

Public Notice of Meeting
WILTON-LYNDEBOROUGH COOPERATIVE
BUDGET COMMITTEE MEETING
Monday, September 14, 2026
Wilton-Lyndeborough Cooperative M/H School
6:30 PM

Videoconferencing: meet.google.com/wuy-owap-kif

Audio: [+1 407-901-1237](tel:+14079011237)PIN: 626 275 815#

All videoconferencing options may be subject to modifications. Please check www.sau63.org for the latest information.

- I. CALL TO ORDER**
- II. ADJUSTMENTS TO THE AGENDA**
- III. REVIEW PREVIOUS MEETING MINUTES**
- IV. COMMITTEE REPORTS**
 - **Strategic Planning**
 - **Facilities**
 - **Technology**
 - **School Board**
- V. BUDGET COMMITTEE PROTOCOLS**
- VI. BOB NEWTON’S MEMO**
- VII. REQUESTS FOR INFORMATION**
- VIII. BUDGET COMMITTEE VACANCY**
- IX. PUBLIC COMMENTS**
- X. NEXT MEETING**
- XI. ADJOURNMENT**

WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL

BUDGET COMMITTEE MEETING

WLC-Library
DRAFT MINUTES
Wednesday, May 13, 2026

Committee Membership: Alyssa Lavoie (Chair), Phil Brooks (Vice Chair)
Bridget Mooney (Secretary), Craig Alley, Kellie-Sue Boissonnault, Kate McClure, Bob Newton,
Bob Silva

Present: Alley, Boissonnault, Brooks, Lavoie, McClure, Newton, Silva, Brianne Lavalley (SB Rep),
ChrisConway (IT)

Absent: Alley, Mooney, vacant Wilton seat

Chair Alyssa Lavoie called meeting to order

Alyssa LaVoie made the motion to approve the 2/5/26 revised minutes
Kellie-Sue Boissonnault motioned to accept, Kate McClure seconded the motion.
There was no discussion
The motion passed with six ayes, one abstention

Alyssa LaVoie made motion to approve the 4/22/26 minutes
Kate McClure motion to accept, Phil Brooks seconded the motion.
There was no discussion
The motion passed with seven ayes

Alyssa Lavoie presented **Rules & Procedures**

Discussion among members to review and will provide thoughts before next meeting.

Alyssa LaVoie requests that any suggestions or questions be submitted to her as the Chair, not to the full committee or questions/comments can be brought up at the next meeting.

Phil Brookes made a motion to table till the next meeting. It was agreed that this would allow for members to have enough time to review the document and have comments for discussion at next meeting.

Discussion on document included:

- Suggestion for a section on the use of email. That email should not be used for discussions outside of public meetings among members and to make sure we comply with 91A. Also, that members should use the .sau email address for all communication and not use personal email which makes it easier for the staff logistically if there is a RSA 91:a request.
-
- Legally required deadlines for public hearings and submission of documents. There is 'x' days before. For example the District meeting and those deadlines should be part of this document. Not specific dates, but days required prior to the actual meeting date.

Kellie-Sue Boissonnault seconded the motion

Motion passes

This will be added to the next meeting agenda

Budget Committee vacancy – Seat is for Wilton. Position would run through end of this season and would be up for re-election come March 2027. We'll continue to have this on the agenda for the foreseeable future until it is filled. Statement in the procedures that vacancies are to be filled by the Chairman of the SB. Is that correct? This is something we need to verify. SB Rep Brianna Lavallee confirmed vacancy should be filled by the SB.

Management Document - Bob Newton created this memo and is presenting. Bob read the explanation of why he wrote the memo and what it means, but didn't read the actual list of items. Bob listed several areas of suggested improvements of presentation for ease of understand to taxpayers and families of our Towns. Restructure operations to achieve better performance from the organization. Budget Committees duty to ensure taxpayers get best value for money from the operation of our schools, not cheapest. Duty has two dimensions, costs and quality of education. Families opting out for better education options, cost increases that exceed the inflation rate and worse learning outcomes across the board. People may say this is a national problem, but the fix for it is. Some people will say that the problem is parents or social media or politics to deflect the responsibility. Bob wrote the memo because he believes that we can do better

Bob Silva - The data format could be reorganized and filtered in excel to serve the public in a better way. List with coding that mimics the questions. Some of the focus and we should be able to answer by having the data in a better way. Pivot table to provide information that is being requested in an easier way.

Alyssa LaVoie states the Budget Committee is required to review, analyze and present, but not control spending. Guidance to ask questions - does it serve the purpose of authority of the budget committee. Necessary and appropriate.

SB is discussing restructuring middle school actively FRES looking at trying to be aware of the taxpayer to extensive questions material. Many questions and discussion and specifically address technology SB is constantly looking and discussing these issues. SB open enrollment passed working with 2 other towns to get students enrolled here. Accepting students in, closing a school. Areas being worked on and agree to some items in doc agree to but also don't agree with other areas of the doc. We are held accountable and try to be accountable to students and teacher.

Continued with more discussion about the document with strong opinions of both pros and cons. Will work through the document for additional discussion, clarifications, and format.

Discussed having joint meeting with SB 6/9/26, but hasn't been confirmed. It would be beneficial for the budget committee to meet together with the SB prior to the summer, so that the board can express its goals of the coming year to the budget committee.

