**The following NEW Article 6A is comprised, in part, of budget provisions set out in our current bylaws. It is followed by several amendments to budget provisions in the current bylaws.**

## ARTICLE 6A. BUDGET PROVISIONS

**6A.1. Scope.** The provisions of this article apply to all boards unless a specific provision of law otherwise provides.

**6A.2. Responsibilities.** The responsibilities for the Town-Wide annual operating budget, Town-Wide Financial Plan and the Five-Year Capital Budget Program are as follows:
**Note: This section setting out the responsibilities is new.**

a. **Town Manager.** The Town Manager shall be responsible for, and shall prepare and submit, the annual operating budget with a Budget Message as set forth in Section 6A.7.a, the Town-Wide Financial Plan and the Five -ear Capital Budget Program to the Board of Selectmen and the Advisory Committee and shall present them at the Annual Town Meeting. The Town Manager shall establish the procedure and format for budget submissions in accordance with the timeline set forth in Section 6A.6.

b. **School Superintendent.** The School Superintendent shall submit the annual operating budget for the Schools with a Budget Message to the Town Manager in accordance with Section 6A.7.b. and shall present it to the Annual Town Meeting.

c. **Boards and Officers.** All Town boards and officers shall fully cooperate and participate, at the request of the Town Manager, in preparing and maintaining the Town-Wide annual operating budget, Town-Wide Financial Plan and the Five-Year Capital Budget Program as they relate to their areas of jurisdiction in accordance with the timeline set forth in Section 6A.6..

**Note: Under Section 1.2.b of our bylaws, the term "officers" means department head and senior department staff employee.**

**6A.3. Annual Operating Budget**. Any board, official or officer intending to request an annual appropriation at the Annual Town Meeting shall furnish to the ~~Committee~~ Town Manager detailed estimates, with appropriate explanations, of the amounts necessary for the proper administration of the~~ir respective~~ office~~s~~ or department for which amounts are to be requested~~s~~ for the ensuing fiscal year ~~at least 90 days before the commencement of the Annual Town Meeting. The Advisory Committee may authorize a late filing of such information. The request shall also include estimates of amounts necessary for capital improvements.~~ There shall also be included estimates of all probable items of income which may be received by the requesting board, official or officer during the ensuing fiscal year in connection with the administration of their departments or offices.
**Note: This is the current Section 11.11 with changes as noted.**

**6A.4. Capital Budgeting.~~and Investments.~~**
**Note: This is the current Section 19.5 with changes as noted.**

**6A.4.1. "Capital Project" Defined.** For the purposes of this section, a "Capital Project" means:

a. A project, estimated to cost in excess of $100,000, for the construction, reconstruction, replacement, major repair or renovation, extension or other improvement of a public building, highway, sidewalk, storm drain, sewerage installation, incinerator, bridge, playground, park or like public works, including any work done by any public utility operated by the Town or for a facility, structure, or utility appurtenant to any of them; or

b. A purchase of land, equipment, buildings or structures, estimated to cost in excess of $100,000; or

c. The preparation of plans, specifications or working drawings (estimated to cost in excess of $10,000) for any project described in subsections a. and b.

**6A.4.2. Report of Capital Projects.** The ~~Board of Selectmen~~ Town Manager shall annually coordinate the preparation and maintenance of the Town's Long-Range Capital Budget Program as follows:

a. The ~~Selectmen~~ Town Manager shall work with ~~other~~ the boards in coordinating the timing of proposed and anticipated capital projects, taking into account the relative need for and cost of such projects, the effect the expenditures might have on the financial position of the Town, and alternative methods of financing. An explanatory statement shall accompany each estimate and provide such additional information about the proposed or anticipated capital as may be requested by the ~~Selectmen~~ Town Manager.
**Note: this last sentence has been moved from Section 6.16.**

b. On the basis of the information submitted by each board pursuant to the provisions of ~~Section 6.16,~~ Section 6A.6.a., ~~as may be modified with the consent of such board, the Selectmen~~ the Town Manager shall compile and present to the Annual Town Meeting a Five Year Capital Budget Program for the Town identifying proposed and anticipated capital projects and their timing. The Program shall show expected use of borrowing for such projects, any expected so-called Proposition 2½ debt exclusion overrides in connection with such borrowing, and the impact of such borrowing on the Town's outstanding debt and its real estate property tax rates in upcoming years.

