

# **TOWN OF BUCKFIELD**



# **STANDARD OPERATING PROCEDURES**

**EFFECTIVE DATE: May 2, 2023**

## **SECTION I: ADMINISTRATIVE POLICIES**

### **A. Petty Cash**

The Treasurer for the Town of Buckfield has established a petty cash fund of \$500.00 for the use of all Town departments.

This fund is to be used for out-of-pocket expenses incurred by employees of the Town of Buckfield acting for the Town of Buckfield. The out-of-pocket expenses are limited to \$100.00 per incident. Those items may include, but are not limited to, extra postage required for daily mailing of official Town letters and packages, hardware items, food for approved events, tolls, or other minor expenses authorized by a department head.

As an internal control measure, this fund will be audited by a spot check method at any random time by either the Town Manager or Treasurer.

### **B. Excise Tax Collection Analysis**

Within fifteen (15) days from the last day of each quarter, the Tax Collector shall reconcile excise tax collections. This shall be accomplished by balancing the total collected to date in the established Excise Tax Revenue Account against the total of the processed individual pre-numbered excise tax forms (MV2).

The Tax Collector shall maintain an excise tax collection analysis which shall include collection totals for any given month over a 3-year period. The analysis shall be made part of the Financial Reports presented to the Board of Selectmen within fifteen (15) days from the last day of each quarter.

The Tax Collector shall be required to justify to the Town Manager and/or the Board of Selectmen any significant changes in the amount of excise tax collected for any particular period of time.

### **C. Purchasing**

The Town Manager shall serve as the Town's Purchasing Agent. All single purchases under \$2,000.00 will be allowed with a vendors invoice or statement or other pertinent material showing the cost of the item.

All single purchases over \$2,000.00 and less than \$5,000.00 shall be accomplished by soliciting costs from a minimum of three vendors. This solicitation must be documented. Said documentation, shall be kept as a record and must at least include the vendor's business name, contact person, date contacted, and the cost to purchase.

All single purchases over \$5,000.00 shall be accomplished through a bid process. Requests for bids shall be solicited by invitation and/or through a newspaper of general circulation. Following a bid opening conducted

by the Town Manager, the Board of Selectmen shall accept or reject any and all bids at a duly called Meeting.

*Emergency Purchasing Policy:* The Town Manager shall be authorized to make emergency purchases through an expedited bid process. In an emergency situation that requires immediate purchase of goods and/or services, the Town Manager shall notify each Selectman of said situation and course of action.

Credit card use shall only be for official Town business. All credit cards in the name of the Town of Buckfield shall be secured with no annual fee and a low interest rate. All credit cards shall be kept in the Town safe. All purchases with the credit card shall be accompanied with a receipt of purchase. The employee shall have five (5) business days to submit to the Town Manager the receipt or purchase or they shall be fully responsible for the purchase. To prevent interest fees, any charges to a credit card shall be paid once the statement is received.

**D. Property Tax Payment**

Pursuant to Title 36, M.R.S.A., Section 906, as amended, the Tax Collector or his/her Deputy(ies) shall apply any property tax payment received to the most delinquent Real Property tax account. The Tax Collector or his / her Deputy(ies) is allowed to waive interest charges up to \$5.00, when in their opinion, the administrative costs for said collection of interest exceeds the amount due.

**E. Undesignated Fund Balance Policy**

- a. ***Objectives & Definitions:*** The objective of this Policy is to provide for sound financial management of the Town's undesignated funds, as reported annually in the year-end Financial Audit, and to establish procedures for management of those funds.
- b. ***Purpose & Use:*** The undesignated fund balance serves a number of purposes. It represents a source of funding which is available for unforeseen emergencies, provides cash flow to offset the need for borrowing in anticipation of tax receipts, and provides evidence to the Town's bond holders and bond rating agencies of financial stability and credit worthiness. Undesignated funds may also be used, with approval of a special or annual Town Meeting.
- c. ***Target Balances:*** Based on guidelines provided by the Town auditor, the target balance for undesignated fund balance consists of three tiers:

