



Town of Greenfield

Financial Management Review

Division of Local Services / Technical Assistance Section

July 2008

Introduction

At the request of the mayor, the Department of Revenue's Division of Local Services (DLS) has completed a financial management review for the Town of Greenfield.

We based our findings and recommendations on site visits by a technical assistance team consisting of staff from the DLS Municipal Data Management & Technical Assistance Bureau, Bureau of Local Assessment (BLA), and Bureau of Accounts (BOA). During these visits and by telephone, the team interviewed and received information from the mayor, town council, director of municipal finance and administration, accountant, and chief assessor as well as other local officials and department staff members.

DLS staff examined such documents as the Tax Recapitulation Sheet, Schedule A, annual municipal budgets, statements of indebtedness, vendor and payroll warrants, trial balance reports, and sample department turnover reports. Other documents reviewed included the town charter and the outside audit report and management letter for FY2005 and FY2006 completed by Melanson, Heath & Company.

In reviewing the town's financial management practices, we focused on:

1. Town government structure in the context of the duties and responsibilities of financial officers;
2. The degree of coordination and communication that exists between and among boards, officials and staff involved in the financial management function;
3. The town's budget, warrant and capital planning processes; and,
4. The general efficiency of financial operations as measured by the town's success in maximizing resources and minimizing costs.

We encourage the mayor and others, when formulating overall strategies for improving Greenfield's financial management, to consider the observations, analysis, and recommendations contained within this report. These are recommendations only, which can be implemented, provided there is sufficient cooperation and political will among the various town boards, committees and officials.

Overview

At the request of the mayor, the DLS technical assistance section initiated this financial management review for the Town of Greenfield. The initial goals of the review were typical and intended to focus primarily on financial practices and procedures on the town side of government. To some degree, this report is also a measure of progress since the adoption of the council-mayor form of government in 2003. At that time, the town organizational structure moved from a five-member board of selectmen and a 27-member town council, to a strong mayor and 13-member town council. The mayor also sits as a voting member of the school committee. Later, further charter changes established the position of director of finance and administration, who now oversees the town's finance-related departments, as well as technology.

Under this structure, municipal government provides services to approximately 19,000 people and, for FY2009, will expend in excess of \$51.7 million. Town spending is nominally higher than in the prior year and its budget reflects the fiscal constraints most Massachusetts cities and towns currently operate under. In addition to tight budgets, Greenfield has, in recent years, seen its free cash decline from \$1,178,286 in FY2002 to \$180,758 as of July 1, FY2007. The town stabilization fund balance increased from \$316,554 in FY2002 to \$1,204,057 at the start of FY2008, but \$683,304 of that total has been used to support FY2008 operations.

For the most part, town finance related offices fulfill legal responsibilities and operate in accordance with proper procedures and accepted checks and balances. The town benefits from department heads and staff who are uniformly knowledgeable and competent. Still, there are opportunities to improve operations, which we address in our recommendations for individual departments, for technology and in areas of overall financial management practices.

However, from the start of the review process, it became apparent that an unexpected mid-year FY2008 budget deficit within the school department was an overriding issue. In February 2008, the then interim superintendent reported current year spending in excess of the appropriated budget that eventually reached \$1.1 million. This FY2008 budget gap was closed primarily through the use of various town reserves (including \$500,000 from the stabilization fund), by school staff cuts and the reallocation of school department funds.

At the same time, the budget process for FY2009 was underway. Fiscal pressures continued as the mayor held firm to her proposed FY2009 school budget, which was approved by the town council. The appropriation effectively level funded the school budget at \$14,639,763 - or \$2.3 million below the department's original spending request. To meet the reduced budget, the school committee responded with decisions that included closing school buildings and making in excess of 50 staff cuts.

It appears that the FY2008 school deficit may have been averted with stronger financial controls and greater attention to detail. More interaction between the school and town accounting offices may have helped as well. Some point to a failure by the school department to fulfill agreements to close schools and relocate administrative staff as causing the budget problem. From our perspective, vacancies in key positions and the resulting absence of financial oversight was a

significant contributor to the FY2008 budget problem. In effect, the interim superintendent, who began in July 2007, and the new business manager, who started in September 2007, had no role in the negotiation and development of the FY2008 budget, and therefore lagged in their understanding of the fiscal and educational plan, which they were expected to administer. In addition to a reduced budget for FY2009, circumstances have worsened with the departure of all K-12 school principals, the curriculum and development director and the student services director.

However, positive steps have been taken:

- The current school business manager has implemented sound budget practices and financial safeguards, such as encumbering teacher salaries. He has established a stronger working relationship with the town accountant. Together, these measures should provide protection against repeating the errors of the past, but full-time attention to fiscal matters is required, particularly now during a critical transition period.
- The town's outside auditor was asked to report on certain specified financial procedures in the school department, which were not related to the mid-year deficit. In a March 2008 report, he made recommendations, among others, to improve payroll transactions, review stipends, track sick leave and vacation time, and to better manage grants and revolving funds. The opportunity now exists to follow through with corrective action on the auditor's recommendations.
- Municipal and school department officials met with the town's state legislative delegation and representatives from the Department of Elementary and Secondary Education (ESE), on the condition of school finances, the ability to meet educational goals and on the superintendent position. Discussed, as well, was advisability of a state oversight board to manage school department finances. Earlier, the town council voted to pursue this course.
- In early July, the school committee contracted with a new interim school superintendent, who has demonstrated the ability to act quickly on multiple fronts. She has addressed immediate policy issues with the school committee, filled vacancies and has begun budget development for FY2010.

Despite these actions, the budget errors in FY2008 have undermined public confidence in the school department's ability to manage its finances, and in the school committee's ability to guide the educational system. However, school officials do not stand alone. Residents' faith in all of local government is damaged when an adversarial relationship between and among the mayor, the town council and the school department is on display, as has been the case in Greenfield.

To restore confidence not only in local government, but in the town itself, municipal and school officials must acknowledge and collectively address the root causes of its current difficult circumstances. Clearly, the health and success of the school system and the town are intertwined and impacted in a dramatic and negative way by the choice of parents to send their children to public schools outside Greenfield.

According to the state department of elementary and secondary education (ESE), enrollment in the Greenfield public school system has declined from 2,445 in FY2000 to 2,050 in

FY2008. This decrease of 395 students, or approximately 16 percent of the school population, primarily reflects the natural shifts in local demographics. Of greater concern is the loss of an additional 341 students to other public school districts through school choice or to charter schools. As indicated in the following table, the combined number of exiting students has increased in each of the last eight years.

