



Town of Pembroke

# Financial Management Review

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Division of Local Services / Technical Assistance Section

December 2013



December 9, 2013

Board of Selectmen  
Town of Pembroke  
100 Center Street  
Pembroke, MA 02359

Dear Board Members:

It is with pleasure that I transmit to you the enclosed Financial Management Review completed by the Division of Local Services for the Town of Pembroke. It is our hope that the information presented in this report will assist the town in improving its financial management practices, addressing areas of concern and meeting its long-term planning needs.

Our technical assistance team welcomes the opportunity to present the report to the board of selectmen at a public meeting. As an added service, we are willing to meet with staff, earlier on the same day, to discuss implementation of the report recommendations.

As a routine practice, we will post the completed report on the DLS website, [www.mass.gov/dls](http://www.mass.gov/dls), and forward a copy of the report to the town's state senator and representative.

If you have any questions or comments regarding our findings and recommendations, please feel free to contact Rick Kingsley, Bureau Chief of the DLS Municipal Data Management and Technical Assistance Bureau at 617-626-2376 or at [kingsleyf@dor.state.ma.us](mailto:kingsleyf@dor.state.ma.us).

Sincerely,

Robert G. Nunes  
Deputy Commissioner &  
Director of Municipal Affairs

cc: Mr. Edwin Thorne, Town Administrator  
Senate President Therese Murray  
Representative Josh S. Cutler

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## Introduction

At the request of the board of selectmen, the Department of Revenue's Division of Local Services (DLS) completed a financial management review of the Town of Pembroke. The recommendations contained within this report are based on site visits by a team from the DLS Technical Assistance Section. The team also consulted with the town's Bureau of Accounts field representative and its Bureau of Local Assessment community advisor.

The scope of this review focused on the town's financial offices and on the practices, procedures and policies that guide municipal decisions. We examined the duties and responsibilities of finance officers and the degree of coordination and communication that exists between and among the various boards, committees and officials involved in financial management. We comment on the effectiveness of financial checks and balances and on compliance with state laws and regulations that govern fiscal matters. The municipality's technology condition was assessed and the impact of organizational structure on financial operations was evaluated.

To complete the report, we interviewed and received information from members of the board of selectmen and advisory committee, the town administrator, town accountant, town collector/treasurer, chief assessor, school superintendent, assistant school superintendent/ business manager, and others. A full list is available in the Acknowledgements section of this report.

As a part of our review, we gathered and examined information from various documents, including the Tax Recapitulation Sheet, Schedule A, Balance Sheet, and Pembroke's annual budget, warrants payable reports, revenue and expenditure reports, and reconciliation reports. We reviewed the town by-laws, locally accepted statutes, as well as the outside audit report completed by Raymond Kasperowicz CPA and the independent credit rating report by Standard and Poor's.

## Overview

Pembroke is a town located in Plymouth County. It occupies land area of about 22 square miles and has a population of 17,837 (2010 US Census) persons. Originally known as Mattakeesett, meaning “place of much fish” because of the abundance of herring and alewife that migrated annually, Pembroke was incorporated as a community in 1712.

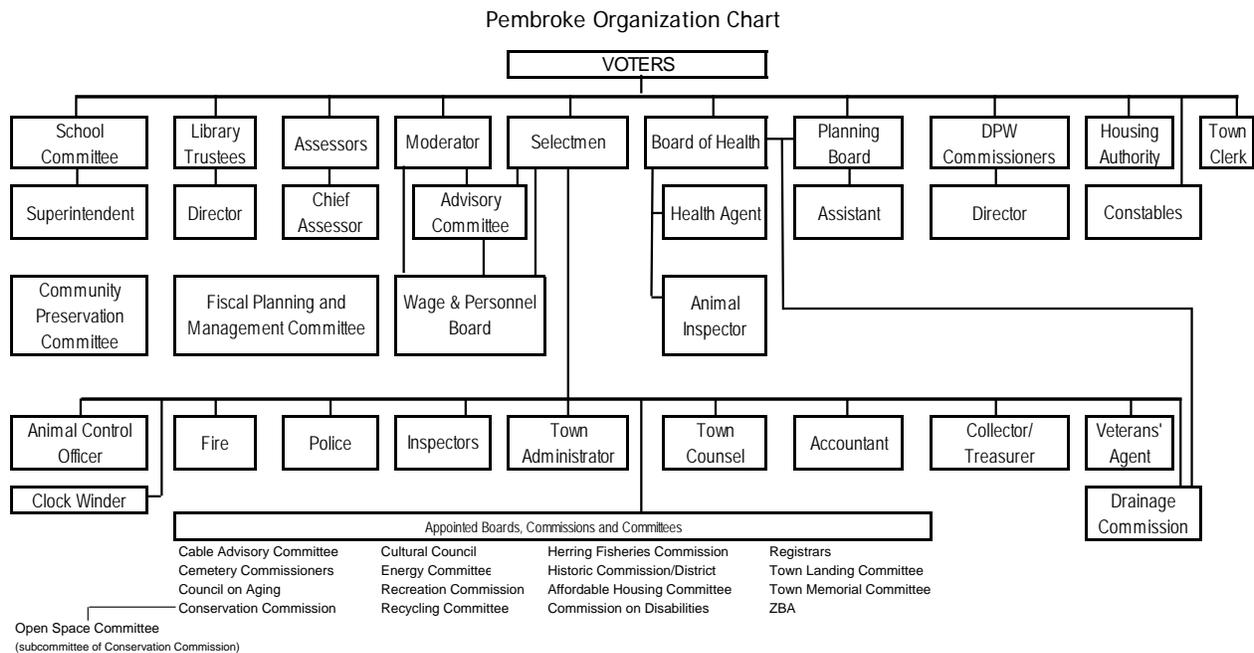
Pembroke is a growing suburban community. Over the last two decades, single-family parcels have increased from 4,435 (1990) to 5,181 (2013), or 17 percent (see Pembroke Residential Development table in Appendix). During this same timeframe, the town’s multi-family, condominium, apartments and other residential properties also increased from 226 to 752, or more than tripling. As a result of this development, the town’s population grew from 14,544 persons (1990 US Census) to 17,837 (2010 US Census) or an increase of nearly 23 percent (see Pembroke Population Growth table in Appendix).

To support this expanding community, the town’s budget has grown to fund the police, fire, and public works departments, library, debt, fixed and educational costs (see Pembroke Budgeted Revenues by Source table in Appendix). Prior to FY2003, Pembroke was partially regionalized with Silver Lake Regional School District, but withdrew from it over concerns of crowding to organize its own PK-12 school department. Consequently, educational costs jumped nearly \$6.5 million in FY2003 as a result of start-up and new operating expenses (see Pembroke General Fund Expenditures table in Appendix), which was offset by an increase of over \$4.8 million in Chapter 70 state aid. Since 2000, Pembroke’s overall operating budget has increased nearly 91 percent from about \$30.2 million (FY2000) to \$57.7 million (FY2013), while statewide municipal budgets grew nearly 58 percent on average. The town’s FY2014 total budget (\$57,985,501) was funded through four revenue sources: the property tax levy (58.1 percent); state aid (25.6 percent); local receipts (12.9 percent); and other available reserves (3.4 percent). Among its available reserves, as of the beginning of FY2014, Pembroke’s certified free cash is over \$1.2 million and the general stabilization fund balance is \$339,923. The town also has a special methyl tertiary-butyl ether (MTBE) stabilization fund, which was funded with money received from a lawsuit against petroleum companies, known as the MBTE settlement, with a balance of \$896,216.

The town operates under an open town meeting-selectmen-town administrator structure of government. Over the years, there have been changes to organize a public works department (1992), create a town administrator position (1998), expand the board of selectmen to five members (2001), and convert the town collector and treasurer to appointed positions (2004). However, proposals to further empower the town administrator and shift to a town manger government failed.

