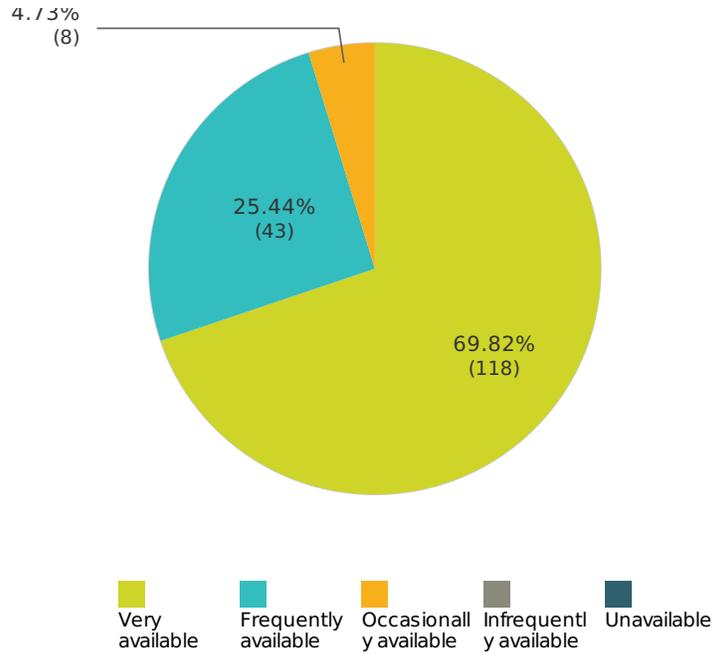


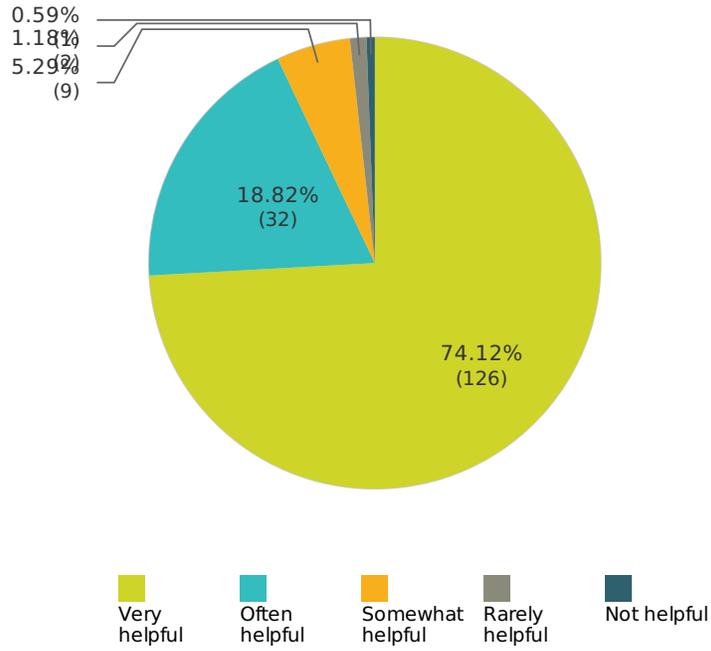
Q1 To what extent was DLS staff available to provide assistance, answer questions, etc. on the tax rate setting process?

Answered: 169 Skipped: 5



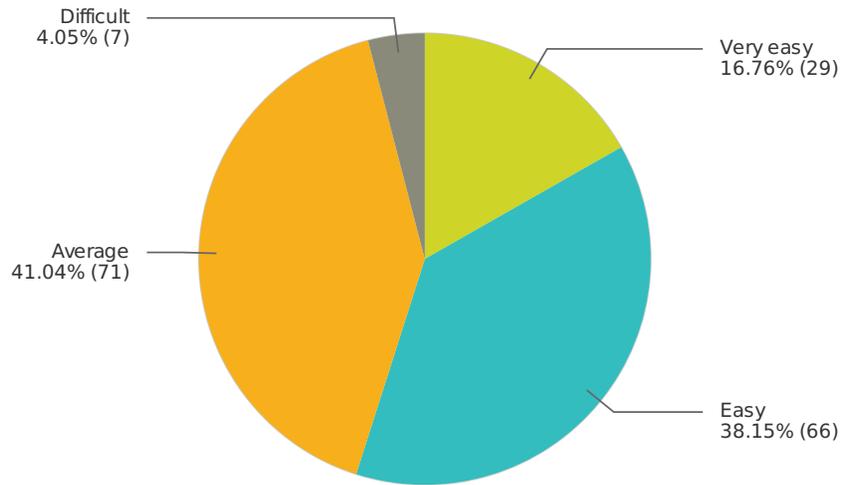
Q2 Did you feel you had adequate guidance from DLS in the event that guidance was sought?