Table 1: Total Outgoing Students

| Fiscal Year | # of Outgoing School Choice Students | # of Outgoing Charter School Students | Total # of Outgoing Students |
|-------------|--------------------------------------|---------------------------------------|------------------------------|
| 2000 | 43 | 11 | 54 |
| 2001 | 67 | 8 | 75 |
| 2002 | 103 | 10 | 113 |
| 2003 | 127 | 10 | 137 |
| 2004 | 163 | 37 | 200 |
| 2005 | 201 | 58 | 259 |
| 2006 | 223 | 74 | 296 |
| 2007 | 249 | 73 | 322 |
| 2008 | 256 | 85 | 341 |

When students leave the district through school choice or charter school enrollment, money in the form of state aid, initially intended for Greenfield's school system is redirected to the so-called "receiving" school district. Although Greenfield also collects "receiving" tuition as a result of students choosing to attend the school system, it does not nearly compensate for the amount it loses. In FY2009, the Town of Greenfield will fail to collect over \$2.5 million. As seen in the table below, the loss of revenue to the town has increased in each of the last eight year.

Table 2: Total Outgoing Tuition

| Fiscal Year | School Choice Outgoing Tuition | Charter School Outgoing Tuition | Total Outgoing Tuition |
|-------------|--------------------------------|---------------------------------|------------------------|
| 2000 | 247,384 | 67,263 | 314,647 |
| 2001 | 373,469 | 58,841 | 432,310 |
| 2002 | 626,520 | 80,760 | 707,280 |
| 2003 | 815,009 | 58,593 | 873,602 |
| 2004 | 1,041,687 | 260,494 | 1,302,181 |
| 2005 | 1,338,693 | 474,465 | 1,813,158 |
| 2006 | 1,483,905 | 625,292 | 2,109,197 |
| 2007 | 1,641,339 | 706,658 | 2,347,997 |
| 2008 | 1,735,718 | 803,586 | 2,539,304 |

The circumstances which encourage parents to send their children to other schools are not easily alleviated, but a start has been made. Greenfield's new superintendent appears to be taking an aggressive leadership role to improve the educational product and outcomes necessary to build confidence and trust in the school system. We expect that her focus will turn, as well, to improving MCAS results, which are presently an accepted barometer of a school system's success.

However, to lift MCAS scores and to raise the image of the educational system, town and school leaders must first establish a cooperative working relationship to ensure investment in the school department. Curriculum enhancements, technology, facilities, etc., as well as engaged teachers are among the components necessary to improve educational outcomes. It won't be easy. The town ranked 320th of 351 cities and towns in per capita income (1999). In 2006, it ranked 330th in equalized valuation per capita, which is a measure of comparable property wealth frequently used in state aid distribution formulas. But, local leaders as well as residents must acknowledge and take on the challenge ahead. In doing so, consideration of all areas of potential or possible savings is justified including, among others, opportunities to consolidate operations internally and regionalization with other districts, the GIC option for health insurance, and technology investment.

Conclusion - It is worth stating again our opinion that the managers and staff who serve in the finance-related town offices are competent and engaged. Lines of authority are clear, and accountability exists from the mayor through the director of finance and administration. Financial management procedures are uniformly followed. Check and balances are in place.

Although tough decisions always lie ahead, positive momentum has been gained with the appointment of the new interim superintendent. Her early efforts together with the steps already taken by the school business manager to tighten financial procedures should strengthen school operations. It is also reasonable to expect greater determination on the part of the school committee to more diligently follow the financial activity of the department through the course of future fiscal years.

Like many western Massachusetts communities, the Town of Greenfield is operating under difficult and sometimes demoralizing fiscal circumstances. In this environment, any movement toward sound municipal and school financial management practices can advance effective decision-making. However, the most critical issues confronting the town involve its schools. A successful long-term plan to improve the quality of education, executed with patience and persistence, will restore parent's confidence in the system. It will not happen quickly, but as more students attend Greenfield schools, state aid now going elsewhere will return to the town. With better schools, the quality of life in Greenfield will improve. These are worthwhile goals, but success requires the collective effort of all town leaders as well as residents, teachers and school administrators.

Table of Recommendations

| | |
|--|----|
| Overall Financial Management | 6 |
| 1. Create a Task Force on the Future of Greenfield Schools | 7 |
| 2. Submit Detailed School District Budget..... | 7 |
| 3. Present Early Budget Revenue Projections..... | 8 |
| 4. Adopt Solid Waste Enterprise Fund | 8 |
| 5. Cease Double Counting Transfer Station Receipts..... | 8 |
| 6. Eliminate Water Payment Discount..... | 9 |
| 7. Utilize Special Purpose Stabilization Funds..... | 9 |
| 8. Consider Shifting Benefits Administration..... | 10 |
| 9. Modify Purchase Order Process..... | 10 |
| 10. Form an Audit Committee | 10 |
| 11. Initiate Performance Review Program..... | 11 |
| Technology | 12 |
| 12. Adopt Remote Submission Procedures..... | 12 |
| 13. Reconstitute Technology Committee..... | 13 |
| 14. Add Links to Town Website..... | 13 |
| Treasurer/Collector | 14 |
| 15. Evaluate Benefits of a Lockbox..... | 15 |
| 16. Implement Third Party Credit Card Processing..... | 15 |
| 17. Move Tax Taking Schedule Forward | 16 |
| 18. Activate Tracking Software | 16 |
| 19. Report Foreclosures | 16 |
| 20. Establish Collector’s Drop Box | 16 |
| Accountant | 17 |
| 21. Implement Payroll Standards..... | 18 |
| 22. Submit Turnover Sheets to Accountant | 18 |
| 23. Track Leave Balances Centrally | 18 |
| 24. Convert to Bi-Weekly Payroll | 19 |
| 25. Issue and Reconcile Expenditure Reports..... | 19 |
| 26. Use the BudgetSense Budget Module..... | 19 |
| 27. Stop Completing the Payroll Distribution Sheet..... | 19 |
| 28. Cease Distributing Advance Copies of Warrants | 20 |
| Assessors | 21 |
| 29. Set the Annual Overlay Allowance..... | 22 |
| 30. Account for the Telecommunications Decision..... | 22 |
| 31. Access Deeds Electronically..... | 22 |
| Appendix A: | 23 |
| Acknowledgements | 24 |

Overall Financial Management

A review of Greenfield's overall financial management practices centers on the fiscal policies and procedures in place that typically involve finance related departments, but impact town government as a whole. Accordingly, we examined the budget process and long-term planning. We looked at the payroll and vendor warrant process, financial monitoring practices and policies, as well as the effect of the organizational structure on the operation of government. We evaluated operations in contrast with best practices recommended by the Division of Local Services (DLS) and observed in communities across the Commonwealth. We considered the roles and working relationships among staff, together with the level of communication and cooperation that exists among offices. Lastly, we reviewed local compliance with state laws and regulations relating to financial matters, adherence to acceptable form and timetables for the submission of periodic reports to DLS. We also took a closer look at the school department.

