

Town of Natick
Town Meeting Member Handbook
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Revision February 2022
BASED ON REVISION
OF 10-11-2005

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Foreword

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FOREWORD

The 2019 Spring Annual Town Meeting authorized a Town Meeting Practices and Rules Committee and one of the charges was to look at the Town Meeting Member Handbook and recommend revisions and changes. The Handbook of October 11, 2005 needed to be updated to reflect changes in the law and practice. In addition, the committee is recommending that a series of frequently asked questions, by new Town Meeting (TM) members be included. This is being presented to the 2022 Spring Annual Town Meeting (SATM). The revisions reflect current town charter and by-law changes as well as current practices.

Town Meeting Practices and Rules Committee

- Paul Griesmer, Chair
- Cathi Collins, Vice Chair
- Harriet Merkwowitz
- Catherine Schellenberg
- Alan Rosenman
- Frank Foss, Town Moderator, ex-officio
- Diane Packer, Town Clerk, ex-officio

The initial Town Meeting Member Handbook (TMMH) was created in 2004 by the Financial Operations Ad Hoc Committee of the (then) Board of Selectmen "in the spirit of fostering a more informed citizenry." The purpose of the TMMH is "to serve as a guide to the procedures of Town Meeting and to help members and residents develop an understanding of the municipal budget in Natick and the Commonwealth of Massachusetts so that they can participate fully in the consideration of warrant articles involving town finance." [2004 TMMH Introduction] Some revisions were made before the TMMH was approved at the 2005 Fall Annual Town Meeting (FATM).

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We, the Town Meeting Member Handbook Revision Committee, now submit this Handbook revision to town meeting for approval. We thank the previous committee for beginning the process that we have continued. We hope that we have built on that committee's hard work to create a guide to Natick's town meeting that is handy, informative, and complete, and that it will in some small way contribute to better government in Natick, thereby enhancing the lives of our town's citizens.

The Town Meeting Member Handbook Revision Committee
 Robert M. Allen, Chair
 Thomas Townsend, Clerk Charlene Foss
 Karen A. Foster Paul Griesmer Nancy Lavash

NOTE: This revision of the Town Meeting Member Handbook is being presented to the Fall 2005 Annual Town Meeting. All references to the town charter and by-laws, Massachusetts General Laws, websites, and the like are believed to be accurate as of that date.

February 26, 2022

FREQUENTLY ASKED QUESTIONS

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I. INTRODUCTION TO NATICK'S TOWN MEETING

Town Meeting is the legislative branch of Natick's government – the body with the power of the purse and the power to make laws.

The Composition of Town Meeting

Natick has a Representative Town Meeting consisting of 180 members, with 18 representatives from each of Natick's ten precincts. A map of Natick's precincts is available from the Town Clerk.

Any voter is eligible to become a TM member. [Charter Section 2-4(a)] Members are elected at the annual town election on the last Tuesday in March, and, except in special circumstances, are elected for three-year terms. Terms are staggered so that one-third of the TM members' terms expire each year. [Charter Sections 2- 2 and 2-5; By-Laws, Article 1, Section 1, and Article 2, Section 2] A TM member who moves out of town immediately ceases to be a member. A TM member who moves within Natick but outside of their precinct continues to serve until the next annual town election. [Charter Section 2-6(b)]

Every member is equal and can vote, once sworn in. In Natick there are no at-large TM members. Voters elect TM members to represent them on a per precinct basis.

Annual and Special Town Meetings

Natick holds two annual town meetings. The spring session technically begins with the annual town election on the last Tuesday in March, with consideration of business beginning on the fourth Tuesday following the annual town election; the fall session begins on the third Tuesday in October. [Charter Section 2-12(a); By-Laws, Article 1, Section1]

By Charter, the spring session is primarily concerned with the determination of matters involving the expenditure and commitment of town funds, including but not limited to the adoption of an annual operating budget for all town agencies for the following fiscal year (July 1- June 30). [Charter Section 2-12(a)]. The fall session usually focuses on zoning or other non-budgetary matters, however budgetary adjustments may be decided at that session as well.

Special Town Meetings (STMs) may be called by the Select Board if a matter arises that cannot wait for the spring or fall annual town meeting. [Charter Section 2-12(a)] The Select Board must call a STM when requested to do so in writing by 200 registered voters or 20% of Natick's registered voters, whichever is less. [Massachusetts General Laws (MGL) Chapter 39, Section 10] When a Special Town Meeting is called, it is held on a Tuesday beginning at 7:30 P.M. [By-Laws, Article 1, Section 2]

The Select Board must publish, in a local newspaper, notice of its intention to call a Special Town Meeting. The Charter requires that such notice appear in print at least

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twenty-eight days before the date of the STM, except where compliance with that requirement would defeat the purpose of the STM. [Charter Section 2-11]; By-Laws, Article 1, Section 2]

Before each Spring Annual Town Meeting, Fall Annual Town Meeting or Special Town Meeting, the Select Board issues a warrant, a document that states the time and place of the meeting and lists the articles – the subject matter – to be acted upon. [Charter Section 2-11(a)] No action at a town meeting is valid unless the subject matter is contained in the warrant. “This requirement does not mean that the warrant must contain verbatim the language of the votes to be taken, but the warrant must contain a sufficient description of what is proposed so as to constitute an adequate warning to all the inhabitants of the town.” [Town Meeting Time, Chapter 1, Section 4]

How Articles are Placed on the Warrant and Publication of the Warrant

The Select Board places articles on the warrant that have been submitted by “(1) any elected town officer, (2) any multiple member body, acting by a majority of its members, (3) any ten voters when submitting articles for the spring or fall annual town meeting warrants and one hundred voters for special town meeting warrants, 4) such other persons or agencies as may be authorized by law, or by by-law.” [Charter Section 2-11(b)]. All requests to place an article on a town meeting warrant must be submitted to the Select Board in writing while the warrant is open for submitting such article but do not need to be written in any particular style or form. [Charter Section 2-11(b)]

Within five days after the warrant closes (which is sixty or more days before the date of any regularly-scheduled town meeting), the Select Board causes a constable to post copies of the warrant “in each precinct of the town as well as several other locations and copies of said warrant articles to be delivered by mail or other means to the town moderator, the Chair of the Finance Committee, and to such other persons as may be designated by by-law. Additional copies of the warrant articles shall be made available for general distribution in the office of the town clerk.” [Charter Section 2-11(d)]

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II. NATICK TOWN MEETING CALENDAR

Following are some relevant dates for representative TM members. Note that many dates are based on the annual town election. A current political calendar (election calendar) is posted on the Town's website at www.natickma.gov.

- Incumbent TM members wishing to run for re-election must file written notice with the town clerk by 5:00 P.M. on the day 21 days before the filing date for new TM member candidates. [MGL Chapter 53, Section 10]
- Nomination papers for new TM member candidates must be submitted to the registrars of voters for certification of signatures by 5:00 P.M. on the day 49 days before the Annual Town Election. [MGL Chapter 53, Section 7]
- 60 days before the SATM or FATM (as the case may be) the warrant is closed for the submission of new articles. [Charter Section 2-11(c)]
- Annual Town Election is held on the last Tuesday in March. [By-Laws, Article 1, Section 1]
- Spring Annual Town Meeting is held on the fourth Tuesday following the Annual Town Election, at 7:30 P.M. [By-Laws, Article 1, Section1].
- Fall Annual Town Meeting (FATM) is held on the third Tuesday in October, at 7:30 P.M. [By-Laws, Article 1, Section1].
- Town Meeting sessions are called for 7:30 pm and commence as soon as a quorum is reached (91 TM members). Meetings generally end around 10 pm, but there are many exceptions to this. No TM session can end without motions to adjourn by a TM member recognized by the Moderator.
- Adjourned sessions of every town meeting, when required, are held on the following Thursday at 7:30 P.M., and on consecutive Tuesdays and Thursdays thereafter at 7:30 P.M., unless a motion to adjourn to another day or time is adopted by a two-thirds (2/3) vote of the TM members present and voting. [By-Laws, Article 1, Section 3]
- The Select Board may, at any time, call a Special Town Meeting, which would also begin on a selected Tuesday (see Annual and Special Town Meetings for additional information).

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III. RULES GOVERNING NATICK'S TOWN MEETING

Natick's TM is primarily governed by four sets of rules:

Massachusetts General Laws (MGL)

These are the laws of the Commonwealth of Massachusetts, enacted by the state legislature. In general, provisions of the MGL apply to town meeting. However, in particular situations specific to Natick as described in the town charter or in special legislation, local provisions in the charter or by-laws take precedence. The MGL are available in printed form at the Morse Institute Library and in electronic form at www.malegislature.gov.

Town of Natick Charter

The MGL defines a charter, when used in connection with the operation of town government, as a document "which establishes and defines the structure of city and town government for a particular community and which may create local offices, and distribute powers, duties and responsibilities among local offices and which may establish and define certain procedures to be followed by the city or town government." [MGL Chapter 4, Section 7, clause Fifth] Natick has established a Home Rule Charter which provides in Section 1-3 that the legislative powers of the town shall be exercised by a representative TM. Article 2 of Natick's charter relates solely to the representative town meeting. Copies of Natick's charter are available at the Morse Institute Library, in the Town Clerk's office, and on the town's website at www.natickma.gov.

Town of Natick By-Laws

The first three articles of Natick's by-laws deal specifically with town meeting. In particular, Article 3 ("Procedure at Town Meetings") sets forth rules for procedure at Natick's town meetings. Article 3, Section 1 provides: "The proceedings of Town Meetings shall be governed by such rules of practice as are clearly set out in the most recent edition, Second Edition, Town Meeting Time by Johnson, Trustman, and Wadsworth, except as modified by law. In the event that Town Meeting Time does not clearly indicate a single course of action, the ruling of the Moderator shall prevail." Copies of Natick's by-laws are available on line at www.natickma.gov.

Town Meeting Time

As set forth above, Natick's By-Laws establish Town Meeting Time as the authoritative source of rules of procedure at Natick's town meetings, except as modified by law or by Natick's by-laws. Copies of Town Meeting Time are available at the Morse Institute Library. To purchase a copy, contact the Moderator or order directly from the Massachusetts Moderator Association through this link (click here).

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IV. SEPARATION OF POWERS UNDER NATICK'S CHARTER

Natick's charter divides power between the legislative branch, which is the representative town meeting, and the executive branch. [Charter Section 1-3] In other words, TM performs the same function on the town level that the Massachusetts General Court performs at the state level or Congress performs at the federal level.

Legislative Branch (Town Meeting)

The charter says of TM: "All powers of the town shall be vested in the representative town meeting, except as otherwise provided by law or the charter. The town meeting shall provide for the exercise of all powers of the town and for the performance of all duties and obligations imposed upon the town." [Charter Section 2-9] Town meeting members are elected to "meet, deliberate, act and vote in the exercise of the legislative powers of the town." [Charter Section 2-1]

Town meeting is responsible for "the determination of matters involving the expenditure and commitment of town funds, including but not limited to the adoption of an annual operating budget for all town agencies." [Charter Section 2-12(a)] Town meeting also has authority to set certain fees. Proposed budgets and other financial articles are only proposals unless and until voted by town meeting; town meeting may accept, reject or amend any such proposed budget or other financial article at its discretion, subject only to statute or other applicable law, court decision, and contract.

