



# Topsfield Board of Selectmen & Topsfield Finance Committee

## INFORMATION ON THE ANNUAL TOPSFIELD BUDGET PROCESS

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Communities in the Commonwealth of Massachusetts face serious budget challenges for FY2010 because of expected decreases in State Aid and in local revenues from excise taxes, fees and other local sources. In anticipation of these decreases, Topsfield's Finance Committee asked each Town department to submit two budgets – one providing for “level services” and the other assuming a 10% decrease from the current year's budget. This year's approach identifies early in the budget process what services would be lost in each department with the result that a transparent and thoughtful discussion among all parties concerned and an orderly consideration of the impact of a reduced budget can take place well in advance of Town Meeting. A thorough examination of the specific services to be lost lays the groundwork for the final budget presented by the Finance Committee along with its recommendations for any override(s). The Finance Committee is now working with the two budgets submitted by each Department. Thus, this is the time for citizens to become informed not only about the substance of the discussions but also about the process and to participate in developing possible courses of action.

### Who Does What in the Budget Process

The Finance Committee is authorized by statute and by-law to recommend the budget to Town Meeting for approval by the citizens. The FinCom meets in the Fall to establish budget guidelines for the coming fiscal year. The guidelines are based on anticipated revenues and known and estimated increases in expenses, such as wage and salary costs dictated by contracts, benefits and mandated activities. The FinCom then requests budgets complying with those guidelines from Town Departments. The Town Departments prepare their own budgets, determining the allocation of resources within their areas of Town government. In the case of the Elementary Schools, for example, the Superintendent and the School Committee make the budgetary decisions. The Finance Committee recommends funding for each department to Town Meeting. It does not determine the specific items included in each department's budget. These matters are left to the people who are most familiar with the activities of their Departments and have the responsibility for managing their areas of responsibility.

The Board of Selectmen submits its own budget relating to the “executive” branch of Town government such as legal, retirement, and benefits costs, and directs and approves the budgets for departments under its responsibility. The FinCom and the Board of Selectmen communicate regularly throughout the budget process. Both the FinCom and the Board of Selectmen have liaisons with each Town Department. These liaisons work with the Department to provide whatever assistance might be necessary and to participate in discussions as needed. From January through March, the FinCom typically meets weekly or more frequently. The FinCom also schedules various department heads and boards to present their budgets and be available to answer questions. As a follow up to these presentations, the FinCom sometimes asks a department to submit a modified budget. All meetings of all of the boards involved are open to the public.

With each Department budget reviewed, the FinCom assembles a final budget for presentation at Town Meeting. That budget may or may not require an override to fund. If an override is necessary, the Board of Selectmen must determine whether to place an override question on the ballot and how to structure that override, i.e., as one or more override questions on the ballot.

The final steps in the process happen in May at Town Meeting and at the polls. First, citizens vote to approve, amend or reject the budget recommended by the FinCom at Town Meeting. If one or more overrides are involved, the Town Meeting appropriation is contingent on the passage of the override question(s) at the ballot box. Second, citizens vote on the override(s) at the ballot box two days after the start of Town Meeting. If the override(s) passes, then the budget approved at Town Meeting becomes a



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reality. If the override(s) fails, that portion of the budget dependent on the override(s) is not funded. Ultimately, it is the citizens of the Town who decide on the appropriation of funds to run the Town.

## Where We Are Now

For years, the Town of Topsfield has faced growing budget challenges created by costs increasing at a faster rate than revenue. In some cases revenue has actually decreased. For example, the Town lost nearly \$75,000 from this year's State aid and has begun the process of identifying what can be saved from this year's budget to compensate for this reduction. It appears, based on the Governor's FY2010 budget, that next year's cuts in State aid will be deeper. Department budgets indicate that the Town's services are going to be seriously affected. There is no question but that cuts will be painful all around. Some services may be restored through approval of override question(s) in amounts yet to be determined.

## What To Do

Citizens concerned about the services a department might eliminate under a severely constrained budget need to speak with the elected officials that govern that department. Citizens concerned about the overall priority and level of funds allocated to various departments, need to communicate their ideas and opinions to the FinCom and Board of Selectmen

Please remember that the Elementary Schools, Library, Park & Cemetery, Highway and Water Departments are governed by their own committee/trustees/boards; the FinCom and the Board of Selectmen have no operating authority over these departments. Selectmen are responsible for the operation of all other town departments. For school-related issues, for instance, citizens should speak to School Committee members and for library related issues citizens should speak to Library Trustees. Also, please remember that committee and board members and trustees are volunteers who are making their best efforts in a difficult situation.

The Selectmen have not yet deliberated on the issues relative to the size and distribution of an override(s), if any, for FY2010. These discussions and decisions will emerge as the FinCom completes its budget recommendation. In the meantime, citizens may familiarize themselves with the mechanics of overrides under Massachusetts General Law.

For more information on Massachusetts laws relative to overrides, visit

[http://www.mass.gov/Ador/docs/dls/mdmstuf/Technical\\_Assistance/Best\\_Practices/contigentappropriation.pdf](http://www.mass.gov/Ador/docs/dls/mdmstuf/Technical_Assistance/Best_Practices/contigentappropriation.pdf)

The FinCom and the Board of Selectmen will welcome public participation and input as this process moves forward. Only an informed and concerned citizenry will be able to make the best decisions for the Town at Town Meeting and at the ballot box.

To learn more about Town Meeting procedures and terms, please visit:

<http://topsfield-ma.gov/gov/townmeeting/townmeeting.shtml>

For dates and times of Board meetings, please consult the Town Government Calendar at:

<http://topsfield-ma.gov/towncalendar.shtml>