

**Town of Brentwood Municipal Budget Committee**  
**Minutes of January 7, 2026 Meeting held at Town Office**

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

*Excused Absence:* Alina Arida, Gabbie Kelly

Hajjar called the meeting to order at 6:00 pm. The pledge of allegiance was recited.

Motion by Niemiroski, seconded by Siudut to approve the December 22, 2025 meeting minutes; approved 5-0. Niemiroski expressed appreciation for Siudut's ability to take minutes and participate in meetings.

**Selectboard Report** - Letty Bedard

The Selectboard has approved the last of the budgets. There was discussion about re-opening benefits budget, with a potential change to come.

**Swasey School Report** - Dan Hebert

\*The proposed operating budget has been finalized; they discussed warrant articles including teacher contract, special ed CRF, tech CRF. Hebert asked that any questions about the budget be sent in advance of Monday, if possible. Hajjar thanked Hebert for the packet he provided.

\*Awaiting update from IRS regarding solar panel rebate.

**Budgets**

Information Systems (01-4150-08). Increase includes new Avatar software for budgeting. Bedard inquired about the website line, as she had thought impact fees would be used for that.

Hajjar asked if this budget includes support for the AV system; Bedard said no. The system was installed by the Communications Committee; support would have cost an additional \$50K, so they did not do that. Town Administrator Julie Stevens said when they recently had a problem the person they called Amounts in hardware and software support lines were reallocated to more accurately reflect costs. Hardware includes server upgrade and camera upgrade.

Motion by Siudut, seconded by Niemiroski to approve \$90,049, an increase of \$5,824 or 6.9% over 2025 budget; passed 5-0

Insurance Benefits (01-4155-11). This budget has a reduction due to changes in employee charges. Four family plans have been included as place holders. The Health Insurance sub-committee will consider additional options for next year, to possibly include a high deductible plan and/or self-insuring.

It was discussed at SB meeting last night that library employees receive a different amount for "in lieu of insurance" than other town employees; some Selectboard members would like it to match the town handbook; vote was tabled until the Library Trustees are notified. Bedard stated the difference is not new, it has been this way for a long time.

Hebert asked Bedard what caused the decrease? Bedard said the employee handbook states there will be 3 insurance options, but only 2 plans were offered in recent years. This was corrected to 3 plans, with adjustments to the employee/employer ratio.

FY2026 Town and Employee Contributions with Updated Employee Handbook 100/80/80																
Medical Plan	Coverage	2026 Invoice per month	Full Time (40hrs per week)				Part Time (32-39hrs per week)				FY2026 Budget					
			# Full Time Participants (40hrs)	Town Cost FT (month)	Emp Cost FT (month)	Town % FT	Emp % FT	# Part Time Participants (32-29Hrs)	Town Cost PT (month) 75% FT	Emp Cost PT (month)	Town % PT	Emp % PT	Town Total Monthly FT and PT Cost	Employee Total Monthly FT and PT Cost	Town Total Yearly FT and PT Cost	Yearly FT and PT Employee Cost
Plan A AB20(01)-RX10/20/45 (\$0 deduct)	Single	\$1,391.01	0	\$1,182.90	\$208.11	85%	15%	0	\$887.18	\$503.84	64%	36%	\$0.00	\$0	\$0.00	\$0
	Couple	\$2,782.02	0	\$1,892.64	\$889.38	68%	32%	0	\$1,419.48	\$1,362.54	51%	49%	\$0.00	\$0	\$0.00	\$0
	Family	\$3,755.72	0	\$2,555.06	\$1,200.66	68%	32%	0	\$1,916.29	\$1,839.43	51%	49%	\$0.00	\$0	\$0.00	\$0
Plan B ABSOS20/40/1KDDED- AB20(01)-RX10/20/45 (\$1K deduct)	Single	\$1,182.90	9	\$1,182.90	\$0.00	100%	0%	1	\$887.18	\$295.73	75%	25%	\$11,533.28	\$296	\$138,399.30	\$3,549
	Couple	\$2,365.80	2	\$1,892.64	\$473.16	80%	20%	0	\$1,419.48	\$946.32	60%	40%	\$3,785.28	\$946	\$45,423.36	\$11,356
	Family	\$3,193.82	2	\$2,555.06	\$638.76	80%	20%	0	\$1,916.29	\$1,277.53	60%	40%	\$5,110.11	\$1,278	\$61,321.34	\$15,330
Plan C ABSOS25/50/3KDDED- AB20(01)-RX10/20/45 (\$3K deduct)	Single	\$974.06	0	\$974.06	\$0.00	100%	0%	0	\$730.55	\$243.52	75%	25%	\$0.00	\$0	\$0.00	\$0
	Couple	\$1,948.11	0	\$1,892.64	\$55.47	97%	3%	0	\$1,419.48	\$528.63	73%	27%	\$0.00	\$0	\$0.00	\$0
	Family	\$2,629.95	4	\$2,555.06	\$74.89	97%	3%	0	\$1,916.29	\$713.66	73%	27%	\$10,220.22	\$300	\$122,642.69	\$3,595
			17					1					TOTAL	\$367,787		
											Add 4 at highest plan	\$122,643				
											TOTAL BUDGET	\$490,429				

