



Brentwood Municipal
Budget Committee

FY2026 Brentwood Budget Public Hearing



Call to Order & Purpose of the Hearing

- Welcome and Introductions
- Statement of purpose:
 - To present the proposed FY2026 municipal budget
 - To explain changes from FY2025
 - To share estimated tax impact and tax effort of FY2026 budget
 - To receive public comment
- This hearing is held pursuant to RSA 32:5 I
- No final budget decisions are made tonight, the legislative body does that at Town Meeting on March 14, 2026



What We Will Review This Evening

Town Operating Budget

- Summary with comparisons of previous years and tax impact

Warrant Articles

- Purposes and appropriations and tax impact

Swasey School Budget

- Summary with comparison to FY2025 and tax impact

Coop Budget, County, State Ed. Tax and associated tax impact

Estimated Tax Effort



How the Brentwood Town Budget Was Built

☐ Public statement sent from Bud Com to Select Board in June

- Recommendations to assure tax cap compliance through disciplined fiscal planning and collaboration
- Proactive planning and transparency to develop a FY2026 budget that meets our town's needs while respecting the financial constraints set forth by Brentwood voters.

☐ Brief overview of the process:

- Departments submit requests
- Select Board reviews and approves proposed budget
- Budget Committee reviews the proposed budget, adjusts, and votes to approve final budget presented at town meeting
- Public hearing allows residents to provide input on budget
- Budget committee delivers approved budget and warrant article recommendations to select board for posting



Estimated Tax Impact versus Tax Effort

- Tax Impact is the estimated change to the current tax rate of any appropriation (*as of today*) – Required by RSA 32:5 V-b
 - Uses the “*Three Finger Rule*” as defined by NH DRA
 - Divides the appropriation by the existing assessed property value
 - For FY2025, \$12,000 of appropriation equates to \$0.01 of tax rate impact
- Tax Effort is the estimated FY2026 tax rate and tax assessment set this coming fall
 - Assumptions need to be made
 - ✓ 4% Revenue Growth (5.5% average annual growth over 10 years)
 - ✓ No use of unreserved fund balance (used \$335,611 last year)
 - ✓ War Service Credits and Actual Overlay remain same as FY2025
 - ✓ 1% Growth in Total Assessed Property Values (1.7% ave. since 2019)
 - Tax Effort is shown for the tax bill of average \$650,000 home (up from average home value of \$400,000 last year)



FY2026 Town Operating Budget

| | FY2026 | FY2025 | Change | % Change |
|------------------------------|--------------------|---------------------|--------------------|--------------|
| Town Operating Budget | \$6,413,964 | \$ 6,771,968 | (\$358,004) | -5.3% |

- Town Operating Budget for FY2026 is \$6,413,964
- Reflects a reduction of \$358,004 (5.3%)
- Maintained all services
- Moved \$350,000 road paving from operating budget to warrant
- Reflects collaborative effort of department heads, select board, and budget committee on producing a ‘flat budget’ for FY2026
- The reduction of \$358,004 equates to a tax impact of -\$0.30 or a reduction of \$193 on a \$650K home



FY2026 Town Operating Budget – Top Ten

| Account Name | FY2025 Appropriation | Bud Com FY2026 Approved | Bud Com Increase | Bud Com % Increase |
|----------------------|-------------------------|-------------------------------|---------------------|-----------------------|
| Fire Department | \$ 1,256,541 | \$ 1,288,790 | \$ 32,249 | 2.6% |
| Police Department | \$ 1,345,911 | \$ 1,215,756 | \$ (130,155) | -9.7% |
| Recycling+Trash | \$ 628,529 | \$ 710,788 | \$ 82,259 | 13.1% |
| Highway/Snow_Removal | \$ 909,421 | \$ 572,782 | \$ (336,639) | -37.0% |
| Ins_Benefits | \$ 582,725 | \$ 519,254 | \$ (63,471) | -10.9% |
| LIBRARY | \$ 358,990 | \$ 345,119 | \$ (13,871) | -3.9% |
| Debt Service | \$ 273,392 | \$ 269,261 | \$ (4,131) | -1.5% |
| Town Administrator | \$ 121,942 | \$ 197,608 | \$ 75,666 | 62.1% |
| Insurance_Property | \$ 186,111 | \$ 196,120 | \$ 10,009 | 5.4% |
| Recreation | \$ 116,483 | \$ 141,250 | \$ 24,767 | 21.3% |

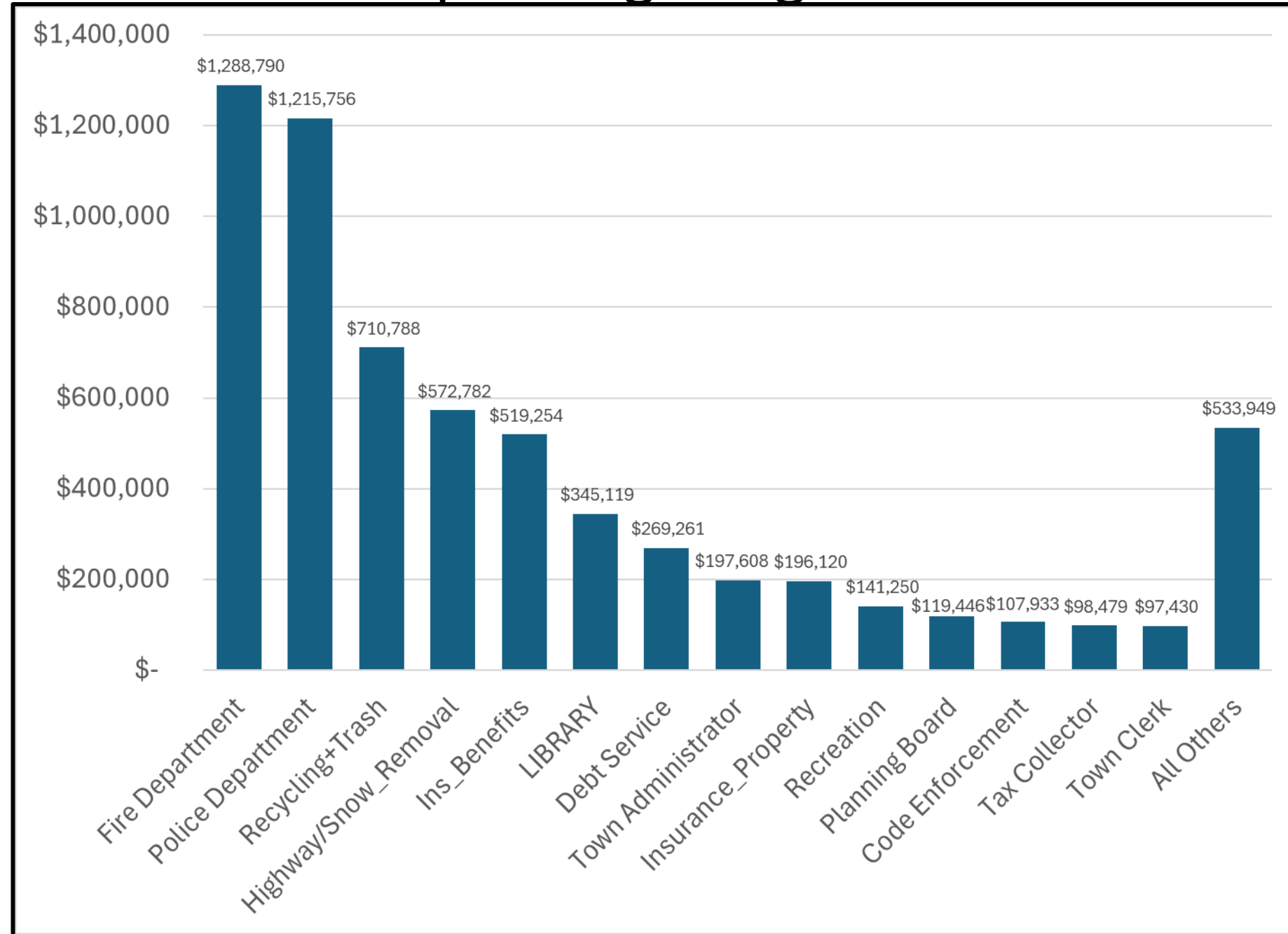
- These budget accounts total \$5.5M or 85% of total
 - \$350,000 of Highway budget moved to road paving warrant
 - Moved admin assistant position from Finance to Town Admin
 - Police removal of part time positions under new Chief
 - Recreation Program Coordinator moved from warrant to budget



Brentwood Municipal
Budget Committee

FY2026 Town Operating Budget

- Top 14 Accounts
- \$5.9M (92% total)





FY2026 Police and Fire Operating Budget

| Account Name | FY2025 Appropriation | Bud Com FY2026 Approved | Bud Com Increase | Bud Com % Increase |
|-------------------|-------------------------|-------------------------------|---------------------|-----------------------|
| Police Department | \$ 1,345,911 | \$ 1,215,756 | \$ (130,155) | -9.7% |

- ❑ Police Budget includes ten (10) full time staff including the Chief, a Lieutenant, two Sergeants, five officers and a full-time administrator.

