

**Town of Brentwood Municipal Budget Committee**  
**Minutes of December 15, 2025 Meeting held at Town Office**

*Members Present:* Jim Hajjar (Chair), Michelle Siudut (Secretary), Letty Bedard (Selectboard rep), Alina Arida, Gabbie Kelly, Kat Niemiroski, Dan Hebert (Swasey rep)

Hajjar called the meeting to order at 6:02 pm. The pledge of allegiance was recited.

Motion by Siudut, seconded by Niemiroski to approve the November 24, 2025 meeting minutes; approved 7-0

Motion by Arida, seconded by Niemiroski to approve the December 8, 2025 meeting minutes as amended; approved 6-0-1 (Kelly abstaining)

Arida read a statement in response to comments posted by a select board member on social media about last week's budget committee meeting. She requested her statement be included in the minutes. Hajjar stated he has not felt disrespected from Arida or any other committee member.

Discussion about next week's scheduled meeting. It was decided to hold the meeting to discuss the Fire Department budget and any other budgets the BOS may approve before then.

**Selectboard Report** - Letty Bedard

Bedard said they have several budgets on their agenda for tomorrow night.

Hajjar said he has not received the Fire budget from the town administrator; though it was approved by BOS. Bedard offered to send it; Hajjar will request from TA.

Trash - Arida asked if BOS has discussed getting out of the trash contract; Bedard is not aware of it. Bedard explained the 2025 budget included 6 months at manual pickup rate, 6 months at automated rate. Earlier this year the BOS decided to stay with manual pickup through 2025, and let residents decide about automation at Town Meeting. The manual rate is roughly \$4K more per month, which was not budgeted for. Kelly said she hoped to resurrect the Trash Committee.

**Swasey School Report** - Dan Hebert

\*No update since last week. The Swasey budget will be discussed at the January 12 BudCom meeting. Hebert will send information in advance.

\*Swasey school principal search begins in January; Dan will be on the hiring committee.

**Budgets**

Police (01-4210-17). Chief Chet Murch presented. Chief has reviewed the past 3 years of budgets and feels comfortable offering the 2026 budget at a 9.69% decrease from 2025. He feels the department can run effectively with 9 officers; he eliminated all part-time positions. He has increased the Salaries-Administration line to accommodate a LT position. Chief is appreciative of the employees who have stayed and are helping him through this transition; all wages increased by 2.8%. FICA/retirement adjusted accordingly.

Reduction in overtime line of \$5K, as this line can be better managed.

Reduction in Equipment: Vehicle replacement usually occurs at 100K miles. The proposed budget had included \$65K for vehicle & interiors; however the vehicle purchased last year for \$75K is only now being outfitted and ready to put into service. Newest car is used for patrol. Vehicles will be rotated, with Sgts/Admin using older vehicles. Bedard asked if the vehicle list provided was accurate (4 patrol vehicles, 1 detail vehicle, 2 Sgt vehicle; the Chief and pending LT will have take-home vehicles); Chief affirmed. The canine vehicle has been given to the Fire Chief.

Chief questioned why interior equipment is not re-used; Bedard said we had older equipment that needed to be replaced.

Niemiroski expressed concern about removing \$65K from the vehicle line. Chief is not concerned and said we do have a detail revolving account; he also suggested vehicles be purchased by warrant article. Arida suggested putting a fixed amount into CRF annually. Kelly calculated turnover expectation (100K miles) would be 1 per year. Chief said some vehicles may drive less than 20K miles per year, extending the life of each vehicle. Bedard will speak with BOS about a CRF and how much to fund it.

Other reductions in Training (free trainings are available; we can host trainings and attend at no charge); Firearms Qual; Uniforms (we have several uniforms in good condition that can be re-issued. Bullet proof vests will be purchased for new officers. Doty did get a grant for half the cost of BP vests.); IMC Software (this is now ProSuite, which is reporting software); Dues & Subscriptions (NH Chiefs of Police Assoc, Rock Cty Sheriff Assoc, credit reporting); canine expenses (we no longer have a canine, other local agencies have them so we don't need one); Telephone/Communication (Full-time employees have 2nd cell phone; phones and quarterly payments for part-timers removed); Vehicle Repair (oil changes were very expensive; we have negotiated a better rate from Pronto); Vehicle Fuel/Oil (prices are down; we use state pumps at reduced rate; less staff, less cars on the road); Equipment Purchases.

Increases in Travel (this is reimbursement for anyone going to training, etc. Going forward officers will be taking town vehicle if it is available.); Prosecutor (contractual increase); Software support (Block 5)

Arida questioned staffing. Our officers were previously working 4days on/3 days off. Chief has changed it to 5on/2off. Chief said the Sheriff's dept covered weekends 8-4 for the past month. This weekend will be the first weekend we staff without sheriff's department. He is not concerned about being short staffed.

