

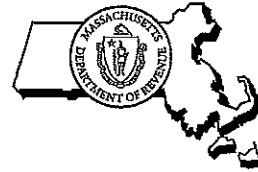


Town of Groton

Financial Management Review Update

Division of Local Services / Technical Assistance Section

March 2014



March 7, 2014

Board of Selectmen
Town of Groton
173 Main Street
Groton, MA 01450

Dear Members of the Board:

Please find attached a report authored by members of the Division of Local Services Technical Assistance Section that updates the 2004 financial management review completed for the Town of Groton. It is our hope that the information presented in this update report will further assist the town as officials seek to address areas of concern and improve department operations.

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,

A handwritten signature in black ink that reads "Robert G. Nunes".

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

cc: Senator Eileen M. Donoghue
Representative Sheila C. Harrington

Overview

The Division of Local Services (DLS) began its 2004 financial management review for Groton in the aftermath of a town meeting described as contentious and embarrassing. It was reported that there was discord among public officials; the budget process appeared uncoordinated; and decision makers seemed uninformed. In response to residents' reaction, the board of selectmen and the finance committee acted jointly to strengthen the budget process and improve communication throughout municipal government. The selectmen also requested a DLS financial management review.

The responsibility for managing municipal government in 2004 was parsed out to the selectmen, who were assisted by an administrative officer, and to elected boards who directed staff in their respective departments. Development of the annual town budget was in the hands of the finance committee. We noted that the town benefited as well from the volunteer efforts of knowledgeable residents whose input was particularly productive in the areas of technology and government structure.

In 2004, the absence of a central management authority prompted us to characterize the organizational structure in Groton as a disconnected form of government. We acknowledged that the system seemed to function adequately, crediting then current leaders and finance officers, who we found to be capable, competent and cooperative. We cautioned, however, that as personnel changed this may not always be the case.

The selectmen formed a Blue Ribbon Town Governance Committee in response to our report recommendation, which completed a deliberate, thoughtful government review process. The committee sought input from the public as well as from other local and state officials and analyzed the strengths and weaknesses of alternative ways to organize town government. A charter proposal, creating a town manager position, was passed by town meeting in the Fall 2007 and approved by the voters in May 2008. The charter also addressed the budget process, appointing authority and clarified roles and responsibilities in town government.

In five years since the selectmen appointed Groton's first town manager, the open town meeting - board of selectmen - town manager government structure appears to work well. Success can be attributed, in part, to the ability of the selectmen and the town manager to establish an effective working relationship. The town manager has also earned the respect of employees through his management style and interacts well with staff whether or not they report to him. It helps that current finance officers are equally competent and capable as their 2004 counterparts, including a successor accountant and treasurer/collector, and a new IT director. The earlier principal assessor continues to manage the assessing department.

Most of our other 2004 report recommendations that affect the overall financial management of government as well as those that are specific to the town's finance departments have also been implemented with generally positive outcomes.

The selectmen approved union contracts, negotiated by the town manager, that establish an employee evaluation program with the opportunity for pay increases based on merit. The town hired a human resources director, who assists the town manager on personnel matters and has taken possession of and improved personnel records. The town addressed technology issues by funding an IT director position with responsibility for overseeing all technology-related issues and decisions. The town manager has followed a consistent budget process and advanced the adoption of financial policies. Only in the area of securing formal PILOT agreements has progress been slow.

The 2004 recommendations that address finance department issues are all regarded as medium or low priority with the exception of payroll topics. Nonetheless, finance department heads have actively taken steps to implement these recommendations, and in doing so, have helped streamline operations and create efficiencies.

Our recent review and meetings with town personnel brought to light a few issues that we thought worthy of comment in this update report. For example, the town manager does not direct all of municipal government under the charter. Significant appointing authority is reserved to the selectmen; the selectmen must approve any appointment assigned to the town manager; and independently elected boards continue to appoint and direct staff in departments they oversee. The town manager does not have authority to sign payroll and vendor warrants; and, though he develops the annual budget, it is the finance committee's proposal that is presented to town meeting. We added recommendations to this update that address some of these issues.

In addition, we suggest that the finance committee focus during its deliberations on the extent to which the town manager's budget conforms to the town's financial policies. We make recommendations that might help resolve continuing issues related to the payroll process. Lastly, we question whether the personnel board scope of responsibilities is broad enough to justify its continuation.