Alyssa LaVoie - A meeting on June 9th, 2026 is decided so we can regroup with on Tuesday at our meeting we will be discussing our goals and my hope is that we will come to a consensus on what our goals will be. So then on the meeting on June 9th would be the opportunity for us to present them to you and for you to ask questions regarding what our goals are as a board.

Continued discussion on what the Budget Committees responsibilities is per the RSA and information from NHMA.

Briana Lavallee (SB Rep) asked for clarification on how specific goals from SB are to be. What data do we need in order to understand where we've been and where we are going. Take into account the past - what other info we are interested in and the high level of what data, format, understanding and clarity from technical align to budget authority SB goals consideration time required changes and realistic now and what needs to be tabled for next year.

Alyssa LaVoie will present more details to the budget committee - motion made and put to a vote for what info is requested from administration.

Short term and long term goals provided to public, staff, SB and budget committee. Is the budget supporting the goals while being respect with the tax payer in mind. Unique and challenging position as we haven't had this in the past.

We will come up with more questions and context and continue discussion at the next meeting.

Public comment:

Jeff Allen: (online) statements on right track

Briana Lavallee - speaking as a mother and volunteer who is in the schools on a pretty regular basis, especially at WLC. I respectfully disagree with Mr. Newton. I'm not sure if he meant it as it may have sounded to some people, but I did want to get up and speak particularly about the staff that we have here. As somebody who is in the schools on a regular basis, I would say that the majority of staff that I interact with are not doing this for a personal bene?t. Some might be doing it because it's their job, but I would say the vast majority are doing it because they genuinely care about our children in these towns. it's hard to hear comments like that, especially from people who are not in the schools regularly, so they're not interacting with the students and interacting with the teachers. I just really felt the need to say that and to say thank you to all of our staff. I think that you are doing a great job. And I also want to say that I am so proud of so many of our students that have gone on from here to do amazing, wonderful things. They're giving back to their communities. They are moving to different places, taking jobs that they may not be able to access in New Hampshire. They are staying in New Hampshire and taking jobs in the very communities and they are attending our colleges, our vocational programs and going directly into the workforce as social workers, teachers, nurses, all of the people that give back to the community. So, I just want to really highlight that if there was one data point to show how successful we are here, I would have to say look at our alumni and what they're doing with their lives. Thank you.

June 9th meeting, time will be confirmed with the chair of the SB.

Budget Committee meeting immediately following the end of joint meeting.

Kate McClure made Motion to adjourn

Bob Newton second

Note: these minutes were taken by Kellie-Sue Boissonnault in Bridget Mooney's absence.

Submitted by Bridget Mooney

WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL

BUDGET COMMITTEE MEETING

WLC-Library; WLC Conference Room

DRAFT MINUTES

Tuesday, August 25 , 2026

Committee Membership: Alyssa Lavoie (Chair), Phil Brooks (Vice Chair)
Bridget Mooney (Secretary), Craig Alley, Kellie-Sue Boissonnault, Kate McClure, Bob Newton,
Bob Silva

Present: Alley, Boissonnault, Lavoie, McClure, Mooney, Newton,

Absent: Brooks, Silva, vacant Wilton seat

This was a joint meeting between the Budget Committee and the School Board. The School board meeting began at 6:30. The meeting was recorded.

Chair Alyssa Lavoie called the Budget Committee to order at 7:00.

Alyssa LaVoie made the motion to approve previous committee minutes at the September 14th, 2026 meeting. All ayes.

The minutes for the joint session can be found in the school board minutes.

Bob Newton made the motion that the Budget Committee agree with the School Board's straw poll to direct the administration to build the budget to fully support the students needs and to not build it as if HB1300 were accepted by voters in Wilton/Lyndeborough.

Bridget Mooney seconded the motion.

The vote was 4 ayes; 2 nays. The motion passes.

Kate McClure – yes; Craig Alley – no; Kellie-Sue Boissonnault - no; Alyssa Lavoie – yes; Bob Newton – yes; Bridget Mooney – yes.

The Budget Committee has proposed a new schedule for meeting with the department heads and administration leading up to the spring budget presentation.

Kate McClure made a motion to adopt the new schedule.

Craig Alley Seconded the motion.

All ayes.

Following the discussions involving the Budget Committee, the School Board and the Administration, the Budget Committee continued their meeting in the conference room.

This meeting was not recorded.

The Budget Committee continued the discussion around HB 1300 and the vote to proceed with the budget building process as usual.

Craig Alley though we should have more discussions around the budget before giving the directive to proceed as usual without taking into consideration the possibility of a different outcome should the town vote to adopt HB1300. He advocates for building at least two budget options.

Kate McClure asked how much time it would take to create two separate budgets.

Craig Alley felt it would be doable to create them simultaneously.

Bob Newton defended his vote suggesting it was important to get something in motion asap without contingencies.

Kellie-Sue Boissonnault felt that the school board's focus on the budget was based on the sob stories of the students and was meant to pull at the heart-strings of the voters. She expressed the view that the tax payers were being asked to cover too much of the burden and suggested a mediocre budget – not too high or too low.

Kate McClure said the needs of the children and the needs of the school are why we are here. She said we need to let the community know what this upcoming vote is about.

Kellie-Sue Boissonnault questioned whether the school district was on its own regarding health insurance or clustered with other school districts. She wondered if they could join together with the town for health insurance. Alyssa Lavoie didn't think this was possible as its a regional school. Its a question to ask the administration.

