

FOXBOROUGH

**TOWN MEETING PREPARATIONS &
ANNUAL BUDGETS PROCEDURE**



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Preamble

The following guide and procedure has been developed as a reference tool for staff, Town Officials, Boards and Committees. It is designed to help provide a consistent framework for preparing a Town Meeting Warrant. Like any guide, this document is subject to modification from time to time based on the evolving needs of the Community and the constant changes that occur in the administration of local government. In developing this procedure, input was sought from individuals who have working knowledge of the traditions, practices and legal steps associated with Foxborough's Town Meeting Warrant procedures. The Town is grateful for the collective input received in helping to create this document. Each of the sections were developed by referencing Town By-laws, Massachusetts General Laws and the Town Meeting practices in existence in the Town of Foxborough as of August, 2020.

Section 1. Calling of a Town Meeting

In Foxborough, all Town Meetings are called “under the hands of the **Board of Selectmen.**” There are two types of Town Meetings, an Annual Town Meeting and a Special Town Meeting. Each Meeting is described below:

- **Annual Town Meeting-** The Annual Town Meeting normally occurs on the first Monday in May and includes two important components. The first part of the Annual Town Meeting includes the election of Town Officers and is more commonly referred to as the *Annual Town Election*. The second part of the Annual Town Meeting is the “business” portion of the Meeting and includes the presentation of the next Fiscal Year Budget, the Capital Expenditure Plan and various *Articles* that may include changes to local by-laws, changes to zoning by-laws, borrowing articles for capital expenditures or a whole array of issues that must be brought before the Town’s legislative body for approval. The important point to remember here is that in Foxborough, the Annual Town Meeting is a two component meeting and that notice requirements for this meeting must reflect that consideration. For example, the posting requirements for the Warrant of the Annual Town Meeting must be completed no less than **seven (7)** days prior to the Annual Town Election as this date marks the official beginning of the Annual Town Meeting.
- **Special Town Meeting:** A Special Town Meeting is any Town Meeting other than an Annual Town Meeting. In Foxborough, there is a tradition to call a Special Town Meeting every Fall; usually in the October or November time frame. That being said, there are no specified dates for holding a Special Town Meeting. The Special Town Meeting in the Fall has been called as early as September and as late as December. Other Special Town Meetings have been called during the months of January or February. The Board of Selectmen may call for a Special Town Meeting at any time for a matter that is deemed (by the Board) to require the Town’s legislative body to act.

In other instances the Board of Selectmen are compelled to call for a Special Town Meeting if 200 registered voters make such a request. In such cases, the Board would have to call for a Special Town Meeting to occur no later than 45 days after the receipt of the qualified request.

In all cases, a Special Town Meeting Warrant must be posted no less than **fourteen (14)** days prior to the Meeting date.

- One other scenario that is seldom used but is entirely lawful is to call for a Special Town Meeting within the Annual Town Meeting. This type of procedure is typically used when it is determined by the Board of Selectmen (or by petition) that legislative action is required during the existing fiscal year to rectify a budget scenario or a situation occurs late in the fiscal year that is time sensitive and needs to be addressed prior to the close of the existing fiscal year.

A Special Town Meeting within an Annual Town Meeting is held on the same day as the Annual Town Meeting but occurs *at a different time* at that meeting and is “posted” with that time listed. This Meeting will often occur after the Annual Town Meeting has assembled.

Procedurally, the Town Moderator will adjourn the Annual Town Meeting so that the Special Town Meeting can convene. Once the Special Town Meeting is completed, that Meeting will be adjourned and the Town Moderator will reconvene the Annual Town Meeting to complete that business.

In this situation, all procedural requirements for Articles and the Warrant must be met (as described in this procedure) and most importantly, all posting requirements for both the Annual Town Meeting (7 days prior to the Meeting date) and the Special Town Meeting (14 days prior to the Meeting date) must be met.

Close consultation with the **Town Moderator, Town Counsel, Town Clerk, the Board of Selectmen** and the **Advisory Committee** will have to occur to assure that all procedural steps have been met.