c. The ~~Selectmen~~ Town Manager shall recommend to any Annual or Special Town Meeting a method of financing for each capital project proposed to be submitted for approval at such Town Meeting. The ~~Selectmen's~~ Town Manager's recommendation shall state, for each proposed project, the proposed use of borrowing for the project, whether any so-called Proposition 2½ debt exclusion ~~override~~ is proposed in connection with such borrowing, and the impact of such borrowing on the Town's outstanding debt and its real estate property tax rates in upcoming years.

d. The ~~Selectmen~~ Town Manager shall prepare the Five Year Capital Budget Program sufficiently in advance of the Annual Town Meeting to permit the publication of the Program in the Reports to the Annual Town Meeting, pursuant to Section 11.8. of the Bylaws, together with any comments of the Advisory Committee on the Program. Before any appropriation article is considered, the ~~Selectmen~~ Town Manager shall deliver an oral report to the Annual Town Meeting on the substance of the Program; the oral report may include recommendations or comments as the ~~Selectmen~~ Town Manager deems appropriate. Any board may provide an oral report at the Annual Town Meeting on aspects of proposed or anticipated capital projects that relate to their

areas of jurisdiction. Following the oral report on the Program, there shall be an opportunity for comments from the Advisory Committee and from Town Meeting Members.

e. ~~At the request of the Advisory Committee pursuant to Section 11.14., the~~ ~~Selectmen~~ The Town Manager shall make a presentation to the Advisory Committee of the Five Year Capital Budget Program. The ~~Selectmen~~ Town Manager may supplement ~~their~~ the Town Manager's written presentation to the Advisory Committee with such recommendations or comments as ~~they deem~~ the Town Manager deems appropriate. The ~~Selectmen~~ Town Manager may subsequently update or amend the Program before it is published in the Reports to the Annual Town Meeting or presented at the Annual Town Meeting.

f. All Town boards and officers shall fully cooperate and participate, at the request of the ~~Selectmen,~~ Town Manager, in preparing and maintaining the Five-Year Capital Budget Program and in presenting aspects of proposed or anticipated capital projects that relate to their areas of jurisdiction.

**6A.5 . Town-Wide Financial Planning and Budgeting.** ~~*(Section revised ATM 2004)*~~
**Note: this is the current Section 19.16 with changes as noted.**

**6A.5.1. Definitions.** For the purposes of this article, a "Town-Wide Financial Plan" means a sequenced combination of forecasts of the Town's operating budget (i) for the current fiscal year, (ii) for the next following fiscal year and (iii) for one or more fiscal years beyond the next following fiscal year. Forecasts shall be in the format commonly called "sources and uses of funds." The words "sequenced combination" are intended to require that the three component parts of the Town-Wide Financial Plan build upon one another in an orderly, reasonable manner. A "deficit balance" in a forecast means that the total uses of funds in the forecast exceed the total sources of funds in the forecast.

**6A.5.2. Report of Town-Wide Financial Plan.** The ~~Board of Selectmen~~ Town Manager shall annually coordinate the preparation and maintenance of the Town's Town-Wide Financial Plan as follows:

a. The ~~Selectmen~~ Town Manager shall work with ~~other~~ the boards in coordinating the preparation of a Town-wide budget for the next following fiscal year, taking into account (i) the Town's ability to generate the real estate property taxes assumed in the Plan and to fund any deficit balance in the Plan; (ii) the relative need for and level of the various expenditures proposed to be made by the Town; and (iii) alternatives to any of the various sources and uses of funds in the Plan.

b. The ~~Selectmen~~ Town Manager shall compile and present to the Annual Town Meeting a Town-Wide Financial Plan for the Town. In this Plan, the forecast for the next following fiscal year shall be constructed by using (i) the information submitted by each board pursuant to the provisions of ~~Sections 6.15. and 11.11.~~ Section 6A.3. ~~as may be modified with the consent of such board,~~ and (ii) estimates and assumptions acceptable to the S~~electmen~~ Town Manager for all other line items. The ~~Selectmen~~ Town Manager shall identify significant estimates and assumptions used in constructing the Town-Wide Financial Plan, including assumptions as to receipt of real estate property tax revenue.

c. For any future fiscal year in a Town-Wide Financial Plan, the ~~Selectmen~~ Town Manager shall estimate the property tax rate that would generate real estate property taxes equal to the sum

of (a) the real estate property taxes assumed as a source of funds in the forecast for the fiscal year and (b) any deficit balance in the forecast for that fiscal year. In so doing, the ~~Selectmen~~ Town Manager may use reasonable assumptions as to growth in the valuation of properties in the Town.

