

Massachusetts Department of Revenue *Division of Local Services*
Alan LeBovidge, Commissioner *Gerard D. Perry, Deputy Commissioner*



Technical Assistance Brochure for Municipal Officials

February 2003

AN INTRODUCTION FOR MUNICIPAL OFFICIALS

The **Department of Revenue's Division of Local Services** has been a significant resource for all municipal finance officials--from selectmen, finance committees, mayors and councilors to treasurers, collectors, accountants, assessors, finance directors, and managers. Many of you have relied on us for years to answer your questions, train your board members and staff, update you on the laws, and provide manuals on rulings and procedures.

Since January 1984, we have been providing comprehensive financial management consulting services that draw upon our many fields of expertise. Through the Municipal Data Management and Technical Assistance Bureau, we offer assistance in areas chosen by the communities seeking our assistance.

This brochure details the financial management assistance opportunities that are available to cities and towns. It includes comments from officials in communities with whom we have worked, illustrations of typical projects, and a list of those we have assisted.

FINANCIAL MANAGEMENT ASSISTANCE

This booklet describes the financial management assistance opportunities that are available to the cities and towns of Massachusetts. This consulting/assistance program provides financial management consulting services that are of direct and practical benefit to the participating municipalities and other local government jurisdictions.

Local officials have relied for years on the Division of Local Services to answer questions on all matters of taxation, valuation, and fiscal management, to train fiscal officers, to update laws, and to provide manuals, workbooks, and publications.

To that list of services, we add the growing number of projects in which our staff and local officials have worked together to improve municipal fiscal management in cities and towns, small and large, across the Commonwealth.

“The Southborough Board of Selectmen and I were hesitant to contract with the Division of Local Services, but we were pleasantly surprised at the thoroughness of the management study. The findings were right on target and the recommendations were very constructive.”

*Janice Conlin, Town Administrator,
Town of Southborough*

LOCAL SERVICES' MUNICIPAL CONSULTANTS

The Division of Local Services is staffed by experts in the field of municipal taxation and finance. They have broad educational and professional backgrounds and, in many cases, have served as elected or appointed officials. In 1983, the Division's Municipal Data Management and Technical Assistance Bureau was given the responsibility for coordinating the financial management assistance program.

Drawing upon its staff resources within the Division of Local Services, the financial management assistance staff assembles consulting teams well-versed in the full range of financial management responsibilities carried out by local selectmen and mayors, managers, assessors, treasurers, collectors, accountants, auditors, and finance committees. These consultants are drawn from five of the Division's bureaus:

- *Accounts*
- *Information Technology*
- *Local Assessment*
- *Property Tax*
- *Municipal Data Management & Technical Assistance*

The Bureaus' staff include those who specialize in financial management and administration, as well as those who are responsible for Local Services' more traditional functions: certifying valuations and tax rates, preparing cherry sheets, and overseeing municipal audits. The make-up of each team is tailored to meet the needs of the particular community.

Financial management assistance may be requested by the chief executive officer(s) of any city or town.

“The town was in the process of considering some changes in the financial offices when the DOR report was received. It demonstrated a clear understanding of town concerns and it focused our attention on real issues that needed to be addressed. Rather than making immediate changes, the town voted to form a government study committee. With the factual information in the report, the committee was able to work efficiently over a matter of months and put forward a charter proposal incorporating many of the recommendations in the report. Among these was a strong town manager and appointed treasurer/collector’s position.”

*Michael Devlin, Town Government Study Committee,
Town of Swampscott*

SERVICES

The Division of Local Services offers assistance to local officials who are dealing with constraints on municipal revenues, on the one hand, and the citizens' continuing demand for efficient and effective services, on the other. The program was created to help cities and towns carry out their functions more effectively and professionally.

Typical of the work the Division has done with communities are these projects:

- *Improving budget and capital planning procedures*
- *Costing municipal services and analyzing user fees*
- *Analyzing data processing functions*
- *Improving cash management*
- *Analyzing school finance and regionalization impacts*
- *Reorganizing financial offices*

Because the Division works day-in and day-out with local governments, staff are also able to identify financial management problems that are common to many communities. The Division can advocate solutions to these problems both through administrative and/or legislative channels.

