

# Town of Moultonborough

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## Advisory Budget Committee Minutes September 15, 2008

Members Present: Jean Beadle (Chairman); Gary Haracz (Vice Chairman); Ed Marudzinski; Karel Crawford (Selectboard); Kathy Garry (School Board)  
Members Excused: [none]  
Others Present: Peter Jensen

The meeting on Monday, 9/15/08 was called to order at 4:10 PM.

Ed made a motion to approve the Meeting Minutes from 9/4/08. Gary seconded. The motion carried unanimously.

The purpose of the meeting was to

1. Review the Committee's actionable items per it's charge,
2. To agree on an approach for accomplishing it's charge,
3. Clarify its responsibilities to the taxpayer and role as related to the Library
4. To identify guidelines and benchmarks relevant to the Committee's work.

Issues raised and discussed by members were:

- The need to establish the level and structure of reporting the committee will produce. It was felt this should be accomplished as soon as possible. The Committee agreed a good starting point for this would be the Committee member's visits with the School and Town departments to discuss their budget development processes.
- The need to meet and clarify the Committees role with the Library. It was pointed out that the Committee's charge does not include making recommendations on the Library Budget though it does include reviewing the Library Budget.
- The need to meet with other committees whose recommendations might have impact to the budget.
- The importance of "staying out of the weeds" when reviewing budgets so as to avoid a workload that might compromise the Committee's effectiveness. Also discussed were reasons that might trigger more detailed review in specific areas if warranted.
- It will be helpful to understand what sections of the budgets are driven by contractual agreements or other obligations.
- Some of the typical high level expectations of Town departments at the beginning of their budget development process.
- Why the Town's budget process would typically have a much larger number of warrant articles than that of the School District.
- The need to begin reviewing strategies for managing Quality of Education if the school's enrollment declines as some forecasts suggest.
- The general scope and availability of Town revenue numbers.

Action items:

1. Ed will contact the Library to schedule a meeting.

2. Jean will contact the Superintendent of Schools to schedule visits with School District departments – Sept 24 was selected from list of available dates provided.
3. The Committee tentatively scheduled its next meeting for Sept 25<sup>th</sup>, 2008, in the Town's Municipal building conference room at 4:00 PM.
4. Jean will contact the Town Administrator to confirm availability of the Town's meeting room for the next meeting and to get a list of available dates for the committee to meet with the different Town departments.

Ed made a Motion to adjourn the meeting. Gary seconded the motion.

The Meeting adjourned at 5:20 PM

Respectively submitted,

Jean Beadle  
Chair, ABC Committee

9/17/2008

# 1) Clarity of Purpose

- a) The Advisory Budget Committee will provide the community with our independent review of the *School District budget*.
- b) The Advisory Budget Committee will provide the community with our independent review of the *Town budget*.

*Reference: The Advisory Budget Committee is designed to provide the community with additional “eyes” and review of the Town and School District budgets.*

# 2) Research Methodology

## Understand The Process

- a) Develop an understanding of how the *School District* to develop its annual budget.
  - i) Processes and procedures – Request documentation, review, discuss as needed
  - ii) Time lines - Request documentation, review, discuss as needed
- b) Develop an understanding of how the *Town* to develop its annual budget.
  - i) Processes and procedures – Request documentation, review, discuss as needed
  - ii) Time lines - Request documentation, review, discuss as needed
- c) Develop an understanding of how the *Library Trustees* develop their annual budget.
  - i) Processes and procedures – Request documentation, review, discuss as needed
  - ii) Time lines - Request documentation, review, discuss as needed

*Reference: Develop an understanding of the processes, procedures and time lines used by the Town, School District and Library Trustees to develop their annual budgets.*

## Current Budgets

- d) Review the current year *School District* budget's
  - i) Subdivisions and line items – Request documentation, review, discuss as needed
  - ii) Expenditures and revenues – Request documentation, review, discuss as needed  
✓ **Documentation received**
- e) Review the current year *Town* budget's
  - i) Subdivisions and line items – Request documentation, review, discuss as needed
  - ii) Expenditures and revenues – Request documentation, review, discuss as needed  
✓ **Documentation received**
- f) Review the current year *Library* budget's
  - i) Subdivisions and line items – Request documentation, review, discuss as needed
  - ii) Expenditures and revenues – Request documentation, review, discuss as needed

*Reference: Review the current year budgets to gain an understanding of the budget expenditures and revenues, as well as budget subdivisions and line items.*

## Budget Proposals

- g) Review all budget proposals made by the *town administrator* that could impact next budget.
  - i) Request documentation, review, discuss as needed
- h) Review all budget proposals made by *Select Board Committees* that could impact next budget.
  - i) Request documentation, review, discuss as needed
- i) Review all budget proposals made by the *Select Board* that could impact next budget.
  - i) Request documentation, review, discuss as needed

- j) Make recommendations to the Select Board.

