

Memo

Town of Ashland, MA

To: Michael Herbert, Town Manager
From: Brittany Iacaponi, Finance Director/Town Accountant
CC: Jennifer Ball, Assistant Town Manager
Date: February 8, 2022
Re: Senior Accountant/Financial Analyst
Salary Range: \$55,000 - \$65,000

I was hired by the Town of Ashland, MA on March 11, 2015 as the Town Accountant. The department consisted of myself, the Town Accountant, and a part time Personnel/Financial Assistant, whose time was split between the Town Manager's office and the Town Accountant's office.

Shortly after my promotion to Finance Director/Town Accountant, I was able to hire a full time Assistant. This position's time is spent on the following:

- Approximately 60% of her time is dedicated to reviewing & processing invoices or accounts payable, maintaining vendor master file,
- New tasks from previous part time position:
 - Inputting departmental cash receipts
 - Completing monthly cash reconciliations
 - Sending out monthly departmental budget updates
 - Processing 1099s annually
 - Handling committee/departmental questions or small reconciliations
 - Working with DPW on purchase orders
 - Monthly health insurance bill breakout among school, town, and retirees
 - Tracking solar log as the Town has entered into several solar agreements
 - Tracking internal police details (this will stop effective 3/1/22) – this was done in an effort to save the Town money but the manual workload is great
 - Schedule Z
 - Reviewing and posting school's journal entries
 - Reviewing and posting various budget entries or transfer requests

Item	# of items or amount (FY15)	# of items or amount (FY22)
Personnel (FTE Equivalent)	1.5	2.0
General Fund Budget	\$51,972,252	\$69,530,796
Water Enterprise Fund Budget	\$2,837,595	\$2,910,219
Sewer Enterprise Fund Budget	\$5,486,573	\$5,847,591
Trash Enterprise Fund Budget	\$1,157,524	\$1,450,921
Average Invoices processed per warrant	312	444
1099s processed	117	167
Town employees employed	114	140
Town federal, state, local grants received	56	125
Town revolving and donation accounts	64	88
Capital projects pay as you go	SOY 9 open projects, 40 during year, EOY 12 open projects	SOY 16 open projects – 40 open during year, EOY 16 open projects. highest was 59 open during a year
Capital projects debt funded & CPC funded	20	42

Not only has the volume of projects/grants increased but the size of the projects/grants have increased as well. For example, the FY22 federal, state, and local grants contain the following:

1. \$4.95M Microenterprise grant
2. \$125k annual Drug Free Communities Grant
3. Federal SAFER Fire Grant
4. Federal CARES Grant
5. Public Safety Earmarks/Grants
6. Economic Development Earmarks
7. Small Bridge Grants
8. Human Services Grants
9. Many new Public Safety grants
10. Increased number of BAA grants

Many of the larger grants, I am directly involved in either doing quarterly accounting work, reporting, annual financial reports, and reimbursement requests or drawdowns.

In addition to the above FY22 items, the Town or Finance Director has also implemented the following:

- Monthly department head budget updates
- Quarterly budget updates to department heads on various accounts
- Purchase Order System
 - DPW only
- Financial Trend Analysis Report

- Approximately 40 page document
- Comprehensive Budget Document
 - Approximately 400 page document, which includes trend report
- Fiscal Transparency software
 - No longer utilize due to cost and lack of traffic
- Athletic Fields Enterprise Fund
- Stormwater Enterprise Fund
- Cable Access Enterprise Fund
- Federal/State/Local grants tracker
 - Maintain via excel

At this time, I am no longer able to keep up with the volume of contracts the Town enters into or amendments/extensions to contracts.

Additionally, since my hiring, I have experienced significant turnover in many positions and new positions being created. Most Department Head level positions in Town and their staff require the assistance of the Accounting department in one way or another. For example, budget preparation, understanding revolving, donation, capital, or their operating/enterprise funds budget or the history of said accounts, reconciling accounts, payroll analysis, assistance processing invoices, and other questions/tasks being asked. When there is turnover, there is a knowledge/understanding or even a skills gap between the individual that leaves and the individual that is hired.

- New Assistant Town Accountant
- 2 Assistant Town Clerks, soon to be 3
- Soon to be new Town Clerk
- 3 Treasurer/Collectors
 - At the time of my hiring, a consultant was placed in this position, a Treasurer/Collector for 2 years before retiring, and more recently Cindy Cincotta, who has fortunately stayed for almost 5 years. Cindy was previously an Assistant Treasurer/Collector prior to her hiring.
- 2 clerical staff in Treasurer/Collector's office
- Library Director
- 2 DPW Directors
- 3 Town Planners
- 4 Assistant Town Planners (new position shortly after I was hired)
- Economic Development Director
- Communications Coordinator
- Assistant Town Manager
- Town Manager
- Human Resources Director (new position/department created)
- Prevention/Outreach Coordinator (new position)
- Director of Human Services/Social Worker (new position)
- 2 Police Chiefs and currently an Interim Police Chief
- 2 Fire Chiefs
- 2 Sustainability Coordinators/Managers
- New School Finance Director

- School business staff being shifted to new positions or increased responsibility reaching out for assistance
- Several new committee members or committees
- Building Commissioner
- Health Agent
- Conservation Agent

The addition of a new position, specifically, a Senior Accountant/Financial Analyst will assist with the following:

1. Reconciling the hundreds of accounts (i.e. capital, donation, revolving, grants) the Town maintains
 - a. This task in itself is extraordinary as there are over a dozen departments, all with a significant amount of accounts that should be reconciled quarterly, at a minimum.
2. Quarterly receivable reconciliations. The list below is just an example of the reconciliations needed. Currently, this is being done annually.
 - a. Real Estate
 - b. Personal property
 - c. Motor Vehicle
 - d. Community Preservation Funds
 - e. Tax Title
 - f. Foreclosures
 - g. Deferred Taxes
 - h. Water
 - i. Sewer
 - j. Trash
 - k. Stormwater
 - l. Police Detail
 - m. Fire Detail
3. Special Projects
 - a. Further utilize the Purchase Order System in MUNIS
 - b. Research accounts, other items as requested
4. Assist with departmental requests
5. Assist the Finance Director/Town Accountant with budget preparation and analysis
6. Log grants and maintain master listing
7. Log contracts and maintain master listing
8. Cross train on accounts payable processing (in the event the Assistant is out)