



Town Meeting

Handbook

BURLINGTON, MASSACHUSETTS

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Acknowledgements

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I'd also like to acknowledge the current Town Meeting Member who has served the Town as Charter Member of the Representative Town Meeting continuously since March 1972:

Joan Hastings

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Introduction

Welcome to Burlington's Representative Town Meeting. Now that you have been elected, you might be asking yourself, "What have I gotten myself into?" Although this handbook does not claim to have all the answers, it may address many of your initial questions.

This handbook originated from a suggestion by Burlington's former Conservation Administrator, Brian Monahan, who recognized that new Town Meeting Members would benefit from a guide explaining how Town Meeting operates. The first edition was created by former Town Clerk Jane L. Chew, and it has been updated over the years, most recently during the tenure of Town Clerk Amy Warfield, to reflect changes in practices and procedures.

I hope you find your time as a Town Meeting Member both rewarding and interesting. As you begin your term, I encourage you to take full advantage of the opportunity to engage with the important work of Town Meeting. Getting involved in committees that report to Town Meeting is a great way to gain a deeper understanding of how Burlington's government works behind the scenes — and it's often where you can truly make a difference.

Any ideas or suggestions you may have to further improve this handbook are always welcome.

Regards,



Town Clerk

The Beginning

Town Meeting History ¹

The Town Meeting form of government, while extremely old, is not well-known or understood outside of rural and suburban New England. Our Town Meeting of today is the end product of a continuous evolution in local government that has been going on uninterrupted for well over 1500 years. It has been perfected by trial and error over the centuries to become a nearly perfect medium by which individuals may exercise effective control over their immediate environments.

We in New England can be proud of our heritage, and proudly carry on its ancient and well-tested form, which seems to suit us so well.

"There are aspirations behind the Town Meeting conception of democracy, however, which must be recognized as indelible parts of the democratic creed. The Town Meeting conception of democracy is an idealized way of expressing the democratic hope that those who are governed will be able to reach those who govern them, that they will be able to make their voices heard where it counts and will be recognized as persons and not as faceless cogs in an efficient machine. It speaks for the belief that a society is safer and freer when the bulk of its citizens understand the programs and goals that their government has chosen and when they have achieved this understanding because these programs and goals have been honestly debated in public."²

The universally accepted principles by which Town Meeting operates are:

- Every person has a right to be heard.
- When all have been heard, the vote is taken and the majority rules.
- Everyone is bound by the majority's decision.

Burlington's Legal Foundation

On February 28, 1799, the Great and General Court of the Commonwealth of Massachusetts incorporated the Second Parish of Woburn as a distinct Town by the name of Burlington. Today, Burlington is governed by a compilation of state laws, accepted statutes, local bylaws, and special acts of the legislature, such as Chapter 686 of the Acts of 1970 establishing a Representative Town Meeting form of government, and Chapter 549 of the Acts of 1978 establishing the Town Administrator position. The laws relating to the governance of the Town have the force of a Charter.

Representative Town Meeting

On August 14, 1970, Chapter 686 of the Acts of 1970 was signed into law. This Act allows for a Representative Town Meeting form of government, which was subsequently approved by the voters of Burlington on March 6, 1971 by a vote of 4307 in favor, 1557 opposed and 410 blanks. On March 4, 1972, the first members were elected.

In 2011, due to the Federal Census in 2010, the town was notified by the Secretary of the Commonwealth that it was required to reprecinct and add a 7th precinct. It was voted at the Annual Town Meeting in May 2011 to add 18 more Town Meeting Members, bringing the total number to 126. Each precinct is represented by 18 members, elected for staggered 3-year terms. A quorum consists of 64 members.



The Representative Town Meeting itself is the same as all other Town Meetings. The warrant is prepared, the Moderator presides, the articles are considered and voted upon, and residents may speak. The one difference in procedure is that only elected Town Meeting Members may vote.¹

An important feature of our Representative Town Meeting is that certain types of votes are not operative until 14 days after the dissolution of the meeting. That delay provides an opportunity for the general public to gather signatures (5% of the registered voters) requiring that the question be put to all the voters of the Town at an election. No vote of Town Meeting can be reversed unless at least 20% of the registered voters vote to overturn and they represent the majority of those voting.

