

# **Town of Merrimac**

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## **Strategic Planning Committee Recommendation Memorandum**

**Written by Chris Manni, Strategic Planning Committee Chair**

**October 26, 2021**

**Introduction:**

On May 24, 2021, the Board of Selectmen created the Strategic Planning Committee to create a simple, transparent five-year fiscal policy recommendation to the general public and other committees. At that time, the Board of Selectmen publicly solicited volunteers. After a few weeks, the Committee was created and comprised of approximately two dozen volunteers ranging from town employees, other committee members, and private citizens. The chief objective of this committee was to provide the Board of Selectmen a recommended five-year policy recommendation from a diverse group of stakeholders and if the Board of Selectmen so choose, they can utilize these recommendations in discussions with the Finance Committee, the Capital Planning Committee, and the Merrimac community as a whole.

**Recommendation making process:**

- 1) Brainstorming – The committee started the process by discussing a comprehensive list of investments to consider. Some examples include but were not limited to:
  - a. Hiring additional personnel such as a Town Planner, Police Officer, and Facilities Director
  - b. Investing in infrastructure such as roads, sidewalks, and disability signage
  - c. Funding potential unfunded mandates such as new voting machines and records retention
  - d. Creating programs such as a Parks & Recreation program with Summer offerings and assisting the Lake Attitash Association with their invasive weed treatments.
- 2) Vetting – Once the committee created this list of potential investments, the next few meetings were spent discussing and debating the merits, priority, and potential funding source for each investment. Some of the larger investments which have already been discussed by the Capital Planning Committee such as a new DPW Facility and Town Hall renovations were deemed out of scope. Yet, other investments such as an Emergency Shelter at the Sweetsir School will be communicated as something the committee would like the Capital Planning Committee to consider. At this point, the committee prioritized roughly two dozen investments down to ten. The full list of considered investments can be found in Appendix A as “Committee Investment Ideas 2023 – 2017”.
- 3) Setting Parameters – Before voting on priority setting, Town Administrator Carol McLeod and Committee Chair Chris Manni set the parameters of projected available funds for the next five years. The assumptions and projections were as follows:

Yearly New Revenue	FY 23	FY 24	FY 25	FY 26	FY 27	Five Year Total
2 1/2 Property Tax Revenue	\$352,601	\$361,416	\$370,451	\$379,713	\$389,205	\$1,853,386
New Growth	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Less School Percentage - Estimated 60%	(\$271,561)	(\$276,850)	(\$282,271)	(\$287,828)	(\$293,523)	(\$1,412,032)
State Aid less Assessments (3% Estimate)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Local Receipts	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>Total Town Recurring New Revenue</b>	<b>\$261,040</b>	<b>\$264,566</b>	<b>\$268,181</b>	<b>\$271,885</b>	<b>\$275,682</b>	<b>\$1,341,354</b>

Recurring Major Expenses Annual Increases	FY 23	FY 24	FY 25	FY 26	FY 27	Five Year Total
Health and Dental Insurance (10% Yearly)	\$43,000	\$47,300	\$52,030	\$57,233	\$62,956	\$262,519
Property & Liability Insurance (5% Yearly)	\$7,500	\$7,875	\$8,269	\$8,682	\$9,116	\$41,442
Retirement Assessment (8% Yearly)	\$51,440	\$55,555	\$60,000	\$64,800	\$69,984	\$301,778
Annual COL (2.5% Yearly)	\$89,150	\$91,379	\$93,663	\$96,005	\$98,405	\$468,602
<b>Total Town Major Expenses</b>	<b>\$191,090</b>	<b>\$202,109</b>	<b>\$213,962</b>	<b>\$226,720</b>	<b>\$240,461</b>	<b>\$1,074,341</b>

<b>Total New Revenue for Other Expenses</b>	<b>\$69,950</b>	<b>\$62,457</b>	<b>\$54,219</b>	<b>\$45,165</b>	<b>\$35,221</b>	<b>\$267,013</b>
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Please note that these projections are meant to be directionally correct to setup budgetary constraints and will end up being different based on new growth, school requirements, state aid, local receipts, and other major personnel related expenses.

