

COVER PAGE
ROCKPORT

INTRODUCTION

At the request of the Board of Selectmen, the Department of Revenue's Division of Local Services (DLS) has completed a financial management review of the town of Rockport.

We have based our findings and recommendations on site visits by a Technical Assistance team consisting of staff from the Division's Bureau of Accounts, Bureau of Local Assessment, and Municipal Data Management & Technical Assistance Bureau. During these visits, the team interviewed the members of the board of selectmen and finance committee, the town administrator, treasurer/collector, assistant treasurer, accountant and assistant accountant, assistant assessor and staff members, as available, in each office. Among others interviewed were the parking clerk, the MIS administrator, the DPW Director and Chair of the Technology Planning Committee.

DLS staff examined such documents as the tax recapitulation sheet, town reports, annual budgets, balance sheets, cash reconciliation reports and statements of indebtedness in addition to other assorted financial records.

In reviewing the town's financial management practices, we have focused on: (1) town government structure in the context of the duties and responsibilities of financial officers; (2) the town's budget 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.

We encourage the board of selectmen, when formulating overall strategies for improving the town's financial management, to consider the observations, analyses and recommendations contained in this report. These are recommendations only and can be implemented, at the town's option, provided there is sufficient cooperation among town boards and officials.

EXECUTIVE SUMMARY

General - Rockport is a sea coast community in the Cape Ann area of Massachusetts approximately 40 miles north of Boston and accessible only from the city of Gloucester to the west and southwest. Limited rail and highway travel routes, together with the lack of proximity to employment centers and major retail outlets have traditionally made it difficult to attract business and top personnel to the town. However, these same characteristics create appeal. Rockport has historically been a venue of choice for the arts community, popular with retired persons and has also begun to attract working families. Over time, Rockport has evolved from a commercial fishing center to a tourist destination point, and has annually experienced the ebb and flow in population of a seasonal community.

Today, Rockport has an estimated year-round population of 7,500 and a summer-time population of approximately 20,000. A recent study by the Metropolitan Area Planning Commission concluded that, based on undeveloped land and zoning regulations, the town's year-round population has the potential to double. This raises concerns about the threat that growth poses to the quality of life and, as much, about the adequacy of town resources to support a dramatic increase in demand. In particular, there is a persistent fresh water supply crisis. Local response has been to adopt more stringent residential development standards in its zoning regulations and to pursue the recommendations of a comprehensive town study to increase the town's fresh water reserve capacity.

The funds necessary to finance a water project represent only a portion of the capital investment the town anticipates in the coming years. This realization has prompted the creation of a capital planning committee which has already taken significant steps to identify and prioritize capital improvement projects, and to structure a capital improvement funding program. The prospect of major expenditures in the future, as well as recurrent budget constraints, has also moved town officials to focus on financial management practices with an eye toward attaining operational efficiencies and cost savings.

In some respects, these initiatives are attributed to a series of personnel changes over the recent past that have included a new town administrator, treasurer/collector, accountant, DPW director, MIS administrator, superintendent of schools, chief of police, as well as two new selectmen. At the department level, this new leadership appears willing to examine office and personnel roles, redefine goals and install procedures to attain them. However, contributing in equal measure has been the continuity, institutional memory and experience brought to the fore by long-standing board members, officials and staff. Finally, from a more global perspective, the town administrator's work with selectmen and finance committee members has helped to establish a framework to address broader town issues. Overall, the collective achievement of this combined group has been a relatively smooth transition out of a period of turbulence in town government and toward the beginnings of a more stabilized environment.

Financial Management - At both the departmental level and on a town-wide basis, positive steps are being taken to organize and bring consistency to the town's financial management practices. Despite the disruption that typically accompanies change, new department heads have exhibited diligence and resourcefulness in gaining control over their operations. Also noteworthy are the early accomplishments of the capital planning committee, as well as general efforts to analyze debt service and forecast revenues and expenditures. The proposed budget process and calendar provides a working document to further establish procedures and define relationships.

In this context, we recommend that the town create a financial management team and that the town administrator take a stronger role in the budget process and in monitoring the town's financial affairs year-round. In other areas, we considered the budget format and how it impacts the frequency, access and total dollar amount of transfer requests to the finance committee. To reduce transfer requests, we recommend a more generic budget format that gives department heads flexibility in the use of appropriations. We also recommend that the town administrator assume the responsibilities of the chief procurement officer, that enterprise fund accounting be formally established for water and for sewer services, and that the town consider quarterly tax billing. Finally, we recommend the town bolster its stabilization fund balance and adopt policies for its use.

Computers and Software Technology - The town has set upon an aggressive path to upgrade and improve the use of computer technology throughout government departments, offices and buildings. It has targeted areas involving the creation of a web site, internet access, financial management software, GIS software and the role of the MIS administrator. Our recommendations advise the town to prioritize the components of its technology program; to recognize the demands that will be placed on an MIS administrator and to temper expectations for the position given today's job market; to involve the treasurer/collector and seek out-side input during the process to select financial management software; and, to establish the parameters of a vendor relationship that address town needs. We also recommend the town develop and periodically revisit a long-term technology plan.

Treasurer/Collector - In the treasurer/collector's office, responsibilities are clearly understood and there appears to be a general willingness to attempt alternate procedures to gain efficiencies. In particular, high computer literacy and extensive use of an Access database and Excel spreadsheets have helped organize maintenance and billing of certain accounts and have provided a mechanism for internally reconciling cash each day. However, according to the treasurer/collector, the performance of the Data National financial management software presents an obstacle to optimum productivity. Possible help is on the way in the form of on-site tech support from the vendor and/or an in-depth, town-wide technology study. Our recommendations underscore the importance of regular reconciliations of cash and receivables, and the value of establishing strong lines of communication with the accountant. Agreement on the form and frequency of reports and data that pass between the two offices is essential. Otherwise, we recommend changes in the way payroll withholdings are handled.

Assessor - The assessing office is directed and staffed by experienced personnel with a good understanding of the town and its neighborhoods. Vision computer software functions well and the staff is receptive to expanding their proficiency in its use. By choice, property inspections are contracted out to private vendors, and there is no program for annual property adjustments or cyclical reinspections. Because an assessing office, with a separate board, operates somewhat independently and, in this instance, without major problems, its board members and staff are occasionally left out of the town hall communication loop. Our recommendation for the creation of a financial management team, which would include representation from each financial office, would address this issue. In recommendations specific to the assessing office, we encourage annual property valuation adjustments and a program of cyclical reinspections.

