ADMINISTRATIVE REVIEW | TOWN OF ROWE

FEBRUARY 2020



PREPARED BY:

DLS | Technical Assistance Bureau

100 Cambridge Street, Boston, MA 02114-9569 www.mass.gov/orgs/division-of-local-services



Sean R. Cronin Senior Deputy Commissioner

February 4, 2019

Board of Selectmen Town Hall 321 Zoar Road Rowe, MA

I am pleased to present the enclosed administrative review of the selectman's office for the Town of Rowe. It is my hope that our guidance provides direction and serves as a resource for local officials as we build better government for our citizens.

If you have any questions regarding the report, please contact Zack Blake, Technical Assistance Bureau Chief, at (617) 626-2358 or <u>blakez@dor.state.ma.us</u>.

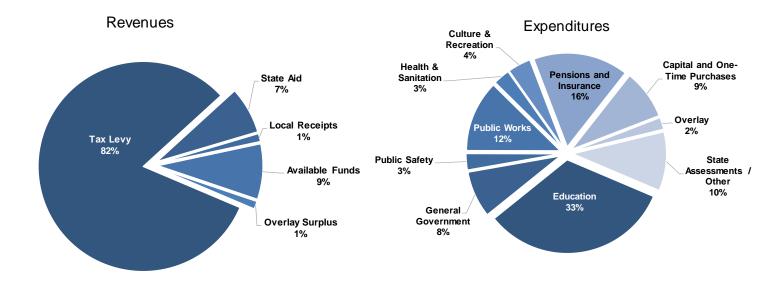
Sincerely,

Sean R. Cronin

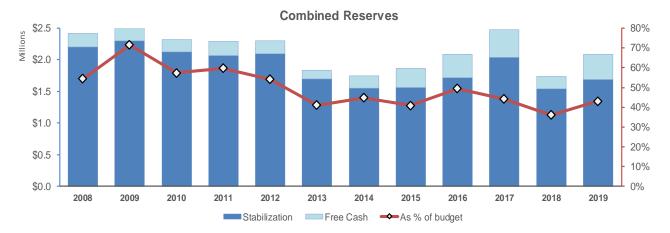
Senior Deputy Commissioner

At the request of the board of selectmen, the Division of Local Services (DLS) completed this review of Rowe's administrative structure. A team from the Technical Assistance Bureau (TAB) conducted the review in consultation with staff from the Division's Bureau of Local Assessment (BLA) and Bureau of Accounts (BOA). The scope of the report includes an examination of adding a town administrator position to the town's financial management structure.

Rowe is a Franklin County town of 394 that is governed by a three-member board of selectmen and an open town meeting. The FY2019 budget of \$4,840,191 supports a K-6 elementary school, membership in the Mohawk Trail Regional School district, as well as town services including police, fire, highway and parks departments, and general government administration.



The town is financially stable and has been able to maintain healthy financial reserves. In FY2019, Rowe's combined free cash and stabilization fund was \$2,088,146, which is 43.1% of its annual budget. With such a strong balance held in reserves, the town is well-guarded against financial



emergencies. Its reserves levels also help fund capital purchases when necessary. Rowe has no outstanding debt.

Most of Rowe's assessed value is derived from land owned by Bear Swamp hydroelectric power plant and the former Yankee Nuclear Power Station (decommissioned in 1992 and currently serving as a spent-fuel storage facility). The reliance on value from power company land is reflected in the makeup of Rowe's \$3,961,054 tax levy. In FY2019, 93.3% (\$3,697,065) came from the commercial/industrial/personal (CIP) classes, while only 6.7% (\$263,989) came from the residential class. Rowe residents also benefit from a split tax rate of \$5.01 per thousand for residential classes (eighth lowest in the state) and \$8.02 for the CIP classes (19th lowest). Rowe's FY2019 average singlefamily tax bill of \$1,062 was the lowest in Franklin County and second lowest¹ in Massachusetts.

This report marks TAB's third visit to Rowe since we conducted a Financial Management Review in 2007. The main purpose of that review was to examine the town's accounting functions and find areas to increase its effectiveness. In addition to the accounting office, TAB examined the operations of the treasurer, collector, assessors, technology use, and the former position of town coordinator.