“We are very fortunate to have been able to utilize the resources of the Division of Local Services, and to have had the opportunity to undergo this review of the town’s financial management. We are always delighted to be able to avail ourselves of the Division’s expertise; the Division’s staff has shown a proven commitment to assisting us and we are most appreciative.”

*Natalie T. Lashmit, Town Administrator,
Town of Boxborough*

TYPES OF ASSISTANCE

There are two basic approaches to offering financial management assistance to communities. The first, the financial management review, is an assessment of the overall financial operations and fiscal health of the community carried out by Division staff. In the second approach, the Local Services' staff focuses on a particular problem identified by the local officials.

In either case, the goal is to develop a results-oriented program that is real and practical for the officials involved.

I. A FINANCIAL MANAGEMENT REVIEW

A financial management review is a study of a municipality's financial operations and condition to determine its strengths and weaknesses. The Local Services assistance team examines revenues, expenditures, reserves, fixed costs, debt, economic and demographic factors, and management operations that affect a local government's financial condition.

A review works this way. A project coordinator from the Municipal Data Management and Technical Assistance Bureau (MDM/TAB) will assemble a Local Services team. The team works with the municipal financial officers in reviewing various aspects of the community's financial management systems. Local Services staff then makes recommendations to the officials about how to resolve identified problems. The consulting team prepares a comprehensive, written report and makes a presentation to the municipal officials.

Additional meetings and individual conferences to discuss the recommendations and findings may be scheduled as needed. The Division can also provide follow-up training with municipal staff.

“The Department of Revenue Division of Local Services was of invaluable help to the City of Haverhill. Their team recognized the unique fiscal challenges we face and provided expert assistance toward planning Haverhill's financial recovery. For my city, they have been a critical resource. These severe economic times are far easier to endure knowing the professionals at DOR/DLS are just a telephone call away.”

*John Guerin, Mayor
City of Haverhill*

II. FOCUSING ON A SPECIFIC PROBLEM

Local Services' consultants can also provide assistance to local government officials who want to implement specific financial management improvements. A request for this specific kind of assistance may be the result of a financial management review or it may come directly from local officials who have identified a specific financial management problem.

"We intend to have several meetings in order to fully understand the recommendations and to make positive steps forward. Some decisions have already been made from the recommendations which we are certain will improve the town's overall financial management. We consider the report a working document and we will keep you posted as to our progress."

Board of Selectmen, Town of Princeton

COST

All services and training provided to local officials by the Division of Local Services are offered without charge. The financial management assistance program is a major component of the Division's Master Plan for Improving Local Government Financial Management that was developed in 1983 as a blueprint for making the Division's expertise in fiscal matters more widely available to local governments looking for ways to cut costs and/or increase revenues. The Master Plan is proving to be an investment that has a high yield in bringing about more efficient and effective local fiscal management in the Commonwealth.

"I would like to state my appreciation for the fine study that you created and submitted. This report was well received and accepted by the appropriate representatives of our town. I was impressed and grateful for the detail of your findings along with the professional, knowledgeable, and unbiased method in which they were arrived at. You achieved 'buy in' and confidence for your findings. This will allow the Town of Dudley to adopt a more accurate budget review process as it regards the enterprise funds."

*Robert Kubiak, Finance Committee,
Town of Dudley*

"The Town of Longmeadow only became aggressive in its accounts receivable reconciliation when the DOR began requiring the information for the free cash certification process. During our internal reconciliation, we recognized problems and called the DOR for technical assistance. The DOR's team quickly and thoroughly analyzed our systems in place and put together a comprehensive list of suggested improvements that the town is reviewing with the goal of streamlining and improving our operations."

*Paul Pasterczyk, Accountant
Town of Longmeadow*

MORE INFORMATION

For more information on our consulting services, please contact us by telephone:

Frederick Kingsley (617) 626-2376

Melinda J. Ordway (617) 626-2361

Fax (617) 626-2330

Or contact us at our website:

<http://www.dls.state.ma.us>

REQUEST CONSULTING SERVICES

A formal request for services should be sent by the municipality's chief executive officer(s), in **writing**, to:

Gerard D. Perry
Acting Deputy Commissioner
Division of Local Services
P O Box 9569
Boston, Massachusetts 02114-9569

Summaries illustrating assistance projects follow.