While the changes accomplished to date have helped to consolidate similar operations and to provide some professional oversight, Pembroke continues to have a decentralized organizational

structure. As seen in the chart below, there are separately elected boards (e.g., assessors, DPW commissioners, health, library trustees, planning and town clerk) that have no reporting relationship with the selectmen or the town administrator. Consequently, there is limited coordination and accountability. More importantly, employees are reporting to the part-time boards/officials that may meet only monthly rather than being accountable to a professional position in town hall. The lack of central administrative oversight was highlighted in 2008 with the discovery of thefts by a board of health secretary between 2000-2007. Based on available records, it is estimated that she misappropriated over \$47,400. She worked alongside other staff in the health office, who all reported to the part-time board, and yet the situation went undetected for years. As a result, measures to tighten financial reporting controls were put in place and the supervision of the elected board’s staff has been informally assigned to the town administrator through an agreement between the board of health and selectmen. Despite town meeting not embracing the proposed administrative and organizational changes, the selectmen remain troubled that the community is not adequately organized to manage itself going forward.



In 2012, the town participated in strategic planning sessions conducted by Suffolk University’s Moakley Center for Public Management. The results indicated, among other things, that community members were concerned about the current form of government, which was seen as a barrier to change. A shared opinion continues to exist among officials that Pembroke has outgrown the current organizational model, which is better suited for smaller communities. To this end, the board of selectmen requested that DOR complete a financial management review.

In this report, we offer some recommendations on overall procedures and fine-tuning departmental operations. We found that Pembroke’s decentralized form of government is not conducive to an

efficient and effective modern day operation. We believe the town administrator's position should be strengthened to include managing all non-school departments through the adoption of a special act. He should handle personnel administration such as appointments, supervision and evaluation of department heads, and he should oversee the operating and capital budget planning processes. We further recommend that the town modify and adopt a budget process in a by-law, review special and revolving revenue accounts, conduct a comprehensive review of the town by-laws, and make changes in its personnel procedures.

As for the financial offices, we found the financial staff are dedicated and hardworking. Procedures are adequate to ensure that property data and resulting full and fair cash valuations are actively managed, money due the town is collected, and obligations of the town are paid. The town is timely in the submission to DOR of its Tax Recap Sheet (for tax rate approval), its balance sheet (for free cash certification) and its Schedule A (a required year-end report of revenues, expenditures and fund balances). We recommend that the town standardize payroll cover sheets and departmental receipts turnovers, centralize time and attendance, and have the collector's staff post the water and solid waste payments. The town should make sure boards approve payroll and vendor payments and investigate financial management system options.

## Overall Management and Financial Practices

During the course of this engagement, we reviewed Pembroke's overall management, including its governmental structure, by-laws, budget and fiscal practices, personnel functions, as well as financial department operations. This included interviewing officials and staff, observing operations, and reviewing documentation in the town administrator's, accountant's, collector/treasurer's, and assessing offices. What follows is a summary of our observations and recommendations.

Pembroke does not have a charter. It has an open town meeting-selectmen-town administrator form of government organized under a combination of state statutes, special acts, and local by-laws. The five-member board of selectmen is the chief executive office. They appoint a town administrator, who acts on behalf of the board in the coordination of town affairs under the jurisdiction of the selectmen and serves as a liaison with independently elected officials and their departments. According to the town by-law, he serves as the town's human resources manager, procurement officer, and parking clerk. He prepares the multi-year capital plan and annual capital budget proposal. He recommends and enforces board policies, handles public relations, holds periodic department meetings, and keeps the selectmen informed.

There is a nine-member advisory committee. According to the by-law, the committee reviews the budget and all warrant articles forwarded by the selectmen, holds hearings, and prepares and publishes its recommendations for town meeting. Generally, the budget process commences in the fall when the advisory committee distributes annual guidelines, a timeline of events, and forms with a cover letter. Departments and boards are instructed to complete the forms, provide supplemental information if necessary and return the submissions to the committee and the town administrator. The committee conducts hearings from December through February and considers revenue projections midway through the process. Operating on a separate track, the town administrator, with the assistance of the accountant, reviews department requests, drafts initial revenue projections, and prepares a balanced budget proposal by late January for the advisory committee. The advisory committee considers the administrator's proposal in conjunction with its work, and then develops its recommendation for annual town meeting that is held at the end of April.

Pembroke also has a fiscal planning and management committee established by by-law. It is a 13-member committee made up of officials and department staff, who are charged with forecasting revenues and expenditures and recommending ways to improve the fiscal management of the town. The committee was established years ago when the town was grappling with local fiscal impacts from a downturn in the economy and needed to coordinate the input from multiple boards. Generally, the committee meets when the town is experiencing fiscal problems.

Pembroke's by-laws are not all inclusive and are organized chronologically by adoption date rather than by subject matter. Some town boards and committees are mentioned together with basic duties, membership and terms and others are not. Some officials are included in the by-laws, while others are not. Special enabling acts, such as the act to create the public works commissioners (Chapter 284 of the Acts of 1991) and the local adoption of general enabling legislation creating the position of town collector (GL c. 41, §38A), are absent from the by-laws. There is an advisory committee by-law with some information on its responsibilities and role in the budget process, and a capital budget plan by-law.

Pembroke has a personnel by-law. The by-law applies to town employees, excluding elected officials and school department personnel. However, for union members, collectively bargained contract provisions prevail if they conflict with the town by-law or personnel policies. The by-law establishes a three-member wage and personnel board and includes personnel administration provisions, available leave and benefit guidelines. The wage and personnel board is responsible for developing policies, maintaining written job descriptions, reclassifying positions, and adopting employee classification and compensation plans, which are subject to town meeting approval. The board also hears appeals on grievance and disciplinary matters. Of note, for a few years the board had less than two members, so it was unable to reach quorum and conduct business. As of FY2013, the board has three members that met in the spring of 2013 to review and make recommendations on three staff positions to town meeting.

### **1. Strengthen Town Administrator Position**

We recommend that the town consider strengthening the position of town administrator. While the current administrator has not made any plans official, there will come a time when he will depart town service. During his fifteen year tenure, he has had limited supervision or authority over municipal operations and only directs departments and staff under the jurisdiction of the board of selectmen. He has worked with the advisory committee and accountant to develop operating and capital budgets and he has served as the human resource manager and handled personnel issues. He has forged positive working relationships and gained respect that enables him to influence activities that are not otherwise granted the position, including supervising the board of health staff on behalf of the part-time, elected board as a result of a financial irregularity. When he leaves office, the town may have difficulty finding a qualified full-time professional to replace him given the lack of authority and central management responsibilities assigned to the position.

A single management presence has emerged as the best way to promote clear lines of authority and accountability in government. To accomplish this, the town should draft a special act establishing a strong town administrator with broad financial and operational management responsibilities to insure that they are performed in a coordinated and efficient manner. We have provided a sample town administrator's job description in the Appendix that includes the management, supervisory, financial planning, budgetary control, and personnel administration responsibilities of this professional position.

## **2. Establish and Codify a Financial Management Team**

We recommend that the town establish a financial management team through the adoption of a by-law. From many accounts, the town's fiscal planning and management committee is not very effective and as an advisory board could encroach on management responsibilities. In lieu of this group, Pembroke should establish a financial management team. Chaired by the town administrator, the financial management team would include the accountant, collector/treasurer, chief assessor and assistant school superintendent/business manager. This group should meet on a regular basis throughout the year. The financial management team would assist the town administrator in compiling information on the prior year's performance, year-to-date activities, the budget process, and other fiscal issues as they come up. The team is made up of individuals in the best position to develop financial analyses, explore the financial impact of future events, and offer early strategies to deal with anticipated problems. Comprehensive financial information might be presented periodically during the year at joint meetings of the selectmen, advisory committee and school committee.

## **3. Perform a Comprehensive Review of the By-laws**

We recommend that the town perform a comprehensive review of its by-laws. This review should determine whether existing provisions are current, valid and enforced. Any conflicts between by-laws should be corrected. New by-laws should codify all officials, permanent committees and boards. The by-laws should identify and describe the role and responsibilities of appointed and elected officials, departments, and committees. The by-laws also should be organized by topic not chronological and include sections for special acts of the town and adoption of general enabling laws.