Town Meeting has non-financial authority, as well. For example, it makes by-law changes, approves zoning by-law changes, and, with the subsequent approval of the voters, makes charter changes.

Subject only to an express prohibition in a general law or in the charter, TM also has the power to reorganize town government. Town Meeting may "reorganize, consolidate or abolish, create, merge or divide, alter the term of office, the manner of selection, or, if a multiple member body, the number of members of any town agency, in whole or in part, establish new town agencies and may prescribe the functions, powers, duties and responsibilities of any such town agency." [Charter Section 6-1(a)] Proposed reorganizations may also be prepared and submitted to TM by the Town Administrator, after consultation with the Select Board. The charter grants to TM the authority to accept or reject such a proposed plan of reorganization, but not to amend or alter it. [Charter Section 6-1(b)]

Town Meeting has the right to receive information from all town agencies. The term "town agency," means "any board, commission, committee or other multiple member body, department, division, or office of the town of Natick." [Charter Section 7-7(j)] Under this definition, each individual town officer, whether elected or appointed, is a "town agency." Each town agency has the obligation to send a representative to TM to supply information "pertinent to warrant articles concerning" such agency. [Charter Section 2-10(a)] In addition, TM may, by by-law, establish other standing committees. [Charter Section 2-11(e)]

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In addition to information received from town agencies, TM receives formal recommendations on warrant articles. These formal recommendations are required only of the Finance Committee and the Planning Board. The Finance Committee provides recommendations on the proposed annual budget and all financial articles [Charter Section 5-6 (a), (b), and (c)], and on all other warrant articles. [By-Laws, Article 23, Section 4] As part of the Finance Committee's review, it "shall conduct a public hearing at which residents and taxpayers, as defined in Article 2, section 10 of the Charter, and town employees shall have the right and opportunity to be reasonably heard on such matters of business that are contained within the articles of any warrant for any Town Meeting." [By-Law Article 23 section 4] The Planning Board provides recommendations on "all matters affecting land use and development and estimates of their costs." [Charter Section 3-11(b)] These formal recommendations must be developed after a public hearing, and must be reported to Town Meeting in advance. [MGL Chapter 40A, s. 5] In addition to the recommendations required by charter, "representative town meeting may, by by-law, provide for the establishment of standing committees to which shall be referred the subject matter of warrant articles for study, review and report in advance of town meeting action. Such committees may consist wholly of persons elected as town meeting members or of a combination of elected town meeting members and voters." [Charter Section 2-11(e)] TM has exercised this authority by requiring the Finance Committee to make recommendations on non-financial articles.

Although these agencies, boards, and committees provide valuable recommendations, information, analysis, and opinion to TM, TM members have the right to ask questions and it is not bound by any recommendations or opinions of any other body.

Other Responsibilities of Town Meeting

In addition to approving or "appropriating" budgets for all Town agencies (see VII THE TOWN OF NATICK BUDGET PROCESS), TM also votes to establish or change zoning by-laws which are the laws regulating land use, development and building within the Town. Such articles are reviewed by the Finance Committee and by the Planning Board, who both make recommendations to Town Meeting. The Planning Board and the Zoning Board of Appeals must follow zoning by-laws in the decision making and the Building Commissioner enforces all zoning by-laws as voted by TM. All zoning by-laws must be reviewed and approved by the Massachusetts Attorney General.

TM must also vote to create or change any By-law of the town.

Finally, TM votes to approve 1) a Proposition 2 ½ (operating) or debt exclusion override questions, 2) any changes to the Natick Home Rule Charter and 3) any other referendum questions put on the ballot by the Select Board. However, decisions on these questions are ultimately in the hands of the voters.

Executive Branch (The **Select Board**, the **Town Administrator**, and **Other Town**

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Agencies

The executive branch is made up of all elected and appointed offices, all individual offices and multiple-member bodies, and all departments and all divisions of the town, except for the moderator, TM, the finance committee, and other committees created by TM. The charter provides that “[t]he administration of all the fiscal, prudential and municipal affairs of the town shall be vested in an executive branch headed by a Select Board.” [Charter Section 1-3]

In order to understand the scope of TM's power, it is necessary to focus on the powers carved out for the executive branch. This focus is necessary because the charter provides that “(a) powers of the town shall be vested in the representative town meeting, except as otherwise provided by law or the charter.” [Charter Section 2-9] The town boards and offices granted the most significant authority by the charter are the Select Board, the Town Administrator, the School Committee, the Planning Board, the Board of Trustees of the Morse Institute, and the Town Comptroller, each of which is discussed below. Several of the elected and appointed offices which comprise the executive branch have authority and responsibilities under the Massachusetts General Laws in addition to their powers under the charter.

Select Board

The executive branch is “headed by a Select Board.” [Charter Section 1-3] “The executive powers of the town shall be vested in the Select Board which shall be deemed to be the chief executive office in the town. The Select Board shall have all of the executive powers it is possible for a Select Board to have and to exercise.” [Charter Section 3-2(b)] The extent of this “possibility” is defined in and limited to powers granted through Charter 3-2, provisions in MGL and the Code of Massachusetts Regulations. Although each part of the executive branch has its own separate and unique area of authority and responsibility, the charter and the by-laws make clear that the Select Board may exercise authority over any administration of the property and affairs of the town that has not been assigned to another town agency. [Charter Section 3-2; By-Laws, Article 10, Section 1]

The charter also grants to the Select Board specific policy-making authority, subject to certain conditions and restrictions. “The Select Board shall serve as the chief policy making agency of the town. It shall be responsible for the issuance of policy directives and guidelines to be followed by all town agencies serving under it and, in conjunction with other elected town officers, to develop and to promulgate policy guidelines designed to bring all agencies of the town into harmony. Provided, however, nothing in this section shall be construed to authorize any member of the Select Board, nor a majority of them, to become involved in the day-to-day administration of any town agency. It is the intention of this provision that the Select Board shall act only through the adoption of broad policy guidelines which are to be implemented by officers and employees appointed by or under its authority.” [Charter Section 3-2(b)] These provisions give the Select Board the unique authority to involve itself in matters that concern town agencies which do not serve under it and that concern other elected town officers. Notably, however, these provisions do

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not give the Select Board sole or unilateral authority over such matters, but instead require that they work on such matters “in conjunction” with other elected officers. Among all Town agencies, the Select Board is the chief policy making entity however TM is not an agency.

The administrative scope of the Select Board is broad. By statute, the board votes on whether the town will have a single or split tax rate, but do not set the rate. In addition, among other things, the Board sets water and sewer rates, negotiates key contracts, approves bid specifications, approves and accepts bids, issues bonds authorized by TM, authorizes the disbursement of appropriated funds, signs all bonds and notes for borrowings, and calls all town elections, including, without limitation, special elections for override, debt exclusion, or capital exclusion votes. The Select Board also appoints and reviews a number of key town officers, including the Town Administrator, Comptroller, Police Chief, and Fire Chief, and serves as the town’s public works commission and licensing board. [Charter Section 3-2(c) and (d)]

Town Administrator

The Town Administrator is the chief administrative officer of the town, responsible to the Select Board for the proper execution of the duties of the office [Charter Section 4-2] except with respect to such matters as are reserved to the school department or the trustees of the Morse Institute Library, the Town Administrator is responsible for preparing and submitting to TM the proposed operating and capital budgets of the town, appointing and supervising all town personnel, administering or supervising activities of all town departments, controlling all town facilities and property, and purchasing all supplies. The Town Administrator also keeps the Select Board and the Finance Committee informed as to the fiscal condition of the town. In conjunction with the personnel board, the town administrator develops and administers the town’s personnel by-law. The town administrator also negotiates or participates in the negotiation of all union contracts and participates in (but does not vote at) meetings of the Select Board. Appointments by the town administrator may be affirmed or rejected by the Select Board.

School Committee

The School Committee hires and supervises the school superintendent and sets policy, rules, and regulations for the school department. The School Committee has all of the powers that school committees are granted by the general laws, as well as such additional powers as are granted to it by charter, by-laws, or TM vote. [Charter Section 3- 3(b)]

Planning Board

The Planning Board is responsible for making careful studies of the resources, possibilities and needs of the town and makes plans for the development of the town. The Planning Board has the power to make a comprehensive or master plan, in graphic and textual form, of policies to govern the future growth and development of the entire town. The Planning Board has all of the other powers and duties February 26, 2022

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planning boards are given by general laws, special laws, the charter or the zoning by-laws. [Charter Section 3- 11(b)]

Morse Institute Library Trustees

The Morse Institute Library Board of Trustees has exclusive control of the Morse Institute Library, and all the other powers and duties provided to such board under the will of Mary Ann Morse [Charter Section 3-9(c)], including the administration and expenditure of trust and investment funds.

Bacon Free Library

The Bacon Free Library Maintenance Committee has exclusive control of the Bacon Free Library and all the other powers and duties provided to such board under the will of Oliver Bacon, including the administration and expenditure of trust and investment funds

Town Comptroller

The town comptroller (Comptroller) is appointed by the Select Board and has all the powers and duties conferred and imposed upon town accountants by general laws. In addition, the town comptroller is responsible for the installation and supervision of all accounting records of the town officers and agencies; provided, however, that any change in the system of accounts shall first be discussed with the town administrator, the Select Board, and the town agencies affected. The comptroller also establishes standard practices relating to all accounting matters and procedures and the coordination of systems throughout the town as they relate to accounting matters. The town comptroller, after discussion with the town administrator, prepares and submits rules, regulations and instructions relating thereto that, when approved by the Select Board, shall be binding upon all town agencies and employees. [Charter Section 6-3(b)]

The Comptroller also submits all warrants to the town treasurer for the payment of any and all bills, drafts, and orders chargeable to the appropriations and other accounts approved by TM and appropriate boards, committees and department heads (in this context, the word warrant does not refer to the TM warrant, rather the approved form to spend funds). The Comptroller must examine and approve all bills, drafts, and orders as not being fraudulent, unlawful, or excessive. The Comptroller may make inspection as to the quality, quantity and condition of any materials, supplies or equipment delivered to or received by any town officer or agency. The town comptroller is also responsible for a continuous audit of all accounts and records of the town. [Charter Section 6-3(b) (1-6)]

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V. PARTICIPANTS IN NATICK'S TOWN MEETING

Town Meeting Members

Town Meeting, whose members are "elected to meet, deliberate, act and vote in the exercise of the legislative powers of the town" [Charter Section 2-1], currently convenes in Natick High School's auditorium. To facilitate voting and deliberation, the town moderator (Moderator) designates separate seating areas for TM Members and all other participants.

