

Town of Essex

Financial Management Review

September 2015



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

DLS / Technical Assistance Bureau

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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Mark E. Nunnelly
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

September 9, 2015

Board of Selectmen
Town of Essex
30 Martin St
Essex, MA 01929
c/o Town Administrator Brendhan Zubricki

Dear Board Members:

I am pleased to present to you the enclosed Financial Management Review of the Town of Essex. I truly believe that if the town follows the recommendations presented here, Essex will realize financial management improvements and be better positioned for the future. I also would like to thank Tara Lynch for her work in producing this report.

As a routine practice, we will post the report on our website, www.mass.gov/dls, and forward copies to the town's state senator and representative.

If you have any questions regarding the report, please feel free to contact Zack Blake, Director of the Technical Assistance Bureau, 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

cc: Senator Bruce E. Tarr
Representative Ann-Margaret Ferrante

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INTRODUCTION

The Division of Local Services completed a financial management review of the Town of Essex at the request of its board of selectmen. A team from the Technical Assistance Bureau conducted the review in consultation with staff from the Division's Bureau of Local Assessment and Bureau of Accounts. The scope of the review included fiscal planning and policies, government structure, and the operational practices of the town's central financial offices.

Based on our observations, Essex presents a picture of a community maintaining dated governing structures and practices while also making some innovative strides to more advanced forms of service provision. The town is doing so with a smaller staffing contingent than other communities in its peer group, which might partly account for its slower pace of change. Essex relies heavily on part-time volunteers, while at the same time often struggling to fill some volunteer boards. Additionally, guidance for local officials in terms of bylaws and formal financial policies is sparse. Further impeding dynamic progress is the flat government structure that results from underdeveloped bylaws and a weakly defined town administrator role.

As a group, the local officials and employees we interviewed impressed as being well-informed, conscientious, dedicated, and hard-working. In this report, we offer recommendations that are designed to help them make the most of their resources, guide future planning efforts, and promote prudent financial management practices. The advice can be grouped into three thematic strategies: 1) defining governing structures and policies to provide long-term consistency for effective management and sound fiscal health, 2) developing personnel planning programs, and 3) enhancing efficiencies and internal controls in day-to-day financial management practices.

BACKGROUND

The Town of Essex is an affluent, residential community comprising 14 square miles of land on the Cape Ann peninsula. With 3,606 residents, it is the least populous municipality in Essex County and also the least densely populated. The town provides an array of services, including a full-time police force, on-call fire protection, library, and senior center. Its consolidated department of public works includes divisions for water, wastewater, highway, parks, transfer station, and cemeteries. To provide K through 12 education, the town partners with Manchester-by-the-Sea in the Manchester-Essex Regional School District.

Comparatively speaking, Essex has high property values. In 2012, the town's per capita equalized valuation was \$222,847, which places it fourth among the 24 towns of Essex County and in the top 18 percent statewide. The town's per capita income of \$45,480 is 51 percent higher than the \$30,052 statewide average and ranks 14th among towns in its county. Essex's average single family tax bill for FY2015 was \$7,507, which is 10th among Essex County towns and 15 percent higher than the \$6,964 average for that group. With Essex being fairly atypical in size and socioeconomics for its county, to create a closer peer group of communities, it is best to associate it with similar towns in the general eastern half of Massachusetts. We provide a peer community table in the report appendix.

Only about 10 percent of the town's property is categorized as commercial or industrial. Given this minimal business development, its small tax base of residents bear the brunt of the burden for funding the budget, which in FY2015 was \$16,792,292. Very little budget funding derives from state aid (about 1.5 percent) due to the community's relative wealth and the state distributing Chapter 70 education funds directly to the regional school district. The other sources of the budget were 69 percent tax levy, 25 percent local receipts, and 4 percent other sources. As for expenditures, in FY2014 when the latest data was available, Essex spent about 56.5 percent of its general fund budget on education, 13 percent on public safety, 9.5 percent on general government, 7 percent on public works, 6 percent on fixed costs, 2 percent on culture, recreation and human services, 1 percent on debt service, and 5 percent on other costs.

Essex's certified free cash balance as of June 30, 2014 was \$1,001,971, or about six percent of the total budget. In the eight years prior, the town's free cash was averaging just over \$500,000, typically about four percent of annual budgets. The recent bump in free cash is attributable to an increase in rents from temporary bridge leases in Conomo Point (discussed further below) and savings gained from joining into a regional dispatch center in Middleton. Besides free cash, at the close of FY2014, Essex had additional reserves of \$663,723 in a stabilization fund, which represented four percent of the budget total. Through deliberate efforts to appropriate for future needs, that fund has had small but steady growth over the past decade.

These factors and others point to smart budget practices over time. The town has a trust fund to support its obligation to pay other postemployment benefits of future retirees, and it appropriates to this annually. As a way to increase local revenues, in the fall of 2013, Essex, like 205 other Massachusetts communities, adopted the optional meals excise. The town had already adopted the Community Preservation Act in 2007 as another local funding source.

But certainly Essex's most unique source of local revenue derives from Conomo Point. Over a century ago, the town began leasing property in this waterfront area, on which tenants then

constructed houses, eventually totaling about 100 buildings, nearly of all them non-winterized vacation homes. In addition to paying rents, the leaseholders pay property taxes, and collectively they came to constitute approximately 10 percent of Essex's tax base. A 1996 consent order from the Department of Environmental Protection (DEP) forced the town to address the future of Conomo Point. DEP had to consider the whole of Conomo Point as one property entity and issued the order to bring the area into compliance with Title 5 of the Massachusetts Environmental Code.

Town officials then formulated a series of plans to address the DEP order, which included making decisions on how many properties would need to be sold. There was also the issue that many leaseholders had longtime low rents, sometimes exceptionally so. To implement plans, the town let existing leases expire, and then in 2011, negotiated some bridge leases until other issues could be worked out. There are pending legal appeals on the questions of who owns the houses and of appropriate rental rates. Naturally, all of these events have compelled much of the attention of the town's residents and particularly those with decision-making responsibilities.

So how does Conomo Point affect the town's budget decisions today and going forward? So far, Essex has received about \$7 million from the sale of about 45 parcels. [M.G.L. c. 44 §63](#) restricts how municipalities may use proceeds from real estate sales, stipulating that the money can only be appropriated for capital purposes (i.e., purposes for which the town is authorized to incur debt). Among Essex's capital needs are town hall renovations, which are projected to cost \$3.5 to \$4 million and have already begun after a wall nearly collapsed. Other projects on the horizon include the need to replace two elementary schools and to build or renovate a public safety building. There are also some residents who would like to see part of Conomo Point converted into a park.

