

# TOWN OF EASTON

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FINANCIAL MANAGEMENT STRUCTURE | A COMMUNITY COMPACT CABINET INITIATIVE

OCTOBER 2016



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

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# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

Michael J. Heffernan  
Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

October 20, 2016

David Colton  
Town Administrator  
Town Hall  
136 Elm Street  
Easton, MA 02356

Dear Mr. Colton,

I am pleased to present the enclosed financial management structure review for the Town of Easton 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 a better government for our citizens.

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 and town administrator, a team from the Division of Local Services' (DLS) Technical Assistance Bureau (TAB) reviewed the Town of Easton's financial management structure. This project was sponsored through the Community Compact Cabinet, whose goal is to encourage the implementation of municipal best practices that promote good governance by fostering efficiency, accountability, and transparency in local government. As a best practice, a well-organized financial management operation reinforces policymaking efforts, strengthens internal controls, enhances service delivery, and streamlines reporting relationships through a cohesive team with defined roles and responsibilities.

Our report begins with a brief overview of Easton and its current financial management structure. We then outline steps to build a more effective model by restructuring these functions into a single, consolidated, municipal finance department led by an appointed finance director. We conclude the report with a series of other opportunities we observed during our visit to strengthen town operations.

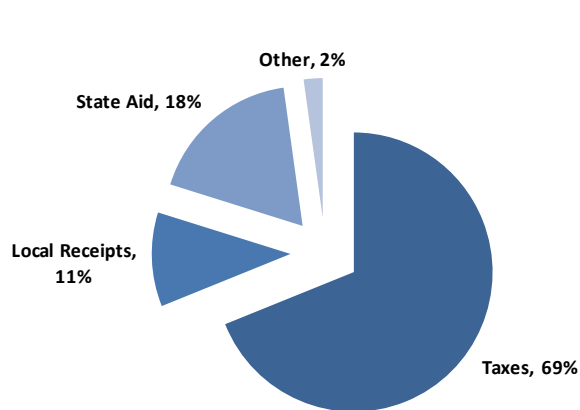
## COMMUNITY PROFILE

The Town of Easton (pop. 24,000) is a suburban community conveniently located 28 miles south of Boston, along Routes 24 and 138. Although primarily a residential community, Easton is home to Stonehill College (a Catholic liberal arts college) and a vast collection of protected open space areas, and it has experienced commercial and industrial growth over the last decade.

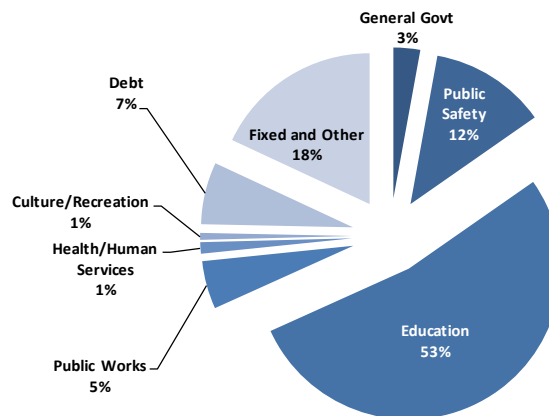
The town's recent redevelopment of the former Ames Shovel Works site into housing units, not only preserved a significant historic property but also entailed the construction of a wastewater treatment plant to supply critical sewer service to this complex and to the north Easton village area of town. By adding an additional 365,000 gallons of flow per day, the town has positioned itself to accept expansion and induce economic development to the area. As efforts to further bolster business development, the community has streamlined permitting procedures, implemented online permitting tools, made zoning changes, and updated bylaws.

Easton provides a full array of services, including police and fire, highway, health, planning, library, and various other general government activities. The town delivers pre-k through 12th grade education to 3,700 students, while vocational training is offered through the Southeastern Regional Vocational Technical School. Altogether, the town has a total general fund operating budget in

excess of \$71 million and approximately 750 full-time equivalent employees, the majority of whom work for the school department. Sixty-two percent of the town’s funding comes from property taxes, while state aid (16 percent), local receipts (16 percent), and other revenue sources (6 percent) make up the remainder. The town adopted the optional 0.75% meals excise by which it receives, on average, \$289,000 in additional revenue. As for expenditures, the town spends 53 percent of its general fund budget on education, 17 percent on fixed costs, 12 percent on public safety, 8 percent on fixed costs, 7 percent on debt service, and 3 percent on general government expenses.



*FIGURE 1 FY2015 REVENUES, GENERAL FUND*  
*Source: DLS databank, Schedule A, Part 1*



*FIGURE 2 FY2015 EXPENDITURES, GENERAL FUND*  
*Source: DLS databank, Schedule A, Part 2*

For FY2015, Easton’s average single-family tax bill of \$6,256 ranked highest among 19<sup>1</sup> communities in Bristol County and in the top 20 percent statewide. As a measure of relative wealth, the town’s 2013 per capita income of \$43,014 places it first among the 20 communities in Bristol County and 10 percent higher than the statewide average. Easton’s per capita equalized valuation of \$126,654 is about 7 percent higher than the county average but below the statewide average of \$205,502.

