



## Expense Control Task Force Interim Report

Submitted: October 20, 2008

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Control  
Task  
Force**



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# SECTION I.

# Executive Summary

## Expense Control Task Force



### Introduction

Faced with limits on revenue generation from traditional sources, most importantly residential property taxes, and the realities of budgets constrained and dictated by collective bargaining contracts and state and federal mandates, a number of Massachusetts communities, including Natick, felt the need to look at both expenses and revenue differently. At the heart of each of these efforts is a recognition that the status quo of municipal and school budgeting was not going to work in a future of uncertain revenues and certain expense increases.

It is in this spirit that the Natick Expense Control Task Force (ECTF) evolved and puts forward this interim report. We make these recommendations knowing that they are a first step toward finding ways to perform the businesses of the town and the school more effectively and more efficiently. Included in this report are a more detailed explanation of the process used, preliminary recommendations and next steps. We submit this report in the hope that it will be the foundation for town, school and community to come together to ensure Natick's financial well-being now and in the future.

### Process

The ECTF met throughout the spring and summer to develop a target list of areas for review. Department heads were invited to attend our meetings to educate us and in all cases were extremely open and helpful. A weighted evaluation process was used to prioritize areas for in-depth study. Recommendations were generated based on the belief that there was a significant opportunity for change in the way in which services were provided that would in turn yield cost savings. Increasingly the taskforce came to understand that short term cuts in services and personnel, although helpful to balance the budget in the short term, would not achieve the kind of change needed in the basic structure of how services are provided to limit future budget increases.

### Recommendations

This preliminary report contains two sets of recommendations: those that we believe are the first step toward lasting structural change and those that will have more immediate impact. Initially we are recommending structural change through the consolidation of resources in four key areas of school and town infrastructure: Facilities Management; Human Resources; Information Technology; and, Procurement. We also support near term recommendations, some of which are already under review by town and school personnel. These are spelled out in more detail later in this report.

### Next Steps

The ECTF will continue to move forward in analyzing opportunities for both short and long term cost control and to provide support to the Town Administrator and School Superintendent along with the Board of Selectmen and School Committee as they deem appropriate.



## SECTION II.



## The Challenge

Town and School departments are under pressure to maintain and/or increase service levels to meet growing needs and mandates in the face of revenue projections that do not keep up with forecasted costs.

Current Fiscal and Operating Challenges	
Governance	<ul style="list-style-type: none"> <li>Determining how to satisfy the short and long term needs of the community</li> <li>Continuing to benefit from Natick's sound financial state and Bond rating today</li> <li>Linking the goals of Natick 360 to the operating reality of fiscal responsibility</li> <li>Ensuring long term sustainability for both services and infrastructure</li> </ul>
Organization	<ul style="list-style-type: none"> <li>Understanding the options for organizing and operating departments and service delivery in a manner that improves efficiency and effectiveness both today and in the future</li> <li>Ensuring a culture of accountability through the Town and School departments</li> </ul>
Process	<ul style="list-style-type: none"> <li>Realizing the improvements gained from inter-departmental collaboration</li> <li>Determining what practices could be adapted from the outside that support efficient, cost effective service delivery</li> <li>Achieving consistency and standardization of delivery of necessary services</li> <li>Understanding "customer" satisfaction and "customer" expectation in making decisions about new and existing services</li> </ul>
People	<ul style="list-style-type: none"> <li>Supporting a culture of accountability and shared commitment</li> <li>Clarifying roles and responsibilities, and align to goals and objectives</li> <li>Setting performance expectations and measure outcomes, not outputs</li> </ul>
Technology	<ul style="list-style-type: none"> <li>Improving information systems and management to be more effective</li> <li>Translating leading practices and adoption of new technologies to realize effectiveness and productivity in service delivery or departmental management</li> </ul>

### Call to Action

**The Expense Control Task Force was created by the Natick Board of Selectmen "for the purpose of identifying and exploring ideas for expense control."**