The General Picture

Rules of Town Meeting

Chapter 686 of the Acts of 1970 provides for Town Meeting to determine its own rules and order of business. In 1972 and 1973 seven rules were adopted. Since then, most of the rules have been adopted as part of the General Bylaws of the Town. Any rule voted by Town Meeting that has not since been adopted as a bylaw is noted as (Rule). When a substantial part of a rule has been adopted as a bylaw, the specific section of the General Bylaws is noted.

#1 - Rules of Debate (General Bylaw Article 3, Section 11)

Robert's Rules, revised, with the following exceptions, are the authority in all procedural matters not covered by law:

“A motion to reconsider a vote on a warrant article may be made by any Town Meeting Member, provided that written notice of intent to move such reconsideration is received by the Town Clerk within 14 days after that vote was recorded and before all other articles on that warrant have been acted upon. Any vote that takes effect under Article 3, Section 13.0 of the General Bylaws without a 14-day delay shall not be reconsidered.”

Only after all other business of the warrant has been completed are motions to reconsider in order. A two-thirds majority vote is required of those members present to allow for the question to be brought forth, debated and voted again.

“At each adjourned session, the Moderator advises the Town Meeting of all articles for which notice of intent to reconsider has been filed.”

No member who has spoken on the question may move to terminate debate.

#2 - Procedures for Roll Call Voting (Rule)

(Note: Called for by the Moderator at his/her discretion or by 7 members of Town Meeting, by their rising, who doubt the declared vote.)

The assistant clerk in charge of the registration desk keeps the attendance sheet in duplicate. The master copy is given to the Moderator at the time of the first roll call vote.

The registration desk closes at 10 P.M. and the attendance sheet is turned in to the Moderator. (Also see Article 3, Section 5.0)

The Town Clerk, or an appointed substitute, shall call the roll. The Clerk declares any member whose name is not checked on the master sheet as absent, and it is the responsibility of said member, if present, to rise and declare his/her presence.

Upon such declaration, the member is checked as present on the master sheet. There is no change of vote once the roll call has proceeded to the next name or to completion. The only votes allowed are *yes*, *no*, *abstaining*, or *absent*. A member failing to answer when his/her name is called during a vote is recorded as absent.

#3 - Automatic Roll Call (General Bylaw Article 3, Section 11.2)

All motions which require a two-thirds majority or more for passage shall require a roll call vote, unless, by an initial standing vote, the vote is unanimous. This rule shall not apply to procedural motions.

#4 - Prohibition of Side Activities (Rule)

No person shall distribute any literature or circulate petitions in the meeting hall.

#5 - Code of Ethics (General Bylaw, Article II, Section 6.0)

Any person who is employed in any capacity by another interested in the article under discussion shall disclose his/her employment and relationship before speaking.

Any person including Town officials and Town Meeting Representatives who has a financial interest in the article under discussion shall disclose his/her financial interest before speaking thereon.

Any person including Town officials and Town Meeting Representatives who is the spouse, parent, child, brother, sister or in-law of a person who has a financial interest in the article under discussion shall disclose such relationship and financial interest before speaking thereon.

Any Town Meeting Member who is referred to in the above paragraphs shall consider a voluntary abstention from voting on the article in question. Notification of such abstention shall, if possible, be given to the Moderator in writing before the session in which the article is considered, but at least before debate on the article.

(Note: Underlined sections added Art. 3 5/13/02.)

#6 - Time and Schedule of Meetings (General Bylaw Article II, Section 3.0)

The Annual Town Meeting session begins on the second Monday in May. All meetings are held on Monday and Wednesday evenings at 7:30 P.M. A quorum is necessary to conduct business. All meetings of a given session are held on consecutive Mondays and Wednesdays excluding legal holidays. The word "session" as used above refers to that series of meetings required to complete the business of one warrant.

#7 - Duties of the Rules Committee (General Bylaw Article 5, Section 2.5)

The committee shall choose a chairman, vice chairman and secretary at the first sitting of a given term.

The committee shall:

Serve as a steering authority for all proposed articles intended for publication as a warrant article, but its authority shall in no way derogate from the authority of any other board, commission, authority, agency or committee of the Town.

Review questions relating to the conduct of the Town Meeting and committees of the Town Meeting.

When requested, assist the Moderator in the selection of appointments to committees of the Town Meeting.

Refer all proposed articles that have not been previously reviewed to the appropriate committee, commission or board of the Town for review. When such proposed articles are to be referred to more than one committee, commission or board, these referrals may be made simultaneously for concurrent review.