ILLUSTRATION: THE TOWN OF AMESBURY-FINANCIAL MANAGEMENT REVIEW

Turning to a city form of government failed to immediately produce the management stability the town sought. The mayor and municipal council struggled to define the boundaries of their new responsibilities and a chief financial officer functioned in a dual role as accountant, often focusing more on administrative duties than on the day-to-day fiscal management of the town. Relations in town hall became strained, financial management procedures were weakened and concerns arose that a general lack of confidence in local government seemed to be evident among citizens.

In its financial management review, DOR addressed issues head-on. The report underscored the importance of the accountant function and of the commitment necessary to accounting and budgetary procedures to achieve fiscal stability. The DOR report presented guidance to foster communication and cooperation among town officers, and made other recommendations aimed at improving the operation of the collector/ treasurer's office, the assessing department, water billing and MIS department.

ILLUSTRATION: THE TOWN OF BOLTON-FINANCIAL MANAGEMENT REVIEW

Experiencing tremendous residential development and population growth, the town of Bolton sought assistance from Local Services. A management consulting team from the Division met with Bolton officials to review the town's financial management organization and related issues. The team examined the town's financial procedures and interviewed the selectmen, advisory committee, town coordinator, assessors, treasurer/accountant, and collector.

The report included recommendations to create an independent accountant's position with office hours in town hall, combine the treasurer's and collector's operations into one office, and expand the role of the town coordinator to manage financial activities better. The team also recommended improvements in the areas of financial planning, evaluation of computer and software needs and assessment administration.

ILLUSTRATION: THE TOWN OF DUDLEY-WATER AND SEWER COSTING ANALYSIS

At the request of the Dudley Board of Selectmen, the Division's Technical Assistance Unit prepared an analysis of the full cost of providing water and sewer services. The study identified all direct costs, indirect costs appearing in other departmental budgets and capital and depreciation costs associated with the annual operation of the water and sewer services. The report then compared the total cost of each service with the revenues generated from the fees to determine the extent to which these operations were subsidized by the general fund.

ILLUSTRATION: THE TOWN OF LONGMEADOW-RECONCILIATION OF RECEIVABLES REVIEW

Longmeadow had problems reconciling the treasurer/collector's and accountant's receivable accounts. Despite internal efforts and assistance from the private auditor, the problems

persisted and the town was concerned the non-reconciling accounts would impact/reduce the town's certification of free cash.

DLS agreed to review the town's reconciliation procedures and problems. This review involved interviewing personnel in the offices of the assessors, information technology, treasurer/collector/clerk, accountant and the town's audit firm regarding the commitment, billing, collections, reporting and reconciliation procedures. DLS recommended the town review its computer organization and procedures, improve its collection procedures and use of management reports to check staff work, make timely tax takings and pursue receivable balances, and review its commitment information to make sure all financial offices have the same information.

ILLUSTRATION: THE CITY OF NORTHAMPTON-ASSESSING DEPARTMENT REVIEW

At the request of the board of assessors, the Division reviewed assessing department procedures and compliance with statutory and regulatory requirements. We recommended the city institute a cyclical reinspection of property program, make interim year adjustments based on annual sales and data information, and collect income and expense information annually. It was also recommended that the assessing office backup and secure its property data files daily, automate its records, and improve its tax maps.

ILLUSTRATION: THE TOWN OF WINCHESTER-FINANCIAL MANAGEMENT REVIEW

Winchester is a predominantly residential community experiencing increasing demands for new or expanded services. On the new town manager's first day of work, a request was made to place a large override question on the town's ballot for the benefit of the school department. Concerned over the need for an override, the selectmen organized a government study committee and requested a financial management review by the Division of Local Services.