Responsible Individuals:

1. Board of Selectmen- for calling any Special Town Meeting. The Annual Town Meeting is held according to Town By-law on the first Monday in May for the Town Elections and the Town “Business” Meeting is held on the second Monday in May. The Board of Selectmen is responsible for Opening and Closing any Town Meeting Warrant. It is noted that the Annual Town “Business” meeting Warrant is effectively open after the conclusion of the previous Annual Town “Business” Meeting. The Annual Town Business Meeting Warrant closes on February 15th of each year. Special Town Meeting Warrants are opened and closed at the full discretion of the Board of Selectmen.
2. Town Manager – for Notifying the Board of the Town Meeting Schedule and for Providing Guidance to the Board of Selectmen to follow in preparing for the Town Meeting.
3. Executive Assistant- for putting the Town Meeting Notice together for all Departments and for sending out such Notice. Also responsible for typing the Warrant and Maintaining the Master Copy of the Warrant.
4. Community Information Coordinator- For notifying the public through social media that a Town Meeting has been announced to occur on a scheduled date and time.

Section 2. Warrant Procedure

The Procedure for putting together a Town Meeting Warrant has different timelines for either an Annual Town Meeting or a Special Town Meeting Warrant.

For the **Annual Town Meeting** the process unofficially begins during the month of October when the Town Manager and Director of Finance meet with the Board of Selectmen, School Committee and the Advisory Committee to determine the financial guidance for the next fiscal year. This meeting is otherwise known as the “Financial Summit”. During that meeting the Town Manager will present the status of the Town’s Finances and will seek recommendations from all three Boards on how the operating budget for the subsequent fiscal year will be prepared. Once that direction is determined, the Town Manager will then set the formal budget process in motion. On the day following that meeting, the Town Manager will prepare a letter that will be sent to all Town Operating Departments, including the School Department and advise them of the budget direction for the next fiscal year.

During the first week of each December, the **Town Manager** will send another letter to operating departments to advise them that the Warrant for the Annual Town Meeting is open and that they should begin to prepare Articles for inclusion in the Warrant. Departments need to advise the Town Manager’s Office no later than January 15th of the subsequent year that they will be submitting an Article(s) for inclusion in the Warrant. If the final language for the proposed Article is not ready to be presented by that date, a *Warrant Article Placeholder* should be requested by the Department so that a position on the Warrant can be saved. Final Language of any Warrant Article should be finalized no later than the first Friday of each February; unless there are mitigating circumstances. In all instances, the Annual Town Meeting Warrant closes on February 15th of each year. The process for including Articles in the Annual Town Meeting Warrant for any Article that does not meet this deadline is explained in the next section.

For a **Special Town Meeting**, the preparation process begins the next day following the declaration by the **Board of Selectmen** that a Special Town Meeting will be held on a specified date. On the day following the vote of the Board, the **Town Manager’s Office** will notify operating departments that the Warrant for the Special Town Meeting is open and that the Warrant will remain open for Articles for usually no longer than two (2) weeks. During that time frame, **Departments** can immediately request *Warrant Article Placeholders* but the language for the Article must be finalized no later than three weeks from the date that the Warrant is declared open. Since it is tradition in Foxborough to call for a Special Town Meeting in the Fall of each year, it is recommended that the Town Manager make a written request to Department Heads, Boards, Commissions and Committees by the **beginning of August, and not later than August 15**, to determine if anyone anticipates submitting an Article(s) that will require action at a Fall Special Town Meeting. The key words are *Articles that will require action* because the Article may be time sensitive and cannot or should not wait until consideration at the Annual Town Meeting. If there are no Articles that require action at a Special Town Meeting or if the Board of Selectmen determines that

all Articles submitted can wait until the Annual Town Meeting, then the Board may not vote to call for a Special Town Meeting.

In all cases, the **Executive Assistant in the Town Manager's Office** will maintain the master list of all Town Meeting Warrant Articles (Annual or Special) and will update the language and the status of each of the Articles throughout the review process. All operating departments will correspond directly with the Executive Assistant regarding Warrant Articles whenever language changes or status changes to their Articles are being proposed.

In preparing any Warrant Articles, sponsoring **Departments** are responsible for preparing the initial draft of the language. In some cases, **Town Counsel (or Bond Counsel in the case of a Borrowing Article)** may be consulted to help prepare a specific Article. In all instances requiring the use of Town Counsel for this service, operating departments must first seek permission to use Town Counsel through the Town Manager or his designee.

Draft Town Meeting Warrants may be submitted to the **Board of Selectmen** for review and consideration up to the final date of approval by the Board. All fully drafted Warrants for an Annual or Special Town Meeting will be reviewed with **Town Counsel, the Executive Assistant, the Assistant Town Manager and the Town Manager** before being presented to the Board of Selectmen for their final approval.

