



Proposed Budget

Brentwood

For the period beginning January 1, 2025 and ending December 31, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
Kathryn Niemitoski	Budget Committee	
Jennifer Jones	Budget Committee	
JOHN W. MITCHELL	BUDGET COMMITTEE	

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
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire
Department of
Revenue Administration

2025
MS-737

Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
General Government								
4130	Executive	01	\$137,479	\$158,534	\$145,648	\$0	\$145,648	\$0
4140	Election, Registration, and Vital Statistics	01	\$84,250	\$94,111	\$100,391	\$0	\$100,391	\$0
4150	Financial Administration	01	\$296,293	\$315,423	\$352,921	\$0	\$352,921	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	01	\$46,894	\$37,127	\$34,002	\$0	\$34,002	\$0
4155	Personnel Administration	01	\$549,626	\$568,649	\$582,725	\$0	\$582,725	\$0
4191	Planning and Zoning	01	\$85,426	\$118,143	\$115,111	\$0	\$115,111	\$0
4194	General Government Buildings	01	\$77,696	\$100,460	\$82,302	\$0	\$82,302	\$0
4195	Cemeteries	01	\$12,590	\$14,368	\$13,740	\$0	\$13,740	\$0
4196	Insurance Not Otherwise Allocated	01	\$157,615	\$159,615	\$186,111	\$0	\$186,111	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	01	\$39,715	\$68,077	\$111,826	\$0	\$111,826	\$0
	General Government Subtotal		\$1,487,584	\$1,634,507	\$1,724,777	\$0	\$1,724,777	\$0
Public Safety								
4210	Police	01	\$1,323,027	\$1,256,508	\$1,400,987	\$0	\$1,400,987	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	01	\$858,477	\$1,007,289	\$1,256,541	\$0	\$1,256,541	\$0
4240	Building Inspection	01	\$79,891	\$88,541	\$92,473	\$0	\$92,473	\$0
4290	Emergency Management	01	\$3,743	\$14,875	\$4,627	\$0	\$4,627	\$0
4299	Other Public Safety	01	\$27,900	\$30,200	\$29,200	\$0	\$29,200	\$0
	Public Safety Subtotal		\$2,293,038	\$2,397,413	\$2,783,828	\$0	\$2,783,828	\$0
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



New Hampshire
Department of
Revenue Administration

2025
MS-737

Proposed Budget

Highways and Streets									
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	01	\$797,956	\$1,050,531	\$909,421	\$0	\$0	\$909,421	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	01	\$0	\$1	\$1	\$0	\$0	\$1	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$797,956	\$1,050,532	\$909,422	\$0	\$0	\$909,422	\$0
Sanitation									
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	01	\$308,290	\$331,833	\$462,359	\$0	\$0	\$462,359	\$0
4324	Solid Waste Disposal	01	\$142,634	\$158,490	\$166,170	\$0	\$0	\$166,170	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$450,924	\$490,323	\$628,529	\$0	\$0	\$628,529	\$0
Water Distribution and Treatment									
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric									
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health									



New Hampshire
Department of
Revenue Administration

2025
MS-737

Proposed Budget

4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	01	\$0	\$9	\$10	\$10	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$1	\$0	\$0	\$0	\$0	\$0
4419	Other Health	01	\$0	\$0	\$1	\$1	\$0	\$0	\$0
	Health Subtotal		\$0	\$10	\$11	\$11	\$0	\$0	\$11

Welfare

4441	Welfare Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4442	Direct Assistance	01	\$22,899	\$25,407	\$18,907	\$18,907	\$0	\$0	\$18,907
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$22,899	\$25,407	\$18,907	\$18,907	\$0	\$0	\$18,907

Culture and Recreation

4520	Parks and Recreation	01	\$105,852	\$112,636	\$116,483	\$116,483	\$0	\$0	\$116,483
4550	Library	01	\$321,734	\$335,150	\$358,990	\$358,990	\$0	\$0	\$358,990
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$427,586	\$447,786	\$475,473	\$475,473	\$0	\$0	\$475,473

Conservation and Development

4611	Conservation Administration	01	\$9,403	\$12,703	\$12,704	\$12,704	\$0	\$0	\$12,704
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$9,403	\$12,703	\$12,704	\$12,704	\$0	\$0	\$12,704

