

FINANCIAL MANAGEMENT STRUCTURE | TOWN OF EAST BROOKFIELD

A COMMUNITY COMPACT CABINET INITIATIVE

FEBRUARY 2020



DLS

**DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE**

PREPARED BY:

DLS | Technical Assistance Bureau

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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Kevin Brown
Acting Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

February 11, 2020

Select Board
122 Connie Mack Drive
East Brookfield, MA 01515

Dear Board Members,

I am pleased to present the enclosed financial management structure review for the Town of East Brookfield as part of the Baker-Polito Administration's Community Compact Cabinet initiative. This collaborative program strives to create clear mutual standards, expectations, and accountability for both the state and municipalities. 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 the report, please contact Zack Blake, Technical Assistance Bureau Chief, at (617) 626-2358 or blakez@dor.state.ma.us.

Sincerely,

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

Sean R. Cronin
Senior Deputy Commissioner

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INTRODUCTION

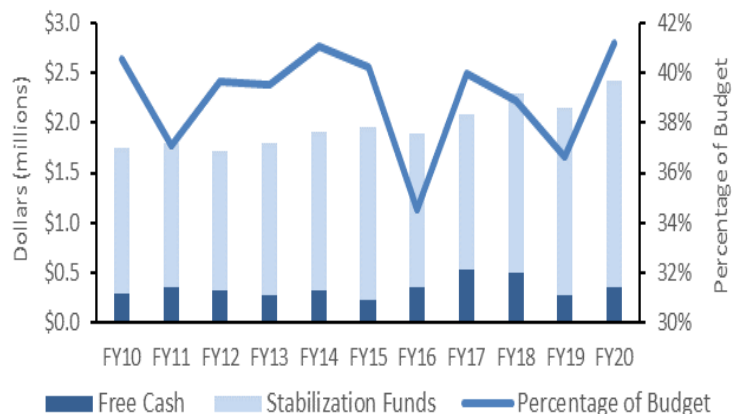
At the select board's request, the Division of Local Services (DLS) Technical Assistance Bureau (TAB) reviewed the Town of East Brookfield's financial management structure. This project was the result of the Community Compact Cabinet initiative, whose goal is to encourage municipal best practices promoting efficiency, accountability, and transparency. For many years, East Brookfield has operated with long serving, elected financial officers. Recent retirements and the implementation of the VADAR Systems financial software are moving the town toward implementing more modern-day procedures. The select board therefore sought advice on how to further enhance the effectiveness of the town's financial operations. This report offers recommendations designed to help the town coordinate financial operations, increase efficiencies, and improve financial planning practices.

BACKGROUND

Situated in southwestern Worcester County, East Brookfield is bordered by North Brookfield, Spencer, Charlton, Sturbridge, and Brookfield. It was part of Brookfield until incorporated as a separate town in 1920, making it the last community established in Massachusetts. Once an old farming town that developed into a mill industrial center, East Brookfield is now predominantly residential and within commuting distance to the Worcester and Springfield metropolitan areas.

East Brookfield (pop. 2,215) is the 67th smallest community in the state and 6th in Worcester County. It's FY2019 budget of about \$5.9M is smaller than 85% of Massachusetts communities. As a relative indicator of wealth, East Brookfield's 2016 per capita income of \$31,049 is 73% of the \$42,429 statewide average, while its FY2018 per capita equalized valuation (EQV) of \$115,920 is about 63% of the state's \$183,926 average.

Historically, the town has maintained substantial reserve balances. Generally, free cash is appropriated for one-time purchases and transferred into other reserves. The town has a general stabilization and seven specialized stabilizations funds for non-recurring and capital needs.