1. *Minimum Level:* Funds equal to 30-days of funds based on the current year's approved expense budget.
  2. *Target Level:* Funds equal to 60-days of funds based on the current year's approved expense budget.
  3. *Maximum Level:* Funds equal to 90-days of funds based on the current year's approved expense budget.
- d. **Target Level Calculation:** The calculation of each tier's financial target shall take place annually, and be reported to the Board of Selectmen, on or before April 1st. The target is determined by dividing the total of the approved Municipal Budget, Buckfield's share of the RSU 10 budget and Buckfield's share of the County Tax assessment by the number of days in that calendar year, and multiplying that by the number of days in each tier target.
- e. **Required Actions:** The following actions shall be taken based upon the amount of the undesignated fund balance relative to the established tier targets:
1. *Balance Is Below the Minimum Level:* When the undesignated fund balance is below the minimum level, steps shall be taken to recommend to the voters to increase the fund balance level, bringing it closer, or to the minimum level. Funds should not be used to offset budgetary impact on the mil rate of for other non-emergency uses.
  2. *Balance Is Above the Minimum Level but Under the Target Level:* Efforts shall be made to bring the fund balance to the target level. With voter authorization, funds may be used for mitigating the budgetary impact on the mil rate, or for other valid purposes which benefit the taxpayer. After subtraction of these amounts the remaining fund balance level should show a net gain.
  3. *Balance Is Between the Target Level and The Maximum Level:* Upon proper authorization by Town Meeting, the use of undesignated funds may be used to offset the budgetary impact on the mil rate, or for other valid purposes which benefit the taxpayer. However, said actions should not result in a depletion of the undesignated fund balance below the target level.
  4. *Balance Is in Excess of The Maximum Level:* Amounts in excess of the maximum level shall be recommended to be used to offset the budgetary impact on the mil rate, or for other valid

purposes which benefit the taxpayer. However, said actions should not result in a depletion of the undesignated fund balance below the target level.

- f. **Emergency Actions Permitted:** Notwithstanding any provision of this Policy, the Board of Selectmen may vote at any time to use undesignated fund balance funds to respond to emergency funding needs with Town Meeting approval.
- g. **Enactment:** This Policy was enacted at a duly called meeting of the Board of Selectmen on January 03, 2012.

## **F. Investment Policy**

- a. **Purpose:** The purpose of this Policy is to provide guidelines for the prudent investment of the Town of Buckfield's (hereinafter referred to as the Town) funds, and to outline the procedures needed to maximize the efficiency of the Town's cash management system.
- b. **Scope:** All monies entrusted to the Town Treasurer shall be invested in accordance to Maine State Statutes Title 30A, Sections 5706, 5711 – 5719.
- c. **Investment Objective:** The primary objectives, in priority order, of investment activities shall be safety, maintenance of liquidity, and income.
  - 1. **Safety** – Safety of principal and preservation of capital is the foremost objective of the investment program. The Town Treasurer shall seek to avoid capital losses (realized or unrealized) for all investment transactions made. The portfolio shall be diversified to insure that potential losses on the individual securities do not exceed the income generated from the remainder of the portfolio.
    - i. **Interest Rate Risk** – The risk that the market value of the portfolio securities will fall due to a change in general interest rates. Interest rate risk will be mitigated by:
      - a. Structuring the Town's portfolio so that securities mature to meet the Town's cash demands for ongoing operations, thereby precluding the need to sell securities on the open market prior to their maturity. (At all times shall the original principal investment not fall below the Town's original cost basis for all

invested funds. This includes realized and unrealized gains and losses.)

- b. Investing primarily in shorter-term securities.
- ii. *Credit Risk* – The risk of loss due to the failure of the security of backer. Credit risk will be mitigated by:
  - a. Limiting investments to the types of securities authorized by this Policy.
  - b. Using reputable and FDIC insured financial institutions.
  - c. Diversifying the investment portfolio to meet the Town’s current and future cash flow needs.
- 2. *Maintenance of Liquidity* – An adequate percentage of the portfolio shall be maintained in liquid short-term securities, which can be converted to cash to meet operating requirements. The portfolio should be structured so that securities mature in a ladder form.
- 3. *Income* – The objective of the portfolio should be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The Town’s portfolio management approach is one, which prohibits speculation based on anticipated interest rate movements. The Town’s approach is to buy investments with the intentions of holding them until maturity. All maturities in excess of two (2) years shall be first approved by the majority vote of the Board of Selectman. This shall be done upon a recommendation from the Town Treasurer with a detailed review of those investments longer than two (2) years supplied to the Board prior to vote. The Town shall not sell the securities prior to maturity unless:
  - a. It will minimize the real or unrealized loss of principal;
  - b. A security swap would improve the yield in the portfolio; and/or
  - c. Liquidity needs.

