

FINANCIAL MANAGEMENT

- **131 FINANCE COMMITTEE**
- **132 RESERVE FUND**
- **135 TOWN ACCOUNTANT**
- **141 ASSESSORS**
- **145 TREASURER/COLLECTOR**

General Category : General Government

Department FINANCE COMMITTEE

Dept # 131

EXPENDITURES		Actual 2013	Appropriated 2014	Expended thru 12/31/2013	FY15 Level Services Request	FY15 Fin Comm Recommend	FY15 Town Administrator Budget
5305	Printing/Bookbinding	280	290		280		280
5314	Seminars	45	90	40.00	90		90
5344	Postage		95		90		90
5420	Office Supplies	55	60		60		60
5710	Travel	106	125	99.44	140		140
5730	Dues & Memberships	173	180	176.00	180		180
	TOTAL EXPENSES	659	840	315.44	840	-	840
	TOTAL FINANCE COMMITTEE	659	840	315.44	840		840

General Category : General Government

Department RESERVE FUND

Dept # 132

EXPENDITURES		Actual 2013	Appropriated 2014	Expended thru 12/31/2013	FY15 Level Services Request	FY15 Fin Comm Recommend	FY15 Town Administrator Budget
5780	Reserve Fund	44,620	50,000		50,000		50,000
	TOTAL EXPENSES	44,620	50,000	-	50,000	-	50,000
	TOTAL RESERVE FUND	44,620	50,000	-	50,000		50,000

General Category : General Government

Department ACCOUNTANT

Dept # 135

EXPENDITURES	Actual 2013	Appropriated 2014	Expended thru 12/31/2013	FY15 Level Services Request	FY15 Fin Comm Recommend	FY15 Town Administrator Budget
5111 Wages Full Time	62,644	63,066	30,204.00	64,327		64,327
5114 Wages Part Time	739	2,550	1,328.60	3,000		3,000
TOTAL PERSONAL SERVICES	63,384	65,616	31,532.60	67,327	-	67,327
5247 Computer Software Maintenance	3,734	3,925	3,809.00	4,000		4,000
5248 Office Equipment R & M		200		200		200
5305 Printing/Bookbinding	225	300		300		300
5314 Seminars	290	330	20.00	330		330
5341 Telephone	209	208	84.96	200		200
5344 Postage	53	48		50		50
5420 Office Supplies	1,648	1,235	389.29	2,150		2,150
5710 Travel	86	100	21.21	100		100
5730 Dues & Memberships	50	60	50.00	60		60
TOTAL EXPENSES	6,295	6,406	4,374.46	7,390	-	7,390
TOTAL ACCOUNTANT	69,679	72,022	35,907.06	74,717		74,717

Staffing - Base Wages excluding Overtime/Shift/Holiday

Anniv Date	Title	Grade/Step 7/1/2014	Hourly Rate	Rate #1 Hours	Total Annual
7/1/2014	Town Accountant	G8			64,327.00

23-Oct per STM, added 129 to 5111

Software maint estimated to increase 5%.

Seminars to include annual school (260), What's new in Municipal Law (25), and two WMAAA meetings (45).

Travel increased to accomodate above meetings.

Office Supplies detail	est cost		
p/r checks - 3300	525.00	Binders for Perm P/R records	
tax forms	220.00	Payroll Reg	4.00
new Printer*	665.00		
2 toners	500.00	Dept p/rs	3.00
13 3" binders @\$12	156.00	PR Warrants	1.00
misc - folders, etc	60.00	Ws, Emp Hx	1.00
	<u>2,126.00</u>		

Wages P/T for backup estimated conservatively at \$18/hr for 15 8.5 hr days

HP LaserJet P3015n current price \$600 + \$65 for extended 2 yr warranty

Program Description/Description of Services

In the space below provide a brief and concise description of your department/program. What is the overall mission of your department and what are your primary goals? How will your department go about achieving them? And in a few sentences, describe the responsibilities of each element/division of your department and the programs/services that each provides. (Note: You may find it useful to refer to prior year "program description narratives". These have been provided for your convenience)

Overall Mission:

The overall mission of the Town Accountant's office is to maintain accurate financial records and to provide prompt, efficient, and accurate service. These services primarily include processing bills and payroll for payment, maintaining accounting records, providing various reports, answering questions and doing a wide variety of "behind the scenes" support services.

