

## AGREEMENT

This **Agreement** is made by and between two parties, the **City of Taunton**, Commonwealth of Massachusetts, hereinafter referred to as "the City," and **Barbara A. Auger**, the "Treasurer/Collector."

**Whereas**, on May 21, 2013, the Municipal Council of the City appointed the Treasurer/Collector for a term of three years and is desirous of continuing the services of the Treasurer/Collector; and

**Whereas**, the Treasurer/Collector is willing to perform the duties of the position of Treasurer/Collector in accordance with the terms and conditions of the city charter, this contract, the General Laws of Massachusetts, special acts, city ordinances and all applicable state and federal laws, rules, and regulations; and

**Whereas**, the Treasurer/Collector shall be considered a confidential, exempt, managerial employee of the City of Taunton, and the parties hereto desire to maintain and promote a harmonious relationship between them and to promote the welfare of the City of Taunton,

**Now, therefore**, in consideration of the promises, covenants, undertakings, terms and conditions herein contained, it is hereby mutually agreed by and between the parties hereto as follows.

### DURATION OF THE AGREEMENT

This Agreement shall be effective as of the date it is approved by the Municipal Council and signed by both the Mayor and Treasurer/Collector and shall continue in full force and effect until May 21, 2016, or until a successor is appointed and qualified, or, in the event of re-appointment, until the effective date thereof, or unless the Treasurer/Collector earlier resigns, retires or is removed for just cause from this position. The appointment and re-appointment of the Treasurer/Collector shall be made by the Municipal Council, subject to the provisions of the city charter, as the same may be from time to time amended.

### MODIFICATIONS

The terms and conditions of this contract shall remain in full force and effect throughout the duration of the agreement, and may only be modified or amended by subsequent written mutual agreement.

### DUTIES

The Treasurer/Collector shall be responsible for the overall administration, management, and operations of two municipal finance divisions in the City of Taunton, to wit: the Office of the Collector and that Office of the Treasurer. The Treasurer/Collector shall be responsible for the collection, processing, record keeping, and enforcement of all municipal taxes and user

charges, including real estate, personal property and motor vehicle excise taxes, various license fees, water and sewer bills, parking tickets, and other municipal receivables. The Treasurer/Collector shall be responsible for the receipt, recording, custody, management, and disbursement of all municipal funds, and for the borrowing, investing, and management of funds; including planning, issuance, and management of all municipal indebtedness (both short term and long term), and tax title accounts. The Treasurer/Collector shall faithfully perform said duties and obligations in accordance with the city charter and all applicable federal, state, and local laws and regulations (as the same may be from time to time amended), and shall perform such additional related duties as may be assigned to her or temporarily placed under her jurisdiction by the City.

The Treasurer/Collector shall report on a day-to-day basis to the Mayor of the City of Taunton and shall be subject to an annual performance evaluation conducted by the Mayor. The Treasurer/Collector shall supervise and manage, and shall conduct annual performance reviews of, all employees in the Office of the Collector and the Office of the Treasurer. The Treasurer/Collector shall work cooperatively and collaboratively with other Department Managers.

Essential job functions, at a minimum, shall include:

*(The essential functions or duties listed below are intended only as illustration of the various types of work that may be performed and are representative of those that must be met by an employee to successfully perform the essential functions of the position. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.)*

- Must possess extensive knowledge of Chapters 60, 60A, 60B, 61, 61A, 61B, 41,44 of the Massachusetts General Laws and associative general laws relating to municipal taxes and charges; the ability to perform various accounting functions such as balancing, recording, and reporting over a broad range of accounts and funds.
- Requires the ability to deal in an effective and courteous manner with members of the general public on a daily basis. Ability to establish and maintain effective working relationships and work cooperatively with department managers, employees, retirees, staff and elected or appointed officials. Ability to plan, manage others, analyze, carry out projects, consult and offer advice, and facilitate groups; requires highly effective written and oral communication skills. Must perform all aspects of job responsibilities with honesty and integrity.
- Knowledge of and the ability to use commercial computer software programs such as word processing, spreadsheet, data base, and communications packages; knowledge of department specific software programs
- Knowledge of public records law regarding the publics' right to inspect and copy records in the custody of the office, including knowledge of retention periods for all records and the process and requirements for disposition.