Accountant - The administrative assistant to the accountant should be commended for carrying a heavy load during the period of transition between full-time accountants. A new accountant began on August 1, and has become increasingly acclimated to the job. Throughout, essential accounting tasks such as warrant preparation and general ledger maintenance have been completed in a timely and accurate fashion. Unlike the treasurer/collector's staff, the accountant's administrative assistant is comfortable with the Data National software and

satisfied that it performs as needed. As we advised the treasurer/collector, so should the accountant place a priority on communication so that agreement can be reached on financial management software, reconciliations and the format of information passing between them.

Meter and Parking Ticket Revenues - Parking meter revenues are collected seasonally by the police department and turned over to the treasurer. With new computer technology, a record of actual deposits to meters can be reconciled with bank statements. Because of a substantial balance, we recommend that expenditures be made from this fund. Parking ticket revenues are deposited into two separate accounts by the parking clerk and by a 3rd party collection agency with no formal turnover to the treasurer. Our recommendations here focus on parking ticket collections. We recommend office computerization, that accounts be consolidated and that regular turnovers be made to the treasurer. We also recommend that a plan be devised to reduce the current outstanding balance for ticket fines and fees to a more realistic and potentially collectable number.

Conclusion - The succession of personnel changes over a relatively short period of time should not be overlooked as a significant event in recent Rockport history. The town's continuing emergence from this period without a major disruption of government is equally significant. This is due, in part, to the willingness of quality personnel to take on decision making roles and the resulting benefits that have been realized particularly at the departmental level. Strides have also been made to advance town-wide issues related to computer technology, the budget process and long range planning. In this context, our recommendations are intended to complement local efforts to bring stability and structure to town government, to create efficiencies and to improve the overall financial management practice of the town.

Ultimately, however, good government is an evolving process, sometimes of trial and error, often times fueled by a readiness to wade into uncharted waters. The town's ability to move forward will depend on cooperation and understanding in the development of common goals by those who have no vested interest in the ways of the past and those who offer an appreciation of the historic needs and expectations of the people who live within the town boundaries.

SUMMARY OF PRIMARY REPORT RECOMMENDATIONS

- 1) Financial Management: Strengthen the role of the town administrator in the budget process and in monitoring the town's fiscal condition. [Page 7]
- 2) Financial Management: Implement the "Proposed Budget and Financial Planning Process/Calendar." [Page 8]
- 3) Financial Management: Establish a financial management team. [Page 8]
- 4) Financial Management: Modify the budget format and review procedures in order to reduce transfer requests to the finance committee. [Page 9]
- 5) Financial Management: Formally establish enterprise fund accounting for the water services and for sewer services. [Page 9]
- 6) Financial Management: Shift the procurement function to the town administrator. [Page 9]
- 7) Financial Management: Adopt a quarterly tax billing system. [Page 10]
- 8) Financial Management: Add to the stabilization fund balance and adopt policies for its use. [Page 11]
- 9) Technology: Redefine the role of the MIS administrator; prioritize technology goals; seek user groups; and, periodically report on the town's technology status. [Page 13]
- 10) Treasurer/Collector: Meet regularly with the accountant to reconcile cash and receivables, to facilitate the exchange of information and to arrive at a consensus on financial management software. [Page 16]
- 11) Treasurer/Collector: Discontinue logging payroll withholdings as receipts. [Page 16]
- 12) Assessor: Institute interim year value adjustments and annual sale inspections. [Page 18]
- 13) Accountant: Change payroll warrant format relative to withholdings. [Page 19]
- 14) Accountant: Meet regularly with the treasurer/collector. [Page 20]
- 15) Accountant: Begin preparation for GASB#34. [Page 20]
- 16) Parking Meter Revenue: Expend from this fund. [Page 21]
- 17) Parking Tickets: Equip parking clerk with a computer; reduce through an adjustment outstanding parking fines; consolidate parking accounts; and, turnover parking receipts to the treasurer. [Page 21]

FINANCIAL MANAGEMENT

State statutes guide the budget process, but local practice and unanticipated circumstances have greater year-to-year impact. In Rockport, specific by-law language identifies a role for the selectmen as well as the finance committee. As a result, if not well orchestrated, the budget process might appear to place the two committees at odds. The absence of a town administrator during the last budget cycle placed stress on the budget process and the integration of new finance officers and chief department heads over the last three to four years has also required adjustments. However, forward movement is evident.

The new town administrator is working with the selectmen and finance committee to define roles, streamline and improve the budgetary process. Over time, the infusion of new finance officers and department heads has had a positive influence on the town's financial management. Significant progress has been made in the important area of long range planning with the creation of a capital planning committee, debt analysis, and revenue and expenditure forecasting. For the up-coming budget cycle, the town administrator has prepared a proposed budget process and calendar that attempts to integrate the roles of the board of selectmen and finance committee. What is lacking is a mechanism for regular communication, outside the budget process, between and among the town administrator, finance officers, departments, board and committees.

In the expenditure of money, department heads are limited in the use of all the appropriated funds under their control by the number of line items approved in the department budget. Since the transfer of funds between department line-item accounts is not permitted (by state law) without town meeting approval, many departments heads will submit requests for finance committee reserve fund transfers to cover costs during the year and still turn back balances at the end of the year. Omitting extraordinary legal costs, actual transfers averaged \$169,000 between FY97-FY99. To handle the transfers, the finance committee reserve appropriation has increased in each of the last four years to \$225,000. With a few exceptions, the transfer requests come from a wide range of offices directly to the finance committee for equally wide-ranging purposes.

Free cash certified to the town has ranged from \$1 million to 1.3 million in three of the last four years. In each case, the amount was greater than the statewide average in terms of total annual dollars and as a percentage of spending. Historically, Rockport has voted substantial amounts from free cash to reduce the tax rate, and smaller amounts for various other reasons, including stabilization in FY99. At the same time, other contributions to the stabilization fund have been minimal. The fund balance is perennially less than the statewide average in total annual dollars and as a percentage of spending.

