



Town of Middlefield

Financial Management Review

Division of Local Services / Technical Assistance Section

July 2010

Introduction

At the request of the Board of Selectmen, the Department of Revenue's Division of Local Services (DLS) has performed a financial management review of the Town of Middlefield. This review originated as a request for a technical review of the town's assessing operation. The board of assessors has been under attack from taxpayers and lost the confidence of town residents. In our experience, while the problems of cities and towns can stem from the performance of one particular office or official, just as often municipal government suffers from the inability of all town officials and financial officers to work together well. Therefore, we advised the board to consider instead this comprehensive financial management review of all town financial operations.

It is obvious that there is a lot of dissension in Middlefield and that our report is eagerly anticipated by several parties in town. The elected town officials and appointed town hall finance officers all appeared genuinely interested in the constructive criticism our reports typically include, as well as some validation that they are indeed following municipal finance law. Another group whose members have written numerous angry, and mostly anonymous, letters to DOR believes that the board of assessors, the finance committee, and even the DOR Bureau of Accounts representative conspired against them; they would have us assign a new DOR representative to Middlefield and recommend removing the finance committee chair and the assessors. The former group, we believe, will review our recommendations constructively and move ahead positively. The latter group will be less than satisfied, but it is not the state's role to resolve local personal and political disputes.

The purpose of this report is to review and comment on the town's financial management practices. In that regard, we have focused on: (1) town government structure in the context of the duties and responsibilities of financial officers; (2) the town's budget, warrant and capital planning processes; (3) the degree of coordination and communication that exists between and among boards, officials and staff involved in the financial management function; and 4) the general efficiency of financial operations measured by the town's success in maximizing resources and minimizing costs. Our reports do not delve into personalities and strive to maintain a neutral attitude to local politics.

We have based the findings and recommendations contained herein on a site visit by a Technical Assistance team consisting of staff from the Division's Municipal Data Management & Technical Assistance Bureau. During this visit and by telephone, the team interviewed and received information from the selectmen, members of the finance committee, the town accountant, town collector, town clerk, treasurer, and assessors. We also consulted DLS staff in the Bureau of Accounts, Bureau of Local Assessment and Municipal Finance Law Bureau. In this case, we also feel compelled to point out that it is not our policy to meet with private citizens unless we believe that they can contribute to our understanding of the financial management issues facing the town.

Overview

The Town of Middlefield, population 557, is a rural hill community in Hampshire County located in the center of the land area between the Connecticut River and New York State. It is bordered by Worthington on the northeast, Chester on the southeast, Becket on the southwest, Washington on the west, and Peru on the northwest. Middlefield is 19 miles southeast of Pittsfield and 123 miles west of Boston.

In keeping with its early agricultural history, Middlefield hosts an annual agricultural fair, a 150-year old tradition of the town. The town was once home to a flourishing woolen mill trade that boomed in the late 1800's when the town's population peaked at over 1,000 people. Market conditions, a flood and a fire brought an end to Middlefield's woolen industry by 1915. Today, small farms are the largest employers in town; an internet retailer and a few local artisans comprise the only commercial activity.

Middlefield is a relatively poor town whether measured by income levels or property wealth. The town's 2008 income per capita of \$17,630 was less than half the state average and ranked 329th out of the state's 351 cities and towns. Middlefield's equalized valuation was \$117,163 in 2008, 29.4 percent less than Massachusetts average with a rank of 274. Despite the fact that the town is consistently forced to tax to its full levy capacity, the town's average single-family tax bill of \$3,139 in FY2010 is 22.8 percent below the state average because of its relatively low income and property values.¹

Middlefield's government and fiscal management fall under the control of a mix of elected and appointed officials, all part-time.² The three selectmen collectively act as the head of the executive branch of government and appoint an administrative assistant to handle the routine administrative duties of their office. They appoint the accountant, the collector, and the treasurer; the town accountant simultaneously serves as the administrative assistant to the board of selectmen. The five-member finance committee and three-member board of assessors are elected to staggered three-year terms. Multiple office-holding by a handful of individuals is also viewed by some as a deliberate effort by some, particularly the assessors and the finance committee, to take over the town.

Middlefield has a FY2010 budget of \$1.4 million funded almost entirely by local property taxes (74 percent). Like most cities and towns, the largest share of its revenues are budgeted for education funding (48 percent). To further support its budget, Middlefield operates with a healthy level of reserves despite the lack of any formal reserve policy; certified free cash available for use in FY2010 exceeded 10 percent of budgeted revenues with another \$129,711 or 8.5 percent in stabilization. To fund its budget, Middlefield's tax rate is relatively competitive; with a single property tax rate of \$16.53 per \$1,000, Middlefield's tax rate is at the Hampshire

¹ The state-wide average single family tax bill (\$4,311) was calculated from the 334 communities that have reported to date.

² In fact, the three highway department employees comprise the only full-time positions in town government.

County average where FY2010 residential tax rates range from a high of \$18.36 per \$1,000 in Pelham to a low of \$9.12 per \$1,000 in Hadley.

Middlefield is coming off a series of events that have eroded citizen confidence in local government. In 2004, the elected collector/treasurer was discovered stealing town funds. More recently, in 2006, a taxpayer brought a lawsuit against the town, the assessors individually and the town's outside appraisal consultant. The suit alleged threats, intimidation and coercion on the part of the assessors of that time and charged that the board fraudulently overstated the value of their property. As we complete this report, some taxpayers are making similar charges in letters to DOR.

Since 2007, the collector and treasurer have been appointed by and report to the board of selectmen, instilling a greater degree of accountability to those positions, and the entire membership of the board of assessors has changed. In our review, we found the current collector and treasurer to be experienced and diligent in the performance of their duties. The charges against the prior board of assessors were fully investigated by the Northwestern District Attorney and the Massachusetts State Police who concluded that no criminal activity took place. In addition, the assessors are subject to the same regulatory oversight as the other 350 cities and towns and have successfully had their property values certified by the DLS Bureau of Local Assessment in FY2008.

