

**Amended Select Board Draft 8/15/23**  
**Capital Plan**  
**Policy and Procedures**

**PURPOSE:**

To formalize standards and guidance for the development of the town's Capital Planning and for the equitable formulation of the annual capital budget consistent with sound practices and legal requirements.

**POLICY:**

The Select Board and Finance Committee, with the help of the Town Administrator, shall keep a Capital Plan which projects significant purchases that the Town is expected to make in the next twenty years.

All capital items shall be included in the Capital Plan. A Capital item is an item which costs \$20,000 or more for a single item (or \$100,000 for a project with multiple items costing less than \$20,000 each), has a useful life of five years or longer, and is expected to be replaced within the next twenty years.

The Capital Plan shall guide the town in its management of the general stabilization fund, loans, and other financing options. Capital purchases and their related funding sources should be coordinated to fulfill the needs of the Town while mitigating excessive or variable impact on required tax revenue.

**PROCEDURES:**

During the annual budget process, Departments Heads, Chairs of multi-member Town bodies, and the Town Administrator shall propose additions and revisions to the Capital Plan. These proposed additions and revisions to the Capital Plan shall be considered by the Select Board and Finance Committee.

In building and revising the Capital Plan, Department Heads, Chairs of multi-member Town bodies, the Town Administrator, the Select Board, and the Finance Committee shall consider the Evaluation and Priority Classification criteria listed below.

**Evaluation and Priority Classification:**

**Legally Required**

**Public Safety and Health** – Consideration will be given to the capital item's impact on conditions of public safety and health.

**Legal Requirements** – Consideration will be given to requests based on mandates of local, state or federal regulations or laws. Considerations will be given to requests that respond to a Court, Federal or State order. An example would be safety equipment for the Highway Department, which the Town is legally required to provide to protect its employees.

**Community Impact**

**Need** – Consideration will be given to the need that the request attempts to fill. Identify the need of the community and determine how vital it is to fulfill this need. How will the project benefit the Town and its residents? What is the estimated implementation schedule or completion date that the project will begin to benefit the Town? What is the long term plan (projects awarded during the last three years and those expected for the next five years)? Does the capital item/project repair or otherwise improve public property?

**Quantity of Use** – Consideration will be given to the number of people that will benefit from the capital purchase, and how much they will benefit from the capital purchase. For example, a high-cost item that is used for a specialty purpose with minimal benefit on an infrequent basis should be considered a lower priority, while an item that has broad uses, significant benefit, or whose use will serve many people should be given a higher priority.

**Service Impact** – Consideration of requests that are necessary due to increased, altered or new services the Town is offering or wishes to offer.

### **Administratively Efficient**

**Infrastructure Needs** - Consideration will be given to the impact of a request in relation to infrastructure problems and needs of the community. For example, does the current equipment the Town owns meet the infrastructure needs of the community? Does the capital project/item improve, make repairs or extend the useful life of a building, vehicle, or piece of equipment?

**Efficiency of Services** – Consideration will be given to requests that increase the efficiency of services provided by the Town to the public. A specific example may be the purchase of a new computer system or software that would provide the same level of service that currently takes many more hours to perform.

**Personnel Impact** – Consideration will be given to requests that are necessary based upon increased personnel or increased use by personnel.

**Administrative Needs** – Consideration will be given to requests that are necessary due to the administrative needs of various departments. Common examples would be copiers, computer equipment, office furniture, etc. that arise due to other factors (i.e. new employees, volume of material that needs to be maintained, etc.).

### **Fiscally Prudent**

**Budgetary Effects (short and long term)** – Consideration will be given to estimated costs with supporting documentation and delineated by category: architectural, land acquisition, demolition, site improvements, construction, etc. What are the direct costs of the capital project/item? Consideration will be given to the estimated useful life of project/capital item. What are the costs to bid, design, construct, purchase, install, implement, or otherwise complete the project which are not otherwise included? Does the capital project/item require any Town, State or Federal permitting and is there an associated cost?