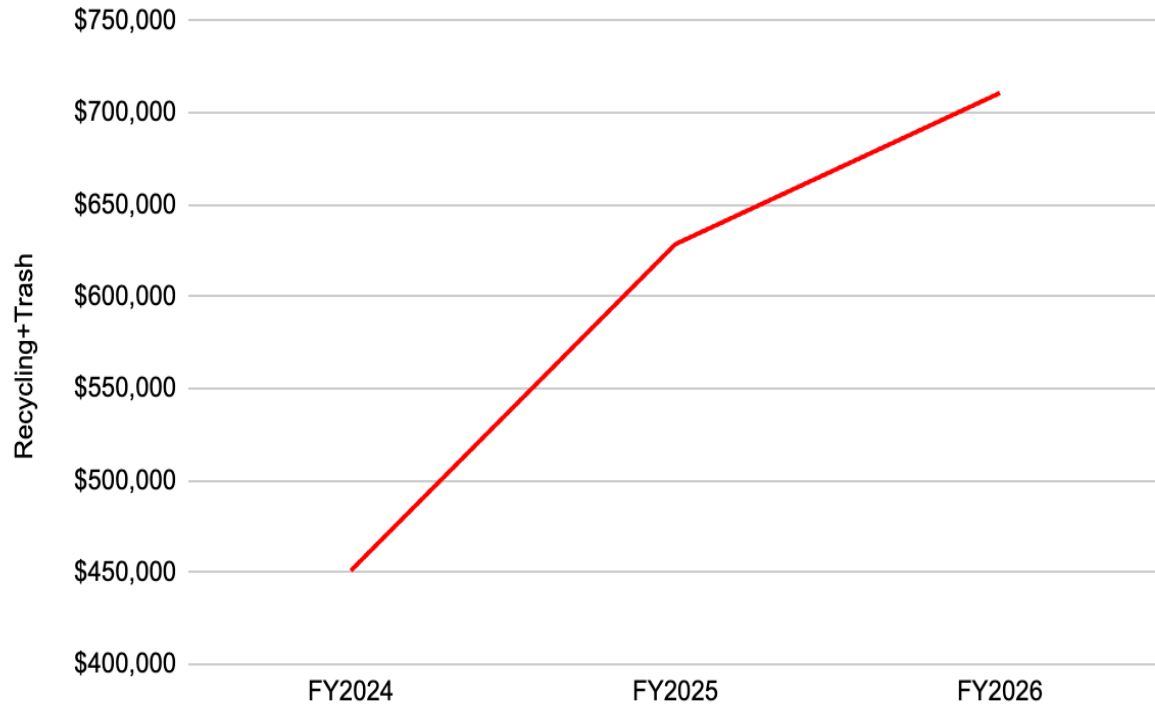
| Account Name | FY2025 Appropriation | Bud Com FY2026 Approved | Bud Com Increase | Bud Com % Increase |
|-----------------|-------------------------|-------------------------------|---------------------|-----------------------|
| Fire Department | \$ 1,256,541 | \$ 1,288,790 | \$ 32,249 | 2.6% |

- ❑ 24x7 service coverage with four groups of two firefighters. One full time and one per diem firefighter per group.
- ❑ Six (6) full-time employees including the Chief, three Lieutenants, a firefighter, and a secretary. Includes a part-time fire inspector.

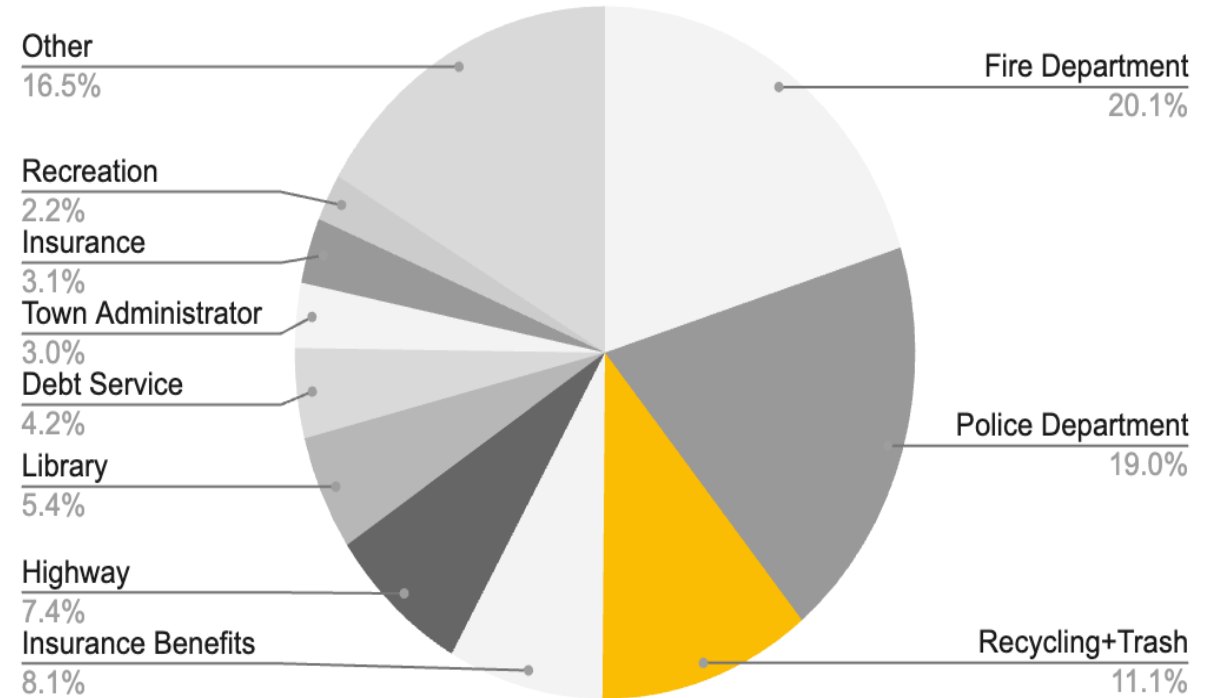


Brentwood's Waste Costs Are Rising Fast

Recycling+Trash



FY 2026 Proposed



This is a major budget area that deserves careful review



Why the Waste Subcommittee Recommends a Pause



- ❑ Supporting manual pickup this year gives us time to find the best long-term solution for Brentwood



FY2026 Warrant Articles

| Warrants | FY2026 | Tax Impact per \$1000 | Increase on \$650K Home |
|--------------------------------------|---------------------|-----------------------|-------------------------|
| Manual Waste Collection | \$ 24,950 | \$ 0.02 | \$ 13.31 |
| Multi-Purpose Municipal Building CRF | \$ 125,000 | \$ 0.10 | \$ 66.71 |
| Highway Vehicles/Equipment CRF | \$ 150,000 | \$ 0.12 | \$ 80.05 |
| Road Repair | \$ 350,000 | \$ 0.29 | \$ 186.78 |
| Master Plan ETF | \$ 8,500 | \$ 0.01 | \$ 4.54 |
| Capital Reserve Funds | \$ 160,000 | \$ 0.13 | \$ 85.38 |
| Additional Fire Fighters | \$ 225,703 | \$ 0.19 | \$ 120.45 |
| Total | \$ 1,044,153 | \$ 0.86 | \$ 557.22 |

- If residents wish to keep manual trash/recycle pickup, they must approve warrant or town will switch to automated pickup on July 1st
- Moved road repair paving (roughly 2 miles of roadway annually) from budget to a warrant
- Additional 24x7 per diem firefighter to provide three-person engine company staff on all shifts (effective April 1st or ¾ full year funding)



FY2026 Warrant Articles

| Warrants | FY2026 | Tax Impact per \$1000 | Increase on \$650K Home |
|-----------------------------------|-------------------|------------------------------|--------------------------------|
| C/R IT Hardware | \$ 30,000 | \$ 0.02 | \$ 16.17 |
| C/R Revaluation | \$ 25,000 | \$ 0.02 | \$ 13.47 |
| C/R Building Maintenance | \$ 25,000 | \$ 0.02 | \$ 13.47 |
| C/R FD Vehicle Replacement | \$ 50,000 | \$ 0.04 | \$ 26.95 |
| C/R Public Safety Radios | \$ 30,000 | \$ 0.02 | \$ 16.17 |
| Total | \$ 160,000 | \$ 0.13 | \$ 86.24 |

Breakout of Capital Reserve Warrant from Previous Page



FY2026 Tax Cap Maximum Appropriation

| | FY2024 | FY2025 | FY2026 |
|--|-------------|-------------|--------------------|
| Tax Capped Total Town Tax Effort (4% max increase) | \$4,847,431 | \$5,293,328 | \$5,505,061 |
| 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 |
| Town Total Appropriations | \$6,683,764 | \$7,218,079 | \$7,516,583 |
| Increase appropriation from prior year | | \$534,315 | \$298,504 |

- 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
- Budget Committee and Select Board approved this cap value with guidance from Town Administrator and NH Municipal Association
- At town meeting, the budget committee assures that as warrant appropriations are proposed, the tax cap is not exceeded without proper override procedures as set forth in RSA 32:5-b III



FY2026 Total Town Appropriation

| | FY2026 | FY2025 | Change | % Change | Tax Impact per \$1000 | Increase on \$650K Home |
|--|---------------------|---------------------|-------------------|-------------|-----------------------|-------------------------|
| Town Operating Budget | \$ 6,413,964 | \$ 6,771,968 | \$ (358,004) | -5.3% | \$ (0.30) | \$ (193) |
| Warrants | \$ 1,044,153 | \$ 446,111 | \$ 598,042 | 134.1% | \$ 0.50 | \$ 322 |
| Total Town Budget Appropriation | \$ 7,458,117 | \$ 7,218,079 | \$ 240,038 | 3.3% | \$ 0.20 | \$ 129.38 |
| Tax Cap Maximum Appropriation | \$ 7,516,583 | | | | | |
| Remaining Tax Cap Space | \$ 58,466 | | | | | |

