

Article VII · TOWN FINANCE AND ADMINISTRATION

ARTICLE VII

TOWN FINANCE AND ADMINISTRATION

PART A - DEPARTMENT OF MUNICIPAL FINANCE 7A

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

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

(C) Scope of Department Activities The Department of Finance shall be responsible for and shall include the following functions:

- (1) Coordination of all financial services and activities of the Town government;
- (2) Maintenance of all accounting records and other financial statements for all Town governmental offices and agencies;
- (3) The payment of all financial obligations on behalf of the Town;
- (4) The receipt of all funds due to the Town from any source;

7A Inserted under article 12, ATM 1990. 19

- (5) The rendering of advice, assistance and guidance to all other Town offices and agencies in any matter relating to financial or fiscal affairs;

(6) The monitoring throughout the fiscal year of the expenditure of funds by Town offices and agencies, including the periodic reporting of all such offices and agencies on the status of accounts with recommendations concerning fiscal and financial policies to be implemented by such offices and agencies.

(7) Supervision of the purchase of all goods, supplies and materials by all Town Governmental offices and agencies, including a central purchasing system, and an inventory control system.

(8) Supervision of all data processing functions, activities and equipment of the Town and any of its governmental offices or agencies.

(9) Maintains close contact with School Superintendent, Business Manager and other officials regarding intergovernmental matters affecting the financial operations of the Town.

(D) Director of Finance

(1) Appointment, Term of Office - There shall be a Director of Finance appointed by the Select Board to serve for an initial term of two years and subsequent terms of re-appointment for this person shall be for a term of three years and until a successor is appointed and qualified. Terms of appointment for any successors (new hire) shall be for a two year initial term followed by a re-appointment for a three year term until a successor is appointed and qualified. The Director of Finance may be terminated by the Select Board.

(2) Qualifications - The Director of Finance shall be a person especially fitted by education, training and experience to perform the duties of the office. At the time of appointment the Director of Finance shall hold at least the following minimum qualifications:

a bachelors degree in a field appropriately related to finance, including, but not limited to business administration or public administration and shall have had at least seven years of progressively responsible experience in public or governmental finance, provided, however, that two years of experience may be substituted for the Masters degree in public administration or related field.

20

(3) Powers and Duties 7-A-1 - The Director of Finance shall be responsible to and report directly to the Select Board for the effective operation of the Department of Finance and all of the fiscal and financial activities of the Department. The Director of Finance shall, with approval of the Select Board, appoint and discharge employees within the

Division of Finance. The Director of Finance shall supervise all activities of the Department of Finance and shall direct and assign all personnel serving in the said department.

The Director of Finance may serve, notwithstanding any provision of this law which may appear to the contrary, as the head of any other division within the department or may appoint the head of one office within the department to serve in addition as the head of another office within the department.

The Director of Finance shall have the following specific powers and duties:

(a) to assure that a full and complete inventory of all Town property is kept, including all such property under the jurisdiction of the School Committee.

(b) to be responsible for purchasing all supplies, material and equipment for all offices and agencies of the Town to the extent provided in section one hundred and three of Chapter forty-one of the General Laws, and for the purposes of Chapter thirty B of the General Laws such officer shall be deemed to be Chief Procurement Officer of the Town. The Director of Finance may delegate any of the powers and duties of the Office of Chief Procurement Officer to one or more procurement officers to serve specific Town Offices or agencies in the manner provided in Section nineteen of Chapter thirty B.

(c) to be responsible for the development of an annual operating budget and an annual capital improvement plan to be submitted to the Select Board and subsequently to the Finance Committee as provided for by existing by-law and for the oversight throughout each fiscal year of the expenditure of all Town funds pursuant to such budgets as are adopted by the Town.

The Director of Finance shall receive all requests made for the expenditure of Town funds from every Town office and agency. The Director of Finance shall assemble all such requests into a

7-A-1 As amended under Article 35, ATM 1993. 21

form deemed to be best suited to show a complete financial plan for all Town funds and activities for the ensuing fiscal year. In making such arrangement the Director of Finance may alter in any manner the requests made for appropriations by any Town office or agency, except those headed by officers or multiple member bodies elected directly by the voters.

The Director of Finance shall, annually, prepare a proposed Town operating budget for the ensuing fiscal year within fiscal guidelines recommended by the Select Board. The

proposed operating budget prepared by the Director of Finance shall utilize modern concepts of fiscal presentation so as to furnish a maximum amount of information and the best financial controls. The proposed operating budget shall show in detail all estimated income from the proposed property tax levy and from every other source, by category.

(d) to adopt and to promulgate rules and regulations governing any subject within the jurisdiction of the department as are necessary to implement the provisions of this by-law.

(E) Operating Offices The Department of Finance shall consist of the following offices:

(1) Office of Collections The office of Collections shall be headed by a Town Collector appointed by the Director of Finance, subject to the approval of the Select Board, who shall serve for an indefinite term.

The Town Collector shall collect all accounts due to the Town from any source, the Town Collector shall upon receipt of a tax list and warrant from the board of Assessors collect the taxes and make a return thereon to the Board of Assessors. The Town Collector shall give to the Town Treasurer an account of all funds received by the Office of Collections and shall pay over and account to the Town Treasurer all money received by said office. Except as otherwise provided in this by-law, the Town Collector shall have all of the powers, duties and responsibilities which are given to Town Collectors by General Law.

(2) Office of Treasury Management The Office of Treasury Management shall be headed by a Town Treasurer appointed by the Director of Finance, subject to the approval of the Select Board and who shall serve for an indefinite term.

22

The Town Treasurer shall receive and take charge of all money belonging to the Town. The Town Treasurer shall according to the order of the authorized officers of the Town pay out and make all disbursements of funds on behalf of the town. Except as otherwise provided in this by-law the Town Treasurer shall have all of the other powers, duties and responsibilities which are given to town Treasurers by General Law.

(3) Office of Accounting The Office of Accounting shall be headed by a Town Accountant appointed by the Director of Finance, subject to the approval of the Select Board, and who shall serve for an indefinite term.

The Office of Accounting shall examine the books and accounts of all offices and agencies entrusted with the custody or expenditure of money. The Office of Audit

[accounting] shall have free access to all such books, accounts, bills, vouchers and other records of financial transactions as may be necessary for the performance of its auditing functions. The Office of Audit [accounting] shall at least once in each fiscal year verify the cash balances of such offices and agencies by actual count of the cash and by reconciliation of bank balances. The office of Audit [accounting] shall prepare all warrants for the expenditure of Town funds before any payment is made by the Office of Disbursements. Except as otherwise provided in this by-law the Town Accountant shall have all of the other powers, duties and responsibilities which are given to Town Accountants by General Law, including the authorization to report matters of fraud, waste, improper or illegal activity to the Select Board.

(4) Office of Information Systems 7-AE4 The Office of Information Systems shall be headed by a manager of Information Systems Services, appointed by the Director of Finance, subject to the approval of the Select Board, and who shall serve an indefinite term.

The Office of Information Systems shall

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