As for Conomo Point rents, given the pending legal appeals, the town's budget framers have thus far refrained from factoring the amounts into long-term plans. However, going by the current bridge leases, the town would expect to receive about \$450,000 to \$500,000 annually. In a nonbinding vote at the May 2015 town meeting, the town's intention to offer new, 20-year leases received overwhelming support. The town hopes to put a binding warrant article on long-term leases to a vote at the May 2016 annual town meeting. Meanwhile, a certain amount of current Conomo Point income is being used to address the Conomo Point resolution, including paying for litigation and for outside appraisal consultant work. As the town nears the end of this period, local officials can turn more attention to other long-range fiscal plans.

Essex has never established a town charter and therefore looks to state statutes and town bylaws to define local officials' responsibilities and governmental procedures. The elected, three-member

board of selectmen is the town's executive branch and chief policymaking body. In 2000, the board appointed Essex's first town administrator, and the same person holds the office today.

Legislative functions are fulfilled by an open town meeting that occurs twice annually, in the spring and fall. To advocate for the interests of town meeting, there is a volunteer, seven-member finance committee that is also assigned responsibility for preparing the town's annual capital planning budget. Among Essex's central financial officers are a part-time town accountant and a full-time treasurer/collector, both appointed by the board of selectmen. An elected, three-member board of assessors oversees the management of the assessing department.

In Essex, the finance committee plays an intensive role as primary budget developers and analysts, in contrast with the more contemporary finance committee role as budget reviewer and watchdog for town meeting. For a community that employs a town administrator, the committee's detailed approach does not present the best model.

In fact, the town administrator's role is not well defined, having only a job description stating that he is the administrative officer of the town charged to "assist," "advise," and "report on" the performance of town departments. The town's will to fund this professional-level position contrasts with its noncommitment to formally charge the office with commensurately accountable authority and responsibilities. And although the incumbent has functioned well thanks to his adept managerial skills and personal reputation, department heads in the future may not always display the same general willingness to cooperate and collaborate they do now.

His lack of formal management authority notwithstanding, the town administrator deserves recognition for leading the coordination of a number of forward-looking initiatives. Foremost is the town's intermunicipal agreement with the City of Melrose to join its regional municipal datacenter whereby Melrose became host to much of Essex's information technology (IT) network and servers, resulting in real savings in time management and dollars. The town administrator-drafted IT policy is one of the more advanced we have seen among municipalities. He also negotiated an innovative contract with Constellation Energy under which the company upgraded electrical equipment to be more energy efficient without any upfront costs to the town and established a long-term energy rate estimated to save the town 14 percent over the contract's four years.

Another indication that town officials have embraced making concrete plans to reshape Essex's future is the recently-formed strategic planning committee, which will receive guidance and grant funding from the Metropolitan Area Planning Council. Chaired by the new town planner, the

committee includes members from the select, finance, regional school, and public works boards, the town administrator and others.

Essex is fortunate to have qualified and professional personnel running daily town business, and the town has benefitted from the thoughtful analysis of its policymakers over time. However, there are areas that warrant attention, which we address in the recommendations on the following pages. Some of these ask local leaders to consider moving away from comfortable, long-standing practices and toward approaches embraced by more progressive Massachusetts towns, while others are aimed at tightening operations and enhancing internal controls.

RECOMMENDATIONS

1. Conduct a Comprehensive Review of Town Bylaws

We recommend that Essex conduct a comprehensive review of its town bylaws. Unlike many other communities that have worked to create detailed bylaws or establish charters, Essex has mainly defaulted to special acts to provide the basic framework for its government. But by design, these acts lay out only broad, minimal standards not tailored to local circumstances. The purpose of bylaws is to define and describe a community's government structure, appointing authorities, and prohibitions. Through them, towns can formally codify the annual budget process and other procedures, clarify the roles of town officeholders, and define the rights and obligations of residents in their interactions with local government. In the absence of a charter, Essex's bylaws should be more comprehensive and informative than they are.

We therefore advise the selectmen to appoint a bylaw review committee of three to five people combining residents and town officials. Committee members should be charged to review the existing bylaws and recommend the ones that should be retained, amended, or deleted, and to propose new bylaws for adoption. They should identify any missing positions, boards, and committees, and consider codifying financial procedures (e.g., budget process, capital planning). For guidance, the committee can examine bylaws of other towns and seek input from residents, employees, and officials through public forums. At minimum, a one-year timetable should be anticipated to complete this work, and the revised code will need to be approved by town meeting and the state attorney general. The next few recommendations relate to areas to consider for bylaw amendments or revisions, but the review committee should consider many other topics too.

2. Codify Town Administrator Responsibilities in Bylaw

We recommend codifying the town administrator's responsibilities in bylaw. The lack of an official, published definition for the position is an omission that can undermine the appointee's effectiveness and create confusion for employees and residents about the extent of the office's responsibilities and legal authorizations. In the current era of local government, most Massachusetts towns similar to Essex in size, budget, and complexity have recognized the cost-benefit value of appointing a full-time professional to coordinate town-wide operations and advise policymakers. A bylaw that codifies the position's authority and primary duties can truly empower the officeholder to ensure the most efficient coordination of the town's operational and financial management objectives. Furthermore, a well-defined town administrator bylaw is key to attracting the most desirable professional candidates for any future vacancy in the position.

In considering this bylaw, the town has the opportunity to create a more effective and accountable structure by granting the town administrator appointing authority and supervision over all department heads reporting under the select board. Essex's government is essentially flat, with the town administrator only directly supervising the administrative staff in the selectmen's office. Conversely, the centralized governance trend that has emerged in Massachusetts has demonstrated its general effectiveness to DLS in our years of experience engaged throughout the Commonwealth.

We also suggest that the bylaw framers formally place primary responsibility for orchestrating the annual budget process in the town administrator's hands. By all accounts, the part-time town accountant has done good work functioning as the main budget administrator. And the town has relied heavily on the finance committee to make decisions on the budget throughout the process and work it through to its final form. But the town administrator is the full-time managerial presence, who regularly interacts with town departments and is charged with the task of pursuing collective annual goals in the most cost-effective manner. He has the best perspective to understand the needs of departments in context with long-range town-wide goals, and it therefore makes the most sense that he should coordinate and formulate the initial annual budget.

