



TOWN OF GROVELAND
2022 DEC -1 AM 10:03
TOWN CLERK
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BOARD OF SELECTMEN

Meeting Agenda

Monday, December 5, 2022

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting will be in-person and also be broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Microsoft Teams meeting

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6:30 P.M.

CALL MEETING TO ORDER

PUBLIC HEARING

6:30 P.M. – FY2023 Tax Classification Hearing - The Board of Selectmen will hold a classification hearing at 6:30pm on Monday, December 5, 2022. The Board of Selectmen, upon hearing data relevant to the fiscal effects of the available alternatives and upon recommendations made by the Assessors, will decide whether the town will continue with one tax rate for all classes of property or adopt multiple tax rates. The public is welcome to attend and give comments.

PUBLIC COMMENT *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

APPROVE WARRANTS:

PW # 23-23

BW# 23-23

APPROVAL OF THE MINUTES

APPOINTMENTS OF THE BOARD

VOTES OF THE BOARD

DISCUSSION & POSSIBLE VOTE

- 1) Town Administrator Bylaw – Joe D'Amore and John Osbourne
 - Disband Town Government Study Committee -Selectman MacDonald

- 2) Nelson Street Storage Conservation Restriction – Brad Ligols & Conservation Commission
- 3) Fiscal Year 2024 Capital Improvement Plan
- 4) Financial Policies
- 5) Implement Fee for the Dog Park -Selectman MacDonald

TOWN ADMINISTRATOR'S TIME

SELECTMEN'S TIME & REPORTS *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

OLD OR UNFINISHED BUSINESS

- 6) Board of Selectmen Policies and Procedures – Selectman Kastrinelis

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING

CORRESPONDENCE

November 7, 2022, Board of Selectmen Meeting Minutes

November 21, 2022, Board of Selectmen Meeting Minutes

Roll call into executive session

EXECUTIVE SESSION

In accordance with M.G.L. c. 30A, sec. 21(a)(1) – to hear complaints and/or charges against a public employee/official.

Roll call into open session

ADJOURNMENT: *The next regularly scheduled meeting of the Board of Selectmen will be Monday, December 19, 2022, at 6:30PM.*

23-23 BILLS WARRANT BREAKDOWN:

<i>Town:</i>	<i>\$</i>
<i>W/S:</i>	<i>\$</i>
<i>Payroll Withholding:</i>	<i>\$</i>
<i>Health Insurance:</i>	<i>\$</i>
<i>Light Bills:</i>	<i>\$</i>
<i>Grants & Revolving:</i>	<i>\$</i>
<i>Chapter 90:</i>	<i>\$</i>
<i>Pentucket Assessment:</i>	<i>\$</i>
<i>Whittier Assessment:</i>	<i>\$</i>
<i>Capital:</i>	<i>\$</i>



**ASSESSORS OFFICE
TOWN OF GROVELAND**

183 Main Street
Groveland, MA 01834

Tel: (978) 556-7218

Fax: (978) 469-5000

N. Dana Moody
William Darke

December 5, 2022

Select Board
Town of Groveland
Groveland Town Hall
183 Main Street
Groveland, MA 01834

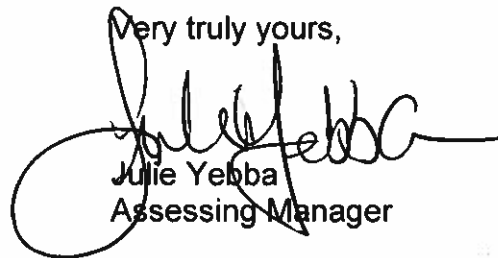
Dear Chair Watson:

The Board of Assessors submits the attached report to assist the Select Board in their discussion concerning the adoption of a residential factor, thereby determining the percentages of the tax burden to be borne by each class of property for Fiscal Year 2023.

You are reminded that the Commissioner has calculated the Minimum Residential Factor, which you may adopt. You may elect a factor from 1.00 to a maximum of 1.50 as provided by law. Historically the Town of Groveland has had a single tax rate. This is primarily due to the fact that 94% of the town is residential properties and only 6% is commercial / industrial.

Chapter 369 of the Acts of 1982 requires the decision of whether to shift the property tax burden from one class to another to be determined by the Select Board, after a public hearing.

Very truly yours,



Julie Yebba
Assessing Manager

IMPACT OF TAX RATE SHIFT FY 2023

<u>SHIFT</u>	<u>150%</u>	<u>140%</u>	<u>130%</u>	<u>120%</u>	<u>110%</u>	<u>100%</u>
			<u>RESIDENTIAL</u>			
TAX RATE	\$12.74	\$12.83	\$12.91	\$13.00	\$13.09	\$13.18
			EST. TAX BILL			
(\$587,096 value)	\$7,479	\$7,532	\$7,579	\$7,632	\$7,685	\$7,737
			<u>COMMERCIAL</u>			
TAX RATE:	\$19.77	\$18.45	\$17.13	\$15.82	\$14.50	\$13.18
			EST. TAX BILL			
(\$587,096 value)	\$11,606	\$10,831	\$10,056	\$9,287	\$8,512	\$7,737
<u>TOTAL TAXABLE REAL AND PERSONAL VALUE</u>						
FY'22	FY'23	\$ / CHANGE				% / CHANGE

\$1,228,493,281	\$1,391,825,262	\$163,328275	+13.3%
<u>MEDIAN SINGLE FAMILY ASSESSMENT</u>			
<u>FY'22</u>	<u>FY'23</u>	<u>\$ / CHANGE</u>	<u>% / CHANGE</u>
\$510,212	\$578,096	\$67,884	+13.1%
<u>*MEDIAN SINGLE FAMILY TAX BILL</u>			
<u>FY'22</u>	<u>FY'23</u>	<u>\$ / CHANGE</u>	<u>% / CHANGE</u>
\$7,382	\$7,737	\$355	+3.5%

***BASED ON SINGLE TAX RATE**

MassDOR - Massachusetts Department of Revenue
Division of Local Services
What if ... Scenario Worksheet for FY 2023
Groveland - 116

CLASS	VALUE	%	R & O %
Residential	1,304,227,905	93.7063	93.7063
Open Space	0	0.0000	
Commercial	35,018,377	2.5160	
Industrial	28,953,300	2.0802	
Personal Property	23,625,680	1.6975	
Total	1,391,825,262	100.0000	

ENTER A LEVY (ESTIMATED IF NECESSARY)

Levy	18,344,392
Single TaxRate	13.18

ENTER CIP SHIFT RANGE

Shift Range	1.00	1.50
Shift Increment %		10.00
Max Shift Allowed		1.50

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CIP Shift	Res Factor	Estimated Tax Rates			
		Res ET	OS ET	Comm ET	Ind ET
1.0000	1.0000	13.18	0.00	13.18	13.18
1.1000	0.9933	13.09	0.00	14.50	14.50
1.2000	0.9866	13.00	0.00	15.82	15.82
1.3000	0.9799	12.91	0.00	17.13	17.13
1.4000	0.9731	12.83	0.00	18.45	18.45
1.5000	0.9664	12.74	0.00	19.77	19.77

SHIFTING THE TAX RATE

Fiscal Year 2023

I. CALCULATION OF THE MINIMUM RESIDENTIAL FACTOR - 150% Shift (formerly shown on the LA-7)

The Minimum Residential Factor is used to make sure the shift of the tax burden complies with the law (M.G.L. c. 58, § 1A). Residential and Open Space taxpayers must pay at least 65% of their full and fair cash value share of the levy. Commercial/Industrial/Personal Property taxpayers cannot pay more than 150% of their full and fair cash value share of the levy. If the calculated Minimum Residential Factor is less than 65%, a community cannot make the maximum shift and must use a Commercial/Industrial/Personal Property factor less than 150%.

A Class	B Full and Fair Cash Valuation	C Percentage Share	D Combined Res/OS, CIP
1. Residential	1,304,227,905	93.7063%	93.7063%
2. Open Space	0	0.0000%	
3. Commercial	35,018,377	2.5160%	6.2937%
4. Industrial	28,953,300	2.0802%	
5. Personal Property	23,625,680	1.6975%	
TOTALS	1,391,825,262	100.0000%	

The "Percentage Share" is based on the "Full and Fair Cash Valuation" of each class, which is affected by the level of assessment for each class. The level of assessment can range between 90% and 110%. This alone can cause a shift if the level of assessment for Residential and Open Space is different than the level of assessment for Commercial, Industrial and Personal Property.

Maximum Share of Levy for Commercial/Industrial/Personal Property: $150\% \times 6.2937\% \text{ (Lines 3C + 4C + 5C)} = 9.4406\% \text{ (Max \% Share)}$

This calculation shows the maximum % share of the levy allowed for the full and fair cash value of the combined Commercial, Industrial and Personal Property classes (150% of the combined shares.) NOTE: Shift impact is reduced as the Max % Share decreases.

Minimum Share of Levy for Residential and Open Space: $100\% - 9.4406\% \text{ (Max \% Share)} = 90.5594\% \text{ (Min \% Share)}$

This calculation shows the minimum % share of the levy allowed for the full and fair cash value of the combined Residential and Open Space Property classes. This is computed by subtracting the Maximum Share for Industrial/Commercial/Personal Property from 100%.

Minimum Residential Factor (MRF): $90.5594\% \text{ (Min \% Share)} / 93.7063\% \text{ (Lines 1C + 2C)} = 96.6417\% \text{ (Minimum Residential Factor)}$

This calculates the Minimum Residential Factor: divide the minimum % share for Residential and Open Space by the actual % share for Residential and Open Space.

MINIMUM RESIDENTIAL FACTOR: 96.6417% Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent

When the Minimum Residential Factor is multiplied by % share of the Residential and Open space full and fair cash value, it reduces the Residential and Open Space share to its Minimum % Share of the Levy as calculated above.



Town Government Study Committee

Town Government Study Committee to advise on establishing a town manager, administrator, coordinator, or executive secretary in accordance with M.G.L. Ch. 41, §23A.

Essential Functions of the Committee are:

- To produce data, information, and actionable steps for voters to evaluate the need for changing town government functions.
- To define the duties of said position; costs associated with the proposed change; and any other ancillary positions that may be required as a result of the change.
- To champion 7 public participation activities to lead the town to decide:
 - Study group
 - Survey
 - Informational meetings
 - Annual Town Meeting
 - Ballot question (if necessary)
 - State House hearing
 - Publicly available resources review

HOME	
COVID-19	
BOARDS & COMMITTEES	▼
DEPARTMENTS	▼
COMMUNITY CALENDAR	
DOCUMENTS & FORMS	
ELECTIONS & VOTING	
EMPLOYMENT OPPORTUNITIES	
GRANTS & PROJECTS	

**Town of Groveland
Capital Revenue Sources**

			Scenario 1	Scenario 2	Scenario 3
Certified Free Cash as of 07/01/2022:	\$	691,453.00	\$ 130,521.44	\$ 130,521.44	\$ 130,521.44
Stabilization Fund as of 7/1/2022	\$	1,316,875.16	\$ 1,316,875.16	\$ 1,316,875.16	\$ 1,316,875.16
Capital Stabilization Fund as of 7/1/2022	\$	340,724.09	\$ 340,724.09	\$ 340,724.09	\$ 340,724.09
American Resuce Funds as of 10/1/2022	\$	415,000.00	\$ 124,445.48	\$ 169,402.10	\$ 224,402.10
Unused Bond Premiums (5 yr useful life)	\$	3,041.46 *	\$ 3,041.46	\$ -	\$ -
Unused Bond Premiums (20 yr useful life)	\$	41,915.16 *	\$ 41,915.16	\$ -	\$ -
Proceeds from Sale of Town Building	\$	84,642.60 **	\$ 84,642.00	\$ 84,642.00	\$ 29,642.60
TOTAL FUND:	\$	<u>2,893,651.47</u>			

* Per Chap 44 Sec 20 Unused bond premiums under \$50k can be voted to be used at annual town meeting for a capital item with an equal or greater useful life.

** Per Chap 44 Sec 63 proceeds from the sale of a town building can be voted to be used at annual town meeting for a capital item with a useful life of 5 years or greater.



Town of Groveland
Economic Development
Planning & Conservation Department
Conservation Commission
183 Main Street
Groveland, MA 01834

December 1, 2022

RE: Conservation Restriction on 833 Salem Street, Groveland

Chairperson Watson,

You are receiving this information packet because the owner of 833 Salem Street is in the permitting process to create a self-storage facility at 833 Salem Street.

Much of the lot is priority habitat for the endangered Blanding's Turtle, and because of that a permit from the Natural Heritage of Endangered Species Program is required. Part of their requirement to receive a permit is to place a portion of the property in a Conservation Restriction (CR) to protect the turtle habitat. At the Conservation Commission's November meeting, the Commission voted to hold the CR for the 1.7-acres of land for the purpose of habitat protection, please find a letter with the exact motion within this information packet.

As this CR is for the purpose of habitat protection, the only additional work the Commission will have to partake in is a 5-year report which would certify that there has been no encroachment into the restricted area. The area will not be accessible to the public.

If you have any questions, please feel free to reach out to the office.

Best,

Annie Schindler

Town Planner & Environmental Program Coordinator



Town of Groveland
Economic Development
Planning & Conservation Department
Conservation Commission
183 Main Street
Groveland, MA 01834

Michael Dempsey, Chair
Stephanie Bartelt, Vice Chair
Bill Formosi
Terry Grim
Frederick O'Connor
Thomas Schaefer

November 16, 2022

Brad Ligols
16 Evergreen Ln
Groveland MA 01834

RE: Conservation Restriction on a portion of 833 Main Street, Groveland

Dear Mr. Ligols,

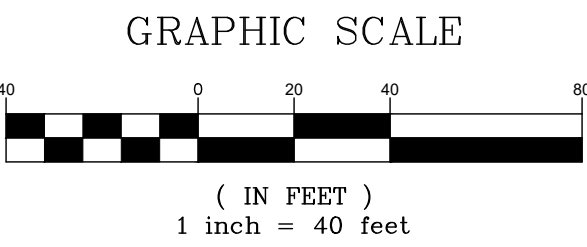
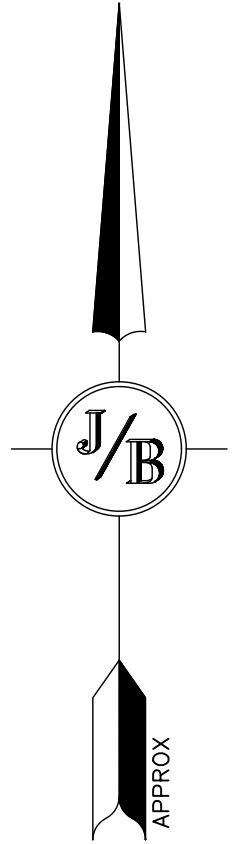
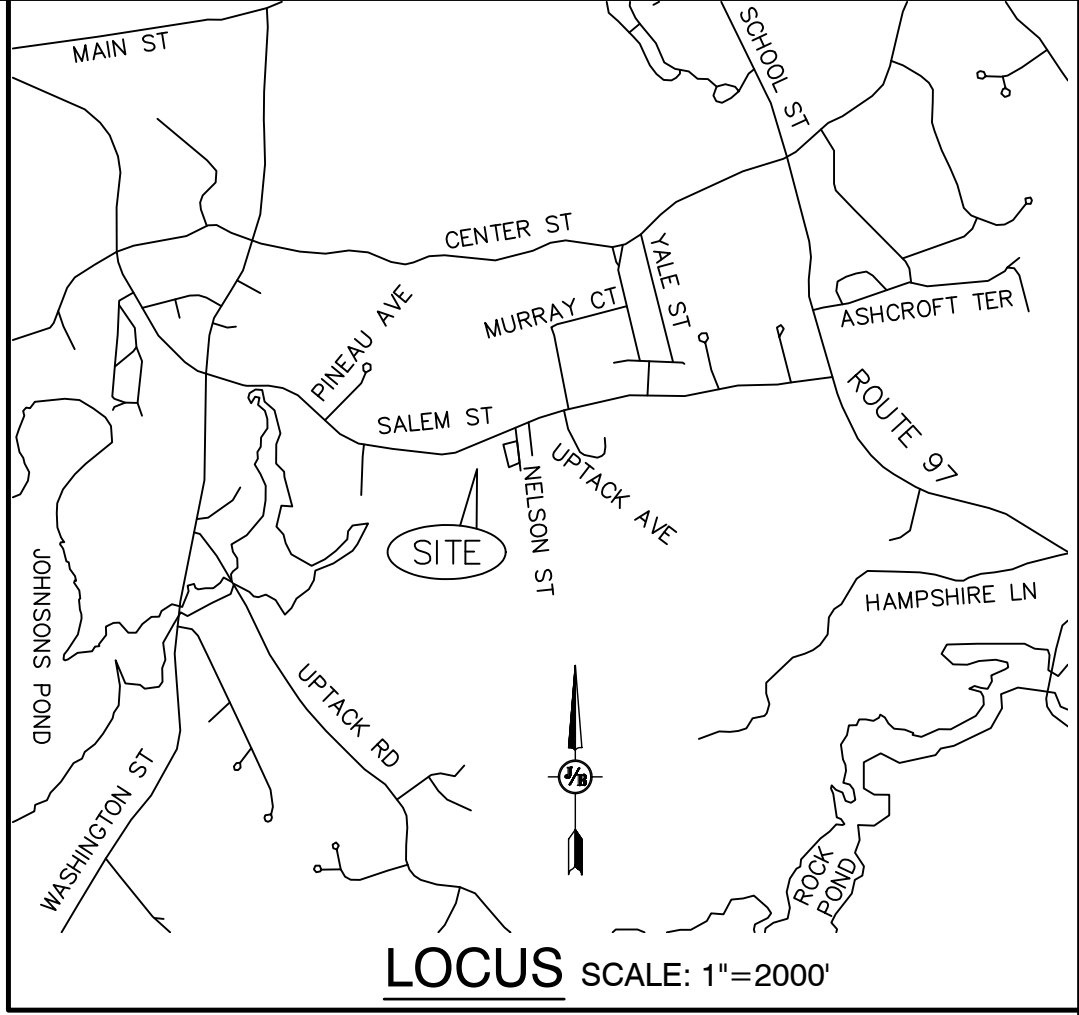
This letter is to notify you of a decision of the Groveland Conservation Commission regarding your request for the Commission to hold a conservation restriction on the 1.7-acre portion of land set aside for turtle habitat at 833 Salem Street in Groveland. At a regularly scheduled meeting of the Commission on November 9th, 2022, you and Mark Cooperman explained the need for the conservation restriction to continue the process of developing the site to expand your self-storage business. After hearing your narrative and reviewing the draft language of the conservation restriction, the Commission made the following motion: Commissioner Bartelt made a motion to accept the conservation restriction of 1.7 acres at 833 Salem Street as proposed. Commissioner Grimm seconded the motion. A roll call vote was taken, Grimm, aye. Bartelt, aye. O'Connor, aye. Dempsey, aye. The motion passed unanimously.

The Commission looks forward to continuing this process with you. If you have any questions, please do not hesitate to reach out.

Sincerely,

Michael Dempsey
Chairperson

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0	4/6/22	ISSUED FOR REVIEW	ISM
REV.	DATE	REVISION	BY

J/B

Jones & Beach Engineers, Inc.

85 Portsmouth Ave.
PO Box 219
Stratham, NH 03885

603-772-4746
FAX: 603-772-0227
E-Mail: JBE@JONESANDBEACH.COM

Designed and Produced in NH

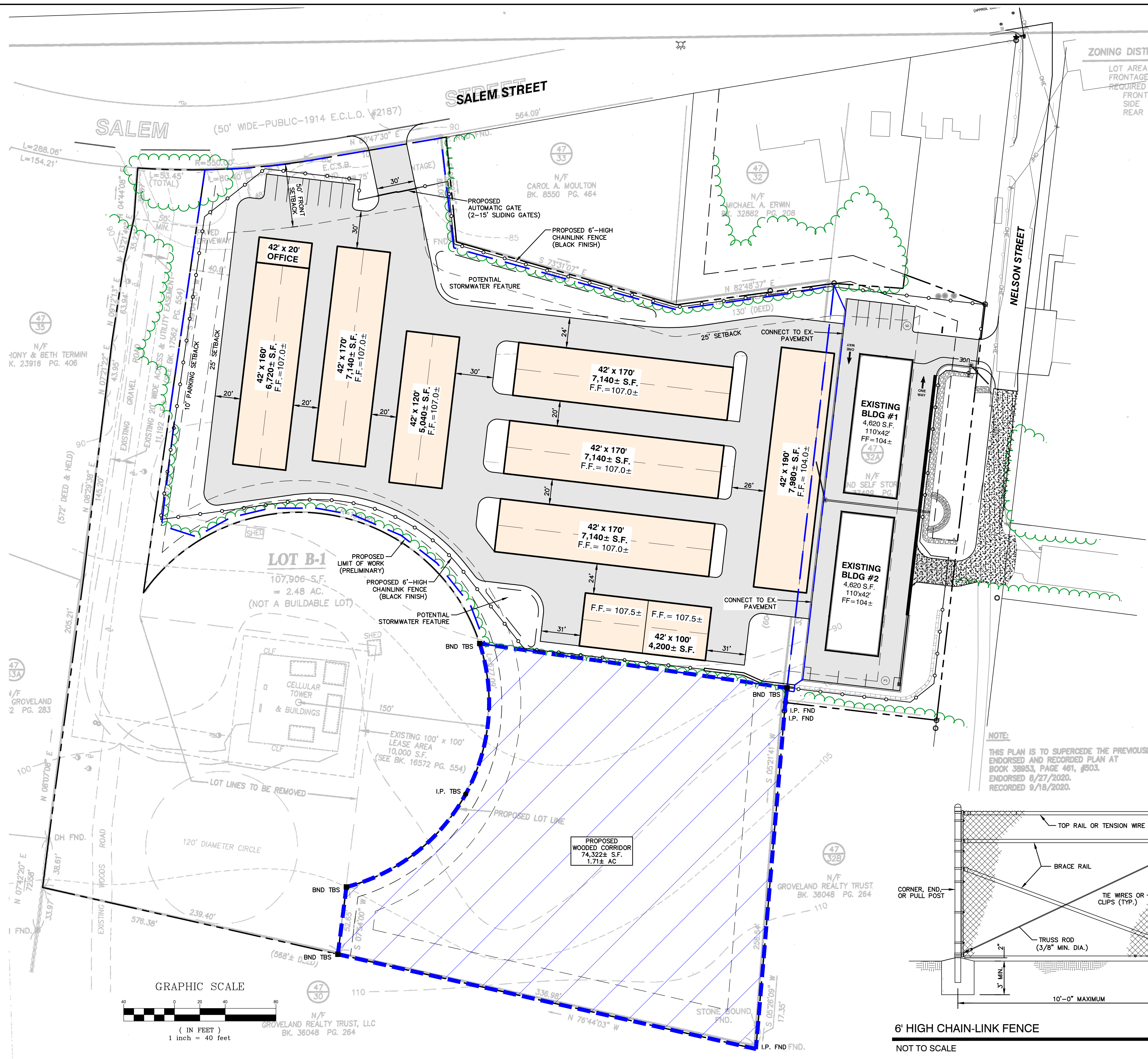
Civil Engineering Services

Plan Name:	EXISTING CONDITIONS - PRELIMINARY
Project:	PROPOSED STORAGE FACILITY 833 SALEM STREET, GROVELAND, MA
Owner of Record:	RICHARD T. SCIACCA c/o PAT ROGERS 833 SALEM STREET, GROVELAND, MA

DRAWING No.