Description of Department

The Town Accountant has one full-time employee. There is an employee in another department that has been trained to process bills and payroll in the absence of the Town Accountant.

The Town Accountant provides a variety of legally mandated and other services as shown below.

Mandated Services

MGL Chapter 44 section 50

- Examine the books and accounts of all its officers and committees entrusted with the receipt, custody or expenditure of money, and all original bills and vouchers on which money has been or may be paid from its treasury.
- At least annually verify the cash balance of each officer, committee or public trust by actual count of the cash and reconciliation of bank balances.

MGL Ch 41 section 54A

- Annually notify the assessors of the total receipts of the previous fiscal year, except from taxes, loans, and trust funds, and shall specify in detail the source of such receipts.

MGL Ch 41 section 56

- Examine all bills and pay rolls, and, if found correct and approved draw a warrant upon the treasury for the payment of the same. The treasurer shall pay no money from the treasury except upon such warrant approved by the selectmen.
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- May disallow and refuse to pay all or part of a bill as fraudulent, unlawful or excessive.

MGL Ch 41 section 57

- Keep a complete set of books wherein shall be entered the amount of each specific appropriation, the amounts and purposes of expenditures made therefrom, the receipts from each source of income, the amount of each assessment levied, and the abatements made.
- Keep a detailed record of the town debt, showing the purpose for which it was incurred, when incurred, when due, the rate of interest, and the provisions made for the payment of the debt.

MGL Ch 41 section 58

- Provide monthly reports of budgeted and actual expenditures.

MGL Ch 41 section 60

- Compile statements showing the amounts appropriated and expended from each appropriation during the preceding fiscal year, the amounts appropriated for the current fiscal year and the amounts expended from such appropriations during the first six months of such year, and the estimates for the next ensuing fiscal year and shall furnish a copy thereof to the selectmen and finance committee.

MGL Ch 41 section 61

- Make an annual report, to be published as a town document, giving a statement of all receipts and expenditures of the town for the last financial year, including those of funds managed by trustees or commissioners of the town and showing also the amount of each specific appropriation, the expenditures therefrom, and the purpose for which money has been spent. Such report shall contain a statement of any change in the amount of town debt during the year and a list of indebtedness incurred and unpaid at the end of the financial year.

Other Programs/Services Provided

- Maintain a complete set of accounting records in conformity with the requirements of the Department of Revenue.
 - Review all bills for accuracy, correct account numbers, and adequate appropriation before processing for payment on a weekly warrant for payment by the Treasurer. Print all checks and check registers.
 - Process payroll for all employees and related reports including retirement reports, quarterly 941 and state wage reports and annual W-2s.
 - Record all receipts
 - Make all appropriate journal entries
 - Reconcile cash and accounts receivables monthly to the Treasurer/Tax Collector

- Provide monthly detail of all withholding accounts to Treasurer staff for reconciliation
 - Prepare and submit an yearend balance sheet with supporting documentation to the Department of Revenue for Free Cash Certification
 - Prepare and submit the annual Schedule A, showing all receipts, disbursements, changes in fund balance, cash balances and debt activity to the Department of Revenue
 - Assist in preparation of the Tax Rate Recapitulation sent to the Department of Revenue to certify tax rates for the town.
 - Verify all leave time use/balances and maintain timesheet files for all employees.
 - Maintain Fixed Asset accounts per GASB 34.
 - Provides staff support to Finance Committee
 - Prepare an annual budget file/spreadsheet showing revenues and expenditures by fund
 - Prepare and send out budget request forms
 - Incorporate budget and special article requests into the budget file
 - Prepare meeting minutes, post meeting notices and approved minutes to town website
 - Provide background information, expenditure detail, and other information to Finance Committee as requested or needed
 - Fields general questions from other departments regarding procurement, town surplus policy, town compensatory time policy, union contracts, personnel issues, open meeting law, legal requirements and ethics issues.
 - Annually audit departmental receipt processes and records.
 - Prepare and submit a variety of quarterly and annual reports to the Commonwealth.
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Budget Statement

