

ARTICLE IV
TOWN FINANCES

Section 1 Accounting

The town accountant shall maintain books showing the amount of each appropriation and the expenditure charged against it and books showing the amount received from each source of revenue. S/he shall also prepare a monthly statement of the status of each appropriation for the officer authorized to spend money from it.

No bill, charge, or account against the town shall be paid by the treasurer without a verification in writing, first obtained of the person, persons, board or committee contracting the bill, charge, or account.

The town accountant shall examine all bills and payrolls submitted for payment, and if they are found to be correct, s/he shall list them on a warrant and submit it to the selectmen for approval.

No money appropriated for any purpose shall be applied to any other use unless by a vote of the town. At the end of each year, all unexpended balances of budget appropriations shall be transferred to the excess and deficiency account. Unexpended balances of special appropriations shall be transferred only by vote of the town. However, the Board of Selectmen, acting through the Town Manager pursuant to Chapter 5 of the Acts of 2004 (An Act Providing For A Selectmen-Town Manager Form Of Government In The Town of Foxborough) and with the approval of the Advisory Committee, shall be authorized to transfer previously appropriated funds to another use pursuant to Chapter 77 of the Acts of 2006, which provides that "[a] town may, by majority vote at any meeting duly held, transfer any amount previously appropriated to any other use authorized by law. Alternatively, the selectmen, with the concurrence of the finance committee or other entity establish under section 16 of chapter 39, may transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year, any amount appropriated for the use of any department other than a municipal light department or a school department to the appropriation for any other department or within a department, but the amount transferred from 1 department to another or within a department may not exceed, in the aggregate, 3 per cent of the annual budget of the department from or within which the transfer is made or \$5,000.00, whichever is greater."¹

An audit of the accounts of the town shall be made annually under the supervision of the State Division of Accounts.

Section 2 Contracts

No contracts for the purchase of equipment, supplies, or materials, the actual or estimated cost of which amount to one thousand five hundred dollars (\$1,500.00) or more, except in cases of special emergency involving the health or safety of the people or their property, shall be awarded unless proposals for the same have been invited by advertisements in a local newspaper at least one week before the time specified for the opening of said proposals. Such advertisement shall state the time and the place for opening the proposals in answer to said advertisement, and shall reserve to the town the right to reject any or all such proposals. No proposal shall be received after the time advertised for the opening. All such proposals shall be opened in public. Whenever practicable, invitations to bid shall be delivered or mailed to at least three concerns known to deal in the subject matter. No bill or contract shall be split or divided for the purpose of evading any provisions of this section.

Every contract exceeding four thousand dollars (\$4,000.00) shall be accompanied by a suitable bond for the faithful performance of same, or by the deposit of money or security to the amount of such bond if so requested by the officer, board, or committee authorized to make the contract.

A copy of each contract for a sum greater than five thousand dollars (\$5,000.00) shall be filed with the town clerk immediately after its execution and shall then be available for public inspection.

¹ ATM May 11, 2009, Article # 20.

The foregoing requirements of this Section 2 notwithstanding, to the extent that General Laws, Chapter 30B, the Uniform Procurement Act, contains provisions different from the foregoing, the provisions of General Laws, Chapter 30B, as the same may be amended from time to time shall apply in lieu of the foregoing provisions of this Section 2.¹

Section 3 General Finances

The town treasurer with the approval of the selectmen, may borrow money from time to time, in anticipation of the revenue of the current financial year, and issue a note or notes thereof, payable within one year.

All fines, penalties, and forfeitures for the violation of any by-law and all fees received by any town officer by virtue of his/her office, shall be paid into the treasury and credited to the excess and deficiency account unless otherwise provided by law.

Section 4 Town Clerk's Fees²

| <u>Clause</u> | <u>Description</u> | <u>Fee</u> |
|---------------|--|------------|
| (1) | For filing and indexing assignment for the benefit of creditors | * |
| (11) | For entering amendment of a record of the birth of a child born out of wedlock subsequently legitimized | * |
| (12) | For correcting errors in a record of birth | * |
| (13) | For furnishing certificate of birth | * |
| (13A) | For furnishing an abstract copy of a record of birth | * |
| (14) | For entering a delayed record of birth | * |
| (20) | For filing certificate of a person conducting business under any title other than his/her real name | * |
| (21) | For filing by a person conducting business under any title other than his/her real name of a statement of change of his residence, or of his discontinuance, retirement or withdrawal from, or change of location of such business | * |
| (22) | For furnishing certified copy of certificate of person conducting business under any title other than his real name or a statement by such person of his discontinuance, retirement, or withdrawal from such business | * |
| (24) | For recording the name and address, the date and number of the certificate issued to a person registered for the practice of podiatry in the Commonwealth | * |
| (29) | For correcting errors in a record of death | * |
| (30) | For furnishing a certificate of death | * |
| (30A) | For furnishing an abstract copy of a record of death | * |
| (42) | For entering notice of intention of marriage filed and issuing certificates thereof | * |
| (43) | For entering certificate of marriage filed by a person married out of the Commonwealth | * |
| (44) | For issuing certificate of marriage | * |
| (44A) | For furnishing an abstract copy of a record of marriage | * |
| (45) | For correcting errors in a record of marriage | * |
| (54) | For recording power of attorney | * |
| (57) | For recording certificate of registration granted to a person to engage in the practice of optometry, or issuing a certified copy thereof | * |
| (58) | For recording the name of the owner of a certificate of registration as a physician or as an osteopath in the Commonwealth | * |
| (62) | For recording order granting location of poles, piers, abutments or | * |

¹ ATM May 13, 1991, Article #28.