The 2007 report's conclusions related primarily to the town's administrative structure and the shortcomings and internal control problems related to officials' occupying multiple positions in various finance offices, as well as noting that reconciliations were not occurring in a timely manner. With regard to accounting operations, the report found that too many individuals had free access to the entirety of town financial records—the town coordinator (in a dual role as town accountant), the tax collector (in a dual role as assistant accountant) and the town's outside auditor all had access to the general ledger and to each other's modules in the financial software. This meant that the assistant accountant/tax collector was able to access the accountant's module in the town's financial software, and the town coordinator/accountant was able to access the treasurer's module, creating a separation of duties problem. Furthermore, the outside auditor would provide material assistance in closing the town's books every year before conducting an audit of, essentially, their own work.

To alleviate these concerns the report made eight recommendations:

- 1. Explore alternatives to the Current Accounting Function
- 2. Restrict Access to Financial System Modules
- 3. Reduce Reliance on Auditor for Accounting Services
- 4. Reallocate Financial Responsibilities

¹ Based on the 332 communities that DLS can calculate the average single-family rate.

- 5. Conduct Timely Reconciliations
- 6. Convert Treasurer and Tax Collector from Elected to Appointed Positions
- 7. Alter Billing Cycle to Enhance Cash Flow
- 8. Encourage Staff Participation in Training and Professional Organizations

In 2016, TAB and the town's Bureau of Accounts field representative returned to Rowe to evaluate its progress in implementing the eight FMR recommendations. Some staff turnover and organizational changes had occurred by the time of the FMR update, and the town had made good progress. The 2016 update found that five out of the eight recommendations had been completed, two were partially complete, and one remained incomplete.

The two partially completed recommendations were the need to "Reallocate Financial Responsibilities" and to "Convert the Treasurer and Tax Collector from Elected to Appointed Positions." The incomplete recommendation was to "Alter Billing Cycle to Enhance Cash Flow." Through a combination of creating new positions and reassigning responsibilities, the town was able to strengthen the internal control weaknesses that had existed at the time of the original FMR. However, one problematic staff situation remained in that the town collector was also working part time as a clerk in the assessing office, violating the separation of duties principle that positions responsible for committing taxes should not also be responsible for collecting them. Additionally, the town had not converted to a quarterly billing system as recommend but continues its routine internal borrowing from the stabilization fund to make up for collection delays.

The assessors are in the process of searching for a full-time assistant assessor, and the town has taken steps to combine the treasurer and collector into a single position, so we anticipate that the separation of duties issue between those offices will be resolved soon. We renew our recommendation that the town explore moving to a quarterly billing schedule to increase cashflow stability. However, we acknowledge that the cashflow delays often result from extended negotiations with the town's industrial property owners regarding valuation and that the town's significant reserve levels reduce the severity of this problem.

Our latest visit was prompted by the select board's interest in designating a "point person" in town hall to coordinate day-to-day administration. The concept of a town administrator was discussed, but due to Rowe's size it is unlikely the administrative needs of the community require such a position. In the past, the town employed a town coordinator to fulfill this function, but that role was largely defined by a specific individual who subsequently vacated the position. At present, there are two full-time positions in the selectman's office, the executive secretary and the administrative assistant, who divide general administration and the carrying out of the select board's directives between

themselves, largely independent of the board's direct supervision but nevertheless each reporting only to the board. While this arrangement may be working at present, its sustainability is uncertain in the case of a future change of personnel.

It is within the purview of the select board to designate one of its existing administrative employees as the "point person" without creating a town administrator position. TAB examined the job descriptions of the executive secretary, administrative assistant, and the former town coordinator position and found many areas of overlap. The following table contains excerpts from each positions' job description summary, and duties related to supervision, general administration, procurement, facilities, and information technology.