In other financial management areas, we comment on establishing enterprise fund accounting for water and sewer operations, and on the role of the chief procurement officer for the town. We advocate the implementation of a quarterly tax payment schedule and offer a recommendation in the handling of the 53rd week payroll.

RECOMMENDATION 1: TOWN ADMINISTRATOR

We recommend the town administrator take a strong role in the budget process and in monitoring the town's financial condition throughout the year. The town administrator should be positioned at the center of the financial management process. It is not his role to be a policy maker, but to serve as a liaison and information conduit between the selectmen, the finance committee and the town's boards, committees and officers. He should complete the task,

already begun, to develop a budget calendar for presentation to the selectmen. At the start of the budget process, he should solicit and receive, on behalf of the selectmen, department requests with back-up materials. He should meet with department heads to resolve procedural or substantive issues prior to budget hearings. He should develop an estimated budget based on department appropriation requests and, with back-up materials, organize it into a budget document for use by the selectmen and finance committee members.

During the year, the town administrator should regularly review expenditure, revenue and other trend reports. He should communicate with department heads both to inform them of town hall matters and to receive early warning of possible budget or operational problems. He should chair and meet, periodically or as needed, with the financial management team (see recommendation below).

RECOMMENDATION 2: BUDGET PROCESS

We recommend the town implement the "Proposed Budget and Financial Planning Process/Calendar for FY02" developed by the town administrator. Guidelines, particularly when reduced to writing, offer a framework for financial management that will remain in place and provide stability over time, as officers, boards and committee change. The guidelines developed by the town administrator attempt to re-establish procedures, set-out a timetable and offer an interpretation of roles in the budgetary process. Presentation of the guidelines occurs at a time when the town could benefit from some clarity, and represents a starting point toward achieving acceptance of a clear and permanent process. In any event, there is at least one aspect of prior practice that we suggest be retained in one form or another. It involves the information package prepared by the selectmen for the finance committee comprised of a tax rate analysis, a history of fund balances, capital requests and recommendations, a summary of proposed money articles, the town's debt position and a maturing debt schedule. Similarly, any and all budget and planning related documents, studies or reports received by the selectmen should also be made available to the finance committee.

RECOMMENDATION 3: FINANCIAL MANAGEMENT TEAM

To advance the town's financial management process, we recommend that the town establish a financial management team. Effective financial management requires continuous interaction and cooperation between and among the town's policy makers and financial officers. The ingredients of success are reflected most by open and willing communication and by the systematic and timely exchange of accurate information. A financial management team is the first of many devices that advance these goals.

A financial management team would include the town administrator, treasurer/collector, accountant, an assessor, MIS director and school representative. The town administrator should function as the committee's chair and the committee should meet once per month, or as deemed necessary. To create permanence, we recommend the town consider enacting a by-law to establish the financial management team, its membership and responsibilities. A statement of responsibilities should be both specific, i.e., to include revenue and expenditure forecasting, and broad to allow involvement in unforeseen financial matters.

The financial management team would function as a resource to the board of selectmen, finance committee and school committee as each formulates policy. The periodic review of comprehensive financial data possessed by team members would produce a snapshot of the town's then-current financial status. The team would conduct cash flow analyses as well as analyze the financial impact of future events. It would identify critical junctures and offer early

strategies to deal with anticipated areas of concern. It would also coordinate the collection of data and complete analyses that would serve as a basis for decisions by the town's policy-making bodies concerning debt limits, reserve fund levels, revenue/expense estimates and annual budget guidelines.

We want to emphasize that our recommendations are not intended to place the town administrator, the financial management team or its members in a policy-making role. Rather, they are intended to open formal channels of communication and contribute to the successful coordination of the town's financial management.

RECOMMENDATION 4: FINANCE COMMITTEE TRANSFERS AND BUDGET FORMAT

We recommend the finance committee present its budget proposal to town meeting in a format with fewer departmental line-items. With the number of line items in the budget appropriation limited, at a minimum, to salaries/wages, operating expenses and equipment categories, departments heads would have greater flexibility to use money in places where it is needed without further town meeting approval. The legal obstacle that precludes transfers between line-items within department budget categories would be removed. The result would be less department reliance on finance committee reserve transfers and a reduction in year-end departmental turnbacks. The selectmen and finance committee could still require department heads to submit detailed line-item descriptions and back-up documentation in their appropriation requests.

As a further control on transfer requests, departments heads should not have direct access to the finance committee, but should submit transfer requests first to their department's appointing authority for approval. In this way, the frequency and legitimacy of transfer requests can be monitored and reviewed by those to whom the department head is directly responsible.

RECOMMENDATION 5: ENTERPRISE FUND FOR WATER AND SEWER OPERATIONS

We recommend the town establish enterprise fund accounting under MGL Ch. 44, §53F½, a local acceptance provision, to receive and expend water and sewer funds. An enterprise fund is an accounting devise that would allow the town to identify which portion of the total cost to provide water or sewer service is recovered through user charges versus the tax levy. A separate enterprise fund would have to be set-up for water and for sewer services. In each case, it would reveal to what degree water or sewer rates cover, or fail to cover, the services being provided and would serve as a basis for rate changes. Any excess income, or enterprise surplus, at the end of the fiscal year would be retained in a separate reserve fund and restricted for capital expenditures of the enterprise, subject to appropriation, or for rate reduction. Such a fund provides an opportunity to generate a surplus for future capital projects. The process and authority to set annual water and sewer rates would remain unchanged. More information is contained in "Implementing An Enterprise Fund," published by the State Bureau of Accounts.

RECOMMENDATION 6: CHIEF PROCUREMENT OFFICER AND A PURCHASE ORDER SYSTEM

We recommend the town administrator assume the responsibilities as chief procurement officer (CPO). Pressed by circumstance, the role of CPO has fallen to the DPW director. However, where the town administrator is a Massachusetts Certified Public Purchasing Official (MCPPO), and the duties of the CPO are set-out in his job description, he should assume the responsibilities of the position. Typically the town's most prolific spender and contractor for the largest jobs, the DPW is likely to continue its heavy involvement in the purchase of goods and

services through the procurement process. However, the town administrator's office is the natural position to oversee procurements town-wide.