Source: Departmental Interviews, ECTF analysis



## The Expense Control Task Force Mission

The Expense Control Task Force (ECTF), formed as a formal response to the Call to Action, developed its Mission Statement articulating the underlying statement of purpose and goals

### Call to Action

**The Expense Control Task Force was created by the Natick Board of Selectmen "for the purpose of identifying and exploring ideas for expense control."**

### Task Force Members

**Kristine Van Amsterdam  
Tony Lista  
Patrick Hayes  
Dirk Coburn  
Barbara Honthumb  
Lori Rosen  
Jeff Silverstein  
Lori Andrews (thru June)**

### ECTF – Mission Statement

To advance this charter the Expense Control Task Force will:

- solicit, develop, analyze, and prioritize expense control ideas and
- present both short and long term recommendations to the Board of Selectmen.

The recommendations must, at a minimum, meet the dual tests of feasibility and legality.

We expect these recommendations, both individually and collectively, to:

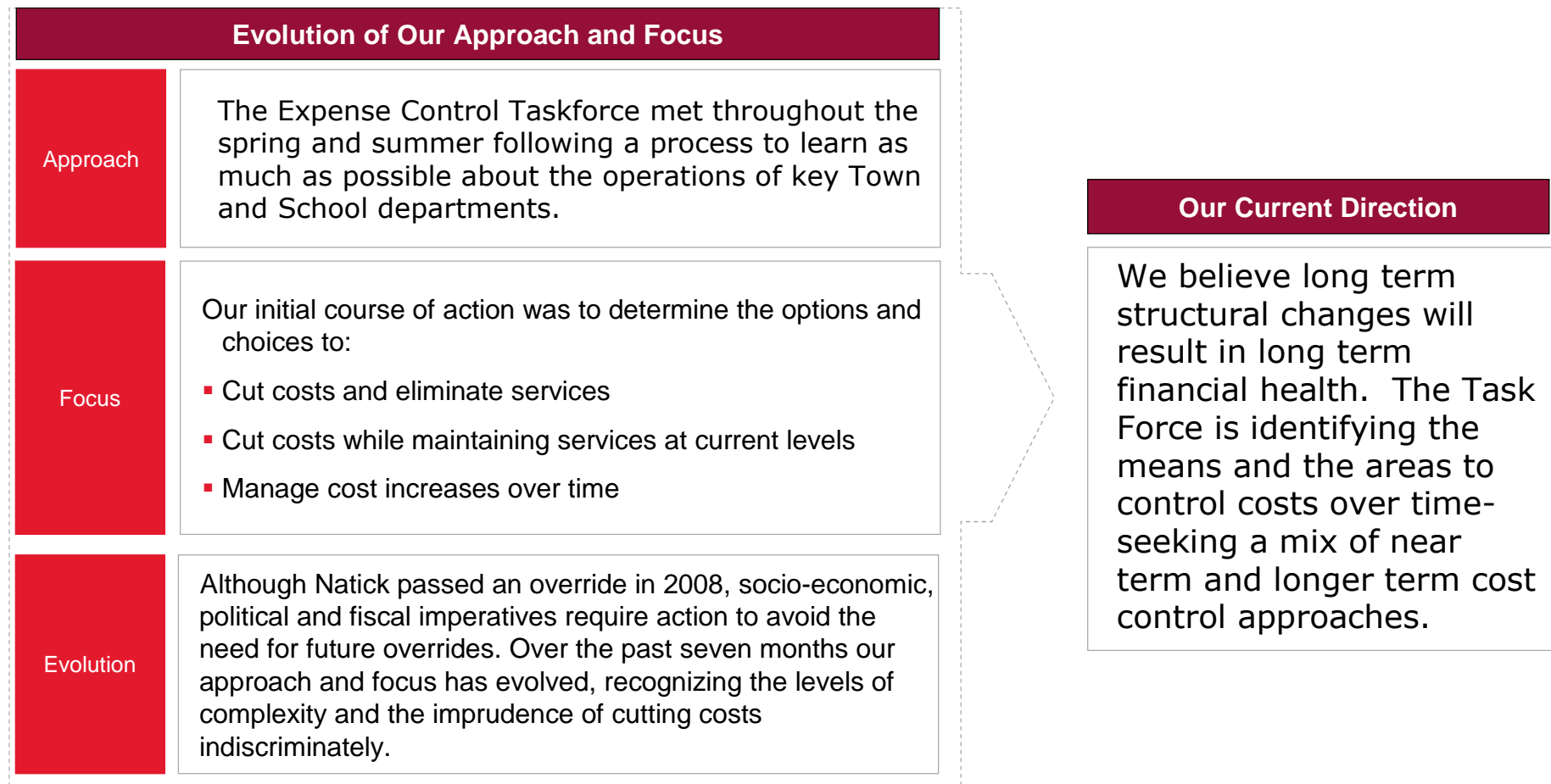
- enable more cost-efficient provision of services or
- provide material expense reductions or
- provide a material reduction in the growth of Natick's municipal and school expenses as measured by recent, historical annual expense growth.