*Reference: Review all budget proposals made by the town administrator, Select Board and/or Select Board Committees, and make recommendations directly to the full Select Board.*

- k) Review all budget proposals made by the *superintendent of schools* that could impact next budget.
  - i) Request documentation, review, discuss as needed
- l) Review all budget proposals made by *School Board Committees schools* that could impact next budget.
  - i) Request documentation, review, discuss as needed
- m) Review all budget proposals made by the *School Board schools* that could impact next budget.
  - i) Request documentation, review, discuss as needed
- n) Make recommendations to the School Board.

*Reference: Review all budget proposals made by the town administrator, Select Board and/or Select Board Committees, and make recommendations directly to the full Select Board.*

### **Budget Review Meetings**

- o) The committee will meet no less than quarterly with the *town administrator* to review financial reports.
  - i) Monthly financial reports
  - ii) Quarterly financial reports
- p) The committee will meet no less than quarterly with the *superintendent of schools* to review monthly/quarterly financial reports.
  - i) Monthly financial reports
  - ii) Quarterly financial reports
- q) The committee will meet no less than quarterly with the *Public Library* to review monthly/quarterly financial reports.
  - i) Monthly financial reports
  - ii) Quarterly financial reports

*Reference: The committee will meet no less than quarterly with the town administrator, superintendent of schools, and a representative of the Public Library to review monthly/quarterly financial reports.*

## **3) Budget Committee Recommendations**

### **Preliminary Budget Recommendations**

- a) Two weeks prior to the *School District Budget Hearing*, the committee will make recommendations regarding said budgets to the *School Board*.
  - i) The Advisory Budget Committee's recommendations shall all be in writing.
  - ii) The committee will make separate recommendations for each monetary warrant article appearing on the *School District* warrants.
  - iii) Any recommendation that differs from the proposed budget and/or monetary warrant article shall include a rationale for the Advisory Budget Committee's recommendation.
- b) Two weeks prior to the *Town Budget Hearing*, the committee will make recommendations regarding said budgets to the *Select Board*.
  - i) The Advisory Budget Committee's recommendations shall all be in writing.
  - ii) The committee will make separate recommendations for each monetary warrant article appearing on the *Town* warrants.

- iii) Any recommendation that differs from the proposed budget and/or monetary warrant article shall include a rationale for the Advisory Budget Committee's recommendation.

*Reference: Two weeks prior to the Town and School District Budget Hearings, the committee will make recommendations regarding said budgets in writing to the Select Board and School Board. Said recommendations shall include a rationale for any recommendations that differ from the proposed budgets to be presented during the budget hearings.*

*Reference: The committee will make a recommendation regarding each monetary warrant article appearing on the Town and School District warrants.*

### **Final Budget Recommendations**

- c) After the *School Board* approves a budget to be voted on during the annual meetings, the Advisory Budget Committee will review said budget and make recommendations to the public to be presented during the *School District Annual Meeting*.
  - i) The committee will make separate recommendations for each monetary warrant article appearing on the *School District* warrants.
  - ii) Any recommendation that differs from the proposed budget and/or monetary warrant article shall include a rationale for the Advisory Budget Committee's recommendation.
- d) After the Select Board approves a budget to be voted on during the annual meeting, the Advisory Budget Committee will review said budget and make recommendations to the public to be presented during the *Town Budget Annual Meetings*.
  - i) The committee will make separate recommendations for each monetary warrant article appearing on the *Town* warrants.
  - ii) Any recommendation that differs from the proposed budget and/or monetary warrant article shall include a rationale for the Advisory Budget Committee's recommendation.

*Reference: After the School Board and Select Board approve a budget to be voted on during the annual meetings, the Advisory Budget Committee will review said budgets and make recommendations to the public to be presented during the School District and Town Budget Annual Meetings.*

*Reference: The committee will make a recommendation regarding each monetary warrant article appearing on the Town and School District warrants*

## **4) Propose Improvements**

- a) Within 45 days after the Town Meetings, the Advisory Budget Committee will review the past year's budget cycle process and make any recommendations they may have regarding the process and suggested revisions to the Advisory Budget Committee Charge and Composition for 2008-2009.
- b) Within 45 days after the Town Meetings, the Advisory Budget Committee will participate in any workgroup convened by the Select Board, School Board and Library Trustees to modify, extend or reformat this Charge and Composition.

*Within 45 days after Town Meetings, the Advisory Budget Committee, Select Board, School Board and Library Trustees will independently review the past year's budget cycle process and make any recommendations they may have regarding the process and suggested revisions to these Advisory Budget Committee Procedural Guidelines for 2008-2009*