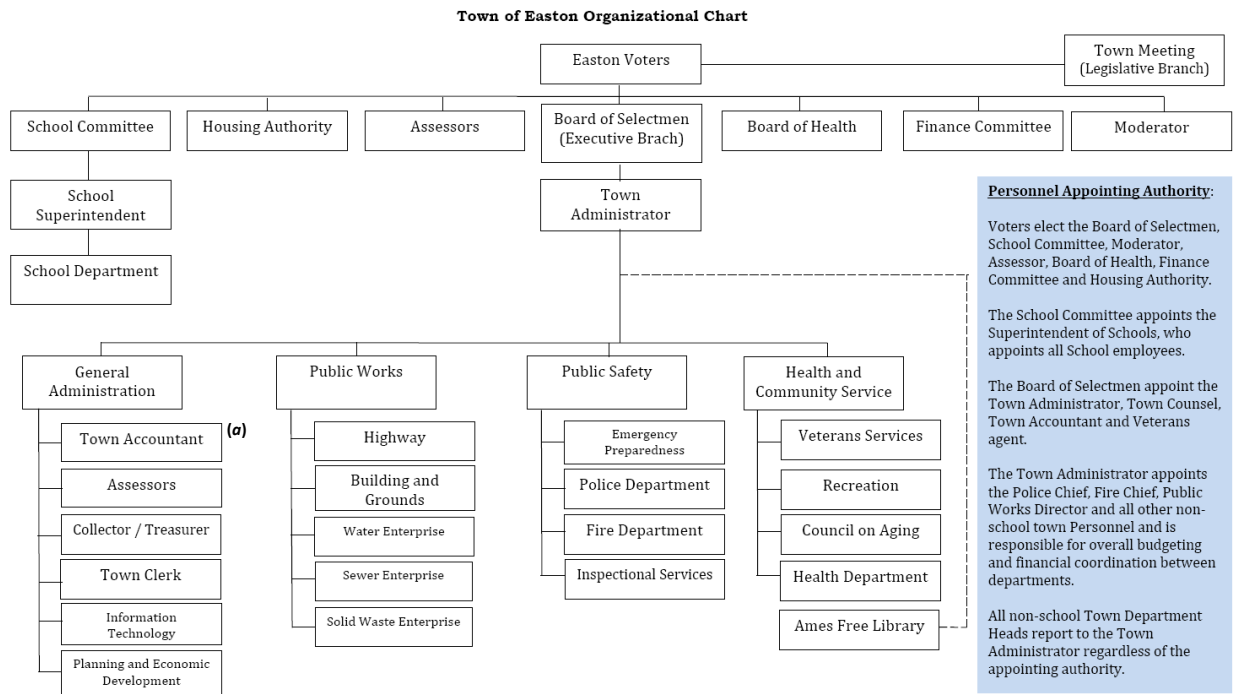
In June 2016, the town sought approval for a \$4.4M operational override, of which \$1M was dedicated to replenishing the stabilization fund. While town meeting supported the proposal with a vote of 499 to 137 and sent the question to the ballot box, voters overwhelmingly defeated the plan with a town-wide vote of 3,225 to 1,945. The town used in excess a total of \$1M in free cash and stabilization funds to balance the FY2017 budget.

<sup>1</sup> Somerset excluded as data is not available for FY2015

## CURRENT FINANCIAL MANAGEMENT STRUCTURE

Easton’s vertical organizational structure is characterized by an elected, five-member board of selectmen who appoint a town administrator to serve as chief administrative officer. Managing over 20 direct reports, the town administrator oversees the day-to-day operations encompassing administration, finance, human services, infrastructure, planning, inspections, and public safety. He is also chiefly responsible for developing the annual budget, negotiating contracts and collective bargaining agreements on the select board’s behalf, reviewing payroll and vendor warrants, developing procurement proposals and bid specifications, and administering town policies, procedures, rules, and other regulations. While supported by a newly appointed assistant town administrator, the volume and complexity of responsibilities is highly concentrated within the office of the town administrator.

Recently, the town contracted with the Edward J. Collins Center to update job descriptions of its professional administrators union, including the chief assessor and information systems manager, and established a new position of internal control specialist within this bargaining unit.



**FIGURE 3 CURRENT ORGANIZATIONAL STRUCTURE**

Source: Town of Easton FY2017 budget, page 9

(a) Town Accountant job description was updated in Jan 2016 to Town Accountant/Budget Director



Within the financial structure, the town operates three individual offices: accounting, treasury/collection, and assessing as outlined below.

Town Accountant: The accountant's office has a legal obligation to oversee all financial activity of the municipality. Through the maintenance of independent records and by following well-defined procedures, the office documents the flow of money into and out of municipal accounts, and plays a role in the system of internal controls established by state statute to monitor and protect local assets. To fulfill this responsibility, the staff prepare payroll and vendor warrants, maintain a general ledger, in which receipts, expenditures and other town financial activity are recorded, and reconcile cash, receivables and debt with the treasurer/collector.

As a senior-level manager and custodian of the financial records, the town accountant/budget director plays a central role in the development of the annual operating budget, supporting analyses, forecasts and projections. Appointed by the board of selectmen, the incumbent has been with Easton for 18 years and is supported by a full-time assistant town accountant and principal clerk. The department recently transitioned the entry and processing of payroll from the assistant town accountant to a principal clerk in the treasurer's office, freeing up resources in this office to perform critical internal control and reconciliation activities, as well as support the work of the town accountant more closely. While the town accountant functions as the de facto point person for all financial functions, she does not currently possess the authority or job duties to supervise the operation and function as the financial director.