Answered: 170 Skipped: 4



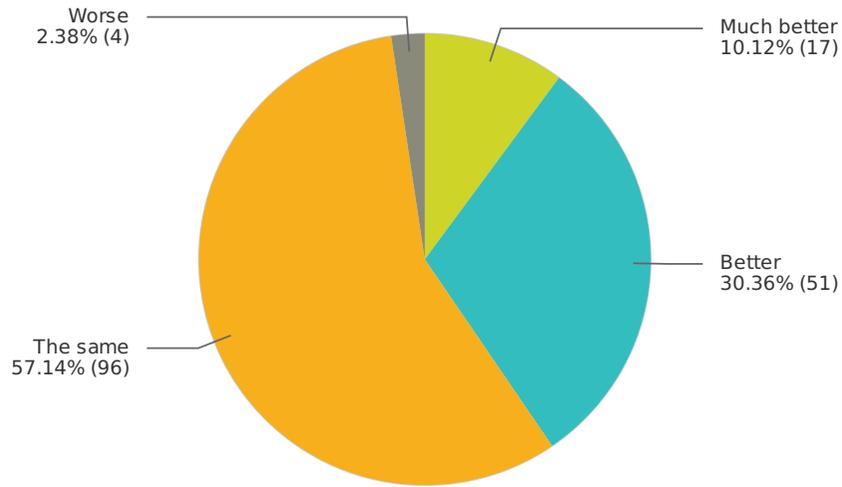
Q3 How did you perceive your portion of the process of setting your community's tax rate?

Answered: 173 Skipped: 1



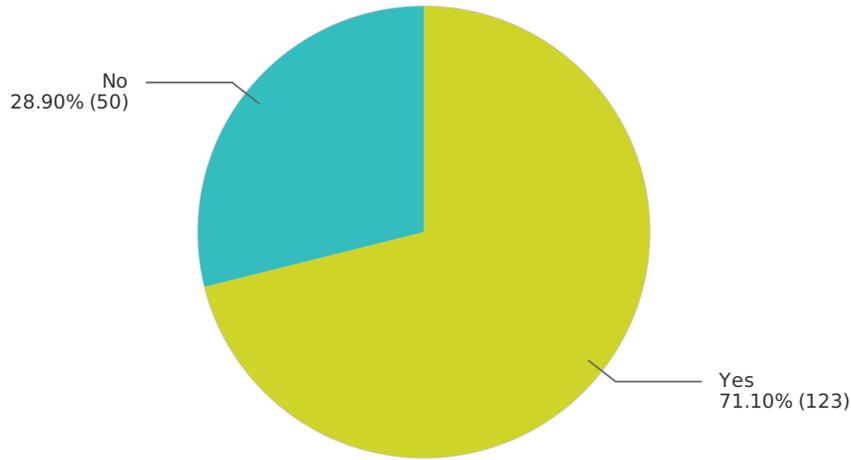
Q4 How would you compare the process this year to previous years?

Answered: 168 Skipped: 6



Q5 Did you read the recap cover letter and instructions (DLS Alert - 8/10/12)?

