



## Town of North Yarmouth

# REVISED

### FY 2015-2016 Budget Schedule

[This schedule allows ample time for adjustments if more budgeting/meeting time is needed.](#)

**February 3<sup>rd</sup> (Tuesday) - FYE14 Audit** to be presented at Selectmen's Meeting by town auditors

**February 4<sup>th</sup> (Wednesday) - Joint Standing Committee** will meet w/Cumberland at 4:30pm (FYI)

**February 9<sup>th</sup> (Monday) - Proposed Budget Packets are ready for pick up at the Town Office**  
(8am-6pm / 10 day window begins)

**February 18<sup>th</sup> (Wednesday) - First Joint Review;** 6:30pm/Town Office Meeting Room - Town Manager's Budget Presentation to the Selectmen and Budget Committee.

**February 19<sup>th</sup> - through March 3<sup>rd</sup>** - During this time period (2 weeks), independent meetings may be held by each of these two groups. The Budget Committee should schedule any additional meetings with Melissa Henes in the front office. The manager will schedule additional Board meetings as per their request.

**March 4<sup>th</sup> (Wednesday)\*\* - Second Joint Review;** 6:30pm/Town Office Meeting Room - In this meeting led by the Town Manager, we will go through the proposed budget discussing only those items where adjustments are believed to be needed. \*\*Please note that I will be asking the Parks & Recreation Committee to move their regularly scheduled meeting from Wednesday to Thursday for the month of March.

**March 11th (Wednesday) - Third Joint Review** - 6:30pm, Town Office Meeting - if needed.

**Goal:** To have the Selectmen sign the Town Meeting Warrant at their regularly scheduled meeting of **March 17<sup>th</sup>**. The warrant must be posted seven (7) days prior to the Annual Town Meeting or by no later than **April 4, 2015**. The manager intends to present the Town Clerk with the warrant and all additional materials by no later than **April 1<sup>st</sup>** to allow time for required duties to be performed.

**Note:** All other proposed amendments to ordinances (Zoning), etc. will be due to the Town Manager by no later than February 12<sup>th</sup>. Acceptance of proposed changes by the Selectmen will be scheduled to take place at their regular meeting of March 3<sup>rd</sup>, if not before depending on availability.

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### Budgeting Approval Process

# REVISED

### FY 2015-2016 as presented by the Town Manager

- 1) The Town Manager will fully complete the budget proposal to have bound copies ready for distribution at least ten (10) days prior to the first joint meeting of the Budget Committee, Board of Selectmen and the Town Manager. The Town Manager will present the budget any operational/financial changes at the first joint meeting and will address and questions/concerns up to this point. The budget is purposely constructed to be virtually self-explanatory.

- 2) For this budget review expenditures for the past two years and the first 6 months of the current year will be provided in summary format. Each town department/division will be presented separately with justifications for each line item number. Revenues will be provided in a similar summary format.
- 3) The budget will come with a Letter of Transmittal clearly identifying the most important elements of the budget, including Debt Service, Capital Improvement Plan funding, LD 1, Municipal Revenue Sharing, other State Budget impacts, and Mil Rate projections.
- 4) The most significant change in this year's budget process will be that of the change in the chart of accounts. These will be formatted to better meet the needs of municipal budgeting and to be more consistent with state and local auditor recommendations. These changes will be clearly reflected throughout the budget proposal and will be discussed in the first joint meeting.
- 5) The budget will be presented using a full "gross budget" method which is considered the best management practice by municipal managers and auditors but does not take away the ability to apply zero balance budgeting (reviewing each line item). Taking into account all anticipated revenues to be received and all expenditures anticipated to be spent.
- 6) **All budget review members are asked to review the budget on their own during the 10-day time period - identifying any and all areas where they have questions or concerns. Each member is encouraged to submit any questions or concerns to the manager via email prior to the first meeting. It is also encouraged that you to include everyone in the email exchange as some members may have the same question(s) or concern(s).**
- 7) Please remember that Department Heads will not be attending any budget meetings unless the manager feels it is to everyone's advantage to have the Department Head available. If any one feels that an onsite departmental visit is warranted, I ask that you arrange this directly with the Department Head and only discuss subjects pertinent to the budget, i.e. specific equipment general operations, CIP requests. Please do not discuss wages, personnel, or subjects not having to do with the budget process.
- 8) The first meeting will be a joint meeting of the Board of Selectmen and Budget Committee led by the Town Manager. It will be held in the Town Office Meeting Room from 6:30pm to no later than 9:30pm. The Selectmen and Budget Committee may then chose to hold meetings as they feel necessary during the allowed time period (two weeks) before everyone reconvenes to complete the budget process.
- 9) If the Town Manager's presence is desired at any of these meetings, please be sure to make those arrangements. If the manager is ***not*** in attendance, please keep the manager advised on all questions/changes/concerns that may require research / adjustments / more detail.
- 10) Please remember that all meetings held are considered to be "budget workshops," meaning that the public may attend, but may not participate in the deliberations.
- 11) The Town Manager will be preparing the warrant articles throughout the budget process and asks that each group, consensually or by a hand vote, agree on their recommendation to be delineated on the warrant once a section of the budget has been deemed accepted / approved.
- 12) Please remember it is imperative that the final budget recommendations presented by warrant at the Annual Town Meeting remain fully supported by all budget review members even if during deliberations decisions were not unanimous.