EX

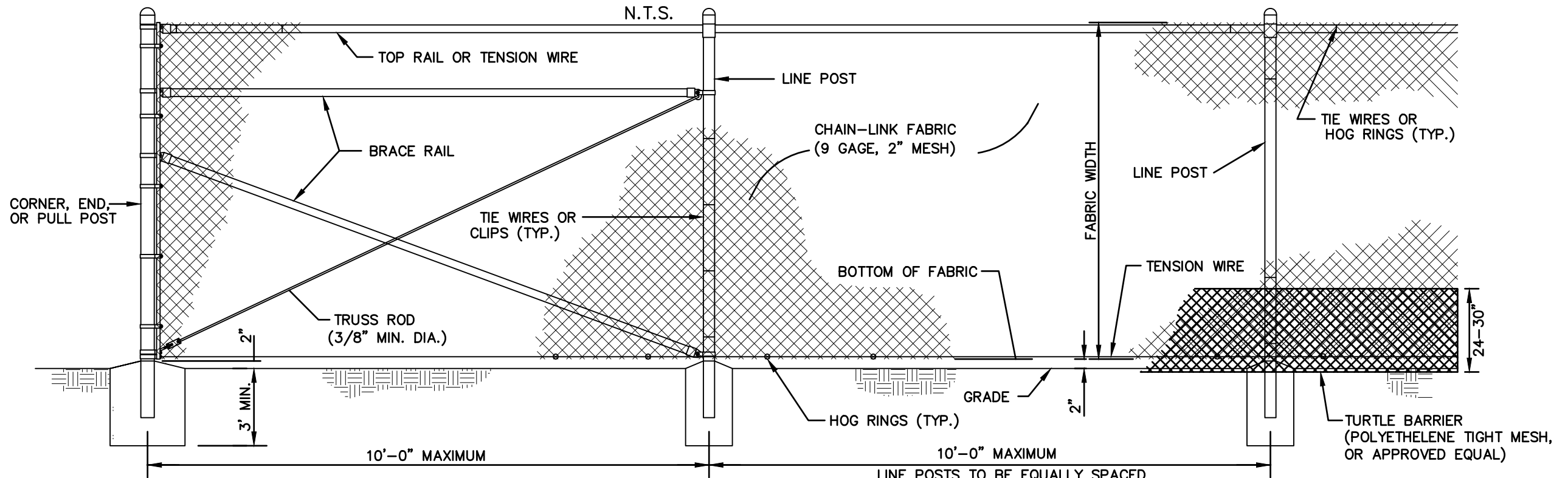
SHEET 1 OF 3
JBE PROJECT NO. 21236



CONCEPT NOTES:

- THE INTENT OF THIS PLAN IS TO SHOW THE CONSTRUCTION OF A SELF STORAGE COMPLEX ON TAX MAP 47, LOT 34 IN THE TOWN OF GROVELAND, MA. IT IS ASSUMED THAT LOT 34 WOULD BE COMBINED WITH LOT 32A. LOT DENSITY CALCULATIONS ACCOUNT FOR THIS LOT CONSOLIDATION.
- ZONING DISTRICT: INDUSTRIAL
LOT AREA MINIMUM = 43,560 SF
LOT FRONTAGE MINIMUM = 150'
BUILDING SETBACKS (MINIMUM):
FRONT SETBACK = 60'
SIDE SETBACK = 25'
REAR SETBACK = 25'
MAX. BUILDING HEIGHT = 35'
PARKING SETBACK (SIDE & REAR) = 10'
MAX. IMPERVIOUS AREA = 50%
MAX. LOT COVERAGE = 25%
- BASED ON SITE DENSITY IT IS CURRENTLY ASSUMED THAT SOME PORTION OF THE STORMWATER CONVEYANCE/TREATMENT SYSTEM WILL BE LOCATED UNDERGROUND, BENEATH PROPOSED PAVED AREAS.
- DENSITY CALCULATIONS (BOTH LOTS):

	LOT 34	LOT 32A	COMBINED LOTS
LOT AREA =	222,332 S.F.	40,320 S.F.	262,652 S.F.
BUILDING AREA =	52,500± S.F.	9,240± S.F.	61,740± S.F.
PAVED AREA =	58,776± S.F.	16,381± S.F.	75,157± S.F.
PROPOSED BUILDING COVERAGE =	23.6%	22.9%	23.5%
PROPOSED PAVED COVERAGE =	26.5%	40.6%	28.6%
IMPERVIOUS SURFACE COVERAGE =	50.0%	63.5%	52.1%
DISTURBED AREA (NEW) =	145,169± S.F.	-	145,169± S.F.
PRE-DEVELOPED AREA (EXISTING) =	54,697± S.F.	38,635± S.F.	93,332± S.F.
FORESTED AREA - EXISTING =	167,334± S.F.	994± S.F.	168,328± S.F.
FORESTED AREA - TO BE DEVELOPED =	89,245± S.F.	-	89,245± S.F.
FORESTED AREA - REMAINING AS-IS =	78,089± S.F.	994± S.F.	79,083± S.F.
FORESTED AREA - EXISTING (%) =	75.4%	2.4%	64.2%
FORESTED AREA - REMAINING AS-IS (%) =	35.1%	2.4%	30.1%



6' HIGH CHAIN-LINK FENCE

NOT TO SCALE

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Checked: BAJ	Scale: AS NOTED	Project No.: 21236
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REV.	DATE	REVISION	BY
0	4/6/22	ISSUED FOR REVIEW	ISM

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J/B Jones & Beach Engineers, Inc.

85 Portsmouth Ave.
PO Box 219
Stratham, NH 03885

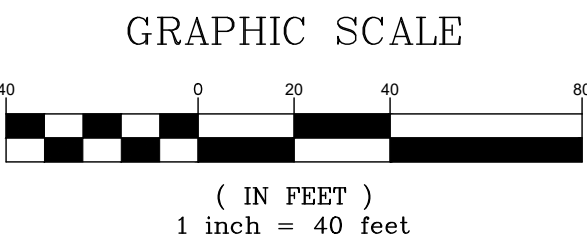
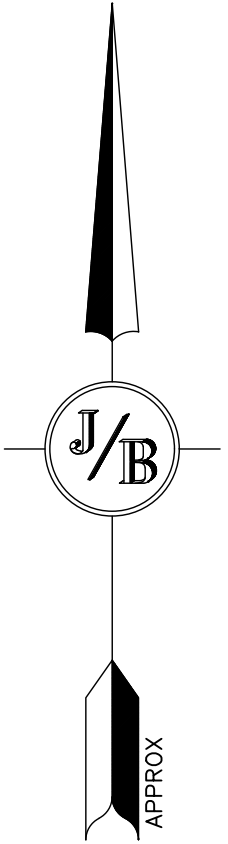
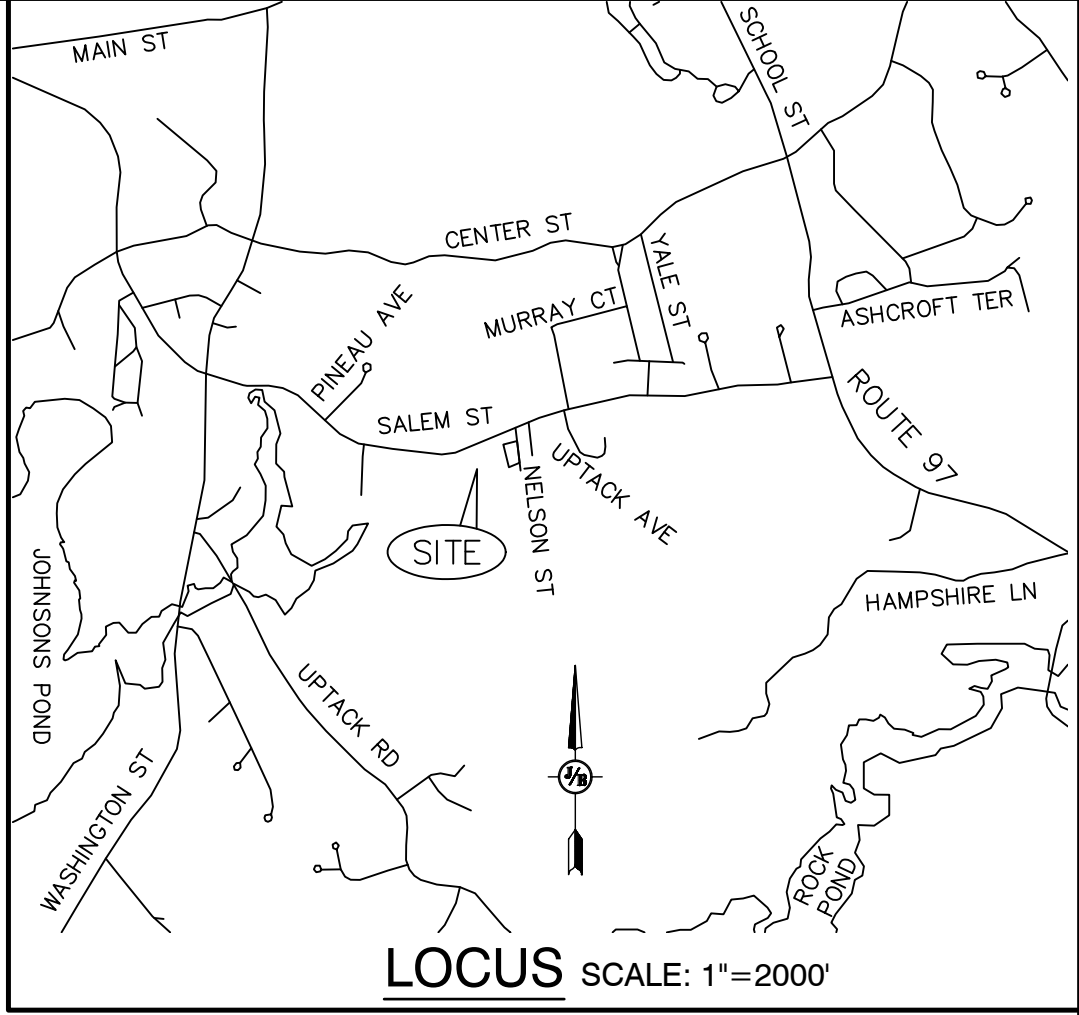
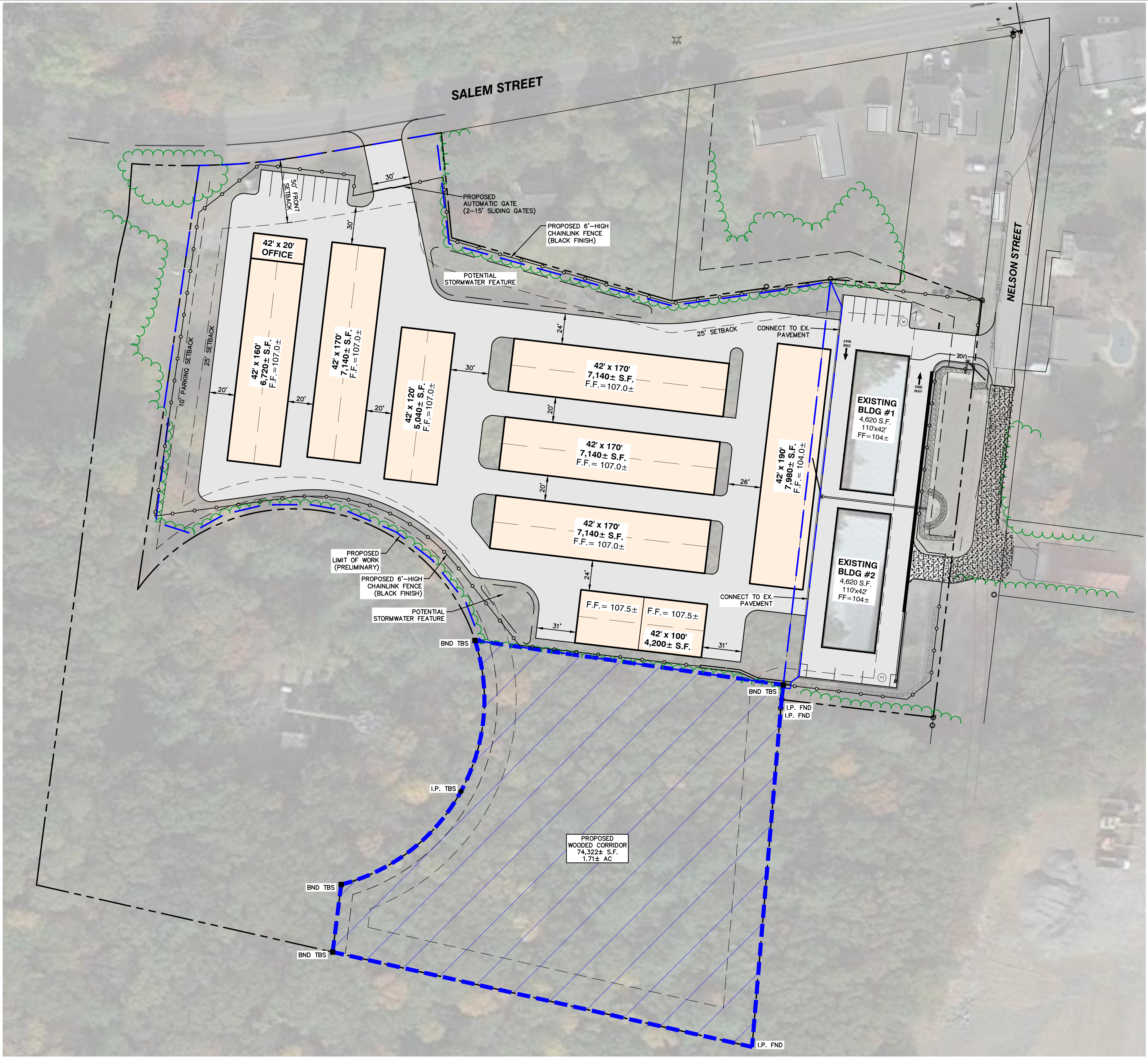
Civil Engineering Services

603-772-4746
FAX: 603-772-0227
E-Mail: JBE@JONESANDBEACH.COM

Plan Name:	CONCEPTUAL SITE PLAN
Project:	PROPOSED STORAGE FACILITY 833 SALEM STREET, GROVELAND, MA
Owner of Record:	RICHARD T. SCIACCA c/o PAT ROGERS 833 SALEM STREET, GROVELAND, MA

DRAWING No.	CP5-A
SHEET 2 OF 3	JBE PROJECT NO. 21236

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0	4/6/22	ISSUED FOR REVIEW	ISM

J/B Jones & Beach Engineers, Inc.

85 Portsmouth Ave.
PO Box 219
Stratham, NH 03885

Designed and Produced in NH
Civil Engineering Services
E-Mail: JBE@JONESANDBEACH.COM

603-772-4746
FAX: 603-772-0227

Plan Name:	CONCEPTUAL SITE PLAN (AERIAL)
Project:	PROPOSED STORAGE FACILITY 833 SALEM STREET, GROVELAND, MA
Owner of Record:	RICHARD T. SCIACCA c/o PAT ROGERS 833 SALEM STREET, GROVELAND, MA

DRAWING No.
CP5-B
SHEET 3 OF 3 JBE PROJECT NO. 21236

TOWN OF GROVELAND

FINANCIAL POLICIES MANUAL



PREFACE

The Town of Groveland is committed to safeguarding public funds, protecting local assets, and complying with financial standards and regulations. To that end, this financial policies manual provides guidance for local planning and decision making. The policies as a whole are intended to outline objectives, provide direction, and define authority to help ensure sound fiscal stewardship and management practices. Each should be periodically reviewed and updated as necessary.

With these policies, the Town of Groveland, through its Board of Selectmen, Finance Committee, and employees, commits to the following objectives:

- Sustaining a consistent level of service and value for residents and businesses
- Safeguarding financial integrity and minimizing risk through a system of internal controls
- Ensuring the quality and maintenance of capital assets
- Conforming to general law, uniform professional standards, and municipal best practices
- Protecting and enhancing the town's credit rating
- Promoting transparency, communication, and public disclosure
- Assuring accurate and timely reporting

TABLE OF CONTENTS

ANTIFRAUD	5
CAPITAL PLANNING.....	8
DEBT MANAGEMENT	11
FINANCIAL RESERVES	14
FORECASTING.....	17
GRANTS MANAGEMENT.....	19
INDIRECT COST ALLOCATION	22
INVESTMENTS.....	26
OTHER POSTEMPLOYMENT BENEFITS LIABILITY.....	32
PROCUREMENT CONFLICT OF INTEREST.....	34
RECONCILIATIONS	37
REVENUE TURNOVER	41
TAX ENFORCEMENT	44
TAX RECAPITULATION	47
YEAR-END CLOSING.....	51
APPENDIX	54
POLICY LOG.....	56
MUNICIPAL CALENDAR.....	57

ANTIFRAUD

PURPOSE

To protect the Town's assets and reputation from misappropriation and abuse, this policy provides guidelines to safeguard against fraudulent activities or any appearance thereof. Policy objectives include:

- To create an environment in which employees and citizens can report any suspicion of fraud
- To communicate the Town's intent to prevent, report, investigate, and disclose to proper authorities suspected fraud, abuse, and similar irregularities
- To provide management with guidelines and responsibilities regarding appropriate actions in conducting investigations of alleged fraud and similar improprieties

APPLICABILITY

This policy pertains to any suspected fraud, abuse, or similar irregularity against the Town. It applies to all elected and appointed Town officials and employees and to any other persons acting on behalf of the Town, such as vendors, contractors, volunteers, casual employees, and grant subrecipients.

POLICY

The Town is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, consultants, vendors, agents, or its own employees, to gain by deceit, financial or other benefits at the expense of taxpayers. Town officials, employees and other persons acting on behalf of the Town must, at all times, comply with all applicable policies, laws, and regulations. The Town will not condone any violation of law or ethical business practices and will not permit any activity that fails to withstand the closest possible public scrutiny. The Town intends to fully, objectively, and impartially investigate any suspected acts of fraud or other similar irregularities regardless of the position, title, length of service, or relationship with the government of any party who may be the subject of such investigation.

A. Definitions

Any person acting on behalf of the Town shall mean any person responsible for or to Groveland's government and placed in that position by some official relationship with the Town.

Abuse can occur in financial or nonfinancial settings and refers to, but is not limited to:

- Improper use or misuse of authority
- Improper use or misuse of Town property, equipment, materials, records, or other resources
- Waste of public funds

Fraud or other irregularity refers but is not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of Town activities
- Disclosing confidential or proprietary information to outside parties

- Accepting or seeking anything of material value from consultants, contractors, vendors, or persons providing services or materials to the Town
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any claim for reimbursement of expenses not made for the exclusive benefit of the Town
- Any computer-related activity involving the alteration, destruction, forgery, or manipulation of data for fraudulent purposes
- Any omissions and misrepresentations made in bond offering documents, presentations to rating agencies, and annual financial reports

B. Antifraud Responsibilities

Every employee has the responsibility to assist the Town in complying with policies and laws and in reporting violations. The Town encourages the support and cooperation of all employees in meeting the Town's commitment and responsibility to such compliance.

Town officials and department heads are responsible for instituting and maintaining a system of internal controls to reasonably ensure the prevention and detection of fraud, misappropriations, and similar irregularities. Management should be familiar with the types of improprieties that could occur within their areas of responsibility and be alert for any indications of such conduct.

The Town Administrator has primary responsibility for investigating all activity defined in this policy and will, to the extent practical, notify the Board of Selectmen of reported allegations of fraudulent or irregular conduct upon commencing the investigation. In all circumstances where there are reasonable grounds to indicate fraud may have occurred, the Town Administrator, subject to the advice of Town Counsel, will contact the Groveland Police Department and/or the District Attorney's office. Upon concluding the investigation, the Town Administrator will report results to the Board of Selectmen and others as determined necessary.

C. Disclosure

If the Town's investigation concludes that there was a violation of any federal criminal law involving fraud, bribery or gratuity potentially affecting a federal award, the Town Administrator will disclose such in writing to the federal awarding agency in compliance with the Office of Management and Budget's Omni Circular. Similarly, if there are findings of bond offering information falsification, the Town Administrator will disclose this in writing to the bondholders.

PROCEDURES

The Town Administrator will create a set of procedures to be appended to this policy or incorporated by reference. The procedures should cover all of the following at minimum:

1. Procedure and methods for reporting suspicions of fraud, abuse and other irregularities
2. Assignment of responsibilities in response to reported suspicions
3. Employee protections from retaliation
4. Security of investigation documents
5. Treatment of anonymous allegations and false allegations (intentional and unintentional)
6. Personnel disciplinary actions
7. Responsibilities around media contact
8. Training, education and awareness

9. Disclosure requirements and protocols

REFERENCES

[M.G.L. c. 149 § 185](#)

U.S. Office of Management and Budget, December 2013 [*Omni Circular*](#)

EFFECTIVE DATE

This policy was adopted on [date]

CAPITAL PLANNING

PURPOSE

To effectively maintain the Town's infrastructure and protect the value of its capital assets, this policy outlines guidance for planning, reviewing, and coordinating capital improvements. Adherence to this policy will help the Town meet its capital needs despite limited resources.

APPLICABILITY

This policy establishes a framework for long-term capital improvements, sets guidelines and expectations for all Town departments in planning for and requesting capital projects, and outlines consensus budgetary goals for the Town Administrator, Board of Selectmen, Finance Committee, and Capital Improvement Planning Committee (CIPC).

POLICY

The Town will maintain its physical assets by providing funding in the operating budget to protect its capital investments and minimize future maintenance and replacement costs. To provide and preserve the infrastructure needed for achieving the highest levels of public services and quality of life possible within available financial resources, the Town will maintain an annually updated, five-year plan for capital improvements. The Town will emphasize preventive maintenance as a cost-effective approach to capital reinvestment and replace exhausted goods as necessary.