**Budgetary Effects (indirect)** – Consideration will be given to the effects on the operating budget (increases/decreases in maintenance and repair) and the effect on useful life of existing assets. What are the estimated effects on the operating budget (whether increases or evidence of savings in maintenance and repair)? Please include effects to any department, including but not limited to the requesting department. Consideration will be given to whether the project will require additional or eliminate ongoing assistance from vendors at an additional expense to the Town. Consideration will be given to sale price of old equipment or vehicles, resulting in income to the Town. What are the indirect expenses and income related to the capital project/item?

**Budgetary Constraints** – Consideration will be given to the effect of various requests on the capital budget and town budget in total.

**Alternative Solutions** – Identify the problem and evaluate alternative solutions. Consideration will be given to the cost effectiveness of alternative solutions.

**Alternative Funding Sources** – Identify any other possible funding sources, included but not limited to state/federal grants or private funding. Consideration will be given to alternative funding sources.

**LEASE RENEWAL FOR FIRE HALL**

Attached is a copy of the prior lease for the Fire Hall, 411 Main St., Monterey. That lease contains the parties' agreement for this renewal except for the following changes:

1. Beginning date: July 1, 2023.
2. Term: 12 months.
3. Rent: \$1,417.00 per month (for a total annual rent of \$17,000).
4. Additional duty of the Monterey Fire Company: Within 60 days of date of the execution of this lease renewal, the Monterey Fire Company shall provide the Town of Monterey with
  - a. a description of any planned work, including a general schedule for when the planned work will be done;
  - b. a budget for the approximate costs of each category of planned work.

The additional information sought by item 4b will be considered by the Select Board in reaching a decision regarding the budgeting of additional funds for improvements to the building for each ensuing fiscal year.

In witness whereof, the parties have signed this agreement this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**Town of Monterey,**

**Monterey Fire Company**

By: \_\_\_\_\_  
**Justin Makuc, Chair of the Select Board**

By: \_\_\_\_\_  
**Shawn Tryon, Chief Fire Department**

## Lease for Fire Hall

AGREEMENT entered into as of the \_\_\_\_ day of July 2023, between the Town of Monterey ("Town"), Town Hall, 435 Main Road, Monterey, MA and Monterey Fire Company Ltd. ("Company"), 411 Main St. Monterey, MA .

WHEREAS, the Town wishes to rent premises to house Town-owned firefighting equipment and for other Town purposes; and

WHEREAS, the Company has premises for rental for such uses;

NOW, THEREFORE, in consideration of the foregoing premises and the mutual covenants hereinafter set forth and other valuable considerations, the parties hereto agree as follows:

1. **Demised premises.** The premises rented under this lease is the Fire Hall at 411 Main St. Monterey.
2. **Term.** The term shall be for a period of 1 year (unless the term shall sooner cease and expire pursuant to the terms of this Lease), commencing on the 1st day of July, 2023, and ending on the 30th day of June, 2024. At the expiration of the term and any renewals thereof pursuant to Paragraph 3, the Lease shall become a month-to-month tenancy with all other provisions of the Lease in full force and effect.
3. **Rent.** The annual rent shall be \$1,417 due on the first business day of each month.
4. **Condition of Premises.** The Town has inspected the premises and accepts them in "as is" condition. At the termination of the Lease, the Town shall remove all its property and return possession of the premises broom clean and in good order and condition, normal wear and tear excepted, to the Company.
5. **Use.** The Town shall use and occupy the premises for storage of firefighting vehicles and equipment, as well as for town meetings, and elections as separately agreed by the parties. The Town's use shall not be exclusive; the premises shall also be used by the Company, and other lessees. The Town's use of the premises shall be on a first priority-basis, before any other third-party lessees of the premises. The Company shall use its best efforts to accommodate the Town's needs to use the premises for meetings and elections. The Town shall be responsible for set-up, tear-down, and clean-up with regard to meetings and elections.
6. **Repairs.** Repairs to the building and common areas shall be the responsibility of the Company.
7. **Utilities and Services.** During the heating season the Company at its own expense shall supply heat to the premises at all times. The Company shall pay the electric bills for the meter for the premises. The Company shall provide and pay for water for the premises. The Company shall be responsible for and pay for having the premises cleaned. The Company shall be responsible to pay for the removal of refuse from the premises.
8. **Insurance.** The Company shall maintain commercial property insurance with respect to the premises and all fixtures, equipment owned by the Company and Company improvements which shall, at a minimum, insure against the perils normally covered by the so-called special causes of loss or special form insurance policy or its equivalent, with coverage extended to include ordinance and law, and debris removal with all such insurance to be written on the replacement cost basis (with a so-called replacement cost endorsement) and suitably written so that the same is noncontributory as to all parties, including any mortgagees and such other insurance as the then holder of the first mortgage, which includes the demised premises, shall require, including, without limitation, rent insurance, boiler insurance, and earthquake and flood insurance (if required by the said holder of the first mortgage), in amounts not less than one hundred percent (100%) of the full replacement cost thereof above foundation walls, with only such commercially reasonable deductibles as the Town reasonably approves. Such insurance shall insure the interest of Town and the Company (and shall contain the standard mortgagee's clause, naming as mortgagees of the demised premises those parties of which Tenant has received notice) and those whose interest may appear and shall be carried with a responsible and financially stable insurance company but