- The presented operating budget (\$6,413,964) plus all other warrants (\$1,044,153) equal a proposed total town appropriation of \$7,458,117 for FY2026
- This is a \$240,038 increase (3.3%) over FY2025 approved town appropriation
- The increase equates to a \$0.20 tax impact or \$129.38 on a \$650K home
- The total appropriation is \$58,466 under the voter mandated 4% tax cap

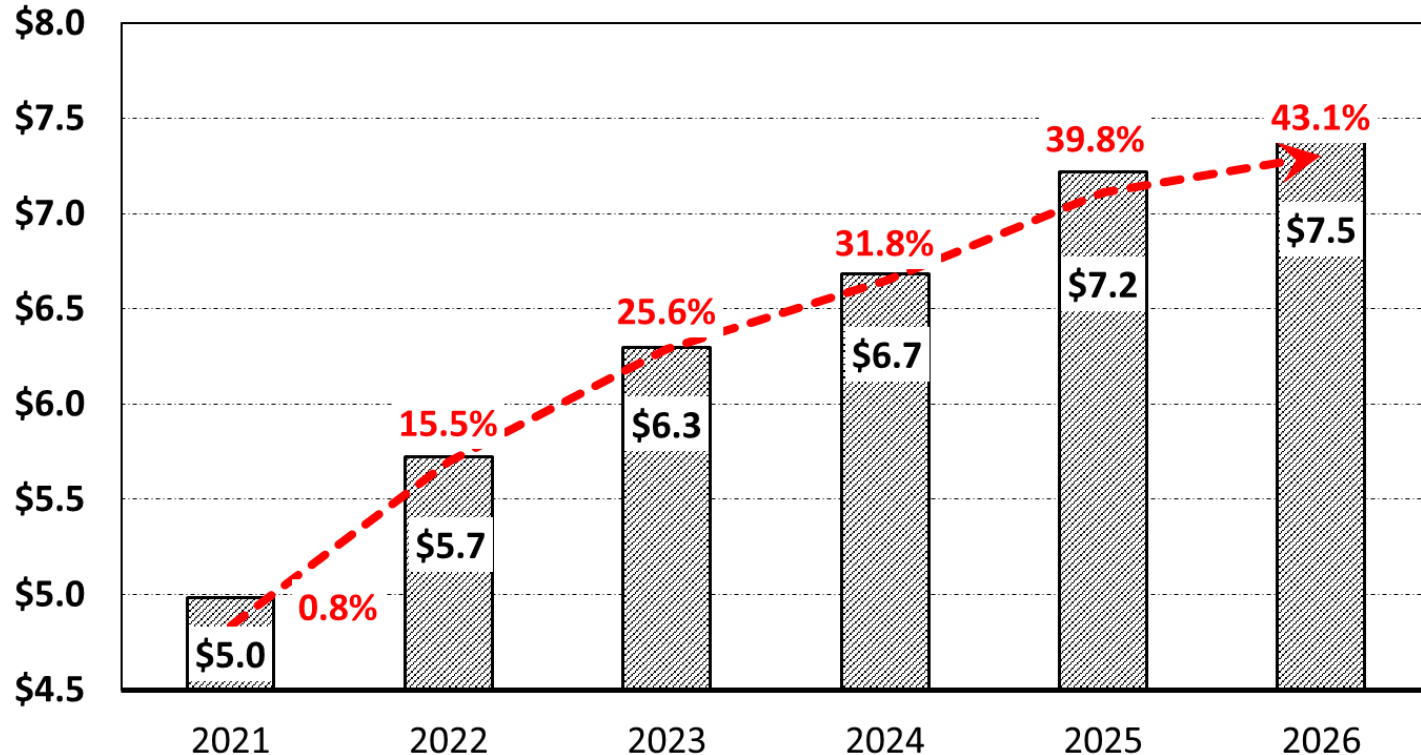


Total Town Appropriation History

Town Appropriation History

Millions

Last 5 Years



▨ Town Appropriation ➔ Cumulative Increase

History of increases

- 2021 0.8%
- 2022 14.8%
- 2023 10.1%
- 2024 6.1%
- 2025 8.0%
- **2026 3.3%**



FY2026 Swasey Local School Budget

| Swasey FY27 Budget Info | FY27 | FY26 | Change | % Change |
|---|--------------------|---------------------|------------------|---------------|
| Article 1 Oper Budget | \$7,858,303 | \$7,458,715 | \$399,588 | 5.36% |
| Article 2 - CBA | \$198,260 | | \$198,260 | |
| Special Ed CRTF | \$20,000 | \$20,000 | \$0 | 0.00% |
| Technology CRTF | \$10,000 | \$10,000 | \$0 | 0.00% |
| Total Appropriation | \$8,086,563 | \$7,488,715 | \$597,848 | 7.98% |
| | | | | |
| Grants | \$135,709 | | \$135,709 | |
| Revenue (MS-24) same as last year | \$175,413 | \$175,413 | \$0 | 0.00% |
| Prior year ending fund balance | \$279,092 | \$279,092 | \$0 | 0.00% |
| Total Revenues | \$590,214 | \$ 454,505 | \$135,709 | 29.86% |
| | | | | |
| Local School Assessment (Tax Card) | \$7,496,349 | \$ 7,034,210 | \$462,139 | 6.57% |
| # students | 277 | 283 | -6 | -2.12% |
| Swasey Assessment per student | \$27,063 | \$24,856 | \$2,207 | 8.88% |

- ❑ SAU presented three general fund budgets – *option-1* 6.14%, *option-2* 5.4% and *option-3* 3.4% increase. School board approved option 3.
- ❑ Operating budget of \$7,858,303 includes general fund (\$7.55M) , food service (\$173K), and grant expenditures (\$136K). Total increase \$399,588 or 5.36%
- ❑ Total Appropriation is \$8,086,563 which is an increase of \$597,848 (7.98%)
- ❑ Local School Assessment of \$7,496,349 is an increase of \$462,139 (6.57%)
- ❑ Tax Impact of \$462,139 increase is \$0.38 or \$249.09 on \$650K home

