

# **Dighton Town Budget Bylaw – Draft as of 9/12/23**

## **ARTICLE XXXX - Town Budget Bylaw**

### **Section 1.1 Fiscal Year**

The fiscal year of the Town shall begin on the first day of July and shall end on the last day of June, unless another period is required by the General Laws of the Commonwealth of Massachusetts.

### **Section 1.2 Purpose**

The purpose of this Bylaw is to provide a structure to guide the development and review processes with regard to the Town's operating budget prior to consideration at Town Meeting, to mandate early, timely budget deliberations, to reinforce collaboration and communication. This Bylaw thereby sets forth the process for development of the annual budget presented to Town Meeting.

### **Section 1.3 Financial Team**

There shall be a Financial Team comprised of the Town Administrator, Town Accountant, Treasurer/Collector, Principal Assessor, and Human Resources. The Financial Team shall meet periodically during the fiscal year to review revenue and expenditure trends, develop projections, and assess financial matters as they relate to current, future and forecasted fiscal planning efforts, including those relating to the development of the annual town operating budget.

### **Section 1.4 Budget Schedule for Town Departments, Boards and Committees**

By January 1, the Town Administrator shall forward to all Departments, Boards and Committees a budget schedule, which shall include time frames and deadlines for actions necessary to prepare the annual operating budget, together with forms on which each department's budget shall be submitted and the Board of Selectmen's budget priorities and guidelines for budget preparation. This schedule shall include a date, no later than February 1 for the Departments and Committees to submit their budgets for review. The Town Administrator and Town Accountant shall then meet with department, board and committee representatives to review and make recommendations on proposed departmental budget requests.

Guidelines for Department and Committee budgets are as follows:

- a) Payroll figures must be verified by Department Heads with the Town Accountant to confirm adherence to applicable collective Bargaining Agreements or employment contracts. Requests for any salary increased or increase in hours outside of those already approved/negotiated must be submitted prior to budget submittal.
- b) The Town Administrator, with approval from the Board of Selectmen, will provide direction to departments with regard to proposed wage increases for non-union employees.
- c) Budgets must be voted on and signed by a majority of board/committee members, if applicable. The date of vote should be listed. Department Heads must also sign their budgets.
- d) If applicable, projected Estimated Receipts should be included by Department (i.e., enterprise fund, revolving fund, fees, etc.) for the upcoming fiscal year.

### **Section 1.5 Town Administrator Proposed Balanced Budget Recommendation and Letter**

On or around March 1, the Town Administrator, with input, support and recommendation from the Town Accountant, shall submit to the Board of Selectmen and Finance Committee a proposed balanced budget for the ensuing fiscal year with an accompanying budget message and supporting documents.

The Town Administrator shall provide a budget message which shall explain the budget for all town departments both in fiscal terms and from a programmatic perspective. It shall outline proposed financial conditions of the town for the ensuing fiscal year, describe important features of the budget and indicate any major variations from the current year in financial conditions. The budget message shall present revenue projections as agreed upon by the Financial Team and an overview of proposed budget expenditures. It shall also offer an explanation of any proposed changes, summarize the town's debt position, and include other material as the Board of Selectmen and Finance Committee may reasonably require.

### **Section 1.6 Board of Selectmen and Finance Committee Review and Recommendations**

Upon receiving the Town Administrator's proposed balanced budget recommendation, letter and accompanying materials, the Board of Selectmen and Finance Committee shall meet jointly to conduct budget reviews with Department Heads, Boards and Committees to review proposed balanced budget recommendations before making their respective budget recommendations.

The final respective budget recommendations of the Board of Selectmen and Finance Committee shall be made in accordance with Section 2 of Article 1 of the General Bylaws of the Town of Dighton with respect to the posting of said recommendations in the Annual Town Meeting Warrant.