Responsible Individuals:

1. Town Manager- for coordinating the work between the staff and the Director of Finance.
2. Assistant Town Manager- for coordinating with Departments who are submitting Articles for inclusion on the Warrant. Securing all supporting documentation on each Article.
3. Director of Finance-for developing financing mechanisms for each financial item on the warrant; including the Annual Operating Budget and Capital Plans
4. Executive Assistant- for developing all the supporting documentation on each Warrant and maintaining the Master File.
5. Town/Bond Counsel- to review each Warrant Article for accuracy in the language and with assistance in writing certain Warrant Articles; particularly borrowing articles.
6. Board of Selectmen-for reviewing and approving each Article that will be placed on the Warrant.

Section 3. Town Meeting Articles

The items for consideration for either an Annual or Special Town Meeting are described as Articles and are contained in a document referred to as a Warrant. As described earlier, Articles in a Warrant may include a wide array of topics. The main difference in a Warrant for an Annual or Special Town Meeting in Foxborough is that the Annual Town Meeting will always contain the proposed Operating Budget and Capital Expenditures Plan for the next fiscal year. Individual Capital Articles may be included in a Special Town Meeting Warrant but the larger, more encompassing plan, is always included in the Annual Town Meeting Warrant.

Articles in a Warrant will often be presented by Town Officials, Boards or Committees. In some instances however, local residents may request that an Article be submitted for inclusion in a Warrant. In such cases, there is a requirement that a certain number of registered voters must sponsor the Article for inclusion in the Warrant. Those requirements are as follows:

Annual Town Meeting- **10** Registered Voters
Special Town Meeting- **100** Registered Voters

If these requirements are met, the Board of Selectmen must include the Article(s) in the Warrant for the Town Meeting.

The process for Opening and Closing the Warrant is defined as follows:

- 1. Annual Town Meeting Articles**-Submission of Articles for inclusion in an Annual Town Meeting Warrant may occur at any time prior to the Warrant closing date of **February 15th**, or the next closest Friday to February 15th by 4:00 P.M. prior to the ensuing Annual Town Meeting. In this regard, the Annual Town Meeting is always considered “Open” until the closing date in February has been reached. All Town Meeting Articles shall be submitted to the **Town Manager’s Office** and will automatically be included in the *Draft* Annual Town Meeting Warrant; *if received prior to the closing date*. Any Article submitted beyond the closing date requires separate consideration by the **Board of Selectmen** for inclusion in the Annual Town Meeting Warrant. Such decision by the Board of Selectmen is entirely at their discretion. Following the Warrant closing date, the Draft Warrant will be prepared by the **Executive Assistant** and will be provided to the Board of Selectmen at their next regularly scheduled meeting. The Board will review each of the Articles and the **Town Manager** will provide the Board with a briefing on each. The Board will then vote on each Article (individually or collectively) to determine if it should be included in the Warrant.

Following this vote of the Board, a copy of the Draft Warrant will be shared with the **Advisory Committee**. The purpose of this action is to allow the Advisory

Committee the opportunity to assign Articles to each of its members so that they can research the topic and be able to report back to the entire Committee on their findings.

Budget and Capital Budget submissions are described in a separate procedure for the Town in a document entitled “Town of Foxborough Operating Budget & Capital Budget Submission Procedures”. However, it is noted that all budget appropriation estimates must be submitted to the Finance Department no later than **February 1st** prior to the ensuing Annual Town Meeting.

It is also important to note that any capital appropriation request that is equal to or exceeds \$1,000,000 must be submitted as a separate Article for inclusion in either an Annual or Special Town Meeting Warrant.

It is not uncommon for the Board of Selectmen to remove certain Articles for consideration in the subsequent weeks leading up to the Annual Town Meeting. As more information becomes available for a specific Article in the weeks leading up to Town Meeting, more informed decisions can be made to determine if the Article(s) should remain on the Warrant.

The Town Manager and the Executive Assistant will keep the Board of Selectmen and the Advisory Committee informed of the status of each Article throughout the weeks leading up to the final “Posting” of the Warrant. In this regard, several drafts of the Annual Town Meeting Warrant will often occur.

The Executive Assistant in the Town Manager’s Office will maintain the master file for all Annual Town Meeting Articles and this person is responsible for preparing the Draft and Final Warrant documents for either an Annual or Special Town Meeting. In the absence of the Executive Assistant, the Town Manager has the authority to assign this responsibility to any other staff member who he deems is capable of preparing the document.

