



Brochure for Local Officials

# **Financial Management Assistance Program and Consultant Services**

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Division of Local Services / Technical Assistance Section

January 2013

For over 25 years, the Department of Revenue's Division of Local Services (DLS) has been a significant resource for local officials on matters of municipal finance, technology and government structure.

At the policy level, DLS has advised selectmen, finance committee members, mayors and city councilors. At the operations level, treasurers, collectors, accountants, assessors, finance directors and managers have been among those who have benefited from DLS services.

Through the DLS Technical Assistance Section (TA), municipalities can request a government-wide financial management review or a limited scope review that focuses on a particular issue or area of interest. More recently, in response to difficult economic circumstances, TA has become a primary source of advice and analyses for communities which seek to explore opportunities to consolidate functions and share services with other municipalities.

A team of experts in the field of municipal taxation and finance provide services to cities and towns on consultant type basis. Each TA project manager brings a strong educational background and broad professional experience to every assignment, including service as a local elected or appointed official. TA also draws on the expertise of staff from throughout DLS, including:

- Bureau of Accounts
- Bureau of Local Assessment
- Bureau of Municipal Finance Law
- Information Technology Unit
- Municipal Data Management Section

Through financial management reviews and other types of assignments, TA can help communities:

- Operate more efficiently and effectively
- Improve budget and capital planning procedures
- Cost-out municipal services and analyze user fees
- Expand the use of technology
- Improve cash management
- Analyze school finance and regionalization impacts
- Analyze shared cost and service consolidation impacts
- Restructure municipal government

Because DLS works day-in and day-out with local governments, staff also is able to identify financial management problems that are common to many communities. Advisors can then advocate problem solutions that can be implemented through administrative directives, local legislative action or special acts.

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## Request TA Services

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A request for a financial management review, a limited scope review, a consolidation analysis or other service should be forwarded to:

Rick Kingsley, Bureau Chief, MDM/TAB  
Division of Local Services  
P. O. Box 9569  
Boston, MA 02114-9569

The text of the letter needs to be submitted by a mayor or by a board of selectmen with reference to a formal vote approving the request for a review. If a request involves the merger of services between or among municipalities, the letter should be signed by mayors or selectmen from each. Useful, but not immediately essential, is a brief explanation of reasons for the request or specific problems the community would like addressed. As the start date approaches, further conversations will take place that cover these, and other, topics.

Our ability to schedule a financial management review is subject to our staffing level, workload and waiting list for services. Lead times can range from six-to-nine months. A review typically requires about three months to complete. If your request involves a limited scope review, that is, one that focuses on a particular department or problem, an earlier start date and shorter completion time are possible. A complex merger analysis could take longer.

To read previously issued reports, please visit our website at [www.mass.gov/dls](http://www.mass.gov/dls). Click on Financial Management Assistance, then Published Financial Management Reports. In the meantime, if you have any questions, contact Rick Kingsley at 617-626-2376, or at [kingsleyf@dor.state.ma.us](mailto:kingsleyf@dor.state.ma.us).

*The town was in the process of considering some changes in the financial offices when the DLS report was received. It demonstrated a clear understanding of town concerns and it focused our attention on real issues that needed to be addressed. Rather than making immediate changes, the town voted to form a government study committee. With the factual information in the report, the committee was able to work efficiently over a matter of months and put forward a charter proposal incorporating many of the recommendations in the report. Among these was a strong town manager and appointed treasurer/collector's position.*

*Michael Devlin, Town Government Study Committee, Town of Swampscott*

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## TYPES OF ASSISTANCE

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There are four approaches to offering financial management assistance to communities. The first, the financial management review, is an assessment of the overall management, organization, financial operations and fiscal health of the community carried out by Division staff. In the second approach, the Local Services' staff focuses on a particular problem identified by the local officials. The third offering is exploring regionalization options for communities. The last service is providing assistance to a government study committee considering a charter revision or adoption of a new charter. In each case, the goal is to develop a results-oriented program that is real and practical for the officials involved.

*As an objective, neutral party, the DLS team was able to identify areas where operational efficiencies could be gained and where revenue could be enhanced. The report confirmed that legal responsibilities of finance offices were fulfilled and made recommendations to tighten internal checks and balances. As important, the members of the DLS team were knowledgeable, effective and professional in the way they carried out their work.*

*Richard Viscay, Finance Director, City of Salem*

### I. A FINANCIAL MANAGEMENT REVIEW

A financial management review is a study of a municipality's financial operations and condition to determine its strengths and weaknesses. The Local Services assistance team examines revenues, expenditures, reserves, fixed costs, debt, economic and demographic factors, and management operations that affect a local government's financial condition.