may be maintained in a "blanket policy" taken out by Company so long as policy limits are separately allocable to the demised premises. Any such policy must provide that the coverage maintained thereunder may not be canceled without at least thirty (30) days' prior notice to Town and to any mortgagee of the demised premises, and that any notice to Tenant that such coverage will not be renewed shall also be given simultaneously to Landlord. Evidence of the required coverage, including adequate identification of the hazards covered, shall be furnished to the Town on request. Each policy shall be issued by insurers having a minimum policy holders rating of "A" VIII per the latest rating publication Property and Casualty Insurers by A.M. Best Company (or who are otherwise approved by Landlord) and who are lawfully doing business in the Commonwealth of Massachusetts.

9. **Subordination.** This Lease is subordinate and subject to all ground or underlying leases and any mortgages that may now or hereafter affect such leases or the building of which the premises are a part. The operation of this provision shall be automatic and not require any further consent from the Town. To confirm this subordination, the Town shall promptly execute any documentation that the Company may request.

10. **Miscellany.** This Lease shall be binding upon the parties hereto, their heirs, successors, assigns, and personal representatives. This Agreement constitutes the entire understanding between the parties. Its terms can be modified only by an instrument in writing signed by both parties unless specified to the contrary herein. A waiver of a breach of any of the provisions of this Agreement shall not be construed as a continuing waiver of other breaches of the same or other provisions hereof. This Agreement shall be governed by the laws of the State of Massachusetts

IN WITNESS WHEREOF, the parties hereto have signed this Agreement as of the date first set forth above.

Town \_\_\_\_\_

Company \_\_\_\_\_

Company Name \_\_\_\_\_

Company Name \_\_\_\_\_

By \_\_\_\_\_

Authorized Signatory, Title

By \_\_\_\_\_

Authorized Signatory, Title

Fire Company

**a. a description of any planned work, including a general schedule for when the planned work will be done;**

FY24 and beyond:

Finish Siding: \$150k

Finish basement: \$25k

Pave apron for engine bays: \$45k

New floor in engine bays: \$100k

Small addition off rear: unknown estimate

Pavilion roof: \$45k (depends on final option)

Pavilion floor: \$50k (depends on final option)

Kitchen: \$50k

**b. a budget for the approximate costs of each category of planned work.**

See list in item a

DRAFT



# TOWN OF MONTEREY

435 Main Rd. P.O. Box 308  
Monterey, MA 01245

## SPECIAL EVENT/THEATRICAL EVENT AND/OR ONE DAY ALCOHOLIC BEVERAGE LICENSE

This application is subject to any and all laws, regulations, standard, guidelines and policies of the Town of Monterey and any State or federal agency, department or body otherwise having jurisdiction and further subject to the specific terms, conditions and restrictions printed or written herein below or attached.