² ATM May 9, 2005, Article #21.

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| | conduits, alterations or transfers thereof, and increase in the number of wires and cable or attachments under the provision of Section 22 of Chapter 166 | |
| (66) | For examining records or papers relating to birth, marriage, or deaths upon the application of any person, the actual expense thereof, but not less than | * |
| (67) | For copying any manuscript or record pertaining to a birth, marriage or death | * |
| (69) | For receiving and filing a complete inventory of all items to be included in a "Closing Out Sale", etc. | * |
| (75) | For filing a copy of written instrument or declaration of trust by trustee of an association or trust, or any amendment thereof as provided by Section 2, Chapter 182 | * |
| (78) | For recording deed or lot or plot in a public place of cemetery | * |
| (79) | Recording any other documents | * |
| | Voter's Certificate | * |

*Such fees as may from time to time be established pursuant to chapter 40, Section 22F of the General Laws.¹

Section 5²

Vacant for future use.

Section 6 Solid Waste³Collection Fees⁴

The board of selectmen may establish a charge for municipal solid waste collection, disposal services, and recycling in the Town of Foxborough, beginning July 1, 1991. Such charge shall be limited to the costs associated with such collection, services and/or recycling.

The board of selectmen may amend said solid waste collection, and disposal charge from time to time, in order to recover the cost of providing municipal solid waste collection, disposal services and recycling.

Section 7 Granting or Renewing of Licenses⁵

A. The tax collector or other municipal official responsible for records of all municipal taxes, assessments, betterments and other municipal charges, hereinafter referred to as the tax collector, shall annually furnish to each department, board, commission or division, hereinafter referred to as the licensing authority, that issues licenses or permits including renewals and transfers, a list of any person, corporation, or business enterprise hereinafter referred to as the party, that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges for not less than a twelve month period, and that such party has not filed in good faith a pending application for an abatement of such tax or a pending petition before the appellate tax board.

B. The licensing authority may deny, revoke or suspend any license or permit, including renewals and transfers of any party whose name appears on said list furnished to the licensing authority from the tax collector or with respect to any activity, event or other matter which is the subject of such license or permit and which activity, event or matter is carried out or exercised or is to be carried out or exercised on or about real estate owned by any party whose name appears on said list furnished to the licensing authority from the tax collector; provided, however, that written notice is given to the party and the tax collector, as required

¹ STM December 15, 2008, Article #13, deleted fees, inserted reference to fees established pursuant to ch. 40, Section 22F.

² ATM May 9, 1994, Article #11. Removed Sealer of Weights and Measures Fees from General By-Laws.

³ ATM May 11, 2009, Article #22. delete "rubbish" and replace with "solid waste" wherever it appears.

⁴ ATM May 13, 1991, Article #9.

⁵ STM November 16, 1992, Article #8.

by applicable provisions of law, and the party is given a hearing, to be held not earlier than fourteen days after said notice. Said list shall be prima facie evidence for denial, revocation or suspension of said license or permit to any party. The tax collector shall have the right to intervene in any hearing conducted with respect to such license denial, revocation or suspension. Any findings made by the licensing authority with respect to such license denial, revocation or suspension shall be made only for the purposes of such proceeding and shall not be relevant to or introduced in any other proceeding at law, except for any appeal from such license denial, revocation or suspension. Any license or permit denied, suspended or revoked under this section shall not be reissued or renewed until the license authority receives a certificate issued by the tax collector that the party is in good standing with respect to any and all local taxes, fees assessments, betterments or other municipal charges, payable to the municipality as the date of issuance of said certificate.

C. Any party shall be given an opportunity to enter into a payment agreement, thereby allowing the licensing authority to issue a certificate indicating said limitations to the license or permit and the validity of said license shall be conditions upon the satisfactory compliance with said agreement. Failure to comply with said agreement shall be grounds for the suspension or revocation of said license or permit; provided, however, that the holder be given notice and a hearing as required by applicable provisions of law.

D. The board of selectmen may waive such denial, suspension or revocation if it finds there is not direct or indirect business interest by the property owner, its officers or stockholders, if any, or members of his immediate family, as defined in section one of chapter two hundred and sixty-eight in the business of activity conducted in or on said property.