4. *Portfolio Objective* - The Town's investment portfolio shall be designed with the objective of meeting all legal requirements set forth by Federal, State, and Local laws.

- d. ***Ethics and Conflicts of Interest:*** The Town Treasurer shall avoid any transaction that might impair public confidence in the Town's ability to govern effectively. Any official, officer or employee of the Town involved in the investment process shall refrain from business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Any official, officer or employee of the Town shall disclose to the Board of Selectman any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Town's portfolio.

Any official, officer or employee of the Town shall subordinate their personal investment transactions to those of the Town of Buckfield, particularly with regard to the time of purchase and sales. Any violation of this procedure will warrant review by the Board of Selectmen. After review the Board, by majority vote, may take appropriate disciplinary action which may include dismissal if deemed appropriate.

- e. ***Delegation of Authority:*** The ultimate responsibility for the investment program rests with the Board of Selectman with their delegation and oversight to the Town Treasurer via the Town Manager. The Board of Selectmen will be responsible for all transactions undertaken and has established a system of internal controls and standard operating procedures to regulate the activities of subordinated officers.
- f. ***Collateralization:*** Collateralization is required on accounts, deposits and repurchase agreements. The collateral must be in an amount no less than 105% of any amount in excess of the FDIC insured levels and it may consist only of securities in which municipalities may invest. The Town or an independent third party with whom the Town has a current custodial agreement will always hold collateral.
- g. ***Performance Standards:*** The Town's investment portfolio will be designed with an objective to maximize the Town's cash invested at all times, subject first to safety and liquidity.
- h. ***Suitable and Authorized Investments:***

1. *Certificates of Deposits (aka Time Deposits)* – An FDIC insured; interest-bearing instrument generally issued by commercial banks where the investor agrees to keep a certain sum of money in an account for a specified amount of time ranging from one month to five years.
  2. *Passbook Savings/Money Market* – This type of investment pays a lower rate of interest compounded daily on their balances and allows the exchange of money between checking and savings.
  3. *Repurchase Agreements* – These investments are an agreement of one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price or at a specified later date.
- i. Reporting: The Town Treasurer shall submit to the Board of Selectmen a quarterly investment report for all funds invested. The report shall at least include the following:
1. Purpose of the report
  2. Type of investments
  3. Investments by institution
  4. Current market value
  5. Purchases or cost of securities
  6. Date of maturity
  7. Rate of interest
- j. **Legislative Changes:** The Town Treasurer shall incorporate any State of Maine Legislative Actions that impact allowable investment type, maturities, or percentage of allocations.
- k. **Policy Adoption:** Any investment currently held by the Town that does not meet the guidelines of this Policy is exempt.

This Policy was adopted by the Board of Selectman at a meeting duly called on the 4th day of December, 2012.

#### **G. Cash Account Reconciliation and Review**

Within fifteen (15) days from the last day of each month the Town Treasurer shall reconcile any and all of the Town's cash accounts to the bank statement(s) provided by the financial institution(s).

The bank statement(s) and any supporting document(s), such as but not limited to the Direct Entries Journal, shall be reviewed on a monthly basis by the Town Manager. The Town Manager shall acknowledge



his/her review by placing his/her initials or signature on the first page of each statement.

#### **H. Financial Reporting**

Within twenty (20) days from the last day of each quarter a financial report of all the Town's accounts shall be presented to the Board of Selectmen at a duly called meeting for its review and acceptance.

The report must at least include the financial status of the:

- a. General Ledger
- b. Appropriations
- c. Local and State Revenues
- d. Reserved Funds
- e. Trust Funds
- f. Property Tax Collection and Reconciliation
- g. Excise Tax Collection and 3-Year Analysis

All financial reports shall be in accordance with statutes of the State of Maine.