A. Definition of a Capital Improvement

A capital improvement is a tangible asset or project estimated to cost over \$10,000 and to have or to extend three or more years of useful life. These include:

- Real property acquisitions and construction
- Long-life capital equipment
- Major renovations of existing capital items that extend their useful lifespans, as distinguished from normal operating expenditures
- Major improvements to physical infrastructure, including streets, sidewalks, sewer systems, and stormwater drains
- Planning, feasibility studies, and designs for potential capital projects
- Items obtained under long-term capital leases
- Bulk purchases of similar items, like software or furniture, with expected useful lifespans of five or more years and aggregated cost exceeding the capital threshold.

B. Evaluation of Annual Capital Project Requests

The CIPC will solicit capital project requests from all department heads as part of the annual budget process, and department heads will submit their detailed request forms to the CIPC.

The CIPC will evaluate and prioritize the project requests using the criteria below:

1. Eliminates a hazard to public health and safety
2. Required by state or federal laws or regulations
3. Supports adopted plans, goals, objectives, and policies
4. Stabilizes or reduces operating costs
5. Makes better use of a facility or replaces a clearly obsolete one
6. Maintains or improves productivity or existing standards of service
7. Uses outside financing sources, such as grants
8. Directly benefits the Town's economic base by increasing property values
9. Provides new programs having social, cultural, historic, economic, or aesthetic value

C. Multiyear Capital Improvement Plan

The Capital Improvement Planning Committee will annually update a capital improvement plan (CIP), including the upcoming fiscal year's capital budget and a five-year projection of capital needs and expenditures that details their estimated costs, descriptions, and anticipated funding sources. The CIPC will then submit a report of the plan to the Board of Selectmen for consideration and approval. Subsequently, the Board will submit its approved capital budget to the annual town meeting for adoption by the Town. The CIPC's report and the Selectmen's recommended capital budget will be published and made available in a manner consistent with the distribution of the Finance Committee report.

D. Capital Financing

In general, the Town will strive to maintain the portion of the budget allocated to capital investments at a funding level of [3 to 5] percent of the general fund operating budget, net of debt. To aid the CIPC in making its final decisions, the Town Accountant will annually prepare and submit to the committee a fund utilization forecast detailing the funds available for financing capital projects over the course of the time covered by the CIP.

The CIP shall be prepared and financed in accordance with the following principles:

- Short-term debt may be used to fully finance purchases with useful lifespans of less than 10 years.
- The Town will restrict long-term debt funding to projects with lifespans greater than 10 years and costs exceeding \$100,000.
- Before any long-term, bonded capital project is recommended, the project's annual operating costs and debt service costs shall be identified.
- Special revenue sources (e.g., grants, revolving funds) shall be evaluated as funding options whenever practical.
- Major capital projects, such as new construction or major renovations to existing facilities, may be accomplished through capital or debt exclusions.
- Infrastructure or facility maintenance budgets built into the general operating budget will not be reduced to fund other departmental budgets.
- To the extent feasible, all capital projects associated with the Town's enterprise fund operations (i.e., Water & Sewer) shall be financed from user fees.

REFERENCES

[M.G.L. c. 44, § 20](#)

[M.G.L. c. 44, § 33B](#)

Division of Local Services (DLS) Best Practices: [*Presenting and Funding Major Capital Projects*](#) and [*Special Purpose Stabilization Funds*](#)

DLS Financial Management Guidance: [*Capital Improvement Planning Manual*](#) and [*Capital Improvement Planning Guide – Developing a Comprehensive Community Program*](#)

EFFECTIVE DATE

This policy was adopted on [date].

DEBT MANAGEMENT

PURPOSE

To provide for the appropriate issuance and responsible use of debt, this policy defines the parameters and provisions governing debt management. Policy adherence will help the Town to responsibly address capital needs, provide flexibility in current and future operating budgets, control borrowing, sustain capital investment capacity, and maintain or enhance the Town's bond rating so as to achieve long-term interest savings.

APPLICABILITY

This policy applies to the budget decision-making duties of the Board of Selectmen, Town Administrator, Finance Committee, and Capital Improvement Planning Committee. Further, it applies to the Treasurer's debt management responsibilities and Town Accountant's budget analysis and reporting duties.

POLICY

Under the requirements of federal and state laws, the Town may periodically issue debt obligations to finance the construction, reconstruction, or acquisition of infrastructure and other assets or to refinance existing debt. The Town will issue and manage debt obligations in such a manner as to obtain the best long-term financial advantage and will limit the amount of debt to minimize the impact on taxpayers. Debt obligations, which include general obligation bonds, revenue bonds, bond anticipation notes, lease/purchase agreements, and any other debt obligations permitted to be issued under Massachusetts law, will only be issued to construct, reconstruct, or purchase capital assets that cannot be acquired with current revenues.

A. Debt Financing

In financing with debt, the Town will:

1. Issue long-term debt only for purposes that are authorized by state law and qualify for tax-exempt bonds and only when the financing sources have been clearly identified.
2. Use available funds to the greatest extent possible to reduce the amount of borrowing on all debt-financed projects.
3. Confine long-term borrowing to capital improvements and projects that cost at least [\$100,000] and that have at least [10] years of useful life or whose useful lifespans will be prolonged by at least [10] years.
4. Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
5. Consider using revenue bonds, special assessment bonds, or other types of self-supporting bonds instead of general obligation bonds whenever possible.

B. Debt Limits

The Town will adhere to these debt parameters:

1. Total debt service, including debt exclusions and any self-supporting debt, shall be limited to [10] percent of general fund revenues, with a target balance of [5 to 7] percent.

2. As dictated by state statute, the Town's debt limit shall be five percent of its most recent equalized valuation.

C. Structure and Terms of Debt

The following shall be the Town's guidelines on the structure and terms of all debt:

1. The Town will attempt to maintain a long-term debt schedule such that at least [50] percent of outstanding principal will be paid within 10 years.
2. The term of any debt shall not exceed the expected useful life of the capital asset being financed and in no case shall it exceed the maximum allowed by law.
3. The Town will limit bond maturities to no more than [20] years, except for major buildings, land acquisitions, and other purposes in accordance with the useful life borrowing limit guidelines published by the Division of Local Services (DLS).
4. Any vote to authorize borrowing will include authorization to reduce the amount of the borrowing by the amount of the net premium and accrued interest.
5. The Town will work closely with its financial advisor to follow federal regulations and set time frames for spending borrowed funds to avoid committing arbitrage, paying rebates, fines and penalties to the federal government, and jeopardizing any debt issuance's tax-exempt status.

D. Bond Refunding

To achieve potential debt service savings on long-term, tax-exempt debt through bond refunding the Town will:

1. Issue debt with optional call dates no later than 10 years from issue.
2. Analyze potential refunding opportunities on outstanding debt as interest rates change.
3. Use any net premium and accrued interest to reduce the amount of the refunding.
4. Work with the Town's financial advisor to determine the optimal time and structure for bond refunding.

E. Protection of Bond Rating

To obtain and maintain a favorable bond rating, the Town will:

1. Maintain good communications with bond rating agencies, bond counsel, banks, financial advisors, and others involved in debt issuance and management.
2. Follow a policy of full disclosure on every financial report and bond prospectus, including data on total outstanding debt per capita, as a percentage of per capita personal income, and as a percentage of total assessed property value.

F. Reporting

1. The Treasurer will report to the Board of Selectmen and Town Administrator on the Town's debt status at least annually.
2. The Town Accountant will include an indebtedness summary as part of a report on receipts and expenditures in Groveland's Annual Town Report.

3. The Town Accountant, with the Town's financial advisor, will file the annual audit and official disclosure statement within 270 days of the end of the fiscal year.

REFERENCES[M.G.L. c. 41, § 59](#)[M.G.L. c. 41, § 61](#)[M.G.L. c. 44, § 4](#)[M.G.L. c. 44, § 6](#)[M.G.L. c. 44, § 6A](#)[M.G.L. c. 44, § 7](#)[M.G.L. c. 44, § 8](#)[M.G.L. c. 44, § 17](#)[M.G.L. c. 44, § 19](#)[M.G.L. c. 44, § 20](#)[M.G.L. c. 44, § 21A](#)[26 USC § 148](#)

DLS Best Practice: [*Understanding Municipal Debt*](#)

DLS Borrowing Guidelines: [*Asset Useful Life - Borrowing Limits*](#)

DLS Informational Guideline Releases 17-21: [*Borrowing*](#) and 17-22: [*Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt*](#)

Government Finance Officers Association Best Practice: [*Refunding Municipal Bonds*](#)

Internal Revenue Service Guidance: [*Arbitrage Guidance for Tax-Exempt Bonds*](#)

EFFECTIVE DATE

This policy was adopted on [date].

FINANCIAL RESERVES

PURPOSE

To help the Town stabilize finances and maintain operations during difficult economic periods, this policy establishes prudent practices for appropriating to and expending reserve funds. With well-planned sustainability, Groveland can use its reserves to finance emergencies and other unforeseen needs, to hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

APPLICABILITY

This policy pertains to the short- and long-range budget decision-making duties of the Board of Selectmen, Town Administrator, and Finance Committee. It also applies to the related job duties of the Town Accountant, Treasurer, and Assessor.

POLICY

The Town is committed to building and maintaining its reserves so as to have budgetary flexibility for unexpected events and significant disruptions in revenue-expenditure patterns and to provide a source of available funds for future capital expenditures. Adherence to this policy will help the Town withstand periods of decreased revenues and control spending during periods of increased revenues.

In total for the two general fund categories of reserves under this policy, the Town will strive to maintain a minimum funding level of [10 to 14] percent of the annual operating budget.

A. Free Cash

The Division of Local Services (DLS) defines free cash as the remaining, unrestricted funds from operations of the previous fiscal year, including any unexpended free cash. DLS must certify free cash before the Town can appropriate it, and it must be appropriated before June 30.

As much as practicable, the Town will limit its use of free cash to funding one-time expenditures (such as capital projects, snow and ice deficits, or emergencies), as opposed to recurrent operating costs.

The Town shall set a goal of maintaining its year-end unappropriated free cash balance in the range of [three to five] percent of the annual general fund budget. The Town will appropriate any excess above this target range to build reserves, offset unfunded liabilities, or make capital purchases. Further, the Town will avoid annually using free cash as a revenue source "to reduce the tax rate," since this is equivalent to it being used to fund current operations.

B. Stabilization Funds

A stabilization fund is a reserve account allowed by state law to set aside monies to be available for future spending purposes. Although [M.G.L. c. 40, § 5B](#) allows a community to establish one or more stabilization funds to accumulate funds for specific purposes. As detailed below, the Town has established two stabilization funds, each of which is accounted for and reported as a trust fund, regardless of authorized use.

General Stabilization: The Town will endeavor to maintain a minimum balance of 5 (five) percent of

the current operating budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the 5 (five) percent minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the general stabilization fund balance. Further, the Town Administrator will develop a detailed plan to replenish the fund to the minimum level within the next two fiscal years.

Capital Stabilization: The Town will strive to annually appropriate \$100,000 or 1 (one) percent of general fund operating revenues to this fund until it minimally achieves a balance equal to the total amount of asset depreciation that the Town Accountant calculates yearly per the Government Accounting Standards Board's Statement 34. Subsequently, the ongoing fund balance target shall be 2 (two) to 4 (four) percent of the general fund operating budget. By sustaining funding in this reserve, the Town can balance debt with pay-as-you-go practices and protect against unforeseen costs. The primary funding source for this account is Free Cash.

C. Retained Earnings

The Water & Sewer Department's finances are managed under an enterprise fund, separately from the general fund, which allows the Town to effectively identify the utility's true delivery costs-direct, indirect, and capital-and set user fees at a level sufficient to recover them. Under this accounting, the Water & Sewer Department's generated surplus is reserved.

For the water and sewer enterprise funds, the Town will target minimum reserve of 20 (twenty) percent of the operation's total budget, but the reserve target may be significantly higher if major infrastructure improvements are necessary. The reserve will be used to fund major capital projects. To maintain the target reserve level for the enterprise fund requires the Water & Sewer Commissioners to periodically review, and when necessary, adjust user rates.

D. Overlay Surplus

The purpose of the overlay reserve is to offset unrealized revenue resulting from uncollected property taxes, abatements, and exemptions. It can be used for other purposes only after it is determined to have a surplus. Therefore, unlike the other two types of reserves, this policy does not set a consistent, specific funding target for it. Rather, each year as part of the budget process, the Board of Assessors will vote to raise an overlay amount on the annual tax recapitulation sheet based on the following:

- Current balance in the overlay account
- Three-year average of granted abatements and exemptions
- Abatement liability of cases pending before, or on appeal from, the Appellate Tax Board
- Timing of the next DLS certification review (scheduled every five years)

At the conclusion of each fiscal year, the Board of Assessors will submit to the Town Accountant and Board of Selectmen an update of the overlay reserve with data that includes, but is not limited to, the gross balance, potential abatement liabilities, and any transfers to surplus. If the overlay balance exceeds the amount of potential liabilities, the Board of Selectmen may request that the Board of Assessors vote to declare it as surplus and available for use in the Town's capital improvement plan or for any other one-time expense.

REFERENCES

[M.G.L. c. 40 §5B](#)

[M.G.L. c. 59 §25](#)

DLS Best Practices: [*Free Cash*](#) and [*Special Purpose Stabilization Funds*](#)

DLS Informational Guideline Releases 17-20: [*Stabilization Funds*](#) and 17-23: [*Overlay and Overlay Surplus*](#)

Government Finance Officers Association Best Practices: [*Fund Balance Guidelines for the General Fund*](#)

EFFECTIVE DATE

This policy was adopted on [date].

FORCASTING

PURPOSE

To assess the range of choices available to budget decision makers when determining how to allocate resources, this policy establishes guidelines for creating multiyear projections of revenues and expenditures as part of the annual budget process and long-term fiscal planning. Forecasting helps local officials understand the long-range implications of pending near-term decisions. In so doing, a multiyear forecast helps guide forward-looking budget processes that enable the community to avert potential deficits, promote long-term financial health, and strategize for capital investment and community development.

APPLICABILITY

This policy applies to the Board of Selectmen, Town Administrator, and Finance Committee in their budget analysis and decision-making responsibilities. It also applies to the job duties of the Town Accountant and to the managers of all revenue-generating departments, including the Water & Sewer Department.

POLICY

To determine the Town's operating capacity for future fiscal years, the Town Accountant will annually create a detailed forecast with five-year projections of revenues and expenditures. The Finance Committee, Board of Selectmen and Capital Improvements Planning Committee will use the forecast to support their decision making for the upcoming year's operating and capital budgets and for the Town's multiyear capital improvement plan. When preparing forecasts, the Town Accountant will analyze historical revenue and expenditure trends, develop a set of assumptions tailored to each revenue and expense category, and then use those assumptions to formulate the projections.

The Town Administrator will review the initial forecast and then provide it to the Board of Selectmen and Finance Committee for their review and comment. In addition, the Town Accountant will promptly revise the forecast projections whenever circumstances change and provide updated forecasts to the Town Administrator, who will share them with the Board of Selectmen and Finance Committee.

Before creating an initial forecast as part of a new budget process year, the Town Administrator and Town Accountant will review the performance accuracy of prior-year forecasts and any evolving factors related to the underlying assumptions to consider how projections in the new forecast may need to be adjusted. Factors to consider include changes in laws, regulations, inflation rate, interest rate, town goals, and policy decisions.

A. Guidelines for Revenue Assumptions

The following principles shall guide the formulation of revenue assumptions:

- Projections of the property tax levy will be confined by the limits of Proposition 2½ (absent any overrides) and take into consideration consensus decisions regarding the Town's level of excess levy capacity.
- New growth projections will take into account the Town's three-, five- and 10-year averages by property class.
- The Building Inspector/Town Planner/Zoning Board of Appeals will notify the Town Administrator and Board of Assessors of any moderate-to-large developments that could

impact building permit volume.

- The Town Administrator will annually review the levy limit's relationship to the levy ceiling (which is 2.5 percent of the Town's real and personal property total value) to identify potential override capacity and to guard against the levy limit approaching or hitting the ceiling, which would impact future levy growth.
- Local aid projections will correspond with economic cycles, while Chapter 70 educational aid will reflect trends in school choice, enrollments, tuition, and charter assessments.
- Estimates for local receipts (e.g., motor vehicle excise, inspection fees, etc.) will not exceed 90 percent of the prior year's actual collections without firm evidence that higher revenues are achievable.
- Town departments that charge fees will annually review their fee schedules and propose adjustments when needed to ensure coverage of service costs.
- Grant revenues will be reviewed annually to determine their sustainability.
- The Town will build and maintain reserves in compliance with its Financial Reserves policy.

B. Guidelines for Expenditure Assumptions

Annually, the Town Accountant, in consultation with the Town Administrator, will determine a particular budget approach for forecasting expenditures, either maintenance (level service), level funded, or one that adjusts expenditures by specified increase or decrease percentages (either across the board or by department). A maintenance budget projects the costs needed to maintain the current staffing level and mix of services into the future. A level-funded budget appropriates the same amount of money to each municipal department as in the prior year and is tantamount to a budget cut because of inflationary pressure on prices as well as increases in mandated costs and other fixed expenses.

The following principles shall guide the formulation of expenditure assumptions:

- The Town's current level of services will provide the baseline for projections.
- Historical trends in the growth of operating expenses and employee benefits will prevail.
- Projections will factor cost-of-living adjustments for the salaries/wages of regular employees.
- The Town will annually meet or exceed the Department of Elementary and Secondary Education's net school spending requirements.
- The Town will pay its annual pension contributions.
- The Town will pay all existing debt service obligations and adhere to its Capital Planning and Debt Management policies.

REFERENCES

[M.G.L. c. 44, § 20](#)

[M.G.L. c. 44, § 53A](#)

[M.G.L. c. 44, § 53A½](#)

[M.G.L. c. 44, § 63](#)

[M.G.L. c. 44, § 63A](#)

DLS Best Practice: [Revenue and Expenditure Forecasting](#)

Government Finance Officers Association article: [Structuring the Revenue Forecasting Process](#)

EFFECTIVE DATE

This policy was adopted on [date].

GRANTS MANAGEMENT

PURPOSE

To ensure Groveland efficiently and appropriately manages its grant-funded programs, this policy sets a framework for evaluating grant opportunities, tracking grant activity, and processing grant revenues and expenditures. Effective grant management helps promote the pursuit of grants that are in the Town's best interest, assure timely reimbursements to optimize cash flow, and guard against year-end account deficits. As a legal contract, every grant agreement must be fulfilled in accordance with its prescribed terms and conditions, as well as all applicable federal, state, and local regulations. Failure in this regard exposes the Town to legal and financial liabilities and compromises future grant funding.

APPLICABILITY

This town-wide policy applies to the grant project managers in each department applying for or receiving grant funding. It further applies to the grant-related responsibilities of the Board of Selectmen, Town Administrator, Town Accountant, and Treasurer.

POLICY

All departments are encouraged to solicit grant funding for projects and programs consistent with the Town's goals. All municipal applications for grants exceeding \$5,000 must receive preapproval by the Board of Selectmen. To be eligible for preapproval, there must be sufficient staff available to effectively administer the grant program and perform its required work scope, along with adequate matching requirements (both cash and in-kind).

No department shall expend grant funds until a fully executed grant agreement has been accepted and approved for expenditure by the Board of Selectmen. Further, no grant funds shall be used to supplant an existing expense for the purpose of diverting current funds to another use.

Operating departments through their designated grant project manager(s) have primary responsibility for seeking grant opportunities, preparing applications, and managing awarded programs. The Town Accountant is responsible for consulting with project managers on grant budgetary matters, accounting for grants in the general ledger, monitoring grant expenditures for consistency with award requirements, tracking the timeliness of reimbursement requests, and distributing monthly reports of grant expenditures to departments. The Town Accountant will also maintain a database of all grants and grant activity from inception to closure.

A. Grant Opportunity Assessment

Well in advance of a grant application's due date, the departmental project manager will assess the opportunity in consultation with the Town Administrator and Town Accountant. Below are the factors to be considered, at minimum.

Programmatic:

- Alignment of the grant's purpose with the Town's and department's strategic priorities
- Department's capacity to administer the grant through to closeout

- Office space, facilities, supplies, or equipment required
- Ongoing impact of the grant program after it is completed
- Compliance and audit requirements, particularly as they may differ from the Town's

Financial:

- Total anticipated project cost
- Expenditure requirements and anticipated cash flow schedule
- Required cost matching shares and sources, including cash and in-kind
- Staffing requirements, including salary and benefit increases for multiyear grants
- Administration and indirect recapture amounts
- Program income potential

In this stage, the project manager will also develop a continuation plan to address the potential future loss of grant funding, which may include alternative funding proposals or plans for reducing or terminating program positions or components after grant closeout.

B. Grant Application and Award Acceptance

Prior to filing any grant application greater than \$5,000, the project manager will submit a request for preapproval from the Town Administrator with a report summarizing the grant and how it complies with this policy. Following this, the project manager will submit the grant application to the grantor and forward a copy to the Town Accountant.

When a project manager receives notice of any grant award, they will submit to the Town Administrator to formally accept by signature and thereby approve the expending of grant funds. The project manager will then send copies of the signed agreement to the grantor and the Town Accountant.

Upon receiving the new grant's documents, the Town Accountant will create a new general ledger account to record the grant activity separately from regular expenses. When notified of any amendment or adjustment by the grantor, the project manager will immediately forward the information to the Town Accountant, who will adjust the grant's budget in the general ledger.

C. Grant Financial Management

At the start of a new grant, the Town Accountant and project manager will discuss its requirements and the timing of reimbursement requests (e.g., at the time of expenditure, monthly or quarterly), when applicable.

The project manager will ensure all expenditures made are allowable and consistent with each grant award's requirements. The project manager will submit project invoices to the Accounting Department with an accounts payable (AP) cover sheet that has accurate general ledger expense codes for the grant and the department head's signature. The project manager will also ensure the proper payroll account codes for grant-funded employees are reported on the department's submission to the Treasurer as part the regular payroll process.

Because required retirement system remittances and/or general fund benefit reimbursements vary by grant, the Town Accountant will calculate these for each grant and notify project managers of the resulting amounts to include on the AP submissions.

To minimize the use of advance town funds, every project manager will request reimbursements as often as the grant's guidelines allow and always no later than June 30th. In doing so, the project manager will prepare all required reports and requests as detailed in the agreement and submit these to the grantor. Immediately following each submittal, the project manager will send an email notification of the reimbursement request to the Town Accountant and Treasurer.

The Town Accountant will monitor each grant's deficit balance to assure it is temporary and receives reimbursement within the grant's allowable timeline and always prior to year-end. The Treasurer will match reimbursements received electronically or by check with their requests and credit the proper revenue lines.