The Town of Greenfield appears well adjusted to the mayor-town council form of government and consolidated department of administration and finance. Under this vertical structure, lines of authority and accountability are established. For the most part, practices and procedures are in place that conform to state law and DOR regulations. They advance the day-to-day administration of town business, enhance customer service and ensure the maintenance of accurate, up-to-date financial records. Payroll and vendor warrants are processed on a regular schedule. A municipal calendar has been created that sets milestones for the budget process. The annual Tax Recap Sheet (for tax rate approval), Balance Sheet (for free cash certification) and the Schedule A are typically submitted within deadlines.

Department managers and staff are uniformly knowledgeable and competent in carrying out their respective responsibilities, which are, in turn, well defined and understood. The finance director schedules regular meetings of a financial management team, and regularly meets with other department heads on a subject matter basis. All of which contributes to open lines of communication and cooperation between departments and among staff.

A by-law has been adopted that establishes a more deliberate capital improvement process which includes a five-year plan. More attention, however, could be devoted to technology and other aspects of long-term financial planning. As in most communities, particularly during slow economic times, funding capital improvements is an issue. In terms of reserves, putting the FY2008 mid-year budget crisis aside, the town has had moderate success at building its stabilization fund and generating free cash. Between FY2003 and FY2007, certified free cash increased from \$12,032 to \$583,979. The stabilization fund increased from \$220,227 to \$1,204,057 over the same timeframe. However, in FY2008, each fund was depleted by more than half its balance. As an informal policy, the town strives to work toward reserves equal to 3.5 percent of expenditures.

Still, there are opportunities for improvement in operations, which are reflected in our recommendations. Some, directly or indirectly, also address the mid-year school department budget issue and have an underlying intent to help re-establish public trust in government.

Recommendation 1: Create a Task Force on the Future of Greenfield Schools

We recommend that the mayor and school committee agree to form a task force on the future of Greenfield schools. The loss of students to other school districts and to charter schools is costly, not only in dollars (an estimated \$2.5 million in FY2009), but in community intangibles. If unabated, the continued decline in student enrollment can become a downward spiral that affects community pride, property values and the overall vitality of the town. If not addressed, the ability of the school department to function and to meet any educational goals will be at further risk.

To reverse the trend, a task force of local leaders, acting together with residents, school administrators and teachers, can help to determine what it will take to earn the confidence of parents and persuade them to keep their children in Greenfield public schools. Facilities, class sizes, curriculum, MCAS scores, professional development, graduation rates and funding are some of the subject areas that might be addressed. Officials might return to discussions on the possible consolidation of the municipal and school accounting functions. We also join ESE in the opinion that the potential to regionalize school administration or education programs should be a primary topic of discussion. Greenfield public schools, like many other small, rural systems in poorer communities, face mounting hurdles in its efforts to provide the full range of academic programs and needed services at a cost that the communities can afford. Therefore, as the current situation stabilizes, the town should consider beginning serious discussions with neighboring towns on regionalization options.

While issues of concern to a task force may be viewed as traditionally within the jurisdiction of the school committee, in fact, the scope of a solution will require broader consensus and approvals. Therefore, a more inclusive membership on the task force can bring all stakeholders into the process from the beginning. The product of such a task force might be a long-range plan, with measurable goals for public review and consideration. However, a turnaround will take time and will require an ongoing commitment from all involved.

To reclaim state aid now going to other districts, residents may also be called upon to provide additional resources to the Greenfield school system. This should not be an unexpected prospect considering that, as escalating costs have outpaced new revenues, the town has not approved an override in 18 years. In any event, the mayor, town council and school committee can collectively provide the required leadership to address the school issue. Under any other scenario, meaningful progress will not be made and all will be tarnished by the public's continued loss of confidence in local government.

Recommendation 2: Submit Detailed School District Budget

We recommend that the school department return to the practice of submitting a detailed budget book to town council. It is our understanding that, at one time, the school department produced a detailed budget book as part of its appropriation request, but the practice has been

discontinued in recent years. In combination with the current level of detail provided, the budget book can serve as a communication device to help readers better understand how school money is spent and where priorities lie. On balance, greater detail and transparency will help to inspire public trust in the budget process and in the decisions made.

Recommendation 3: Present Early Budget Revenue Projections

We recommend the presentation of budget revenue projections to a joint meeting of the town council and school committee at the start of the annual budget process. In Greenfield, the annual budget process appropriately begins with the development of revenue projections and the adoption of budget guidelines, which are submitted to departments in late fall. We suggest, in an effort to build consensus, that revenue projections be completed earlier and presented to a joint meeting of the town council and school committee. With early consensus, the prospects for later disagreement when the budget nears final approval can be minimized. Agreement might also be reached, in advanced, on how any increase in projections will be allocated. Public disagreements can be minimized and resident confidence in government and in the budget process can be built.

Recommendation 4: Adopt Solid Waste Enterprise Fund

We recommend that Greenfield adopt a solid waste enterprise fund by accepting M.G.L. c. 44 §53F½. The town's trash pick-up and transfer station are currently managed by the department of public works through a general fund appropriation. If accounted for in an enterprise fund as water and sewer operations currently are, all revenues and all direct, indirect and capital costs associated with trash services would more clearly identified and recovered, in full, through realistic user fees. As a result, a subsidy from the general fund can be avoided. Additional information on enterprise funds may be found in the Division of Local Services' [Enterprise Fund Manual](#).

We recommend that the mayor's budget include enterprise funds. Although funded through user rates rather than taxes, the cost of enterprise operations should be part of the mayor's line-item budget. Once incorporated, the budget will reflect the true cost of running municipal government.