Answered: 173 Skipped: 1



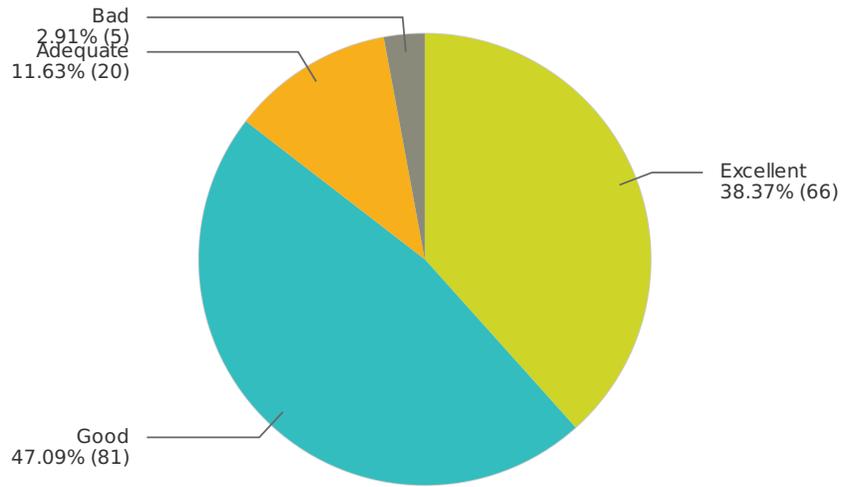
#	If yes, were the materials helpful? (Please list any suggestions to improve the materials.)	Date
1	Does not appear I was on the e-mail mailing list.	2/8/2013 7:35 AM
2	Yes	2/7/2013 11:41 AM
3	It was well presented.	2/7/2013 9:11 AM
4	Yes, it was helpful.	2/7/2013 7:17 AM
5	Yes	2/7/2013 6:10 AM
6	always helpful to have a guide	2/6/2013 2:38 PM
7	Absolutely, as it provided guidance on how certain things should be handled and therefore cut down on the amount of questions we would have needed to contact out Rep at DOR about.	2/6/2013 1:54 PM
8	yes.	2/6/2013 1:51 PM
9	yes	2/6/2013 1:13 PM
10	Very helpful.	2/6/2013 1:05 PM
11	Very Helpful	2/6/2013 6:32 AM
12	It reinforced the process since it had been a year	2/6/2013 6:20 AM
13	somewhat helpful. Really do not remember at this pont	2/6/2013 6:15 AM
14	I have been city auditor for over ten years. I pay attention to the parts explaining changes from prior years and to the parts stating the issues that DOR is paying particular attention to.	2/6/2013 5:54 AM
15	Dont remember seeing it but might have?	2/6/2013 4:55 AM
16	material was helpful	2/5/2013 11:42 AM
17	I believe there are holes in the instructions for every part that forces you to discuss various approaches with your DLS field representative.	2/4/2013 10:26 AM
18	Just looked for anything that was different, which is always helpful.	1/31/2013 1:56 PM

DLS Accountants, Auditors and Finance Directors Survey

#	If yes, were the materials helpful? (Please list any suggestions to improve the materials.)	Date
19		1/31/2013 10:41 AM
20	Yes - very helpful.	1/31/2013 10:12 AM
21	My assessor loaded the excel file and I have been doing this for over 15 years. Reading the letter didn't seem necessary.	1/31/2013 9:47 AM
22	They were adequate.	1/31/2013 9:21 AM
23	Yes	1/31/2013 9:12 AM
24	CPA % match requirements in the August alert (22%) are hard to contemplate when the actual amounts are above 25% but not released until the next month. If there are going to be requirements that the % is less than the prior years actual's it should be communicated earlier in the budget cycle, so that communities can plan for it (if it's going to be required to be less than the last actual amount). I would time the release of the % required to be no later than the first cherry sheet.	1/31/2013 9:04 AM
25	Yes, they were very helpful.	1/31/2013 8:52 AM
26	materials are always helpful.	1/31/2013 8:46 AM
27	Community Preservation continues to provide challenges to the RECAP process.	1/31/2013 8:29 AM
28	I found it to be a good reminder to what I need to do	1/31/2013 8:06 AM
29	Yes	1/31/2013 8:01 AM
30	Yes, good review & reminders.	1/31/2013 7:59 AM
31	Yes, materials presented were very helpful.	1/31/2013 7:54 AM
32	Yes	1/31/2013 7:46 AM
33	yes	1/31/2013 7:38 AM

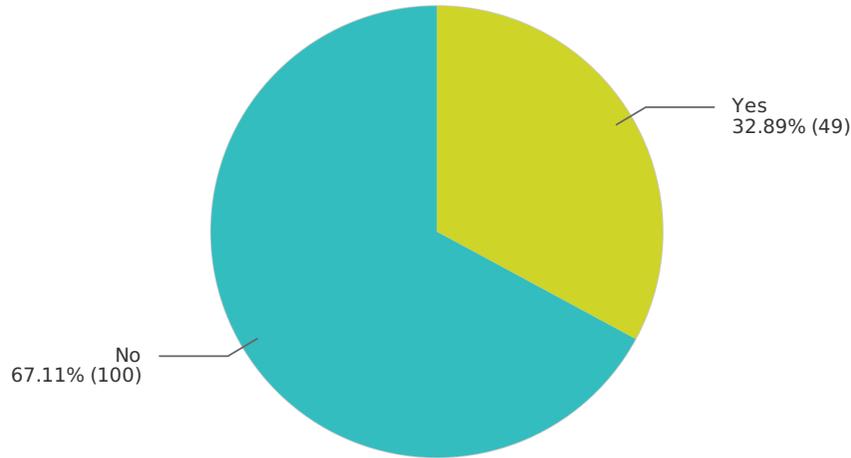
Q6 What was your experience with Gateway?

