



Town of Lee

Financial Management Review

Division of Local Services / Technical Assistance Section

December 2013



December 06, 2013

Board of Selectmen
32 Main Street
Lee, MA 01238

Dear Board Members:

Please find attached the Financial Management Review authored by members of the Division of Local Services Technical Assistance Section for the Town of Lee. It is our hope that the information presented in this report will assist the town as it seeks to improve its financial management practices, address areas of concern, and meet its long-term planning needs.

As a routine practice, a copy of the report has been forwarded to the town's state senator and representative and will be posted to the DLS website.

If you have any questions or comments regarding our findings and recommendations, please feel free to contact Rick Kingsley, Bureau Chief of the DLS Municipal Data Management and Technical Assistance Bureau at 617-626-2376 or at kingsleyf@dor.state.ma.us.

Sincerely,

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

cc: Senator Benjamin B. Downing
Representative William Smitty Pignatelli

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Overview

The Town of Lee is a community of about 6,000 residents nestled in the heart of the Berkshires of Western Massachusetts. Located along the Housatonic River, the town was originally a hub for paper milling during the late 19th and early 20th century. Although facets of this heritage remain, the town is now regarded as a gateway to the region's many cultural and recreational activities. It is a vibrant tourist destination that benefits from a large influx of seasonal visitors, a dynamic main street commercial corridor, a large premium outlet shopping center, and close proximity to the Massachusetts Turnpike.

The town itself provides a wide array of general government functions, including police and fire protection, water and sewer services, and a pre-k through 12th grade public school system. Outlined in a series of special acts, Lee is governed by a representative town meeting consisting of 54 registered voters and a three-member board of selectman. Selectmen are elected at large for staggered three-year terms and employ a full-time town administrator to manage the affairs of local government. The town administrator, working through a vertical management structure, is assisted by a small staff of department heads and personnel who oversee and support town operations. Several other volunteer boards and committees, including the nine-member finance committee appointed by the moderator, serve prominent advisory roles. The school system, which welcomes students from Tyringham and other neighboring communities through school choice and tuition agreements, is overseen by an elected six-member school committee that appoints a superintendent. Lee's total operating budget is about \$22 million.

Lee has a strong financial track record, which is reflected in its AA credit rating by Standard & Poor's. Despite a modest drawdown of its reserves during the period immediately following the economic downturn five years ago, the town's combined free cash and stabilization fund balance is now growing and remains healthy at almost seven percent of the general fund budget. At the same time, the town benefits from having just over a million dollars in excess levy capacity that it can choose to draw on if necessary. Lee's debt service levels are also manageable, with the vast majority being attributable to the town's ratepayer supported water and sewer enterprise funds.

Ever since the recession, however, local officials are learning to deal with a less diverse and more stagnant revenue stream. For example, local receipts, which are derived from fees and other service charges, have plummeted to levels less than half of what they were just five years ago. State aid, as the town's second largest source of revenue, also appears to have plateaued and has not kept pace with the rate of inflation over the last decade. As a result, a greater

percentage of the overall budget falls on the tax levy, 70 percent of which is derived from residential properties.

This dynamic therefore continues to put downward pressure on the budget as expenditures grow. Nondiscretionary spending on fixed costs such as health insurance, retirement, and employee benefits, for example, has increased by over 30 percent in the last three years alone. Not just a local concern, this squeeze is forcing public officials throughout the region to actively think about how services might be delivered differently. To this end, a study was commissioned in 2010 recommending the consolidation of the Lee, Lenox, and Stockbridge police departments into a single tri-town force. There has also been discussion more recently about regionalizing the Lee and Lenox public school systems due to declining enrollments, but no formal actions have been taken. While nothing has materialized to date on either front, they demonstrate a shift in thinking as local officials strive to maintain service levels and save money.

Separate from these ongoing financial constraints, Lee is experiencing turnover in a number of key financial management positions. Over the last several years, the assistant collector, town accountant, and the secretary to the board of selectmen/town administrator all retired after long careers with the community. The town collector also recently announced her retirement, which is scheduled to take place in late January 2014, after more than 35 years in town hall. This turnover has resulted in several new hires and the transition of the treasurer's part-time payroll clerk into a new 40-hour per week treasurer/collector clerk position in an effort to streamline office functions. The pending retirement of the collector also provides the opportunity for the town administrator to think about how government operations might be restructured and to what extent it makes sense to combine that position with the treasurer.

