

# TOWN OF DIGHTON

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## FINANCIAL MANAGEMENT REVIEW

APRIL 2022



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

**PREPARED BY:**

**Financial Management Resource Bureau | DLS**  
[www.mass.gov/dls](http://www.mass.gov/dls)

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# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder  
Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

April 26, 2022

Board of Selectmen  
Town of Dighton  
979 Somerset Avenue  
Dighton, MA 02715

Dear Selectmen,

I am pleased to present the enclosed Financial Management Review for the Town of Dighton. It is my hope that our guidance provides direction and serves as a resource for local officials as we build better government for our citizens.

If you have any questions regarding this report, please contact Zack Blake, Financial Management Resource Bureau Chief, at 617-626-2358 or [blakez@dor.state.ma.us](mailto:blakez@dor.state.ma.us).

Sincerely,

A handwritten signature in black ink, appearing to read "Sean R. Cronin".

Sean R. Cronin  
Senior Deputy Commissioner

*Supporting a Commonwealth of Communities*

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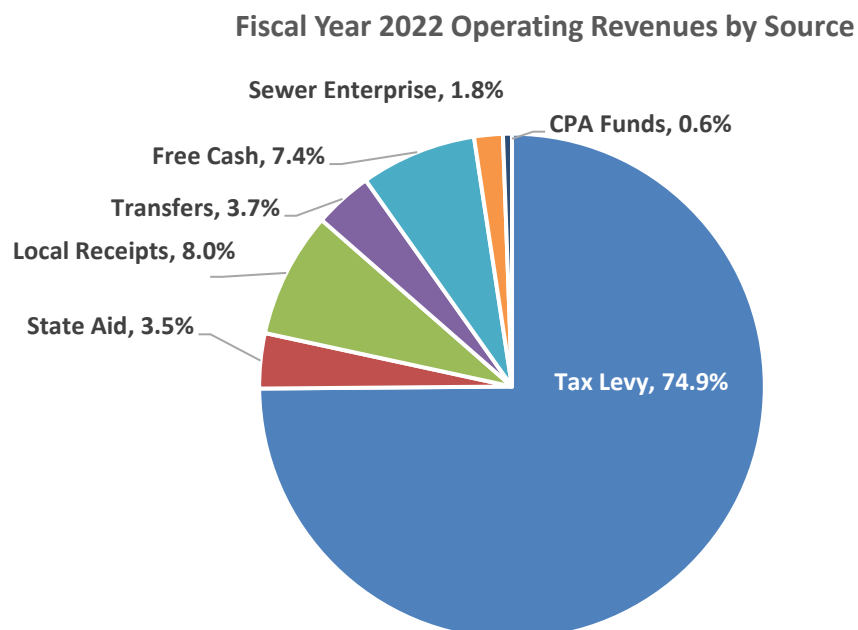
## INTRODUCTION

At the request of the board of selectmen, the Division of Local Services (DLS) completed this Financial Management Review of the Town of Dighton. The review's scope encompassed government structure, fiscal planning, financial policies, and operational practices of the town's financial offices. During the course of our review, we spoke with both elected and appointed staff and policy makers, including selectmen, finance committee members, and staff from the town administrator, treasurer/collector, town accountant, and assessor's offices.

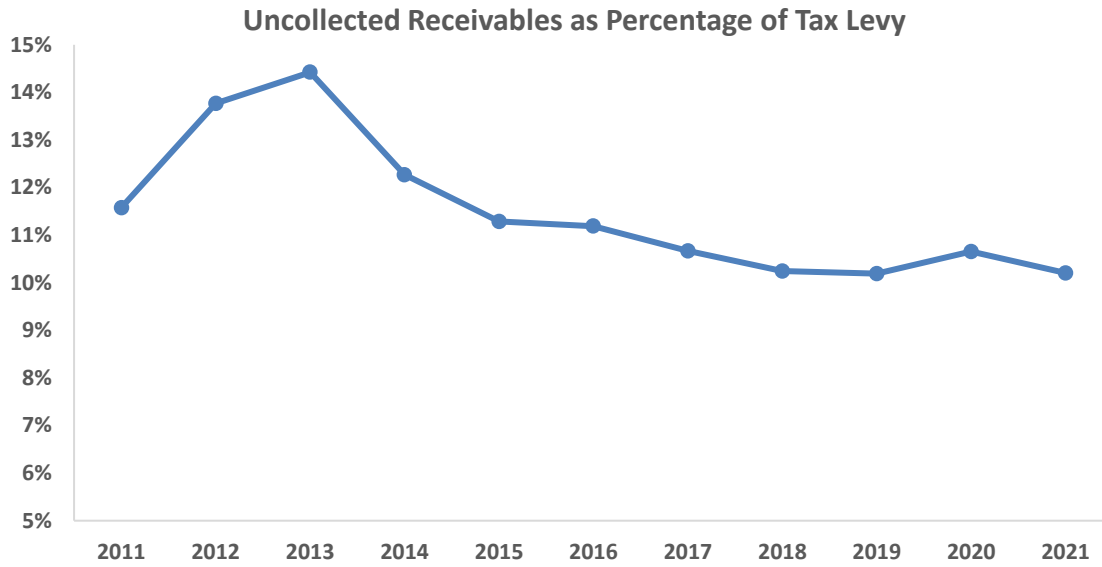
## COMMUNITY PROFILE

Dighton is a relatively small town of 7,891 citizens located in Bristol County, situated 12 miles from the intersection of Interstate 495 and Route 24, and 16 miles from the intersection of Interstates 95 and 495. The city of Taunton is to its north, while its eastern border is the Taunton River. The town's FY2022 average single family tax bill totaled \$5,531, which was 15% below the statewide average of \$6,535. The total equalized valuation, which represents the full and fair cash value of all property in town, per capita was \$143,555, \$202,012 below the statewide average. Nearly 80% of the town's tax base is comprised of residential and open space property.