Answered: 172 Skipped: 2



Q7 Do you believe there are improvements that can be made to ease your role in the tax-rate setting process?

Answered: 149 Skipped: 25



#	If yes, please list them.	Date
1	not at the state level	2/12/2013 12:30 PM
2	N/A	2/7/2013 9:05 AM
3	Form A-2, CP-1, CP-2 are in too much detail. May be some simplification would help	2/7/2013 8:14 AM
4	The issue is not my role, but rather the constant roadblocks, tone and tenor of comments received by our local rep's supervisors. Our local rep is ill-prepared to handle anything more than basic accounting principles. To be told by the DOR that they will not accept a Comprehensive Financial Report (CAFR), that has received an award for excellence in financial reporting from the Government Finance Officials Association, as our town's financial statement because it represents full-accrual accounting, and they only look at modified accrual accounting, is several steps past unacceptable.	2/7/2013 7:55 AM
5	Gateway is easy to use but the "timing out" issue is a bit aggravating. As one who still has to juggle multiple tasks during Gateway input it would be nice to have an option to disable the "timing out" function. When I return to Gateway after a "time out" I must remember where I was.	2/7/2013 7:17 AM
6	Not sure I have ever seen instructions. Enterprise Funds and CPA forms can be tricky	2/7/2013 6:11 AM
7	Inputting into Gateway is sometimes confusing	2/7/2013 5:58 AM
8	Gateway is controlled by the assessor, yet all questions after submission go to the accountant (at least in my experience). If necessary, pages are unlocked for resubmission, which I have updated. But I cannot resubmit because that is a function of the assessor. It needs to be recognized that the recap begins and ends with the assessor (to produce the bills), but the middle belongs to the finance group.	2/6/2013 2:08 PM
9	Forms that we upload to the Gateway, such as receivables, should update automatically as to reduce redundancy from having to key the page as well.	2/6/2013 1:54 PM
10	Have forms available sooner	2/6/2013 1:30 PM
11	cherry sheets numbers should autofill	2/6/2013 1:13 PM
12	The ability to upload all supporting documentation.	2/6/2013 1:04 PM
13	It would be helpful if the fields subtotaled as you enter them - rather than after you save.	2/6/2013 1:03 PM