A review works this way. A project coordinator from the Municipal Data Management and Technical Assistance Bureau will assemble a Local Services team. The team works with the municipal financial officers in reviewing various aspects of the community's financial management systems. Local Services staff then makes recommendations to the officials about how to resolve identified problems. The consulting team prepares a comprehensive, written report and makes a presentation to the municipal officials.

Additional meetings and individual conferences to discuss the recommendations and findings may be scheduled as needed. The Division can also provide follow-up training with municipal staff.

*The Medway Board of Selectmen, recognizing the town's lack of a solid, substantial financial management structure, and the attendant inability to anticipate planning for future financial events, commissioned a financial management review by DLS of the Town's finances and operations. The results of this review culminated in a series of recommendations aimed at restoring Medway's financial stability. Without a doubt, the DLS' outstanding financial management review has served as a blue print for the town to achieve much needed efficiency in its financial operations, as well as the ability to develop future financial strategies needed to maintain fiscal balance. The DLS report has served as an excellent management tool for the town in formulating overall strategies to improve the Town's financial management.*

*Suzanne Kennedy, Town Administrator, Town of Medway*

## II. FOCUSING ON A SPECIFIC ISSUE

Local Services' consultants can also provide assistance to local government officials who want to implement specific financial management improvements. A request for this specific kind of assistance may be the result of a financial management review or it may come directly from local officials who have identified a specific financial management issue.

*The Town of Longmeadow only became aggressive in its accounts receivable reconciliation when the DLS began requiring the information for the free cash certification process. During our internal reconciliation, we recognized problems and called the DLS for technical assistance. The Division's team quickly and thoroughly analyzed our systems in place and put together a comprehensive list of suggested improvements that the town is reviewing with the goal of streamlining and improving our operations.*

*Paul Pasterczyk, Finance Director/Accountant, Town of Longmeadow*

## III. CONSOLIDATION OR REGIONALIZATION OF SERVICES

Increasingly tight budgets have caused a steady decline in the number of municipal employees. At the same time, there are statutory duties that, to be fulfilled, require staff to perform functions and maintain offices. Faced with these circumstances, municipalities have begun to explore whether the consolidation of positions and the sharing of expenses with other communities can help reduce costs.

DLS can fulfill a needed role to help communities move from internal debate to mutual agreements and navigate through a consolidation process that is, at present, generally ill-defined and uncharted. DLS offers an independent third-party perspective and long-standing expertise in municipal finances and operations. Services are available at no cost to municipalities. As a result, it is uniquely positioned to add valuable information and analysis to the emerging discussions, taking place throughout the Commonwealth, on the subjects of shared services and mergers.

At the request of individual municipalities, potential host agencies and collections of cities and towns, DLS staff will explore potential opportunities to consolidate services or share costs.

*The TA staff were helpful in planting the seed that the town needed to evolve. At a population of 10,000 or so in Groton, voters, from their own experience, understood that preparing and administering a \$32 million budget with governance that dated back to colonial times did not make sense. Putting us on the track to do it was the most significant piece of advice we took from DLS and I would recommend using them.*

*Peter Cunningham, Board of Selectman Chairman, Town of Groton*

#### IV. GOVERNMENT STUDY COMMITTEES & CHARTER REVIEW

The Technical Assistance Section of DLS is a valuable resource for communities considering a charter revision or adoption of a new charter. In the past few years, TA staff have met with government study committees in Westport, Hopkinton, Groton, Littleton, Haverhill, Medway, Hamilton, Kingston, Ayer, Westwood, Orange, Pepperell and Wrentham. In some instances, communities have moved forward to enact changes to an existing charter. Others, with DLS guidance, have adopted new charters that define the government structure under which the municipality wishes to operate. Charter provisions create local offices; distribute powers, duties and responsibilities; establish accountability; and define reporting relationships among local officials.

The DLS Technical Assistance staff will also review your draft of a charter. Unlike local counsel and the Attorney General, who look for compliance with State law and the State Constitution, DLS examines charter provisions in the context of sound financial management practices. We ensure that a charter will be a readable and practical in its implementation and that the document, overall, makes sense.

