



Proposed Budget
Brentwood

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/21/2024

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
JOHN W. MITCHELL	CHAIR	<i>John W. Mitchell</i> 2/17/2024
JOHN WATSON	SCHOOL BOARD REP	<i>[Signature]</i> 2/17/2024
LARRY BEDARD	SCHOOL BOARD REP	<i>[Signature]</i> 2-12-24
MICHAEL SWIDET	BUDCOM MEMBER	<i>[Signature]</i> 2/12/24
GABRIELLE KELLY	BUDCOM MEMBER	<i>Gabrielle Kelly</i> 2/12/24
ANDREW PHILLIPS	BUDCOM MEMBER	<i>[Signature]</i> 2/12/24

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	02	\$142,230	\$150,095	\$158,534	\$0	\$158,534	\$0
4140	Election, Registration, and Vital Statistics	02	\$79,932	\$81,856	\$94,111	\$0	\$94,111	\$0
4150	Financial Administration	02	\$286,268	\$299,954	\$315,423	\$0	\$315,423	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	02	\$32,648	\$37,127	\$37,127	\$0	\$37,127	\$0
4155	Personnel Administration	02	\$389,848	\$393,856	\$568,649	\$0	\$568,649	\$0
4191	Planning and Zoning	02	\$103,355	\$110,794	\$118,143	\$0	\$118,143	\$0
4194	General Government Buildings	02	\$65,677	\$66,809	\$100,460	\$0	\$100,460	\$0
4195	Cemeteries	02	\$13,255	\$13,670	\$14,368	\$0	\$14,368	\$0
4196	Insurance Not Otherwise Allocated	02	\$136,131	\$139,131	\$159,615	\$0	\$159,615	\$0
4197	Advertising and Regional Associations		\$17,357	\$17,500	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	02	\$28,339	\$39,978	\$68,077	\$0	\$68,077	\$0
	General Government Subtotal		\$1,295,040	\$1,350,770	\$1,634,507	\$0	\$1,634,507	\$0
Public Safety								
4210	Police	02	\$951,589	\$1,066,672	\$1,256,508	\$0	\$1,256,508	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	02	\$854,942	\$991,455	\$1,007,289	\$0	\$1,007,289	\$0
4240	Building Inspection	02	\$74,936	\$81,291	\$88,541	\$0	\$88,541	\$0
4290	Emergency Management	02	\$6,060	\$14,875	\$14,875	\$0	\$14,875	\$0
4299	Other Public Safety	02	\$27,500	\$30,200	\$30,200	\$0	\$30,200	\$0
	Public Safety Subtotal		\$1,915,027	\$2,184,493	\$2,397,413	\$0	\$2,397,413	\$0



Appropriations

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Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$765,476	\$980,259	\$1,050,531	\$0	\$1,050,531	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$0	\$1	\$1	\$0	\$1	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$765,476	\$980,260	\$1,050,532	\$0	\$1,050,532	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$320,475	\$320,475	\$331,833	\$0	\$331,833	\$0
4324	Solid Waste Disposal	02	\$160,943	\$162,977	\$158,490	\$0	\$158,490	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$481,418	\$483,452	\$490,323	\$0	\$490,323	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	02	\$0	\$9	\$9	\$0	\$9	\$0
4415	Health Agencies and Hospitals	02	\$0	\$1	\$1	\$0	\$1	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$0	\$10	\$10	\$0	\$10	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectments for Appropriations for period ending 12/31/2024 (Recommended)	Selectments for Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	02	\$4,457	\$7,407	\$25,407	\$0	\$25,407	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$4,457	\$7,407	\$25,407	\$0	\$25,407	\$0
Culture and Recreation								
4520	Parks and Recreation	02	\$92,743	\$95,040	\$112,636	\$0	\$112,636	\$0
4550	Library	02	\$304,231	\$312,992	\$335,150	\$0	\$335,150	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$396,974	\$408,032	\$447,786	\$0	\$447,786	\$0
Conservation and Development								
4611	Conservation Administration	02	\$900	\$13,652	\$12,703	\$0	\$12,703	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$900	\$13,652	\$12,703	\$0	\$12,703	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	02	\$220,000	\$220,000	\$195,000	\$0	\$195,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	02	\$54,595	\$56,730	\$45,080	\$0	\$45,080	\$0
4723	Interest on Tax and Revenue Anticipation Notes	02	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$274,595	\$276,731	\$240,081	\$0	\$240,081	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations			\$6,298,762	\$6,298,762	\$0	\$6,298,762	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4911	To Revolving Funds	08	\$1	\$0	\$1	\$0
		<i>Purpose: REVOLVING FUND: SOLAR</i>				
4911	To Revolving Funds	09	\$1	\$0	\$1	\$0
		<i>Purpose: REVOLVING FUND: EMERGENCY MANAGEMENT</i>				
4915	To Capital Reserve Funds	03	\$180,000	\$0	\$180,000	\$0
		<i>Purpose: CRF: MULTIPLE</i>				
4915	To Capital Reserve Funds	04	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: CRF: POLICE FACILITY</i>				
4915	To Capital Reserve Funds	06	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: CRF: HIGHWAY VEHICLES/EQUIPMENT</i>				
4915	To Capital Reserve Funds	07	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: PUBLIC SAFETY RADIOS</i>				
Total Proposed Special Articles			\$385,002	\$0	\$385,002	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4199	Other General Government	12	\$0	\$17,250	\$0	\$17,250
			<i>Purpose: BNL</i>			
Total Proposed Individual Articles			\$0	\$17,250	\$0	\$17,250



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund	02	\$170,161	\$120,000	\$120,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$1,262	\$1,262	\$1,262
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$34,000	\$30,000	\$30,000
			\$205,423	\$151,262	\$151,262
			Taxes Subtotal		
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$1,249,092	\$1,000,000	\$1,000,000
3230	Building Permits	02	\$81,294	\$90,000	\$90,000
3290	Other Licenses, Permits, and Fees	02	\$8,500	\$8,500	\$8,500
			\$1,338,886	\$1,098,500	\$1,098,500
			Licenses, Permits, and Fees Subtotal		
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
			\$0	\$0	\$0
			From Federal Government Subtotal		
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$437,411	\$406,033	\$406,033
3353	Highway Block Grant	02	\$151,815	\$117,950	\$117,950
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	02	\$8,500	\$8,500	\$8,500
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
	State Sources Subtotal		\$597,726	\$532,483	\$532,483
Charges for Services					
3401	Income from Departments	02	\$2,500	\$13,000	\$13,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$2,500	\$13,000	\$13,000
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	02	\$0	\$250	\$250
3502	Interest on Investments	02	\$112,352	\$75,000	\$75,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$0	\$0	\$0
	Miscellaneous Revenues Subtotal		\$112,352	\$75,250	\$75,250
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$0	\$0
	Total Estimated Revenues and Credits		\$2,256,887	\$1,870,495	\$1,870,495



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$6,298,762	\$6,298,762
Special Warrant Articles	\$385,002	\$385,002
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$6,683,764	\$6,683,764
Less Amount of Estimated Revenues & Credits	\$1,870,495	\$1,870,495
Estimated Amount of Taxes to be Raised	\$4,813,269	\$4,813,269



Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,683,764
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$195,000
3. Interest: Long-Term Bonds & Notes	\$45,080
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$240,080
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$6,443,684
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$644,368
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	
	\$7,328,132