The enablement of these recommendations will ultimately depend on the support of and enactment by the Town's elected and/or appointed budgeting authorities, including the Board of Selectmen, the Finance Committee, the School Committee, and Town Meeting.



## The Process

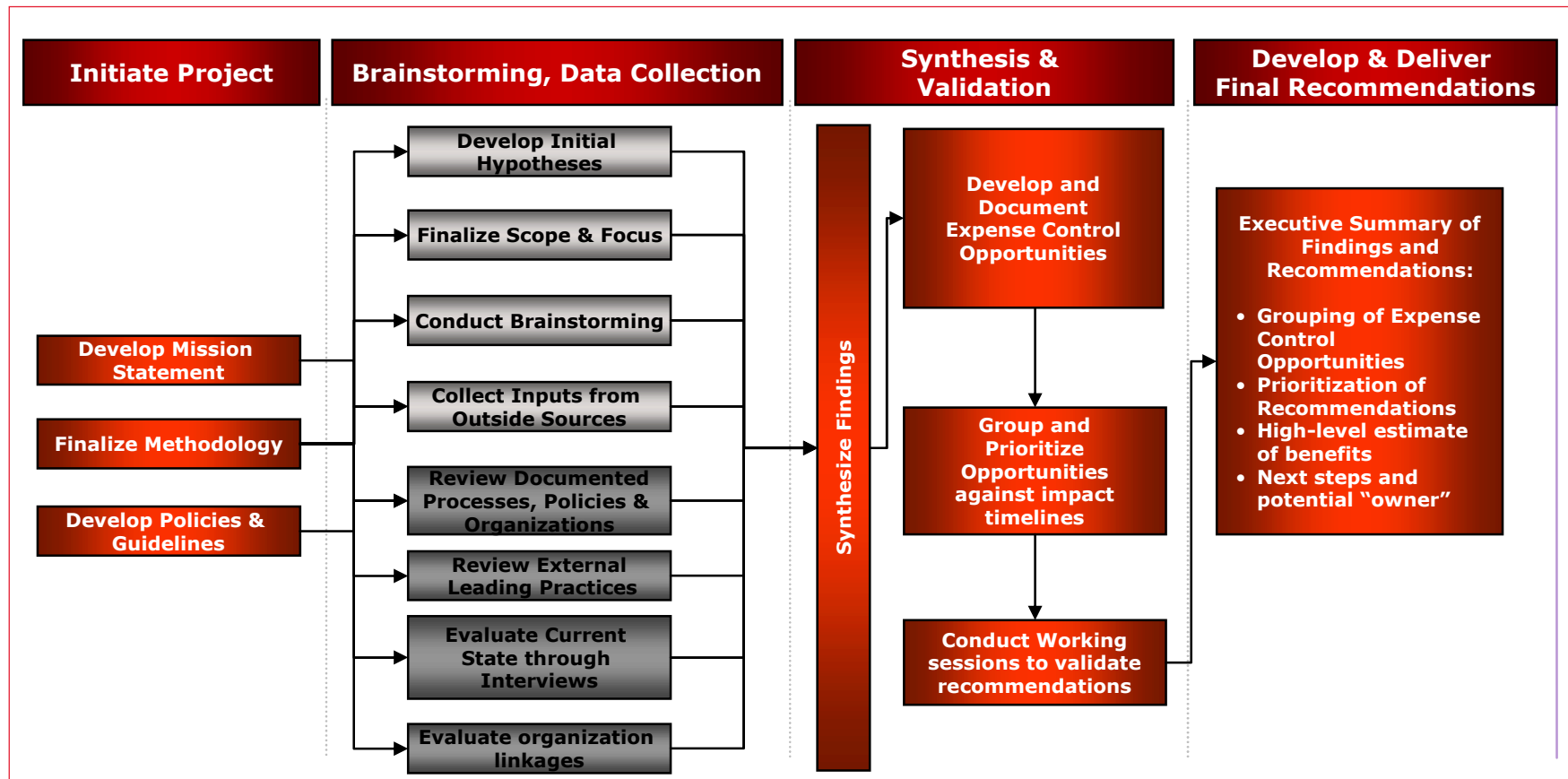
Although Natick passed an override in 2008, fiscal imperatives lead the call to action to avoid the need for additional overrides in future years.