### Event Information:

Name of event: RISSMAN WEDDING (RIGHTS COLAB SPONSORED) EVENT

Address of event: 48 TYRINGHAM RD

Date of event: 9/23/23 Start time: 4 PM End time: 1 AM

Number of people attending: 100 Distributor: DOMANEY'S GREAT BARRINGTON

Will you be charging an admission? yes or  no Circle one

Music?:  yes or no Circle one

Please check the type of permit(s) you are requesting:

- Theatrical Event permit
- Beer and wine only permit requested.

All alcohol permit requested. **ONLY NON-PROFIT ORGANIZATIONS MAY APPLY FOR THIS PERMIT. A COPY OF YOUR 501(C)(3) MUST BE SUBMITTED WITH APPLICATION.**

**A COPY OF YOUR INSURANCE CERTIFICATE WHICH MUST STATE ON IT "ALCOHOL LIABILITY" AND BE SUBMITTED WITH THIS APPLICATION**

Description of the event (please include any temporary structures, their size and the company providing the temporary structure(s) in your narrative):

PRIVATE WEDDING CELEBRATION

TEMPORARY STRUCTURES:

51' X 91' TENT INSTALLED BY CLASSICAL TENTS

IN CASE OF RAIN:

30' X 30' TENT (CEREMONY) } INSTALLED BY

15' X 15' TENT (CATERING) } CLASSICAL TENTS





TOWN OF MONTEREY

435 Main Rd. P.O. Box 308
Monterey, MA 01245

CK# 3906
\$25-
8/10/23

Please review the following checklist when planning a special or theatrical event or when requesting a one day alcohol permit.

Event Checklist: Please check all that apply to your special/theatrical event.

[X] Catered food

If you are service catered food your caterer must apply for a food services permit separately with the Board of Health. If this is a pot luck event and is open to the public event (open to all) you will need a temporary permit from the Board of Health.

[X] Over 50 people

If your event will have more than 50 people you will need to submit an emergency contact sheet and plan along with this application (plain paper, no special format).

[X] Tent or temporary structure larger than 700 sq ft

If you are using a tent or temporary structure you or the tent company will need to file for a building permit with the Building Department (online permitting system)

[ ] Parking

If the parking for your event will include street parking, a parking plan must be submitted with your application.

[X] Alcohol

If you are a non-profit you will need to submit a copy of your 501(c)(3). Only non-profits may apply for an all alcohol permit (liquor, wine and beer). All applications for alcohol, beer and/or wine must submit a TIPS certified certificate of the person serving and a copy of your insurance certificate stating "alcohol liability" and list the Town of Monterey as an additional insured on it.

[X] Music

If you will be having music, alcohol and more than 100 people you will need to submit a copy of the Certified Crowd Managers certificate that will be in attendance at the event.

Primary contact information:

Name: PAUL RISSMAN Business Name: RIGHTS COLAB

Full mailing address: BOX 750, MONTEREY, MA 01245

Phone: [redacted] Fax: N/A

Email: [redacted]

I certify that I will be responsible for the proper observance of the laws governing the dispensing of such alcoholic beverages. I hereby swear under the pains and penalty of perjury that the information I have given is true to the best of my knowledge and belief. If your permit(s) are granted they must be visible and on site on the day of your event. Failure to obtain a permit may result in your event being shut-down and/or fines as they may be applicable.

Signature: [Handwritten Signature]

Date: August 9, 2023

Printed Name: PAUL RISSMAN

TOWN ADMINISTRATOR EMPLOYMENT CONTRACT

BETWEEN

THE TOWN OF MONTEREY

AND

MELISSA A. NOE

March 1, 2021 THROUGH February 28, 2024

**Preamble**

AGREEMENT made this 1st day of March 2021, by and between the TOWN OF MONTEREY (hereinafter the "Town") and MELISSA A, NOE of Sheffield, Massachusetts (hereinafter the "Ms. Noe"), pursuant to Chapter 41, Section 108N of the Massachusetts General Laws.