Conclusion. Among the many municipalities where the DLS Technical Assistance Section has provided its services, the Town of Groton stands out. Achievements began when voters recognized the merits of professional management in government and adopted the town's first charter. Local leaders, working with the new town manager, acted decisively to create continuity in government. They in addition addressed critical needs by proposing new IT director and

human resources director positions, both of which were accepted by town meeting. Finance department managers have been receptive to new ideas and have implemented change in ways that have increased efficiencies in their respective department.

We do not often see communities where voters, town meeting members, local leaders, the town manager and department heads are as uniformly receptive to new approaches for improving municipal government as in Groton. The process, however, is ongoing. We, therefore, encourage town officials to continue working toward continuity and stability in municipal government.

New Recommendations

A. Consider Increasing Town Manager Responsibilities

Importance: Medium Priority

We understand the rationale for reserving certain authority to the selectmen and others when the transition to a town manager government structure was considered. Now, with five years of experience with a town manager, the time is appropriate to evaluate whether the position can evolve in ways that further strengthen reporting relationships, accountability and operational efficiency. These recommendations would be implemented through the adoption of new charter provisions.

In particular, town managers throughout Massachusetts routinely possess the authority to approve payroll and vendor warrants. The advantages are self-evident and underlie our recommendation that the same authority be granted to the Groton town manager. Selectmen may still examine warrants, if they wish. Also, monthly expenditure reports can be available to help selectmen track departmental expense trends.

We encourage the selectmen to endorse delegating additional appointing authority to the town manager. By doing so, they reinforce reporting relationships and line authority in town government. We also recommend that the town manager appoint all non-school staff, who presently report to an independently elected board. As a practical matter, it is inevitable that staff already seek out the town manager for guidance on a range of everyday issues. Boards and committees would continue to fulfill their legal responsibilities as policy setters and may serve as a screening committee for staff in the department they oversee. The town benefits when all department heads report to one person, all are accountable in the same way and all are collectively working toward the same town-wide goals.

Responsible Party: Board of Selectmen

B. Review Budget Adherence to Financial Policies

Importance: High Priority

To its credit, town officials have adopted a comprehensive series of financial policies. Adherence to most, if not all, will be reflected in the town's annual operating and capital budgets. We expect the town manager and selectmen to be mindful of the policies during the budget formulation process. However, we also suggest that the finance committee has a critical role and should conduct its budget review with an eye toward whether the town is complying with the policies it has set out. This higher level involvement is in keeping with the watchdog function of the finance committee. But, unlike the routine year-to-year, dollar-to-dollar line-item comparisons, this approach focuses on more global actions that have the potential to significantly advance the long-term fiscal goals of the town.

Responsible Party: Finance Committee

C. Address Payroll Warrant Process

Importance: High Priority

We recommend that responsibilities in the payroll process be refined. The current process takes a full day to complete and misplaces responsibility on the accountant. Although adjustments might be warranted, we suggest a process that generally works as follows:

- 1) All employees, without exception, should complete and sign a timesheet for each pay period. For each day in the pay period, the employee would indicate the number of regular, sick, vacation or other compensated hours he or she worked.
- 2) A departmental payroll cover sheet should list all department employees and total time attributed to regular hours, sick and vacation time, etc. The cover sheet should be signed by the department head as required by state law and forwarded to the town's payroll clerk. The individual time sheets should remain with the department.
- 3) The town payroll clerk should enter the indicated hours, by type, for each employee into Harper's system. She should then reconcile a report from Harper's with information she received from departments on cover sheets and resolve variances, if any. A report, by account, should then be sent to the accountant.

- 4) The accountant would complete her routine verification process relative to any departmental requests for payments. Under state law, she must verify that there are sufficient funds in an account to be charged to cover the requested payment; verify that the purpose of the payment is consistent with the intent of the line-item to be charged; and confirm the absence of fraud. Once complete, the payroll warrant can be produced or released for approval.

Accountability is built into this process. Employees must accurately log their time. When department heads sign the cover sheet, they verify that the reported hours worked or compensated time taken by their employees. The town payroll clerk confirms that she correctly entered employees time into Harper's before forwarding a report to the accountant. The accountant completes her verification process that is imposed by state law. The accountant should not, as she currently does, devote time to reviewing and recalculating the work of others.

