

# The Role of the Finance Committee

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PAUL FLAHERTY, CHAIRMAN

# Chapter 391

## AN ACT ESTABLISHING THE OFFICE OF TOWN MANAGER IN THE TOWN OF UPTON.

The following responsibilities and authority shall devolve from the board to the manager:

- (a) hiring, firing and disciplining employees under the jurisdiction of the board, pursuant to subsection (k) of section 4;
- (b) compiling and recommending to the board a balanced budget, for approval in its entirety, for the departments under the jurisdiction of the board;

**SECTION 5.** The manager shall have budgetary powers and responsibilities, the manager shall:

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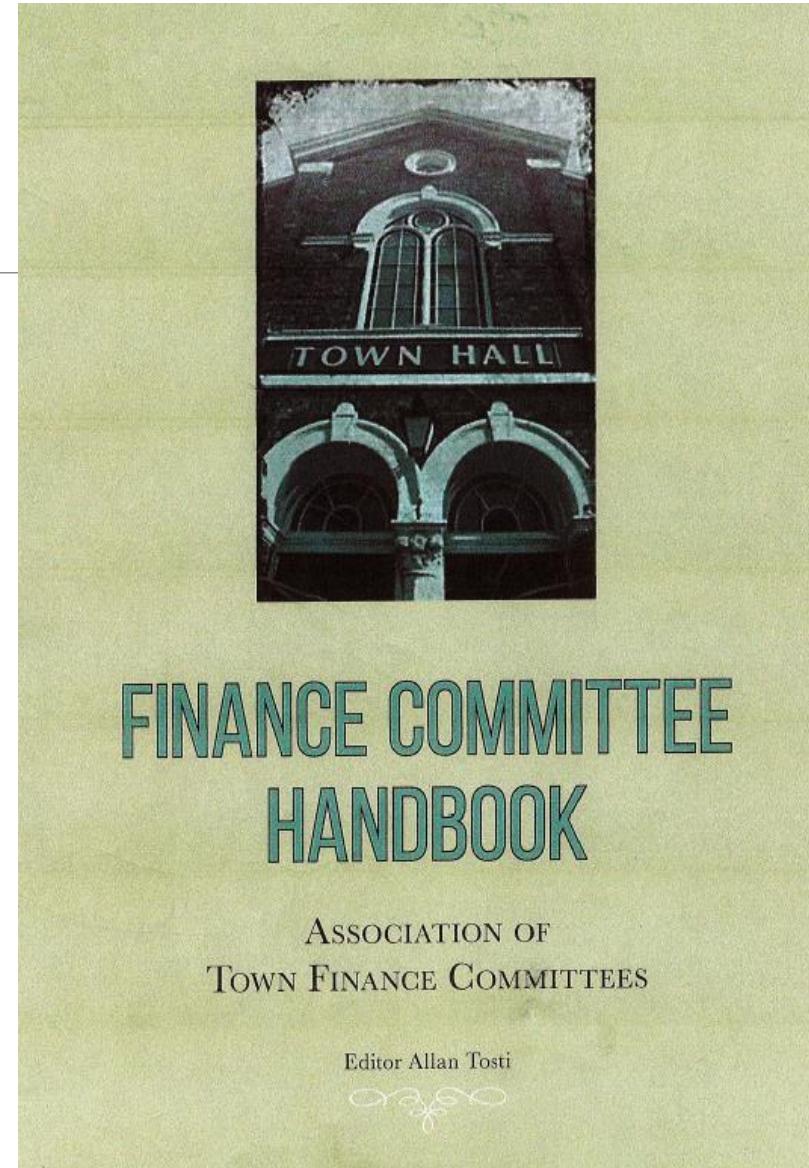
(a) prepare and present annually to the board for its review, approval and recommendations to the finance committee detailed budgetary estimates of amounts necessary for the administration of all town boards, officers, committees, divisions and departments under the jurisdiction of the board or the manager for the ensuing fiscal year, including both capital and operating items. The manager shall present a requested balanced budget to the finance committee.

# Town Manager's Budget Recommendation

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## *Town Manager's Transmittal Letter*

*Pursuant to Chapter 391 of the Acts of 2008, I submit to you the Town of Upton's Fiscal Year 2022 budget document. The purpose of the annual budget document is to present to the public, Board of Selectmen and Finance Committee a comprehensive picture of the proposed operations and services for fiscal year 2022 to meet the needs of the citizens of Upton. This budget document is the single most important report presented during the year because it serves as an aid to our citizens by providing a better*



# THE ROLE OF THE FINANCE COMMITTEE

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the state and federal government. The board of selectmen and town manager/administrator/executive secretary are part of the executive branch of government. It is their job to collect budget information, develop budget priorities and formulate a balanced budget, the same as a president or governor.