WHEREAS the Town is desirous of securing the services of Ms. Noe in the position of TOWN ADMINISTRATOR; and

WHEREAS, Ms. Noe is willing to perform the duties of the position of TOWN ADMINISTRATOR as described in the attached job description according to the terms and conditions of this Agreement; and

WHEREAS, the Board, under Chapter 41, Section 108N of the General Laws may contract with the Town Administrator for such services; and

WHEREAS, the Town has authorized the Monterey Select Board to hire a Town Administrator and has raised and appropriated the sum of \$40,000 to be paid to that person, during the fiscal year ending June 30, 2021; and

WHEREAS, The Board acknowledges that the hiring of a part-time Town Administrator is based on the assumption that Ms. Noe would continue to serve as administrative assistant, which is why the recent job advertisements were for part-time help; and

WHEREAS, The Board recognizes that Ms. Noe currently holds the position of Administrative Assistant and that this contract will add the additional duties of a part-time Town Administrator, so that the combination of the two positions will be equivalent to a full-time Town Administrator; and

WHEREAS, the Board is satisfied that Ms. Noe can perform all the duties of a full-time Town Administrator.

NOW, THEREFORE, in consideration of the mutual agreement hereinafter set forth, the parties hereto agree as follows:

**Duties**

The Town agrees to employ Ms. Noe as Town Administrator, Ms. Noe shall act by and for the Selectmen in any legally permissible matter that they may assign to her relating to the administration of the affairs of the Town or of any town office or department under their supervision and control. Ms. Noe will perform all duties required by town bylaws, Commonwealth statutes, and the Job Description for the Town Administrator agreed upon and signed by the parties, a copy of which is attached hereto as Exhibit A.

Ms. Noe agrees to remain in the exclusive employ of the Town and not become employed by another employer while this Agreement is in effect.

**Term**

This Agreement shall become effective as of March 1, 2021 ending on February 28, 2024. The Agreement shall be for a term of three (3) years, and shall be binding on the Town in each year of its duration.

If less than six (6) months notice is given, Ms. Noe shall be compensated at her salary rate for said month or months within 30 days of the termination of this contract.

#### Termination and Severance Pay

This agreement may be terminated upon the occurrence of any one of the following:

- A. Whenever the Board and Town Administrator mutually agree to termination in writing.
- B. The retirement/resignation of the Town Administrator.
- C. The Board can terminate the Town Administrator at any time for just cause, as that term is defined in the Employee Manual, during the term of this agreement
- D. The Town Administrator may be terminated by the Board without just cause prior to the expiration of the term of this agreement and the Town agrees that it shall pay to the Town Administrator a lump sum cash payment equal to six (6) months aggregate salary (less any applicable payroll deductions), which amount shall be paid to the Town Administrator on or before the effective date of termination of her employment; provided, however, that in the event the Town Administrator is terminated for cause in office, the Town shall have no obligation to pay the aggregate severance sum provided for in this paragraph. Further the Town will permit Ms. Noe to remain enrolled in the Town's medical and life insurance plans for said six (6) months provided that she continues to pay her share of the premiums to the same extent if she were still employed.

Any vote of the Board to terminate the employment of the Town Administrator without cause shall be by unanimous vote of the Board.

#### Suspension

The Board may, by written notice, suspend the Town Administrator with full pay and benefits at any time during the term of this agreement by a vote of the majority of the Board. She may appeal the suspension to the Board. She is entitled to a public hearing on the suspension, if she so requests. After the hearing, the Board, by a majority vote, shall determine whether she was suspended for just cause. If the Board finds just cause, then the suspension shall be sustained.

#### Compensation

As Town Administrator, Ms. Noe shall receive the sum of \$75,000 as an annual salary, subject to applicable withholdings and deductions, during the remainder of the first fiscal year of this Agreement. In the subsequent fiscal years of this agreement, Ms. Noe shall negotiate with the Board an annual salary raise subject to approval at town meeting.

The Town shall reimburse Ms. Noe for all approved expenses incurred in the performance of her duties as Town Administrator.

The Town agrees to budget and pay for professional dues and subscriptions of the Town Administrator necessary for her continuation and full participation in any professional organization deemed necessary and desirable by the Board of Selectmen for her continued professional participation, growth and development and for the good of the Town.

The Town shall not at any time during the term of this Agreement reduce the salary, compensation or other benefits of the Town Administrator.