In addition, the use of sick, vacation and other compensated time will be recorded in a central location and if accrual rules, under contracts, are incorporated in Harper's, there will be an accurate record of employee balances. Details can then be printed on employee pay stubs or made accessible online.

To ease its way into this process, the finance director might take steps to initiate a pilot program with the police department. The former assistant treasurer, who is familiar with payroll, is taking a position in the department. A working group comprised of the former assistant treasurer, the accountant and town payroll clerk should be able to develop a well-thought out payroll process consistent with our recommendation. If successful in the police department, where maintaining time can be complicated, the process might be replicated in other departments or implemented town-wide.

Lastly, we recommend the accountant and payroll clerk explore feasibility of having all employee payroll information entered into Harper's at the departmental level. The responsible departmental employee would, in this case, send individual timesheets to the payroll clerk. She would then confirm employee timesheet totals against a Harper's report, before sending the payroll to the accountant.

Responsible Party: Accountant, Payroll Clerk

D. Abolish the Personnel Board

Importance: Low Priority

The town manager has specific personnel related responsibilities in the charter and bylaws. Also, in town government, an HR director both provides assistance to the manager and has independent responsibilities. The three-member personnel board plays an advisory role, but ultimately influences decisions only over three non-union town employees. We routinely recommend that a town reconsider the need for a personnel board when personnel responsibilities are assigned to a specific person. In Groton, those responsibilities reside with both the town manager and HR director.

Responsible Party: Board of Selectmen

Scorecard on Status of 2004 Financial Management Recommendations

1. Revisit the Question of a Town Charter

Importance: High Priority
Implementation Status: Complete

In 2007, local officials acted on the DLS recommendation that the town re-examine its government structure and the merits of a town charter. The selectmen formed a Blue Ribbon Governance Commission with “goals to increase professionalism, accountability, and modernization in municipal government.” The commission completed a thoughtful, deliberate and inclusive process that resulted in voter approval of the town's first charter on May 20, 2008. The charter provides for a town manager position and identifies major appointed and elected officials. It defines roles and responsibilities. The charter also sets out the town's organizational structure and establishes finance and fiscal procedures. Pivotal is the creation of a town manager position. However, town meeting approved amendments that retained remnants of the old structure by maintaining an elected board of assessors and board of health. Nonetheless, adoption of the charter now allows town government to operate with continuity and stability into the future.

2. Create a Town Administrator Position

Importance: High Priority

Implantation Status: Complete

With the adoption of a charter, the town moved from an administrative officer to a town manager. In doing so it took a step toward strengthening the oversight and operation of municipal government. The first town manager, now five years on the job, has forged an effective working relationship with the board of selectmen, exhibited leadership and built credibility with town personnel, whether or not they report to him. He has helped develop sound financial policies and brought consistency to the annual budget process. Among other initiatives, he has had a meaningful role in implementing an employee performance evaluation program with financial incentives; in gaining control of the town's golf course; and in advancing personnel administration. On balance, the decision-making and collaboration that now exists throughout town government offers evidence that voters were correct in their decision to alter the structure of government.

3. Implement Employee Performance Reviews

Importance: High Priority

Implantation Status: Complete

We commend local officials and representatives from the town's seven unions on reaching agreement to implement an employee performance evaluation program. Now two years old, the program directs that each November the selectmen review the town manager's performance; the town manager review 16 department heads; and department heads review the performance of all staff. (The department of public works chose to conduct reviews twice a year.) Reviews are tied to an incentive plan, which rewards exceptional job performance with a two percent wage or salary increase. Employee scores are based, in part, on their success at fulfilling formal job responsibilities and meeting goals agreed to at the start of the year. Independent initiative to go above and beyond has emerged as an important consideration in awarding merit pay. In the program's first year, \$47,000 was earned in incentive pay; \$26,000 was awarded in the second year. Among other benefits, conversations on performance between employer and employee open channels of communication in a positive way and clarify expectations. Employee performance evaluation and merit pay opportunities also send a message to residents that the town is doing what it can to ensure efficient and accountable local government.

4. Assign Personnel Administration Responsibilities

Importance: High Priority
Implementation Status: Complete

At the time of our management review, the town bylaws provided for a personnel administrator, but the position was not filled. Citing the growing importance of a personnel function, we encouraged the town to act. To its credit, the town six years ago hired a human resources director, who recently left the position. A search for a replacement is currently underway.

