

Reader's Guide to the Fiscal Year 2013 Budget

This budget document is intended to be accessible to readers with significant, little, or no experience with municipal finance. Presented in six distinct sections, this budget document will provide both general and specific data, from philosophical discourse on the nature of the fiscal partnership between branches of government, to line-by-line department spending requests for items such as office supplies and gasoline. The sections include:

- ✚ The **Town Manager's Budget Message** is found in **Section 1** and contains the overall philosophy upon which the budget was developed, and provides an explanation of the budget process, and any significant changes to the budget as compared to previous years. This section also covers the budget highlights and provides a summary of the balanced budget proposal.
- ✚ The **Revenue Summary** is found in **Section 2**. This section identifies the sources of revenue to meet the proposed operational, miscellaneous, and capital expenses for the coming year. The section also provides the reader with an overview of historical and proposed revenue, including the assumptions used to develop the estimates.
- ✚ **Section 3** contains the **Department Descriptions for the General Fund, Enterprise Funds, and Community Preservation Fund**. These are descriptions identifying the general purpose of each department and include a history of past year expenditures, the current year budget, and the recommended balanced budget.
- ✚ **Section 4** contains actual **Departmental Budget Submissions** for General Fund, Enterprise Funds, and the Community Preservation Fund.
- ✚ **Section 5** contains the **Executive Summary of the FY2013 – 2017 Capital Improvement Plan**, published as a separate document on January 3, 2012.
- ✚ A **Glossary of Terms** that may prove useful in reviewing this budget is included in **Section 6**.