

**BRENTWOOD MUNICIPAL BUDGET
COMMITTEE
PUBLIC HEARING**

FEBRUARY 10, 2025

Tonight's Purpose

- **Present the Town and Swasey School Budgets, Warrant Articles, and Citizen's Petitions with financial implications**
- **Provide the Budget Committee's and Selectboard's recommendations**
- **Hear public comment**

BOTTOM LINE

| | Budget Amount Appropriations | Budget Change | % Change |
|---|--|--------------------------|-----------------|
| Town + County + Swasey + COOP With Warrant Articles | 26,357,688 | 1,539,989 | 6.2% |

TOWN OPERATING BUDGET WITH ARPA FUNDS

| | Budget Amount | Budget Change | Percent Change |
|------------------------------|--------------------------|--------------------------|---------------------------|
| Town Operating Budget | 6,870,672 | 571,910 | 9.1% |
| ARPA Funds | (43,629) | (43,629) | |
| Total | 6,827,043 | 528,281 | 8.4% |

MAJOR DEPARTMENT INCREASES

| | Budget Amount | Budget Change | Percent Change |
|--------------------------------------|----------------------|----------------------|-----------------------|
| Fire | 1,256,541 | 249,252 | 25% |
| Police | 1,400,987 | 144,479 | 12% |
| Rubbish Collection | 362,938 | 101,567 | 39% |
| Recycling | 143,050 | 72,588 | 103% |
| General Government | 111,826 | 43,749 | 64% |
| Insurance | 186,111 | 26,496 | 17% |
| Library | 358,990 | 23,840 | 7% |
| <i>85% of Total Increases</i> | | | |

DEPARTMENT INCREASES

| | Budget Amount | Budget Change | Percent Change |
|----------------------------------|----------------------|----------------------|-----------------------|
| Debt Service - Principal | 215,100 | 20,100 | 10% |
| Tax Collector | 94,938 | 17,229 | 22% |
| Town Clerk | 93,839 | 17,229 | 23% |
| Benefits (EE health care) | 582,725 | 14,076 | 3% |
| Debt Service - Interest | 58,291 | 13,211 | 29% |
| Finance | 125,790 | 11,799 | 10% |
| Information Systems | 84,225 | 8,903 | 12% |

MINOR DEPARTMENT INCREASES

| | Budget Amount | Budget Change | Percent Change |
|-------------------------|----------------------|----------------------|-----------------------|
| Waste Disposal | 166,170 | 7,680 | 5% |
| Code Enforcement | 92,471 | 4,171 | 5% |
| Recreation | 116,483 | 3,847 | 3% |

LEVEL AND REDUCED FUNDED DEPARTMENTS

| | Budget Amount | Budget Change | Percent Change |
|--|----------------------|----------------------|-----------------------|
| Level & Reduced Funded 23 depts | 1,420,197 | -208,306 | -13% |

DEPARTMENT BUDGETS

Level Funded

6. Conservation, Animal Control Officer, Assessing, Debt Service-TAN, Street Lighting, Health Officer

DEPARTMENT BUDGETS

Reduced Funding

16. Joint Loss Management, Budget Committee, Cemetery, Zoning Board, Mosquito Control, Town Meeting, Planning Board, Legal, Executive Office, Highway, Welfare, Town Administrator, Emergency Management, Election, Government Buildings, Snow & Ice Control

LONG-RANGE PLANNING

- **Capital Improvements Program (CIP)**
 - Looks ahead Six Years
 - \$10,000+
 - Updated annually
 - Posted by Planning Board on Town Website

TOWN OPERATING BUDGET & WARRANT ARTICLES

| | Budget Amount | Budget Change | Percent Change |
|---|--------------------------|--------------------------|---------------------------|
| Town OB with ARPA | 6,827,043 | 528,281 | 8.4% |
| Town Warrant Articles with loader purchase | 561,226 | 176,226 | 46% |
| Total | 7,388,269 | 704,507 | 10.5% |

