

CIVIC EDUCATION SERIES

Class #2: Municipal Budgeting Basics

LEARNING OBJECTIVES

1. Understand how Rindge's municipal budget is developed, approved, and managed.
2. Learn about key components of the budget, including revenue sources and major expenses.
3. Explore how the budget impacts property taxes.
4. Discover ways residents can participate in the budgeting process.

INTRODUCTION TO MUNICIPAL BUDGETING

(10 MIN)

- Why understanding the budget matters
 - The budget's role in funding public safety, infrastructure, and community services
 - Separate school budget process
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- Key Message: The budget isn't just numbers – it's a reflection of the town's priorities and values.



THE BUDGET PROCESS: STEP-BY-STEP

(20 MIN)

- Department Requests: How department heads submit budget requests.
- Town Administrator's Role: Reviewing requests, balancing needs with financial constraints.
- BOS Role: Budget refinement and approval for presentation
- Budget Advisory Committee: Providing oversight and recommendations.
- Public Hearings: Where residents can voice concerns or support specific items.
- Final Approval: Voters make the final decision via the Town Meeting and warrant articles.



BREAKING DOWN THE BUDGET

(25 MIN)

- Revenue Sources
 - Property taxes
 - State and federal aid
 - Fees permits, and licensing revenue
 - Grants and donations
- Major Expense Categories
 - Public Safety (police, fire, EMS)
 - Public works (roads, utilities, etc)
 - Education (impact of the school budget)
 - Town Services (library, parks, etc)
 - Debt service (loan payments)

HOW THE BUDGET IMPACTS PROPERTY TAXES

(20 MIN)

- Understanding the Tax Rate Formula:
 - $\text{Total approved budget} / \text{Town's total property valuation} = \text{Tax Rate (per \$1,000 assessed value)}$
- How changes in spending or revenue sources directly affect tax rates.
- Exploring tax relief programs available to eligible seniors, veterans, and low-income residents.
- Visual Aid: A tax rate calculation example using real-world data to demonstrate how budget changes impact tax bills.

RESIDENT INVOLVEMENT IN THE BUDGET PROCESS

(15 MIN)

- Tips for engaging effectively at budget hearings.
- How to submit public input or propose warrant articles.
- The importance of voting on warrant articles that shape the budget.
- Opportunities to serve on the Budget Advisory Committee or other related groups.
- Engagement: A brief Q&A to help participants understand how they can influence the budgeting process.

CLOSING REMARKS AND Q&A

(10 MIN)

- Recap of key points
 - Open floor for participant questions
 - Distribute handouts summarizing the budget process, tax rate calculation, and contact information for budget-related questions.
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- **An informed community is an empowered community. By understanding Rindge's budget, you can help shape the future of our town.**