We also recommend that the CPO develop a procurement process that establishes a uniform requisition and purchase order system. Consistent with recent changes in Chapter 30B, and other applicable procurement statutes, system guidelines might include uniform requisition, vendor quote and purchase order forms for use by all departments. As a matter of policy, a price threshold might be established below which requisitions and purchase orders are not required and when purchase decisions can be made at the department level. In any event, procurement guidelines and procedures should be put in writing and distributed to all departments.

RECOMMENDATION 7: QUARTERLY TAX PAYMENTS

We recommend the town consider converting to a quarterly tax billing cycle. Quarterly tax billing was created to provide communities with the means to achieve more evenly distributed revenue collections during the year, to increase investment income potential and to reduce, or eliminate, tax anticipation borrowing costs. As additional benefits, a town is given until December to approve its tax rate and homeowner's can budget for smaller, though more frequent payment amounts. A preliminary bill based on the prior year tax rate is mailed July 1 and an actual bill, adjusted to the newly approved tax rate, is mailed by December 31. Quarterly payment due dates are August 1, November 1, February 1 and May 1. For communities like Rockport which is in a stable, year-round cash position, the net effect is the potential to collect and invest $\frac{1}{4}$ of its tax levy three months early, twice during the year. The town would also have the flexibility to schedule its fall town meeting later in the year allowing more time for the preparation of year-end documents and the meeting agenda.

The chart below illustrates how investment income can be increased. Using the town's FY00 total tax levy of \$12,400,000 (rounded) and an investment return of 4.75%, based on the Massachusetts Municipal Deposit Trust (MMDT), the town could potentially realize \$33,131, in additional interest income, twice during the fiscal year under a quarterly billing cycle.

FY00 Tax Levy		12,400,000
1 st Quarter Tax Levy		3,100,000
Estimated collections by August 1	90%	2,790,000
MMDT return rate per year/per quarter	4.75%	1.188%
Estimated interest earned by November 1		33,131
Estimated interest earned by May 1		66,262

The potential interest income would be off-set by an increase in lock box charges and the value of staff time in the collector's office during two additional payment periods. The assessors must record real estate transfers and lot splits prior to July 1 each year - or about four months earlier than under the semi-annual billing system. However, efficiencies can be gained by including two quarterly tax bills in mailings in July and December. The experience of most communities is that the revenue gain out-weighs the additional program cost.

RECOMMENDATION 8: ACCRUED SALARIES DEFICIT

We recommend the town annually account for 53rd week salary payments. Because the actual work year is 52.2 weeks, and most salary appropriations account for 52 weekly pay periods, the remaining 0.2 weeks per year represent a period when salaries are earned, but not paid. Rockport accounts for the difference with a lump-sum payment every five years to cover a 53rd

pay week in that year. In FY99, the amount appropriated for this purpose was \$62,000. However, communities are required to budget and record salaries as an expense when earned. Therefore, each year the town should appropriate and encumber as a liability an amount equivalent to 0.2 weeks of town employee salaries (exclusive of school personnel).

RECOMMENDATION 9 : FREE CASH AND STABILIZATION FUND

We recommend the town adopt a policy to build and use its stabilization fund. Free cash offers flexibility, but is sensitive to general economic conditions, may vary from year-to-year and is only available upon certification. The mix of conservative revenue projections and aggressive expense estimates that result in positive free cash in today's economy may not produce the same results during tight budgetary periods. In the alternative, stabilization can operate as a hedge against economic conditions that do not allow replenishment of free cash. As a financial strategy, stabilization can function as a fall-back or reserve for either capital and operational needs. Further, a practical stabilization fund balance and funding policy can strengthen the town's position when it seeks a review and upgrade of its credit rating.

Although the town has done well to amass a modest stabilization fund balance to date, we would encourage policy makers to explore strategies to further fund it through a more consistent mechanism. As possible guidelines, the town might consider the following:

Transferring all or part of free cash when it exceeds 3-5 percent of the budget;

Projecting less conservative revenue and less aggressive expenditure estimates, thereby creating room for a line item appropriation to stabilization in the budget;

With capital improvement needs on the horizon, the town could use the estimated cost of an anticipated major project as a guide;

Or, the town could commit an annual amount to stabilization equal to or approximating a known and steady revenue source, i.e., the anticipated property rents received from the lease of town owned land.

We also encourage adoption of general guidelines on the use of stabilization funds. Even though state law allows the use of stabilization funds for any lawful purpose, non-binding, local policy might first direct funds to selective budgetary areas, such as tax rate reduction, or one-time only expenditures. Stabilization can also be a early funding source for capital programs. For example, a policy might advocate the use of stabilization funds for start-up costs, design expenses, or other necessary expenditures in advance of bonding for major capital projects. Or, a policy might make stabilization funds available to finance capital projects which have an overall cost within a specified range.

COMPUTERS AND SOFTWARE TECHNOLOGY

Rockport's financial offices continue to use an older COBOL-based version of software developed by Data National Corporation originally installed in 1991. Although periodically updated, the software is viewed, particularly in the treasurer/collector's office, as limited in its range of functions and capacity to generate reports. It is our understanding that the currently available upgrade installs a graphic user interface, but it is uncertain whether it addresses these issues. The assessor relies primarily on Vision Appraisal software, which performs well, and only uses Data National software to transfer the tax commitment to the collector.

The town's Management Information Systems (MIS) administrator position was recently upgraded to a full time slot with a salary of \$45,000. The former MIS administrator was NT trained and handled problems related to two NT servers (one is dedicated to Vision, one supports word processing/spreadsheet/access applications), and one SCO Unix server for Data National financial functions. He also installed basic software upgrades and served as the contact person to Global Data Systems (Hingham, Massachusetts) when more technical systems support was required. In an expanded role recommended by the town's Technology Planning Committee (TPC), the next MIS administrator would also be charged with web maintenance, i.e., making changes and updates to the town's web site. He would oversee the conversion to new financial management software and once installed, he should serve as the "point person" between the town and the vendor on technical support issues. (See discussion below). As MIS administrator, he would oversee the installation of the GIS mapping program and be responsible for GIS data base maintenance as well.