Recommendation 5: Cease Double Counting Transfer Station Receipts

We recommend that the transfer station receipts no longer be recounted at the main office. A system for collecting, counting and securing money received at the transfer station is in place. Video cameras are in operation and detailed receipts are provided to customers and copies are retained by town employees. At the close of each day, collections are counted and re-counted at the transfer station in accordance with accepted procedures. When the receipts are delivered to the main public works office, and before they are turned-over to the treasurer, the

money is counted again. However, safeguards and procedures are already sufficient so that this re-counting of receipts is unnecessary.

Recommendation 6: Eliminate Water Payment Discount

We recommend that Greenfield eliminate the water payment discount program. The original goal of the water discount program was to encourage early payments to improve cash flow for the town. However, with the move to quarterly tax billing, the town receives an infusion of revenue four times a year rather than twice a year, and its cash flow problems have been effectively eliminated. Still, the town currently grants about \$80,000 per year in payment discounts on water bills paid within 10 days, and receives no benefit in exchange. Discounts do not cause a corresponding decrease in expenses. The \$80,000 cost in discounts is spread and collected from all other water consumers. Those who are least able to pay are, for the same reason, not likely to make an early payment and receive the benefit. Finally, the days have passed when a municipality can forego revenue to encourage resident consumers to pay a bill early that has to be paid in any event. Because neither the town, nor most of its individual residents, receive no real benefit, we recommend the town leaders rethink the prudence of offering water discounts.

Recommendation 7: Utilize Special Purpose Stabilization Funds

We recommend that Greenfield officials consider establishing multiple special purpose stabilization funds. These stabilization funds now allow a community to set aside money for specific purposes. They encourage a community to think long-term, to save money, manage debt, and can help build resident confidence in government.

The stabilization fund can be funded through a traditional budget line item appropriation. Although this was previously accomplished by a majority vote of town council, a two-thirds vote is now required. A second new funding option, referred to as an override, has characteristics of both a Proposition 2 ½ override and an exclusion.

With a two thirds vote of approval by town council, and subsequent majority approval in a town-wide referendum, additional tax revenue can be raised above Proposition 2 ½ limits to fund a special purpose stabilization fund. In the years after the initial approval, the same or a lower amount can be raised again, if “appropriated” by two-thirds vote solely by town council and with the mayor’s approval, if required by local law. After the first year, a referendum is not required, except to change the purpose of a stabilization fund, to divert a balance to another fund, or to increase the amount to be raised.

Special purpose stabilization funds are most efficient as a revenue, or savings account, for anticipated expenditures. Special purpose stabilization funds work best when they are intended to help pay for expenditures that the community will eventually have to make, i.e., building maintenance, road repairs or vehicle purchases. As important, special purpose stabilization funds provide a response to resident concerns about the absence of long term

planning. For more information on multiple purpose stabilization funds, see IGR 04-201, accessible at the DLS website www.mass.gov/dls.

Recommendation 8: Consider Shifting Benefits Administration

We recommend that the director of municipal finance and administration initiate discussions on the feasibility of moving benefits administration to the human resources office. As part of its routine responsibilities, the human resources staff guides new employees through the hiring process. Included is an explanation of benefits. Existing town employees are directed instead to the treasurer's office if they wish to make changes to benefits, particularly those related to insurance coverage.

We suggest an analysis be completed to determine whether staff time and workloads would allow shifting all benefits administration now in the treasurer's office to the human resources office. Since the town has a human resources office, there is an inherent logic to centralizing all benefit related services there. This shift would allow the further consolidation of personnel files in one location. It would also free up treasurer's staff time which would allow the completion of tasks more directly related to that office.

Recommendation 9: Modify Purchase Order Process

We recommend that Greenfield streamline purchase order procedures. Under the existing purchase order (PO) system, department heads complete and sign a hardcopy requisition on purchases of \$1,000 or more. However, as a spending control, the purchase order threshold is lowered to \$100 during the last two months or so of the fiscal year. All requisitions are submitted to the purchasing agent whose review determines whether procurement rules apply (i.e., whether price quotes or sealed bids are required under M.G.L. c. 30B). All orders are then sent to the accounting department where staff review requests, encumber funds, assign a PO number and make the purchase order available to the department head.

We suggest that the town consider whether all requisitions could be initially submitted to the accountant rather than to the purchasing agent. Absent more restrictive local policies, procurement rules begin to apply only on purchases of \$5,000 or more. Yet, under the current process, all PO requests unnecessarily pass through the purchasing agent's office. Instead, if sent first to the accountant, only those purchases of \$5,000 or more would be forward to the purchasing agent. To discourage bid splitting, the accountant could delay PO approval for 24 hours and, in the interim, submit a daily computer-generated list of PO requests to the purchasing agent for his review.

Finally, we advise officials to explore whether a PO module is part of the town's upgraded financial management software package. If so, the PO system could become entirely electronic.

Recommendation 10: Form an Audit Committee

We recommend that the mayor appoint an audit committee. An audit committee would address issues raised in the outside auditor's management letter. Committee members, independent of staff, would monitor the town's progress in formulating and completing a corrective action plan, including town responses to issues raised. Once or twice each year, the committee would report its findings to the mayor, town council and finance director. Responsibility to formulate responses and an action plan would fall to the finance director, with the input of finance officers. She would also be responsible for implementing it.

An audit committee of three or five might include members of town council, as well as residents. Given the substance of an audit report, the town would not want finance officers, or staff in finance-related positions, serving as members in order to avoid potential conflicts of interest.

Recommendation 11: Initiate Performance Review Program

We recommend that the mayor implement a performance evaluation process for department heads and staff. A well thought-out annual performance evaluation review program should include guidelines that identify step-by-step procedures for reviewing an employee's work responsibilities, previously established goals and job expectations for the upcoming year. If implemented in a methodical, even-handed way, regular job performance evaluations encourage communication, elevate employee morale and build public confidence in government. At the same time, an evaluation program works best when recognized as a two-way process. Employee performance is an obvious focus, but employee opinion and comment during the process can also provide valuable insight to management. Ultimately, the evaluation process should evolve into a collaborative effort that leads to improved job performance, enhanced government operations and a better work place environment.

Technology

In response to the so-called “9C cuts” in January 2003, when the state reduced local aid mid-year, the town eliminated its information technology (IT) director position and the \$300,000 department budget. Today, Greenfield does not employ a full-time IT administrator. Instead, the general management of technology is spread among the director of municipal finance and administration, the chief assessor and an outside consultant.

The director manages the budget (\$42,500 is proposed for FY2009) and provides overall program guidance. The chief assessor is primarily responsible for administering the help desk and addressing user issues, while a website committee manages the town’s on-line content. The town also contracts with an outside consultant, Moody Consulting, for support on problems beyond staff capability. The school department, library and the police department have support personnel independent of the town.