Craig Alley mentioned that a pet peeve of his is the school budget never coming in at or closer to zero. He says in business an overage of 5% in the budget would not be acceptable. He's concerned that there are unspent funds, which he referred to as a slush fund, every year that then get spent on items not in the budget. He suggests that the Administration is deliberately hiding monies and is cautioned by Chair Lavoie not to speak derogatorily of fellow community members.

Alyssa Lavoie pointed out that for years the unspent funds were returned. Her opinion is that it is better to spend the unspent funds on needed items that didn't get into the budget.

Alyssa Lavoie would like to ask the Administration what are the things that they would cut from the budget.

Bob Newton feels that it is important to leave the sports budget alone as it a very small percentage of the overall budget and is a vital part of the school community. Alyssa Lavoie strongly agrees with this viewpoint.

Bob Newton believes that it is important to look at the Big Picture of how the district operates. He feels that the school isn't well run; it doesn't deal adequately with discipline issues, it doesn't teach reading correctly (whole word vs phonics). He suggested looking at other teaching systems such as Alpha out of Texas, and schools that begin the day with outdoor morning time and physical activity.

Craig Alley said this would come under Strategic Goals.

Public Comment:

Jonathan Vanderhoof- Lyndeborough

1.requests that the Special Ed Department provide how they got to the budget number they requested; what is the procedure used.

2.2. requests that budgeted items be purchased. He gave the example of cafeteria tables being budgeted for several years, but never being purchased and the money being returned.

3.3. wants the FY26 year end report of expenditures.

He goes on to say that all excess money is built into the budget, but the administration says they only thing that can be cut is staff. What extra built in cushion is there in health, dental, retirement?

Bob Newton states that the highly skilled bureaucrats in the administration are committing malfeasance by parking expenses where you won't find them. He says they aren't committing a crime because they don't have it in them. Kate McClure then asked Bob Newton if he was saying the administration is hiding money in the budget? He responded that her question was based on a false premise. Kate McClure pointed out that her question was based on a direct quote by Bob Newton, at which point Bob Newton responded Yes.

Alyssa Lavoie brought up HB1234 which is a recently passed bill identifying certain school district offices as incompatible for purposes of school district elections. The relevance to the committee is that Bob Newton holds a Budget committee position as well as the Moderator of the District Meeting. Holding two positions will be disallowed beginning September 8, 2026.

Bob Newton will mail out his "Information Needed from Administration and School Board for 2027-2028 Budget" memorandum for the board to consider and vote on at the next meeting.

The next Budget Committee Meeting (Workshop) will be September 14, 2026 in the WLC Library.

Bob Newton made the motion to adjourn; Kellie-Sue seconded the motion.
All ayes.

The meeting adjourned at 9:20pm

Budget Liaison report of June 23, 2026 School Board Meeting

School Board members present: Chair Dennis Goulding, John Zavgren, Darlene Anzalone, Michelle Alley, Erin Collins

I. General

Kudos to the WLC young women's softball team for winning the state championship!

Donation of old stage lights donated to Andys' Summer Playhouse

Superintendent Weaver referenced his June 2027 resignation and work to do for a smooth transition.

Business Manager's report. Wrapping up FY 26 contract; opening up FY 27-28 contract.

Reviewing what went well and what could be improved.

Discipline Reports

Facilities Manager Report - estimate for stucco repairwork that was made a few years ago is an outdated estimate number. Many outstanding projects have estimates made a few years ago, lower than the cost now. Facilities may need to come back with requests for additional funds for identified but not yet completed projects.

Tech Report - Develop a policy relating to Generative AI.

II. Title I, Title II and Title IV funding (28:30 - 53:00)

Under Title 1 add a push in model as well as identified children taken out of the classroom for instruction. Mentor in class to aid identified students and be available for the other students.

Math coach pilot program - 10 - 20 hours a week. Coaching teachers and working with cohorts of children

Goal - to collect enough data in the first nine or ten weeks of school to determine effectiveness.

Focus on two grades to gather data. If effective then as Budget Committee to have this be included in the budget. The grant money has a limit and full cost of position may not be covered by the Title I grant.

Concern - will there be enough time to gather meaningful data?

III. School Board Goals

Superintendent Weaver presented and explained the draft Strategic plan for FY 27-29, the Road Map and Goals for School Board

Small class size is seen as an advantage; personalizing the learning.

Students to have a voice

Have the mission statement be for all three schools to aid in developing a seamless transition.

School Board vote held off until next meeting due to low attendance of school board members

SAU63 Budget Committee Rules of Procedure & Conduct - Draft - 5.13.2026

The purpose of the budget committee is to assist voters in the prudent appropriation of public funds. RSA 32:1. RSA 32:16 enumerates the four essential functions of the budget committee.

Sections 1 – 13 of RSA Chapter 32 apply to all towns, village districts, and school districts that adopt an annual budget, sections 14 – 24 apply only to those with official budget committees.