In its preliminary report, TPC recommended: 1) connecting all departments into a town-wide network with internet access using Massachusetts Community Network (MCN) as service provider; 2) establishing a task force to explore replacing the Data National financial software and placing major responsibility for software selection with the town's new accountant; 3) creating a town web site; 4) purchasing a GIS mapping system; and 5) increasing the MIS administrator position to full-time status with an annual salary of \$43,000.

As a matter of policy, DLS endorses most community efforts to advance and expand the role of technology in the operation of local government. In this regard, the town of Rockport has set out on an ambitious course. At the same time, it is not the role of DLS in the preparation of this report, or otherwise, to recommend or endorse one software developer or its product over any other. However, we would offer the following general observations:

A decision to switch will involve a major expense for software and training, as well as for the possible purchase of new equipment. There will be potential data conversion issues, a cost associated with inevitable departmental downtime and frustrations associated with a steep learning curve. Finally, the town will have to be satisfied that the new company can provide timely and effective support service.

As part of the software selection process, we strongly encourage town officials to contact their counterparts in other communities which have some experience with the software under consideration in Rockport. Company sale demonstrations are almost always impressive, but real insight into the capability and performance of software is best gained through the observations of real-life users. In addition, we would offer the following recommendations

RECOMMENDATION 1: MIS ADMINISTRATOR

We recommend the town redefine the role of the MIS Administrator. Since its creation in October, 1999, reliance on the MIS administrator has expanded. Based on the experience of other communities, the number of computers in use in Rockport and given the span of the town's preliminary technology plan, we would expect the need for computer systems support to further escalate. However, a prospective MIS candidate would not typically have a depth of training and extensive experience in the multitude of technology areas alluded to in the TPC's job description. More often, networking, web site maintenance, operating systems administration, software applications and technical support are considered separate areas of expertise, each requiring a specific set of skills. At the same time, it is true that most computer professionals would have a strong background in one or two areas and, at least, a passing knowledge of others. Given the present market demand for technology professionals, the town may find it difficult to attract a widely experienced candidate to the position at the proposed salary level and with no staff - a point the TPC acknowledges in its preliminary report. Your current MIS administrator suggests that a high-tech professional, near retirement age, might have the experience to meet the town's need and the financial security to work within the town's budget. We agree that this is an avenue worth pursuing.

However, possible alternatives are to either lighten the load of the MIS administrator by adding a full-time support technician to the in-house staff, or by "out-sourcing" many of the basic maintenance and support tasks. As a starting point, we suggest that the town develop a timeline, or schedule, that identifies its present status and projects, to the extent possible, when the various components of the technology program would be initiated, implemented and completed. This exercise should help clarify for the town its immediate need in an MIS administrator and how the role might evolve over time. A clearer indication of overall cost will emerge. The town will also gain insight into what aspects of its technology plan can be compartmentalized and, perhaps assigned to an in-house assistant chosen for his/her special skill set, or out-sourced.

RECOMMENDATION 2: PRIORITIZING TECHNOLOGY GOALS

We recommend the town define the decision-making roles of the TPC and the MIS Administrator. An initial consideration in the prioritization of technology goals is to what extent the TPC and the MIS administrator will be involved in decision making during the execution of the plan. If, for instance, the TPC will make decisions on network strategy, web site plans, an hardware upgrade path and application selection, then identification of an MIS administrator is not an imperative. If, on the other hand, the TPC is intended as an ad hoc committee, or if the town determines that it would benefit most from the input of an MIS administrator on technology issues, then the personnel decision should come early in the process.

We recommend the logical order of technology goals be established. The priority of technology tasks to be completed will be dictated in some measure by logical order. It will make sense that certain installations, upgrades or improvements are, by necessity, completed before the plan can move forward to the next level. Timing is equally important. As each element of the technology plan takes shape, a greater burden will be placed on the MIS administrator. On a gradual basis, it should become evident whether or not the MIS position, as defined, is adequate to the job demands as they evolve. The town should be prepared to make adjustments in personnel or procedures as the need arises.

RECOMMENDATION 3: VENDOR RELATIONSHIP

We recommend the town identify the MIS administrator as the "first point of contact" for dealing with vendor support. Software companies generally prefer, and some actually require, the designation of a single contact person by those who purchase their product. Under this system, users (staff) would report problems and/or needs to the computer systems administrator, and not to the vendor directly.

The point person can prioritize the town's computer issues when presented to the vendor, ensuring that the most urgent issues get immediate attention. He or she can maintain a request log to track incidents requiring in-house or vendor intervention. A log can reveal specific areas of the system proving problematic from a technical standpoint, or that require additional training of users. The log can also serve as a mechanism to ensure that all requests are solved in a timely fashion. Such a log is already maintained by the treasurer/collector in relation to the National Data software. The point person would also be in a position to make repeated calls, when necessary, to an unresponsive vendor. This relieves town hall staff from diverting workday time to the task. Again, the treasurer/collector has had this experience. When appropriate, a staff member can always be placed in contact with technicians to resolve a computer problem.

We recommend the town's MIS administrator review the town's maintenance contract with the vendor. He must become familiar with the terms of the agreement between the vendor and the town. He must be certain of the vendor's support obligations and ensure that town personnel follow the vendor's support request procedures. He should persistently pursue satisfaction when in the belief that the company has failed to fulfill the terms of the contract. And, he must be willing to move the town's complaint up the company hierarchy when warranted.

We recommend that the town contact the vendor about existing user groups. Whether or not software users have the same problems, peer relationships and the collective analysis that emerge from a user group can be effective in resolving problems. At the same time, the number of calls to vendor support lines will diminish resulting in cost savings. Vendors will know of user groups or can provide a list of communities in Massachusetts using their software.

RECOMMENDATION 4: LONG TERM TECHNOLOGY PLAN

We recommend the town retain a mechanism to report on the town's technology condition. A periodic report, or assessment, of the town's technology status would serve as a useful tool to evaluate the performance of hardware and software in town departments, to identify the need for upgrades and to recommend the adoption of new technologies. Such a report might be completed by the MIS administrator or by the technology planning committee, if retained as a standing committee. The software and hardware recommendations made or drawn from the report would be incorporated into a long term capital planning program.