The town's tax levy accounted for 75% of operating revenues for FY2022. In addition to the levy, the amount of free cash spent accounted for 7.4% of the budget, local receipts 8%, and state aid 3.5%.

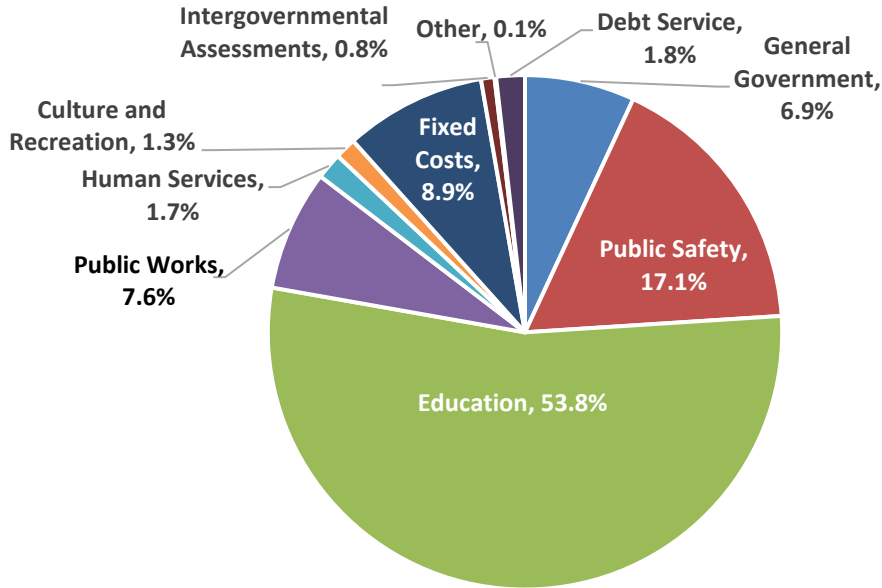


Dighton's total uncollected receivables as a percent of its tax levy sits at 10.2%:



In FY2021, 53.8% of the town's \$22.5 million in expenditures were tied to education. Public safety (17.1%), health insurance, pension obligations and other fixed costs (8.9%), and public works (7.6%) were other major areas of expense.

### Fiscal Year 2022 Operating Expenditures



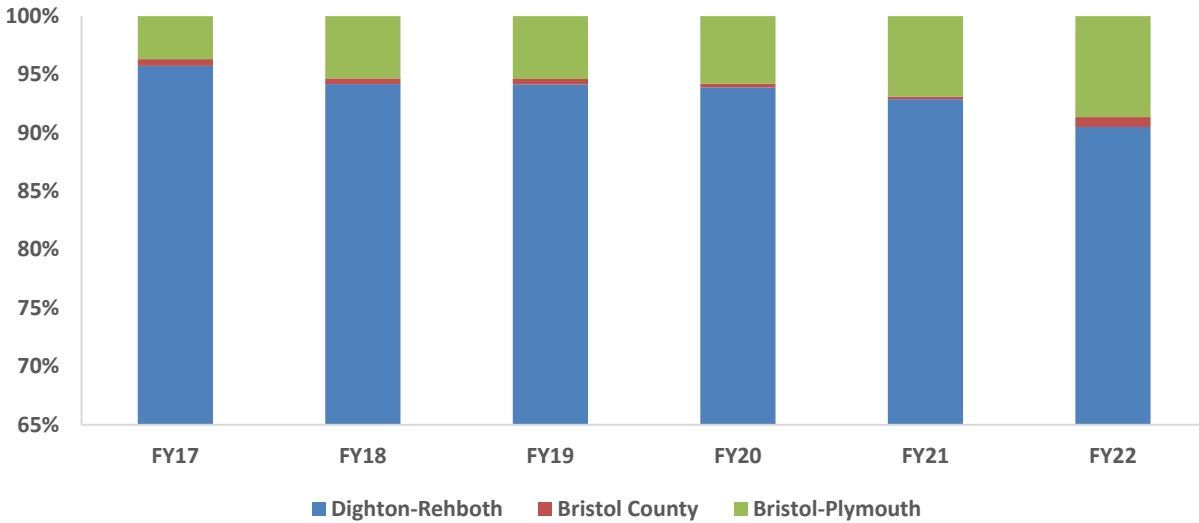
Dighton is a member of Dighton-Rehoboth Regional School District, as well as the Bristol-Plymouth Regional Technical School District and the Bristol County Agricultural High School. The Dighton-Rehoboth Regional School District operates an elementary and middle school in each member town, as well a regional high school. The other districts serve only high school students. The table below shows the total assessments from each district in recent years:

District	FY17	FY18	FY19	FY20	FY21	FY22
Dighton-Rehoboth	\$9,074,959	\$9,354,021	\$10,845,631	\$10,876,434	\$11,064,720	\$11,090,846
Bristol County	\$53,676	\$48,691	\$53,291	\$34,755	\$26,587	\$101,001
Bristol-Plymouth	\$349,843	\$528,909	\$621,714	\$671,374	\$821,280	\$1,060,859
<b>Total</b>	<b>\$9,478,478</b>	<b>\$9,931,621</b>	<b>\$11,520,636</b>	<b>\$11,582,563</b>	<b>\$11,912,587</b>	<b>\$12,252,706</b>