Treasurer/Collector: Treasury and collection functions are combined into one office and led by a full-time treasurer/collector appointed by the town administrator. An interim treasurer/collector has been managing the office since February 2016, filling a gap after the predecessor retired. The treasurer/collector is supported by four full-time staff, including an assistant treasurer, payroll clerk, and two additional clerical staff. As treasurer, he functions as the town's cash manager, has custody of all municipal funds, posts and deposits town receipts into appropriate bank accounts, and monitors balances to ensure that sufficient funds are available to cover obligations. Additionally, the treasurer maintains the cash book, debt schedules, check registers, and tax title and foreclosure accounts. As a financial control, he is obligated to reconcile cash balances, debt, and payroll deductions on a regular basis both internally and with the accounting office. The town's payroll and employee insurance benefits are also handled through this department, while human resource policies, procedures and labor relations are handled via the town administrator's office.

As the town's collector, he possesses the authority to receive all payments due, including property taxes, excises, and certain other charges. He has the responsibility to make certain that collections are properly received, counted, and posted to taxpayer accounts. He also pursues delinquent accounts and places them into tax title. To be successful, he must maintain an up-to-date receivable control that is reconciled regularly with the accountant's records. For FY2015, the collector has maintained a strong, 98 percent collection rate for real and personal property receivables. In May 2015, the town reduced delinquent property tax receivables by 50 percent when the treasurer/collector successfully auctioned off tax liens.

Assessor: The assessors' office is responsible for valuing all the town's real and personal property, assigning tax payments to owners, and generating the commitments authorizing the treasurer/collector to collect real estate, personal property, and motor vehicle excise payments. To ensure residents are taxed equitably and accurately, the assessing office maintains and updates property records with information received in response to mailings, from deeds, and through the on-site inspections of sale properties and properties for which building permits have been issued. Additional information is gathered during an ongoing property measure and list program. Upon resident application, assessors act on and track exemptions and abatements. The department also estimates new growth, provides information for tax classification hearings, recommends the annual overlay, and provides levy information for use in the tax recapitulation sheet submitted to DLS for setting the tax rate.

The elected, three-member board of assessors approves property values, tax and excise commitments, abatements, and exemptions, while the department's chief assessor, appointed by the town administrator, is principally responsible for managing day-to-day operations. He supervises a full-time administrative assistant and a full-time data collection technician. Higher level functions, such as commercial valuation and sales analysis, along with the computer assisted mass appraisal system, are contracted through Vision Government Solutions, an outside consultant.

Based on our interviews, we note that the financial offices are successful in meeting their statutory obligations and providing core services to the community. The accounting office recently relocated to the first floor of town hall and shares office space with the treasury/collection staff. The transition has enhanced collaboration between accounting and treasury/collection, facilitated customer service, and supported the transition of payroll from accounting to treasury. The assessing operation remains on the second floor of town hall.

Local officials continue to strengthen the town's financial practices by adopting financial policies and procedures, setting annual departmental goals, and engaging an eight-member budget

subcommittee consisting of representatives from the board of selectmen, school committee, and finance committee, as well as the town administrator and superintendent of schools. Established three years ago and supported by bylaw codification, the budget subcommittee meets regularly during the budget process to promote communication and collaboration regarding financial activities. By meeting outside of regularly scheduled select board and school committee meetings, the committee is free to focus exclusively on financial matters, thereby promoting strong cohesion throughout the budget process.

Easton is no stranger to consolidation and reorganization in their town departments; they have recently completed the re-structuring of 4 departments (health, recreation, veterans' services, and council on aging) into the newly formed department of health and community services. Noting that the departments share similar missions, the consolidation promotes efficiency without creating new positions, encourages closer teamwork and collaboration, and improves customer service for the residents.

## **PROPOSED FINANCIAL MANAGEMENT STRUCTURE**

Long gone are the days where departmental silos and highly independent operations were the norm throughout local government. Separately administered offices create artificial barriers, which limit the flow of information, inhibit collaboration, and foster inefficiencies. The way government operates today has changed significantly and is driven largely by:

- Residents who have come to expect real-time, on-demand information that drives transparency and accountability
- State and federal regulatory agencies that have required municipalities to adapt, and in many cases, increase the volume of data and paperwork flowing through their offices
- Local policymakers who strive to set goals and objectives for the community, develop sound financial strategies, and implement best practices

We routinely opine on the benefits of a strong financial management team approach, which a finance director is best suited to nurture and manage on a day-to-day level. In Easton's case, the town has an \$80M budget, multiple enterprise operations, a newly implemented betterments program, a school system serving over 3,700 students, and an active focus on economic development, all creating complexity across the financial functions. While we observe that the town's financial team operates with a high degree of interdepartmental coordination and meets its statutory responsibilities, Easton would benefit from empowering a municipal finance expert to lead a unified department.