1. Authority, Roles and Responsibilities of the Budget Committee

- i. **Prepare the budget.** 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).
 1. 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). Furthermore, RSA 32:5, V-a or RSA 40:13, V-a requires recommendations by numeric tally on all warrant articles containing appropriations (and, in the case of RSA 40:13, V-a, ballot questions), the budget committee's and governing body's recommendations should appear on the warrant/ballot for all such articles.
- ii. **Reviewing (not controlling) expenditures:** In conjunction with the budget committee's responsibility to prepare the budget, the committee also 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." RSA 32:22. In fact, RSA 32:22 says that the budget committee "*shall* meet periodically to review such statements."
 1. The purpose of this review is to determine whether the budget is meeting the needs of the town or school district, as the case may be, and to assist the budget committee in putting together a budget. In other words, reviewing current and past expenditures assists the budget committee in preparing future budgets, but it does not give the budget committee authority to control expenditures. See RSA 32:22.
- iii. **Communicate with the governing body and other officials and employees.** 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."
 1. While necessary, requested information should be provided to the budget committee, the committee must remember that it has no authority to direct municipal staff work duties. Requests should provide a reasonable time frame and a reasonable format for producing the documentation. A careful balance must be attempted between acquiring information necessary for budget preparation and not interfering with the duties of other employees or officials.
- iv. **Conduct the budget hearings.** 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. No new purpose or amount (i.e.,

one that wasn't disclosed or discussed at the hearing) can be added to the proposed budget without having an additional budget hearing. Additional budget hearings can be held up until the deadline for finalizing and posting the budget.

- v. **Forward the budget.** The budget committee must forward copies of the final budgets to the clerk, as required by RSA 32:5, VI, and deliver two copies of the budget and recommendations on special warrant articles to the respective governing body at least 20 days before the date of the town meeting, to be posted with the warrant.
- vi. **The 10% Limitation.** In towns with an official budget committee, the total amount appropriated by the meeting, including amounts appropriated in separate and special warrant articles, cannot exceed the total recommended by the budget committee by more than 10 percent. RSA 32:18. The 10 percent calculation is computed on the total amount recommended by the budget committee (including separate warrant articles), less that part of any appropriation item which constitutes "fixed charges." Fixed charges include appropriations for principal and interest payments on bonds and notes, as well as mandatory assessments imposed on towns by the county, state or federal governments.

1. **Exceptions to the 10% Limitation:**

- a. Vote to override, RSA 32:18-a. If a warrant article for a bond is not recommended in its entirety by the budget committee, the governing body may vote to place the article on the warrant with the phrase "passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee."
- b. Cost items excluded, RSA 32:19. Under RSA 32:19, amounts that are included in a budget for funding the cost items of collective bargaining agreements are exempt from the 10 percent rule.
- vii. **Individual Authority.** An individual budget committee member has no authority to act on his or her own. The duties and authority described in RSA Chapter 32 are granted to a budget committee, not a budget committee member. Therefore, official action on behalf of the committee must be conducted through a quorum of the board.
- viii. **The Right-to-Know Law.** Budget committees are public bodies under The Right-to-Know Law. Therefore, all budget committee discussions, actions, and records are subject to the Right-to-Know Law, RSA Chapter 91-A. Any subcommittees or advisory committees they may create are also "public bodies" within the meaning of RSA 91-A:1-a, VI. This means meetings of the budget committee must have noticed meetings open to the public, and all minutes and other materials must be open to the public as governmental records.

b. **Vacancies**

- i. Vacancies on cooperative school district budget committees are filled by the chairperson of the cooperative school board. RSA 195:12-a, I; RSA 671:33. *Sanborn Regional School District v. Budget Committee of the Sanborn Regional School District, 150 N.H. 241 (2003).*

2. **Budget Committee Members**

- a. The Budget Committee of the Wilton-Lyndeborough Cooperative School District shall consist of nine (9) members. In addition to the nine members, a school board member may be appointed as an ex-officio member to the budget committee in a non-voting capacity.
- b. The composition of the budget committee shall be as follows: the Town of Lyndeborough shall be entitled to two (2) members and the Town of Wilton shall be entitled to five (5) members. The two (2) remaining

members shall be elected At Large. At Large members shall be residents of Lyndeborough and shall be elected by vote of the residents of Wilton and Lyndeborough.

- c. All members elected shall be elected for a term of three (3) years. Each member (other than At Large members) shall be a resident of the town he or she represents.

d. Officers

- i. Roles of the Chair, Vice Chair and Secretary are at-large members elected by the full Budget Committee during the first meeting (kick off) of each new budget season.

1. Chairperson

- a. The Chair is responsible for setting meeting agendas, coordinating with School administrations regarding department presentations and any follow-ups, ensuring necessary timeframes are met, running meetings, and conducting the public hearing.

2. Vice Chairperson

- a. The Vice Chair fills in for the Chair during any absence or potential conflict of interest in which the Chair elects to step down, and assists in a variety of ways.

3. Secretary

- a. Takes minutes of meetings, hearings and transcribe same in accordance with NH RSA 91:A

e. Sub-committee Representation

- i. School Board, Facilities, Finance, Strategic, Technology

3. Committee Meetings

- a. The work of the Budget Committee typically runs from mid-September through mid-March. Regular meetings are held on Wednesday evenings. A schedule of meetings will be provided by October 1st.
- b. The committee utilizes a simplistic form of Robert's Rules in conducting its meetings and public hearings, as well as any appropriate timeframes as specified by NH RSA. Agendas are posted on the School district website. All committee meetings are open to the public.
- c. Committee members are responsible for being prepared for meetings, including reviewing School budget materials, and formulating relevant questions or items for discussion. During presentations and discussions.
- d. Committee members are expected to attend all meetings, the budget public hearing, and the School District meeting. A member unable to make a meeting should inform the Chair and Vice-Chair in advance whenever possible. Failure to attend on a regular basis may become grounds for removal from the committee.