Notify the Town Meeting via the Moderator by written notice that review of a given proposed article has been completed.

Submit all proposed articles for publication in the warrant when review of each proposed article has been completed, unless the proposed article is withdrawn by the original submitter.

The review status of all proposed articles shall be reported by the committee.

The review of proposed articles referred by the Rules Committee to committees, commissions or boards for review shall be completed within three weeks of the date submitted by the Rules Committee.

When the review of a given proposed article has not been completed within the time period specified, the proponent shall be notified and, at his/her request, the article shall be withdrawn from the warrant.

Nothing in these rules shall prohibit the submission of proposed articles that have not been referred to the Rules Committee, for publication in the warrant.

Scheduled/Special Meetings

Town Meeting is a continuous body that may not adjourn for more than 150 days. Meetings are scheduled the fourth Monday in January, second Monday in May (Annual), and fourth Monday in September. If such day falls on a legal or religious holiday, the meeting begins the following Wednesday.

Special meetings may be held on the call of the Moderator, or ten or more members, and upon written notice no less than seven days in advance, delivered to the place of residence of each member and the Moderator.

Two hundred registered voters may also petition the Selectmen to call a Special Town Meeting. The meeting must be held no later than 45 days after the receipt of request. (MGL 39:12)

Meetings are held at Fogelberg Auditorium, Burlington High School and generally adjourn no later than 11:00 P.M. The January and September meetings usually run one or two evenings. The Annual Meeting typically runs three to five evenings.

Conflict of Interest and Town Meeting

Elected Town Meeting Members are exempt from the Conflict of Interest Law. Town Meeting Members may vote on any line item or consolidated budget--whether or not they have a financial interest in the matter.

Town Meeting Members who are employed by the Town may vote on their departments' budget, including salary line items that may affect family members.⁴

Any Town official, including a Town Meeting Member, shall disclose his or her financial interest, or that of any person related to the official, prior to speaking on any warrant article or budget item. For the purposes of this section, a town official is "related to" another person if that person is his or her spouse, parent, child, brother, sister or in-law. Provided, however, that any Town Meeting Member who has a financial interest as set forth in this section shall consider a voluntary abstention from voting on the warrant article or budget item in question. Notification of such abstention shall, if possible, be given to the Moderator in writing before the session in which the article is considered, but at least before debate on the article. (General Bylaws Article II, Section 6.0).

Resignations/Vacancies in Town Meeting

A Town Meeting Member may resign by submitting a written resignation letter to the Town Clerk. Members who move to another precinct during their term of office will continue to serve from the former precinct until the next annual election. At that time, the remainder of the term, if any, will be filled through the regular election process.

Members who move to another precinct can run as a candidate from the new precinct. A seat becomes vacant upon the death of a member or if a member moves out of Town.

Whenever a vacancy occurs, it is published in a local newspaper and a meeting of the remaining members is called. The remaining precinct members appoint a resident/voter of the precinct to fill the position.

The person appointed serves until the next election. At that time the remainder of the term, if any, is placed on the ballot. Appointed members may not run as a "candidate for re-election".

The Details

Procedures at Town Meeting

All Town Meeting Members must sign in at the beginning of each session. The center seating section of the auditorium is reserved for Town Meeting Members only. There are no provisions for excused absences.

Except for procedural matters, all voting is by standing vote. If seven or more members doubt the vote by raising their hands after the vote is announced, then roll call is taken (see page 8).

Measures requiring a two-thirds vote (for example, authorization to borrow or Zoning Bylaw changes) must receive a unanimous vote. If the vote is not unanimous, an actual standing count must be taken.

The Moderator must recognize members who wish to speak on an article. When recognized, stand and state your name and precinct before making your comments. No matter may be considered unless the subject is contained in a warrant article. Resolutions have no legal effect, but are introduced by the membership from time to time to make known the will of the body.

Amendments made to the main motion adopting or changing a General or Zoning Bylaw should always be submitted in writing. Forms are available at the sign-in table.

The Town Meeting may never convene an executive session. However, the provisions of MGL Chapter 39, Section 15, states that "Any Town having a Representative Town Meeting form of government, the Town Meeting Members shall not use the secret ballot when voting in the exercise of the corporate powers of said Town or on any motion unless two-thirds of the Town Meeting Members present and voting thereon vote that a secret ballot be used."