Debt Service

			\$0	\$0	\$0	\$0	\$0	\$0	\$0
--	--	--	-----	-----	-----	-----	-----	-----	-----



New Hampshire
Department of
Revenue Administration

2025
MS-737

Proposed Budget

4711	Principal - Long Term Bonds, Notes, and Other Debt	01	\$155,000	\$195,000	\$215,100	\$0	\$215,100	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	01	\$41,180	\$45,080	\$58,291	\$0	\$58,291	\$0
4723	Interest on Tax and Revenue Anticipation Notes	01	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$196,180	\$240,081	\$273,392	\$0	\$273,392	\$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	\$2	\$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	\$2	\$0	\$0	\$0	\$0

Total Operating Budget Appropriations

			\$6,827,043	\$0	\$6,827,043	\$0	\$6,827,043	\$0
--	--	--	-------------	-----	-------------	-----	-------------	-----



Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (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
4915	To Capital Reserve Funds	02	\$170,000	\$0	\$170,000	\$0
			<i>Purpose: CRF: MULTIPLE</i>			
4915	To Capital Reserve Funds	03	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: CRF: MULTI PURPOSE</i>			
4915	To Capital Reserve Funds	05	\$150,000	\$0	\$150,000	\$0
			<i>Purpose: CRF: HIGHWAY VEHICLES/EQUIPMENT</i>			
4916	To Expendable Trusts	09	\$8,500	\$0	\$8,500	\$0
			<i>Purpose: ESTABLISH A CRF: MASTER PLAN</i>			
Total Proposed Special Articles			\$353,500	\$0	\$353,500	\$0



2025
MS-737

Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2025 (Recommended) (Not Recommended)
4520	Parks and Recreation	08	\$26,226	\$0	\$26,226	\$0
			<i>Purpose: NEW PROGRAM DIRECTOR POSITION FOR RECREATION</i>			
4902	Machinery, Vehicles, and Equipment	04	\$190,000	\$0	\$190,000	\$0
			<i>Purpose: FRONT END LOADER PURCHASE</i>			
Total Proposed Individual Articles			\$216,226	\$0	\$216,226	\$0



Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
Taxes					
3120	Land Use Change Taxes for General Fund	01	\$0	\$70,000	\$70,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	01	\$0	\$3,075	\$3,075
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	01	\$0	\$20,000	\$20,000
Taxes Subtotal			\$0	\$93,075	\$93,075

Licenses, Permits, and Fees

3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	01	\$0	\$1,250,000	\$1,250,000
3230	Building Permits	01	\$0	\$60,000	\$60,000
3290	Other Licenses, Permits, and Fees	01	\$0	\$8,500	\$8,500
Licenses, Permits, and Fees Subtotal			\$0	\$1,318,500	\$1,318,500

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
From Federal Government Subtotal			\$0	\$0	\$0

State Sources

3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$0	\$465,818	\$465,818
3353	Highway Block Grant	01	\$0	\$119,573	\$119,573
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



New Hampshire
Department of
Revenue Administration

2025
MS-737

Proposed Budget

3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	01	\$0	\$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		\$0	\$593,891	\$593,891

Charges for Services

3401	Income from Departments		\$0	\$0	\$0
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges	01	\$0	\$5,000	\$5,000
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$5,000	\$5,000

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	01	\$0	\$90,000	\$90,000
3503	Rents of Property		\$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		\$0	\$90,000	\$90,000

Interfund Operating Transfers In

3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

2025
MS-737

Proposed Budget

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	\$8,500	\$8,500
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
	Other Financing Sources Subtotal	\$0	\$8,500	\$8,500
	Total Estimated Revenues and Credits	\$0	\$2,108,966	\$2,108,966



New Hampshire
Department of
Revenue Administration

2025
MS-737

Proposed Budget

Item	Selectmen's Period ending 12/31/2025 (Recommended)	Budget Committee's Period ending 12/31/2025 (Recommended)
Operating Budget Appropriations	\$6,827,043	\$6,827,043
Special Warrant Articles	\$353,500	\$353,500
Individual Warrant Articles	\$216,226	\$216,226
Total Appropriations	\$7,396,769	\$7,396,769
Less Amount of Estimated Revenues & Credits	\$2,108,966	\$2,108,966
Estimated Amount of Taxes to be Raised	\$5,287,803	\$5,287,803



Proposed Budget

1. Total Recommended by Budget Committee	\$7,396,769
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
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>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$7,396,769
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$739,677
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>)	\$8,136,446