Town Moderator

The Moderator regulates the proceedings of TM, decides all questions of order, makes public declarations of its votes, and may administer the oath to any town officer. [Charter Section 2-8] As part of regulating the proceedings and deciding when matters are in order, the Moderator has adopted a practice of requiring all written materials (e.g., motions, resolutions, handouts) at least 48 hours in advance of TM consideration. This practice is not a provision of the Charter, By-Laws or MGL but rather a practice adopted by the Moderator consistent with the Moderator's powers and duties. This practice does not affect the provisions of the town's By-Laws requiring delivery to each TM Member of 1) the Finance Committee's recommendations on all matters of business under warrant articles or 2) the Planning Board's recommendations on all articles concerning zoning changes, land use, development and associated costs at least 7 days before TM. [By-Law Article 23, section 4; By-Law Article 40, section 6 and Article 3, section 11] The Moderator also appoints the members of the Finance Committee, [By-Laws, Article 23, Section 1] and other committees established by TM, unless otherwise ordered by a vote of two-thirds (2/3) of the TM Members present and voting. [By-Laws, Article 2, Section 10] The Moderator is elected every three years by the voters. [Charter Section 3-10(a)]

Town Clerk

The Town Clerk is the chief election officer and, among other duties, the town clerk acts as the clerk of TM, keeps its records, and, in the absence of the town moderator, serves as temporary presiding officer. [Charter Section 3-5(b)] The Town Clerk is elected every three years by the voters. [Charter Section 3-5(a)] During TM, the Town Clerk sits on the stage.

Finance Committee

The Finance Committee is charged with making formal recommendations to TM on both financial and non-financial warrant articles. [Charter Section 5-6(c); By-Laws, Article 23, Section 4] Finance Committee members are appointed by the Moderator for staggered three-year terms. During TM, the chair and secretary of the Finance Committee sit on the stage and provide TM with the article recommendations, motions provided in writing by the Finance Committee, and are available to respond

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to questions regarding the Finance Committee's recommendations and deliberations. If the Finance Committee chair and secretary are TM members, they may place the initial motion under article on the floor for TM's consideration.

Comptroller

The Comptroller attends TM to respond to questions regarding the accounts and financial records of the Town. The Comptroller is appointed by the Select Board for a three-year term. [Charter Sections 3-2(c) and 6-3(a)].

Town Counsel

Town Counsel, an independent contractor appointed by the Select Board, attends TM to answer any legal questions posed by TM. [By-Laws, Article 22, Sections 2 and 3] Town Counsel also sits on the stage and often confers with the Moderator during the meeting.

The Town Administrator

The Town Administrator attends TM to answer questions relating to warrant articles and other matters under his/her supervision and to explain the proposed budget as well as provide TM with long term financial information. [Charter Sections 4-2(6), 5-3, 5-4, and 5-5].

The Planning Board

The Planning Board is charged, by the charter and under MGL, with making "recommendations to the representative TM on all matters affecting land use and development and estimates of their costs." [Charter Section 3-11(b)] A representative of the Planning Board is required to attend TM to respond to questions on Planning Board recommendations and deliberations. [Charter Section 2-10(a)] Planning Board members are elected by the voters for staggered five-year terms. [Charter Section 3-11(a)] Representatives of the Planning Board are able to be TM members.

Representatives of Town Agencies

A designated representative of each town agency must attend every session of TM to provide members with information pertinent to warrant articles concerning such agency. Representatives of town agencies, including those who are not town residents, have the same right to speak as TM members, but may not make motions or vote. [Charter Section 2-10(a)] By statute, the Superintendent of Natick Public Schools and the Superintendent of South Middlesex Regional Vocational Technical School (aka Keefe Regional Technical School) have the right to address TM regarding their respective budgets. [MGL Chapter 71, Section 34].

Often one, or both, of the deputy town administrators is available to provide an answer to a TM member question.

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Select Board

A designated representative of the Select Board must attend every session of TM to provide members with information pertinent to the board.

Town Officers and Employees

Whether town residents or not, town officers and town employees who have information pertinent to the subject matter of any warrant article are entitled to speak, but may not make motions or vote, unless they are members of TM. [Charter Sections 2-1 and 2-10(b)]

Other Committees

TM has the authority to provide, by by-law, for the establishment of standing committees to study, review and then to report back to TM regarding the subject matter of warrant articles. [Charter Section 2-11(e)]

Residents and Taxpayers

Any resident or taxpayer of the town may attend TM and may participate in proceedings, but may not make motions or vote. [Charter Section 2-10(c)]

Non-Residents and Non-Taxpayers

Persons who are not residents of the town or taxpayers of the town and who do not fall under one of the above categories may nevertheless attend TM because it is a public meeting. However, they may not participate in the proceedings unless permitted to do so by TM, and they have no right to make motions or vote.

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VI. PROCEEDINGS OF TOWN MEETING

In Advance of Town Meeting

Before TM, each TM Member receives a copy of the finance committee's report. The Charter mandates that the Finance Committee "file a report containing its recommendations for actions on the proposed budget which shall be available at least seven days prior to the date on which the town meeting acts on the proposed budget." [Charter Section 5-6(c)] The by-laws require the finance committee to distribute its report to each of the TM members at least seven (7) days in advance of a TM, except where compliance with this provision would defeat the purpose of a special TM. [By-Laws, Article 23, Section 4] The Finance Committee Report of Recommendations is also made available through the Town Web Site www.natickma.org

Finance Committee Report

The Finance Committee's report contains recommendations and reports public meeting details and facts regarding every warrant article. From time to time, the Finance Committee report may include a minority report regarding a warrant article details, facts and or recommendation. The Finance Committee's report also includes the total amount of appropriations recommended by the Finance Committee, including the source of funds and "a statement of the doings of the Committee during the year, with any such recommendations or suggestions as it may deem advisable on any matters pertaining to the welfare of the Town." [By-Laws, Article 23, Section 4]

The report sets forth the arguments heard by the Finance Committee during its hearings and the logic by which the committee came to its recommendations. It thus often anticipates and answers questions TM may have about articles, saving the meeting considerable time and duplicative work.

Also included in the report are the recommendations of the Planning Board on all matters affecting land use and development, and estimates of their cost. [Charter Section 3-11(b)]

Furthermore, other multi-member boards and committees, such as the Select Board, will provide the Finance Committee recommendations on certain articles. Such recommendations are also included in the Finance Committee Book of Recommendations.

The recommendations expressed in the Finance Committee's report are advisory only. TM is not obliged to follow the recommendations; nor do the recommendations, in the words of Town Meeting Time, "relieve the rest of the meeting from thinking and asking questions for themselves." [Town Meeting Time, Chapter 2, Section 10] Only TM members have the authority to deliberate, act and vote in the exercise of the legislative powers of the Town. [Charter Section 2-1] February 26, 2022

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Preparation for Town Meeting

Members often seek information about the articles beyond that which they expect will be provided in the warrant, school committee report, and Finance Committee report. Finance Committee hearings and other board and committee meetings—open to the public, except when in executive session—are rich sources of information. At these meetings and hearings, opinions are still being formed, facts are still being analyzed and prospective budget items are still being balanced against each other. As such, these meetings can be productive times for the public to express views and make suggestions. Meeting schedules are posted on the bulletin board in town hall and on the town website, www.natickma.org.

Most town officials, committee members, and proponents and opponents of particular articles welcome direct contact from TM Members and/or the public and stand ready to answer questions.

Brief yourself on the Finance Committee Recommendation Book, that will be mailed to each TM Member about a week prior to TM. Because articles differ from one another in scope, substance, complexity and/or controversy, TM Members should be aware that TM may complete work on 6-8 articles in a single evening or it may take 2 evenings to complete a single decision. Unless TM Members vote to take an article out of order or to postpone an article, TM will begin making decisions on Article #1 and proceed through the articles numerically.

Attend or watch meetings and hearings of the Finance Committee and the Planning Board.

Watch on the local Public Access Channel the TM review produced by the Moderator and Town Administrator. If you do not have local cable, this can also be seen streaming or on demand on-line, from the Pegasus web site.

Prepare questions that you may have in advance of TM sessions. Try to ask Town staff in advance for detailed questions requiring complex information.

Attend the Moderator's New Town Meeting Member Orientation where you can review procedural basics. Despite its name, any TM Member may attend

The Moderator sits down with the Town Administrator before each TM to discuss various articles. He also meets with the School Superintendent on any articles/items related to the Natick Public Schools as well as article sponsors for any article that, in the view of the Moderator, is likely to draw the interest of many people at TM. These discussions are later broadcast on a local Pegasus Public Access channel and are available on demand.

You are the voice of your precinct constituency and the citizenry of the entire Town. Ask your friends and neighbors how they feel about any matter of the warrant.

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Have an opinion but be open to the discussions and questions you will hear.

Preliminaries of Town Meeting and General Rules

The following provides the basics of TM:

Rules of Procedure

TM conducts itself according to the rules set out by *Town Meeting Time*, except where modified by law or by the Town By-laws. Given that TM can amend the by-laws, however, TM is free to change its rules of procedure (except as limited by the town charter or the Massachusetts General Laws).

Financial Interest

Anyone having a monetary or equitable interest in any matter under discussion at TM, and anyone employed by another having such an interest, must disclose the interest or employment before speaking on the matter. [By-Laws, Article 3, Section 8]

Decorum in Debate

When recognized by the Moderator, a speaker must rise and either wait for a microphone or go to the podium. A speaker must state their name and precinct or address before proceeding.

Speakers are not permitted to speak directly to one another, to a proponent or opponent, official, but only to and through the Moderator. "Through you, Mr. Moderator," are frequently the first words of any statement or question. Speakers may not refer to others present at the meeting by name, but by title, or by designations such as "the previous speaker." Speaking *ad hominem*, that is, commenting on the arguers rather than their arguments, is known in TM as "indulging in personalities," and is not permitted; nor are superfluous speeches, indecent language, or other incivilities.

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Opening of Town Meeting

When a quorum of 91 members is present [Charter Section 2-12(c)], TM opens with the Moderator administering the oath to newly-elected TM members. This is followed by an invocation and the Pledge of Allegiance. The Moderator then offers for Town Meeting Member consideration procedural meeting rules and points.

Town Administrator's Spring Town Meeting Budget Message

Prior to consideration of any financial business at the Spring Annual TM (SATM), the moderator grants the Town Administrator time to summarize the proposed Town Administrator Budget and to deliver a narrative and illustrative presentation of the fiscal state of the town including a budget message.

Main Business

Motions in General

Any TM Member, may make or second a motion. Motions must, be within the scope of the warrant article under consideration. The Moderator, may request a written version of any motion. [By-Laws, Article 3, Section 2] Motions may be made only when no other business is pending and must be seconded before debate can begin. Main motions yield to all relevant subsidiary motions, and to all privileged motions, relevant or not. [Town Meeting Time, Chapter 5, Section 27]

Debate in General

After a motion has been made and seconded, debate begins. The Moderator usually calls first on the principal proponent of the article, and thereafter should call on others, until all points of view are heard.