Once developed, that budget is presented to the finance committee, representing the legislative branch, the town meeting.

# Finance Committee vs. Selectmen

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## "ROLE OF FINANCE COMMITTEES AND BOARDS OF SELECTMEN IN BUDGET PREPARATION AND SUBMISSION TO TOWN MEETINGS

A BOARD OF SELECTMEN IN A TOWN WITH AN ELECTED OR APPOINTED FINANCE COMMITTEE HAS NO STATUTORY ROLE IN THE PREPARATION AND SUBMISSION OF THE ANNUAL BUDGET, UNLESS IT IS EXPRESSLY GIVEN A ROLE BY BY-LAW. IF NOT, THE FINANCE COMMITTEE IS RESPONSIBLE FOR PREPARING, SUBMITTING AND DISTRIBUTING THE BUDGET UNDER G.L. CH. 39

# Finance Committee

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It is the finance committee's responsibility to receive the budgets from the executive branch (either as a collective whole or individually by department), analyze them, have hearings where the department heads and the public can testify, and present a balanced budget to town meeting. That budget should reflect the finance committee's decisions based upon their best judgement of the issues and finances of the town. The budget before town meeting is the finance committee's \*

# Town Budgets- Hopkinton

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## TOWN OF HOPKINTON Departmental Detail Budgets

January 28, 2019

		(A)	(B)	(A to B)	(A to B)		
		Appropriation FY2017	Appropriation FY2018	Appropriation Fy2019	Town Man. Recommended 2020	\$ Change FY19-FY20	% Change FY19-FY20
<b>Public Safety</b>							
<b>210</b>	<b>Police</b>						
	Personal Services Expenses	2,094,309.53	2,247,473.32	2,403,658.00	2,654,417.52	250,759.52	10.43%
	Auxiliary Police Expenses	181,086.75	182,386.47	188,387.00	311,540.47	123,153.47	65.37%
	<b>Total</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>	<b>0.00%</b>
		<b>2,278,396.28</b>	<b>2,432,859.79</b>	<b>2,595,045.00</b>	<b>2,968,957.99</b>	<b>373,912.99</b>	<b>14.41%</b>
<b>214</b>	<b>Central Dispatch</b>						
	Personal Services Expenses	553,334.56	501,026.37	575,213.00	583,999.14	8,786.14	1.53%
		9,850.00	13,750.00	14,950.00	14,950.00	-	0.00%
	<b>Total</b>	<b>563,184.56</b>	<b>514,776.37</b>	<b>590,163.00</b>	<b>598,949.14</b>	<b>8,786.14</b>	<b>1.49%</b>
<b>220</b>	<b>Fire</b>						
	Personal Services Expenses	2,113,885.64	2,274,757.89	2,805,754.00	3,075,411.38	269,657.38	9.61%
		154,351.00	166,752.02	257,207.00	243,507.00	(13,700.00)	-5.33%
	<b>Total</b>	<b>2,268,236.64</b>	<b>2,441,509.91</b>	<b>3,062,961.00</b>	<b>3,318,918.38</b>	<b>255,957.38</b>	<b>8.36%</b>

# Town Budgets- Grafton

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## BUDGET TABLE

#	Account Name	FY2018 ACTUAL	FY2019 BUDGET	FY2020 DEPT. REQUEST	FY2020 TOWN ADMIN	\$ CHANGE	% CHANGE
<b><u>Fire Department</u></b>							
220	Personnel	\$384,147	\$433,356	\$441,132	\$424,342	(\$9,014)	-2.1%
	Expenses	\$121,210	\$174,458	\$194,458	\$180,638	\$6,180	3.5%
	Equipment	\$111,546	\$120,465	\$120,734	\$94,490	(\$25,975)	-21.6%
	<b>Total</b>	<b>\$616,903</b>	<b>\$728,279</b>	<b>\$756,324</b>	<b>\$699,470</b>	<b>(\$28,809)</b>	<b>-4.0%</b>
<b><u>Building Inspector</u></b>							
241	Personnel	\$163,660	\$175,662	\$177,108	\$176,093	\$431	0.2%
	Expenses	\$5,215	\$5,250	\$4,450	\$3,950	(\$1,300)	-24.8%
	<b>Total</b>	<b>\$168,875</b>	<b>\$180,912</b>	<b>\$181,558</b>	<b>\$180,043</b>	<b>(\$869)</b>	<b>-0.5%</b>

