



Brentwood Municipal  
Budget Committee

# Town July YTD Expenditures

Account	Account Description	Original Budget	July YTD Expenditure	Balance Remaining	% Remaining
<b>Executive Office Total</b>		\$ 20,905.00	\$ 12,622.22	\$ 8,282.78	39.62%
<b>Town Administrator Total</b>		\$ 121,942.00	\$ 63,510.14	\$ 58,431.86	47.92%
<b>Town Meeting Total</b>		\$ 2,801.00	\$ 5,914.54	\$ (3,113.54)	-111.16%
<b>Town Clerk Total</b>		\$ 93,839.00	\$ 44,459.60	\$ 49,379.40	52.62%
<b>Election Total</b>		\$ 6,552.00	\$ 5,243.54	\$ 1,308.46	19.97%
<b>Tax Collector Total</b>		\$ 94,938.00	\$ 45,181.88	\$ 49,756.12	52.41%
<b>Assessing Total</b>		\$ 47,901.00	\$ 19,220.00	\$ 28,681.00	59.88%
<b>Information Systems Total</b>		\$ 84,225.00	\$ 71,137.07	\$ 13,087.93	15.54%
<b>Finance Total</b>		\$ 125,790.00	\$ 59,041.94	\$ 66,748.06	53.06%
<b>Budget Committee Total</b>		\$ 67.00	\$ -	\$ 67.00	100.00%
<b>Legal Total</b>		\$ 34,002.00	\$ 30,945.91	\$ 3,056.09	8.99%
<b>Benefits Total</b>		\$ 582,725.00	\$ 227,106.76	\$ 355,618.24	61.03%
<b>Planning Board Total</b>		\$ 114,707.00	\$ 55,873.05	\$ 58,833.95	51.29%
<b>Zoning Board Total</b>		\$ 404.00	\$ 311.00	\$ 93.00	23.02%
<b>Government Buildings Total</b>		\$ 82,302.00	\$ 48,353.63	\$ 33,948.37	41.25%
<b>Cemetery Total</b>		\$ 13,740.00	\$ 7,784.73	\$ 5,955.27	43.34%
<b>Insurance Total</b>		\$ 186,111.00	\$ 181,110.00	\$ 5,001.00	2.69%
<b>Regional Association Total</b>		\$ -	\$ -	\$ -	
<b>General Government Total</b>		\$ 111,826.00	\$ 26,979.04	\$ 84,846.96	75.87%
<b>Police Department Total</b>		\$ 1,345,911.00	\$ 725,851.42	\$ 620,059.58	46.07%
<b>Fire Department Total</b>		\$ 1,256,541.00	\$ 560,790.41	\$ 695,750.59	55.37%
<b>Joint Loss Management Total</b>		\$ 2.00	\$ -	\$ 2.00	100.00%
<b>Code Enforcement Total</b>		\$ 92,471.00	\$ 55,653.14	\$ 36,817.86	39.82%
<b>Emergency Management Total</b>		\$ 4,627.00	\$ 161.48	\$ 4,465.52	96.51%
<b>Mosquito Control Total</b>		\$ 29,200.00	\$ 15,035.00	\$ 14,165.00	48.51%
<b>Highway Total</b>		\$ 812,637.00	\$ 234,843.96	\$ 577,793.04	71.10%
<b>Snow &amp; Ice Control Total</b>		\$ 96,785.00	\$ 24,197.00	\$ 72,588.00	75.00%
<b>Recycling Total</b>		\$ 462,359.00	\$ 295,651.59	\$ 166,707.41	36.06%
<b>Waste Disposal Total</b>		\$ 166,170.00	\$ 102,992.96	\$ 63,177.04	38.02%
<b>Animal Control Officer Total</b>		\$ 10.00	\$ -	\$ 10.00	100.00%
<b>Health Officer Total</b>		\$ 1.00	\$ -	\$ 1.00	100.00%
<b>Welfare Total</b>		\$ 18,907.00	\$ 14,536.92	\$ 4,370.08	23.11%
<b>Recreation Total</b>		\$ 116,483.00	\$ 69,769.70	\$ 46,713.30	40.10%
<b>Library Total</b>		\$ 358,990.00	\$ 222,677.51	\$ 136,312.49	37.97%
<b>Conservation Total</b>		\$ 12,704.00	\$ 2,786.33	\$ 9,917.67	78.07%
<b>Debt Service Total</b>		\$ 273,392.00	\$ -	\$ 273,392.00	100.00%
<b>Grand Total</b>		\$ 6,771,967.00	\$ 3,229,742.47	\$ 3,542,224.53	52.31%