Summary of Position:					
Exec Secretary	Responsible for routine and complex clerical, secretarial and administrative duties providing support services primarily to the Select Board, and occasionally to other departments, officials, Boards and Committees; all other related work as required.				
Admin Assist	Responsible for complex clerical, secretarial and administrative duties providing support services to the Board of Selectmen, and occasionally other boards and committees as needed.				
Town Coordinator	The Town Coordinator works with a minimum of supervision overseeing the day-to-day administration of town.				
Supervision:					
Exec Secretary	Works under the supervision and administrative direction of the Select Board.				
Admin Assist	Works under the supervision and administrative direction of the Select Board.				
Town Coordinator	Supervised by: BOS, but minimal and should work independently with good judgement and prioritizing own workload.				
	 Supervises: Recommend the appointment of and supervise the Administrative Assistant. Prioritize own workload and delegate duties and responsibilities to assistant as deemed necessary and appropriate. Town Hall Custodian, supervise and recommend appointment of 				
General Administration:					
Exec Secretary	Direct and coordinate town services under the jurisdiction of the Select Board. Perform any other duties required by a vote of the Select Board.				
Admin Assist	 Assist board with posting and filing with Town Clerk of minutes. Provides notices to citizens via the automated telephone notification system as needed. May be required to represent the Executive Secretary during periods of absence Check General Town Post office box daily and distributes mail to the appropriate departments. 				
Town Coordinator	Responsible for admin of select board office				

	 Prepare/disseminate written correspondence from BOS Prepare BOS meeting agenda, take minutes or record BOS meetings, prepare minutes for board approval Prepare annual and special town meeting warrants Maintains BOS files and all town records under "administrative purview" Prepares annual town report "from start to finish" Gathers reports and material from all departments and officers Handle logistics with printer Mail report Develop and maintain informational resources including Selectmen and Board of Health minutes, contracts, town by-laws and town reports. Oversee microfilming of town records as required. [Municipal Central Office Manager]: provide for pick-up, sorting and delivery of mail to town offices and department heads. Re-direct mail to officers receiving mail in other locations. Receive and direct faxes and phone messages to town officers. Keep boards and committees informed of informational meetings and training sessions. Provide for town hall reception duties, answering of phones etc. Manage phone system. Order supplies, arrange for maintenance and repairs of office, equipment and machinery; maintain timers. 				
Procurement:					
Exec Secretary	Responsible for preparation of bid documents and the bidding and purchasing of equipment, materials, supplies and services. Type and submit legal notices to newspapers and State agencies. Attend bid openings. Type contracts and other correspondence. Maintain bid lists				
Admin Assist	Designated as the Chief Procurement Officer. Assists in procurement activities such as the preparation of RFP's and bid solicitation and ensures that all procedures are followed. Assists in contract implementation for those contracts that have been awarded. Works closely with FRCOG and Town Accountant. Successfully complete the Massachusetts Certified Public Purchasing Officer Program within three years of hiring.				
Town Coordinator	Assist DPW Superintendent in preparation and submission of highway bids (salt & sand, paving, equipment, gasoline, diesel, fuel oil, etc), Chapter 90 reports and other Mass Highway reports. Prepare and publish bid ads in newspaper, Central Register and Goods and Services Bulletin. Act as liaison with Mass Highway District I engineers. Prepare other correspondence as required by DPW superintendent.				
Facilities and Maintenance:					
Exec Secretary	 Serve as Building and Operations Manager overseeing all major repairs, cleaning, and maintenance of town hall, including elevator maintenance and repair, window cleaning, carpentry and painting. Purchase custodial supplies and materials for Town Hall, and Gracy House. 				
Admin Asst	Oversees all town building maintenance, construction and repairs Gracy House, Fire/Police Station, DPW and Town Hall.				
Town Coordinator	Coordinate all major repairs, cleaning, and maintenance of town hall, including elevator and maintenance repair, window cleaning, carpentry and painting.				
Information Technology:					
Exec Secretary	erve as Information Technologies (IT) Coordinator. Handle all computer questions, roblems and requests; determine degree of importance of computer and internet sues and resolve internally or confer with contracted computer consultant or other utside support service.				