We advise the board of selectmen to agree on the town administrator's essential functions and responsibilities and sponsor a bylaw to codify them. Among other duties to include in the bylaw, we suggest the town administrator be assigned responsibility to:

- Oversee day-to-day operations and coordinate interdepartmental activities
- Appoint and manage all department heads reporting under the selectmen, subject to the select board's approval
- Develop fiscal planning, revenue, and expenditure policies for approval by the select board and finance committee
- Complete and maintain multiyear revenue and expenditure projections
- Coordinate the annual budget process and capital improvement program
- Act as chief procurement officer
- Administer the town's personnel policies and negotiate contracts
- Manage IT operations

3. Adopt a Budget Process Bylaw

We recommend the town adopt a bylaw that details the key elements of the budget process, including roles and responsibilities, calendar of events, procedures for information collection, and requisite approvals. A budget bylaw promotes year-to-year consistency and can instill confidence among town officials and residents that decisions are made pursuant to a consistent, thoughtful process that endures as elected and appointed officeholders change.

With the town administrator as chief budget engineer, the selectmen and finance committee would retain policymaking roles and can shift their focus to higher-level issues to advance overall town goals. As guidance for a budget process model, we offer the following:

- In the fall, the town administrator initiates the budget process by providing projections of revenues and fixed costs to a joint meeting of the selectmen and finance committee. He creates these estimates in consultation with the town's financial officials and the managers of revenue-generating departments. The meeting concludes with a recorded consensus on the projections. The town administrator then sends budget guidelines to department heads and solicits their budget requests.
- From the departmental appropriation requests received, the accountant prepares a working budget document. The town administrator then meets with department heads to discuss their needs. Upon updating revenue estimates and making any changes to departmental requests, the town administrator prepares a balanced budget proposal for selectmen approval. After review and potential alteration by the selectmen, the budget proposal is passed on to the finance committee.
- The finance committee now controls the budget. Objectively considering the town finances without external pressure, the committee reviews the budget and meets with department heads as appropriate. Adjustments are made in response to state budget proposals and estimate updates from the town administrator. The finance committee reviews its final budget recommendation with the town administrator, and upon agreement, posts or publishes it for the public and town meeting.
- Throughout the year, the town administrator monitors monthly revenue and expenditure reports prepared by the town accountant to make sure the budget stays on target and prepares corrective actions when it does not, notifying the selectmen and finance chair when problems arise.

This budget model helps provide the administrative and analytical support the selectmen and finance committee need to formulate and implement coordinated financial policies. Throughout the process, communication among the parties must be ongoing. Discussions would typically involve adjustments to revenue projections, compliance with fiscal policies, changes in the use of reserves, reordering of priorities, and any deviations from agreed-upon guidelines.

4. Revise Finance Committee Bylaw, Mission, and Procedures

In our opinion, modifying certain aspects of Essex's finance committee bylaw and procedures

could help to build and maintain a committed and well-rounded membership and make it easier to conduct business on a consistent schedule.

Bylaw Chapter 2-4 establishes the finance and advisory committee (locally referred to as the finance committee) as a seven-member board, who are appointed by existing members of the committee with the approval of the select board. The finance committee is responsible for reviewing and making recommendations on the budgets of all departments, boards, and committees. It is also charged with considering and making recommendations on “all town questions that have a direct or indirect impact on the town's finances.”

We have been told that in the last several years it has been difficult finding people willing to serve on the committee, some members’ participation has been erratic, and the board has not had seven members for quite some time. Although a quorum can be achieved by the appearance of half the active membership, even with a smaller membership total, this has sometimes been difficult to secure. The lack of long-term consistency in active membership creates challenges for knowledge transfer due to the learning curve involved. A contributing factor in all this may be the higher than typical extent of the committee’s involvement in the budget process and other financial management matters, which may in turn be related to the ill-defined town administrator role.

As guidance for a new finance committee paradigm, we offer the following recommendations.

Modify Appointment Method

The self-appointing aspect of the finance committee bylaw is uncommon, and with good reason, since it could skew toward a homogeneous membership or at least fuel perception that the committee does not represent residents’ diverse points of view. As an alternative, we suggest assigning committee appointing authority to the town moderator, as many towns do. The moderator exists to protect the integrity and interests of town meeting, which corresponds with the finance committee’s role. We believe this change would help promote the committee’s diversity and autonomy while also minimizing the impact of politics on the appointment process.

Moreover, unless Essex makes a more contemporary shift away from its degree of reliance on the work of volunteer and elected boards and committees (e.g., the board of public works, the board of assessors, the currently inactive personnel board), its volunteer pool can get tapped out given the community’s relatively small population. If that situation continues, the town could consider permanently reducing the finance committee membership number to five.

Refocus Finance Committee Mission

As stated earlier, we feel the town needs to take greater advantage of its decision to fund a full-time town administrator. By tradition and perhaps owing to the lack of a separate budget bylaw, in Essex, the finance committee has been the main player in the year-in and year-out creation of the town's budget. However, if the town administrator takes the principal hand in orchestrating the budget process, including providing long-range forecasts and timely, ad hoc analyses, this would ease the workload for this volunteer board.

With the town administrator more prominently involved in budget development, we expect the finance committee's role to change. Its mandate would remain the same, but the committee would shift to playing more of a watchdog role in the budget process. It could then focus on global issues rather than analyzing minute details of departmental budgets. In this higher-level function, members could concentrate on spending priorities, the use of free cash and other reserves, and fiscal policy development.

Provide Detailed Budget Line items as an Informational Supplement

To satisfy the budgetary scrutiny of town meeting voters, the accountant and finance committee together create annual town budgets far more detailed than average, which is a commendable example of the "open budget" trend in government transparency. But in providing this detail to town meeting, the finance committee must be careful to explain that the detailed "line items" within broader departmental categories of personnel, expenses, and equipment are informational only. While the committee's report will thereby show how each department's budget was arrived at, town meeting would vote on the broader line items, and department heads would retain authority to spend within those categories.

Otherwise, administering ongoing operations would become unmanageable. With that meticulous level of detail, there are bound to be times when department heads need to reallocate funds within their appropriations, but no one, including the finance committee, is authorized to make changes to town-meeting-approved budget appropriations during the course of the fiscal year. To do so would require another town meeting vote. An exception to this are the line-item transfers allowed under [M.G.L. c. 44, §33B](#), which permits the selectmen and finance committee to make transfers only during the period from May 1st to July 15th as a way to balance a fiscal year-end budget.