Based on our analysis, we recommend that Easton consolidate its existing financial operations into a municipal financial department under the supervision of a finance director, who would also serve as the town accountant. In doing so, the town avoids the added expense of a new hire. As a senior manager, the finance director would develop the annual operating and capital budgets, analyze financial policy, develop strategies, and advise the town administrator and policymakers. By bringing together the accounting, treasury, collection, and assessing functions, a financial director would:

- Provide timely direction and oversight on financial matters
- Streamline reporting relationships among the financial offices
- Clearly define responsibilities and procedures facilitating intra- and interdepartmental coordination
- Advise and support boards, committees, and policymakers on financial matters
- Manage the custody, collection, disbursement and investment of town funds
- Oversee payroll and accounts payable in conjunction with the treasury office
- Develop financial studies, plans, and forecasts to monitor the fiscal well-being of the town

We further recommend that the current town accountant serve in the dual role of finance director/town accountant. We caution, however, that the role of finance director is different from that of town accountant or treasurer/collector. Although these positions require strong bookkeeping skills and attention to detail, a finance director must also possess leadership, teambuilding, and strategy-setting abilities. The finance director/town accountant will supervise the accounting office, as well as the treasurer/collector and principal assessor. Other employees within each department will remain as they are today reporting to the same managers. These department heads would be appointed by the finance director upon approval of the town administrator.

The Appendix includes sample special legislation to create a consolidated municipal finance department.

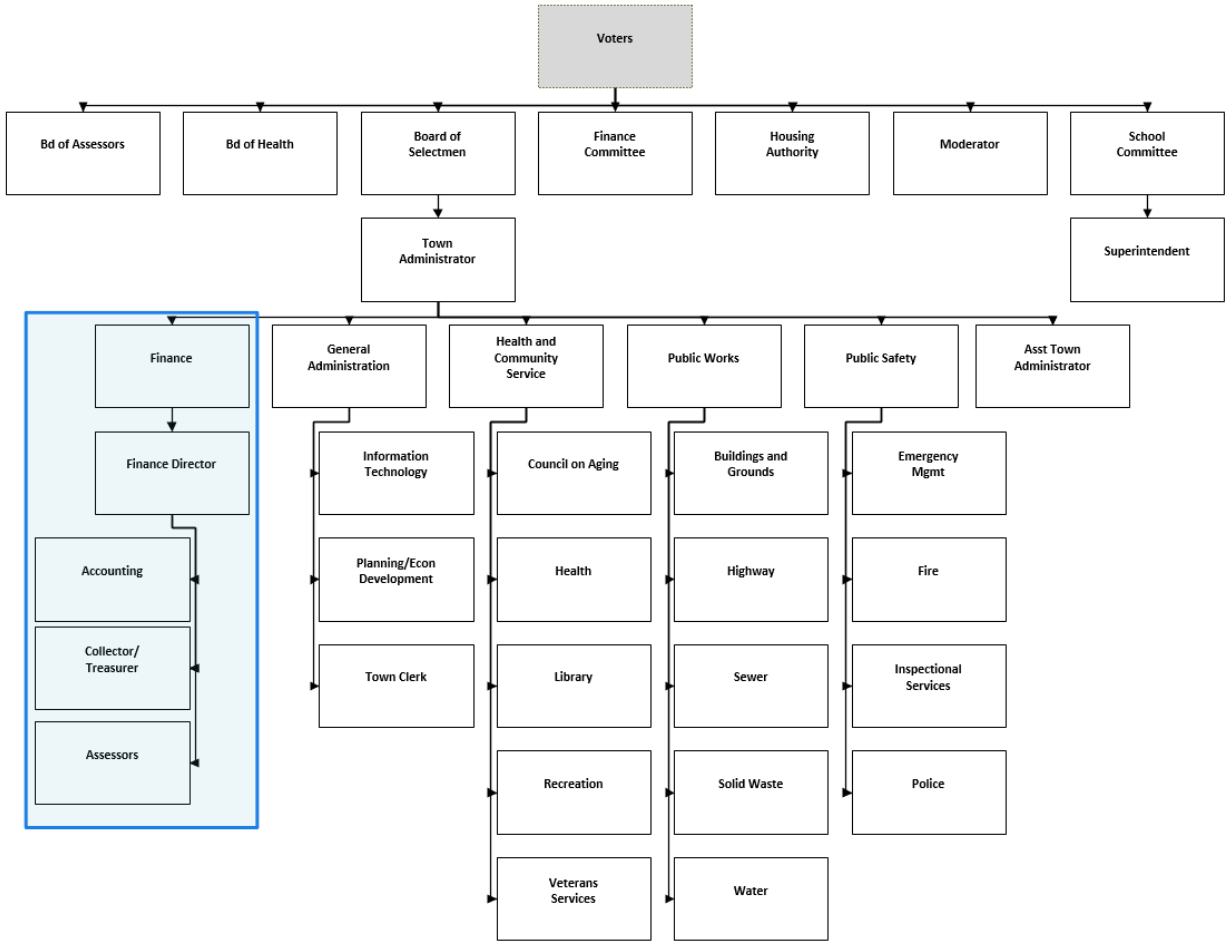


FIGURE 4 PROPOSED ORGANIZATIONAL STRUCTURE

## COMMUNITY EXPENDITURE COMPARISON

In addition to a review of its financial management structure, Easton has asked that TAB review its annual expenditure levels against peer communities to determine whether the town is adequately funding and staffing its general government operations, specifically the finance departments. Beginning with FY2014, Easton has annually prepared a “Community Expenditure Comparison Report”, analyzing the town’s level of spending against peers and neighboring communities. This report has become the basis for numerous discussions related to town meeting articles, operational overrides, and this Community Compact Cabinet initiative. In all four versions to date, the town has concluded that, when compared to peer communities, Easton’s spending levels fall in the mid-to-lower tiers in several categories, including general government, education, and public safety.