The same financial report, excluding f. above, shall be presented to the Budget Committee within the same time frame.

#### **I. Cash Receipts / Deposits**

Any and all money transaction shall be acknowledged by receipt entry into the computer system or in the case of a direct deposit to the Town's checking account, a direct entry.

On a daily basis the Town Treasurer or his/her deputy shall prepare all applicable computer-generated Receipt Journals. The total of these Receipt Journals must reconcile with the cash in the cash drawer. Once the cash is reconciled, the Town Treasurer or his/her deputy shall prepare a computer-generated post.

Cash shall be kept in the Town Office safe when the contents of the cash drawer exceed \$500.00.

The Town Treasurer or his/her deputy shall make a bank deposit when the post(s) total \$5,000.00 or within five (5) working days, whichever is sooner.

#### **J. Accounts Payable Processing**

Invoices/statements shall be received, reviewed and initialed by the Town Manager. By doing so, the Town Manager has acknowledged approval of the expense.

The Treasurer shall, on a weekly basis, follow and process all of the necessary steps dictated by the Town accounts payable software program. These steps include:

- a. Invoice Entry
- b. Invoice Post
- c. Check Preparation
- d. Check Writing
- e. Check Signing
- f. Treasurer's Warrant
- g. Accounts Payable Post

The Deputy Treasurer shall annotate on each invoice/statement the date paid, the affiliated Treasurer's Warrant number, and the expense and/or general ledger account(s) affected by the expense as provided by the Treasurer.

The Treasurer's Warrant, signed by the Treasurer, and supporting documents shall be presented, reviewed and approved by a majority vote of the Board of Selectmen at a meeting duly called. The Treasurer's Warrant shall then be signed by a majority of the Board of Selectmen.

Accounts payable checks shall be disbursed every Wednesday.

The Treasurer shall maintain an organized portfolio of the Treasurer's Warrants and supporting documents excepting the invoices/statements of which shall be filed alphabetically by the Deputy Treasurer in a designated file cabinet.

#### **K. Payroll Process**

Time Sheets shall be verified and completed in Homebase no later than 10:00 am each Monday. The Town Manager and the Payroll Clerk shall review and initial each time sheet for accuracy. By doing so, the Town Manager has acknowledged approval for the Payroll Clerk to process payroll.

The Payroll Clerk shall, on a weekly basis follow and process all of the necessary steps necessary in Trio prior to 3:00 pm on each Tuesday. These steps include:

- a. Payroll Data Entry
- b. Check Writing
- c. Check Signing
- d. Treasurer's Payroll Warrant
- e. Payroll Post

The Payroll Clerk shall annotate on each time sheet the date paid, the affiliated Treasurer's Payroll Warrant number, and the check number.

In the absence of a written policy approved by a majority vote of the Select Board, the Treasurer's Payroll Warrant and supporting documents shall be presented, reviewed and approved by a majority vote of the Board of Selectmen at a meeting duly called. Said Warrant shall be signed by a majority of the Board of Selectmen.

The Treasurer shall maintain an organized portfolio of the Treasurer's Payroll Warrants. Time sheets shall be filed and maintained per the State of Maine retention schedule.

**L. Policy/By-Laws Review**

The Board of Selectmen, at a meeting duly called, shall at least biennially review all Town Policies and By-laws and either reaffirm the document(s) as written, amend the document(s) or repeal the document(s).

**M. Tool & Equipment Use**

a. **Location:** Tools and equipment shall be maintained at the appropriate Town Department location. The Department Head is the person responsible for the oversight of all Town owned equipment and tools as well as any rented equipment and tools. He/she is charged with inventory as well as safe keeping.

b. **Use:** Employees of the Town are to use any and all tools, equipment and materials that are needed in the performance of their work for the Town. It is expressly forbidden that tools, equipment, contracted equipment and/or materials belonging to the Town be used for any personal reason.