## The Detailed Approach

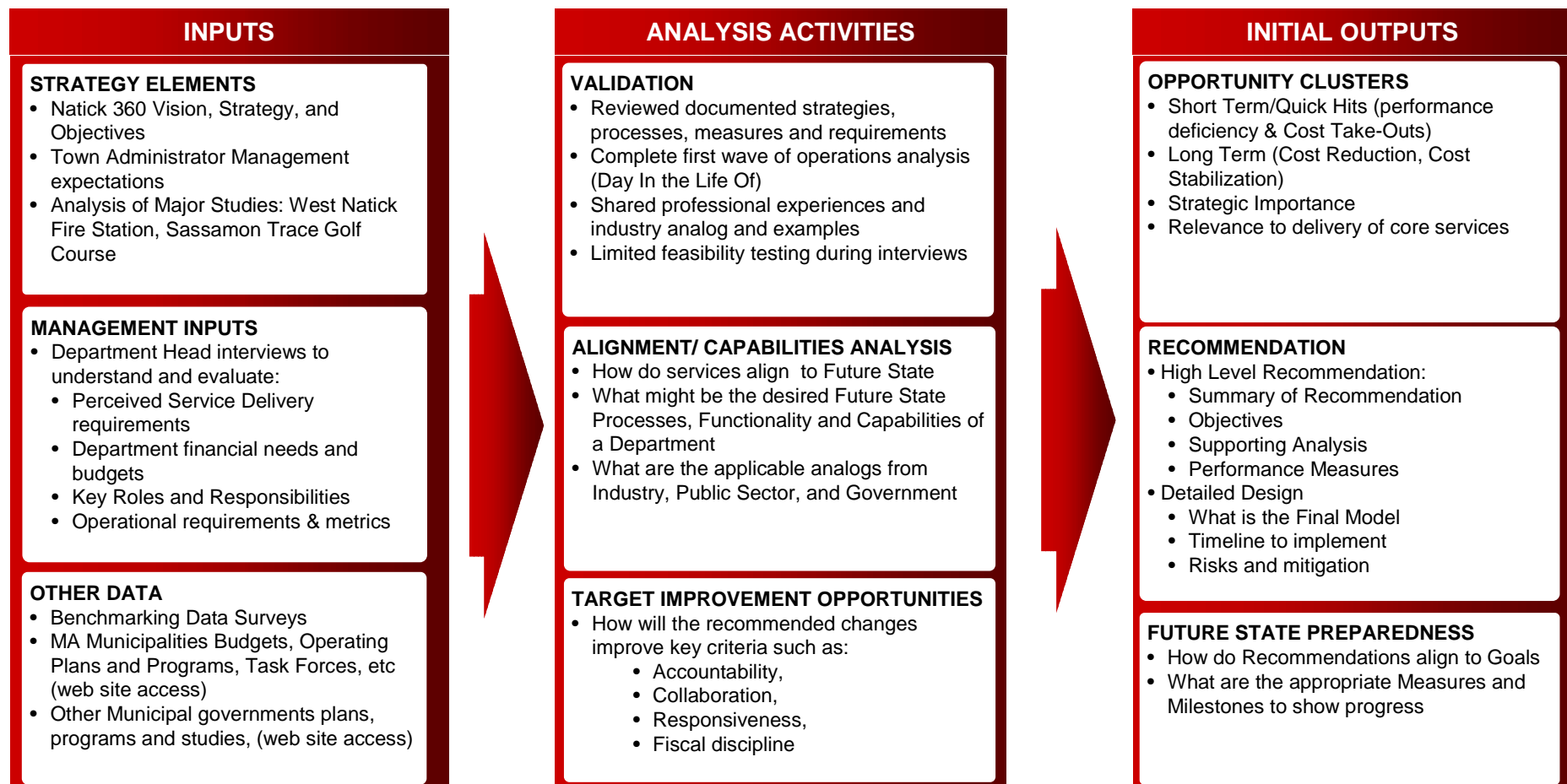
The Task Force has used a four step Assessment methodology in order to evaluate, analyze, synthesize and develop our initial recommendations