#### Public comment

Jim Berlo. Per the 2010 Town Report (article 13 on page 14) in 2009 the town voted to establish a revolving fund "for the purpose of police special details" into which would be deposited "all revenues received for police special details" not to exceed \$40K; and that "Such funds may be expended only for the purpose of continued special details, the purchase of police equipment, and to offset the cost of purchasing a new police cruiser". Berlo asked for clarification on this fund and what amount is in there. Hajjar suggested increasing the \$40k max. Bedard will confirm what the detail fund is.

Jim Berlo. Article 16 in same 2010 Town Report amended the “ambulance services special revolving fund established in 2006 to include fire, rescue and medical services expenses for vehicle and equipment purchase, repair and maintenance; supplies, contracts, training, and benefits.”.

Jim Berlo. In 2024, a revolving fund was established for the purchase of radios. Berlo feels that fund is duplicitous and should be dissolved.

Kelly stated revolving funds are different than CRFs; any expenditures from revolving funds should have invoices.. Bedard reported on CRFs listed on MS9 from March 2025. Arida suggested we look at all accounts, understand what each one is for, and how much is in them. Hajjar will talk to TA and Chair of Trust Funds to obtain a complete report of all CRFs and revolving funds. Discussion on who is responsible for ensuring revolving fund management is accurate - treasurer, TA, someone else? Hajjar will get clarification.

Liz Faria. Asked if BOS approved this budget; answer yes.

Asked the goal number of staff; Chief said his # is 9 officers (Chief, Lt, Sgt 2, Officer 5) plus admin. Currently we have 1 officer on light duty, 2 sgts, one FT officer, chief and an officer who will be going on maternity. Chief confirmed he would like to hire 2 patrol officers and an Lt.

Liz asked if the Chief had been a full-time chief; answer yes for 15 years.

Liz asked how many vehicles we currently have; answer 9 vehicles.

Liz asked if the canine at the Fire department is a pet; Kat stated the dog is Fire & Rescue certified.

Ched Miller. Questioned the Prosecutor line, seemed high when calculating. Arida explained the worksheets and this amount being contractual increase.

Ched questioned 30% contribution to retirement; plus the officers’ own contribution of appr 11%; that’s a really high proportion of retirement.

Ched asked about the cost to have sheriff’s department assist with staffing; Bedard said \$100/hr. Ched said sheriff’s department is responsible for all roads in county; this is part of their job, we shouldn’t have to pay additional for that.

Ched asked what the Town receives for housing/serving county buildings; Hajjar and Fire Chief have started discussions with county commissioners about some sort of compensation for the large volume of county EMS calls.

Motion by Kelly, seconded by Arida to approve \$1,215,756, which is a decrease of \$130,155 or 10%; passed 6-1 (Niemoski voting nay)

Bedard stated she is uncomfortable with all the cuts and hopes the CRF for a vehicle is put forward.

### **New Business**

Hajjar shared several visuals, some of which are included here, all of which are posted on the town website (Go to [www.brentwoodnh.gov](http://www.brentwoodnh.gov) → Governance → Agenda & Minutes → Budget Committee → December 12 2025 → More.) Many of the projections for estimated tax impact presented in February were incorrect. We will work harder to present more accurate numbers for 2026. The tax rate has been set at \$17.13.



## Tax Effort History

Total Tax Effort						
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Town	\$ 2,751,670	\$ 2,717,317	\$ 3,137,672	\$ 2,873,520	\$ 3,977,367	\$ 4,957,717
County	\$ 586,879	\$ 599,641	\$ 625,805	\$ 604,395	\$ 648,722	\$ 690,649
Swasey	\$ 5,711,579	\$ 5,825,220	\$ 5,540,778	\$ 6,453,756	\$ 6,825,811	\$ 7,034,210
Coop	\$ 9,438,516	\$ 8,762,881	\$ 8,778,606	\$ 9,236,751	\$ 9,415,980	\$ 9,743,336
State Ed	\$ 1,238,330	\$ 1,233,794	\$ 893,121	\$ 1,272,301	\$ 1,189,022	\$ 1,220,803
State Ed Adeq Grant	\$ (2,118,334)	\$ (1,920,209)	\$ (1,931,307)	\$ (1,730,518)	\$ (1,851,339)	\$ (1,801,489)
Retained State Ed Tax	\$ (1,238,330)	\$ (1,233,794)	\$ (893,121)	\$ (1,272,301)	\$ (1,189,022)	\$ (1,220,803)
<b>Total Tax Effort</b>	<b>\$ 16,370,310</b>	<b>\$ 15,984,850</b>	<b>\$ 16,151,554</b>	<b>\$ 17,437,904</b>	<b>\$ 19,016,541</b>	<b>\$ 20,624,423</b>

- ❑ Total town tax effort has increased \$4.6M (29%) in last five years

Bedard brought attention to the fact that the “State Ed” line and “Retained State Ed Tax” cancel each other out in this chart.