d. The ~~Selectmen~~ Town Manager shall prepare the Town-Wide Financial Plan sufficiently in advance of the Annual Town Meeting to permit the publication of the Plan in the Reports to the Annual Town Meeting, pursuant to Section 11.8. of the Bylaws, together with any comments of the Advisory Committee on the Plan. Before any appropriation article is considered, the ~~Selectmen~~ Town Manager shall deliver an oral report to the Annual Town Meeting on the substance of the Plan; the oral report may include recommendations or comments as the ~~Selectmen~~ Town Manager deem appropriate. Any board may provide an oral report at the Annual Town Meeting on aspects of the Plan that relate to their areas of jurisdiction. Following the oral report on the Plan, there shall be an opportunity for comments from the Advisory Committee and from Town Meeting Members.

e. ~~At the request of the Advisory Committee pursuant to Section 11.14., the Selectmen~~ The Town Manager shall make a presentation to the Advisory Committee of the Town-Wide Financial Plan. The ~~Selectmen~~ Town Manager may supplement ~~their~~ the Town Manager's written presentation to the Advisory Committee with such recommendations or comments as ~~they~~ the Town Manager deems appropriate. The ~~Selectmen~~ Town Manager may subsequently update or amend the Plan before it is published in the Reports to the Annual Town Meeting or presented at the Annual Town Meeting.

~~f. All Town boards and officers shall fully cooperate and participate, at the request of the Selectmen in preparing and maintaining the Town-Wide Financial Plan and in presenting aspects of the Plan that relate to their areas of jurisdiction."~~

**Note: The deleted section has been moved to Section 6A.2.c above.**

**Note: The following 6A.6. is NEW! It needs to be reviewed carefully.**

**6A.6. Timeline , Guidelines and Format.** The Town Manager shall issue general guidelines establishing a timeline, format and procedures for the submission of proposed annual operating and capital budgets in a timely fashion in order to allow for review by all interested parties. Subject to approval by the Board of Selectmen, the Town Manager shall also develop individual department budget guidelines. The Town Manager shall hold one or more meetings with board chairs and officers at an early stage of the budget process for the upcoming fiscal year to consider the parameters of the overall Town budget which will include anticipated state or other revenues, expected adjustments to the Town's levy limit, and the relative demands for services anticipated by each Town board and department. The timeline will include the following :

a. Not less than ninety days before the start of the Annual Town Meeting, all non-school annual operating and capital budgets shall be submitted to the Town Manager, with copies to the Advisory Committee. The School Superintendent shall submit the school annual operating budget, along with a Budget Message, and capital budgets to the School Committee and to the Town Manager. Budgets are subject to review by the Department of Financial Services in the manner described in Section 20.5.c.

b. Not less than seventy days before the start of the Annual Town Meeting, the School Committee, after public hearing and vote, shall submit the school annual operating budget, along with the School Superintendent's Budget Message, to the Town Manager, with copies to the Advisory Committee.

c. Not less than sixty days before the start of the Annual Town Meeting, the Town Manager shall submit the Town Manager's proposed annual operating and capital budgets, including the Town Manager's and School Superintendent's budget messages, to the Board of Selectmen for review and comment, with copies to the Advisory Committee and all other Town boards and officers. Comments from the Board of Selectmen, if any, shall be provided to the Town Manager and the Advisory Committee.

d. Not less than forty-five days before the start of the Annual Town Meeting, the Town Manager shall submit the Town Manager's proposed annual operating and capital budgets, including any proposed revisions thereto, to the Advisory Committee, with copies to all other Town boards and officers.

e. Not less than seven days before the start of the Annual Town Meeting, pursuant to the procedures set forth in Sections 11.7 and 11.8, the Advisory Committee shall vote on the annual operating and capital budgets and publish its report.

**6A.7. Budget Message.** The Budget Message that accompanies the annual operating budget shall consist of:
**Note: This section is new.**

a. Town Manager**.** The Budget Message will outline proposed financial policies of the town for the ensuing fiscal year; provide an explanation of the proposed budget for all Town departments, both in fiscal terms and in terms of work programs; describe important features of the budget and how the proposed budget advances the goals and objectives of the Town-wide strategic plan; indicate any major variations from the budget for the current year in financial policies, expenditures and revenues, together with the reasons for such changes; summarize the town's debt position; and include such other material as the Town Manager deems desirable.

b. School Superintendent. The Budget Message will describe important features of the School budget both in fiscal terms and in terms of programs; indicate any major variations from the School budget for the current year and the reasons for such changes; and include such other material as the School Superintendent deems desirable.

