

## ARTICLE 6

### ADMINISTRATIVE ORGANIZATION

#### Section 6-1 Organization of Town Agencies

The organization of the town into operating agencies for the provision of services and the administration of the government may be accomplished through either of the methods provided in this section.

- (a) **By-Laws** - Subject only to an express prohibition in a general law or this charter, the representative town meeting may, by by-law, reorganize, consolidate or abolish, create, merge or divide, alter the term of office, the manner of selection, or, if a multiple member body, the number of members of any town agency, in whole or in part, establish new town agencies and may prescribe the functions, powers, duties and responsibilities of any such town agency.
- (b) **Administrative Code** - The town administrator, after consultation with the Select Board, may from time to time, prepare and submit to the representative town meeting plans of organization, or reorganization of town agencies, as provided in Section 4-2 (16).

Whenever the town administrator prepares such a plan he shall, in conjunction with the Select Board, hold one or more public hearings on such proposal, giving notice by publication in a local newspaper of the date, time and place of the public hearing and the scope of the proposal.

The town administrator shall, following such hearing provide for the submission of the proposed organizational plan, which may be amended or revised as a result of information developed at the public hearing, to be submitted to the next session of the representative town meeting. The authority of the representative town meeting concerning the proposed organizational plan shall be limited to the approval or the rejection of it; the representative town meeting shall not vote to amend or to alter the proposed plan.

#### Section 6-2 Table of Organization

The town administrator shall prepare, maintain and keep current a plan establishing the personnel staffing requirements for each town agency, except those under the jurisdiction of the school committee.

#### Section 6-3 Office of the Comptroller

- (a) **Appointment; Qualifications; Term of Office** - There shall be a comptroller, appointed by the Select Board. The comptroller shall be a person especially fitted by education, training and experience, including not less than three years' prior full time accounting experience, to perform the duties of the office. The town may, by by-law, from time to time, establish such

additional qualifications for the office as seem necessary or desirable; provided, however, no change in such by-law shall apply to the incumbent of the office at the time such by-law is adopted. The comptroller shall devote his entire time to the performance of his duties and the supervision of the employees of his department. The comptroller shall be appointed in June of every third year for a three-year term to run from the first day of the following July until the qualification of his successor. The comptroller may be removed by the Select Board for cause and the vacancy filled by it, in the same manner as an original appointment, for the remainder of the unexpired term.

(b) **Powers and Duties** - The comptroller shall have, in addition to the powers and duties conferred and imposed upon town accountants by general laws, the following powers and duties:

(1) He shall prescribe the methods of installation and exercise supervision of all accounting records of the several town officers and agencies; provided, however, that any change in the system of accounts shall first be discussed with the town administrator, Select Board and the town agencies affected.

(2) He shall establish standard practices relating to all accounting matters and procedures and the coordination of systems throughout the town, including clerical and office methods, records, reports and procedures as they relate to accounting matters. He shall, after discussion with the town administrator prepare and submit rules, regulations and instructions relating thereto that, when approved by the Select Board, shall be binding upon all town agencies and employees.

(3) He shall draw all warrants upon the town treasurer for the payment of bills, drafts and orders chargeable to the several appropriations and other accounts.

(4) Prior to submitting any warrant to the Select Board he shall examine and approve as not being fraudulent, unlawful or excessive, all bills, drafts and orders covered thereby. In connection with any such examination, he may make inspection as to the quality, quantity and condition of any materials, supplies or equipment delivered to or received by any town officer or agency. If, upon examination, it appears to the comptroller that any such bill, draft or order is fraudulent, unlawful or excessive, he shall immediately file with the Select Board and town treasurer a written report of the reasons for his findings.

(5) He shall be responsible for a continuous audit of all accounts and records of the town wherever located.