5. Establish Formal Financial Policies

Based on conversations with local officials, financial planning in Essex has been guided primarily by informal policies. Decision makers avoid funding ongoing operations with one-time revenues as much as possible, for instance. There have also been long-standing efforts to maintain consistency

in the appropriation to and use of stabilization funds. The long tenures of some policymakers have helped sustain continuity, and while these conservative practices are praiseworthy, we suggest they be formally documented to promote long-term fiscal stability and guide future officials. Adoption of formal policies not only promotes good stewardship of town resources but is also viewed favorably by credit rating agencies.

Without formally binding the town through a bylaw, policies provide a framework to help the town achieve its financial goals by establishing the revenue and expenditure management principles by which town officials formulate short- and long-term plans. We therefore suggest the town administrator develop policies for adoption by the selectmen and finance committee. Appropriate policy subjects include multiyear forecasting, capital planning, free cash management, reserves, and debt. We encourage the town to obtain policy examples from other communities and review them to determine how they may be modified to work best for Essex. Additionally, the website of the Government Finance Officers Association (GFOA) has many useful policy-related links, www.gfoa.org. Essex could also apply to the Community Compact Cabinet for assistance in developing policies via its [webpage](#).

6. Create a Financial Management Team

We recommend that Essex establish a financial management team that meets on a regular, monthly basis. With the town administrator as chair of the meetings, the rest of the team would include the accountant, collector/treasurer, and assessing board chair. Gathering the team for regular discussions will enable the town administrator to play a more hands-on role in ongoing financial operations and oversee adherence to key procedures.

Many communities find financial team meetings effective for coordinating activities to meet interdepartmental objectives. They can be useful in identifying critical junctures and gaining input on early strategies to deal with anticipated fiscal events. These sessions also help to enhance dialogue, spur creative thinking, and assure attendees that important information is imparted to all at the same time. Without infringing on the policymaking powers of the selectmen and finance committee, they facilitate the collection and analysis of data that can serve as the bases for those boards' decisions in areas like debt limits, reserve fund levels, and annual budget guidelines.

7. Enhance Personnel Management

While Essex has well-written and fairly comprehensive personnel regulations complementing its personnel bylaw, the town's ongoing personnel management has, like many of its traditional cohorts, tended to be laissez-faire. More and more communities have begun to modernize their personnel structures and oversight to create a better framework to minimize risks, sustain

consistent operations, and achieve town-wide objectives. To help forward these objectives in Essex, we offer the following guidance.

Revise Personnel Bylaw

In conjunction with our town administrator bylaw recommendation, we suggest that the town revise the personnel bylaw to expand on the position's responsibilities and to dissolve the personnel board. The current bylaw calls for a three-member personnel board appointed by the select board, finance committee, and town moderator. In recent years, however, there have been no volunteers serving on the board, and its duties have effectively been subsumed by the board of selectmen. The current town administrator's job description designates him as personnel administrator, which corresponds to the personnel officer referred to in Essex's separate Personnel Rules and Regulations.

When a community assigns human resource responsibilities to a particular person, generally speaking a personnel board becomes moot. With a revised personnel bylaw, the town administrator's role in this area can be defined more explicitly. As in most communities, we would expect this to include: centrally maintaining personnel files, coordinating recruitment and hiring processes, hearing employee grievances, and recommending disciplinary actions to the selectmen. The town ultimately is best served having a professional manager who can develop and oversee a full-time, structured personnel management program, and this approach recognizes the growing importance of and risks inherent in personnel issues.

Implement a Town-wide Job Description Project

We reviewed the job descriptions of central finance personnel and found them to be quite outdated, some in fact appearing to be decades old. Accurate and up-to-date job descriptions being foundational to effective personnel management, the existence of vague and outdated ones suggests an organization that has been lacking in proactive optimizing of personnel to achieve departmental and town-wide goals. Job descriptions improve the ability to manage people because, used correctly, they can provide the basis for many other, higher-level personnel programs, including recruitment and selection, succession planning, compensation, training, expectation setting, and performance management. A systematically administered job description program also minimizes the risk of operational inefficiencies or omissions by creating a structure to ensure assignment and back-up for all necessary activities and to eliminate redundant tasks.

We therefore recommend that the town administrator initiate a program designed to review, create, revise, maintain, and periodically update job descriptions for all town employees. We suggest that he create a template for distribution to department heads, which should include sections for all of the following at minimum:

- Job title
- Work location and schedule
- Position summary with job's purpose and major responsibilities
- Major and minor duties and tasks with qualifying descriptors to provide guidance for performance expectations
- Requisite education, qualifications, experience, and special skills
- Supervision received and given, and whether the employee works with other employees, departments, and the public
- Date of creation or revision

Existing descriptions for department heads and assistants should be reviewed and revised to include all legal responsibilities, activities relating to town objectives, and any new details needed to complete the template. Once this process is completed at the management level, department heads should develop and finalize job descriptions for their employees in similar fashion. At each level of the project, individual employees should create the initial description drafts by listing what they believe to be their responsibilities and the duties they perform. Each job description would be finalized after discussions with supervisors and the town administrator. The new set of job descriptions will help articulate performance expectations, which then can provide the basis for implementing an employee evaluation program in the future.

8. Plan for Personnel Succession

We recommend that the town take proactive, concrete steps to plan for personnel succession in key positions. With each passing year, municipalities throughout the state must pay increasing attention to the potential service impact of baby boomer retirements, and Essex is no exception. While no finance officer departures are imminent, this generation is heavily represented in these departments, and many personnel candidly acknowledge considering retiring in the nearer rather than more distant future. The town has benefitted greatly from the extensive knowledge of these individuals and their commitment to fulfilling their responsibilities with relatively thin staff support. Without constructive planning, the town faces real risks of service disruptions, wasting resources on stopgap measures, and damaging its potential for bringing on the best available replacement personnel.

Effective succession planning supports service continuity by implementing strategies and processes to ensure transitions occur smoothly with little disruption to the town. We suggest that the town administrator, as personnel director, begin by mapping out the current organizational structure. Then from refreshed job descriptions and discussions with department heads, he should identify the positions that are operationally crucial and may be hardest to replace based on the required

skills and knowledge. He and the select board should also assess the town's potential future needs and consider any appropriate structural changes based on strategic plans, goals, and projects.

