



## Town of Topsfield Finance Committee

Attached are the Topsfield Finance Committee Budget Guidelines for Fiscal Year 2015. Available information indicates that economic factors which contribute to our budget, particularly funding from the Commonwealth, will be similar or slightly improved from those that impacted our last Fiscal Year budget. Therefore, our budget methodology will be largely consistent with that used last year.

### **Purpose of Guidelines**

Finance Committee Guidelines are established to *initiate* the annual Town Budget process in a consistent and reasonable manner. Based upon information that is preliminary at best, they generally target a balanced budget without overrides, given the economic nature and involved fiscal policies of the year. They are not a guarantee of Finance Committee recommendation of funding at any specific level, (including Capital Items) as a balanced budget must be brought to Town Meeting.

### **Character of Budget**

Once again, this will be a budget process targeting maintenance of essential Town Services. However, budget items, particularly those that have been reduced or ignored in recent difficult fiscal years may be considered. No new program initiatives will be considered at this time.

### **Methodology**

This Town Budget will be constructed using the same method as the last few years. We are requesting that each Department Budget be formed in accordance with its respective Guidelines. Should essential services of that Department remain unfunded, they should then be listed and described on the attached Schedule. **ALL CAPITAL REQUESTS SHOULD BE INCLUDED IN THE TOWNWIDE PLAN PROCESS. EVENTUAL PLACEMENT AS A SEPARATE WARRANT ARTICLE DOES NOT SUPERCEDE THIS REQUIREMENT.**

### **Questions**

Please address Budget questions to your Finance Committee Liaison(s). As always, your participation in this process is sincerely appreciated.

Thank you.

Mark B. Lyons, Chair

**FY 2015 Department Budget Guidelines**  
**November 18th, 2013**

**ESSENTIAL SERVICES BUDGET**

- I. General Government
  - A. Total of Salary & Wages  
As per collective bargaining, other contractual obligations and the recommendation of the Town Administrator, as applicable.
  - B. Other  
3.0% increase.
  - C. Ongoing Financial Programs, such as automobile lease to purchase agreements.  
To be reviewed on a case-by-case basis.
  - D. Fuel and Electricity  
Budget requests to be based on review of FY 2013 actual and FY 2014 projection of year to date actual.
  
- II. Capital Items (Equipment, Rolling Stock & Facilities)  
Not to exceed \$300,000 Town wide including Schools.
  
- III. Elementary Schools  
2.25% operating budget increase (not including FY14 extraordinary special education costs of \$123,000);  
+ extraordinary FY 15 special education costs.
  
- IV. Masconomet  
Discussions with other Town Finance Committees continue.
  
- V. No New Programs.

## **ATTACH SCHEDULE OF UNFUNDED ESSENTIAL SERVICES**

- I. Attach Schedule  
Detail all essential services items, whether salary, wages or other not included in submitted essential services budget within Finance Committee Guidelines. Include the "Budget line" for each item.
  
- II. Attach Narrative  
Describe the programmatic impact of those essential services items that were not included in the submitted Guideline budget.