



**Hubbardston Select Board Meeting
November 6, 2023**

Notice is given as per the provisions of MGL Chapter 4, Section 27 that the Select Board of the Town of Hubbardston, Massachusetts, will convene a meeting at 6:30 p.m. November 6, 2023 at the Slade Building, 7 Main Street, Hubbardston, MA 01452 there and then to act on the following agenda:

- I. Meeting Called To Order - 6:30 PM**
- II. Open Session**
- III. Communications, Announcements, Liaison Reports**
- IV. Consent Agenda**
 - A. Approval of Select Board Meeting Minutes
 - a. [October 2, 2023](#)
 - B. [Holiday Hours / 2024 Holidays](#)
 - C. Resignations

NAME	POSITION	BOARD / DEPARTMENT	EFFECTIVE
Ben Goodband	Laborer	DPW	10/23/2023

- V. New Business**
 - A. [Bond Anticipation Notice \(BAN\) Request](#)
 - B. [DPW Wage Authorization](#)

- C. Signature Authorization Requests
 - a. [Vertex Decommissioning Agreement for Wireless Facility at 14 Main Street](#)
 - b. [Pitney Bowes Mail System Agreement](#)

VI. Old Business

- A. [ARPA Update](#)

VII. Town Administrator's Report

VIII. Policies to review

A. Financial Policies

- a. [Financial Management Policies](#)

B. Anticipated:

- i. Financial Planning - 11/20/23
- ii. Marijuana Host Community Agreement Application and Process / Social Equity Policy - 11/20/23

IX. Matters not reasonably anticipated by the Chair

X. Public/Press Questions

XI. Adjournment

Upcoming Events:

November 7, 2023 Special State Senate Election
November 13, 2023 - Town Offices Closed (Veterans Day Observed)
November 20, 2023 - Volunteer Appreciation Event
November 20, 2023 - Tax Classification Hearing
December 4, 2023 - Five Year Financial Forecast

MEETINGS ARE RECORDED AND TELEVISED



SELECT BOARD MEETING MINUTES October 2, 2023 SLADE BUILDING

Attendance:

Members Present: Jeff Williams – Chair, Katie Young – Vice Chair, Heather Munroe – Clerk (via ZOOM), Peter Walker–Member, Kris Pareago - Member

Staff Present: Nathan Boudreau – Town Administrator,

Members absent:

Additional Attendees: Ed Blanchard, Kelly Iacaboni, Jason Guertin, Amit Kaul, Michael Grach

Session opened at: 6:30 pm Chair Williams reminded everyone that the meeting is being recorded.

Announcements, Communications, Liaison Reports – Vice Chair Young stated that the Lion’s Club held a dedication of the Pavilion at Curtis Rec Field to the Town of Hubbardston on Sunday, October 1st. Vice Chair Young invited members of the Lion’s Club to join the Select Board at the table tonight. Kelly Iacaboni, Lion’s Club Member, presented a wooden key to the Select Board to commemorate this occasion. Jason Guertin explained how this idea came to be and was glad he was able to do it. Ed Blanchard also stated that there was a grant applied for which would provide picnic tables for the pavilion and the Lion’s Club should know if they were approved for this grant soon. Ms. Iacaboni also stated that there were donations made to make this pavilion possible. The Select Board then thanked the Lion’s Club for all their hard work. Mr. Guertin then explained the process of the design and the building of the pavilion. Ms. Iacaboni also stated that the Lion’s Club will be checking on the Pavilion as well as the band stand as they built these things and want to make sure they continue to be taken care of. Mr. Blanchard also stated that he would like to thank the DPW for their help as well. The Select Board thanked the Lion’s Club again for all they did. The Lion’s Club representative’s then left the meeting.

Vice Chair Young continued with the announcements. The Town Wide Yard Sale was this past weekend and the rain held off until about noon. There was also a bottle and can drive for the Boy Scout’s and although it rained, it went well and the Boy Scouts were very appreciative of all who came out to donate bottles and cans. Tomorrow night at 6:30 pm at the Senior Center, there will be a Candidate’s Night to learn more about those running to fill Anne Gobi’s seat. This coming weekend, the Boy Scouts will be hosting a costumed fun run at the Rec Field at 10 am and the cost will be \$15.00 per person or \$30.00 for the family. There will be a prize for best costume for adult and best costume for child. Stars & Stripes Diner will be donating snacks for after the run. This Saturday, October 7th, at 4 pm, Nonesuch Night will be held at the Rec Field. Ambient Sojourn will be playing in the bandstand and there will be food you can purchase. The Girl Scouts will be selling s’mores kits and the Boy Scouts will be selling candy and popcorn. At dusk, the Lego Movie will begin showing. Bring a blanket or a camp chair. The rain date will

be Sunday, October 8th. Taste of Hubbardston will be on Wednesday, October 18th from 5:30 pm – 7:30 pm. The goal is to incorporate Hubbardston based foods and showcase the businesses and farms. The location will be announced soon. The Lion’s Club Haunted Halloween Walk will take place on October 20 and 21st from 5:30 pm – 9:30 pm. Special Town Meeting will be on October 26th at 7 pm at the Hubbardston Center School. The Halloween Horrible parade will be on October 28th at noon. This will begin at Fire Station 1 and the children will walk down to the school where there will be a little party. The cost is a bag of candy to donate. Halloween will be on October 31st from 5 pm – 8 pm. The Block Party in the municipal parking lot will be held on October 31 from 5 pm – 8 pm as well. Real Estate taxes are due on November 1, 2023.

Grant Match Presentation: TA Boudreau welcomed Michael Grach, who was attending via ZOOM, to the meeting. Mr. Grach reached out to TA Boudreau a few weeks back and asked if he could make a presentation on some of the work that the company that he works for can help assist with in regards to grants and grant writing. TA Boudreau spoke to him regarding how he worked with municipalities and then asked Mr. Grach to speak about what his company does. Mr. Grach stated his company has been around for over 30 years. Typically, the company works through projects. Clients will let them know what they are working on, the company then begins to look for grants that would help the company get those projects done and they will do the writing of the grant,. The company works on a contingency which means the company has to be successful and the municipality has to get the grant in order for Grant Match to charge any fees. The company is there to help municipalities find grants that they aren’t aware of and to do the work on the grants that would take hundreds of hours to put together. There is no fee to sign up. There are only fees on approved grants. Match Grant will be a part of the process from start to finish. Discussion ensued with the Select Board asking questions regarding different scenarios. The Select Board thanked Mr. Grach for attending and TA Boudreau stated that he would get back in touch with him after the Select Board had a chance to discuss this further. Mr. Grach thanked the board and left the meeting. The Select Board began discussing how this is an interesting idea and could be beneficial to the town. The Select Board started a discussion of the pros and cons of something like this. Clerk Munroe asked if maybe TA Boudreau should ask some other TA’s in different groups if they have any information. TA Boudreau respectfully asked if the Chair would allow him to table this discussion until the November 16th meeting which would give him enough time to do some more research and send this to K. P Law to get their thoughts as well. Chair Williams tabled the discussion.

Consent Agenda: Chair Williams read the consent agenda. School Roof Bond Anticipation Notice (BAN). TA Boudreau stated this is the same thing that was done last year. Melissa Kaul resigned from the Cultural Council effective 9/28/23. Joe Moisan appointed as a member of the Cultural Council until 6/30/2024. Benjamin Seitz hired as a laborer for the DPW. Robert Johnson appointed as a Traffic Control Officer until 6/30/2024 and Brian Cunningham appointed as a Traffic Control Officer until 6/30/2024. Approval of August 21, 2023 Select Board Meeting Minutes. Wage Authorizations for the following: Benjamin Seitz, Laborer DPW, Robert Johnson, Traffic Control Officer, Brian Cunningham, Traffic Control Officer.

Motion made to accept the Consent Agenda by K. Young. 2nd by P. Walker. Discussion: None. All in favor. Yes – 5. No – 0. Motion Passed.

New Business:

TA Boudreau stated that since Finance Committee member Amit Kaul was in the audience he would like to invite Mr. Kaul to the table since there would be no quorum. Chair Williams agreed and Mr. Kaul came to the table.

Sign the Special Town Meeting Warrant: The Special Town Meeting Warrant needs to be signed. There will be a complete review at the next Select Board meeting. There will be a public hybrid meeting held at that meeting as well. TA Boudreau stated there are 6 articles which are fairly cut and dry. Article 1 is paying the assessment that was turned down at the Annual Town Meeting. The other communities did vote for it. There is also an \$11,000 – \$12,000 difference in the liability insurance line and TA Boudreau remedied that situation in this proposal as well. This would also go to the Finance Committee. Article 2 would be funding the school assessment to its full assessed value. Article 3 is an amending article from the Annual Town Meeting in June. Article 5 is to pay \$6,991.00 from Free Cash to pay the Town’s portion of a pump replacement at the Hubbardston Center School. Article 6 is accepting a Massachusetts General Law to do the following. Treasurer Markowski has requested acceptance to the MGL CH200A S59A to the STM Warrant. This section provides municipal treasurers a procedure for disposing of funds held by the town which are deemed abandoned. This process is known as “tailings”. Tailings allows treasurers a timely remedy to unclaimed funds including uncashed payroll checks, uncashed accounts payable checks and certain tax overpayments where the property owner cannot be found.

Motion made to sign the Special Town Meeting Warrant by K. Young. 2nd by P. Walker. Discussion: K. Pareago asked about article 6 switching from 3 years to 1 year. TA Boudreau stated it has been approved by legal counsel and Mr. Pareago stated he thinks that it needs to be clearer in the wording. Clerk Munroe stated that this allows for more expediated process. The wording states that after one full year then this MGL would take effect. TA Boudreau stated that he would speak to the Treasurer to find out what the standard operating procedures would be before the funds are taken. There were no further questions/discussion. All in favor. Yes – 5. No – 0. Motion Passed.

FY25 Budgetary Guidelines: TA Boudreau stated that he provided an FY25 memo and FY25 budget priorities and guidelines document. The priorities focus on managing rising education costs, optimizing town services through comprehensive review, and controlling inflationary impacts on the budget. The aim is to reduce reliance on one time revenues, use conservative estimates, and meet crucial capital goals. The key budget priorities for FY2025 are to manage the rising education costs, optimize town services and control inflation. In FY2025, we remain committed to reducing reliance on free cash in the operating budget, using conservative revenue estimates and meeting debt, capital, and savings goals to maintain services and bond rating.

Motion made to accept the FY2025 Budgetary Guidelines by K. Young. 2nd by P. Walker. Discussion: None. All in favor. Yes – 5. No – 0. Motion Passed.

EOEEA Support Letter: TA Boudreau stated that he and Francois Steiger have been working with MA Power Choice to move forward on a municipal aggregation plan. The MA Power Choice Municipal consultant has asked the Select Board to consider signing onto this which would support the passing of H3852, which is a house bill that would speed up the process of DPU when reviewing aggregation plans by establishing a 90 day time limit. Currently the DPU is taking 3 years to review plans. It would increase municipalities flexibility in operating their programs.