## **4. Formalize the Budget Process in By-law**

We recommend that the town adopt a formal budget process in a by-law that emphasizes roles and responsibilities of the town officials, the sequence of tasks, and deadlines. The current by-laws offer little guidance on the budget process. The selectmen are obligated to submit copies of all articles appearing in any town warrant to the advisory committee. The town administrator coordinates the preparation of all department budgets and with the assistance of the accountant prepares a balanced budget proposal for the advisory committee. The advisory committee is responsible for conducting hearings, reviewing the line-item budget and all other warrant articles, and presenting its recommendations to town meeting. The advisory committee and town administrator tend to work on parallel tracks, intersecting midway through the process.

As an alternative, we offer the following to create a linear process that coordinates efforts and avoids the dual processes.

- Revenue Projections and Budget Guidelines – The budget process should begin with revenue projections developed by the financial management team. These would be presented at a joint

meeting of the selectmen, advisory committee and school committee in the October. Based on revenue projections, budget guidelines would be agreed to and electronic forms distributed to department heads so they can begin to prepare their appropriation requests.

- Departmental Appropriation Requests – Based on the guidelines, department managers need to complete and submit their appropriation requests by mid-December to the town administrator.
- User Fee Coverage Analysis – Annually, operating cost and revenue information for each service provided by the town would be reviewed to make sure that the current fee structures are sufficient to cover all costs: direct, indirect and debt service. The town administrator would propose to the selectmen changes in fee structures as necessary. He also would work in conjunction with the public works commissioners to ensure water rates are adequate.
- Administrator’s Balanced Budget Proposal – The administrator would meet with major departments to review their requests, as well as revise revenue projections based on new information and the proposed state aid distributions in the Governor’s budget which is submitted to the House on the fourth Wednesday of January. This proposed plan with a memo highlighting the major points would be submitted to the selectmen for their review and approval before being forwarded to the advisory committee.
- Advisory Committee Hearings – The committee would conduct hearings to review and discuss in detail department requests, which the town administrator would attend to oversee the coordination of the working document and keep the selectmen informed. In April, revenue projections can be adjusted again based on House/Senate joint local aid resolution, if adopted, or on state aid recommended by the House Ways and Means Committee, which is typically available near the middle of the month.
- Advisory Committee Budget Recommendation: Once the advisory committee has completed its review, a final budget recommendation should be prepared for presentation to the annual town meeting. Prior to town meeting, the advisory committee and selectmen would meet to discuss the budget, enabling open communication that would assist all in understanding the policy implications of the proposed spending plan as well as endeavor to build consensus.

## **5. Change Annual Town Meeting and Election Dates**

We recommend that Pembroke amend Article II of its by-laws, changing the dates of the annual town meeting and annual town elections. According to the town by-laws, the annual town meeting is set for the fourth Tuesday in April and the election of town officials is held on the following Saturday. Generally by the middle of April, the Massachusetts House Ways and Means has released its budget proposals and final action of the House takes place by the end of the month. The Senate Ways and Means issues its budget proposal by mid-May and final action by the Senate takes place before the end of the month. If the town bases its state aid on the Governors’ budget and the final state budget has a lower number, then the community would have to call a special town meeting to take corrective action. This is the current situation in Pembroke. The town’s final state aid was nearly a half million dollars less than originally budgeted. Moving the annual meeting (and elections) to May would enable the town to monitor the state legislative budget process, updating

figures with more current information. Moving the town meeting date into May also would provide additional time to craft the town's budget.

## **6. Redefine the Purpose of the Spring Annual and Fall Town Meetings**

We recommend that all money-related town meeting warrant articles be addressed at the annual town meeting and that the fall special town meeting be reserved for non-finance-related articles only. Although exceptions will occur, this is intended to institute budgetary control and create the expectation among managers that additional funds will not be available in the fall to augment budgets. This approach supports financial goals and priorities developed during the budget process. It also places major funding decisions before the spring town meeting when the attendance is highest and available reserves are known and conversely removes spending decisions from the fall special town meeting warrant when attendance is typically lower.

## **7. Adopt Enterprise Accounting for Water and Solid Waste Operations**

We recommend that the town adopt enterprise funds for its water and solid waste operations by accepting GL c. 44 §53F½. A local government may account for a utility operation in the general fund, a special revenue fund (under GL c. 41 §69B for water only or through special legislation) or an enterprise fund (GL c. 44 §53F½). Currently, the town's water department operates under a special act (Chapter 280 Acts of 1930) that enables the public works commissioners to establish rates that cover operating and debt service costs. Any surplus (or deficit) that is attributable to the operation closes to the water fund and may only be used for water-related purposes. The current solid waste fund is organized and accounted for in a similar fashion, however there is no special act or general enabling legislation that legally established it.

Enterprise fund accounting enables the town to account for all revenues and expenditures of a service in a consolidated fund. It enables the town to fully identify all direct, indirect, and capital costs of providing the service to set rates to ensure the fund is self-supporting. As such, enterprise fund accounting will enable the town to fully demonstrate the true cost of these operations and provide information necessary to establish user fees. More importantly, the community would retain any surplus (certified by the Department of Revenue) in the fund that would be used to fund operating, capital or debt service costs associated with the specific fund's service.

Establishing an enterprise does not create an autonomous entity separate from other town government operations. The municipal department operating the enterprise service continues to fulfill financial and managerial reporting requirements like every other department, and the enterprise budget is still subject to the appropriation process.

## **8. Review Special Revenue Funds**

We recommend that the town review the special revenue funds it has created. Each fund must have a legal authorization through the adoption of general law or special act and each must meet the requirements of the law or act.

- **Medicaid Fund** – In Massachusetts, federal Medicaid reimbursements for eligible services and administrative activities are unrestricted general revenue (GL c. 44, §72). These may not be deposited into a revolving account for use by the school department. Medicaid reimbursements are reported on the tax recapitulation sheet with the estimated receipts on page 3. If the town wishes to continue to make this funding available to the school department, then town meeting would appropriate an additional amount equal to the estimated receipt figure.
- **Methyl Tertiary-Butyl Ether (MTBE) Special Stabilization Fund** – The town adopted this fund in April 2009. In reviewing the town meeting article that was voted, a statement of the purpose or restricted use of the fund is not included. Town meeting may need to vote to properly set this fund up to ensure it complies with the legal requirements of GL c. 40, §5B.
- **Capital Fund** -- Rather than being included with trust funds, this capital fund is grouped with the special revenue funds. Town officials noted that it traditionally has been used for capital purchases, but could not provide information on when or how the fund was established. If the town chooses to continue the fund and intends to restrict its use to capital expenditures, town meeting would have to vote to establish a special stabilization fund. It would simultaneously vote to transfer the existing balance to the new fund, otherwise it would close to the general fund.

## 9. Review Revolving Funds

We recommend the town review its revolving funds to ensure they comply with the legal purpose and authorized use requirements of GL c. 44, §53E½. All revenue is general revenue and should be deposited to the general fund unless another law provides for an alternate treatment (GL c. 44, §53). Only the receipts received for a program or service and then spent in support of that program or service should be segregated into a departmental revolving fund. Town officials should review the following to ensure compliance with statutes.

- **Annual Authorization by Town Meeting Is Not Required** – If the school department’s building utilization, bus fees, and tuition-based program accounts are established under provisions of GL c. 71, then they do not need to be reauthorized annually. The Wetlands Protection Fund (GL c. 131, §40) and the cemetery’s special work detail fund (GL c. 44, §53C) do not require town meeting’s annual approval.
- **Grants and Gifts are Deposited into Separate Accounts** – All contributions, donations and gifts are deposited into gift funds and spent without appropriation (GL c. 44, §53A or c. 71, §37A). These receipts may not be comingled in revolving accounts.
- **General Revenues Must Be Deposited into the General Fund** – Fines, logging fees, tax title fees, cemetery foundation fees, and sale of firewood receipts are general revenues. These may not be deposited into revolving funds.

## 10. Establish Compensated Absence Reserve

We recommend that the town establish a compensated absence reserve under GL c. 40, §13D. Historically, the town has appropriated funding from time to time through a special article for

payment of compensated absences. The practice was first established in 2003. Last year, the state legislature approved a local acceptance statute that allows cities and towns to appropriate monies into a special reserve to cover compensated absences owed to employees when they leave or terminate public employment. Similar to stabilization funds, the money remains in the fund from year-to-year and the fund retains its investment income. Acceptance of the statute is by majority vote of town meeting.