The project manager will copy the Town Administrator on monthly/quarterly/annual reports as required by the granting authority. If none are required, the project manager will provide a written report annually detailing activities and expenditures until the grant close.

D. Grant Closeout

Upon completion of the project work or grant period, whichever comes first, the project manager will verify that all grant requirements have been met and will send to the Town Accountant a grant closeout package that includes a final report and either a final reimbursement request or notification of the amount to be refunded to the grantor.

Upon receipt of the closeout package, the Town Accountant will put the general ledger's grant account into inactive status and will reconcile the project manager's report with the general ledger's record of grant activity. The project manager will subsequently submit the final reimbursement request to the grantor or, if a refund is due, the Town Accountant will add the refund amount to the AP warrant.

Within 30 days of any grant closeout or the year-end closure, whichever is earlier, the Town Accountant will determine if the grant account has been overexpended and will either apply the expense to the operating budget or propose an appropriation from other available funds.

E. Audit

All grant activities are subject to audit by the particular grantors, the Town Accountant, and Groveland's independent auditor. The Town Accountant will maintain all grant documents and financial records for seven years after their closeouts or for the lengths of time specified by the grantors, whichever period is longer.

REFERENCES

[M.G.L. c. 40, § 5D](#) [M.G.L. c. 41, § 57](#) [M.G.L. c. 44, § 53A](#)

Public Employee Retirement Administration Commission: [Memo #12/2003](#)

Mass.gov webpage: [Municipal Grant Finder](#)

US grant search website: grants.gov

EFFECTIVE DATE

This policy was adopted on [date].

INDIRECT COST ALLOCATION

PURPOSE

To apportion all the indirect costs associated with the Town's enterprise funds in an equitable manner that reflects their true shared costs, this policy provides guidelines for calculating and allocating those costs.

Under authority established in [M.G.L. c. 44 §53F½](#), the water and sewer utility are managed and accounted for separately from the general fund, and each has its own financial statements. Consolidating these programs' direct and indirect costs, debt service, and capital expenditures into segregated funds allows the Town to demonstrate to the public the true, total cost of providing these utilities.

APPLICABILITY

This policy applies to the budgetary functions of the Town Accountant and Water & Sewer Superintendent. Further, it encompasses the utility- related administrative functions of the Town Accountant, Treasurer, Collector, and Town Administrator Departments.

POLICY

As part of the annual budget process, the Town Accountant will calculate the indirect costs to the general fund of the two utility operations and review the calculations with the Water & Sewer Department Superintendent, who will provide them to the Water & Sewer Commission, respectively, for approval. Based on the results, the Town Accountant will record transfers between the relevant funds by [June 15] each year. The Town Accountant will maintain written procedures detailing the costs and their calculation methodologies.

A. Cost Categories

The calculation of indirect costs will take into account each utility's personnel expenses budgeted in the general fund. Also accounted for will be certain administrative services performed on behalf of the utility departments by other departments, namely:

- Accounts payable, payroll, and general ledger services provided by the Accounting Department
- Turnover processing, banking, investment, tax title, benefits, and payroll services provided by the Treasurer and Collector Departments
- Personnel administration services provided by the Town Administrator Department

For these expenses and those listed below, the Town Accountant will calculate indirect costs based on the most recent fiscal year's appropriations and using either the actual, proportional, estimated support, or transactional methodology, as each is outlined on the next page.

The following expenses will be included in the calculations for the Water & Sewer Departments:

- Benefits for active and retired employees, including insurances, Medicare tax, unemployment, and workers' compensation
- Pensions

- Vehicle insurance
- Property insurance
- Independent audit services
- Actuarial services
- Legal services
- Information technology expenses
- Other costs that may be considered, agreed to, and documented

B. Explanation of Calculation Methodologies

1. **Actual cost**, as the term implies, involves the identification of specific costs attributable to the enterprise based on documented schedules or bills payable, including debt service and insurance premiums.
2. The **proportional** method is a straightforward calculation of each utility department's net-of-debt budget as percentage of the total combined net-of-debt budget of that utility and the general fund. The resulting percentage is then applied against the total budget (including employee benefits) of each town department that provides support to that given utility or against the total cost of the specific type of expenditure.
3. A department or official may be able to provide a reasonable **estimate of support** (i.e., an estimate of the average time spent to support a particular service). For example, the Town Accountant estimates she spends an average of two hours weekly, or 10 percent of her time, on Sewer-related activities (e.g., creating warrants, bookkeeping). This percentage is applied against the department's or official's salary and benefits, including health and life insurance, Medicare, retirement and any workers' compensation.

$$\frac{\text{Hours worked on utility activities per year by individual(s)}}{\text{Total hours worked per year by individual(s)}} \times \text{Salary and benefits of individual(s) working on utility activities} = \text{Indirect Departmental Salaries}$$

Any department's or official's expenses related to Sewer and Water activities are charged directly to the Sewer and Water budgets.

4. The **transaction-based** method is calculated based on the number of transactions attributed to a service as a percentage of the whole. An example would be the Sewer Department's total number of turnovers to the Treasurer as a percentage of the total number of town-wide turnovers received by the Treasurer's office. This percentage is applied against the Treasurer's total budget, including health and life insurance, Medicare, retirement, and any workers' compensation attributable to the department.

$$\frac{\text{Number of Sewer Department transactions}}{\text{Total number of non-Sewer-Dept transactions processed by the department}} \times \text{Total budget plus benefits of the department processing the utility transactions} = \text{Indirect Departmental Salaries}$$

- C. Calculations by Cost Category [This section should be expanded when calculation methodologies are established for other categories.]

1. Health and Life Insurances

Indirect costs for health and life insurances will be calculated using the actual cost method by adding up the actual amounts paid by the Town for the participating utility employees during the current fiscal year.

2. Medicare

This is a direct cost. A charge for the total paid in ER Medicare for each pay period for each water/sewer employee. It goes right to the water/sewer expense account in each payroll warrant.

3. Retirement

Indirect pension costs will be calculated using the actual method. The Town's total annual contributory retirement assessment payable to the Essex County Retirement Board is multiplied by the respective proportion of actuarially determined retirement costs per each utility operation's biennially calculated valuation for the current fiscal year.

4. Audit

External audit costs will be based on the proportional method. The Water and Sewer Department shall pay a portion annually towards the cost of the Town's annual independent audit. The Light Department conducts its own audit.

5. Debt Service

Debt Service costs will be a direct cost to the water and sewer departments and not considered part of allocated costs. The water and sewer department will include in their annual budget actual debt service costs for the current fiscal year. Any debt service payments relating to the water and sewer enterprise funds will be paid directly by that fund.

6. Administrative Services

The indirect costs for utility-department-related administrative services performed by the Accounting, Treasurer, Collector, Selectmen, Information Technology and Highway Departments will be calculated using the estimate of support method. It will be based on each department's annual estimate of the time required to perform the services for the particular utility department.

REFERENCES

DLS Informational Guideline Release 08-101: [*Enterprise Funds*](#)

Government Finance Officers Association Best Practices: [*Indirect Cost Allocation*](#) and [*Full Cost Accounting for Government Services*](#)

EFFECTIVE DATE

This policy was adopted on [date].

INVESTMENTS

PURPOSE

To ensure the Town's public funds achieve the highest possible rates of return that are reasonably available while following prudent standards associated with safety, liquidity and yield, this policy establishes investment guidelines and responsibilities. In addition, the policy has been designed to comply with the Governmental Accounting Standards Board's requirement that every community define and disclose its investment risk management strategy.

APPLICABILITY

This policy applies to the Treasurer's duties to manage and invest Town funds. If the Town contracts with any investment advisor(s), the Treasurer will provide this policy to them and verify compliance. The policy's scope pertains to all short-term operating funds and to all long-term reserve, investment, and trust funds, with the exception of the Town's retirement fund, which is managed and invested by the Essex County Retirement System.

POLICY

The Treasurer will invest funds in a manner that meets the Town's daily operating cash flow requirements and conforms to state statutes governing public funds while also adhering to prudent investment standards. The Treasurer will manage all investments so as to achieve a fair market average rate of return within the context of all relevant statutory, safety, and liquidity constraints.

A. Investment Objectives

In priority order, the Treasurer's investment objectives shall be:

- **Safety:** Safety of principal is foremost, and the Treasurer will adhere to this policy's risk mitigation strategies for the purpose of preserving capital in the overall portfolio.
 - **Liquidity:** The investment portfolio must remain sufficiently liquid to enable it to meet all reasonably anticipated operating requirements.
 - **Yield:** The investment portfolio will be designed with the objective of attaining a fair market average rate of return throughout budgetary and economic cycles, in accordance with the Town's investment risk constraints and the portfolio's cash flow characteristics.

The Treasurer will ensure that all **short-term operating funds**, such as general funds, special revenue funds, bond proceeds, and capital project funds remain sufficiently liquid to pay all reasonably anticipated operating requirements and debt service.

For **trusts and other long-term funds** (e.g., stabilization funds, cemetery perpetual care, and any similar funds set aside for long-term use), liquidity is less important than growth. The Treasurer will pool any individual funds that are invested in the same institution while also maintaining each fund in its own account so as to allow for the proper proportioning of interest and any realized and unrealized gains or losses. All trust funds are under the Treasurer's control unless otherwise directed by their particular donor(s).

B. Conflict of Interest

The Treasurer is prohibited from making a deposit in any bank, trust company, or banking company for which he or she is or has been an officer or employee at any time in the last three years. The Treasurer will refrain from any personal activity that may conflict with the proper execution of the investment program or that could impair or appear to impair the ability to make impartial investment decisions. The Treasurer will disclose to the Board of Selectmen any large personal financial investment positions or loans that could be related to the performance of the Town's investments. Further, when contracting for any investment services, the Treasurer will adhere to requirements under [M.G.L. c. 30B](#) and the Town's Procurement Conflict of Interest policy.

C. Investment Instruments

Under this policy, and in compliance with state statutes, the table below defines allowable investment instruments and guidelines.

Instrument Type	Short-term Funds	Long-term Funds
Depository accounts in Massachusetts state-chartered banks, including savings, checking and NOW accounts, and money market deposit accounts	No limitations	No limitations
Certificates of deposit (CDs) in Massachusetts state-chartered banks only	Unlimited amounts and maturity up to three years	No limits on amounts or maturity dates
The Massachusetts Municipal Depository Trust (MMDT) , the State Treasurer's investment pool for public entities.	No limitations and the pool is liquid	No limitations
U.S. Treasury or other U.S. government agency obligations	Unlimited amounts and up to one year from date of maturity	No limitations
Bank-issued repurchase agreements ("repos") secured by U.S. Treasury or other U.S. government agency	Maximum maturity of 90 days	Repos are by their nature short-term and therefore not appropriate for the growth objective of long-term funds.

Instrument Type	Short-term Funds	Long-term Funds
Money market mutual funds	<ul style="list-style-type: none"> ▪ Must be registered with the Securities and Exchange Commission (SEC) ▪ Must have the highest possible rating from at least one rating organization ▪ These are liquid investments, so maturity term is not applicable 	<ul style="list-style-type: none"> ▪ Must be registered with the SEC ▪ Must have the highest possible rating from at least one rating organization
Common and preferred stock, investment funds, and any other type of investment instrument specified in the List of Legal Investments	Not allowed	<ul style="list-style-type: none"> ▪ The Town's aggregate amount of long-term funds must exceed \$250,000 to invest in these. ▪ Investment in mortgages, collateral loans, and international obligations is prohibited ▪ Cannot invest more than 1.5% of a particular fund in the stock of any single banking or insurance company ▪ Cannot invest more than 15% of total aggregated funds in banking or insurance company stocks

Note: This policy confines the allowed depository accounts only to those offered by Massachusetts state-chartered banks, a provision that is more restrictive than state statutes and the Massachusetts Collectors and Treasurers Association's sample investment policy statement. The reason is that the MA-chartered banks' depository accounts are fully insured through a combination of the Federal Deposit Insurance Corporation and the state's Depositors Insurance Fund. However, funds placed in these banks' mutual funds or annuity products are not covered by either insurance, and the Treasurer must manage those and any other type of investments in accordance with other applicable provisions of this policy.

D. Risk Tolerance Guidelines

The Treasurer will employ the following strategies to mitigate the range of investment risks:

Type of Risk	Mitigation Strategy
Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.	<ul style="list-style-type: none"> Investments in any of the following are safe from credit risk: state-chartered banks' depository accounts (including CDs), obligations backed by the U.S. Treasury or other U.S. government agency, and the MMDT. For any other investments, the Treasurer will only purchase investment grade securities highly concentrated in those rated A or better.
Concentration of credit risk is the risk arising from all funds being invested in a single issuer.	The Treasurer will diversify the portfolio among multiple issuers/institutions (see Section E).
Custodial risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town would not be able to recover deposits or to recover collateral securities in the possession of an outside party.	The Treasurer will negate this risk by only making deposits at MA-chartered banks.
Custodial risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the Town would not be able to recover the value of an investment or to recover collateral securities in the possession of an outside party.	<ul style="list-style-type: none"> The Treasurer will review the financial institution's financial statements and its advisor's background to ensure it has proven financial strength, capital adequacy, and an overall positive reputation in the municipal investment industry (see Section F). If a security is to be held by a third party custodian, the Treasurer must approve that party and verify that the security is held in the Town's name and tax ID number, as evidenced by its CUSIP (Committee on Uniform Security Identification Procedures) code.
Interest rate risk is the risk that interest rate changes will adversely affect an investment's fair market value.	The Treasurer will negotiate for competitive interest rates that are locked in for long terms.
Foreign currency risk is the risk that an investment will lose value as the result of an unfavorable exchange rate.	The Treasurer will negate this risk by not investing in any instruments with foreign currency exposures.

E. Diversification

The Treasurer will invest in a diverse portfolio to prevent overconcentration in any institution, issuer, or maturity type. Apart from money placed in the MMDT or obligations backed by U.S. government agencies, the Treasurer will invest no more than 25 percent the Town's long-term funds with a single financial institution. In addition, the Treasurer will ensure compliance with the various allowable

percentage thresholds for specific investment instruments and issuers set forth in the List of Legal Investments.

F. Selection of and Relationship with Financial Institutions

When selecting from among MA-chartered banks to hold short-term funds, the Treasurer will consider their fee structure, service efficiencies, and account management control features. For investing long-term funds, the Treasurer will also assess the soundness, stability and reputation of prospective financial institutions and dealers/brokers. Brokers must be recognized, reputable dealers and members of the Financial Industry Regulatory Authority. The Treasurer will require any brokerage houses and brokers/dealers wishing to do business with the Town to provide the following:

- Audited financial statements
- Form ADV Part 2 showing the broker/dealer to be actively registered with both the SEC and Massachusetts Secretary of State's Office and providing information on the types of services offered, fee schedule, disciplinary information, conflicts of interest, and the educational and business background of management and key advisory personnel
- Statement that the broker/dealer has read and will comply with this policy

The Treasurer will also consult the [Veribanc](#) rating service to select and monitor financial institutions. The Treasurer may invest in institutions rated green by Veribanc and will continue to review their ratings quarterly. If a bank's rating turns yellow, the Treasurer will request the bank provide a written explanation with an expected timetable for changing back to green. If the rating remains yellow for a second quarter, the Treasurer will consider liquidating all funds that are uninsured or uncollateralized. If any rating becomes red, the Treasurer will remove the money from the banking institution.

The Treasurer will review all banking and financial services at least annually to ensure their quality and the competitiveness of their fee structure and interest rates. The Treasurer will also send letters to banks in the local region requesting them to report all usage of the Town's tax identification number as a measure to ensure the number is used only by the Treasurer and no outside entities.

G. Standards of Care

The Treasurer must review, understand and comply with the state's Prudent Investor Act ([M.G.L. c. 203C](#)). The Treasurer shall be relieved of personal responsibility for any individual security's credit risk or market price changes, provided that its purchase and sale have been carried out in accordance with the Act and the provisions of this policy.

H. Reporting Requirements

The Treasurer will assess investment activity and keep the Board of Selectmen apprised of any major changes by providing a report of investment activity annually or more often as needed. The investment activity report shall incorporate all of the Town's investment funds and include the following information at minimum:

- List of all the individual accounts and securities held at the end of the period
- List of short-term investment portfolios by security type and maturity to ensure compliance with the diversification and maturity guidelines
- Summary of income earned on monthly and year-to-date bases
- Disclosure of the fees associated with managing each fund
- Brief statement of general market and economic conditions and other factors that may affect the Town's cash position
- Statements on the degree of compliance with the provisions of this policy

REFERENCES

[M.G.L. c. 30B](#)

[M.G.L. c. 29, § 38A](#)

[M.G.L. c. 44, § 54](#)

[M.G.L. c. 44, § 55](#)

[M.G.L. c. 44, § 55A](#)

[M.G.L. c. 44, § 55B](#)

[M.G.L. c. 110A, § 201](#)

[M.G.L. c. 167, § 15A](#)

[M.G.L. c. 203C](#)

Governmental Accounting Standards Board Statement 40: [*Deposit and Investment Risk Disclosures*](#)

Massachusetts Collectors & Treasurers Association: [*Treasurer's Manual*](#)

MA Division of Banks [List of Legal Investments](#) and database of [MA-chartered banks](#)

Massachusetts Depositors Insurance Fund [FAQs](#)

MA Secretary of State webpage, [Registration Inspections, Compliance and Examinations Section](#)

SEC webpage [Form ADV Information](#)

EFFECTIVE DATE

This policy was adopted on [date].

OTHER POSTEMPLOYMENT BENEFITS LIABILITY

PURPOSE

To ensure fiscal sustainability, this policy sets guidelines for a responsible plan to meet the Town's obligation to provide other postemployment benefits for eligible current and future retirees. It is designed to achieve generational equity among those called upon to fund this liability and thereby avoid transferring costs into the future.

APPLICABILITY

This policy encompasses OPEB-related budget decisions, accounting, financial reporting, and investment. It applies to the Board of Selectmen, Town Administrator, and Finance Committee in their budget decision-making duties, and it also applies to the OPEB-related job duties of the Treasurer and Town Accountant.

BACKGROUND

In addition to salaries, the Town compensates employees in a variety of other forms. Many earn benefits over their years of service that they will not receive until after retirement. A pension is one such earned benefit. Another is a set of retirement insurance plans for health, and life. These are collectively referred to as other postemployment benefits, or OPEBs. OPEBs represent a significant liability for the Town that must be properly measured, reported, and planned for financially.

POLICY

The Town is committed to funding the long-term cost of the benefits promised its employees. To do so, the Town will accumulate resources for future benefit payments in a disciplined, methodical manner during the active service life of employees. The Town will also periodically assess strategies to mitigate its OPEB liability. This involves evaluating the structure of offered benefits and their cost drivers while at the same time avoiding benefit reductions that would place undue burdens on employees or risk making the Town an uncompetitive employer.

A. Accounting for and Reporting the OPEB Liability

The Town Accountant will obtain actuarial analyses of the Town's OPEB liability every two years and will annually report the Town's OPEB obligations in financial statements that comply with the current guidelines of the Governmental Accounting Standards Board. The Town Administrator will ensure that the Town's independent audit firm reviews compliance with the accounting and reporting provisions of this policy as part of its annual audits and reports on these to the Board of Selectmen.

B. Trust Management and Investment

The Town has established an OPEB Trust Fund and designated as its trustee the [Treasurer]. As fund custodian, the Treasurer will manage the OPEB Trust Fund in conformance with the Town's investment policy and the state's prudent investor laws.

On an annual basis, the Town will analyze its option to invest the OPEB trust with the [State Retiree Benefits Trust Fund](#).

C. Mitigation

On an ongoing basis, the Town will assess healthcare cost containment measures and evaluate strategies to mitigate its OPEB liability. The Town Accountant will monitor proposed laws affecting OPEBs and Medicare and analyze their impacts. The Treasurer will regularly audit the group insurance and retiree rolls and terminate any participants found to be ineligible based on work hours, active Medicare status, or other factors.

D. OPEB Funding Strategies

To address the OPEB liability, decision makers will analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation. The Town will derive funding for the OPEB Trust Fund from taxation, free cash, and any other legal form. To ensure that the Town's sewer and water operations remain self-supporting, the Water & Sewer Commissioners, will factor their department's proportional OPEB contributions into the setting of user fees.

Achieving full funding of the liability requires the Town to commit to funding its actuarially determined contribution (ADC) each year, which is calculated based on actuarial projections. Among strategies to consider for funding the ADC:

- Strive to fund a minimum of \$85,000 per year by:
 - 1) Transfer unexpended funds from insurance line items to the OPEB Trust Fund.
 - 2) Appropriate amounts equal to the Town's Medicare Part D reimbursements.
 - 3) Determine and commit to appropriating an annual portion of free cash.
 - 4) Appropriate an annually increasing percentage of yearly revenues.
 - 5) Once the pension system is fully funded, on a subsequent annual basis, appropriate to the OPEB Trust Fund the amount equivalent to the former pension-funding payment or the ADC, whichever is less.

REFERENCES

[M.G.L. c. 32B, § 20](#) and [20A](#)

[M.G.L. c. 44, § 54](#) and [55](#)

[M.G.L. c. 203C](#)

GASB Statements 75: [Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions](#) and 74: [Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans](#)

Government Finance Officers Association Best Practices: [Ensuring Other Postemployment Benefits \(OPEB\) Sustainability](#) and [Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits \(OPEB\)](#)

EFFECTIVE DATE

This policy was adopted on [date].

PROCUREMENT CONFLICT OF INTEREST

PURPOSE

To ensure integrity in the procurement and contract processes, to educate Town employees, consultants, uncompensated outside parties, and any other person involved in decisions to award contracts about potential conflicts of interests, and to establish a process for the screening of conflicts of interest.

APPLICABILITY

The policy pertains to all the Town's procurement and contract processes governed under the provisions of the state's Uniform Procurement Act associated with, but not limited to: specification development, preparation and issuance of solicitations, evaluation of solicitations and submissions, and other evaluations that lead to Town contract awards. The policy applies to the Town Administrator's duties as the Town's chief procurement officer, as well as to the Town Accountant's related job duties. It further applies to all Town employees, officials, and others working on the Town's behalf who are involved with any procurement and contract process and to the prospective contractors.

POLICY

The Town is committed to ethical business practices, professional integrity, and compliance with all procurement laws and regulations. Groveland will provide fair opportunities to participants in competitive processes for the award of Town contracts. Process integrity will be reinforced by the practices outlined here to ensure confidentiality during the bid evaluation process and to assess and address conflicts of interest in all competitive solicitations. The Town will investigate all allegations of conflict of interest or misconduct brought to the attention of Town staff.