All tools and equipment are expected to be used in accordance with the manufacturers' directions as well as all safety rules and regulations. Damage that occurs to any Town owned property shall be immediately reported to the respective Department Head and in turn to the Town Manager. Failure to report damage to Town owned property or damage to other property caused with Town owned property is grounds for disciplinary action.

c. **Controls:** All Town Department buildings and gated areas shall be kept locked when not in use by Town employees. All equipment shall have the keys removed when not in use. Department Heads shall conduct an annual inventory of all tools and equipment and submit it to the Town Manager for review.

- d. **Tracking:** Any tools, equipment or materials being maintained and/or stored away from any Town Department location shall be signed out and approved by the respective Department Head. Any Town owned property signed out without the approval of the Department Head shall be grounds for disciplinary action.

#### **N. Gasoline & Diesel Fuel Use**

- a. **Location:** The Town's gasoline & diesel fuel depot is located at the Public Works Department complex and are the only acceptable source for gasoline and/or diesel for Town owned or rented equipment, except that municipal vehicles may be refueled off-site occasionally on an as-needed basis while out of town on municipal business. Employees using any Town owned or rented equipment are to ensure the equipment is properly fueled and serviced.
- b. **Use:** The gasoline and diesel fuel purchased by the Town is strictly for use in Town owned and/or rented equipment. Under no circumstances will gasoline or diesel fuel be dispensed into equipment not owned and/or rented by the Town without the express permission from the Town Manager or the Board of Selectmen.
- c. **Tracking:** Each time an employee dispenses gasoline and/or diesel fuel, that employee shall enter their assigned driver number, pin number, vehicle number, and the vehicle's mileage/hours (if applicable) into the Cardlock fuel system. Using another employees' driver number and pin shall be grounds for disciplinary action.

#### **O. Post Issuance Compliance**

The Town issues tax-exempt bonds from time to time to finance various capital improvements. As an issuer of such tax-exempt bonds, the Town is required by the Internal Revenue code of 1986, as amended, (the "Code") and regulation promulgated by the United State Treasury Department to take certain actions subsequent to the issuance of such bonds to ensure the continuing tax-exempt states of the bonds.

The Town recognizes that compliance with applicable provision of the Code and Treasury Regulations is on on-going process, necessary during the entire term of a bond issue, and is an integral component of the Town's overall debt-management responsibilities. These requirements apply equally to capital leases. Accordingly, the implementation of these requirements will require on-going monitoring and consultation with Bond Counsel.

- a. **Issuance:** The Board of Selectmen shall approve the terms and structure of bonds issued by the Town. Such bonds shall be issued in accordance with United State Treasury Department Regulations, the Internal Revenue Code of 1986, as amended, and State statutes. Specific post-issuance compliance procedures are address below.
- b. **General Procedures:** The following guidelines will be used to monitor compliance with post-issuance requirements.
  1. The Town Treasurer, or the Treasurer’s designee, shall serve as the Compliance Officer and shall be the person primarily responsible for ensuring that the Town successfully carries out its post-issuance responsibilities. The Compliance Officer shall be assisted by the following persons or entities:
    - i. Bond Counsel
    - ii. Financial Advisor
    - iii. Paying Agent
    - iv. Rebate SpecialistThe Compliance Officer shall be responsible for assigning post-issuance responsibilities to other staff, Bond Counsel, the Financial Advisor, the Paying Agent and the Rebate Specialist, and shall utilize such other professional services as are necessary to ensure compliance with all post-issuance requirements.
  2. The Compliance Officer shall verify that the following post-issuance actions have been taken on behalf of the Town with respect to each issue of tax-exempt bonds:
    - i. Ensure that a full and complete record for the principal documents of each issue has been completed by Bond Counsel and the Financial Advisor;
    - ii. Ensure that the Internal Revenue Service (IRS) forms 8038 are properly filed with the IRS by Bond Counsel within the time limits imposed by Section 149(e) of the Code;
    - iii. Account for the allocation of the proceeds of the tax-exempt bonds to expenditures as required by the Code;