2. **Special Town Meeting Articles**-Whenever a Special Town Meeting is called by the Board of Selectmen, the Board has exclusive control over the schedule for the Opening and Closing dates of the Warrant for when Articles can be submitted. Often times when the Board will call for a Special Town Meeting (STM), they will also declare the Warrant Open and at the same time will set a date for when the Warrant will be Closed. As stated earlier, that time frame is typically two weeks.

The Board of Selectmen also has exclusive control over which or if any Articles will be included on a STM Warrant. This is true even if an Article is submitted in a timely fashion. The only time this is not true is if 100 registered voters petition an Article to be included on the STM Warrant. In such an instance, the Board is compelled to include the Article on the STM Warrant.

In situations where a properly filed petition is presented to the Board of Selectmen for the calling of a Special Town Meeting, the Board can also set the timeline for the submission of Articles. However this timeline would likely be limited to a short period of time so that all local Town Boards and Committees would have ample time to examine the Article(s) submitted. More importantly, there is a need to provide adequate time for the Advisory Committee to conduct its review and comment on any Article(s) submitted for inclusion in the Special Town Meeting Warrant.

Responsible Individuals:

1. Town Manager- for receiving all the Articles to be included in a Warrant, for providing the BOS with a briefing on each proposed Article, and for keeping the BOS, the Ad Comm. and the Town Departments informed on the progress of the review process.
2. Assistant Town Manager- for coordinating with Departments who are submitting Articles for inclusion on the Warrant. Securing all supporting documentation on each Article and following the review schedule with the BOS and the Ad Comm. to make sure the Boards have what they need to complete their responsibilities.
3. Director of Finance-for developing financing mechanisms for each financial item on the warrant; including the Annual Operating Budget and Capital Plans, providing support to the Town Manager, the BOS and the Ad Comm. for completing their reviews
4. Executive Assistant- for developing all the supporting documentation for the Warrant and maintaining the Master File of Articles up for consideration.
5. Town Counsel- to review each Warrant Article for accuracy in the language and with assistance in writing certain Warrant Articles.
6. Board of Selectmen-for reviewing and approving each Article that will be placed on the Warrant. Calling a Special Town Meeting as needed.

Section 4. Time and Place of Town Meetings

1. **Annual Town Meetings**- As previously noted, Annual Town Meeting includes two components- the Annual Election of Officers and the Annual Business Meeting. Each of these components are addressed accordingly:

- **Annual Election**- Normally occurs on the first Monday in May of each year. The Polling Place is located at the Ahern Middle School and the Polls are open for no less than four (4) hours and shall occur between the hours of 6:00 AM to 8:00 PM, as determined by the Board of Selectmen.*

**The Town Clerk is responsible for coordination and oversight of all Town Elections.*

- **Annual Business Meeting**-Normally occurs on the second Monday in May of each year. The Meeting is generally held at the Foxborough High School, unless otherwise determined by the Board of Selectmen, and begins at 7:30 PM.**

***The Town Manager is responsible for coordination and oversight of the Annual Town Meeting Warrant Preparation Process. The Town Moderator is responsible for running the Annual Business Meeting and coordinates with the Town Clerk on how the location for the Meeting is assembled. The Town Clerk reserves the Town Meeting location.*

2. **Special Town Meetings**- Special Town Meetings are held on the date established by the Board of Selectmen. The Meeting is generally held at Foxborough High School, unless otherwise determined by the Board of Selectmen, and starts at 7:30 PM.*

The Town Manager is responsible for the coordination and oversight of the Special Town Meeting Warrant Process. The Town Moderator is responsible for running the Special Town Meeting and coordinates with the Town Clerk on how the location of the Meeting is assembled. The Town Clerk is responsible for reserving the room, the set-up of a Town Meeting room(s) including sound, Media, recording and to meet any required safety standards for the room location.

Responsible Individuals:

1. Board of Selectmen- for determining the hours of polling in Foxborough, for the location of the Town Business Meeting, for establishing a date for a Special Town Meeting
2. Town Manager- for coordination and oversight off the Town Meeting Warrant Preparation Processes and responsible for printing the Warrant, Motions and Advisory Committee (AdCom) Recommendations for Town Clerk pick up. Responsible for posting AdCom Recommendations to Town website within 24 hours after the AdCom Chair posts with Town Clerk.