No one is allowed to speak on a question more than once when anyone else is waiting to be heard. No one may speak more than twice on the same subject/motion or for more than 10 minutes (unless otherwise limited by Town Meeting) without the permission of TM. If the motion is to lay on the table, take from the table, or postpone to a time certain, speakers may only speak for two minutes. [By-Laws, Article 3, Section 3]

Order of Business

Except when voted otherwise by TM, the main business of TM proceeds in the same order as the articles on the warrant. Consideration of an article begins with the Moderator reading the article, unless TM votes to waive that requirement.

Initial (Main) Motions

After the article is read, a TM member (often the Finance Committee secretary who is also a TM Member) may make a positive main motion. It should be noted, that TM does not vote directly on the articles, but on motions for action based on the articles; the article is only notice of the general subject matter and scope of that which will be discussed and may be decided.

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If a recommendation of a negative main motion or a report of “no action” is offered by the Finance Committee, any TM Member, may make a motion for affirmative action. Once the main motion – or any motion – is before TM, the motion can be approved, substituted, amended, referred to committee, postponed to a future time or meeting, or defeated.

Amendments

Amendments, which are offered and seconded in the same manner as main motions, may insert, strike out, or substitute words or dollar amounts in the main motion. By practice, any amendment that increases funding names the proposed source of the funds. A motion to amend may itself be amended, but these sub-amendments must be done one at a time. Passing an amendment requires only a majority vote, even when the main motion to be amended requires a greater quantum of vote. Amendments are acted upon before the main motion is voted, and approval of an amendment is followed by a vote on the main motion as amended.

Motion to Refer

A motion to refer takes precedence over a main motion and must be voted on first. If approved, the subject matter of the article is referred to another agency, board or combination thereof for further consideration. If defeated, debate resumes on the main or amended main motion.

Motion to Close Debate

A motion to close debate - “motion for the previous question” - may be entertained by the Moderator only if there are fewer than three people seeking recognition to speak for the first time on the matter at hand (whether a main motion, amendment, or other action). [By-Laws, Article 3, Section 11] A motion to close debate is not itself debatable, and must be passed by a two-thirds vote. Unless otherwise specified, a motion to question applies only to the immediately pending motion. [Town Meeting Time, Subsidiary Motions, Paragraph 44] When a matter under an article is moved and seconded, it becomes the immediately pending motion but if there is, for example, a motion to amend that main motion then the amendment motion becomes the immediately pending motion and the main motion is simply a pending motion. TM members should be careful, therefore, when wording a motion to question if their intent is to vote on all motions under consideration since, as was noted, a motion to question is neither debatable nor amendable and the Moderator should simply explain the effect of the motion to question to TM. If a motion to close debate passes, all debate on the motion(s) at hand ceases, and TM votes at once on the highest precedence motion proceeding through voting on the main motion, if necessary.

Motion to Reconsider

A motion to reconsider permits TM to rescind the action of a vote already taken during that TM and re-vote a motion(s) under the reconsidered motion or article. The subject matter of any article once voted upon may be reconsidered only once, and only during the same TM. [By- Laws, Article 3, Section 5]

In the request for reconsideration, the TM member must state compelling circumstances for reconsideration, such as new information not available to TM at

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the time the article was considered, or substantial evidence that TM members were confused as to the basis or nature of the action which they took. The Moderator then rules as to whether reconsideration is warranted. Although, the Moderator may allow reconsideration in the same session, most often the ruling on reconsideration is delayed until the next session of TM. Reconsideration requires a two-thirds vote.

Resolutions

Resolutions are non-binding expressions of TM that under certain circumstances do not require a warrant article. (By-Law Article 3, section 12) Resolutions not requiring an article may be in order provided that the motion consists solely of "Complimentary Resolutions" to express congratulations, appreciation, or condolences as provided for in Town Meeting Time. (Chapter 3, section 16.5)

These resolutions are usually offered at the beginning of the session and adopted unanimously without debate but may be made at any time no other motion is pending.

Resolutions must be provided to the Moderator in writing in advance of consideration by TM.

Point (Question) of Order

A point of order is a question of legality or propriety of the proceedings. If a TM member believes that someone has the floor improperly, that a motion or discussion is not within the purview of an article, or that any other rules are not being followed, he or she may rise, interrupt whoever is speaking, and say, "Mr. Moderator, I rise for a point of order." After being recognized, the member states the point of order, and the Moderator rules upon it. There is no second required and no debate is permitted on a question of order. The ruling the Moderator makes, is final. A point of order must be raised promptly when the problem arises.

Questions of Privilege

According to *Town Meeting Time*, questions of privilege relate first to the conduct of the meeting: the "safety, dignity, and the integrity of its proceedings, and second to the rights, reputations and conduct of the voters or town meeting members individually, in their capacity as voters or members." [*Town Meeting Time*, Chapter 8, Section 57] For a question of privilege, the member rises – and may interrupt the speaker – with the words, "Mr. Moderator, I rise for a question of privilege." Upon recognition, the member states the matter. Questions of privilege do not require a second, and may not be amended or debated. They are not voted upon, but are ruled upon by the moderator.

Point of No Quorum

A point of no quorum is made when a TM member questions whether a quorum is still present. A point of no quorum may not interrupt the speaker, does not require a second, and cannot be amended, debated, or reconsidered. The Moderator rules upon a point of no quorum after obtaining a count of the TM Members present.

Motions to Recess, to Adjourn to a Fixed Time, or to Fix the Time at Which to

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Adjourn

These motions must be seconded and may be debated or amended. The motion to fix the time at which to adjourn may be reconsidered, but the motions to adjourn to a fixed time or to recess may not. All require a majority vote, and none may interrupt the speaker. [*Town Meeting Time*, Table of Basic Points of Motions]

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Consent Agenda

TM may vote to approve the use of a consent agenda motion wherein action under several warrant articles is voted as a single motion. Articles included in the consent agenda are usually items of a routine nature or articles that a motion of "take no action" by TM is proposed.

Motion to Dissolve

A motion to dissolve is only in order when every article in the warrant has been disposed of. [*Town Meeting Time*, Chapter 8, Section 61] It may not interrupt the speaker, may not be debated, amended, or reconsidered, and requires a second and passes by majority vote. [By- Laws, Article 3, Section 6]

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Precedence of Motions

When a question is before the TM, motions may be received and have precedence as listed in the following table. [By-Laws Article 3-6]

Motion	Second Required	Debate	Amend	Vote Required
Adjourn or dissolve	Yes	No	No	Majority
Adjourn to a fixed time or recess +++++	Yes	Yes	Yes	Majority
Lay on the table	Yes	Yes+	No	2/3 Majority
For the previous question+++	Yes	No	No	2/3 Majority
For secret ballot	Yes	No	No	2/3 Majority
Roll call vote	Yes	Yes	No	1/3 Majority
Postpone to a time certain	Yes	Yes+	Yes	Majority
Commit, recommit, or refer	Yes	Yes	Yes	Majority
Amend	Yes	Yes	Yes	Majority
Postpone indefinitely	Yes	Yes	No	Majority
Main Motion	Yes	Yes	Yes	Majority++
Take no action	Yes	Yes	No	Majority
Waive Mandatory Conditions Precedent +++++	Yes	Yes	No	2/3 Majority
Reconsideration	Yes	Yes	No	2/3 Majority
Take from the table	Yes	Yes+	No	Majority
Take up an article out of order	Yes	Yes	Yes	2/3 Majority

+ See By-Laws Article 3, Section 3

++ Some main motions are required by the general laws to be passed by greater than a majority vote; for example, bond issues, zoning changes, the taking of land require a 2/3 vote. For other examples, refer to the appendix in *Town Meeting Time* entitled "Quantum of Vote."

+++ See Bylaws Article 3, Section 11

++++ See By-Laws Article 1, Section 3

+++++ Finance Committee Public Hearing, see Bylaws Article 3, Section 1: Article 23, Section 4

The Vote

After all who wish to be heard on the question have spoken, or if a motion for the previous question has been passed by TM, the moderator repeats the question and calls for the vote. Only TM Members may vote. [Charter Section 2-1; By-Laws, Article 3, Section 4]

Voting by TM members shall, at the discretion of the moderator:

- a. utilize electronic voting technology, when available; or
- b. be by a show of hands; or
- c. be by other means as authorized by the moderator and approved by a vote of two-thirds (2/3) of TM Members present and voting.

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Any vote for a secret ballot or a roll call must be moved, seconded, and voted prior to any vote on the motion. [By-Laws Article 3, Sections 4 and 6]

If the result of a show of hands is clear, it is not necessary to have an exact count and the Moderator declares the motion to have been adopted or defeated. If the moderator is in doubt, or if seven (7) TM Members immediately rise to question the vote, the vote is counted by members previously appointed by the moderator as tellers. [By-Laws, Article 3, Section 4] Each teller tallies a previously designated section of members and hands the written count to the moderator, who announces the results.

All votes are by a majority, except where otherwise specified by the by-laws or other law; all references to the tally of votes mean total of those present and voting. [By-Laws, Article 3, Section 7]

A failure to vote AND a vote to abstain have the effect of not voting at all. Only the yeas and nays are counted when determining whether a motion passed or not. However, all members present, whether voting or not, count when determining the presence of a quorum.

Referendum

A referendum is the means by which dissatisfied citizens may put certain TM decisions to a general town vote. To make this possible, most final votes are not operative until seven days after the dissolution of TM. Votes that become operative immediately on the dissolution of TM and that are excluded from the possibility of referendum are "a vote appropriating money for the payment of notes or bonds of the town and interest thereon coming due, a vote appropriating money in anticipation of taxes or other revenue, or a vote declared by preamble to be an emergency measure, necessary for the immediate preservation of the peace, health, safety or a convenience of the town." [Charter Section 2-13(a)]

Citizens can compel a referendum on any other TM vote by filing a petition with the Select Board during the seven (7) days before the TM vote becomes operative. The petition must ask that a particular question (or questions) as voted by TM be referred to the voters for a final determination, and must contain the signatures and addresses of not less than five percent of the total number of voters as of the date of the most recent town election. [Charter Section 2-13(c)]

If such a petition is filed, the operation of the TM vote is further suspended pending its determination by the voters. The Select Board, within ten days following the filing of the petition, calls a special election to be held on a date fixed by it, not less than fourteen nor more than twenty-one days later, for submission of the question or questions to the voters for a final determination." [Charter Section 2-13(c)]

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VII. THE TOWN OF NATICK BUDGET PROCESS

Each year, the town administrator must prepare two fiscal proposals. The first is a preliminary annual budget for the town, and the second is the proposed five-year capital improvement program. The preliminary annual budget is required to be submitted to the Finance Committee, and then, ultimately, to TM. TM may adopt the budget in its preliminary form, modify it, or reject it. Fundamentally, the total amount of money appropriated by TM from available tax levy is assessed by the Board of Assessors. The tax rate is calculated by taking the appropriated tax levy and dividing it by the total assessed property value. The proposed five-year capital improvement program is required to be submitted to the Select Board and the Finance Committee, but not to TM; as it is used only for planning purposes.