It is generally understood that a municipal government, which is supported by and serves a small population like Middlefield's, operates according to a different dynamic than larger communities. In particular, the number of residents willing and able to volunteer in government is limited. At the same time, Middlefield's per capita spending of \$2,354 is virtually the same as Worcester, the second largest city in the state. Whether in a city of 175,000 residents or a town of 500, citizens are entitled to equal treatment and community assets need to be protected.

Conclusion—It appears to us that the single biggest problem in Middlefield is the lingering perception to many that government does not serve everyone in town equally. This impression dates from several years ago when there was criminal activity in the positions of the treasurer and collector³ and exacerbated by the more recent controversies involving the assessors. Whether real or imagined, these circumstances have eroded the public's confidence in government. Furthermore, effective communication and cooperation is complicated by the part-time nature of government.

It will take time to restore the public's trust in town government. Toward this end, our primary recommendation for Middlefield is to adopt a team approach to governance and financial management. Open communication and cooperation between the various boards and offices responsible for town finances is essential for maintaining proper control over money and to reestablish resident confidence in government.

In the report that follows, we address this and other issues.

³ The Middlefield treasurer and collector are separate part-time positions. The criminal activity was committed by a single person who was separately elected to both offices.

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Overall Financial Management

A review of the town's overall financial management practices focuses on the procedures in place to accomplish tasks that typically cross over various municipal departments, as well as those that tend to impact town government on a global basis. Accordingly, we examined the budget process and the payroll and vendor warrant processes. We looked at long-term planning, financial monitoring practices and financial policies, as well as the effect of the town's organizational structure on the operation of government. We examined the purchasing system and personnel administration. We considered the roles and relationships among individuals together with the level of communication and cooperation that exists among offices. Finally, we reviewed local compliance with state laws and regulations relating to finance issues, adherence to acceptable form, and to timetables for the submission of periodic reports to the State Department of Revenue (DOR).

The three-member board of selectmen acts as the chief executive officer of Middlefield. While the payroll and vendor warrants are approved biweekly, the selectmen meet weekly. They employ an administrative assistant to handle routine duties on their behalf. She is employed eight hours per week, reduced from 12 hours per week in FY2009, and also serves as the town's accountant. Appointed in January 2007, she is responsible for following up on matters for the board, assisting the public and town departments and serving as liaison with committees, boards, and other officials. The administrative assistant also pursues grant programs, coordinates procurement and oversees state bid contracts. While there are no job descriptions in Middlefield, she maintains a list of her assigned duties based on past practice.

The budget process in Middlefield is initiated by the chair of the five-member elected finance committee. The process starts in mid-December with the development of revenue projections and budget guidelines. The finance committee circulates forms and instructions for budget requests to all departments in mid-January, giving departments about three weeks to return them. The finance committee chairman compiles the requests into a spreadsheet organized in the same manner as the town meeting warrant article which he shares with the selectmen. From this information, the selectmen prepare a budget recommendation for the finance committee and town meeting which typically incorporates finance committee recommendations.

However, the budget process for FY2011 was contentious. The finance committee persuaded the town clerk to place an article proposing a Proposition 2 ½ override on the annual town meeting warrant without the selectmen's approval or by a local initiative procedure petition under voter signature procedures. Had the article been approved at town meeting, there was doubt about whether the question could be legally placed on an election ballot because, by law,

overrides must originate with an affirmative vote of the selectmen or by the initiative process, not by the finance committee or town meeting.

On balance, the finance related offices of the accountant, collector and treasurer are effective in the execution of most tasks required in the collection and deposit of receipts, and in producing vendor and payroll warrants for review and approval by the selectmen. The assessors are timely in delivering the commitments of taxes to the collector and, in general, a regular exchange of information between offices typically takes place. With the exception of the newest assessing board member, all of the financial officers have been working together in town for several years: the accountant began in October, 2006; the other two assessors were both appointed in late 2007 and elected in 2008; the collector started in May, 2007; and, the treasurer entered town employment in November, 2006.

Staff are responsible, as well, for the preparation of required submissions to DOR. The accountant, assessors and town clerk collaborate on the preparation of the town's Tax Recap Sheet, which is the basis of DOR approval of the annual tax rate. DOR needs to approve Tax Recap submissions in December in order to generate the first actual quarterly tax bill on time. With the exception of fiscal 2008, Middlefield has consistently met this deadline.

The balance sheet (for free cash certification) is completed by the accountant, as is the town's Schedule A (a year-end report of financial activity). The town's free cash has been certified late in every year but for FY2009 when the town received outside assistance from Melanson Heath and Co. to balance its books. The town's Schedule A, due October 31, has not been submitted on time within this decade and the Bureau of Accounts has habitually warned the town that its local aid distribution would be delayed. While the balance sheet and Schedule A are nominally the responsibility of the accountant, she must depend on others to complete their work in order to close the town's books and complete these tasks. In this case, the lack of cash reconciliations with the treasurer had been the source of delays. A prior elected collector and treasurer⁴ refused to reconcile cash and it was discovered during a forensic audit that she had been using town cash for her own purposes. With the help of an outside accountant, the current treasurer and the accountant, after a year's delay, are now reconciling cash monthly.

During the course of our review, we noted the general lack of any official statements of financial policies. Another area that warrants attention is long-term planning. Absent are formal policies for multi-year revenue and expenditure forecasts, and for debt and reserve levels. While the town does have sizeable reserves, many communities have formally adopted policies to build or maintain reserves to some target level. In another matter, there was a disagreement between the boards of selectmen and assessors about the delineation of their roles and responsibilities relative to town contracts. In the end, it appears this misunderstanding has been cleared up.

⁴ The same person was separately elected to the two positions for concurrent terms.