Although IT lacks a dedicated professional and is generally subject to limited capital funding, officials have made significant technology enhancements over the previous year. Expenditures included \$180,000 toward the replacement and upgrade of network servers and desktop computers and \$150,000 for software including a conversion to an upgraded version of the financial management software application. The new version, called BudgetSense, will include a general ledger, payroll, accounts payable and budget module. Training on the new software is scheduled throughout the year. Otherwise, Point software will continue in use as the collector’s accounts receivable application and the treasurer will continue to use QuickBooks. Microsoft Access, Word and Excel are available to most departments.

The town has adopted and implements a nightly data backup routine, and has adopted policies on email and Internet use.

Conclusion - Given the lack of available funding and limited resources, the town should be commended for its most recent technology upgrades and its ability to ensure that, on a day-to-day basis, town servers and computers are running properly, and that data is protected. Moving forward, even under the current structure, we recommend the town continue to seek ways to gain efficiencies through the use of technology and plan long-term.

Recommendation 12: Adopt Remote Submission Procedures

We recommend that departments be granted remote access capability to enter departmental receipts, payroll timesheets and vendor bills electronically. Once BudgetSense is operational and training is complete, all departments on the computer network should have the capability to enter certain data into the system from their respective locations. This means that some information that is now tabulated manual and entered into the computer system can be entered once, or that information delivered to an office in hardcopy can be transferred electronically. In particular, this would benefit the accountant and treasurer/collector’s office staff without placing an undue burden on other department staff. In general, the electronic

transmission of financial data (e.g., cash receipts, accounts payable, purchase orders, employee timesheets, budget requests) will reduce manual entry by financial offices, freeing up staff to conduct other management and analysis activities.

Recommendation 13: Reconstitute Technology Committee

We recommend that the mayor re-establish the town technology committee. It is our understanding that the town had previously formed a technology committee to address specific IT related issues. However, the committee, which was composed of various department staff, disbanded approximately six years ago. Moving forward, we recommend that the town reconstitute the technology committee.

In the absence of a full-time IT director, a technology committee can be a meaningful and objective contributor of information, analysis and insight for town decision-makers as they grapple with computer and software related issues. Its members can work to produce periodic reports or assessments of the town's technology status. These reports can serve as a useful tool to evaluate the performance of hardware and software in town departments, to identify and prioritize necessary upgrades and to recommend the adoption of new technologies.

Committee recommendations can further help to identify and achieve long and short-term goals, which can be incorporated into a technology program. The components of an effective technology program will also typically include:

- The design and implementation of security, back-up, and disaster recovery procedures;
- An inventory and assessment of hardware, software and peripheral technology (e.g. copiers, printers, etc);
- An evaluation of troubleshooting capabilities;
- The development of a replacement and upgrade schedule;
- A long-term financing plan;
- The development of IT policies and procedures; and,
- An assessment of staff training and department software needs.

Recommendation 14: Add Links to Town Website

We recommend that the town add links to the town charter and bylaws to the town website. The town charter and by-laws set the rules by which local government operates. They clarify roles and responsibilities of town officials and also provide guidance to residents and others on procedures to be followed and criteria to be met. If placed on the town website, telephone calls and foot traffic to municipal offices should diminish as well.

Treasurer/Collector

The treasurer is a community's cash manager and has custody of all municipal money. Included is the responsibility to make certain that town receipts are deposited into appropriate bank accounts and to monitor balances to ensure that sufficient funds are available to cover town obligations as they become due. The treasurer invests town funds and manages debt to maximize investment income and meet cash flow needs. To fulfill these responsibilities, the treasurer maintains a cashbook, debt schedule, check registers and various logs to track balances for grants, trusts and revolving funds as well as other special revenue funds. As a financial control, the treasurer is obligated to reconcile cash balances and debt, internally, and then with the accountant on a regular basis. Finally, the treasurer maintains tax title accounts, conducts sales of land and prepares documents to petition for foreclosure.

A town collector possesses the authority to collect all monies due the community including taxes, excises, betterments and certain other charges, which may be adopted under M.G.L. c. 41, §38A or through the acceptance of a consolidated finance department, M.G.L. c. 43C, §10. Collections need to be counted, posted to taxpayer accounts, and either turned-over to the treasurer or deposited daily. Delinquent accounts need to be pursued and then moved efficiently into the treasurer's tax title accounts. To be successful, a collector must maintain an up-to-date receivable control that is reconciled internally and then externally with the accountant monthly. Credit reports should be run as appropriate and research needs to be completed to confirm legitimate refunds due to residents. In accordance with state law, the office should respond to requests for municipal lien certificates within ten days. In most communities, the collector manages the contractual agreement with the deputy collector. In Greenfield, the offices of treasurer and collector are combined.

Appointed by the mayor in 2003, the director of municipal finance and administration entered government as an assistant collector in 1997, and has served as treasurer/collector since 2000. As a practical matter, a full-time assistant treasurer/collector supervises a staff of three administrative assistants and runs the office. She has worked in the office for 20 years, while the staff have 11, 13 and 20 years experience. Two of the administrative assistants have primarily treasurer-related responsibilities, while the third is assigned to the collector side of the office. All are cross-trained, which we understand sometimes works to blur lines of responsibility. In addition, the office oversees benefits administration.

The treasurer/collector's office and public counter are conveniently located on the first floor of town hall where bill payments and other business is conducted. The town does not utilize an outside lockbox service, but is considering the option. The department's counter is equipped with computers that serve as registers for public transactions. On the collector's side, quarterly real estate and personal property payments, and motor vehicle excise receipts are recorded in Point software. Departmental turnovers received by the treasurer are logged in an Access database, while a cash book is maintained in QuickBooks.

Conclusion - Staff within the treasurer/collector's office are experienced, knowledgeable and customer service oriented. Essential to checks and balances, the office maintains a receivable

control and a cash book. Reconciliations of cash and receivables with the accountant are completed on a monthly and quarterly basis, respectively. Debt is managed and cash flow is monitored. With approval of payroll and accounts payable warrants by the mayor, checks are printed in-house and distributed by office personnel. Check stock and the electronic signature stamp are securely housed within the department. Office staff also use a so-called “comparison report” to determine whether applicants for town permits have outstanding obligations to the town.

In this context, our recommendations are designed to reduce workloads, further enhance service levels and build on efficiencies in an already effective, albeit busy, office environment.