TOWN WARRANT ARTICLES

| | Budget Amount |
|---|----------------------|
| Purchase of Front-End Loader | 190,000 |
| CRF Highway Vehicles/Equip Purchase | 150,000 |
| CRF Fire Vehicles | 50,000 |
| CRF Revaluation | 35,000 |
| CRF Information Systems Hardware | 30,000 |
| CRF Public-Safety Radios | 30,000 |
| New Recreation Program Dir. Position | 26,226 |
| CRF Maint. of Town-Owned Buildings | 25,000 |
| CRF Multi-Purpose Municipal Building | 25,000 |

MAJOR DEPARTMENT BUDGETS

| | Budget Amount | Percent of Operating Budget |
|---|------------------|-----------------------------|
| Police | 1,400,987 | 20% |
| Fire | 1,256,541 | 18% |
| Highway + Snow/Ice Control | 909,421 | 13% |
| Rubbish Collection + Disposal + Recycling (Casella) 37% increase | 672,158 | 10% |
| Benefits (EE health insurance) | 582,725 | 9% |
| Library | 358,990 | 5% |
| Debt Principal + Interest | 273,391 | 4% |
| Total | 5,454,213 | 79% |

COUNTY BUDGET

OPERATING BUDGET + WA WITH COUNTY SHARE

| | Budget Amount | Budget Change | Percent Change |
|---|------------------|------------------|-------------------|
| Town Operating Budget with ARPA + WA | 7,388,269 | 704,507 | 10.5% |
| County Budget | 648,706 | 44,311 | 7.3% |
| Total | 8,036,975 | 748,818 | 10.3% |

SWASEY SCHOOL OPERATING BUDGET & WA

| | Budget Amount | Budget Change | Percent Change |
|---|--------------------------|--------------------------|---------------------------|
| Swasey Operating Budget | 7,338,783 | 281,401 | 4.0% |
| Solar Debt Service Financial Obligations | 120,962 | 99,712 | 469% |
| WA Special Education CRF | 20,000 | -- | -- |
| WA Technology CRF | 10,000 | -- | -- |
| TOTALS | 7,459,745 | 381,113 | 5.4% |

Exeter Regional Cooperative School District

Operating Budget

EXETER REGIONAL COOPERATIVE SCHOOL DISTRICT BUDGET

| FY25 | FY26 | FY26 |
|---------------------|-----------------------|------------------------|
| Budget | Default Budget | Proposed Budget |
| \$68,530,556 | \$70,768,618 | \$71,266,195 |

TOTAL BUDGET WITH PROPOSED COOP

| | Budget Amount | Budget Change | Percent Change |
|--|-------------------|------------------|----------------|
| Town OB with ARPA + WA | 7,388,269 | 704,507 | 10.5% |
| County Budget | 648,706 | 44,311 | 7.3% |
| Swasey + Solar | 7,459,745 | 381,113 | 5.4% |
| Cooperative School PROPOSED Brentwood portion 15% | 10,860,968 | 410,058 | 3.9% |
| Total | 26,357,688 | 1,539,989 | 6.2% |

TAX IMPACT OF BUDGET

- “BUDGET” is the total of appropriations (anticipated expenses)
- “TAX IMPACT” is an estimate of how this BUDGET will affect our tax rate compared to the prior year
- “TAX RATE” considers not only the change in APPROPRIATIONS but also and importantly REVENUES and EXPENDITURES

TAX IMPACT OF BUDGET

- The IMPACT of the BUDGET on the TAX RATE requires ESTIMATES for future revenues and expenditures
- The true value of these estimates will not be known until nine months *after* budget is prepared
- Federal, State, Local sources
- Estimates needed are...

TAX IMPACT OF BUDGET

- ESTIMATES:
 - Town revenues
 - Fund Balance to reduce taxes
 - War service credit
 - Actual overlay used
 - Education Grant (Adequacy)
 - Retained State Education Tax
 - Total Town Assessment
- *Revaluation will not be considered here*

TAX IMPACT OF BUDGET

- SCENARIO:

- Town revenues +10%
- Fund Balance to reduce taxes \$1,350,192 (11.3% of TTE - \$1M)
- War service credit +5%
- Actual overlay used -50%
- Education Grant (Adequacy) no change
- Retained State Education Tax no change
- Total Town Assessment +2%