A management consulting team met with town officials and staff. The report recommended that the town concentrate technology duties in one person and develop training programs to raise the level of computer proficiency among staff, improve the use of technology and management activities in the treasurer/ collector's office, and remove non-accounting activities from the comptroller's office. The report further recommended the town begins planning for the implementation of GASB 34 and considers adopting enterprise accounting for water and sewer utilities.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
Technical Assistance Projects, 1984 – 2002

<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Abington	Financial Management Review, 1991 Financial Management Review, 2002	Chesterfield	Financial Analysis of Full School Regionalization, 1987 Revenue/Expenditure Forecast, 1988
Adams	Capital Improvement Plan, 1987	Chicopee	Fiscal Capacity Review, 1985 Financial Analysis, 1986
Agawam	Review of Treasurer/Collector's Office, 1987	Cohasset	Revenue & Expenditure Forecast, 1989
Amesbury	Revenue/Expenditure Forecast, 1990 Financial Management Review, 2001	Colrain	Financial Analysis, 1985 Fiscal Impact of the Proposed School Reorganization, 1992
Arlington	Financial Analysis, 1984	Conway	Financial Analysis of Full School Regionalization, 1988
Ashburnham	Financial Management Review, 1988	Danvers	Revenue/Expenditure Forecast, 1990 Financial Analysis, 1992
Ashby	Financial Management Review, 2001	Dartmouth	Revenue/Expenditure Forecast, 1988
Ashfield	Fiscal Impact of the Proposed School Reorganization, 1992	Dedham	Budget Analysis & Revenue Enhancements Report, 1988 Sewer Costing Study, 1990
Auburn	Financial Management Review, 1999	Deerfield	Financial Analysis of Full School Regionalization, 1988
Ayer	Financial Management Review, 1988	Douglas	Financial Management Review, 1994
Barnstable	Review of Assessing Department, 1987 Review of School Department Budgeting, 1996	Dracut	Water & Sewer Costing Study, 1991
Barre	Revenue/Expenditure Forecast, 1989 In-House Assessment Study, 1990	Dudley	Water & Sewer Costing Study, 1994 Water & Sewer Costing Study, 2000
Belchertown	Costing of Sewer Service, 1988 Revenue/Expenditure Forecast, 1988 Financial Management Review, 1996	Dunstable	Revenue/Expenditure Forecast, 1987 Financial Analysis of the Regional School, 1993
Bellingham	Debt & Credit Rating Management, 1988	East Bridgewater	Financial Trends Analysis & Revenue/Expenditure Projections, 1985 Financial Management Review, 1993
Berkshire Cty.	Financial Analysis and Workshop, 1987	Eastham	Financial Management Calendar, 1987
Berlin	Financial Management Review, 1987	Easthampton	Financial Analysis, 1993
Billerica	Financial Analysis, 1984	Easton	Cost Analysis of Solid Waste Collection, 1987
Bolton	Fiscal Impact of the Proposed School Regionalization, 1991 Financial Management Review, 2000	Edgartown	Financial Analysis, 1986
Boston	Financial Analysis, 1985	Everett	Financial Analysis, 1984
Bourne	Financial Analysis, 1984 Financial Analysis Update, 1986 Financial Status Report, 1986	Fall River	Health Insurance Cost Containment, 1986
Boxborough	Financial Management Review, 2001	Fitchburg	Financial Analysis, 1984 Financial Analysis, 1985 Cost Analysis of Fire/Ambulance Service, 1985
Boxford	Fiscal Impact of Proposed School Reorganization, 1992	Franklin	Financial Analysis, 1991 Debt & Credit Rating, 1986 Revenue/Expenditure Forecast, 1987
Brewster	Financial Management Review, 1990	Frontier RSD	Financial Management Review, 1996 Fiscal Impact of School Reorganization, 1988
Bridgewater	Revenue/Expenditure Forecast, 1990 Fiscal Impact of Proposed School Reorganization, 1992	Gardner	Financial Trend Analysis, 1986 Financial Analysis, 1991 Analysis of Water & Sewer Indirect Costs, 1992
Bridgewater -Raynham RSD	Fiscal Impact of Proposed School Reorganization, 1992	Georgetown	Financial Management Review, 1994
Brimfield	Impact of Expanding RDS, 1994	Gloucester	Management Report, 1984 School-Based Program Budget, 1985 Financial Management Review, 2002
Brockton	Financial Analysis, 1984 Budget Analysis and Revenue/Expenditure Forecast, 1989 Data Processing Review, 1996	Goshen	Financing Options for Capital Projects, 1985 Fiscal Impact of Regional School Reorganization, 1987
Brookfield	Impact of Expanding RDS, 1994	Granby	Review of Assessing Office, 1988 Capital Improvement Plan, 1985 Review of Assessing Office, 1988 Fiscal Impact of the Proposed School Reorganization, 1991
Buckland	Fiscal Impact of the Proposed School Reorganization, 1992		
Carver	Review of Assessing Office, 1988 Revenue & Expenditure Forecast, 1988		
Charlemont	Fiscal Impact of the Proposed School Reorganization, 1992		
Chelmsford	Financial Analysis, 1989		
Chelsea	Financial Analysis, 1984 Financial Status Report, 1985 Financial Status Report Update, 1986 Financial Status, 1991 Spending Report, 1995		
Chester	Light Department Analysis, 1986		