The Fiscal Year Annual Budget

Each year, at the SATM, the budget for the upcoming fiscal year (July 1 – June 30). [Charter Section 2- 12(a)] is adopted by TM. The process which includes review by the Finance Committee [Charter Section 5-6], begins very early in the fiscal calendar year.

Preparation of Preliminary Budget

Under the charter, the Town Administrator is responsible for preparing a preliminary annual budget in accordance with Article 5 of the charter [Charter Section 4-2(8)]; however, the detailed information that must be included are identified in By-Law Article 20, section 3 Requirements of Fiscal Documents.

In practice, the Town Administrator obtains information from all town agencies, including the school department. There are specific requirements for the filing of information by the school department and other town agencies.

The Superintendent of Schools' proposed budget must be submitted to the town administrator "in sufficient time to enable him to consider its effect on the total town budget he is required to submit." [Charter Section 5-2(a)]. Before finalizing its budget request of TM, the School Committee is required to have its complete draft budget made available for public examination, published a summary, and have held public hearings on it. [Charter Section 5-2(b)]

In addition, as mandated by the Massachusetts General Laws all town agencies have obligations to provide financial information. "The selectmen (sic), and all boards, committees, heads of departments, or other officers of the town authorized by law to expend money shall furnish to the town accountant, or if there is no town accountant, to the appropriation, advisory or finance committee, if any, otherwise to the selectmen (sic), ... detailed estimates of the amount necessary for the proper maintenance of the departments under their jurisdiction for the ensuing fiscal year, with explanatory statements as to any changes from the amounts appropriated for the same purposes in the then current fiscal year, and an estimate of amounts necessary for outlays or permanent improvements. They shall also prepare

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estimates of any income likely to be received by the town during the ensuing fiscal year in connection with the town's business or property entrusted to their care." [MGL Chapter 41, Section 59] The Town Administrator may use this information as they see fit. The charter provides that the town comptroller has the powers and duties conferred and imposed upon town accountants by general laws. [Charter Section 6-3(b)] Accordingly, in Natick these detailed estimates must be furnished to the town comptroller.

Submission of Preliminary Budget

On or before the first business day in February, the Town Administrator submits "a preliminary budget for the ensuing year, with an accompanying budget message and supporting documents," and provides a general summary of the budget to be published in the newspaper. That summary must specifically indicate any major variations from the current fiscal year budget, the reasons for such changes, and where and when complete copies of the preliminary budget and accompanying materials may be examined by the public. [Charter Section 5-3; By-Laws, Article 20, Section 2]

Budget Message

The budget message submitted by the Town Administrator shall explain the budget for all town agencies, both in fiscal terms and in terms of work programs. It shall outline proposed financial policies for the ensuing fiscal year; describe important features of the submitted budget; indicate any major variations from the current budget with respect to financial policies, expenditures and revenues and the reasons for such changes; summarize the town's debt position; and it shall include such additional information as the town administrator deems desirable or the Select Board may reasonably require. [Charter Section 5-4, 5-5] The Representative TM may, by by-law, require certain information on assets and liabilities be provided as part of the budget message. [Charter Section 5-4]

Form and Scope of the Preliminary Budget

The preliminary budget must provide "a complete financial plan of all town funds and activities, including the budget as proposed by the school superintendent. Except as may otherwise be required by general law, or by the charter, it shall be in the form the town administrator deems desirable, or as the Select Board may require. In the presentation, the Town Administrator shall make use of modern concepts of fiscal presentation so as to furnish a maximum amount of information and the best financial controls. The budget shall be arranged to show the actual and estimated income and expenditures for the previous, current, and ensuing fiscal years and shall indicate, in separate sections:

- (a) Proposed expenditures for current operations during the ensuing fiscal year, detailed by town agency, function and work programs, and the proposed methods of financing such expenditures.

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(b) Proposed capital expenditures during the ensuing fiscal year, detailed by town agency, and the proposed methods of financing such expenditures.

(c) Estimated surplus revenue and free cash at the end of the current fiscal year, including estimated balances in any special accounts established for specific purposes. [Charter Section 5-5]

Action on the Preliminary Budget

Once the Finance Committee receives the preliminary annual budget, it must consider, in open public meetings, the detailed expenditures proposed by each town agency. The Finance Committee is authorized to confer with representatives of any town agency in connection with its review and consideration. The Finance Committee may require the town administrator, or any other town agency, to furnish it with such additional information as it may deem necessary to assist it in its review of any submitted budget. [Charter Section 5-6(b)] Notice of this public meeting must be published in the newspaper. [Charter Section 5-6(a)]

Presentation of Preliminary Budget to Town Meeting

The charter requires the Finance Committee to file a report containing its recommendations for actions on the proposed (sic) budget which shall be available at least seven days prior to the date on which town meeting acts on the preliminary budget. [Charter Section 5-6(a)]

Consideration of Preliminary Budget by Town Meeting

After the Finance Committee has made its recommendations, it is up to TM to determine the budget. The preliminary budget prepared by the Town Administrator must be presented to TM. [Charter Sections 5-3 through 5-6] When the proposed (sic) budget is before the town meeting for action it shall first be subject to amendment, if any, by the Finance Committee. [Charter Section 5-6(c)] Amendments may also be offered from the floor of TM. TM is not bound to adopt the budget as presented by the town administrator; nor is TM bound to accept Finance Committee's recommendations. The budget as submitted by the Town Administrator remains a preliminary budget until voted on by TM.

What follows is a discussion of various components of the annual budget, which consists of revenue, operating expenses, and capital expenditures. The following sections also touch on free cash, stabilization funds, enterprise funds, and revolving funds.

Revenue Estimates

Massachusetts law requires each city and town to adopt a balanced budget (a budget in which revenues equal or exceed expenditures) therefore, the starting point for constructing a budget must be revenue projections.

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Natick receives revenue from a number of sources, including: (a) real property taxes; (b) betterment assessments; (c) taxes on certain (non-household) personal property; (d) motor vehicle excise taxes; (e) state aid; (f) water and sewer fees; (g) trash fees; (h) ambulance fees; and (i) other local receipts (such as licensing and permit fees). Real property and personal tax assessments are subject to the limitations of Proposition 2 ½, which is described in the Glossary of Municipal Financial Terms at the end of this handbook.

Revenue estimates are generally developed by the Town Administrator based on facts (as to historical data) and assumptions (as to future occurrences). Historically, TM has not debated revenue estimates. However, as a part of its consideration of the budget, TM could review the facts and assumptions underlying the Town Administrator's budget estimates and could even establish its own revenue estimates. The revenue estimates are of critical importance because the amount of anticipated revenue dictates the expenditures that can be provided while maintaining a balanced budget. Overly optimistic revenue estimates could require the town to drain its free cash balance and/or to cut services in the middle of a fiscal year (which might result in the entire year's budget reduction being concentrated in the second half of the fiscal year). Overly conservative revenue estimates could result in unnecessary reductions in services and/or the imposition of user fees which, when later considered in light of actual revenues, might prove to have been unnecessary to maintain a balanced budget. It should be noted that revenue estimates are subject to review by the Massachusetts Department of Revenue.

Free Cash

Another source of funds to maintain a balanced budget is so-called "free cash." Free cash is not actual cash in the bank; rather it is an account balance equal to the amount of money over and above the tax levy that TM may appropriate for any purpose. Free cash is calculated as of July 1st. Free cash balances must be certified by the state, but this certification process is generally not completed until sometime in the fall. The free cash balance as of July 1st equals (a) the free cash balance as of the prior July 1st reduced by (b) free cash appropriated by TM during the fiscal year just ended and increased by (c) additions to free cash generated during the fiscal year just ended. While additions to free cash may be generated from a variety of sources, the most common reasons for additions to free cash are actual revenues exceeding budgeted revenues and actual expenditures falling short of budgeted amounts.

Stabilization Funds

A stabilization fund is a special kind of account authorized by state law for any lawful purpose. Stabilization funds enable a town to accumulate funds that may be used for future capital and non-capital spending purposes. A town may have more than one stabilization fund, each for different purposes. Although a stabilization fund is designated for a particular purpose the funds allocated to the stabilization fund may be appropriated (by TM) for any lawful purpose. A majority vote of TM is required to add money to a stabilization fund but a two-thirds vote is required to remove money from a stabilization fund.

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Expenditures

The other side of the budget ledger involves expenditures. Most departmental budgets are considered by T.M. under a single warrant article (the "omnibus" budget warrant article). Exceptions include the Morse Institute and Bacon Free Libraries, the budgets of which are generally considered under separate warrant articles. Capital expenditures are also generally considered under separate warrant articles.

Although most departmental budgets are contained in a single warrant article, our practice has been to consider and vote on separate departmental budgets (e.g., fire, police, public works) separately. With respect to each department, expenditures are generally presented to T.M. in the following categories: (a) wages and salaries; (b) purchases of services; (c) purchases of supplies; and (d) other. Within each of these categories of expenditures, detailed line items are generally presented.

Expenditure budgets adopted by T.M. authorize the respective departments to spend up to their budgeted amounts. Once T.M. adopts a departmental budget for a fiscal year, a department may transfer funds from one line item to another within a particular category of expenditures; the department may not, however, transfer funds between categories, without T.M.'s approval.

Because expenditure budgets relate to the upcoming fiscal year, they must, of necessity, be based on estimates. Over-budgeting for a department could result in the department having too much money, possibly at the expense of other departments. Under-budgeting for a department could result in (a) the need for T.M. to appropriate additional funds to the department mid-year and/or (b) the department reducing the services provided.

Unlike budgets for other town departments, budgets for the school department, the Morse Institute Library, Bacon Free Library, and Natick's share of Keefe Tech's budget are voted on by T.M. on a bottom-line basis only. Accordingly, unlike other departments these departments may reallocate appropriated funds from one budget category to another without T.M.'s approval.

In addition to sections for the various town departments, the town's annual operating budget treats certain services or functional areas as separate departmental budgets. Examples of such services or functional areas include:

- (a) Employee Benefits and Insurance – which covers health insurance benefits for all town employees.
- (b) Pension Benefits – which covers pension benefits for all non-school department employees. (Pension benefits for most school department employees are covered on a state-wide basis, however a small number of school department employees (primarily administrative staff) are part of the town's pension.)

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(c) Facilities Management covers heating, cooling, electricity, cleaning, maintenance, and repairs for all town buildings. (Energy for school department buildings is covered under the school department's overall budget.)

(d) Equipment Maintenance – which covers maintenance, repairs, and fuel for all town vehicles.

(e) Energy – which covers all energy costs for non-school buildings

Accordingly, in order to fully understand the costs of operating each town department and the possible impact of amending a specific department's budget, it is necessary to consider the department's proposed operating budget and the department's associated use of these services and benefits.