Conclusion—The primary obstacle to improving government that we observe in Middlefield is the lack of a unified, coordinated effort among town leaders and officials. The nature of small town government with entirely part-time positions has contributed to a lack of communication. In addition, there is a general public mistrust in government as a result of illegal activity by a former town official and lawsuits involving the assessors. Multiple office-holding by a handful of individuals is also viewed by some as a deliberative attempt by a few to take over the town. While these legal issues occurred several years ago, that attitude persists today as townspeople see government leaders, if not working at cross purposes, at least not pulling in the same direction, as exhibited in finalizing the FY2011 budget. In our opinion, the situation would be considerably alleviated by greater coordination and more frequent joint meetings that are open to the public, and by limits on multiple office holding.

In addition, we also observed that the administrative assistant position's dual role as accountant can, at times, complicate her ability to perform both functions optimally. As administrative assistant, she is often in the position of winning the cooperation of town boards and departments on the behalf of selectmen. On the other hand, as accountant, she serves as a fiscal watchdog to see that spending is proper, that procurement laws are followed, and that the town's assets are properly accounted for. The dual position appears at times to place her in the position of "good cop/bad cop" simultaneously. We also believe the list of items for her to accomplish is unnecessarily ambiguous and too long for the amount of time budgeted. To remedy this problem, we recommend the selectmen meet with the administrative assistant/accountant to establish clear goals and objectives for each of the two positions. They should establish clear guidelines that more clearly define their relationship, and distinguish long term objectives as well as day-to-day performance expectations.

Recommendation 1: Clarify Roles and Set Priorities

We recommend the selectmen and administrative assistant review their working relationship in order to clarify expectations and establish priorities. For the administrative assistant to be effective there needs to be a clear understanding of her role. Together they should establish goals and objectives that more clearly define their relationship, as well as day-to-day performance expectations. If projects are, by their nature, slow to develop, weekly reports should give way to perhaps periodic written reports to be included in the selectmen's package. A system should be implemented to identify urgent matters which warrant an immediate response. The administrative assistant needs to alert the selectmen as to the causes of stress and delay in completing her assignments. The selectmen, in turn, need to convey their expectations to the administrative assistant. This way both can come to agreement on how the administrative assistant's time will be spent and on what will be achieved.

At the same time, her role as accountant is essential to the continued financial health of the town. She is responsible for enforcing the checks and balances to see that all town assets are accounted for and safeguarded. The accountant prevents departments from overspending their appropriations and ensures that all spending is for legal purposes.

The inherent nature of the two roles can create friction between her priorities and lead to some sacrifice in her efficacy in both. A clear job description of the accountant's position, complete with a well-defined set of goals and objectives, including regular reporting responsibilities and deadlines for the completion of tasks, can rectify this situation.

Recommendation 2: Improve Coordination of Financial Functions

We recommend that Middlefield establish a financial management team and hold meetings on a monthly basis. Financial management team meetings provide an opportunity for discussion of the town's fiscal issues as well as for developing strategies to meet financial challenges. Meetings enhance lines of communication and provide a forum to raise and resolve interdepartmental issues. The financial team is not intended, however, to function as a policy-making body, nor as one that would encroach on the duties or decision-making responsibilities of the board of selectmen or finance committee.

In the case of Middlefield where all of the financial officers are part-time employees, financial management team meetings will greatly improve communication and cooperation. The meetings will underscore how each office is dependent on the performance of the others. This is particularly true for meeting deadlines on setting the tax rate and submitting the balance sheet.

Additional duties the financial team might adopt over time include:

- Develop a multi-year revenue and expenditure forecast to assist the town in analyzing the affordability of current operations and proposed capital projects, to assess the impact of additional debt service, and evaluate other long-term obligations;
- Develop for selectmen approval formal financial policies on target levels and allowable uses of reserves, parameters for the issuance of debt and funding guidelines for capital needs;
- Ensure that the town addresses the findings contained in its annual audit report.

The team should be chaired by the chairman of the board of selectmen and consist of the accountant, collector, treasurer and an assessor. An all-inclusive group is better able to give full analysis to proposed procedures or policies, and to formulate strategies to avert potential problems.

Recommendation 3: Consider a Treasurer/Collector

We recommend the town consider combining the positions of treasurer and collector into a single treasurer/collector's office. Because of the parallels in the responsibilities of each of these offices, many communities find that having the duties combined in one office generates long-term cost savings in terms of personnel and cash management. Having receipts collected, counted, posted, deposited and managed in the same office makes organizational sense.

This recommendation makes particular sense for Middlefield because of the timing and the skill sets of town employees. With the recent resignation of the current town collector, the town will be forced to fill his position. Small western Massachusetts towns typically have difficulty finding qualified professionals to fill vacancies because of the part-time nature of the positions. By combining the positions, the town may attract a larger pool of candidates by offering more hours. In addition, the treasurer is an experienced collector who works part-time as the assistant town collector in the nearby town of Huntington and may be persuaded to take on the additional responsibilities and hours of the collector's position.

Recommendation 4: Update Town Bylaws

We recommend the town complete a comprehensive review and update of its bylaws. In their present form, the Middlefield bylaws are sparse and due for review. Although exceptions exist, the bylaws offer little or no information on the duties of town offices, the budget process, or appointing authority. In fact, the bylaws posted on the town website are the 1987 edition and include sections calling for the election of the collector and treasurer, positions that are currently appointed by the selectmen. In contrast, well-run communities will typically include provisions in bylaws to define the responsibilities and relationships of officials and the expectations placed on government. In addition, bylaws often formally codify the annual budget process, provide for regular revenue and expenditure forecasting, outline a comprehensive capital budgeting process and define the roles of town positions.

Equally important to a review of bylaws is the recognition that these are official records and documents of the town and play an important role in informing and empowering municipal officials and employees as well as residents. Well thought-out language not only creates clarity of purpose, but strengthens confidence in government. The selectmen should appoint a bylaw review commission to update and expand the Middlefield bylaws.

We further recommend that the town codify the responsibilities of the administrative assistant and the financial management team in town bylaws that are the subjects of Recommendations 1 and 2. The adoption of a bylaw outlining the role of administrative assistant

and the financial management team indicates a firm commitment to centralized management. Codifying their responsibilities ensures that these changes become a more lasting improvement to the town's governance, one that is likely to endure as elected and appointed officials change.