Having reviewed this report and the town’s request for a recommendation, we cannot recommend a dollar amount for a town meeting appropriation; this must be a local decision. When analyzing levels of spending across an organization, far more detailed investigation, observation and empirical evidence need to be considered. For instance, it is insufficient to analyze levels of spending on education across peer communities based solely on total dollars spent as there are numerous other characteristics that, when ignored, lead to flawed or incomplete comparisons. These variables include, but are not limited to:

- Expenditures may be accounted for differently across communities (e.g., utilities, maintenance, benefits)
- The number of students in the district
- The skill-set, tenure, and educational composition of the workforce
- Class sizes and any existing policies and objectives for managing class size
- The amount spent on out-of-district placement versus those communities that provide comparable services in-house or that have less reliance on out-of-district placements
- The age and condition of the district’s infrastructure and capital assets
- The characteristics of the collective bargaining agreements with their varying specifics on health care contributions, cost of living increases, and other compensation factors
- Pension and other post-employment benefits liability and funding
- Whether the district offers full-day, half-day, or tuition-based kindergarten
- Whether the district has additional funding sources, such as a green energy agreement

By performing a cursory comparison of Mansfield versus Easton’s per capita spending levels on education, some clear distinctions emerge:

- Mansfield allocates a higher overall percentage of its operating budget on education.
- While overall population is essentially the same in both, Mansfield has a larger student population, which therefore demands a higher per capita expenditure on education.
- Mansfield has a smaller average class size than Easton, which may or may not be based on a policy objective of the school department.
- Easton spends significantly more per pupil on out-of-district costs.
- Easton spends more on operations and maintenance per pupil, which could mean that the buildings are less efficient, custodial staff could be compensated at higher levels, maintenance contracts could be more expensive, or a combination of circumstances.
- Mansfield spends 1.5 percent more per pupil on retirement and insurance than Easton, which could signal more expensive insurance plans being offered, higher coverage levels on property insurance, and differing risk ratios.

Community Demographic and Financial Comparison											
Municipality	2013 Population	Bond Rating Moody's	Bond Rating S&P	2014	CIP % of Value	Total Budget	Total Exp - General Fund per capita	Spending - General Gov't per capita	Spending - Public Safety per capita	Spending - Education per capita	Spending - Debt per capita
				Debt % of Budget							
MEDWAY	13,053	Aa3	AA+	8.88	15.40	\$55,032,783	\$3,414	\$157	\$239	\$1,895	\$264
ASHLAND	17,150	Aa2	AA+	40.52	9.30	\$66,317,290	\$2,910	\$133	\$299	\$1,542	\$263
GRAFTON	18,155	Aa2	AA+	7.38	9.20	\$62,227,399	\$2,594	\$140	\$142	\$1,530	\$221
<b>EASTON</b>	<b>23,753</b>	<b>Aa2</b>	<b>AA+</b>	<b>7.62</b>	<b>13.10</b>	<b>\$81,828,113</b>	<b>\$2,854</b>	<b>\$83</b>	<b>\$342</b>	<b>\$1,519</b>	<b>\$205</b>
MANSFIELD	23,566	Aa2	AA+	7.18	22.90	\$99,126,677	\$3,338	\$102	\$350	\$1,817	\$156
WALPOLE	24,818	Aa2		4.31	13.50	\$99,738,024	\$3,007	\$176	\$329	\$1,581	\$103
WAKEFIELD	26,080	Aa2		5.46	14.40	\$100,057,021	\$2,581	\$81	\$339	\$1,164	\$0
<b>Average</b>				<b>11.62</b>	<b>13.97</b>	<b>\$80,618,187</b>	<b>\$2,957</b>	<b>\$125</b>	<b>\$291</b>	<b>\$1,578</b>	<b>\$173</b>
				Easton Rank (Hi to Lo)		4 of 7	5 of 7	6 of 7	2 of 7	6 of 7	4 of 7

FIGURE 5 COMMUNITY DEMOGRAPHIC AND FINANCIAL COMPARISON

Source: Division of Local Services databank

The same arguments apply when comparing expenditures across virtually every category of municipal spending. Without devoting significant resources to undertaking a comprehensive analysis, which is outside the scope of a financial management structure best practice, we make no recommendation on the levels of spending compared to peer communities.

## STAFFING COMPARISON

Communities often wish to benchmark themselves against a peer group analyzing a wide variety of variables like population, relative wealth, spending levels and staffing. Compiling and presenting

demographics, while a straightforward task, yields little benefit unless the results are analyzed in context with influencing factors from community to community.