Admin Assist	Updates the website with General News, calendar events and meeting postings.		
Town Coordinator	 Serve as IT coordinator: Handle all computer questions and interact with contracted IT firm when necessary Provide fax services to town residents 		

One avenue for this role is in the executive secretary's job description, which calls for the incumbent to "Direct and coordinate town services under the jurisdiction of the Select Board," and another model exists in the former town coordinator position. However, the board should look carefully at the areas of overlap in the job descriptions of the administrative assistant, executive secretary, and town coordinator. To start, the board should divide staff duties into functional areas and update their job descriptions accordingly. For instance, one position may be better suited to the day-to-day administration of the selectmen's office, general town administration and human resources duties, while the other takes on roles such as budget preparation, financial monitoring, and grants administration. If updating job descriptions in this way, the board may also wish to alter job titles to match.

Structurally, the board is faced with the choice to either leave the office's reporting relationships as they are now (both employees report directly to the board) or to subordinate one position to the other, with duties and responsibilities to match. If the board chooses the former, it is especially important that the two co-equal positions have well-defined areas of responsibility. If choosing the latter, they should resolve areas of overlap and develop true executive and support positions. For comparison, we have compiled a list of small Franklin and Berkshire county towns and whether they have a town administrator or equivalent position.

Town	Population	FY19 Budget	EQV per capita	FY19 SF Tax Bill	FY19 Revenue Per Capita	Town Administrator
New Ashford	225	962,899	184,243	3,872	4,280	No
Savoy	677	2,101,881	104,185	2,425	3,105	No
Plainfield	652	2,378,616	132,659	3,710	3,648	No
Hancock	710	2,335,741	435,900	830	3,290	No
Tolland	496	2,044,368	419,469	2,534	4,122	No
Alford	495	1,954,134	601,464	3,671	3,948	No
Hawley	331	1,144,984	157,772	3,613	3,459	No
Washington	535	1,722,127	156,298	3,428	3,219	No
Leyden	713	1,887,823	118,381	3,985	2,648	No; Municipal Assistant
Heath	693	2,381,061	139,843	3,844	3,436	No; Town Coordinator
Wendell	870	3,099,640	109,302	3,739	3,563	Shared Town Coordinator w/New Salem
New Salem	999	3,497,102	107,466	3,792	3,501	Shared Town Coordinator w/Wendell
Middlefield	527	1,606,265	125,137	3,605	3,048	Yes
Tyringham	325	1,643,507	599,093	3,480	5,057	Yes
Florida	730	4,405,773	168,972	1,564	6,035	Yes
Rowe	383	4,840,191	777,513	1,062	12,638	

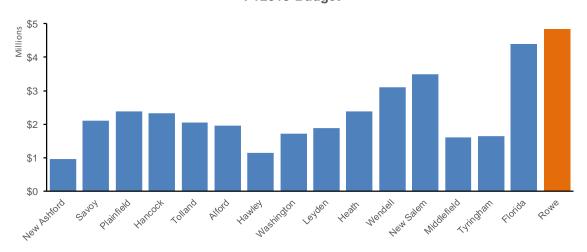
Of the two towns that have a Town Administrator, Tyringham is closest in size to Rowe with a population of 325, while Florida is significantly larger at 730. However, Rowe's budget is larger than

Florida's, despite being almost half its size. Additionally, Rowe has the highest budget and EQV per capita of all the selected towns, highlighting the town's uniqueness. However, New Salem and Wendell, despite each being significantly larger than Rowe, share a Town Coordinator between themselves.

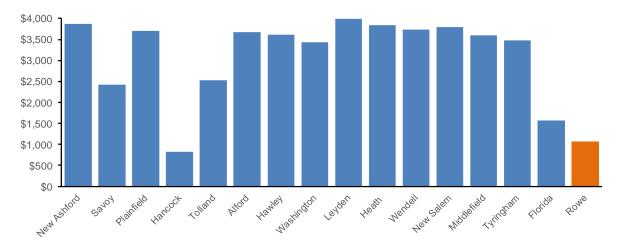
Rowe seemed to have a working model for its "point person" in the town coordinator position but chose to revert the select board's office to a horizontal administrative structure. During our visit, we also noted the existence of unresolved interpersonal issues that may have complicated prior decisions regarding office structure. We recommend that the board evaluate and fully resolve any such issues before committing to a course of action for the office. It will require leadership and careful consideration on the part of the board to formalize the duties of its staff, resolve overlaps, and determine how to best fulfill its executive role.