Against this backdrop, we were asked to review Lee's financial operations with a particular focus on merging the treasurer and collector positions. In doing so, we comment on and include other recommendations on a number of opportunities to enhance Lee's existing financial management practices. Our report findings and recommendations are based on interviews with personnel in town hall, including the town administrator, town accountant, treasurer, collector, the assessor's clerk, and members of the board of selectmen and finance committee. We also examined budget documents, financial policies, warrants, job descriptions, outside audit reports, the tax rate recapitulation and balance sheet submitted to the Department of Revenue, and the town's annual town report.

Government Structure and Organization

Lee is governed by a representative town meeting and a three-member board of selectmen. According to its town charter, the number of representative town meeting members elected in each precinct is approximate to its population ratio, with each precinct electing no less than six and no more than 15 members. The total membership is capped at 80. Based on this formula, there are currently 54 members, plus members at-large, made up of the board of selectmen, moderator, town clerk, chair of the finance committee, and any state legislators who are also registered voters of the town.

The elected board of selectmen serves as the town's chief policymaking body. In this role, they initiate policy, adopt administrative and fiscal guidelines, and generally set priorities and goals for the town. They also appoint the town administrator, town counsel, and the members to most multi-member boards, committees, and commissions. The finance committee is appointed by the moderator. Elected positions include the moderator, constables and members to the planning board, housing authority, and school committee.

The town administrator is a full-time professional who by job description is especially qualified by education, training and experience to manage town hall. As detailed in town charter, he is the architect of the annual operating and capital budgets, approves all contracts, authorizes payment of all bills under \$5,000 through the warrant process, and acts as the selectmen's agent in collective bargaining. He also has the authority to appoint, with the majority approval of the board of selectmen, department heads, staff, and all town officials whose appointments are not provided for elsewhere in town charter. The town administrator's authority also allows him to reorganize, consolidate, or abolish departments or offices under his direction, to establish new offices and departments as he sees necessary, and to transfer the powers and duties of one department or office to another with the unanimous approval of the board of selectmen. An organizational chart for Lee is included in the Appendix.

Operating through this administrative framework, the town administrator appoints the town accountant, treasurer, town collector, and assessor's clerk, each of whom has a formal job description. Collectively, this financial management team ensures that money is collected; deposited, posted, and accounted for accurately; that cash management and handling practices are in place; that property taxes are accurately and fairly assessed; that the financial interests of the town are protected; and that checks and balances are in place. We offer a more detailed description for these financial management functions on the following pages.

Financial Management Operations

The treasurer is responsible for receiving and investing town funds, borrowing money, processing payroll and benefits, managing property and liability insurances, and all other related work as required. She is full-time at 35 hours per week and has been with the town for 15 years, working first as a treasurer's clerk until her promotion three years ago. In carrying out her responsibilities, the treasurer uses Quicken for her cashbook and Infinite Vision's (BudgetSense) integrated financial management software package for issuing vendor checks and processing payroll. She receives support from a newly established, 40-hour-per-week treasurer/collector clerk who is scheduled to split her time equally between treasurer and collector responsibilities. However, in reality, the bulk of the clerk's time is spent in the treasurer's office because of the demands associated with processing payroll and managing employee benefits. The volume of work in the office involves processing about 90 biweekly payroll checks and between 50-70 weekly vendor checks, not including the schools. The department also handles benefits administration for approximately 70 town and 160 school full-time employees, as well as for its 200 retirees.

The town collector completes administrative and technical work involving the collection of all taxes, water/sewer fees due to the town and to the Goose Pond Maintenance District. She prepares all tax and excise bills, receives and posts payments to taxpayer accounts, prepares and reconciles daily bank deposits, completes weekly turnovers to the treasurer, issues demand notices for delinquents, completes tax takings, and processes municipal lien certificates. She works full-time at 35 hours per week and recently announced her retirement, which is scheduled to take place in late January 2014, after more than 35 years in town hall. She is assisted by the treasurer/collector clerk. This clerk, who is budgeted to work 20 hours per week for the office, generally works closer to only 5-10 hours because of her treasurer-related responsibilities.

