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Report Relative to the Finance Operations of the Town of Norwell, Massachusetts

EDWARD J. COLLINS, JR. CENTER FOR PUBLIC MANAGEMENT

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UMASS BOSTON

1. Executive Summary

At the request of the Norwell Board of Selectmen, the Collins Center for Public Management has conducted a review of the finance operations of the Town. The Center's mandate was to assess the finance operations to identify opportunities to improve efficiency and effectiveness.

To fulfill its mandate, the Center took four steps: (1) Review of Town documents, (2) Interviews with staff and members of various Boards, (3) Review of related research on other communities, and (4) Conversations with additional experts in municipal finance.

As with all Massachusetts municipalities, the Town of Norwell is facing a difficult fiscal environment. Norwell also faces another challenge that is common to Massachusetts towns: a decentralized structure that spreads out decision-making authority and responsibility across a wide range of boards and officials. Facing these challenges, the Town can draw on a significant number of assets. In general, the Town has a deep pool of talented and dedicated staff, elected officials, and volunteers. It is one of the very small number of Massachusetts municipalities that maintains a AAA bond rating.

The Center's research resulted in ten key findings about the finance operations and related issues:

1. *The Town's payroll process is inefficient and open to error.*
2. *There are utilization and integration issues with the Town's financial software packages.*
3. *The Town's lack of a single person or division in charge of human resources administration leaves the Town open to increased risk of personnel-related legal issues.*
4. *Policymakers sometimes have difficulty evaluating Town operations for efficiency and making policy decisions due to a lack of operational and financial analyses being performed.*
5. *There is at times a lack of coordination and cooperation among finance-related divisions, and specifically between the Assessors office and the other finance-related divisions.*
6. *A difficult relationship between the Board of Selectmen and the Advisory Board may be causing problems with the budget process.*
7. *There is a lack of centralization of long-term and strategic budget and financial planning.*
8. *A lack of central oversight of and rigorous systems for purchasing and procurement leaves the Town open to the potential for waste and inefficiency.*
9. *Financial procedures and policies are not comprehensive and/or disseminated sufficiently.*
10. *The increasing number of tasks falling on management has been leading to bottlenecks.*

To address these findings, the Center is providing five recommendations to the Town intended to stimulate discussion among policy-makers and the public:

1. *The Town should continue to address its payroll process issues.*
2. *There should be a meeting of all users of the Town's financial software for an open and honest dialogue about whether it is adequate for the Town's needs, what additional training is needed if it is adequate, and what are the Town's other options if it is not.*
3. *Soon after Town Meeting approves this year's budget, the Town should have a meeting of all parties involved in budget process to discuss some of the issues that have arisen in the process.*
4. *The Town should consider the creation of a consolidated finance department under the direction of a Finance Director, pursuant to the provisions of MGL Ch. 43C or by Special Act.*
5. *The Town should increase its management capacity, by creating a Human Resources Director or Management Analyst position, or by restoring the Assistant Town Administrator position.*

2. Background

About the Research

At the request of the Board of Selectmen (the Board) of the Town of Norwell (the Town), the Edward J. Collins, Jr. Center for Public Management in the McCormack School of Policy Studies at UMass Boston (the Center) has conducted a review of the finance operations of the Town.

The Center's mandate was "to perform an assessment of the Norwell financial services and operations, including its assessing, accounting, purchasing, and treasury/collecting processes and procedures to identify opportunities for improvements in economy, efficiency, and effectiveness of operations, including the feasibility of establishing a more streamlined and coordinated department of municipal finance."[1]

The research was framed by four specific areas of interest outlined in the scope of services:

1. The number, type, and responsibilities of personnel and resources allocated to them.
2. The utilization of part-time personnel to complement, enhance, or augment the work of regular employees.
3. The span of control between management and staff.
4. The workload requirements and assignments of all employees.[2]

To obtain information on these topics, the Center's research for this report took several forms:

1. Review of available and relevant Town documents,
2. Interviews with staff and members of various Boards,
3. Review of related research and reports on other communities, and
4. Conversations with additional experts in municipal finance.