Motion made to allow TA Boudreau to sign on the EOEEA support letter by K. Young. 2nd by K. Pareago. Discussion: None. All in favor. Yes- 5. No – 0. Motion Passed.

Proposed date for Volunteer Appreciation Date:

TA Boudreau stated that this event is usually held at a Select Board Meeting in December. This year, the recommendation is to have it in November which is the month of giving thanks and this way it's at the beginning of the Holiday Season where things haven't gotten too busy which would allow more volunteers to attend the event. The proposed date would be Monday, November 20th at 5:00 pm in the Senior Center.

Motion made to accept and schedule the Volunteer Appreciation Night on Monday, November 20th by K. Young. 2nd by K. Pareago. Discussion: None. All in favor. Yes – 5. No – 0. Motion Passed.

Old Business: None

TA Report : TA Boudreau stated that the TA Report has been shared on the town website. Budget season has begun and preparation of the FY25 budget is ramping up. Similarly, information is being gathered for the FY24-Fy28 Capital Budget. There has also been a considerable amount of time preparing the warrant for the upcoming Special Town Meeting. TA Boudreau attended the monthly Planning Board meeting to discuss potential grant opportunities. The first meeting of the Structural Deficit Working Group was held last Wednesday. The group began reviewing long term fiscal projections and possible strategies to address recurring budget gaps. The DPW crew performed regular maintenance and repair work around town during the two week period from September 10-September 23. The DPW also provided mutual aid to Princeton for storm damage. The biennial Board and Committee Summit was held on September 14th. There was a training provided on Open Meeting Law and the committees and boards were able to share updates. As stated earlier, the Hubbardston Lions Club donated a new pavilion to the town at Curtis Recreational Fields on October 1st. It was an amazing event. Hubbardston Headlines had Hubbardston Special Event Coordinator and Select Board Vice Chair Katie Young on the program. SB Vice Chair Young updated us on all the festivals, events and community happenings in Hubbardston. TA Boudreau stated that you can tell the appreciation and dedication Vice Chair Young has to the town. The town is submitting a Green Communities competitive grant application for new HVAC pumps in the library. Additionally, TA Boudreau is preparing a Community Compact Grant application that would help fund the 5 year municipal staff training plan and explore cost-cutting automation techniques. TA Boudreau also assisted the Council on Aging in a Community Preservation Act funding application to support renovations to the Senior Center deck area. IT services proposals were due on September 28 and we are now checking references on the top two vendors. The DPW roof project will be starting later this month. TA Boudreau is about to begin the procurement process for a new boiler at Hubbardston Center School after an attempted cooperative purchase came in too high. At the end of the month, there will be "Spirit Week" at the Town Hall. Monday is crazy hat day, Tuesday is Halloween, Wednesday is Farmers Day and Thursday is Tie Dye Day.

Policies to Review: None

Matters not reasonably anticipated by the chair: Member Pareago would like to talk about the boiler for the center school. Member Pareago asked if the town had done a repair. TA Boudreau stated that there has been no repair to the boiler. The repair was going to cost \$14,000 and the replacement was, at that time, \$50,000. It was determined by the Select Board and the Finance Committee that it would be a better return on investment to seek the full replacement of the boiler. Member Pareago asked when the clock was going to be repaired and TA Boudreau stated he would email the school tomorrow.

Motion made to adjourn at 8:10 pm by K. Young. 2nd by H. Munroe. Discussion: None. All in favor. Yes – 5. No – 0. Motion passed.

Respectfully Submitted by:

Toni Walker
Executive Assistant



Office of the Town Administrator

Honorable Hubbardston Select Board
7 Main Street #3
Hubbardston, MA 01452

Subject: Holiday Schedule

Dear Members of the Select Board,

I am writing to propose you the holiday schedule for the remainder of 2023 as well as to provide an outline of the proposed holiday schedule for the year 2024, which can be found attached. I have taken into consideration the feedback and preferences of our employees, legal holidays, and Friday closures ensuring a fair distribution of holidays throughout the year.

Thank you for your attention and cooperation. We appreciate your ongoing support in ensuring a smooth and efficient working environment for all members of our community.

Sincerely,

Nathan R. Boudreau, MPA
Town Administrator

2023 Holidays

Holiday	Observed
Veterans Day	Monday, November 13, 2023
11/22/2023	Close at 12:00 PM
Thanksgiving Day	Thursday, November 23, 2023
Christmas Day	Monday, December 25, 2023

2024 Holidays

Holiday	Observed
New Year's Day	Monday, January 1, 2024
Martin Luther King Jr.'s Birthday	Monday, January 15, 2024
Presidents' Day	Monday, February 19, 2024
Patriots' Day	Monday, April 15, 2024
Memorial Day	Monday, May 27, 2024
Juneteenth	Wednesday, June 19, 2024
Independence Day	Thursday, July 4, 2024
Labor Day	Monday, September 2, 2024
Columbus Day	Monday, October 14, 2024
Veterans Day	Monday, November 11, 2024
Thanksgiving Day	Thursday, November 28, 2024
Christmas Day	Wednesday, December 25, 2024



Office of the Town Administrator

7 MAIN STREET
HUBBARDSTON, MASSACHUSETTS 01452
(978) 928-1400 x 201 FAX (978) 928-3392

Travis Brown

From: Wendy LeBlanc <DPWAdmin@hubbardstonma.us> on behalf of Wendy LeBlanc
Sent: Monday, October 23, 2023 12:42 PM
To: Travis Brown
Subject: Fwd: Ben Goodband

----- Forwarded message -----

From: Benjamin Goodband <bgoodband114@gmail.com>
Date: Mon, Oct 23, 2023 at 12:39 PM
Subject: Ben Goodband
To: <dpwadmin@hubbardstonma.us>

I Benanim Goodband are resigning from the Hubbardston DPW .I will get all DPW property asap thanks



Hubbardston Massachusetts

Office of the Treasurer/Collector

November 2, 2023

To the Selectboard,

I am writing to request your signatory approval for a \$300,000 bond anticipation note (BAN) to continue financing for municipal purposes including a fire truck (ATM 6/6/2017).

The firetruck has been a wonderful asset in ensuring safety in our community. The original borrowing was \$450,000, and we have continued annual short-term financing through the BAN process as it provides us favorable financing until we are ready to issue long-term bonds.

On November 1st, I worked with our financial advisor, Dave Eisenthal from Unibank Fiscal Advisory Services (UFASI) to secure a 4.75% interest rate on the BAN. This reasonable rate will minimize our borrowing costs and allow us to roll our two current BANs together next fall.

Please let me know if you need any additional information.

Regards,

Mary Markowski
Treasurer/Collector

Attachments for original signature:

- (2) copies of the Renewal Anticipation Serial Loan
- (2) copies of the Town Treasurer's Record
- (2) copies of the Bond Anticipation Note

Town of Hubbardston
Massachusetts

\$300,000.00

Bond Anticipation Note
Departmental Equipment - Fire Truck

Dated: November 16, 2023

Due: October 3, 2024

Certificate and Covenant as to Tax-exempt Status of Notes

We, the Treasurer and Select Board of the Town of Hubbardston, Massachusetts (the "Issuer"), certify and covenant on behalf of the Issuer as follows in connection with the issuance of its Notes described above and the exclusion of interest thereon from gross income for federal income tax purposes under the Internal Revenue Code of 1986 as amended (the "Code"):

1. The Issuer will take all lawful action necessary to comply with requirements of the Code that must be satisfied subsequent to the issuance of the Notes in order that interest on the Notes be or continue to be excluded from gross income for federal income tax purposes.

2. The Notes are hereby designated as "qualified tax-exempt obligations" for the purposes of Section 265(b) of the Code. We certify that the reasonably anticipated amount of tax-exempt obligations, including the Notes, that will be issued by the Issuer and all subordinate entities during the current calendar will not exceed \$10,000,000.

Dated: November 16, 2023

I, the undersigned Treasurer hereby certify that, as required by the Code, I have this day filed Form 8038G, a copy of which is attached, with the Internal Revenue Service.

Treasurer

Select Board

The Commonwealth of Massachusetts Certificate of Town Clerk

Note Number(s): 708-1

Town Treasurer's Record

Town of Hubbardston

1. Date of Town Meeting Authorizing Loan June 6, 2017
2. Purpose of Loan BAN - Departmental Equipment - Fire Truck
Note: Attach a Municipal Purpose Loan Form for lines 1 to 7 for all multiple purpose loans.
3. Total Amount of Loan Authorized \$450,000.00
4. Amount of Previous New Issues of this Loan \$450,000.00
5. Paydowns on this Issue (if required) \$50,000.00
6. Amount of this Issue \$300,000.00
7. Balance of this Loan Unissued \$0.00
Note: Amount Authorized minus Previous New Issues minus This Issue (New Money) equals Unissued Balance.
8. Issue Date November 16, 2023 Date Due October 3, 2024
9. Payable to Greenfield Cooperative Bank
10. Payable at Greenfield Cooperative Bank
11. Rate of Interest 4.750% Payable At Maturity (Annually, semi-annually or at maturity)
12. Signed by _____, Town Treasurer

TO THE DIRECTOR OF ACCOUNTS: THIS CONSTITUTES OUR AUTHORIZATION TO DELIVER THE NOTE(S), WHEN CERTIFIED, TO THE PURCHASER(S) SPECIFIED ON LINE 9 ABOVE.

COUNTERSIGNED AND APPROVED BY:

Select Board
and a
majority
thereof

In the presence of: _____, Town Clerk



(complete right side)

The Commonwealth of Massachusetts

Certificate of Town Clerk

Only one Certificate is needed to cover all notes issued on the same date for the same purpose. The Town Clerk will furnish below an exact copy of the vote authorizing the loan, as appearing in the Clerk's records, showing how the vote was passed including a copy of the article in the warrant upon which the vote was based. The completed certificate is to be signed by the Clerk and given to the Treasurer, who must transmit the same, with the note or notes, to the Director of Accounts, Department of Revenue, Boston. General Laws Chapter 44, Sections 23-27.

Copy of Vote Authorizing Loan

*(Attach a certified copy of the vote and warrant article
for each authorization included in this borrowing.)*

Not Applicable.



Seal

I CERTIFY that this is a true copy of the Town Treasurer's Record of the issue of notes and a true copy of the vote passed at a meeting of the voters of the Town of Hubbardston, duly warned as required by law, which authorized borrowing as stated, as appears on the records of the town; that said vote is in full force and effect and has not been repealed or modified in any way by subsequent vote of the town. I FURTHER CERTIFY that the person whose signature appears on the note as treasurer of the Town of Hubbardston was the duly authorized treasurer on the date when said signature was made; and that the persons whose signatures appear upon the note as those of a majority of the Select Board were duly qualified officials on the date when such signatures were made. I ALSO CERTIFY that the copy of the warrant article is a true copy of the same; that it was duly served and certified by the constable as required by the General Laws and by-laws or vote of the town or both.