As far as the volume of work is concerned, the collector's office processes about 2,900 semiannual real estate tax bills, 800 personal property bills, and 7,000 motor vehicle excise bills. The office also collects approximately 2,100 quarterly water/sewer bills. They do not collect boat excise. Collections are received over the counter, through the mail, online, and from mortgage escrow payers. The office does not use a lockbox service. Only about 50-100 people take advantage of the online payment method. In documenting these activities, the collector maintains a manual ledger to record commitments, receipts and abatement/exemptions/refunds, and a separate spreadsheet of her bank deposits and balance. Despite use of a manual ledger, she is actively transitioning to Excel. SoftRight's collection application is used to process real estate and excise, while water and sewer bills are processed through Master Meter's software application.

The town accountant is responsible for overseeing all financial management activity of the town and safeguarding local assets through a system of statutory checks and balances. She maintains a general ledger for recording all financial activity. She reviews and audits department receipts, expenditures, and monitors spending. Cash is reconciled monthly with the treasurer, while receivable balances are reconciled quarterly with the collector. The accountant also plays a central role during the tax rate setting, free cash certification, and year-end reporting processes with the state. Although she is still relatively new, having been in the position for just over a year now, she arrives with accounting experience from an area nonprofit organization. Other than receiving periodic advice from the prior town accountant related to putting together the Tax Recap, Balance Sheet and Schedule A, the town accountant has no additional support. She uses Infinite Vision's (BudgetSense) financial management application for her general ledger, accounts payable, and accounts receivable.

The assessor's clerk, who has been with the town for 10 years, completes administrative, bookkeeping and secretarial work in support of the board of assessors. The board of assessors is a three-member body appointed by the board of selectmen, who meet on an ad hoc basis to process abatement applications and discuss policy matters, such as the overlay. The department uses the state's computer assisted mass appraisal system and contracts with Real Estate Research Consultants, Inc. (RRC) to complete triennial and interim year adjustment analysis, property appraisals, and inspection-related tasks, including all cyclical, building, permit, and sale inspections. The clerk processes deeds and exemptions, assists RRC with data entry and fieldwork, and manages the counter.

Overall

The Town of Lee has a vertical management structure in which daily operational oversight is vested in a strong town administrator. As a management model, this approach provides a cohesive structure whereby the board of selectmen provides policy direction to the town administrator who directs municipal activities and supervises the staff that he appoints. Today in Massachusetts, of 197 towns with a population over 5,000 people, all but 14 have a town administrator or town manager. Among these towns, the authority assigned to the position varies, but in the most successful, as found in Lee, the town administrator has budget control and, through the power to make appointments, has line authority over department heads.

Within the financial management offices of the treasurer, collector, town accountant, and assessor, we found a capable and professional staff. Among them, there is also a strong degree of collaboration and communication, as well as a clear sense of checks and balances. Although limited in number, all members of the team bring experience to their individual roles and responsibilities.

Recommendations

1. Combine Treasurer and Collector Offices

The pending retirement of the collector presents a unique opportunity to reevaluate how financial management operations are organized. In smaller towns, we have long advocated for merging the treasurer and collector functions to take advantage of parallel administrative responsibilities and the ability to marshal cross-trained staff in response to periods of heavy activity during the year. Our viewpoint also stems from evidence suggesting that when a vacancy occurs, a combined position often attracts job candidates with greater experience and stronger professional credentials than separate offices do. It could also potentially reduce long-term costs associated with providing retirement, health insurance, and other post-employment benefits. For these reasons, we recommend that the town administrator combine Lee's treasurer and collector offices into a single department managed by a combined treasurer-collector position. Under the town's specials act, this reorganization requires unanimous approval of the selectmen.

In deciding to combine the treasurer and collector functions, there are several logistical factors that must be considered. Among others, these include determining the appropriate level of staffing, the delegation of responsibilities, and the re-configuration of office space. To gauge a staffing level necessary to fulfill legal office responsibilities, we surveyed a number of peer communities throughout the region that share similar populations and total budgets. We asked how their treasurer and collector functions are organized (separate or combined) and their number of employees. We discovered that staffing levels are roughly the same irrespective of whether or not the treasurer and collector functions are combined.