Recommendation 5: Limit Multiple Office Holding

We recommend that the town discourage the practice of selectmen, finance committee members and other elected officials from serving in multiple elected positions or as voting members of standing town committees. In Middlefield, one of the selectmen is the fire chief and a member of the cemetery commission, the finance committee chair is the elected town moderator and elected representative to the Hampshire Council of Governments, and one of the elected assessors is a member of the finance committee.

We understand that there is frequently a limited volunteer base in smaller towns which makes it difficult to fill seats on the various boards and committees. We commend the volunteerism and commitment of these individuals, however, we feel that their voting participation on multiple bodies presents the opportunity for potential conflicts of interest and creates the perception that not all departments are dealt with on an equal basis. We agree that it runs counter to good sense to deny appointment to a person who has knowledge and experience that would advance the cause of the committee and benefit the town. However, we suggest a distinction should be made between standing and ad hoc committees, and between town officials and residents as members. It may not be optimum when officials in one town board or committee sit on a permanent committee which, under its charge, sits in judgment of other town committees and departments. Therefore, in the interest of transparency in government, we recommend that elected officials refrain from holding multiple positions whenever possible.

Recommendation 6: Establish a Formal Budget Calendar

We recommend that town officials adopt a formal budget calendar and adhere to the roles established therein. We advocate a linear approach to budget development with a budget calendar setting clear deadlines and joint selectmen-finance committee meetings to build consensus on a final budget to present to annual town meeting. There is a general sentiment among Middlefield officials that relations between the finance committee and selectboard have been strained of late, and, in particular, that the fiscal FY2011 budget process was especially contentious as a result. This year the selectmen and the finance committee advanced separate budgets with multiple moving parts and arriving at the final budget FY2011 was laborious. The biggest difference concerned whether or not the town should attempt a Proposition 2½ override.

Therefore, we recommend that the town formally modify, and establish in town bylaws, a budget calendar accordingly. The process would continue to include central roles for the selectmen and finance committee. A model that we typically advocate consists of the following steps:

- Early November – As a first step, revenue and fixed cost projections for the upcoming fiscal year should be completed and presented to the selectmen and finance committee for consensus. The combined group should resolve to make no adjustments to the revenue projections after a certain date or event, e.g., when the House Ways and Means Committee issues its local aid estimate in April. Furthermore, decisions should be made on how to allocate any new revenue that is identified when projections are updated (e.g. percent schools/town split or other method). Multi-year revenue and expenditure projections should also be developed by the financial team and presented at this time.
- Early December – Based on projections, budget guidelines should be developed by the selectmen and distributed to department managers as they begin to prepare their appropriation requests.
- Early January – A deadline should be set for the submission of departmental requests and the administrative assistant should assemble the requests, unchanged, into a working, or draft, budget document.
- End of January – By the end of January, the selectmen and finance committee should complete budget meetings with department managers. An adjustment can be made to revenue projections based on proposed state aid distributions in the Governor’s budget (House 1 or 1A). The change should be presented to the selectmen and the finance committee for consensus and agreement to apply any previously accepted allocation formula.
- Mid-February – A designated selectman or finance committee member should compile a budget recommendation to be presented to the selectmen for approval or revision. Upon their approval, the selectmen’s budget would be presented to the finance committee for its review.
- Late April – Revenue projections can be adjusted again based on a House/Senate joint local aid resolution, if one occurs, or on state aid in the House Ways and Means budget. Again, the selectmen and finance committee should be advised and agree on the allocation of any changes in state aid.
- By May – Once the selectmen and finance committee have reviewed their respective budget recommendations, a second joint meeting should be held to attempt to reconcile the two. The board of selectmen and finance committee should then complete their

review and prepare budget recommendations for presentation to the annual town meeting.⁵

Recommendation 7: Enhance Capital Budgeting

We recommend that the town consider expanding the mission of the town building committee to that of a capital planning committee to consider all of the town's capital needs. Middlefield is a small town with relatively few capital assets. Indeed, the largest asset in town is its town hall. Still, the town does possess other capital assets, including vehicles, land, buildings and roads, whose regular maintenance and/or replacement demand attention.

Therefore, we recommend that the selectmen expand the mission of the town building committee to include the responsibility of presenting an annual capital spending plan. We suggest that, among initial tasks, they review an inventory and assessment of the condition of town-owned vehicles so that an appropriate maintenance, repair and replacement schedule can be developed. Once the vehicle evaluation is complete, a similar analysis could be performed on town roads.

The responsibilities of a capital planning committee and process might include, but not be limited to, the following:

- Prepare an inventory of existing town facilities, real estate and other assets (condition, life span, utility, maintenance schedule);
- Assess the town's financial capacity (available reserves, borrowing limits);
- Solicit, complete and evaluate project requests;
- List projects in order of priority;
- Develop a financing plan and adopt a long-term capital improvement program;
- Monitor approved projects; update the capital improvement plan annually.

Recommendation 8: Hold Biweekly Selectmen Meetings

We recommend that the selectmen meet biweekly to approve the warrants and handle routine matters. These meetings should be scheduled to allow the selectmen to approve the payroll and vendor warrants. Guidelines should be established on the process of getting an issue on the selectmen's agenda and how much time is allotted to each topic. If unanticipated items come up or matters require additional time, the selectmen may adjust the agenda, continue them

⁵ The Middlefield bylaws require the selectmen to submit a budget recommendation to town meeting. Under current practice, the finance committee makes its report to town meeting in the form of a budget proposal.

to another meeting or call a special meeting in the interim week. This will also help alleviate the administrative assistant's workload.

Recommendation 9: Enforce Town Bylaw Chapter II Section 14

We recommend that the selectmen enforce the town bylaw relative to placement of articles on the annual town meeting warrant. Town Bylaw Chapter II section 14 states: "To be included in the Warrant for the Annual Town Meeting of any year, articles must be presented to the Selectmen not later than 45 days prior to Town Meeting." The 45-day advance period provides adequate time for selectmen, the finance committee and town counsel to review warrant proposals. Enforcement of the bylaw will also prevent a recurrence of the situation in May 2010 when an article proposing a Proposition 2½ override question was improperly placed on the Annual Town Meeting Warrant.