### **11. Make Annual Contributions to the OPEB Fund**

We recommend that the town establish and commit to a policy to provide annual contributions to its other post-employment benefits (OPEB) fund. OPEB obligations reflect the future cost of employee benefits, primarily employee health insurance benefits, that are earned or accrue as the result of the employee working during that year. Pembroke's total Unfunded Actuarially Accrued Liability (UAAL) is \$50,864,552 million (as of July 1, 2010). In April 2012, town meeting adopted GL c. 32B, §20, creating an OPEB Fund, to set money aside for their OPEB obligations. As of this writing, town meeting has appropriated money into the fund twice and it has accumulated investment income, bringing the balance up to nearly \$86,700. While funding the trust at the full annual required contribution (ARC) level determined by the actuarial report may not be possible, providing annual funding that is manageable and increases over time will enable the community to build up the balance.

Once the balance reaches at least \$250,000, Pembroke would be able to seek approval from the Health Care Security Trust (HCST) Board to participate in the State Retiree Benefits Trust Fund (SRBTF). The SRBTF is invested in the Pension Reserves Investment Trust (PRIT) Fund's General Allocation Account (GAA), also known as the PRIT Core Fund. This fund is the vehicle for investing state and many local pension fund assets. The fund is professionally managed and is one of the best performing state pension funds in the country. Fund rates of return have averaged over eight percent over the last ten years and are close to ten percent on average since the fund's inception in 1983.

### **12. Review Budget for Anti-Aid Compliance**

We recommend that the town seek the opinion of town counsel on whether appropriations to private organizations violate the "anti-aid amendment" under the Massachusetts Constitution. Under the "anti-aid amendment" to the Massachusetts Constitution, municipalities may not grant public funds to private charitable, educational, religious or other organizations, no matter how worthy, for the purpose of supporting or assisting their operations unless they serve a recognized public purpose. Upon reviewing the town's annual town meeting minutes, we found that Pembroke annually appropriated \$3,607 to non-profit organizations to support their activities. A municipality may only compensate such organizations for particular services rendered to the municipality under a contract and only after the service is provided.

### **13. Discontinue Annual Blanket Borrowing Authorization**

We recommend that the selectmen remove the annual town meeting warrant article authorizing borrowing in anticipation of revenue. While intended to grant blanket authority to the treasurer to borrow money from time to time, the authority already exists in GL. c. 44, §17. The town article is unnecessary.

### **14. Incorporate a Consent Agenda**

We recommend that the selectmen use a consent agenda within their meeting agenda to group items together that routinely receive approval without discussion or debate and pass them under one vote. Consent agendas are usually prepared in advance of the meeting by the board chair and town administrator, then presented and voted at the beginning of meetings. The selectmen would review the material prepared for each item on the agenda in advance of the meeting. As the term “consent” implies, if any selectman believes that an item on the consent agenda warrants further discussion, the item must be removed and taken up separately.

We also recommend that the town meeting warrant use a consent agenda to help expedite the meeting. Similar to above, routine warrant articles that are often approved annually without discussion would be grouped together and passed under one vote. Town meeting participants retain the right to request that an item be removed for comment and separate vote.

### **15. Approve Session Minutes**

We recommend that all boards approve their session minutes. A board or committee is required to create and maintain accurate minutes of all meetings, including executive sessions. In compliance with the [Open Meeting Law](#), open session minutes should be created and approved in a timely manner and executive session minutes also should be approved, ideally at the next planned session and not in an open meeting of a board. For further information, we refer you to your town counsel and the Office of the Attorney General, which is responsible for the state-wide enforcement of the Open Meeting Law.

### **16. Advertise for Auditing Services Periodically**

We recommend that the town advertise for auditing services every five-to-eight years. According to DOR’s records, audits conducted since FY1985 have been completed by Raymond Kasperowicz CPA. As a routine practice, we comment on the number of years that a municipality might contract with or rely on the same auditor. The Government Finance Officers Association (GFOA) recommends that communities enter into multi-year agreements with auditors, or a series of one-year contracts, for a term of five-to-eight years. A multi-year agreement allows for greater continuity and enables a new auditor to spread initial start-up costs over multiple years, potentially reducing costs in the initial years. However, after this term, GFOA recommends a full competitive selection process. If auditors are retained over many years, the principal in charge of the town’s account should periodically change. Contracting with a new audit firm can not only bring a fresh perspective, but reflects good practice.

## **17. Create Job Descriptions for All Positions**

We recommend that the town administrator initiate a process of establishing, maintaining and amending job descriptions for every town position. We would expect this to be a bottom-up exercise where staff and department heads review and update or create their own job description by listing what they actually do and are responsible for. The town administrator should develop and provide a template or outline to be followed. Staff would present their work product to a department head who would then review descriptions with the town administrator. Department heads would provide their own job descriptions to the town administrator. When complete, all employees will have a clear understanding of their responsibilities and of what expectations are placed on them. For management, overlapping work and gaps in job duties also might be discovered and corrected. More intangible benefits will result if the effort is implemented in an across-the-board, even-handed way. Lastly, accurate job descriptions are essential to up-to-date classification and compensation plans.

## **18. Conduct a Comprehensive Review of the Classification and Compensation Plans**

We recommend that the town conduct a complete review of its classification and compensation plans. Over the years, isolated changes have been made on a case-by-case basis at the request of a department head for a job reclassification and salary/wage increase. A full-scale review of all classified positions not covered by union agreements based on comparable communities and job responsibilities, duties, hours of work, and salary ranges has not been conducted in many years. This review would be conducted by the town administrator or by hiring a personnel consultant. Once a full review is completed, both the new classification and compensation plans would be approved by town meeting before implementation. Moving forward, a review of a job description and its place in the classification and compensation plans should be revisited and updated as vacancies occur and new hiring is anticipated. A full review every five years or so also is advisable.

## **19. Conduct Annual Performance Reviews**

We recommend that the town develop a detailed personnel evaluation program and conduct annual performance reviews for all employees. There is a reference in the by-laws that the town administrator “coordinates and participates in evaluations of employee performance and goal setting.” At present, this is not done. Increasingly, municipal governments are placing greater attention on written job descriptions with goals, performance expectations, and provisions for annual employee evaluations. The town should develop evaluation criteria that will provide uniform standards and guidance as well as benchmarks by which each employee’s job performance may be measured.

There are various approaches for employee performance evaluations. Some involve a single annual meeting between a department head and employee when performance, expectations and goals are discussed. Other models involve multiple meetings during the year to more closely measure progress. While few communities offer merit bonuses, many withhold raises for a poor review.

They also create an opportunity for the employee to improve his or her performance and receive the raise.

While the implementation of performance evaluations would be subject to labor negotiations for employees in unions, in the meantime, an evaluation program could be developed for those employees covered under the town personnel by-law. Codifying program requirements and the town administrator's role will help to ensure all departments, including those separately elected, comply.

## **20. Clarify Responsibility for and Access to Personnel Records**

We recommend that all non-benefit related personnel files be centrally located in the town administrator's office. Section 23 of the personnel by-law states that the town clerk shall keep employment records while the town administrator's by-law states she/he maintains up-to-date data and personnel files of all town employees. As the human resource manager, the town administrator should retain complete and secure files for all employees. Under GL c. 149, §52C, a personnel file would be a place for all employment related documents, including those involving an employee's promotion, transfer, compensation, disciplinary action, permission forms and training records. The treasurer's office would continue to maintain health and benefit records in her office.

We also recommend that the town administrator formulate and the selectmen approve policies and procedures for the maintenance and protection of required employment information. It is the responsibility of the town to restrict access to employee files. In a written policy, specific officials would be granted authority to access files. Procedures would be developed on how and when an employee may review the content of his/her own file, and what content may or may not be seen by the employee in the presence of the personnel administrator. For guidance on employer access to personnel files see GL c. 149, §52C.

## **21. Consider Biweekly Payroll and Direct Deposit**

We recommend that the town adopt biweekly payroll for all town employees. The current payroll system is weekly for town employees and biweekly for the school department. An increasing number of employers in both the public and private sectors, including the Commonwealth, compensate employees on a biweekly basis.