For more information about the methodology used, please see Section 5.

Pursuant to the scope of services, the result of this research is this report in which the Center was asked to "propose an organizational structure of a more streamlined and coordinated method of performing these financial services and operations which could include a draft bylaw that would establish a department of municipal finance in accordance with the provisions of Massachusetts General Laws, together with recommendations for management, staffing, space, and equipment needs." In addition to its recommendations, the Center was directed to "provide an implementation plan supporting all recommendations."[3]

It is important to note that this research was not intended to duplicate or supplant the annual independent audits performed by the Town's outside auditors. This research provides no information about the financial position of the Town.

The Center's research was also guided by the following principles:

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[1] Taken from Contract for Services between the Center and the Town.
[2] Ibid.
[3] Ibid.

a. Understand that every community is unique and reflect that uniqueness in the recommendations,
b. Obtain diverse points of view on all issues,
c. Focus on the current situation and future opportunities and refrain from passing judgments on past occurrences,
d. Make recommendations that are pragmatic, and
e. Make recommendations that are adaptable.

For more information about the principles followed, please see Section 5.

In order to satisfy its first principle, the Center's research included a significant effort to understand the characteristics and context of the Town. While even a modest description of the features and characteristics of any community is beyond the scope of this report, it is useful to describe a few of the most relevant themes that became apparent in examining the finance operations of the Town.

About the Town

First incorporated in 1849 as South Scituate and later in 1888 as the Norwell,[4] the Town currently has a population just over 10,000, a land area of about 21 square miles, and about 90 miles of road, compared with averages of about 19,000 people, 22 square miles, and 103 miles of road, respectively, for all Massachusetts municipalities.[5]

The Town's general fund budget in FY10 was about $43.4 million, compared with an average Massachusetts municipal budget of about $62 million.[6] Of Norwell's revenue, 70% came from local property taxes, 15% was from local receipts, 10% was from state aid, and 5% was from other sources.[7]

About the Larger Municipal Government Context

In addition to the understanding of the Town that the Center sought to develop, it is important to state the Center's perspective on the larger context of municipal government, because this has an effect on the benefits and risks to various options considered.

First and foremost, the Center believes that the overarching trend in municipal governance is one of increasing complexity. The extraordinary number of new personnel-related laws that have been enacted over the last few decades, combined with a litigious culture and a growing body of case law, means that both the difficulty and the risks in managing employees have increased dramatically. The same could be said of the legal demands of financial management and procurement.

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[4] "About the Town of Norwell." Official website of the Town of Norwell. Accessed January 2011: http://www.townofnorwell.net/Public_Documents/NorwellMA_WebDocs/about

[5] Data taken from the Collins Center's draft charter database, which incorporates data sets from a wide variety of sources.

[6] Ibid.

[7] "Municipal Budgeted Revenues." Division of Local Services' Data Bank Reports website. Accessed January 2011: http://www.mass.gov/?pageID=dorterminal&L=4&L0=Home&L1=Local+Officials&L2=Municipal+Data+and+Financial+Management&L3=Data+Bank+Reports&sid=Ador&b=terminalcontent&f=dls_mdmstuf_munbudrev&csid=Ador

Beyond the increase in legal complexity, the fiscal situation faced by municipal government has been growing increasingly challenging and will continue in this direction for the foreseeable future. On the revenue side, it appears that State Aid growth will remain constrained for some time to come, and there is little sign of any increase in commercial or residential property construction. On the expenditure side, with health care cost inflation running perpetually well above the 2.5% cap on property tax increases (in the context of declining State Aid), health care costs seem likely to consume an ever-increasing share of municipal budgets. In short, without major policy changes at the state level or a sudden and dramatic improvement in the economy, the difficulties in funding critical services will continue, putting pressure on municipalities to find new and creative ways to maximize resources and deliver services.[8]

In response to these difficulties, the general direction of local governance across the state is toward professionalization of municipal management, providing for structures that more centralized and accountable, and toward sharing services and regionalization.