The average of the total number of personnel within the treasurer and collector functions of each town suggested that Lee would need a minimum of three full-time employees, which it has under its current setup. This level of staffing, however, could vary depending on the definition of a full-time employee. Lee, for example, might be able to operate a combined office with two full-time employees and one part-time employee, if full-time constituted 40 hours per week. Among the communities surveyed, we found no correlation between the total number of staff in the treasurer and collector offices and what constituted a full-time workweek. A copy of our survey results can be found in the Appendix.

Understanding how responsibilities between the treasurer and collector functions are delegated on a day-to-day basis is also important. Largely based on the volume of work, we typically find that a combined department of this size consists of a department head and two assistants, one focused on the duties of a treasurer with the other on collector-related responsibilities. However,

regardless of how daily tasks are divided, employees must be fully cross-trained in order to meet the fluctuating demands of the office, especially during tax time.

Finally, officials need to determine where the combined office will be situated. In Lee, the treasurer's office is on the first floor and shares space with the town clerk, while the collector's office is on the second floor by itself. In a combined department, we envision the collector's operations moving to the first floor to share space with the treasurer and town clerk functions. However, we suggest building out a new counter and addressing any storage-related issues. At the same time, the collector's old office might be converted into a private meeting room or additional conference space. In either instance, the town administrator should work with local officials to determine what best suits the town's needs.

2. Conduct Prompt, Monthly Reconciliations of Cash and Receivables

We recommend that the financial team work to complete reconciliations of cash and receivables every month. The outside auditor's management letter cited a significant deficiency related to the reconciliation of cash and other balance sheet accounts in the town's management letter for FY2012. To resolve the issues the auditor recommended that variances be identified and that procedures be established to reconcile cash and receivables on a monthly basis. In response, the collector and accountant began reconciling receivables quarterly. The treasurer and accountant would also continue to reconcile cash monthly, with any variances adjusted in the next audit. Staff also received additional training on the town's financial management software and Lee's Bureau of Accounts representative from the Division of Local Services provided a reconciliation worksheet to the treasurer to facilitate the reconciliation process.

While progress is being made, at the time of our interviews in October, cash was only reconciled through the month of April. Receivables were also being reconciled quarterly despite the auditor's advice that these occur monthly. Despite their busy schedules, the treasurer and collector should carve out time to complete this fundamental responsibility each month. A system of regular reconciliations is necessary to maintain a consistently accurate picture of the town's cash standing. It also minimizes the extra work needed to resolve variances during external reconciliations with the accountant, which have lagged several months behind.

3. Seek Ways to Support Town Administrator

Lee's town administrator is involved in a number of projects and has wide-ranging responsibilities that are typically delegated to staff in larger communities. He is not only tasked with directing the activities of department heads, but also functions as the town's chief financial officer, personnel director, purchasing manager, appointment authority, and constituent

communications point person. Additionally, he serves at the sole liaison to various board and commissions. And despite his commitment and willingness to work long hours, we feel his level of involvement and energy will be difficult to sustain in the future, especially in a dynamic, complex community like Lee.

For this reason, we recommend that the town administrator discuss with the board of selectmen ways that he might prioritize tasks or otherwise delegate assignments. To begin, the town administrator should develop a list of goals and objectives to accomplish over the next year. Once prioritized, he should explore ways that he can build internal capacity in order to handoff certain responsibilities to existing staff in town hall. After doing so, we suspect there may be a need for limited part-time support. Serving in a budget or management analyst role, we envision this individual assisting with the annual budget, capital planning, grant writing, enterprise fund-related financial activities, and other assignments deemed appropriate.

4. Eliminate DPW Board

Lee's board of public works is a seven-member committee appointed by the board of selectmen. Meeting twice a month, they primarily focus on adjusting water and sewer rates and granting abatements. All other responsibilities, including budgeting and long-range capital planning, are now fulfilled by the town administrator and the public works superintendent. Given their limited scope of responsibilities and in the interest of eliminating a layer of bureaucracy, we recommend that the board of public works be dissolved with their abatement and rate setting responsibilities transferred to the board of selectmen. According to Lee's town administrator special act, dissolving the board can be accomplished through a unanimous vote of the board of selectmen.