We recommend that the town require direct deposit of payroll for all employees. According to the treasurer, approximately 35 percent of the town's workforce continues to receive paper checks. Direct deposit for all employees would reduce the cost of issuing checks, prevent the need to reissue checks when lost, and simplify the reconciliation of the payroll bank accounts because there would be no outstanding checks. For the employee, the benefit is that the money generally is deposited in the bank account overnight, is available immediately, and saves the time necessary to go to the bank and wait in line.

With biweekly payroll and direct deposit for all employees, staff would then be freed up to perform other activities. To implement these changes will require negotiations with collective bargaining unions and any changes should be included in the personnel by-law.

## **22. Reconsider Policy on Health Insurance for Part-Time Boards**

We recommend that the town discontinue its policy of funding healthcare benefits for part-time members of elected boards and committees who receive a stipend. Through a formal vote, the selectmen have the discretion to remove part-time elected officials from the list of employees eligible for health care coverage. At the present time, no elected officials are enrolled in the town's health, so taking action would help avoid future added insurance costs for this group of officials.

## Financial Offices

In Pembroke, information technology responsibilities are spread among different departments. The town hall, council on aging, and recreation offices are networked, while the police, fire, library and school departments run their own computerized networks. The board of selectmen has formed an information technology (IT) committee made up of town hall staff, who are working on coordinating, improving and streamlining IT efforts for most town departments. The town contracts with Hub Technical Services for maintenance, network, security, daily backups, disaster recovery, and other technology-related issues as needed.

Town offices have Microsoft Office applications, access to the Internet and e-mail service, while the financial offices also use specialized computer applications. The assessors use Patriot Properties' AssessPro computer assisted mass appraisal (CAMA) system for real estate and personal property and a geographic information system (GIS) for the assessors' maps. The accountant's office uses a standalone computerized fund accounting system, Lawrence Braverman Associates (LBA). And, the collector/treasurer's office uses software developed by Customized Data Services (CDS) for billing, collections and payroll and Excel for the cash book. The school business office uses its own financial management system, Advanced Data Systems (ADS), a Tyler Technologies' product. The town has a website, [www.townofpembrokmass.org](http://www.townofpembrokmass.org), which the town's library director manages.

The accountant's office oversees financial activity of the municipality and maintains the general ledger. There is a part-time accountant, who works one and a half days a week in town hall and is available by telephone and email, and an assistant accountant. The accountant's office processes vendor invoices, reviews payroll submissions, and prepares warrants for the selectmen's approval. The office submits timely reports to DOR and prepares schedules for the external audit firm.

The collector/treasurer's department oversees collections, manages cash, handles payroll, and administers employee benefits. The office staff consists of a collector/treasurer, assistant collector, assistant treasurer, four full-time clerks, and a part-time clerk. All have primary responsibilities and are cross-trained.

The collector's staff process property tax bills quarterly, water and trash/recycling bills semiannually, motor vehicle excise annually, and municipal lien certificates throughout the year. Pembroke contracts with CDS to print and mail tax and utility bills, and contracts with Kelley & Ryan, its deputy collector, to print and mail motor vehicle excise bills. Payments are taken in by lock box, mail, in the office, from escrow services, and on-line through the town's website. Once a property tax or excise bill becomes past due, the collector/treasurer issues a demand notice and then completes tax takings on real estate accounts. She warrants outstanding excise and personal property receivables to the deputy collector. Any delinquent utility charges at the end of the fiscal

year are liened on the subsequent year's real estate tax bill. The staff reconcile the receivables with the accountant's office monthly.

Treasury responsibilities include managing the town's cash, debt, and tax title accounts. The office staff take in departmental turnovers, deposit funds in the bank, and prepare a weekly treasurer's receipts report for the accountant. The treasurer's staff reconciles the cash book against the bank statements and then with the accountant's office shortly after the close of each month. Using the services of an attorney, the town has foreclosed some tax title accounts that will be auctioned this fall, placing the properties back on the tax roll.

The treasurer's staff also handle payroll and employee benefits administration. Payroll is entered on an exception basis into the CDS system and transmitted to CDS, who prints and delivers paychecks and direct deposit statements to town hall. New employees are given an orientation on available benefits and forms to be completed for payroll withholdings and deductions. There is an employee handbook with benefit information and some written policies.

The assessing office is guided by and reports to an elected board of assessors. The office is staffed by a chief assessor/appraiser, an assistant assessor, a principal clerk, a full-time data lister and a part-time data lister. The assessing office is responsible for determining full and fair cash valuations, classifying all property, assigning tax payments to owners, and generating the commitment authorizing the collector/treasurer to collect property taxes and excise. Field work (e.g., inspections of building permit, sale, and abatement properties) and interim year value adjustments are completed in-house. The town also has a cyclical inspection program in which the town's data listers photograph and inspect residential, state-owned, forest/farm/recreational, and tax-exempt properties at least once every nine years. Pembroke contracts with Patriot Properties to collect commercial, industrial and personal property class data and to provide assistance to the chief assessor in the triennial revaluation review and analysis. The assessors' maps are digitized, updated annually, and posted on-line along with the property record cards.

### **23. Adopt a Network and Electronic Use Policy**

We recommend that the town adopt a computer and electronic use policy and codify it in the town personnel by-law. One has been proposed, but not acted on. The policy should provide rules on the acceptable uses of town Internet and email by employees. Many towns also issue guidelines on the use of personal devices, address social media, and impose rules restricting the use of personal software application or other downloads. The policy should be codified in the town personnel by-law, thereby applying to all.

### **24. Update the Website Content**

We recommend that the town make it a priority to update the website content. When initially constructed, many of the boards and departments posted information and other materials on webpages. Over time, some of content has become dated yet remains on the website despite the

availability of new information or materials. Examples would be the audits and open session minutes of all boards and committees. An up-to-date, organized and accurate website would help generate public awareness and confidence in government. In other communities, user-friendly and informative websites have proven successful in reducing the amount of time that town employees spend fielding questions in person or on the phone.

## **25. Investigate Financial Management System Options**

We recommend that Pembroke explore other financial management software applications. Currently, the collector/treasurer and accountant use standalone software packages that are not integrated or compatible with each other or with other technology in use. With few exceptions, conversions are necessary or data is exchanged in hardcopy formats and rekeyed such as the departmental receipts, school payroll and school vendor warrant. With a single software package or compatible applications, departments can more easily share data, reduce data entry errors and eliminate duplicative data entry.

More importantly, both the LBA and CDS systems are small business operations, unable to devote significant resources to research and development or application upgrades. If key personnel are absent or incapacitated, Pembroke could be in a quandary. It would be a task of the IT committee to explore possible options and develop a report for the town. The committee would interview and consult with town departments, speak with other communities about systems they use, as well as seek on-site demonstrations from vendors.

## **26. Require Departments to Submit All Contracts**

We recommend that copies of all contracts, including grants, be submitted to the accountant's office in compliance with GL c. 41, §57. All departments (including the schools), boards and commissions that enter into contracts or receive grants must submit them to the accountant's office. With valid copies on file, the accountant will be able to verify that the terms of the contract or grant are met when reviewing payment requests. If a bill is submitted for payment and the contract or grant that contains information relating to payment terms is not on file, the accounting office cannot process the payment request until said contract or grant is presented.

## **27. Require Departments to Confirm Listing of Capital Assets Annually**

We recommend that department heads review and submit their listing of capital assets. Annually, the accountant's office distributes lists of capital assets by department. These lists should be reviewed for accuracy. It is important to maintain current inventory to ensure all assets are accounted for and surplus items were disposed of properly. Assets must also be reported by the accountant on the town's financial statements.

## **28. Approval of Vendor Bills and Payroll by Boards**

We recommend elected and appointed boards, who oversee a department and are the authorized party to expend town funds, approve the vendor payment requests and payroll coversheets.

Approval of non-payroll expenditures submitted to the accountant requires signatures of a majority of a board's members (GL c. 41, §56). This responsibility cannot be delegated to staff or to a single member of the board or committee. Similarly, state law (GL c. 41, §41) requires that elected or appointed boards verify an employee's time by way of a signature, or signatures, on payroll submissions to the treasurer. Should a payroll cover sheet be submitted without requisite information or approvals, the treasurer is required to return the payroll submissions for correction. This responsibility cannot be assigned to the staff. However, a board, committee or commission is permitted to delegate this approval authority, by a vote, to one of its members. In the school department, submissions by principals and others must be approved in warrants by the school committee before they are sent to the town accountant.