- Knowledge of technological developments for the purpose of investigating the possibility of how they potentially may be utilized to increase operating efficiencies or service level to the public
- Must possess extensive knowledge of specific billing, collection, enforcement statutes, local ordinances, and procedures of each of the various taxes and receivables collected; knowledge of federal and state tax matters as well as numerous employee benefits; knowledge of employee benefits and their administration.
- Familiarity with federal and state income tax laws relating to withholding of and reporting of such taxes as well as the preparation and filing requirements of various quarterly and annual documents and reports
- Avoid Errors in judgment and administration that may lead to adverse effects on the City's ability to deliver services or that may result in lower standards of service. Avoid errors in supervisory or financial decisions that could have adverse legal and financial repercussions.
- Develop, implement and monitor progress and achievement of department goals and objectives.
- Prepare departmental budgets in consultation with Budget Director, and present and justify budget(s) to Mayor, Municipal Council and the public. Regularly monitor the status of budget(s), making adjustments or recommendations to amend budget(s) as appropriate
- Respond promptly, courteously and effectively to complaints, concerns and questions from the public, other City departments, City officials and other constituents.
- Maintain frequent and effective communications with federal, state and local regulatory agencies to ensure compliance with all laws, regulations and permits applicable to the operation of regulated City facilities, projects, programs and activities.
- Oversee management of department personnel, including administration, labor relations, training, staffing and evaluation of employees, and responds appropriately to union grievances in accordance with local collective bargaining agreements.
- Ensure proper confidentiality and maintenance of department personnel records.
- Attend professional meetings and seminars in order to keep abreast of changes or trends in municipal finance and related fields and to remain familiar and current with Massachusetts and federal laws and regulations concerning department operations.

- Maintain active membership in a variety of professional associations in order to take best advantage of networking opportunities with professional counterparts and of technical and managerial informational sources relating to municipal finance activities. Secure and maintain certifications with the Mass Collectors and Treasurers Association.
- Must possess strong computer, excellent oral/written communications and exceptional public relations skills, be experienced in personnel management, budget preparation/management and capital projects planning/management, and have a thorough understanding of the activities of municipal finance departments.
- Respond to special requests as necessary.
- Perform similar or related duties as required, directed or as situations dictate.
- **TREASURER:** General duties are for the receipt, recording, custody, management, and disbursement of all municipal funds; for the planning, issuance and management of all municipal short and long term indebtedness.
- Acts as custodian of all city monies and is responsible for establishing a system of internal controls that ensure all city monies are safeguarded and properly accounted for from receipt to disbursement; responsible for maintaining numerous bank accounts with appropriate financial institutions. Solely responsible for the investment of city funds in a manner which achieves the objectives of safety, liquidity, and yield.
- Manages all tax title accounts of the city. Initiates tax foreclosure proceedings as outlined by Massachusetts General Law; basic knowledge of tax foreclosure required.
- Prepares list of unpaid taxes to be established as tax title accounts, and adds subsequent year's unpaid taxes to existing tax title accounts.
- Prepares, submits and administers the budgets for all health insurance and benefit plans, including FICA Medicare, group life insurance(s), health insurance(s) and related trust funds, deferred compensation plan(s), section 125 cafeteria plan(s), savings bonds, unemployment compensation, COBRA, principle and interest payments on all municipal debt, and the operating budget of the Collector/Treasurers Office.
- Assembles requested documents, reports, and other information as requested by the city's outside independent auditors to aid in the city's annual audit. Train and assist staff with hardware/software matters that do not require assistance from the Automation/IT Department.

- Plan, structure, and issue all short-term debt and long-term bonds of the city while assuring compliance with all statutory, local, and regulatory requirements. Short-term debt includes tax anticipation notes, bond anticipation notes, and federal/state aid anticipation notes; cooperates and works with various agencies on bond issue such as bond counsel, rating agencies, bond insurance firms, the certifying bank, and underwriters; ensures compliance with the requirements of the MA Department of Revenue, the Securities and Exchange Commission, Internal Revenue Service, Bond Counsel, and the provisions contained in each special article/ordinance authorized by the Municipal Council. Maintains working relationship with financial advisors (presently, First SouthWest), Mass. Clean Water Trust, and water/sewer engineering consultants, as required, for the issuance of debt. Research availability of, and prepare applications for, grants and/or loans for federal or state funding assistance for public works, economic development or recreational projects and programs.
- Required to prepare and present revenue and expenditure histories and projections as assigned by the Mayor, Budget Director and Finance and Salaries Committee of the Municipal Council.
- Supervises payroll operations having knowledge of all monthly, quarterly and year end taxes, retirement, W2's payroll processing, time entry, processing code sheets, etc., while maintaining adherence to IRS rules and regulations and MA Department of Revenue wage reporting and new hire reporting. Coordinates with three human resource departments to administer responses to the MA Division of Unemployment.
- Handles the sub-division of bonds, unclaimed checks, and the issuance of cemetery deeds.
- **COLLECTOR:** General duties are for the collection, processing, record keeping, and enforcement of all municipal taxes, user charges, parking tickets, and various other municipal receivables.
- Responsible for the collection of all real estate, personal property, motor vehicle excise, boat excise, roll back, and conveyance taxes as well as various types of liens and betterments, all water and sewer usage fees, parking tickets, and all other accounts due to the municipality.
- Develops, implements, and monitors a system of internal controls to insure accurate record keeping of each individual accounts receivable record as well as to protect the city from any procedural errors or irregularities; on an annual basis conducts 'tax taking' for all outstanding real estate taxes of the prior fiscal year. In conjunction with the City Solicitor, files suit and represents the city in small claims court for the collection of unpaid personal property, or boat excise taxes; required to mark unpaid motor vehicle excise taxes and unpaid parking tickets for non-renewal of driver's licenses and/or registrations.