To comply with the state's [Uniform Procurement Act](#), any purchase for supplies or services ([with certain exceptions](#)) costing more than \$10,000 requires solicitation of three written quotes for contracts and those over \$50,000 require competitive sealed bids or proposals for contracts. No quote or bid process is required when procuring supplies or services from vendors that are under state contracts or involved in regional cooperative purchasing agreements.

A. Confidentiality during the Bid Evaluation Process

Town staff, consultants, and outside evaluators who are participants in a bid evaluation process are required to sign confidentiality agreements, which bind them not to share any information about responses received and the evaluation process until the Town issues a Notice of Intended Award.

The departmental purchasing employee must:

1. Identify all participants of an evaluation process who receive proposals or other documents used in the evaluation process, including any nonevaluating observers.
2. Ensure that these participants sign confidentiality agreements.
3. Submit the confidentiality agreements to the Town Administrator.

The Town Administrator must:

1. Verify that signed confidentiality agreements for all participants in the evaluation process, including nonevaluating observers, are submitted.
2. Maintain signed confidentiality agreements on file.

B. Conflicts of Interest Defined

To ensure decisions are made independently and impartially, Town employees and officials are expected to avoid any conflicts of interest and also avoid the appearance of conflicts of interest. A conflict of interest, or the appearance of one, must be disclosed whenever a vendor, employee, or officer has, or can reasonably anticipate having, an ownership interest, a significant executive position, or other remunerative relationship with a prospective supplier of goods or services to the Town or knows that a family member or other person with whom they have a personal or financial relationship has such an interest.

In reference to any federal grants, the federal Office of Management and Budget's Omni Circular states that a conflict of interest arises when: *"the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract."*

It further states that: *"The officers, employees, and agents of the non-federal entity must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts."*

The Omni Circular further requires that for any federal grant involving a parent, affiliate, or subsidiary organization that is not a state or local government, the Town must also maintain written standards of conduct covering organizational conflicts of interest. An organizational conflict of interest means that due to a relationship with a parent company, affiliate, or subsidiary organization, the Town is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization.

Any person with a conflict as described above shall not participate in the preparing of specifications, qualifying vendors, selecting successful bidders on products or services in which they have an interest, or approving payment to those interests. The only exception to this arises if the person makes full disclosure of a potential conflict and receives an advance, written determination from the [State Ethics Commission](#) that the interest is not so substantial as to be deemed likely to affect the integrity of the services the Town may expect from that individual.

C. Disclosure and Review

Department heads and other officials are required to ascertain and disclose to the Town Administrator any potential conflict of interest affecting procurement transactions before any contract is signed, commitment made, or order placed. The following measures will be taken to ensure the Town avoids any conflicts of interest in procuring Town contracts:

1. Employees, officials, and others who regularly participate in contract activities on behalf of the Town must disclose relevant, personal financial interests as required by state and federal laws and to annually review those statements in conjunction with this policy and other ethical standards.
2. Other persons involved in procurements must review this policy and other ethical standards and provide information in order to determine if there is a conflict of interest. Such persons shall include, but are not limited to, authors of specifications; paid and unpaid evaluators; and paid and unpaid consultants who assist in the procurement process.
3. If a possible conflict of interest is identified, it must be documented and reviewed with Town Counsel.

The departmental purchasing employee must:

1. Identify employees, consultants, outside uncompensated parties, and any other persons who will be involved in a procurement or contract activity, such as specification development, preparation and issuance of solicitations, evaluation of solicitations or submissions, or other evaluations that will lead to an award of contract.
2. Provide conflict of interest forms to the identified participants.
3. Submit the completed forms to the Town Administrator prior to commencing any procurement or contract activity.

The Town Administrator must:

1. Review the submitted forms for potential conflicts of interest.
2. Discuss any potential conflicts of interest with the Town Counsel and document the resulting determinations.
3. Provide the Board of Selectmen with the documented result.
4. If a conflict or the appearance of one exists, take appropriate actions, including but not limited to, removal of the employee, consultant, or outside uncompensated party from the procurement activity or cancelation of the solicitation.
5. Notify the Town Accountant of the review results.

D. Compliance Reviews

The Town Accountant will conduct random reviews of compliance with this policy.

REFERENCES

[M.G.L. c. 30B](#)

[M.G.L. c. 41, § 57](#)

[M.G.L. c. 268A](#)

State Ethics Commission's webpage [Disclosure Forms for Municipal Employees](#)

Inspector General's webpage [Procurement Assistance](#)

U.S. Office of Management and Budget, December 2013 [Omni Circular](#)

EFFECTIVE DATE

This policy was adopted on [date].

RECONCILIATIONS

PURPOSE

To ensure transactions are in balance, to mitigate fraud, and to safeguard general ledger accuracy, financial officers must conduct regular reconciliations of their accounting records, and these must be reconciled to the general ledger. Although each financial officer is responsible for maintaining independent records of his or her office's transactions, they are also collectively accountable for the overall accuracy of Groveland's financial records. Failure to reconcile cash, receivables, and withholdings hampers the Town's ability to produce reliable reports, close its books, make timely submissions to the Division of Local Services (DLS), and complete audits. In addition, unresolved variances reduce the amount of certified free cash and may result in significant deficiency findings by the independent auditor.

APPLICABILITY

This policy applies to the Town Accountant, Treasurer, Collector, their designees (if any), and all departments that use special revenue funds or have accounts receivable responsibilities (e.g., Water, Police, etc.).

POLICY

At minimum on a quarterly basis, the Treasurer, Collector, and department heads with accounts receivable duties will internally reconcile their respective accounting records and subsequently reconcile them with the Town Accountant according to the guidelines and periodic time frames outlined in this policy.

A. Cashbook Reconciliation

To ensure an accurate accounting of all revenue activity, the Treasurer will maintain a cashbook that reflects up-to-date and accurate information for all cash and assets. To do so, the Treasurer will make certain that all cash receipts, disbursements, transfers, and interest are recorded in the cashbook within [five business days] of each transaction. The Treasurer will reconcile cashbook accounts to their corresponding bank accounts within [fifteen days] of receiving monthly bank statements. These will include zero-balance vendor and payroll bank accounts, whose balances must equal the outstanding checks at the end of any month.

The Treasurer will identify all reconciling items, including deposits in transit, bounced and voided checks, and discrepancies between the cashbook and financial institutions, and will correct them when appropriate. The Treasurer will then forward the reconciled cashbook balances in an Excel report to the Town Accountant and, when necessary, forward an additional [Schedule of Receipts] for any adjustments made.

B. Payroll Withholdings Reconciliation

Payroll withholdings include federal and state taxes, child support and other wage assignments for legal obligations, deferred compensation, optional insurances, association dues, and other employer-sponsored options, which are all itemized in separate general ledger accounts. The Treasurer, with the Accountant, must verify and reconcile all withholdings recorded in Vadar to the actual disbursements.

The Treasurer will report specific payroll deductions subject to vendor invoices, such as health insurance, to the Town Accountant for recording in the general ledger. To reduce the risk to the Town for liabilities in excess of deductions, the Treasurer will conduct monthly reconciliations of those deductions and identify any discrepancies prior to remitting invoices for payment. The Treasurer will make any necessary payroll changes or adjustments and provide the details of these activities to the Town Accountant.

C. Accounts Receivable Reconciliation

Accounts receivable are outstanding monies owed to the Town, whether from committed bills (i.e., taxes, excises, water charges) or from uncommitted department invoices (e.g., police details). To ensure these assets are accounted for and balanced, the Collector and any department head with accounts receivable duties (each referred to here as “record-keeper”) will make certain that all cash receipts are recorded timely, maintain a control record for each receivable type and levy year, and verify the detail balance agrees with the receivable control.

The receivable control is a record of original entry in which the record-keeper reduces a commitment according to collections, abatements, and exemptions and increases it by refunds issued. To maintain accuracy, the record-keeper must review the detailed list of receivables, identify credit balances as prepaid amounts or investigate them for possible correction, and reconcile the control balance to the detail.

Whenever these records do not agree, the record-keeper must determine the discrepancy by:

- Verifying the various transactions (commitments, abatements, refunds, chargebacks) against their supporting documents
- Comparing the total amount of posted payments to the turnovers accepted by the Treasurer
- Determining whether any revenues were incorrectly recorded as payments to the commitment, such as interest and fees

The record-keeper will forward a copy of the internally reconciled accounts receivable balances to the Town Accountant. For the Collector, this is the Schedule of Outstanding Receivables.

D. Special Revenue Reconciliation

Governed by various state statutes, special revenue funds are specific revenues segregated from the general fund and earmarked for specific purposes. They include gifts and grants from governmental entities, individuals, and organizations; revolving funds; and receipts reserved for appropriation. To ensure these funds are balanced, department heads with responsibility for special revenue funds will verify that all revenues turned over to the Treasurer, expenditures authorized for payment by the Town Accountant, and properly authorized transfers are recorded for the period. These department heads will subsequently provide the Town Accountant with quarterly reconciliation reports on the funds.

E. General Ledger Reconciliation

To achieve the core objective of maintaining the general ledger’s integrity, the Town Accountant must regularly reconcile it with the separately maintained accounting records outlined in Sections A – D

above. In addition, it is the Town Accountant's responsibility to review all accounts analytically from time to time for reasonableness and to identify unusual activity.

The general ledger's cash accounts should reflect only those transactions reported to the Town Accountant by the Treasurer, so that in theory, the general ledger should be in balance with the cashbook. However, errors may occur due to omitting transfers or transactions or applying them in the wrong amounts or to the wrong accounts. Whenever the Town Accountant identifies a discrepancy between the general ledger and the cashbook, the following steps must be taken in conjunction with the Treasurer to determine the cause:

- If the total amount of revenue reported in the cashbook does not agree with the amount recorded in the ledger for that month, the Treasurer must verify that his monthly Schedule of Receipts reports agree by detailed amount and classification with the cashbook and correct any errors.
- Compare the total amount of warrants paid during the months of the quarter as recorded in the cashbook with the total recorded in the ledger for the same period. The last warrant paid must be the last one recorded; otherwise, a timing problem will create a discrepancy.
- If the records still do not agree, the Treasurer and Town Accountant must trace each entry to the ledger until the variance is determined.

All receivable records must also be reconciled to the Town Accountant's general ledger. If a given receivable control has been internally reconciled, any discrepancy must be in the general ledger, so the Town Accountant must:

- Review the commitments, charges, payments, abatements, refunds, reclassifications, and adjustments in the general ledger, as appropriate for the particular control.
- Verify whether receipts are recorded to the correct type and levy year.
- Verify the dates that activities were recorded.

The Town Accountant's receivable accounts in the general ledger should reflect the transactions provided by each particular record-keeper. Therefore, the above steps must resolve any discrepancies between the receivable control and the ledger. If they do not, the record-keeper and Town Accountant must trace each ledger entry until they determine the reason for variance.

The Town Accountant will verify that all special revenue fund reconciliations match the general ledger. The responsible department head and Town Accountant must research any discrepancy and correct the record(s) as appropriate.

F. Time frames and Documentation

Employees subject to this policy will complete reconciliations of their internal accounting records early each month so that subsequent reconciliations to the general ledger take place no later than [the 15th] of the month following the one being reconciled. At each quarter-ending month, the Town Accountant will extend the cash reconciliation process to individually reconcile every general ledger account that directly corresponds to a specific bank account (e.g., stabilization funds, trust funds, guarantee bond deposits).

Each general ledger reconciliation will be documented by a worksheet cosigned by the two parties. If, at that time, any variance has not yet been fully resolved, this must be noted, along with a work plan and timetable for resolution. The Town Accountant will submit the collective set of reconciliation worksheets to the Town Administrator at each month's end.

G. Audit

All reconciliation activities are subject to audit by Groveland's independent auditor.

REFERENCES

DLS Best Practice: [*Reconciling Cash and Receivables*](#)

Massachusetts Collectors & Treasurers Association: [*Treasurer's Manual*](#) and [*Collector's Manual*](#)

EFFECTIVE DATE

This policy was adopted on [date].

REVENUE TURNOVER

PURPOSE

To safeguard Town assets and maximize cash flow, this policy provides guidelines for departments to turn over receipts to the Treasurer. Included are details of internal controls designed to provide reasonable assurance that the Town's revenues are properly and timely secured, recorded, and deposited in Town bank accounts.

APPLICABILITY

This policy applies to the Treasurer, as the Town's cash manager, as well as to all individuals within each department assigned responsibility for handling payments. It further applies to the Town Accountant's duty to keep the general ledger up to date. It pertains to all cash, check, credit card, and other forms of payment received by all Town departments for taxes, excises, fees, charges, and intergovernmental receipts.

POLICY

The head of each department that receives payments is responsible for instituting and employing internal controls designed to ensure that all receipts are recorded accurately, kept secure from loss or theft, and turned over timely to the Treasurer. The Town Administrator will ensure that surety bonds are maintained for all individuals responsible for handling payments to indemnify the Town from potential lost revenue. Each department will turn over at least weekly and sooner than that when receipts total [\$300] or more. At month-end, departmental staff will turn over all revenues no later than [12:00 pm] on the last business day of the month. All cash management activity is subject to review by the Town Accountant and independent auditor.

A. Receiving Payments

Assigned departmental staff must issue a receipt for every payment received, even when the payer attempts to refuse it. These departmental staff must also identify the forms of payment (check, cash, or credit card). As the exception, employees in the Collector's office receiving taxes and other collections from the public need only issue receipts for cash payments.

B. Turning Over Revenues

Departmental staff will fill out a Schedule of Payments to the Treasurer form (i.e., the turnover form) and obtain the department head's signature on it. Every listed receipt should tie back to a receipt book entry and to the receipt summary reports maintained by the department head. Departmental staff will deliver the turnover package in person and at no time may leave any unattended turnovers in the Treasurer's office or elsewhere in Town Hall.

When the Treasurer has accepted the turnover, the department employee will receive a copy of the turnover form with the Treasurer's signature. The employee will retain this copy on file and make a copy to be provided to the Town Accountant. The Town Accountant will refuse to accept any turnover that does not have the Treasurer's signature.

The head of every department that receives payments will review the Town Accountant's monthly revenue reports to verify all turned over receipts have been accurately recorded in the appropriate general ledger accounts and report any discrepancies to the Town Accountant.

C. Receiving Turnovers

When presented with the turnover, the Treasurer will count the receipts in the presence of the employee doing the turnover. Any inaccuracies will be corrected on the form at that time and initialed by both parties. The Treasurer will then sign the form, scan it, make a copy, retain the original, and return the copy to the departmental employee.

Within 24 hours of accepting a turnover, the Treasurer will post the receipt data in the appropriate Vadar module. At the close of each business day, the Treasurer will review the Vadar postings, turnover documents, and receipts, update the cashbook, and create a deposit package. No less than weekly, the revenues will be deposited at the bank. Until the deposit is completed, the Treasurer will ensure that all receipts are secured at all times, either in a cash drawer, or, if being held overnight, in a safe.

Monthly, the Treasurer will generate a Schedule of Receipts report in Vadar and submit it to the Town Accountant. After receiving this report, the Town Accountant will compare the turnover forms received from departments with the receipt data posted by the Treasurer in Vadar and contact the Treasurer or appropriate departmental employee about any discrepancies. After verifying the information by this process, the Town Accountant then posts the receipt data to the general ledger.

D. Insufficient Funds

Upon notification from the bank of an insufficient check or an invalid or otherwise unpaid electronic funds transfer (EFT), the Treasurer will enter a negative deposit to the original revenue account in Munis and notify the department responsible for the turnover. The Treasurer will also make a reversal entry in the cashbook, assigning it to the appropriate bank account.

It is the department head's (or designee's) responsibility to follow up on collecting the amounts owed. If the payment was for a license or permit, the department will suspend the license or permit until the original amount and penalty have been paid. If it was for a committed receipt (e.g., tax bill), the committed amount will be reinstated by the appropriate official and the usual collection procedures followed.

E. Reconciliation

The Treasurer will reconcile the cashbook with bank statements and provide a summary of cashbook balances to the Town Accountant monthly.

F. Audit

All cash management activity is subject to review by the Town Accountant and Groveland's independent auditor.

REFERENCES[M.G.L. c. 41, § 35](#)[M.G.L. c. 41, § 57](#)[M.G.L. c. 44, § 69](#)[M.G.L. c. 60, § 57A](#)

Massachusetts Collectors & Treasurers Association's [*Treasurer's Manual*](#) and [*Collector's Manual*](#)

EFFECTIVE DATE

This policy was adopted on [date].

TAX ENFORCEMENT

PURPOSE

To provide guidance for equitably enforcing tax obligations and set expectations for local taxpayers and applicable Town employees, this policy clearly defines when and how the Town will transition unpaid property taxes from tax title through to foreclosure. It is in the best interest of the Town and its residents that property taxes be paid when due. The Town budget is set in anticipation of the collection of taxes, and taxes not paid by some property owners shift the cost burden onto others. The Town recognizes that individuals may go through periods of financial difficulty, but any taxpayer who becomes delinquent will be encouraged to find alternative resources to pay in full as soon as possible.

APPLICABILITY

This policy applies to the Collector's and Treasurer's relevant job duties, including the Treasurer's responsibility for managing services contracted through the Town's tax title attorney. Tax enforcement applies to all Groveland real estate property owners whose taxes or utility charges are not exempt.

POLICY

The Town intends to timely pursue all legal methods to collect taxes from delinquent property owners with the aim of achieving a property tax collection rate of [98] percent by fiscal year-end. A tax delinquency is defined as a bill outstanding at least one year and one day after its final due date, and it represents a lien on property that remains in effect until all taxes, interest, and fees have been paid in full. The costs of all collection methods are added to the real estate tax bill and property lien. The Town will also periodically pursue foreclosure actions with the primary objective of receiving all monies due.

A. Demands

Final taxes are due to be paid as of May 1 each year (the due date for the fourth quarter tax bill). No later than June 1, the Collector will issue demand notices to all assessed property owners who have failed to pay in full, have not been granted full exemptions, and do not have automatic stays on record due to bankruptcy filings. Taxpayers are responsible for notifying the Town in writing of any mailing address changes.

B. Tax Taking

The Collector will begin the tax taking process within 60 days of the demand notice. State law allows the process to begin as soon as 14 days after the demand, but, in every case, the Collector must complete the takings within 3½ years from the end of the fiscal year for which the taxes were assessed to secure, or perfect, the tax liens. The Collector shall carefully document the taking process to preserve the Town's rights for future actions.

The Collector will send at least one enforcement letter to delinquent property owners as a courtesy to potentially avoid a tax taking advertisement. If this does not result in full remittance by September 1, the Collector will publish a Notice of Tax Taking in a local newspaper and post the notice in two or more convenient, public places. The Collector will publish notices in a local newspaper and post

them publicly on bulletin boards at town hall and the local post office. From this point forward only cash, certified check, or cashier's check are acceptable forms of payment.

Within 60 days of the tax taking announcements, the Collector will prepare an Instrument of Taking form for each delinquent property and record it at the Registry of Deeds, the recording of which perfects the tax lien. After receiving the recorded Instruments back from the Registry, the Collector will notify the affected property owners of the liens by sending each of them a letter and a photocopy of the Instrument. The Collector will provide copies of the List of Recorded Takings to the Treasurer and Town Accountant.

C. Subsequent Taxes

After the demand bill and before June 30 each year, the Collector will certify all unpaid taxes for parcels of real estate taken into tax title for nonpayment of taxes in prior years and not yet redeemed and put them in a Subsequent Tax Takings report. The Collector will provide copies of the report to the Treasurer and Town Accountant and retain one on file.

D. Interest, Fees, and License Revocation

All delinquent taxpayers are subject to charges, which the Collector will add to their accounts and tax bills. These include interest accrued to the date of tax taking, advertising fees, certified mailing costs, legal fees, and all recording fees.

The Collector will create a list of all the individuals who are delinquent in paying taxes or other charges and provide it to the Town departments, boards, and committees that issue licenses and permits. These authorities will review the list to deny, suspend, or revoke delinquent taxpayers' licenses and permits.

E. Redemption or Foreclosure

The primary policy goal of the foreclosure process is to receive the outstanding amounts owed. At least once every year, the Treasurer will review all tax title properties that are older than 180 days and do not have payment agreements or bankruptcy recordings. From these, the Treasurer will identify all properties of significant value to process for potential foreclosure in Land Court. To do this, the Treasurer will thoroughly verify the properties' enforcement histories before referring them to the tax title attorney, beginning with those with the largest amounts of taxes owed.

As manager of the service contract, the Treasurer will ensure the tax title attorney complies with the objectives laid out in this policy section. The Treasurer will work with the tax title attorney to prepare parcels in tax title status for foreclosure, beginning by providing each Instrument of Taking. The tax title attorney will research the tax title properties and also mail new collection enforcement letters to the taxpayers telling them of the importance of redeeming the property and warning of potential foreclosure action.

If a taxpayer or other party pays the outstanding amount on a tax title property, the Treasurer will prepare an Instrument of Redemption and file it at the Registry of Deeds, which removes the lien. Redemption can only be done prior to the property being foreclosed. If the obligation remains unpaid, the tax title attorney will proceed with foreclosure action in Land Court, possibly resulting in

auctioning of the property.

In addition to Land Court foreclosure referrals, the Treasurer is responsible for completing foreclosures on any properties below the “Land of Low Value” threshold, which is annually updated each spring by the Division of Local Services (DLS).

REFERENCES

M.G.L. c. 60, § 6	M.G.L. c. 60, § 16	M.G.L. c. 60, § 50	M.G.L. c. 60, § 53
M.G.L. c. 60, § 54	M.G.L. c. 40, § 57	M.G.L. c. 60, § 61	M.G.L. c. 60, § 62
M.G.L. c. 60, § 62A	M.G.L. c. 60, § 63	M.G.L. c. 60, § 76	M.G.L. c. 60, § 77
M.G.L. c. 60, § 79	M.G.L. c. 60, § 80		

DLS Best Practice: [Enforcing Collections](#)

DLS Guidance: [Local Tax Collection FAQs](#)

DLS Informational Guideline Releases 03-210: [Collection Costs and Procedures](#), 05-208: [Payment Agreements and Tax Receivable Assignments](#) and [Land of Low Value Foreclosure Valuation Limit](#) (updated annually)

Massachusetts Collectors & Treasurers Association: [Treasurer’s Manual](#) and [Collector’s Manual](#)

EFFECTIVE DATE

This policy was adopted on [date].

TAX RECAPITULATION

PURPOSE

To ensure the Town timely and appropriately charges taxes to property owners in support of the annual budget, this policy sets forth the roles, responsibilities, and deadlines associated with the tax recapitulation (“tax recap”) process. A timely and accurate annual tax recap helps ensure the Town complies with state statutes, prevents workflow disruptions in its financial offices, and avoids any temporary borrowing costs associated with cash shortfalls.