Appendix: Comparative Data

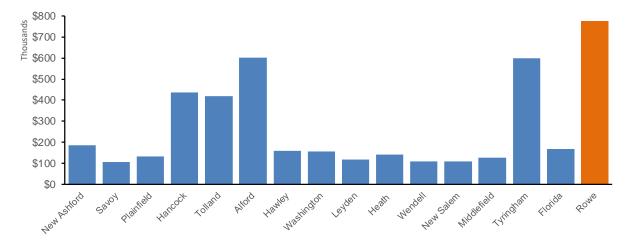


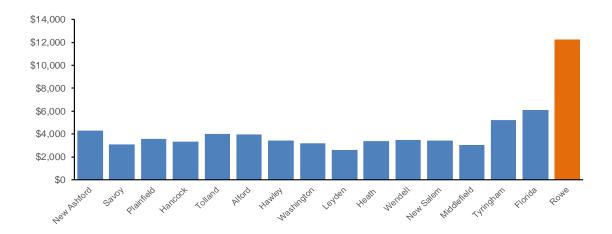


FY2019 Average Single Family Tax Bill





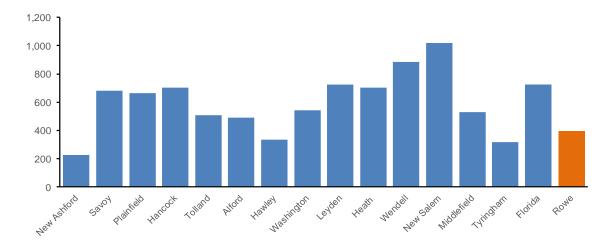




Appendix: Comparative Data

FY2019 Revenue Per Capita





Appendix: Administrative Assistant Job Description



Town of Rowe

Job Description – Administrative Assistant to the Boards

Summary/Definition

Responsible for complex clerical, secretarial and administrative duties providing support services to the Board of Selectmen, and occasionally other boards and committees as needed.

Supervision

Works under the supervision and administrative direction of the Select Board.

32 Hours per week position , 4 days per week, 8 hours per day.

Essential Duties and Responsibilities

The essential duties or responsibilities listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

Personnel/Assistant Treasurer Responsibilities:

- Employee orientation and counseling benefits and documentation requirements.
- Management of all employee information. Data such as names, titles, addresses, W4 status, benefit status Salary and position history, performance appraisal histories, and other critical employee information.
- Up-keep of I-9 documentation in files as well as I-9 binder.
- Maintains historical human resource records by designing a filing and retrieval system; keeping past and current records.
- Administer Employee benefits programs with regards to Health Insurance, Dental Insurance, Life Insurance, Optional Life Insurance, and AFLAC Plans:

- Communications with Companies Add/Drop
- Notifications of Changes to Employees
- Attend Hampshire Group Insurance Trust Quarterly Meetings Representing Rowe –
 - Updating Insurance Premiums
- Communications with Employees Enrollment periods, optional services, etc.
- Performs tasks to establish and maintain employee/payroll records. Duties may include checking and auditing timekeeping records for compliance with established standards, maintaining time and attendance records, entering new hires into the payroll system, posting changes in pay and tax status, and miscellaneous changes. Tasks are generally routine and require little or no deviation from established procedures. Acts as alternate payroll clerk for the Treasurer. Works under close supervision of the Treasurer for these duties.
- Ability to understand and answer questions of the complete employee handbook. Remains current with personnel policies and procedures.
- Validates residence status and completes criminal background check on all new employees.

General Administrative Tasks

- Updates the website with General News, Calendar events and meeting postings. Assist board with posting and filing with Town Clerk of minutes. Provide notices to citizens via the automated telephone notification system as needed.
- May be required to represent the Executive Secretary during periods of absence
- Check General Town Post office box daily and distributes mail to the appropriate departments.