## The Evaluation Effort

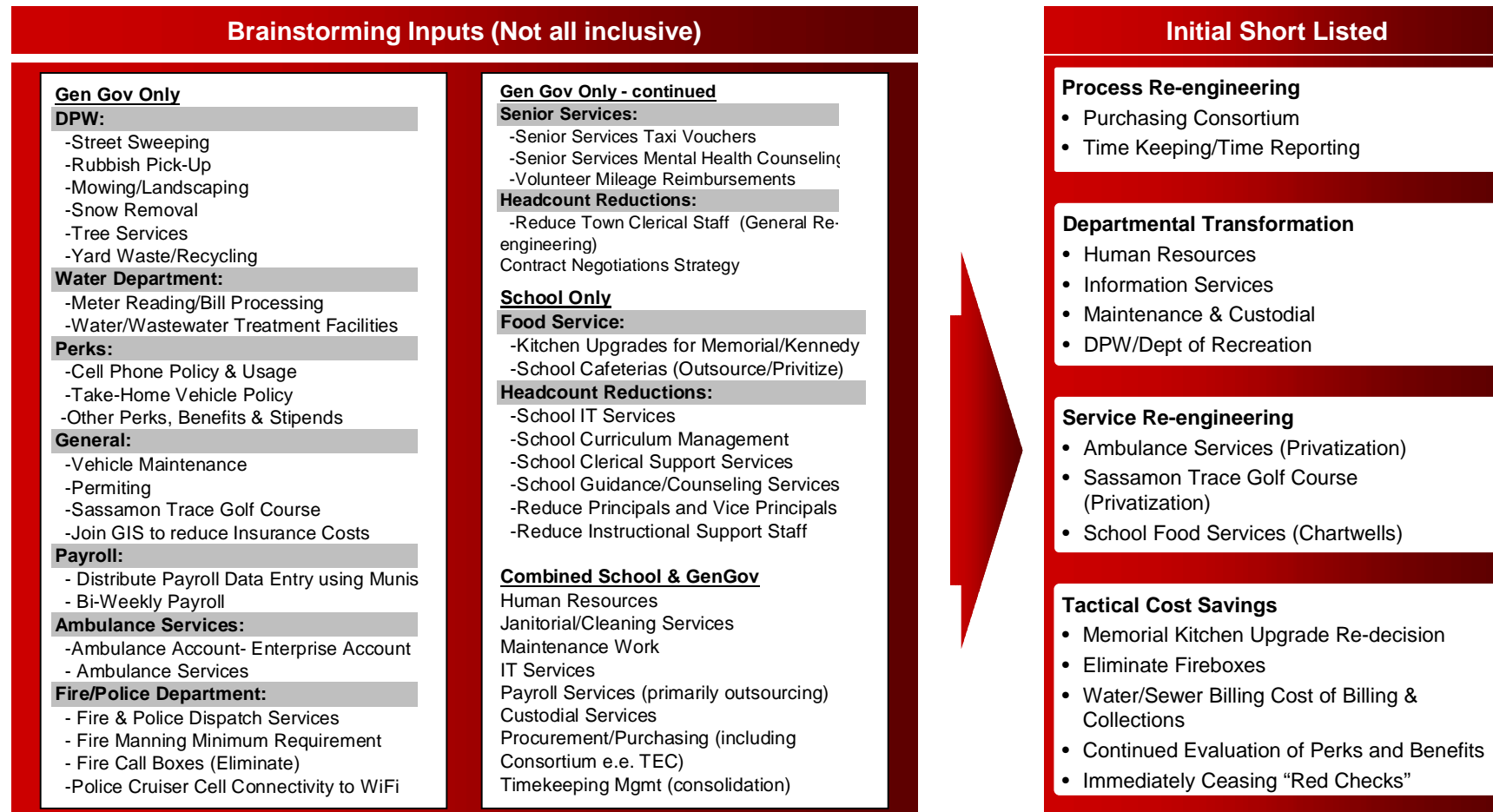
Our evaluation effort was based on conducting interviews, leveraging prior works and studies, incorporating learning from benchmarking studies and leading practices data, including those from many Massachusetts municipalities.