(c) **Vacancy** - If the comptroller is unable to perform his duties because of disability or absence, or if the office is vacant because of resignation or death, the Select Board may appoint a temporary comptroller to hold such office and exercise the powers and perform the duties until the comptroller who was disabled or absent resumes his duties, or until another comptroller is duly appointed. Said temporary appointment shall be in writing, signed by a majority of the Select Board and filed in the office of the town clerk.

- (d) **Assistant Comptroller** - The comptroller with the approval of a majority of the Select Board, may appoint, in writing, an assistant. Unless a temporary comptroller is appointed, the assistant may, in the absence of the comptroller, perform the duties of the comptroller and when performing such duties shall have the same power and be subject to the same requirements and penalties as the comptroller.

#### **Section 6-4      Town Treasurer - Collector**

- (a) **Appointment; Qualifications; Term of Office** - There shall be a town treasurer-collector appointed by the Town Administrator subject to confirmation of the Select Board for a term of three (3) years. Such appointment shall be based upon qualifications in the field of municipal finance. Minimum qualifications include a Bachelor's Degree in Finance or equivalent and five (5) years experience in finance administration or equivalent.

#### **(b) Powers and Duties**

##### **Treasurer:**

- (1) The treasurer receives all money belonging to the town, and expends and accounts for it according to the order of the town or its authorized officers.
- (2) The treasurer is the custodian of all funds of the town including other funds such as the stabilization fund, trust funds and tax titles.
- (3) The treasurer is responsible to make provisions for adequate funds to cover current obligations. This includes management of the funds so that obligations such as payroll, bills, payment on bonds, and other remittances are paid in a timely manner.
- (4) The treasurer must know the municipality's cash position on a daily basis. This is accomplished by depositing all cash received on a daily basis and requires reconciliation of all bank accounts.
- (5) The treasurer is required to possess knowledge of the provisions of various sections of Massachusetts General Laws Chapter 60 regarding tax titles and tax foreclosures.
- (6) The treasurer is responsible for all borrowing and arrangement of the terms of borrowing. All borrowing requires the approval of the Select Board.
- (7) The treasurer must give a bond annually for the faithful performance of required duties.
- (8) All duties and responsibilities for the Treasurer set forth in the Massachusetts General Laws.

##### **Collector:**

- (1) The Massachusetts General Laws, including without limitation Chapters 41, 44, 58, 59, 60, 60A, and 80, authorize the means by which the collector is to collect and enforce the collection of taxes. The collector shall attempt to compel payment by all available legal

means of the taxes as levied or assessed by the proper authority. Regardless of from whom the taxes are due, the taxes are to be collected and accounted for in the manner decreed by law. The collector must avail himself of any statutory remedies to enforce the collection.

- (2) A collector must enforce collection under the powers conferred upon him or provided under the statutes.
  - (3) The collector is responsible for the collection and accounting of all unpaid fees and charges imposed by the Town that are reported to the Collector by the applicable Board, Department, or Officer.
  - (4) Before performing any duties of the office, a collector must furnish a fidelity bond with a surety (guarantee against default) from a surety company authorized to transact business for this purpose in the Commonwealth. The premium must be paid by the town.
- (c) **Vacancy** - If the treasurer-collector is unable to perform his duties because of disability or absence, or if the office is vacant because of resignation, death, or otherwise, the Town Administrator may appoint a temporary treasurer-collector to hold such office and exercise the powers and perform the duties of the treasurer-collector until the treasurer-collector who is disabled or absent resumes his duties, or until another treasurer-collector is duly appointed. Said temporary appointment shall be in writing, signed by the Town Administrator and filed with the Select Board and the office of the Town Clerk.
- (d) **Assistant Treasurer-Collector** - The treasurer-collector with the approval of the Town Administrator, may appoint, in writing, an assistant. Unless a temporary treasurer-collector is appointed, the assistant may, in the absence of the treasurer-collector, perform the duties of the treasurer-collector, and when performing such duties shall have the same power and be subject to the same requirements and penalties as the treasurer-collector.