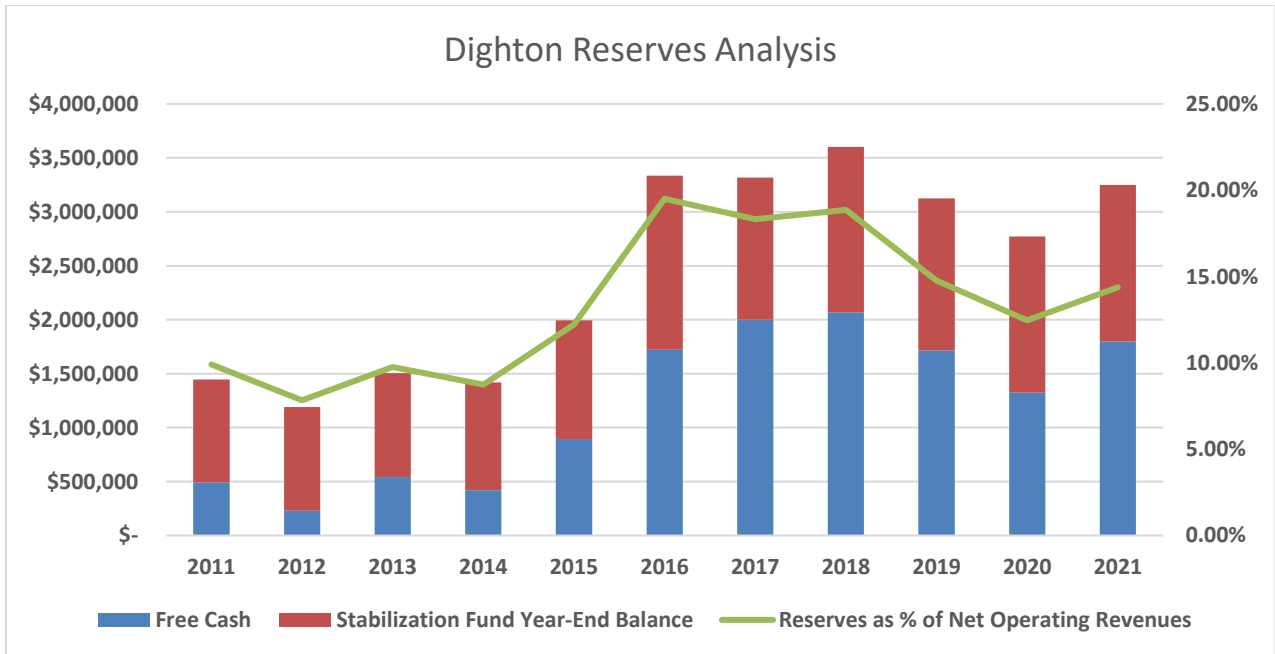
While the Dighton-Rehoboth Regional School District continues to account for the vast majority of the town’s total educational cost, the assessments from the other two districts have grown proportionally in recent years:



**Total Assessments by Regional School District**



The town has built and maintained strong reserve levels. Despite a decline since Fiscal Year 2018, combined free cash and general stabilization fund levels have remained relatively high:

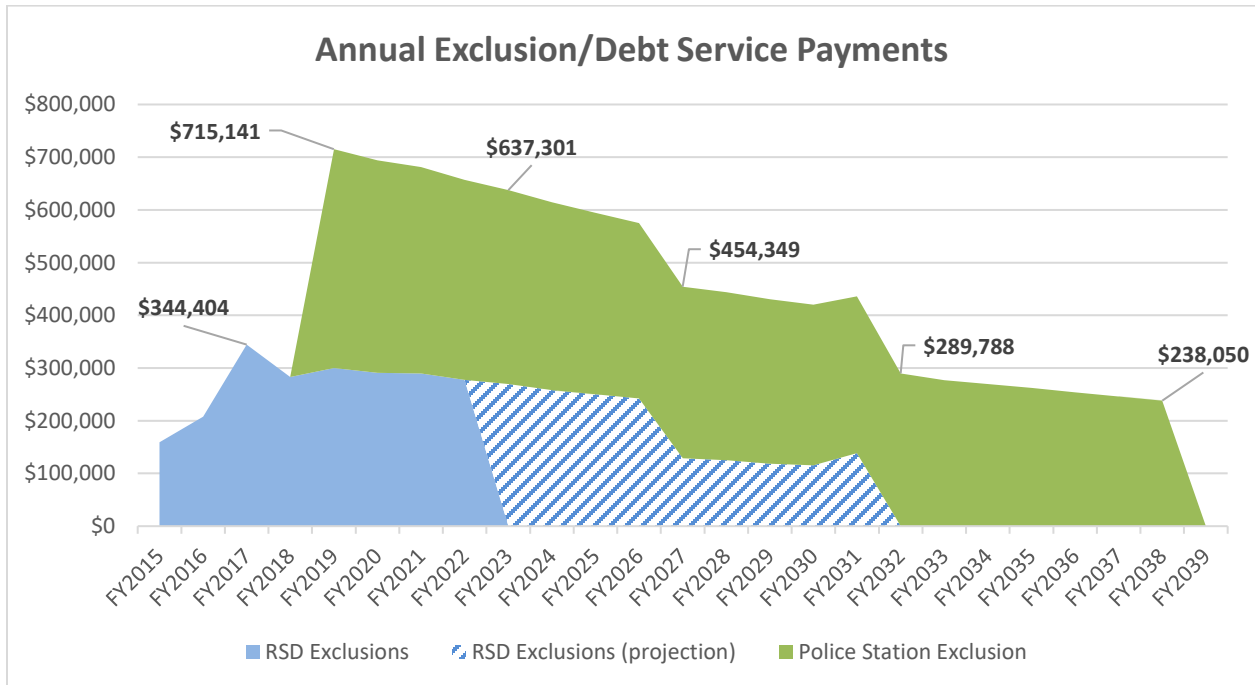


These totals exclude the town’s capital stabilization fund, which Dighton began funding in FY2017. The end-of-year balance for this fund totaled \$883,019 for FY2021.