# Town July YTD Expenditures Outliers

Account	Account Description	Original Budget	July YTD Expenditure	Balance Remaining	% Remainin
Information Systems	I/S - SOFTWARE SUPPORT	\$ 26,000.00	\$ 28,522.95	\$ (2,522.95)	-9.70%
Legal	L/G - TOWN ATTORNEY	\$ 33,500.00	\$ 30,945.91	\$ 2,554.09	7.62%
Benefits	BEN - HEALTH INSURANCE	\$ 561,524.00	\$ 217,749.32	\$ 343,774.68	61.22%
Planning Board	P/B - Town Planner	\$ 39,168.00	\$ 13,056.00	\$ 26,112.00	66.67%
Government Buildings	G/B - WAGES - CUSTODIAN	\$ 25,000.00	\$ 10,620.00	\$ 14,380.00	57.52%
Government Buildings	G/B - ELECTRIC	\$ 23,000.00	\$ 9,187.23	\$ 13,812.77	60.06%
Insurance	INS - PROPERTY & LIABILITY	\$ 96,207.00	\$ 96,207.00	\$ -	0.00%
Insurance	INS - WORKERS COMPENSATION	\$ 84,903.00	\$ 84,903.00	\$ -	0.00%
General Government	G/G - Grant Writer	\$ 40,000.00	\$ 8,512.50	\$ 31,487.50	78.72%
Police Department	P/D - OVERTIME	\$ 43,313.00	\$ 19,873.15	\$ 23,439.85	54.12%
Police Department	P/D - VEHICLE REPAIRS	\$ 30,840.00	\$ 23,078.17	\$ 7,761.83	25.17%
Police Department	P/D - VEHICLE FUEL & OIL	\$ 42,420.00	\$ 16,604.98	\$ 25,815.02	60.86%
Fire Department	F/D - SALARIES	\$ 223,609.00	\$ 161,439.11	\$ 62,169.89	27.80%
Fire Department	F/D - WAGES - F/T FIREFIGHTERS	\$ 304,132.00	\$ 95,318.52	\$ 208,813.48	68.66%
Fire Department	F/D - OVERTIME	\$ 65,000.00	\$ 15,109.79	\$ 49,890.21	76.75%
Fire Department	F/D - ADMINISTRATION	\$ 206,808.00	\$ 95,834.14	\$ 110,973.86	53.66%
Fire Department	F/D - NH RETIREMENT	\$ 182,196.00	\$ 65,048.01	\$ 117,147.99	64.30%
Fire Department	F/D - PROTECTIVE GEAR	\$ 32,400.00	\$ 5,117.80	\$ 27,282.20	84.20%
Fire Department	F/D - VEHICLE REPAIRS	\$ 35,000.00	\$ 15,878.96	\$ 19,121.04	54.63%
Highway	HWY - NH RETIREMENT	\$ 29,201.00	\$ 21,043.49	\$ 8,157.51	27.94%
Highway	HWY - VEHICLE REPAIRS	\$ 50,000.00	\$ 7,587.42	\$ 42,412.58	84.83%
Highway	HWY - ROAD CONSTRUCTION	\$ 380,000.00	\$ 2,476.00	\$ 377,524.00	99.35%
Snow & Ice Control	SIC - WAGES - SEASONAL	\$ 23,704.00	\$ 1,962.50	\$ 21,741.50	91.72%
Snow & Ice Control	SIC - SAND/SALT/COLD PATCH	\$ 45,000.00	\$ 7,218.75	\$ 37,781.25	83.96%
Recycling	W/C - RECYCLING PICKUP	\$ 99,421.00	\$ 81,419.30	\$ 18,001.70	18.11%
Library	L/B - QUARTERLY TRANSFER	\$ 90,090.00	\$ 66,374.81	\$ 23,715.19	26.32%
Debt Service	D/S - OPEN SPACE BOND-PRINC	\$ 110,100.00	\$ -	\$ 110,100.00	100.00%
Debt Service	D/S - FIRE STATION - PRINCIPAL	\$ 40,000.00	\$ -	\$ 40,000.00	100.00%
Debt Service	D/S - PRESCOTT RD - PRINCIPAL	\$ 50,000.00	\$ -	\$ 50,000.00	100.00%
Debt Service	D/S - OPEN SPACE BOND	\$ 30,177.00	\$ -	\$ 30,177.00	100.00%