4. Member Conduct

- a. Public Comments by Members of the Budget Committee follows the common practice of the Chair, or in his/her absence the Vice Chair, being the only individuals authorized to publicly represent the positions and interests of the committee.
- b. All communications with school officials must be done through to the Chair, copying the Vice Chair.
- c. Any member wishing to address a topic at a public hearing, Town Select Board or School Board meeting, annual Town or School District meeting, other related meetings, or to news media or on social media

should preface their remarks to indicate they are speaking as a private citizen, not as a representative of the Budget Committee.

- d. Members are expected to participate and interact in official meetings with dignity and decorum fitting to those who hold a position of public trust.
- e. Members must treat all other committee members, school board members and staff with respect despite differences of opinion; keeping in mind that professional respect does not preclude honest differences of opinion, but requires respect within those differences.
- f. Members should approach their role as an unselfish public service, not to benefit personally, professionally or financially from their committee position, and recognize that the chief function of a budget committee member is to serve the best interests of the community and its residents.

5. Public Hearing and Final Budget Recommendations

- a. Immediately following the public hearing, the committee discusses input received and to deliberate on any adjustments that may be made to budget recommendations. The committee may then vote on finalized budget recommendations to be carried forward to the March School District meeting.
- b. The required MS forms will be available for signing at the SAU office. The Business Administrator will notify the budget committee when it is ready. A quorum must sign the MS form.

6. Annual March Town and School District Meetings

- a. The culminating event of the budget season is the annual School District meeting. While the work of the committee is completed with the final votes on budgets and sign-off of MS forms, it is expected that committee members attend to observe the proceedings and obtain a broader sense of perspective from residents, as well as to cast their own votes.
- b. At the meeting, the Chair overviews the operating budget warrant article. The committee prepares a presentation and any additional supporting documentation for the district meeting. As necessary, the Chair and recognized committee members assist in responding to resident questions on this and other monetary related warrant articles.

Supplemental Resources

- SAU/School Website - <https://www.sau63.org/>
- SAU63 Articles of Agreement - <https://www.sau63.org/school-board/articles-of-agreement>
- Budget Committee Resource section NH RSAs on Municipal Budget Law - <https://www.gencourt.state.nh.us/rsa/html/iii/32/32-mrg.htm>
- NH Municipal Association – NHMunicipal.org
- NH Basic Law of Budgeting (more recent versions available at a cost) - https://www.nhmunicipal.org/sites/default/files/uploads/workshop-materials/2022_basic_law_of_budgeting.pdf
- Sample School MS-27 form - <https://www.revenue.nh.gov/forms/documents/sample-ms-27.pdf>
- Warrant Article Basics - <https://www.nhmunicipal.org/town-city-article/warrant-article-101-basicswarrant-article-origin-content-legality-and-amendment>
- Robert's Rules Cheatsheet - https://diphi.web.unc.edu/wp-content/uploads/sites/2645/2012/02/MSG-ROBERTS_RULES_CHEAT_SHEET.pdf
- NH Financial Accounting Handbook for Local Agencies - <https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/nh-financial-accounting-handbook-for-local-education-agencies.pdf>
- New Hampshire RSA 32 Municipal Budget Law - <https://gc.nh.gov/rsa/html/iii/32/32-mrg.htm>

May 13, 2026

To: School Budget Committee Members

From: Bob Newton

Re: Information Needed from Administration and School Board for 2027-2028 Budget

The Problem: Previous budget preparation efforts have been based entirely on the budget format as mandated by the state. But this format is useless to anyone trying to understand the cost structure and operation of our schools to reach an informed opinion about whether the requested budget is fair to the taxpayers and families of our towns.

The Solution: In addition to the legally mandated budget format, the budget committee needs a different presentation which will enable a clear understanding of how effectively the people's money is being used. It is like the information a business manager would use to improve or restructure operations to achieve better performance from the organization. Our committee's request for such information should come before the summer so that the administration has a reasonable time to prepare it before the formal budget discussion process starts in September. For convenience, we can designate this format the "management budget."

Background

1. The school budget committee represents the taxpayers and families of our towns. Our duty is to ensure that the taxpayers are getting the best value for their money from the operation of our district's schools. This duty has two dimensions:
 - a. the cost of the schools;
 - b. the quality of the education that our schools provide.

The school budget committee is the only body that explicitly focuses on the financial performance of the schools. I have yet to see a convincing study that proves a causal relationship between the amount of money spent on schooling and the quality of the education provided.

2. One way to look at our committee's duty is that we impose accountability on the system where otherwise there is none. This is an important concept. Public schools, like many government functions, have no accountability for the results they produce. There is no penalty in the short term for failing to meet state or any other education standards or the needs of families and students, and no benefit for exceeding them.

This is in stark contrast to the "accountable" economy where tangible, quantitative results are expected and measured, and there are consequences for failing to meet them or for exceeding them.

There is, of course, a long-term consequence which shows up in the statistics regarding public schools over the past 25 years: declining enrollment but increasing staff, families opting out for better education options, cost increases that exceed the inflation rate, and worse learning outcomes across the board. People may say that is a national problem; but the fix for it is local. Some people will say that the problem is parents, or social media, or politics to deflect the responsibility. While all of those may be partly responsible for the problem, we must ask, “Are we doing the best we can on the things we can control?” And if not, we must do better on everything that is in our control.