Describe the most significant changes that you are proposing in your FY 2015 budget submission. What are the key factors that are driving spending in your budget? These could include uncontrollable increases (greater than inflation) for materials, supplies or utilities; increases related to the implementation of collective bargaining agreement; staffing increases; the implementation of new programs or services, possibly driven by new statutory requirements, compliance issues or need to address deferred maintenance. Conversely, note any savings that are anticipated due to greater efficiency in your operations.

The only significant change being proposed in my Fiscal Year 2015 budget submission is a request for a new printer to replace one that will be 7 ½ years old at the end of Fiscal Year 2014.

The key factors that drive spending in my budget are payroll increases due to steps and Cost of Living Adjustments (when there are any), and general inflation affecting all other expenses.

Objectives

Describe the department's primary objectives for the upcoming fiscal year. These could include both "maintenance objectives" (i.e. continuing to provide the same level of services as the current year) and "new initiative objectives. Wherever possible an attempt should be made to identify the two or three key objectives for each division/element of your department. A matrix identifying the apparent divisions/elements of your department will be provided to you.

Goals:

1. To work with the Town Administrator, Director of Assessing, Treasurer/Tax Collector, Finance Committee and Capital Improvements Committee on the development of long-term financial/budgeting policies, including a reserve policy.
2. To work with the Town Administrator, Director of Assessing, Treasurer/Tax Collector, Finance Committee and Capital Improvements Committee on the development of long-term financial planning framework.
3. To work with the Town Administrator to improve the development of the budget as a communications tool.
4. To improve the use of financial forecasting techniques in both the preparation of the operating and capital budgets, including five year projections of revenues and expenditures
5. To develop a policy regarding eligibility for retiree health insurance coverage.

Major Accomplishments

Describe the most significant accomplishments of your department over the past eighteen months. Also, describe why you consider these accomplishments significant and identify the benefits that have been/will be realized by the town. These could include costs savings, greater efficiency, increased service levels, improved safety, or enhancements to quality of life.

Performance Description	Deadline	2013 Actual	2014 Estimate	2015 Estimate
Begin Audit Fieldwork	March 31	8/5/13	8/4/14	8/3/15
Free Cash Certified	Sept 30	7/26/13	8/1/14	8/1/15
Submit Schedule A	Nov 30	7/24/13	8/1/14	8/1/15

The significance and benefits of these accomplishments are:

Audit Fieldwork – promptly closing the books at the end of the fiscal year allows us to be the first town audited by our audit firm. This not only allows us first pick of fieldwork dates, it looks makes us look really good.

Free Cash Certified – Free Cash “disappears” on June 30 of every year and does not become available for appropriation until certified. Since Montague frequently uses Free Cash at a fall Special Town Meeting, early certification is critical.

Schedule A – Failure to submit a Schedule A on time can result in withholding of monthly State Aid payments. Early submission also makes us look good.

Other Accomplishments:

W-2s for calendar year 2012 were distributed and filed by December 31, 2012.

W-2s for calendar year 2013 were distributed and filed by December 31, 2013.

As of November 2013, monthly budget reports are put into PDF files and e-mailed, saving paper and toner.

Performance/Workload Indicators

Provide comparative measures of performance and workload delivered in FY 2013, estimated in FY 2014, and anticipated in FY 2015 in for key departmental divisions/elements. The appropriate measures will be identified during your meeting with the Town Administrator.