# Town Budgets- Mendon

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## PUBLIC SAFETY

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210 POLICE DEPARTMENT							
A. Salaries		1,290,791	1,397,766	1,453,241	1,456,949	1,456,949	3,708 0%
B. Expenses		177,293	171,016	170,900	170,900	170,900	- 0%
C. Cruiser Replacement	001.0210.5439.0300	64,200	64,200	64,200	64,200	64,200	- 0%
Subtotal Police Department		1,421,543	1,522,535	1,688,341	1,692,049	1,692,049	3,708 0%
220 FIRE DEPARTMENT							
A. Salaries		617,722	654,673	777,197	877,535	861,548	84,351 11%
A1. Fire Chief Salary	001.0220.5107.0100	96,561	123,505	124,542	127,032	127,032	2,490 2.00%
A2. Call Salaries	001.0220.5100.0100	66,441	115,584	100,945	60,554	112,329	11,384 11.28%
A3. Full Time Wages	001.0220.5101.0100	358,401	317,710	455,710	589,569	530,963	75,253 16.51%
A3. Overtime Wages	001.0220.5105.0100	96,319	97,874	96,000	100,380	91,224	(4,776) -4.98%
B. Expenses		153,975	180,158	149,100	154,300	149,100	- 0%
C. New Equipment	001.0220.5404.0300	25,570	-	-	-	-	-
D. Ambulance Replacement	001.0220.7001.0300	-	-	42,314	42,314	42,314	- 100%
E. Fire Capital Equipment Account	001.0220.7005.0300	-	-	-	77,000	77,000	-
Subtotal Fire Department		700,706	834,831	968,611	1,151,149	1,129,962	161,351 17%

# Town Budgets- Northboro

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## TOWN GENERAL FUND BUDGET SUMMARY

Department	FY2021 Budget	FY2022 Proposed Budget	\$ Change	% Change
<b>GENERAL ADMINISTRATION</b>				
<b><u>EXECUTIVE OFFICE</u></b>				
Selectmen	177,341	181,004	3,663	2.07%
Administrator	278,059	295,460	17,401	6.26%
Economic Development	1,325	1,325	-	0.00%
Town Reports	5,150	5,150	-	0.00%
<b><u>PUBLIC BUILDINGS</u></b>				
Town Hall/Public Bldgs.	504,586	598,961	94,375	18.70%
<b><u>FINANCE</u></b>				
Treasurer	311,508	317,419	5,911	1.90%
Board of Assessors	274,461	265,150	(9,311)	-3.39%
Town Accountant	188,031	191,719	3,688	1.96%
<b><u>MIS/GIS</u></b>				
MIS/GIS	488,693	543,666	54,973	11.25%
<b><u>TOWN/CLERKS OFFICE</u></b>				
Town Clerk	142,941	146,171	3,230	2.26%
Election/Registration	47,715	26,067	(21,648)	-45.37%

# Town Budgets- Westboro

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<b>Police Department</b>						
Salaries & Wages	3,393,340	3,682,526	3,856,347	<sup>1</sup>	173,821	4.7%
Expenses	199,228	237,090	243,085		5,995	2.5%
Total	3,592,568	3,919,616	4,099,432		179,816	4.6% 9-0-0
<b>Fire Department - Ambulance</b>						
Salaries & Wages	4,284,047	4,715,031	5,106,222	<sup>1</sup>	391,191	8.3%
Expenses	393,057	420,000	420,200		200	0.0%
Total	4,677,104	5,135,031	5,526,422		391,391	7.6% 9-0-0

# Town Budgets- Upton

## 210 Police

### 01: General Fund

#### Salaries

<b>0100-210-5100-5100</b>	Police Wages	<b>1594086</b>	<b>1,639,199.00</b>	<b>1,615,249.00</b>	<b>-1.46%</b>
	<b>Total: Salaries</b>	<b>1,594,086.00</b>	<b>1,639,199.00</b>	<b>1,615,249.00</b>	<b>-1.46%</b>