Town Counsel is present at the first session of each Town Meeting, unless otherwise requested by a majority of Town Meeting Members or the Board of Selectmen.

Town Meetings are videotaped by Burlington Cable Access Television (BCAT) and broadcast live.

The Warrant

The foundation stone of every Town Meeting is the warrant. Every Town Meeting--whether annual or special--is called pursuant to a warrant.

The warrant states the time and place of the meeting and the subjects to be acted upon. No Town Meeting action is valid unless the subject matter is contained in the warrant.

It is not necessary for the warrant to contain verbatim the language of the votes to be taken. The warrant should contain a sufficient description of what is proposed in order to provide adequate notice to the public and members.

Every action taken at the meeting must be pursuant to some article in the warrant, and must be within the scope of the article.¹

The Selectmen prepare and issue the warrant. The Selectmen, Town Meeting Members, Moderator, School Committee, and residents (upon the written request of ten registered voters of the Town) may suggest articles for insertion to the warrant.

Each Town Meeting Member is mailed a warrant and all of the available corresponding backup material. The warrant and backup are mailed at least 14 days prior to the meeting. Members are expected to review the material prior to the meeting and are encouraged to contact the proponent of the article if there are any questions in order to expedite the business of the Town Meeting.

General Articles to be considered must be submitted to the Selectmen 45 days prior to the meeting and Zoning articles must be submitted at least 90 days in advance of the scheduled Town Meeting. Specifics can change in that period of time, so the language in the warrant is designed to be flexible.



Financial articles usually include the words "to raise and appropriate, transfer from available funds, or otherwise provide the sum of..." This way any method of appropriation may be used. Likewise, most articles end with the words "or to act in any other manner in relation thereto" so that articles do not have to be moved verbatim as printed in the warrant and amendments can be made. The final wording of financial articles should correctly identify the source of funding and the specific intent of the appropriation.

Floor Amendments

Members may offer amendments to warrant articles that are on the floor for discussion. Proposed amendments to any General or Zoning Bylaw must be in writing and submitted to the Moderator at the time of the vote. Forms are available at the check-in table at the rear of the meeting room.

Effective Dates of Votes

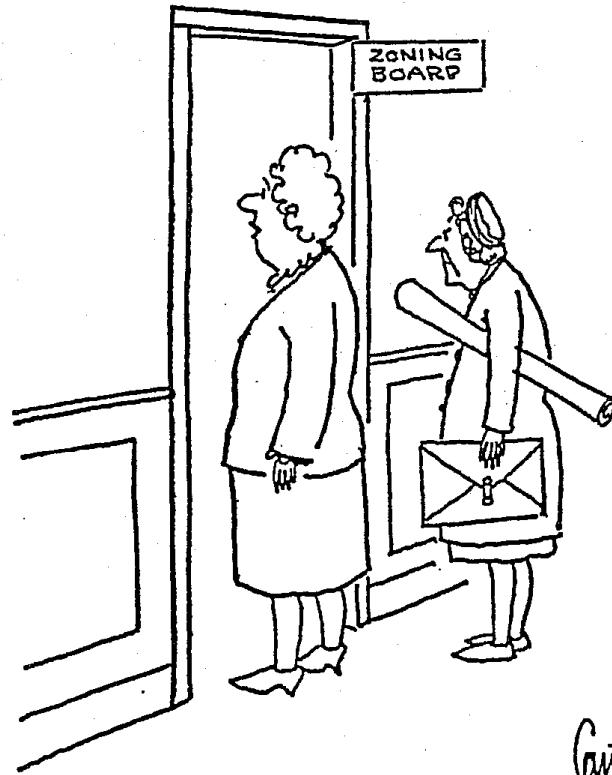
No final vote passing or rejecting a measure under any article in the warrant is operative until 14 days after the adoption of such vote, except: 1)a vote to adjourn, 2)an authorization to borrow money in anticipation of taxes, 3)an authorization to pay debts and obligations of the Town, 4)the budget of the Town as a whole, or 5)a vote declared by preamble to be an emergency measure necessary for the immediate preservation of peace, health, safety or convenience of the Town, and which is passed by a two-thirds vote of the membership.

(Note: Adoption date is considered the dissolution of Town Meeting.)

General Bylaws become effective on the date of posting in each precinct or second publication after the Attorney General approves them.

Zoning Bylaws become effective retroactively to the date they were voted once the Attorney General has given approval and they are either published twice in a local newspaper or posted.