5. Develop Self-Supporting Enterprise Funds and Assess Indirect Costs

Lee established enterprise funds several years ago for its water and sewer operations in order to clearly identify all related revenues and expenditures. As an accounting method, this enables the town to demonstrate the full cost of providing these services; to recover those costs through user fees instead of relying on the tax levy; and to preserve any surplus revenue as retained earnings that can be used to cover operating, capital, or debt service costs.

As illustrated in the table on the following page, the sewer enterprise fund's operating and capital expenditures have outstripped operating revenues in each of the last three years. As a result, over \$700,000 in retained earnings has been appropriated to finance the operation. While there is no immediate cause for concern because of the operation's relatively large fund balance, the deficit raises questions about the funds long-term financial viability because of its heavy debt burden that it is only in the early stages of paying down. Absent the ability to further reduce

operating costs, the town has three options. The first is to raise rates in the enterprise fund sufficient to close the revenue gap, second, to appropriate a general fund subsidy, or third, to continue to appropriate retained earnings by drawing down on its fund balance. In any instance, this is a delicate issue that must be publicly debated since rates in Lee are comparatively higher than its peers.

We also note that the town has chosen not to account for any indirect costs in the enterprise budget. Under M.G.L. c. 53 F1/2, the town can be reimbursed for services its departments provided to the enterprise operations, including those involved with processing bills, collecting payments, and any other administrative-related activities. In the future, we recommend that the town identify all enterprise-related costs, including the work performed by the town administrator, accountant, collector, and treasurer, so that a true picture of the cost of this service is reflected and captured in the enterprise budget.

Account Description	Sewer Enterprise Fund				Water Enterprise Fund		
	FY2009	FY2010	FY2011	FY2012	FY2010	FY2011	FY2012
Taxes and Excises							
Charges for Services	1,856,778	1,838,393	1,899,509	1,741,702	1,028,072	1,055,405	991,845
Federal Revenue							
State Revenue							
Miscellaneous Revenues							310
Earnings on Investments		18,830		20,974			4,040
Bond Proceeds	19,683,316						
Transfers From Other Funds	3,930,905	922			673,420		
Other Financing Sources							1,225
Total Revenues & Other Sources	25,470,999	1,858,145	1,899,509	1,762,676	1,701,492	1,055,405	997,420
Salary and Wages	276,453	286,723	287,256	216,878	378,778	360,111	258,021
Expenditures	520,980	535,276	481,521	579,469	213,772	161,905	373,948
Construction							
Capital Outlay	33,324	59,244	33,585	9,451	63,751	73,235	88,960
Debt Service	20,995,444	1,281,780	1,281,815	1,308,356	373,048	372,608	376,549
Transfers to Other Funds							
Other Financing Uses							
Total Expenditures and Other Uses	21,826,201	2,163,023	2,084,177	2,114,154	1,029,349	967,859	1,097,478
Beginning Balance		3,644,798	3,339,920	3,155,252		672,143	759,689
Adjustments							
Fund Balance	3,644,798	3,339,920	3,155,252	2,803,774	672,143	759,689	659,631
Certified Retained Earnings		3,155,823	2,923,893	2,760,541		336,847	433,807

6. Document Significant Financial Management Policies

It seems from our conversations with local officials that Lee has a number of informal policies to guide financial planning. For example, there is an unwritten rule that no more than 50 percent of free cash is to be used for capital purposes in given year. Others concerning use of stabilization

funds and not levying to capacity also appear to be long-standing but informal. While we praise Lee's fiscally conservative practices, they should be documented. Formal financial management policies adopted by the board of selectmen, in addition to reinforcing a community's credit rating, can ensure that practices are in place to promote stewardship of town finances and fiscal stability long into the future. For these reasons, we encourage the board of selectmen to formally adopt financial, debt, and other related policies. Policy guidelines and samples can be found on the Government Finance Officers Association's website at www.mgfoa.org and through a web search.