3. Article Sponsors – to have final motions to the Town Managers Office one week before the scheduled Town Meeting
4. AdCom Chair – provides final recommendations to Town Clerk and the official stamped copy to Town Managers Office
5. Town Moderator - for running the Annual Town Business Meeting and any Special Town Meeting, also coordinates with the Town Clerk the set-up of the room(s) for each Meeting
6. Town Clerk- reserves room, set-up and coordination for a Town Meeting room(s) including sound, media, recording and to meet any required safety standards for the room location

Section 5. Review of Warrant and Town Meeting Articles

Prior to the posting of any Town Meeting Warrant, there shall be a review procedure performed so that all Articles have been worded correctly, legally sound, all financial information has been properly included and that all procedural steps have been completed.

That review procedure will include the following individuals:*

- Town Manager
- Assistant Town Manager
- Executive Assistant to the Town Manager
- Director of Finance
- Director of Accounting
- Town Clerk
- Town Counsel
- Chairman of the Board of Selectmen
- Chairman of the Advisory Committee
- Any Department Head or Staff Member who has an interest in an Article contained in the Warrant

**All individuals listed here are considered "responsible" for this Section.*

The **Town Manager** will serve as Chairman of the Review Committee and will be responsible for going through the Warrant, Article by Article, to verify that the information in the final Warrant contains all the correct content, financial information and is legally accurate. In Foxborough, there is a long standing practice of including estimated budget and capital numbers for the ensuing fiscal year in the Warrant. Inclusion of this information must be verified as part of this review process prior to the posting of the Warrant.

Any corrections to the Draft Warrant will be given to the Executive Assistant for preparation of the Final Warrant.

Once verified that the Final Warrant is ready for posting by the **Board of Selectmen**, the Town Manager will present the Final Warrant to the Board for their approval at the Board's next regularly scheduled Meeting. Following that approval action, the Board will sign the Warrant.

The Approved Warrant will then be given to the **Town Clerk** for posting by a Constable at the appropriate location(s) and in accordance with the corresponding time lines as established by the Town's By-laws (refer to Section 1 of this document).

Section 6. Posting of Town Meeting Warrants

Posting requirements for an Annual or Special Town Meeting differ only slightly by the number of days required in each instance:

Annual Town Meeting- Seven (7) Days*

Special Town Meeting- Fourteen (14) Days

**The key posting consideration as noted previously is that the Annual Town Meeting Warrant must be posted at least seven (7) days prior to the Town Election as this is the official beginning of the Annual Town Meeting Session.*

The **Board of Selectmen** shall sign the Warrant and give notice of the Annual Town Meeting by directing Constables to post an Attested Copy (Attested to by the Town Clerk) of the Warrant at the Town Offices and at each place where the Meeting is to be held (Ahern Middle School and Foxborough High School) at least seven (7) days prior to when the Meeting is to be held.

The Board of Selectmen shall give notice of any Special Town Meeting at least fourteen (14) days prior to when the Meeting is to be held.

In both cases, the Board (**Executive Assistant** in the Town Manager's Office) shall post the attested copy of the warrant to be published in a local newspaper or posted electronically on the Town's website, as the Selectmen shall deem appropriate, prior to the date of *either* Meeting.

Responsible Individuals:

1. Board of Selectmen- for signing the Warrant(s) and directing that it be posted by Constables, and for giving proper notice as listed above.
2. Executive Assistant- for getting the signed Warrant in the hands of Town Clerk for signature and for posting by the Constable
3. Constable- posting the approved Warrant at the identified locations.

Section 7. Motions for Town Meeting

All Motions for Town Meeting shall be prepared by either the **Town Manager, Director of Finance, Town Counsel or Bond Counsel**, depending on the nature of the Article.

At least **seven (7)** days prior to either an Annual or Special Town Meeting, **the Town Manager, Director of Finance, Town Counsel, Town Clerk and the Town Moderator and any interested Department Head** will meet to go over all Motions for the Town Meeting. Any changes to Motions resulting from that meeting will be made by the **Executive Assistant** and redistributed to all parties identified above within **48 hours** of the Motion review meeting date.

The **Town Moderator** will distribute all final motions to the **Advisory Committee** either prior to or at the corresponding Town Meeting.