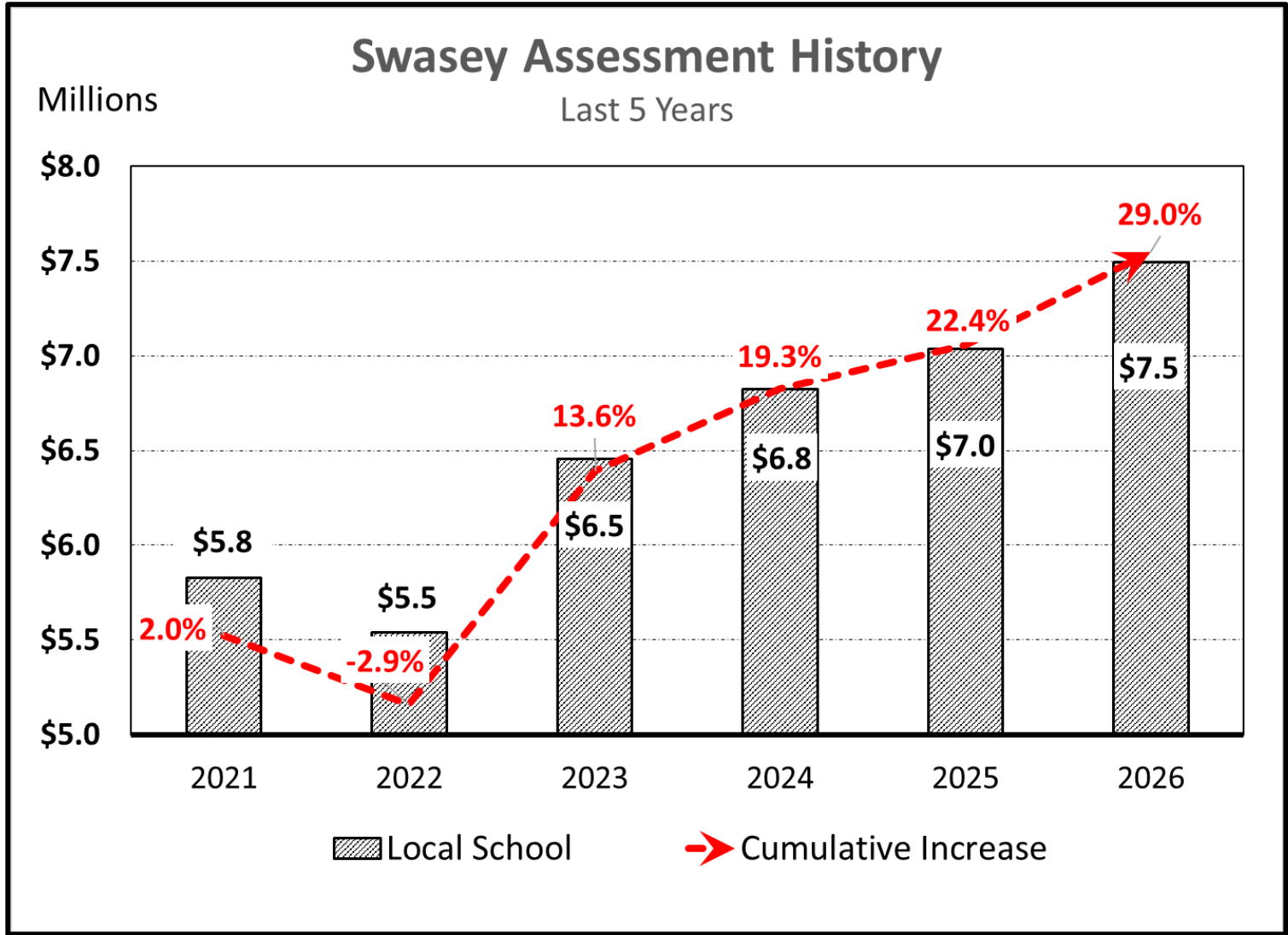


FY2026 Swasey Key Budget Drivers

- ❑ **Healthcare costs:** The total budget increase of \$253,089 includes \$288,760 in health and dental insurance increases—representing the single largest cost driver
- ❑ **Bond payment:** \$115,219 annual debt service, partially offset by approximately \$36,000 in estimated solar savings
- ❑ **Grant appropriation shift:** \$135,709 in federal/state grants now appropriated at the district level (revenue-neutral, no tax impact)
- ❑ **Eliminated unfilled teacher position:** Resulted in one grade with two teachers and tighter class sizes
- ❑ **Proposed CBA Warrant:** Four-year agreement with wage increases of 3.25%, 3.5%, 3.5%, and 3.25% from through to FY30
- ❑ **Enrollment stability:** Projected at 283 students (K-5), with careful class-size planning
- ❑ **Academic performance:** Swasey students continue to outperform state averages significantly in ELA, Math, and Science assessments



Swasey Local School Assessment History



History of increases

- 2021 2.0%
- 2022 -4.9%
- 2023 16.5%
- 2024 5.8%
- 2025 3.1%
- **2026 6.6%**



FY2026 Coop School Budget

Coop Budget is not under purview of Budget Committee shown for informational purposes only

| Coop FY27 Budget Info | FY27 | FY26 | Change | % Change |
|---|---------------------|---------------------|--------------------|---------------|
| Oper Budget | \$73,125,524 | \$70,539,511 | \$2,586,013 | 3.67% |
| Adult Ed Grants | \$400,000 | \$400,000 | \$0 | 0.00% |
| Title/IDEA/Other Grants | \$1,677,550 | \$0 | \$1,677,550 | |
| Food Service | \$1,250,000 | \$1,250,000 | \$0 | 0.00% |
| Total Article 1 | \$76,453,074 | \$72,189,511 | \$4,263,563 | 5.91% |
| Article 2 - CBA | \$386,512 | \$0 | \$386,512 | |
| amount voted from fund balance | \$250,000 | \$250,000 | \$0 | 0.00% |
| Total Appropriations with Trusts | \$77,089,586 | \$72,439,511 | \$4,650,075 | 3.67% |
| Revenue | \$5,260,612 | \$5,260,612 | \$0 | 0.00% |
| Electrical Program Revenue | \$118,394 | \$0 | \$118,394 | |
| Prior year ending fund balance | \$3,562,469 | \$3,562,469 | \$0 | 0.00% |
| Grant Revenue | \$1,677,550 | \$0 | \$1,677,550 | |
| Total Revenues | \$10,619,025 | \$8,823,081 | \$1,795,944 | 20.36% |
| Coop Total Assessment (Tax Card) | \$66,470,561 | \$63,616,430 | \$2,854,131 | 4.49% |
| Brentwood Apportionment | 15.14% | 15.32% | -0.17% | |
| Brentwood Coop Assessment | \$10,066,876 | \$ 9,743,336 | \$323,540 | 3.32% |
| <i># Brentwood students</i> | <i>345</i> | <i>357</i> | <i>-12</i> | <i>-3.36%</i> |
| <i>Coop Assessment per student</i> | <i>\$29,179</i> | <i>\$27,292</i> | <i>\$1,887</i> | <i>6.91%</i> |

- ❑ Total Coop Tax Assessment is \$66.5M an increase of \$2.9M (4.5%)
- ❑ Brentwood Portion of Coop Tax Assessment (15.14%) is \$10.1M up \$324K (3.3%)
- ❑ Tax Impact of \$323,540 increase is \$0.27 or \$174.39 on \$650K home



FY2026 Coop School Budget

| Major Changes (FY27 vs FY26 Budget) | |
|--|---------------------|
| Salary (includes FICA/NHRS) | \$ 1,288,625 |
| Health/Dental | \$ 1,047,855 |
| Electrical Program | \$ 157,381 |
| Contracted Service - Charter School | \$ (60,879) |
| Special Ed Contracted Services | \$ (166,500) |
| Special Ed Tuition | \$ (93,613) |
| Special Ed Transportation | \$ (13,987) |
| Special Ed Equipment (EHS) | \$ 10,000 |
| Admin Supplies (EHS) | \$ 24,800 |
| Professional Study | \$ 43,000 |
| Guidance Contracted Services (CMS) | \$ (20,380) |
| Physical Ed Supplies (CMS) | \$ 12,000 |
| Curriculum Expense (CMS) | \$ 10,000 |
| Facilities | \$ 196,740 |
| Technology | \$ 126,600 |
| Transportation (First Student, SST Shuttle, Homeless & Athletic) | \$ 32,520 |
| Property & Liability Insurance | \$ 22,602 |
| CMS Bond - See Bond Schedule | \$ (41,055) |
| All Other | \$ 10,305 |
| Total Change | \$ 2,586,014 |

☐ Salary (\$1.3M) and Health/Dental Insurance (\$1M) increase is \$2.3M or 90% of total change

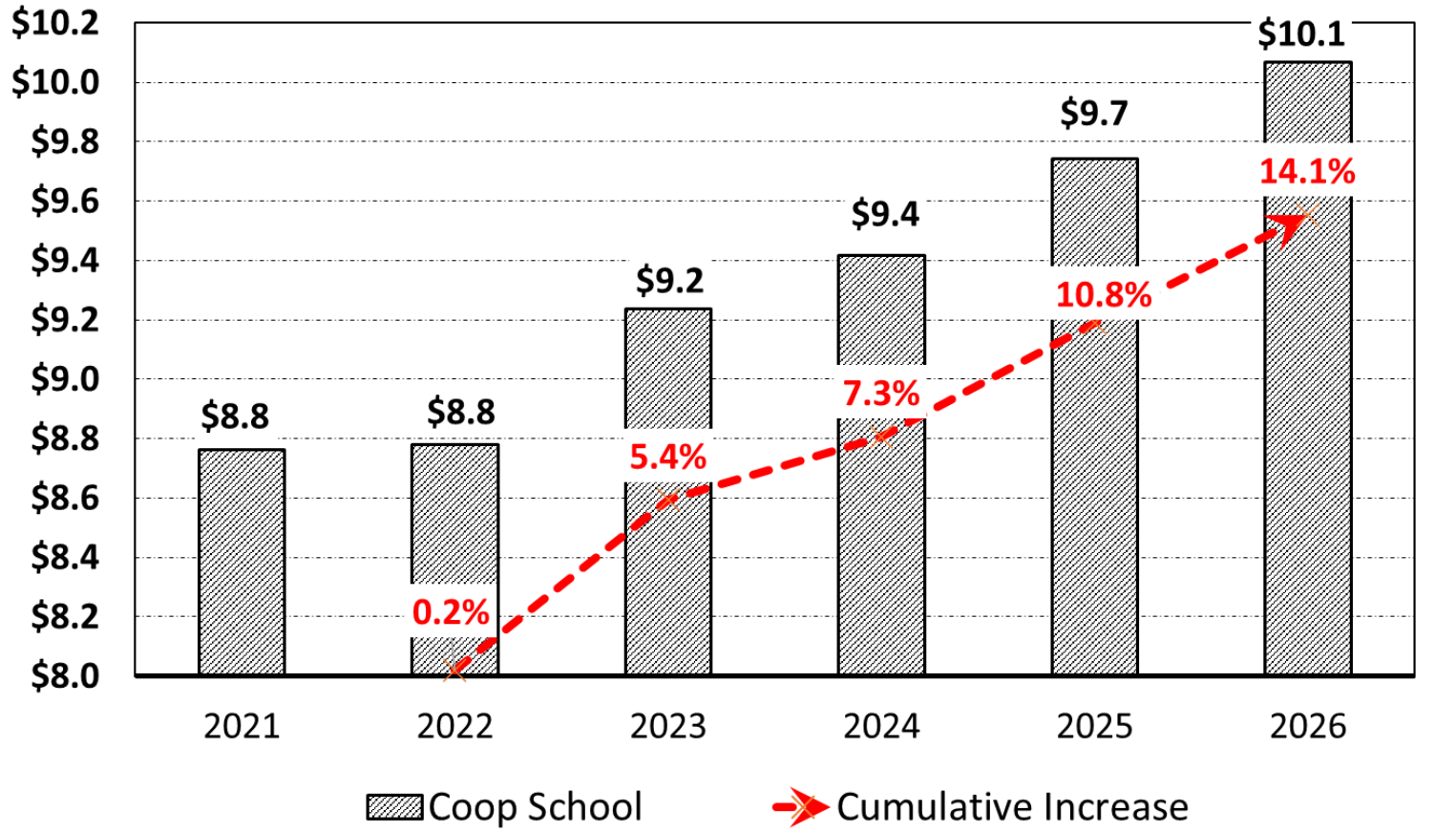


Coop School Assessment History

Coop Appropriation History

Last 5 Years

Millions



History of increases

- 2022 0.2%
- 2023 5.2%
- 2024 1.9%
- 2025 3.5%
- **2026 3.3%**



Coop School Proposed vs Default Budget

| | FY27 Proposed | FY27 Default | Difference |
|-----------------------------------|---------------|--------------|------------|
| Operating Budget (Fund 10) | \$73,125,524 | \$72,384,095 | \$741,429 |