- Segregates all water related collections (user fees, penalty interest, liens added to real estate tax, and tax title sewer liens) for proper credit to the water and sewer enterprise funds; submits all unpaid water, sewer, and other miscellaneous receivables to the assessors to add as a lien to the next annual real estate tax bill.
- Works with and provides guidance to the building inspector, board of health inspectors, office of economic development in regards to the financial aspects to the betterment program for Title V septic system improvement; prepares certificates of municipal liens for property transfers, refinancing, or insurance settlements as requested.
- Responsible for instruction and guidance regarding customer relations and customer service to office staff.
- Must keep abreast of statutory and regulatory changes affecting the collection of taxes and ensure that staff is made aware of and instructed in the implementation of such changes. Required to keep abreast of technological changes, which can be utilized in the office.
- Required to maintain a close working relationship with the Board of Assessors, the Department of Public Works, the Budget Director and the City Auditor, regarding the sending of tax bills, user charges, abatements, exemptions, various chapter land classifications, and deferred taxes. Ensures that bills are prepared and sent as expeditiously as possible to maximize investment income and to expedite cash flow.
- Reports all receivables collected, abated, refunded, and outstanding must be prepared and submitted to the city's independent auditors to aid in their annual examination of city financial records; reports all collections on a daily/weekly basis to the City Auditor; ensures monies are credited in the Treasurer division; reconciles all outstanding receivables to the records of the City Auditor.
- Responsible for the implementation and monitoring of the credit card payment program; for the implementation and monitoring of the direct debit payment program; and to research, evaluate, select, and oversee the implementation of the accounts receivable computer programs(s) for the office.
- Possess a valid and current Commonwealth of Massachusetts Driver's License.
- Must possess knowledge of postal regulations and various postal rate discount programs that are available; requires current knowledge of banking institutions' financial condition, as well as knowledge of various investment alternatives that are permissible for the municipality; knowledge of various banking services and products that are.

available and the ability to select the product or service that meets the needs of the City at the lowest possible cost.

In order to discharge these duties, the Treasurer Collector shall be provided the use of a functional, City-owned computer for work performed outside of normal business hours.

#### **TIME & ATTENDANCE**

The Treasurer/Collector shall devote no less than forty (40) hours of her time to the City of Taunton per work week and shall devote her full time and energies to the job during regular working hours. It is, furthermore, understood and acknowledged that the Treasurer/Collector may occasionally be required to work during other than usual and customary business hours, in order to fully discharge the duties and responsibilities of the position, and other situations, the occurrence of which are unpredictable and could occur at any time, and to attend Municipal Council, municipal boards or commissions, or other community meetings or events in the evenings or on weekends as directed. This position is not eligible for compensatory time off.

#### **JUST CAUSE**

The Treasurer/Collector shall not be removed, terminated, discharged, dismissed, suspended or otherwise disciplined except for just cause.

#### **HEALTH INSURANCE**

The Treasurer/Collector shall be eligible for all health, dental, life, and other insurance coverage which are provided for all other city employees. The Treasurer/Collector's share of the cost thereof shall be deducted from her regular paychecks as appropriate for the coverages in place. The Treasurer/Collector's health insurance contributions shall be identical in percentage to the percentage contribution contained for all city employees. Additionally, the Treasurer/Collector shall be eligible to participate in any voluntary/contributory benefit program offered to other general government employees.

#### **PENSION**

The Treasurer/Collector shall be eligible to participate in the present pension and retirement plans which are available for other city employees in accordance with Massachusetts General Laws, as amended and in effect in the City of Taunton.

#### **PERSONAL DAYS**

The Treasurer/Collector shall be entitled to five (5) days of personal leave each year. Said personal days may be carried forward up to a maximum accumulation of ten (10). These

days shall be redeemable for any financial value upon leaving the employ of the City of Taunton. Yearly, at the employee's request, two (2) sick days may be converted to personal days.