APPLICABILITY

This policy applies to the Board of Selectmen and Town Administrator in its policymaking and management responsibilities and to the Board of Assessors in its role as principal overseer of the tax recap process. It also applies to the related job duties of the Town Accountant, Assessing Manager, Treasurer, and Town Clerk.

BACKGROUND

The property tax levy is Groveland’s largest source of revenue, which therefore makes the tax recap a vital component of the Town’s fiscal operations. The Assessing Department oversees two core phases: property valuation and tax rate setting. However, the full process begins with town meeting, involves many other local officials, and requires careful management, teamwork, and cooperation.

The tax recap forms and schedules present the Town’s annual budget plan for the fiscal year. They summarize all appropriations made by town meeting since the previous year's tax rate was set and identify all non-property-tax revenue sources, such as state aid, local receipts, and reserves. The difference between these sources and the total budgeted appropriations must be raised through the property tax levy.

By completing the tax recap and submitting it to the Division of Local Services (DLS) for approval, the Town establishes its property tax levy and sets the tax rate for the year. The Town may issue actual tax bills only after DLS reviews the recap and approves the tax rate.

POLICY

At the Town Administrator’s direction, Groveland’s financial team will annually complete the tax recap process no later than [November 30] and the Treasurer/Collector will print and mail the actual tax bills no later than December 31st. The Town Administrator will develop a realistic plan and timetable to meet these deadlines and keep the Board of Selectmen apprised of progress.

A. Preparation and Town Meeting

A successful tax recap process starts with a balanced annual budget, valid funding sources, and proper town meeting actions, which will be accomplished as follows:

- The Board of Selectmen, through the Town Administrator and Town Counsel, will assure the production of a properly written town meeting warrant that will allow town meeting voters, under the Town Moderator’s oversight, to properly authorize annual budget appropriations funded by specific revenue sources (e.g., raise and appropriate, free cash, stabilization, etc.).
- The Board of Selectmen will ensure that any annual increase in the tax levy does not exceed the maximum allowed under Proposition 2½.

- The Town Accountant, Town Administrator and Board of Selectmen will verify that the proposed budget is balanced.
- The Town Accountant will prepare a schedule of funds available for appropriation by town meeting.
- The Treasurer/Collector, Town Counsel and Bond Counsel will ensure any debt issuance authorizations are proper.
- The Board of Selectmen will ensure that any proposal for a general override or a debt, capital, or special purpose stabilization fund exclusion is properly presented in the town meeting warrant and, if passed, put to a town-wide referendum.

Whereas the budget is typically adopted at the spring annual town meeting, all appropriations and borrowings approved at this and any special town meetings not recorded in the previous tax rate must be included in the current tax recap process.

B. Recording Legislative Actions

To allow time for any required corrective measures, the following tasks will be completed within [two weeks] after town meeting:

- The Town Clerk will record and certify the voting minutes of all town meetings held since the last tax rate was set.
- The Town Accountant will review the Town Clerk's certified town meeting minutes to ascertain all the voter-authorized appropriation amounts for the tax recap period.
- When the Town Clerk and Town Accountant are in agreement on the summarized appropriation totals by revenue category, the Town Clerk will enter the amounts into the DLS Gateway system (page 4 of the tax recap).
- From the certified town meeting authorizations, the Town Accountant will complete the following Gateway forms:
 - enterprise estimated revenues and appropriations (Schedule A-2)
 - enterprise receipts and appropriations (Schedule A-2)
 - free cash used (Form B-1)
 - available funds used (Form B-2)
- When applicable, the Town Accountant will include free cash voted to reduce the current tax rate on page 2 of the tax recap.
- When applicable, the Treasurer will prepare the debt exclusion report, including any use of reserved bond premiums (Form DE-1), and report any reserved bond premium amounts used as funding sources (Form B-2).

C. Tax Recap Entries done after the Fiscal Year-end Closing

Within two weeks of closing the books for the fiscal year, the Town Accountant will do the following to complete the tax recap:

- Report all deficits or other expenditures that must be funded, including debt and snow and ice (page 2 of the tax recap).
- Record the actual amounts received for each type of local receipt (page 3, column (a) of the tax recap).
- Enter estimated local receipts using the revenue projections from the budget approved at

annual town meeting (page 3, column (b) of the recap).

- Enter the actual enterprise revenues for the prior fiscal year (Schedule A-2)

D. Property Value Certification

Assessors must value all taxable real and personal properties and classify them into one of four classes (residential, open space, commercial/industrial, or personal) based on their use as of January 1. To do this, the Assessing Manager will:

- Complete the property sales report (Form LA-3) for all sales over \$1,000 and submit it to DLS for approval.
- Analyze market conditions and set final property values in compliance with DLS certification standards.
- Report the total assessed valuations for real and personal properties by class in Form LA-4 (which Gateway then automatically imports into page 1 of the tax recap).
- Report fiscal year tax base growth used to determine the levy limit under Proposition 2½ in Form LA-13 (automatically imported into the Levy Limit Worksheet).
- Update any prior-year omitted and revised assessments that included growth in Form LA-13A (automatically imported into the Levy Limit Worksheet).

The Assessing Manager will submit the above forms to DLS for review and certification.

E. Tax Rate Setting

After DLS has certified property values, the Board of Selectmen and the Board of Assessors will hold a public hearing to decide tax policy. At this classification hearing, the Board of Selectmen may vote for a single tax rate, which thereby allocates the tax levy proportionately across all property classes, or for a shift of the tax burden between the four classes. Leading to this hearing, the following must be done:

- The Assessing Manager and Town Accountant prepare an overlay analysis (Form OL-1).
- The Board of Assessors estimates and votes the amount of overlay to raise.
- The Board of Assessors prepares a financial analysis of the various tax alternatives.
- The Town Clerk publishes an advance notice of the hearing and reports this on Form LA-5.
- The Board of Selectmen votes on residential, small commercial, and open space exemptions.
- The Board of Selectmen acknowledges excess levy capacity (Form LA-5).

F. Review and Submittal to DLS

The Board of Assessors, working through the Assessing Manager, is responsible for submitting all forms and supporting documents to DLS for tax rate approval. To do this:

- The Assessing Manager and Town Accountant will review all schedules, verify signatures, and verify that all proper documents are attached.
- The Town Accountant will ensure that all budget authorizations are represented and accurately reconcile to the amounts reported in the tax recap schedules.

G. Tax Commitment Creation

After DLS notifies the Town that the tax rate has been approved, the Assessing Manager will create a tax commitment list and warrant duly signed by the Assessing Board members and refer it to the Collector to generate the actual tax bills with a copy to the Town Accountant. Assessing Manager will create a list of any abatements, exemptions, and refunds as they are granted and provide this list to the Treasurer/Collector as well as the Town Accountant.

REFERENCES

[M.G.L. c. 40, § 56](#)

[M.G.L. c 40A, § 11](#)

[M.G.L. c 41, § 115A](#)

[M.G.L. c. 59 § 5C](#)

[M.G.L. c. 59, § 21C](#)

[M.G.L. c. 59, § 25](#)

DLS Training Publication: [*New Officials Financial Handbook*](#) and [*Assessors Course 101 Handbook Chapter 5: Setting the Tax Rate*](#)

EFFECTIVE DATE

This policy was adopted on [date].

YEAR-END CLOSING

PURPOSE

To ensure local officials have accurate financial data in adequate time to make necessary budgetary decisions, the Town must properly close its books promptly after the fiscal year ends. Failure to adhere to a timely schedule delays the completion of closing entries, trial balances, reconciliations, account analyses, and financial reporting. As an important reserve, the Town's annual free cash cannot be certified expeditiously and accurately unless applicable employees adhere to best practice year-end schedules and procedures. To meet these objectives, this policy specifies the tasks that must be completed, their associated deadlines, and the parties responsible.

APPLICABILITY

This town-wide policy applies to the responsibilities of all department heads in managing and reporting on their budgets and assets. It further applies to the related year-end compilation, reconciliation, and/or oversight duties of the Town Administrator, Town Accountant, Treasurer, and Collector. Additionally, it pertains to the budget transfer authority of the Board of Selectmen and Finance Committee.

POLICY

The Town Administrator will hold every department head accountable for timely and accurately completing the year-end tasks applicable to each as outlined in this policy. Annually no later than June 15, the Town Administrator will email this policy to all department heads as a reminder of year-end expectations. The Town Administrator will subsequently oversee the coordination of the various year-end task components under the time frames and procedures outlined below. All facets of the year-end closing detailed here will be accomplished no later than October 31 each year.

A. Review of Grant Balances, Other Special Appropriations, and Special Revenue Accounts

By June 15, the Town Accountant will distribute management reports of all grant, special appropriation, and special revenue accounts to the responsible department heads to solicit status updates on them. Each such department head will notify the Town Accountant in writing of any completed project with an unexpended balance so that she may close its account to fund balance (or to a special revenue source, if appropriate). Alternatively, if any completed project's account is in deficit, the department head will notify the Town Accountant in writing, provide funding source(s), and state when it will be resolved so that she can plan for closing the account.

The Town Accountant will carefully review any special appropriation account remaining open but inactive in the general ledger for more than two fiscal years to ensure it does not serve as an unauthorized special revenue funding source.

B. Year-end Encumbrances

By June 15, the Town Accountant will email all department heads advising them to submit all available invoices by July 15 and to provide notification of any pending obligations remaining from the fiscal year. With proper documentation, the Town Accountant will only encumber funds that have been

committed to specific purchases (by purchase orders), services (by service agreements), projects (by contracts), or salary as of June 30.

C. Capital Project Reviews, Capital Asset Updates, and Borrowings

As of May 1, the Town Accountant and Treasurer/Collector will review all capital project accounts to ensure that any internal borrowings done in anticipation of short- or long-term debt issuances have been covered. For any identified deficits:

- If debt had been authorized, the Town Accountant will notify the Treasurer to initiate a short-term borrowing in an amount sufficient to cover the deficit no later than June 30.
- If debt had not been authorized, the Town Accountant will refer the shortfall to the Town Administrator to either submit it for a debt authorization or appropriation from available funds by town meeting or for a line-item transfer by the Board of Selectmen and Finance Committee (see section D below).

D. Year-end Transfers

The Town Accountant will pay close attention to any appropriation deficits that may be rectified through line-item transfers and notify the Town Administrator. No earlier than May 1 and no later than July 15, the Town Administrator will put any necessary transfer request on the Finance Committee's meeting agenda, followed by the Board of Selectmen's meeting agenda, for their authorizations by majority votes.

E. Closing the Books

No later than October 31, the Town Accountant will do the following to close the books:

- Conduct a reconciliation of each fund type in turn (including transfers between funds) and, when completed, close each fund in the general ledger.
- Zero out all open encumbrances from the prior fiscal year.
- Verify the new opening balances of all special revenue funds.
- Calculate the general fund's unreserved fund balance.

F. Submissions to the Division of Local Services (DLS)

Submissions to DLS will comply with the time frames listed below.

Town Accountant:

- | | |
|---|--------------|
| ▪ Snow and ice data sheet | September 15 |
| ▪ Combined balance sheet and supporting documents | September 30 |
| ▪ Schedule A | October 31 |

Town Accountant, Treasurer, and Collector:

- | | |
|---------------------------------------|--------------|
| ▪ Statement of indebtedness | September 30 |
| ▪ Treasurer's year-end cash report | September 30 |
| ▪ Cash reconciliation | September 30 |
| ▪ Schedule of outstanding receivables | September 30 |

REFERENCES

[M.G.L. c. 44, § 33B](#)

[M.G.L. c. 64, § 64](#)

[M.G.L. c. 59, § 5](#)

DLS Informational Guideline Release 17-13: [Appropriation Transfers](#)

Governmental Accounting Standards Board Statement 1: [Objectives of Financial Reporting](#)

Government Finance Officers Association Guidance: [Timely Financial Reporting](#)

EFFECTIVE DATE

The policy was adopted on [date].

APPENDIX

POLICY LOG

Policy	Adopted	Last Reviewed	Amended
Antifraud			
Capital Planning			
Debt Management			
Financial Reserves			
Forecasting			
Grants Management			
Indirect Cost Allocation			
Investments			
Other Post Employment Benefits Liability			
Procurement Conflict of Interest			
Reconciliations			
Revenue Turnover			
Tax Enforcement			
Tax Recapitulation			
Year-End Closing			

Municipal Calendar

Abbreviations Defined

DLS	Division of Local Services
BLA	DLS Bureau of Local Assessment
BOA	DLS Bureau of Accounts
CPA	Community Preservation Act
DESE	Department of Elementary and Secondary Education
EQV	Equalized Valuation
NSS	Net School Spending

July

1	Collector	Mail Annual Preliminary Tax Bills Per M.G.L. c. 59, § 57C , mail annual preliminary tax bills by this date. The Collector may include the 1 st and 2 nd quarter bills in a single mailing.
1	Assessors and Accountant	Begin Compiling Data for the Tax Rate Recapitulation Sheet (the recap)
15	Accountant and Treasurer	Deadline to Process all Prior-Year Unencumbered Expenditures Per M.G.L. c. 44, § 56 , this is the deadline to record and pay all unencumbered expenditures incurred as of June 30.
15	Pipeline Company; Telephone / Telegraph Co.	Deadline for a Pipeline Company or a Telephone/Telegraph Company to Appeal the Commissioner's Valuations
20	BLA	Notification of Changes in Proposed EQVs (even years only)

August

1	Taxpayer	Deadline for Paying 1st Quarter Tax Bill Per M.G.L. c. 59, § 57C , this is the deadline to pay the 1st quarter preliminary tax payment without interest for bills that were mailed by July 1. If the bills were mailed between July 2 and August 1, this payment is due 30 days after the mailing date, and the 2nd quarter payment is due November 1. If the bills were mailed after August 1, the preliminary tax is due as a single installment on November 1 or 30 days after the bills were mailed, whichever is later.
1	Taxpayer	Deadline for Submitting Annual Boat Excise Return
10	Assessors	Deadline for Appealing EQVs to the Appellate Tax Board (even years only)

September

1	Accountant	Submit CPA Fund Balance Report (recommended date)
15	Accountant	Submit Snow & Ice Data Sheet
15	Assessors	Submit Property Sales Report (recommended date)
15	Accountant and Assessors	Jointly Submit CPA Surcharge Report (CP-1) This deadline submit the CP-1 Form in Gateway in order to receive matching funds from the State Treasurers' Distribution on November 15.
15	CPA Committee	Submit CPA Projects Reports (CP-3) This is the deadline to enter new CPS projects and update existing ones in the MassGIS CPA projects database in order to receive matching funds from the State Treasurer's distribution on November 15.
30	Accountant and Treasurer	Submit Balance Sheet and other Reports for Free Cash Certification The Accountant, Treasurer, and Collector coordinate to submit a balance sheet to BOA, along with: <ul style="list-style-type: none"> ▪ Statement of Indebtedness ▪ Treasurer's Year-end Cash Report ▪ Cash Reconciliation Form ▪ Schedule of Outstanding Receivables

October

1	Treasurer/Collector	Mail Preliminary Tax Bills for 2nd Quarter The Collector mails these bills if the 2 nd quarter bills were not included in the July 1 mailings.
1	Taxpayer	Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land Under M.G.L. c. 61A, §§ 6 and 8 and c. 61B, §§ 3 and 5 , this is the deadline to apply to the Assessors to have land valued, taxed, and classified as agricultural/horticultural or recreational land in the next fiscal year. Taxpayers who miss this deadline have until 30 days after the mailing of the actual tax bills to apply to the Assessors.
1	Taxpayer	Deadline for Submitting Forest Land Certification and Management Plan As set by M.G.L. c. 61, § 2 , this is the deadline to submit to the Assessors the State Forester's certification and approved management plan to have land classified as forest land for 10 years beginning in the next fiscal year.
15	Assessors	Submit New Growth, Amended Tax Base Levy Growth, and Final Valuations Reports to BLA (recommended date)
31	Accountant	Deadline to Submit the CPA Fund Balance Report (Form CP-2) [See September 1]
31	Accountant	Close Prior-Year Books by this Date

November

1	Taxpayer	Deadline for Paying 2nd Quarter Tax Bill Per M.G.L. c. 59, § 57C , this is the deadline to pay the 2nd quarter tax payment without interest.
1	Selectmen and Assessors	Hold Classification Hearing (recommended date) At this public hearing, the Board of Selectmen decides whether to apply uniform or different tax rates to the various classes of real and personal property after considering information presented by the Assessors.
30	Assessors	Submit Tax Recap and all Schedules to BOA
30	Accountant	Submit Schedule A to BOA Failure to file Schedule A by this date may result in the withholding or forfeiture of state aid.

December

31	Water Commissioners	Deadline for Betterments to be included on Next Year's Tax Bill (M.G.L. c. 80, § 13 , c. 40, § 42I and c. 83, § 27)
31	Assessors	Mail 3ABC Forms to Charitable Organizations and Forms of List to Personal Property Owners
31	Collector	Deadline for Mailing Actual Tax Bills Mail actual tax bills by this date. The Collector may include the 3 rd and 4 th quarter bills in a single mailing.

January

31	Pipeline Company	Deadline for Pipeline Company to File Form of List with BLA
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February

1	Taxpayer	Deadline to Pay 3rd Quarter Tax Bill Per M.G.L. c. 59, § 57C , this is the deadline to pay the 3rd quarter actual tax bill without interest unless the bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1 or 30 days after the bills were mailed, whichever is later.
1	Taxpayer	Deadline to Apply for Property Tax Abatement According to M.G.L. c. 59, § 59 , abatement applications are due on February 1 unless actual tax bills were mailed after December 31. In that case, they are due May 1 or 30 days after mailing, whichever is later.

March

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|---|---------------------------|---|
| 1 | Personal Property Owner | Deadline to Submit Personal Property Form of List
The Assessors may extend this deadline to a date no later than the date abatement applications are due. |
| 1 | Telephone / Telegraph Co. | Deadline for Telephone / Telegraph Company to File Form of List
BLA may extend this deadline to a date no later than April 1. |
| 1 | Charitable Organization | Deadline to Apply for Property Tax Exemption using Form 3ABC
The Assessors may extend this deadline to a date no later than the date that abatement applications are due. |
| 1 | Board of Selectmen | Request Determination of Overlay Surplus (recommended date)
Within 10 days of this request, the Assessors must determine if a surplus exists, and if so, vote to certify the surplus amount and notify the Accountant of the vote so that the amount can be transferred to the overlay surplus account. |

April

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|---|-----------|---|
| 1 | Collector | Mail 4th Quarter Tax Bills
The Treasurer/Collector mails these bills if the 4th quarter bills were not included in the December mailings. |
| 1 | Taxpayer | Deadline to Apply for Property Tax Exemptions for Persons, Residential Exemptions, and Small Commercial Exemptions
This is the deadline to apply to the Assessors if actual tax bills are mailed on or before January 1. If mailed after January 1, taxpayers have three months from the mailing date to file exemption applications. |

May

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|---|-------------------------|---|
| 1 | Taxpayer | Deadline to pay 4th Quarter Tax Bill without Interest |
| 1 | Accountant or Treasurer | Notification of Amount of Debt Due in Next Fiscal Year
As required by M.G.L. c. 44, § 16 , the Accountant or Treasurer/Collector must notify the Assessors of all debt due in the next fiscal year. |

June

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- | | | |
|---|------------|--|
| 1 | Town Clerk | Certify Appropriations
The Town Clerk should certify appropriations as soon as possible after town meeting (and no later than July 1, M.G.L. c. 41, § 15A) so that the Accountant can set up accounts for every department for the forthcoming fiscal year. |
| 1 | Town Clerk | Update the Local Officials Directory (LOD) in Gateway
The Town Clerk annually updates the LOD with the names, position titles, and email addresses of local officials. |
| 1 | Assessors | Notification of State-owned Land Valuations (even years only) |

1	Assessors	<p>Determine Valuation of Other Municipal or District Land and Notify Owner(s)</p> <p>In any community where land is owned by another community or district, the Assessors value the land for in-lieu-of-tax payments and send the property owner a notice of the valuation in the year following a revaluation year.</p>
1	BLA	Notification of Proposed EQVs (even years only)
10	BLA	Conclude Public Hearings on Proposed EQVs (even years only) 1
15	BLA	Determine and Certify Pipeline and Telephone/Telegraph Valuations
15	Assessors	<p>Make Annual Preliminary Tax Commitment</p> <p>Assessors should make the annual preliminary tax commitment by this date to ensure the ability to mail tax bills by July 1.</p>
20	Assessors	<p>Final Date to Make Omitted or Revised Assessments</p> <p>As required by M.G.L. c. 59, §§ 75 and 76, if any property was inadvertently excluded or mistakenly underassessed on the warrant for property taxes, it is the Assessor's duty to fix the mistake and assess the property correctly. The new assessment must be made by June 20 of the taxable year or by the 90th day after the date the tax bills are mailed, whichever is later.</p>
30	Assessors	Submit Annual Report of Omitted or Revised Assessments to BLA
30	Taxpayer	<p>Deadline to Apply to Have Land Classified as Forest Land</p> <p>Per M.G.L. c. 61, § 2, this is the deadline to apply to the State Forester to have land certified as forest land.</p>
30	Assessors	<p>Deadline to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of M.G.L. c. 59, § 5</p> <p>Assessors have until this date to submit a request to the DLS Databank for state reimbursement to offset the tax revenue lost from granted statutory exemptions. The state partially reimburses for these via the cherry sheet. If actual tax bills were mailed late, the submission deadline is extended to August 20.</p>

Additional Information

Cherry Sheet Estimates

Beginning with the Governor's budget proposal in January and at subsequent stages in the state's budget development, the DLS Databank posts on its [website](#) estimates of 1) local reimbursement and assistance program appropriations and 2) state and county assessments and charges for the forthcoming year.

Estimated and Finalized NSS Requirements

In January, DESE notifies school districts of NSS estimates for the forthcoming year based on the Governor's budget proposal. DESE notifies districts of the final NSS requirements in July. Both notices are posted on DESE's [website](#).

Local Aid Distributions

The Office of the State Treasurer distributes local aid to communities on the last calendar day each month and posts the data on its [website](#).

Due Date Exceptions

According to [M.G.L. c. 4, § 9](#), if the date for any statutory action or payment falls on a Sunday or legal holiday, that action may be performed or payment made on the next business day. This rule also applies to any actions required by or payments due on a Saturday in communities that accepted [M.G.L. c. 41, § 110A](#) permitting public offices to remain closed on that day.

The due dates for any local property tax payment, abatement application, or exemption application are also extended to the next business day by [M.G.L. c. 59, §§ 57, 57C](#), and [59](#) when municipal offices are closed due to a weather-related or other public safety emergency.