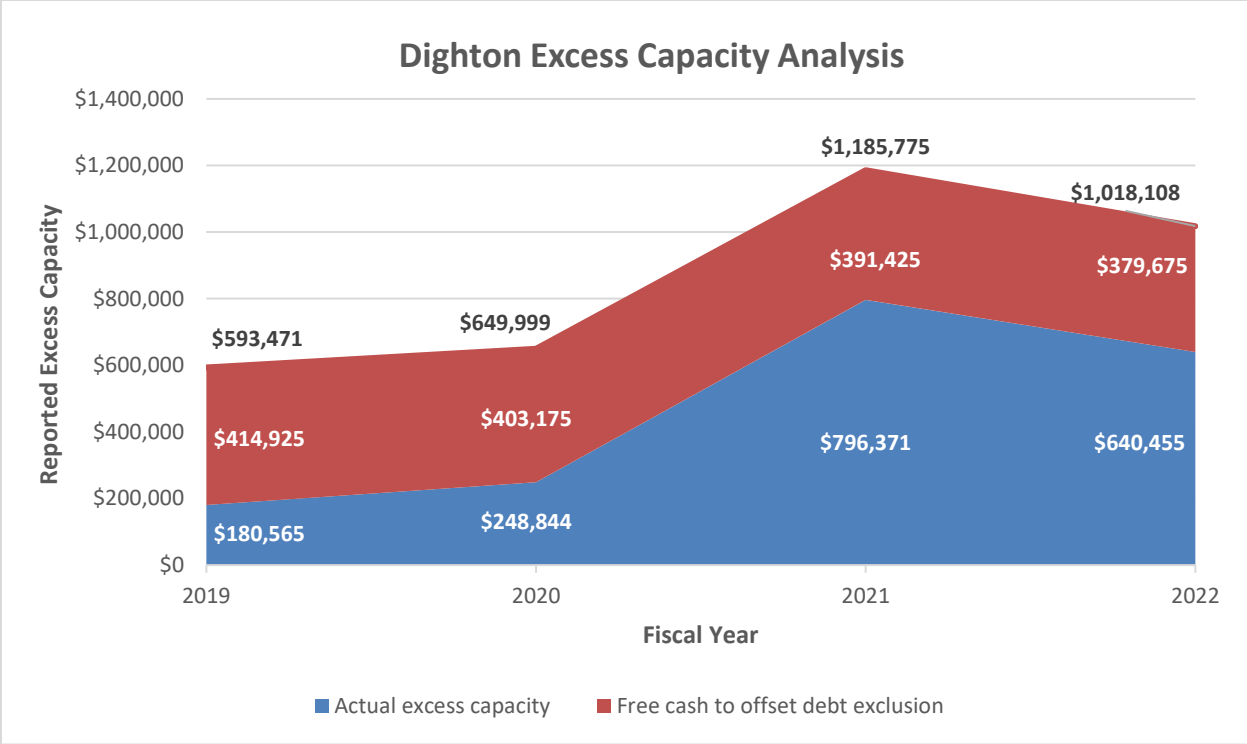
Local officials in Dighton have intentionally limited the amount of long-term debt the town carries on its books. The town’s debt service as a percentage of operating expenditures accounts for under 2% of the total budget. In 2018, the town issued \$4.7M in bonds to finance the construction of a new

police station, which was funded through a debt exclusion. Moody’s assigned an Aa3 rating for the bonds, citing “a limited-sized tax base with above average wealth and income levels, a healthy financial position with conservative management, low debt burden and manageable pension liability.” Residents also previously approved two debt exclusions for the town’s share of the Dighton-Rehoboth Regional School District construction costs: \$5.7M in 2006 to fund the repair and remodeling of the regional high school and \$2.6M in 2016 to support roof repairs for various district schools.

The chart below displays annual exclusion amounts by type, whether for town or the regional school district projects, since FY2015. Note that the regional school district related exclusion amounts forecasted beyond FY2023 are projected based on debt schedules provided by the town and Dighton’s recent proportional share of associated payments.



Dighton’s Excess Levy capacity, which is the difference between the levy limit and the amount of real and personal property taxes actually levied in a given year, has grown since FY2017. However, this increase is directly tied to the town’s use of free cash, a onetime revenue source, to offset the annual impact of a debt exclusion approved by taxpayers in 2018 to fund construction of the new police station. Any reduction in free cash appropriated for this purpose would therefore reduce the town’s amount of excess capacity and increase property tax bills.



Unfortunately, there is reason to believe that Dighton’s typical amount of certified free cash might decline beginning in FY2023. Pandemic related spending freezes, associated departmental turnbacks, and one-time federal aid that have led to increased levels of free cash for Dighton and across the Commonwealth that are likely to drop-off going forward.

### FINANCIAL MANAGEMENT OPERATIONS

Dighton is governed by an open town meeting-board of selectmen form of government. The elected three-member board of selectmen serves as the town’s chief executive. In this role, selectmen appoint and oversee the town administrator, who functions as the chief administrative officer of the town. The town administrator “plans, coordinates and administrates the activities of Town Departments, commissions, board, and offices under the jurisdiction of the town”, per his job description and is also the town’s personnel administrator and chief procurement officer. The current town administrator is the second individual to hold the job, beginning the role in February 2021, since the position was created in 2015.