Additionally, changes in technology will continue to impact how local government does business. Citizens are going to expect the ability to conduct more transactions securely online, new tools will become available for providing services, and managers will face increasing choices for technology purchases.

Finally, with regard to municipal finance operations specifically, the trend nationally and increasingly in Massachusetts is toward consolidation of operations. Although municipal finance has traditionally been decentralized and often under the jurisdiction of independently-elected officials, the complexity of the work and the availability of technology have weakened the rationale for decentralization.[9]

Norwell Challenges and Assets

As with all Massachusetts municipalities, the Town of Norwell is facing a difficult fiscal environment. The Town has reduced its total FTE's over the last few years, and it continues to curtail programs in an effort to lower costs. For example, last year the summer help program in the highway department was cut.

Norwell also faces another challenge that is common to Massachusetts towns: a decentralized structure that spreads out decision-making authority and responsibility across a wide range of boards and officials. While this is beneficial for the checks and balances it creates, it presents very significant roadblocks in making changes and implementing new ideas. (This is further exacerbated by the constraints of various collective bargaining agreements that limit management flexibility to implement change.)

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[8] For more information on this topic, see *Local Communities at Risk: Revisiting the Fiscal Partnership between the Commonwealth and Cities and Towns*, September 2005, Municipal Task Force. Accessed January 2011: http://www.mma.org/images/stories/NewsArticlePDFs/local_finance/hamill_report.pdf

[9] For more information on this topic, see *The Role of the Municipal Finance Department*, 1993, Massachusetts Government Finance Officers Association.

There are also challenges inherent in some public perceptions of what the Town does, including a misunderstanding about the level of skills required for many Town positions and a belief that, as a small town, Norwell can do without certain functions.

Facing these challenges, the Town can draw on a significant number of assets. In general, the Town has a deep pool of talented and dedicated staff, elected officials, and volunteers. Center staff were highly impressed with the caliber and commitment of the people interviewed for this project. The Town is one of the very small number of Massachusetts municipalities that maintains a AAA bond rating. It has a Board that is both open to forward-looking initiatives and concerned about the morale of Town staff. There is also a government study committee working on proposals for improvements to the Town's organizational structure.

3. Key Findings

As noted, the overall financial position of the Town is strong, which is both a cause of and symbolized by its AAA bond rating – a rating that only *28* municipalities in the Commonwealth can claim.[10] The findings presented here are in no way intended to detract from the Town's financial performance. They reflect issues about the operations, processes, and structures of the Town raised during the Center's research.

While all the following issues are obviously and deeply interconnected, it is important to separate them out in order to discuss potential solutions.

Key Finding 1: *The Town's payroll process is inefficient and open to error.*

The Town's current process for handling payroll is for department heads to complete a spreadsheet form, print it out, sign it, and have it hand-delivered to Town Hall, at which point the information is re-entered. This process unnecessarily duplicates the data entry work, taking extra time and increasing the number of opportunities for error. Additionally, the distribution of payroll checks is both weekly and bi-weekly.

The Town is aware of this issue and has already begun to make the process an electronic one, starting over the summer with the school department.

Key Finding 2: *There are utilization and integration issues with the Town's financial software packages.*

The Town's financial management software packages are critical to the operation of the Town finances.[11] It was apparent from talking with Town staff, appointed officials, and elected officials that software issues were impeding smooth operations. However, there was no consensus as to why this was the case. Some felt that the software chosen was inadequate; others felt that the software was good, but that the training provided was insufficient to cover its full functionality; still others felt that the software and training were adequate, but not all staff had moved toward utilization of all the software's available tools.

Just to give one example, the Water Department's utility billing processes are inefficient due to issues with the WTI software. WTI informed the Department that the problem could not be fixed with the existing software.