#### Expenses

<b>0100-210-5200-5210</b>	Police Utilities	<b>36950</b>	<b>38,000.00</b>	<b>38,000.00</b>	<b>0.00%</b>
<b>0100-210-5200-5240</b>	Radio Maintenance	<b>2200</b>	<b>2,200.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>0100-210-5200-5241</b>	Police Building Maintenance	<b>15800</b>	<b>15,800.00</b>	<b>34,300.00</b>	<b>117.09%</b>
<b>0100-210-5200-5313</b>	Police Training	<b>9050</b>	<b>16,000.00</b>	<b>18,000.00</b>	<b>12.50%</b>
<b>0100-210-5400-5421</b>	Police Expense	<b>21700</b>	<b>27,700.00</b>	<b>29,900.00</b>	<b>7.94%</b>
<b>0100-210-5400-5481</b>	Police Cruiser Gas	<b>31200</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00%</b>
<b>0100-210-5400-5482</b>	Police Cruiser Maintenance	<b>9800</b>	<b>11,000.00</b>	<b>12,000.00</b>	<b>9.09%</b>
<b>0100-210-5400-5581</b>	Police Clothing Allowance	<b>16550</b>	<b>16,550.00</b>	<b>20,300.00</b>	<b>22.66%</b>
<b>0100-210-5800-5810</b>	Police Capital - New Cruiser	<b>40000</b>	<b>40,000.00</b>	<b>55,000.00</b>	<b>37.50%</b>
	<b>Total: Expenses</b>	<b>183,250.00</b>	<b>197,250.00</b>	<b>237,500.00</b>	<b>20.41%</b>
	<b>Total for: 01-General Fund</b>	<b>1,777,336.00</b>	<b>1,836,449.00</b>	<b>1,852,749.00</b>	<b>0.89%</b>



## 603 CMR 41.00:

### Regional School Districts

#### Section:

- 41.01: (?section=01) Definitions
- 41.02: (?section=02) Reorganization Procedures
- 41.03: (?section=03) Department of Elementary and Secondary Education Approval
- 41.04: (?section=04) Municipal Representatives in Regional School District Collective Bargaining
- 41.05: (?section=05) Regional School District Budgets
- 41.06: (?section=06) Excess and Deficiency Funds
- 41.07: (?section=07) Fiscal Control of Regional School Districts by the Commissioner

[View All Sections \(?section=all\)](#)

#### (3) Reconsideration of Rejected Budgets

- (a) If the budget is not approved by two-thirds of the members, the regional school committee shall have 30 days from the date of disapproval by more than one-third of the members to reconsider, amend, and adopt a revised budget. With the approval of the Commissioner, this 30-day period may be extended an additional 15 days. Where the local appropriating authority is a town meeting and the annual town meeting is dissolved prior to voting on the budget, the budget shall be deemed disapproved by that member as of the date of such dissolution.
- (b) The revised budget adopted by the regional school committee and the assessments corresponding to such budget may be less than, equal to, or greater than the amounts in the previously adopted budget.
- (c) Within seven days following the regional school committee's adoption of a revised budget, the treasurer of the regional school district shall calculate and certify the assessment of each member and shall transmit the assessments and a copy of the revised budget to the members. Each member's local appropriating authority shall have 45 days from the date of the regional school committee's vote to meet and consider the revised budget.
- (d) The approval of a revised budget shall be as set forth in 603 CMR 41.05(2)(a). If a local appropriating authority does not vote on the revised budget within the 45-day period, that member shall be deemed to have approved the revised budget.
- (e) In a regional school district comprised of three or more members, if the revised budget is not approved, the regional school committee shall again reconsider, amend, and adopt a revised budget. The revised budget shall be resubmitted to the members pursuant to the provisions of 603 CMR 41.05(3).
- (f) In a regional school district comprised of two members, if the revised budget is not approved by both members, the regional school committee shall again reconsider, amend, and adopt a revised budget and shall convene a district-wide meeting, at which the revised budget shall be placed before all voters eligible to vote at said meeting. If a majority of voters at this district-wide meeting votes to approve the revised budget, such vote shall constitute approval. If a majority of voters at this meeting votes to approve a greater or lesser amount for the budget, such amount shall be placed before the regional school committee for its ratification. If the regional school committee by a two-thirds vote ratifies this amount, it shall constitute approval. If the regional school committee rejects such greater or lesser amount, it shall again reconsider, amend, and adopt a revised budget and shall reconvene a district-wide meeting pursuant to the provisions of 603 CMR 41.05(3)(f).
- (g) A district-wide meeting convened in accordance with 603 CMR 41.05(3)(f) shall only consider budgets based on the statutory assessment method.
- (h) A regional school committee may reconsider, amend, and adopt a revised budget at any time prior to the approval of a previously adopted budget.
- (i) If a local appropriating authority votes to approve an adopted budget subsequent to the required date for such action but prior to the regional school committee's revision of the budget, such vote shall be deemed valid.
- (j) Whenever a member's assessment is reduced to a smaller amount than previously appropriated by the local appropriating authority, that appropriation shall automatically be reduced to the lesser amount.

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QUESTIONS ?