### **29. Develop Standardized Payroll Cover Sheet**

We recommend that a standardized payroll cover sheet be developed for all departments. A payroll cover sheet would list each department employee with the total hours worked during the pay period attributable to regular time or to sick, vacation, personal or other compensated time as recorded on individual timesheets. Timesheets should remain with the department head or board that oversees the department. Due to the complexity of work schedules for some departments (e.g., police, fire, public works), some flexibility in the format should be allowed, but information should be consistent throughout. The payroll cover sheet would be forwarded to the treasurer. Sample forms can be copied from the DLS website (<http://www.mass.gov/dor/local-officials/municipal-data-and-financial-management/financial-mgt-assistance/calchandforms.html>).

### **30. Maintain Central Time and Attendance Information**

We recommend that the town maintain a central time and attendance record system. As payroll is submitted, the accountant's office would get regular information on time and attendance, enabling the tracking of vacation, personal, sick and compensatory time earned and used by employees. This central time and attendance data would be reconciled against the quarterly reports submitted by departments and would serve as the basis for tracking the accrued liability reported on the town's financial statements.

### **31. Require Salary Employees to File Time Sheets**

We recommend that the salary employees fill out weekly time sheets that account for their hours each day and use of personal time. In the Pembroke payroll system, hourly wage employees, fire, police and public works personnel file weekly timesheets. It is assumed that because the weekly gross pay of a salary employee doesn't change irrespective of hours worked, that timesheets are not necessary. If, as we recommend, the town begins to more closely track each employee's accruals for sick, vacation, personal or other compensated time, all salaried employees should complete timesheets as well. Informal records and varying practices at the departmental level do not protect the town's interest.

### **32. Consolidate Utility Accounts**

We recommend that the town consolidate all utility billing for electric, gas and oil for the various town buildings into one department appropriation and speak with each provider to create one master account. Currently, each building has a separate utility account that the responsible department head signs and forwards to the accountant's office for payment. Because of the limited number of entries to the same vendor in the LBA system, the accountant's office has created multiple vendor numbers to accommodate the numerous separate bills routinely submitted. As an alternative, the town could make arrangements with each provider to consolidate the separate existing accounts into a master billing account for each utility. The town also would transfer all utility accounts currently budgeted in separate departments into new gas, electric, and oil budget line items that reflect total utility costs for the town. These would be placed under a freestanding utility heading in the omnibus budget. The town administrator would review each master bill, which would provide a usage break out by town and school facility location, and approve payment.

### **33. Issue Expenditure and Revenue Reports Electronically**

We recommend that the accountant issue the monthly expenditure and quarterly revenue reports electronically. Currently, the accountant prints out the reports and distributes them monthly. The LBA system is capable of exporting data to Excel and portable document format (PDF). Individual reports for departments and a full set for the selectmen, town administrator and advisory committee would be created and distributed via email, thereby saving resources.

### **34. Develop Standardized Turnover Sheet**

We recommend that the treasurer develop a standardized turnover sheet for all departments using Excel. It would be customized to the extent that a department's name, the list of revenue account codes and fund number specific to the department would be used, plus spaces for the department head signature. If completed in Excel, a formula can automatically total the entries and the cells protected to prevent changes.

### **35. Post Departmental Receipts and Water and Solid Waste Payments**

We recommend that the collector/treasurer's staff be responsible for posting all departmental receipts, including water and solid waste payments. Currently, departmental receipts turned over to the treasurer's office are recorded in Excel worksheets. A weekly report of the treasurer's receipts is turned over to the accountant for verification against his copies of the departmental turnover sheets and then the assistant accountant posts them to the LBA system. Once entered, the treasurer's office can view the entries in LBA, making sure they agree with treasurer's records.

The collector's staff takes in water and solid waste collections, deposits funds, and forwards the bills back to the water and solid waste offices for posting to customer accounts in a CDS module. The collector's staff post tax and excise payments to the customer accounts in CDS daily and enter the monthly totals in LBA. Rather than involving multiple departments, we suggest that collector/treasurer's staff post water and solid waste payments in CDS as well as be responsible for

entering departmental receipts in LBA. In this way, all postings are done by the one office, enabling the staff to verify the entries are made to the appropriate revenue and customer accounts, reconcile batch totals with turnover reports and bank deposits, and eliminate the need to produce off-system reports.

### **36. Establish a Town Deputy Collector Account**

We recommend that the treasurer/collector establish her own account for the deposit of all amounts collected by the deputy collector. A deputy collector may not receive checks for tax, excise or other town payments that are made out to him, nor may he endorse any instrument payable to the town. In addition, a deputy may not deposit municipal funds in a personal bank account nor may he maintain a personal bank account in the name of a community (GL c. 60, §92). Under the preferred practice, a deputy collector would prepare a turnover to the town at least weekly of all amounts he collects or deposits into the town collector's deputy collector bank account. The deputy collector would provide an invoice for his service fees, which would continue to be processed through the vendor warrant.

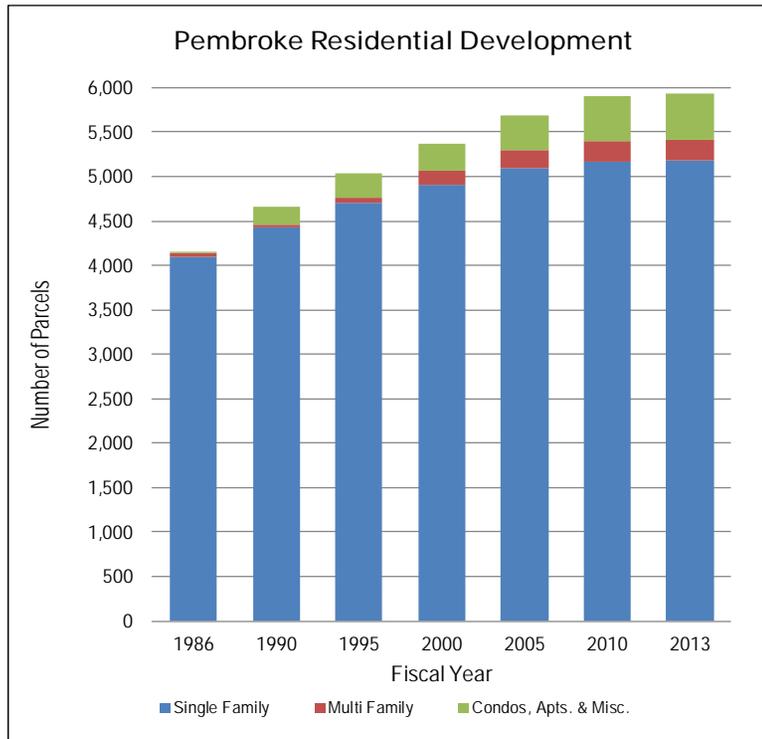
### **37. Formalize the Water Abatement Process**

We recommend that the public works commissioners implement a formal water abatement process. The board currently approves abatements in an informal manner. This process opens the door to questions with regard to the basis for abatement awards and whether decisions are equitable or in compliance with state criteria. We suggest instead that residents seeking an abatement be required to complete a standard application form, which would then be reviewed by the superintendent, who would make a recommendation to the board. Once all actions have been completed by the board, a copy of the abatement certificate should be forwarded, in hardcopy or electronically, to the treasurer/collector's office and to the accountant's office.

### **38. Abate Older Motor Vehicle Excise Charges**

We recommend that the treasurer/collector contact the assessing office about abating motor vehicle excise determined to be uncollectible. As of June 30, 2013, the town's balance sheet includes outstanding motor vehicle excise that dates back to 1996. Abating the older amounts will help clean up and reduce the town's receivables on its balance sheet. Having previously committed all outstanding amounts to the deputy collector, any amount that eventually may be collected and turned over to the town may be easily recommitted by the assessors on a special warrant so the collector/treasurer may accept the payment.