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[10] Collins Center analysis of DLS data. Includes both Moody's and Standard & Poor's. "Debt/Financial Indicators." Division of Local Services' Data Bank Reports website. Accessed January 2011: http://www.mass.gov/?pageID=dorterminal&L=4&L0=Home&L1=Local+Officials&L2=Municipal+Data+and+Financial+Management&L3=Data+Bank+Reports&sid=Ador&b=terminalcontent&f=dls_mdmstuf_debt&csid=Ador

[11] A partial list of the Town's software used in Finance-related operations includes: DataNational/WTI, ADP, Vision, Unibank, Nutrikid, X2, and Excel.

Key Finding 3: *The Town's lack of a single person or division in charge of human resources administration leaves the Town open to increased risk of personnel-related legal issues.*

The lack of centralized human resources administration was an issue raised repeatedly during the research, most notably because of fears that it is creating inconsistency in personnel policies and procedures, recordkeeping, payroll and group benefits, and leave administration. Given the increase in potential for personnel-related litigation, this situation carries significant risk for the Town. There are also almost certainly inefficiencies going unnoticed due to the lack of a dedicated professional to focus on management of personnel policies, procedures, and practices.

Key Finding 4: *Policymakers sometimes have difficulty evaluating Town operations for efficiency and making policy decisions due to a lack of operational and financial analyses being performed.*

On several occasions, interviewees pointed to potential Town inefficiencies or missed opportunities for increased efficiency that they felt were the result of a lack of analytical capacity to aid decision-making. For example, if the Town were in the position of deciding between hiring an additional police officer or firefighter and using overtime to maintain staffing levels, only a detailed analysis of all the budgetary effects of the decision would allow the Town to decide which was the most efficient course. This applies to all manner of operational decisions. While analyses are sometimes completed for these decisions, on other occasions the Town officials with the analytical skills and capacity to perform such work simply do not have the time.

Key Finding 5: *There is at times a lack of coordination and cooperation among finance-related divisions, and specifically between the Assessors office and the other finance-related divisions.*

As noted previously, there is a traditional decentralization in Massachusetts municipal finance. In the case of Norwell, as in the case of many local governments, the Town's finance operations consist of staff appointed by and reporting to the Board of Selectmen, staff appointed by and reporting to the Board of Assessors, and independently elected positions. The logic behind this is that it creates a powerful series of checks and balances and maintains tight democratic oversight over the financial operations of a town. The drawback is that authority is diffuse, which makes management of the overall functions a challenge. In Norwell, this seems to be compounded by the occasional unwillingness to share data between different finance divisions. In particular, there is a sense that the Assessor's office does not share data with other Town officials or the public, does some of its purchasing independently of the other divisions, and generally remains a "silo" within the financial operations of the Town.

Key Finding 6: *A difficult relationship between the Board of Selectmen and the Advisory Board may be causing problems with the budget process.*

Tensions between Boards of Selectmen and Finance Committees/Advisory Boards are very common among Massachusetts towns, even in cases such as Norwell where the Board of Selectmen appoints the Advisory Board. The ability of the two different boards to act as checks and balances is not a problem per se. However, it can become a problem when it begins to affect the annual budget process or when frustrations lead to mistrust between the two boards. It was not entirely clear

whether those points have been reached in Norwell, but there were definitely some feelings of frustration expressed.

Key Finding 7: *There is a lack of centralization of long-term and strategic budget and financial planning.*

In addition to having effects on day-to-day operations, the lack of finance centralization has an impact on the "big picture" strategic planning. There is a capital planning committee, but the five-year capital plan needs to be kept more up-to-date. (Currently it only goes through FY14.) Beyond that, there was a sense among some officials that there was insufficient revenue forecasting and long-term financial planning. Again, this is due to the fact that the Town officials with the analytical skills and capacity to perform such work do not have the time.