Performance Description	2013 Actual	2014 Estimate	2015 Estimate
Payrolls Processed	5269	5300	5300
Invoices Processed	6986	7000	7000
Cash Receipts	3855	3850	3850
Budget Entries	963	950	950
Journal Entries	1364	1350	1350

General Category : General Government

Department ASSESSORS

Dept # 141

EXPENDITURES	Actual 2013	Appropriated 2014	Expended thru 12/31/2013	FY15 Level Services Request	FY15 Fin Comm Recommend	FY15 Town Administrator Budget
5111 Wages Full Time	105,658	112,387	53,579.65	114,628		114,628
5115 Chair	1,000	1,500	750.00	1,500		1,500
5115 2nd Member	1,000	1,500	750.00	1,500		1,500
5115 3rd Member	1,000	1,500	750.00	1,500		1,500
5124 Temporary Wages	3,760					
5144 Longevity	150					
5193 Vacation Buy Back	3,000					
5194 Sick Leave Buy Back	2,500					
TOTAL PERSONAL SERVICES	118,067	116,887	55,829.65	119,128	-	119,128
5247 Computer R & M						
5248 Office Equipment R & M		100		100		100
5302 Legal	391	3,000	65.00	3,000		3,000
5305 Printing/Bookbinding		305		305		305
5306 Patriot Software Contract	4,725	5,000	4,955.00	5,000		5,000
5308 Mapping/GIS/Internet	4,900	4,900	4,900.00	4,900		4,900
5311 Registry of Deeds	86	25	3.00	25		25
5314 Seminars	2,071	2,100	758.75	2,100		2,100
5315 Other Professional/Technical	2,357					
5341 Telephone	537	425	196.35	500		500
5344 Postage	760	500	384.37	500		500
5345 Advertising	179			50		50
5346 Database on Internet	2,000	2,000	2,000.00	2,000		2,000
5380 Cyclical/Interim Revaluation		1,600	100.00	1,600		1,600
5420 Office Supplies	1,161	1,000	1,231.71	1,000		1,000
5581 Subscriptions/Books	592	650	721.00	750		750
5710 Travel	1,601	1,250	554.48	1,600		1,600
5730 Dues & Memberships	225	330	300.00	330		330
TOTAL EXPENSES	21,584	23,185	16,169.66	23,760	-	23,760
TOTAL BOARD OF ASSESSORS	139,652	140,072	71,999.31	142,888		142,888

Staffing - Base Wages excluding Overtime/Shift/Holiday

placeholder #

Anniv Date	Title	Grade/Step 7/1/2014	Hourly Rate	Rate #1 Hours	Grade/Step Anniv	Hourly Rate	Rate #2 Hours	Total Annual
7/2/2014	Director of Assessing	S8-14	31.33	8.50	S8-14	31.94	1,820.00	58,397.11
1/15/2015	Assessing Technician	H3-9	16.73	998.00	H3-9	17.08	830.50	30,881.48
3/18/2015	Assessing Clerk	H2-2	13.78	1,303.50	H2-2	14.07	525.00	25,348.98
								114,627.57

9-Jan Postage request reduced from 750 to 500 per phone call from Barbara Miller

Program Description/Description of Services

In the space below provide a brief and concise description of your department/program. What is the overall mission of your department and what are your primary goals? How will your department go about achieving them? And in a few sentences, describe the responsibilities of each element/division of your department and the programs/services that each provides. (Note: You may find it useful to refer to prior year "program description narratives". These have been provided for your convenience)

Mission

The mission of the Montague Board of Assessors Office is to serve the taxpayers by valuing and classifying all real and personal property in an accurate, ethical, equitable and defensible manner as dictated by Massachusetts General Laws.

Program Description

The Assessors' Office, using a comprehensive statistical analysis, values all real estate (residential, commercial and industrial) and business/personal property in the Town of Montague for the purpose of "ad valorem" taxation. This process involves discovering, listing, and valuing nearly 3,000 residential properties, which includes single and multi family homes, condominiums and apartment complexes plus residential vacant land. There are also more than 500 commercial, industrial and mixed use properties and 168 business/personal property accounts; all of which must be reviewed on an annual basis. The office also monitors and records all changes in property ownership through information researched on the Registry of Deeds website and inspects all sale properties

In addition, the functions of the Assessing Office include updating tax map information; tracking the yearly additions in value triggered by the building permit process and computation of "new growth" as well as analyzing various residential factors and making a recommendation to the Board of Selectmen as to the optimum levy shift to be voted at the Tax Classification Hearing.