Although the town manager has specific personnel related responsibilities in the charter and bylaws and the HR director is directed to assist him, in fact, the HR director carries out important duties. The position has primary responsibility for benefits administration, recruitment of new hires and maintenance of the town's job classification and salary plans. He or she is involved with compliance issues and has a support role in the collective bargaining process. The HR department also maintains personnel files and protects employee information. The importance of personnel administration is underscored by an increase in hours from 20-to-30-to-40 per week for HR director position over the last six years.

As adopted by town meeting in October 2013, the current personnel bylaw provides for a three member personnel board that serves in an advisory capacity to the board of selectmen, town manager and the human resources (HR) director. As a practical matter, the board oversees only three non-union employees.

5. Begin the Budget Process with Revenue Projections

Importance: Medium Priority
Implementation Status: Complete

The town manager begins the budget process in October. He is directed by the charter (§ 6-2 and § 6-3) to develop a balanced operating budget, consult with the selectmen, then submit it to the finance committee by December 31 with an accompanying budget message and supporting documents. It is during the course of receiving appropriation requests and meeting with department heads (November and December) that the town manager generates revenue estimates. While the process does not necessarily begin with formal revenue projections, the analysis of expenditures and development of revenues fit together in a common sense way, which in turn advances the overall budget process.

6. Formalize the Budget Calendar

Importance: Medium Priority
Implementation Status: Complete

The Groton town charter correctly sets broad parameters for the budget process. It directs that the town manager complete a balanced operating budget proposal and a capital improvement plan no later than December 31 and sets a date for the finance committee to submit its budget recommendation to the town clerk for publication - at least fourteen days prior to the first session of Spring Town Meeting. The town manager has the flexibility to establish more specific deadlines. Each October, he initiates the budget process by sending all departments heads an appropriation request form, which is pre-filled with an expense history and payroll data. Also included are guidelines on how department should view the coming year. By December 31 he has met with department managers and formulated a balanced budget, which he presents to the selectmen. A public presentation is subsequently made to the selectmen in a joint meeting with the finance committee. Thereafter, the finance committee schedules its meetings with an eye toward town meeting. Because the town manager recognizes the value of a methodical process, there has been consistency during his tenure, which in turn inspires confidence in government among town personnel and residents.

7. Review and Adopt Financial Policies

Importance: Medium Priority
Implementation Status: Complete

Although the charter assigns responsibility for the formulation and promulgation of policies to the selectmen, arriving at financial policies in particular should involve at least the finance committee and town manager. And, in Groton, they do. The board of selectmen chair, finance committee chair, town manager as well as the accountant and town treasurer, have signed-off on a comprehensive set of financial policies for the town.

Policies set out criteria that define what constitutes the sound financial condition for the town. They provide general financial guidelines that advocate structurally balanced annual budgets, set target levels for reserves and goals for enterprise funds. A debt management policy addresses capital funding, the town's bond rating, bond issuance, debt limitations and strategies. Policies address pension and OPEB liabilities. Lastly, an investment policy is set out.

The town’s financial policies are thoughtful, well-founded in sound practices and, although subject to annual review, they are formally in place. A commitment to adhere to the policies adopted should help the town and stabilize its fiscal future and improve its credit standing.

8. Create Formula for PILOTS

Importance: Medium Priority
Implementation Status: Incomplete

The town has received Payments in Lieu of Taxes (PILOTS) from eight tax exempt organizations located in Groton. While PILOTS do not as a rule approach what would be a full tax obligation, they represent the method by which the organizations acknowledge that they benefit from certain town services. Those services are available continuously from year-to-year, at a cost to the town, without regard to the state of the general economy. However, the town has no agreements in place that ensure the predictability of payments. In fact, there have been years when tax exempt organizations have unilaterally decided to not make a payment to the town.

We encourage the town to initiate discussions with tax exempt organizations in Groton for the purpose of negotiating PILOT agreements. Local officials might begin by developing a formula or set of rules that seeks to achieve fairness for both parties and can be applied irrespective of the paying organization’s size, purpose or operating budget. Through negotiations variables of concern or interest can be added, deleted or modified. With agreements in place, the town and the organizations will no longer have to revisit the issue each year. There will be predictability to payments and equity across the board.