- 4) Priority Setting/Recommendations – At the conclusion of our last meeting, the committee members decided to vote on their recommended five-year priorities to Committee Chair Manni. Committee members were given five days to provide their votes electronically and were tabulated by the Chair and this recommendation was written. If the Board of Selectmen so choose, this committee would disband and Committee Chair Manni would volunteer to act as a liaison to the Finance Committee and/or Capital Planning Committee. That would allow this Committee and the Board of Selectmen to be represented during these upcoming discussions.

### **Committee Priority Setting Results & Commentary**

A summary of the recommended investments for the next five years with comments are:

		FY 23	FY 24	FY 25	FY 26	FY 27
<b>Total New Revenue for Other Expenses</b>		<b>\$69,950</b>	<b>\$62,457</b>	<b>\$54,219</b>	<b>\$45,165</b>	<b>\$35,221</b>

  

Investment	Investment Year	FY 23	FY 24	FY 25	FY 26	FY 27
Lake Attitash Conservation	2023	\$5,000				
Cybersecurity/IT Infrastructure	2023	\$10,000				
Town Planner	2023	\$20,000				
Asst. Town Accountant - New Hire 18 Hours	2023	\$23,500				
Tax Collector - 5 Add'l Hours	2023	\$9,200				
Asst. Treasurer Collector - 10 Add'l Hours	2024		\$13,000			
DPW - Roads	2024		\$50,000			
DPW - New Hire	2024/2025		\$30,000	\$30,000		
Police Officer	2025/2026			\$50,000	\$50,000	
DPW - Sidewalks (COD)	2027					\$40,000
DPW - Other COD (Signage)	2027					\$10,000
<b>Investment Total Amount</b>		<b>\$67,700</b>	<b>\$93,000</b>	<b>\$80,000</b>	<b>\$50,000</b>	<b>\$50,000</b>

## **2023 Priorities**

The committee unanimously agreed that our top priorities in 2023 should be:

### **1) Conserve Lake Attitash for \$5,000**

- a. The Lake Attitash Association has asked for \$5,000 from the Town and \$10,000 from Amesbury to help address the ongoing invasive weed situation on the lake. Benefits to this investment include the economic impact of having a clean, available lake on housing prices (therefore, tax revenues) and that recreation use is more available than most are aware of. A letter from Veronica Wolfe, of the LAA, has been attached as Appendix B. It was stated by committee members that their recommendation was contingent on Amesbury approving their portion.

### **2) Invest in Cybersecurity/Improve IT Infrastructure for \$10,000**

- a. The committee recommends investing into IT infrastructure, but this is something that would have to be created therefore, lacking details. For now, the thought is to reallocate the funds (~\$30K) from our outside consultant group (PRS Group) along with the \$10,000 proposed to pursue more cost-effective options. Benefits to this investment would be improve coordination between departments, increase effectiveness of IT by removing responsibilities from department heads, and increase leverage in any software negotiations or IT grant proposals. The committee discussed once again the increasing risks of cybersecurity and should be considered a safety/security issue.

### **3) Invest in a Town Planner for \$20,000**

- a. The committee recommends investing in a Town Planner who would support the Town on land uses and issues and would be the primary liaison between Town Boards such as Board of Selectmen, Zoning Board, Planning Board, and if approved the Community Preservation Committee. Benefits of this investment include improving communication between departments and boards to create a cohesive plan as well as coordinating long-range community and regional planning for the Town, including implementation of the Master Plan and preparation of the Open Space and Recreation Plan. The Town Planner would also coordinate and advise town boards on issues pertaining to open space preservation, economic development goals, affordable housing strategies, and land use regulation and permitting.

## **Other Priorities for 2023**

These priorities were not unanimous by the voting committee members but were higher than 65%.

### **1) Hire Assistant Town Accountant for \$23,500 (18 Hours per Week)**

- a. Towns are legally required to employ an accountant, and there is currently no backup for the Accounting department. Additionally, this position would be considered a “pipeline” position to learn the processes and systems as Carol (Town Administrator) and Anne (Town Accountant) approach retirement.