DLS Accountants, Auditors and Finance Directors Survey

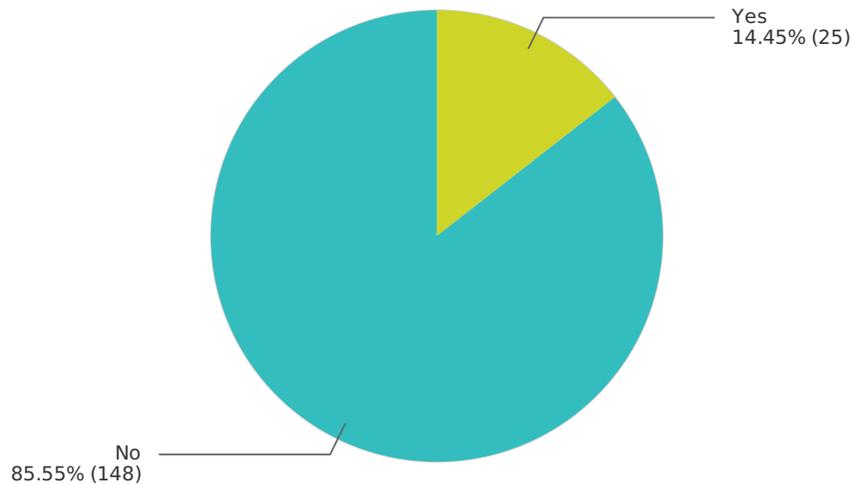
#	If yes, please list them.	Date
14	The input to Gateway is not user friendly, especially for people who are used to using Excel. I have to put the information into the Excel sheet and then re-input it to Gateway for DOR, a real duplication of effort on my part.	2/6/2013 8:13 AM
15	Wording on LA-13A needs to be updated	2/6/2013 7:47 AM
16	Standardized, realistic information that has to be provided along with the recap. For ex we have to provide explanations for variances on page 3 if they are over/under a certain percent even if the revenue category is immaterial	2/6/2013 6:32 AM
17	Because most of the information I enter is the same every year ... it would be nice if that information was already in the form every year.	2/6/2013 6:30 AM
18	Would like to see a lot more guidance on A4 CPA-- No direction is available from Rep	2/6/2013 6:00 AM
19	The process could be speeded up if communities were able to submit revenue estimates such as local receipts and enterprise funds for DOR reps to review and ask questions before the certification crunch in December.	2/6/2013 5:46 AM
20	The tax rate excel spreadsheet DOR developed over the years is fantastic. You should be able to upload this spreadsheet in Gateway instead of using the spreadsheet to balance out and then having to data enter the forms into Gateway.	2/6/2013 5:43 AM
21	Instructions do not provide good examples. Use debt for example, I have excluded debt that is shared between Water and General Fund, if you do not record it with proper offsets you overstate your available levy capacity. There are quite a few of these little tricks and tips in the form.	2/4/2013 10:26 AM
22	Make Gateway mimic EXCEL	2/4/2013 6:02 AM
23	Upload the Excel-based Recap program directly into Gateway in order to minimize data errors and reduce data entry time needed.	2/4/2013 5:32 AM
24	Improve the process/timeline to certify values	2/1/2013 11:47 AM
25	I think there are too many forms requiring us to forward too much information to the account rep. This data takes time to compile and most of the information gets lost in the crush of time. The process would be better if communities had to provide information in a more concise manner. I think that the forms could concentrate on only pertinent information and you could require communities that appear to have issues to forward additional information.	2/1/2013 10:33 AM
26	Improvements are always a good thing but I think there has been major improvements over the past few years.	2/1/2013 7:30 AM
27	I believe the "unknown status" of things - creates unnecessary phone calls and ties up DLS's staff time. If there was a central data base that gave status, etc or a red flag warning if something has an unresolved problem - that people could log on to and check - might free up time for both DLS staff and not have finance staff and assessing staff making unnecessary phone calls that take up your time. Communication thru email has much improved the process	1/31/2013 2:26 PM
28	The process works from my perspective. I'm sure there's something that can be improved, but nothing really sticks out having filed the recap for the last 9 years. The fact that it has evolved to an online process makes a world of difference.	1/31/2013 1:56 PM
29	Internally, departmental cooperation	1/31/2013 11:45 AM
30	There needs to be a procedure for estimating revenue and expense of a start up enterprise or general fund new budget for energy facilities.	1/31/2013 10:47 AM
31	Why do we need to do A-3 revolving funds which have no impact to the tax rate? Isn't reporting of these funds in schedule A enough? It seems to be overkill.	1/31/2013 10:11 AM
32	Gateway needs to be less temperamental. Also less duplication of entering information!	1/31/2013 9:53 AM
33	As long as growth is certified in a reasonable time frame, setting the tax rate from an accounting standpoint should be straightforward if adequate records are maintained to keep track of town meeting appropriations and their funding sources.	1/31/2013 9:47 AM
34	It would be helpful to have the forms reviewed on the Bureau of Accounts (BOA) side in progression as the DLS does. The review does not start on the BOA side until all the documents for the tax rate are in final submission review stage. IE. Review: page 4, A-2, B-2, DE-1, etc. Sometimes there are questions to be answered, documentation to be provided, edits, made. It would be easier if these were done in a progression as they are entered in the gateway. Maybe it is a timing or personnel resource conflict to review as communities have submitted.	1/31/2013 9:33 AM