Recommendation 10: Develop Job Descriptions and Implement Annual Reviews

We recommend that the board of selectmen appoint a committee to review existing job descriptions and, if necessary, make revisions or create new ones. Every town position should have a formal job description that spells out clearly what is expected of an employee. It should include major and minor duties and responsibilities; supervision received and given; education, qualifications, experience and special skills required; and the conditions under which work is performed. Depending on the professional backgrounds of potential committee members, these may be developed in-house or contracted out in consultation with affected personnel; the appropriate department heads should also be consulted.

We recommend that annual performance reviews be conducted for all employees. Increasingly, government is placing greater attention on written job descriptions with goals, performance expectations, and provisions for annual employee evaluations. Based on each employee's duties and responsibilities, a department head or supervisor would develop benchmarks by which each employee's job performance may be measured. Based on the annual evaluation, an employee may be rewarded (i.e., step increase) for a job well done and/or given suggestions if performance improvement is warranted.

An evaluation program works best when it is recognized as a two-way process. Employee performance is an obvious focus, but employee opinion and comment during the process can provide valuable insight to management. Ultimately, the evaluation process can evolve into a collaborative effort leading to improvements in job performance, the operation of government and in workplace conditions.

Accountant

The accountant has a legal obligation to oversee all the financial activity of a 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; reconciles cash and debt with the treasurer and receivables with the collector; produces regular expenditure reports and reports annually on the town's liability for accrued sick leave and vacation time. The accountant also tracks revenue, is required to maintain a detailed record of the town debt, and is typically involved in the annual budget process.

The Middlefield town accountant was appointed by the selectmen in September 2006 to the part-time 10-hour a week position. As mentioned previously, she also serves 8 hours a week as the administrative assistant to the board of selectmen. As the town accountant, she inputs invoices from town departments into the SoftRight municipal finance software to generate the biweekly vendor warrant and the checks for the treasurer. The selectmen receive the warrant together with all of the invoices; the treasurer receives the payment coupons, the printed checks and the check register.

The accountant also produces regular revenue and expenditure reports for town officials. Expenditure reports are prepared for the selectmen and town departments every week so that they can evaluate the status of their budgets. Monthly she prepares a trial balance and balance sheet, which includes a detailed listing of year-to-date revenues for the selectmen, finance committee and other town financial officers.

As for state reporting requirements, the accountant is responsible for completing the town's Schedule A by October 31. There is no official deadline for submitting the year-end balance sheet, but the Director of Accounts has suggested a target submission date of September 15 so that free cash can be certified. Middlefield's submissions have not been close to either of these dates in the last 10 years. Finally, the accountant works with the assessors and town clerk in the preparation of the town's Tax Recap Sheet so that the tax rate can be set before December 31 in order for actual tax bills to be sent for the second half of the fiscal year; Middlefield has missed this deadline only once in the same period.

The performance of the accountant depends critically on the quality of and frequency of the data she receives from town departments. In that regard, departments are good about submitting invoices for inclusion in the biweekly vendor warrant. However, some departments are not as diligent in providing the accountant with copies of grants and contracts to document their revenues and expenses. On the revenue side, she is supposed to receive copies of turnovers

from departments to the treasurer. While all departments are turning over receipts to the treasurer and preparing a copy for the accountant, not all are delivering the copy directly to the accountant. The accountant requires this information in order to create an independent record of the town's cash. Municipal checks and balances require that the accountant and treasurer compare their independent totals regularly, preferably monthly, to verify the town's cash position. Without that verification, the accountant cannot close the books and generate a reliable balance sheet. Today, the accountant and treasurer are reconciling their independent records of cash once a month and have caught up from a huge backlog.

Conclusion – It is difficult to make a conclusive judgment about the performance of the Middlefield accounting function. It is apparent that fundamental responsibilities relative to the general ledger entries and the payroll and vendor warrant processes are being satisfied. Enormous strides were made in the reconciliation of cash with the treasurer over the last year. At the same time, we observed the lateness of balance sheet and Schedule A submissions to the DOR, a pattern that existed for a half dozen years prior to the appointment of the current accountant. The accountant has correctly pointed out that she cannot perform her job if she is not provided the source materials she requires. Now, however, for the first time in years, reconciliations of cash are taking place regularly and we are hopeful that the accountant will be able to meet DOR timelines moving forward.

We make several recommendations designed to provide additional financial controls. We recommend that the accountant receive all grants and contracts so that she can verify compliance before funds are disbursed. We also recommend some changes in her reporting practices that will either improve the communication of information or reduce the amount of redundant paperwork.

Recommendation 11 Plan to Complete Balance Sheet Early

We recommend the accountant complete preparation of the balance sheet earlier in the fiscal year. When the balance sheet is delayed, so is the town's certification of free cash by DOR and the outside auditor is precluded from beginning the annual audit of the town's books. If, as we have observed, the budget process begins with revenue projections, the reliability and accuracy of those projections will increase if free cash is certain. Moreover, without a clean audit for review by credit rating agencies and other financial institutions, the town's ability to borrow is also hampered. But, above all, it is just good practice to close the town's books and submit a balance sheet by mid-September, which is consistent with DLS guidelines. In the past, the lack of cash reconciliations with the treasurer prevented the accountant from completing the balance sheet. Now that the treasurer and accountant have caught up on the backlog of

reconciliations, the accountant must strive to resolve any other issues that might prevent her timely completion of the balance sheet.

Recommendation 12: Grants and Contracts to Town Accountant

We recommend that the accountant receive copies of all contracts and grants. All departments, boards and commissions are required to submit copies of any grants and contracts to the accountant's office under M.G.L. c. 41 § 57. The accountant must be able to confirm that sufficient funds exist in accounts against which vendor payments are charged, and verify that the terms of the contract or grant are met when reviewing payment requests.