The Attorney General has 90 days to act on bylaws. Bylaws must be submitted to the Attorney General within 30 days of the dissolution of Town Meeting.



"MISS AGNES DILWORTH WITH DOCUMENTED
EVIDENCE THAT OUR TOWN OFFICES ARE
NOT ZONED FOR THIS LOCATION."

The Standing Committees Of The Town Meeting

The following are standing committees established by bylaw and appointed by the Moderator. Members who are interested in serving on a committee should notify the Moderator. Mailboxes are maintained in the Town Hall mailroom.

Committee meetings must be posted with the Town Clerk at least 48 hours prior to the meeting.

Ways & Means Committee (15 members: majority should be Town Meeting Members, none of whom shall be a Town Officer or employee, 3-year term)

Makes written recommendations to the Town Meeting on all financial articles that involve the appropriation, transfer, expenditure, or raising and borrowing of money. The Ways & Means Committee may make recommendations on any and all questions involving Town affairs.

Transfers funds from the Reserve Fund and authorizes transfers between unnumbered sub-items of the Annual Budget upon request.

The committee has subpoena powers and may, for just cause, investigate the books, accounts, records, and management pertaining to the finances of any office, department, committee or board of the Town.

The committee is obligated to conduct such investigation upon petition of 100 voters and subsequent to the approval of the Selectmen.

Capital Budget Committee (7 members: majority must be Town Meeting Members, 3-year term)

Considers all matters relating to proposed expenditures of money by the Town for capital items and projects. A capital item or project is an expenditure, financed in whole or in part by Town funds, in excess of \$15,000, and may include the construction, repair, extension, or improvement of a public building, highway, sidewalk, storm drain, sewerage installation, bridge, playground, park, and/or the purchase of land, equipment, or buildings.

Bylaw Review Committee (5 members: majority must be Town Meeting Members, 1-year term)

Considers where proposed General Bylaws should be placed and the form, clarity and conciseness of proposed General Bylaw articles.

Presents arguments in favor of or in opposition to proposed General Bylaw articles along with committee recommendations.

Rules Committee (13 members: all Town Meeting Members, 1-year term)

Reviews matters and makes recommendations relating to the conduct of Town Meeting.

Serves as steering authority for the review of warrant articles.

Assists the Moderator with appointments to Town Meeting committees.

Reviews and makes recommendations regarding all matters referred to the committee by the Town Meeting.

Land Use Committee (9 members: 6 members must be Town Meeting Members, 3-year term)

Reviews and makes recommendations regarding warrant articles dealing with land use.

Reviews and makes recommendations regarding all matters referred to the committee by the Town Meeting.

Cooperates with the Planning Board on mutually agreed upon special projects.

Human Services Advisory Committee (7 members: majority must be Town Meeting Members, 3-year term)

Considers all proposed human service programs and makes recommendations to the Town Meeting.

Gathers information on existing human services.

Promotes coordinated action and cooperation regarding human services among the various Town officials and departments.

Maintains a current assessment of human service needs and expressed concerns of residents.

Town Facilities Committee (7 members: must be Town Meeting Members, 2- year term)

Reviews and makes recommendations regarding the use, maintenance, construction, and disposition of town buildings and infrastructure.

Provides input regarding long-term facilities issues and plans on behalf of Town Meeting to Town Boards/Committees.

The Money

Financing Town Government

Municipal finance involves raising revenues to perform necessary public services, administering these resources properly and reporting on the results. At the heart of good financial management is good planning. This is accomplished through the annual budget, a capital program, and long-range financial planning that includes revenue and expenditure projections.



The principal fiscal officers are the Town Accountant and Treasurer/Collector. The Town Accountant functions as the controller of the budget. He/she is the primary source of periodic reports on the Town's financial position.⁵

The Budget Process

The budget process allocates available resources among a variety of service demands. The allocation process is clearly the most important policy-making exercise that the Town undertakes.

In Burlington, generally over 90% of the budget is funded through local revenues. The largest single source of Town revenue is property taxes. Additional sources of revenue are user fees, grants, state aid, and local receipts.⁶

Local receipts consist of excise taxes, room taxes, licenses, permits, fines, etc. User fees are direct charges for services provided, for instance: water/sewer, recreation programs, etc.

Town departments start preparing their budget requests November/December each year. During January/February, department requests are reviewed/amended by the supervisory authority (Town Administrator, Selectmen, or Elected Board). Once their recommendations have been made, the budget is then referred to the respective Ways & Means subcommittee.