- The default budget would result in Brentwood portion of assessment of \$9.95M (+2.2%) vs proposed \$10.1M (+3.3%)
- Tax Impact of \$211,252 default assessment increase is \$0.18 or \$113.86 on \$650K home vs proposed \$323,540 increase (\$0.27 or \$174.39 on \$650K home)

Coop Budget is not under purview of Budget Committee shown for informational purposes only

| Proposed vs Default Difference | |
|---|-------------------|
| Electrical Program | \$ 157,381 |
| Non-Union Salary (FICA & NHRS) | \$ 12,621 |
| Health/Dental | \$ 179,335 |
| Technology | \$ 98,628 |
| Facilities/Maintenance | \$ 76,725 |
| Transportation | \$ 17,224 |
| Admin Supplies (EHS) | \$ 24,800 |
| Professional Study | \$ 43,000 |
| Property & Liability Insurance | \$ 22,602 |
| Classroom Supplies | \$ 33,838 |
| ESL/Testing | \$ 12,000 |
| Athletics | \$ 8,656 |
| Curriculum Expense (CMS) | \$ 10,000 |
| Insurance (Life, Workers Comp & Unemployment) | \$ 7,363 |
| Other | \$ 37,257 |
| Total | \$ 741,429 |



Estimated Tax Effort

- ❑ Tax Effort is the estimated FY2026 tax rate and tax assessment set this coming fall
 - Assumptions need to be made
 - ✓ 4% Revenue Growth (5.5% average annual growth over 10 years)
 - ✓ No use of unreserved fund balance (used \$335,611 last year)
 - ✓ War Service Credits and Actual Overlay remain same as FY2025
 - ✓ 1% Growth in Total Assessed Property Values (1.7% ave. since 2019)
 - Tax Effort impacts the tax rate that will be set in November 2026
 - Tax Effort is shown for the tax bill of average \$650,000 home (up from average home value of \$400,000 last year)



FY2026 Estimated Town Tax Effort

| | | ESTIMATES | *actual % delta | |
|------------------------------|------------|--------------|-----------------|--------------|
| | | Nov 2026 | | Nov 2025 |
| | Delta | Brentwood | | Brentwood |
| Total Town Tax Effort | \$ 488,877 | \$ 5,446,594 | 9.86% | \$ 4,957,717 |

Total Town Tax Effort is \$5.45M up \$489K or 9.86% from last year

| | | ESTIMATES | *actual % delta | |
|---------------------------------|---------|-----------|-----------------|-----------|
| | | Nov 2026 | | Nov 2025 |
| | Delta | Brentwood | | Brentwood |
| Tax Rate (per thousand): | | | | |
| Municipal: | \$ 0.36 | \$ 4.47 | 8.77% | \$ 4.11 |

This equates to an estimated FY2026 tax rate of \$4.47, an increase of \$0.36 (8.77%) which is a \$234.43 increase on a \$650,000 home

NOTE – This assumes all warrants are approved as presented at town meeting



FY2026 Estimated Education Tax Effort

| | | ESTIMATES | | *actual % delta |
|-----------------------------------|------------|---------------|-------|-----------------|
| | | Nov 2026 | | Nov 2025 |
| Local Education Tax Effort | \$ 814,577 | \$ 14,569,831 | 5.92% | \$ 13,755,254 |

☐ Total Local Education Tax Effort is \$14.6M up \$815K or 5.9% from last year

| | | ESTIMATES | | *actual % delta |
|---------------------------------|--------------|------------------|-------|------------------|
| | <u>Delta</u> | <u>Nov 2026</u> | | <u>Nov 2025</u> |
| | | <u>Brentwood</u> | | <u>Brentwood</u> |
| Tax Rate (per thousand): | | | | |
| Swasey : | \$ 0.32 | \$ 5.11 | 6.76% | \$ 4.78 |
| Coop: | \$ 0.23 | \$ 6.86 | 3.51% | \$ 6.62 |
| Total Local Education: | \$ 0.56 | \$ 11.96 | 4.87% | \$ 11.41 |

☐ This equates to an estimated FY2026 tax rate of \$11.96, an increase of \$0.56 (4.9%)

☐ The Local Ed total tax bill on a \$650K home \$7,775 a \$361 increase

☐ The Swasey portion of tax rate is \$5.11 and Coop portion is \$6.86

☐ The Swasey tax bill on a \$650K home is \$3319 and Coop portion is \$4457



FY2026 Estimated County and State Education Tax

| | <u>Delta</u> | ESTIMATES | | *actual % delta |
|----------------------------|--------------|------------------|-------|------------------|
| | | <u>Nov 2026</u> | | <u>Nov 2025</u> |
| | | <u>Brentwood</u> | | <u>Brentwood</u> |
| County Apportionment | \$ 44,851 | \$ 735,500 | 6.49% | \$ 690,649 |
| State Education Tax Effort | \$ 8,516 | \$ 1,229,319 | 0.70% | \$ 1,220,803 |

- ❑ County Apportionment estimate of \$735,500 (same 6.5% increase as last year)
- ❑ Statewide Ed Property Tax (SWEPT) of \$1,229,319 from NH DoE 11/15 report

| | <u>Delta</u> | ESTIMATES | | *actual % delta |
|---------------------------------|--------------|------------------|--------|------------------|
| | | <u>Nov 2026</u> | | <u>Nov 2025</u> |
| | | <u>Brentwood</u> | | <u>Brentwood</u> |
| Tax Rate (per thousand): | | | | |
| County: | \$ 0.03 | \$ 0.60 | 5.44% | \$ 0.57 |
| State Education: | \$ (0.00) | \$ 1.04 | -0.30% | \$ 1.04 |

- ❑ Estimated County FY2026 tax rate of \$0.60, an increase of \$0.03 (5.4%) which is a \$20.25 increase on a \$650,000 home
- ❑ Estimated State Ed tax rate of \$1.04 , no change from FY2025



Our Current FY2025 Tax Rate

| | | |
|---------------------------------|-----------|--------------|
| Tax Rate (per thousand): | | |
| Municipal: | \$ | 4.11 |
| County: | \$ | 0.57 |
| Local Education: | \$ | 11.41 |
| State Education: | \$ | 1.04 |
| Total Tax Rate: | \$ | 17.13 |

- Current Rate is \$17.13 per \$1000
- This equates to \$11,134 on a \$650,000 home (previous average home was ~\$400K)
- Reassessment of properties resulted in 60% average increase in property values (\$1.2B of total assessed values)
- Tax increases were a combination of budget impact and change in assessed property values - the average increase was 8.4%



Estimated Brentwood Tax Rate for FY2026

| | <u>Delta</u> | ESTIMATES <u>Nov 2026</u> <u>Brentwood</u> | <u>*actual % delta</u> | <u>Nov 2025</u> <u>Brentwood</u> |
|---------------------------------|----------------|---|------------------------|-------------------------------------|
| Tax Rate (per thousand): | | | | |
| Municipal: | \$ 0.36 | \$ 4.47 | 8.77% | \$ 4.11 |
| County: | \$ 0.03 | \$ 0.60 | 5.44% | \$ 0.57 |
| Local Education: | \$ 0.56 | \$ 11.96 | 4.87% | \$ 11.41 |
| State Education: | \$ (0.00) | \$ 1.04 | -0.30% | \$ 1.04 |
| Total Tax Rate: | \$ 0.94 | \$ 18.07 | 5.51% | \$ 17.13 |

- The Estimated FY2026 Total Tax Rate is \$18.07 an increase of \$0.94 (5.5%)
 - Municipal (Town) rate = \$4.47 a \$0.36 (8.8%) increase
 - County rate = \$0.60 a \$0.03 (5.4%) increase
 - Local Education rate = \$11.96 a \$0.56 (4.9%) increase
 - Swasey = \$5.11 a \$0.32 (6.8%) increase
 - Coop = \$6.86 a \$0.23 (3.5%) increase
 - State Education rate = \$1.04 same as last year



Estimated Brentwood Tax Bill for FY2026

| Taxes on 650K Home | FY2026 Est. | Nov 2025 | Change | % Change |
|----------------------------|------------------|------------------|------------------|-------------|
| Municipal: | \$ 2,907 | \$ 2,672 | \$ 234.43 | 8.8% |
| County: | \$ 393 | \$ 372 | \$ 20.25 | 5.4% |
| Local Education: | \$ 7,775 | \$ 7,414 | \$ 361.30 | 4.9% |
| State Education: | \$ 674 | \$ 676 | \$ (2.02) | -0.3% |
| Total Property Tax: | \$ 11,748 | \$ 11,135 | \$ 613.96 | 5.5% |