DLS Accountants, Auditors and Finance Directors Survey

#	If yes, please list them.	Date
35	Not at the moment	1/31/2013 9:12 AM
36	Communicate earlier with assessors before reviewing values submitted during eval process. Give more authority to local offices to approve values, rather than waiting for Boston. Last minute changes were asked for, and the process dragged on longer than necessary.	1/31/2013 9:04 AM
37	While I cannot believe there can be no improvement over the current process, I must say that the DLS personnel do such an outstanding job in facilitating the completion of this sometimes very tedious process, that I cannot come up with any obvious suggestion for improvement that would be reasonable to accomplish and still allow the thorough review the DLS is charged to do.	1/31/2013 8:52 AM
38	Change to excel base so calculatons are automatic.	1/31/2013 8:37 AM
39	A more condense format with less individual pages more of a flow to the entries such as in the excel program I do like the feature of an e mail notification if the recap entries have been modified I would like to see the automatic population of repeat sources as it exists in the excell format when completing the B2. These comments are in relation to the Gateway program. I marked off on question#4 that the tax rate setting process was worse this year, this has little to do with DLS this is condition is due in large part to the late date of our town fall meeting this year, as well as the timing of the assessros tasks.	1/31/2013 8:37 AM
40	Perhaps an unlock mechanism for assessors to decrease time for corrections to be made.	1/31/2013 8:31 AM
41	There seems to be some differences in how DOR reps deal with CPA	1/31/2013 8:29 AM
42	? not sure how...less is more	1/31/2013 8:22 AM
43	A standard communication point on Gateway that would track related documents and questions and link them to the Recap for internal purposes could improve referencing repeat issues from year to year.	1/31/2013 8:19 AM
44	Ability to attach documentation- instead of having our REP have to do it	1/31/2013 8:17 AM
45	Clarification and more logical reporting requirements of CPA schedule and its relationship to recap pages.	1/31/2013 8:02 AM
46	It's getting my Assessor to work with the State to get the information in early and the process started. There is a myth out there if you wait and turn your information in at the last minute, everything will just be pushed through. You know and I know that isn't the way it works, but I have worked in 4 communities (set the tax-rate in 3) but all 4 Assessor have said the same thing to me. As the person actually putting the recap together and working it through with DLS it makes it more difficult or at least worry some, right at the calendar year-end and the holiday time-table.	1/31/2013 8:01 AM
47	Have the Gateway cells allow for formulas, such as the addition of multiple numbers	1/31/2013 7:59 AM
48	the Gateway program is difficult. It needs to be the same as the Excel. I do everything in excel and then put it into gateway	1/31/2013 7:59 AM
49	There is always room for improvement but so far, everything went pretty well for us - we did not have any problems that I can recall.	1/31/2013 7:59 AM
50	There MAY be enhancements; at this time I have no specific suggestions.	1/31/2013 7:54 AM
51	Allow communities flexibility on what date to mail actual bills.	1/31/2013 7:45 AM
52	On page 4 add a column for article numbers -- it would just make it easier to cross reference to warrant articles.	1/31/2013 7:42 AM

Q8 Did you attend one of the tax-rate setting workshops DLS held last fall?

Answered: 173 Skipped: 1



#	If yes, was the workshop helpful to you in the tax-rate setting process?	Date
1	Yes, it was helpful. We perform these task just once a year so it is helpful to review the process.	2/7/2013 9:11 AM
2	For the new comers only	2/7/2013 8:14 AM
3	I've been setting tax rates for over 20 years.	2/7/2013 7:55 AM
4	Always good for a review. I wish there was more of an overview discussion on the process - how and why numbers come together. I had brought new employees with me in hopes they would gain some understanding, but it didn't seem geared toward that.	2/6/2013 2:38 PM
5	Yes - but parts of the recap are very easy - others are quirky. It also seems that DLS focuses their attention on different areas of the recap each year. A better workshop would be to skim over the easy, routine areas and focus where they problems have arisen - DLS knows where the mistakes are made and the headaches due to the quirks - help us there. Also - what additional information is expected - in what detail, when, etc. The word 'explain' means different things to different people.	2/6/2013 2:08 PM
6	yes	2/6/2013 1:13 PM
7	Yes it was helpful especially since we had a new Town Accountant this year and it was her first time working with the recap.	2/6/2013 1:13 PM
8	very helpful in the overall process. We were told to submit each portion when completed. Process was very easy.	2/6/2013 9:28 AM
9	Yes	2/6/2013 9:12 AM
10	The workshop was very helpful; having the financial staff - Accountant, Treasurer/Collector and Assessors' staff together to better understand their role in making the process easier and efficient.	2/5/2013 11:42 AM
11	I felt it was to basic and to high level--I know DLS worked hard to create a workshop -- but examples are always the preferred.	2/4/2013 10:26 AM
12		1/31/2013 9:57 AM
13	It was a very general presentation that assisted all members who attended from my community to view the process, We had in attendance, the town administrator, the principle assessor, the treasure/collector and the town accountant..	1/31/2013 8:37 AM

DLS Accountants, Auditors and Finance Directors Survey

#	If it was the workshop helpful to you in the tax rate setting process? and gets everyone's mindset to obtaining the necessary information to prepare the recap.	Date
		2013 8:19 AM
15	yes	1/31/2013 7:38 AM

Q9 We value your feedback. Use the space below to provide comments and suggestions.

