

Brentwood 2016 Budget Public Hearing

Thursday, February 11, 2016

What is our goal tonight?

- Inform the public about Town & Swasey School Operating Budgets (OBs), Warrant Articles (WAs) and Citizen Petitions with financial implications that will be voted on at the Town and School Meetings in March 2016
- Provide Budget Committee current recommendations
- Gather public input

What will we cover?

- Town OB, WAs & Citizen Petitions with financial implications
- Swasey School OB, WAs & Citizen Petitions with financial implications
- Exeter Regional Cooperative School District OB & WAs – *informational purposes only*. Brentwood Budget Committee is not involved in the creation or recommendation of ERCSD budgets
- Individual Tax Impacts

Town Warrant

Operating Budget

Warrant Articles

- Specific Expenditures
- Additions to Capital Reserve Funds
- New Capital Reserve Funds

Bond Article

Town Operating Budget

Recommended by BudCom & Selectmen (BOS)

- \$3,283,692
- Increase of \$95,650 over FY15 (3.0%)
- Most budgets were level funded
- Increases
 - Information Systems: new server for Town Office
 - 23% increase in insurance (workers comp/liability)
 - Additional \$10,000 for Conservation Commission to replenish conservation fund
 - Code Enforcement: Increase in hours
 - Police & Highway: NH retirement & Health Insurance

WAs: Specific Expenditures

- Road Repairs (*Recommended*)
 - Increase from \$250,000 to \$350,000
- Highway Vehicle Lease (*Recommended*)
 - Fourth year's payment on backhoe, approx. \$18.5K
- Fire Dept Vehicle Lease (*Recommended*)
 - First year's payment on new pumper truck, approx. \$89K
- Police Cruiser (*Recommended*)
 - Approx. \$28K for new cruiser
- Charitable Donations: \$2k (*Recommended*)
- Citizen Petition for Fireworks: \$8k (Not *Recommended*)

WAs: Capital Reserves

- Bridge Repairs (*Recommended*)
 - \$20k requested this year; \$50k allocated in FY15
 - Current balance of \$297,000
 - Mill Road bridge will need repairs in future
- Highway Vehicles (*Recommended*)
 - \$50k requested this year; \$31k allocated in FY15
 - Current balance of \$67,800
 - Looking to purchase new piece of equipment for \$140k
- Building Repairs (*Recommended*)
 - Add \$25,000 to current fund
 - Current balance of \$68,000
 - Town Office Building needs new roof

WAs: Capital Reserves

- Highway Addition (*Recommended*)
 - Add \$50k
 - Current balance of \$191,600
 - Need new Highway building or building addition due to space & safety issues
 - State mandate to build salt storage building
 - Budget Committee may change recommendation to a higher value
- Revaluation/Assessment (*Recommended*)
 - New capital reserve to save for assessments required every 5 years
 - Fund with \$25k

WAs: New Capital Reserve

- Solar Panels (NOT Recommended by BudCom)
 - New capital reserve to save for purchase and installation of solar panels
 - Warrant for \$50,000
 - Estimated total \$385,000 for bank of solar panels to be located at the Fire Station
 - Projected to provide 'free' energy for town building after 12 years

WAs: New Capital Reserve

- Software (NOT Recommended by BudCom)
 - New capital reserve to save for updating new municipal software
 - Warrant for \$20,000
 - Estimated total \$60-\$70k needed in several years
 - Because software not needed next year the Budget Committee recommends putting together technology improvement plan (3-5 year needs) for all IT needs including software, servers/cloud, hardware... Then establish new IT capital reserve fund in future.

Bond Article: Prescott Road (*Recommended*)

- New \$1.25M bond for reconstruction of Prescott Road
- Looking at 10 year bond (mid-2016)
- Construction to start summer 2016
- Estimate is \$1.4M for full project
- Reconstruction includes – widen road, re-engineer ‘Y’ intersection, repairs to several bridges, new plantings....
- Will only cover *paving a portion* of Prescott. The additional \$350k requested in Road Repair Warrant Article would be used to pave as much of remaining Prescott Rd as possible.
- NO tax impact in 2016. Bond payment of approx. \$160k begin in 2017, with decreasing payments each year.