Subcommittee members meet with each department and scrutinize all requests. They then make their recommendation to the full committee. The Ways & Means Committee then reviews each budget and votes their recommendation for presentation to Town Meeting.

Capital Budgets follow the same procedures as above and are ultimately referred to the Capital Budget Committee for their recommendations to Town Meeting.

Municipal Financial Terms ⁷

Annual Budget - The operating and capital budgets and other financial warrant articles passed at the Annual Town Meeting. The annual budget carries the force of law and can only be amended or changed by the appropriating body, Town Meeting.

The enacted budget is the basis for setting the tax rate. Amounts voted "to be raised by taxation" has a direct impact on the tax levy and the resulting tax rate.

Bond Anticipation Notes (BANs) - Once borrowing for a specific project has been approved by a two-thirds vote of Town Meeting and prior to issuing long-term bonds, short-term notes may be issued to provide for initial project costs. BANs may be issued for a period not to exceed five years, with a reduction of principal after two years.

Capital Outlay Expenditure Exclusion - A vote by a community at an election to exclude payments for a single-year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cemetery Perpetual Care - A percentage of the fee collected for the sale of a gravesite is set aside for perpetual care. Funds must be invested and spent as directed by perpetual care agreements.

If no agreement exists, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Cherry Sheet Offset - Local aid accounts which are spent without appropriation in the budget, but which must be spent for specific municipal and regional school programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants.

Conservation Fund - May be expended for lawful conservation purposes. This fund may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of Town Meeting.

Debt Exclusion - A vote by a community at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. Debt exclusions may temporarily increase the levy above the levy ceiling.

The exclusion question on an election ballot must state a purpose for the override but may not include a dollar amount.

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.

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 so 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 at year-end.

Equalized Valuations (EQVs) - Determinations of the full and fair cash value of all property that is subject to local taxation. EQVs have been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs.

The Commissioner of Revenue is charged with the responsibility of biannually determining an equalized valuation for each City/Town.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year.

Exemptions - Statutory exclusions of specific amounts of property tax owed. Upon approval of an application to the Board of Assessors, exemptions may be granted for qualified veterans, blind individuals, surviving spouses and persons over 70 years of age. In addition, an exemption may, at the discretion of the Assessors, be issued for certain financial hardships.

Fiscal Year (FY) - July 1st through June 30th.

Foundation Budget - Target set for each school district defining the spending level necessary to provide an adequate education for all students.

Free Cash - Funds remaining from the operations of the previous fiscal year that are certified by the Director of Accounts as available for appropriation.

Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax rate recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash. The calculation of free cash is made based on the balance sheet, which is submitted by the Town Accountant.

General Fund - Used to account for most financial resources and activity governed by the normal Town Meeting appropriation process.

Levy Ceiling - The maximum levy assessed on real and personal property may not exceed 2½ % of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the Town passes a capital expenditure, debt, or special exclusion.

Levy Limit - The maximum amount of taxes a town can levy in a given year. The limit can grow each year by 2.5% of the prior year's levy limit plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the Town passes a capital expenditure, debt, or special exclusion.

Local Aid - Revenue allocated by the State to Cities/Towns and school districts. Most aid is not restricted in purpose. The "Cherry Sheet" transmits estimates of local aid annually.

Local Receipts - Locally generated revenues other than real and personal property taxes and enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Net School Spending - Both school and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures.

New Growth - The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

Since FY92, all increases in value that are not the result of revaluation or appreciation now qualify for inclusion in new growth figures.

Overlay Reserve - An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year.

The overlay account is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet. The Board of Assessors with the approval of the Department of Revenue determines this amount.

Overlay Deficit - A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year and are raised on the tax recapitulation sheet.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus becomes part of free cash.

Within 10 days of written request by the Chief Executive Officer (Board of Selectmen) of the Town, the Assessor must provide a certification of the excess of overlay available to transfer. Overlay surplus may be used for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes part of free cash.

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

Override Capacity - The difference between the levy ceiling and the levy limit. It is the maximum amount by which a town may override its levy limit.

Reserve Fund - An amount set aside annually within the Town's budget to provide a source for "extraordinary and unforeseen" expenditures. The Ways & Means Committee authorizes transfers from the fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by Town Meeting.