## OTHER BUDGET AMENDMENTS

**Note: The following are amendments to the other EXISTING budget bylaws. Deletions and additions are shown.**

### (2) ARTICLE 6. GENERAL PROVISIONS

6.15. Requests for Appropriations. Each board and official shall submit requests for annual operating appropriations in accordance with the provisions of ~~Sections 11.11. - 11.13~~ Article 6A. ~~Budgets are subject to review by the Department of Financial Services in the manner described in Section 24.1(e).~~

**Note: The last sentence has been moved to Section 6A.6.a.**

6.16. Capital Budgets. Each board and official shall submit requests for capital budget appropriations in accordance with the provisions of Article 6A. ~~At least 90 days before the Annual Town Meeting, each board shall submit to the Selectmen estimates of the amounts proposed and anticipated by the board for capital projects annually for a period of five years. An explanatory statement shall accompany each estimate and provide such additional information about the proposed or anticipated capital project as may be requested by the Selectmen.~~

**(3) ARTICLE 11. ADVISORY COMMITTEE**

~~11.10. Definition. "Annual appropriation" means the general appropriation requested each year by any board, official or officer for those amounts necessary for the proper administration of their respective offices or departments for the ensuing fiscal year, including those amounts necessary for capital improvements.~~

~~11.11. Requests for Annual Appropriations. Any board, official or officer intending to request an annual appropriation at the Annual Town Meeting shall furnish to the Committee detailed estimates, with appropriate explanations, of the amounts necessary for the proper administration of their respective offices or departments for the ensuing fiscal year at least 90 days before the commencement of the Annual Town Meeting. The Advisory Committee may authorize a late filing of such information. The request shall also include estimates of amounts necessary for capital improvements. There shall also be included estimates of all probable items of income which may be received by the requesting board, official or officer during the ensuing fiscal year in connection with the administration of their departments or offices.~~

11.12. Notice of Request for Capital Projects. The information required to be submitted to the Permanent Building Committee in accordance with Section 14.6. shall be submitted at the same time to the Town Manager and to the Advisory Committee.

11.13**.** Notice of Request for Other Appropriations. For any appropriation other than those involving collective bargaining or covered by- Sections 6A.3 and 6A.4,~~Sections 11.11. and 11.12~~ the requesting board, official or officer shall file written notice thereof, including the amount to be requested and its purpose, with the Town Manager, with a copy to the Advisory Committee and the Board of Selectmen at least 14 days before the session of the Town Meeting at which such appropriation will be acted upon. The Town Manager shall review such request and may consult with the Board of Selectmen. If the Town Manager deems the request to be appropriate, the Town Manager may modify the proposed operating or capital budget accordingly. The Town Manager shall present the Town Manager's recommendation on the request to Advisory Committee and the requesting party may also present relevant information to the Advisory Committee. In the event of emergency requiring immediate consideration, this provision may be waived by the Town Meeting but only upon the advice of the Advisory Committee that it has duly considered the request.

~~11.14. Request for Town-Wide Financial Reports. The Advisory Committee shall request that the Board of Selectmen present to them, at a meeting of the Advisory Committee to be held prior to the date of the Advisory Committee's Public Hearing on the Warrant for the Annual Town Meeting, both (i) the Five Year Capital Budget Program for the Town as required by Section 19.5.2.e., and (ii) the Town-Wide Financial Plan as required by Section 19.16.2.e." *(New Section ATM 2004)*~~

**(4) ARTICLE 14. PERMANENT BUILDING COMMITTEE**

**14.6. Financial Requirements and Notification.** Any board which intends to propose a project to Town Meeting shall provide information regarding the project goals and the financial requirements of the project to the Committee at least 90 days in advance of the Town Meeting at which funding of any kind for the project will be requested, and to the Town Manager and Advisory Committee in accordance with Section 11.12. The Committee shall review the information provided to determine whether the sums requested are reasonable with respect to the financial requirements of the project and shall report to Town Meeting thereon.

**The following sections that provide for the preparation of department budgets shall be amended in the following articles:**

Section 12.6 (Sustainable Energy Committee); Section 16.4 (Celebrations Committee); Section 17.4(Historical Commission);Section 24.4 (Facilities Maintenance Department);Section 29.7 (Board of Public Works);Section 33.5(Council on Aging);Section 39.6 (Dept of Veterans's Services); Section 40.5 (Youth Commission)

We will indicate the title of the Article in which the amendment is proposed and we will:

- Provide the text of the section as it currently reads;
- Provide the text of the section showing proposed deletions and additions; and
- Provide the text of the section as it would read if amended in italics.

**(5) ARTICLE 12. SUSTAINABLE ENERGY COMMITTEE**

The text of the section as it currently reads:

**12.6. Budget.** The Committee shall prepare an annual budget which will be subject to approval by the Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.