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<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Groton	Financial Management Review, 1986 Financial Analysis of the Regional School, 1993	Lawrence	Financial Analysis, 1984 Executive Summary FY89 Budget Analysis, 1988 FY89 Budget Analysis Update, 1989
Groton- Dunstable RSD	Financial Analysis of the Regional School, 1993		Financial Management Review, 1993 Analysis of the Collector's Office, 1997 Uncashed Checks/Tailing Procedures, 1997
Groveland	Fiscal Impact of the Proposed School Reorganization, 1993 Financial Management Review, 1993	Lenox	Financial Management Review, 1988
Hadley	Review of the Assessing Department, 1987 Revenue/Expenditure Projections, 1987 Landfill & Sewer Costing Study, 1990	Leominster	Financial Analysis, 1984 Financial Analysis, 1993
Hampden	Fiscal Impact of the Proposed School Reorganization, 1993	Longmeadow	Review of Treasurer & Collector Operations, 1990 Reconciliation of Receivables Review, 2000
Hampden Cty. Hampden- Wilbraham RSD	Budget Analysis, 1987 Fiscal Impact of the Proposed School Reorganization, 1993	Ludlow	Financial Management Review, 1985 Capital Improvement Plan, 1985
Hampshire Cty. Hampshire RSD	Trend Analysis/Forecast, 1987 Fiscal Impact of School Reorganization, 1987	Lunenburg	Fiscal Impact of the Proposed School Reorganization, 1990
Hancock	Financial Analysis/Management Review, 1987	Lynnfield	Financial Analysis, 1984
Hanover	Review of Assessing Office, 1988	Malden	Financial Analysis, 1984 Capital Improvement Program, 1985
Hanson	Fiscal Impact of the Proposed School Reorganization, 1991	Manchester	Financial Management Review, 1990 Harbor Costing Analysis, 1990
Harwich	Revenue/Expenditure Forecast, 1987	Marblehead	Ambulance Service Costing Study, 1987
Haverhill	Hale Hospital Financial Analysis, 1989 Financial Management Review, 2002	Marshfield	Revenue/Expenditure Forecast, 1988 Review of Assessing Office, 1988 Financial Analysis, 1989
Hawley	Fiscal Impact of the Proposed School Reorganization, 1992	Masconomet RSD	Fiscal Impact of School Reorganization, 1992
Heath	Fiscal Impact of the School Reorganization, 1992	Mashpee	Enterprise Funds, 1987 Assessment Procedures, 1992
Hingham	Revenue/Expenditure Forecast, 1991	Maynard	Financial Management Review, 1989
Holbrook	Guide to Implementing a Capital Improvement Program, 1990 Water, Sewer, Trash Collection and Disposal Costing Study, 1991 Financial Management Review, 2002	Medford	Financial Analysis, 1984
Holden	Fiscal Impact of the Proposed School Reorganization, 1993	Medway	Revenue/Expenditure Forecast, 1991
Holland	Fiscal Impact of Expanding School District, 1994	Melrose	Financial Analysis, 1992
Holliston	Financial Management Review, 1988 Revenue/Expenditure Forecast Review, 1988	Mendon	Mendon/Upton Regional School District, 1985
Holyoke	Financial Analysis, 1984 Preliminary Financial Analysis, 1988 Budget Analysis & Revenue Enhancements Report, 1988	Merrimac	Fiscal Impact of the Proposed School Reorganization, 1993
Hopedale	Financial Management Review, 1995	Middleborough	Financial Analysis, 1984 Revenue/Expenditure Forecast, 1989 Data Processing Study, 1985 Revenue/Expenditure Forecast, 2000
Hull	Financial Analysis, 1985 Condo Development Impact, 1986	Middleton	Fiscal Impact of the Proposed School Reorganization, 1992
Kingston	Revenue/Expenditure Forecast, 1989 Water Costing Study, 1995	Millis	Financial Management Review, 2000 Follow-up Review, 2001
Lancaster	Fiscal Impact of the Proposed School Regionalization, 1991	Millville	Revenue Projections and Cash Management Analysis, 1986
Lanesborough	Financial Management Review, 1999 Revenue/Expenditure Forecast, 1990	Mohawk RSD	Fiscal Impact of School Reorganization, 1992
		Monroe	Revenue Analysis, 1987
		Monson	Capital Improvement Plan, 1986
		Nantucket	Financial Management Review, 1994
		New Bedford	Review of Assessing Department, 1985 Health Insurance Cost Containment, 1986 Management Report, 1986
		Norfolk	Financial Management Review, 1992 Revenue/Expenditure Forecast, 1990 Financial Management Review, 1992