- iv. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditures of the issue proceeds;
  - v. Identify proceeds of tax-exempt obligation, in consultation with Bond Counsel and the Financial Advisor, that are yield-restricted and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the bond yield to which such investments are restricted;
  - vi. Determine, in consultation with Bond Counsel and the Financial Advisor, whether the Town is subject to the rebate requirements of Section 148(f) of the Code and related Treasury Regulations with respect to each issue of the Town. The Compliance Officer shall contact a Rebate Specialist, as required, prior to the fifth anniversary of the date of issuance of each issue and each fifth anniversary thereafter until the obligation has matured to arrange for calculation of the rebate requirements, as needed, to be paid by the Town. If any rebate is required to be paid to the IRS, the Town Compliance Officer will file Form 8038T, along with the required payment.
  - vii. Shall monitor the use of all financed facilities in order to determine whether private business uses of financed facilities have exceeded the de minimus limits set forth in Section 141(b) of the Code (generally a value or benefit equal to 10% of issue proceeds) that provide special legal entitlements to non-governmental persons.
3. The Compliance Officer shall collect and retain the following records with respect to each issue of tax-exempt obligations and with respect to the facilities financed with the proceeds of such Obligations:
- i. Audited financial statements of the Town;
  - ii. Appraisals, surveys, feasibility studies, if any, with respect to the facilities to be financed with issue proceeds;
  - iii. Trustee or Paying Agent statements;

- iv. Records of all investments and the gains (or losses) for such investments;
- v. Expenditures reimbursed with the issue proceeds;
- vi. Allocation of issue proceeds to expenditures (including cost of issuance) and the dates and amounts of each expenditure (including requisitions, draw down schedules, invoice, bills, and cancelled checks as related to each expenditure);
- vii. Construction or renovation contracts for financed facilities or projects;
- viii. Maintain an asset list of all tax-exempt financed depreciable property and sale of tax-exempt financed assets;
- ix. Arbitrage rebate reports and records of rebate and yield reduction payments, if any;
- x. Orders, Resolutions and other actions, if any, adopted by the Town subsequent to the date of issue of the obligations, and
- xi. Relevant correspondence relating to such bonds.

The records collected by the Town shall be stored in any format deemed appropriate by the Compliance Officer and shall be retained for a period equal to the life of the tax-exempt obligations, including the life any obligations issued to refund obligations, plus three (3) years.

- 4. In addition to its post-issuance compliance requirements under the Code of Treasury Regulations, the Town has agreed to provide Continuing Disclosure, such as annual financial information and material event notices. The Continuing Disclosure obligations are governed by the Continuing Disclosure Documents and by the terms of Rule 15c2-12 under the Securities and Exchange Act of 1934, as amended and officially interpreted from time to time.

**P. Public Participation at Board of Selectmen Meetings**

It is the intent to allow attendees at Selectmen’s Meetings to provide the maximum practical input on any agenda item as the item comes up for discussion. During regularly scheduled meetings the agenda will include time allocated for public comment.

The Selectmen have determined that meetings will adjourn no later than 8:30 PM. Only with a majority vote of the Selectmen will a meeting extend beyond 8:30 PM.

Three criteria will guide the Chairman of the Board of Selectmen with the frequency and/or amount of time each person may speak.

- a. If there is an exceptionally long agenda, a speaker may be limited to the amount of time they may speak.
- b. If there is an exceptionally large group of people wishing to speak, a speaker may be limited to the amount of time they may speak.
- c. If meeting time is running out and there are still business items that need to be addressed, the Chair reserves the right to limit public participation.

All comments must be directed to the Board of Selectmen, and shall not be permitted among and between meeting attendees. If at any time, comments become abusive or of a personnel / legal matter, the Chair may stop the speaker.

**Q. Town Meeting Warrant Article Policy**

**a. Purpose**

To provide the Board of Selectmen with a standard procedure on the inclusion of Articles for a Town Meeting Warrant.