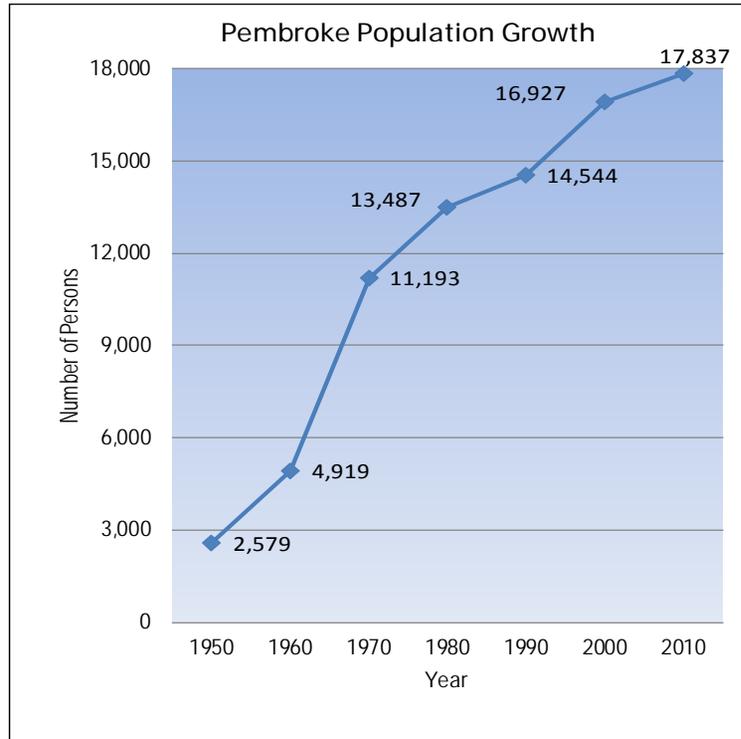
### Appendix



Pembroke Residential Development

Fiscal Year	Single Family	Multi Family	Condos, Apts. & Misc.	Total
1986	4,101	32	16	4,149
1990	4,435	26	200	4,661
1995	4,703	56	270	5,029
2000	4,911	153	301	5,365
2005	5,098	196	389	5,683
2010	5,159	238	510	5,907
2013	5,181	234	518	5,933

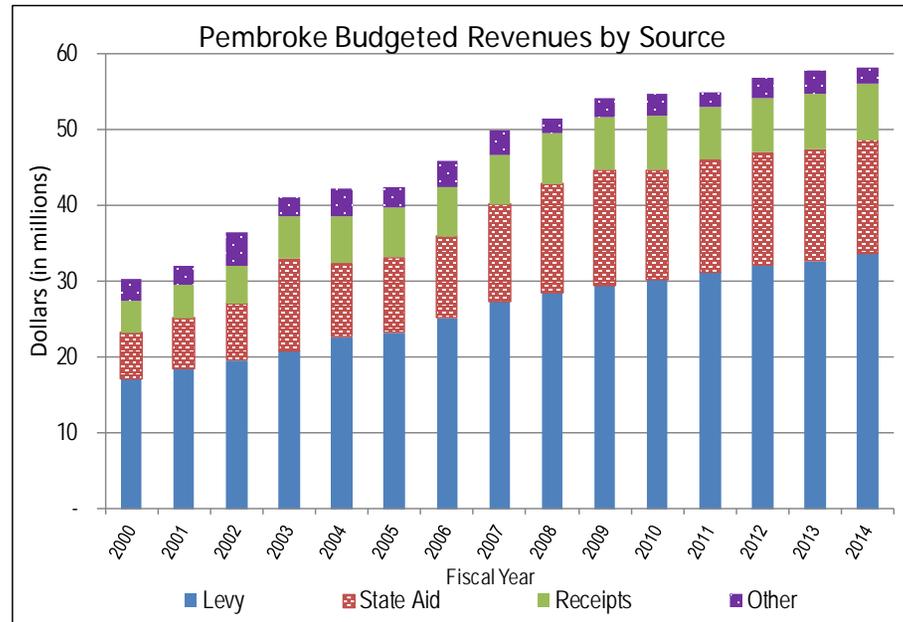
Source: Massachusetts Department of Revenue, Division of Local Service, Data Bank reports



Pembroke Population Growth

Year	Population	% Change
1950	2,579	
1960	4,919	90.7%
1970	11,193	127.5%
1980	13,487	20.5%
1990	14,544	7.8%
2000	16,927	16.4%
2010	17,837	5.4%

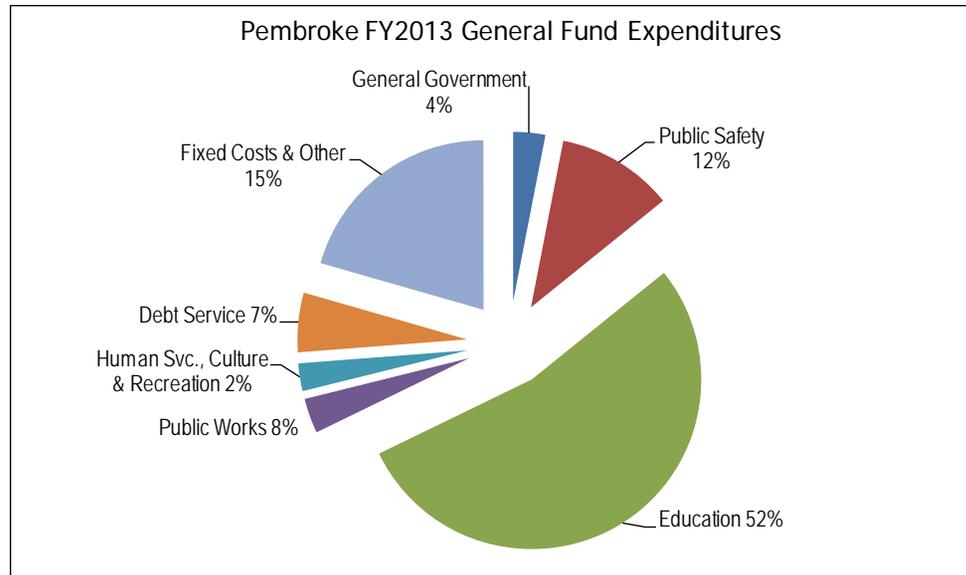
Source: Massachusetts Department of Revenue, Division of Local Services, Data Bank reports; US Census



Pembroke Budgeted Revenues by Source

<u>Fiscal Year</u>	<u>Levy</u>	<u>State Aid</u>	<u>Local Receipts</u>	<u>Other</u>	<u>Total</u>
2000	17,159,949	6,030,531	4,211,578	2,811,960	30,214,018
2001	18,390,939	6,733,297	4,421,857	2,478,029	32,024,122
2002	19,580,395	7,453,270	4,872,605	4,431,216	36,337,486
2003	20,805,313	12,081,133	5,533,159	2,538,241	40,957,846
2004	22,612,579	9,718,072	6,101,667	3,700,768	42,133,086
2005	23,209,903	9,881,747	6,555,789	2,739,077	42,386,516
2006	25,083,416	10,758,270	6,427,879	3,428,972	45,698,537
2007	27,328,987	12,782,157	6,422,080	3,343,103	49,876,327
2008	28,449,726	14,278,935	6,635,362	1,986,393	51,350,416
2009	29,385,084	15,225,900	6,906,608	2,475,656	53,993,248
2010	30,214,426	14,332,209	7,103,315	2,883,801	54,533,751
2011	31,109,148	14,848,514	6,861,974	2,088,803	54,908,439
2012	32,030,404	14,837,919	7,154,006	2,804,963	56,827,292
2013	32,595,151	14,686,460	7,408,576	2,990,225	57,680,412
2014	33,678,012	14,814,770	7,504,466	1,988,253	57,985,501

Source: Massachusetts Department of Revenue, Division of Local Service, Data Bank reports