**2) Increase the Tax Collector by 5 Hours per Week for \$9,200**

- a. Most communities of Merrimac’s size have a combined Tax Collector Treasurer. With new growth in Town, we have experienced an increase in excise and real estate billing and management, which results in additional processing times. Lastly, which can be said of all three investments related to the Town Finance Organization, we are severely understaffed compared to other communities. This is shown in the attached Appendix C “Finance Survey” which includes 13 communities’ staff and hours given the Town Finance Departments. At the very least, these investments would get us out of our staffing shortage situation. Additional commentary as been provided for your consideration in Appendix D “Finance Department Commentary” and Appendix E “West Newbury Staffing” letters.

**2024 Priorities**

Similar to the “Other Priorities for 2023”, these were not unanimous by the voting committee members but were higher than 65% yet were pushed into 2024 due to the constraints we put in for available spending.

**1) Increase the Asst. Treasurer Collector by 10 hours per week for \$13,000**

- a. The primary function is processing of payroll and reporting, batching payments for posting, bank deposits, sorting and preparing checks for distribution, and counter assistance, as time allows. Secondary function is data entry of month-end payroll related charges. Again, as Merrimac continues to grow, so too does the magnitude of responsibilities for members of the Finance team. Without sufficient hours to meet the increasing demands, the Town of Merrimac will face a staffing shortage that will cause late filing of state reports on an annual basis, especially free cash. Merrimac ranked last for FY20 out of the 351 communities comprising the Commonwealth of Massachusetts.

**2) Invest in road improvements for \$50,000**

- a. The committee recognizes the need for infrastructure investment in the town roads. DPW Director Sinabaldi has provided the recent study of the current conditions of our roads. Given that it is unlikely that we will see an override related to road improvements, we need to begin in the next few years addressing these issues before they deteriorate any further.

**3) Hire 0.5 DPW Employee for \$30,000 (\$60,000 for a full year)**

- a. In order to keep up with the town maintenance, the committee recognizes the need to invest in additional DPW staff to execute these tasks. Unfortunately, we

currently have a few injury related issues which have kept staff out of work decreasing the available resources for the DPW to address issues. This would be a half year hire due to the projected budget constraints set.

### **2025 Priorities**

- 1) Hire 0.5 DPW Employee for \$30,000 (the second part of the 2024 investment)**
  - a. This is the continuation of the headcount investment made in 2024.
- 2) Hire 0.5 Police Officer for \$50,000 (\$100,000 for a full year)**
  - a. Since we added a new Police Officer in 2022, Chief Shears agreed that hiring the next officer could be pushed out but would be required in 2025. The committee agreed with his assessment giving our growing population, increased call levels, and current staffing levels.

### **2026 Priorities**

- 1) Hire 0.5 Police Officer for \$50,000 (the second part of the 2024 investment)**
  - a. This is the continuation of the headcount investment made in 2025.

### **2027 Priorities**

- 1) Invest in sidewalk improvements for \$40,000**
- 2) Invest in disabilities signage in town buildings for \$10,000**
  - a. The committee recognizes the recommendation of the Commission of Disabilities to improve the sidewalks and signage within town buildings in accordance to the plan established with the State. Similar to the road improvement investments, these are items that need to be planned and addressed before the Town falls any further behind.

### **Other investments discussed**

- 1) Create a Community Preservation Fund**
  - a. Lastly, the committee recommends to the Board of Selectmen to add a warrant to the Annual Town Meeting to see if the Town would agree to raise 1% revenue of real property to enable the Town to raise funds to create a local dedicated fund for open space preservation, preservation of historic resources, development of affordable housing, and the acquisition and development of outdoor recreational facilities. Benefits of this investment include qualifying for annual fund matching from the statewide CPA Trust Fund (at variable rates) and prepare the Town for future preservation projects.

### **Conclusions of Strategic Planning Committee**

Over the last few months, a few dozen citizens and key stakeholders came together to share ideas, discuss town priorities, and ultimately provide the Board of Selectmen a recommendation on when and how to invest available tax revenue to better serve our

community. Reflecting back on the process, there were benefits not only from a strategic planning perspective but also creating a forum for open dialogue and ideas. For example, early in the process we discussed funding options for the Cemetery Trustees which they were not aware of. While the committee worked well together and we achieved the desired result, we kept falling back on the glaring issue of the lack of available funding in the five-year plan which significantly hinders maintenance efforts, investments in new services, and ensuring our town government is functioning at the level the community demands. The Strategic Planning Committee is ready to disband as currently constituted but many members would be willing to come answer any questions the Board has.