Community Structure Comparison										
Municipality	2013 Population	2011 DOR Income Per Capita	2014 EQV Per Capita	Town Manager / Administrator	Combined Finance Dept	Combined Treasurer/ Collector	HR Director	(a)	(b)	(c)
								Staffing - Town Accountant FTE	Staffing - Treasury / Collection FTE	Staffing - Info Tech FTE
EASTON	23,753	\$40,568	\$126,654	Y	N	Y	N	3.0	5.0	1.0
MANSFIELD	23,566	\$39,976	\$136,442	Y	Y	Y	Y	3.0	5.5	4.0
ASHLAND	17,150	\$42,176	\$132,238	Y	Y	Y	Y	2.0	4.0	4.0
MEDWAY	13,053	\$42,181	\$132,197	Y	Y	Y	Y	3.0	3.0	3.0
WALPOLE	24,818	\$42,409	\$157,882	Y	Y	Y	Y	3.5	6.0	2.0
WAKEFIELD	26,080	\$38,221	\$157,427	Y	N	N	Y	4.0	4.0	1.0
GRAFTON	18,155	\$40,648	\$125,480	Y	Y	Y	N	2.0	3.0	Outsource

FIGURE 6 COMMUNITY STRUCTURE COMPARISON

Source: Charter, bylaw, community website, interviews

In order to make sound comparative analyses for the last three columns above, we recommend that the following be taken into consideration:

- (a) Volume of warrants, # of checks issued, decentralized vs centralized entry of invoices, purchasing procedures and use of encumbrances, status of reconciliations, level of involvement in the budgeting process, and more.
- (b) Frequency of pay periods, # of employees, # of checks vs direct deposit, complexity of leave policy and # of exceptions per pay period, volume of bills issued and associated collections, use of lockbox and on-line payment methods, tax title activity, # of bank accounts to reconcile, borrowing activities, whether payroll is managed in accounting/treasury/human resources, enterprise funds, betterments, and more.
- (c) Age and condition of hardware and infrastructure, # of users/devices, does the department support town only or both town and school, use of enterprise-wide systems for financials, permitting, GIS, the extent to which outside consultants are employed for support, town-wide goals and objectives, and more.

Using staffing levels across peer communities, Easton is comparably staffed based solely on full-time equivalent headcounts. However, it is unrealistic to draw conclusions and make recommendations regarding staffing levels without taking these additional factors into consideration:

- Actual duties as assigned
- Experience and skill sets in the workforce
- Tools available to perform the job
- Reliability, simplicity, and usability of computer-based systems and tools
- Use of external consultants or substitute staff to support the position
- Number of hours worked by staff to complete the job including overtime or unpaid time
- Characteristics of collective bargaining agreements including leave time



Town meeting has authorized funding for an operational audit, including a review and assessment of staffing levels and salaries across comparable communities. This audit should include a more thorough and detailed analysis of the roles, responsibilities and staffing levels across the peer group than our report could yield.

## INFORMATION SYSTEMS

Technology is a core component of most financial operations today and should offer both robust functionality and a high level of integration to reduce redundant data entry and processing. All critical systems should be buttressed by strong service level agreements with the appropriate vendors to maximize reliability, usability, and regulatory compliance.

In addition to traditional Windows-based productivity applications, such as Word and Excel, the finance departments use the following systems for performing essential job functions and maintaining the official records:

Department	Primary System(s)
<b>Accounting</b>	SoftRight/Accela Financial Management Systems for general ledger/reporting, accounts payable, purchasing, budgeting QuickBooks (for reconciliations)
<b>Treasury/Collection</b>	SoftRight/Accela Financial Management Systems for billing and collections (RE, PP, MV, betterments, water, sewer), treasury receipts, municipal liens QuickBooks (for cash book) Soft Right Financial Management Systems for payroll
<b>Assessing</b>	Vision for computer assisted mass appraisal SoftRight/Accela Financial Management Systems for abatements and exemptions
<b>School Business Office</b>	SoftRight/Accela Financial Management Systems for general ledger/reporting, accounts payable, purchasing, budgeting
<b>Sewer</b>	SoftRight/Accela Financial Management Systems for accounts receivable
<b>Water</b>	SoftRight/Accela Financial Management Systems for accounts receivable

In all cases, per the information systems manager, the town maintains vendor support agreements covering day-to-day support services and system upgrades. We recommend that the town remain current with available upgrades for key applications to the extent that those upgrades may be

implemented with minimal disruption to the town's operation. This practice will ensure continued regulatory compliance updates and product enhancements are implemented and corrections to product defects are remedied.

The town's primary financial management system, SoftRight, was acquired by Accela, Inc. in April 2015, which town officials report has resulted in a reduction of support services and response times. The town continues to use an outdated version of the application suite with no defined upgrade path or replacement product. Individual departments have reported functional gaps (e.g., with vendor electronic payments or importing current ownership deeds) that inhibit efficient workflows and reduce productivity. Continuing to use obsolete software with reduced support is not a recommended long-term plan; eventually, hardware or software incompatibility or failure will cause significant problems. We recommend that the finance department conduct a technology needs assessment, meet with the incumbent vendor to identify a path forward, and develop a long-term plan for managing the town's financial records.

Apart from the financial offices, the town recently implemented an enterprise-wide on-line permitting application, PermitEyes by Full Circle Technologies Inc., intended to streamline workflow for internal and external users. While the rollout has been mostly successful, there exist numerous issues and obstacles that need to be addressed. As with any large-scale software implementation, postproduction issues are expected. We recommend that the town continue to assign a project manager to work closely with the vendor and all stakeholders to resolve these issues in a timely fashion.