3. We start by assuming that everyone involved is acting in good faith, and that there is no malfeasance or unauthorized spending. However, it is human nature that people in an organization act in their own best interests regardless of the stated goals of the organization. In a non-accountable organization, there is no natural incentive to do anything differently from the status quo. There are two old sayings that apply to our work here:
 - a. Efficiency is doing things right; effectiveness is doing the right things.
 - b. The biggest waste of time and money is trying to become efficient at doing the wrong things.

The critical questions for our budget committee process are: Are we doing the right things to get the best results for our money? What can we change to get better results for the same, or less, cost? Do we now incur costs that could be avoided if we did our jobs differently?

In the years that I have lived here, I have never heard anyone ask these questions of the school board or the administration. The budget committee’s process has accepted the entire organization and cost structure as proposed and then “drilled down” to grill the administration at great length about the details of individual line items. I have heard long conversations in meetings about items of less than \$1,000. This process is unnecessarily painful and utterly non-productive. We need to ask the big-picture questions and examine the existing assumptions about how our schools use the people’s money.

I have identified the following items which the Management Budget should include. I am sure that after discussion the committee will identify other items which should be added.

The Management Budget will include actual data for the 2025-2026 school year, the approved budget for 2026-27, and the budget request for 2027-2028:

1. An organization chart of each school identifying the number of employees and contracted staff in administration, certified teaching, teaching support staff, and other staff in each grade, the number of students in each grade, and the ratio of students to teaching staff in each grade.
2. An organization chart of the schools and the district administration showing the cost of operating each school and administration. It should detail fixed facilities costs, variable facilities costs, teacher costs, teaching support staff costs, and other staff costs.
3. An analysis of the capacity utilization rate of each school. How many more students could each school handle without running out of space or increasing costs? Can classes be consolidated to operate more efficiently?
4. An analysis of the use of technology for teaching in each grade: what applications, how they are used, what they cost annually, how the schools measure the effectiveness of each.
5. An analysis of the special education program, including for each grade the number of students, type of disability (broad enough to protect confidentiality), criteria for placement in the program, the specific cost of special education services incremental to general ed, how much is the district's responsibility and how much is reimbursable. How do we determine what reimbursement amounts we are due from the state and federal government, and if we are not receiving the full, statutory amount, why not and what do we do to follow up on the amount owed? What standards are there to determine if the program is successful with a student; e.g., how many students are weaned off of special ed services over time?
6. A cost-benefit analysis of consolidating LCS into FRES.
7. The total cost of the school sports program including amount for each sport and number of students it serves. Similar information for other "co-curricular" operations.
8. The number and cost of staff involved in "remedial" teaching of reading, math and writing in each grade.
9. The cost of contracting outside consultants for "professional development" and the nature of the programs they run.
10. An analysis of the cost to each town of educating that town's students.

Budget Committee Protocols Document

Adopted 12-3-24

I. Background and Citation

The adoption of an official budget committee can be rescinded in the same manner. Once adopted, the official budget committee has all the statutory responsibilities and authority as described in RSA chapter 32. Cooperative school districts and village districts located in more than one municipality may also establish an official budget committee. RSA 32:14, I(b) and (c); RSA 195:12-a (Cooperative School Districts). Wilton-Lyndeborough Cooperative School District SAU 63 (“WLC”) established an official school budget committee under the Articles of Agreement dated September 6, 1967, and amended March 2009, and March 2014.

II. Membership

1. Members-at-large¹

WLC budget committee consists of nine members who must be domiciled in the town in which they represent and are elected by public vote, and one representative from the school board. All ten representatives are voting members. Members-at-large serve staggered three-year terms. Any member that ceases to have domicile within the town they represent will immediately lose his or her seat.

Representation of each town shall be represented on the Committee based on the following membership;

- Wilton – Five (5) Members, as voted by Wilton residents
- Lyndeborough – Two (2) Members, as voted by Lyndeborough residents
- At-Large, representing Lyndeborough – Two (2) Members, as voted by both towns

2. Committee Officers

One of the members must be elected by the other committee members as chair, vice-chair, and secretary. In addition, members of the budget committee may be asked to serve on other district committees, at the discretion of the school board. All positions shall be determined during the first budget committee meeting following the annual election. Nominations for chair, vice-chair, and secretary will be determined by vote, and district committee assignments may be determined by interest and availability or if consensus is not reached, by committee vote.

¹ Rules Citation: Under RSA 195:12-a, a cooperative school district budget committee has the “same number of members as the cooperative school board plus one additional member from the school board as provided in this paragraph.” Furthermore, other than this

additional "ex officio" school board member, a cooperative school board member cannot serve as an appointed or elected budget committee member.

3. Failure to attend meetings

A member-at-large ceases to hold office immediately upon missing four consecutive scheduled or announced meetings of which that member received reasonable notice, without being excused by the chair. RSA 32:15. Committee members should notify the chair and vice-chair of the committee within 24 hours of a scheduled meeting of an anticipated absence.

5. Vacancies

In the event of a vacancy between elections, the resigning member shall provide written notice to the budget committee chair. The remaining budget committee members representing the town(s) with the vacancy shall decide a replacement by vote. The vote shall occur as soon as reasonably possible after the committee learns of the vacancy, giving consideration to allowing adequate time to notify and collect interested parties, and consider qualifications. The committee and the committee members, may, at their discretion, advertise the vacancy on social media, the SAU 63 website, or school events. If the vacancy is not immediately filled, either due to lack of candidates or other reasons, that position may remain vacant until such time that an adequate party can be identified, or the next town election, whichever comes first. When someone is appointed to fill a vacancy, that person serves until the next annual meeting, at which time a permanent successor shall be elected to fill the unexpired term or start a new term, as the case may be.