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<u>COMMUNITY</u>	<u>PROJECT</u>	<u>COMMUNITY</u>	<u>PROJECT</u>
Norfolk County	Revenue/Expenditure Forecast, 1988	South Hadley	Fiscal Impact of the Proposed School Reorganization, 1991
North Adams	Financial Analysis, 1984		Landfill and Sewer Costing Study, 1991
	Fiscal Capacity Study, 1988	Southampton	Financial Analysis of Regional School Organization, 1987
	Financial Analysis Update, 1988		Review Assessing Department, 1988
N Attleborough	Revenue/Expenditure Forecast, 1987		Review of the Treasurer/Collector's Office, 1992
	Financial Management Review, 1993		
	Review of Collector's Office, 1996	Southborough	Financial Management Review, 1995
Northampton	Financial Analysis, 1984	Southwick	Financial Management Review, 1990
	Capital Improvement Planning Workshop, 1986	Spencer	Revenue/Expenditure Forecast, 1989
	Assessing Department Review, 2001		Water, Sewer & Solid Waste Costing Analysis, 1992
Northbridge	Financial Management Review, 1990	Springfield	Financial Analysis, 1984
	Financial Management Review, 2000		Analysis of Financial Status
Norton	Revenue/Expenditure Forecast, 1990		Fiscal Impact of the Proposed School Reorganization, 1993
Norwell	Revenue/Expenditure Forecast, 1989	Stoneham	Financial Management Review, 2002
Oak Bluffs	Financial Management Review, 1991	Stoughton	Financial Analysis, 1986
	Financial Management Review, 2002		Financial Management Review, 1987
Orange	Revenue/Expenditure Forecast, 1989		Financial Management Review, 1989
Palmer	Review of Assessing Department, 1987	Stow	Fiscal Impact of the Proposed School Regionalization, 1991
	Financial Management Review, 2000		Review of Assessing Office, 1988
Paxton	Debt & Credit Rating Management, 1989	Sturbridge	Water & Sewer Costing Analysis, 1992
	Fiscal Impact of the Proposed School Reorganization, 1993		Fiscal Impact of Expanding the School District, 1994
Pelham	Financial Management Review, 1987		Debt & Credit Rating Management Report, 1987
Pentucket RSD	Fiscal Impact of School Reorganization, 1993	Sunderland	Financial Analysis of Full School Regionalization, 1988
Peru	Financial Analysis, 1985		Financial Trend Analysis, 1986
Pittsfield	Revenue/Expenditure Forecast, 1991	Sutton	Financial Management Review, 1996
	Financial Analysis, 2000		Cost Analysis of Ambulance Service, 1986
Plainfield	Fiscal Impact of the Proposed School Reorganization, 1992	Swampscott	Revenue Projection Analysis, 1986
	Financial Management Review, 1989		Financial Analysis, 1989
Plainville	Revenue/Expenditure Forecast, 1989		Financial Management Review, 1991
Plymouth	Financial Analysis, 1992	Tantasqua RSD	Financial Management Review, 2001
Princeton	Fiscal Impact of the Proposed School Reorganization, 1993		Financial Impact of Expanding the District, 1994
	Financial Management Review, 1999	Taunton	Health Insurance Cost Containment, 1985
Provincetown	Review of Assessing Office, 1989		Financial Analysis, 1994
Quincy	Health Insurance Cost Containment, 1986	Tewksbury	Revenue/Expenditure Forecast, 1990
Raynham	Fiscal Impact of the Proposed School Reorganization, 1982	Tisbury	Financial Analysis, 1986
	Financial Management Review, 1992		Financial Management Review, 1991
Rehoboth	Financial Analysis, 1984	Topsfield	Fiscal Impact of the Proposed School Reorganization, 1992
Revere	Financial Analysis, 1991		Financial Management Review, 1989
	Financial Analysis, 1985	Truro	Revenue/Expenditure Forecast, 1988
Rochester	Financial Analysis, 1984	Tyngsborough	Financial Analysis, 1985
Rockland	Financial Management Review, 2000	Upton	Financial Analysis, 1986
Rockport	Fiscal Impact of the Proposed School Reorganization, 1993	Uxbridge	Financial Management Review, 1991
Rutland	Financial Management Review, 1989	Wachusett RSD	Financial Impact of Expanding the District, 1993
	Financial Management Review, 2002		Financial Impact of Expanding the RSD, 1994
Salisbury	Review of Assessing Department, 1987	Wales	Financial Management Review, 2002
	Fiscal Capacity Review, 1986	Walpole	Financial Analysis, 1984
	Sewer & Water Costing Analysis, 1991	Waltham	Financial Management Review, 1987
Savoy	Financial Analysis, 1984	Ware	Revenue/Expenditure Forecast, 1987
Scituate	Review of Assessing Department, 1986	Wareham	Review of Assessing Office, 1992
Sharon	Revenue/Expenditure Forecast, 1990		Financial Management Review, 2001
Shelburne	Financial Trend Analysis, 1986	Wellfleet	Financial Management Review, 1987
	Fiscal Impact of the Proposed School Reorganization, 1992	West Brookfield	Financial Management Review, 1988
Sherborn	Revenue/Expenditure Forecast, 1990		
Shirley	School Regionalization Analysis, 1990		
Shrewsbury	Revenue/Expenditure Forecast, 1987		
Shutesbury	Financial Management Review, 1987		