- ❑ The Estimated FY2026 tax bill on a \$650,000 home will be \$11,748 an increase of \$613.96 over last year's \$11,135 (5.5%) above FY2025
 - Municipal (Town) tax = \$2907 a \$234.43 (8.8%) increase
 - County tax = \$393 a \$20.25 (5.4%) increase
 - Local Education tax = \$7,775 a \$361.30 (4.9%) increase
 - Swasey = \$3319 a \$210.24 (6.8%) increase
 - Coop = \$4457 a \$151.06 (3.5%) increase
 - State Education tax (SWEPT) = \$674 a \$2.02 decrease from last year



Budget Committee Recommendations

The Budget Committee recommendation on warrants with appropriation

| Warrants | FY2026 | Budget Committee Recommendation |
|---|-------------------|--|
| Manual Waste Collection | \$ 24,950 | Recommend |
| Multi-Purpose Municipal Building CRF | \$ 125,000 | Recommend |
| Highway Vehicles/Equipment CRF | \$ 150,000 | Recommend |
| Road Repair | \$ 350,000 | Recommend |
| Master Plan ETF | \$ 8,500 | Recommend |
| Capital Reserve Funds | \$ 160,000 | Recommend |
| Additional Fire Fighters | \$ 225,703 | Motion Failed |

The Budget Committee RECOMMENDS the Swasey local school budget and warrant articles



Meeting and Voting Dates

Brentwood School (Swasey) District Meeting

Monday, March 2, 2025 6:00 PM at Swasey School

Vote on Swasey local school budget and warrant articles

Brentwood Town/School/COOP Election

Tuesday, March 10, 2025 7:00 AM - 7:00 PM at Swasey School

Vote for local candidates, Cooperative School District Budget, and other warrant articles

PLEASE VOTE YES ON PLANNING BOARD'S PROPOSED ZONING ORDINANCES!!

Brentwood Town Meeting

Saturday, March 14, 2025 9:00 AM at Swasey School

Vote on town operating budget and warrant articles



Questions and Comments?

Send any questions, comments, concerns, or suggestions to:

Jim Hajjar

Chair, Brentwood Municipal Budget Committee

jhajjar@brentwoodnh.gov



Backup



2026 PROPOSED | TOWN WARRANT OVERVIEW

| WARRANT | | FY 2025 | FY 2026 | | | | | | | | |
|------------------|-----------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------|---|---------------------|---------------------|---------------------|---------------------|
| WARRANT ARTICLES | | | PROPOSED BUDGET | | VS. APPROPRIATED IN PREV YR | | *ESTIMATED* ANNUAL TAX IMPACT FOR PROPERTY OWNERS | | | | |
| NO. | TITLE / DESCRIPTION | APPROPRIATED | SB APPROVED | BC APPROVED | DIFFERENCE | % CHANGE | per \$1000 value | FOR \$500K PROPERTY | FOR \$650K PROPERTY | FOR \$800K PROPERTY | FOR \$950K PROPERTY |
| 01 | Operating Budget | \$6,771,968 | \$6,413,964 | \$6,413,964 | -\$358,004 | -5.29% | -\$0.30 | -\$148.43 | -\$192.96 | -\$237.49 | -\$282.02 |
| | Combined C/R * | | | | | | | | | | |
| * | C/R IT Hardware | | \$30,000 | \$30,000 | \$30,000 | N/A | \$0.02 | \$12.44 | \$16.17 | \$19.90 | \$23.63 |
| * | C/R Revaluation | \$35,000 | \$25,000 | \$25,000 | -\$10,000 | -28.57% | -\$0.01 | -\$4.15 | -\$5.39 | -\$6.63 | -\$7.88 |
| * | C/R Building Maintenance | | \$25,000 | \$25,000 | \$25,000 | N/A | \$0.02 | \$10.37 | \$13.47 | \$16.58 | \$19.69 |
| * | C/R FD Vehicle Replacement | \$50,000 | \$50,000 | \$50,000 | \$0 | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| * | C/R Public Safety Radios | | \$30,000 | \$30,000 | \$30,000 | N/A | \$0.02 | \$12.44 | \$16.17 | \$19.90 | \$23.63 |
| | Road Repairs | | \$350,000 | \$350,000 | \$350,000 | N/A | \$0.29 | \$145.11 | \$188.65 | \$232.18 | \$275.72 |
| | FD Add'l Per Diem Slot (9 months) | | \$0 | \$225,703 | \$225,703 | N/A | \$0.19 | \$93.58 | \$121.65 | \$149.73 | \$177.80 |
| | C/R Highway Vehicles | \$150,000 | \$150,000 | \$150,000 | \$0 | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | C/R Municipal Building | \$25,000 | \$125,000 | \$125,000 | \$100,000 | 400.00% | \$0.08 | \$41.46 | \$53.90 | \$66.34 | \$78.78 |
| | Manual Trash (6 Months) | | \$0 | \$24,950 | \$24,950 | N/A | \$0.02 | \$10.34 | \$13.45 | \$16.55 | \$19.65 |
| | ETF Master Plan | \$8,500 | \$8,500 | \$8,500 | \$0 | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Front-End Loader Purchase | \$165,500 | | | -\$165,500 | -100.00% | -\$0.14 | -\$68.62 | -\$89.20 | -\$109.79 | -\$130.37 |
| | Recreation Program Director | \$12,110 | | | -\$12,110 | -100.00% | -\$0.01 | -\$5.02 | -\$6.53 | -\$8.03 | -\$9.54 |
| | TOTALS : | \$7,218,078 | \$7,207,464 | \$7,458,117 | \$240,039 | 3.33% | \$0.20 | \$99.52 | \$129.38 | \$159.24 | \$189.09 |



Brentwood Municipal
Budget Committee

- ❑ FY2025 Total Actual Expenditure as of 2/2 = \$6,410,233
- ❑ \$361,734 under FY2025 appropriation

| Account Name | FY2022 Actual Expend. | FY2023 Actual Expend. | FY2024 Actual Expend. | FY2025 Appropriation | FY2025 Actual Expend. 2/2 | Bud Com FY2026 Approved | Bud Com Increase | Bud Com % Increase |
|------------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------------|-------------------------|---------------------|--------------------|
| Animal Control Officer | \$ 1 | \$ 1 | \$ 1 | \$ 10 | \$ - | \$ 10 | \$ - | 0.0% |
| Assessing | \$ 43,470 | \$ 47,120 | \$ 46,450 | \$ 47,901 | \$ 42,320 | \$ 58,531 | \$ 10,630 | 22.2% |
| Budget Committee | \$ - | \$ 70 | \$ - | \$ 67 | \$ - | \$ 232 | \$ 165 | 246.3% |
| Cemetery | \$ 12,982 | \$ 13,255 | \$ 13,220 | \$ 13,740 | \$ 13,480 | \$ 13,522 | \$ (218) | -1.6% |
| Code Enforcement | \$ 70,934 | \$ 74,936 | \$ 79,996 | \$ 92,471 | \$ 85,780 | \$ 107,933 | \$ 15,462 | 16.7% |
| Conservation | \$ 560 | \$ 900 | \$ 12,403 | \$ 12,704 | \$ 6,177 | \$ 12,704 | \$ - | 0.0% |
| Debt Service | \$ 291,762 | \$ 274,596 | \$ 196,180 | \$ 273,392 | \$ 280,189 | \$ 269,261 | \$ (4,131) | -1.5% |
| Election | \$ 7,412 | \$ 6,147 | \$ 13,905 | \$ 6,552 | \$ 5,524 | \$ 29,951 | \$ 23,399 | 357.1% |
| Emergency Management | \$ 5,016 | \$ 6,060 | \$ 3,743 | \$ 4,627 | \$ 269 | \$ 4,627 | \$ - | 0.0% |
| Executive Office | \$ 24,617 | \$ 17,952 | \$ 22,826 | \$ 20,905 | \$ 17,473 | \$ 19,412 | \$ (1,493) | -7.1% |
| Finance | \$ 78,370 | \$ 101,650 | \$ 107,618 | \$ 125,790 | \$ 135,588 | \$ 70,000 | \$ (55,790) | -44.4% |
| Fire Department | \$ 665,004 | \$ 854,966 | \$ 867,044 | \$ 1,256,541 | \$ 1,160,570 | \$ 1,288,790 | \$ 32,249 | 2.6% |
| General Government | \$ 33,599 | \$ 37,061 | \$ 40,864 | \$ 111,826 | \$ 64,033 | \$ 66,825 | \$ (45,001) | -40.2% |
| Government Buildings | \$ 80,990 | \$ 65,677 | \$ 79,878 | \$ 82,302 | \$ 91,459 | \$ 80,206 | \$ (2,096) | -2.5% |
| Health Officer | \$ - | \$ - | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | 0.0% |
| Highway | \$ 509,250 | \$ 524,161 | \$ 707,851 | \$ 812,637 | \$ 773,106 | \$ 474,981 | \$ (337,656) | -41.6% |
| Information Systems | \$ 68,202 | \$ 70,436 | \$ 74,068 | \$ 84,225 | \$ 105,945 | \$ 90,049 | \$ 5,824 | 6.9% |
| Insurance | \$ 98,938 | \$ 136,131 | \$ 157,615 | \$ 186,111 | \$ 181,110 | \$ 196,120 | \$ 10,009 | 5.4% |
| Ins_Benefits | \$ 283,717 | \$ 389,848 | \$ 549,626 | \$ 582,725 | \$ 445,458 | \$ 519,254 | \$ (63,471) | -10.9% |
| Joint Loss Management | \$ 142 | \$ - | \$ - | \$ 2 | \$ - | \$ 2 | \$ - | 0.0% |
| Legal | \$ 26,950 | \$ 32,649 | \$ 46,894 | \$ 34,002 | \$ 43,901 | \$ 33,503 | \$ (499) | -1.5% |
| LIBRARY | \$ 255,489 | \$ 312,992 | \$ 323,388 | \$ 358,990 | \$ 352,607 | \$ 345,119 | \$ (13,871) | -3.9% |
| Mosquito Control | \$ 27,000 | \$ 27,500 | \$ 27,900 | \$ 29,200 | \$ 28,000 | \$ 29,200 | \$ - | 0.0% |
| Planning Board | \$ 96,348 | \$ 105,155 | \$ 88,817 | \$ 114,707 | \$ 103,989 | \$ 119,446 | \$ 4,739 | 4.1% |
| Police Department | \$ 857,122 | \$ 1,060,271 | \$ 1,345,791 | \$ 1,345,911 | \$ 1,264,270 | \$ 1,215,756 | \$ (130,155) | -9.7% |
| Recreation | \$ 79,403 | \$ 95,040 | \$ 106,524 | \$ 116,483 | \$ 96,951 | \$ 141,250 | \$ 24,767 | 21.3% |
| Recycling | \$ 64,243 | \$ 69,714 | \$ 65,298 | \$ 99,421 | \$ 149,036 | \$ 150,203 | \$ 50,782 | 51.1% |
| Snow & Ice Control | | | \$ 92,531 | \$ 96,784 | \$ 71,952 | \$ 97,800 | \$ 1,016 | 1.1% |
| Street Lighting | \$ - | \$ - | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | 0.0% |
| Tax Collector | \$ 62,428 | \$ 70,092 | \$ 73,628 | \$ 94,938 | \$ 82,834 | \$ 98,479 | \$ 3,541 | 3.7% |
| Town Administrator | \$ 112,309 | \$ 121,864 | \$ 116,063 | \$ 121,942 | \$ 103,181 | \$ 197,608 | \$ 75,666 | 62.1% |
| Town Clerk | \$ 65,315 | \$ 73,785 | \$ 73,051 | \$ 93,839 | \$ 83,834 | \$ 97,430 | \$ 3,591 | 3.8% |
| Town Meeting | \$ 2,929 | \$ 2,413 | \$ 3,393 | \$ 2,801 | \$ 5,915 | \$ 3,601 | \$ 800 | 28.6% |
| Waste Disposal | \$ 379,397 | \$ 411,705 | \$ 385,627 | \$ 529,108 | \$ 599,096 | \$ 560,585 | \$ 31,477 | 5.9% |
| Welfare | \$ 15,704 | \$ 21,814 | \$ 22,899 | \$ 18,907 | \$ 15,429 | \$ 21,168 | \$ 2,261 | 12.0% |
| Zoning Board | | | \$ 404 | \$ 404 | \$ 756 | \$ 404 | \$ - | 0.0% |
| TOTAL | \$ 4,319,603 | \$ 5,025,961 | \$ 5,745,497 | \$ 6,771,967 | \$ 6,410,233 | \$ 6,413,964 | \$ (358,003) | -5.3% |