While fair and equitable valuation of all real and personal property is the main objective of the Assessors' Office the responsibilities of the board and their staff also include: annual completion of the tax rate recapitulation to the satisfaction of the Mass. Dept. of Revenue, motor vehicle excise and excise abatements; receiving and processing all real estate and business/personal property abatement applications within statutory timelines; representing the town in Appellate Tax Board cases, negotiating settlements with taxpayers and when appropriate filing motions that dismiss the case entirely. The personnel in the Assessors' Office also determine exemption eligibility and process statutory exemptions and other forms of tax relief such as land classified as chapter land for agricultural/horticultural, recreational and forest land use and assist residents, taxpayers, realtors, appraisers, etc. at the counter and maintain current information on the town's website.

Program Description/Description of Services

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Overview of Departmental Goals and Objectives

Perpetual Goals and Objectives

- Staff Training
- Ensure the accuracy of all assessments
- Continue to provide public access to property records
- Certification of valuations by November 1 of each year
- Tax Rate Approved by December 1 of each year
- Director of Assessing to continue to advocate for the needs of Western Mass. Communities through involvement in the Mass. Association of Assessing Officers

FY2015

- Computer Assisted Mass Appraisal Software Upgrade to Assesspro 5.0
- Second phase of R.E. and P.P. full measure and list for Nine Year Certification
- Review Directives from Dept. of Revenue since FY2014 Revaluation

FY2016

- Implement any changes necessary to meet the requirements of the Directives from the Dept. of Revenue for the FY2017 Triennial Certification
- Complete the third and final phase of the R.E. and P.P. full measure and list for the FY2017 Triennial Certification

FY2017

- Triennial Recertification including Nine Year Certification which requires the completion of a full measure and list with interior inspection of all properties

Narrative of Measures to Achieve Goals

Perpetual Goals are those goals which recur annually. Staff training includes position specific training as well as cross training between staff members, seminars and workshops will assist in keeping the staff current in all issues and case law pertaining to assessing. Ensuring accuracy of all assessments is accomplished by maintaining fair, equitable and consistent assessing practices. Continuing to provide public access to property records is accomplished by staying abreast of changes in technology and maintaining

an open door policy in the assessors' office. Valuation of property is a multi-step process and the key to accomplishing the goal of November 1 certification of values is adhering to the standards set by the Dept. of Revenue and keeping the goal in mind all year as the work progresses. A similar adherence to Dept. of Revenue standards and beginning the process as early in the year as possible is necessary in achieving Tax Rate approval by December 1. The Director of Assessing is currently on the Executive Board and the Legislative Committee of the Mass. Association of Assessing Officers. Continued involvement in the association benefits the Town of Montague as it provides a venue in which to advocate for the needs and concerns of Western Mass. communities.

FY2015 - The software upgrade will be performed by Patriot Properties and will require careful review of the properties both before and after the upgrade to ensure a smooth transition. Patriot Properties will provide training on the software upgrade. The second phase of the real estate and business/personal property full measure and list is a continuation of the process begun in FY2014. Notices are mailed indicating a timeframe of several days during which someone from the Assessors office will be stopping by to perform the full measure and list with interior inspection, owners are provided contact information if they wish to set up a specific appointment. At some point during FY2015 directives will be received from the Department of Revenue. These directives are used by the Department of Revenue to inform assessors of items which require their attention prior to the next three year certification. These will be reviewed in FY2015 and a determination will be made as to the steps necessary to accomplish the directives for the FY2017 certification.

FY2016

Implementing changes required by the Department of Revenue directives will be a top priority in FY2016, unfortunately steps to reach the goal cannot be planned until the directives are received. Completion of the third and final phase of the full measure and list with interior inspection will be completed in similar fashion to that of prior years. A final check will be done to ensure that we have met the requirements of the Department of Revenue in regards to percentage of interior inspections completed.