TOWN of
GROVELAND
MASSACHUSETTS

BOARD OF SELECTMEN POLICIES

Edited August 2022



TABLE OF CONTENTS

APPOINTMENTS TO BOARDS & COMMITTEES	1
APPROVAL AND POSTING OF MINUTES	2
ATTENDANCE AT PUBLIC MEETINGS BY BOARD OF SELECTMEN	3
BOARD AND COMMITTEE INVITATION TO MEET WITH SELECTMEN	4
BOARD AND COMMITTEE USE OF TOWN COUNSEL	5
DISPOSITION OF SURPLUS GOODS & EQUIPMENT VALUED AT LESS THAN \$10,000	6
MEMBERSHIP OF BOARDS AND COMMISSIONS BY SELECTMEN	7
RESIDENT/PUBLIC COMMENT	8
REMOTE PARTICIPATION POLICY	10
VISITORS - CODE OF CONDUCT	13

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

APPOINTMENTS TO BOARDS & COMMITTEES

Policy Approved by BOS on September 6, 2016 with a unanimous vote.

Amended Policy Approved by BOS on October 17, 2016 with a unanimous vote

Amended Policy Approved by BOS on May 30, 2017 with a unanimous vote

At their meeting on September 6, 2016, the Board of Selectmen adopted standard procedures for appointments to non-salaried individual positions and to membership on appointed boards, committees, and commissions. The policy was then amended on October 3, 2016 and May 30, 2017. This policy reads as follows:

1. Eligibility: Only Groveland residents shall be eligible for appointment or for service on appointed boards, committees and commissions.
2. A member may hold the position of Chair for no longer than two consecutive years except for the time served filling the unexpired term of the previous Chair.
3. Attendance: Except for extraordinary circumstances, any person who has failed to attend fifty-one percent (51%) in any six-month time period or three consecutive scheduled meetings of a board, committee, or commission shall be considered to have resigned, and the Selectmen shall appoint a successor to serve the unexpired term. All boards and committees shall list their meeting attendance in their minutes.
4. Term of appointments: As earlier established, all appointments shall typically expire on June 30 of the year of expiration. Vacancies caused by resignation shall be filled immediately if more than three months remain in the unexpired term, and may be filled at the Selectmen's discretion if fewer than three months of the term remain.
5. The Selectmen shall make exceptions to these rules only under extraordinary circumstances.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

APPROVAL AND POSTING OF MINUTES

Policy Approved by BOS on August 11, 2014 with unanimous vote

Minutes are to be presented to the BOS for review at the meeting following the meeting that generated the minutes (subsequent session). A vote on the minutes will not occur until the next regular meeting. This will allow time for the board members to review minutes for accuracy. Once they are added to the agenda to vote on, modifications may be made, and the board can vote to approve the minutes with such modifications at that time.

Once approved, the minutes will be made available for public distribution, upon written request, in accordance with M.G.L. c.66, §10.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

ATTENDANCE AT PUBLIC MEETINGS BY BOARD OF SELECTMEN

Policy Approved by BOS on March 9, 2015 with unanimous vote

- Board members should notify in writing or open declaration at posted board meeting their interest to attend a future meeting. The primary reason to attend is to observe and increase familiarity or knowledge of issues and processes.
- The Chair retains discretion to approve or deny the request. The Chair will also request that meeting is posted if 2 or more members wish to attend and provide guidelines for restricting comment and participation under Open Meeting guidelines.
- Board members attending other meetings should make the disclaimer that they are not there representing the BOS and anything they say is their own opinion and not that of the Board.
- The board members shall report findings that are related to board business at a future meeting; two or more meeting cycles later to ensure that such dissemination of information occurs after the attended board and commission releases approved minutes. The attendance of the board member ultimately is to be placed on a future agenda item for discussion.
- A Selectman cannot request an agenda item be placed on a board or commission meeting unless it is a matter that is deliberated and voted on by the board of selectman and the requested board complies to the request
- A Selectman cannot direct public policy at the meeting and generally is not in standing to present, deliberate or participate in discussion. Exception is generally granted only if the Chair of the attended board or commission seeks an answer or offers the Selectman the opportunity to ask a question.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

BOARD AND COMMITTEE INVITATION TO MEET WITH SELECTMEN

Policy Approved by BOS on August 11, 2014 with unanimous vote

The Board of Selectmen will issue invitations in intervals of 90 days to individual boards and commissions so that in intervals of an estimated every 120 days the chairs and members who wish to attend can meet with the board of selectmen for the following purposes: (Meetings between BOS and each board and commission to occur approximately 3 times a year -or- every 120 days)

1. To participate in a public meeting and the invitee board/ commission provides a "courtesy report" to provide updates of matters pertaining to that board. These reports can be written informally without a standard other than they must comply with all applicable laws and town by laws for public disclosure and filing.
2. Such meetings are not in lieu of any contractual obligations required by a committee or board to provide formal reports; but are in addition too.
3. Such meetings cannot hold agenda items of a sensitive nature that would be fall under Executive Session rules.
4. The "Courtesy Reports" are to be forwarded to the secretary of the Board of Selectmen no less than 1 week prior to a posted meeting, allowing individual BOS members to read and study the document in advance of posted meeting and subsequent discussion
5. The submitted "Courtesy Reports" are effectively the agenda set by the invitee board and commission which is to be approved by the Chair of BOS as part of the process of approving agenda items for posted meetings.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

BOARD AND COMMITTEE USE OF TOWN COUNSEL

Policy Approved by BOS on August 11, 2014 with unanimous vote

If a board/committee or one of its members has a question(s) for town counsel, they are directed to send the question(s) to the Finance Director via their committee/board chair. The Chair of the Board of Selectmen shall decide if the request warrants inquiry with town counsel and will direct the Finance Director accordingly to make such inquiry when appropriate.

The chair of the board/committee making the request for himself or herself or on behalf of a board/committee member should provide contact information to the Finance Director to facilitate communication with the chair of the BOS and counsel as may be needed.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

DISPOSITION OF SURPLUS GOODS & EQUIPMENT VALUED AT LESS THAN \$10,000

Policy Approved by BOS on November 21, 2016 with a unanimous vote

1. If the surplus goods or equipment has no resale or salvage value, the department shall dispose of such property at the least cost to the town. In the case of electronic or computer equipment the items must be sent to a certified recycling company who will provide proof of data destruction where appropriate.
2. If the surplus property is determined to have resale or salvage value less than \$10,000, and it is determined that no other department has an interest in the property, the respective department head must request the Board of Selectmen authorize the disposition of such surplus goods and equipment, then the goods may be disposed of pursuant to the procedure set forth below in subsection A, B, or C.
 - A. Solicit bids from at least 2 companies that deal in such property, maintaining a written record of the names and addresses of the companies from which a bid was solicited;
 - B. Advertise the surplus property for sale on the town website or on any internet site that offers such property for sale at least 14 calendar days prior to the sale. Any such advertisement shall state the sale date, the date by which a sealed bid shall be submitted to the town, and shall prescribe a format in which a sealed bid shall be submitted (written and delivered to a prescribed address).
 - C. Auction the surplus goods off on Municibid.com. Municibid is an online auction website for government agencies, schools, authorities and utilities to sell their surplus and forfeitures directly to the public. All auctions take place online and are available to bid 24 hours a day.
3. If the surplus property is determined to have resale or salvage value greater than \$10,000, it must first be declared as surplus by the Board of Selectmen, and then may be disposed of in conformance with procedures of Massachusetts General Laws Chapter 30B.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

MEMBERSHIP OF BOARDS AND COMMISSIONS BY SELECTMEN

Policy Approved by BOS on March 9, 2015 with unanimous vote

The board encourages participation of membership as needed in boards and commissions but with adherence to the following guidelines

- A Selectman may request to join a board or commission by providing a written request to the chair. This is followed by an agenda item, discussion, formal nomination by another board member and ultimately a vote of the board to deny or appoint.
- The appointment is aligned with all other appointments and re-appointments (ie. Annual)
- A Selectman cannot Chair a board or commission with voting privileges. If he /she is chair the position must be ad hoc (without voting privileges). If this changes the voting configuration of the board, the board membership number is to be adjusted accordingly
- A Selectman can serve as an alternate member of a board or commission as needed
- A Selectman cannot join 2 boards that have overlapping jurisdictions and related areas of responsibilities

Examples

- Finance Committee and Capital Improvement Committee
- Zoning Board and Planning Board

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

RESIDENT/PUBLIC COMMENT

Policy Approved by BOS on February 9, 2015 with unanimous vote
Amended on November 13, 2017 with a vote of 3-2-0

Resident/Public Comment is not a discussion, debate, or dialogue between or among citizens and the Board of Selectmen. Rather, it is intended to offer citizens an opportunity to express their opinion on issues of Town business. While the Board will not typically respond to citizen comments or questions posed at Resident/Public Comment, the Chair, as presiding officer of the meeting, may answer or request an answer to a question if s/he deems it expeditious. Further, should the Chair believe that an issue or question falls outside the purview of the Board of Selectmen, s/he may request that citizens direct it to the appropriate person or body so that the matter is given proper consideration.

The following process will govern the Resident/Public Comment participation at the Board of Selectmen meetings.

Resident/Public Comment

The Board of Selectmen will have a 15-minute Resident/Public Comment section at each meeting, which shall generally follow the opening of the meeting, according to the following guidelines:

M.G.L. c. 30A, § 20 state “no person shall address a meeting of a public body without permission of the chair, and all persons shall, at the request of the chair, be silent. No person shall disrupt the proceedings of a meeting of a public body. If, after clear warning from the chair, a person continues to disrupt the proceedings, the chair may order the person to withdraw from the meeting and if the person does not withdraw, the chair may authorize a constable or other officer to remove the person from the meeting.” The Board of Selectmen Chair, as presiding officer, will invite those speakers who follow the procedure specified below.

1. Anyone who wishes to participate in the RESIDENT/PUBLIC COMMENT portion of the Board of Selectmen Meetings must notify the Chair in writing prior to the start of the scheduled meeting, with the specific interest for wishing to speak. The Chair will then approve or re-direct the citizen / presenter.
2. Any person invited to speak must identify him or herself by name and address, prior to addressing the Board.
3. There will be a time limit of 5 minutes per person, which will be enforced by the Chair of the meeting. If the number of people wishing to speak exceeds 3, the Chair may, at his/her discretion, limit individual comments.

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TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

4. The amount of time allocated for the session will be a maximum of 15 minutes.
5. The session will be held at the beginning of each regularly scheduled Board of Selectmen meeting.
6. Topics presented must be relevant to the business of the Board of Selectmen as a whole. Items addressed to individual members will not be allowed.
7. Discussion of individual personnel issues will be strictly prohibited.
8. Negative remarks or disparaging comments directed towards public employees will not be allowed and any such behavior will immediately terminate the discussion.
9. Votes by the Board will not be taken during Public Comment.
10. Responses to concerns will be made at the Chair's discretion.
11. If the Board would like to further discuss the petitioner's issue, a future agenda item may be scheduled.
12. The Chair of the meeting may terminate any individual's privilege of address for inappropriate conduct or statements.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

REMOTE PARTICIPATION POLICY

This policy shall become effective on May 16, 2016

The Board of Selectmen authorizes remote participation for all appointed and elected Town Boards, Committees, and Commissions in accordance with the requirements of Massachusetts Open Meeting Law, M.G.L. c. 30A, § 20(d) and 940 CMR 29.00, section 29.10: Remote Participation, in the following manner. The Selectmen emphasize that pursuant to the requirements of the Remote Participation provisions of the Regulations issued by the Attorney General, a quorum of the public body, including the chair, or in the chair's absence the person authorized to chair the meeting, must be physically present at the meeting location, as required by M.G.L. c. 30A, § 20(d); and members of the public bodies who participate remotely may vote and shall not be deemed absent for the purposes of M.G.L. c. 39, § 23D. Each board, committee, or commission member is permitted to utilize a maximum of five (5) remote participations per their specific term year.

Reasons for Remote Participation:

- Personal illness
- Personal disability
- Emergency
- Military service
- Geographic distance

Approved Technology for Remote Participation

The following media are acceptable methods for remote participation. Remote participation by any other means is not permitted. (Accommodation shall be made for any public body member who requires TTY service, video relay service, or other forms of adaptive telecommunications).

- Telephone, internet, or satellite enabled audio or video conference.
- Any other technology that enables the remote participant and all persons present at the meeting location to be clearly audible to one another.
 - When video technology is in use, the remote participation shall be clearly visible to all persons present in the meeting location.
 - The Chair, or in the chair's absence, the person chairing the meeting, may decide how to address technical difficulties that arise as a result of utilizing

[CONTINUES ON NEXT PAGE]

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

remote participation, but is encouraged, wherever possible, to suspend discussion while reasonable efforts are made to correct any problem that interferes with a remote participant's ability to hear or be heard clearly by all persons present at the meeting location. If technical difficulties result in a remote participant being disconnected from the meeting, that fact and the time at which the disconnection occurred shall be noted in the meeting minutes.

The public body using remote participation may determine which of the foregoing acceptable methods will be used by its members.

Procedure for Utilizing Remote Participation:

- Step 1:** Any member of a public body who wishes to participate remotely shall, as soon as reasonably possible prior to a meeting, notify the chair, or in the chair's absence, the person chairing the meeting, of his or her desire to do so and the reason for and facts supporting his or her request.
- Step 2:** At the start of the meeting, the chair shall announce the name of any member who will be participating remotely and the reason under 940 CMR 20.10(5) for his or her remote participation. The chair's statement does not need to contain any detail about the reason for the member's remote participation. This information shall also be recorded in the minutes.
- Step 3:** All votes taken during any meeting in which a member participates remotely shall be by roll call vote.
- Step 4:** A member participating remotely may participate in an executive session, but shall state at the start of any such session that no other person is present and/or able to hear the discussion at the remote location, unless the presence of that person is approved by a simple majority vote of the public body.
- Step 5:** When feasible, the chair or, in the chair's absence the person chairing the meeting, shall distribute to remote participants, in advance of the meeting, copies of any documents or exhibits that he or she reasonably anticipates will be used during the meeting. If used during the meeting, such documents shall be part of the official record of the meeting, and shall be listed in the meeting minutes and retained in accordance with M.G.L. c. 30A, § 22.

The Board of Selectmen reserves the right to revoke Town Board remote participation at any time under 940 CMR 20.10(13).

This policy shall be reviewed within one year of implementation.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

VISITORS - CODE OF CONDUCT

Adopted by the Board of Selectmen on April 21, 2015

The Town of Groveland strives to provide a workplace that is conducive to personal safety and security and is free from intimidation, threats or violent acts. The Town maintains a zero tolerance policy toward workplace violence, including the threat of violence by the general public and/or anyone who conducts business with the Town.

The Town will not tolerate harassing conduct that affects employment conditions, that interferes unreasonably with an individual's performance or that creates an intimidating, hostile or offensive work environment.

Following this Code of Conduct is required by all people doing business with Town employees. Violators who do not comply with this policy may be asked to leave the premises.

Expected Conduct

- AVOID CAUSING DISTURBANCES OR DISRUPTIONS
- SHOW RESPECT FOR OTHERS, BUILDING FACILITIES AND PERSONAL PROPERTY OF OTHERS
- USE COMMON COURTESY WHEN INTERACTING WITH OTHERS
- DO NOT ENGAGE IN ANY LEWD OR OFFENSIVE BEHAVIOR
- ANY FORM OF VIOLENCE IS PROHIBITED
- SMOKING, DRINKING ALCOHOL OR APPEARING TO BE UNDER THE INFLUENCE OF ANY ILLEGAL SUBSTANCE IS PROHIBITED

Repeated violations may result in permanent suspension of facility privileges

6/4/22
TOWN OF GROVELAND
BOARD OF SELECTMEN
OPERATING POLICIES AND PROCEDURES

I. MISSION STATEMENT

The Board of Selectmen is the chief executive board in the town and, as such, members of the Board are expected to arrive at meetings prepared, having reviewed all meeting materials, to engage in civilized debate and discussion and to endeavor at all times to act in the best interests of the town.

II. PURPOSE

The Board of Selectmen of the Town of Groveland, recognizing the need to codify the traditional and accepted working relationships among members of the Board, between the Board and the Town Administrator, and between the Board and other Town boards, committees and officials and citizens, as well as the need to consolidate Town policies and procedures, have undertaken to create operating procedures for the Board of Selectmen. Acceptance of the policies and procedures embodied herein shall supersede all previous policies and procedures accepted by past Boards of Selectmen. The term "MGLA" shall refer to the Massachusetts General Laws, as amended.

III. NATURE OF POLICIES AND PROCEDURES

The Town Administrator shall be responsible for the maintenance of all policies and procedures, for updating the Policy Manual with new and amended policies, and for ensuring that copies of the Board's policies and procedures are distributed to newly elected Board members. Copies of the Policy Manual shall be made available to the public at the Town Administrator's Office, at the Office of the Town Clerk and shall be posted on the Town's Official Website.

IV. POLICIES AND STANDARDS OF CONDUCT

A. Conduct in the Community: A Board member shall...

- a. Realize that his/her basic function is to carry out mandated responsibilities, develop Town policy related thereto, with administration delegated to the Town Administrator.
- b. Realize that he/she is one of a team and should abide by the Board decisions once they are made.
- c. Accept the office of the Board of Selectmen as a means of unselfish service, not benefit personally or politically from his/her Board activities.
- d. Abide by the ethics established by the State.

B. Conduct with Administrative Officers of the Town: A Board member shall...

- a. Endeavor to establish sound, clearly defined policies that will direct and support the administration for the benefit of the people of the community.
- b. Recognize and support the administrative chain of command and refuse to act on complaints as an individual outside the administration.
- c. Give the Town Administrator appropriate responsibility for discharging his/her disposition and solution.

- d. Have access to town legal counsel with the approval of the Chair or the Town Administrator. All other Town official, board members and employees may access town legal counsel with the approval of the Town Administrator.

C. Conduct with Fellow Board Members: A Board member shall...

- a. Recognize that action at official legal meetings is binding and that he or she alone cannot bind the Board outside of such meetings.
- b. Make decisions only after all facts on a question have been presented and discussed.
- c. Uphold the intent of executive session and respect the privileged communications that exists in executive session.
- d. Treat with respect the rights of all members of the Board despite differences of opinion.

D. Conduct of Board Members at Meetings: A Board member shall..

- a. Not be allowed to speak more than once upon any one subject until every other member choosing to speak thereon shall have spoken and no member shall speak for more than five minutes without leave of the Board.
- b. Not be interrupted while speaking, but by call to order for the correction of a mistake.
- c. Speak at Board meetings in a professional manner and shall not make repetitious, slanderous, irrelevant remarks or engage in any other disorderly conduct which disrupts, disturbs or otherwise impedes the orderly conduct of Board meetings.
- d. Be subject to the ejection from the meeting at the discretion of the Chair or a majority of the Board for disrupting the meeting,
- e. Cease debate on being called to order until the point of order is decided unless the Chair decides to allow the member to explain.
- f. Call any member to order by addressing the Chair if the member who is speaking transgresses the rules of the Board.

Policies and Standards for Board Meetings:

Code of Conduct Policy



FOR TOWN ELECTED AND APPOINTED OFFICIALS

I. PURPOSE

The Town recognizes that all individuals elected and/or appointed by the Town must maintain and enforce respectful discourse with their fellow elected and/or appointed members, with those who work for the Town, those who volunteer their time and services on behalf of the Town and members of the public by striving at every meeting, forum or other official interaction to treat every person fairly and with respect regardless of any differences of opinion.

This policy provides a centralized standard of conduct for all elected and appointed officials in the Town.

II. APPLICABILITY

This policy and all its sections shall apply to all elected and appointed officials acting on behalf of the Town and covers all of their actions and communications whether spoken or written including but not limited to all electronic communications including social media.

III. CODE OF CONDUCT

All Town elected and appointed officials are expected to act honestly, conscientiously, reasonably and in good faith at all times having regard to their responsibilities, the interests of the Town and the welfare of its residents.

The Town elected and appointed officials must refrain from communicating or acting in a disrespectful, abusive and/or threatening manner towards members of the community, other elected or appointed officials, the Town Manager/Administrator or Town Staff.

Moreover, all elected and appointed officials must fully comply with the Town's Anti-Harassment and Anti-Discrimination Policy.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



Further, all elected and appointed officials of the Town must assume the following responsibilities:

A. Conduct Generally and in Relation to the Community

- Be well informed concerning the local and state duties of a board/committee member.
- Never purport to represent the opinion of your board/committee except when specifically authorized by a recorded vote to do so.
- Accept your position as a means of unselfish public service, not to benefit personally, professionally or financially from your board/committee position.
- Recognize that the chief function of local government at all times is to serve the best interests of all of the people.
- Demonstrate respect for the public that you serve.
- Safeguard confidential information.
- Conduct yourself so as to maintain public confidence in our local government.
- Conduct official business in such a manner that you cannot be improperly influenced in the performance of your official duties.
- Unless specifically exempted, conduct the business of the public in a manner that promotes open and transparent government.
- Comply as fully as possible with all Town policies, including, without limitation, the following:
 - Anti-harassment and Anti-discrimination Policy
 - Anti-fraud Policy
- Comply as fully as possible with all applicable laws, including, without limitation, the following:
 - The Open Meeting Law
 - Procurement Laws
 - The Ethics/Conflict of Interest Statute (G.L. c.268A).

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



B. Conduct in Relation to other elected and appointed officials

- Treat all members of the board/committee to which you belong with respect despite differences of opinion; keeping in mind that professional respect does not preclude honest differences of opinion, but requires respect within those differences.
- Participate and interact in official meetings with dignity and decorum fitting those who hold a position of public trust.
- Recognize your responsibility to attend all meetings to assure a quorum and promptly notify the chairman should you for any reason be unable or unwilling to continue to serve. Formal notice to resign from a board/committee requires written notification to the Town Clerk.
- Recognize that action at official legal meetings is binding and that you alone cannot bind the board/committee outside of such meetings.
- Refrain from making statements or promises as to how you will vote on quasi-judicial matters that will come before the board/committee until you have had an opportunity to hear the pros and cons of the issue during a public meeting.
- Uphold the intent of executive session and respect the privileged communication that exists in executive session.
- Make decisions only after all facts on a question have been presented and discussed.

C. Conduct in Relation to the Town Administrator/Manager

- Recognize and support the administrative chain of command and refuse to act on complaints as an individual outside the administration.
- Give the Town Administrator/Manager full responsibility for discharging his or her disposition and/or solutions.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



- Refrain from giving orders or directions to the Town Administrator/Manager for action as an individual board/committee member.
- Refrain from providing information to the Town Administrator/Manager that you would not be willing to share with other board/committee members.