Therefore, whether a department reports to the selectmen or to an independently elected or appointed board, it must submit copies of contracts and grants to the accountant's office. If a bill is submitted for payment and the contract that contains information to payment terms is not on file, the accountant should not process the payment until said contract is presented.

Recommendation 13: Issue and Reconcile Monthly Expenditure Reports

We recommend the presentation of monthly expenditure reports to the board of selectmen, finance committee and all town departments. The accountant currently submits weekly expenditure reports to the board of selectmen, finance committee and town departments. With biweekly warrants, every other weekly report shows no change and thus is a waste of time and resources. We recommend, instead, that the accountant prepare the expenditure reports on a monthly basis. Furthermore, 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.

Recommendation 14: Cease Preparing Interim Balance Sheets for the Public

We recommend that the accountant cease preparing copies of trial balances and balance sheets for public distribution at the weekly selectmen's meetings. Trial balances are an important internal control and partial year balance sheets are an indicator of the town's fiscal condition at a point in time. However, we are not aware of any other city or town in the Commonwealth that prepares a trial balance for public distribution. This is a level of detail that the average citizen does not need and, in fact, may raise more questions for the non-accountant

than they answer. In our opinion, a regular report from the accountant to the selectmen on monthly revenue and expenditure trends would be of more use to the average citizen.

Recommendation 15: Create a Town Policy on Departmental Turnovers

We recommend that the accountant require departments to provide her an original copy of a turnover sheet designed by her for departmental use. Departments turning over money to the treasurer are required by statute to provide a copy of their turnover sheet to both the treasurer and to the accountant. In Middlefield, all departments provide a cover sheet with their turnovers to the treasurer, but many do not provide a copy to the town accountant. The accountant should insist on receiving an independent copy at the time of the departmental turnover to the treasurer. As a check and balance, the accountant would then reconcile amounts on the turnover sheets to the treasurer's schedule of receipts. As a small town with only part-time positions and limited office coverage, the accountant may need to direct departments to leave her copy in a designated, secure location.

Most communities are also moving toward utilization of turnover sheets designed as Excel spreadsheets in a single format and customized by department. Typically, the form is created once as a customized template and emailed or manually distributed to each department. The name of the department is at the top of the page with appropriate locations at the top or bottom for dates, affirmations and signatures. The form is also preprinted with one column that lists all the revenue types that originate from the department and a second column with corresponding account numbers or revenue codes. A third, blank column allows for the manual entry of turnover amounts. If entered electronically, the total can be automatically calculated at the bottom.

Treasurer

The treasurer is a community's cash manager and, as such, 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. In Middlefield, the treasurer's office is also responsible for payroll and benefits administration.

The treasurer was first appointed to the 10-hour position in August 2007 and also holds part-time finance positions in three nearby towns.⁶ She tracks the cash position in the town's four checking and investment accounts on Excel spreadsheets. The treasurer records turnovers from the collector and other departments, and disbursements through vendor and payroll warrants. She also maintains records on the town debt, but has no debt schedule.

Today the treasurer reconciles cash, internally against bank statements and externally against the accountant's general ledger, on a monthly basis. She inherited a huge backlog from the previous treasurer who did not reconcile cash. This lack of reconciliations prevented the accountant from closing the books in a timely fashion for several years. Finally, with some outside assistance from Melanson Heath and Company PC in May 2009, the accountant and treasurer brought reconciliations of the town's cash up to date and have been able to keep current going forward.

The treasurer transmits the detail from employee time sheets submitted by departments to a payroll firm, NEIS, to generate the payroll warrant and the nearly 50 payroll checks. As regards benefits administration, this office is responsible for enrollment, correspondence, vouchering and payments to the various vendors that provide benefits for the three highway department employees, the only town employees who work full-time and qualify for benefits.

Conclusion —Overall, the treasurer effectively fulfills the basic responsibilities of the office. She should be commended for resolving the backlog of work she inherited from the prior treasurer. At the same time, we remind her of the importance of cash reconciliations with the

⁶ The Middlefield treasurer also serves as the assistant tax collector in Huntington, the treasurer in Montgomery and the accountant in Worthington.

accountant and urge her to maintain this as one of her highest priorities. Also, we noticed two instances where she could improve her record keeping of town assets and obligations. Even though Middlefield is a small town with little activity and few accounts, we suggest that she create and maintain a cash book and a debt schedule to better track all town assets and obligations. We also suggest she remind town departments of the importance of frequent turnovers to her office and notify them of bounced checks.

Recommendation 16: Create and Maintain a Cash Book

We recommend that the treasurer create a cash book in an Excel spreadsheet. The cash book is the source of original entry, organized by date, for recording all municipal receipts (evidenced by departmental turnovers, wire transfers, etc.) and deposits, as well as disbursements (summarized by payroll and vendor warrants). When accurately maintained, it reveals the total cash position of the community at any given time.

Historically, a treasurer's cash book was a bound, multi-column ledger that was kept manually. But, as technology has become more available and municipal revenues have become increasingly complex, today, more communities are using automated applications to keep the cash book. The advantages of an electronic cash book include the ability to import data from external sources, thereby avoiding the need to manually key entries, and the instant availability of cash balance information at any point in time, thereby eliminating the need to run an adding machine tape. End of the month reconciliations will be faster since cash balances are available instantly at any point in time. Electronic data can be backed-up, stored and recovered in the case of disaster, whereas offices typically maintain only one hand written copy of data.

Recommendation 17: Turnover Receipts Frequently

We recommend that town departments turn over receipts to the treasurer at least once every month. It is our understanding that while most town departments that handle money turn over their receipts to the treasurer regularly, turnovers from the town's transfer station are sporadic and as infrequent as every other month. We encourage the treasurer to adopt a policy requiring departments to turn over their receipts at least monthly, and more frequently if certain thresholds are reached. Because of the treasurer's limited time in the office, she may have to designate either a secure location in town hall or a bonded town employee with whom departments can leave town receipts, or, preferably, adjust her town hall hours to accommodate other departments. This will both improve the town's cash flow and increase the security of town funds.