The board of selectmen appoints the town accountant, who works under the supervision of the town administrator. The current town accountant was hired in 2021 and previously served as a municipal auditor. She oversees the payroll and accounts payable processes, which are paper based and don’t allow for remote entry of payment data by department heads or staff. The town accountant

supervises the assistant town accountant, who supports her with these responsibilities. Payroll is run on a weekly basis, and while not mandated, most employees receive payment via direct deposit. As part of the payroll process, the assistant town accountant reviews all employees' printed timesheets, which are then each individually signed by the town accountant. The accountant then prepares a payroll report that is given to the treasurer/collector and read aloud to another staff member for entry into the town's financial software. The town has worked with a consultant for many years to calculate withholdings, produce W2s, and cut payroll checks. The town accountant also leads the preparation of the town's Tax Rate Recapitulation and the Schedule A that are submitted to the Division of Local Services (DLS) within the Department of Revenue (DOR).

The town has contracted with Roselli & Clark since at least FY2016 for its annual independent audit. The most recent management letter noted three findings. First, there are small residual balances left from performance bond and conservation deposits. Second, the town has unpaid motor vehicle excise receivables dating back to 2006, with the balance of unpaid excise from 2006-2011 at approximately \$19,000. Third, the police department was unable to provide receivable reports for police details for the second audit year in a row, and the reconciliation status of this account from 2019 to present is unknown. The management letter also noted that the auditors have encouraged the town to transition to bi-weekly payroll and to find a new method for tracking capital assets.

Dighton's treasurer/collector is elected. A recent ballot question to transition the role from elected to appointed was defeated 529 votes to 456 votes. The current treasurer/collector was first elected in 2008 and previously served as assistant treasurer/collector prior to being elected. She has been with the town for 22 years and recently announced that she would not be running for re-election. As treasurer/collector she is chiefly responsible for revenue collection and cash management, along with human resource-related functions, such as onboarding and offboarding employees, management of personnel records, and managing a manually based time and attendance tracking spreadsheet.

The treasurer/collector supervises a full-time assistant treasurer/collector and a part-time senior clerk who collects taxes, handles billing and warrants, and receives in-person payments and those by mail. The treasurer/collector receives department turnovers of receipts they collect on a weekly basis, which are accompanied by a standardized form, three copies of which are then kept—one by the department head turning over the funds, one by the town accountant, and the third by the treasurer/collector.

The treasurer/collector, as part of her cash management responsibilities, maintains a cash book that is reconciled to the town's bank statements and with the town accountant's general ledger each month. In addition, she reconciles receivables with the town accountant quarterly. The town operates on a quarterly billing cycle for property taxes, and tax bills are sent twice a year, by January

1 and July 1. The July 1 mailing includes payment coupons for the first and second quarterly payments, and the January mailing includes coupons for the third and fourth quarterly payments.

The town's assessing operations are overseen by an elected three-member board of assessors. The town assessor, who is appointed by and reports to the board, manages an assistant assessor and senior clerk who assist her in her duties. The town assessor started in her role last year, previously working for a neighboring town in the past and beginning her new role with Dighton in 2021 following the retirement of the town's longtime assessor. The previous town assessor simultaneously served as the chair of the board of assessors.

The assessors' office performs inspections, processes abatements, exemptions, updates deed changes, and maintains the abutters' list. Two consultants have historically been paid to assist with commercial, residential, and personal property valuations. Tyler Technologies' Computer Assisted Mass Appraisal (CAMA) system is utilized as assessing software, and billing information is generated by the town's VADAR financial management software.

In the absence of a town bylaw or policy, the current town administrator coordinates the development of the town's operating budget. While the assessors are consulted about new growth, there is no formal forecasting process that influences budget guidance or its development. It is generally agreed across town management that the budget process is driven with an "expense first" mindset, rather than reviewing what revenues are projected to be available to fund expenditures.

To begin the budget process, the town administrator distributes budget request packets to department heads at the end of the calendar year, collects them back in January, and then passes on a consolidated packet of budget requests to the town's seven-member finance committee for review. The finance committee then meets with department heads to review their requests. Departmental requests are also reviewed by the board of selectmen. The town meeting warrant includes recommendations by both the board of selectmen and finance committee on all finance-related articles, which are read aloud by the finance committee at the spring town meeting.

Dighton historically had not maintained a formal capital improvement plan. However, the current town administrator and the recently established capital outlay committee have begun formalizing a process this fiscal year, which involves a request and review process similar to the operating budget's development. Capital purchases and projects are traditionally funded by appropriations from free cash or the capital expenditures stabilization fund. Town policymakers have also discussed dedicating revenue from payment-in-lieu-of-taxes (PILOT) agreements for in-town solar farms and from marijuana cultivation facilities for capital projects.

The town is facing several large capital projects on the horizon. The original “Carnegie library” has been closed since the beginning of the COVID-19 pandemic and is in need of repair and renovations. The library now operates in a small modular unit and in the basement of the town hall. The town is also in need of a new fire station as well as water, sewer, and road improvements. Additionally, Dighton is currently contemplating a debt exclusion for a new school project. On March 5<sup>th</sup> voters of the Bristol-Plymouth Technical School District’s member municipalities voted to approve a \$305M school construction project. While the Massachusetts School Building Authority (MSBA) will provide a \$125.5M grant to offset a portion of the costs, Dighton’s 7.76% share of the project will amount to about \$800,000 in annual debt service over 30 years. The average impact to residents’ tax bills is projected to be \$241.