## Opportunity Development

The Task Force brainstormed an initial set of areas to consider, factored in analysis from initial fact-finding and then through a series of evaluation efforts developed a potential short list





## Structural Change as a Strategic Imperative

The past year has shown that Natick needs to reduce the growing spread between expense and income growth.

### Importance of Structural Change

- It is strategically imperative that Natick achieve structural change in how General Government and the School Department operate. Status Quo is neither optimal nor sustainable.
- Overall, the goal is to define what are the core services to be delivered; The ways to do existing work more effectively and efficiently; Providing the services that meet the needs of the citizens of Natick now and in the future.
- The challenge is to find ways to **MANAGE** the costs of providing services rather than cutting the services; Shared services teams with distributed responsibility provides economies of scale while not necessarily increasing overall costs
- Change starts with setting meaningful and measurable goals and expectations, engaging leaders to champion change and holding all employees of Town and School departments accountable for meeting or exceeding their goals.
- In all cases the approach and methods of evaluating the core services delivered to constituents, the way to provide these services and the underlying financial analysis- rigor and detail, requires new tools and techniques and a consistent adoption and use of these tools

## Recommendations

### Expense Control Task Force



Anchored by the need to achieve lasting structural change, the ECTF recommendations are geared to address how Natick supports its constituents by:

- Providing sustainable and meaningful expense control
- A desire to improve centralized policy and management oversight
- The need to have decentralized, efficient and effective service delivery

As an outcome from the work over the past seven months the Task Force has initially develop four recommendations supporting expense control and structural change. They are:

- Facilities Management Shared Service Transformation
- Human Resources Shared Service Transformation
- Information Services Shared Service Transformation
- Procurement and Purchasing Shared Service Transformation

As well, the Task Force through it's brainstorming and analysis determined there were a number of cost savings, cost control and improvement areas that were under consideration and review by various Town and/or School departments. These Near Term Initiatives have been captured and documented as well.



# Facilities Management Shared Service Transformation

## Description or Summary

Recommend the consolidation of the General Government and School Department Facilities Management (Building Maintenance) groups into a single Shared Service serving all Town and School buildings with strong leadership, excellent operational and financial practices, adequate funding, and appropriate service levels and exceed expectations of all constituents around quality of work, building management, employee and child safety. This recommendation is possible to execute in the near-term time-frame

## Key Objectives

- Combine the GenGov and School Department Facilities management departments into a single Shared Service,
  - Maximizes the coordination of the total resource pool available for maintenance, custodial and repair work
  - Enables flexibility for resource allocation
  - Leverages limited but critical resources and competencies
  - Recognizes it is widely accepted that a number of tasks, including maintenance, repairs, landscaping and grounds tending, facilities management, oversight of contracts for major repairs and renovations are common to the two divisions.
- Establish a consistent approach and protocol for assessing capital needs, on a prioritized basis, of each building—both internally for each building/facility and in a relative prioritization to other town buildings