Responsible Individuals:

1. For Motion Preparation: Town Manager, Director of Finance, Town Counsel or Bond Counsel.
2. For the Review Committee: Town Manager, Director of Finance, Town Counsel, Town Clerk and the Town Moderator- the Executive Assistant will make any modifications recommended for Motions.
3. For Distribution of Motions to the Advisory Committee: Town Moderator

Section 8. Procedures following Town Meeting

1. Town Clerk – removes Warrant posted at Town Hall and all other Warrant posting locations.
2. Town Managers Office – removes Warrant from website & schedules debrief with Board of Selectmen Chair, Finance team & Ad Com Chair

Reference Documents

Town of Foxborough Code of By-Laws- Chapters 30-1, 30-2,

Massachusetts General Laws- Chapter 39, Section 10

PROCEDURES FOR PREPARING ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGETS

A. Purpose

To formalize standards and guidance for the development of the Town's Annual Operating and Capital Improvement Budgets and for the adoption of these budgets consistent with sound practices and legal requirements.

B. Authority

Budget Development

1. Foxborough Town Charter: Section 30-1. Preparation of Warrant and Articles – The Town follows certain procedures subject to the provisions of the General Laws in order to ensure that balanced budgetary appropriations, matching expected revenues with expenditures, are submitted to Town Meeting for approval.
2. Foxborough Town Charter: Section 5-2. Estimate of Expenditures – The Town Manager shall submit a budget detailing estimated revenues and expenditures for the ensuing fiscal year to the Board of Selectmen by the first meeting in February.
3. Foxborough Town Charter: Section 5-2. Advisory Committee Powers and Duties – The Board of Selectmen shall transmit the budget submitted by the Town Manager to the Advisory Committee no later than February 1 or the next closest Friday.
4. M.G.L. 39 § 16. Finance Committees – The Finance Committee (the Advisory Committee in Foxborough) shall submit the Town government budget to the Annual Town Meeting.
5. Foxborough Town Charter: Section 35-4 Appointed Officials – All officers, boards and committees, shall, by December 1 of each year, give to the Capital Improvement Planning Committee information concerning all anticipated projects requiring Town Meeting action during the ensuing five years.

Budget Adoption

1. M.G.L. 40 § 5. General Fund Budget Approval – Town Meeting shall appropriate the General Fund Budget.
2. M.G.L. 44 § 53F½. Enterprise Funds – Town Meeting shall appropriate the budget for those Enterprise Funds authorized by this M.G.L. statute.
3. M.G.L. 44 § 31. Liabilities in excess of appropriation – No Town department may spend in excess of its appropriation.

C. Policy

The Town Manager shall direct the preparation of the General Fund budget that takes into account the Board of Selectmen guideline. In addition, the Town Manager shall direct the preparation of budgets for the Enterprise Funds that ensure that these funds operate in a fiscally self-sustaining manner with respect to operating expenses, capital expenses, and long-term liabilities.

The Town of Foxborough operates under state statutes in general; under the Town Manager Act, as amended, which established the present Board of Selectmen-Town Manager form of government; and under various Town bylaws. The legislative body of Foxborough is an Open Town Meeting, in which all voters registered in Foxborough are permitted to participate. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects, except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations adopted at a Town Meeting require subsequent approval at either a regular Town Meeting or Special Town Meeting.

Generally speaking, only the Town Meeting can authorize the transfer of funds between appropriation accounts within the Town Government budget. However there are a few exceptions. For instance, if a situation occurs where there is a need for funding for an “extraordinary or unforeseen” expense, the Advisory Committee can authorize additions to appropriation accounts by transferring funds from the appropriated Reserve Fund. In addition, the Town Manager, after notifying the Board of Selectmen and the Advisory Committee, is able to authorize the transfer of funds between appropriations through Year-End Transfers as per MGL Ch. 44 Sec 33B.

For the Foxborough Public Schools Budget, state law provides the School Committee with the ability to authorize transfers within the appropriation as voted by Town Meeting; provided that such transfer does not increase the bottom line total of the School’s budget.

The Southeastern Mass. Regional High School is a separate jurisdiction of the Commonwealth that can assess member municipalities; but does not have separate taxing powers. The Regional School Committee also has the statutory ability to authorize transfers within their adopted budget.

Under the provisions of the Town Manager Act and the Town Bylaws, the Town Manager is required to submit a proposed budget to the Board of Selectmen. The Board of Selectmen in turn is required to transmit to the Advisory Committee a copy of the Town Manager’s Proposed Budget; along with its proposed budget recommendations. Finally, the Advisory Committee must make and publish their budget recommendations to the Town Meeting. It is the Advisory Committee’s budget recommendations that are then presented to the voters at Town Meeting.