TREASURER/COLLECTOR'S OFFICE

The combined treasurer/collector's office is directed by a full-time treasurer/collector who was appointed in February 1999. The present staff includes an assistant treasurer/collector who joined the office in December 1999, a treasurer/collector's clerk and a payroll clerk, all of whom are full-time. The part-time, parking clerk has a desk in the office and at the recent fall town meeting, a full-time administrative assistant position was also added to the staff.

In FY00, the office collected taxes for approximately 4,000 real estate parcels and 400 personal property accounts on a semi-annual basis. In excess of 7,000 motor vehicle excise tax bills were mailed and each quarter, the collector mails approximately 3,500 bills for water and sewer charges. With the exception of parking fines, the treasurer/collector also receives revenue collected by town departments and issues municipal lien certificates (about 500-550 per year).

With no public sector experience, the treasurer/collector and assistant treasurer/collector bring a private sector perspective on management and computer methods to the office. They also face a learning curve relative to the nuances of public financial practice. Nonetheless, actions have been taken and accomplishments achieved in the office as listed below:

- Staff responsibilities have been clearly delineated in writing.
- Practical over-the-counter collection procedures have been established.
- Excel spreadsheets and an Access database have been effectively developed to document all collections and to manage non-Data National billings and accounts.
- As a reference to policy and practice, computer and non-computer procedures to accomplish all major office tasks are being documented in a written manual.
- Cash is reconciled, posted and deposited on a daily basis.
- The treasurer's report of receipts to the accountant occurs daily.
- Reconciliations of cash and receivables with the accountant on a regular basis have begun.
- Tax titles are processed through FY98; funding was requested to process tax titles through FY99 and FY00.
- Established a written log that documents financial software problems, date and time of calls for technical support and Data National response.
- A contract has been executed to locate a lock box at Citizens Bank.
- Discussions are underway with a deputy collector (Kelly and Sons) to out-source the processing of real estate and personal property bills.
- Office renovations to upgrade space, create privacy and increase efficiency have been approved

Despite progress that's been made, office personnel struggle with the Data National financial management software. In some instances, the software generates conflicting data results when screens are compared while, at other times, it simply lacks the capacity to perform certain functions or produce desired reports. Technical support from Data National has, in the past, been generally ineffective, delayed or non-existent, but recently, the vendor agreed to send a programmer to town hall in an effort to make the software more responsive. Even so, the software appears presently adequate to post collections against the tax commitment list and to generate standard reports. Collector turnover reports, a schedule of treasurer's receipts and daily cash book activity, as well as various control summaries are produced regularly.

The payroll clerk has a role in the warrant process and employee file maintenance. Time sheets and gross salaries are prepared by the assistant accountant, but the payroll clerk adjusts gross

salaries for withholdings, authorizes and accepts the payroll, opts to make modifications when necessary, and prints the payroll register. Checks are printed in advance and signed after warrant approval. Later, in order to bridge the accounting gap between gross payments approved in the warrant and net checks issued by the treasurer, employee withholdings are recorded as receipts.

We endorse the treasurer/collector's attempts to raise the level of professionalism through staff performance as well as alterations in the configuration and physical appearance of the office. At the same time, we are compelled to note that a relationship between the treasurer/collector and the new accountant is an evolving one. We would underscore the increasing importance of this relationship as the state continually places greater pressure on communities to have their financial house in order as a prerequisite to the certification of free cash.

RECOMMENDATION 1: WORKING RELATIONSHIP WITH ACCOUNTANT

We recommend that the treasurer/collector continue to meet regularly with the accountant. In the future, a town's free cash certification will be dependent, in part, on the timely and accurate reconciliations of cash and receivables. It is our understanding that the treasurer/collector and accountant have placed emphasis on these tasks and have made progress toward the achievement of up-to-date reconciliations. Moving forward, we suggest that the treasurer/collector and accountant meet each month for the sole purpose of reconciling cash and receivables.

The treasurer/collector and accountant should also agree on the frequency and format of all information that passes between them. If reports can be produced with only well organized, essential data, time is not consumed reformatting information, the potential for errors is minimized and the volume of hardcopy print-outs is reduced. Finally, since the treasurer/collector's and the accountant's offices rely heavily on computer applications, they should understand each other's needs and come to some agreement concerning the selection of financial management software.

RECOMMENDATION 2: LOGGING PAYROLL WITHHOLDINGS AS CASH RECEIPTS

We recommend that the treasurer no longer record payroll withholdings as receipts. Acceptable municipal finance practice allows the selectmen to approve, in the payroll warrant, a summary of gross salaries by department, totals due for employee withholdings by withholding category, and total amounts for employer contributions to withholdings by withholding category. The payroll warrant must reference a "payroll journal" which should include the gross salary, each withholding amount and net salary by employee.

The treasurer cuts and delivers payroll checks and checks for withholding payments due at the end of the regular pay period. Other withholdings, payable on a different schedule, would be held in liability, or agency, accounts set up by the accountant. When due, the treasurer would make transfers from the liability accounts to the cash account and send out the withholding payments without further warrant approval.

The treasurer need not post withholdings as receipts in the cash book, but should track weekly withholdings elsewhere. When the time arrives to pay-out withholding amounts (say, at the end of the month), the treasurer and accountant should meet to verify totals to each withholding category. This procedure does not alter the responsibility of the accountant to review the payroll before it is placed on the warrant to ensure that payments are lawful and that funds are available to cover the expenditure.

ASSESSOR'S OFFICE

There are 3,973 taxable parcels in Rockport among which 3,115 are improved residential, 144 are improved commercial/industrial and 604 are unimproved land. More than half (58 percent) of the unimproved land parcels are classified as undevelopable. Of the town's FY00 total assessed valuation, 79.4 percent is attributable to residential properties, 16.8 percent to commercial/industrial properties and 3.8 percent to personal property. About 145 arms-length, real estate transactions occur each year, and the town issues over 335 building permits per year, on average, of which 25 or so are for new residential construction. The office also commits boat excise and 2nd home personal property taxes.