We also note inherent risks from the town's existing organizational structure. One full-time director oversees the hardware, software, networking and systems administration for all nonschool departments, including mission critical public safety systems requiring 24x7x365 uptime. When unavailable, his efforts are backfilled by a school department employee, who provides limited support. To save costs, Easton rarely employs outside consultants and network administrators to work on town systems, which thereby limits the available resources to assist in the event of a disaster. Under the current structure, the town runs a significant risk in overcommitting a single resource to support hundreds of users, computers, peripherals, and a complex network infrastructure. We recommend developing a long-term strategy to minimize this risk.

We further recommend that the town review and maintain current information technology policies regarding privacy, acceptable use, social media, mobile technology, and data security. Those policies should be issued to all employees, boards, and committees on an annual basis and require positive receipt and acknowledgment.

## OTHER OBSERVATIONS

- The town recently appointed an assistant town administrator, who is responsible for organizing, directing, and coordinating a variety of interdepartmental activities and other special projects on behalf of the town administrator and select board. However, we recommend that the town consider updating his job description to identify tasks that align with the town’s goals and objectives, such as “assistant town administrator/human resources manager” or “assistant town administrator/public information officer”.
- A little over three years ago, the town implemented a sewer betterment program to offset the cost of the wastewater treatment facility and sewer lines installed in the North Easton village section of town. There appears to be discord regarding roles and responsibilities of this program specifically, which department handles which function related to the annual apportionment, billing, collection, customer inquiry, and other tasks. We recommend the following resources to assist in defining a town-specific betterment process:
  - [Collectors manual](#)<sup>2</sup> published by Massachusetts Collectors Treasurers Association
  - [Betterment assessment and collection procedures](#)<sup>3</sup> published by DLS

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<sup>2</sup> [http://mcta.virtualtownhall.net/pages/MCTA\\_CollectorsManual/index](http://mcta.virtualtownhall.net/pages/MCTA_CollectorsManual/index)

<sup>3</sup> <http://www.mass.gov/dor/docs/dls/publ/misc/betterments.pdf>

## APPENDIX – SAMPLE LEGISLATION

### Sample Special Legislation for Proposed Consolidated Finance Department

#### AN ACT CREATING A DEPARTMENT OF MUNICIPAL FINANCE IN THE TOWN OF EASTON.

SECTION 1. Creation of Department of Municipal Finance. Notwithstanding the provisions of any general or special law to the contrary, there shall be in the Town of Easton a department of municipal finance responsible for the coordination of all financial functions and activities of the town, including but not limited to: maintenance of all accounting records and other financial statements; payment of all obligations on behalf of the town; investment of town funds and management of debt; receipt of all funds due; maintenance of a system of property valuation; rendering of advice, guidance, and recommendations to town departments, offices, and boards in matters related to their financial or fiscal affairs; and routine monitoring and reporting of revenues and expenditures by town departments, offices, and boards. The department shall include the offices and functions of the town accountant, treasurer/collector, board of assessors, principal assessor, and assistant assessor. The department shall have such additional powers, duties, and responsibilities with respect to municipal finance-related functions and activities as the town may from time to time provide by bylaw.

SECTION 2. Finance Director. The department of municipal finance shall be under the direct control and supervision of the finance director who shall report to the town administrator. The finance director shall be appointed by the town administrator; provided, however, that said appointment shall be subject to the bylaws of said Town of Easton, as they may be amended from time-to-time. The director may be removed by the town administrator at any time for cause upon fifteen (15) day notice. The director shall be a person especially fitted by education, experience, and training to perform the duties of the office. The salary, fringe benefits, and other considerations of employment of the director may be established by contract, subject to appropriation, for a period of up to five years, including but not limited to, severance pay, relocation expenses, reimbursement for expenses incurred in the performance of the duties of office, liability insurance, condition of discipline, termination, dismissal, and reappointment, performances standards, and leave.

SECTION 3. Finance Director Duties and Responsibilities. The director may serve as the town accountant or treasurer/collector but not both and shall be responsible for coordinating the fiscal management procedures of the office of the town accountant, treasurer/collector, and principal assessor. The director shall assist the town administrator in the preparation of the annual operating

budget and capital plan, shall be an advisor to the board of selectmen, town administrator, finance committee, and all other town departments, concerning financial and programmatic implications of current and future financial policies, including stands for the preparation of the annual budget and capital plan. The director shall, in consultation with the town administrator, be responsible for the supervision and coordination of all personnel, tasks, and activities of the department. The director shall provide the town administrator and board of selectmen with reports no less than quarterly and more often as requested concerning the matters under their supervision. The director shall have such additional duties and responsibilities as may be determined from time-to-time by the town administrator, and as may be determined bylaw.

SECTION 4. Principal Assessor. Notwithstanding the provisions of any general or special law to the contrary, there shall be in the Town of Easton the position of principal assessor who shall report to the finance director. The principal assessor shall be appointed by the finance director in consultation with the town administrator and board of assessors; provided, however, that said appointment shall be subject to the bylaws of said Town of Easton, as they may be amended from time-to-time. The principal assessor shall be a person especially fitted by education, experience, and training to perform the duties of the office. The principal assessor shall be responsible for all the assessing functions for the Town of Easton. An elected, three-member Board of Assessors shall be part of the Department of Municipal Finance, and shall continue to make decisions on matters of statutory independence, which they are required to make under Massachusetts General Laws.