Date _____, Town Clerk
(Revised: December 2003)

COMMONWEALTH OF MASSACHUSETTS
TOWN OF HUBBARDSTON
RENEWAL ANTICIPATION SERIAL LOAN
Departmental Equipment - Fire Truck

No. 708-1

\$300,000.00

Date of Issue: November 16, 2023

For Value Received, the inhabitants of the Town of Hubbardston by their Treasurer hereto duly authorized by vote of said Town passed on June 6, 2017 and Chapter 44, Section 7(1) of the General Laws promise to pay to Greenfield Cooperative Bank or order upon presentation and surrender thereof at Greenfield Cooperative Bank, 62 Federal Street, Greenfield, MA 01301, the sum of

THREE HUNDRED THOUSAND DOLLARS (\$300,000.00)

on October 3, 2024, with interest at the rate of 4.750 percent per annum, payable at maturity calculated on the basis of a numerator using 30 days and a denominator using a 360 day year (30/360).

Countersigned and Approved

Signed

	Majority of	
	the	
	Select Board	Town of _____
		<i>Town Seal</i>
		<i>To be affixed here</i>

I certify that this note was countersigned and approved by the Select Board in my presence.

Date

Town Clerk

The Commonwealth of Massachusetts
Department of Revenue, Boston

I hereby certify that this note appears to have been duly issued in accordance with the provisions of Chapter 44 of the Massachusetts General Laws per the attached Director of Accounts Approval Letter.



Office of the Town Administrator

Honorable Hubbardston Select Board
7 Main Street #3
Hubbardston, MA 01452

Subject: DPW 6% Wage Authorization

Dear Members of the Select Board,

I am writing to propose a 6% wage increase for our Department of Public Works (DPW) employees effective November 6, 2023.

As you know, the town and the DPW union were unable to reach an agreement regarding a memorandum of understanding. However, there remains money in the budget that had been allocated for DPW salaries due to being understaffed for the first quarter of FY24. Rather than letting those unused funds sit idle, I believe we have an opportunity to make meaningful investments in our DPW staff.

A 6% wage increase would bring their compensation more in line with DPW workers in comparable towns in our region. Competitive pay will help us retain experienced staff and attract qualified candidates to fill vacancies. This recognizes the essential services that our DPW crews provide and demonstrates that we value their contributions to keeping our roads safe, our parks clean, and our infrastructure functioning smoothly. A mid-year wage increase recognizes their hard work and dedication. It also shows good faith in future negotiations, as we will have addressed one of the union's priorities outside of the bargaining process.

Please consider this modest but meaningful wage increase for our DPW employees. The unused funds in the budget present us with a timely opportunity to demonstrate our support for these important town personnel. I am happy to discuss this further and answer any additional questions you may have.

Thank you for your consideration.

Sincerely,

Nathan R. Boudreau, MPA
Town Administrator

Position	FY24 (Current)	FY24 (6%)
Driver Prob 0-6 M	\$ 21.09	\$ 22.36
Driver Prob 6-12 M	\$ 22.18	\$ 23.51
Driver Prob 12 + M	\$ 23.58	\$ 24.99
Equip Op 0-6 M	\$ 22.03	\$ 23.35
Equip Op 6-12 M	\$ 23.19	\$ 24.58
Equip Op 12 M	\$ 24.68	\$ 26.16
Mechanic 0-6 M	\$ 23.01	\$ 24.39
Mechanic 6-12 M	\$ 24.21	\$ 25.66
Mechanic 12 M	\$ 25.77	\$ 27.32

6% Proposal FY24				
	Wage	Bi-Weekly	Yearly	Notes
VACANT - Laborer	\$ 22.36	\$ 1,788.43	\$ 32,191.78	18 Pay Periods
Ben Seitz - Laborer	\$ 22.36	\$ 1,788.43	\$ 32,191.78	18 Pay Periods
Rich Clapham- Driver	\$ 24.99	\$ 1,999.58	\$ 52,189.14	
Jacob Hakala - EO	\$ 26.16	\$ 2,092.86	\$ 54,623.75	
Neil Goguen - Mechanic	\$ 27.32	\$ 2,185.30	\$ 57,036.23	
PT Summer			\$ 23,575.00	
		Total	\$ 251,807.67	



Office of the Town Administrator

Honorable Hubbardston Select Board
7 Main Street #3
Hubbardston, MA 01452

Subject: Vertex Decommissioning Agreement

Dear Members of the Select Board,

I am writing to request that the Select Board review and formally sign the enclosed Decommissioning Agreement pertaining to the proposed wireless communications facility at 14 Main Street. This Decommissioning Agreement has been reviewed and approved by Carolyn Murray of KP Law on behalf of the Town, as well as by Fran Parisi, legal counsel for Vertex Towers.

As you know, Vertex Towers received approval from the Planning Board on October 12, 2022 for a 150-foot monopole wireless tower on the property at 14 Main Street. As a condition of approval, Vertex was required to submit a decommissioning plan and execute an agreement to ensure proper removal of the tower when it is no longer in use.

The attached Decommissioning Agreement between Vertex Towers, the property owner, access owners, and the Town lays out Vertex's responsibilities for dismantling and removing the tower in accordance with the approved decommissioning plan. It also authorizes the Town to access the property and undertake removal if Vertex fails to do so.

In order to formalize this agreement, I ask that you to authorize me, on behalf of the Town of Hubbardston, to sign the document. Please feel free to contact me if you need any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "N. B.", with a stylized flourish at the end.

Nathan R. Boudreau, MPA
Town Administrator

RECORDING REQUESTED BY
AND WHEN RECORDED MAIL TO:

Vertex Towers, LLC
2 Commercial Street
Sharon, MA 02067

(space above for Recorder's use only)

**AGREEMENT FOR DECOMMISSIONING OF WIRELESS COMMUNICATIONS
TOWER FACILITY**

THIS AGREEMENT, dated as of the ____ day of _____, 2023, is made by and among **Vertex Towers LLC**, a Massachusetts limited liability company, with a principal place of business located at 2 Commercial Street, Sharon, MA 02067 (and its successors and assigns, the “Operator”); **Wayne F. Taylor and Mary J. Taylor** (and their respective successors and assigns), with a mailing address of 14 Main Street, Hubbardston, MA 01452 (collectively the “Property Owner”); **Peter H. Aalto and Margaret A. Aalto** (and their respective successors and assigns), with a mailing address of 9 Brigham Street, Hubbardston, MA 01452 (collectively “Access Owner 1”); **Renee R. Olson** (and her successors and assigns), with a mailing address of 7 Brigham Street, Hubbardston, MA 01452 (“Access Owner 2”); and the **Town of Hubbardston** a municipal corporation, with offices located 7 Main Street, Hubbardston, MA 01052 (the “Town”) (each a “Party” and together the “Parties”).

WHEREAS, the Operator has received a Special Permit and Variances from the Town to develop a wireless communications facility (the “Facility”) on a property located at 14 Main Street, Hubbardston, MA 01452, Tax Assessor parcel 8A-41 (the “Property”) with access over an adjacent parcels 8A-49 (9 Brigham Road) (“Access Parcel 1”) and 8A-51 (7 Brigham Road) (“Access Parcel 2”) (collectively, “the Access Parcels” and each, individually, an “Access Parcel”); and

WHEREAS, as a condition of the Special Permit, the Operator has submitted a decommissioning plan to the Town for decommissioning of the Facility as attached hereto as Exhibit A (the “Decommissioning Plan”).

NOW, THEREFORE, in consideration of the foregoing and other good and valuable consideration, the Parties agree as follows:

1.. The Operator shall be responsible for dismantling and removing the Facility in accordance with the provisions of the Decommissioning Plan. Operator must give the Town a signed letter agreeing to notify the Town 90 (ninety) days prior to discontinuance. The Applicant must remove the facility within 90 (ninety) days of the giving of said notice. If the Operator does not notify the Town of discontinuance, but ceases using the Facility, after 90 (ninety) days of nonuse, the Planning Board, after a hearing with prior notice to the Operator, may declare the facility to be abandoned. If the Operator fails to remove the Facility within

Property Address: 1. 14 Main Street, Hubbardston, MA 01452 (the Property)
2. 9 Brigham Street, Hubbardston, MA 01452 (Access Parcel 1)
3. 7 Brigham Street, Hubbardston, MA 01452 (Access Parcel 2)

90 (ninety) days of discontinuance or abandonment, then the Town may remove the Facility at the cost of the Applicant or Owner. The Operator shall provide the Town with a Decommissioning Bond in the amount of \$40,000.00, which amount shall be adjusted consistent with the Condition of the Special Permit granted by the Hubbardston Planning Board filed with the Town Clerk on October 12, 2022. The Operator shall provide the Town with the Decommissioning Bond prior to the issuance of a building permit. In the event that the Operator decommissions the Facility in accordance with the provisions of the Decommissioning Plan, the Town shall release and return the Decommissioning Bond to the Operator.

2. In the event that decommissioning of the Facility in accordance with the provisions of the Decommissioning Plan is not completed within ninety (90) days of said notice from the Planning Board, the Town, or its designated officials or agents, shall seek all remedies available to it with and through the surety that issued the Decommissioning Bond for the prompt decommissioning of the site as set forth in Paragraph 1. In such event, the Town shall have the right, but not the obligation, to enter upon the Property to dismantle and remove the Facility in the manner set forth in the Decommissioning Plan. Prior to taking such action, the Town, or its designated officials or agents, shall provide a written directive to the Operator and notification to the Property Owner, Access Owner 1 and Access Owner at their respective addresses set forth herein, or such superseding address as is provided to the Town, by certified mail, return receipt requested subsequent to the execution of this Agreement, requiring the Operator to fully and completely dismantle and remove the Facility within a time period specified by the Town.

3. Notwithstanding the foregoing, nothing in this Agreement shall impose the obligation upon the Town to enter the Property and dismantle and remove the Facility.

4. In the event that the Town takes such action to dismantle and remove the Facility, after written notice and expiration of applicable grace periods to the Operator, the Property Owner, Access Owner 1 and Access Owner 2, the Town may recover all expenses incurred for such activities from the Operator and/or the surety issuing the Decommissioning Bond.

5. Property Owner, Access Owner 1 and Access Owner 2 grant the specific right to the Town or its agents to access the Facility for the sole purpose of dismantling the Facility through existing access easements granted to the Operator by the Property Owner, Access Owner 1 and Access Owner 2, being the same ingress and egress easements referenced in a Memorandum of Easement between Operator and Property Owner recorded in Worcester County Registry of Deeds, Book 68984, Page 350; a Memorandum of Easement between Operator and Access Owner 1 recorded in Worcester County Registry of Deeds, Book 68984, Page 345; and a Memorandum of Easement between Operator and Access Owner 2 recorded in Worcester County Registry of Deeds, Book 69510, Page 269.

6. This Agreement is intended to solely benefit the Town. Notwithstanding anything to the contrary in this Agreement or otherwise, no other person or entity shall claim or be entitled to any rights created hereunder by virtue of any asserted status as a third-party beneficiary.⁷ The Operator has a continuing obligation to notify the Town Administrator of the Town of any changes to its address, in writing, sent by certified mail, return receipt requested.