To guide and direct the overall policies of the department, the town of Rockport elects a three-member, part-time board of assessors. The board reviews applications and makes inspections relating to abatement and exemptions (25-30 per year), estimates new growth, meets with the accountant to complete the recap sheet and sets the overlay reserve and tax rate. Among the present members, two have served for over 20 years, while the remaining member has 10 years on the board. Day-to-day office responsibilities are carried out by a full-time, assistant assessor and a full-time clerk, with 26 and 10 years experience, respectively. Overall, the office is sufficiently equipped and effective in maintaining ownership records and property data files, generating commitment lists, producing regular reports and providing over-the-counter service to the public. DLS records indicate that recap sheets are completed and commitment lists produced allowing for the timely mailing of tax bills.

The office relies primarily on Vision Appraisal Software, but utilizes National Data software for limited purposes. Once property tax data is converted off-site by Vision to a Data National format, it is downloaded and transferred from the assessor to the collector over the town hall computer network. Sometimes, however, addresses are lost in the conversion. Boat excise bills are processed in-house using the Data National software. Motor vehicle excise tax information is forwarded directly to Data National from the Registry of Motor Vehicles where it is converted and returned with printed bills to the town assessor. After exempt vehicles are purged, the list is committed and forwarded to the collector.

Inspections of sales necessary to the completion of triennial revaluations and cyclical "measure and list" programs have historically been completed every third year, or as deadlines approach, under a contract with Vision Appraisal Technology (Northborough, Massachusetts). The town does not make interim year property value adjustments, consequently, sales are not inspected on an annual basis. The total cost under the FY01 Vision contract, for the triennial revaluation, is \$55,000, including \$9,000 for first time video imaging. In 1997, when the completion of a revaluation and the cyclical inspections coincided, the total cost was \$98,000. In addition, Vision is contracted to annually inspect building permit properties (\$4,160 for FY00) and a local engineering firm is engaged to annually update maps (\$25 per hour; \$200 in FY99). On balance, the office relies heavily on outside contracts for property inspection and valuation services at an average annual cost of \$24,000 over nine years.

A by-product of the Vision relationship has been the introduction of technology into the assessors' office. The staff have been receptive to the upgrades and have become increasingly proficient with Vision software. As a result, beginning in FY01, a data entry function formerly contracted-out to Vision will be completed by the office staff resulting in a cost savings to the town.

In conclusion, the assessors office appears sufficiently staffed to carry out required duties and to serve the public. The function of the office has been simplified, however, by a long-standing

practice to contract-out tasks which the vast majority of Massachusetts communities complete in-house. The clear trend is toward the completion of building permit and sale property inspections in-house as well as the entry of data necessary to keep property records current. In this regard, we would encourage the town, as a matter of prudent management, to periodically explore and compare the cost to continue contracting out for services to the expense of completing them in-house. However, for now, our recommendations are few.

***RECOMMENDATION 1: INTERIM YEAR PROPERTY VALUE ADJUSTMENTS
AND SALE PROPERTY INSPECTIONS***

We recommend the assessors initiate a program to achieve interim year property value adjustments. The specific meaning of MGL Chapter 59, Section 2A is that all properties must be at fair cash value as of January 1 of each year. In its certification of fair cash value, the state reviews each town's assessments every three years. In practice, not all communities adjust property values each year, although there are reasons to do so.

Through interim year valuation adjustments, the town satisfies requirements that properties be at fair cash value each year and also maintains accurate value relationships among properties and neighborhoods. In addition, the potential for a steep rises in taxation between three year intervals is replaced with smaller, more palatable annual changes. In a declining market, dramatic value changes typically lead to an increase in abatement applications and strain overlay reserves as homeowners seek relief from high taxes based on high assessed values set three years earlier. Even if downward, smaller annual adjustments, tend to ease the transition and remove homeowner incentives to seek abatements. For a communities like Rockport there is the further risk of volatility in property values due to its character as a resort, or seasonal community. Slight shifts in economic conditions can have a more pronounced impact on demand, and therefore value, than in other cities or towns. In an escalating market, the opportunity exists to capture an incremental increase in revenue through an upward adjustment to new growth.

Annual adjustments are achieved through an analyses of market value trends that emerge from the regular inspection of real estate sales each calendar year. The inspection of sales can be completed in-house, but in the case of Rockport, contracting the task to Vision software might be a first option. The cost to engage Vision would likely be similar to the current expense for building permit inspections, plus the value of time spent on sale analysis. In any event, the revenue gains or savings should off-set the annual cost of the program.

ACCOUNTANT'S OFFICE

The accountant of nine years resigned earlier in the year and her successor began on August 1, 2000 on a full-time basis. In the interim, the full-time administrative assistant to the accountant, as acting accountant, performed all functions necessary to the operation of the office. The period of adjustment for a new accountant and for a relatively new treasurer/collector has placed the accountant's office in a state of transition. The possibility of a shift in financial management software has also added an element of uncertainty.

The accountant and administrative assistant appear effective in warrant preparation, general ledger maintenance, the completion of other requisite routine functions and in the maintenance of all required records, including a general ledger. The accountant's first experience with the town's recap sheet and with the budget process will occur over the coming months. Already, through communication with the treasurer/collector, progress has been made in the reconciliation of cash and receivables and agreement has been reached to meet regularly for this purpose in the future. By job description (dated 1997), the accountant also serves as worker's compensation agent and acts as the computer systems administrator. The administrative assistant assists in both regards and also performs other payroll-related functions (i.e., she receives timesheets and calculates gross pay for town employees).

In a management report dated October 1, 1999, the town's outside auditor recommended that no cash disbursements be made prior to warrant approval, that cash reconciliations be completed on a regular basis and that the issuance of parking tickets be treated as a commitment. The outside auditor also noted that the town must begin a transition to comply with the new financial reporting requirements by FY03 as specified by the Government Accounting Standard Board (GASB) bulletin #34. In part, GASB #34 requires a town to record the depreciated value of all fixed assets on financial statements, capitalize all past infrastructure assets, capitalize future infrastructure acquisitions and utilize a new reporting format.

RECOMMENDATION 1: PAYROLL WARRANT

We recommend that, in the preparation of the payroll warrant, the accountant show the gross payroll for employees by department, the total due for employee withholdings by withholding category, and the total due for the town's share of withholdings by withholding category. Using this format, the treasurer need not record withholdings in the cash book as receipts. The payroll warrant must also reference a "payroll journal" which should include the gross salary, each withholding amount and net salary by employee.

