



Massachusetts Department of Revenue

Division of Local Services

Transitioning Government: Elected to Appointed

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Technical Assistance Section

Technical Assistance Program

At the request of local officials, the DLS Technical Assistance Section provides consultant-type services to cities and towns on matters of municipal financial management at no cost. Our written financial management reports provide an overall assessment of the financial activities of a community along with a series of recommendations aimed at improving government operations.

We focus on:

- Government structure in the context of duties and responsibilities of financial officers
- The degree of coordination and communication that exists between and among boards, officials and staff involved in financial management activities
- The policies and procedures in place to accomplish requisite tasks; and,
- The general efficiency of financial operations as measured by the community's success in maximizing resources and minimizing costs.

Why do we recommend transitioning from elected to appointed?

- Qualifications

Greatly expands the number of qualified candidates. By requiring potential candidates to go through a thorough background check and an extensive interview process, the community is in a better position to attract a person with the strongest credentials and most relevant professional experience.

- Accountability

The individual would be placed on equal footing with other finance officers and department managers who have equivalent responsibilities. He or she would be accountable and report to the chief executive (ex. town administrator/manager or finance director) and be subject to the same annual performance review process that we encourage communities to adopt.

- Financial Management Team

Team meetings are an occasion to analyze financial problems, spur creative thinking and develop and incubate new ideas. They enhance lines of communication and cooperation by ensuring that all involved collaborate to raise and resolve issues.

What positions do we typically identify to convert?

■ Treasurer

- Receives, takes charge of, and accounts for all monies belonging to the town.
- Manage cash flow to ensure adequate funds are available to cover current obligations;
- Manage issuance of long-term or short-term debt, and the investment of town funds;
- Responsible for personnel administration, which involves payroll, unemployment, workers comp, retirement and insurance programs, union contracts or civil service regulations; and,
- Prepare various reports including monthly reconciliation reports.

■ Collector

- Verify that commitments are received and accurately uploaded, and that all bills are mailed, accurate and timely;
- Establish procedures for the daily collection, posting and deposit of money;
- Establish procedures for sending tax demands and initiating tax takings, and that receivables are accurately reported; and,
- Furnish a fidelity bond to cover the municipality from any loss.

■ Assessor

- Collects market data as basis for property valuations and estimating new growth
- Completes analysis for assigning property values and setting the tax rate

When to start thinking about making a move

- Look ahead for a convenient point in the future (i.e. retirement, vacancy, no candidates, poor performance of existing official, elected official is agreeable). Often capable and committed people occupy these positions, but looking long-term this may not always be the case.
- Put a plan in place today. While no departures may be imminent, a plan should be developed for filling vacancies in order to provide for a smooth and thoughtful transition. A plan also presents an opportunity to rethink individual roles and office functions with an eye toward creating greater efficiencies and possible cost savings. Any plan should be simple and relatively straightforward to implement.
- When should you think twice – when capable and committed individuals occupy these positions. They work well with other departments in town hall and participate in efforts to advance town-wide goals.

Put a plan in place

- Develop a Succession Plan: If and when local officials become aware of an impending vacancy, they should establish a target date for when the position will be filled. In setting the target date they can develop a calendar working backwards identifying critical action steps and milestones, allowing time to gather information about core functions and legal responsibilities of the office and/or the position.
 - Establish a target date and work backwards
 - Gather and document information about core job functions and responsibilities
 - Develop Job Description
 - Classify and Grade Position
 - Define Hours and Benefits
 - Complete Salary Survey

Explore alternatives

- Consolidation/Merger
- Regionalization
- Outside Contract
- As an example, we generally recommend merging the treasurer and collector positions, or weighing the merits of establishing a municipal finance department.

How to make the change

- General Laws

- Converting Offices from Elected-to-Appointed: MGL c. 41, §1B
- Authorize Selectmen to Appoint Assessors: MGL c. 41, §25
- Authorize Selectmen to Act as, or Appoint, Other Town Officers: MGL c. 41, §21
- Establish a Municipal Finance Department: MGL c. 43C
- Adopt, Revise and Amend City and Town Charters: MGL c. 43B

- Special Act

- Enacted by the General Court, Special Acts create or revise charters and enable cities and towns to act in other ways to reorganize municipal government.
- Combining Treasurer and Collector's Offices (See Samples)

DLS can help

Whether a community seeks to restructure local government through a local acceptance statute, a Special Act, or the adoption of a new charter or revision of an existing charter, our staff can help. At no cost, we can provide guidance on the underlying goals, and the charter and its role in relation to ordinances and by-laws. We can speak to areas of government that should be addressed and are uniquely positioned to review drafts and ensure consistency with sound financial management practices.

To request assistance, contact Rick Kingsley, Bureau Chief, Municipal Data Management and Technical Assistance Bureau at kingsleyf@dor.state.ma.us.