8. This Agreement shall be binding on each of the Parties hereto and their respective successors and assigns, and shall remain in full force and effect until the Facility is removed from the Property.

9. This Agreement may not be amended or modified except by a written instrument consented to by the Town.

10. This Agreement is governed by and shall be construed in accordance with the laws of the Commonwealth of Massachusetts.

IN WITNESS WHEREOF, each of the Parties below has herein set its/their hand and seal the day and year first above written.

(signatures on next pages)

OPERATOR:

VERTEX TOWERS, LLC

By: _____

Name: Stephen Kelleher

Title: Manager

Dated: _____

**COMMONWEALTH OF MASSACHUSETTS
COUNTY OF NORFOLK:**

On the date below, before me personally appeared Stephen Kelleher, Manager of Vertex Towers, LLC, to me known (or proved to me on the basis of satisfactory evidence) to be the individual who executed the foregoing instrument, and he acknowledged said instrument by him executed to be his free act and deed in said capacity of Manager of Vertex Towers, LLC.

Date: _____

Notary Public Signature: _____

Notary Public Print Name: _____

Notary Commission Expiration Date: _____



Notary Stamp or Seal

PROPERTY OWNER:

By: _____

Name: Wayne F. Taylor

Dated: _____

By: _____

Name: Mary J. Taylor

Dated: _____

COMMONWEALTH OF MASSACHUSETTS
COUNTY OF WORCESTER:

On the date below, before me personally appeared Wayne F. Taylor and Mary J. Taylor, to me known (or proved to me on the basis of satisfactory evidence) to be the individuals who executed the foregoing instrument, and they acknowledged said instrument by them executed to be their free act and deed in said capacity as Property Owner.

Date: _____

Notary Public Signature: _____

Notary Public Print Name: _____

Notary Commission Expiration Date: _____



Notary Stamp or Seal

ACCESS OWNER 1:

By: _____

Name: Peter H. Aalto

Dated: _____

By: _____

Name: Margaret A. Aalto

Dated: _____

COMMONWEALTH OF MASSACHUSETTS
COUNTY OF WORCESTER:

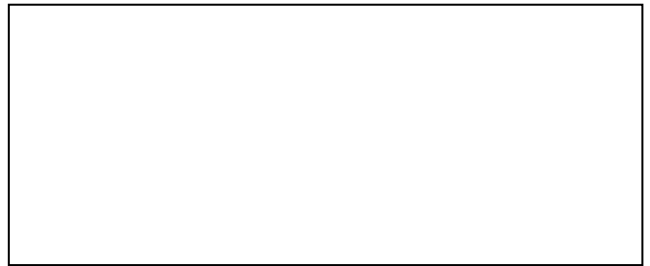
On the date below, before me personally appeared Peter H. Aalto and Margaret A. Aalto, to me known (or proved to me on the basis of satisfactory evidence) to be the individuals who executed the foregoing instrument, and they acknowledged said instrument by them executed to be their free act and deed in said capacity as Access Owner 1.

Date: _____

Notary Public Signature: _____

Notary Public Print Name: _____

Notary Commission Expiration Date: _____



Notary Stamp or Seal

ACCESS OWNER 2:

By: _____

Name: Renee R Olson

Dated: _____

COMMONWEALTH OF MASSACHUSETTS
COUNTY OF WORCESTER:

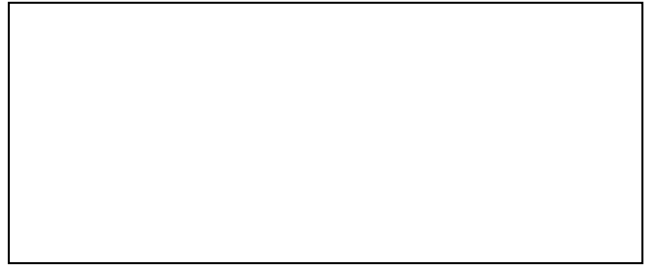
On the date below, before me personally appeared Renee R. Olson, to me known (or proved to me on the basis of satisfactory evidence) to be the individual who executed the foregoing instrument, and she acknowledged said instrument by her executed to be her free act and deed in said capacity as Access Owner 2.

Date: _____

Notary Public Signature: _____

Notary Public Print Name: _____

Notary Commission Expiration Date: _____



Notary Stamp or Seal

TOWN:

TOWN OF HUBBARDSTON, MASSACHUSETTS

By: _____

Name: _____

Title: _____

Dated: _____

COMMONWEALTH OF MASSACHUSETTS
COUNTY OF WORCESTER:

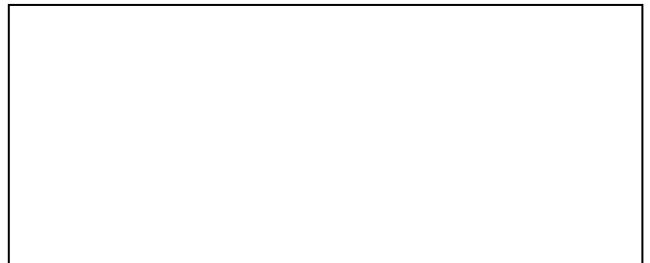
On the date below, before me personally appeared _____ in his/her capacity of _____ of the Town of Hubbardston, to me known (or proved to me on the basis of satisfactory evidence) to be the individual who executed the foregoing instrument, and he/she acknowledged said instrument by him/her executed to be his/her free act and deed in said capacity as _____ of the Town of Hubbardston

Date: _____

Notary Public Signature: _____

Notary Public Print Name: _____

Notary Commission Expiration Date: _____



Notary Stamp or Seal

EXHIBIT A
DECOMMISSIONING PLAN



August 26, 2022

Mr. Stephen Kelleher
Vertex Tower Assets, LLC
155 South Street, Suite 102
Wrentham, MA 02093

**RE: Opinion of Cost for Removal of Self-Support (Lattice) Tower
Vertex Tower Assets, LLC
Hubbardston Center (VT-MA-3142A)
14 Main Street
Hubbardston, MA 01452**

Mr. Kelleher:

The Engineer's estimate attached herein has been prepared for the take down and removal costs of the proposed Vertex Tower Assets, LLC 149 foot \pm telecommunications tower referenced above. These costs are based upon the permitting review plan set dated July 12, 2022 and on data compiled in the *2021 Site Work & Landscape Cost Data, 40th Annual Edition* published by RSMMeans with industry specific data adjusted to location and present-day costs.

The estimate includes removal of the compound fence, self-support (lattice) tower, disconnection of utilities, removal of utility cabinets, and revegetation of the compound area. Removal of carrier specific tower and ground mounted equipment shall be handled by the individual carriers. The estimate assumes gravel surfaces for the driveway, concrete foundation, underground portions of the grounding ring, utility conduits, utility poles, and drainage features will remain. No salvage value has been credited.

Based on the construction cost estimates provided, it is my professional opinion that approximately \$38,850 will be adequate to recover the take down costs of the proposed telecommunications tower in the current construction environment.

If you have any questions or need further information, please do not hesitate to call.

Sincerely,
ProTerra Design Group, LLC



Jesse Moreno, PE
Managing Partner
Jesse Moreno, PE
Enclosure
, PE

Digitally signed by Jesse Moreno, PE
Date: 2022.08.26 14:49:30 -04'00'

8-26-2022

ProTerra Design Group, LLC
4 Bay Road; Building A; Suite 200
Hadley, MA 01035

(413)320-4918
info@proterra-design.com

RS Means Ref.	Description	Unit	Quantity	Unit Cost	Total Cost
Crew R-1A	General - Disconnect utilities/cabinets	DAY	1	\$ 1,362.80	\$ 1,362.80
024119.19-0725	General - Dumpster rental (20 CY - 5 ton)	EA	1	\$ 625.00	\$ 625.00
Crew B-34C	General - Deliver tower salvage to yard (Driver and Truck)	DAY	1	\$ 1,314.85	\$ 1,314.85
015436.50-1400	Equipment - Mob/Demob (Skid Steer/Loader)	EA	2	\$ 885.00	\$ 1,770.00
Crew B-10R	General - Operator, 0.5 Laborer, Loader	DAY	3	\$ 1,304.36	\$ 3,913.08
Crew B-34K	General - Truck, Operator, Flatbed Trailer or Dump	DAY	2	\$ 1,567.36	\$ 3,134.72
024113.60-1700	Compound - Demolish fence & gates	LF	240	\$ 4.40	\$ 1,056.00
024119.19-0950	Demolition - Dump Charges & Tipping Fees	TON	5	\$ 97.00	\$ 485.00
015436.50-1800	Tower - Mob/Demob Crane	EA	2	\$ 620.00	\$ 1,240.00
015433.60-1300	Tower - Crane rental	DAY	2	\$ 2,676.00	\$ 5,352.00
Crew B-12 (part)	Tower - Crane operator	DAY	2	\$ 690.00	\$ 1,380.00
Crew L-5A (part)	Tower - Removal Crew (4 Workers)	DAY	2.5	\$ 3,018.67	\$ 7,546.68
312514.16-1000	Erosion Control - Silt fence install, maintain, & removal	LF	125	\$ 3.43	\$ 428.75
329119.13-0700	Restoration - Furnish & spread loam	SY	400	\$ 5.15	\$ 2,060.00
329219.13-0100	Restoration - Seed	SY	400	\$ 0.64	\$ 256.00
329113.16-0200	Mulch & Hay	SY	400	\$ 1.56	\$ 624.00
	<i>Subtotal</i>				\$ 32,548.88
	GC O&P (On Sub Crews)	10%			\$ 1,028.95
	Location Factor (Fitchburg, MA)	103.1%			\$ 1,009.02
	2022 CI Adjustment	113.0%			\$ 4,231.35
	Total Estimated Cost (Present-Day)				\$ 38,818.19



Office of the Town Administrator

Honorable Hubbardston Select Board
7 Main Street #3
Hubbardston, MA 01452

Subject: Signature Authorization Request – Pitney Bowes Mail Machine

Dear Members of the Select Board,

I am writing to request authorization to enter into a 60-month lease with Pitney Bowes on behalf of the Town of Hubbardston. As you know, we send out a high volume of mail each day – tax bills, meeting notices, permits, and more. Right now, our staff has to manually seal, stamp, and send each piece, which is a time-consuming process.

Pitney Bowes offers an automated mailing system that can mail up to 40 pieces per minute. It seals, stamps, and stacks in one seamless workflow. Plus, the postage is digital, saving us money at \$0.03 less per piece than normal stamps.

I have attached information and a proposed contact. I request your authorization to move forward with a 5-year lease for the C200. The monthly cost would be \$69, but we'd recoup that in postage savings and staff time. Please let me know if you have any other questions.

Sincerely,

Nathan R. Boudreau, MPA
Town Administrator



Shipping & Mailing

SendPro® C200

Make the smart sending choice every time.

Eliminate guesswork with our all-in-one solution.