Warrant Article Total

	2015	2016	2016
		<u>Sel Approve</u>	<u>BCom Approve</u>
Road Repairs	250,000	350,000	350,000
HWY Lease Purchase	18,524	18,524	18,524
CASA	500	1,000	1,000
FD Vehicle Replace/Lease	0	88,995	88,995
New Heights	0	1,000	1,000
PD Cruiser	0	27,533	27,533
C/R - Bridge Repairs	50,000	20,000	20,000
C/R - Highway Vehicles	31477	50,000	50,000
C/R - HWY Addition	50000	50,000	50,000
C/R - Building Repairs	0	25,000	25,000
C/R – Revaluation / Assessment	0	25,000	25,000
C/R – Solar Panels	0	50,000	0
C/R - Software		20,000	0
Petition: Fireworks		0	0
Prescott Road Bond (no impact in 2016)		1,250,000	1,250,000
TOTAL		727,051.50	657,052

Brentwood Tax Impacts – Town (2016)

	AMOUNT	DIFFERENCE from prior year	% Change	TAX IMPACT \$/ \$1000 valuation	350K property cost estimate
TOWN OB	\$3,283,692 Recommended by Budcom & Selectmen	\$95,650	3.0%	\$0.171	\$59.85
TOWN WAs (Total of all WAs)	\$657,051 Budcom Recommended \$727,051 Selectmen Recommend	\$256,551 (Budcom) \$326,551 (Selectmen)	64% (Budcom) 82% (Selectmen)	\$0.458 (Budcom) \$0.583 (Selectmen)	\$160.30 (Budcom) \$204.00 (Selectmen)
Citizen Petition Fireworks	\$8000 NOT Recommended by Budcom or Selectmen			\$0.0143	\$5.00
BOND for Prescott Road	\$1.25 Million Recommended by Budcom & Selectmen	No appropriation until 2017	No appropriation until 2017	2016 = \$0 Anticipated 2017 impact = \$0.30	2016 = \$0 Anticipated 2017 = \$105.00
TOTAL TOWN		RECOMMENDED by BudCom:		\$0.629	\$220
		RECOMMENDED by Selectmen:		\$0.754	\$264

Swasey School Warrant

Operating Budget

Warrant Articles

- Full-day Kindergarten
- New Safety & Security Fund

Citizen Petition

Swasey School Warrant Articles

- Operating Budget (*BudCom & School Board recommended*)
 - \$5,130,925
 - Decrease of \$72,471 compared with approved FY15/16 budget (-1.39%)
 - Down one (1) teacher due to decreasing enrollment
 - \$15k requested for FY16/17 safety & security measures

School WA

- Full-day Kindergarten (*BudCom & School Board recommended*)
 - \$270,050
 - Represents cost of two (2) teachers with benefits & two (2) instructional aides
- Safety & Security Fund (*BudCom & School Board recommended*)
 - New capital reserve to save for future, higher cost safety and security measures
 - Warrant for \$20,000

Citizen Petition

- Child Benefit Services (*NOT recommended by Budget Committee*)
 - Asks to raise and appropriate \$3893
 - Money to be used to support books, PE, P/T and O/T for five (5) Brentwood children attending Sacred Heart School
 - The money is held and distributed by SAU16

Brentwood Tax Impacts – Swasey (2016/17)

	AMOUNT	DIFFERENCE from prior year	% Change	TAX IMPACT \$/ \$1000 property valuation	350K property cost estimate
SWASEY OB	\$5,130,925 Recommended by BudCom & Sch Board	-\$72,471	-1.39% (Budcom)	-\$0.13 (Budcom)	-\$45.50 (Budcom)
SWASEY WA #2 <i>Full-Day K</i>	\$270,050 Recommended by BudCom & Sch Board	\$270,050	-	\$0.48	\$168.72
SWASEY WA #3 <i>Safety & Security Trust Fund</i>	\$20,000 Recommended by BudCom & Sch Board	\$20,000	Funds appropriated from FY15/16 unresolved fund balance	\$0.036	\$12.50
Citizen Petition <i>Child Benefit Services</i>	\$3800 NOT Recommended by BudCom or School Board			\$0.0068	\$2.37
TOTAL LOCAL SCHOOL		RECOMMENDED by Budcom & School Board:		\$0.386	\$136