In addition to the contextual analysis outlined above, the town administrator and department heads should take the following steps, as appropriate to each position:

- Develop procedure manuals with step-by-step instructions starting with the most critical tasks. For propriety software systems, reach out to vendors to see what material they can supply and the training sessions they can offer at what costs.
- To prevent service disruptions during any gap period, ensure there is a high level of cross-training within departments, and when appropriate, among departments.
- Identify town employees with the skills, aptitudes, and interest in moving into particular positions. Systematically develop the person's knowledge and competencies through mentoring, funding training opportunities, setting up job shadowing practices, and delegating increasingly responsible tasks.
- Recognizing the limitations that Essex, as a small employer, imposes on identifying and grooming internal successor candidates, department heads and the town administrator must also cultivate professional network relationships to source for potential external recruits.
- When informed of a pending departure, ensure time overlap if possible so that the departing employee can help orient and train his or her replacement.
- Survey compensation in neighboring communities to be sufficiently competitive to quickly refill vacancies with good replacements.

As town officials contemplate how to deal with future office vacancies, they have the opportunity to rethink roles and functions to pursue greater efficiencies and their attendant cost savings. They can consider various creative alternatives, including changing or merging positions or titles, sharing costs with other towns, or contracting out for particular services. The Community Compact Cabinet is available to provide technical assistance for developing shared service or regionalization agreements.

All this succession advice is generally applicable across departments, but our review focused on the town's central financial offices. As such, we offer additional advice broken down by department.

Town Accountant Department

Whenever a professional position can be covered through part-time hours it can make it difficult to find a well-qualified replacement. Currently, the town accountant has assistance from a clerk who works about one day a week. Her professional background makes her overqualified for clerk-level duties, but the hours presently satisfy her work-life balance. The town accountant recognizes the

clerk's strong aptitudes and so has been mentoring her and gradually increasing her responsibilities. We commend the accountant in this and in successfully advocating for additional money in her FY2016 budget for the clerk to receive technical training from Tyler Technologies.

If the accounting clerk will in the future be satisfied working a part-time job, albeit one with more hours and responsibilities, this department could be in a good place. But here, and in any department, the town has to keep options open. If the clerk does not turn out to be the successor, the town could consider arranging with a nearby community to share an accountant, with each paying the person part-time hours to provide him or her with full-time compensation.

Treasurer/Collector Department

This department currently operates with a full-time treasurer/collector and a full-time clerk. In this case, based on years of service, the clerk is likely closer to retirement than the treasurer/collector and therefore not a potential successor. Furthermore, our research of peer towns with combined treasurer/collector departments revealed that all but one of them included an assistant treasurer/collector position.

There are two reasons why the treasurer/collector's office has been able to manage with a clerk instead of an assistant. One is that until recently, the town had a vendor processing nearly all aspects of payroll. And the other is that the office has been relying on less conventional compensating controls to mitigate risks in certain inter- and intradepartmental tasks, which we discuss later in our report. To implement the most ideal control structure and to eliminate the need for a part-time payroll data entry consultant, the town should consider the model of its peers and eventually create an assistant position.

Assessing Department

The assessing department provides an example of the town getting the very most out of a department structure rapidly becoming outmoded. The three members of the board receive small annual stipends for their oversight functions and limited part-time work in the office. There is also a full-time administrative clerk and a one-day-a-week clerk. The clerks perform administrative duties and are not called upon to do higher-level functions such as property inspections. To accomplish all necessary tasks, the department contracts with Patriot Properties consultants to inspect all personal, commercial and industrial property and to do revaluation analysis.

As elected officials concerned about the department's ability to sustain its responsibilities into the future, the assessing board members have been trying to drum up interest among potentially qualified residents to run for the board down the road, but that is a tough sell considering the amount of work in relation to the compensation received and detailed knowledge needed. Looking

forward, the town has a few options it can consider depending on the results of a cost-benefit analysis, including:

- Contacting nearby communities about prospects for sharing a professional assessor
- Hiring a consultant appraiser to work an as-needed fee schedule for inspections not covered by Patriot contractors (receiving one amount for exterior-only inspections and a higher one for accessed properties)
- Researching regional assessor companies to potentially outsource all or parts of the department's day-to-day professional and administrative functions
- Creating a new office model with an appointed, full-time principal assessor as department head running day-to-day operations and an elected or appointed, volunteer board to provide advice, hold meetings, and render decisions on exemptions, abatements, and budgets

9. Put the External Auditing Contract Out to Bid

Essex has contracted with the same accounting firm to conduct its annual audits for more than a decade. The firm was called Sullivan, Rogers, & Co. until it was bought in 2014 by CliftonLarsonAllen (CLA). Post-acquisition, CLA instituted some new review methods, but the town is still essentially contracting with the same auditors. While staying with one auditor over multiple years provides continuity and minimizes disruption of everyday activities, we concur with the GFOA's advice that communities change outside auditors every five to eight years because cycling new auditors provides fresh perspective and fosters greater independence. We therefore advise Essex to solicit proposals from multiple firms for the next fiscal year.

10. Implement a Long-term Plan for Payroll Processing

Essex is in a transitional period for determining a long-term payroll processing operation. For many years, the town outsourced its payroll processing to Boston Business Services (BBS). Under that contract, a BBS representative came to town hall weekly to collect copies of departmental payroll reports subsequent to the accountant's review. BBS would then do all the payroll processing work at their office and, the next day, return to town hall bringing back the paperwork and providing new paychecks.

In February 2015, Essex terminated the BBS contract and initiated one with Automated Data Processing, LLC (ADP). Under the new contract, however, ADP only handles the financial reporting and banking aspects of payroll, and the town therefore needs someone to locally data enter weekly payroll information into ADP's system. On a temporary basis, the decision was made to hire a consultant to do this data entry one day (up to six hours) per week.

This expedient measure for addressing the town's payroll responsibilities should be replaced by a long-term plan. Based on our experience in other communities, for a town-wide personal base of roughly 50 employees, there appears to be adequate staff in the town's central administrative and financial offices to cover the local payroll tasks associated with the ADP contract. Below, we provide guidance for bringing the consultant-based work in-house by taking steps to streamline the process while also enhancing internal controls.

Extend the Payroll Schedule from Weekly to Biweekly

Although this change must be collectively bargained with employee unions, the cost and efficiency advantages of biweekly payroll have made it the most common compensation cycle in the public and private sectors. A biweekly system provides staff with more time every other week to work on other activities, reduces the risk of errors and paperwork shuffling among offices, and cuts the costs associated with processing fees and check stock in half.