Recommendation 15: Evaluate Benefits of a Lockbox

We recommend that the treasurer/collector’s office identify the costs and benefits associated with a lockbox. A lockbox, managed by an outside financial institution, receives tax and/or other payments, deposits checks and returns daily receipt reports to the town during a given billing period. To post payments, treasurer/collector staff can usually upload data gathered by the financial institution directly to its accounts receivable software. That may not be the case in Greenfield, which uses Point software. Instead the town may be forced to pay the Point developer to convert the lockbox file to the necessary format. Even so, when aggressively promoted, a lockbox reduces over-the-counter and mail transactions and accelerates deposits. The additional interest earned and efficiencies gained can help offset the service costs. With a greater percentage of bills collected via the lockbox, the treasurer/collector’s staff should save time, allowing them to pursue other activities.

Recommendation 16: Implement Third Party Credit Card Processing

We recommend that Greenfield contract with a third party to processes credit card payments made to the town. Currently, the collector’s office accepts credit cards for payments it collects as well as money due to the town clerk, deputy collector, building inspector and recreation department. It charges customers a convenience fee ranging from \$3 to \$20, depending on the amount of the transaction, which is passed on to the credit card company. The acceptance of credit cards at town hall departments and the imposition of associated fees give rise to both accounting and legal issues. Therefore, to avoid problems, the town should separate itself from the process, and make credit card payments an on-line option only.

Under an agreement, a financial institution can process credit card payments for the town. Typically, a link on town web pages would direct the person, at his or her option, to the secure website of the financial institution. There, the payment and any service charges would be in a transaction between the credit card holder and the institution. The full amount due is electronically deposited to the town account and back-up information is provided. In this way, the town is not liable for the separately billed convenience fee from the credit card company.

Recommendation 17: Move Tax Taking Schedule Forward

We recommend that the treasurer/collector's office move the tax taking process forward. In Greenfield, demand notices to delinquent taxpayers are sent at the close of the 4th Quarter. A second letter is sent by November, and a third is mailed in January warning that payment is due by March. Almost a year after the initial demand, the notice of tax taking is issued, the taking is executed and a receivable is moved into tax title. It is our understanding that in stretching out the tax taking process, residents are allowed greater opportunity to pay. We suggest that the process could be equally effective, if the treasurer/collector were to shorten the period between the initial demand notice and the actual tax taking. Appendix A includes a sample timetable.

Recommendation 18: Activate Tracking Software

We recommend that the treasurer/collector's office activate the tracking function of its GeoTMS software. Greenfield has accepted M.G.L. c. 40, §57, enabling the town to deny, revoke or suspend a local license or permit where the holder or applicant owes the town money. The town also utilizes GeoTMS, a permitting software application which has the capability to track the status of all permit and license applications, as well as flag applicants who are delinquent in any other obligations owed the town (e.g., real estate tax, motor vehicle excise, water/sewer charges). Therefore, we recommend the town contact GeoTMS to determine how it might fully activate the software so that it can be used as a collections tool.

Recommendation 19: Report Foreclosures

We recommend that the treasurer/collector's office submit a foreclosed property report to the accountant and assessors. When the town takes possession of a property through foreclosure, the treasurer/collector should submit a report notifying both the accountant and assessors' office. The accountant then re-lists the property as a tax possession on the town's balance sheet, and the assessors' office reclassifies the property as exempt and removes it from the tax rolls.

Recommendation 20: Establish Collector's Drop Box

We recommend that the treasurer/collector's office place a secure drop box at town hall. Greenfield's deputy collector is charged with issuing demand notices and collecting delinquent motor vehicle excise bills. Although he receives most payments, a significant number are received over-the-counter, posted and prepared for deposit at the treasurer/collector's office. To lighten the workload, we suggest that the town place a secure drop box at town hall, inside or outside, where payments can be deposited. In the case of motor vehicle excise payments, drop box collections can be set aside, picked up during regular trips to city hall and processed later by the deputy collector. The drop-box can also be used to receive on time, as well as delinquent, payments for real estate taxes, motor vehicle excise and water/sewer charges, etc. The benefit would be an immediate reduction in foot traffic at the treasurer/collector's counter.

Accountant

The town accountant 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 checks and balances established by statute to monitor and protect local assets. To fulfill this responsibility, the office prepares warrants; maintains a general ledger where receipts, expenditures and all other town financial activity are recorded; and, reconciles cash and debt with the treasurer and receivables with the collector monthly. In addition, the town accountant tracks revenue and expenditures, and is typically involved in the annual budget process. Among required submissions to the Department of Revenue, the town accountant is responsible for producing the town's annual Schedule A and year-end balance sheet (for Free Cash certification). Finally, the town accountant works with the board of assessors and town clerk in the preparation of the town's Tax Recapitulation Sheet.

Appointed by the mayor, Greenfield's accountant oversees both a payroll and an accounts payable administrative assistant. As of the end of May, the long-time payroll administrative assistant retired. The payroll position was assumed by the accounts payable administrative assistant, whose vacancy was filled by an administrative assistant from the treasurer/collector's office. The position in the treasurer/collectors office will remain vacant due to current budget constraints.

Beginning in May, the town accountant initiated the purchase and subsequent conversion to BudgetSense, a financial management software application for accounting, payroll, accounts payable and budgeting. The upgrade, scheduled to be completed by October 1, is a replacement of a DOS based application that is no longer supported by the vendor.

The accountant reconciles cash monthly and receivables quarterly with the treasurer/collector as recommended, and distributes expenditure reports to departments each month as required by statute. The accountant submits required documentation to the DOR timely, including the Schedule A, statement of indebtedness and the Balance Sheet for free cash certification. To the accountant's credit, the office has further developed a comprehensive manual that defines policies and procedures related to purchasing, payroll, accounts payable, departmental receipts and receivables as well as to the management of town owned vehicles, cell phones, credit cards and travel reimbursements.

Conclusion - The accounting office in Greenfield has developed sound procedures and operates on a professional level. The office effectively fulfills fundamental responsibilities relative to the payroll and vendor warrant process, the reconciliation of cash and receivables, and compliance with various internal and external reporting requirements. Because of the retirement within the office, we do expect an initial learning curve as the payroll and accounts payable administrative assistant adjust to their new roles.