At the time of warrant approval, the accountant **debits** each department's payroll expense account in the amount of gross salaries; **credits** each withholding (liability) account; and, **credits** cash to account for net salaries paid. When later withholding payments are made, the accountant **credits** cash and **debits** each liability account in the appropriate amounts.

The treasurer need not post withholdings as receipts in the cash book, but should track weekly withholdings elsewhere. When the time arrives to pay-out withholding amounts (say, at the end of the month), the treasurer and accountant should meet to verify totals to each withholding category. This procedure does not alter the responsibility of the accountant to review the payroll before it is placed on the warrant to ensure that payments are lawful and that funds are available to cover the expenditure.

RECOMMENDATION 2: RECONCILIATION OF CASH AND RECEIVABLES

As discussed in the Treasurer/Collector section of this report, we recommend the accountant come to an agreement with the treasurer/collector to establish a monthly schedule for the purpose of reconciling cash and receivables. The accurate and timely reconciliation of receivables and cash is good financial management practice. As a result of DOR requirements, reconciliations have taken on elevated importance as a prerequisite to free cash certification.

RECOMMENDATION 3: PURCHASE ORDER REGISTER

We recommend the accountant create and maintain a purchase order register, or encumbrance journal. A purchase order register is a record of purchase orders issued, by date, and a source document for encumbrances needed to cover impending obligations they create. The register functions as a control to prevent over-expenditure of appropriations.

Please refer to a discussion of the chief procurement officer and a purchase order system within the Financial Management section of this report.

RECOMMENDATION 4: GASB #34

We recommend the accountant begin now to gather information concerning GASB #34. The implementation of GASB #34 will be a difficult and complex task for Massachusetts cities and towns. There will be start-up and ongoing costs coupled with the need to modify current accounting methodologies or adopt an entirely new accounting system. Although the town will not have to reach full compliance until the start of FY03, the accountant should begin now to gather detailed information relative to the requirements of and potential costs to implement GASB #34. Written materials and seminar opportunities are already available from the Government Accounting Standards Board (GASB), from the Government Finance Officers Association (GFOA) and/or from the State Division of Local Services (DLS).

RECOMMENDATION 5: JOB DESCRIPTIONS

We recommend that job descriptions for the accountant and administrative assistant be updated. Both job descriptions were drafted in 1997 and include computer system responsibilities now performed by the MIS administrator.

PARKING CLERK AND METER COLLECTIONS

Parking meter revenue is collected, counted and deposited in an interest bearing checking account by a uniformed police officer once per week. A turnover sheet with a copy of the deposit slip is forwarded to the town treasurer, who controls the account. On average, 287 parking meters generate approximately \$60,000 in cash each year and at the end of FY99, the account had a cash balance of \$287,528. With the installation of new computerized meters, the town will be able to identify and reconcile the amount of coinage and revenue extracted from meters with bank statements and deposit records. As a receipt reserved account, parking meter funds are restricted to uses described by statute.

Parking ticket revenues generate about \$57,000 annually. When a parking ticket is issued, copies go to the violator, the parking clerk and to the town's collection agency, Municipal Management Associates (MMA, Marlboro, MA). Fines are paid over-the-counter to the parking clerk, who is located in the treasurer/collector's office, but reports to the selectmen, or by mail to a lock box administered by the 3rd party collector. The parking clerk manually logs her receipts, receives a weekly deposit report and monthly statement in hardcopy of outstanding fines from MMA. Both the parking clerk and MMA make deposits directly into separate checking accounts, which are under the control of the treasurer, but neither prepares a turnover sheet. According to the MMA's report to the town dated June 29, 2000, outstanding fines, penalties and fees totaled \$656,408.71 and date back to the 1970s. An estimate of parking fine revenue is included on the recap sheet and any year-end balance is closed to the general fund.

RECOMMENDATION 1: METER COLLECTIONS

We recommend the collector of meter coinage reconcile total receipts with computer readouts of meter totals at least once per month. Reconciling computer readout totals with bank statements and deposit records will protect the meter revenue collector and provide controls that amounts collected are deposited.

RECOMMENDATION 2: METER FUND

We recommend the town find ways to expend from its parking meter fund. Under MGL, Chapter 40, Section 22A, revenues, and therefore fees, from parking meters are restricted to a level which "shall not exceed the necessary expenses to acquire, install, maintain and operate parking meters, to regulate parking and other traffic activities incident thereto." A balance of over a quarter of a million dollars in the meter fund could call into question whether meter fees are appropriately set. We recommend the town act to spend from the meter fund as allowed under the statute.

RECOMMENDATIONS 3: PARKING TICKETS

We recommend that the parking clerk be equipped with desktop computer capability. With computerization, the parking clerk would have modem access to the town's parking fine data and could respond immediately to inquiries instead of having to contact the MMA field representative as she does now. The town would also gain up-to-date information on outstanding ticket amounts. In establishing computer capability, we recommend the town invest in a desktop PC which can connect to the town hall server and support other applications (i.e., Excel, Access, etc.). The alternative is to rent a proprietary unit from MMA which has no capability beyond supporting MMA programs.

We recommend that the parking clerk consult with the 3rd party collector and the outside auditor to arrive at a means to reduce the outstanding parking ticket balance. As of June 29, 2000, outstanding fines, penalties and fees totaled \$656,408.71. Some of these fines are not collectable due to time that has passed since they were issued, because of the out-of-state residency of the violator, or because of file corruption that has resulted from three data conversions. The only licenses being marked for non-renewal at the registry of motor vehicles belong to drivers who have outstanding tickets since MMA contracted with the town. Consequently, the current outstanding balance does not represent a real number and should be adjusted.

We recommend that all parking receipts received by the parking clerk and by the 3rd party collector be turned-over to the treasurer. MGL Ch. 44, § 53 directs that all monies received by an officer, board or department must be paid to the municipal treasury unless otherwise specifically provided by law. In this case, the 3rd party collector is acting as agent for the community and is subject to the requirements of the statute. We are aware of no law that allows these receipts to otherwise treated.

We recommend that the town eliminate the parking ticket accounts. Parking ticket revenue should be turned over to the treasurer and deposited directly to the general fund. Unless this is logistically not possible for the 3rd party collector, the two parking accounts that now exist should be closed.

ADDENDA

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