III. Role and Authority of the Budget Committee

A. Basic Purpose

According to RSA 32:1, the purpose of the budget committee is "to assist voters in the prudent appropriation of public funds." The New Hampshire Supreme Court, in *Hecker v. McKernan*, 105 N.H. 195 (1963), described the purpose of the municipal budget committee:

*[T]o provide a committee with special knowledge to oversee and analyze the expenditures of the various town departments and districts. In this manner the electorate, which would ordinarily be without the detailed knowledge necessary to vote intelligently on certain budgetary problems, might be given sufficient information to determine the annual amounts necessary to properly manage town affairs. Since all departments naturally tend to want more money in order to better perform the functions they are charged with, the budget committee becomes "an arbiter . . . given power by the legislature to reconcile these appropriation requests to maintain the tax load within manageable proportions." *Baker v. Hudson School. Dist.*, 110 N.H. 390 (1970).*

B. Duties and Authority of the Budget Committee

RSA 32:16 enumerates the duties and authority of the municipal budget committee as follows: To prepare the budget as provided in RSA 32:5, and if authorized under RSA 40:14-b, a default budget under RSA 40:13, IX(b) for submission to each annual or special meeting of the voters of the municipality, and, if the municipality is a town, the budgets of any school district or village district wholly within the town, unless the warrant for such meeting does not propose any appropriation. 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. It shall be the duty of all such officers and other persons to furnish such pertinent information to the budget committee. To conduct the public hearings required under RSA 32:5, I. To forward copies of the final budgets to the clerk or clerks, as required by RSA 32:5, VI, and, in addition, to deliver 2 copies of such budgets and recommendations upon special warrant articles to the respective governing body or bodies at least 20 days before the date set for the annual or special meeting, to be posted with the warrant.

C. "The Budget"

Ultimately, the voters adopt the budget. But in towns and districts with an official budget committee, it is the budget committee's budget that is presented to the voters. RSA 32:3, III defines "budget" as "a statement of recommended appropriations and anticipated revenues submitted to the legislative body by the budget committee, or the governing body if there is no budget committee, as an attachment to, and as part of the warrant for, an annual or special meeting." The italicized words were added to the law in 2003 to clarify that in budget committee towns and districts it is the budget committee's recommended budget, not the governing body's, that is posted with the warrant. RSA 32:5, VII was amended in 2004 to again clarify that it is the budget committee's budget that is posted with the warrant: "The governing body shall post certified copies of the budget, with the warrant for the meeting. The operating budget warrant article shall contain the amount as recommended by the budget committee if there is one." However, if the municipality has voted to include the estimated tax impact on the budget and other warrant articles, it is still the responsibility of the governing body (select board, school board, or village district commissioners) to determine whether an article has a tax impact at all, and to approve the calculation of that estimate.

Budget Committee Responsibilities

Responsibility	Budget Committee	School Board
<i>CREATES</i> THE BUDGET	YES	NO
<i>RECOMMENDS</i> THE BUDGET	YES	YES
<i>SPENDS</i> THE BUDGET	NO	YES
<i>CREATES</i> THE WARRANT ARTICLES	NO	YES
<i>RECOMMENDS</i> THE WARRANT ARTICLES	YES	YES
<i>SPENDS</i> THE WARRANT ARTICLES	NO	YES
<i>NEGOTIATES</i> TEACHERS CONTRACT(S)	NO	YES
<i>RECOMMENDS</i> TEACHERS CONTRACT(S)	YES	YES
ALL MEETINGS ARE PUBLIC	YES	MOST

IV: Budgeting Process

- A. Acquiring Information for Budget Preparation
- B. Meeting Guidelines - All Budget Committee meetings to occur in Library with full technology setup - School Board member and BC's SB rep responsible for updates between School Board and BC - Requests to Admin will be filtered thru the BC Chair - Additional Meetings to be added, as needed.

Preparing a proposed budget can be a lengthy process. Ultimately, the deadlines can all be traced back from the date of the annual meeting, and the milestones that must be reached along the way under the law. It can be helpful for everyone involved in municipal government to understand the schedule so they can appreciate how the information they will provide fits into the overall picture. It is advisable for the budget committee to develop a schedule for budget proposals, discussion, and decision making that leaves sufficient time for the various formal budget hearings that will be required. In addition, it is the best practice to share this schedule with the governing body, town manager/administrator, and department heads very early in the process, and to work together so that the expectations about when information will be provided to the budget committee are realistic for everyone involved. Typically the budget committee, or representatives of the committee, will meet with the administration during the summer prior to the budget preparation process to set the schedule. The parties should agree on a budget format (e.g, Excel), tracking changes, and any artifacts that are expected along the way, if known in advance.

RSA 32:16, II states that the budget committee must "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.” Therefore, in budget committee towns and districts, all officers and departments are required to submit statements of estimated expenses and receipts to the governing body first. The governing body then 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. RSA 32:17. The scheduling of the committee’s functions is under the budget committee’s control.