FY2026 Warrant with Appropriations

- Warrant Pertaining to Manual or Automated Waste Collection** - To see if the Town will vote to raise and appropriate the sum of Twenty-Four Thousand, Nine Hundred Fifty Thousand Dollars (\$24,950) for the continuation of manual collection of Waste and Recyclable Materials. Per the Contract with Casella Waste Systems, the Town may continue with Manual Waste Collection or convert to Automated Waste Collection. The proposed 2026 Town Budget allocates the cost of Manual Waste and Recyclable Collection for the first 6 months, and Automated Waste and Recyclable Collection for the remaining 6 months. The purpose of this Warrant Article would be to continue with Manual Collection for the entire year.

- Multi-Purpose Municipal Building CRF** - To see if the town will vote to raise and appropriate the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) to be added to the existing Municipal Building Capital Reserve Fund. *EOY balance \$124,878*

- CRF Highway Vehicles/Equipment** - To see if the town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be added to the existing Highway Vehicles/Equipment Capital Reserve Fund. *EOY Balance \$16,051*

- Road Repair** - To see if the town will vote to raise and appropriate the sum of Three Hundred Fifty Thousand Dollars (\$350,000) for the purpose of public road repair and maintenance



FY2026 Warrant with Appropriations

- ❑ **Community Master Plan ETF** – To see if the Town will vote to raise and appropriate the sum of Eight Thousand Five Hundred Dollars (\$8500) to be added to the Master Plan Expendable Trust Fund under the provisions of RSA 31:19-a for the purpose of updating the Town’s master plan. *EOY balance \$8,742*

- ❑ **CRF: Multiple** - To see if the town will vote to raise and appropriate the sum of One Hundred Sixty Thousand Dollars (\$160,000) to be added to the following existing capital reserve funds:
 - CRF Information Systems Hardware: \$30,000 *EOY balance \$52,189*
 - CRF Revaluation: \$25,000 *EOY balance \$61,354*
 - CRF Maintenance of Town Buildings: \$25,000 *EOY balance \$72,589*
 - CRF Fire Vehicles: \$50,000 *EOY balance \$0*
 - CRF Public Safety Radios: \$30,000 *EOY balance \$33,438*(Majority Vote Required)

- ❑ **Twenty-Four Hour Per-Diem Firefighter/EMT:** To see if the Town will vote to raise and appropriate the sum of two hundred twenty-five thousand seven hundred and three dollars (\$225,703) to establish a twenty-four hour per-diem firefighter/EMT position at the fire department, effective April 1, 2026.
(Submitted by Petition)



How Much Will That Add to the Tax Rate?

NH DRA “*Three Finger Rule*”

- ❑ A question often asked is “*How much will a particular item add to the tax rate?*”
- ❑ To provide a ballpark estimate of how much a certain item will cost on the tax rate, NH DRA came up with the “three-finger rule.”
- ❑ Taking the municipality’s prior year total assessed property value, and covering the right three digits with three fingers, provides an estimate of the amount of money that represents \$1.00 on the tax rate. Covering the next digit would represent ten cents (\$0.10) on the tax rate and covering one more digit would be a penny (\$0.01) on the tax rate. This works for estimating both a change in appropriations as well as a change in revenues.
- ❑ For example, in a municipality with \$1,500,000,000 of total assessed property value:
 - \$1,500,000 would be approximately \$1.00 on the tax rate
 - \$150,000 would be approximately \$.10 on the tax rate
 - \$15,000 would be approximately \$.01, on the tax rate

NHMA - The Basic Law of Budgeting – 2024 Edition



How Much Will That Add to the Tax Rate?

Tax Rate Impact Worksheet FY2026 Brentwood NH

| | |
|---|-----------------|
| <input type="checkbox"/> FY2026 total assessed value (including utilities) | \$1,205,954,895 |
| <input type="checkbox"/> \$1 addition to FY2026 tax rate (\$17.13) | \$1,205,954 |
| <input type="checkbox"/> \$0.10 addition to FY2026 tax rate | \$120,595 |
| <input type="checkbox"/> \$0.01 addition to FY2026 tax rate | \$12,059 |

A \$50,000 appropriation is added to the operating budget ; the tax rate impact is calculated as follows: $\$50,000 \div \$1,205,954 = \$0.04$

A \$350,000 appropriation is added to the operating budget ; the tax rate impact is calculated as follows: $\$350,000 \div \$1,205,954 = \$0.29$

To convert from tax rate impact to average home (\$650K) tax bill impact, take the tax rate impact multiplied by \$650,000 and divide by \$1000.

$\$0.04 \times \$650,000 \div \$1000 = \27 tax increase on average home

$\$0.29 \times \$650,000 \div \$1000 = \189 tax increase on average home



What Caused My Taxes to Go Up in FY2025?

| Old Value | New Value | % Increase | Original 2024 Tax | New 2024 Tax After Revaluation | Change From Reval. | % Change From Reval. | 2025 Tax Change From Budget Increase | Total 2025 Tax Increase | Total 2025 Tax | % 2025 Total Tax Increase |
|----------------------|------------------------|--------------|---------------------|--------------------------------|--------------------|----------------------|--------------------------------------|-------------------------|---------------------|---------------------------|
| \$538,900 | \$842,700 | 56.4% | \$13,564 | \$13,277 | -\$287 | -2.1% | \$1,158 | \$871 | \$14,435 | 6.4% |
| \$531,400 | \$952,100 | 79.2% | \$13,375 | \$15,001 | \$1,626 | 12.2% | \$1,308 | \$2,934 | \$16,309 | 21.9% |
| \$308,900 | \$488,200 | 58.0% | \$7,775 | \$7,692 | -\$83 | -1.1% | \$671 | \$588 | \$8,363 | 7.6% |
| \$618,500 | \$922,300 | 49.1% | \$15,568 | \$14,532 | -\$1,036 | -6.7% | \$1,267 | \$231 | \$15,799 | 1.5% |
| \$170,900 | \$323,800 | 89.5% | \$4,302 | \$5,102 | \$800 | 18.6% | \$445 | \$1,245 | \$5,547 | 28.9% |
| \$756,957,876 | \$1,205,954,895 | 59.3% | \$19,052,630 | \$19,052,630 | \$0 | 0.0% | \$1,605,378 | \$1,605,378 | \$20,658,007 | 8.4% |