Pembroke General Fund Expenditures

Fiscal Year	General Government	% Total	Public Safety	% Total	Education	% Total	Public Works	% Total	Human Svc., Culture & Recreation	% Total	Debt Service	% Total	Fixed Costs & Other	% Total	Total Expenditures
2000	1,035,697	4.1	3,922,108	15.4	15,535,505	60.8	937,048	3.7	789,748	3.1	346,238	1.4	2,966,387	11.6	25,532,731
2001	1,255,780	4.5	4,103,551	14.6	16,819,804	59.7	1,080,525	3.8	853,671	3.0	859,794	3.0	3,222,083	11.4	28,195,208
2002	1,225,878	4.1	4,214,327	14.0	17,113,896	56.9	859,351	2.9	896,723	3.0	2,137,872	7.1	3,615,129	12.0	30,063,176
2003	1,347,525	3.6	4,279,721	11.4	23,609,634	63.1	1,202,460	3.2	928,625	2.5	2,049,274	5.5	3,998,424	10.7	37,415,663
2004	1,099,144	3.0	4,496,623	12.2	22,553,338	61.2	1,004,150	2.7	797,417	2.2	2,570,159	7.0	4,357,602	11.8	36,878,433
2005	1,314,796	3.7	4,343,618	12.2	20,203,467	56.7	1,472,549	4.1	847,686	2.4	1,754,692	4.9	5,672,856	15.9	35,609,664
2006	1,318,372	3.4	4,807,176	12.3	21,838,449	55.7	1,237,444	3.2	995,822	2.5	2,525,946	6.4	6,485,004	16.5	39,208,213
2007	1,358,905	3.2	4,921,098	11.5	23,045,626	53.9	1,123,039	2.6	1,052,035	2.5	4,149,334	9.7	7,128,851	16.7	42,778,888
2008	1,521,489	3.3	5,303,723	11.5	25,110,326	54.3	1,553,790	3.4	1,119,306	2.4	3,666,459	7.9	8,000,968	17.3	46,276,061
2009	1,518,607	3.3	5,262,039	11.5	25,089,073	54.7	1,747,662	3.8	1,256,975	2.7	3,592,295	7.8	7,433,368	16.2	45,900,019
2010	1,607,282	3.4	5,365,840	11.2	25,696,923	53.8	1,556,535	3.3	1,216,714	2.5	3,672,873	7.7	8,649,410	18.1	47,765,577
2011	1,533,615	3.1	5,329,368	10.7	26,793,697	54.0	1,798,840	3.6	1,242,436	2.5	3,553,177	7.2	9,403,994	18.9	49,655,127
2012	1,630,420	3.2	5,486,105	10.8	26,335,152	52.0	1,248,064	2.5	1,322,848	2.6	3,617,955	7.2	10,958,356	21.7	50,598,900
2013 *	1,580,627	3.1	5,775,025	11.2	27,750,789	53.6	1,724,932	3.3	1,365,617	2.6	2,932,331	5.7	10,647,229	20.6	51,776,550

\* -- Based on the preliminary Schedule A submission.

Source: Massachusetts Department of Revenue, Division of Local Service, Data Bank reports. These figures do not include enterprise and special revenue funds.

## **Sample Town Administrator Job Description**

**General.** The town administrator is appointed by the board of selectmen and functions under the policy direction of the board.

The town administrator is the chief administrative and financial officer of the town, directly responsible to the board of selectmen for the management of staff and administration of all town affairs not specifically reserved to another elected body. He works with departments not appointed by the Selectmen toward the achievement of common goals for the Town.

The town administrator functions independently, referring specific issues or problems to the board of selectmen as necessary when clarification or interpretation of town policy or procedures is required.

The town administrator shall devote full time to the office and shall not hold any other public office, elective or appointive, nor engage in any other business or occupation during such service, unless in advance approved by the board of selectmen.

### **Essential Functions:**

The powers, duties and essential functions of the town administrator shall include, but are not intended to be limited to, the following:

- (a) The town administrator shall supervise and be responsible for the efficient administration of all departments, commissions, boards and officers, under the jurisdiction of the board of selectmen.
- (b) The town administrator shall attend all regular meetings of the board of selectmen except meetings at which his removal is being considered, and shall attend all town meetings and shall be permitted to speak when recognized by the moderator.
- (c) The town administrator shall keep the board of selectmen fully advised as to the needs of the town and shall recommend to the selectmen for adoption such measures requiring action by them or by the town meeting as he may deem necessary or expedient.
- (d) The town administrator shall be the chief budget officer of the town, and shall prepare and submit to the board of selectmen and the finance committee, an operating and capital improvement budget, as provided by by-law. He shall monitor town spending through the fiscal year and make financial reports to the selectmen as requested. He shall coordinate the development of strategic financial goals for the Town and makes recommendations concerning financial policies and practices as directed by the selectmen.
- (e) The town administrator shall oversee appointments to offices, boards/committees and employment with the Town over which the board of selectmen have final approval or appointing authority. He may recommend removal of the same, for cause, in writing and otherwise in accordance with town by-laws, collective bargaining agreements and chapter thirty-one of the General Laws.
- (f) The town administrator shall, acting for the selectmen, oversee the rental and use of all town property.
- (g) The town administrator shall administer the permit and license procedures for the board of selectmen.

- (h) The town administrator shall be the purchasing agent and chief procurement officer for the town. He shall be responsible for ensuring that departments are aware of and comply with the provisions of M.G.L. Chapter 30B. He shall purchase all supplies, materials and equipment, except those intended for the school department. If so authorized by by-law, the town administrator shall approve the award of all contracts for all departments of the town and otherwise have the authority to execute contracts on behalf of the town.
- (i) The town administrator shall serve as the town's personnel administrator. He shall implement and update, as warranted, the Town's classification and compensation plans and shall provide for the maintenance and security of personnel files.
- (j) The town administrator shall administer, either directly or through a person or persons reporting to him, all provisions of general and special laws applicable to the town, all by-laws and votes of the town, and all regulations established by the board of selectmen.
- (k) The town administrator shall be the agent of the board of selectmen in all collective bargaining negotiations.
- (l) The town administrator shall be accessible and available for consultation to boards, committees and commissions of the town, whether appointed or elected, and shall be responsive to their request for assistance.
- (m) The town administrator shall keep full and complete records of his office, and shall provide periodic reports as requested by the board of selectmen.
- (n) The town administrator shall prepare or write town meeting warrant articles for presentation to the selectmen; he shall prepare motions and submit the warrants to town counsel for review.
- (o) The town administrator shall oversee the coordination and compilation of annual town reports.
- (p) Prepares applications for grants, administers grants received, works with appropriate state, federal, and private officials on various town projects as required.
- (q) The town administrator shall perform such other duties as may be required of him by by-law, by vote of the board of selectmen, or vote of the town meeting.

## 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, Director, Technical Assistance Section

Melinda Ordway, Senior Financial Management Analyst, Technical Assistance Section

Martin DiMunah, Field Representative, Bureau of Accounts

Grace Sandell, Field Advisor, Bureau of Local Assessment

For this review, DLS staff interviewed and/or received information from the following local officials:

Willard Boulter, Selectmen	Stephen Curley, Advisory Committee
Arthur Boyle, Selectmen	James McCollum, Advisory Committee
Michelle Burt, Selectman	Linda Peterson, Advisory Committee
Lewis Stone, Selectmen	Stephen Walsh, Advisory Committee
Daniel Trabucco, Selectman	Robert DeMarzo, Wage & Personnel Board
Edwin Thorne, Town Administrator	Elizabeth Bates, Assessor
Sabrina Chilcott, Executive Secretary	Catherine Salmon, Chief Assessor
Vicky Gillard, Principal Clerk	Jeanne Gigliotti, Assistant Assessor
Michael Buckley, Accountant	Susan Jones, Principle Clerk
Kristine Fraser, Assistant Accountant	Meghan Ricardo, Data Collector
Kathleen McCarthy, Treasurer/Town Collector	Christine Riley, Data Collector
Jennifer Grasso, Assistant Treasurer	Frank Hackett, School Superintendent
Patricia Cuneo, Assistant Collector	Erin Sullivan-Obey, Assistant School Superintendent/Business Manager
Holly Walsh, Clerk	Kathleen O'Neil, Conservation Secretary
Eugene Fulmine, DPW Director	Mary Ann Smith, Town Clerk
Rose Campbell, DPW Administrative Assistant	
Deborah Wall, Library Director	