*DLS met with the town's Charter Commission on best practices in terms of the town government structure. Their presentation opened the eyes of the Commission on the need for a more vertical organizational chart. We have many independent boards which lead to difficulty in determining authority. This is the main reason for the creation of a Charter Commission and Rick and Joe's presentation strengthened that commitment. I would highly recommend this service to anyone considering a new charter or changes to an existing charter. Some of their suggestions will be hard for towns without charters to adopt, but the need for the charter or government study committee members to know best practices is very important.*

*John Moak, Town Administrator, Town of Pepperell*

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## COST

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All services and training provided to local officials by the Division of Local Services are offered without charge. The financial management assistance program is a major component of the Division's Master Plan for Improving Local Government Financial Management that was developed in 1983 as a blueprint for making the Division's expertise in fiscal matters more widely available to local governments looking for ways to cut costs and/or increase revenues. The Master Plan is proving to be an investment that has a high yield in bringing about more efficient and effective local fiscal management in the Commonwealth.

*The Town of Bellingham requested that the Division of Local Services conduct a comprehensive financial management review. The review was conducted in the most professional manner by experienced personnel who were able to provide an overall view of the best and the "not so best" practices, policies and procedures of our financial departments. The final report provides us with constructive recommendations that assist in correcting procedures that may have "always been done that way", will improve our procedures to streamline efficiencies, and finally provide the town with forward looking objectives for continuing governmental stability. In summary, this was a welcome review that provided an objective review of our policies and procedures in addition to the yearly audit that is performed. I would encourage cities and towns to avail themselves of this service.*

*Marilyn Mathieu, Chief Financial Officer, Town of Bellingham*

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## SUMMARIES OF TECHNICAL ASSISTANCE PROJECTS

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### ILLUSTRATION: THE TOWN OF PAXTON-FINANCIAL MANAGEMENT REVIEW

At the request of the selectmen, a management consulting team from the Division met with Paxton officials to review the town's financial management organization and related issues. The team examined the town's financial procedures and interviewed the selectmen, finance committee, town administrator, assessors, accountant, treasurer, and collector.

The report included recommendations to create a town charter with a centralized, strong town administrator form of government, combine and appoint the treasurer's and collector's positions, and centralize all collection activities in the treasurer/collector's office to improve accountability. The team also recommended improvements in the areas of financial budgeting and planning, evaluation of computer and software needs, and assessment administration.

### ILLUSTRATION: THE CITY OF NEW BEDFORD-FINANCIAL MANAGEMENT REVIEW

After encountering problems while setting the FY06 property tax rate, the newly elected New Bedford Mayor requested DLS' management services. DLS staff found many of the basic financial activities were not being performed and that the city's assets were at risk.

In the report, DLS recommended that the city avoid deficit spending, maintain a comprehensive cash book, reconcile cash and receivables timely, and complete an independent audit promptly after the close of the fiscal year. It also was recommended that a consolidated finance department be created, the chief financial officer's position be separated from the treasurer/collector's responsibilities, professional and computer training be provided to financial staff, and a salary survey be conducted for financial department assistants. Other recommendation included improving collections, preparing management reports, conducting property sale inspections, adopting biweekly and direct deposit payroll, and considering four-year terms for the mayor and city council.

### ILLUSTRATION: THE CITY OF EASTHAMPTON-ASSESSING DEPARTMENT REVIEW

At the request of the mayor and city council, DLS reviewed the assessing department. The report recommended that the city eliminate the dual role of the principal assessor/ board member, establish a reporting relationship between the assessing office and the mayor, and conduct a salary survey for the principal assessor's position. It was recommended that the assessing office conduct timely inspections, prepare a market value analysis on excess acreage, and provide training for the clerk. It also was recommended that the city institute a cyclical re-inspection of

property program, conduct a full field review of all property, and assume most of its valuation-related work in-house.

### **ILLUSTRATION: THE TOWN OF DUDLEY-WATER AND SEWER COSTING ANALYSIS**

At the request of the selectmen, DLS prepared an analysis of the full cost of providing water and sewer services. The study identified all direct costs, indirect costs appearing in other departmental budgets and capital and depreciation costs associated with the annual operation of the water and sewer services. The report then compared the total cost of each service with the revenues generated from the fees to determine the extent to which these operations were subsidized by the general fund.

### **ILLUSTRATION: THE TOWN OF LONGMEADOW-RECONCILIATION OF RECEIVABLES REVIEW**

Longmeadow had problems reconciling the treasurer/collector's and accountant's receivable accounts. Despite internal efforts and assistance from the private auditor, the problems persisted and the town was concerned the non-reconciling accounts would impact/reduce the town's certification of free cash.

The DLS review involved interviewing personnel in the offices of the assessors, information technology, treasurer/collector/clerk, accountant and the town's audit firm regarding the commitment, billing, collections, reporting and reconciliation procedures. DLS recommended the town review its computer organization and procedures, improve its collection procedures and use of management reports to check staff work, make timely tax takings and pursue receivable balances, and review its commitment information to make sure all financial offices have the same information.