- *Revaluation will not be considered here*

TAX IMPACT OF BUDGET - ESTIMATED

- TAX IMPACT estimated with scenario: 7.1% increase
 - \$714 increase \$400K property
- “...estimated tax impact will always be just that: an estimate.” - NHMA
- Note: If any estimates change during the year, it will change this scenario
- *Revaluation not considered*
- *jmitchell@brentwoodnh.gov*

TAX IMPACT OF BUDGET - ESTIMATED

- TAX IMPACT estimated with scenario: 7.1% increase
- BUDGET (appropriations list sets upper spending limit)
6.2% increase
- Note: If any estimates change during the year, it will change this scenario
- *Revaluation not considered*

TAX IMPACT OF BUDGET – ESTIMATED BOTTOM LINE

- *Requires scenario estimates for revenues and expenditure

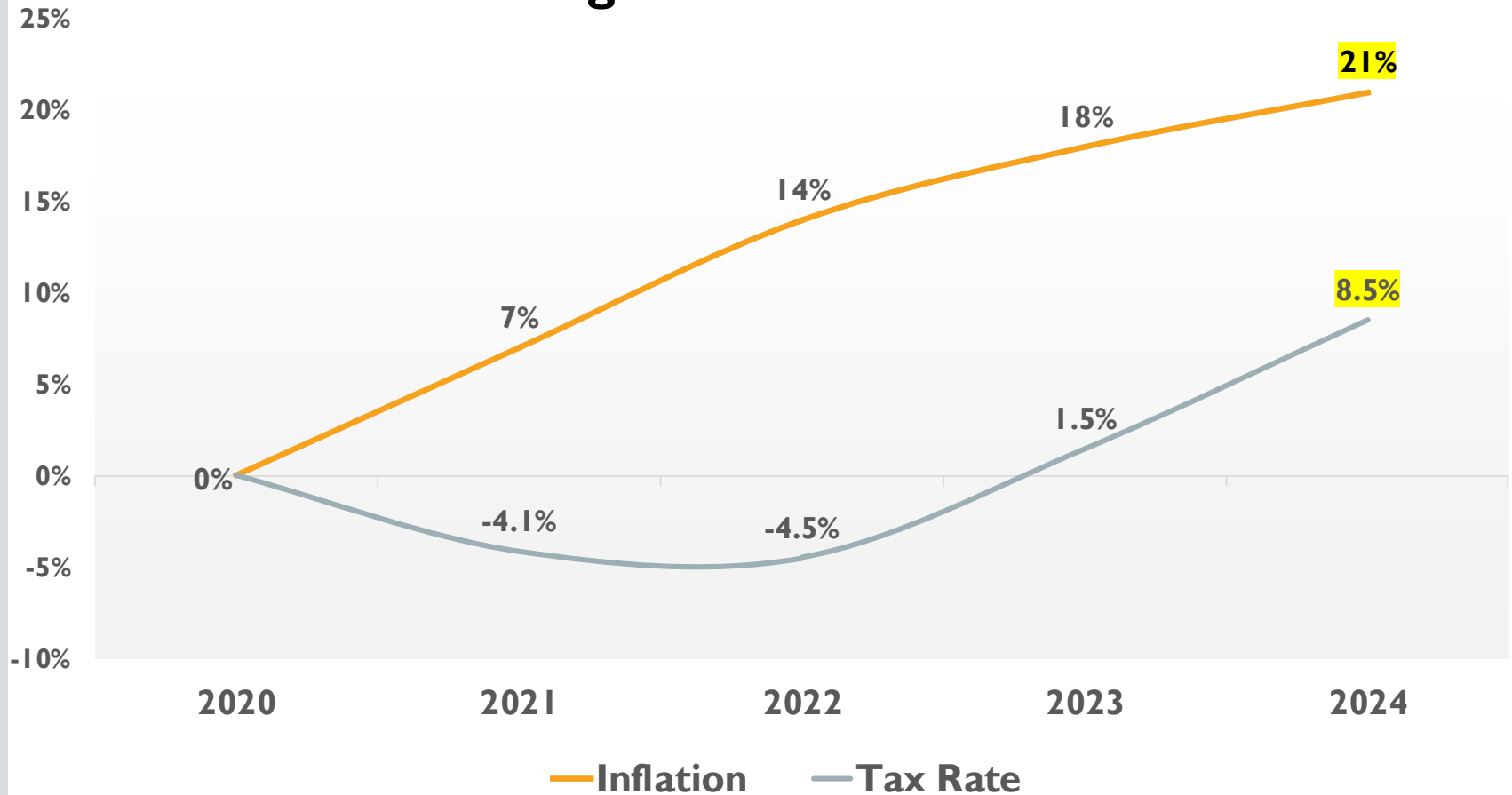
| | Budget Amount Appropriations | Budget Change | % Change | Scenario* Estimated Tax Impact |
|---|--|--------------------------|-----------------|---|
| Town + County + Swasey + COOP With Warrant Articles | 26,357,688 | 1,539,989 | 6.2% | 7.1% |