Answered: 48 Skipped: 126

#	Responses	Date
1	Questions arose in setting the tax rate because of the letter that was send to the DOR regarding the potential deficit for storm related costs. Even though the letter was sent the town always tries to fund the deficit at the special town meeting which we did in FY12. Other than that everything ran smoothly.	3/4/2013 8:00 AM
2	I did not answer questions 3, 4 & 7 because I started as Town Accountant in Maynard in the middle of the process where some of the work was done by someone else, which made it very difficult. Normally, I would answer "Very Easy" "Much Better" and "No" improvements needed - maybe next year :)	2/7/2013 11:41 AM
3	It was my first year so I was unaware of any workshops. Will these workshop dates be e-mailed?	2/7/2013 10:50 AM
4	DLS staff is always very helpful and courteous. We appreciate all of the help that Andrew Nelson has provided to the Town of Holden over the years.	2/7/2013 9:11 AM
5	The belligerent, and adversarial attitudes of the DLS's that we interact with is something that we know we'll have to deal with each November/December. It is unfortunate, unprofessional, and a waste of valuable taxpayer resources. There is a dire need to strip the bureaucracy away, and find people that know what local communities actually do, and how they operate. I spent countless hours with a DLS rep several years ago, trying to explain what we were doing to bond premiums, only to be told that we could not do what we intended. They next year DLS made it mandatory that every community do what we were trying to do. Unacceptable.	2/7/2013 7:55 AM
6	First time for putting together the tax rate and was very new at this position and found the process fairly resonable to complete.	2/7/2013 6:14 AM
7	The only issue that remains is the amount of towns that are scheduled for FY2014....we dread the burden this places on BLA and hope there is some relief available for them	2/6/2013 3:53 PM
8	Everything depends on your local rep. Although they are all very nice and personable, the availability, clarity and value of information is contingent on who is delivering it. I often go blindly in the process because it is easier than asking a question and not being able to interpret or understand the answer. It would do all of us finance people great service to have local reps rotate on some basis so that we can benefit from the vast knowledge of more than the same one.	2/6/2013 2:08 PM
9	Our Town Clerk would like to be able to key each Article on Page 4 rather than summarize on two lines all of the Town Meeting proceedings. It is much easier to track each Article because you can visually see each proceeding, thus eliminating the possibility of errors.	2/6/2013 1:54 PM
10	Terry Williams is always helpful and patient as each year there is some new thing for our community. Excellent help from the Department - No complaints!	2/6/2013 1:46 PM
11	I am new to the position and have only done one tax-rate setting. I can't say enough about the help I received during the process.	2/6/2013 1:25 PM
12	Our DOR Rep., Andrew Nelson, was very helpful. His municipal finance knowledge and his willingness to assist his communities make the whole process much more palatable. We very much appreciate his patience and professionalism.	2/6/2013 1:13 PM
13	The only area where I think improvements can be made, would be for DOR to provide a "status" of the recap in Gateway to reference at anytime during the tax rate setting process.. As an example, an additional sheet that users can reference with your specific Town information listed. Example: Certification of values - "approved on XX/XX/XXXX", New Growth - awaiting DOR approval (once approved dates would be entered), etc. This would be beneficial to all parties who are involved in the tax rate setting process.	2/6/2013 1:09 PM
14	The Gateway system is very helpful with the many applications. (e.g. Tax Rate, Schedule A)	2/6/2013 12:46 PM
15	We just upgraded our software to Vision which will apparently produce an LA-13 for me. It didn't work last year due to some conversion conflicts but this should be mandatory for all CAMA companies.	2/6/2013 7:47 AM
16	The process has improved significantly over the past few years. It is clear that DOR is making an effort to work with communities to make the process better.	2/6/2013 6:32 AM