Revenue Anticipation Borrowing (RANs) - Temporary notes in anticipation of taxes or other revenue. The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the State in lieu of taxes in the prior year.

Towns may borrow for up to one year in anticipation of such revenue.

Revolving Fund - Allows the Town to raise revenues from a specific service and use those revenues to support the service without appropriation.

"Department revolving funds" must be re-authorized each year at the Annual Town Meeting. A limit on the total amount that may be spent from each fund must be established at that time.

The aggregate of all revolving funds may not exceed 10% of the amount raised by taxation in the most recent fiscal year. A single department or board may administer no more than one percent of the amount raised by taxation.

Wages and salaries for full-time employees may be paid from the revolving fund only if the fund also charges for all associated fringe benefits.

Sale of Graves Fund - Established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery.

Sale of Real Estate Fund - Established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

The proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the Town is authorized to borrow for a period of five years or more.

Stabilization Funds - Accounts from which amounts may be appropriated for any lawful purpose. A two-thirds vote of Town Meeting is required to appropriate money to and from a fund. Annual appropriations to the stabilization funds are limited to 10% of prior years' tax levy. Interest earned belongs to the General Fund (C46 Acts of 2003).

Surplus Revenue – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is not available for appropriation in full because a portion of the assts listed as “accounts receivable” may be taxes receivable and uncollected.

Tax Rate Recapitulation Sheet - A document submitted by the Town to the Department of Revenue in order to set property tax rates. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet is submitted before December.

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 town.

Trust Fund - In general, a fund held for the specific purpose stipulated by the trust agreement. The Treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by Town Meeting.

Both principal and interest may be utilized if the trust is established as an expendable trust. For non-expendable trust funds, interest (but not principal) may be expended as directed.

References

1. Town Meeting Time
Johnson, Trustman, Wadsworth, 1984
2. The Power of the Democratic Idea
Rockefeller Panel Report on American Democracy,
1960
3. Democracy in America
De Tocqueville (Bradley ed. 1945)
4. Summary of Conflict of Interest Law
<http://www.mass.gov/ethics/education-and-training-resources/implementation-procedures/municipal-employee-summary.html>
State Ethics Commission, 2011
5. Handbook for Massachusetts Selectmen
Massachusetts Municipal Association, Boston, MA,
1988
6. Managing Small Towns
Massachusetts Municipal Association, Boston, MA,
1986
7. Website - Department of Revenue, Division of Local Services, July 2002

APPENDIX A

Robert's Rules

(With exceptions as outlined in Article 3, Section 11.0 of the Town's bylaws.)

	Second Required	Debatable	Amendable	Vote req.	May Interrupt	May Reconsider
Privileged						
1 Dissolve or adjourn without date (sine die)	Yes	No	No	Maj	No	No
2 Adjourn to a fixed time	Yes	Yes	Yes	Maj	No	No
3 Point of no quorum	No	No	No	None	No	No
4 Fix time to adjourn	Yes	Yes	Yes	Maj	No	Yes
5 Question of privilege	No	No	No	None	Yes	No
Subsidiary						
6 Lay on the Table	Yes	No	No	2/3	No	Yes
7 The previous question ¹	Yes	No	No	2/3	No	No
8 Limit or extend debate	Yes	No	No	2/3	No	Yes
9 Postpone to time certain	Yes	Yes	Yes	Maj	No	Yes
10 Commit or refer	Yes	Yes	Yes	Maj	No	Yes
11 Amend or substitute	Yes	Yes	Yes	Maj	No	Yes
12 Postpone Indefinitely	Yes	Yes	No	Maj	Yes	Yes
Incidental						
Point of Order	No	No	No	None	Yes	No
Appeal from ruling of the Moderator	Yes	Yes	No	Maj	No	Yes
Division of the question	Yes	Yes	Yes	Maj	No	No
Fix the method of voting	Yes	Yes	Yes	Maj	No	Yes
Withdraw/modify a motion	No	No	No	Maj	No	No
Suspend the rules	Yes	No	No	2/3	No	No
Main						
Main motion	Yes	Yes	Yes	Vary	No	Yes
Reconsider	Yes	(2)	No	2/3	No	No
Take from table	Yes	No	No	Maj	No	No
Advance an article	Yes	Yes	Yes	Maj	No	Yes

1) Cannot be made by anyone who has debated the motion or amendment.

2) Debatable to same extent as motion being reconsidered.

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