



Town of Topsfield Finance Committee

Attached are the Topsfield Finance Committee Budget Guidelines for Fiscal Year 2019. Available information indicates that economic factors which contribute to our revenues and expenses will again be similar to those that impacted our budgets for the past several years. Therefore, our budget methodology will be consistent with that used in the recent past.

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. Note that “essential services” does not imply “the same services as last year”, as a particular service may no longer be necessary. This is particularly important given the capital projects underway. 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. Please be prepared to explain why the budgeted services are essential. 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 TOWN-WIDE PLAN PROCESS. EVENTUAL PLACEMENT AS A SEPARATE WARRANT ARTICLE DOES NOT SUPERSEDE 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.

Karen A. Dow, Chair

FY 2019 Department Budget Guidelines
November 20th, 2017

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: No more than 0.0% increase. This increase is on the **total** of “Other”; distribute among line items in the department as appropriate.
 - C. Ongoing Financial Programs, such as automobile leasing, to be reviewed on a case-by-case basis.
 - D. Fuel and Electricity: Budget requests to be based on review of FY 2017 actual and FY 2018 projection of year to date actual, using anticipated rates.

- II. Capital Items (Equipment, Rolling Stock & Facilities):
 - A. Not to exceed \$300,000 Town-wide including Schools.
 - B. Larger projects may also be funded by borrowing.

- III. Elementary Schools: 3.00% operating budget increase plus extraordinary special education costs; these should not be added to the base operating budget for calculation of future fiscal year increases.

- IV. Masconomet: 3.00% increase to overall Community Contributions to the operating budget (“M&O budget”).

- V. No New Programs.

ATTACH SCHEDULE OF UNFUNDED ESSENTIAL SERVICES

- I. Attach Schedule: Detail all essential services items (salary & wages and/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.