### **ILLUSTRATION: THE TOWNS OF HAMILTON AND WENHAM-ENHANCED REGIONALIZATION AND MERGER ANALYSIS**

Over the years, the towns of Hamilton and Wenham have entered into agreements and sought special acts to organize shared such regional school, library and recreation services. Given increasing revenue constraints, the towns requested that DLS conduct a review that would analyze additional opportunities, including a complete merger.

Under a full merger scenario, the conclusions of this report support the fundamental premise that the merger of the two towns into one can produce overall dollar savings, higher service levels and efficiencies in the operation of local government. Alternatively under an enhanced regionalization analysis, DLS found that cost savings or greater efficiencies and more effective operations may be attainable in fourteen departments and functions.

MASSACHUSETTS DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES  
Technical Assistance Projects, 1984 – 2012

<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Abington	Financial Management Review, 1991	Brimfield	Impact of Expanding RDS, 1994
	Financial Management Review, 2002	Brockton	Financial Analysis JLMC, 1984
Adams	Capital Improvement Plan, 1987		Budget Analysis and Revenue/Expenditure Forecast, 1989
Agawam	Review of Treasurer/Collector's Office, 1987		Data Processing Review, 1996
Amesbury	Revenue/Expenditure Forecast, 1990		Financial Management Review, 2012
	Financial Management Review, 2001	Brookfield	Impact of Expanding RDS, 1994
Andover	Town and School Finance Study, 2010		Financial Management Review, 2011
Aquinnah	Financial Management Review, 2006	Buckland	Fiscal Impact of the Proposed School Reorganization, 1992
Arlington	Financial Analysis, 1984		Financial Management Review, 2007
	Town and School Finance Analysis, 2012	Canton	Review of Assessing Office, 1988
Ashburnham	Financial Management Review, 1988	Carver	Revenue & Expenditure Forecast, 1988
	Financial Management Review, 2009		Financial Management Review, 2011
Ashby	Financial Management Review, 2001		Fiscal Impact of the Proposed School Reorganization, 1992
	Police & Communications Regionalization Analysis, 2010	Charlemont	Financial Management Review, 2003
Ashfield	Fiscal Impact of the Proposed School Reorganization, 1992	Charlton	Financial Analysis JLMC, 1989
	Assessing Department Review, 2007	Chelmsford	Financial Analysis, 1984
Ashland	Financial Management Review, 2007	Chelsea	Financial Status Report, 1985
Auburn	Financial Management Review, 1999		Financial Status Report Update, 1986
	Financial Management Review, 2009		Financial Status, 1991
Ayer	Financial Management Review, 1988		Spending Report, 1995
	Financial Management Review, 2007	Chester	Light Department Analysis, 1986
Barnstable	Review of Assessing Department, 1987	Chesterfield	Financial Analysis of Full School Regionalization, 1987
	Review of School Department Budgeting, 1996		Revenue/Expenditure Forecast, 1988
Barre	Revenue/Expenditure Forecast, 1989		Fiscal Capacity Review JLMC, 1985
	In-House Assessment Study, 1990	Chicopee	Financial Analysis JLMC, 1986
Becket	Financial Management Review, 2006		Financial Management Review, 2007
Belchertown	Costing of Sewer Service, 1988	Clinton	Revenue & Expenditure Forecast, 1989
	Revenue/Expenditure Forecast, 1988	Cohasset	Financial Analysis, 1985
	Financial Management Review, 1996	Colrain	Fiscal Impact of the Proposed School Reorganization, 1992
Bellingham	Debt & Credit Rating Management, 1988		Financial Analysis of Full School Regionalization, 1988
	Financial Management Review, 2006	Conway	Financial Management Review, 2012
Belmont	Financial Management Review, 2011		Revenue/Expenditure Forecast, 1990
Berkshire County	Financial Analysis and Workshop, 1987		Financial Analysis JLMC, 1992
Berkley	Financial Management Review, 2005	Danvers	Revenue/Expenditure Forecast, 1988
Berlin	Financial Management Review, 1987		Financial Management Review, 2007
Bernardston	Financial Management Review, 2012	Dartmouth	Budget Analysis & Revenue Enhancements Report, 1988
Billerica	Financial Analysis, 1984		Sewer Costing Study, 1990
Blackstone	Financial Management Review, 2008	Dedham	Financial Analysis of Full School Regionalization, 1988
Blandford	Financial Management Review, 2011		Financial Management Review, 1994
Bolton	Fiscal Impact of the Proposed School Regionalization, 1991	Deerfield	Financial Management Review, 2005
	Financial Management Review, 2000	Douglas	Water & Sewer Costing Study, 1991
Boston	Financial Analysis, 1985		Water & Sewer Costing Study, 1994
	Financial Analysis JLMC, 2001		Water & Sewer Costing Study, 2000
	Financial Analysis, 2009	Dukes County	Financial Management Review, 2010
Bourne	Financial Analysis, 1984	Dunstable	Revenue/Expenditure Forecast, 1987
	Financial Analysis Update, 1986		Financial Analysis of the Regional School, 1993
	Financial Status Report, 1986		Financial Management Review, 2011
Boxborough	Financial Management Review, 2001	East Bridgewater	Financial Trends Analysis & Revenue/Expenditure Projections, 1985
Boxford	Fiscal Impact of Proposed School Reorganization, 1992		Financial Management Review, 1993
	Financial Management Review, 1990		Financial Management Review, 2006
Brewster	Revenue/Expenditure Forecast, 1990		Financial Management Calendar, 1987
Bridgewater	Fiscal Impact of Proposed School Reorganization, 1992		
	Financial Management Review, 2008		
Bridgewater-Raynham	Fiscal Impact of Proposed School RSD Reorganization, 1992	Eastham	