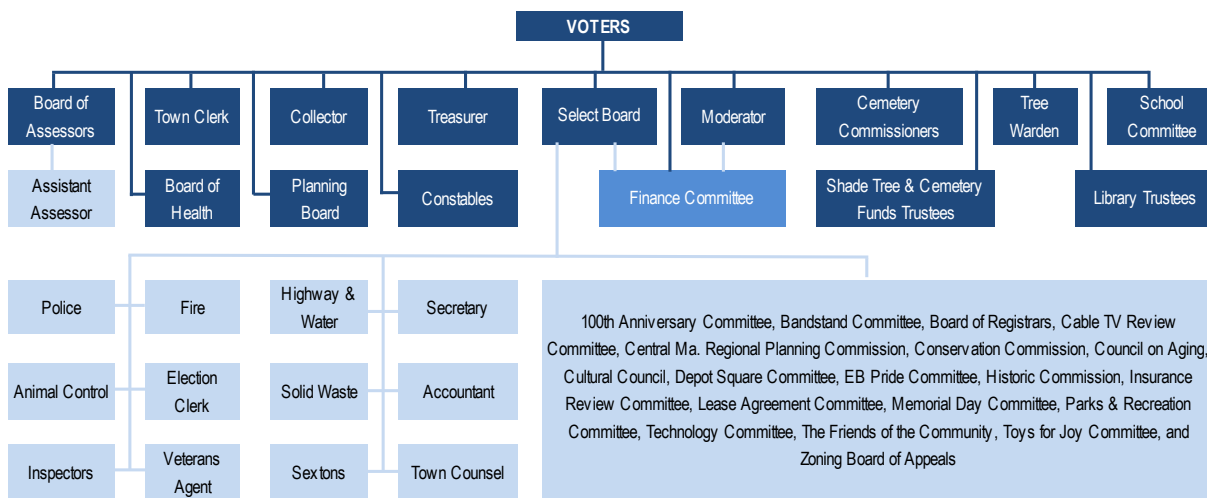
The town provides a wide range of municipal services, including a full-time police force, a combination of full-time and on-call fire department, ambulance service, a joint highway and water department, library, and council on aging. Financial officials operate on a part-time basis with varying

schedules that only overlap on Thursday mornings. East Brookfield provides residents with curbside solid waste collection and water service to a portion of the town but lacks a sewer system. Public education is provided through the Spencer-East Brookfield Regional School District that has a seven-member board of which two are elected from East Brookfield.

East Brookfield operates under an open town meeting form of government with an elected three-member select board. Board members serve alternating three-year terms, have overall responsibility for the town’s general operations, and function as its chief policymaking body. Town meeting functions as East Brookfield’s legislative, appropriating body, enacting bylaws, approving annual budgets and specific expenditures, and authorizing debt. The town does not have a chief administrative officer to coordinate daily operations and advise policymakers.

As depicted in the organizational chart below, East Brookfield has many separately elected boards and officials with no reporting relationship to the select board. This decentralized structure inhibits coordination and accountability.

EAST BROOKFIELD ORGANIZATIONAL STRUCTURE



The finance committee has nine members, three appointed by the select board, three appointed by the moderator, and three elected. The committee coordinates the entire budget process, including distributing worksheets to department heads, collecting and consolidating submissions, and establishing hearing schedules for major departments to meet with the select board and then followed by the finance committee. The committee also develops annual revenue estimates with input from the assessors on new growth and prepares a balanced budget for presentation to town meeting. The select board forwards all warrant articles (i.e. appropriations, debt, capital purchases,

bylaws, zoning, and other administrative matters) to the finance committee for recommendation and adoption by town meeting.

East Brookfield's day-to-day general operations under the select board are supported by a secretary who has served since 2002. Her responsibilities overseeing the office include, reviewing correspondence, developing board meeting agendas, recording minutes, monitoring the office budget, and managing the town insurance and workers' compensation accounts. She also produces the semiannual water commitment for the board's approval, prepares the town meeting warrants, processes license applications and renewals, and handles purchasing general office supplies for departments.

The secretary historically was full-time at 32 hours per week. However, she now works part-time on weekday evenings and Saturdays since funding for the position was reduced. To establish daytime hours for visitors needing town hall services, the board created a part-time (16 hour/week) clerk position, which remains unfilled. Because no one is available in the select board's office during regular town hall daytime hours, messages are left on the office voicemail or sent via email to the select board. Select board members are also contacted at work and home.