## Appendix A: Committee Investment Ideas 2023 – 2017

Yearly New Revenue	FY 23	FY 24	FY 25	FY 26	FY 27	Five Year Total	Funding Source
2 1/2 Property Tax Revenue	\$ 352,601	\$ 361,416	\$ 370,451	\$ 379,713	\$ 389,205	\$ 1,853,386	
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Recurring Investments	FY 23	FY 24	FY 25	FY 26	FY 27	Five Year Total	Funding Source
Complete Town Hall Reno (\$1.8M) 20 Years 4%	\$ 132,000					\$ 132,000	Borrowing
Roads (\$9.8M) 20 Years 4%	\$ 720,000					\$ 720,000	Borrowing
Mill Street Bridge (\$500K) 20 Years 4%	\$ 36,000					\$ 36,000	Borrowing
Town Planner	\$ 20,000					\$ 20,000	Grants then Taxes
DPW Facility (\$5M) 20 Years 4%	\$ 360,000					\$ 360,000	Borrowing
Conservation of Lake Attitash	\$ 5,000					\$ 5,000	Taxes
Police Officer			\$ 100,000			\$ 100,000	Taxes
CyberSecurity (Elections/Town)/IT Infrastructure; Consortium Group?	\$ 20,000					\$ 20,000	Taxes/State Grant
DPW Employees (2.5)/Outsourcing	\$ 10,000			\$ 150,000		\$ 160,000	Taxes
Finance Reorg (1 FTE)	\$ 25,000	\$ 60,000				\$ 85,000	Taxes
Facilities Technician/Director		\$ 80,000				\$ 80,000	Taxes
Stabilization Fund Investment		\$ 100,000				\$ 100,000	Taxes
Parks & Rec Summer Programs	\$ 50,000					\$ 50,000	Seed Money/Self Funding
Parks & Rec Coordinator	\$ 50,000					\$ 50,000	Taxes/Self Funding
Stevens Field	\$ 50,000					\$ 50,000	Taxes/Donations
Softball Field Lights	\$ 15,000					\$ 15,000	Taxes/Donations
<b>Total Recurring Investments</b>	<b>\$ 1,493,000</b>	<b>\$ 240,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 1,983,000</b>	

  

One Time Investments	FY 23	FY 24	FY 25	FY 26	FY 27	Five Year Total	Funding Source
Voting Machines (4)	\$ 22,800					\$ 22,800	Free Cash/Grants
Emergency Shelter (Sweetsir) & Cooling/Heating Station	\$ 350,000					\$ 350,000	ARPA Eligibility?
Record Retention	\$ 10,000					\$ 10,000	Free Cash/Grants
Cemetery Maintenance/Walkway	\$ 50,000					\$ 50,000	Free Cash/Perpetual Care
Excavator	\$ 75,000					\$ 75,000	Free Cash/Perpetual Care
Stand Mower	\$ 10,000					\$ 10,000	Free Cash/Perpetual Care
Old Library Maintenance	\$ 150,000					\$ 150,000	Free Cash
Senior Center Maintenance	\$ 100,000					\$ 100,000	Free Cash
<b>Total One Time Investments</b>	<b>\$ 767,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 767,800</b>	

  

Other Investments	FY 23	FY 24	FY 25	FY 26	FY 27	Five Year Total	Funding Source
Community Presevation Act	1%	1%	1%	1%	1%		Property Tax Surcharge



## **Appendix B: Lake Attitash Association Letter**



Lake Attitash Association

October 4, 2021

### **Justification for annual financial support from the Town of Merrimac:**

The Lake Attitash Association is seeking annual funding from the Town of Merrimac to assist with the cost of invasive weed management in Lake Attitash.