The town clerk is currently the only elected town official. As such, TM must vote to set the clerk's annual salary. This occurs under a warrant article separate from the operating budget for the department of the town clerk.

TM must approve all indirect cost allocations. This, however, is not the same as a vote to appropriate these amounts.

Appropriations for capital expenses should be reviewed regularly and any unused amounts should be re-appropriated by TM to ensure that all monies are used efficiently.

Enterprise Funds

An enterprise fund is a special type of accounting treatment authorized by state law for certain revenue-generating activities. Enterprise funds are designed to show the public the portion of the total cost of the activity that is covered by user fees and the portion, if any, that must be covered by the tax levy. Natick has established enterprise funds for water and sewer services and for Sassamon Trace golf course. Revenue generated by the enterprise fund activity is credited to the fund and expenses are debited to the fund. Expenses chargeable to an enterprise fund may consist of operating expenses, debt service and capital expenditures, and may be expenses directly budgeted to departments within the enterprise fund and appropriate allocations from other budgets. If the revenue of an enterprise fund is insufficient to cover the fund's expenses, the deficit shall be included in the next fiscal year's budget. If sufficient revenue is generated in the future, the cumulative deficit may be recovered by the general fund, without interest. Such recovery is subject to the ability of the enterprise fund to generate sufficient funds to repay the deficit in whole or in part. By statute, accounting for the enterprise fund must be maintained in accordance with generally accepted accounting principles (GAAP).

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GAAP require a balance sheet (showing assets, liabilities, and retained earnings or deficit), a statement of income or loss, and a statement of cash flows, in addition to various disclosures in footnotes.

Revolving Funds

A revolving fund is a special kind of account authorized by state law for certain revenue-generating activities. There are two types of revolving funds – those that require only a single initial authorization and those that require annual re-authorization. A revolving fund allows a community to raise revenues from a specific service and use these revenues without appropriation to support the service. State law limits the amount held in each revolving fund and in all of the town's revolving funds in the aggregate to a small amount of the overall town budget. Natick has established revolving funds for such activities as the community bus, to use fees paid by consultants pursuant to the Natick wetlands by-law for the purpose of hiring consultants to assist the conservation commission, and to utilize revenue from the sale of surplus vehicles and equipment to fund the purchase of vehicles and equipment at auction.

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Special Considerations for Current Fiscal Year Budgets

"The representative Town Meeting may, by by-law, require an updated budget message and certain information to be provided in connection with the annual operating budget and/or capital expenditures budgets for a current fiscal year at Spring Annual Town Meeting, Fall Annual Town Meeting and at any special town meeting which deals with fiscal or budgetary matters." [Charter section 5-7]

The preliminary budget adopted at the SATM relies on both estimated revenues and estimated expenses for which additional information is available at a subsequent TM.

For example, the preliminary budget includes an estimate of new growth but the actual certified amount of new growth is known by FATM. If the actual new growth exceeds the estimate, then the available tax levy will exceed the appropriated levy. This additional available levy may be used as a source of funds instead of free cash. Other important elements in this reconciliation include adjustments in state aid, and cherry sheet and snow and ice offsets.

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Capital Improvement Program

The charter provides that each year the Town Administrator shall submit a five-year capital improvement program to the Select Board and the Finance Committee. [Charter Section 5-8] The capital improvement program is required to include, but is not limited to:

- (a) A clear, concise, general summary of its contents.
- (b) A listing of all capital expenditures proposed to be made, by years, during the five fiscal years next ensuing, with supporting information as to the need for each such expenditure.
- (c) Cost estimates, methods of financing and recommended time schedules.
- (d) The estimated annual cost of operating and of maintaining any new facility or piece of major equipment involved.

[Charter Section 5-7]

This information is to be annually revised with regard to all items still pending, or in the process of being acquired, improved or constructed. [Charter Section 5-7] The town administrator is required to submit updates of the capital plan on or before the first business day in March and September. [By-Laws, Article 20, Section 2]

Unlike the preliminary annual budget, there is no requirement that the capital improvement program be published, that there be public hearings held on the capital improvement program, or that it be submitted to TM for approval.

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VIII. GLOSSARY OF MUNICIPAL FINANCIAL AND OTHER TERMS

ABATEMENT - A complete or partial relief of a tax levy imposed by a governmental unit. Administered by the Natick Board of Assessors.

ACCOUNTING SYSTEM - A system of financial record keeping, that records, classifies and reports information on the financial status and operation of a governmental unit or any of its funds, account groups, and organizational components.

ADOPTED BUDGET - The resulting budget that has been approved by the Town Meeting.

ANNUAL BUDGET - An estimate of expenditures for specific purposes during the fiscal year (July 1 - June 30) and the proposed means (estimated revenues) for financing those activities.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only Town Meeting can authorize money appropriated for one purpose to be used for another one. Any amount that is appropriated may be encumbered (see encumbrance). Any part of an annual operating appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant/auditor (MGL Ch. 41 § 58), the departmental appropriation is encumbered to extend the annual spending authorization. The encumbrance is extended until the money is spent or until it is decided that the encumbered money will not be spent. If these encumbrances are not spent within a year, the accountant generally notifies the department and closes them out. A special purpose appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by **TM** to another account.

ARBITRAGE - Investing funds borrowed at a lower interest cost in investments providing a higher rate of return. As an example, borrowing at 3% and investing it at 3.5% results in 0.5% positive arbitrage. Borrowing money at 3% and investing it at 2.5% results in 0.5% negative arbitrage. The ability for municipalities to earn positive arbitrage is severely limited by Federal regulations.

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ASSESSED VALUATION - A valuation set upon real or personal property by the local Board of Assessors as a basis for levying taxes.

AUDIT - A study of the town's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including federal and state law and local charter.

BALANCED BUDGET - A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

BOND ANTICIPATION NOTE (BAN) – A temporary note issued typically for one year. This is commonly used to defer the initial pay down of debt or to accommodate reimbursement for borrowed notes from a private source or other governmental entity.

BOND PREMIUMS - As of November 7, 2016, bond premiums received on new debt (net of issuance costs) are: (1) used to pay project costs and to reduce the amount of the borrowing authorization by the same amount when the borrowing vote so authorizes; or (2) reserved for appropriation for capital projects for which a loan has been, or may be, authorized for an equal or longer period of time than the loan for which the premiums were received. [MGL Chapter 44 section 20]

BOND RATING (MUNICIPAL) - A credit rating to help investors determine the risk of losing money on a given fixed-income investment. Agencies specializing in municipal bonds assign a rating, designated by letters or a combination of letters and numerals, based on their opinion of the future ability, legal obligation, and willingness of a bond issuer to make timely debt service payments.

BUDGET - The budget is the Town's financial plan for a given fiscal period. The annual budget includes an estimate of proposed expenditures, as well as a forecast of estimated revenues and other financing sources.

The Natick Town Charter specifies that the Town Administrator is responsible for presenting a recommended annual budget to the Finance Committee. The Finance Committee reviews the Town Administrator's Recommended Budget in detail and forwards its recommendations to TM. TM adopts the budget by voting a series of appropriations, which may not, in the absence of an over-ride of Proposition 2 1/2 exceed the estimated total amount of revenues and other financing sources for the fiscal period.

BUDGET (OPERATING) - A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing.

BUDGET CALENDAR - The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET MESSAGE (Town Administrator's Transmittal Letter) – The opening section of the budget that provides the Select Board, TM Members, and the general public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the recommendations of the Town Administrator.

BY-LAW – A rule or ordinance established by a community to regulate itself by providing

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Capital Improvements Program. A comprehensive plan for planning the town's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures. The Capital Improvements Program is a plan for capital expenditures that usually extends at least five years beyond the capital budget.

Chapter 90 Highway Funds. The state legislature authorizes and issues transportation capital bonds every few years. In each Transportation Bond, funds are apportioned to communities based on a formula under the provisions of MGL Ch. 90 § 34, hence the term Chapter 90 funds. The Chapter 90 highway formula is comprised of three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), employment figures (20.83 percent) from the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Under this formula, those communities with a larger number of road miles receive proportionately more aid than those with fewer road miles. These funds are reimbursed to communities based on certified expenditure reports submitted to MHD.

Cherry Sheets. Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year's state aid and assessments to communities and regional school districts from the Commissioner of Revenue. State aid to municipalities and regional school districts consists (... [937])

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a framework for the operation and management of the Town. By-laws are subordinate to the Charter and MGLs. Only TM may approve a by-law.

CAPITAL EXPENDITURE - A major, non-recurring expenditure involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A financial planning and management tool which: identifies public facility and equipment requirements; places these requirements in order of priority; and schedules them for funding and implementation.

CHAPTER 90 - Massachusetts General Laws Chapter 90, Section 34 authorizes the Commonwealth to allocate funds to municipalities through the Transportation Bond Issue for highway construction, preservation and improvement projects that create or extend the life of capital facilities. Routine maintenance operations such as pothole filling and snow and ice removal are not covered. The formula for determining the Chapter 90 level of funding is based on a municipality's miles of public ways, population and level of employment. Municipalities receive Chapter 90 funds on pre-approved projects on a reimbursement basis.

CHARTER – A document which establishes and defines the structure of city and town government for a particular community and which may create local offices, and distribute powers, duties and responsibilities among local offices and which may establish and define certain procedures to be followed by the city or town government. Special laws enacted by the general court applicable only to one city or town shall be deemed to have the force of a charter and may be amended, repealed and revised in accordance with the provisions of chapter forty-three B unless any such special law contains a specific prohibition against such action. [MGL Chapter 4, Section 7, clause Fifth]

CHERRY SHEET - The State allocates a portion of generated revenue to municipalities each year for education and general governmental expenditures. The amount of state-aid each community will receive is itemized in a financial statement printed on cherry colored paper (thus the name). The amount of reimbursement is a function of the State budget. Towns usually receive notification in late summer, subsequent to the beginning of the fiscal.

CITIZENS' PETITION – A warrant article submitted to the Select Board which requests the submission of particular subject matter to the representative town meeting and signed by any ten (10) or more registered voters of the Town for any annual town meeting and any one hundred (100) or more registered voters of the Town for any special town meeting as detailed in [MGL Chapter 39, Section 10, (4)]

CLASSIFICATION - Massachusetts municipal finance law requires that all real estate and personal property be appraised at "full and fair cash valuation" for purposes of assessing property taxes. Once the Commissioner of the Massachusetts Department of Revenue certifies that properties are appraised at "full and fair cash valuation" (once every three years), the Select Board may impose a tax classification plan, whereby a portion of the residential tax burden may be shifted to the commercial/industrial class of taxpayers. The

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law limits the amount of tax burden which can be shifted to the commercial/industrial class to not more than 150% of the proportionate share of the class. In other words, if the commercial/industrial class of taxpayers is normally responsible for 25% of the total tax burden, their maximum burden under the classification law is 37.5% (25 x 1.50).