Recommendation 18: Notify Departments of Bounced Checks

We recommend that the treasurer notify town departments of bounced checks. She should notify the department where the payment was originally received that a check was returned due to insufficient funds. Under M.G.L. c. 60 § 57A, cities and towns are allowed to impose a penalty of one percent of the amount of a bounced check or \$25, whichever is greater. If the treasurer has not already done so, we recommend that she impose the maximum penalty on those whose checks in payment of an obligation are returned for insufficient funds. She should have a form letter and process in place to notify the payee of the amount due, together with the appropriate penalty charge, as well as the town department who issued the bill.

Collector

The Middlefield collector is appointed and has served the town in a 10-hour part-time position since August 2008. Until recently, he also worked 22 hours as the assistant town treasurer/collector in the nearby town of Lanesborough. As Middlefield town collector, he possesses the authority to collect real and personal property taxes, excises, betterments, as well as other charges and payments due the town.

The collector's office prints and stuffs almost 500 real estate tax bills and 62 personal property tax bills. Middlefield is a quarterly community but, like many towns, mails two bills at a time to reduce postage costs. Collections are counted and posted to taxpayer accounts as received before being deposited to a treasurer's bank account. Roughly 30 percent of all real estate collections are received from bank escrow services and approximately 10 percent are from walk-ins. The town accepts a handful of on-line bill payments through an agreement with Unipay. The balance of payments is received through the mail. The collector uses a check scanner to process payments which reduces the need for time-consuming data entry and allows him to make his bank deposits electronically.

A deputy collector, Arthur P. Jones Associates, receives the motor vehicle excise information directly from the Registry of Motor Vehicles, presents the commitment to the assessors for review and approval before mailing nearly 700 motor vehicle excise tax bills annually. The deputy deposits his collection fees to a town-controlled account and is paid through the vendor warrant process.

The collector maintains an up-to-date receivable control that is reconciled with the accountant's general ledger every quarter. In accordance with state law, the office responds to requests for municipal lien certificates promptly. The collector inherited a backlog of delinquent motor vehicle excise, personal property and real estate tax accounts when he took office. Through his efforts, delinquent accounts are now pursued in a timely manner, moved into tax title and transferred to the treasurer.

Conclusion - The Middlefield collector performs the statutory duties of the office well. The change from an elected to an appointed collector has established greater accountability in the position and lessened the chance that the town will experience the problems of the past. Our sole recommendation to improve his operation is to provide a drop off box at town hall for taxpayers' convenience.

It is our understanding that the current collector has asked not to be reappointed to his position this July for family reasons.

Recommendation 19: Establish Collector's Drop-Box

We recommend that the collector place a secure drop-box at town hall. The drop-box can be used to receive on time, as well as delinquent, payments for real estate and motor vehicle excise taxes. As a taxpayer convenience, many towns have installed a secure mail box so that payments can be delivered to town hall even when it is closed to the public. Middlefield, with limited town hall hours, should do the same.

Assessors

The assessors' office is responsible for valuing all the town's real and personal property, assigning tax payments to owners, and generating the commitment authorizing the collector to collect real estate tax, personal property tax and motor vehicle excise payments. In Middlefield there is a three-member elected board of assessors with staggered three-year terms. In addition to the traditional board responsibilities of approving abatements and exemptions, estimating new growth and setting the overlay, they perform all the administrative and clerical functions of the assessing office. All three are certified assessors.

To ensure that residents are taxed equitably and accurately, an assessing office maintains and updates property records with information received in response to mailings, from deeds and through the on-site inspection of sale properties and properties where a building permit has been issued. Upon resident application, assessors act on and track exemptions and abatements. They estimate new growth and conduct classification hearings. The assessors recommend the annual overlay and provide levy information for use in the Tax Recap Sheet submitted to DOR. The office is also required by DOR to document an annual property value adjustment analysis and to prepare for state certification of property values every three years; FY2011 is the next recertification year.

The volume of work in the Middlefield assessing department involves 348 residential real estate parcels, 4 commercial/industrial accounts and 137 parcels in agricultural, forestry or recreational use. There are an additional 62 personal property accounts. Over the course of one year, motor vehicle commitments total approximately 700 accounts. All properties are inspected every nine years as part of a cyclical re-inspection program; building permit and sales inspections are performed on an ongoing basis. Also in fiscal 2010, the office issued 12 personal exemptions and approved six of 12 abatement applications.

Most clerical functions are performed in-house by the assessors. Under a new contract executed in May 2010, an outside contractor, Regional Resource Group, Inc. (RRG), will be responsible for all inspections, including ongoing inspections as part of a cyclical re-inspection program, sales inspections, and building permit inspections which form the basis for the calculation of new growth. RRG will assist the assessors with the analysis necessary to complete the FY2011 triennial revaluation and certification. Personal property valuations will continue to be performed by the elected assessors. The computers in the office are installed with Community Software Consortium CAMA System appraisal software which stores property data and aids in property valuation analyses. The assessors are satisfied with the performance of the software and the quality of software support.

The office is open to taxpayers on Wednesday evenings and Saturday mornings. The board holds its periodic meetings during its office hours on Wednesdays. To augment this

limited access to the office, the assessors make good use of the town's website. Property records with values, abatement and inspection forms and applications, assessors' maps, and explainers are all available online, as well as an email link to the assessors.

Conclusion—We paid especial scrutiny to the assessing operation during our review because of taxpayers' charges of favoritism and preferential treatment levied against the board of assessors. We concluded, as did the Northwestern District Attorney, the Massachusetts State Police and the Bureau of Local Assessment, that there was no basis for the charges. Under the circumstances we had expected the board members to be guardedly defensive and less than cooperative. Instead, we found that the board welcomed our review and were extremely helpful in coordinating our visit to town hall.