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<u>COMMUNITY</u>	<u>PROJECT</u>
West Newbury	Financial Management Organization Study, 1987 Fiscal Impact of the Proposed School Reorganization, 1993
West Springfield	Financial Analysis, 1992
West Stockbridge	Financial Management Review, 1996
West Tisbury	Financial Management Review, 2003
Westfield	Revenue/Expenditure Forecast, 1989
Westford	Financial Management Review, 1985
Westhampton	Fiscal Impact of the Proposed School Reorganization, 1987
Westport	Financial Management Review, 1991
Weymouth	Review of Treasurer and Collector Operations, 1993 Harbor Costing Study, 1994
Whately	Fiscal Impact of the Proposed School Reorganization, 1988
Whitman	Revenue/Expenditure Forecast, 1991 Fiscal Impact of the Proposed School Reorganization, 1991
Wilbraham	Fiscal Impact of the Proposed School Reorganization, 1993
Williamsburg	Fiscal Impact of the Proposed School Reorganization, 1987
Williamstown	Capital Improvement Plan, 1987
Winchendon	Revenue/Expenditure Forecast, 1989 Sewer/Water Costing Study, 1990
Winchester	Financial Management Review, 2000
Worcester	Revenue/Expenditure Forecast, 1986 Financial Analysis, 1992
Worthington	Financing Options for Capital Projects, 1986