FY2017

Triennial Recertification is a time consuming process which includes a work plan submitted to the Department of Revenue, a data quality check, an in-depth statistical analysis of sale properties including stratification using multiple criteria, consideration of neighborhood delineations and land schedules and lengthy meetings with the Division of Local Services (DLS) Representative. Once the DLS representative completes the local review it is submitted to Boston DOR where it undergoes scrutiny through two additional edit processes. Throughout all three of the review processes the Director of Assessing is answering questions and providing additional data via phone, fax and email. The plan to accomplish this goal by November 1, 2016 is to lay the groundwork early, and plan ahead.

The Director of Assessing performs the revaluation of the residential properties and hires a firm to complete the income producing property valuations as well as a professional appraisal company to complete appraisals of the two hydro-electric facilities.

Form Narrative 1

Budget Statement

Describe the most significant changes that you are proposing in your FY 2015 budget submission. What are the key factors that are driving spending in your budget? These could include uncontrollable increases (greater than inflation) for materials, supplies or utilities; increases related to the implementation of collective bargaining agreement; staffing increases; the implementation of new programs or services, possibly driven by new statutory requirements, compliance issues or need to address deferred maintenance. Conversely, note any savings that are anticipated due to greater efficiency in your operations.

The most significant change proposed in the Assessing Department budget for FY2015 is a special article request in the amount of \$8,500 to upgrade the assessing software. This is a one time cost; the annual software maintenance fee remains the same. The proposed expense budget indicates a 2.5% overall increase with the travel line item accounting for the majority of the increase. This increase is due in part to the full measure and list increasing the travel expenses for data collection and in part to travel for seminars and workshops.

Objectives

Describe the department's primary objectives for the upcoming fiscal year. These could include both "maintenance objectives" (i.e. continuing to provide the same level of services as the current year) and "new initiative objectives. Wherever possible an attempt should be made to identify the two or three key objectives for each division/element of your department. A matrix identifying the apparent divisions/elements of your department will be provided to you.

FY2015 Objectives

- To maintain fair, equitable and consistent assessing practices for all.
- To ensure the accuracy of all assessments for real and personal property accounts
- To continue to seek out methods to provide public access to assessment records and to encourage public involvement in the process
- To assist those with personal exemptions in a professional and courteous manner
- To process real estate and personal property abatement applications promptly
- To commit motor vehicle excise taxes to the collector and process all motor vehicle excise abatements expeditiously
- To complete the second phase of the full measure and list with interior inspection

Form Narrative 2

Major Accomplishments

Describe the most significant accomplishments of your department over the past eighteen months. Also, describe why you consider these accomplishments significant and identify the benefits that have been/will be realized by the town. These could include costs savings, greater efficiency, increased service levels, improved safety, or enhancements to quality of life.

A major accomplishment in the Assessing Department was that we survived the retirement of long time Assessing Technician, Douglas McIntosh at the same time that we were undergoing a revaluation year with the Department of Revenue. Revaluation years are very stressful and require an exceptional amount of work by the department staff. Mr. McIntosh returned on a part time basis to train the Assessing Clerk in the ambiguities of Business/Personal Property. Due to the fact that the Assessing Clerk was promoted to the Assessing Technician position and the wording of TOMEA contract (which would have allowed her to return to her previous position at any time during her probationary period) we were not able to hire a permanent replacement for the clerk position for three months. Rather than lose that three months, a temporary employee was hired. This temporary employee created a filing system for the property record cards that allows quick access to historical data and can easily be maintained in the future. She shredded paper and did other menial tasks which require little training but are a drain on the productivity of the department staff. During that same three months the clerk's position was advertised in the newspapers of small towns in the area. By hiring someone from a small town, we were able to gain an employee with experience in all aspects of assessing.

Performance/Workload Indicators

Provide comparative measures of performance and workload delivered in FY 2013, estimated in FY 2014, and anticipated in FY 2015 in for key departmental divisions/elements. The appropriate measures will be identified during your meeting with the Town Administrator.