The Capital Improvement Planning Committee also plays a role in the annual budget process:

- The CIP Committee shall study proposed capital projects and improvements, including:
 - (a) Major nonrecurring tangible assets; and
 - (b) Vehicles and equipment which:
 - [1] Are purchased or undertaken at intervals of not less than five years;
 - [2] Have a useful life of at least five years; and
 - [3] Cost over \$25,000.

- The need and funding requirements for preliminary the planning of capital construction projects generally expected to occur no more than five years into the future

The CIP Committee shall prepare an annual report recommending a capital improvement budget for the next fiscal year along with a capital improvement program that projects capital expenditures for the next five fiscal years. The report shall be submitted to the Board of Selectmen for its consideration and approval. The Board of Selectmen shall then submit its approved capital budget to the Annual Town Meeting for adoption by the Town.

- Such Capital Improvement Program, after its adoption at Town Meeting, shall permit the expenditure of funds on projects included therein for equipment, materials, survey, architectural, engineering or other professional services up to the amount approved in the appropriation for such improvement.
- The Committee's Report and the Selectmen's recommended capital budget shall be published and made available in a manner consistent with the distribution of the Advisory Committee report.
- No appropriation shall be voted for any capital improvement requested by a department, board, committee or commission unless such improvement has first been considered by the Capital Improvement Planning Committee.

D. Procedures

Under the direction of the Town Manager, the Finance Administrative Division is assigned to carry out the development of the General Fund, Enterprise, and Capital Improvement budgets for the ensuing fiscal year following this general timeline:

1. In early or mid-October, Town and School Administrative Leaders will meet to frame the budget process.
2. Prior to the end of October, there will be a revenue forecast overview meeting with the Board of Selectmen and School Committee held by the Town Manager, Finance Director, and Assistant Finance Director.
3. During the second-full week of November, the Town Manager, Finance Director, and Assistant Finance Director will communicate budgetary guidelines from the Board of Selectmen to all Town departments.
4. Preliminary budget requests including any Capital Improvement requests are to be returned to the Finance Department and Assistant Finance Director by the second week in December.
5. During December and January, all budget requests will be analyzed by the Town Manager, Finance Director, and Assistant Finance Director by holding meetings with Department, Boards and Commissions in January.
6. The Town Manager, Finance Director, and Assistant Finance Director will work together to develop revenue estimates to balance the requested General Fund, Enterprise, and Capital Improvement appropriations.

7. Prior to the budget being presented to the Board of Selectmen, the Town Manager and Finance Department will communicate any recommended cuts/adjustments to Department Heads.
8. By the first Selectmen's meeting in February, the Town Manager will present a balanced detailed estimate of revenues and expenditures for the ensuing fiscal year to the Board for preliminary approval.
9. No later than the next closest Friday following the budget presentation to the Board of Selectmen, the Board of Selectmen, through the Town Manager, shall furnish the preliminary balanced budget to the Advisory Committee.
10. A draft copy of the estimated balanced budget and capital improvement articles will be available in the Town Manager's Office for inclusion in the warrant before their deadline of February 15th, or the closest Friday thereto.
11. The Advisory Committee will begin their review of the proposed operating budgets and will meet with departments individually in February and March.
12. Capital Improvement requests will be reviewed and distributed to the CIP Committee before the end of February.
13. The Capital Improvement Committee will host a public review of the CIP requests on the first Saturday in March.
14. The approved CIP requests will be presented to the Board of Selectmen on their next meeting following the CIP review meeting as well as the Advisory Committee for approval.
15. A final comprehensive balanced budget document is prepared and distributed before the beginning of April.
16. The Board of Selectmen and Advisory Committee give their final recommendations in early April.
17. The final budget document/warrant are sent to the printer in April.
18. The Advisory Committee recommendations are submitted to the newspaper and the warrant is posted with their recommendations at least 7 days prior to Town Meeting.
19. On the first Monday of May, the Annual Town Meeting considers the General Fund, Enterprise Fund, and Capital Improvement budgets and authorizes the appropriations.
20. Post Town Meeting, the Town Manager, Finance Team, the Board of Selectmen Chair and the Advisory Committee Chair, will meet to debrief.
21. Board of Selectmen and Advisory Committee will meet in late June to approve Town Manager and Reserve Fund transfers.