

Welcome to the Fiscal Year 2019 Budget process!

The information contained in this email offers clarification and important documents for you to successfully submit your budget in the timeframe provided.

Attached please find the following documents:

- Finance Committee's FY19 Budget Guidelines
- Departmental Line Items Budget Template
- Budget Forms B-1, B-2, B-3
- FY19 Pay Grid

Budget Guidelines

The Finance Committee has provided FY2019 Budget Guidelines to assist you in the budget preparation process. It is important to ensure that you understand the Budget Guidelines and to implement them effectively and in accordance with the stated goal of providing a balance budget to Town Meeting. Please note that the Finance Committee has expressed no new programs, no new government and has limited "Other Expenses" to 0% increase.

Departmental Line Items Budget Template

A Budget Template has been provided for each department in Excel format. The budget template begins with a Level Funded Budget and departments should identify their request by adding/subtracting in the highlight column for FY19 Increases/Decreases. The worksheet is formatted to update the column labels "FY19 Proposed Department Budget." The form should be printed and signed by the person or committee authorized to sign.

Budget Form B-1: Salary & Wage Line Items

Non-contractual increases in salaries and wages should be entered on Budget Form B-1: Salary & Wage Line Items. The attached Pay Grid includes a 2% increase for Fiscal Year 2019. For employees who are eligible for a step increase, the step increase should be included in the budget request. Any personnel adjustments request that represents a change in the payroll and/or staffing structure of the department must be included on this form. Also use this form if your department has an employee(s) who has expressed the intention to retire in FY2019. The purpose of identifying these individuals is solely to insure that the cost associated with retirement (i.e. vacation payout and sick time buyback) is available in the event that the individual chooses to actually retire.

Budget Form B-2: Other Expenses Line Items

In your "Other Expenses" budget, if any line item(s) result in your total "Other Expenses" budget to exceed the FY18 level budget amount, the line items should be outlined on Form B-2 Other Expenses. These items will be incorporated and presented to the Finance Committee as Essential, Unfunded Items. For example, the Financial Audit contract increases in FY19 from \$21,200 in FY18 to \$24,200 in FY19. The Accounting Department has limited line items and the \$3,000 increase cannot be absorbed within the

existing budget. Therefore, the amount of the contractual increase will be listed on Form B-2 for inclusion as an Essential, Unfunded line item.

Budget Form B-3: Supplemental Line Items

Please note that the Finance Committee has expressed its firm guidelines for no new programs and no new government. As in prior years, the introduction of new expenses will require significant justification and before it will be considered for inclusion in the FY19 budget. Any requests for items or services that are required due to a change of service levels or new or existing state mandates should be included on Form B-3: Supplemental Line Items. Be sure to provide clear and concise explanation and/or documentation that will help to clarify your request for the Finance Committee. Items provided on this form will be presented to the Finance Committee as Essential, Unfunded line items for funding consideration if funding permits.

Budget-to-Actual Expense Report

Last week, all departments received an updated summary FY18 Budget-to-Actual Expense Report (dated through Nov. 16, 2017) for their respective department. Anyone who would like a detailed report should see the Assistant Town Accountant. These reports can also be provided in excel format for convenience of analysis and categorizing expenses.

Due Date

The following departmental budgets are due to the Town Accountant on or before December 11:

Board of Selectmen, Accountant, Treasurer/Collector, Town Clerk, Assessor, Police, Fire, Inspections, Board of Health, Conservation, Planning & Zoning, Council on Aging, Veterans Department

The following departmental budgets are due to the Town Accountant on or before December 21:

Highway Department, Parks & Cemetery, Library, Water Enterprise

Budget Adjustments / Changes

As we proceed through the budget process, if you have identified any changes that need to be made to your department's budget, please discuss with your Finance Committee Liaison and the Town Accountant. All changes need to be accurately included on the Town Accountant's official reports prior to being presented at budget-related meetings.

If you have any questions or need further information, please feel free to contact me. Thank you.

Catherine Gabriel
Town Accountant