Recommendation 21: Implement Payroll Standards

We recommend that the accountant remove individual employee withholding information from the payroll warrant. The payroll warrant currently includes individual employee withholding detail, which is considered proprietary information. As such, it should be securely retained in personnel files, available only to legally authorized individuals. In order for the mayor to fulfill her legal obligation to review the payroll warrant, and to provide the necessary detail for checks to be issued by the treasurer/collector's office, it is sufficient that the payroll warrant include a list of employees by name and department with account numbers, gross or net salary amounts due each employee, and a list of withholdings by category (i.e., federal income tax, state income tax, union dues, etc.) in aggregate total for all employees. This information can be incorporated into the payroll warrant or listed separately as an attachment.

We recommend that payroll checks be released only after the mayor signs the warrant. In Greenfield, employee payroll checks are periodically released to department managers and otherwise disbursed by the treasurer/collector's office prior to receiving a copy of the payroll warrant signed by the mayor. This conflicts with state law. Therefore, we recommend that a process be established to ensure that the mayor has the opportunity to sign payroll warrants prior to the distribution of employee checks.

Recommendation 22: Submit Turnover Sheets to Accountant

We recommend that departments submit copies of turnovers to both the treasurer/collector and accountant's office. When departments turn money over to the treasurer, they are required by statute to provide a copy of their turnover sheet to both the treasurer and the accountant. In Greenfield, departments typically submit a turnover sheet to the treasurer, but do not deliver a copy to the accountant. Instead, the accountant's copy is left in the treasurer/collector's office to be picked-up or delivered sometime during the day.

To comply with state law and ensure that checks and balances are in place, departments should be required to hand-deliver an original copy of a turnover sheet to the accountant immediately after delivering the turnover to the treasurer.

Recommendation 23: Track Leave Balances Centrally

We recommend that the town accountant centrally track accrued sick and vacation allowances. It is our understanding that both the police and fire departments maintain records of employee leave balances separate from the accountant. However, it is important to note that a town has only one recognized set of official records, which would not be those housed at the departmental level. The absence of a systematic procedure for maintaining leave balance records can give rise to circumstances where an employee's claim of accrued sick leave and vacation time cannot be effectively corroborated or challenged with credibility.

Therefore, the accountant should maintain a corresponding record of the same information tracked by the police and fire departments. In general, a system should be installed where running balances of all employee sick leave and vacation time is centrally maintained and printed as part of the payroll checks.

Recommendation 24: Convert to Bi-Weekly Payroll

We recommend a conversion to bi-weekly payroll for all town employees. An increasing number of employers in both the public and private sectors are realizing the benefits of compensating employees on a bi-weekly pay schedule. Moreover, in cities and towns, the bi-weekly payroll system works well for the teachers, which gives good reason to explore how it might be extended to all town employees. Workloads in the treasurer/collector's and accountant's office would be reduced, freeing time for the completion of other important responsibilities. A move to a bi-weekly pay period for town employees would require collective bargaining.

Recommendation 25: Issue and Reconcile Expenditure Reports

We recommend the presentation of expenditure reports to town council and the school committee. The practice of submitting quarterly expenditure reports to the town council has been sporadic over the past year, reportedly due to the FY2008 budget deficit and efforts to complete the FY2009 annual budget. We recommend that the practice be renewed, but on a monthly basis.

As required, the accountant's office also provides a monthly expenditure report to each department. We would expect each town department to reconcile the report from the accountant to an independent record of expenditures that the department manager, or a staff person, should maintain. Any variance between the two records needs to be identified and corrected.

In the case of the school department, we recommend that the accountant's office and the school business office be proactive and meet or communicate monthly to reconcile their respective records.

Recommendation 26: Use the BudgetSense Budget Module

We recommend that the mayor's office use the budget module in the new BudgetSense financial software. Once the annual town budget is passed by the town council, each individual appropriation needs to be entered into the accounting system. That process is now being completed manually and, as a result, consumes staff time. If, however, the town chooses to use the budget module, which is available as part of the new BudgetSense software, approved line-item amounts can be automatically, transferred to the accounting system.

Recommendation 27: Stop Completing the Payroll Distribution Sheet

We recommend that the payroll clerk no longer maintain a separate payroll distribution sheet. Currently, the payroll clerk enters information from each department's payroll cover sheet to a

payroll distribution sheet. She then runs an adding machine tape on the distribution sheet entries in order to reconcile it with a report from the payroll software. The reconciliation process is important, but we suggest that instead of a distribution sheet and a tape, she enter the cover sheet data into an Excel spreadsheet that can automatically add columns of numbers. If columns left-to-right represents successive pay periods, she can then more easily see variations that give rise to questions.

We recommend that the human resource director be notified of excessive employee absences and departures from town service. It would be a benefit to the human resources director if the payroll clerk notified him when an employee is absent for more than three consecutive days. She can determine this from a quick review of the payroll spreadsheet mentioned above. Furthermore, departments should be instructed to alert the human resource director and payroll clerk in the event of an employee's departure. It is our understanding that because absent or departed employees are not routinely reported to the human resource director or payroll clerk that the employee can remain on payroll.

Recommendation 28: Cease Distributing Advance Copies of Warrants

We recommend that the accountant's office cease producing two copies of warrants for advance distribution to the treasurer. Until warrants are signed by the accountant and the mayor, they cannot and should not be acted upon. Typically, the treasurer receives the original signed copy of the warrant, and is then authorized to send out checks. We are aware of no reason why a treasurer needs to receive two copies of warrants prior to their approval.

Assessors

The assessors' office is responsible for valuing all real and personal property in town and generating the commitment that authorizes the tax collector to collect real estate tax and motor vehicle excise payments. Work is generally performed through a combination of office staff and professional appraisal firms. DLS annually reviews town assessments to ensure that they reflect full and fair cash value, and certifies values every third year. In addition, the assessors calculate annual "new growth" increases in the community's levy limit; participate in setting the annual tax rate by submitting the Tax Recapitulation Sheet to DLS for approval; and prepare the annual property tax commitment for the collector. The office also handles all abatement applications, property tax exemptions allowed under state law, and sets the overlay.

The board of assessors is comprised of three members. Two are elected and one is a member by virtue of being appointed, by the mayor, as the department's full-time chief assessor. The board's primary responsibilities include policymaking and providing general guidance to the department. Members review and approve property valuations, abatement and exemptions applications, as well as approve the overlay and new growth estimates. The chief assessor supervises a full-time assistant assessor who helps with office tasks, and an administrative assistant who inspects sales, (approximately 250 per year), building permits (approximately 650 per year) and vacant land. His work includes the measurement of properties so that they qualify toward the multi-year cyclical re-inspection requirement, which is scheduled to be completed by 2010.