Work to Expand Direct Deposit

Approximately half of the town's employees currently receive their pay through direct deposit, and we recommend that Essex seek to get all employees on direct deposit payment plans. Until it can be worked into collective bargaining negotiations, all new hires should be encouraged to fill out the direct deposit banking paperwork. Any paper-check employee seeking a change to deduction information with the treasurer/collector should be required to switch. Direct deposit creates efficiencies by eliminating the work associated with tracking and reconciling uncashed payroll checks, reissuing lost checks, and researching check fraud.

Shift to Exception-based Data Entry

At present, the consultant must enter the pay rates and number of hours for all nonsalaried employees (the majority) and 52-week prorated pay amounts for the few salaried employees. To reduce the time spent on payroll data entry, the town should prioritize a project to resolve any remaining data conversion issues so that payroll can shift to an exception-based data entry process. We were informed that ADP's payroll system can be populated to store data on the hourly pay rate for each wage employee along with his or her associated number of regular work hours per pay cycle. For salaried employees, the database can store the prorated amounts of their annual salaries for each pay cycle.

Once this is set up (or the converted data verified) in ADP, then the person doing payroll would only have to review the data showing for each employee in the system for the given pay period and compare it to the departmental payroll report. If it matches up, she can then make only one

committal entry for each employee being paid only regular pay for that period. In addition to the basic committal entries, she can still add overtime or other extra pay to appropriate employees.

Assign Payroll Processing Tasks in Accordance with Segregation of Duty Controls

In a strong control environment, the duties for disbursing payroll are segregated from those related to creating new employees in the system and updating employee pay rates. We therefore propose that the town administrator, in his capacity as personnel director, be assigned responsibility for creating and updating employee accounts in ADP or delegate the duty to a staff member. We further recommend that the treasurer/collector's office process the payroll each pay cycle. The process for each of these tasks would occur as outlined below:

Creating a new employee and updating an employee's compensation rate:

1. Department head submits a memo or standardized personnel action form to the town accountant.
2. The accountant validates the legality of the expenditure for the new hire or pay increase, then signs the form and forwards it to the town administrator's office.
3. The town administrator or his designee creates or updates the employee account in ADP and files the paperwork in the individual's personnel file.

Processing payroll:

1. Each pay period, departments send payroll reports to the treasurer/collector's office.
2. Treasurer/collector staff member enters payroll information into ADP, generates an ADP summary report, and forwards it and the departmental reports to the accountant.
3. The accountant reviews the paperwork submitted by the treasurer/collector for data entry accuracy and for the appropriateness of departmental expenditures. The accountant may also review the ADP data online.
4. When the accountant is satisfied with the payroll, she generates the warrant, obtains selectmen signatures, and notifies the treasurer/collector to finalize the payroll submission to ADP.
5. As a further check-and-balance control, we recommend that the accountant review quarterly ADP reports showing changes in active employee lists and increases in pay and examine any that could be questionable.

Require Contractors to Sign Confidentiality Agreements

Payroll processing requires the handling of confidential, personal information. To mitigate against any unauthorized disclosure of this data, the town should assure that its contractual agreements with any payroll processing company or individual consultant include the requirement that all

vendor employees having access to personal information sign confidentiality agreements of nondisclosure.

11. Reassess Long-term IT Plan

Essex deserves praise for its decision to initiate an intermunicipal agreement with the City of Melrose to host most of its IT systems. The two biggest gains from this arrangement are monetary and in time management. The town eliminates the need to upgrade hardware that would normally be required every few years and typically represent about a third of the town's annual IT budget. Under the IMA, Melrose provides services such as network and user support that previously fell to the town administrator, thus freeing up more of his time to focus on other concerns.

As transformative as the IMA is, our review identified some IT-related issues that we think the town should prioritize. Some have town-wide resonance, but again, our focus is the central financial offices. Of greatest concern is the jumble of financial management software within and among these departments. To accomplish their objectives, the departments use the applications below:

- The accountant uses Tyler Technology's Infinite Visions for the general ledger (called Tyler, for short)
- The assessors use Patriot Properties appraisal database to manage all property-related information
- The treasurer/collector uses:
 - City Hall Systems (CHS) for real estate and personal property collections
 - Kelley & Ryan database for motor vehicle and boat excise collections
 - Tyler for treasury turnovers and cash management
 - The ADP system for payroll

We recommend the town take a fresh look at how it can use technology to work more efficiently, to increase coordination and information sharing throughout town, and to mitigate risks of errors or fraud. To promote these objectives, we offer the following guidance.

Town Administrator Take on Town-wide Systems Administrator Responsibilities

Although not stated in his job description, the town administrator has been charged by the select board to oversee management of IT systems town-wide, which makes him Essex's de facto IT director. Although he has done a good job with many aspects of that role, we would generally expect an IT director to be in charge of all of a community's IT contracts, not a portion of them. For the various financial system contracts, the town administrator has delegated that role to the department heads, and we feel that is not a good practice for two reasons.

Firstly, from an internal control standpoint, oversight of user profiles in financial management systems ought to be segregated from the users themselves. An IT director should have the administrator rights for all systems, acting as gatekeeper for all user profiles with their particular edit or read-only permissions. Segregating this oversight from department managers is an established and effective means to deter fraud, safeguard data integrity, and ensure employee accountability. Secondly, by having a more in-depth involvement with software purchasing choices, functions, capabilities, and potential modifications, the IT director may identify and find solutions for inefficiencies, duplication, incompatibilities, and control risks.

After assuming administrator rights, the town administrator should view the user permissions in each system and ensure the profile for each user is set to only allow the viewing or editing of data necessary to do the particular job.

Investigate Ways to Increase Software Integration

Essex's collection of standalone, proprietary software applications do not "talk to" each other, which creates obstacles to efficiency and data integrity. Presently, information must be shared through intermediary electronic data conversions or through hard-copy reports and repetitive data entry. For example, there is no bridge between the ADP payroll system and Tyler. So the same payroll information received in hard-copy from departments must be entered separately into each system. In fact, there is no in-house, electronic conversion of data between any two systems. The assessing department sends its commitment data to a vendor to convert and load separately onto each of the treasurer/collector's two collections databases.

We therefore recommend that the town administrator initiate a project to analyze the situation and propose solutions. After familiarizing himself with each system, he may discover ways to increase compatibility between them. Beyond that, he should contact the software vendors to find out if additional programming might allow for more data integration. With compatibility workarounds, it may be possible for departments to share information more easily.

