EXPENDITURE OFF SET					0.00
TOTAL	General Government	68077.00	24161.39	109737.00	41660.00	61.20
TOTAL	GENERAL GOVERNMENT	68077.00	24161.39	109737.00	41660.00	61.20
TOTAL	BUDGET TOTAL	68077.00	24161.39	109737.00	41660.00	61.20

BUDGET WORKSHEET - EXPENDITURES
 Report Sequence = Fund or Acct Group
 Account = 01-4194-16-115 thru 01-4194-16-999; 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)

GOVERNMENT BUILDINGS						

Government Buildings						

01-4194-16-115	G/B - WAGES - CUSTODIAN	21240.00	15760.84	40000.00	18760.00	88.32
01-4194-16-210	G/B - HEALTH INSURANCE					0.00
01-4194-16-225	G/B - FICA/MEDICARE					0.00
01-4194-16-230	G/B - NH RETIREMENT					0.00
01-4194-16-410	G/B - ELECTRIC	25000.00	17845.51	25000.00		0.00
01-4194-16-411	G/B - HEATING OIL/GAS	5000.00	3222.79	5000.00		0.00
01-4194-16-430	G/B - BUILDING IMPROVEMENTS	1500.00	250.00	1.00	(1499.00)	(99.93)
01-4194-16-438	G/B - FIRE ALARM CONTRACT	2500.00		4000.00	1500.00	60.00
01-4194-16-458	G/B - TELEPHONE SERV CONTRACT	5270.00	2517.99	5270.00		0.00
01-4194-16-606	G/B - CUSTODIAL SUPPLIES	2000.00	854.80	2000.00		0.00
01-4194-16-633	G/B - BOTTLED WATER	300.00	195.09	300.00		0.00
01-4194-16-640	G/B - TELEPHONE/COMMUNICATIONS	3000.00	2272.26	3000.00		0.00
01-4194-16-690	G/B - TOB REPAIRS & MAINT	5150.00	10247.15	5000.00	(150.00)	(2.91)
01-4194-16-691	G/B - GRANGE REPAIRS & MAINT	1000.00	150.00	5000.00	4000.00	400.00
01-4194-16-692	G/B - FIRE STATION REP & MAINT	15000.00	6921.19	15000.00		0.00
01-4194-16-693	G/B - HIGHWAY BUILDINGS	5000.00	914.00	5000.00		0.00
01-4194-16-694	G/B - REC CEN REPAIRS/MAINT	7500.00	1724.84	7500.00		0.00
01-4194-16-700	G/B - LAND MAINTENANCE	1000.00		2500.00	1500.00	150.00
01-4194-16-740	G/B - EQUIPMENT PURCHASES					0.00
01-4194-16-999	G/B - PRIOR YEAR ENCUMBERANCE					0.00

TOTAL	Government Buildings	100460.00	62876.46	124571.00	24111.00	24.00

TOTAL	GOVERNMENT BUILDINGS	100460.00	62876.46	124571.00	24111.00	24.00

TOTAL	BUDGET TOTAL	100460.00	62876.46	124571.00	24111.00	24.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S
 Report Sequence = Fund or Acct Group
 Account = 01-4299-24-680 thru 01-4299-24-680; 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)
MOSQUITO CONTROL						
01-4299-24-680	M/C - MOSQUITO CONTROL	30200.00	27900.00	30200.00		0.00
	TOTAL MOSQUITO CONTROL	30200.00	27900.00	30200.00		0.00
	TOTAL BUDGET TOTAL	30200.00	27900.00	30200.00		0.00