The select board also supervises the part-time town accountant, who was formally appointed in August 2016 after working on an interim basis. She brings a wealth of experience having served as town accountant in multiple communities simultaneously. Due to the abrupt resignation of the previous accountant, she had to address a backlog of work and prepare documents for the FY2016 audit. During FY2017, she was tasked with overseeing the implementation of the VADAR financial management system for the accountant, assessors, collector, and treasurer offices. She processes accounts payable weekly, produces payroll and accounts payable warrants for the select board's approval, manually enters the treasurer's receipts, distributes monthly financial reports, and reconciles the general ledger to treasurer and collector files. She also set up the accounting structure in VADAR for the town's recently adopted solid waste (FY2020) and water (beginning in FY2021) enterprise fund operations.

The elected, three-member board of assessors employs a part-time assistant assessor, who was hired in October 2015. The office is responsible for valuing real and personal property, calculates annual new growth increases in the community's levy limit, participates in setting the annual tax rate and submitting the tax recap, and generates property tax and excise commitments for the collector. The office contracts with Bishop and Associates to conduct revaluations and interim year adjustments, data collection, and valuation of personal property accounts. In FY2018, the office converted from the Community Software Consortium (CSC) computer assisted mass appraisal system to the Vision Government Solutions system.

The town collector was elected in 2017, replacing her mother who served in the post for more than 21 years. She has attended the Massachusetts Collectors' and Treasurers' Association annual school over the last three summers and qualifies to take the collector's certification exam this year. The collector possesses the authority to receive all property taxes, excise, water and solid waste charges, Title V loan repayments, and other fees. She prints and stuffs bills, accepts payments by mail, in person, and online, posts them to taxpayer accounts, prepares municipal lien certificates, and makes deposits daily. She reconciles her receipts, turns over funds to the treasurer, and prepares a report for the accountant each month.

In the collector's first year in office, the town converted from the CSC collection system to VADAR. Since the conversion, she has worked with the vendor to learn and fully use the new system. She produces system reports to reconcile her receivable control and pursues delinquent taxes, excise and charges using various methods and services. She also created accounts in VADAR for posing tax takings recorded at the Registry of Deeds and transferring subsequent unpaid property taxes. Setting up these tax title accounts eliminated a manual off-system calculation to adjust balances before reconciling with the accountant. This enables her to immediately calculate payoff figures and generate certificate of redemptions for the treasurer to record at the Registry. Using VADAR, the collector has helped institute better business practices, streamlined collection and tax title processes, and reduced staff time to perform required activities.

The elected treasurer has served the town for over 36 years and at one point served in a dual capacity as the elected collector. She is responsible for managing the town's cash, debt, and tax title accounts, and for overseeing the weekly payroll and employee insurance benefits. She has a part-time clerk who enters payroll into Harpers Payroll system that is reconciled with the accountant before finalizing, accepts turnovers from departments, and is available in the office to respond to inquiries and take messages. Approximately 40 officials and employees are on the payroll system, of which 95% use direct deposit. Accrued time (i.e. vacation, personal and sick time) must be used before the end of the fiscal year.

The treasurer generally performs work at her home using her personal computer with the files backed up by an online service at her own expense. As such, she does not use VADAR, which requires the accountant to enter receipts and the collector to create and manage the treasurer's tax title accounts. The treasurer uses Excel to maintain her cash book to account for departmental turnovers and other deposits, record warrants, and track bank account activities. About 30 days or more after the close of each month, she prepares a treasurer's schedule of receipts, which is placed with the corresponding bank statements and departmental turnover records in a folder for the accountant to reconcile the treasurer's cash to the general ledger. Unfortunately, without the treasurer regularly

reconciling the bank accounts to the cash book and not all department turnovers reported to the accountant, cash is not balanced monthly nor at year end. This results in a reduction of the community's free cash and raises internal control concerns.