Grants & Large Projects

- Responsible for providing research, analysis and recommendation on special projects, as requested by the Board of Selectmen, e.g. Bridge and Road Projects, Open Space Project etc... Provides leadership and direction in the development of short and long-range plans; gathers, interprets and prepares data for studies, reports and recommendation. Provides advice to Board of Selectmen and department heads, makes presentation to boards, town meeting and the general public.
- Designated as the Chief Procurement Officer. Assists in procurement activities such as the preparation of RFP's and bid solicitation and ensures that all procedures are followed. Assists in contract implementation for those contracts that have been awarded. Works closely with FRCOG and Town Accountant. Successfully complete the Massachusetts Certified Public Purchasing Officer Program within three years of hiring.
- Serves as liaison to town counsel and federal, state and local governmental agencies. Confers with town counsel on matters requiring legal assistance.

- Prepares applications for grants (All Departments) working closely with department heads, boards and committees. Administers grants received, works with appropriate state and private officials on projects.
- Oversees all town building maintenance, construction and repairs Gracy House, Fire/Police Station, DPW and Town Hall.
- Any other task as assigned by the Board of Selectmen and Board or Committee with Board of Selectmen approval.

Recommended Minimum Qualifications:

Education and Experience:

Three to five years of experience in clerical, secretarial or administrative work or an equivalent combination of education and experience. Experience in municipal government is preferred.

Desirable Special Skills, Knowledge or Abilities:

The ideal candidate will be proficient in all Microsoft Office programs, will have good organizational skills and is able to multi-task. Must be able to work independently and set priorities within established timeframes. Ability to maintain confidentiality. Working knowledge of municipal departmental operations and functions, together with general knowledge of municipal and state laws preferred. Strong interpersonal skills and ability to communicate and deal with the public, town officials, employees; appropriately and effectively.

Physical Requirements:

The following physical requirements are representative of those that must be met by the employee to successfully perform the essential functions of this job. The employee must be able to communicate clearly and concisely, orally and in writing. While performing the duties of this job, the employee is frequently required to talk, hear, stand, sit, walk, write and use a keyboard. Occasionally the employee is required to reach, climb/balance, push/pull, and lift/carry objects up to 10 pounds. The position requires vision sufficient to both work in an environment where computer related activities, such as word processing, are customary as well as to satisfy the previously stated applicable requirements.

Job Environment:

- Work is generally performed under typical office conditions; occasionally required to work evening hours and attend meetings of various town committees.
- Operates computers and printers, calculator, facsimile machine, scanner and other standard office equipment.
- Makes frequent and direct contact with local, county, state, regional and federal agencies and officials, the media, community leaders, town employees and department heads, local civic and special interest groups, and the general public; contacts are in person, by telephone and in writing and require excellent customer service, public relation and negotiation skills.
- Has access to an extensive amount of highly confidential information relating to the Town of Rowe, the disclosure of which may cause serious repercussions; confidential information may include, but is not limited to, police investigations, labor negotiations, personnel records, contract development, ongoing litigation, and information about citizens etc...

Errors in judgment and administration may have far-reaching effects on the Town's ability to deliver services and may have direct financial and legal repercussions; errors may cause poor public relations.

Appendix: Executive Secretary Job Description



Town of Rowe

Job Description – Select Board Executive Secretary

Summary/Definition

Responsible routine for complex clerical, secretarial and administrative duties providing support services primarily to the Select Board, and occasionally to other departments, officials, Boards and Committees; all other related work as required.

Supervision

Works under the supervision and administrative direction of the Select Board.

Essential Duties and Responsibilities

The essential duties or responsibilities listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

- Records Minutes and prepares agenda and materials for Select Board Meetings.
- Carry out the votes and policies of the selectmen as directed by them and communicate to other Boards and Committees
- Composes and types a wide variety of departmental correspondence and documents. Answers the phone, opens and sorts mail, review and respond to emails, assists public with requests, problems, complaints and effecting solutions wherever possible and directs public to appropriate departments and officials.
- Maintains a filing system, including confidential material for the Select Board physical

and electronic. Maintains records of notices and materials sent out of office requiring reply. Tracks and documents resolution.

