

CALENDAR GUIDE FOR FISCAL YEAR 2025 BUDGET SEASON

September 1, 2023	FY25 Capital Request Process Commences (Forms Distributed)
September 13, 2023	FINCOM FY25 Budget Kickoff Meeting (Budget Calendar Review)
September 15, 2023	Annual Employee Performance Appraisals Process Commences
October 4, 2023	FINCOM Meeting (Review Budget Calendar, Forms & Memo)
October 13, 2023	Deadline to Submit FY23 Performance Appraisals to TA
October 18, 2023	FINCOM Meeting (Finalize Budget Package)
October 25, 2023	Personnel Committee Recommends FY25 COLA & Market Adjustments to SB
October 31, 2023	Deadline to Submit FY25 Capital Requests to CPC (via TA)
November – December 2023	CPC Reviews of Submitted Capital Requests
November 6, 2023	SB Votes on FY25 COLA & Market Adjustments
November 13, 2023 (Monday)	TA Distributes Complete Budget Package
November 14, 2023 (Tuesday)	Budget Kickoff Meeting - Department Heads 10:00am
November 14, 2023 (Tuesday)	Budget Kickoff Meeting - Boards & Committees 6:00pm
November – December 2023	One-on-One Department/TA Budget Request Review Meetings
November 15, 2023	FINCOM Meeting (Preliminary Budget Discussions)
November 30, 2023¹	Deadline to Submit FY25 Budget Requests, Revenue Estimates and Backup: 1) Accountant reviews for accuracy and submits to TA; 2) TA reviews budget requests and backup; notifies submitters of additional requirements, if any; uploads budget request documents to SB & FinCom shared folder; adds <i>requested</i> appropriations to working budget
Dec 2023 – Jan 2024	TA Prepares and Distributes Working Budget Spreadsheet to SB & FINCOM
Dec 2023 – Jan 2024	SB Reviews and Approves Proposed Budget with TA - Special budget review meetings with departments may be scheduled
December 13, 2023	FINCOM Meeting (Fire & School Department Budget Reviews)
January 2 – March 2024	FINCOM Meetings (Weekly Budget Request Reviews w/ TA and Departments)
January 8, 2024 (Estimated)	ATM Warrant Opened by SB

¹ General By-Law Article V, Section 5: "Said estimates and statements shall be filed with the Town Accountant by the first day of January of said year." "The Town Accountant shall compile and file with the clerk of the Finance Committee said requests by January 15th of said year."

January 31, 2024 ²	Deadline to Submit Annual Reports for Prior Calendar or Fiscal Year to SB Office at townreports@townofberlin.com
February 12, 2024 (Estimated)	ATM Warrant Closed by SB – Any articles without proposed language & summary will not be placed on the warrant.
February 12, 2024 (Estimated)	FINCOM Financial Update with SB (Joint Meeting)
February 28, 2024	FINCOM Completes Feedback to Departments/Committees
March 6, 2024	FINCOM Final Votes to Reconsider any Budget/Warrant Articles
March 13, 2024 ³	FINCOM Submits Recommendations on Budget & Financial Articles to SB
March 22, 2024⁴	Deadline for Berlin-Boylston Regional School Committee to Adopt Budget
March 27, 2024 (Estimated)	FINCOM Report ⁵ and Final Budgets ⁶ Sent to SB Office for Annual Town Report
April 1, 2024 ⁷ (Estimated)	2023 Annual Town Report Posted on Town Website
No later than April 17, 2024 ⁸	Deadline for Mailing ATM Warrant & FINCOM Report to Each Voting Household
April 29, 2024	Deadline to Post ATM Warrant (MGL c.39, s.10)
May 6, 2024 ⁹	Annual Town Meeting

² Per Select Board approved Annual Town Reports Policy & Procedure dated September 8, 2021.

³ General By-Law Article V, Section 6: “The [Finance] Committee shall furnish to the Selectmen on or before March 20th of each year, a report of the matters so considered by it, with recommendations or suggestions relative thereto...”

⁴ Berlin-Boylston Regional School District Budget (per regional agreement & DESE Regulations) – “Not later than forty-five (45) days prior to the first annual town meeting among the member towns, [the regional school] shall in each year adopt a maintenance and operating budget for the ensuing fiscal year, said budget to include debt and interest charges and any other current capital costs and shall apportion the amounts necessary to be raised in order to meet the said budget...” Berlin and Boylston hold their respective ATMs on the 1st Monday in May per bylaw.

⁵ General By-Law Article V, Section 6: “The report of the Finance Committee as published in the town report shall contain a statement of doings of the committee during the year with such recommendations and suggestions as it may deem advisable on any matter pertaining to the welfare of the town.”

⁶ Not required per bylaw or statute; presumed to be complete due to submittal of report

⁷ Per Select Board approved Annual Town Reports Policy & Procedure dated September 8, 2021.

⁸ General By-Law Article II, Section 3: “At least five days before the day fixed in the warrant for the annual town meeting, the Selectmen shall cause to be delivered or mailed to each voting household in the Town, a copy of the warrant for said meeting and the report of the Finance Committee.”

⁹ General By-Law Article II, Section 1: “The annual town meeting...shall be held on the first Monday of May of each year at 7:30 P.M.”