Reconciliation of Treasurer's and Accountant's Cash Balances

	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
Treasurer	3,130,330	3,446,389	3,468,085	3,577,959	3,880,301	4,049,062
Accountant	3,130,251	3,446,417	3,468,085	3,582,709	3,889,948	4,061,254
Variance	79	(28)	-	(4,750)	(9,648)	(12,193)

East Brookfield does not routinely receive an annual audit, which have been done in FY2011, FY2016 and FY2018. In FY2011, the auditor's management letter disclosed a significant deficiency for the lack of cash reconciliations. The letter notes that the treasurer did not maintain a complete cash book and was therefore unable to regularly reconcile internally to bank statements or externally with the accountant. An additional 10 recommendations commented on receivable reconciliations, capital assets, overlay balances, office security, other post employment benefit (OPEB) valuation, and financial policies. While some of these findings were resolved by the town's subsequent FY2016 audit, recommendations for cash and receivable reconciliations, capital assets inventory, OPEB valuation, and financial policies remained. The management letter also contained recommendations regarding payroll and procurement documentation, annual authorization for revolving funds, and a risk assessment program. In the most recent FY2018 audit, only the capital assets inventory and revolving authorization issues were resolved. As of June 30, 2019, the accountant and collector report that all receivables were reconciled.

Today, East Brookfield is at a turning point. With the implementation of VADAR and new financial officials willing to embrace technology advances, the town is moving from independent, manual paper-driven operating procedures toward more efficient, better business practices. To continue this progress, address audit findings, and position itself for the future, the town should consider changing its organizational structure from separate, elected offices to a more cohesive model with a town administrator to serve as the point person supervising staff, coordinating financial activities, and improving communications. It is our hope that the recommendations offered on the following pages provide useful guidance in meeting these challenges.

RECOMMENDATIONS

Establish a Town Administrator Position

Smaller communities across the state are recognizing the advantages, value, and need for appointing a full-time administrative professional to serve as a point person to oversee town-wide operations, coordinate financial activities, and advise policymakers. In East Brookfield's 2008 master plan, it was noted that as municipal services expand and increase in complexity the town should investigate hiring a professional management position. Now, with over 2,200 residents and a nearly \$6 million budget, we feel it is appropriate to hire a town administrator. A review of communities comparable to East Brookfield shows that most have an administrative-type professional position (see Appendix).

The town administrator would continue to perform the duties of select board's current secretary, as well as expanded responsibilities that would include the following:

- Preparing and monitoring the operating and capital budgets
- Overseeing day-to-day operations and coordinating interdepartmental activities
- Facilitating the flow of information between elected officials, employees and citizens
- Monitoring information technology systems
- Acting as chief procurement officer
- Researching and following through on issues and proposals
- Drafting financial policies for the select board's and finance committee's adoption
- Preparing the select board agenda and attend meetings
- Preparing town meeting warrants
- Handling license applications

Whether established as a town administrator or town coordinator, the title is a matter of local preference. However, a bylaw should be adopted that assigns the select board the authority to appoint the position, detail a screening and selection process for filling vacancies, provide a process for removal, and require the select board to annually evaluate the position's performance. It should also enumerate in clear language the position's duties and charge the officeholder with ensuring that services are provided in a coordinated manner and as cost effectively as possible. The absence of a clear bylaw can create confusion as to the extent of the administrative position's responsibilities, reporting relationships, and legal authorizations.

Combine and Appoint the Treasurer and Collector Positions

We recommend that the collector and treasurer positions be combined and appointed. Because there are so many parallels in responsibilities of these offices (e.g., collecting, counting, posting, depositing, and reconciling receipts), communities are combining the collector's and treasurer's operations to

improve efficiencies and cash management accountability. As an appointed position, the town can establish minimum qualifications for the job to pull from a pool of candidates with strong professional credentials and relevant experience best suited for the office. To consolidate the positions, a vote of town meeting and acceptance by the voters at an annual town election are both required. This recommendation reflects our opinion that consolidating these offices would provide better coverage based on service demand (i.e., payroll, employee benefits, property tax and other collections) in the event staff is out for a brief or extended period.

