



NHMA Budget Committee's Roles and Responsibilities

- ❑ It is the budget committee's operating budget that is submitted to the Department of Revenue and presented to the voters for adoption at the annual meeting. That being said, the governing body, not the budget committee, has the authority to propose other appropriations (i.e., separate warrant articles containing appropriations).
- ❑ As part of the budget committee's role of assisting voters in the prudent appropriation of public funds, the budget committee is required to put its recommendation (or non-recommendation) on special warrant articles (along with the governing body's recommendation).
- ❑ Has the authority to review current expenditures by acquiring a "*comparative statement of all appropriations and all expenditures by them made in such detail as the budget committee may require.*" In fact, RSA 32:22 says that the budget committee "*shall meet periodically to review such statements.*" The purpose of this review is to determine whether the budget is meeting the needs of the town and to assist them in putting together a budget.



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- ❑ Per RSA 32:16 II, the budget committee has not only the authority but also the obligation to “*confer with the governing body or bodies and with other officers, department heads and other officials, relative to estimated costs, revenues anticipated, and services performed to the extent deemed necessary by the budget committee.*” The statute goes on to say that it is “*the duty of all such officers and other persons to furnish such pertinent information to the budget committee.*”
- ❑ Therefore, the basic process should work as follows: First, all officers and departments submit statements of estimated expenses and receipts to the governing body. Then, the governing body submits its own recommendations to the budget committee, together with all information necessary for the preparation of the annual budget, including each purpose for which an appropriation is sought and each item of anticipated revenue.
- ❑ At least one budget hearing must be held to “disclose or discuss” all purposes of appropriations. “Purpose of appropriations” includes separate warrant articles containing appropriations, in addition to the operating budget.



Proposed Process for FY2026 Budget

- ✓ Select Board requests initial departmental appropriation requests from all department heads (this is due on September 15th at 4PM)
- ❑ Select Board prepares its recommendations to the budget committee, *together with all information necessary for the preparation of the annual budget, including each purpose for which an appropriation is sought and each item of anticipated revenue.* I had already provided a template for the FY2026 budget to the former Town Administrator.
- ❑ Budget Committee reviews the recommendations with the department heads and select board with the objective of creating the official operating budget for FY2026 including recommendation on all warrants.
- ❑ Budget Committee assures that the FY2026 operating budget and recommended warrants meet the needs of those providing town services while being mindful of the financial impact to the taxpayers (comply with the 4% tax cap).
- ❑ Budget Committee holds public hearing and then submits the official budget and warrants to the clerk.