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<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Easthampton	Financial Analysis JLMC, 1993 Assessing Office Review, 2005	Hampden	Fiscal Impact of the Proposed School Reorganization, 1993 Financial Management Review, 2006
Easton	Cost Analysis of Solid Waste Collection, 1987	Hampden County	Budget Analysis, 1987
Edgartown	Financial Analysis JLMC, 1986	Hampden-	Fiscal Impact of the Proposed School Reorganization, 1993
Everett	Financial Analysis, 1984	Wilbraham RSD	Trend Analysis/Forecast, 1987
Fairhaven	Financial Management Review, 2012	Hampshire County	Fiscal Impact of School Reorganization, 1987
Fall River	Health Insurance Cost Containment, 1986 Financial Management Review, 2009	Hampshire RSD	Financial Analysis/Management Review, 1987
Fitchburg	Financial Analysis, 1984 Financial Analysis, 1985 Cost Analysis of Fire/Ambulance Service, 1985 Financial Analysis JLMC, 1991 Financial Management Review, 2008	Hancock	Review of Assessing Office, 1988 Financial Software & Technology Software Analysis, 2010
Franklin	Debt & Credit Rating, 1986 Revenue/Expenditure Forecast, 1987 Financial Management Review, 1996	Hanover	Fiscal Impact of the Proposed School Reorganization, 1991 Financial Management Review, 2011 Financial Management Review, 2011
Freetown	Financial Management Review, 2008	Hardwick	Financial Management Review, 2011
Frontier RSD	Fiscal Impact of School Reorganization, 1988	Harvard	Financial Management Review, 2011
Gardner	Financial Trend Analysis, 1986 Financial Analysis JLMC, 1991 Analysis of Water & Sewer Indirect Costs, 1992 Financial Management Review, 2008	Hatfield	Financial Management Review, 2011
Georgetown	Financial Management Review, 1994	Harwich	Revenue/Expenditure Forecast, 1987
Gill	Financial Management Review, 2009	Haverhill	Hale Hospital Financial Analysis, 1989 Financial Management Review, 2002
Gloucester	Management Report, 1984 School-Based Program Budget, 1985 Financial Management Review, 2002	Hawley	Fiscal Impact of the Proposed School Reorganization, 1992
Goshen	Financing Options for Capital Projects, 1985 Fiscal Impact of Regional School Reorganization, 1987 Review of Assessing Office, 1988 Financial Management Review, 2010	Heath	Fiscal Impact of the School Reorganization, 1992
Granby	Capital Improvement Plan, 1985 Review of Assessing Office, 1988 Fiscal Impact of the Proposed School Reorganization, 1991 Financial Management Review, 2005 Financial Management Review, 2008	Hingham	Revenue/Expenditure Forecast, 1991
Greenfield	Financial Management Review, 2008	Holbrook	Guide to Implementing a Capital Improvement Program, 1990
Groton	Financial Management Review, 1986 Financial Analysis of the Regional School, 1993 Financial Management Review, 2004	Holland	Water, Sewer, Trash Collection and Disposal Costing Study, 1991 Financial Management Review, 2002 Fiscal Impact of the Proposed School Reorganization, 1993
Groton-Dunstable RSD	Financial Analysis of the Regional School, 1993	Holliston	Fiscal Impact of Expanding School District, 1994 Financial Management Review, 2008 Financial Management Review, 1988 Revenue/Expenditure Forecast Review, 1988
Groveland	Fiscal Impact of the Proposed School Reorganization, 1993 Financial Management Review, 1993	Holyoke	Financial Analysis, 1984 Preliminary Financial Analysis, 1988 Budget Analysis & Revenue Enhancements Report, 1988 Financial Management Review, 2007 Financial Management Review, 1995
Hadley	Review of the Assessing Department, 1987 Revenue/Expenditure Projections, 1987 Landfill & Sewer Costing Study, 1990 Sewer Department and Enterprise Fund Review, 2007 Review of Highway and Water Departments, 2007	Hopedale	Review of Assessing Office, 2003 Financial Management Review, 2007 Financial Management Review, 2005 Financial Management Review, 2009
Hamilton	Financial Management Review, 2008 Enhanced Regionalization and Merger Analysis, 2009	Hopkinton	Financial Analysis JLMC, 1985 Condo Development Impact, 1986 Financial Management Review, 2009 Financial Management Review, 2007
		Hubbardston	Revenue/Expenditure Forecast, 1989 Water Costing Study, 1995 Financial Management Review, 2010
		Hull	
		Ipswich	
		Kingston	