Establish a Financial Management Team

We recommend that East Brookfield establish a financial management team through a bylaw. Chaired by the proposed town administrator, the team would also comprise the accountant, treasurer/collector, and assistant assessor. During the budget process, this team would help develop revenue and fixed cost estimates and ensure they are reliable and updated as new information becomes available. They would also provide input on capital requests and financing strategies. Beyond the budget process, the financial management team would assist the town administrator in compiling information on the prior year's performance, year-to-date activities, and other fiscal issues as they arise. Annually, they would collectively complete the tax recap and prepare financial analyses requested by the select board or finance committee. As a team, they might also discuss technology issues and offer strategies to manage issues.

Prioritize Cash Reconciliations

We recommend that the treasurer and accountant meet monthly to reconcile cash. Throughout the month, the treasurer should reconcile all bank accounts to the electronic cash book activity. Shortly after month end, the treasurer and accountant would then meet to compare the cash book balances to the general ledger, identifying, researching and correcting variances. Prompt and frequent reconciliations are essential to maintain control over cash. This is not only an important check and balance, but also a fiduciary obligation to ensure that funds are not missing and that financial records of the two offices agree.

Maintain all Treasurer's Cash Book, Records and Documentation in Town Hall

As a public official, the treasurer must maintain several journals and other materials to account for municipal monies, including a cash book and bank ledger, together with records of municipal debt, tax title and foreclosure accounts, trust funds, and payroll and vendor accounts. In addition, the treasurer must preserve materials containing back-up authentication for entries in these books and records. As such, town records must be secured and preserved in compliance with the Municipal Records Retention Schedule from the Secretary of State's Public Records Management Unit. The duty to preserve records prohibits destruction and requires the custodian to take such steps as are

necessary to protect public records from deterioration, mutilation, loss, or ruin. Transporting and keeping records at a private residence may present security risks, including possible loss, destruction, or unauthorized access to the records. For these reasons, all municipal records, paper and electronic, should remain in a secure town hall, keeping paper documentation in appropriate filing cabinets and electronic work on computerized systems that are regularly backed up on town servers.

Establish Betterments for Title 5 Project Repayments

In 1996, the state established a loan program to assist homeowners in complying with Title V regulations. East Brookfield received grant funds to assist low- to moderate-income homeowners with septic system improvements. These grant funds were to be recouped as either loans or betterments according to the Title 5 Borrowing (March 1996) and Title 5 Bank Loan Program (August 1997) Bulletins issued by DLS. However, the town did not follow DLS guidance. Instead, East Brookfield entered into secondary mortgages with homeowners and recorded the liens at the Registry of Deeds in Worcester. Of the remaining loans, three are being paid voluntarily and four have never made a payment. Because these loans were not recorded as betterments, the town has no standing when the property is lost due to foreclosure or bankruptcy and thereby uncollectible as may be the case with one property. The outstanding loan amounts were part of the town's non-reconciling receivables, which, through the collaborative efforts of the board of health, collector and accountant, have been reconciled.

Going forward, we recommend that town officials work with town counsel to help verify what is collectable and assist officials in the legal process of collecting and/or securing the amounts due the community. Any future septic funding grants should be secured through betterments assessed to the property owners.

Resolve Retiree Health Insurance Issue and Accept the Other Postemployment Benefits Fund

According to town officials, East Brookfield town meeting did not accept [M.G.L. c. 32B, § 9A](#), providing health insurance for retirees. However, benefits have been given to some retirees and a surviving spouse. Realizing the error, town meeting authorized the request for special legislation. Initially filed in 2018, it died in the last legislative session, so the bill was refiled in January 2019. It has been approved by the House and currently stalled in Senate after being ordered to a third reading. The select board should contact its legislative delegation to assist in getting the bill enacted.