## Tax Effort History

Total Tax Effort - Change from Previous Year								
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	5 Year Cumulative	% of 5 Year Cum
Town		\$ (34,353)	\$ 420,355	\$ (264,152)	\$ 1,103,847	\$ 980,350	\$ 2,206,047	52%
County		\$ 12,762	\$ 26,164	\$ (21,410)	\$ 44,327	\$ 41,927	\$ 103,770	2%
Swasey		\$ 113,641	\$ (284,442)	\$ 912,978	\$ 372,055	\$ 208,399	\$ 1,322,631	31%
Coop		\$ (675,635)	\$ 15,725	\$ 458,145	\$ 179,229	\$ 327,356	\$ 304,820	7%
State Ed Adeq Grant		\$ 198,125	\$ (11,098)	\$ 200,789	\$ (120,821)	\$ 49,850	\$ 316,845	7%
<b>Tax Effort Change</b>		\$ (385,460)	\$ 166,704	\$ 1,286,350	\$ 1,578,637	\$ 1,607,882	\$ 4,254,113	
<b>Total Tax Effort</b>	<b>\$ 16,370,310</b>	<b>\$ 15,984,850</b>	<b>\$ 16,151,554</b>	<b>\$ 17,437,904</b>	<b>\$ 19,016,541</b>	<b>\$ 20,624,423</b>		

- ❑ Tax effort increases since FY2020. 5-year cumulative tax effort increase was \$4.2M
- ❑ In 2023, Town utilized \$1.68M of fund balance to offset tax effort (-264,152 tax effort reduction)
- ❑ 52% (\$2.2M) of 5-year cumulative tax effort increase was from Town
- ❑ 31% (\$1.3M) of 5-year cumulative tax effort increase was from Swasey
- ❑ Coop contributed 7% (\$0.3M), State Ed Grant reductions 7% (\$0.3M), and County 2% (\$0.1M)



## Proposed FY2026 Tax Cap

- At Town Meeting on March 15, 2025, warrant article 11 was amended and approved by legislative body by ballot vote of over 3/5 majority.
- Amended warrant 11 states:  
*Shall we adopt the provisions of RSA 32:5-b I-a, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than four percent (4%)?*
- Per RSA 32:5-b I-a If the local taxes raised for the prior year were reduced by any fund balance brought forward from previous years, the amount of such reduction shall be added back and included in the amount to which the tax cap is applied
- Tax cap base equals  
**Cap Base = Municipal Net Required Local Tax Effort + Any Fund Balance Offset Used**
- This tax cap base is related to the next year appropriation as follows:  
**Total Appropriations <= Cap Base + Revenues - War Service Credits - Actual Overlay Used**  
(as shown in the Municipal Accounting Overview of the NH DRA Tax Rate Breakdown report)
  - o War Service Credit = Total amount of Veterans' Tax Credits
  - o Actual Overlay Used = Dollars paid back to residents who receive tax abatements



## FY2026 Proposed Tax Cap Tax Cap Base

### FY2025 NH DRA TAX RATE BREAKDOWN

Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$7,218,079	
Net Revenues (Not Including Fund Balance)		(\$2,169,260)
Fund Balance Voted Surplus		(\$335,611)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$118,250	
Special Adjustment	\$0	
Actual Overlay Used	\$126,259	
<b>Net Required Local Tax Effort</b>		<b>\$4,957,717</b>

- Tax Cap Base = FY2025 Municipal Net Required Local Tax Effort + Any Fund Balance Offset Used  
 $\$4,957,717 + \$335,611 = \mathbf{\$5,293,328}$
- Tax Cap Base = Total Appropriations - Revenues + War Service Credits + Actual Overlay Used  
 $\$7,218,079 - \$2,169,260 + \$118,250 + \$126,259 = \mathbf{\$5,293,328}$
- The FY2026 Municipal Net Required Local Tax Effort cannot increase more than 4% over FY2025.
- This equates to a FY2026 maximum Net Required Local Tax Effort of **\$5,505,061**

Bedard said 2025 revenue is an estimate. It had to be estimated in order to set the tax rate. The 2024 audit is not done yet.

Hajjar reviewed NH DRA 3 finger rule and showed Proposed Tax Impact Rates at various yearly growth estimates.