7. Seek Designation as Certified Public Purchasing Officer

We recommend that the town accountant seek designation as a Massachusetts Certified Public Purchasing Officer (MCPPO). While the town administrator is regarded as the chief procurement officer in Lee, these responsibilities can be delegated to the town accountant, who is responsible for signing off on invoices prior to approval by the town administrator. To our knowledge, the town accountant intends to take several courses offered by the State Inspector General's office, but she is not seeking the MCPPO designation. MCPPO training will help to promote cost-effective, ethical and modern purchasing practices through best practices, stewardship of resources, and compliance with Massachusetts contracting laws. To receive the designation, the applicant must successfully complete a series of examinations and meet experience and education requirements.

We support the town accountant's proposal to implement a requisition/purchase order (PO) system for items over \$5,000. A PO system provides notice to the accountant to encumber, or reserve, funds before a purchase is made. With large expenditures accounted for in advance, the accountant can ensure compliance with procurement laws and contract validity. Additionally, the town accountant may be able to identify items bought by several departments for which bulk purchasing may generate savings.

8. Reinstigate Annual Employee Performance Evaluations

We recommend that the town administrator adopt a formal employee evaluation process. While performance reviews were completed in the past, they have not been done regularly in some time. Annual performance evaluations provide a framework for determining if employees fulfill their responsibilities and duties as defined in their job descriptions. Reviews present opportunities to update and ensure that job descriptions reflect what people actually do on a daily basis. The process provides employees with constructive feedback on their job performance, as well as outlines future goals and objectives. Performance evaluations also serve as a mechanism for employees to express their opinions and afford management insight into the morale of town

hall. Ultimately, positive changes in the efficiency, effectiveness, and accountability of managers and staff can result. Moving forward, an annual review based on defined criteria should be performed by the town administrator for all department managers under his supervision, and department managers for all department staff under their direction (subject to collective bargaining agreements).

9. Exclude Board of Selectmen from Health Insurance

Healthcare costs have rapidly escalated over the years. For some communities, these increases have been funded at the expense of other community services. It is for this reason, we comment on providing healthcare benefits for part-time members of volunteer boards and committees. While the board of selectmen voted to remove all other part-time boards and committees from eligibility, they remain entitled to health insurance benefits. For this reason, the town should analyze whether these are benefits it wishes to continue or whether they are a possible area of cost reduction. Because there are currently no selectmen that receive healthcare benefits through the town, this is also a particularly opportune time to adopt a policy removing their eligibility. To accomplish this, the board of selectmen can vote to make all part-time members of volunteer boards and committees ineligible for healthcare benefits during employment or upon retirement.