### COMPENSATION

Upon the effective date of this agreement, the total weekly pay for the position of Treasurer/Collector shall be \$2,371.60 per week.

### VACATION TIME

The Treasurer/Collector shall be entitled to annual paid vacation leave based upon the total length of her longevity and in accordance with the following schedule.

**After:**

6 Months to 4 Years:	2 WEEKS
5 Years to 9 Years:	3 WEEKS
10 Years to 16 Years:	4 WEEKS
17 Years to 24 Years:	5 WEEKS
25 Years of service:	6 WEEKS

All accrued vacation, personal, and sick leave that the Treasurer/Collector has on the books of the City on the effective date of this agreement shall be carried forward and made available to the Treasurer/Collector for all purposes. All vacation time accrued after the date of this agreement not utilized in any particular calendar year may be carried over to the next calendar year, subject to the approval of the Mayor; provided however, that not more than one (1) year of vacation time accrued under this contract may be carried forward into a subsequent year.

Upon the Treasurer/Collector's retirement, death or termination of employment for any reason, the Treasurer/Collector shall redeem any unused, accumulated vacation days at their then existing per diem value. The per diem value of each vacation day shall be one-fifth (1/5<sup>th</sup>) of the Treasurer/Collector's regular weekly pay.

### PAID HOLIDAYS

The following holidays shall be paid holidays for the Treasurer/Collector:

New Year's Day	Labor Day
Martin Luther King Day	Columbus Day
President's Day	Veteran's Day
½ Day Good Friday	Thanksgiving Day
Patriot's Day	Day after Thanksgiving
Memorial Day	½ Day Christmas Eve
Independence Day	Christmas Day
	½ Day New Year's Eve

Any holiday declared by the City of Taunton or the Government of the Commonwealth of Massachusetts, shall be paid contractual holiday(s) for the Treasurer/Collector.

In the event that any of the foregoing holidays fall on a Saturday, the holidays shall be observed on the preceding Friday. In the event that any of the foregoing holidays fall on a Sunday, the holiday shall be observed on the subsequent Monday.

### **SICK LEAVE**

The Treasurer/Collector shall be entitled to one and one quarter (1 1/4<sup>th</sup>) days of sick leave with full pay, for each month of service. There shall be no limit to the number of unused days of sick leave that the Treasurer/Collector can accumulate. The Treasurer/Collector shall be entitled to her sick leave as it becomes earned.

The Treasurer/Collector may use up to (7) of her accumulated sick leave days per year for illness in her family. For the purpose of this section, the Treasurer/Collector's family shall consist of her spouse, children, parents and members of the Treasurer/Collector's household.

Upon the Treasurer/Collector's retirement, death or termination of employment for any reason, the Treasurer/Collector or, in the case of death, her heirs or estate, shall redeem her unused accumulated sick leave days at their then existing per diem value up to a maximum amount of thirteen thousand dollars (\$13,000.00). The per diem value of each sick leave day shall be one-fifth (1/5<sup>th</sup>) of the Treasurer/Collector's regular weekly pay.

### **BEREAVEMENT LEAVE**

The Treasurer/Collector shall be allowed bereavement leave with pay upon the death of her spouse, child, grandchild, sibling, parent, grandparent, in-law, or member of her family living in the same household. Such leave shall extend from the time of death until the day following the funeral service, but shall not, unless special permission is granted by the Mayor, exceed four (4) business days.

In addition, one (1) day of funeral leave shall be granted to the Treasurer/Collector to attend the funeral service for her aunt, uncle, niece, nephew or cousin; or her spouse's aunt, uncle, niece, nephew or cousin.

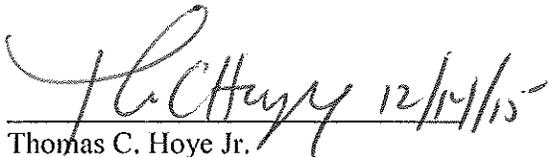
### **JURY LEAVE**

The Treasurer/Collector shall be granted time off for service on any local, state, or federal jury, including a grand jury as required by law.

SEVERABILITY CLAUSE

If any provision of the agreement is deemed illegal or unenforceable then it shall be stricken and shall not affect the remaining provisions of this contract, which shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused their hands and seals to be affixed to this instrument, on the dates set forth below:

  
\_\_\_\_\_  
Thomas C. Hoye Jr.  
Mayor

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

  
\_\_\_\_\_  
Barbara A. Auger  
Treasurer/Collector

Date: 12/14/15

*Approved as to Form and Character:*

  
\_\_\_\_\_  
Jason D. Buffington  
City Solicitor

Date: 12/14/2015