If nothing comes of these efforts, the town administrator should do a cost-benefit analysis on the purchase and implementation a single software system, or at least fewer ones, by researching and soliciting informational materials from appropriate companies. A more universal software package(s) would facilitate immediate data-sharing, eliminate duplicative inputs, and reduce data entry errors. Software companies and tools are ever-evolving, and there may be new solutions to significantly improve operations in ways the town may not be aware of. At the very least, it is a valuable exercise to compare capabilities of current software with other available options. Financial team meetings provide a good forum for these kinds of discussions.

Reassess Tyler's Cash Management Functionality

Based on our limited exposure to Tyler's Infinite Visions system, we have concerns about whether its design is comprehensive enough to provide good treasury-specific functionality. As certain aspects of the system were described and demonstrated to us, it appears that the modules the treasurer/collector uses to record treasury receipts and to manage records of her bank deposits and disbursements may not constitute independent books of original entry, but rather function as subjournals within the general ledger. We discuss potential segregation of duties issues later in our report, but here are more concerned about whether a more multifaceted system might provide the treasurer/collector with better cash management tools.

For example, the Tyler cashbook report we received did not have the kind of detail we would normally expect. Specifically, it did not show individual banking transactions and their connection to daily treasury receipts and weekly payroll and vendor warrant disbursements, although the treasurer/collector can drill into some of this information through subprocesses. In our Technical Assistance review experience, we know of only six other towns that use Tyler's Infinite Visions for their general ledger (although there may be others in Massachusetts). The treasurers in all six maintain their cashbooks separately from Tyler, in either Excel or QuickBooks.

The most useful cashbook would display columns for transaction dates, warrant, batch and turnover reference numbers, receipt amounts, disbursement amounts, deposit dates, deposit amounts, and columns for every town bank account. When updated daily, it shows the flow of cash into and out of each account and has automated fields to sum each bank account's debits and credits to present the town's overall current cash position.

Tyler also produces a report called Cash Flow Statement, which provides a summary of year-to-date monthly revenues and expenditures by category. More useful would be a true cash flow budget tool. By tracking income and expenses, a cash flow budget effectively calculates the cash that will be available to cover obligations at any point in the fiscal year. To do this, the module needs to incorporate data from historic warrants and monthly revenue reports as the sources to project spending and collection patterns. Lining these up with amounts appropriated for the current year and anticipated for expenditures creates a cash flow forecast. As the treasurer/collector replaces estimates with actual costs and revenues monthly and makes adjustments for unexpected circumstances as they arise, the cash flow budget helps to anticipate periods of low cash balances and manage short-term investment and borrowing. Links to a sample cash flow spreadsheet and cashbook models can be found on the DLS website at <http://www.mass.gov/dor/local-officials/technical-assistance-bureau/calchandforms.html>.

Expand Tyler Access to all Department Heads

Only certain employees in the central financial offices currently have user profiles to access the Tyler application. Granting all town department heads access to Tyler would create efficiencies by allowing them to monitor their own budgets in real time. This would also increase accountability on them and relieve the part-time accountant of some the effort she puts into internal customer service. It is our understanding that expanding access to the system would not entail any additional cost to the town under the present, cloud-hosted contract with Tyler. Whether this is implemented or not, to increase expediency and reduce paper generation, we also suggest that the accountant convert to issuing her monthly departmental expenditure reports electronically in place of the hard-copy ones she generates and distributes manually.

12. Review, Strengthen, and Monitor Segregation of Duty Controls

We recommend that financial department heads review areas where employees perform incompatible duties, and if greater segregation cannot be implemented, ensure that appropriate compensating controls are established and monitored. Segregation of duties is a control concept positing that certain responsibilities should be assigned to separate individuals to mitigate the risk that employees could commit errors or fraud without detection. For instance, a person who authorizes a payment to a vendor should not also cut the check to the vendor. These are incompatible duties.

Based on conversations with employees, we identified some areas where staff performed duties that, in the strongest control environment, ought to be segregated. We sometimes come across this in smaller towns with departments with two or fewer people. The practice of segregating duties is a strong control, but when staffing or resources are limited, sometimes lesser compensating controls may be the most reasonable depending on the level of risk in relation to the cost and effort of the control. Below we highlight two areas of concern.

Treasurer/Collector posts receipts to the general ledger

The treasurer/collector uses certain journal recording modules within Tyler to function as her treasurer's cashbook. For instance, to record turnovers from departments, she data enters into a Deposit Manager module. Due to Tyler's system design, by doing this, she effectively records the revenues directly into the accountant's general ledger. Subsequently, the accountant clerk reviews copies of turnover reports the accountant receives directly from departments to ensure they match the treasurer/collector's entries. We have been told that the accountant received assurance from the town's external auditors that they were satisfied by the risk mitigation this control provides. In our opinion, however, the treasurer/collector's direct postings are still problematic because only

accounting department personnel should be authorized to make changes to the town's general and subsidiary ledgers.

Assessing clerk makes edits to treasurer/collector's receivable records

After the board of assessors grants abatements of property and excise taxes, the assessing clerk accesses CHS and Kelley & Ryan to record the abatement credits directly in individual taxpayer accounts, which changes the treasurer/collector's receivable and refund balances. Twice a month, the clerk prints reports of her abatements from each of these systems and forwards copies to the accountant and treasurer/collector. The accountant then makes the corresponding adjustments in Tyler's general ledger. Although these departments view this abatement procedure as a convenience, its checks and balances are weak.

We recommend that the town administrator contact the vendors of the three systems mentioned above to see if they can be programmed to put holds on the data entered across departments. Subsequently, the accountant and treasurer/collector would review the inputs and the supporting documents before approving the postings and importing them into the general ledger or to the receivable control databases, respectively.

If this programming cannot be done or would be cost-prohibitive, beyond considering software upgrade options, the town should ensure that the compensating controls below are implemented and monitored:

- Accountant does spot checks of the treasurer/collector's revenue entries, and treasurer/collector does the same for the assessing clerk's.
- Town administrator generates monthly activity reports from these systems to sample and review transactions.
- Each department develops procedure manuals and document all transaction process flows with their associated controls.

13. Give Copies of All Contracts and Grants to the Accountant

After speaking with the town accountant, it appears she does not have custody of the all contracts and grants she is legally obliged to maintain. Therefore, we recommend that all the heads of all departments, boards, and commissions, including the town administrator, ensure that they submit copies of all grants and contracts to the accountant's office in compliance with [M.G.L. c. 41, §57](#). When reviewing payment requests, the accountant must be able to verify that the terms of the contract are met. If a department submits a bill and the contract with the payment terms is not on file, she should not process the payment until she gets the contract.