The SendPro C200 is the simplest, all-in-one technology for office mailing and package shipping. It's a complete sending solution that makes it easy to process mail and send packages all from one place. You'll be able to:

- Process daily mail and print postage quickly and accurately.
- Save on postage and get access to special discounts.
- Compare options from three major carriers, like USPS and UPS®.
- Print shipping labels for three carriers right from the system.
- Track packages and costs across three major carriers in one consolidated report.

Plus, with the integrated scale you can accurately calculate postage and shipping charges for all of your letters, flats and packages. The C200 makes it easy for your office to consistently choose the ideal mailing or shipping option.

Save money and eliminate overspend.

Using a color touchscreen display, the C200 makes your selections of carrier, class and services simple and accurate. For letter mail, simply select the postal class and services you want, then seal and print postage in one easy step. For larger items, you can compare each carrier's shipping options and print a shipping label. Plus, the C200 is digitally connected so you'll always be up-to-date with automatic postal and carrier updates, low ink alerts, service warnings and diagnostic notifications.



*Actual savings may vary depending on weight, zone and services requested.



For more information, visit us online: pitneybowes.com/us/sendpro-c-series

Make the confident choice, no matter what you send.

With the SendPro® C200, you can consistently choose the ideal carrier, class or service to get your items delivered—all at the best price for your needs. Just weigh the item to see your carrier's options with a cost and estimated delivery time. A common address book works across all three carriers and verifies the recipient addresses to ensure accurate delivery. Then, after selecting the ideal choice for your unique business needs, the C200 will print a shipping label from the attached label printer.



Ship and track from anywhere.

Access C200's shipping and tracking capabilities away from your mail area with secure access from your desktop computer. You'll always have a consolidated view of your cost history and tracking information for carrier shipments. By having multiple information on a single platform, the C200 eliminates having to use multiple carriers' websites to process a package or track a shipment.

Maximize savings every time you send.

The C200 is designed to save you and your office staff time and money in many ways. You can get automatic ink replenishments at savings of 20% off the retail price when you enroll in the AutoInk™ program. When shipping, you immediately save with USPS® shipping discounts for Priority Mail and other package services. As a certified Ready Provider of UPS®, Pitney Bowes offers savings on UPS Next Day Air® and UPS Ground Commercial and Residential.

Specifications

User display	Color touchscreen
Envelope processing	Up to 40 letters per minute; semi-automatic feeding
Envelope moistener	Standard
Integrated scale	Standard: Up to 5 lbs.
External scale	Optional
USPS retail rates and extra services	Standard; No Presort rate option
Electronic return receipt	Not available—use standard USPS return receipt
USPS shipping (Commercial Base Pricing)	Standard
Multi-carrier shipping	Optional; Use existing business account (UPS and other carrier)
Multi-user access	Optional
Shipping label printer (4" x 6")	Optional; Compliant to USPS and alternate carriers
Label and report printing	Optional: Laser printer for reports
Cost accounting	Optional: 25 accounts, and INVIEW™ Analytics web access
Connectivity	Standard: LAN (wired) or Wi-Fi (wireless)
Envelope sizes	Up to 3/8" thickness. Media sizes: 3" x 5" up to 13" x 15"
Differential weighing	Optional
Electrical and approvals	100 – 120 VAC, 50/60 Hz, 1.0A
Dimensions	16 1/2" L x 15 1/2" D x 11 1/2" H (with integrated scale)

For more information, visit us online: pitneybowes.com/us/sendpro-c-series



United States
3001 Summer Street
Stamford, CT 06926-0700

1	PAB1	C Series Premium App Bundle
1	PTJ1	SendPro Online-PitneyShip
1	PTJA	SPO-PitneyShip Basic 1 User
1	PTJN	Single User Access
1	PTK1	Web Browser Integration
1	PTK2	SendPro C Series Shipping Integration
1	SJS1	C200 SoftGuard
1	STDsla	Standard SLA-Equipment Service Agreement (for SendPro C Series - Version 4)
1	ZH24	Manual Weight Entry
1	ZH26	HZ02 50 LPM Speed
1	ZHC2	SendPro C200 Base System Identifier
1	ZHD5	USPS Rates with Metered Letter
1	ZHD7	E Conf Services for Metered LTR. BDL
1	ZHWL	5lb/3kg Weighing Option for MP81

Your Payment Plan

Initial Term: 60 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
60	\$ 69.03	\$ 207.09

**Does not include any applicable sales, use, or property taxes which will be billed separately.
If the equipment listed above is replacing your current meter, your current meter will be taken out of service once this lease commences.*

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power[®] transaction fees included
- Purchase Power[®] transaction fees extra

Your Signature Below

By signing below, you agree to be bound by your State's/Entity's/Cooperative's contract, which is available at <http://www.pb.com/states> and is incorporated by reference. The terms and conditions of this contract will govern this transaction and be binding on us after we have completed our credit and documentation approval process and have signed below.

OFF39
State/Entity's Contract#

Lessee Signature

Print Name

Title

Date

Email Address

Pitney Bowes Signature

Print Name

Title

Date

Sales Information

Lynn Harrington	lynn.harrington@pb.com	
Account Rep Name	Email Address	PBGFS Acceptance



ANTIFRAUD POLICY

PURPOSE

To protect town assets and its reputation from misappropriation and abuse by creating an environment in which employees and citizens can report any suspicion of fraud, communicating the Town's intent to prevent, report, investigate, and disclose to proper authorities suspected fraud, abuse, and similar irregularities, and providing 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 the Select Board, Town Administrator, School Committee and all other elected town officials; their appointees; all Town of Hubbardston employees, including all members of its Boards, Committees or Commissions; and to any other persons acting on behalf of the Town, such as vendors, contractors, consultants, volunteers, temporary, and casual employees, and grant sub-recipients.

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 stand 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.

Further, it is through this policy that the Town also seeks to protect all officials, employees and associated parties from false or erroneous allegations by providing them with sufficient knowledge and training relative to the Town's fraud prevention policies and procedures to ensure that they fully understand the culture of the environment they are operating within.

A. Definitions

Any person acting on behalf of the Town shall mean any person responsible for or to Hubbardston's government 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 managers and officials 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 Select Board of reported allegations of fraudulent or irregular conduct upon commencing the investigation. In all circumstances where there are reasonable grounds to indicate a fraud may have occurred, the Town Administrator, subject to the advice of Town Counsel, will contact the District Attorney's office and/or the Hubbardston Police Department. Upon concluding the investigation, the Town Administrator will report results to the Board of Select Board 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 in writing to the bondholders.

PROCEDURES

The Town Administrator will create a set of procedures to 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

Upon completing these procedures, they should be referenced or appended to this policy.

1.) REPORTING

Employees should report suspected instances of fraud or irregularity to their immediate supervisor or their next appropriate management level. However, in certain circumstances, it may be appropriate for employees to report suspected instances of fraud or irregularity directly to the Town Administrator (If the alleged fraud has been committed by the Employee's supervisor.)

It is the responsibility of a supervisor or relevant manager to ensure that the suspicion of fraud and/or irregularity that is reported to them is reported as soon as practical to the Town Administrator. The written or verbal report should be sufficiently detailed and inclusive to ensure a clear understanding of the issues raised. In the event that the Town Administrator is the subject

of, or otherwise identified as involved in the acts underlying such report, the person making the report may notify and forward such report to the Town Administrator who will then lead the investigation and the Town Administrator shall immediately report such allegations to the Chairman of the Select Board.

Town employees are not to initiate investigations on their own. However, anyone may report suspected violations or concerns by letter to the Town Administrator and should indicate that he or she is an employee of the Town. The report should be sufficiently detailed and inclusive to ensure a clear understanding of the issues raised. Mark the envelope "Confidential and Private". It is the policy of the Town that anyone who reports a violation may make such report confidentially and offsite.

There shall be no retaliation by the Town's employees against any employee who makes a report pursuant to this policy even if after investigation the Town Administrator determines that there has not been a violation of any applicable Town policy, State or Federal laws and regulations or internal accounting controls. However, employees who make reports or provide evidence which they know to be false or, without a reasonable belief in the truth and accuracy of such information, may be subject to disciplinary action.

2.) ANONYMOUS ALLEGATIONS

The Town encourages individuals to put their names to allegations. Concerns expressed anonymously are difficult to investigate; nevertheless they will be followed up at the discretion of the Office of the Town Administrator. This discretion will be applied by taking into account the following:

- Seriousness of the issue raised;
- Credibility of the concern; and
- Likelihood of confirming the allegation.

3.) FALSE ALLEGATIONS

Employees or other parties must understand the implications (resources and costs) of undertaking investigations and should therefore guard against making allegations, which are false and made with malicious intent. Evidence of malicious intent will result in disciplinary action, up to and including termination.

4.) TRAINING, EDUCATION AND AWARENESS

In order for the Policy to be sustainable, it must be supported by a structured education, communication and awareness program.

It is the responsibility of management to ensure that all employees and other parties, are made aware of, and receive appropriate training and education with regard to this Policy, and the related policies and procedures of the Town.

5.) INVESTIGATION

It is the Town Administrator's intent to fully investigate any suspected acts of fraud, abuse, or similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, length of service, or relationship with the Town of any party involved in such an investigation. In conducting investigations, the Town Administrator will consult with and receive guidance from the Town Attorney, the Hubbardston Police Department and others they identify.

6.) MEDIA ISSUES

Any staff person contacted by the media with respect to an audit investigation shall refer the media to the appropriate public communications official of the Town. The alleged fraud or audit investigation should not be discussed with the media by any person other than those trained to do so. The Town Administrator will consult with the management of the department involved and assist them in responding to any media requests for information or interview.

7.) REPORTING TO EXTERNAL AUDITORS

The Town Administrator will report to the external auditors of the Town all information relating to fraud investigations, in accordance with Statement on Auditing Standard 99 - Consideration of Fraud in a Financial Statement Audit, as issued by the Financial Accounting Standards Board.

8.) WHISTLEBLOWER PROTECTION

In addition to whistleblower protections provided by federal and state laws, this policy provides that retaliation against employees is prohibited.

A. Except as provided in subsection B of this section, no appointing authority or supervisor shall initiate or administer any disciplinary action, deny a promotional opportunity, write an adverse job performance evaluation or in any way adversely affect an employee on account of the employee's disclosure of information. This section shall not apply to:

1. An employee who discloses information that the employee knows to be false or who discloses information with disregard for the truth or falsity of the information.
2. An employee who discloses information from public records that are closed to public inspection pursuant to the Massachusetts Public Records Law.
3. An employee who discloses information that is confidential under any other provision of law.

B. It shall be the obligation of an employee who discloses information under this part to make a good faith effort to provide to their supervisor or appointing authority or the Town Administrator, the information to be disclosed prior to its public disclosure.

9.) SECURITY AND CONFIDENTIALITY

All work products of the Town Administrator's investigations, including but not limited to working papers, notes, interviews, and other information relating to investigations will not be shared, discussed, or given to anyone without an absolute need to know or pursuant to Court Order. The

Town Administrator will provide a secure environment for the storage of all work-in-process regarding investigations, subject to law.