The assessing office utilizes appraisal software developed by Patriot Properties, and contracts with the firm for valuing personal property. In addition, the office also contracts with Mayflower Valuation to assist with commercial and industrial property values. The firm completes annual valuation and triennial certification of values, assists with the new growth calculation, and reviews sales. All residential fieldwork is completed in-house.

The volume of work in the assessing office involves 5,127 real estate parcels, 569 commercial/industrial parcels and 583 vacant and other parcels, as well as 637 personal property accounts. Billed annually, the town's motor vehicle, boat and farm excise accounts yielded \$1,387,027 in FY2007. The department manages a \$252,512 overlay reserve account for exemptions and abatements in FY2008, and pending Appellate Tax Board (ATB) cases have an estimated total liability of \$54,700.

Conclusion – Our recommendations below reflect our opinion that the assessing office functions well. It completes requisite tasks and complies with the Bureau of Local Assessment's (BLA) accepted practices and state regulations. The chief assessor has a good understanding of her job and has good support from her remaining board members, from Patriot Properties and from Mayflower Properties. Our recommendations below direct a review of the overlay account balances in light of the recent telecommunication decisions and a transition to receiving deeds electronically.

Recommendation 29: Set the Annual Overlay Allowance

We recommend that the chief assessor take the lead role in setting the annual overlay. The overlay is an amount raised on the Tax Recap Sheet annually to compensate the general fund for abatements, exemptions and uncollected taxes and excises. Unless some unusual fiscal event is anticipated, past collection trends are the best indicators of how much overlay to raise. The amount to retain from year-to-year should account for receivables still outstanding from that year and the potential liability associated with pending Appellate Tax Board (ATB) cases for that year. Excess amounts can be certified as overlay surplus only by the assessors, which can be appropriated up until June 30 when it closes out to the general fund. The board of assessors and the chief assessor, in particular, should complete an overlay analysis each year, and advise the mayor and director of finance on the amount that should be included on the Tax Recap Sheet.

Recommendation 30: Account for the Telecommunications Decisions

We recommend that the Greenfield assessors adjust the overlay balance to mitigate any potential telecommunication liability. In 2008, the ATB ruled that Verizon NE is subject to personal property taxation by cities and towns on poles and wires over public ways. The case involved the valuation and taxation of landline machinery, poles, wires, underground conduits and pipes. The ATB subsequently issued a ruling in a case involving MCI that valuations also include any construction work in progress and all other property in place, but not in service, and that partnerships, trusts and LLCs are subject to central valuation and assessment on all telephone machinery.

At stake is millions of dollars in potential personal property tax revenue for cities and towns. However, until the central or local valuation appeal process is complete, the DOR requires that cities and towns place and retain sufficient amounts in their overlay accounts dating back to FY2004 to cover the new tax revenue as potential abatements or refunds may result in the event that the rulings are not upheld. In order to assist city and town assessors to make adequate provisions in their overlay for the potential liability, BLA has provided information on these telecommunication issues and valuation data specific to each community at www.mass.gov/dls.

Recommendation 31: Access Deeds Electronically

We recommend that the assessing office obtain deeds electronically from the Registry of Deeds. The Franklin County Registry of Deeds offers, as a free service, an online database for searching and downloading deeds. The database, which allows searches by name, document type, property address or certificate number, can streamline procedures, saving the town both time and money. The assessing office currently pays \$1 per page for deeds. As an alternative, the assessing staff can simply search, select and download the appropriate document from the Registry database to their computer. The Registry provides instructions that walk users through the various viewing options and downloading process.

Appendix A

General Tax Takings and Foreclosures Timetable

| <u>Step</u> | <u>Action</u> | <u>Schedule</u> |
|-------------|--|---|
| 1 | Demand Mailed | |
| 2 | Delinquency Advertised | At least 14 days after step #1 |
| 3 | Proposed Taking Posted | At least 14 days after step #1 |
| 4 | Tax Taking Made | At least 14 days after step #1 & 2 |
| 5 | Instrument Recorded/Registered | No later than 60 days from step #4 |
| 6 | Petition for Foreclosure (Land Court) | No earlier than 6 months after step #5 <u>Exceptions:</u> <ul style="list-style-type: none"> ▪ Payment Plan: M.G.L. c. 60, §62 (up to two years) or 60§62 (up to five years by ordinance) ▪ Tax Deferrals: M.G.L. c. 59, §5(18A) or (41A) (six months after property sold or taxpayer dies) ▪ Abandoned Buildings: M.G.L. c. 60, §81A (immediately) ▪ Redemption Value Exceeds Assessed Value: M.G.L. c. 60, §81B ▪ Petition to Vacate by Prior Owner within One Year of Decree |
| 7 | Petition DOR to Foreclose (Administrative Foreclosure) | No earlier than 90 days after Step #5 |
| 8 | Deed in Lieu of Foreclosure | An alternative method that may be used any time prior to tax taking or foreclosure |

Acknowledgements

This report was prepared by:

The Department of Revenue, Division of Local Services

Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

Frederick E. Kingsley, Bureau Chief
Municipal Data Management and Technical Assistance Bureau

Joe Markarian, Supervisor, Technical Assistance Section

Zachary H. Blake, Project Manager & Financial Management Analyst,
Technical Assistance Section

Kirsten Shirer Taylor, Deputy Director of Information Technology

Terry Williams, Field Representative, Bureau of Accounts

Christopher Keefe, Community Advisor, Bureau of Local Assessment

In preparing this review,

DLS interviewed the following persons and town staff members:

The Honorable Christine Forgey, Mayor

The Honorable Mark M. Maloney, President, Town Council

Marjorie L. Kelly, Director of Municipal Finance and Administration & Treasurer/Collector

Terri O'Connell, Assistant Treasurer/Collector

Kathleen Garmalo, Administrative Assistant

Peggy Kaepfel, Administrative Assistant

Beth White, Administrative Assistant

Bonnie Thornton, Administrative Clerk

Mike Kociela, Accountant

Patty Clark, Accounts Payable Clerk

Tina Tyler, Payroll Clerk

Richard M. Henry, Chair, Board of Assessors

Audrey D. Murphy, Chief Assessor

Lester C. Reed, Assistant Assessor

Jerry Marcanio, Administrative Assistant

Dennis Helmus, Director of Human Resources

Sandy Shields, Director, Department of Public Works

Charles Loven, Chief Procurement Officer & Veterans' Agent

Mark McLaughlin, School Business Manager

Kevin Fox, Melanson, Heath & Company, PC