Key Finding 8: *A lack of central oversight of and rigorous systems for purchasing and procurement leaves the Town open to the potential for waste and inefficiency.*

The general decentralization of management functions has contributed to fragmentation in purchasing. Combined with procedures that have not kept pace with changes in technology, this has led to the potential for inefficiency. For example, the Town does not utilize a purchase order system. While nobody pointed to significant issues that have occurred as a result of this situation, there is a potential for problems that should be addressed before a serious issue develops.

Key Finding 9: *Financial procedures and policies are not comprehensive and have not been disseminated sufficiently.*

The Town has been working on developing financial policies on many of the issues critical for financial operations, and it has completed many of them.[12] However, it is not clear that these policies have been fully disseminated and that staff are aware of their existence.

Key Finding 10: *The increasing number of tasks falling on management has been leading to bottlenecks.*

Throughout the course of the research, numerous examples were presented of situations where work was slowed down by bottlenecks at the management level. This was particularly acute in issues related to procurement.

[12] Town of Norwell Management Letter for the Year Ended June 30, 2009. Melanson Heath and Company, PC.

4. Recommendations

After reviewing the research and formulating the key findings, Center staff has worked to craft a series of recommendations that may help to address some of the issues raised in this report. It is important to reiterate that that the recommendations made here are not intended as a judgment about any past decisions or events. This report only deals with the current situation and potential options for improving it.

The following recommendations are intended to stimulate discussion among policy-makers and the public. Some of them are interlinked; some are independent of each other; and some may be mutually exclusive.

The first three recommendations deal directly with specific key findings. The fourth and fifth recommendations present options to deal with some of the big-picture issues identified.

Recommendation 1: *The Town should continue to address its payroll process issues.*

As noted, the Town has already begun to address this issue by utilizing electronic transmission of payroll data in the school department and planning to roll this out in additional departments after the school department is successfully up and running. The Town should set a timetable with goals for implementation of individual departments and Town-wide completion. Moreover, there are additional areas for improvement in the payroll process, although implementation will require collaboration with staff and unions. For example, the payroll is still divided between weekly (Town employees) and bi-weekly (school employees). For both efficiency and fairness, all employees should be on the same schedule. Finally, although the majority of Town employees participate in direct-deposit, there are still some holdouts. For the sake of efficiency, the Town may want to consider incentives (carrots and/or sticks) to move the remaining staff into direct-deposit.

Recommendation 2: *There should be a meeting of all users of the Town's financial software for an open and honest dialogue about whether it is adequate for the Town's needs, what additional training is needed if it is adequate, and what the Town's other options are if it is not.*

It is beyond the scope of this project to analyze the specific software usage of Town staff and suggest changes to software, training, or procedures. While there were significant differences of opinion about the causes behind the frustrations with the Town's software, the frustrations themselves were very common. For that reason, the Town Administrator should convene a meeting of all parties who use the various pieces of finance-related software for a discussion about the problem. All parties should be encouraged to speak honestly and without concern about their experiences with the software. The meeting should be focused on questions about the present and future usage of the software, NOT on past frustrations with either the software or its selection process. For example, questions to drive the discussion should include: What operational needs are the software packages not meeting? What additional training would be useful? What are ways that everyone can work together to improve the integration of the various software packages?

Recommendation 3: *Soon after Town Meeting approves this year's budget, the Town should have a meeting of all parties involved in budget process to discuss some of the issues that have arisen in the process.*

The budget is critical to both a town's finances and its delivery of services. It is the most important policy document prepared in that it lays out a blueprint for how a town will allocate limited resources among competing priorities. In the current tough fiscal environment facing Massachusetts cities and towns, the pressures of making these decisions seems to have increased the amount of conflict in the process. It appears that this is the situation in Norwell.

There is no single correct way to conduct an annual budget process. However, the Town should strive for a process that is "systematic, inclusive, and responsive."[13] Toward that end, all parties should meet to discuss openly and respectfully what the different roles in the process should be, starting from the premise that everyone in the room has the same broad goal: To produce a budget that provides the best services with the amount of resources available. If necessary, an outside and neutral party should facilitate this discussion.