HOW ARE TAXES USED?

| | Tax Rate per \$1,000 | Percentage of Tax |
|------------------------|---------------------------------|------------------------------|
| Local Education | 19.43 | 71% |
| State Education | 1.59 | 6% |
| Municipal | 5.55 | 20% |
| County | 0.84 | 3% |
| Total | 27.28 | 100% |

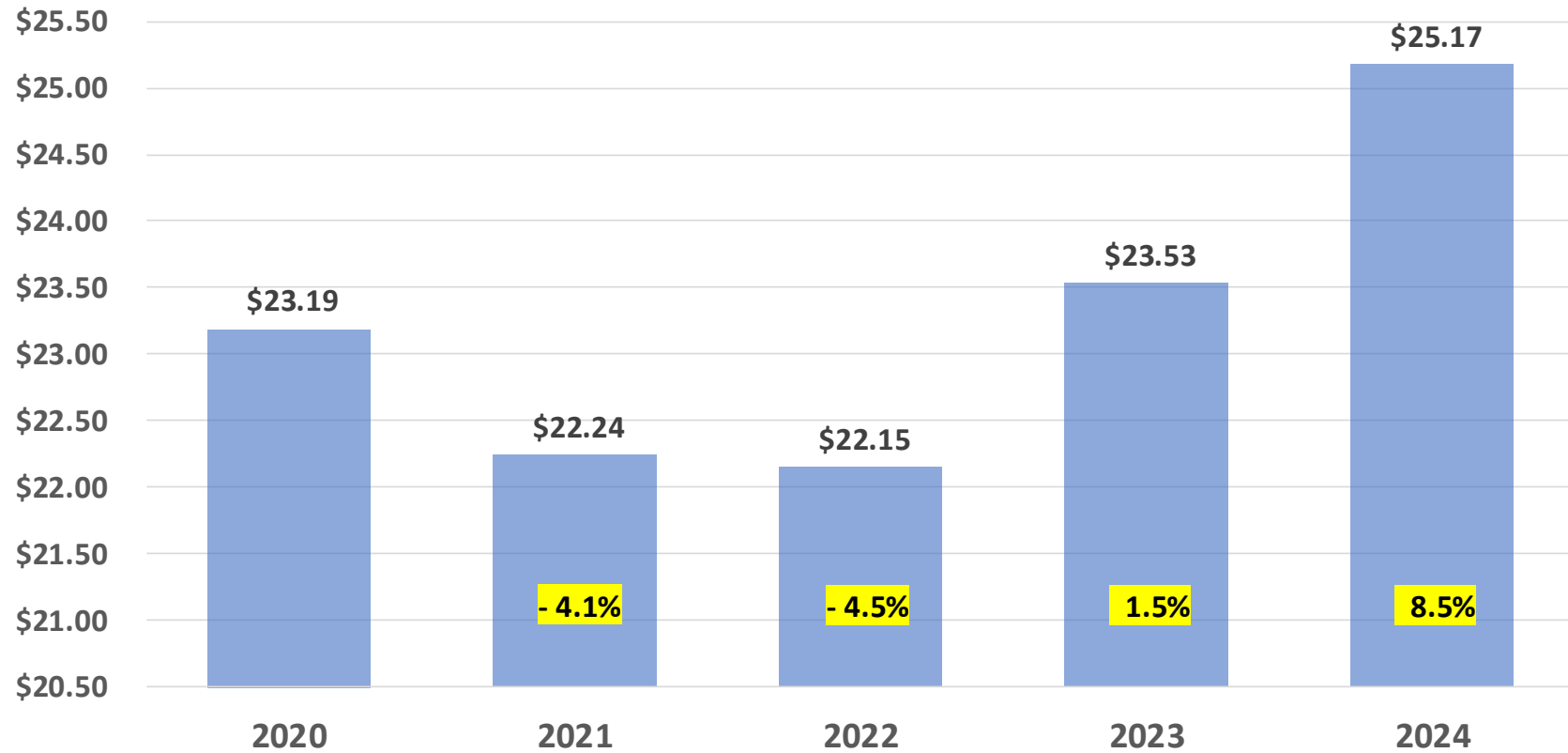
TAX RATE HISTORY

Percent Change in Tax Rate and Inflation



From 2020 to 2024, inflation increased a total of 21%. During the same period, our tax rate increased much less, by 8.5%. We have benefited from the effect of cost control efforts along with increased revenue and property valuations.

Brentwood Mill Rates: 2020 - 2024



Compared to 2020, our tax rates dipped in '21 and '22, moved up a little in '23, then rose 8.5% in '24.

TAX RATE 2020 vs 2024

| | 2020 | 2024 |
|-------------------------------|------------------|------------------|
| Assessed Valuation | \$361,500 | \$361,500 |
| Tax Rate (per \$1,000) | 23.19 | 25.17 |
| Total Tax | \$8,383 | \$9,099 |
| Change | | \$716 |
| Change | ---- | 8.5% |