We typically advise assessing departments to bring more of the assessing workload in-house in order to reduce the expense of costly consulting services. In the case of Middlefield, however, we believe the board acted prudently by contracting with an independent, professional assessing firm to perform inspections and valuation work in light of the ongoing controversy. In time, we expect the elected board members to perform more of the work in-house as citizen's faith and confidence in the office is restored.

Recommendation 20: Document Formal Votes

The assessors should take and record formal votes on all decisions affecting property valuation. Our review of the board's meeting minutes reveal that the assessors are properly voting on their property valuation decisions, but that the details of motions and votes are not recorded. To reiterate, motions should be explicitly made and seconded before formal votes are taken and recorded in the following instances:

- to approve or disapprove abatement and exemption applications
- to accept and approve the valuations on the Tax Recap
- to adopt the annual Overlay Reserve
- to approve or disapprove Chapter Land applications
- to make any substantive changes to property valuations such as removing influences or combining parcels

Motions and votes should be accurately reported in the meeting minutes. There are also times when ample notice to taxpayers needs to be provided.

Recommendation 21: Cull Exempt Properties from the Commitment

We recommend that the assessors remove exempt properties from the commitment before it is generated. The assessors send all town property records to generate the real estate commitment. After the commitment is generated, the assessors identify the tax exempt properties and generate an abatement for each. The assessors could eliminate the unnecessary paperwork and save time if they pulled these properties from the commitment list before it is generated.

Computers and Technology

Even in a small town, information technology (computers, software, Internet, etc.) plays a major role in financial management. Regulations and public expectations are based on the assumption that the financial officers will have the access and ability to utilize relatively up-to-date computer technology. Important Informational Guideline Releases (IGRs), as well as bulletins, forms, announcements, and advice from DOR are posted electronically on the Internet. Effective and efficient financial management requires the ability to take advantage of technology-based resources.

Each of Middlefield's financial offices has a stand alone personal computer and all important financial functions have been automated to a large extent. All computers have email capacity and internet access, although service is sometimes sporadic because high-speed internet access is not yet available in town. Operating systems include a variety of Windows versions; Microsoft Office products, particularly Excel spreadsheets, are widely used. The assessors and collector use the Community Software Consortium CAMA software. The assessors also maintain an on-line link with their appraisal consultant which allows the vendor off-site access to their property record database. The accountant and treasurer use the payroll, vendor, general ledger, receivable and tax title modules of SoftRight municipal finance software. The use of the same accounting software should facilitate the reconciliation of their cash balances. The collector also uses a check scanner to process payments and to make bank deposits electronically. Departments maintain and replace their own computers out of their own operating budgets as hardware and networking issues arise.

Like most communities today, the town has a website, www.middlefieldma.us, maintained by a four member Communications Committee appointed by the selectmen. The Middlefield website is well organized but lacks much content compared to many other cities and towns. The site has many placeholders but is not fully populated with complete and up-to-date content. The home page contains links to town departments, announcements and a calendar with all meetings and important dates. Among the documents posted on the website are the 2008 annual town report, town bylaws, selectmen meeting minutes, and various forms. Each town department has its own page with office hours, staff names, telephone numbers and an email link. The assessor's page is the most complete. The assessor's maps are online, as well as forms, explainers and access to property record cards. However, unlike many other towns, the site lacks any budget information or financial statements, town meeting warrants and minutes, and a link to pay real and personal property and motor vehicle excise taxes or other fees and charges online.

Conclusion—The biggest impediments to the optimal use of technology to facilitate the financial management and government of Middlefield are the lack of any technology planning

and the absence of a network. A technology plan will evaluate the town's technology status in order to identify and prioritize needed improvements. A network will improve the ability to share data between offices, simplify backup procedures, and improve system security. Our recommendations address these issues.

Recommendation 22: Establish a Technology Committee

We recommend the formation of a technology committee that includes users from within town hall and expert volunteers from the community. 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 issues. Its members can work to produce a periodic report, or assessment, of the town's technology status. Such a report would serve as a useful tool to evaluate the performance of hardware and software in town departments, to identify and prioritize the need for upgrades, and to recommend the adoption of new technologies.

In the future, the committee could plan and oversee computer training, hardware replacement schedules, system upgrades, etc. They could also look into issues such as data security and emergency planning to make sure information is properly backed-up and retrievable. They could discuss future software purchases and conversions to prepare for integration with existing systems.

A technology committee might comprise only three or four members who have appropriate knowledge or work experience. One option is to reorganize the Communication Committee which oversees the town website. The scope of the committee's mission could be expanded and its membership increased to include a town hall user and a town resident who is knowledgeable in technology matters.

Recommendation 23: Install a Town-wide Network

We recommend Middlefield consider installing a computer network and dedicated server for town hall. A network in town hall would facilitate the transfer of information between offices and also facilitate updates of anti-virus and other security software. Nightly backups of the financial information on town computers could be done automatically and, if rotated regularly to a secure location, ensure that town records are kept safe and secure. As technology has advanced many low cost options, including wireless networks, have emerged. We should point out that a network will require some regular maintenance which may require some ongoing consulting expense unless a computer-savvy volunteer can be found. The

town should evaluate the costs of installing a town hall network and the benefits it would provide.

Recommendation 24: Enhance Information Availability on the Town's Website

We recommend that the town make more information and material available through its Internet website. An up-to-date, comprehensive website helps to bolster public awareness of issues and confidence in municipal government. Other communities are finding that user-friendly and informative websites are successful in reducing the amount of time that staff spend fielding questions in person or on the phone. A reciprocal time-savings is also experienced by residents and taxpayers. The town currently has a well designed and organized web site, www.middlefieldma.us, but it could include more content.

Information not currently on the town's website that would serve as an improvement includes:

- Town meeting minutes
- Proposed/approved budget data; audited financial statements
- A link to UniPay for on-line bill payments

The ability to do business online rather than in person or by mail benefits citizens and town officials alike. With a well-designed web site, many time-intensive tasks such as paying multiple bills can be handled by citizens themselves. Then municipal officials can focus on other work and citizens can have their needs met at their convenience, rather than adapting to town hall's limited schedule.

Acknowledgements

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