SECTION 5. Town Accountant and Treasurer/Collector. Notwithstanding the provisions of any general or special law to the contrary, there shall be in the Town of Easton the positions of town accountant and treasurer/collector who shall each have all the powers, duties, and responsibilities of and be subject to the liabilities and penalties conferred and imposed by law on the offices of town accountant and treasurer and collector under the General Laws, except as provided herein. The director in consultation with the town administrator shall appoint the town accountant and treasurer/collector, if such positions are separate from the position of finance director; provided, however, that said appointment shall be subject to the bylaws of said Town of Easton, as they may be amended from time-to-time. The town accountant and treasurer/collector shall be persons especially fitted by education, experience, and training to perform the duties of those offices.

## APPENDIX – FINANCIAL ANALYSIS

Municipality	2015 Rank (Hi to Lo)		2015 Rank (Hi to Lo)			2013 Per Capita Income	2014 Per Capita EQV	
	Average Single Family Value	Statewide	Bristol County	Average Single Family Tax Bill	Statewide			Bristol County
Acushnet	\$251,490	224	15	\$3,591	242	12	\$27,786	\$100,560
Attleboro	\$253,671	219	13	\$3,732	234	10	\$28,225	\$88,510
Berkley	\$300,729	168	8	\$4,183	183	7	\$33,796	\$115,924
Dartmouth	\$353,622	125	4	\$3,469	250	13	\$30,248	\$144,277
Dighton	\$276,926	188	12	\$4,099	195	8	\$30,275	\$116,279
<b>Easton</b>	<b>\$372,840</b>	<b>115</b>	<b>3</b>	<b>\$6,256</b>	<b>71</b>	<b>1</b>	<b>\$43,014</b>	<b>\$126,654</b>
Fairhaven	\$246,911	227	16	\$3,000	301	16	\$25,955	\$121,220
Fall River	\$206,812	280	18	\$2,705	314	19	\$15,413	\$60,462
Freetown	\$284,499	184	11	\$3,670	238	11	\$31,155	\$130,891
Mansfield	\$375,254	112	2	\$5,816	85	2	\$42,600	\$136,442
New Bedford	\$185,499	303	19	\$2,918	308	18	\$15,410	\$56,448
No Attleborough	\$336,053	137	6	\$4,416	170	5	\$36,215	\$121,714
Norton	\$297,798	171	9	\$4,583	157	4	\$31,818	\$105,403
Raynham	\$309,755	158	7	\$4,721	148	3	\$35,178	\$137,391
Rehoboth	\$339,932	133	5	\$4,185	182	6	\$38,229	\$133,571
Seekonk	\$296,259	174	10	\$3,920	216	9	\$33,571	\$144,415
Somerset							\$27,127	\$121,063
Swansea	\$251,561	222	14	\$3,303	270	15	\$28,424	\$121,571
Taunton	\$229,271	252	17	\$3,441	252	14	\$22,874	\$82,405
Westport	\$376,090	111	1	\$2,982	305	17	\$34,068	\$194,404

Easton	\$372,840	115 of 338	3 of 19*	\$6,256	71 of 338	1 of 19*	\$43,014	\$126,654
State Average	\$369,166			\$5,214			\$38,993	\$205,502
County Average	\$291,841			\$3,947			\$30,569	\$117,980

\* Data not available for Somerset

FIGURE 7 BRISTOL COUNTY COMPARISON

Sources: Division of Local Services – databank and tax recapitulation sheet

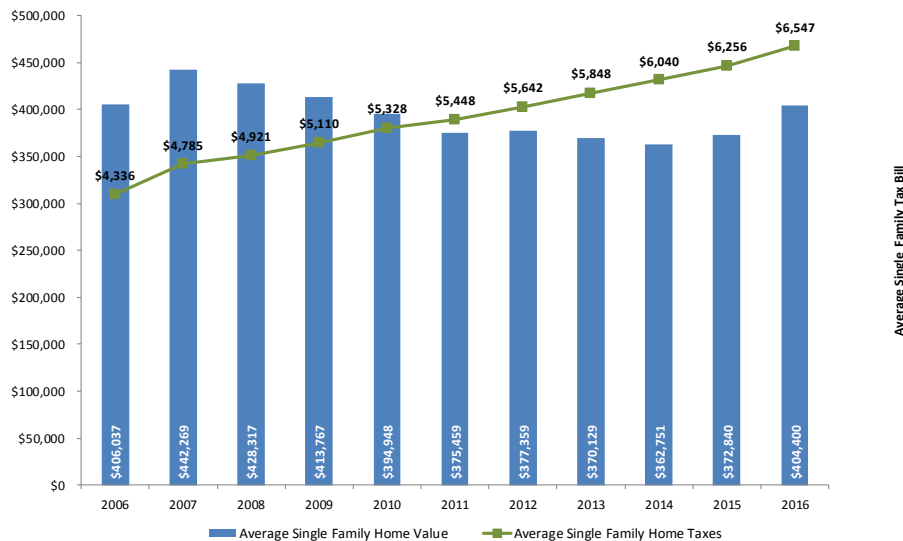


FIGURE 8 TREND OF EASTON'S AVERAGE SINGLE FAMILY HOME VALUES AND TAXES

Sources: Division of Local Services – databank and tax recapitulation sheet