



2014-15 Budget for Brentwood Voters

On behalf of Brentwood's Municipal Budget Committee, I have attached a grid summarizing our town's cost impact from Town, Swasey School and the Cooperative School District Operating Budgets (OB) as well as the Warrant Articles (WA) that involve expenses or appropriations. This is one side of the equation: the expense side. Every year we take in revenue to offset these expenses, though the state increasingly cuts into those revenues, and has reduced special funding for schools, capital improvements and new program development, all at the same time. If you ask any town official in our great Granite State, the budgeting process is a lot like running on a treadmill. You get the job done and everything gets slimmed and trimmed; the heart even races, whether from hope, excitement or from sheer terror. But in the end you are barely moving forward.

Last March, at Town and School District meetings and on the ERCSD Coop school ballot, our town's voters said *YES* to an increase of .98 cents per \$1000 / valuation. The Selectmen voted to offset that increase with available money in our general fund surplus, so we actually saw a .64 cent increase in the tax rate. I offer this fact to generate some insight into the process, not to offer a false sense of security. The general surplus, still comprised of our tax dollars, is not a money tree. You can see on this chart (bottom line) that our total tax impact, measuring the increase in tax dollars needed to cover all the new proposed appropriations, is currently about two times last year's increase: \$1.978 /\$1.84 per \$1000 property valuation. Even with the possibility of another offset from surplus fund dollars, you know what a .64 cents/\$1000 increase looked like on your recent tax bill. Now double that.

Now we are fortunate in Brentwood to be able to discuss and change our budgets. Additionally, Deliberative Session for the Exeter Region Coop School District gives us the opportunity to amend the largest operating budget affecting our taxes. I am always amazed at the number of people who choose to not participate in this process. IF YOU DO NOT ATTEND as a registered voter, you lose the right to exercise your vote, as well as the right to complain about the outcome!

TOWN

This year, all town personnel were subject to formal supervisory review. Most departments have proposed employee merit increases, some merely the 2% COLA (cost of living), and some a combination of both. Other than wages and benefits, the department budgets have very small to no increases. The legal expense line is up 68%, and there is advance budgeting for 50% of the Town Assessment that will take place and cost over \$90K in 2015. Warrant Articles are almost identical to last year's, with a 50K decrease in requests. The only disagreement between the governing Board of Selectmen and Budcom is over a Warrant Article requesting the five-year lease-purchase of a Fire Department vehicle. This will be discussed in detail at Town Meeting.

SWASEY SCHOOL

Swasey School proposes an operating budget up 5.38% from last year, primarily due to Special Education out-of-district tuitions. Budcom discussed at length the decreasing student enrollment and the over-budgeting for classroom teachers, suggesting that the personnel line be trimmed to offset the large increase. Due to the concern regarding unknown actual enrollment figures for 2014-15, we agreed to Recommend the budget proposal approved by the School Board, expecting surplus dollars to be returned to taxpayers if a reduction in force is warranted. Two Swasey School Warrant Articles include a three-year teacher contract (Recommended) and a \$120,000 Full Day Kindergarten (Not Recommended).

The tax impact of all proposed appropriations is estimated below. Please bring your questions and comments, as well as your neighbors, when you come to hear the details at **School District Meeting on Saturday March 8th 9:00 AM** and at **Town Meeting on Saturday, March 15th 9:00 AM**, both at Swasey School.

Elyse Seoley, Chair of the Brentwood Budget Committee

For complete budget information and meeting minutes online: <http://www.brentwoodnh.gov/entities.php?show=2>