10. Consolidate Form of Government Special Legislation

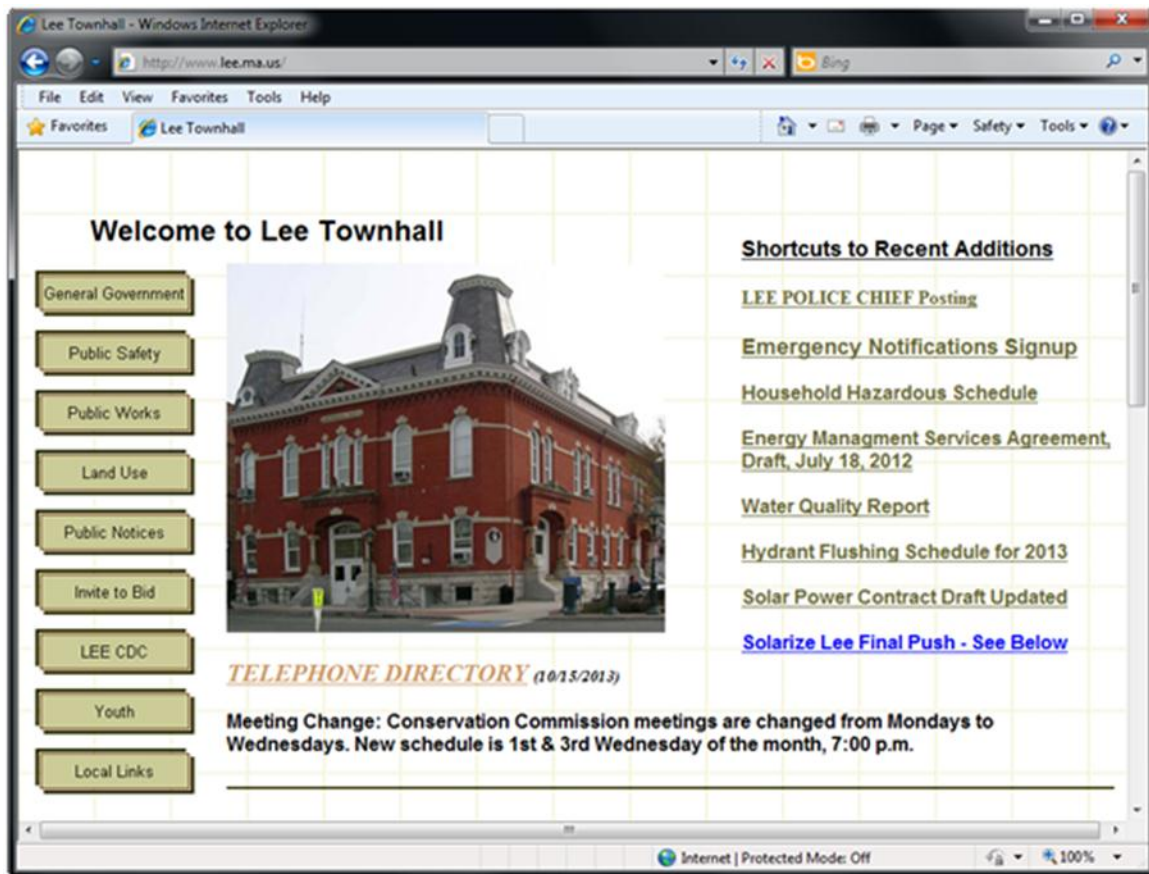
Lee's form of government is largely organized under two special acts. The first, adopted in 1969, established a representative town meeting. The second, adopted in 1990, codifies the roles of the board of selectmen and town administrator. While one act shapes legislative operations and the other addresses executive authority, they both frame aspects of Lee's form of government and could be a point of confusion. For this reason, we suggest that local officials seek to create a unified town charter that among other provisions, incorporates the two special acts.

A charter is a written instrument that defines the government structure under which the town operates in its entirety. It would document all positions, boards, and committees, establish the distribution of power, lines of authority, and responsibilities, and provide comprehensive financial management procedures. Additionally, posting the charter in a searchable format on the town's website will foster transparency in local government by giving officials and residents a clear description of the structure, powers, and responsibilities under which local officials in Lee operate.