- Organizes and manages the preparation of the Town Report and other reports as the board may require from time to time.
- Prepares Annual and Special Town Meeting Warrants and handouts for distribution.
- Orders and maintains inventory of office, copier and related supplies for Town Hall Staff.
- Manages and distributes keys to Town Offices.
- Manages insurance policies for the town including preparation of renewal applications, maintenance of insurance files, preparation of claims reports and information and review and monitoring of building, vehicle schedules and Workers Compensation claims.
- Orders and maintains inventory of office, copier and related supplies.
- Maintains a filing system, including confidential material for the Select Board physical and electronic. Maintains records of notices and materials sent out of office requiring reply. Tracks and documents resolution.
- Work with the heads of departments under the control of the selectmen in the preparation of annual budgets and reports;
- Keep the selectmen fully informed on matters of financial and administrative concern, including state and federal assistance as they relate to the continuing needs of the town; analyzes revenue and expenditure trends and reports potential problems to the Select Board. Study and recommend long-range planning programs.
- Responsible for preparation of bid documents and the bidding and purchasing of equipment, materials, supplies and services. Type and submit legal notices to newspapers and State agencies. Attend bid openings. Type contracts and other correspondence. Maintain bid lists.
- Maintain information relating to appointment and re-appointments for all boards, commissions and employees.
- Maintain Town website, provide notices to citizens via the automated telephone

notification system on a regular basis.

- Direct and coordinate town services under the jurisdiction of the Select Board. Perform any other duties required by a vote of the Select Board.
- Processes and turns over Administration bills to the Accountant weekly, monitoring

balances in budgets utilized

- Serve as the Drug and Alcohol Designated Employer Representative (DER) for both pre-employment, random, post-accident and reasonable suspicion testing. Maintain all D&A confidential files and reports.
- Serve as Building and Operations Manager overseeing all major repairs, cleaning, and maintenance of town hall, including elevator maintenance and repair, window cleaning, carpentry and painting.
- Purchase custodial supplies and materials for Town Hall, and Gracy House.
- Maintain a database of town residents, voters and property owners for mailing labels.
- Serve as Information Technologies (IT) Coordinator. Handle all computer questions, problems and requests; determine degree of importance of computer and internet issues and resolve internally or confer with contracted computer consultant or other outside support service.
- Working knowledge of laws, ordinances, and regulations governing municipal finance and operations.

Recommended Minimum Qualifications:

Education and Experience:

Position requires a high school diploma or equivalent and two to three (2-3) years of prior government work experience; or any equivalent combination of education, training and experience which provides the required knowledge, skill and abilities to perform the essential functions of the job.

Desirable Special Skills, Knowledge or Abilities:

Working knowledge of word processing, excel spreadsheets and their application. Must be able to work independently and set priorities within established timeframes. Ability to maintain confidentiality. Strong interpersonal skills and ability to communicate and deal with the public, town officials, employees; appropriately and effectively.

Physical Requirements:

The following physical requirements are representative of those that must be met by the employee to successfully perform the essential functions of this job. The employee must be able to communicate clearly and concisely, orally and in writing. While performing the duties of this job, the employee is frequently required to talk, hear, stand, sit, walk, write and use a keyboard. Occasionally the employee is required to reach, climb/balance, push/pull, and lift/carry objects up to 10 pounds. The position requires vision sufficient to both work in an environment where computer related activities, such as word processing, are customary as well as to satisfy the previously stated applicable requirements.

Job Environment:

- Work is generally performed under typical office conditions; occasionally required to work evening hours and attend meetings of various town committees.
- Operates computers and printers, calculator, facsimile machine, scanner and other standard office equipment.
- Makes frequent and direct contact with local, county, state, regional and federal agencies and officials, the media, community leaders, town employees and department heads, local civic and special interest groups, and the general public; contacts are in person, by telephone and in writing and require excellent customer service, public relation and negotiation skills.
- Has access to an extensive amount of highly confidential information relating to the Town of Rowe, the disclosure of which may cause serious repercussions; confidential information may include, but is not limited to, police investigations, labor negotiations, personnel records, contract development, ongoing litigation, and information about citizens etc...
- Errors in judgment and administration may have far-reaching effects on the Town's ability to deliver services and may have direct financial and legal repercussions; errors may cause poor public relations.