DLS Accountants, Auditors and Finance Directors Survey

#	Responses	Date
17	My roll as accountant is limited in the recap process but I have always found the Springfield DLS bureau extremely helpful when needed	2/6/2013 5:59 AM
18	I think your staff does a very good job each year with fewer staff and the same number of communities tax rates to certify and the same time deadlines to get tax bills out in the mail by December 31. If the Gateway program could be expanded to allow communities to submit their free cash certification it could speed up the process on both DOR and the communities and standardize the responses by the communities to DOR	2/6/2013 5:46 AM
19	I am the Town Accountant, I use the Excel Forms that I have to complete then transfer them to Gateway. I do the same when I complete the Schedule A. It would be nice if you could get gateway to work more like Excel. Also I hate when you hit return, instead of tab on gateway you have to start all over.	2/6/2013 5:14 AM
20	The workshop was a great event - hopefully continue in the coming years for new town staff and review for existing staff.	2/5/2013 11:42 AM
21	Please don't take away the Excel Recap program! We input all of the data into the Excel program first and then transfer the data to Gateway when the final amounts have been entered.	2/4/2013 5:32 AM
22	The certification of values process is very slow and communications as to expected dates for approval is frustrating given timetables for public disclosure and hearing notices for public meetings.	2/1/2013 11:47 AM
23	see answer to number question seven. i also think it is a great idea to simply ask these questions. Thank you for asking.	2/1/2013 10:33 AM
24	My experience with our DOR representative has ALWAYS been excellent. Thank you.	2/1/2013 5:22 AM
25	Everett Griffiths, our DOR Representative, is a pleasure to work with. He's very knowledgeable and provides us with very good guidance.	1/31/2013 4:57 PM
26	The process has been very workable over the years. Our DOR Rep has always been available, knowledgable and helpful. Not patronizing, just giving credit where credit is due! It's always more efficient if the DOR Rep is available in person, but that is beyond her control with the budget cutbacks of late. I'd file that one in the pennywise pound foolish category - with all due respect. On the BLA side, we are very aware of the rising standards over the last few years and welcome that despite the challenges that come along with it at times.	1/31/2013 1:56 PM
27	Our rep, Everett Griffiths was very helpful and provided valuable assistance that facilitated the tax rate setting process. Keep up the good work!	1/31/2013 10:41 AM
28	I feel it's overly punitive to say tax bills are due on May 1st for those quarterly communities who mail their actual tax bills after 12/31. The 3rd quarter should be due 2/1 or 30 days from the mail date, whichever is later. For semi-annual communities, to charge taxpayers 31 days interest when they pay 1 day late is absurd.	1/31/2013 10:11 AM
29	I think the DLS staff has done an excellent job in preparing communities for the tax rate setting process as well as assisting them during the development of the tax rate. The field visit we received during the summer in advance of beginning the process set the expectations for everyone and there was no confusion or delays as a result. I would like to thank Jared Curtis for everything that he did. He did a terrific job in planning ahead and moving our tax rate along.	1/31/2013 9:53 AM
30	At one time our field rep was able to come out and review the tax rate forms with us. That was very helpful and we knew right away if further documentation was needed and could make changes on the spot. It would be great if this could be reinstated.	1/31/2013 9:47 AM
31	Love the Gateway portal and the ease in submitting documents. It would be nice to have a RECAP Page 3 addendum for our required comments and explanations of the miscellaneous lines. (We like having it with our final copies too, for budget preparation and historical quick reminders.	1/31/2013 9:33 AM
32	I am unable to think of ways to improve gateway or the process itself right now, but assuming this will be an annual survey, I will try to remember to jot down any questions or ideas next Fall. I thought the process went well this year and local services was very responsive on that end. I finally got to get away for Christmas for once.	1/31/2013 9:11 AM
33	Press for changes to make recaps every five years rather than three, because the data gets a lot of scrutiny in interim years anyway.	1/31/2013 9:04 AM
34	I'm sure others will be more creative than I in response, but I would just like to thank everyone at the department for being so helpful and punctual with their responses on matters within their own realms.	1/31/2013 8:52 AM
35	The CPA calculations are becoming more clear, but could still use a little more organization and, perhaps, a specific course at the March Auditors and Accountant's school.	1/31/2013 8:50 AM

DLS Accountants, Auditors and Finance Directors Survey

#	Responses	Date
36	I think DOR does a great job for our Town	1/31/2013 8:37 AM
37	My part is limited and generally problem free. The real effort & flow of information resides with our Assessing personnel. I don't have any suggestions at this time regarding the portions I'm involved in.	1/31/2013 8:36 AM
38	Overall, I did find the process in a non-certification year to be significantly less complicated and DLS staff very responsive to questions and concerns.	1/31/2013 8:31 AM
39	Having our DOR Representative visit during this process has been beneficial to the Town. Reviewing, researching and resolving the issues while sitting together has allowed the Town to set the tax-rate in a timely manner.	1/31/2013 8:26 AM
40	Tony Rassias really seems to be coming into his own in his position. I appreciate what he is doing with the department.	1/31/2013 8:19 AM
41	We have great DOR support.	1/31/2013 8:13 AM
42	I had to record the Towns first Capital Exclusion vote. At the workshop I made a note of where it would go on the Re-Cap. I was not aware that it would be a protected cell in gateway, and that the vote should have been sent to the DOR, and then would be auto fed in.	1/31/2013 8:13 AM
43	My experience has always been very helpful as my office is a Fire District and most of the forms are completed by the town.	1/31/2013 8:12 AM
44	I answered Average on Question 1 & 2 because I did not need to seek advice from any DLS staff, in fact I did not know staff was available.	1/31/2013 8:06 AM
45	Reprogram gateway and schedule A	1/31/2013 7:59 AM
46	I have always had a great response from our field rep, Joe Boudreau. Thanks for your help Joe.	1/31/2013 7:59 AM
47	Tax rate setting for us requires an intensive interaction with BLS and the staff, regardless of level, have always tried to be helpful not only to me but also to the organization.	1/31/2013 7:55 AM
48	Allow communities flexibility on what date to mail actual bills.	1/31/2013 7:45 AM