<u>Division /Element</u>	<u>FY2013</u>	<u>Estimate FY2014</u>		<u>Estimate FY2015</u>
Property Valuation Certification	Interim Year Adjustments Certified 11/1/2012	Revaluation Year Certified 12/19/2013		Interim Year Adjustments Certify by 11/1/2014
Tax Rate Certified	11/8/2012	12/31/2013		11/26/2014
Total Parcel Count Real Estate	4,223	4,214		4,215
Total Parcel Count Business/Personal Property	181	168		175
Property Inspections		<u>To Date</u>	<u>Estimate</u>	<u>Estimate</u>
RE Measure, Inspect, Permit	466	107	900	900
RE Info via phone or other	42	12	50	50
RE Mailers sent or notice left	189	138	200	200
Business/Personal Property Inspections	85	1	25	25
Tax Exemptions				
Personal Exemptions	92		95	100
Charitable, etc. Exemptions	17		18	18
Chapter Land Parcels	185		197	200
RE and PP Tax Abatements	22		20	20
Motor Veh. Excise # Committed to Collector	9,251		9,280	9,300
Motor Veh. Excise # Abatements	310		310	310
Parcel Changes on Maps	36		56	50
Public Access Assessment Info	Property Record Cards and GIS Parcel Information Available On-line			

Form Narrative 3

General Category : General Government

Department TREAS/COLLECTOR

Dept # 145

EXPENDITURES		Actual 2013	Appropriated 2014	Expended thru 12/31/2013	FY15 Level Services Request	FY15 Fin Comm Recommend	FY15 Town Administrator Budget
5111	Wages Full Time	131,608	134,440	64,662.50	137,668		137,668
5113	Wages Part Time	15,961	16,044	7,221.76	16,364		16,364
5113	Additional P/T Hours				600		600
5144	Longevity	200	200	200.00	450		450
	TOTAL PERSONAL SERVICES	147,769	150,684	72,084.26	155,082		155,082
5248	Office Equipment R & M						
5305	Printing/Bookbinding		300		300		300
5306	Software Maint, charges	4,620	6,000	4,620.00	6,000		6,000
5314	Seminars		150	110.00	150		150
5341	Telephone	426	475	173.53	475		475
5344	Postage	12,123	10,500	3,466.12	11,800		11,800
5345	Advertising				-		-
5420	Office Supplies	4,414	6,400	1,653.11	6,400		6,400
5710	Travel	917	850	372.65	850		850
5730	Dues & Memberships	100	120	100.00	120		120
5740	Insurance	2,198	2,500	100.00	2,500		2,500
5781	Tax Title Foreclosure	18,473	20,000	2,862.94	20,000		20,000
	TOTAL EXPENSES	43,271	47,295	13,458.35	48,595	-	48,595
	TOTAL TREASURER/COLLECTOR	191,040	197,979	85,542.61	203,677		203,677

Staffing - Base Wages excluding Overtime/Shift/Holiday

Anniv Date	Title	Grade/Step 7/1/2014	Hourly Rate	Rate #1 Hours	Grade/Step Anniv	Hourly Rate	Rate #2 Hours	Total Annual
7/1/2014	Treasurer/Collector	G9						65,614.00
	Treasurer MGL Ch41:108P Stipend							1,000.00
12/8/2014	Treasury & Collections Specialist	H3-18+	20.30	1,828.50				37,118.55
4/12/2015	Treasury & Collections Specialist	H3-14	18.48	1,426.50	H3-14	18.84	402.00	33,935.40
4/9/2015	Treasury & Collections Spec (21/wk)	H3-3	14.85	851.00	H3-3	15.15	246.00	16,364.25

P/t hours based on 5,5,6,5 schedule

1. Program Description – Treasurer/Collector (145)

Purpose of Department/Mission

The mission of the Treasurer/Collector Division is to maximize the Town's financial resources by efficiently administering the collection of all Town receivables in a fair and courteous manner and by effectively managing the Town's bank accounts, short term investments, and disbursements. This office is responsible for billing and collecting all monies due to the Town, including but not limited to Real Estate, Personal Property, Motor Vehicle, Boat and Farm Animal Excise taxes, Departmental receipts, Sewer use bills, etc., and parking tickets.