While the preceding recommendations deal with many of the specific findings identified in the research, the remaining two recommendations are more sweeping and attempt to address some of the larger findings identified, as well as providing a solid foundation for addressing other issues that may arise.

These recommendations attempt to attack some of the fundamental issues of decentralization, lack of coordination, and insufficient analytical and management capacity that face the Town.

Recommendation 4: *The Town should consider the creation of a consolidated finance department under the direction of a Finance Director, pursuant to the provisions of MGL Chapter 43C or by Special Act.*

Of the key findings from the research, the creation of a consolidated municipal finance department has the potential to address at least five and possibly all of them. It can increase the collaboration of the various finance divisions, increase the capacity for long-term financial planning, improve the creation and dissemination of financial policies, and reduce bottlenecks at the management level. Furthermore, it will help the Town function in the increasingly complicated and challenging municipal finance environment that it faces. According to an analysis of the Massachusetts municipalities with an AAA bond rating, a majority has consolidated finance departments. (See chart in Appendix.)

A common counter-argument to a consolidated finance department is that it will weaken checks and balances in the system, leaving the Town more open to fraud or waste. This argument may have made sense in an earlier era, but it is substantially weakened in the current environment, when municipalities have independent audits conducted, oversight by the Division of Local Services, and numerous other checks that have been built into the system. In fact, there is an argument that a consolidated finance department will increase checks and balances by creating a finance operation that can produce an increased level of budgetary information for the public.

[13] *Annual Budget Process in Towns*. March 2005. DLS Technical Assistance Section.

Recommendation 5: *The Town should increase its management capacity, by creating a Human Resources Director or Management Analyst position, or by restoring the Assistant Town Administrator position that was left vacant in 2005.*

Quite a few of the issues identified in the research can be traced back to lack of capacity – analytical, management, planning, etc. According to an analysis of the 28 AAA-rated municipalities in Massachusetts, Norwell is one of only four with the highest bond rating that does not have either an Assistant Town Administrator or a Human Resources Director or both. Taken further, it is one of only two without those positions and without a consolidated finance department. (See chart in Appendix.) The reason for this is relatively simple: The complexity of managing a municipal government requires a lot of work.

In particular, the number and complexity of labor laws means that significant expertise in human resources and well-designed human resources systems are necessary to prevent municipalities from facing major legal issues. Additionally, since human resources have a direct connection to the hiring and retaining of staff, it directly affects the functions of all departments. It is very important that the Town find a way of centralizing and improving its human resources functions.

At the same time, the Town Administrator and the Board of Selectmen are presented with a constant stream of decisions that will have a direct impact on the efficiency and effectiveness of Town operations. For them to make the best decisions can require significant research and analysis. It is often said that government should be run more like a business, which is generally taken to mean that it should use analytical tools to be as efficient as possible. However, to achieve efficiency means investing in sufficient management capacity. For an organization with a $43 million budget to operate with as little management capacity as it does, the Town may be missing out on significant opportunities to save money and improve services.

There are three potential options for dealing with this capacity issue: The first option is for the Town to create a Human Resources Director position. On the plus side, this would definitely solve the human resources capacity problems and would free up some of the Town Administrator's and other staff's time to work on other issues. On the negative side, it would focus all the new capacity just on the human resources side of things, ignoring the possibility of adding analytical capacity on financial or other issues.

The second option would be to create a Management Analyst (or similar) position. This position could be tailored to someone recently out of graduate school or looking to switch careers. On the plus side, the Town could find someone with significant analytical skills and who might bring a non-municipal perspective to Town governance, and the salary requirements would likely be lower than that of a Human Resources Director. On the negative side, this person would probably lack human resources experience and/or municipal government experience, both of which could be critical for the type of role position would play.