The budget committee also has the authority to request statements directly from department heads and other officers. RSA 32:17. Consistent with that, RSA 32:16, II states that it is “the duty of all such officers and other persons to furnish such pertinent information to the budget committee.” However, while it may be helpful to the budget committee to discuss proposed budgets with the governing body, town administrators/managers and department heads, the budget committee does not have the authority to require any of those officials or employees to attend budget committee meetings. Effective September 21, 2021, RSA 32:17 has been amended to provide that when providing a comparative statement of all proposed appropriations and expenditures, that information must include all sub-accounts used by the governing body.

Furthermore, those amendments require that the information provided to the budget committee is to be in a form acceptable to the budget committee, provided, however, this requirement may be satisfied by the municipality by providing a knowledgeable staff person who will attend the budget committee meetings with access to and ability to provide the required information.

Requests should provide a reasonable time frame and a reasonable format for producing the documentation. A careful balance must be attempted between acquiring information necessary for budget preparation and not interfering with the duties of other employees or officials. Requests for information shall be conducted exclusively through the committee chair and vice chair in order to provide efficient movement and dissemination of information. Members of the committee should not contact the administration directly to request information.

After conferring with all officers and department heads, the budget committee prepares the budget and is responsible for holding the required public hearings, subject to the statutory notice and deadline requirements. See RSA 32:5; RSA 195:12. DRA for the budget hearing requirements.

Twenty days prior to the meeting, the budget committee must forward the final budget to the governing body (select board, school board, or village district commissioners). RSA 32:16. In SAU63, the budget hearing meeting typically occurs at the end of January or beginning of February. The annual district meeting in which the budget is voted on typically occurs the Saturday after February vacation ends.

Sample: Budget Calendar

June-July – Determine Budget Calendar for subsequent year
August- September – Budget strategy, expectations, and preparation
October – December – Budget Committee meets with department heads
December- January- Final Budget refinements
January – February – Public Hearing
March – District Meeting
July 1st- Beginning FY budget spending
June 30th – End FY budget spending

C. Meetings

Meetings shall occur as needed in an efficient manner to accomplish business on the agenda. The agenda will be set by the budget committee chair and items may be added at the request of any member of the committee. Adjustments to the agenda may be made at the beginning of each meeting as needed. Notice of the meeting and agenda should be provided to members of the committee at least 7 calendar days prior. A notice of the time and place of each such meeting shall be posted in 2 appropriate public places in the towns at least 24 hours before, excluding Sundays and legal holidays, prior to such meetings. Examples of appropriate places include SAU63.org website, a widely circulated newspaper, or physically posted in the town hall. The chair will include town hall resources when sending agendas.

Committee members are expected to conduct themselves in a respectful manner and avoid personal attacks. Members will raise their hand when they would like to comment and the chair will call on members when it is their turn to speak. Sufficient time will be given to discuss, debate and ask questions. The chair may use their discretion to move on from a topic if sufficient time been provided to discuss it. The chair may also ask members to hold comments on topics that do not pertain to the agenda item being discussed.

D. Minutes

Minutes will be taken by the secretary, or in the absence of the secretary, another member of the committee who is present. Minutes must contain, at a minimum;

- Date, Start time, End-time, and Location of Meeting
- Members present
- Accurate and balanced summary of the meeting conversations regarding each agenda item²

- Any votes that occurred, including members who made motions and how each member voted
- Name, town, and summary of comments made by each member of the public

Draft minutes must be submitted with 7 calendar days of the meeting date to the committee, the district secretary, and the town halls of Wilton and Lyndeborough. The district secretary will post draft minutes on the district's website for public inspection and retention.

Draft minutes will be reviewed during the subsequent budget committee meeting, unless determined otherwise. Draft minutes may be adjusted based on discussion during the meeting, and changes will be clearly described and documented by the secretary. At such time, the committee may vote on approving amended minutes that will reflect these changes. If no changes are made, the minutes may be approved as written and become final. Final minutes shall be submitted to the district secretary to be posted on the district's website for public inspection and retention. Meetings may be recorded by the committee and posted to the district website if following retention and public posting guidelines, or by a member of the public, or by a member of the committee for purposes of writing minutes.

E. The Right-to-Know Law

Budget committees—whether official or advisory—are public bodies under The Right-to-Know Law. Therefore, all budget committee discussions, actions, and records are subject to the Right-to-Know Law, RSA Chapter 91-A. See, *Herron v. Northwood*, 111 N.H. 324 (1971). Any subcommittees or advisory committees they may create are also “public bodies” within the meaning of RSA 91-A:1-a, VI. This means meetings of the budget committee, whether official committees under RSA Chapter 32 or unofficial advisory/finance committees, must have noticed meetings open to the public, and all minutes and other materials must be open to the public as governmental records. This is an extremely brief explanation of a public body's obligations under The Right-to-Know Law. For more information, see NHMA's publication, *New Hampshire's Right-to-Know Law*.

F. Presenting the Budget

When presenting the final budget, the following materials have been traditionally produced;

- 1) Full proposed line-item budget including comparisons to the prior year approved budget, and prior years actual spent budget. The budget should include all anticipated revenues
- 2) Language of the Warrant article stating the legal language seeking approval of the operation budget, which includes the dollar amount, and the anticipated tax impact to each town
- 3) Presentation slides that provide the taxpayers with information needed to make an informed vote on the budget. Typically, these include areas that have a material increase or decrease in spending, items that required a lot of discussion, and long-term trends.

Giving taxpayers sufficient time to review materials is important, and the committee has aimed to have final materials posted to the SAU's website the Friday before the public hearing, typically occurring on the following Thursday. The committee should request an adequate number of physical copies be printed and provided at the meeting.