REFERENCES

[M.G.L. c. 149 §185](#)

U.S. Office of Management and Budget's [Omni Circular](#)

EFFECTIVE DATE

This policy was adopted November, 2018.

Updated November 2023.



DISBURSEMENT POLICY

PURPOSE

To ensure that cash is disbursed only upon proper authorization for valid expenditures and payroll and are supported by the appropriate documentation.

APPLICABILITY

This policy applies to the job responsibilities of the Town Accountant, Treasurer/Collector and the role of the Town Administrator in approving warrants. It further applies to all department heads, officials, and employees who work for the Town and have spending authority.

POLICY

The Town of Hubbardston will release disbursements for accounts payable and payroll only after warrants are duly signed and approved by the Town Administrator. The Town Accountant shall be responsible for reviewing payroll submissions and accounts payable vouchers for accuracy, supporting documentation, compliance with procurement laws and policies, and proper department approvals before including them on a warrant. Petty cash is maintained by the Treasurer/Collector and the Town Clerk for the purposes of making change for cash paying customers. The Treasurer/Collector shall be responsible for disbursing all authorized payments by check, bank transfer, or direct deposit.

A. Responsibilities

Departments must:

- Verify sufficient funds are available in the appropriate account(s)
- Submit accounts payable vouchers with original receipt(s) and invoice(s)
- Indicate account(s) to be charged
- Include only current fiscal year charges
- Supply supporting documentation that procurement requirements have been met
- Prepare a payroll summary based on employees' signed time sheets, including rate of pay, hours worked, pay type earned (e.g. regular, overtime, detail, etc.), and accrued time used (e.g., vacation, personal or sick)

- Obtain the department head's original signature, stamp signatures are not allowed, on each accounts payable and payroll voucher submission

Please note: elected and appointed boards that serve as the department head authorized to expend town funds must approve vendor and payroll submissions. The committee may delegate this approval authority, by vote, to one of its members, who shall make available to the board, at the first meeting following such action, a record of such actions. This task may also be designated to a department assistant by having the board/commission sign an "authorized signature" form each fiscal year.

Town Accountant:

- Review each submission for completeness and accuracy
- Verify it is a legal purpose, the appropriate account(s) charged, and funds are available
- Confirm proper documentation supplied and authorized signature affixed to each submission
- Return submission lacking proper funding, documentation and authorization to appropriate department, indicating the reason
- Prepare and sign the warrant for the Town Administrator's approval

Town Administrator:

- Review each warrant submitted for approval
- May examine payroll, invoices, and backup documentation
- May direct inquiries to the Town Accountant on particular submissions
- Sign warrant

Treasurer/Collector:

- Reviews detailed warrant and verifies that no outstanding amounts are due from any listed individuals and/or vendors
- Holds back check(s) written to a payee with a liability to the Town, applies it to the amount due the Town, and issues a net check to the recipient for any remaining balance
- Disburses all authorized payments by check, bank transfer, or direct deposit

B. Petty Cash

The Treasurer/Collector and Town Clerk keep a small amount of cash in their offices for the sole purpose of making change for cash paying customers.

C. Unpaid Bills of the Prior Year

Departments will submit expenses for the current fiscal year. In the event a department submits a charge for a prior fiscal year, the Town Accountant may not pay it from the current appropriation. A town meeting vote is required before payment is authorized for a prior year

bill. If there is an insufficient appropriation in the fiscal year in which such bills were incurred, a 9/10th special town meeting or 4/5th annual town meeting vote is required before payment is authorized.

D. Emergency Disbursement

As a rule, all disbursements are made through the warrant process. However, in an emergency or extenuating circumstance where payment must be made to a vendor outside of the normal warrant process, the Town Accountant may process a special warrant.

E. Audit

All approved warrants are subject to audit by the Town's independent auditor.

REFERENCES

M.G.L. c, 41, §§41, 41A, 41B, 41C, 42, 43, 52, 56 M.G.L. c 44, §§56, 58, 64 M.G.L. 30B

EFFECTIVE DATE This policy was adopted November, 2018.



FINANCIAL MANAGEMENT TEAM POLICY

PURPOSE

To maximize the effectiveness of financial practices, a formal, financial management team helps promote optimal coordination of interdepartmental activities and long-term planning. Through regular team meetings, the Town Administrator gains insight into progress on fiscal objectives and a valuable analytical resource for budget decision making. An additional benefit of the financial management team approach is institutional continuity during times of employee turnover in financial offices. A final benefit of a financial management team approach is to cross-train employees to gather a better understanding of municipal finance.

Team meetings open lines of communication among finance officers and reinforce awareness of their interdependence. These meetings help team members identify critical junctures, consider strategies to deal with anticipated areas of concern, and establish agreement about goals, deadlines, and common objectives.

APPLICABILITY

This policy applies to the Town Administrator, Town Accountant, Treasurer/Collector, and Town Clerk.

POLICY

The Town establishes a Financial Management Team consisting of the Town Administrator, Town Accountant, Treasurer/Collector, and Town Clerk. The Town Administrator will schedule meetings of the team at least quarterly and will do so more frequently when necessary. Agenda topics will include:

- Status of projects requested by the Town Administrator or the Select Board
- Review of revenue and expenditure reports and analysis of cash flow
- Financial forecasting (e.g., discussion of new growth, fees, etc.)
- Analysis of capital funding projects/sources
- Creating and reporting on corrective action plans in response to management letter citations by the independent auditor

- Reviewing the effectiveness of internal controls and proposing internal audits
- Coordinating submissions to the Division of Local Services, Massachusetts Department of Revenue
- Reviewing quarterly reports
- Preparing for the annual budget process
- Preparing for town meetings

REFERENCES

Division of Local Services Best Practice: *Financial Management Team*

EFFECTIVE DATE

This policy was adopted: October 2018



GRANT MANAGEMENT POLICY

PURPOSE

To ensure Hubbardston 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 and assure timely reimbursements to optimize cash flow, and to 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 Select Board, 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 grant applications in excess of \$10,000 must receive pre-approval by the Select Board. To be eligible for pre-approval, 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 Select Board. 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 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 multi-year 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 \$10,000, the project manager will submit a meeting agenda item requesting pre-approval from the Select Board with a report summarizing the grant and how it complies with this policy. The Town Administrator will then make a determination as to whether any pre-approved application should be submitted to the Town Counsel for a legal review. 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, he or she will submit it as a meeting agenda item for the Select Board to formally accept by signatures 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 receipt of the grant documents, to record the grant activity separately from regular expenses, the Town Accountant will create new general ledger accounts identifying them by name and including the CFDA (catalogue of federal domestic assistance) number for any federal grants. When notified of any amendment or adjustment by the grantor, the project manager will immediately forward the information to the Town Accountant, who will make adjustment(s) to 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 Town Accountant 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 included on the department's payroll report to the Town Accountant and 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.

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 over-expended 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 Hubbardston'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 January 2019.



OVERLAY

PURPOSE

To ensure the proper treatment of the overlay account, this policy sets guidelines for determining the annual overlay amount in the Town's budget and for deciding whether any overlay balance can be certified as surplus. The allowance for abatements and exemptions, commonly referred to as the overlay, is an account to offset anticipated abatements and exemptions of committed real and personal property taxes. The account may also be charged in the event property taxes are deemed to be uncollectable.

Effective November 7, 2016, the Municipal Modernization Act ([Chapter 218 of the Acts of 2016](#)) (Municipal Modernization Act) provides for a single overlay account. Previously, a community had to maintain separate overlay reserves for each fiscal year and could not use the surplus from one year to cover another year's deficit without a multistep process involving the assessors, accounting officer, and local legislative body. However, the Act allows all existing overlay balances to be transferred to a single account. Although this policy treats overlay as a single account, to continue historical information and facilitate reconciliations, the Town Accountant may elect to maintain subsidiary ledgers by levy year for overlay balances.

APPLICABILITY

This policy applies to the job duties of the Board of Assessors, Principal Assessor, and Town Accountant, as well as to the Select Board's and Finance Committee's responsibilities as budget decision makers.

POLICY

A. Annual Overlay

Each year, the Board of Assessors shall vote in an open meeting to authorize a contribution to the overlay account as part of the budget process and to raise it without appropriation on the Town's Tax Recap Sheet. The Principal Assessor will propose this annual overlay amount to the Board of Assessors based on the following:

- Current balance in the overlay account
- Five-year average of granted abatements and exemptions
- Potential abatement liability in cases pending before, or on appeal from, the Appellate Tax Board (ATB)
- Timing of the next certification review by the Division of Local Services (scheduled every five years under the Municipal Modernization Act)

The Board of Assessors shall notify the Town Accountant of the amount of overlay voted.

B. Excess Overlay

Annually, the Town Accountant and Principal Assessor will conduct an analysis to see if there is any excess in the overlay account by factoring the following:

Current balance in the overlay account after reconciling with the Town Accountant's records

- Balance of the property tax receivables, which represents the total real and personal property taxes still outstanding for all levy years
- Estimated amount of potential abatements, including any cases subject to ATB hearings or other litigation

Upon determining any excess in the overlay account, the Principal Assessor shall present the analysis to the Board of Assessors for its review.

C. Overlay Surplus

In consultation between the Principal Assessor, the Town Accountant and the Town Administrator during the budget review process, if there is an excess balance in the overlay account, the Board of Assessors will be advised and shall formally vote in an open meeting to certify the amount to transfer to overlay surplus and shall notify the Select Board and Town Accountant in writing of its vote. If the Select Board makes a written request for a determination of overlay surplus, the Board of Assessors shall vote on the matter at their next scheduled meeting and notify the Select Board and Town Accountant of the result in writing.

After being certified, Town Meeting may appropriate overlay surplus for any lawful purpose until the end of the fiscal year. However, the appropriation should be as prescribed in the Town's Forecasting policy (re: treatment of one-time revenues) and its Financial Reserves policy (re: overlay surplus). Overlay surplus not appropriated by year-end closes to the general fund's undesignated fund balance.

REFERENCES

[M.G.L. c. 59, §25](#)

[Chapter 218 of the Acts of 2016](#)

Hubbardston Forecasting Policy

Hubbardston Financial Reserves Policy

DLS Informational Guideline Release 16-104: [Overlay and Overlay Surplus](#)

EFFECTIVE DATE

This policy was adopted January 2019.



PROCUREMENT CONFLICT OF INTEREST

PURPOSE

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

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 job responsibilities of the Town Administrator serving as the Chief Procurement Officer and to the related functions of the Town Counsel and Town Accountant. 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. The Town of Hubbardston 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 shall 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 quotes for contracts and those over \$50,000 require competitive sealed bids or proposals for contracts.

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.

Departments must:

1. Identify all participants of an evaluation process who receive proposals or other documents used in the evaluation process, including any non-evaluating observers.

2. Ensure that these participants sign confidentiality agreements.
3. Submit the confidentiality agreements to the Town Administrator or School Business Manager.

The Town Administrator/Town Accountant must:

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

B. Conflict of Interest in Procurement

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.