D. Conduct in Relation to Town Staff

- Treat all staff as professionals and respect the abilities, experience, and dignity of each individual.
- Refrain from giving instructions to or requesting assistance from Town staff but rather channel all such activities through the Town Administrator/Manager.
- Never publicly criticize an individual employee or a department. Concerns about staff performance should only be made to the Town Administrator/Manager through private communication.
- Officials who interact with Town staff must do so in a respectful manner and understand employees should not be expected to take direction from any individual official on any matter.

IV. DISTRIBUTION AND EDUCATION

- The Town Clerk shall provide a copy of this policy, the Town's Anti-Harassment and Anti-Discrimination policy and the Anti-fraud policy to all elected and appointed officials upon its issuance and upon the subsequent appointment or re-appointment of any individual.
- Each individual shall sign a statement that they have read this policy and will comply with all requirements set forth in this policy. In the event that any member declines to sign the form, that fact shall be noted by the Town Clerk on the form.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



V. ENFORCEMENT

A. Generally

In addition to any other remedies or enforcement options available under the law, each board/committee may vote to censure any elected member and the appointing authority may decline to reappoint an individual who violates any provision of this Code of Conduct.

If any elected or appointed official is accused of violating the Town's Anti-Harassment and Anti-Discrimination Policy, the Town Administrator/Manager shall refer the matter for investigation to the contact named in the Anti-harassment and Anti-Discrimination policy or a disinterested outside firm or individual qualified to investigate the alleged conduct. The Town Administrator/Manager shall not be obliged to obtain any additional authority; this Code shall be sufficient authority. The firm or individual to whom the matter is referred shall promptly investigate the matter and report back findings of fact and recommendations to the Town Administrator/Manager. The Town Administrator/Manager shall share the reported findings and recommendations with the elected official's board/committee. The board/committee shall then take such action as is authorized by law and as it deems fit in response to the matter.

If an elected or appointed official is accused of violating any other provision of this Code of Conduct, the board/committee that the official represents or if applicable the appointing authority may take such action as is authorized by law and as it deems fit or it may vote upon request of the Town Administrator/Manager or on its own to refer the matter to a disinterested outside firm or individual qualified to investigate the alleged conduct. This firm or individual shall promptly investigate the matter and report back findings of fact and recommendations to the Town Administrator/Manager. The Town Administrator/Manager shall share the reported findings and recommendations with the board/committee. The board/committee shall then take such action as is authorized by law and as it deems fit in response to the matter. These remedies shall be in addition to, and not in substitution for, any other remedies that may be available by law.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).





BOARD OF SELECTMEN

Meeting Minutes

Monday, November 7, 2022

Groveland Public Safety Building

181 Main Street, Groveland, MA 01834

Present: Chair Ed Watson, Selectmen Daniel MacDonald, Jason Naves, Kathleen Kastrinelis
Rebecca Oldham, Town Administrator

Absent: Mark Parenteau.

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

CALL MEETING TO ORDER: Chair Watson called the meeting to order at 6:30 pm.

PUBLIC COMMENT: Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.

- **COA Board – Request for residents to join vacant seats on the Board:**
Laurel Puchalski, COA Acting Chair was present and addressed the Board. Laurel provided a list of recent accomplishments. There are three individuals that are interested in joining the COA Board.

APPROVE WARRANTS:

PW # 23-19 \$177,644.17

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant PW #23-19 in the amount of \$177,644.17. Voted: 4-0. One Absent.

BW# 23-19 \$1,240,657.08

A motion was moved by Selectman Naves and seconded by Selectman to approve Warrant BW #23-19 in the amount of \$1,240,657.08. Voted: 4-0. One Absent.

APPROVAL OF THE MINUTES: None.

APPOINTMENTS OF THE BOARD:

- 1) Appointment of Edward Vieneau of 175 Seven Star Rd, Groveland, as a seasonal employee for snow removal for the Highway Department effective November 7, 2022, at a rate of \$35.23/hr.

Chair Watson noted that there is a letter in the packet from the Highway Superintendent.

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint Edward Vieneau of 175 Seven Star Rd, Groveland, as a seasonal employee for snow removal for the Highway Department effective November 7, 2022, at a rate of \$35.23/hr. Voted: 4-0. One Absent.

VOTES OF THE BOARD:

- 2) Accept the resignation of Kathryn Alesse from the Council on Aging effective October 27, 2022.

A motion was moved by Selectman MacDonald and seconded by Selectman Kastrinelis to accept the resignation of Kathryn Alesse from the Council on Aging effective October 27, 2022. Voted: 4-0. One Absent.

- 3) Accept the resignation of Dorothy Dichiaro from the Council on Aging effective October 31, 2022.
A motion was moved by Selectman MacDonald and seconded by Selectman Kastrinelis to accept the resignation of Dorothy Dichiaro from the Council on Aging effective October 31, 2022. Voted: 4-0. One Absent.
- 4) Property Use Permit: Tracy Gilford, on behalf of Groveland Congregational Church, for November 11th from noon to 9PM and November 12th from 7AM to 5PM at Perry Park for parking for their Snowflake Fair.
A motion was moved by Selectman Naves and seconded by Selectman MacDonald to approve the Property Use Permit: Tracy Gilford, on behalf of Groveland Congregational Church, for November 11th from noon to 9PM and November 12th from 7AM to 5PM at Perry Park for parking for their Snowflake Fair. Voted: 3-0-1. Selectman Kastrinelis abstained. One absent.
- 5) Property Use Permit: Jennifer Peterson, on behalf of Groveland Congregational Church, for November 7th through November 13th to place an A-Frame Sign advertising the Snowflake Fair at Perry Park.
A motion was moved by Selectman Naves and seconded by Selectman MacDonald to approve the Property Use Permit: Jennifer Peterson, on behalf of Groveland Congregational Church, for November 7th through November 13th to place an A-Frame Sign advertising the Snowflake Fair at Perry Park. Voted: 3-0-1. Selectman Kastrinelis abstained. One absent.
- 6) Property Use Permit: Salter Transportation for use of parking behind Public Safety Building.
This will be for three busses.
A motion was moved by Selectman Naves and seconded by Selectman MacDonald to approve the Property Use Permit: Salter Transportation for use of parking behind Public Safety Building. Voted: 4-0. One Absent.

DISCUSSION & POSSIBLE VOTE:

- 7) Fiscal Year 2024 Capital Improvement Plan:
TA Oldham explained the process to create the Capital Improvement Plan that is before this Board tonight. The BOS will continue to review this plan and will discuss further at the first December meeting; priorities and funding sources need to be determined.
- 8) Pentucket School Committee/State of the District Presentation Overview:
The Board had a copy of the slides that were presented at the meeting. Selectman Kastrinelis attended the meeting and provided an overview to the BOS. Selectman Kastrinelis was happy that the dialog has been opened. Selectman MacDonald asked if there was any discussion regarding an override; Selectman Kastrinelis responded that there was no specific discussion. Selectman MacDonald felt there should be a combination of sources of funding and there will have to be compromises. Selectman Kastrinelis felt that the Groveland BOS needs to show up at the school committee meetings and have a conversation with them. Selectman Kastrinelis suggested inviting someone from the School Committee to the BOS budget meetings.
- 9) Elm Park – Arborist review of the Elm Trees- Selectmen Parenteau
TA Oldham talked to the Highway Superintendent, and he contacted an Arborist who went out to take a look at the trees and will submit a proposal to trim the trees.

TOWN ADMINISTRATOR'S TIME:

TA Oldham reported:

- The Town will be receiving a rebate in the amount of \$60,000 for the HVAC system at Town Hall
- Pumpkin Fest was a success. Thank you to everyone who helped out.
- November 21st will be the Joint Meeting with the Finance Board.
- Route 97 sidewalk construction has begun.
- The top coat was put on the community trail – this is nearing completion.
- The dog park is nearing completion.

Selectman MacDonald asked TA Oldham for an update on posting for legal services; TA Oldham has looked into it but has not had time to finalize anything on this yet; the RFP process is lengthy, and TA Oldham would like to look at alternatives. Selectman MacDonald would like to set a deadline of the end of the year. Selectman Kastrinelis likes the plan that the TA has and would like to give her the time to work on this. Selectman Naves agrees that TA Oldham is able to have flexibility and is able to find out which law firm can do the best job for the services that are needed; would not encourage rushing through the process. Selectman MacDonald would like to shop around.

SELECTMEN'S TIME & REPORTS: Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.

Selectman Kastrinelis: Attended Pumpkin Fest and thought it was amazing.

Selectman MacDonald: Reminded everyone that hunting season is coming up and that tomorrow is election day.

Chair Watson: Asked about the rail trail...where will people park, will there be porta potties and who will be mowing and/or weed whacking around the fence posts around the trail. TA Oldham responded that there will be no porta potties, there are two plans for parking, Friends of the Community Trail and the Highway Department are planning to provide maintenance by working together and are finalizing an agreement. Reminder that the Veterans Day Ceremony will be Friday at 10:00 am.

Selectman Naves: Excited about the sidewalk on School Street.

OLD OR UNFINISHED BUSINESS:

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING:

CORRESPONDENCE:

- 10) May 5, 2022, Board of Selectmen Meeting Minutes
- 11) June 15, 2022, Board of Selectmen Meeting Minutes
- 12) October 11, 2022, Board of Selectmen Meeting Minutes
- 13) October 24, 2022, Board of Selectmen Meeting Minutes

ADJOURNMENT:

A motion was moved by Selectman Kastrinelis and seconded by Selectman MacDonald to adjourn the meeting at 8:05 pm. Voted: 4-0. One Absent.

The next regularly scheduled meeting of the Board of Selectmen will be Monday, November 21, 2022, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram



BOARD OF SELECTMEN

Meeting Minutes

Monday, November 21, 2022

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Present: Chair Ed Watson, Selectmen Kathleen Kastrinelis, Daniel MacDonald and Mark Parenteau.

Rebecca Oldham, Town Administrator

Absent: Selectman Jason Naves

CALL MEETING TO ORDER: Chair Watson called the meeting to order at 6:30 pm.

PUBLIC COMMENT: *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

- Joe D'Amore, 9 Cherry Tree Lane, Groveland.
Joe D'Amore was present and addressed the Board to ask for a meeting in January or February to discuss the proposed Bylaw that was discussed back in 2021. Joe provided copies of the Bylaw.

APPROVE WARRANTS:

PW # 23-21 \$202,251.51

A motion was moved by Selectman Parenteau and seconded by Selectman Kastrinelis to approve Warrant PW #23-21 in the amount of \$202,251.51. Voted: 4-0. One absent.

BW# 23-21 \$497,968.40

A motion was moved by Selectman Parenteau and seconded by Selectman Kastrinelis to approve Warrant BW# 23-21 in the amount of \$497,968.40. Voted: 4-0. One absent.

APPROVAL OF THE MINUTES:

- 1) May 4, 2022, Board of Selectmen Meeting Minutes

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the BOS Meeting Minutes from May 4, 2022. Voted: 4-0. One absent.

- 2) June 15, 2022, Board of Selectmen Meeting Minutes

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the BOS Meeting Minutes from June 15, 2022. Voted: 3-0-1. Selectman MacDonald abstained. One absent.

- 3) October 11, 2022, Board of Selectmen Meeting Minutes:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the BOS Meeting Minutes from October 11, 2022. Voted: 4-0.

- 4) October 24, 2022, Board of Selectmen Meeting Minutes:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the BOS Meeting Minutes from October 24, 2022. Voted: 3-0-1. Selectman MacDonald abstained. One absent.

APPOINTMENTS OF THE BOARD:

- 5) Appointment of Deborah Stephenson, of 34 Balch Ave Groveland, as a member of the Council on Aging effective November 21, 2022.
A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to appoint Deborah Stephenson, of 34 Balch Ave Groveland, as a member of the Council on Aging effective November 21, 2022. Voted: 4-0. One absent.
- 6) Appointment of Barbara Sanborn of 15 Parker Road Groveland, as a member of the Council on Aging effective November 21, 2022 – June 30, 2023.
A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to appoint Barbara Sanborn of 15 Parker Road Groveland, as a member of the Council on Aging effective November 21, 2022. Voted: 4-0. One absent.
- 7) Appointment of Linda Brown of, 4 Burget Street Groveland, as a member of the Council on Aging effective November 21, 2022 – June 30, 2023.
A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to appoint Linda Brown of, 4 Burget Street Groveland, as a member of the Council on Aging effective November 21, 2022 – June 30, 2023. Voted: 4-0. One absent.

DISCUSSION & POSSIBLE VOTE:

- 8) Joint Discussion with the Finance Board:
Ruth Rivard, Finance Board Chair was present and addressed the Board. The Finance Board does not have a quorum. TA Oldham explained that what was in the packet in front of the Board tonight.
 - Fiscal Year 2024: Review of Budget Goals: TA Oldham wanted to verify with the BOS that these are the current and relevant goals as these are the goals that will be forwarded to the Departments. These are the same statement of goals that the Town has used for several years.
A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the Statement of Goals as written. Voted: 4-0. One absent.
Selectman MacDonald was not in favor of voting on this without a quorum of the Finance Board present. Ruth Rivard, personally encouraged the BOS to move this forward – the Finance Board met and discussed this Statement of Goals but did not take a formal vote because they were going to attend tonight's meeting; the next meeting of the Finance Board is not until December 21st. Selectman Kastrinelis felt this needed to move forward in order to meet the timeframes for setting the budget and so that the budget letters could go out on time. The budget letter is scheduled to go out to Departments this Friday according to TA Oldham. Selectman MacDonald opted to support this, however, asked for a formal vote of the Finance Board at their next meeting.
 - Financial Policies:
Selectman MacDonald discussed the section that addresses Structure in Terms of Debt; Selectman MacDonald thinks it is a worthy endeavor to pay the debt down as quickly as possible, but, in this current environment, thinks that we should look at the existing debt and what the interest rates are and if they are fixed rates; if there is a 1% or 2% interest rate in this inflationary period does it make sense to prepay low interest debt obligations, if we need money it could end up costing significantly more. Selectman MacDonald suggested we look at that and consider not having a rigid policy to pay the debt down 50% within 10 years; having a long-term outlook on debt and the structure of debt could save money in the short run but significantly more in the long run. Selectman Kastrinelis reminded the Board that the Auditors have asked for Financial Policies for years and this is the step in the right direction; encouraged the Board to continue to work through this; this is a lengthy document. Selectman MacDonald

suggested that some of the words “shall” be changed to “may” in the document; this will allow flexibility. This will be on the next meeting agenda.

A motion was moved by Selectman Parenteau and seconded by Selectman Kastrinelis to table the Financial Policies in order for the BOS to review the entire document.

Voted: 4-0. One absent.

- Pentucket Regional School Agreement

Chair Watson noted that Selectman Naves had done a lot of work reviewing this. Selectman Kastrinelis has been working through it and would like time to further review the assessment and capital aspects. Selectman MacDonald asked if we could look at why the elementary schools are not controlled by the town; could there be savings? This will come back to a future BOS meeting.

9) Council on Aging Director Search Committee:

Chair Watson read a letter from the COA which stated:

The Chair of the COA will appoint a special committee for up to seven members to help select a new COA Director. The committee shall be comprised of one or more members who will be from the COA Board, the Town Administrator, and additional COA community participants, the Chair will be a member of the COA Board; the task will be to review and apply approved town personnel practices & procedures, establish a time table and meeting schedule, review existing job postings, seek funding for posting, one additional online search engine, accept applications and review qualifications, participate in the interview process, bring one or more candidates forward to the COA Board for approval. COA Board encourages COA community participants. Chair Watson noted that the COA Board has also requested one member from the BOS be on the committee. Selectman Naves attended the COA Board meeting and was asked to be on the committee, and he is willing to do so, with a vote from the BOS.

A motion was moved by Selectman Kastrinelis and seconded by Selectman MacDonald to appoint Jason Naves to the COA Director Search Committee.

Voted: 4-0. One absent.

10) Groveland Housing Authority Environmental Review

Chair Watson noted the paperwork is in the packet from the Housing and Urban Development.

TA Oldham, explained the document; this is for Capital Improvements and there is a specific process to accomplish this work.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to authorize Chair Ed Watson to sign on behalf of the BOS on the work that the Housing Authority wants to proceed forward with. Voted: 4-0. One absent.

TOWN ADMINISTRATOR’S TIME:

TA Oldham reported:

- Attended the Superintendent luncheon on Friday and briefed the Board on the discussion that took place. Information is in the packet for the BOS to review at their convenience.
- The Town received a Community Compact IT Grant in the amount of \$26,000 to develop a strategic plan for our future IT investments.
- The First Annual Santa visit will take place from 11:00 am – 5:00 pm on December 4th at the Fire Station.

SELECTMEN’S TIME & REPORTS: *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

Selectman Kastrinelis: Attended the acapella night at the new Pentucket Auditorium.

OLD OR UNFINISHED BUSINESS:

- 11) Elm Park – Arborist review of the Elm Trees- Selectman Parenteau:
Selectman Parenteau would like to see the trees maintained so we do not lose them. According to the survey that was done, there is quite a bit of damage to the trees; they have not been properly maintained. Chair Watson, suggested inviting the Tree Warden and Highway Superintendent into a BOS meeting to provide a recommendation. The Tree Warden budget is too small to cover the work needed. Selectman Parenteau would like to see a management plan in place for the trees. Selectman Kastrinelis asked if there is any possibility of using CPC Funds – the trees are in a historic park – this will be investigated.
- 12) Board of Selectmen Policies and Procedures – Selectman Kastrinelis:
Selectman Kastrinelis asked if the Board would like to use the State generic template to create a template style policy so it could be a Code of Conduct for all boards including the BOS. Selectman Kastrinelis offered to work with Selectman Naves and bring something new back for the Board to review. Selectman Kastrinelis feels it is important to have guidelines in place. Selectman MacDonald does not think we need to add anymore red tape. Selectman MacDonald and Selectman Kastrinelis will work together on drafting policies and procedures.
- 13) Legal Counsel Request for Proposals - Selectman MacDonald:
Selectman MacDonald reviewed a draft RFP that was provided by TA Oldham and had questions regarding the RFP process. TA Oldham explained the process. The RFP has to be detailed under Procurement Law. TA Oldham believes that legal services are exempt under Procurement Laws. TA Oldham had previously discussed the option of using different Attorneys/Firms depending on the issue; this would not require an RFP. TA Oldham recommended not going through the RFP process. Selectman MacDonald would like to pursue the process TA Oldham has recommended.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING: None.

CORRESPONDENCE:

- 14) DLS Management Review: Materials for review at the December 5, 2022, meeting.

ADJOURNMENT:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to adjourn the meeting at 7:53 pm. Voted: 4-0. One absent.

The next regularly scheduled meeting of the Board of Selectmen will be Monday, December 5, 2022, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram

23-21 BILLS WARRANT BREAKDOWN:

Town:	\$ 193,797.62
W/S:	\$ 63,658.61
Payroll Withholding:	\$ 27,682.92
Health Insurance:	\$
Light Bills:	\$ 197,999.79
Grants & Revolving:	\$ 14,829.46
Chapter 90:	\$
Pentucket Assessment:	\$

*Groveland Board of Selectmen Meeting
Monday, November 21 ,2022 at 6:30PM
Page 4 of 5*

Whittier Assessment: \$
Capital: \$

Rebecca Oldham

From: Rebecca Oldham
Sent: Thursday, November 17, 2022 8:39 PM
To: Kerry Goodwin; Steve Baker; Jason Naves; Comcast; Karen LeBel; Dan Stewart; Mitch Mahoney; Davis, Michael (KRBST)
Subject: FW: Disappointed

Please see below correspondence from Principal Day.

Please respond directly to me if you have any questions. Replying to all with any opinions and/or comments would be a violation of Open Meeting Law.

-Rebecca

Rebecca Oldham | Town Administrator
Town of Groveland 183 Main Street Groveland, MA 01834
ROldham@grovelandma.com | (978) 556-7204

From: Day, James <day@prsd.org>
Sent: Thursday, November 17, 2022 6:34 PM
To: Rebecca Oldham <ROldham@Grovelandma.com>
Subject: Re: Disappointed

Rebecca,
Can you please share the following correspondence with the Recreation Committee:

Dear Recreation Committee,

I am extremely disappointed after watching last night's Recreation Committee meeting (11/16). The entire meeting was filled with anger at our building administration for things that never happened and false statements.

I have been educating students in Groveland for 25 years. Everything I have done (including creating the Summer Program back in 2001) has been for Groveland families and children. I have never been more insulted than I was listening to the comments made by the summer program employees and members of your committee. For many years as a physical education teacher and now as an administrator I have done everything I can to support your recreation programs and summer program.

Let's discuss the facts:

1. ONE, I repeat, ONE room that was promised was accidentally cleaned and waxed by a new custodian while I was away on vacation. I immediately went to Maddie L., apologized and let them back in the room after the floor had dried.
2. Funny, it was never discussed how one of our classrooms was trashed during an evening when counselors were playing a team building activity. Tables and chairs throughout the room were flipped over and scattered around the room. Your director failed to mention that last night.
3. When the storage trailer was not available, I volunteered to store equipment in the small gym, then MY crew moved 90% of equipment into the trailer to help them when they had no staff. I then gave up a weekend with my family time to open the building so they could move inflatables.

Again, never mentioned during the meeting.

4. The "garbage" that Mr. O'Neil mentions from our basement is actually custodial supplies, PTA supplies, and furniture. The storage trailer was not just about space. Asking my staff to report on weekends to unlock basement to get equipment and put equipment away is not acceptable. The trailer gives you access any time, without needing anyone from PRSD to open.
5. Cleaning - Yes. We are given 2-3 weeks to clean after summer camp ends. What was not discussed is the fact that it gives NO time for teachers to get into classrooms to get rooms ready for our students. Preparing to educate children should ALWAYS be a priority over the summer program.

Let's talk about the money that the summer program has given back according to Mr. O'Neil:

1. The program is NOT a for profit organization. About 10 years ago it was discovered that the program was actually taking in a profit from families sending their kids to camp. There was 90-100K EXTRA the program had collected over the years. I was part of a committee that discovered this and pushed for the money to be spent on the backfield to give back to the community or give money back to families. That is the TRUTH about how the backfield was completed with summer program money. They took in more than Town meeting allowed and needed to find a way to spend, it was not about generosity.

As a life-long educator, it is hard for me to work at building a relationship with a group that says we hurt a program that benefits families and kids "intentionally".

The meeting last night was incredibly disrespectful to my staff and myself who has gone above and beyond each summer. Please take the time to check facts before bad mouthing people on TV.

I am not expecting nor do I want any response from this committee. Your recreation programs and summer program have lost my respect and the support that I have given throughout my career. Good Luck!

Jim Day
Principal
Bagnall School