Invasive plants (Attitash has milfoil and curly leaf pondweed) spread aggressively. If unmanaged they overwhelm native plants and habitat. In 2012 Amesbury, Merrimac and the Lake Attitash Association funded the \$70,000 cost of an initial lake-wide herbicide treatment. Since 2012 the Lake Attitash Association has funded annual invasive weed treatment in targeted areas of the lake solely with private funds, with the exception of \$20,000 contributed by the Commonwealth of Massachusetts in 2017. Until recently the average annual treatment cost was \$15,000. In 2021 the cost increased to \$26,000 due to the use of a new, more expensive herbicide (ProcellaCOR) which is more effective on variable milfoil and safer for the environment. It is projected that ongoing annual costs will be in the \$20,000 to \$30,000 range. Grants are not available for ongoing invasive weed management. There is no treatment that will permanently remove invasive weeds. We cannot sustain this work solely on private funds.

The LAA is asking Merrimac for \$5,000 annually from Merrimac and \$10,000 annually from Amesbury. The Lake Association will continue to raise the additional funds needed through private donations.

### **Why should Merrimac support Lake Attitash?**

The State Boat Ramp in Merrimac is an asset to the Town. It provides boating access to the lake in all seasons for fishing, boating, cross country skiing, water skiing, ice skating and more. Recently it has become a major kayaking and canoeing resource for town residents.

Invasive weed growth is a serious threat to the lake ecosystems. Managing invasive weeds protects habitat for fish, water birds, turtles and other animals. Dense invasive plant growth overwhelms native plants, harming fish, water fowl and other organisms and increases the potential for harmful algal and bacteria growth.

Invasive weed growth can be dangerous and make recreational use impossible. Unmanaged lakes (Meadowbrook for example) are choked with weeds and make swimming unsafe and boating impossible. Property values and corresponding tax revenue for homes around lakes that have no recreational value decline rapidly.

Improving the water quality of Lake Attitash and related recreational opportunities directly increases home values. This in turn represents a strong source of property tax revenue from the approximately 300 Merrimac properties that are waterfront or have access to Lake Attitash.

The Lake Attitash Association has worked for decades with the Merrimac and Amesbury Departments of Public Works to improve storm water management to protect the lake from the inflow of nutrients and toxins. Since 2002 the Association has initiated four major State and Federal grants totaling \$860,000 that have focused on improving storm drain infrastructure, catch basins, rain gardens, wetland restoration in both communities and algae mitigation. Much of that work is now required to be completed and funded by cities and towns by the 2014 Wetlands Protection Act.

This request for \$5,000 annually will allow the work of this collaboration between the Lake Attitash Association and Merrimac and Amesbury to continue maintain the health of Lake Attitash.

## Appendix C: Finance Staffing Survey

<b>Groveland - Population 6,752</b>				<b>Merrimac - Population 6,723</b>				<b>Wenham - Population 5,284</b>				<b>Essex - Population 3,789</b>			
Town Administrator	40			Finance Director, Town Administrator, Treasurer Collector	40			Town Administrator	40			Town Administrator	36.5		
Treasurer Collector	35			Town Accountant (Add'l IT Coordinator TH)	40			Town Accountant, Finance Director	40			Town Accountant	36.5		
Assistant Treasurer Collector	37.5			Tax Collector	35			Treasurer Collector	40			Treasurer Collector	36.5		
Town Accountant	30			Assistant Treasurer Collector	30			Assistant Treasurer Collector	36.5			Collector Clerk	36		
				HR Admin - BOS Assistance	5							PT Clerk Town Accountant	8		
												PT Clerk - Treasurer Collector	5		

TOWN	POP	TTL HRS
Groveland	6,752	142.5
Merrimac	6,723	150
Wenham	5,284	156.5
Essex	3,789	158.5
W. Newbury	4,691	160
Newbury	6,716	175
Rowley	6,358	230
Hamilton	7,561	230
Topfield	6,568	232
Boxford	8,203	248
Ipswich	14,118	255
Salisbury	9,236	265
Middleton	9,987	272
Boxborough		
Georgetown		

\*15 communities surveyed, 13 responded.

## **Appendix D: Finance Department Commentary**

The Town of Merrimac's finance department comprises the following individuals:

<b>Name</b>	<b>Title</b>	<b>Compensated Weekly Hours</b>
Carol McLeod	Finance Director, Treasurer, Town Administrator	40
Anne Jim	Town Accountant Information Technology (IT) Coordinator	40 stipend
Michelle Barry	Tax Collector	35
Karen Guilmette	Assistant Treasurer Collector	30
Jen Penney	Executive Assistant, Board of Selectmen	5

### **Finance & Human Resources**

Tax Title: billing, collecting, tracking, and maintaining records – currently \$600K in arrears.