☐ Filtered based on lines with total appropriations > \$20,000 that had more than 52% or less than 32% remaining (typical spend for July YTD would have 42% remaining)



# Town July YTD Expenditures Outliers Response from Town Administrator

1. *Why is the health benefit BEN - HEALTH INSURANCE expenditure only at \$217,749? The total budget is \$561,524 leaving 61% of the appropriation unspent. We assume that the health insurance premium is paid monthly, and the appropriation is about \$46.8K per month, yet we've only expended about \$31.1K each month this year.*

**The invoices have been paid through June. The health insurance portion is approximately \$44,000 per month. When I looked at the detail report there were two months missing, but Jillian has entered those months. It sounds like a BMSI issue. I'll make sure the budget I'm working on reflects the correct number.**

2. *Why is I/S - SOFTWARE SUPPORT already overspent? We have already spent \$28,523 on a budget of \$26,000. Will we overspend by much more than the current \$2523 overage?*

**This line should only be overspent by \$903. The Avitar bill which is \$1,500 should be paid out of the CRF. We will make the adjustments. I believe the Software Support line was under budgeted for 2025. I have to look into this further. Some of the Block 5 bills could probably be taken out of the Hardware Support line.**

3. *Why is the town electric G/B – ELECTRIC appropriation so underspent? We've spent only \$9,187 on a budget of \$23,000. This is about \$1920 per month budget with an actual expense of about \$1312 per month.*

**I'm looking at the 2024 budget and \$22,086. I'll need to research this further.**

4. *Why is 01-4220-19-110 F/D – SALARIES expenditures so high? Total budget is \$223,609 and we've already spent \$161,439 leaving only 28% for the remaining five months.*

**The salaries expenditure line is high because the on-call/per-diem employees have been picking up extra shifts to fill the gaps.**



## Town July YTD Expenditures Outliers Response from Town Administrator

5. *Why is 01-4220-19-111 F/D - WAGES - F/T FIREFIGHTERS expenditure so low? Total budget is \$304,132 and we've only spent \$95,319.*

**This expenditure line is low because they are understaffed and have not been able to fill the positions.**

6. *Why is 01-4220-19-298 F/D - PROTECTIVE GEAR expenditure so low? Total budget is \$32,400 and we've only spent \$5,117.*

**The company they usually order from wasn't able to deliver. They are looking at PFAS free gear. They found a vendor; the order hasn't been delivered yet.**

7. *Why is 01-4312-21-230 HWY - NH RETIREMENT so high? Total budget is \$29,201 and we've already expended \$21,043 leaving only 28% for the last five months.*

8. *Why is 01-4312-21-730 HWY - ROAD CONSTRUCTION so low? We've only expended \$2,476 on a yearly budget of \$380,000. Which road(s) were supposed to be paved in 2025? Have any been completed?*

**The paving hasn't been completed. Wayne said Bell and Flynn will be paving in the next few weeks.**

9. *Why is 01-4323-28-393 W/C - RECYCLING PICKUP so overspent? Total budget is \$99,421 and we've spent \$81,419. It appears the budget was about \$8285 per month for recycle pickup and we've spent about \$11,631 per month through July.*

**The line was underbudgeted. I was told that ARPA funds was going to be used for to cover the cost.**



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# Town July YTD Expenditures Outliers Response from Town Administrator

*10. Why do none of the debt service appropriation lines (total of \$273,392) show any dollars expended? Haven't we paid any of the principal and interest payments on the municipal bonds?*