#### **Fringe Benefits**

As Town Administrator, Ms. Noe shall be entitled to receive the same health, life and other insurance benefits available to other employees.

Paid time off will be granted as per the Employee Handbook.

#### **Hours of Work**

The Town Administrator agrees to maintain the agreed upon office hours of no less than 35 hours per week. Due to the unique nature of municipal management, the Town Administrator may have to expend additional time beyond the normal town hall work day, and Ms. Noe agrees to do so as required by the circumstances.

It is agreed that during inclement weather, when it is unsafe to travel to work (usually when school has been cancelled) that Ms. Noe will be allowed to work remotely from home without the loss of any earned time off.

The parties acknowledge that the Town Administrator position is executive/administrative as those terms are defined by the Fair Labor Standards Act, its rules and regulations. Therefore, there will be no paid overtime or additional compensation for said additional time.

#### **Indemnification**

Indemnification shall be governed by the Monterey Town Bylaw of May 1, 1976 or any subsequent updates to said bylaw which is incorporated herein by reference and applies to all employees.

This section shall survive the termination or expiration of this Agreement.

#### **General Provisions**

The text herein shall constitute the entire Agreement between the parties. If any provision, or portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

If the Town Meeting reduces the line item compensation in a manner unsatisfactory to Ms. Noe, she will continue in the positions of administrative assistant and clerk to the Board of Health with her present salary as adjusted by the general raise granted the employees.

This Agreement may be amended at any time by mutual consent of the parties. No modification of the Agreement shall be valid unless it shall have been made in writing and executed by both parties.

IN WITNESS WHEREOF, the Town of Monterey, Massachusetts, has caused this Agreement with Ms. Noe to be signed and executed in its behalf by a majority of the Board of Selectmen. Ms. Noe has also signed and executed this Agreement.

Town Administrator:

 Date: 2/24/21

Melissa A. Noe

Town of Monterey

Acting by and through its Board of Selectmen

 Date: 2/24/2021

Donald S. Coburn, Chair

 Date: 2-24-2021

Steven Weisz

\_\_\_\_\_ Date: \_\_\_\_\_

John Weingold

**Payroll  
Policies and  
Procedures  
Effective: XXX**

**Approved by:  
Select Board and  
Treasurer's  
Office**

**PURPOSE:**

To define time and attendance and payroll standards and practices to assure that all payrolls presented for payment are valid obligations of the town based upon approved time and attendance records and are consistent with the requirements of collective bargaining requirements.

**AUTHORITY:**

MGL Chapter 41 §§41, 41A, 41B, 41C, 42 and 43

Collective Bargaining Agreements in effect with the Town

**POLICY:**

It is the town's policy to assure sound controls for all payroll transactions by requiring *Letters of Offer* from the appointing authority and/or *Employee Rate Change Forms* to set up new hires, reclassifications and salary adjustments in the payroll system. Department heads are responsible for the timely submittal to the Town Administrator of *Employee Rate Change Forms*.

The Treasurer's office is responsible for oversight and administration of the biweekly payroll based on receipt of approved time and attendance documentation from all town departments. The town payroll is paid biweekly against valid appropriations.

**Personnel Actions**

**PROCEDURES:**

An Employee Rate Change Form and/or Letter of Offer from appointing authority is required to document and approve new hires, promotions, demotions, pay changes, transfers and changes in employment status.

- The department head (or designee) completes the Employee Rate Change Form to initiate any changes in the pay or status of an employee. The department head must sign the Employee Rate Change Form. The department retains one copy and the other is forwarded to the town administrator's office.
- The Treasurer is responsible for the entry of municipal new hires, pay adjustments and any changes in the employee status in the payroll system.
- The Employee Rate Change Form adjustments that affect payroll must be entered on a timely

**Commented [jm1]:** Who drafts the Employee Rate Change Form? The Treasurer/TA or Department Head? What allows a rate change form to be submitted? Decision of the appointing authority?

**Commented [TA2R1]:** The treasurer and the TA created the form which currently is only submitted for the new FY rates, we are working on adding a section to this for changes/new hires during the year to use as well

**Commented [SH3R1]:** Town meeting dictates salaried employees, hourly employees should be a decision of the appointing authority and town meeting budget should support that decision

basis to assure the correct pay for the appropriate payroll period. They must be entered before any further payroll reports or time and attendance data entry can be completed.