Brentwood Tax Impacts – Local Total* (2016)

	AMOUNT	DIFFERENCE from prior year	% Change	TAX IMPACT \$/\$1000 property valuation	350K property cost estimate
	TOTAL TOWN		RECOMMENDED by BudCom:	\$0.629	\$220
			Recommended by Selectmen:	\$0.754	\$264
	TOTAL LOCAL SCHOOL		RECOMMENDED by BudCom & School Board:	\$0.386	\$136
			BudCom Total	\$1.015	\$356
			Selectmen Total	\$1.25	\$438

*These figures do not include Exeter Regional Cooperative School District Budget

Exeter Regional Cooperative School District (ERCSD)

Coop School District WAs

- Operating Budget
 - Default \$56,520,140
 - Proposed \$56,692,794
 - Difference \$172,654
- Turf Replacement Fund
 - \$50,000 from unreserved fund balance
 - Fund established last year for EHS stadium turf
- CMS Renovation & Expansion Trust Fund
 - Establish \$2M fund for future CMS expansion

Coop. School District Tax Impact

	Dollars (\$)	Tax Impact (\$/1000)		Dollars (\$)	Tax Impact (\$/1000)
ERCSD Operating Budget - Default	\$56,520,140	0.069	ERCSD Operating Budget - Proposed	\$56,692,794	0.123
Turf Replacement	\$50,000	0.015	Turf Replacement	\$50,000	0.015
CMS Renovation	\$2,000,000	0.618	CMS Renovation	\$2,000,000	0.618
Total \$ (default)	\$58,570,140	0.702	Total \$ (proposed)	\$58,742,794	0.756
Impact on \$350,000 Home		\$245.70	Impact on \$350,000 Home		\$264.60

*Difference between Default and Proposed = \$172,654

Brentwood Tax Impacts – Total (2016)

Town OB	\$0.171	
Town WA (total Budcom recommended)	\$0.458	
Swasey OB (Budcom recommended)	-\$0.13	
Swasey WA (total)	\$0.516	
Field Replacement Trust Fund	\$.015	
CMS Expansion	\$.618	
ERCSD OB	\$.069 (default)	\$.123 (proposed)
TOTAL (\$/\$1000 valuation)	\$1.72	\$1.77
Estimated Tax Increase for \$350,000 Home	\$602	\$620

Brentwood Tax Impacts – Total (2016)

Town OB	\$0.171		Town Mtg
Town WA (total Budcom recommended)	\$0.458		Town Mtg
Swasey OB (Budcom recommended)	\$-0.13		School Mtg
Swasey WA (total)	\$0.516		School Mtg
Field Replacement Trust Fund	\$.015		Polls
CMS Expansion	\$.618*		Polls
ERCSD OB	\$.069 (default)	\$.123 (proposed)	Polls
TOTAL (\$/\$1000 valuation)	\$1.72	\$1.77	
Estimated Tax Increase for \$350,000 Home	\$602	\$620	

*\$2M = \$0.618/\$1000 valuation = \$216 for \$350,000 home

Budget Committee - FYI

- Budget Committee put forth a town warrant article that would reduce the number of Municipal Budget Committee members by one (1)
 - Selectmen Representative (1)
 - Swasey School Board Representative (1)
 - Elected Members (6 reduced to 5)
- RSA 32:15 states that a Municipal Budget Committee may have between 3 and 12 members (in addition to appointed representatives from other boards)
- If passed in March 2016, then only 1 of 2 positions open in March 2017 will be filled

Meeting & Voting Dates

- **Friday, March 4th**, Swasey School Meeting
6:00pm, Swasey School
- **Tuesday, March 8th**, Voting on Coop. School District
WAs & Candidate Selection
8:00am -7:00pm, Community Center
- **Saturday, March 12th**, Town Meeting
9:00am, Swasey School