Because the town is providing retirees health insurance benefits, town meeting should accept [M.G.L. c. 32B, § 20](#), creating a trust fund for other postemployment benefits (OPEB). The town will need to have an actuarial valuation completed, and based on the results, the town should begin funding it annually. To make available the options required to meet the investment goals of an OPEB trust, town

meeting must also authorize the prudent investor rule as detailed in [M.G.L. c. 203C](#). Further information may be found in the [Municipal Modernization Act FAQs](#) located on the DLS website.

Revisit Revolving Funds Bylaw

A revolving fund can be established to set aside revenues received, through fees and charges, for providing specific services or benefits. It is DOR's opinion that there are no statutory fees attributed to the treasurer, and the collector and town clerk fees that accrue by general law (M.G.L. c. 60, §15 and c. 262, §34) cannot be characterized as departmental receipts and therefore should not be in revolving funds. These fees should be handled in agency funds because these receipts provide no equity to the community. The town is the only custodian of the funds until the collector or town clerk request payment via the warrant as is the current practice. Alternatively, the town should adopt a bylaw that recognizes the statutory fees as general revenues and no longer retained as supplemental income. As such, town meeting would appropriate the annual compensation of these two individuals at a presumably higher but set amounts.

Establish Formal Financial Policies and Procedures

East Brookfield does not maintain a complete set of documented policies and procedures to provide important guidance and consistency around local fiscal policy decisions and financial operations. We therefore recommend that the town develop policies for the following:

- Capital planning and financing, including debt management
- Disbursements
- Financial planning and forecasting
- Investments
- Other postemployment benefits
- Reconciliation of cash and accounts receivable
- Reserves, including use of free cash
- Tax enforcement

The select board and finance committee should work together to draft policies and formally adopt them. Guidance on financial policies can be found on the DLS website, www.mass.gov/DLS.

Complete Comprehensive Review of Town Bylaws

East Brookfield's bylaws are sparse, dated, and incomplete. They contain 16 articles that appear to have been last revised in July 1995. The basic duties of some town boards and local officials are included in the bylaws, while others are not. Additionally, recent bylaws amendments and the adoption of a Revolving Funds and a Temporary Repairs to Private Ways bylaw are not included nor submitted to the Attorney General's Municipal Law Unit for their review and approval.

A strong set of bylaws establishes a formal framework of codes, policies, and procedures under which town government operates. These bylaws should identify and describe the membership, terms, roles and responsibilities of appointed and elected officials, departments, and committees. The town should appoint a bylaw review committee to review existing bylaws and propose changes as deemed necessary. In addition to our proposed new bylaws establishing a town administrator and formalizing a financial team, we recommend that the committee codify the town's authority for denying and revoking licenses and permits as required by [M.G.L. c. 40, § 57](#), as well as entering into payment agreements pursuant to [M.G.L. c. 60, § 62A](#). It should also be noted that while the finance committee's role in the budget process (Article V) is in the current bylaws, the entire process is not. The bylaw should establish a budget timeline, clearly define the responsibilities of various town officers that includes the select board, set out the order of tasks to be completed, and assign the town administrator with responsibility for managing the process. We also recommend that the town include a compilation of special acts or local acceptance statutes voted by town meeting.

Once this work is completed, the select board should put forth proposed article amendments and new articles for adoption to town meeting. In turn, the town clerk must submit all changes to the general bylaws or zoning bylaws to the Attorney General's Office. The Attorney General then has 90 days in which to decide whether the proposed amendments are consistent with the constitution and the laws of the Commonwealth.

Post All Minutes on Town Website

Governmental bodies are required to keep accurate written minutes of all their meetings ([MGL c. 66, § 5A](#)). Under the Open Meeting Law ([MGL c. 30A, §22\(c\)](#)) and the Public Records Law ([MGL c. 66, § 10\(a\)](#)), these minutes must be made readily accessible to the public. When East Brookfield launched its website, some boards posted their minutes, but this practice has since ended. Since her election, the new town clerk is posting town meeting minutes, all boards and committees throughout town should follow suit.