INCLUDED

Start Photos Here

Town Budget – *What's in It?*



Full-Time Firefighters Needed

Town Budget – *What's in It?*



\$380,000
Roads

Town Budget – *What's in It?*



\$280,000

New Plow Truck 2024

Town Budget – *What's in It?*



\$180,000
Loader

Town Budget – *What's in It?*



\$107,000
Additional Police
Officer

Town Budget – *What's in It?*



\$250,000

Fuller Conservation Easement

Town Budget – *What's in It?*



\$672,000
Waste Disposal

County Budget – *What's in It?*



Sheriff



\$650,000

**County
Attorney**



Corrections

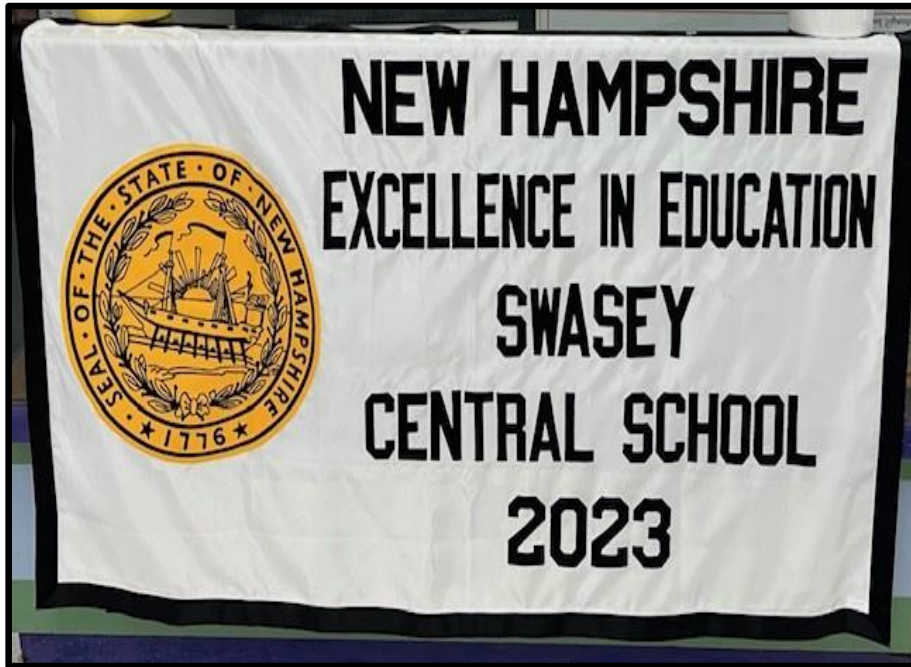
Swasey Budget – *What's in It?*



\$766,000

Swasey Solar Project

Swasey Budget – *What's in It?*



Swasey Excellence

Swasey Budget – *What's in It?*



**“... Saves
\$1,600,000”**

RECOMMENDATIONS

- The Budget Committee and Selectboard **RECOMMEND** at Town Meeting voting in favor of the town operating budget **and warrant articles 1 – 9 presented here tonight. Article 10 is...and article 11 is ...**
- The Swasey budget is also **RECOMMENDED** by the Budget Committee (it is not reviewed by the Selectboard).
- The County and **COOP** budgets are not reviewed by the Budget Committee or the Selectboard. **COOP** will be on the **March 11** ballot.

TAX RATE

- **Please keep in mind we have only addressed budget appropriations and *estimated* revenues and *estimated* expenditures here.**
- **In October, the State will assess revenues, credits, expenditures, and changes in the Town's valuation to establish our actual tax rate.**

CONCLUSION

- **Reviewed 2025 Budgets and made voting recommendations accordingly**
- **Looked at BUDGET vs TAX IMPACT vs TAX RATE**
- **Reviewed our tax rate history**
- **Viewed some major items of cost**

MEETING AND VOTING DATES

- **Monday, March 3** **SCHOOL DISTRICT MEETING** **Swasey Gym, 6PM**
 - To vote on Swasey School budget and other warrant articles
- **Tuesday, March 11** **TOWN ELECTION** **Swasey Gym, 7AM-7PM**
 - To vote for local candidates, Cooperative School District Budget, other warrant articles
- **Saturday, March 15** **TOWN MEETING** **Swasey Gym, 9AM**