Hajjar said we are in a very good place in regards to not exceeding the tax cap. We will see where the warrants fall in. Kelly requested a copy of the 434R; Bedard will share it. Hajjar wants us to all be aligned and understanding the tax cap; where warrants will fall in line

**Public Comment**

None

Motion by Siudut, seconded by Kelly to adjourn; meeting adjourned at 8:21 pm; passed 7-0.

**Upcoming Meetings** - All meetings are open to the public and livestreamed on Brentwood's YouTube channel.

Mon, Dec 22 at 6pm: Budget Committee meeting

Wed, Jan 7 at 6pm: Budget Committee meeting

Mon, Jan 12 at 6pm: Budget Committee meeting

Feb 4 at ?pm: (potential) Budget Committee Hearing - location/time TBD

Mar 2 at 6pm: Swasey School District Meeting

Mar 14: (potential) Town Meeting

Respectfully submitted,  
Michelle Siudut, Secretary

To the Members of the Budget Committee  
and the Citizens of Brentwood:

It recently came to my attention that a member of the Select Board, acting as a private citizen, made a social media post following the Budget Committee meeting on Monday, December 8, 2025, suggesting that an unnamed Budget Committee member should apologize to the Chair for what was described as unprofessional conduct. I would like to address this concern directly.

We are all passionate about our town and the services it provides. It is only natural that members of any committee will, at times, disagree in their views. Over the years, there have been many spirited and even heated discussions around the table, which is a common part of deliberation and decision-making.

If the Chair felt disrespected during our exchange, I sincerely apologize for any misunderstanding, as that was not my intention. My intent was to address the substance of the proposal and its potential impact on town services and employee morale. With that context, I would like to clarify my comments.

The library submitted a FY2026 budget that included a 5% reduction from FY2025, not only meeting the 4% cap approved by voters but going beyond the Select Board's guidance to level-fund. In contrast, the Chair proposed an additional cut of roughly \$30,000, reducing the library's budget by over 12% and carrying broader consequences for staffing, programming, and services.

In that context, reducing library hours by five per week was suggested. While such a reduction can sometimes be reasonable, I was concerned with the method proposed. Based on my experience in finance and HR, standard practice is to begin with part-time hours to minimize the impact on full-time salaried employees. Had the reduction proposal come from part-time positions, the savings, at the rate of \$17 per hour plus taxes for two employees, would have totaled about \$10,000 annually.

However, the proposal focused instead on reducing the hours and compensation of all library staff, including full-time salaried employees. In my view, this approach is not typical and could reasonably lead to broader structural changes. As has been noted in prior discussions on similar issues, decisions that affect the level or availability of town services should be made by voters at the annual Town Meeting. While boards and committees play an important role in budget review and oversight, the authority to determine the scope and level of town services rests with the community and its legislative body. If residents wish to propose changes to services or staffing levels, they may do so through the warrant article petition process, allowing voters to decide.

Regarding my later comments about re-opening other budgets to reflect Select Board proposals for reductions under \$100, it is important to note that every organization sets thresholds for financial materiality. Previously, the town's de-minimis standard, meaning amounts too small to materially affect the overall budget, was measured in the thousands. That may have changed under the current Select Board and the new Town Administrator, and I would welcome updated guidance. Even so, a \$5 annual salary reduction offers no meaningful benefit to taxpayers while risking unnecessary harm to overall employee morale.

In the spirit of aligning more closely with the Select Board, as has been encouraged, I respectfully request that the Budget Committee Chair ask the Select Board to provide clear guidance on what constitutes a de-minimis amount. The term has been used frequently by current members of the Select Board, often in reference to amounts far greater than \$5. Applying consistent standards to determine what budget changes are meaningful across all departments and committees would promote clarity, fairness, and uniformity.

Lastly, I would like to address a social media post made by a member of the Select Board following the Budget Committee meeting on December 8, 2025. I became aware of the post only after another resident reached out, concerned that something serious had occurred during the meeting. While the post was presented as personal, once elected, our words, whether spoken in person or online, are rarely interpreted purely in that way. This concern has been raised in Select Board discussions over the years, including by the current Board members, and applying that standard consistently would benefit the town.

While I respect his right to share his perspective, I would have welcomed the opportunity to discuss those concerns during the meeting or privately afterward. Social media posts do not always reach the person being discussed or support meaningful resolution. I genuinely admire his commitment to professionalism and decency in communication, especially among elected officials. I hope he carries those values into all public settings by raising concerns whenever unprofessional conduct arises, as we would all benefit from such an honorable standard.

I kindly request that this letter be entered into the official record and included in the meeting minutes.

Thank you for your time and thoughtful consideration. I am committed to constructive collaboration and to serving our town with integrity and diligence.

Sincerely,

Alina Arida

Member, Brentwood Budget Committee