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<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Lancaster	Fiscal Impact of the Proposed School Regionalization, 1991 Financial Management Review, 1999 Water Division Review, 2008 Regionalization Analysis: Conservation Agent, 2010	Middleborough	Financial Analysis, 1984 Revenue/Expenditure Forecast, 1989 Data Processing Study, 1985 Revenue/Expenditure Forecast, 2000 Financial Management Review, 2007
Lanesborough	Revenue/Expenditure Forecast, 1990	Middlefield	Financial Management Review, 2010
Lawrence	Financial Analysis, 1984 Executive Summary FY89 Budget Analysis, 1988 FY89 Budget Analysis Update, 1989 Financial Management Review, 1993 Analysis of the Collector's Office, 1997 Uncashed Checks/Tailing Procedures, 1997 Financial Management Review, 2008	Middleton	Fiscal Impact of the Proposed School Reorganization, 1992
Leicester	Financial Management Review, 2012	Millbury	Financial Management Review, 2004
Lenox	Financial Management Review, 1988 Financial Management Review, 2006	Millis	Financial Management Review, 2000 Follow-up Review, 2001
Leominster	Financial Analysis, 1984 Financial Analysis JLMC, 1993	Millville	Revenue Projections and Cash Management Analysis, 1986 Assessing Office Review, 2010
Longmeadow	Review of Treasurer & Collector Operations, 1990 Reconciliation of Receivables Review, 2000	Mohawk RSD	Fiscal Impact of School Reorganization, 1992
Lowell	Financial Management Review, 2007	Monroe	Revenue Analysis, 1987
Ludlow	Financial Management Review, 1985 Capital Improvement Plan, 1985 Financial Management Review, 2004	Monson	Capital Improvement Plan, 1986
Lunenburg	Fiscal Impact of the Proposed School Reorganization, 1990 Financial Management Review, 2008 Financial Management Review, 2009	Nantucket	Financial Management Review, 1994 Financial Management Review, 2012 Financial Management Review, 2003 Review of Assessing Department, 1985 Health Insurance Cost Containment, 1986 Management Report, 1986
Lynn	Financial Management Review, 2009	Needham	Financial Management Review, 1992
Lynnfield	Financial Analysis, 1984	New Bedford	Review of Assessing Department, 1985 Health Insurance Cost Containment, 1986 Management Report, 1986 Financial Management Review, 1992 Financial Analysis JLMC, 2005 Financial Management Review, 2006 Financial Management Review, 2008
Malden	Financial Analysis, 1984 Capital Improvement Program, 1985 Financial Management Review, 2011 Financial Management Review, 1990	Newbury	Financial Management Review, 2008
Manchester-by-the-Sea	Harbor Costing Analysis, 1990 Financial Management Review, 2012	Newburyport	Indirect Cost Analysis, 2012
Marblehead	Ambulance Service Costing Study, 1987	Norfolk	Revenue/Expenditure Forecast, 1990 Financial Management Review, 1992
Marlborough	Financial Management Review, 2006	Norfolk County	Revenue/Expenditure Forecast, 1988
Marshfield	Revenue/Expenditure Forecast, 1988 Review of Assessing Office, 1988 Financial Analysis JLMC, 1989 Financial Management Review, 2012	North Adams	Financial Analysis, 1984 Fiscal Capacity Study JLMC, 1988 Financial Analysis Update JLMC, 1988 Financial Management Review, 2010
Masconomet RD	Fiscal Impact of School Reorganization, 1992	North Andover	Financial Management Review, 2004
Mashpee	Enterprise Funds, 1987 Assessment Procedures, 1992	North Attleborough	Revenue/Expenditure Forecast, 1987 Financial Management Review, 1993 Review of Collector's Office, 1996 Proposed Charter Cost Impact, 2012
Maynard	Financial Management Review, 1989 Financial Management Review, 2007	North Brookfield	Financial Management Review, 2007
Medford	Financial Analysis, 1984	North Reading	Financial Management Review, 2003
Medway	Revenue/Expenditure Forecast, 1991 Financial Management Review, 2005	Northampton	Financial Analysis, 1984 Capital Improvement Planning Workshop, 1986 Assessing Department Review, 2001
Melrose	Financial Analysis, 1992	Northbridge	Financial Management Review, 1990 Financial Management Review, 2000
Mendon	Mendon/Upton Regional School District, 1985 Financial Management Review, 2005	Northfield	Financial Management Review, 2011
Merrimac	Fiscal Impact of the Proposed School Reorganization, 1993	Norton	Revenue/Expenditure Forecast, 1990
		Norwell	Revenue/Expenditure Forecast, 1989
		Oak Bluffs	Financial Management Review, 1991 Financial Management Review, 2002
		Oakham	Review of Assessing Office, 2003 Financial Management Review, 2009
		Orange	Revenue/Expenditure Forecast, 1989 Financial Management Review, 2004
		Palmer	Review of Assessing Department, 1987 Financial Management Review, 2000