The text of the section showing proposed deletions and additions:

**12.6. Budget.** The Committee shall prepare an annual budget which will be subject to approval by the ~~Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.~~ Town Manager.

The text of the section as it would read if amended:

***12.6. Budget.*** *The Committee shall prepare an annual budget which will be subject to approval by the Town Manager.*

**(6) ARTICLE 16. CELEBRATIONS COMMITTEE**

The text of the section as it currently reads:

**16.4. Budget.** The Committee shall prepare an annual budget. The budget is subject to approval by the Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.

The text of the section showing proposed deletions and additions:

**16.4. Budget.** The Committee shall prepare an annual budget~~. The budget is~~ which will be subject to approval by the ~~Selectmen . The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.~~ Town Manager.

The text of the section as it would read if amended:
***16.4. Budget.*** *The Committee shall prepare an annual budget which will be subject to approval by the Town Manager.*

**(7) ARTICLE 17. HISTORICAL COMMISSION**
The text of the section as it currently reads:
**17.4. Budget.** The Commission shall prepare an annual budget. The budget is subject to approval by the Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.

The text of the section showing proposed deletions and additions:
**17.4. Budget.** The Commission shall prepare an annual budget~~. The budget is~~ which will be subject to approval by the ~~Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.~~ Town Manager.

The text of the section as it would read if amended:
***17.4. Budget.*** *The Commission shall prepare an annual budget which will be subject to approval by the Town Manager.*

**(8) ARTICLE 24. FACILITIES MAINTENANCE DEPARTMENT**
The text of the section as it currently reads:
**24.4. Budget.** The Facilities Maintenance Director shall prepare an annual budget which will be subject to approval by the Selectmen. The Selectmen shall be responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.

The text of the section showing proposed deletions and additions:
**24.4. Budget.** The Facilities Maintenance Director shall prepare an annual budget which will be subject to approval by the Town Manager. ~~Selectmen. The Selectmen shall be responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.~~

The text of the section as it would read if amended:
***24.4. Budget.*** *The Facilities Maintenance Director shall prepare an annual budget which will be subject to approval by the Town Manager.*

**(9) ARTICLE 29. BOARD OF PUBLIC WORKS**
The text of the section as it currently reads:
**29.7. Budgets.** The Board shall present to the Advisory Committee separate budgets for the several divisions under its control.

The text of the section showing proposed deletions and additions:
**29.7. Budget~~s~~.** The Board shall ~~present to the Advisory Committee separate budgets for the several divisions under its control~~ prepare an annual budget which will be subject to approval by the Town Manager.

The text of the section as it would read if amended:

***29.7. Budget.*** *The Board shall prepare an annual budget which will be subject to approval by the Town Manager.*

**(10)ARTICLE 33. COUNCIL ON AGING**

The text of the section as it currently reads:

**33.5. Budget.** The Council shall prepare an annual budget. The budget is subject to approval by the Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.

The text of the section showing proposed deletions and additions:

**33.5. Budget.** The Council shall prepare an annual budget~~. The budget is~~ which will be subject to approval by the ~~Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.~~ Town Manager.

The text of the section as it would read if amended:

***33.5. Budget.*** *The Council shall prepare an annual budget which will be subject to approval by the Town Manager.*

**(11) ARTICLE 39. DEPARTMENT OF VETERANS' SERVICES**

The text of the section as it currently reads:

**39.6. Budget.** The Department shall prepare an annual budget. The budget is subject to approval by the Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.

The text of the section showing proposed deletions and additions:

**39.6. Budget.** The Department shall prepare an annual budget~~. The budget is~~ which will be subject to approval by the ~~Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.~~ the Town Manager.

The text of the section as it would read if amended:

***39.6. Budget.*** *The Department shall prepare an annual budget~~. The budget is~~ which will be subject to approval by the Town Manager.*

**(12) ARTICLE 40. YOUTH COMMISSION**

The text of the section as it currently reads:

**40.5. Budget.** The Commission shall prepare an annual budget. The budget is subject to approval by the Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.

The text of the section showing proposed deletions and additions:

**40.5. Budget.** The Commission shall prepare an annual budget~~. The budget is~~ which will be subject to approval by the ~~Selectmen. The Selectmen are responsible for presenting the budget to the Advisory Committee and for presenting the motion for the budget appropriation to Town Meeting.~~ Town Manager.

The text of the section as it would read if amended:

***40.5. <u>Budget</u>.*** *The Commission shall prepare an annual budget which will be subject to approval by the Town Manager*.