



Budget Committee Formal Request for Financial Information

From: Jim Hajjar - Chair, Brentwood Municipal Budget Committee

To: Bob Mantegari - Chair, Brentwood Select Board

Date: September 15, 2026

Subject: Request for Q3 FY2026 Financial and Budget Status Reports

Dear Mr. Chairman:

On behalf of the Brentwood Municipal Budget Committee, and pursuant to NH RSA 32:16 II, RSA 32:17, and RSA 32:22, I am formally requesting that the Select Board provide the Budget Committee with the following financial reports and information on or before Monday, October 12, 2026.

The purpose of this request is to allow the Budget Committee to conduct a comprehensive review of the Town's financial position through approximately the third quarter of FY2026 and to use that information in preparing for the FY2027 budget process.

1. General Fund (01) Expenditures

Please provide a year-to-date expenditure report for all General Fund (01) accounts and sub-accounts, showing:

- FY2026 approved appropriation
- FY2026 year-to-date expenditures
- FY2026 encumbered amounts, if applicable
- Available/unexpended balance
- Percentage of appropriation expended
- Percentage of appropriation remaining

The report should include sufficient sub-account detail to allow the Budget Committee to evaluate spending within each approved appropriation.

2. General Fund (01) Revenues

Please provide a year-to-date revenue report for all General Fund (01) revenue accounts and sub-accounts, showing:

- FY2026 budgeted or estimated revenue
- FY2026 year-to-date actual revenue
- Remaining estimated revenue
- Percentage of budgeted revenue received

This report should include all revenues recorded in the General Fund, including, as applicable, property tax receipts, motor vehicle registration revenues, building and permit fees, interest income, state revenues, and other General Fund revenues.

[Revenues recorded in separate revolving, impact-fee, grant, donation, or other special funds should not be included in the General Fund revenue report. Those revenues should be reported separately under the applicable fund below.]



3. Impact Fees

Please provide a report for all impact fee accounts consistent with the recordkeeping requirements of RSA 674:21 V(l), showing separately for each account (police, fire, recreation, library, town office, etc):

- Beginning FY2026 balance, including the date collected for each outstanding impact fee
- New impact fees collected during FY2026 and date collected
- Expenditures during FY2026
- Transfers, if any
- Outstanding commitments, if applicable
- Current balance
- Aging report identifying the date collected, amount remaining, and any impact fees approaching the applicable six-year refund period per RSA 674:21 V(e)

4. Revolving and Other Special Funds

Please provide a report for each of the following funds/accounts listed in MTS:

- Ambulance Revolving Fund (02)
- Recreation Fund (03)
- Grants and Donations Fund (04)
- Conservation Fund (05)
- Special Outside Details (06)
- Capital Projects Fund (07)
- Emergency Management (08)
- Fire Inspection Fund (09)

For each fund, please provide sufficient account and sub-account detail to show:

- Beginning FY2026 balance
- FY2026 revenues/receipts
- FY2026 expenditures
- Transfers into or out of the fund
- Encumbrances, if applicable
- Current balance
- Outstanding commitments, if any

The Budget Committee specifically requests that the financial activity of these funds remain separate from the General Fund (01) so that the Committee can independently evaluate the revenues, expenditures, and financial position of each fund.

5. Non-Operating Warrant Appropriations

Please provide a report of all FY2026 non-operating warrant appropriations, showing for each warrant article:

- Warrant article number and description/purpose
- Total amount approved by the voters
- Amount expended year-to-date
- Amount encumbered, if applicable
- Transfers in or out of each warrant appropriation, if any
- Available balance
- Percentage expended and percentage remaining



6. FY2025 Encumbered Funds

Please provide a report of all FY2025 encumbered funds that remain active, showing separately for each encumbrance:

- Original FY2025 appropriation
- Description/purpose of each encumbrance
- Amount encumbered
- Amount expended to date
- Remaining balance
- Percentage remaining
- Anticipated completion or closeout date, if known

Purpose of the Request

The Budget Committee intends to use these reports to develop a comprehensive FY2026 Financial and Budget Status Report — essentially a “State of the Town” financial report — for Brentwood.

The objective is to establish a clear, factual picture of the Town's financial position approximately three-quarters of the way through FY2026, including:

- Whether General Fund expenditures are tracking appropriately against approved appropriations;
- Whether General Fund revenues are meeting budgeted expectations;
- The current financial position of each revolving and special fund;
- The status of impact fee accounts;
- The status of voter-approved non-operating warrant appropriations;
- The status of FY2025 encumbrances; and
- Any significant variances or financial trends that may be relevant to the FY2027 budget.

This information will be valuable to the Budget Committee as it begins its FY2027 budget review and will also provide the Select Board with a useful financial baseline as it develops its recommended FY2027 budget.

The Budget Committee believes that having the same factual financial information available to both the Select Board and Budget Committee will support a more informed, transparent, and collaborative FY2027 budget process.

As provided in RSA 32:16 II, municipal officials are required to furnish pertinent information to the Budget Committee. RSA 32:22 further provides for comparative statements of appropriations and expenditures, including sub-accounts, in such additional detail as the Budget Committee may require.

I am also willing to assist Town staff in gathering and organizing the requested information, if that would be helpful. As a retired resident with the time and ability to assist, I would be happy to work with the Town Administrator, Treasurer, Administrative Assistant, or other appropriate Town staff to help identify, retrieve, organize, or reconcile the requested information. My intent is to help make this process as efficient as possible for the Town while ensuring that the Budget Committee receives the information it needs to perform its statutory responsibilities.



Brentwood Municipal Budget Committee

Thank you in advance for your cooperation and assistance with this request. Please feel free to contact me directly with any questions regarding the information requested.

Sincerely,

Jim Hajjar

Chair, Brentwood Municipal Budget Committee

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