The final option would be to restore the Assistant Town Administrator position that was left vacant after 2005 and fill the position. On the plus side, this position could attract someone with all the skill

sets that the research has demonstrated would help the Town. On the down side, this would probably be the most expensive option of the three, given what the salary requirements would be for this position.

In thinking about these options, the Town will of course have to consider both the policy implications and the political realities facing it. However, it is important to remember that there will be offsetting savings as a result of the increased management capacity. In a $43 million budget, someone with analytical capacity who has sufficient time to do the research needed will be able to find areas for savings and service improvements. Whichever direction the Town chooses to go (if the Town chooses to pursue one of these options), it would be beneficial for the Board to keep track of changes made that result from the capacity added by the new person.

5. Methodology and Principles

The research for this project falls into two general categories: (a) research on the Town of Norwell itself, and (b) research on the experiences of other communities.

The Norwell research was primarily based on interviews with current Town and School department heads, staff, volunteer board members, and elected officials. Center associates interviewed approximately 20 people for this project. In addition, Center staff reviewed numerous Town documents, including budgets, job descriptions, audited financial statements, Annual Reports, and the charter. Center staff also collected data from the Commonwealth about the Town.

As for the experiences of other communities, the Center staff who worked on this project have significant experience in municipal finance and management. Staff also conducted additional research on municipal finance in Massachusetts when unfamiliar issues arose.

In working on this project, the Center relied on a set of principles that are spelled out explicitly here.

a. **Understand That Every Situation Is Unique**. The Center does not believe there is a single solution that will work in every municipality. Every municipality is different, and cookie-cutter solutions do not serve the best interests of communities. For that reason, the Center will examine every municipality on its own terms and formulate the recommendations that will make the most sense for it.
b. **Obtain Diverse Points Of View On An Issue.** The Center recognizes that there are multiple perspectives to every issue, and that the same facts can lead different people to different conclusions. In order to have the best possible understanding of the topic, the Center will make significant efforts to obtain all points of view, including those contrary to whatever the majority view seems to be. Recommendations may not provide solutions acceptable to all, but the Center will listen to all sides and take steps to understand all reasonable opposing viewpoints.
c. **Refrain From Passing Judgments On Past Occurrences.** Understanding the full context of a project requires understanding the history that led to the request for assistance. That often means being aware of past problems and issues that have occurred, which in turn frequently means hearing accusations and blame being cast. The Center believes it would be inappropriate and unproductive to pass judgments on who bears responsibility for past problems.
d. **Make Recommendations That Are Pragmatic.** Although the Center always strives to provide recommendations for the best policy alternatives available, the Center recognizes that all policy is made in a real-world political, fiscal, and cultural context. For that reason, the Center attempts to ensure that its policy recommendations can be implemented and are not simply exercises in proposing unachievable ideals.
e. **Make Recommendations That Are Adaptable.** The Center believes that the world of municipal governance is changing rapidly, due to a variety of fiscal, technological, regulatory, and other factors. For that reason, the Center attempts to provide recommendations that are flexible enough to be successful not only for the present environment, but also for whatever major changes might appear in the near future.