- Annual pay raises will be calculated per the approved town meeting warrant and set up in the Harper's Payroll Module consistent with all requirements of the respective agreements/contracts.

### Time and Attendance

#### **POLICY:**

It is the policy of the Town that the Treasurer's office will only process a department's payroll based upon receipt of a department's certified record of time and attendance. The certified record must include all time worked (clocking in and clocking out) with the exception of the following positions: fire department, plumbing, gas and electrical inspectors, elected Board of Assessors, elect Select Board, police details, elected moderator, elected constable, elected Board of Health members, animal inspector and the elected school committee representative. The town utilizes this policy to promote transparency, mitigate risk, aid in future retirement buybacks and control the following submitted through the time and attendance timeclock system:

- accurate computation of employee earnings, deductions and net pay
- accurate computation of employee sick, vacation and other leave.

#### **PROCEDURES:**

- Each department must submit their time through the time and attendance payroll timesheet system for the respective pay period. The system will ~~report will~~ indicate the employee name, employee number and the payroll hours for that period, including:

- Regular Salaried
- Overtime – Straight
- Overtime
- Vacation
- Sick Leave
- Personal
- Compensatory Time
- Stipends

as well as the respective VADAR General Ledger appropriation and account code (organization and object accounts) to be charged.

- The department head is responsible to review all entries submitted through the timeclock system. Consistent with state law, the department head approves the payroll and "certifies under the penalty of perjury that the statements set forth on this payroll are true to the best of my knowledge."
- Consistent with MGL Chapter 41 §41, each department head must make arrangements with the Town Administrator to provide for a lawful alternate payroll approver. The treasurer's office will not allow an alternate signature until the Selectboard authorizes said signer.
- The department's timesheets must be submitted/approved through the time and attendance timeclock system no later than 10am on the Monday following the end of the payroll period

Payroll

**Commented [jm4]:** Sometimes the Town Meeting warrant may not tell the whole story itself. Rate can change, but also can hours, maybe it is important to have the SB, TA, or DH approve the rate in case the change is not just the rate, but also the hours.

**Commented [TA5R4]:** The monies approved at town meeting is the basis, we refer to the actual budget meetings and the amounts/hours agreed to during those meetings

**Commented [SH6R4]:** The change forms, are what payroll is provided if there are rate changes to be made.

**Commented [jm7]:** Elected officials, stipends, salaried do not need to necessarily submit their time if they are not paid on an hourly basis. This should be clarified here.

**Commented [TA8R7]:** Everyone needs to submit their time with the exception of the few positions, see added text in document

**Commented [SH9R7]:** The tracking of hours and rates of pay is also required when someone retires or requests buyback time in the future this information is available in a timely manner. We have experienced when this is not available and we only have a salary amount with no backup for hours worked or hourly rate of pay. This could cause the employee to not allow for the maximum retirement benefit, or buyback time

**Commented [jm10]:** Difference between overtime straight and overtime?

**Commented [SH11R10]:** These fluctuate by unions, contracts and employee handbook. Maybe a suggestion to put that reference in there

**Commented [jm12]:** Add stipend?

**Formatted:** Not Raised by / Lowered by

**Commented [jm13]:** Does each department head review and approve his/her own payroll?

**Commented [TA14R13]:** Mark M, Don C, Brian all approve their own, all others are submitted by the depart heads and I approve. I do review Mark, Don and Brian as well



(Tuesday if Monday is a holiday).

### Payroll Processing and Issuance of Pay Checks

#### PROCEDURES

The Treasurer is responsible for the entry, processing and review of all payrolls from the time and attendance timeclock system submitted into the payroll system.

- The Treasurer processes all related time and attendance data through the Harper's payroll system based upon the exceptions reported on each department's submittal through time and attendance.
- The Treasurer records the total payroll of each department reported.

When the final reconciliation is complete, the actual processing of the payroll begins.