**b. Petition Required**

- i. When a Buckfield voter or voters, hereinafter referred to as Petitioner(s) want an Article included in a Town Meeting Warrant, there must be a written voter petition submitted. A valid petition must be signed by a number of voters equal to at least 10% of votes cast in the Town in the last gubernatorial election, but in no case less than ten (10) signatures. The Board of Selectmen shall include the petitioned-for Article in the next Town Meeting Warrant or within sixty (60) days call a Special Town Meeting for that Article's consideration. In either case, the Board of Selectmen will have the final say on setting the date, time and location for Town Meeting.
- ii. Unless a Special Town Meeting must be called for the petitioned-for Article's consideration, any and all petitioned-for Article(s) must be submitted to the Board of Selectmen or the Town Clerk at least forty-five (45) days prior to the date of voting.
- iii. If the Board of Selectmen unreasonably refuse to call a Town Meeting requested by a valid written voter petition, a notary public may call the Town Meeting in accordance with 30-A MRSA §2521. However, the final determination of



what is reasonable or unreasonable refusal and the legality of any action taken at such Meeting can only be made by a Court.

- iv. If said petition calls for an illegal act, is a reconsideration of recent Town Meeting action, or is incomplete or ambiguous, the Board of Selectmen have authority to refuse including it in the Warrant since it will not be effective even if adopted.
- v. The Board of Selectmen, elected to act in the Town's best interest may, by majority vote, submit Article(s) for inclusion in a Town Meeting Warrant without written voter petition(s).

c. **Petition Contents**

- i. The Town Clerk shall make available petition forms upon request
- ii. The circulator(s) will be responsible for the wording of the Article(s) being petitioned.

d. **Conflicting Provision**

Whenever the Policy made under the authority hereof differs from those described by any federal or state statute or is not specifically included in this Policy, the statute will govern.

**R. Grants**

For detailed instructions and application form, see the Town of Buckfield Grant Management Policy. Individuals and Staff are required to fill out a Grant Application Form, which is available at the Town Office upon request. All grant applications will be submitted to the Town Manager, and may possibly go before the Select Board, before submission to the grantor in order to assess its alignment with the Town's goals, policies, and strategic priorities.

Per the Town of Buckfield Purchasing policies, any grant application with the Town's share being \$4,999.99 or under may be approved by the Town Manager. All grant applications that award or require funds over \$5,000 must be approved by the Town Manager and Select Board. The individual seeking approval shall be responsible for presenting the grant proposal to the Select Board, providing additional context, addressing any questions, and discussing the potential benefits and implications of the grant. (*Amended at the February 6, 2024, Select Board Meeting*)

**S. Media Relations**

The Town Manager is the point of contact for the media. All press releases shall be authorized by the Town Manager prior to issuance to the media. The Town Manager may designate department heads to provide statements to the media on a case-by-case basis at his or her discretion.

**T. Town Manager Absence or Disability**

The Town Manager may designate, subject to confirmation by the Select Board, a qualified administrative official of the Town to perform the Town Manager's duties (except disciplinary action) during a temporary absence or disability. Any contemplated disciplinary action shall immediately be referred to the Town's Attorney by the designee for guidance during times when the Town Manager is temporarily absent or disabled.

**U. Legal Services**

The Town Manager shall be the sole point of contact for legal services. All legal communications shall be forwarded to Maine Municipal Association's Legal Services or the Town's Attorney by the Town Manager or his designee.

**V. Flags**

The United States Flag will be flown in accordance with the latest version of the Flag Code of the United States of America. Proclamations ordered by the President of the United States and/or the Governor of the State of Maine will dictate when and for how long the United States Flag will fly at half-staff. No other flag shall be flown at any municipal facility without prior authorization of the Town Manager.

**SECTION II: SPECIAL RULES FOR FIRE & RESCUE DEPARTMENTS**

Because of the degree of organization necessary to enable the Rescue and Fire Departments to efficiently discharge responsibilities for protecting public life and safety, and because they are established and maintained under a more rigid organizational structure, it is recognized as necessary and desirable that departmental rules of conduct, guidelines, and standard operating procedures be established, maintained and observed in both the Rescue and Fire Departments. These rules of conduct, SOPs, and guidelines cannot however, supersede any policy outlined in the Personnel Policy Handbook.

**SECTION III: ENACTMENT/EFFECTIVE DATE**

The Buckfield Board of Selectmen during a duly called meeting on May 2, 2023, enacted these *Standard Operating Procedures* with an effective date of May 2, 2023. The Board of Selectmen amended these *Standard Operating Procedures* at a duly called meeting on February 6, 2024.