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<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Paxton	Debt & Credit Rating Management, 1989 Fiscal Impact of the Proposed School Reorganization, 1993 Financial Management Review, 2006	South Hadley	Fiscal Impact of the Proposed School Reorganization, 1991 Landfill and Sewer Costing Study, 1991 Financial Management Review, 2011
Pelham	Financial Management Review, 1987	Southampton	Financial Analysis of Regional School Organization, 1987 Review Assessing Department, 1988 Review of the Treasurer/Collector's Office, 1992
Pentucket RSD	Fiscal Impact of School Reorganization, 1993 Review of the School Business Office, 2007		
Peru	Financial Analysis, 1985		
Phillipston	Financial Management Review, 2006		
Pittsfield	Revenue/Expenditure Forecast, 1991 Financial Analysis JLMC, 2000	Southborough	Financial Management Review, 1995
Plainfield	Fiscal Impact of the Proposed School Reorganization, 1992	Southwick	Financial Management Review, 1990
Plainville	Financial Management Review, 1989	Spencer	Revenue/Expenditure Forecast, 1989 Water, Sewer & Solid Waste Costing Analysis, 1992
Plymouth	Revenue/Expenditure Forecast, 1989 Financial Analysis JLMC, 1992 Financial Management Review, 2006	Springfield	Financial Analysis, 1984 Analysis of Financial Status, 1989 Financial Review, 2003 Costing Analysis of Golf Courses, 2004
Princeton	Fiscal Impact of the Proposed School Reorganization, 1993 Financial Management Review, 1999	Sterling	Fiscal Impact of the Proposed School Reorganization, 1993
Provincetown	Review of Assessing Office, 1989 Financial Management Review, 2008	Stoneham	Financial Management Review, 2002
Quincy	Health Insurance Cost Containment, 1986	Stoughton	Financial Analysis JLMC, 1986 Financial Management Review, 1987 Financial Management Review, 2003
Randolph	Financial Management Review, 2008	Stow	Financial Management Review, 1989 Fiscal Impact of the Proposed School Regionalization, 1991
Raynham	Fiscal Impact of the Proposed School Reorganization, 1982	Sturbridge	Review of Assessing Office, 1988 Water & Sewer Costing Analysis, 1992 Fiscal Impact of Expanding the School District, 1994
Rehoboth	Financial Management Review, 1992		
Revere	Financial Analysis, 1984 Financial Analysis JLMC, 1991	Sunderland	Debt & Credit Rating Management Report, 1987 Financial Analysis of Full School Regionalization, 1988 Assessing Office Review, 2010
Rochester	Financial Analysis, 1985 Financial Management Review, 2007	Sutton	Financial Trend Analysis, 1986 Financial Management Review, 1996
Rockland	Financial Analysis, 1984 Financial Management Review, 2003	Swampscott	Cost Analysis of Ambulance Service, 1986 Revenue Projection Analysis, 1986 Financial Analysis JLMC, 1989 Financial Management Review, 1991 Financial Management Review, 2001 Financial Management Review, 2004
Rockport	Financial Management Review, 2000	Swansea	Financial Management Review, 2004
Rowe	Financial Management Review, 2007	Tantasqua RSD	Fiscal Impact of Expanding the District, 1994
Rutland	Fiscal Impact of the Proposed School Reorganization, 1993	Taunton	Health Insurance Cost Containment, 1985 Financial Analysis JLMC, 1994 Financial Management Review, 2009
Salem	Financial Management Review, 2006	Templeton	Revenue/Expenditure Forecast, 1990
Salisbury	Financial Management Review, 1989 Financial Management Review, 2002	Tewksbury	Financial Analysis, 1986
Sandwich	Review of Assessing Department, 1987	Tisbury	Financial Management Review, 1991
Saugus	Fiscal Capacity Review, 1986 Sewer & Water Costing Analysis, 1991 Financial Management Review, 2003	Topsfield	Fiscal Impact of the Proposed School Reorganization, 1992 Financial Management Review, 2008
Savoy	Financial Analysis, 1984	Townsend	Police & Communications Regionalization Analysis, 2010 Financial Management Review, 2011
Scituate	Review of Assessing Department, 1986	Truro	Financial Management Review, 1989
Seekonk	Financial Management Review, 2007		
Sharon	Revenue/Expenditure Forecast, 1990 Financial Management Review, 2007		
Shelburne	Financial Trend Analysis, 1986 Fiscal Impact of the Proposed School Reorganization, 1992		
Sherborn	Revenue/Expenditure Forecast, 1990 Financial Management Review, 2012		
Shirley	School Regionalization Analysis, 1990		
Shrewsbury	Revenue/Expenditure Forecast, 1987		
Shutesbury	Financial Management Review, 1987		