According to the federal Office of Management and Budget's Omni Circular, 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."*

And it 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 in 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.

Department heads and other officials are required to ascertain and disclose to the Town Administrator or Town Accountant any potential conflict of interest affecting procurement transactions before a contract is signed, a commitment made, or an order placed. Having satisfied this requirement, the Town Administrator shall notify the Town Accountant, who will verify the availability of funds before any order is placed with a vendor.

The following measures shall be taken to ensure the Town avoids any conflict of interests in procuring Town contracts:

1. Employees, officials, and others who regularly participate in contract activities on behalf of the Town must disclose relevant 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 the Town Counsel.

Departments 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 / Town Accountant 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. 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 or contract activity or cancelation of the solicitation.

C. Audit

The Chief Procurement Officer shall conduct random audits of compliance with this policy. All practices associated with the Town's procurement also are subject to audit by the Town's independent auditor.

REFERENCES

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

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

State Ethics Commission, [Disclosure Forms for Municipal Employees](#)

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

EFFECTIVE DATE

This policy was adopted January 2019.



RECONCILIATIONS POLICY

PURPOSE

To ensure transactions are in balance, mitigate fraud, and 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 the Town'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, 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 Treasurer/Collector, Town Accountant, or their designees, and to the heads of other department with accounts receivable responsibilities (e.g., Police, Fire).

POLICY

The Treasurer/Collector and all 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.

All data entry access to the general ledger (and all its subledgers) shall be restricted solely to Accounting office staff. This segregation is necessary to maintain the general ledger's integrity as the official record of the Town's accounting activity.

A. Cashbook Reconciliation

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

Reconciling items, including deposits in transit, bounced and voided checks, and discrepancies between the Treasurer/Collector's cashbook and financial institutions, will be identified and corrected when appropriate. The Treasurer/Collector will then forward a summary of the reconciled

cashbook balances and, when needed, an additional Schedule of Receipts for any adjustments made to the Town Accountant.

B. Payroll Withholdings Reconciliation

Payroll withholdings include federal and state taxes, child support and other wage assignments for legal obligations, deferred compensation, insurances, association dues, and other employer-sponsored options, which are all maintained in separate accounts. The Treasurer/Collector will ensure that all employee and employer contribution portions of withholdings are recorded and reconciled to the general ledger monthly. To reduce the risk to the Town for liabilities in excess of payroll withholdings, the Treasurer/Collector shall identify and report any discrepancies between the general ledger withholding accounts and applicable vendor/recipient accounts payable. The Treasurer/Collector will then forward the results of these activities to the Town Accountant.

C. Accounts Receivable Reconciliation

Accounts receivable are outstanding monies owed to the Town, whether from committed records (i.e., taxes and excise) or from uncommitted department records (e.g., work details, ambulance charges). To ensure these assets are accounted for and balance, the Treasurer/Collector and the department heads with accounts receivable duties (the “record-keepers”) 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 processed 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, charges, abatements, refunds, chargebacks, reclassifications) against their supporting documents
- Comparing the total amount of posted payments to the turnovers accepted by the Treasurer/Collector
- Determining whether any inappropriate revenues were 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.

D. 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-C 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/Collector, so that in theory, they should be in balance with the

cashbook. However, errors may happen 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/Collector to determine the cause(s):

- 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/Collector must verify that the monthly Treasurer's Schedule of Receipts agrees by detailed amount and classification with the cashbook and correct any mistakes.
- Compare the total amount of warrants paid during the month 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/Collector and Town Accountant must go through each entry to the ledger until they determine the reason for variance.

The Town Accountant will review the payroll withholdings reconciliation report provided by the Treasurer/Collector against the general ledger and make changes to the ledger as needed.

Committed and uncommitted accounts receivable records must also be reconciled to the Town Accountant's general ledger. If a given receivable control sheet 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 go through each ledger entry until they determine the reason for variance.

E. Time frames and Documentation

The financial officers shall complete reconciliations of their internal accounting records early each month so that the subsequent reconciliations to the general ledger take place no later than 60 days of the month following the one being reconciled.

The financial officers who jointly complete each general ledger reconciliation will sign reconciliation worksheets. In a given month, if any variance has not yet been fully resolved, this must be noted along with a work plan and timetable for resolution. The Town Accountant shall collectively submit the reconciliation worksheets to the Town Administrator by each month's end.

F. Audit

All reconciliation documents are subject to audit by the independent auditor.

REFERENCES

DLS Best Practices, [Reconciling Cash and Receivables](#)

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

EFFECTIVE DATE

This policy was adopted January 2019.



REVENUE TURNOVER

PURPOSE

To safeguard Town assets and maximize cash flow, the Town establishes this policy that provides guidelines for departments to turn over receipts to the Treasurer/Collector. 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 pertains to all cash, check, credit card, and other forms of payment received by all Town departments for taxes, excise, fees, federal and state government receipts, and charges. It applies to the individuals within each department assigned responsibility for handling payments.

POLICY

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/Collector. Each department must turn over at least weekly and must do so immediately whenever cash is received.

PROCEDURES

A. Receiving Payments

Town department staff must issue a receipt for every collection received, even when the payer attempts to refuse it. As is the exception, Treasurer/Collector staff need only issue receipts for cash payments. However, all department staff without exception must identify cash payments as such in their receipt books. Every collecting department shall secure all payments in a locked cashbox or safe until completing a turnover to the Treasurer/Collector.

Each department head is responsible for overseeing the processing, recording, record retention, and turning over of collected receipts to the Treasurer/Collector. To the extent practicable, separate individuals should be tasked with 1) receiving payments, 2) depositing money in the bank (as applicable for the School Department) and 3) turning receipts over to the Treasurer/Collector.

B. Turning Over Revenues

Departmental staff will create a turnover package by filling out a standard Schedule of Departmental Payments (i.e., the turnover form) in triplicate with department employee signature.

All receipts should correlate to the turnover form.

When the Treasurer/Collector's office has accepted the turnover, the department employee will receive two copies of the turnover form signed by a Treasurer/Collector staff member. The department employee will retain one turnover copy on file and is responsible for delivering the other to the Town Accountant. The Town Accountant shall refuse to accept any turnover form that does not have the signature of a Treasurer/Collector staff member.

All departments that receive payments should review their monthly revenue reports against their turnover copies to verify that all receipts turned over to the Treasurer/Collector are accurately recorded in the appropriate general ledger accounts and report any discrepancies to the Town Accountant.

C. Receiving Turnovers

When presented with a turnover, Treasurer/Collector staff will count the receipts in the presence of the department turning over. Any inaccuracies on the turnover form will be corrected and initialed by both parties. The Treasurer/Collector staff member will then sign two turnover copies and give them back to the departmental employee. Upon receipt, the Treasurer/Collector will secure the receipts, which will be recorded in the cashbook and deposited weekly or more often as needed.

To the extent practicable, separate individuals should be tasked with 1) receiving the turnovers, 2) recording the revenues in the cashbook, and 3) depositing the money in the bank.

The Treasurer/Collector will enter the receipt data in SoftRight and provide the Town Accountant with a copy of all turnovers processed.

D. Reconciliation

In accordance with the Town's Reconciliation policy, the Treasurer/Collector will reconcile the cashbook with bank statements and provide a summary of cashbook balances to the Town Accountant monthly.

E. Audit

All cash management activity is subject to review by the Town Administrator and the independent auditor.

REFERENCES

[M.G.L. c. 41, §35](#)

[M.G.L. c. 41, §57](#)

[M.G.L. c. 60, §57A](#)

Hubbardston Reconciliations Policy

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

EFFECTIVE DATE

This policy was adopted January 2019.



Spending in Excess of Appropriation Policy

PURPOSE

To provide a summary and interpretation of the statutory prohibition against spending in excess of appropriation. Department Heads often request Reserve Fund transfers after incurring liabilities that exceed the budget appropriation. Such requests must precede the liability. Incurring unfunded liabilities is illegal and punishable by both a fine and imprisonment as noted in Chapter 44, Section 62 of the Massachusetts General Laws.

An exception to this prohibition is the snow and ice account. Approval of both the Select Board and the Finance Committee is required to overspend the snow and ice removal account.

POLICY

1. As noted in Chapter 44, Section 31 of the Massachusetts General Laws "No department financed by municipal revenue...shall incur a liability in excess of the appropriation made for the use of each department,...each item voted by the town meeting...being considered as a separate appropriation, except in cases of major disaster."
2. The Finance Committee, by approving a transfer into a designated account may increase the appropriation. Liabilities may then be incurred up to but not exceeding this new appropriation.
3. An exception to the prohibition of excess liabilities is Section 31D that permits the town to incur liability in excess of appropriations for snow and ice removal provided that such expenditures are approved by the Select Board and the Finance Committee and that the appropriation in the current fiscal year equaled or exceeded the prior year appropriation.
4. Requests to over expend the snow and ice account will be made in writing to the Finance Committee by the Select Board. This request will note the meeting date and vote of approval by the Board and include justification for the over expenditure. The Finance Committee will provide a written confirmation (if so voted) to the Select Board.

Policy adopted February 2019



TAX ENFORCEMENT POLICY

PURPOSE

To provide guidance for equitably enforcing tax obligations and set expectations for both the Town and taxpayers, 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 of Hubbardston 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 job duties of the Treasurer/Collector, including the responsibility for managing services contracted through the Town's tax title attorney. Tax enforcement applies to all Hubbardston real estate property owners whose taxes 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 target 98 percent property tax collection rate by fiscal year-end. A tax delinquency is defined as a bill outstanding 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.

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 Treasurer/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.

B. Tax Taking - The Treasurer/Collector will begin the tax taking process within 180 days of the demand notice. State law allows the process to begin as soon as 15 days after the demand, but, in every case, the Treasurer/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 Treasurer/Collector shall carefully document the taking process to preserve the Town's rights for future actions. The Treasurer/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 November 1 the Treasurer/Collector will publish a Notice of Tax Taking in the local newspaper of record and post the notice in two or more convenient, public places. The Town customarily publishes in The Gardner News. In addition, the Treasurer/Collector posts notices on bulletin boards at the Hubbardston town offices and the 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 Treasurer/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 Treasurer/Collector will notify the affected property owners of the liens by sending each of them a letter and a photocopy of the Instrument. The Treasurer/Collector will provide copies of the List of Recorded Takings to the Town Accountant.

C. Subsequent Taxes - After the demand bill and before September 1 each year, the Treasurer/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 Form. The Treasurer/Collector will provide copies of the form to the Town Accountant and retain one on file.

D. Interest, Fees, and License Revocation - All delinquent taxpayers are subject to charges, which the Treasurer/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 Treasurer/Collector will provide a listing of all individuals who are delinquent in paying taxes or other charges to the Town departments, boards, and committees that issue licenses and permits in accordance with the Town bylaw. These authorities will review the list to deny, suspend, or revoke delinquent taxpayers' licenses and permits.