Department Staffing

- One full-time elected Treasurer/Tax Collector
- Two full-time Treasury/Collection Specialists
- One part-time Treasury/Collection Specialist (21 hours per week)

Mandated Services

- Depositing and investing all cash receipts and maintaining accurate records of such deposits
- Responsible for printing, mailing and collecting all real estate, district, personal property, excise, and sewer use bills. Maintains custody of stabilization funds, trust funds, enterprise funds, investments, and all other funds of the Town not specifically allocated to other agencies or by general law or special act
- Maintains tax title accounts, and prepares documents required to petition foreclosure when appropriate
- Responsible for closing and reconciliation of all books and accounts in the Treasurers office, including cash books, warrants, (including vender, payroll) bank accounts (checking accounts, trust funds, etc) insurance programs, retirement funds, debt records and tax title accounts
- Issuance of debt - long and short term debt
- Receiving, accounting for, and disbursing all payroll and personnel deduction amounts (taxes, retirement, and insurance, etc.)
- Reports required to be submitted to the Bureau of accounts, including annual filing before June 30, of the quarterly report of reconciliation of the treasurer's cash
- This office is responsible for issuing Municipal lien certificate, which list all taxes and other assessments including sewer use fees; which at the time, constitute an unrecorded lien on the parcel if not listed

- Furnish a monthly delinquency list to appropriate licensing and permitting authorities/departments
- Discharging betterment liens on a property

Other Programs/Services Provided

- Health and Life insurance reporting and benefit administration including employee education of available benefits
- Processing workers compensation claims
- Distribution of the landfill stickers and the collection of the money from local stores
- Public relations with various attorneys, mortgage companies and tax services regarding current and delinquent taxes
- Acts as alternate telephone operator
- Serves as information and help desk

Revenues Generated

- All tax revenue is billed and collected through this office
- Sewer user fees, residential and industrial
- Forest Warden fees
- DPW gas reimbursements
- Airport PILOTS, lease fees and other misc. fees
- Other PILOTS or lease fees
- Sale of Landfill and Barrel stickers in this office
- Gill's share of the Council on Aging Director's salary

2. Budget Statement/Future Outlook

The Treasurer's office continues to scrutinize its current budget for any potential savings, while being mindful of the critical importance to maintain resources sufficient to collect, invest and or/process almost fifteen million in Town revenues. Given the current economic situation, interest income revenue is expected to remain at the same low rate of return as the previous years.

Due to the increase in postage will investigate the possibilities of emailing real estate and other tax bills.

3. Accomplishments

The Treasurers office continues to achieve a very high rate of commitment to collection ratios of real estate and personal property taxes by developing internal collection procedures with a focus on end of the fiscal years results. Real Estate collections =98.2%

Attained a rating of A+/Stable from Standard and Poor's reflecting continued growth in the town's economy as well as the maintenance of strong reserve and debt positions.

The Town's audit found that the Treasurer's operations to be in full compliance.

Aggressively manage the on time issuance of all billing and collections for real estate tax, motor vehicle excise, and sewer, accurately and on time to avoid short term borrowing when ever possible.

Debt Management

Debt is an effective way to finance capital improvements or to even out short tem revenue flow. For certain capital projects with a long useful life, debt financing is an equitable financing strategy that allows current and future beneficiaries of a capital investment to share in the cost of that improvement. Unlike most personal or private debt, towns have access to capital at very competitive tax exempt rates

Long term debt will be only issued for projects or purposes authorized by state law.

The term of long term debt generally shall not exceed the expected useful life of the capital asset being financed. Long term debt should not be incurred without a clear identification of it financing sources. State law strictly regulates both the purposes for which cities and towns can borrow and the time periods foe which these borrowings can occur. Borrowing purposes and maximum loan durations are set out in Chapter 44 Sec. 7 & 8. State law

Will review all current long term debt projects and if necessary will consider refinancing options to lower current debt payments.