Motion by Siudut, seconded by Bedard to approve \$520,654, a reduction of \$62,071 or 11% from last year; passed 5-0

Public Comment

Ched Miller said the change to insurance benefit is going in the right direction; the town should not offer any plan for nothing (100% coverage).

Miller asked about the increase to dental insurance; Bedard said the town had been paying in a manner not in accordance with the handbook; we now offer only one dental plan which actually lowers the rate.

Miller asked how many people take the in lieu of payment; Bedard said currently 4 employees take this, 2 at \$1200 and 2 (library) at \$2000/yr. The Health Insurance subcommittee will look into HSA plans next year, and other options. TA said we have 2 employees utilizing FSA.

Recycling (01-4323-28). Hajjar explained the budgets for Recycling, waste collection and disposal were approved all together by Selectboard. Selectboard voted to budget for 6 months of manual and 6 months of automated, at a rate per the contract. A warrant article will be presented to fund 6 months at the manual rate at a cost of approximately \$24,951.

Motion by Niemiroski, seconded by Bedard to approve Recycling budget of \$150,203, which is an increase of \$50,782 or 51% over last year; passed 5-0.

Waste Collection/Disposal (01-4323-29 / 01-4324-29). Waste Collection \$381,085 and Waste Disposal \$179,500 is a total of \$560,585.

Motion by Niemiroski, seconded by Bedard to approve \$560,585, an increase of \$31,477 or 13% over 2025 budget; passed 5-0

The total for recycling, waste collection/ disposal is \$710,788. Last year the Selectboard allocated \$44K of ARPA funds to reduce the recycling line. This was a poor use of ARPA funds (should have been used for one-time expenditures). It is unclear how that offset is identified.

Assessing (01-4150-07). Bedard said the assessor who was budgeted for in 2025 stopped working for the town in March. The new assessor is at a different rate and has decreased to 3 days per month (36 days

per year vs the previous 45 days); the contract says up to 45 days per year, which is a difference of approximately \$8K. There will be a new contract for 2026.  
 Motion by Niemiroski, seconded by Hajjar, to approve \$58,531, an increase of \$10,630 or 22% over last year; passed 5-0

Public Comment

Ched Miller asked about the Electric Utilities line in this budget; Bedard said we have a different assessor who assesses only the utilities.

Government Buildings (01-4194-16). There were some line switches to more accurately reflect expenses, such as the Wages line moving to Custodial Services.

The TOB Repairs & Maint line was overspent in 2025, but hopefully that was a one time problem. Fire Station Rep & Maint had plumbing issue, which hopefully was also a one time problem.