11. Revamp Town Website

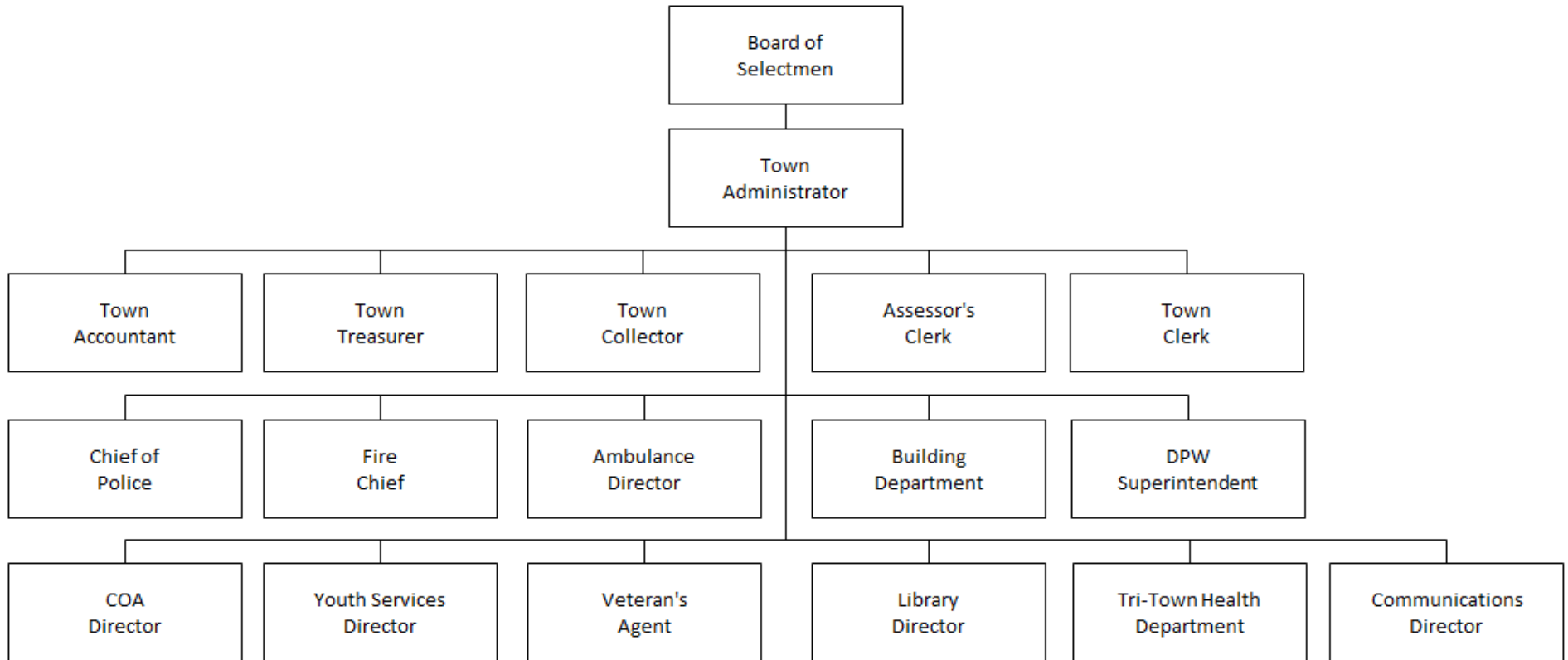
An up-to-date, accurate, and content-oriented municipal website is a valuable resource for residents, particularly in small towns where town hall offices might only be open part-time. To successfully build value in the town website involves an investment of funds and a commitment to add and update information. Announcements, posted meetings with agendas, meeting minutes, forms, online payment options, the general code, and office contact information are all useful content on a municipal website.

With this in mind, we recommend that the town administrator pursue options for improving and maintaining a town website, including consideration of outside contracts to provide web services. In revamping the website, interviews might be conducted with town department heads to determine what information, data, additional forms, and documents might be published that residents might need. Ideas on information to publish might also be gathered from surveying other towns' sites. A technology committee can also be a good resource for reviewing and retooling the town's website. A screenshot of the town's existing website is below.



Appendix

Town of Lee Organizational Chart



Treasurer/Collector Survey Results

Municipality	County	2010		Treasurer/Collector Staff	Billing Cycles	
		Population	Total Budget		Real Estate	Water/Sewer
Dalton	BERKSHIRE	6,756	14,927,191	3	Semi-Annual	Semi-Annual
Deerfield	FRANKLIN	5,125	14,472,730	3	Semi-Annual	Semi-Annual
Granby	HAMPSHIRE	6,240	19,445,669	2	Quarterly	Semi-Annual
Great Barrington	BERKSHIRE	7,104	24,385,912	2	Semi-Annual	Semi-Annual
Hadley	HAMPSHIRE	5,250	16,535,907	4	Quarterly	Semi-Annual
Hampden	HAMPDEN	5,139	11,557,683	3	Quarterly	
Lenox	BERKSHIRE	5,025	24,997,854	3	Quarterly	Semi-Annual
Orange	FRANKLIN	7,839	19,855,968	3	Quarterly	Quarterly
Southampton	HAMPSHIRE	5,792	16,825,946	3	Quarterly	
Williamstown	BERKSHIRE	7,754	21,706,926	2	Semi-Annual	Quarterly
Lee	BERKSHIRE	5,943	23,346,271	3	Semi-Annual	Quarterly

Acknowledgments

This report was prepared by the
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Lynn Browne, Town Accountant

Donna Toomey, Treasurer

Janice Smith, Collector

Karen Fink, Treasurer & Collector Clerk

Dayton DeLorne, Board of Assessors

Sarah Navin, Assessors Clerk

Chris Pompei, DPW Superintendent