**Those lines need to be populated. I'll speak with Ambrose, so Jillian can make those entries.**



# Town July YTD Revenue Report

Account Number	Account Name	2024 Total	2025 July YTD	Percentage of 2024
01-3220-05-323	T/C - MV REGISTRATION FEE	\$ 1,249,092.72	\$1,335,111.49	106.9%
01-3352-01-311	EXC - MEALS & ROOMS TAX	\$ 437,411.20	\$ -	0.0%
01-3120-04-135	TAX - LAND USE CHANGE	\$ 170,161.00	\$ 70,000.00	41.1%
01-3353-01-317	EXC - HIGHWAY BLOCK	\$ 151,815.98	\$ 83,503.07	55.0%
01-3502-09-377	F/A - INTEREST ON	\$ 117,010.75	\$ 83,705.46	71.5%
01-3230-20-341	C/E - BUILDING PERMITS	\$ 81,294.49	\$ 91,795.38	112.9%
01-3409-01-380	EXC - CABLE FRANCHISE	\$ 47,644.66	\$ 45,004.95	94.5%
01-3190-04-303	TAX - INTEREST/TAX LIENS	\$ 25,713.14	\$ 19,073.78	74.2%
01-3220-05-320	T/C - MV DECAL FEES	\$ 20,139.00	\$ 20,934.00	103.9%
01-3503-01-379	EXC - RENT OF TOWN	\$ 15,773.54	\$ 14,460.37	91.7%
01-3110-01-300	EXC - OVERLAY	\$ 9,962.84	\$ 4,458.08	44.7%
01-3230-20-344	C/E - BURNER PERMITS	\$ 9,685.00	\$ 6,720.00	69.4%
01-3359-27-319	E/M - REIMBURSEMENT	\$ 8,500.00	\$ 6,375.00	75.0%
01-3190-04-302	TAX - INTEREST/PROPERTY	\$ 8,353.29	\$ 7,817.72	93.6%
01-3359-01-318	EXC - STATE GRANTS	\$ 7,701.82	\$ 45,420.97	589.7%
01-3290-05-335	T/C - DOG LICENSES	\$ 5,419.00	\$ 5,525.00	102.0%
01-3509-01-330	EXC - MISCELLANEOUS	\$ 3,985.03	\$ 9,358.85	234.9%
01-3190-04-304	TAX - INTEREST/LAND USE	\$ 3,326.52	\$ 283.20	8.5%
01-3220-05-329	T/C - BOAT REGISTRATION	\$ 3,222.26	\$ 2,806.37	87.1%
01-3401-14-330	ZBA - MISCELLANEOUS FEES	\$ 2,464.00	\$ 790.00	32.1%
01-3290-05-330	T/C - MISCELLANEOUS FEES	\$ 2,170.50	\$ 2,162.40	99.6%
01-3220-05-326	T/C - MV TITLE FEE	\$ 2,066.00	\$ 2,174.00	105.2%
01-3404-28-370	R/C - SALE OF RECYCLED	\$ 1,920.12	\$ 2,121.65	110.5%
01-3230-20-342	C/E - DRIVEWAY PERMIT	\$ 1,500.00	\$ 1,700.00	113.3%
01-3185-04-136	TAX - YIELD TAX	\$ 1,261.97	\$ 3,077.05	243.8%

Account Number	Account Name	2024 Total	2025 July YTD	Percentage of 2024
01-3290-05-336	T/C - DOG LICENSE FINES	\$ 1,028.00	\$ 810.00	78.8%
01-3220-05-328	T/C - BOAT DECAL FEES	\$ 965.00	\$ 845.00	87.6%
01-3110-01-301	EXC - ABATEMENT	\$ 361.45	\$ -	0.0%
01-3504-17-380	P/D - COURT FINES	\$ 350.00	\$ 140.32	40.1%
01-3190-04-306	TAX - TAX LIEN COSTS	\$ 267.50	\$ 421.19	157.5%
01-3401-17-350	P/D - POLICE REGISTRATION	\$ 230.00	\$ 140.00	60.9%
01-3401-17-346	P/D - PISTOL PERMITS	\$ 183.00	\$ 362.00	197.8%
01-3230-20-346	C/E - SPRINKLER PERMITS	\$ 165.00	\$ 50.00	30.3%
01-3290-05-338	T/C - MARRIAGE LICENSE	\$ 105.00	\$ 147.00	140.0%
01-3290-05-332	T/C - DRAG STRIP PERMIT	\$ 100.00	\$ 100.00	100.0%
01-3401-19-367	F/D - REPORT FEES	\$ 75.00	\$ 60.00	80.0%
01-3290-05-333	T/C - JUNK YARD PERMIT	\$ 50.00	\$ 50.00	100.0%
01-3401-01-359	EXC - COPY FEES	\$ 22.00	\$ 35.00	159.1%
01-3190-04-312	TAX - E-TAX	\$ -	\$ 44.00	
01-3401-17-332	P/D - OUTSIDE DETAIL	\$ -	\$ 970.00	
	<b>TOTALS</b>	<b>\$ 2,393,722.53</b>	<b>\$1,870,995.30</b>	<b>78.2%</b>
			<b>\$2,513,408.66</b>	<b>5% Revenue Increase</b>
			<b>\$2,633,094.78</b>	<b>10% Revenue Increase</b>