The Grange anticipates alot of building repairs, but the Town Owned Building CRF may be used for that. Niemiroski asked about funds used for TOB, Bedard said the lines may not have been properly recorded.

Public Comment

Ched Miller asked about solar panels and line -410 if that is electrical; Bedard said we have to pay for electric, then we get a credit for the electricity we produce. Bedard stated she is not sure which buildings are covered by the electric line in this budget; TA said she believes it is for the Town Office building.

Miller requested "as of" date be printed on any reports going forward.

Miller thanked Bedard for all of the information she provided tonight.

Motion by Siudut, seconded by Niemiroski to approve \$80,206, a decrease of \$2,096 or 2.6%; passed 5-0

**New Business**

Hajjar reviewed some documents.



Brentwood Municipal Budget Committee

**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 = **\$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 = **\$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**



## Calculate Maximum FY2026 Appropriation

	FY2024	FY2025	FY2026
<b>Total Town Tax Effort (4% increase max cap)</b>	<b>\$4,847,431</b>	<b>\$5,293,328</b>	<b>\$5,505,061</b>
revenues (MS-434) - use 4% estimated growth	\$2,100,646	\$2,169,260	\$2,256,030
-war service credit (MS-1) - use previous year	-\$134,500	-\$118,250	-\$118,250
-Actual overlay used (MS-434R) - use previous year	-\$129,813	-\$126,259	-\$126,259
<b>Town Total Appropriations</b>	<b>\$6,683,764</b>	<b>\$7,218,079</b>	<b>\$7,516,583</b>
Increase appropriation from prior year		\$534,315	\$298,504
% increase appropriation from prior year		8.0%	4.1%

- The following assumptions are made in the above estimates:
  - o **4% yearly revenue growth - \$2,256,030**
  - o Keep war service credits flat year to year - \$118,250
  - o Keep actual overlay flat year to year - \$126,259
- Increasing the Town Tax Effort by 4% yearly with the above assumptions results in a 4.1% yearly increase in total appropriations
- For FY2026, the tax cap estimated maximum appropriation \$7,516,583 which reflects an increase of \$298,504 over FY2025 total appropriation.
- Total appropriation includes operating budget and warrants

Hajjar reported NHRA stated as long as we can document how we calculate the estimated appropriation, we can use what we'd like; suggested 4% growth rate is reasonable.

Bedard asked about funds that may have not been recorded (such as the ARPA funds intended for trash). It was not documented on last year's Form 434R; should it be? Bedard asked if the 434R is found to have been wrong, do we need to re-file or "catch-up"? Neither Hajjar nor TA Stevens thought so. Bedard expressed concern about the ARPA amounts missing from any reporting.

Bedard said SB have not discussed warrant articles yet. With all the potential WAs she has been tracking discussion of, she believes the operating budget and warrant articles will fall under the tax cap.

Discussion of who determines what our max appropriation should be for 2026. Hajjar asked this Committee to approve a number to present to Selectboard. Motion by Bedard, seconded by Hebert, to use 4% revenue increase to bring total \$7,516,583; passed 5-0. Hajjar will put together a notice to send to Selectboard Chair Kleinman; will attend the next Selectboard meeting to answer any questions.

Motion by Bedard, seconded by Hebert to adjourn; meeting adjourned at 7:39 pm; passed 5-0.

**Upcoming Meetings** - Meetings are public and livestreamed on Brentwood's YouTube channel.

Mon, Jan 12 at 6pm: Budget Committee meeting

Feb 5 at 6 pm: Budget Committee Hearing at Rec Center

Feb 13 at 6pm: Budget Committee Public Hearing (IF NEEDED) at Rec Center

Mar 2 at 6pm: Swasey School District Meeting

Mar 14: (potential) Town Meeting

Respectfully submitted,  
Michelle Siudut, Secretary