 - To vote on town Operating Budget and other warrant articles
 - **?Childcare will be provided 8:30-12:30PM only?**

**QUESTIONS?
COMMENTS?
SUGGESTIONS?**



APPROPRIATIONS VS EXPENDITURES

- All Budget Appropriations must be funded
 - Allows municipality to make expenditures (actual amount spent)
- All may not be spent
 - Fire: 2 FT – unfilled
 - Hwy: salt – mild winter
 - Hwy: unused PT plow drivers – mild winter
- Unspent funds remain in General Fund... Until...

APPROPRIATIONS VS EXPENDITURES

- October: Unspent classed as Unassigned Fund Balance
 - ~ \$1.9 M
 - ~ 12% of Total Tax Effort
- Selectboard retains some to pay bills until new taxes collected
 - Rest reduces taxes in the **current year**
- State then sets current year tax rate
 - Tax bills sent out

REVALUATION 2025

- Required by State every 5 years
- Currently about 66% of market
- Revaluation to 100% means about 50% increase
- However, Town taxes as a whole will increase **ONLY** to the extent the budget increases

REVALUATION 2025

- Individual property taxes may fluctuate
 - Typically 1/3 up, 1/3 down, and 1/3 no change
- Some individual properties may increase more than others
 - Apply for abatement
 - Form at Town office

Swasey Budget – *What's in It?*



\$228,000

Student Transportation

Town Budget – *What's in It?*



\$97,000
Sand/Salt
Cold Patch

TOTAL BUDGET WITH DEFAULT COOP

| | Budget Amount | Budget Change | Percent Change |
|---|-------------------|------------------|----------------|
| Town OB with ARPA + WA | 7,388,269 | 704,507 | 10.5% |
| County Budget | 648,706 | 44,311 | 7.3% |
| Swasey + Solar | 7,459,745 | 381,113 | 5.4% |
| Cooperative School DEFAULT Brentwood portion 15% | 10,785,137 | 334,228 | 3.2% |
| Total | 26,281,857 | 1,464,159 | 5.9% |

Property Tax Commitment per Capita

| 2022 | Tax per Capita, \$ |
|---------------|--------------------|
| North Hampton | 4,488 |
| Rye | 4,180 |
| Stratham | 3,830 |
| Kensington | 3,753 |
| Hampton | 3,749 |
| East Kingston | 3,662 |
| Newfields | 3,595 |
| Brentwood | 3,442 |
| Exeter | 3,384 |
| Kingston | 3,054 |
| Epping | 2,876 |
| Fremont | 2,584 |
| Danville | 2,496 |