From our vantagepoint, Dighton has a strong financial management team. The town has handled recent turnover well, and the town’s professional staff and policymakers enjoy a collaborative relationship. This in and of itself positions Dighton well for the future. What is lacking, however, are tools needed to navigate the looming financial challenges the town now faces as a result of its significant capital needs and ongoing budget pressures. The following recommendations and sample financial policies accompanying this report are intended to assist Dighton as it continues its team-oriented approach to addressing these issues.

## **RECOMMENDATIONS**

### **1. Convert the Elected Treasurer/Collector to an Appointed Position**

We understand that town meeting recently rejected such a proposal to convert the elected treasurer/collector to appointed. However, we highlight that Massachusetts’ communities have been moving toward appointed positions to improve financial accountability on a daily basis as well as to ensure that future treasurer/collectors have strong professional credentials and relevant experience. This trend has been driven by the strong belief that the treasurer/collector is a position in municipal government, like the accountant and assessor, that requires a specific skill set and, therefore, that the most qualified should be hired via a rigorous screening process. Lack of proficiency in these skills poses reputational, financial, and legal risks to the Town of Dighton. We recommend that local officials explore ways to address concerns held by residents. For example, the town could consider creating a special hiring committee to ensure an experienced candidate, without any bias or outside agenda, is ready to assume the necessary responsibilities.

While in practice, Dighton’s treasurer/collector is one position, it is still technically two separate ones. Under the provisions of M.G.L. c. 41, §1B, the town can convert both positions to one appointed treasurer/collector’s role by town meeting action and subsequent voter approval.

## **2. Review and Update Town Bylaws**

We recommend the town conduct a comprehensive review of its bylaws and make necessary updates to establish a formal and transparent framework of codes, policies, and procedures under which town government operates. Dighton currently relies on recent and past practices for guidance on the roles and responsibilities of its appointed and elected officials and committees, development of the annual operating budget, and other areas of fiscal oversight. While proposing updates to the current bylaws, local officials should use this opportunity to ensure that a strong financial management and oversight structure with clear lines of accountability are in place.

The revised bylaws should state the responsibilities of appointed and elected officials to build a transparent and lasting framework for the town to follow. All boards and committees should also have a defined purpose, membership, and length of terms set in bylaw. The town should also adopt a bylaw that codifies the entire budget process. The bylaw should establish a budget timeline, clearly define the responsibilities of various town officers in the process, and set out the order of tasks to be completed. The timeline should include major milestones such as:

- Complete and present preliminary revenue projections
- Develop guidelines for department submissions
- Distribute budget guidelines and prescribed forms to be completed by all departments
- Establish submission deadline
- Hold budget hearings
- Update revenue projections based on new information
- Prepare budget recommendations for town meeting
- Hold town meeting

As mentioned previously, the town administrator position is relatively new to Dighton. The current town administrator has taken responsibility for coordinating the budget process with the finance committee. We recommend he continue to be empowered to manage the budget's development. The town should also consider charging the town administrator with providing balanced budget recommendation to the finance committee for their review and consideration. This recommendation could also be included in the budget proposal presentation to town meeting, in addition to recommendations from the select board and finance committee.

The town could look to similar communities as a starting point for its own bylaw review. Benchmarking the town against other communities with similar socioeconomic and financial characteristics can be helpful when considering what organizational and fiscal management models may be worth considering. This exercise may also be beneficial when developing financial policies

and comparing the town’s fiscal condition to others. Based on the below data points, these are the towns we consider to be Dighton’s peers:

Municipality	County	2019 Population	2021 RO% of Total	2020 EQV Per Capita	2021 Total Budget	School District
Dighton	Bristol	7,967	87	145,969	24,410,672	Regional
Berkley	Bristol	6,851	95	141,861	24,463,843	Partially Regionalized
Blackstone	Worcester	9,288	80	115,776	28,332,171	Regional
Groveland	Essex	6,849	93	163,000	22,733,773	Regional
Halifax	Plymouth	7,896	90	134,216	26,873,132	Partially Regionalized
Lancaster	Worcester	8,082	86	134,625	25,489,076	Regional
Mendon	Worcester	6,223	89	173,916	22,026,982	Regional
Merrimac	Essex	6,960	96	138,871	22,047,861	Regional
Rochester	Plymouth	5,687	87	193,384	23,928,439	Regional
Rowley	Essex	6,473	86	185,687	26,511,986	Regional
Rutland	Worcester	8,938	94	116,271	25,594,176	Regional
Southampton	Hampshire	6,171	93	136,339	20,443,845	Partially Regionalized
Southwick	Hampden	9,740	86	123,656	28,820,359	Regional
Sterling	Worcester	8,174	88	153,692	27,323,990	Regional
Townsend	Middlesex	9,506	92	108,157	26,393,365	Regional
Upton	Worcester	8,065	94	164,085	28,673,495	Regional
Wenham	Essex	5,278	98	179,297	24,635,342	Regional
Williamstown	Berkshire	7,434	88	141,890	24,635,342	Partially Regionalized

For instance, one change the town should consider during this review is the term of its finance committee members. Currently, the Town Moderator appoints the board’s members, all of whom serve concurrent terms. After a preliminary search of the above peer communities’ practices, we found that at least 14 of the 17 had Finance Committee members that serve staggered terms. This is also in line with what we view as best practice. Staggered terms, the model Dighton uses for its select board and board of assessors, allow for greater continuity and knowledge transfer regarding the oversight of the town’s financial management. We would recommend the members serve three-year staggered terms. In addition, if the town continues to struggle to fill the board’s seats, it could consider reducing the total membership to five.