COMPETITIVE BIDDING PROCESS – The Town process follows State law, M.G.L. c.30B which requires that for purchases of over \$50,000 the Town must advertise, solicit and publicly open sealed bids from prospective vendors. After a review period, the Select Board then awards a contract to the successful bidder.

CONSENT AGENDA - A procedural motion grouping several warrant articles into a single motion, allowing TM to approve action under multiple articles with single vote. Using a consent agenda can save TM valuable time, from a few minutes to several hours.

DAYS - The word "days" shall refer to business days, not including Saturdays, Sundays and legal holidays when the time set is less than seven days; when the time set is seven days or more, every day shall be counted. [Charter Section 7-7 (b)]

DEBT EXCLUSION - The amount of taxes assessed in excess of the Proposition 2-1/2 levy limit for the payment of debt service costs attributable to a vote of the electorate. Two-thirds of the Select Board, two-thirds of TM, and a majority of citizens voting must approve the exclusion. The annual debt service is added to the available tax levy until debt is retired but can only use to retire debt. Once the debt is paid, it's no longer part of the available tax levy. These funds are raised to retire the debt service for the project. They are not added to the tax levy limit for the following fiscal year.

DEBT SERVICE - Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEBT LIMIT - The maximum amount of debt that a municipality may have authorized for qualified purposes under state law. The debt limit is equal to 5% of the Equalized Valuation of all of the real estate and personal property of the town.

DEFICIT - The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

DEPARTMENT – A division of the Town that has overall management responsibility for an operation, or group of related operations, within a functional area.

DEPRECIATION – 1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, and inadequacy of obsolescence. 2) That portion of the cost of a capital asset that is charged as an expense during a particular period. Depreciation is based on historic costs not replacement value.

ENCUMBRANCE – To encumber funds means to set aside or commit funds for a future expenditure. Encumbrances include obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved.

EMERGENCY - The word "emergency" shall mean a sudden, unexpected, unforeseen

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happening, occurrence or condition which necessitates immediate action. [Charter Section 7-7 (c)]

ENTERPRISE FUNDS - Enterprise Funds, authorized by MGL Ch. 44§53F ½, are used to account for operations which are financed and operated in a manner similar to business operations and where the costs of providing goods or services are financed in whole or in part by user charges (charges for services). Services accounted for in Enterprise Funds are tangible and can be measured for determining a charge for services.

In Massachusetts, the most common types of government enterprises include utility or utility-type services for water treatment and delivery, sewage collection and treatment, and electricity generation and distribution. Less common but prevalent operations include hospitals, airports, parking, swimming pools, and golf courses.

Individual services must ordinarily be accounted for in separate Enterprise Funds. Segregation is essential for determining the total cost of services and the extent to which user charges cover that cost. Although a community may decide to recover only a portion of its costs from user charges, it is essential that management understand what is the total cost of the service. Such costs include amounts for repayment of long-term debt and related interest and estimates for depreciation.

EQUALIZED VALUATIONS (EQVs) - The determination of an estimate of the full and fair cash value of all property in the Town as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 § 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in Massachusetts.

EXPENDITURE – Decrease in net financial resources for the purpose of acquiring and providing goods and services.

EXPENSES – Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Expenses consist of the following objects of expenditure: Utilities, Supplies and Materials, Contractual Services, and Equipment.

FINES & FORFEITURES - Revenue collected from court fines, penalty charges for overdue taxes along with non-criminal fines are included in this category.

FISCAL YEAR (FY) - The Town of Natick operates on a July 1st through June 30th fiscal year.

FREE CASH - The amount certified annually by the Dept of Revenue that represents the unreserved fund balance less all outstanding tax receivables. This balance is created when actual revenues exceed those estimated and/or expenditures are less than appropriations for any given fiscal year. These funds may be appropriated by TM as a resource for the next fiscal year's operations or any other purpose authorized by state statute. Certified Free Cash is available for appropriation by TM for any lawful purpose.

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Enterprise Funds. An accounting mechanism that allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery— direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out to the general fund at year-end. According to MGL Ch. 44 § 53F½, the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.¶

Equalized Valuations

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Fiscal Year. Since 1974, the Commonwealth and municipalities have operated on a budget cycle that (... [941])

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FULL AND FAIR CASH VALUE (FFCV) - Fair cash value has been defined by the Supreme Judicial Court as "fair market value, which is the price an owner, willing but not under compulsion to sell, ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value property would have on January first of any taxable year in the hands of any owner, including the present owner" (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956)).

FUND - An accounting entity with a self- balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

FUND ACCOUNTING - Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities like Natick, whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

FUND BALANCE - The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. Monies in the various governmental funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free Cash. (See Free Cash)

FUNDING SOURCE - The specifically identified funds allocated to meet budget requirements/expenses.

GENERAL FUND - Revenues derived from the tax levy, state aid, local receipts and available funds are considered General Fund revenues. The General Fund is distinguished from Enterprise Funds and Special Revenue Funds.

general laws - The words "general laws" (all lower case letters) shall mean laws which apply alike to all cities and towns, or to all towns, or to a class of municipalities of which Natick is a member. [Charter Section 7-7 (d)]

GENERAL LAWS - The words "General Laws" (used with initial capital letters) shall refer to the General Laws of Massachusetts, a codification and revision of statutes enacted on December 22, 1920, and including all amendments thereto subsequently enacted. [Charter Section 7-7 (e)] *Usually referred to as MGL.*

GENERAL OBLIGATION BONDS - Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

GRANT - A contribution by one government unit or outside agency to another governmental unit. The contribution is usually made for a specific purpose but is sometimes for general purposes.

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HOME-RULE CHARTER – See CHARTER

INDIRECT COSTS – Expenses incurred in one department for the benefit of another department. For example, the Water & Sewer Enterprise Fund benefits from expenses incurred by DPW administration. TM must approve all indirect cost charges as part of the budget approval process.

INTERFUND TRANSACTIONS - Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

INVESTMENT INCOME - The Town earns interest on cash held in savings accounts and invested in short term securities. The investment goal is to ensure that all funds are invested. The term of these investments is short-term and risk adverse. The Treasurer is restricted by law as to the instruments in which investments can be made. The amount of investment income is a function of the amount of funds invested and the interest rate.

LEVY - The amount a community raises through the property tax. The levy can be any amount up to the levy limit.

LEVY CEILING - The maximum levy assessed on real and personal property may not exceed 2 ½ percent of the total full and fair cash value of all taxable property (MGL Ch. 59 § 21C). Property taxes levied may exceed this limit only if the community passes a capital exclusion or a debt exclusion.

LEVY LIMIT - The maximum amount of money, which the Town can raise from the property tax levy, without an override of proposition 2 1/2. Please refer to the explanation of Proposition 2 1/2 for a description of how the levy limit is calculated.

LIABILITY – Debt or other legal obligation which must be paid, renewed or refunded at some future date, but does not include encumbrances.

LOCAL RECEIPTS - A category of revenue sources including school department charges for services, investment income, fines and forfeitures, building permits and excise taxes. These revenues are not considered part of the Proposition 2 ½ Tax Levy.

MODIFIED ACCRUAL BASIS FOR ACCOUNTING – A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made.

MOTOR VEHICLE EXCISE - All Massachusetts vehicle owners who have their vehicle(s) registered in the Commonwealth of Massachusetts pay an annual motor vehicle excise tax to the town. The Registry of Motor Vehicles creates a listing of all vehicles registered in Natick and the book value assigned to each vehicle. The Town uses this information to bill all owners an annual tax equal to 2 ½ percent or \$25 for each \$1,000 of the vehicle's value.

MWRA – Massachusetts Water Resources Authority

MULTIPLE MEMBER BODY - The words "multiple member body" shall mean any town body consisting of two or more persons, whether elected, appointed, or otherwise

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constituted, but does not include the representative JM. [Charter Section 7-7 (h)]

NET SCHOOL SPENDING - School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993).

NEW GROWTH - In addition to a standard 2 1/2% annual increase in the property tax levy, Proposition 2 1/2 allows the levy to be increased further by the sum of certain qualifying new construction valuation, multiplied by the prior year tax rate. Qualifying new construction valuation is known as "New Growth". In general, in order to qualify as "New Growth" the new construction valuation must be either a newly constructed house or an addition to an existing house, which adds at least 50% to the preconstruction value (residential properties). For commercial/industrial properties, "New Growth" consists of both newly built buildings, and additions, which add at least \$100,000 to the prior value of the improved property. It permanently becomes part of the tax levy.

OBLIGATION - A commitment to pay a particular sum of money (e.g. as required by contract or bond).

OPERATING BUDGET – The portion of the budget that pertains to daily operations, which provide basic services for the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

OPERATING EXPENDITURE - An ongoing or recurring cost of performing a function or providing a service. Operating expenditures include personal services, supplies and materials, utilities, contractual services, minor equipment, and debt service.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Medical, life and other insurance benefits earned by retirees during their years of employment with the town. This is exclusive of and pension benefits.

OTHER POST-EMPLOYMENT BENEFITS LIABILITY TRUST FUND (OPEB FUND) – “A trust fund established by a governmental unit pursuant to MGL Chapter 32B section 20 for the deposit of gifts, grants, appropriations and other funds for the: (1) benefit of retired employees and their dependents, (2) payment of required contributions by the unit to the group health insurance benefits provided to employees and their dependents after retirement and (3) reduction and elimination of the unfunded liability of the unit for such benefits.” [MGL Chapter 32B section 20]

OVERLAY - The amount raised in the tax levy for funding abatements granted by the Board of Assessors due to overvaluation.

OVERRIDE - An action taken by the voters of the town to exceed the limit placed on tax revenue growth by the State tax limitation law known as Proposition 2 1/2. The tax levy limit can be exceeded only if a majority of residents voting approve an override. This sum is then added to the base levy for the next fiscal year and this becomes a permanent addition to the tax levy limit.

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New Growth. The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year. For example, FY2004 new growth is determined by multiplying the value on January 1, 2003 by the FY2003 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate.

New Growth. The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year. For example, FY2004 new growth is determined by multiplying the value on January 1, 2003 by the FY2003 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate.

Operating Budget. A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve or Allowance for Abatements and Exemptions). An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Override. A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. See **Upperride**.

Three types of overrides are permitted under Proposition 2 1/2; (a) operating overrides, (b) debt exclusions, and (c) capital exclusions. Operating overrides are a permanent increase in the levy limit of the town. The levy limit, including any previous operating overrides, is increased by 2.5% each year automatically. The levy limit can also never exceed 2.5% of the total assessed value of all real and personal in the town. Debt exclusions and capital exclusions are "outside" - not subject to - the levy limit. Debt exclusions allow the town to raise additional taxes each year equal to the annual principal and interest payments on borrowings for long-term capital projects such as buildings, structures, parks and land acquisitions. Once debt is repaid, the debt exclusion ceases. Capital exclusions are typically used for shorter-term capital items such as vehicles and equipment. Capital exclusions require that the entire cost of an item be raised in the year voted.