Special Projects: managing and oversight (landfill closure, Coastal Metals cleanup.)

Representation for Mandatory Building Committees: police station, Pentucket Middle & High Schools, and Whittier Regional.

Budget: collaborating and building.

Unions: all departments, including negotiations of all contracts, grievances, and any other related matters.

Grants: applying, managing, and reporting FEMA, CARES, ARPA, to promote transparency in spending and compliancy, and remain in good standing for future grant opportunities.

Town Meeting: creating articles and disseminating for residents.

Custodian of Funds: investments, reinvestments, and monthly reconciliations.

Finance Committee and Capital Planning Committee: assisting and providing information pertinent in decision making for funding needs.

Retirement: representation at Essex Regional Retirement meetings.

Debt Service: borrowing with authority from BOS, with yearly maintenance and reporting.

Payroll: all departments, including enterprises, senior work-off credits to taxpayer accounts, processing W2s, and unemployment claims.

Human Resources: on boarding new employees and COBRA administration.

Insurance: health, dental, vision, life, property, casualty, and Workers' Compensation with monthly reconciliations.

## **Accounting & IT**

Budget: posting, adjusting, monitoring, and reconciling.

Payables: examining department bills and payroll for accuracy and legality, certifying availability of funds for treasurer to issue payments, and authorizing bi-weekly warrants for BOS approval.

Enterprises: serving light, water, and sewer enterprises with regards to receivables, payables, and state reporting.

Contracts: custodian of all contracts.

Audit: prepare for independent and departmental. (Unable to perform latter because of insufficient staffing.)

Free Cash: preparing year-end financial statements for Division of Local Services (DLS) for free cash and retained earnings certifications; no spending of free cash or retained earnings are permissible without approved balance sheet by the Bureau.

Schedule A: compiling and reporting annual revenues and expenditures for DLS. Non-compliance results in withholding of local aid revenue for communities. (*Merrimac cited annually for late submissions.*)

Tax Rate Recapitulation: in coordination with assessing and finance, verifying, compiling, entering, and justifying data for tax rate setting by DLS.

Freedom of Information Act (FOIA): responding to public requests for payable details.

Procurement: searching government contracts and open market for savings on goods and services, then recommending switching vendors to contain costs on behalf of taxpayers.

Annual Reports: departmental, state, and federal filings

Phone System: coordinating Voice Over Internet Protocol (VOIP) system and cellular device upgrading and replacing.

Town Hall IT: troubleshooting before hiring consultant, setting up and maintaining e-mail accounts, researching, planning, and procuring replacement hardware/software, and training new users on financial software.

## **Tax**

Tax Collections: real estate, personal property, and excise.

Quarterly billing and collecting of real estate and personal property bills - approximately 2,500 bills per quarter. Excise billing and collecting – generally 6-8 commitments per year. First commitment mailed in February - approximately 6,400 bills.

Mail: opening, preparing deposits, and posting payments.

Online Payments: downloading, processing, and posting payments.

Receivables: balancing monthly.

Refunds: processing refunds for real estate, personal property, and excise.

Abatements: posting reductions to taxes.

Municipal Lien Certificates: certifying that outstanding taxes are paid, in connection with the sale or refinance of a property.

Inquiries: interacting daily with public; receiving over-the-counter payments and answering questions

Daily telephone calls and email correspondence from taxpayers, attorneys, banks, title companies, etc. (single phone call or email follow up can require hours of research.)

Freedom of Information Act (FOIA): responding to public records requests.

Maintenance: updating address changes and/or ownership changes between billing cycles and payment file uploads for online payments.

In order to function effectively, the finance department requires the following changes:

PRIORITY PT Assistant Town Accountant – hire for approximately 18 hours per week. Cities and towns are legally required to employ an accountant, and there is currently no backup for the accounting department. Exit plan for current accountant is 6 ½ years out, so the Town must prepare for this major transition.