Responsible Party: Town Manager

9. Plan for Self-Sufficient Groton Country Club

Importance: Medium Priority
Status of Implementation: Ongoing

When, in 2012, town meeting chose not to re-accept legislation that created the largely independent Groton Recreation and Country Club Authority, its management responsibility and assets were transferred to the town. At the time, the town was not receiving \$70,000 in lease payment from the Authority, while it continued to cover \$143,000+/- in annual debt service payments and further cash subsidies to prop-up the operation. The Groton Pool and Golf Center now functions as a town department and is managed by town employees. The

current operational costs are approximately \$500,000, but tighter management controls are in place. With the retirement of the prior debt, the town has invested to improve the pool mechanical system and surrounding patio, golf tee boxes, carts and cart paths. Local officials see a better facility than in the past and positive public response is evident by the sale of pre-paid memberships, day passes and greens fees. The pool in particular has proven to be popular. The town has made significant progress moving toward financial stability in the operation of the center.

Responsible Party: Town Manager

Computers and Technology

10. Plan for Full-time Technology Position

Importance: High Priority
Implementation Status: Complete

The town hired its first information technology (IT) director to a full-time position approximately four years ago. Two years later, a full-time desktop specialist (helpdesk) was added and one year after that a part-time position was created for web development. From all accounts, town employees as well as residents have benefitted significantly from these personnel additions. The IT department designed and manages the town web site. The department has guided upgrades to the town's computer network and desktops, and oversees a capital investment plan. With IT help, all employees work off a network drive where back-ups, firewalls and other protections are managed. The IT staff work with other employees to reduce data entry duplication. On balance, technology has proven to be a worthwhile investment. The IT department has moved the town far ahead of its technology condition of ten years ago and has well-positioned it for the future.

11. Explore Ways to Enhance Training

Importance: Medium Priority
Implementation Status: Ongoing

The IT department has been more pro-active in addressing training needs than what generally occurs in most cities and towns. IT personnel conduct formal training for new hires in the use of town telephones and other computer systems. The IT department has begun to build a library of books available to staff on relevant topics. The department has also focused on collecting and distributing "tricks & tips" to help employees with shortcuts, new approaches

to tasks and problem solving. Program content is derived in large part from an enthusiastic employee response to surveys. It helps that the department can take advantage of the emergency center at the town police station where 12 smart desks, 14 IT phones and four wall-mounted televisions are installed. This technology lab is a valuable training resource that encourages innovative approaches by the IT department.

Responsible Party: Town Manager, IT Director

12. Centralize Technology Decisions

Importance: Medium Priority
 Implementation Status: Complete

With the evolution of the IT department, the town has achieved its goal of centralizing technology related decisions and all technology purchases. Now, the town manager and the IT director develop high level strategies and long-term plans to sustain and improve systems and software. At the operational level, the IT director has taken steps to replace and upgrade servers and desktop computers and install standardized network equipment. He was instrumental in the decision to build a fiber optic backbone that connects town buildings. IT now administers the town’s GIS system and makes purchases of other items, e.g., supplies, previously budgeted in other town department. The transition appears to be well-received as the IT director works to ensure that departments heads are informed, consulted and continue to have a role in the decision making process.

Tax Collector / Treasurer

13. Review Relationship with Deputy Collector

Importance: Medium Priority
 Implementation Status: Complete

The treasurer/collector has altered his relationship with the deputy collector, Kelly & Ryan, in a way that responds to DOR concerns. The deputy collector now deposits payments for delinquent motor vehicle excises and parking tickets he receives into a bank account under the control of the town treasurer/collector. He submits an invoice reflecting his fees, which are paid through the town vendor warrant process. As a result, there is an audit trail throughout the process.

14. Consider Lockbox with Town Collector

Importance: Medium Priority
 Implementation Status: Incomplete

The treasurer/collector has contracted with Century Bank for lockbox services. Of approximately 4,350 real estate bills and 85 personal property bills mailed quarterly, about 25 percent are processed through the lockbox. Because 50 percent of the real estate tax payments are received from a property owner's mortgagee, three quarters of all payments can now be electronically posted to the City Hall Systems receivable software. A portion of payments received by mail for approximately 15,000 motor vehicle excise bills are also directed to the lockbox. The treasurer/collector notes, as is expected, that with inception of the lockbox, incoming mail and pedestrian traffic is down in the office.