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VERRIDE CAPACITY - The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

PERSONAL PROPERTY TAX - Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

PERSONNEL PAY PLAN - In accordance with MGL Chapter 41 section 108A, the Classification and Pay plan establishes the structure for compensation for all non-union town employees except elected officials, those appointed by and under the control of the school committee. [By-Law section 24-3] TM must approve all changes to the personnel pay plan.

PROPOSITION 2 1/2 - A tax limitation measure passed by Massachusetts voters in 1980 which limits the growth of the total property tax levy to 2.5% per year. The total revenue allowed to be raised through real estate and personal property taxes cannot increase by more than 2.5% from one fiscal year to the next unless the residents of the town vote to approve a debt exclusion or an operating override. New construction values are in addition to this limit.

As a consequence of this proposition, the Property Tax currently accounts for 2/3rd's of the Town's total revenue budget. Proposition 2 1/2, is a statutory limit on the annual rate of growth in the property tax levy of the Town. In the absence of a majority vote of approval by the Natick electorate (an override), the total amount of revenue which may be generated from the property tax is limited to: 2 1/2 more than the prior year levy limit, plus the sum of all qualifying new construction valuation multiplied by the prior year tax rate.

PUBLIC HEARING - a hearing held in an open meeting at which members of the public are provided an opportunity to comment on the subject of the hearing. Depending upon the subject matter of the public hearing, there are differing public notice requirements.

PURCHASE ORDER - A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

RATING AGENCIES - This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

RECAP SHEET - See **TAX RECAPITULATION SHEET**.

REGISTERED BONDS - Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax-exempt status is to be retained.

RESERVE FUND - An amount set aside annually within the budget of the town to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee can authorize transfers from this fund.

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RETAINED EARNINGS – The accumulated earnings of the enterprise funds.

RESOURCES - Total dollar amounts available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

REVALUATION - Massachusetts municipal finance law requires that the Massachusetts Department of Revenue formally certify that property tax assessments represent the "full and fair cash valuation" of properties. The process of determining the "full and fair cash valuation" of taxable property is known as Revaluation.

REVENUE - Budgetary resources. The various revenues the Town receives are listed in the Revenue Section of Town Administrator's Budget.

REVOLVING FUND – As authorized under M.G.L. Ch. 53 E ½, departmental revolving funds allow communities to raise revenues from a specific service and use those revenues without appropriation to support the service. The total amount that may be spent from each revolving fund must be re-authorized each year at annual TM. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

SCHOOL BUILDING ASSISTANCE PROGRAM – A program started by the Commonwealth of Massachusetts with a mission to partner with Massachusetts communities to support the design and construction of educationally-appropriate, flexible, sustainable, and cost-effective public school facilities. The Massachusetts School Building Authority has a dedicated revenue stream of one penny of the State's 6.25% sales tax.

SEWER & WATER CHARGES - The Town operates a Water and Sewer Enterprise Fund to manage these municipal operations. Users of sewer and water services provided by the Town pay charges depending upon usage. Revenue received from charges for sewer and water services is used to fully support the costs of utility operations, such as Massachusetts Water Resources Authority (MWRA) assessments, debt service obligations, personnel costs, and capital projects. Charges for services are based on an inclining block rate structure corresponding to usage. Charges rise as usage increases. The Town pays the MWRA assessments to dispose of Town sewage.

SPECIAL TOWN MEETING – A TM that is called outside of the normal town meetings required by by-law (SATM and FATM) schedule when, in the opinion of the Select Board, a matter is time-sensitive and waiting for the next SATM or FATM would be too late.

STABILIZATION FUND – Massachusetts General Law Ch.40, Sec. 5B, authorizes a Town to create one or more stabilization funds and appropriate funds to them for any lawful purpose. Natick has six Stabilization Funds: The General Stabilization Fund, the Capital Stabilization Fund, the Operational/Rainy Day Stabilization Fund, the One-to-One Technology Stabilization Fund, the Floor Area Ratio (FAR) Stabilization Fund, and the Inflow and Infiltration Stabilization Fund. The treasurer shall be custodian of the funds and may invest the proceeds legally; any interest earned shall remain with the respective

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- Revaluation. The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the Assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, Assessors must submit property values to the DOR for certification. Assessors must also main ... [985]
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funds. Money from the Stabilization Funds may be appropriated for any lawful purpose by two-thirds vote of TM.

TAX ANTICIPATION NOTES – Notes issued in anticipation of taxes, which are retired from taxes collected.

TAX LEVY - The total amount raised through real estate and personal property taxes. Natick property owners pay taxes to the Town based on the assessed value of their real and/or personal property.

Each year the Select Board conducts a tax classification hearing to determine a tax rate. The Town Assessor makes adjustments to real estate values in order to properly reflect fair market value. In addition to real estate, all businesses may pay a personal property tax (set at the commercial rate) based on the value of their professional equipment, furniture and fixtures. The amount of taxes a property owner pays is determined by multiplying the applicable tax rate by the valuation. For example, if the tax rate is \$10 and a property's assessed value is \$100,000, the property owner will pay \$10 times \$100,000/1,000, or \$1,000. Tax levy revenues are the largest source of funding for the Town. These revenues support most school, police, fire, public works, library, and general governmental services to the community.

TAX LEVY LIMIT - The maximum amount that can be raised within the restrictions imposed by Proposition 2 ½.

TAX RATE - The amount of tax levied for each \$1,000 of assessed valuation.

TAX RATE RECAPITULATION SHEET (also RECAP SHEET) - A document submitted by a town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

TAX TITLE - A collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes. Without following this procedure, the lien on real property expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the Collector may take the property for the city or town. After properly recording the instrument of taking, the Collector transfers responsibility for collecting the overdue amounts to the Treasurer.

TOWN AGENCY - The words "town agency" shall mean any board, commission, committee or other multiple member body, department, division, or office of the town of Natick. [Charter Section 7-7 (j)] Within the context of the charter, each elected or appointed office held by a single individual is also a "town agency."

TOWN BY-LAW – See BY-LAW

UNDERRIDE - A vote by a community to permanently decrease the tax levy limit. As

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Tax Rate Recapitulation Sheet

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such, it is the exact opposite of an override. **See OVERRIDE**.

UNRESERVED FUND BALANCE (SURPLUS REVENUE ACCOUNT) - The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It's akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. See free cash.

USER FEES - Fees paid for direct receipt of a public service by the user or beneficiary of the service.

VALUATION (100%) - The legal requirement that a community's assessed value on property must be the same as its market or full and fair cash value.

WARRANT - A document which, if approved, provides authorization for an action. For example, a **TM** warrant establishes the matters that may be acted on by that **TM**. A Treasury warrant, if approved, authorizes the Treasurer to pay specific bills. The Assessors' warrant, if approved, authorizes the Tax Collector to collect taxes in the amount and from the persons listed, respectively.

ZONING BY-LAW - By-laws, adopted by cities and towns to regulate the use of land, buildings and structures to the full extent of the independent constitutional powers of cities and towns to protect the health, safety and general welfare of their present and future inhabitants. [MGL Chapter 40A, section 1A]

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- REVISIONS**

Basis of Accounting & Budgeting – Terminology

The following descriptions detail how the Town of Natick performs its accounting and budgeting:

Basis of Accounting: General fund accounting is done on a modified accrual basis meaning that revenues are recognized when they become measurable or available (cash basis), while expenditures are accounted for in the accounting period incurred (accrual basis).

Basis of Budgeting: Budgeting for all enterprise funds is done on a GAAP (Generally Accepted Accounting Principles) or full accrual basis. This means that expenditures and revenues are accounted for in the accounting period incurred.

February 26, 2022

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APPENDIX I

THE PRACTICAL ASPECTS OF TOWN MEETING

When and Where does TM gather?

TM usually meets either at Natick High School or at a Natick middle school. TM members will be notified (by the posting of the Town Warrant) of the location. The time and place of the meeting is determined by the Select Board, pursuant to the provisions of the Charter. TM sessions meet each Tuesday and Thursday evening (with the exception of school vacations) unless otherwise voted by TM.

What should I do when I arrive?

Once in the school, each member:

- Must sign in with the member of the Town Clerks' office who will ask name and precinct
- Must retrieve their electronic device (assigned to each member), which are sorted by precinct and last name (alphabetically). If a TM member has a visual impairment, there are special electronic devices available.
- Should pick up additional printed information, not in the TM Finance Committee Recommendations Book, available to each member.

Once in the auditorium, TM members will:

Vote using electronic voting devices or a show of hands. Initially there is a test vote to be sure that each device is working correctly. A member can request a polling on how each member voted.

The Moderator will detail specific seating requirements, depending on the location of TM.

Who are the people gathered on the stage?

On the stage of the auditorium, TM members will see the following people:

Town Clerk – who keeps the minutes of TM and who presides over TM if the Moderator is unavailable or must recuse from a specific article.

Moderator – Elected official who presides over TM. They keep order, specifically recognize speakers, proclaims vote counts and acts as the parliamentarian, with the help of the Town Counsel. The Moderator, at the first meeting, reads the rules of TM, which includes procedures such as:

- Speaking during debate (including the number of questions that can be asked)
- How many minutes a person can speak

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- Whether a question or debate is allowed or within scope, and
- Allowable language.

The Moderator can allow a motion that the text of all warrant articles or motions need not be read aloud (with some exceptions), when provided in writing by the Finance Committee.

Town Counsel – Person/s from an outside legal firm, hired by the Select Board, with the recommendation of the Town Administrator and is often called on to rule on matters of law such, as whether various items follow Town Charter and Town By-Laws, as well as the laws of the Commonwealth of Massachusetts and of the United States. TM members, through the Moderator, may ask the Town Counsel for an opinion during TM sessions. Town Counsel may be asked for a decision prior to TM, with the approval of Town Administrator or by a committee with access to the Town Counsel services as described in Article 22, Section 5 of the Town of Natick By-Laws.

Finance Committee Chair and Secretary - provide TM with the Finance Committee’s recommendations. Often the Finance Committee secretary and chair are TM members and as such they move and second an initial motion on each article. If the motion is not a positive main motion, such a motion can be made, by any TM member, for consideration by the Moderator.

The Town Administrator, Chair of the Select Board and Town department heads are required to attend Town Meeting and must be available to answer any member questions. Most motions can be viewed on the screen located on the stage. The text of the main motion printed in the Finance Committee Recommendation Book is often the written motion submission, accepted by the Moderator and voted by TM.

Most voting is done electronically. Only yeas and nays are counted. A member can request, as a point of order, that the results of member voting be displayed electronically (shown on the screen).

There are two Pages (high school students) who circulate throughout the auditorium with microphones. Typically, a member rises to debate a motion or rises for a point of order. When the Moderator recognizes a member (rises if able) so the page can offer the microphone. Debate includes asking questions, making alternative motions and speaking on a motion. The practice in Natick is to first ask questions, then make alternative motions (if any), and then speak to the current motion. The member should remain standing after being recognized and hold on to the microphone until ready to relinquish the floor.

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