PRIORITY Tax Collector - additional hours and position upgrade for 5 hours per week. Most communities of Merrimac's size have a combined Tax Collector Treasurer. This change allows some duties to be shifted from Finance Director, Town Administrator. With new growth in Town, comes a definite increase in excise and real estate billing and management, which results in additional processing times. The tax collector is working on average 40 hours per week and must be fairly compensated.

SECOND YEAR FT Assistant Treasurer Collector – additional 10 hours per week. Primary function is processing of payroll and reporting, batching payments for posting, bank deposits, sorting and preparing checks for distribution, and counter assistance, as time allows. Secondary function is data entry of month-end payroll related charges.

As Merrimac continues to grow, so too does the magnitude of responsibilities for members of the finance team. Without sufficient hours to meet the increasing demands, the Town of Merrimac will face a staffing shortage that will cause late filing of state reports on an annual basis, especially free cash. Merrimac ranked last for FY20 out of the 351 communities comprising the Commonwealth of Massachusetts.

The 33 additional hours requested for the finance department will better assist the Town in meeting current and future operational needs. The Community Preservation Act, if approved, will add more tracking, reconciling, and reporting work.

In conclusion, it is also the wish of the finance department to prepare a succession plan so that the Town is not left with inadequate resources to fulfill its duties.

## **Appendix E: West Newbury Staffing Email**

**From:** Town Manager

**To:** Carol McLeod - Finance (X3040)

**Subject:** RE: Staffing

**Date:** Wednesday, October 20, 2021 9:47:38 AM

**Attachments:** [jobdesc - fin accountant - approved 8-19-19.pdf](#)

[jobdesc - Treasurer-Collector - revised 10-7-20.pdf](#)

[Asst to Town Manager and Finance Dept revised 9-2-21.pdf](#)

This is a very timely question; we recently received a Community Compact grant to do a deeper dive on organizational capacity/demands (though it will be some time before that work is fully underway). Responses to your specific questions in-text below; have also attached a few job descriptions, since the responsibilities of a couple of the positions (TA/BM, and Asst to TM/Fin Dept) go well beyond (I think) what may be included in comparable positions elsewhere. We are seriously short-staffed in finance/admin, and while this has gotten very marginally better in the past 2 years, it has been a chronic problem for this town for many years. The last 3 audit management letters have recommended either re-establishing a Finance Director position, or establishing something like an Asst. Town Manager position. But we also really need admin support in finance/admin, where we currently have basically none (since the Asst position is really doing professional-level work).

Our biggest recurring challenges relate to HR/personnel, grants administration, and purchasing/procurement. I personally provide direct support (in several cases the sole staff member providing support) to many Boards/Committees in addition to the Select Board (such as FinCom, Capital Improvements Committee, CPC, Parks & Rec Commission, Harbor Committee, Investment Policy Committee, Personnel Advisory Committee, River Access Committee, Mill Pond Committee). Among many other things, our small office is also managing a huge number of grants – approx. 35 in FY21 alone – plus things like Green Communities reporting, etc. We are basically in triage mode every single day, yearround. Would be thankful for any info you may receive from other small towns.

Thanks

**From:** Carol McLeod - Finance (X3040) <cmcleod@townofmerrimac.com>

**Sent:** Wednesday, October 20, 2021 8:49 AM

**To:** Town Manager <townmanager@wnewbury.org>

**Subject:** FW: Staffing

Good Morning,

I am trying to do a comparison of staffing in the Admin side of Town's similar in size to Merrimac.

This is what Merrimac has, can you let me know what you have?

Town Finance Director, Town Administrator, Treasurer 40 hours

Town Manager 40 hrs (many more in reality)

Town Accountant 40 Hours

Town Acct/Business Manager 40 hrs (many more in reality)

Tax Collector 35 Hours

Treasurer/Collector 40 hrs

Assistant Treasurer Collector 30 hours

Asst to Town Manager and Finance Dept 40 hrs

I am looking to add an assistant Town Accountant PT, add 5 hours to Tax Collector and change that position to Treasurer Collector, and add 10 hours to the Assistant Treasurer Collector.

Thanks!!

Carol A. McLeod

Finance Director, Treasurer, Town Administrator

Town of Merrimac

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Office Hours:

Monday 8 AM – 7 PM

Tuesday – Thursday 8 AM – 4 PM