E. Tax Title Payment Agreements - The Treasurer/Collector will pursue and establish payment agreements for parcels in tax title to allow delinquent taxpayers to pay off their tax liens over time. The Treasurer/Collector will actively monitor compliance with all agreements, which will have the following features in common:

- Signed agreement between the Treasurer/Collector and taxpayer
- Upfront payment of at least 25 percent of full balance owed (pending 2018 ATM)
- Specific amount to be paid each month
- Incorporation of payments for the current tax bill
- Agreement term not exceeding two years
- Statement that defaulting on the agreement will immediately trigger foreclosure action by the Town

F. 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/Collector 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/Collector will identify all properties of significant value to process for potential foreclosure in Land Court. To do this, the Treasurer/Collector will thoroughly verify the properties' enforcement histories before referring them to the tax title attorney, beginning with those having the largest dollar value of taxes owed.

The Treasurer/Collector will ensure the tax title attorney complies with the objectives laid out in this policy section. The Treasurer/Collector 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/Collector 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/Collector 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 Informational Guideline Releases 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 February 2019.



TAX RECAPITULATION POLICY

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 (i.e., “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 Select Board and Town Administrator in their 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, Assessor, Treasurer/Collector, and Town Clerk.

BACKGROUND

The property tax levy is Hubbardston’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 represent 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, Hubbardston’s financial team will annually complete the tax recap process no later than December 15. The Treasurer/Collector will print and mail the actual tax bills no later than December 31. The Town Administrator will develop a realistic plan and timetable to meet these deadlines and keep the Select Board 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 Select Board, through the Town Administrator and Town Counsel, will assure the production of a properly written town meeting warrant and motions, such that town meeting voters, under the Town Moderator's oversight, can properly authorize annual budget appropriations that are funded by specific revenue sources (e.g., raise and appropriate, free cash, stabilization). The Select Board will ensure that any annual increase in the tax levy does not exceed the maximum amount allowed under Proposition 2½.

The Town Accountant, Town Administrator, and Select Board 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 Select Board will ensure that any proposal for a general override, debt exclusion, or capital exclusion is properly presented in the town meeting warrant and, if passed, put to a town-wide referendum. The Town Administrator, in consultation with Town Counsel and Bond Counsel, will ensure properly written motions for use at Town Meeting.

Whereas the budget is typically adopted at the Annual Town Meeting, all appropriations and borrowings approved at this and other 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 30 days of Town Meeting:

The Town Clerk will certify all appropriations approved since the last tax rate was set. The Town Accountant will reconcile all votes and authorized amounts. The Town Clerk will enter town meeting appropriations 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 as applicable:

Revolving funds (Form A-3)

Free cash used (Form B-1)

Available funds used (Form B-2)

If applicable, the Town Accountant or Treasurer/Collector 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

The Town Accountant will continue completing the tax recap by:

Reporting and documenting all deficits or other expenditures that must be funded, including debt and snow and ice (page 2 of the tax recap)

Recording the actual amounts received for each type of local receipt (page 3, column (a) of the tax recap)

Entering estimated local receipts using the revenue projections from the final budget approved at town meeting (page 3, column (b) of the tax recap)

D. Property Value Certification

Assessors must value all taxable real and personal property and must classify each property into one of four classes (residential, open space, commercial/industrial, or personal) based on use as of January 1. To do this, the Assessor 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 valuation for real and personal property by class (Form LA-4, which is transferred to page 1 of the tax recap). Report fiscal year tax base growth used to determine the levy limit under Proposition 2½ (Form LA-13, which is transferred to the Levy Limit Worksheet). Update any prior-year omitted and revised assessments that included growth (Form LA-13A, which is transferred to the Levy Limit Worksheet).

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

E. Tax Rate Setting

After DLS has certified property values, the Select Board will hold a public hearing to decide tax policy. At this classification hearing, the Select Board 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 completed:

The Assessor and Town Accountant prepare an overlay analysis (Form OL-1). The Assessor prepares a financial analysis of the various tax alternatives. The Select Board votes on residential, small commercial, and open space exemptions. The Select Board acknowledges excess levy capacity (Form LA-5). The Town Clerk attests to notice having been given to taxpayers regarding the public hearing (Form LA-5).

F. Review and Submittal to DLS

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

The Assessor 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 clearly 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 Assessor will create a tax commitment list and warrant duly signed by the Board of Assessors and refer it to the Treasurer/Collector to generate the actual tax bills.

REFERENCES DLS Training Publications: New Officials Financial Handbook and Assessors Course 101 Handbook Chapter 5: Setting the Tax Rate

Hubbardston's policies on Forecasting and Year-end Closing

EFFECTIVE DATE: This policy was adopted February 2019.



TRAVEL REIMBURSEMENT POLICY

PURPOSE

To mitigate opportunities for fraud, waste, and abuse, the Town must properly monitor and control travel costs. This policy establishes rules governing reimbursement to town officials and employees for necessary travel expenses incurred in performing official duties. It also provides employees with guidelines for determining reasonable travel-related expenses and details the procedures, forms and documentation necessary to receive reimbursement.

APPLICABILITY

This policy applies to all elected and appointed officials and employees authorized to travel for work purposes.

POLICY

The Town of Hubbardston will reimburse employees and officials (all referred to here as “employees”) for reasonable expenses incurred for travel on the Town’s behalf as authorized by their Department Heads, the Select Board, or the Town Administrator. Travel shall be restricted to necessary activities that provide a public benefit, such as training, professional conferences, and other municipal-related activities.

All travel on Town business shall be planned for using the most economical mode and class of transportation reasonably available and the most direct and time-efficient route. Officials and employees will travel using government and group rates when available. The Town will not reimburse or pay sales tax but will, however, pay meals and room excise taxes.

When this travel policy is not followed, there is no guarantee that all expenditures will be reimbursed. Employees should determine estimates for their travel costs, discuss any extraordinary travel circumstances and expenses with the Town Administrator, and obtain their authorizations in advance of travel.

A. Travel Forms

All travel expenditures are to be documented using a Travel Expense Reimbursement Sheet signed by the traveler and the authorizing department head. Separate sheets must be completed for each traveler, and the sheets must be retained by the department until the travel is finalized unless advance payments are required. A Travel Sheet is available on the Town Accountant's Webpage.

B. Unauthorized Expenses

The following expenditures will not be reimbursed:

- Alcoholic beverages, tobacco and marijuana

- Costs associated with any political or charitable event
- Expenses incurred by or on behalf of any person who is not a Town employee who accompanies the employee on official business

Expenses incurred for the sole benefit of the traveler, such as valet service, entertainment, laundry services, etc.

The Town Accountant may refuse to approve for payment any claim deemed to be fraudulent, unlawful, or excessive. In that instance, the Town Accountant will file a written statement of the reason for refusal with the Treasurer and forward copies to the Town Administrator and the originating department head. Resolution of all disputes shall reside with the Town Administrator.

C. Travel Expense Categories

Transportation

- Employees authorized to travel using their personal vehicle will be reimbursed at the mileage reimbursement rate established yearly by the Internal Revenue Service (IRS) or, for union employees, the rate established in their particular contractual agreement.
- Mileage will be calculated starting from the employee's office location or residence to the destination point, whichever distance is shorter.
- Employees must present receipts to be reimbursed for parking, tolls, airfares, taxi fares, and, when using a Town-owned vehicle, fuel charges.

Lodging

- If travel requires an employee to be away from home for more than 24 hours, he or she will be reimbursed for reasonable charges for lodging expenses.
- Lodging expenses must not exceed the group rate published by the conference or activity sponsor. If the sponsor's group rate is not available when booking, the Town will reimburse for lodging costs comparable in location and quality and reserved at the lodging's government or group rate, whenever that is available.
- The Town will reimburse for only one night preceding any conference.

Meals

- If travel requires an employee to be away from home for more than 24 hours, he or she will be reimbursed for reasonable charges for meal expenses.
- Meal costs, including tips and taxes, incurred during the course of approved travel will be reimbursed only upon presentation of itemized receipts. If the receipt is for multiple employees, they should be listed on the back of the receipt.
- Meals included in registration costs cannot be claimed for reimbursement or advance.

Registrations

- Whenever possible, registration fees for any conference or workshop should be paid in advance through the Town's accounts payable warrant process. To pay advance registrations timely, the registration bill must be received by the Town Accountant no later than two full weeks prior to the registration deadline.
- If registration is not paid in advance, the employee must pay out-of-pocket and then submit for reimbursement.

Incidentals

- Incidentals must be paid by the traveler and submitted for reimbursement when finalizing the Travel Expense Reimbursement Sheet. Receipts are required for all miscellaneous, unanticipated expenses.

D. Reimbursement Submission

Employees should submit for travel reimbursement as soon as travel concludes, but at maximum, no later than 30 days after the expenses being incurred. If an employee does not submit the Travel Expense Reimbursement Sheet, accompanying receipts, and other documentation within that time, he or she may be personally responsible for the expenses.

E. Violations

Employees who violate this policy will be held directly responsible for their actions. Consequences may include revocation of travel privileges, reparatory payments, suspension, or termination. Improper documentation of otherwise valid travel expenditures creates the appearance of fraud, waste, or abuse and may result in similar consequences. Moreover, misrepresenting expenses and intentionally submitting false claims are fraudulent and could result in criminal penalties.

F. Audit

All expenses are subject to verification that they comply with this policy.

REFERENCES

M.G.L. c. 41, §52

M.G.L. c. 44, §58

M.G.L. c. 268A, sec. 3

EFFECTIVE DATE

This policy was adopted January 2019.



YEAR-END CLOSING POLICY

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, and Treasurer/Collector. Additionally, it pertains to the budget transfer authority of the Select Board 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 April 30, the Town Administrator will email this policy in conjunction with year-end closing documents to all department heads as a reminder of year-end expectations. The Town Accountant will subsequently oversee the coordination of the various year-end task components under the time frames and procedures outlined below. All facets of the Town's 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

The Town Accountant will send expenditure reports of all grant, special appropriation, and special revenue accounts to the responsible department heads to solicit status updates on them. Each department head will notify the Town Accountant in writing of any completed project or purpose with an unexpended balance so that he 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 he 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 April 30, the Town Accountant will email all department heads advising them to submit all available invoices by June 30 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, services (by service agreements), projects (by contracts), or to salary as of June 30.

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

As of April 30, the Town Accountant 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/Collector 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 Select Board and Finance Committee (see section D below).

By April 30, the Town Accountant will distribute via email a capital asset list to department heads along with next-step instructions. By no later than August 1, each department head with capital assets will respond by forwarding to the Town Accountant an asset update report with notes confirming the existing data, making additions, and/or noting appropriate deletions, along with narrative explanations. The Town Accountant will update the Town's capital asset inventory based on the returned information.

D. Year-end Transfers

The Town Accountant will pay close attention to any appropriation deficits that may be resolved through line-item transfers and notify the Town Administrator. No earlier than May 15 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 September 30, 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 SoftRight.
- 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 and Treasurer/Collector:

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

REFERENCES M.G.L. c. 44, § 33B M.G.L. c. 64, § 64 M.G.L. c. 59, § 5

Hubbardston policies on Tax Enforcement and Reconciliations

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 February 2019.