- Reassessment of properties resulted in 60% average increase in property values (\$1.2B of total assessed values)
- Tax increases were a combination of budget impact and change in assessed property values
- Notice how properties have varying total % tax increase based on differences in the increases on individual property assessments



FY2026 Estimated Town Tax Effort

| | Delta | ESTIMATES | *actual % delta | Nov 2025 |
|---|---------------------|-----------------------|-----------------|---------------------|
| | | Nov 2026 Brentwood | | Brentwood |
| Town Appropriation (MS-232) | \$ 240,038 | \$ 7,458,117 | 3.33% | \$ 7,218,079 |
| - revenues (MS-434) | \$ (86,770) | \$ (2,256,030) | 4.00% | \$ (2,169,260) |
| Total Unassigned Fund Balance (MS-434) | \$ (235,611) | \$ 1,434,926 | -14.10% | \$ 1,670,537 |
| - fund balance voted surplus (MS-434) | \$ 335,610 | \$ (1) | -100.00% | \$ (335,611) |
| - fund balance to reduce taxes (MS-434) | \$ (1) | \$ (1) | | \$ - |
| Total Retained Fund Balance | \$ 99,998 | \$ 1,434,924 | 7.49% | \$ 1,334,926 |
| General Operating Expenditure | \$ 1,107,982 | \$ 23,992,767 | 4.84% | \$ 22,884,785 |
| % of GOE retained | \$ 0 | 5.98% | 2.53% | 5.83% |
| + war service credit (MS-1) | \$ - | \$ 118,250 | 0.00% | \$ 118,250 |
| + special adjustment | \$ - | | | |
| - special adjustment | \$ - | | | |
| + Actual overlay used (MS-434R) | \$ - | \$ 126,259 | 0.00% | \$ 126,259 |
| Total Town Tax Effort | \$ 488,877 | \$ 5,446,594 | 9.86% | \$ 4,957,717 |

- Assume 4% revenue growth (reasonably conservative value)
- Assume no use of unreserved fund balance to reduce taxes or fund warrants
- War service credit and actual overlay used same as FY2025
- Assume 1% property value growth (1.7% average since 2019)
- Total Town Tax Effort is \$5.4M up \$489K or 9.86% from last year
- This equates to an estimated FY2026 tax rate of \$4.47, an increase of \$0.36 (8.77%)
which is a \$234.43 increase on a \$650,000 home



FY2026 Estimated Education Tax Effort

| | | ESTIMATES | | *actual % delta |
|------------------------------------|-------------------|----------------------|--------------|----------------------|
| | | | Nov 2026 | Nov 2025 |
| - Local School Revenue (MS-24) | \$ (135,709) | \$ (590,214) | 29.86% | \$ (454,505) |
| Local School Assessment | \$ 462,139 | \$ 7,496,349 | 6.57% | \$ 7,034,210 |
| + Coop School Assessment | \$ 323,540 | \$ 10,066,876 | 3.32% | \$ 9,743,336 |
| Total School Assessment | \$ 785,679 | \$ 17,563,225 | 4.68% | \$ 16,777,546 |
| - Education Grant (Adequacy) | \$ 37,414 | \$ (1,764,075) | -2.08% | \$ (1,801,489) |
| # Local Students (DOE Fall Enroll) | \$ (6) | 277 | -2.12% | 283 |
| # Coop Students (Apportionment) | \$ (12) | 345 | -3.36% | 357 |
| Adequacy per student | \$ (21) | \$ (2,836) | 0.76% | \$ (2,815) |
| - Retained State Education Tax | \$ (8,516) | \$ (1,229,319) | 0.70% | \$ (1,220,803) |
| Local Education Tax Effort | \$ 814,577 | \$ 14,569,831 | 5.92% | \$ 13,755,254 |

- ❑ Assume 1% property value growth (1.7% average since 2019)
- ❑ Total Local Education Tax Effort is \$14.6M up \$815K or 5.9% from last year
- ❑ This equates to an estimated FY2026 tax rate of \$11.96, an increase of \$0.56 (4.9%)
- ❑ The Local Ed total tax bill on a \$650K home \$7,775 a \$361 increase
- ❑ The Swasey portion of tax rate is \$5.11 (43%) and Coop portion is \$6.86 (57%)
- ❑ The Swasey tax bill on a \$650K home is \$3319 and Coop portion is \$4457



Brentwood Municipal Budget Committee

| | 6,413,964 | appropriation | ESTIMATES | | *actual % delta |
|--|---------------------|----------------------|----------------|----------------------|-----------------|
| | | | 1,044,153 | warrants | |
| | | Delta | Brentwood | | Brentwood |
| Town Appropriation (MS-232) | \$ 240,038 | \$ 7,458,117 | 3.33% | \$ 7,218,079 | |
| - revenues (MS-434) | \$ (86,770) | \$ (2,256,030) | 4.00% | \$ (2,169,260) | |
| Total Unassigned Fund Balance (MS-434) | \$ (235,611) | \$ 1,434,926 | -14.10% | \$ 1,670,537 | |
| - fund balance voted surplus (MS-434) | \$ 335,610 | \$ (1) | -100.00% | \$ (335,611) | |
| - fund balance to reduce taxes (MS-434) | \$ (1) | \$ (1) | | \$ - | |
| Total Retained Fund Balance | \$ 99,998 | \$ 1,434,924 | 7.49% | \$ 1,334,926 | |
| General Operating Expenditure | \$ 1,107,982 | \$ 23,992,767 | 4.84% | \$ 22,884,785 | |
| % of GOE retained | \$ 0 | 5.98% | 2.53% | 5.83% | |
| + war service credit (MS-1) | \$ - | \$ 118,250 | 0.00% | \$ 118,250 | |
| + special adjustment | \$ - | | | | |
| - special adjustment | \$ - | | | | |
| + Actual overlay used (MS-434R) | \$ - | \$ 126,259 | 0.00% | \$ 126,259 | |
| Total Town Tax Effort | \$ 488,877 | \$ 5,446,594 | 9.86% | \$ 4,957,717 | |
| TAX CAP BASE for following year | \$ 153,268 | \$ 5,446,596 | 2.90% | \$ 5,293,328 | |
| County Apportionment | \$ 44,851 | \$ 735,500 | 6.49% | \$ 690,649 | |
| | \$ - | | | | |
| Local School Appropriation (MS-22) | \$ 597,848 | \$ 8,086,563 | 7.98% | \$ 7,488,715 | |
| - Local School Revenue (MS-24) | \$ (135,709) | \$ (590,214) | 29.86% | \$ (454,505) | |
| Local School Assessment | \$ 462,139 | \$ 7,496,349 | 6.57% | \$ 7,034,210 | |
| + Coop School Assessment | \$ 323,540 | \$ 10,066,876 | 3.32% | \$ 9,743,336 | |
| Total School Assessment | \$ 785,679 | \$ 17,563,225 | 4.68% | \$ 16,777,546 | |
| - Education Grant (Adequacy) | \$ 37,414 | \$ (1,764,075) | -2.08% | \$ (1,801,489) | |
| # Local Students (DOE Fall Enroll) | \$ (6) | 277 | -2.12% | 283 | |
| # Coop Students (Apportionment) | \$ (12) | 345 | -3.36% | 357 | |
| Adequacy per student | \$ (21) | \$ (2,836) | 0.76% | \$ (2,815) | |
| - Retained State Education Tax | \$ (8,516) | \$ (1,229,319) | 0.70% | \$ (1,220,803) | |
| Local Education Tax Effort | \$ 814,577 | \$ 14,569,831 | 5.92% | \$ 13,755,254 | |
| | \$ - | | | | |
| State Education Tax Effort | \$ 8,516 | \$ 1,229,319 | 0.70% | \$ 1,220,803 | |
| | \$ - | | | | |
| Total Tax Effort | \$ 1,356,820 | \$ 21,981,243 | 6.58% | \$ 20,624,423 | |
| | \$ - | | | | |
| Total Assessment Valuation <u>With</u> Utilities | \$ 12,059,549 | \$ 1,218,014,444 | 1.00% | \$ 1,205,954,895 | |
| Total Assessment <u>Without</u> Utilities | \$ 11,736,626 | \$ 1,185,399,221 | 1.00% | \$ 1,173,662,595 | |



Brentwood Municipal
Budget Committee

| | <u>Delta</u> | <u>ESTIMATES</u> | | <u>*actual % delta</u> | <u>Nov 2025</u> |
|---------------------------------|----------------|------------------|------------------|------------------------|------------------|
| | | | <u>Nov 2026</u> | | <u>Brentwood</u> |
| | | | <u>Brentwood</u> | | |
| Tax Rate (per thousand): | | | | | |
| Municipal: | \$ 0.36 | \$ 4.47 | 8.77% | \$ 4.11 | |
| County: | \$ 0.03 | \$ 0.60 | 5.44% | \$ 0.57 | |
| Local Education: | \$ 0.56 | \$ 11.96 | 4.87% | \$ 11.41 | |
| State Education: | \$ (0.00) | \$ 1.04 | -0.30% | \$ 1.04 | |
| Total Tax Rate: | \$ 0.94 | \$ 18.07 | 5.51% | \$ 17.13 | |
| Swasey : | \$ 0.32 | \$ 5.11 | 6.76% | \$ 4.78 | |
| Coop: | \$ 0.23 | \$ 6.86 | 3.51% | \$ 6.62 | |
| Total Local Education: | \$ 0.56 | \$ 11.96 | 4.87% | \$ 11.41 | |