APPENDIX: COMPARABLE COMMUNITIES

Municipality	County	2018 Population	2019 Average Single Family Tax Bill	2016 DOR Income Per Capita	2018 EQV Per Capita	Total Assessed Value	R/O % of Total Value	CIP % of Total Value	FY2019 Total Budget	Free Cash Amount as of 7/1/2018	FY18 Stabilization Funds	Management Type	Combined TC	Treasurer	Collector
East Brookfield	Worcester	2,215	3,442	31,049	115,920	241,489,222	87.7	12.3	5,866,339	279,389	1,871,716			Elected	Elected
Ashfield	Franklin	1,734	4,094	26,487	144,206	244,545,840	89.3	10.7	5,283,048	455,661	495,076	Town Admin.		Appointed	Appointed
Becket	Berkshire	1,730	2,468	25,548	297,175	503,865,625	90.6	9.4	6,913,098	392,997	956,459	Town Admin.	Appointed		
Bernardston	Franklin	2,114	4,036	28,768	103,105	219,577,076	86.6	13.4	5,626,220	180,903	412,683	Town Coord.		Appointed	Elected
Buckland	Franklin	1,875	3,748	21,137	116,409	212,915,538	82.1	17.9	5,435,205	126,982	433,334	Town Admin.	Appointed		
Clarksburg	Berkshire	1,650	2,490	23,380	77,407	120,373,028	95.7	4.3	5,160,884	186,968	279,812	Town Admin.	Appointed		
Colrain	Franklin	1,677	3,463	25,362	108,895	171,870,267	83.9	16.1	4,433,358	315,013	440,287	Town Coord.	Appointed		
Conway	Franklin	1,892	5,163	36,221	144,020	263,596,775	88.2	11.8	6,744,457	438,689	2,167,877	Town Admin.	Appointed		
Hinsdale	Berkshire	1,922	3,308	32,124	161,814	309,641,894	80.6	19.4	6,449,878	413,147	779,932	Town Admin.	Appointed		
Holland	Hampden	2,497	3,347	30,954	132,639	329,109,878	95.4	4.6	7,839,445	371,826	558,313	Exec. Sec.		Elected	Elected
Huntington	Hampshire	2,182	3,470	30,040	88,132	185,844,661	93.9	6.1	5,393,692	385,495	1,023,386	Admin. Asst.	Appointed		
Leverett	Hampshire	1,861	6,397	40,434	148,232	258,480,862	93.9	6.1	6,808,178	511,235	534,859	Town Admin.	Appointed		
Oakham	Worcester	1,963	3,436	34,223	106,766	212,700,983	92.7	7.3	4,271,094	319,490	455,665		Elected		
Phillipston (1)	Worcester	1,751	3,336	26,903	114,633	205,302,181	93.4	6.6	4,803,848	387,217	425,701	Ch. Admin. Officer		Appointed	Elected
Russell	Hampden	1,802	4,020	23,696	80,989	144,611,048	85.7	14.3	5,261,017	330,873	1,183,597	Town Admin.	Appointed		
Shelburne	Franklin	1,861	3,616	21,170	135,129	263,159,708	78.2	21.8	5,207,036	417,661	781,359	Town Admin.		Appointed	Appointed
Shutesbury	Franklin	1,774	5,529	25,299	124,957	218,851,870	96.0	4.0	7,091,850	1,253,057	1,045,294	Town Admin.		Appointed	Appointed
Wales	Hampden	1,898	3,044	22,110	89,805	171,020,198	91.9	8.1	5,120,274	201,801	136,240	Exec. Sec.		Elected	Elected
Whately	Franklin	1,580	4,621	24,589	184,936	270,061,100	80.3	19.7	6,598,600	707,411	477,298	Town Admin.	Appointed		
Williamsburg	Hampshire	2,489	5,066	26,508	130,673	317,783,327	91.4	8.6	8,769,637	797,195	1,437,273	Town Admin.		Appointed	Appointed

(1) Phillipston ATM voted to place a question on the 2020 annual town election ballot to appoint and combine the collector's and treasurer's positions.