Appendix

I. Comparison of Features of Massachusetts' AAA-Rated Municipalities

Community	Population (2009)	Moody's AAA Rating	S&P AAA Rating	Both AAA Ratings	Consolidated Finance Dept?	Assistant Town Administrator or Manager*	HR Director/ Administrator/ Officer*
ACTON	21,234			X	Yes	**No**	Yes
ARLINGTON	41,724		X		**No**	Yes	Yes
BARNSTABLE	46,297		X		Yes	Yes	Yes
BEDFORD	13,814			X	Yes	Yes	**No**
BELMONT	23,675	X			**No**	Yes	Yes
BOSTON	645,169	X			Yes	**n/a**	Yes
BROOKLINE	56,410	X			Yes	Yes	Yes
CAMBRIDGE	108,780			X	Yes	Yes	Yes
CANTON	22,382		X		Yes	**No**	Yes
CHATHAM	6,753		X		Yes	**No**	Yes
CONCORD	17,580	X			Yes	Yes	Yes
DOVER	5,723			X	**No**	Yes	**No**
DUXBURY	14,362		X		Yes	**No**	**No**
HINGHAM	23,270			X	Yes	Yes	**No**
LEXINGTON	30,929	X			Yes	Yes	Yes
LINCOLN	8,653		X		**No**	Yes	**No**
MARBLEHEAD	19,962		X		Yes	**No**	**No**
NATICK	32,338		X		**No**	Yes	Yes
NEEDHAM	29,037		X		Yes	Yes	Yes
NEWTON	84,600	X			Yes	**n/a**	Yes
NORWELL	10,336		X		**No**	**No**	**No**
SHERBORN	4,285		X		**No**	Yes	**No**
SUDBURY	17,714		X		**No**	Yes	**No**
WAYLAND	13,503	X			Yes	Yes	**No**
WELLESLEY	27,412			X	Yes	Yes	Yes
WESTON	11,954			X	Yes	Yes	**No**
WESTWOOD	14,330		X		Yes	**No**	Yes
WINCHESTER	21,497			X	**No**	**No**	**No**
Moody's ratings: http://www.mass.gov/Ador/docs/dls/mdmstuf/Debt_OtherFinancialIndicators/moodybond.xls					**Yes: 19/28 No: 9/28**	**Yes: 18/26 No: 8/26 n/a: 2**	**Yes: 16/28 No: 12/28**
S&P ratings: http://www.mass.gov/Ador/docs/dls/mdmstuf/Debt_OtherFinancialIndicators/SandPBond.xls *Chart revised: 02/01/11*						**Neither ATA or HR: 4/28** ***Note: Where one person serves as both Assistant and HR Director, they were only allocated one "Yes."**	

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Town of Norwell Management Letter for the Year Ended June 30, 2008. Melanson Heath and Company, PC.

Town of Norwell Management Letter for the Year Ended June 30, 2009. Melanson Heath and Company, PC.

Town of Norwell Transcript of Articles in the Warrant for Special Town Meeting and Annual Town Meeting, Monday May 10, 2010.

III. About the Collins Center

The Edward J. Collins, Jr. Center for Public Management is dedicated to helping governments work better. Established in July 2008, the Center serves all levels of government and is located within the John W. McCormack Graduate School of Policy Studies at the University of Massachusetts Boston. For more information, please visit the Center's website: http://www.collinscenter.umb.edu/

IV. Project Team Biographies

Project Manager: Stephen McGoldrick

McGoldrick has been Deputy Director of the Collins Center since its opening in 2008. Before joining the Center, he served as the Deputy Director of the Metropolitan Area Planning Council for 10 years. In that position, he was responsible for developing regional service delivery mechanisms, facilitating strategic alliances among governments and providing technical assistance to local governments on management, organizational and governance issues. McGoldrick has provided consulting services to dozens of local governments, public school systems and housing authorities. From 1991 to 1996 he served as chief of staff to the Chelsea receiver and subsequently facilitated the establishment of Chelsea's post-receivership government as the Commonwealth's transition officer. From 1983 to 1990 he held leadership positions in the administrations of mayors of Everett and Somerville. McGoldrick holds a Master of Science in Management degree from Lesley University and a B.A. in Political Science from the University of Massachusetts Amherst.

Associate: Michael Ward

Ward works on a variety of municipal government projects for the Center, including regionalization, charter reform, and performance management work. Ward has worked for local government in Massachusetts and New Mexico. As a budget analyst for the Town of Concord, he helped the Town begin integrating performance measurement into its annual budget process, assisted with the financial management of a Recreation Center enterprise fund, and worked on numerous budget and procurement projects. Ward studied innovative urban policy in Curitiba, Brazil and Singapore as a Thomas J. Watson Fellow. Ward has a Master in Public Policy from Harvard's Kennedy School of Government and a B.A. in Sociology from Amherst College.