### 3. Define Roles and Responsibilities within the Assessing Department

As part of the bylaw review, we recommend that the town take concrete steps to establish a clear distinction between the roles and responsibilities of its appointed town assessor and the elected board of assessors. The prior town assessor also served simultaneously as chair of the board of assessors, and our understanding is that the town assessor before her also held both roles at the same time. The current town assessor began in the role in fall 2021 but does not serve on the board.



This has led to some confusion about the distinction between the role of the town assessor and that of the board's chair, as the roles were essentially, and unofficially, one and the same until recently. The town's bylaws make no mention of the board of assessors or town assessor, among other financial officers mentioned in the previous recommendation.

While specific models of oversight and management of day-to-day operations in assessing offices vary by community, there still needs to be an agreed upon list of codified responsibilities for both professional and elected staff. Based on the job description, we understand that the town assessor "serves under the general direction of the Board of Assessors and is a key member of Dighton's Financial Team." Further clarification is needed in bylaw to ensure a lasting framework, leaving future residents and policy makers with clear guidance as opposed to forcing them to interpret past practice.

As a department head, the town assessor has other day-to-day responsibilities related to management of in-house professional staff and outside consultants. The bylaws should speak to the role of the assessor to account for these necessary responsibilities, as they should with other department heads. The town assessor's role should also be clearly distinct from that of the elected board of assessors. We recommend that there be defined responsibilities that clarify the relationship between the board and professional staff. We generally recommend that appointed staff handle the day-to-day operations of the office, while the board should review and approve or reject policy measures at its public meetings.

As it relates to the assessing department, the town should ensure that staff have the necessary tools at their disposal to fulfill their responsibilities. This includes not only software and professional services, but also professional development and training opportunities. It is in the town's interest to invest in its assessing operations. Not doing so could lead to failure to capture new growth in the tax base, especially critical given the financial scenario the town currently faces. While the town assessor has benefited from the institutional knowledge of the prior assessor who until recently still served on the board, the town should make sure that no one person retains all of the institutional knowledge of town management, policies, and procedures. In any department, this transfer of knowledge should be part of a strong succession planning strategy. In any community, we discourage any one individual serving as a "single point of failure", meaning if that person should transition suddenly out of the organization, the town should be left with both a smooth personnel and operational transition.

Lastly, it is our understanding that one member of the board recently completed the required "Course 101" training for assessors offered by DLS. The town should prioritize having its board members complete these modules once elected to ensure there is no risk of delay in setting the annual tax rate.

#### **4. Develop and Adopt Formal Financial Policies**

To provide instructive guidance for promoting sound, consistent fiscal planning and effective financial management, we encourage the board of selectmen to adopt a set of formal financial policies. At minimum, the topics we recommend for Dighton to explore include:

- Antifraud
- Capital planning
- Disbursements
- Financial reserves
- Forecasting
- Ambulance receivable write-offs
- Investments
- Procurement conflict of interest
- Reconciliations
- Revenue turnover
- Tax enforcement

These policies will strengthen the town’s internal controls, provide instructive guidance, and promote consistency as local officials plan, direct, monitor, and protect municipal assets and resources.

As a model that could be converted for local adoption, Dighton could look to the policy manual that we recently created for the Town of Berlin, which we are transmitting along with the report as a Word document in addition to a sample ambulance receivables policy. As mentioned previously, referring to the adopted policies of peer communities may also be a good starting point. If the town would like to address additional policy topics over time, it can review the other manuals we have posted: [mass.gov/consulting-reports](https://www.mass.gov/consulting-reports).

We suggest the town administrator review our policy manuals and seek input from selectmen and finance committee members on specific policy decision points, such as targets for reserve and debt levels, forecasting assumptions, and other specifics. A consensus between the two groups is desirable. The policies that relate to day-to-day operations should be discussed with the financial management team, as well as the select board. Once any operational policy has been adopted, the board of selectman and town administrator should ensure that it is distributed to all applicable parties, including all relevant department heads. Lastly, adopted policies should be reviewed periodically and updated as needed.

#### **5. Build a Financial Forecast**

We recommend the town develop and maintain a five-year financial forecast to guide its budget process and overall financial strategy. To do so, the town administrator should consolidate current and past revenue and expenditure reports and work with the town’s policy makers, financial team, and department heads to develop a comprehensive multiyear forecast. A forecast will enable Dighton to promote long-term financial health and plan strategically for necessary capital investments. It

allows for the evaluation of the effect of budget choices, including wage increases offered via collective bargaining and the addition to or subtraction from existing town services. Given the requirements of Proposition 2 ½, municipalities first determine what revenues will be available in coming fiscal years prior to making budgetary decisions, and a forecast will allow Dighton to perform such an analysis with different budget scenarios.

## **6. Address Tax Title Balances**

We recommend that the treasurer/collector formulate a plan to reduce the number of properties in tax title. Dighton's properties in tax title collectively owe \$1,698,377 including fees, interest, and other charges. To reduce this figure, we suggest that the treasurer/collector use a spreadsheet to organize tax titles into groups and then move them through the process by taking the appropriate actions listed below.

- Fast-track land of low value properties toward auction outside of Land Court proceedings. To qualify, a vacant or improved tax title property must have a current assessed value less than \$24,804 for calendar year 2022.
- Consolidate multiple parcels under single ownership to address them together, either in Land Court or during negotiations for partial payment agreements.
- Investigate properties with bad addresses and/or deceased owners to try to identify and contact the legal owners or persons in possession. For owners that cannot be found, either assess taxes to persons unknown or petition the Commissioner of Revenue under M.G.L. c. 59, §11 for the authority to assess taxes to the person in possession.
- Review existing payment agreements to verify if they are being paid in sufficient amounts to discharge the outstanding tax balances within reasonable time. If not, restructure or void the agreements and initiate foreclosure proceedings.