MASSACHUSETTS DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES  
Technical Assistance Projects, 1984 – 2012

<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Tyngsborough	Revenue/Expenditure Forecast, 1988	West Stockbridge	Financial Management Review, 1996
	Financial Management Review, 2008	West Tisbury	Financial Management Review, 2003
Upton	Financial Analysis JLMC, 1985	Westfield	Revenue/Expenditure Forecast, 1989
Uxbridge	Financial Analysis, 1986		Financial Management Review, 2010
	Financial Management Review, 2008	Westford	Financial Management Review, 1985
Wachusett RSD	Financial Impact of Expanding the District, 1993	Westhampton	Fiscal Impact of the Proposed School Reorganization, 1987
Wales	Financial Impact of Expanding the RSD, 1994	Westminster	Financial Management Review, 2009
	Financial Management Review, 2010	Westport	Financial Management Review, 1991
Walpole	Financial Management Review, 2002		Financial Management Review, 2011
Waltham	Financial Analysis, 1984	Weymouth	Review of Treasurer and Collector Operations, 1993
Ware	Financial Management Review, 1987		Harbor Costing Study, 1994
	Financial Management Review, 2009	Whately	Fiscal Impact of the Proposed School Reorganization, 1988
Wareham	Revenue/Expenditure Forecast, 1987	Whitman	Revenue/Expenditure Forecast, 1991
	Review of Assessing Office, 1992		Fiscal Impact of the Proposed School Reorganization, 1991
	Financial Management Review, 2001	Wilbraham	Fiscal Impact of the Proposed School Reorganization, 1993
	Financial Management Review, 2010	Williamsburg	Fiscal Impact of the Proposed School Reorganization, 1987
Warwick	Financial Management Review, 2008		Financial Management Review, 2008
Webster	Financial Management Review, 2004	Williamstown	Capital Improvement Plan, 1987
Wellfleet	Financial Management Review, 1987	Winchendon	Revenue/Expenditure Forecast, 1989
	Marina Enterprise Fund Review, 2009		Sewer/Water Costing Study, 1990
Wendell	Financial Management Review, 2012	Winchester	Financial Management Review, 2000
Wenham	Enhanced Regionalization and Merger Analysis, 2009	Winthrop	Financial Management Review, 2005
		Worcester	Revenue/Expenditure Forecast, 1986
West Brookfield	Financial Management Review, 1988		Financial Analysis, 1992
	Financial Management Review, 2011	Worthington	Financing Options for Capital Projects, 1986
West Tisbury	Financial Management Review, 2003	Wrentham	Financial Management Review, 2012
West Newbury	Financial Management Organization Study, 1987	Yarmouth	Financial Management Review, 2011
	Fiscal Impact of the Proposed School Reorganization, 1993		
West Springfield	Financial Analysis JLMC, 1985		
	Financial Analysis, 1992		