14. Use Excel and Mail Merge for the Assessors' Reminder Notices

Each year, the assessor's administrative clerk sends courtesy letters to all property owners who had exemptions in the previous year reminding them to file an exemption application for the new tax year. From a list of about 25 people, she types each person's identifying information into a Word letter template and then mails the letters and applications to them. Instead, we suggest maintaining the property owner information in an Excel spreadsheet database and then setting up the Microsoft mail merge function to autofill the data into the letter template. We encourage her to consult the town administrator/IT director to set up this process and show her how it works. He could also show her how to use mail merge to create address labels for the mailing envelopes.

15. Discontinue Making Hard-copy Versions of Assessors' Records

We recommend that staff in the assessing office cease printing out and storing hard-copy versions of deeds and property record cards. Once a year, the department's administrative clerk accesses the Patriot database and prints copies of the record cards for every property in town. She then goes to manual file cabinets and adds the new record cards to the individual property folders. When the assessing office receives new deeds via email from the Southern Essex Registry of Deeds, staff update the property data in Patriot, attach the deed image to the property record in Patriot, and print out a hard copy of it. The new deed copy is then added to the manual property folder.

Much paper generation and filing tasks could be eliminated if the assessing office began relying on the electronic data and digital images stored in Patriot. The town and Patriot have good back-up protocols, and Essex retains ownership of all its information in the Patriot database even if the town changes to a different vendor in the future. While original, hand-printed property record cards are worth keeping for historical reference, there is no legal obligation to annually print out records cards since Patriot keeps audit logs of data updates. Patriot's image storing capabilities also eliminate the need to maintain hard-copy deeds.

16. Discontinue Assessing Unlocatable Parcels

We recommend the assessors discontinue assessing any parcels whose location cannot be accurately identified. In 2015, Essex hired CAI Technologies to complete a remap of the entire town. By doing this, the town performed due diligence to identify all parcels within its boundaries and yet finds itself with some that cannot be located. This can happen in communities from time to time, typically due to a no-longer-traceable clerical error. For instance, a parcel could have been subdivided at some point, creating new parcels but without removing the original, underlying parcel. Properties such as these have been part of the assessing department's inventory for some time, and without definitive status on their existence or nonexistence, the department continued annually assessing its full property inventory for commitment to the treasurer/collector.

Years ago, the treasurer/collector moved the receivable balances for all these parcels into tax title and has annually added subsequent taxes to them. Continued assessing of these parcels simply creates additional annual work for both departments and a growing tax title balance. According to legal guidance DLS provided to Essex in 2006, “No assessments should be made to parcels whose location is completely unknown. Parcels may be assessed even if their boundaries are not known precisely because of inadequate descriptions in deeds, but a parcel whose location is not even approximately known or one whose location is in an area where all of the land is included in other parcels for which better descriptions are available should be removed from the commitment list.”

We therefore recommend that the assessing department follow the advice above and not assess these unlocatable parcels in the future. The tax title balances associated with them constitute a receivable liability that negatively impacts the town’s collection record. However, these unpaid taxes can be abated under the process outlined in [M.G.L. c. 58, §8](#). Local decision makers will need to make plans for offsetting any abated amounts through the tax levy or by appropriating from other available funds, including overlay surplus, certified free cash, stabilization, or a combination. These decisions could be part of a systematic plan that involves requesting abatements from the commissioner of revenue in stages over a multiyear period.

Appendix

Comparable Communities

Below we present data for Essex in relation to comparable communities in eastern Massachusetts.

Municipality	County	2013 Pop	Total Budget	2015 Avg SF Tax Bill	2012 Per Capita EQV	2013 Total Debt Service	FY15 Free Cash Available	FY14 Stabilization Fund	Moody's Bond Rating	S&P Bond Rating
Berlin	Worcester	2,942	11,945,461	5,584	191,789	284,000	459,757	989,224	Aa3	AA+
Boxborough	Middlesex	5,137	18,699,499	8,848	198,595	1,233,546	1,940,414	1,119,293	Aa2	AAA
Boylston	Worcester	4,431	14,161,397	5,897	148,372	189,817	816,339	1,211,443	Aa3	
Mendon	Worcester	5,904	17,337,554	5,620	150,446	603,484	411,868	643,571	Aa3	AA+
Nahant	Essex	3,446	13,858,145	5,959	219,941	957,980	590,818	280,646	Aa3	
Newbury	Essex	6,853	18,380,390	4,854	191,812	2,243,624	1,591,092	392,330	Aa2	
Wenham	Essex	5,055	16,539,504	9,774	141,675	994,521	586,863	1,085,109	Aa2	AAA
West Newbury	Essex	4,437	16,603,822	7,472	174,357	1,045,884	1,656,319	1,177,164	Aa2	
Essex	Essex	3,606	16,792,292	7,507	222,847	1,566,101	1,001,971	663,723		AA+

Financial Office Staffing in Comparable Communities

Municipality	County	2013 Pop	Total Budget	Administration*	Accountant Department	Treasurer/ Collector Department	Assessing Department**
Berlin	Worcester	2,942	11,945,461	Administrative secretary	Accountant	separate Treasurer and Collector positions	Assessor, asst & clerk
Boxborough	Middlesex	5,137	18,699,499	Town Administrator	Accountant	T/C & Asst T/C	Assessor
Boylston	Worcester	4,431	14,161,397	Town Administrator	Accountant	T/C & Asst T/C	Administrator
Nahant	Essex	3,446	13,858,145	Town Administrator	Accountant & Asst Accountant	T/C & Asst T/C	FT Asst Assessor, PT clerk
Newbury	Essex	6,853	18,380,390	Town Administrator	Accountant	T/C & Asst T/C	Principal Assessor & clerk
Wenham	Essex	5,055	16,539,504	Town Administrator	Finance Director/ Accountant	T/C & finance intern	Principal Assessor & PT Asst Assessor
West Newbury	Essex	4,437	16,603,822	Executive Administrator	Accountant	Finance Director-T/C & Asst T/C	Assessor & clerk
Essex	Essex	3,606	16,792,292	Town Administrator	Accountant & 1-day-wk clerk	T/C & clerk	FT admin asst & 1-day-wk clerk

*Executive position listed only (although most also have 1 or 2 supporting staff members)

**Lists the assessing department staff apart from any board members

ACKNOWLEDGMENTS

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