The lockbox recommendation was offered as a means to help address an increase in work volume should the treasurer/collector's office begin receiving water, sewer and light department payments. At present, those departments both commit charges and receive payments, which runs counter to sound financial controls. However, in order to separate functions and divert bill payments, the town would need to accept the town collector statute (M.G.L. c. 41, §38A).

Responsible Party: Town Manager, Collector

Assessors

15. Discontinue Manual Records

Importance: Low Priority
 Implementation Status: Complete

The assessing office has made a transition from manual records to maintaining information in Excel as recommended. The shift is due in part to a higher staff comfort level with Excel. As a result, the greater concern that information is backed up has been addressed.

16. Limit Deeds Sent to Outside Engineering Firm;
 Consider Records Disposition

Importance: Low Priority
 Implementation Status: Complete

The assessing office no longer sends deeds to its engineering firm to be bound. Instead, the office takes advantage of Vision software feature that allows deeds to attached to, or associated with, electronic property record cards. In addition, the office addressed its records disposition issue by contracting with an outside firm to shred designated documents and materials. What remains is stored in new, organized file space in the town hall attic.

17. Send Address and Map/Lot Changes to Collector

Importance: Low Priority
Implementation Status: Complete

An update of all taxpayer accounts continues to take place twice a year when the collector receives the commitment files from the assessor. A greater effort is made to identify address changes during the course of the year and that information is reflected by the "care of" recipient on mailings.

18. Expand Building Permit Inspections

Importance: Medium Priority
Implementation Status: Complete

To ensure updated property information, state regulations require an inspection, including photographs and internal measurements, of all improved properties in the town at least every nine years. These visits usually follow a set inspection schedule. Many assessing offices expand routine inspections for other purposes so that they can be counted toward the cyclical inspection program. Now, in Groton, all inspections whether associated with a building permit, a sale or an abatement application include photographs and building measurements and complement the cyclical program.

The principal assessor has also taken steps to increase access to properties. A town occupancy permit issued by the building department now requires sign-off by the assessors' office. And, staff have arranged to accompany fire department personnel on smoke alarm inspections. Through this inter-departmental cooperation, the assessors' staff is better able to keep property records up-to-date and ensure equitable treatment of all property owners.

19. Increase Staff Training on Patriot Software

Importance: High Priority
 Implementation Status: Incomplete

In 2002, the assessors' office switched from computer assisted mass appraisal software developed by Patriot Properties to software produced by Vision Government Solutions. Both are widely used in Massachusetts. After eight years, the principal assessor has extensive experience with the software; her assistant assessor has one year in the position and does not. She has taken course 101, attended the assessors' school as well as some ad hoc classes, but would gain from more formal, structured training on the use of Vision. When the competence level of staff increases, the office, municipal government and residents all benefit. Therefore, we encourage the town to invest in Vision training for the assistant assessor.

Responsible Party: Principal Assessor

20. Retain Copies of Receipts

Importance: Medium Priority
 Implementation Status: Complete

The assessors' office no longer accepts cash, which renders this recommendation moot.

Accountant21. Review Office Technology Relative to Harper's Payroll Software, Employee Time Sheets, MIP Payroll Module and Data Transfer with Excel

Importance: High Priority
 Implementation Status: Incomplete

There appears to be little progress in simplifying the payroll process since our initial report. Lack of movement, however, cannot be assigned to the current accountant or payroll clerk, each of whom has only one year in their position. The town continues to contract with Harper's Payroll Service and multiple data entry issues appear to have been addressed. Still, the process can be further streamlined by recognizing individual responsibilities and holding people accountable to fulfill them. In this regard, we offer a new recommendation that seeks to clarify the responsibilities at the department level, of the payroll clerk and the accountant.

Responsible Party: Accountant, Payroll Clerk

22. Develop a Recreation Department Cash Flow Budget

Importance: Low Priority
Implementation Status: Complete

The recreation department was incurring deficits at the time of this recommendation. To address the issue, we suggested that recreation programs might better operate as a revolving fund and with the development of a cash flow budget. However, recreation related receipts today are general fund revenues and most recreation activities are expended by the town department that manages the Groton Pool and Golf Center. As noted earlier, this department appears to be managed well, so we regard this recommendation as having been addressed.

23. Add Detail to Payroll Warrant

Importance: Low Priority
Implementation Status: Complete

The payroll warrant now lists individual employees together with their compensation for the pay period in accordance with our recommendation.