The town should also adopt a tax enforcement policy to help reduce properties currently in tax title and to prevent the number from growing further. By following best practices included in the sample financial policies attached to this report, Dighton should update the structure of its current payment plans. For instance, payment plans should require a down payment of a fixed percentage of the owed amount. In addition, the term of the plan should not exceed five years, and the taxpayer should remain up to date on the current year's tax bills.

As a reminder, any amount of receivables uncollected in a given fiscal year leads to a decrease in certified free cash. The below table shows total uncollected property taxes for each year since Fiscal Year 2017, and how that amount relates to that year's total certified free cash.

Fiscal Year	Personal Property Taxes Receivable	Real Estate Taxes Receivable	Total	Decrease to Free Cash
FY17	\$39,839	\$238,879	\$278,718	14%
FY18	\$40,269	\$407,480	\$447,749	22%
FY19	\$37,870	\$219,381	\$257,251	15%
FY20	\$42,629	\$231,012	\$273,641	21%
FY21	\$47,208	\$320,513	\$367,721	20%

To reduce tax title accounts and collect any portion of the outstanding taxes owed, the town will require commitments not only from the treasurer/collector but also from the board of selectmen and town meeting. A well-thought-out plan of action supported by an infusion of resources can help maximize collections and convince current and potential delinquent taxpayers of the town's seriousness in the collection of taxes.

#### **7. Develop and Adopt a Personnel Policy for Non-Union Employees**

The growing complexities of personnel management make it incumbent on municipalities to stay current, consistent, and thorough in forming and applying related policies and procedures. We therefore recommend that the select board, town administrator, and treasurer/collector, as the town's functional human resources director, work to develop written employment and conduct-related policies that would be included in a new personnel bylaw.

At minimum, these should include documents on leave time, employment contracts, affirmative action, sexual harassment, the Whistleblower Act, conflict of interest, ethics, personal security, and acceptable email, internet, and social media usage. A copy of the personnel policy should be given to all current employees and to new staff at time of hire. An acknowledgment form should be created for employees to verify their receipt by signature along with an Excel spreadsheet to track universal acknowledgment compliance.

#### **8. Prioritize Investment in Time and Attendance Software**

We recommend that Dighton purchase time and attendance software to reduce the flow of paperwork, allow staff to focus on other financial matters, and increase overall efficiency. The town's current payroll process is very manual. The assistant town accountant reviews each employee's paper timesheet for errors, and each is then signed by the town accountant. Accrued time off information is maintained in a spreadsheet that is manually updated by the treasurer/collector. All of this must be done in accordance with the town's weekly payroll schedule.

If the town were to move forward with a new time and attendance system, we recommend adopting a bi-weekly pay schedule. An increasing number of employers in both the public and private sectors, including the Commonwealth, compensate employees on a biweekly basis. Although this will require collective bargaining and a 90-day notice to employees, paying employees every two weeks, or 26 times per year, reduces the processing time, saves money, simplifies reconciliations, and further frees up staff time.

#### **9. Confirm Availability of Certain Revenues for Specific Purposes.**

We recommend the town consult with their DLS Bureau of Accounts (BOA) field representatives, staff from DLS' Municipal Finance Law Bureau, and town counsel prior to pursuing any new bylaw that would dedicate revenues from PILOT agreements towards capital projects or the capital stabilization fund. At least three of the town's PILOT agreements were agreed to under M.G.L. c. 59 section 38H(b), which is expressly excluded from one of the areas of dedication under the stabilization fund statute (M.G.L. c. 40 section 5B). In general, all monies from a PILOT agreement are general fund revenues, so, absent special legislation, none of these monies can be dedicated directly to a stabilization fund. To use these funds for those purposes, town meeting would have to appropriate the general fund revenue to the capital stabilization fund.

We further recommend that the town review existing PILOT agreements with the DLS' Bureau of Local Assessment (BLA) to ensure valuations and revenues are being recorded and reported correctly.

#### **10. Prioritize Training and Professional Development Opportunities for Staff**

We recommend that Dighton encourage and provide funding for financial office department heads and their staff to attend training and other professional development opportunities. In addition, the town should reach out to its software vendors to see what training material they can supply and training sessions they can offer at what costs.

The town's department heads should continue to ensure a high level of cross-training within applicable departments. Many processes are detailed in step-by-step notes for others to use and follow, and we encourage the town to continue this effort by developing formalized procedure manuals for all financial processes.

#### **11. Allow for Remote Data Entry by Departments**

We recommend that the town allow for remote entry capability to all departments. With proper training, departmental staff could be given responsibility for data entering their vendor bills into VADAR. The accountant's and treasurer/collector's staff would then match the departments'

electronic submissions against their submitted back-up documents before accepting and posting the data to the appropriate place (e.g., warrant, general ledger, or cash book). As systems upgrade, this could be expanded to include payroll information and receipts. This would distribute the burden of data entry without weakening financial controls.

## ACKNOWLEDGEMENTS

**The following individuals were interviewed in preparing this review:**

Kenneth Pacheco, Select Board Chair

Carol Beauregard, Board of Assessors

Peter Roache, Finance Committee Chair

Robert Rendon, Capital Outlay Committee Chair

Mary Hathaway, Treasurer/Collector

Michael Mullen, Town Administrator

Karin Brady, Executive Assistant

Stephanie Schecter, Town Assessor

Valerie Wilson, Assistant Town Assessor

Lisa Tetreault, Senior Assessing Clerk

Town Accountant, Janelle Vining

Lisa Dagesse, Assistant Town Accountant

Christina France, Assistant Treasurer/Collector

Rebecca Mello, Treasurer/Collector Clerk