

Memo

To: Department Heads and Committee Chairpersons
From: Board of Selectmen
Date: 5/5/14
Re: Budget Directive for FY 2015

The Board of Selectmen has issued the following directives in regards to the preparation of the FY 2015 budgets.

All departments who have paid personnel will include a cost of living increase in the amount of 1.5% that would take effect on July 1st, 2015 for the remainder of the budget year. Department Heads will also need to ensure they factor in the merit increases that will be approved this year for respective personnel in the FY 2014 budget. Merit increases that will be granted in FY 2015 will be budgeted in the Personnel Budget and should not be factored in the individual department budgets. The TA will assist department heads with the calculation of salary budget amounts.

Budgets should be prepared and include the default budget. Department heads must take into consideration the high tax rate that the community presently has when developing their budgets. Department heads must be conservative when developing their FY 2015 Budgets. The Board of Selectmen will carefully analyze the budget submissions and prioritize the budget requests. This will likely cause department heads to make necessary budget reductions to allow for funding of priority budget requests. The goal as always is to limit the impact on service delivery to the extent possible. Department heads should analyze the short and long term impacts of specific budget reductions. Department heads should develop contingency plans for budget cuts when they develop their budgets. Department heads should be prepared to have those options available during the budget process and be able to discuss the impacts of budget cuts.

All of the department/functional area budgets of the Town (budgets under the jurisdiction of the BOS) will be reviewed by the BOS on a set schedule beginning late summer into the early Fall. After all of the budgets are reviewed by the BOS additional adjustments may need to be made to ensure delivery of critical services. Once this process is complete the budget will be turned over to the Budget Committee for its consideration.

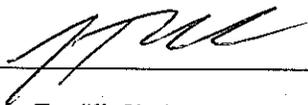
Department heads requesting warrant articles must submit the proposed warrant articles to the TA no later than **Friday, October 31st, 2014 at 5 PM.**

Budgets must be prepared with narratives for each expenditure line with specific formats for lines containing payroll. The TA will provide an example document for department heads to use.

Budgets must be submitted to the TA no later than **Thursday, July 31st, 2014 at 5 PM.** An overview of the budget will be presented to the BOS on August 25th. The BOS will consider individual budget

recommendations during the months of September and October. The BOS will then submit the completed budget to the BUDCOM for consideration. Department heads are encouraged to seek assistance from the TA in the development of their respective budgets.

The term "Department Head" also means Board, Committee or Commission Chairpersons.



Jason Tardiff, Chairman



Jeff Gryval, Selectmen



Kate Walker, Selectmen