- The Accountant prepares the *Payroll Warrant* and assigns a *Payroll Warrant Number*. The *Payroll Warrant* must be signed by the Accountant and the town Selectboard as authorization to the treasurer to release the payroll checks and direct deposit advisories. The warrant includes:
  - The Harper's Payroll Register detailing the payroll earnings by pay type (regular pay, overtime, sick, vacation, shift differential etc.)
- The Treasurer prints the Harper's Payroll Register YTD and the County Retirement for the retirement office for posting and reporting of retirement deductions.
- The treasurer is responsible to fund the payroll and to transfer the required funding to the payroll bank account and to transmit the direct deposit activity to the town's payroll bank. The Accountant pulls the following reports from the Harper's system to allow the final payroll processing and reviews by the accountant:
  - Deduction Reports (Vendors)
  - G.L. Distribution Journal
  - The Payroll Warrant as signed by the Select Board and the Treasurer.

Paychecks and direct deposit advisories are only recorded as disbursements after a careful review by the accountant.

- A copy of each report submitted to the treasurer is retained in the Treasurer's office.

### State and Federal Tax Payments and Reporting

The Treasurer transmits data on all new hires to the Commonwealth's Department of Revenue within one week. This transmission is done through the payroll software.

The treasurer is responsible for reporting to the IRS and the Commonwealth of Massachusetts. Quarterly reports must be filed with the IRS (941 and 945) and Commonwealth of Massachusetts. Weekly employment taxes are paid to the IRS and the Commonwealth. This transmission is done through the payroll software.

*Payroll*

**Commented [jm15]:** Is there a contingency plan if payroll is not submitted by that time? Will the treasurer or other reach out to the department head or is there a zero tolerance policy for late payroll? This could potentially cause problems if the department head's failure causes an employee to not be paid.

**Commented [TA16R15]:** If payroll is not submitted by the deadline it will have to be submitted late for the next payroll. In a case where the dept head dropped the ball the treasurer could make an exception and run an additional payroll

**Commented [jm17]:** Melissa, you said 3 people approve the payroll before it goes through. Who are the 3 and should they be listed here?

**Commented [TA18R17]:** The department head reviews, I then review and then the Treasurer before submitting.

**Commented [jm19]:** What process does the treasurer or other reviewer to go through if they notice an abnormality?

**Commented [SH20R19]:** When an abnormality, the Treasurer reaches out to the TA. Once the response is given, Treasurer reruns reports to verify.

**Commented [jm21]:** We sign after the direct deposits hit. Does that contradict this policy?

**Commented [TA22R21]:** Labor laws trump this, we have to pay people what they are owed. However in speaking with the Acct & Treas yesterday we have a few options available; 1. The Board can designate the TA to sign the payroll warrant with the understanding that the Board will also review and sign off and if there needs to be any changes a direct deposit can be reversed, 2. The TA can send a payroll summary report to the Board when payroll is ready to be submitted and the Board will need to let the TA know by end of day that day if there are any issues or 3. The more complicated option of changing the current workweek and timecard submittal dates

**Commented [jm23]:** What happens when an account runs empty at the end of the year and an employee who has been asked to work by his/her supervisor needs to be paid? What is the process?

**Commented [TA24R23]:** This could only happen for hourly employees and we are legally required to pay them for any hours worked. The department head would need to request an internal transfer or reserve fund transfer.

**Payroll Disputes**

All questions regarding payroll should be communicated through the Town Administrator, if the Town Administrator is on vacation an alternate contact will be provided to department heads. A preliminary response will be provided within 2 business days. The Town Administrator will then research the issue with the Treasurer and a response will be provided to the employee by the Town Administrator as soon as the matter has been fully researched. If any payroll adjustments are required they will be made by the Treasurer on the following payroll.

**Commented [jm25]:** Should this alternate contact be specified here? HR Director? Treasurer?

**Commented [TA26R25]:** No because depending on the situation it may be a different person each time and would be at my discretion

**Commented [jm27]:** Should the HR director play a role in the payroll process?

**Commented [TA28R27]:** At this time I do not see any reason for HR to be a part of it as payroll falls under the treasurer's jurisdiction