

New Budget Process, New Annual Town meeting Warrant Format

Perhaps you have already seen the warrant for the May 12 Annual Town Meeting and are wondering, “what happened to the 70 or more articles we used to have?” Well, here is an explanation of what’s different and how we got there. First, what differences do you do see? And second, what changes were made behind the scene?

Sandisfield residents have been asking “can’t we have fewer articles on the annual town meeting warrant?” The warrant presented at the May 2017 Annual Town Meeting contained 60 articles related to the annual operating budgets for town departments, boards, and committees. The warrant for the May 2018 Annual Town meeting contains just 12 articles for the same operating budgets. How was this done? Two things happened. First, some accounts were gathered together into one larger account. For example, the budget for computer hardware, software, network, and Web site are now contained in the “Technology” salary and expense accounts.

Second, accounts were gathered together into groups of related accounts and presented in one warrant article. For example, the highway department’s 9 accounts are now contained in one warrant article. The details are still there. We still show the dollars requested for FY19 for salaries and expenses but we also show in the same article the amount appropriated for each account in FY18 and the amount that the budget request has increased, decreased, or is unchanged since last year.

Other accounts that were consolidated include the following. Employees benefits and employee insurance is now included in each department’s salary request. The salary for the secretary to the Select Board is now included in the Select Board salaries account. Repair of town building was consolidated with operations and maintenance of town property. In all cases the FY18 to FY19 comparison is facilitated by restating the FY18 numbers as if the consolidated accounts had been budgeted as such last year.

The final thing that you do see in this new process is that the Annual Town Meeting Warrant was published without the town’s Annual Report. The Warrant is now mailed to all registered voters, published on the Town’s Web site and is available at Town Hall. The Annual Report is available on the Town’s Web site and by request from the Town Clerk.

How will this change the process at the Annual Town meeting? There will be fewer motions and seconds to those motions! But, the ability to request amendments to the proposed budgets will remain the same.

Bottom line. The same information is presented but in a more consolidated form. The process at the town meeting should be simpler and quicker without losing the ability to request changes to any budget request.

What changes were made to the budget process that are not so obvious to the voter? A new budget calendar was adopted in August 2017 by administration and Finance Committee. This calendar lays out the steps in the budget process and delineates responsibilities for each step.

Next, a budget submission form using Excel was developed. This form was based on the old Word-based request form but required more detail about past expenditures and budget requests. For example, salary requests were accompanied by a schedule of persons, hourly rates, and hours. In the past

expense requests did include some detail but may also have been submitted “level funded” meaning “we think we can do the same next year.” This year the details of past expenses for FY16 and FY17 were calculated and projected forward for the FY19 request.

What does additional detail mean to the tax payer? The departments, boards, and committees better understand what it costs to run their operations. The Select Board and Finance Committee can better assess the budget requests and recommend reductions as well as increases to the budget requests. Going forward all involved in the budget process will be better equipped to prepare and evaluate budget requests. And, the taxpayer can be a bit more comfortable that the requests that they vote on are reasonable.

What’s coming in the future? As soon as the town meeting is completed the new Select Board, the Finance Committee, the Town Clerk and other interested parties will meet to evaluate this new process and make changes as needed. As soon as fiscal year 18 ends all departments, boards, and committees can document and assess their FY18 spending so that they can begin to think about the next budget cycle. Finally, the Finance Committee and Select Board will develop a process for capital budgeting that will commence in FY19.