This section shall not apply to the following licenses and permits: open burning, section thirteen of chapter forty-eight; bicycle permits; section eleven A of chapter eighty-five; sales of articles for charitable purposes, section thirty-three of chapter one hundred and one; children work permits, section sixty-nine of chapter one hundred and forty-nine; clubs, associations dispensing food or beverage licenses, section twenty-one E of chapter one hundred and forty; dog licenses, section one hundred and thirty-seven of chapter one hundred and forty; fishing, hunting, trapping license, section twelve of chapter one hundred and thirty-one; marriage licenses, section twenty-eight of chapter two hundred and seven and theatrical events, public exhibition permits, section one hundred and eight-one of chapter one hundred and forty.

Section 8 Consolidated Department of Finance¹

A. Establishment

There shall be a consolidated department of finance which shall be responsible for the management of the fiscal and financial affairs of the town and for the supervision and coordination of all activities of all government agencies in relation to any fiscal or financial matters except for those fiscal or financial matters which are authorized to be under the administration of the school committee at the time this by-law is enacted.

B. Purpose

It is the intention of this by-law to consolidate all of the fiscal and financially related activities and functions of the town into a single department as noted in paragraph A-Establishment; in order to attain the efficiencies and economies of scale, to reduce or eliminate duplication and overlapping of services, responsibilities and functions and to improve the communication and coordination between and among personnel within the department, permanently or from time to time, without regard to the lines of responsibilities which have previously been associated with the several offices herein consolidated.

¹ ATM May 10, 1993, Article #22.

C. Finance Director

The director of finance is appointed by and responsible to the board of selectmen and also serves ex-officio as either the treasurer-collector or town accountant. The director is the executive officer and exercises direction, supervision and control of the department in accordance with such policies and programs as may, from time to time, be implemented by the town administrator. In exercising these responsibilities, the director reports to the town administrator and is aware of the statutory responsibilities of the board of assessors and town officers and within these areas consults to ensure that these responsibilities are properly exercised. The director shall be fully qualified by training, experience and executive ability to discharge the duties of the office. The term of office of the director of municipal finance shall not be less than three (3) nor more than five (5) years subject to removal or may be otherwise provided by by-law, charter, statute or agreement. All other personnel necessary to staff the department as constituted herein shall be under the direction and control of the director of finance subject to the approval of the board of selectmen.

D. Scope of Department Activities

The department of finance shall be responsible for and shall include the following functions:

- (1) coordination of all financial services and activities of the town government;
- (2) maintenance of all accounting records and other financial statements for all town governmental offices and agencies;
- (3) the payment of all financial obligation on behalf of the town;
- (4) the receipt of all funds due to the town from any source;
- (5) the rendering of advice, assistance and guidance to all other town offices and agencies in any matter relating to financial or fiscal affairs;
- (6) the monitoring throughout the fiscal year of the expenditure of funds by town offices and agencies, including the periodic reporting to all such offices and agencies on the status of accounts with recommendations concerning fiscal and financial policies to be implemented by such offices and agencies;
- (7) supervision of the purchase of all goods, supplies and materials by all town governmental offices and agencies, including a central purchasing system, and an inventory control system;
- (8) supervision of all data processing functions and activities.

Section 9 Audit Committee¹

There shall be an audit committee consisting of five members. The board of selectmen shall appoint two members, the school committee shall appoint one member, the advisory committee shall appoint one member and the town moderator shall appoint one member. The audit committee should be composed of individuals having financial expertise and independence from the day-to-day operations of the town. The committee shall elect a chairperson annually from their membership. The initial terms of appointment shall be three years for the moderator's appointment, two years for the school committee and selectmen appointments and one year for the advisory committee appointment.

Appointments shall be for a term of three years commencing on July 1. No member shall serve more than two consecutive terms. Any vacancy occurring in the committee shall be filled by the appropriate appointing body for the balance of the unexpired term.

In addition to the five voting members, the finance director, the town administrator or her/his designee, and the school superintendent or her/his designee shall serve as nonvoting members of the committee.

The committee shall serve as advisory to the board of selectmen with respect to the town's financial condition, financial management systems and controls, annual financial audit and special audits or reviews. The committee shall report annually to the town its recommendations, as deemed appropriate. Specific duties shall include, but not be limited to:

¹ STM September 13, 1993, Article #5.

- . Make recommendations to the board of selectmen on the selection of and scope of services for an independent auditor.
- . Review the annual financial statements and reports prepared by the independent auditor and make recommendations with respect thereto.
- . Make recommendations for areas of operations where expanded scope audits or reviews may be appropriate.
- . Report to the town on findings, recommendations and corrective action taken during the preceding twelve months.
- . Ensure independence of the auditor, while enhancing accountability and proper stewardship over public funds.

Section 10 Due Dates for Payment of Town Charges and Bills, Interest¹

- A. All charges and bills for the payment of any sum to the Town of Foxborough shall be due on the thirtieth day following the date such charge or bill was issued, absent any other provision of law permitting a longer time for payment.
- B. Interest shall accrue on the amount of any sum remaining unpaid after such thirtieth day at the same percentage rate as is provided in Massachusetts General Laws Chapter 59, Section 57.

¹ STM December 14, 2009, Article #3.