## Performance Outcomes

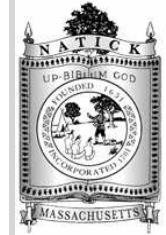
- Reduce total Operating Expense over time by transitioning more FTE's to contracted services following openings created through attrition
- Improvement in FTE productivity with adoption of leading practices
- Expected reduction in overall overtime expenses by deploying lower cost resources for light duty maintenance assignments
- Reduction in Capital Expense over time with better long range planning

## Supporting Analysis & Rationale

- Shared Services will support and incorporates known best practices, knowledge and approaches including:
  - Evaluation suggests certain best practices for Order of Work and Standard Work Time assessments can be deployed across all of Facilities Management
  - Use of contracted cleaning services and On-Call tradesmen will have a meaningful impact over time on salary costs, benefits and pension controls
- Recognizes the ability to deploy a combination of town employee and contracted worker in all Town and School buildings, meeting or exceeding safety, security and privacy requirements
- The Task Force analysis suggests the School's maintenance objective to provide optimal conditions for education while maintaining the facilities infrastructure for continued peak performance can be achieved with non-employee resources in at least some situations
  - For example, providing coverage during building rentals and other after-hour school building use

## Data Sources

- General Government and School Department Budgets
- Interviews with Facilities management department heads
- Benchmarking and Leading Practices reports (see Bibliography)
- Relevant experience and knowledge of members of the ECTF



# Human Resource Shared Services Transformation Recommendation

## Description or Summary

Recommend operational consolidation of the General Government and School Department Human Resource (HR) departments. The Shared Service model is possible to execute in the near-term. Such a consolidation is anticipated to result in more formal collaboration and consistency of processes for labor relations, contract management, recruitment/retention functions, administrative functions, performance evaluation/measurement and benefits administration.

## Key Objectives

- To adopt a shared services model of delivering HR services to general government and school employees
- To improve the effectiveness of labor relations and contract management
- To make more consistent the process of employee goal setting, performance evaluation, and measurement of performance
- To improve the effectiveness of recruitment/hiring/retention practices
- To improve the efficiency of administrative functions and benefits administration

## Performance Outcomes

- Improved negotiation process for all unions
- Improved evaluation of service offerings for employees
- Improved coordination and flow of information to elected Boards and Officials responsible for policymaking decisions for employees
- Possible reduction in legal fees by leveraging competencies of HR personnel
- Possible savings in personnel and improved processes over long-term. No short-term savings anticipated

## Supporting Analysis & Rationale

- Leverages expertise of existing HR directors for benefit of all employees and taxpayers
- Enables more consistent performance evaluation processes including the use of metrics for increased employee accountability
- Encourages more formal collaboration between elected Boards and Officials responsible for policymaking decisions affecting employees
- Streamlines processes for contract management and benefits administration
- Provides for consistent management of labor relations
- Provides for more comprehensive review of recruitment and retention practices

## Data Sources

- General Government and School Department Budgets
- Interviews with Interim School Superintendent, Town Administrator, and various department heads
- Relevant experience and knowledge of members of the Expense Control Task Force



# IT Shared Services Transformation Recommendation

## Description or Summary

Recommend the operational consolidation of the General Government and School Department Information Technology departments into a cohesive and responsive town-wide Information Services and Technology Shared Service model. This recommendation is anticipated to improve overall cost management, increase overall efficiency of IT services, improve service delivery effectiveness and improve the integration of computing technologies, communications platforms, business applications and productivity tools.

## Key Objectives

- Be responsible for developing, deploying and maintaining all general government and school department “business applications”, as well as public safety and specialized applications and underlying systems
- Oversee the deployment of new mobility solutions to support wireless communications, email and data access, public safety dispatch, to improve productivity and provide the right information at the right time
- Develop an unified information services and communications platform manifested in a “solutions” architecture and a implementation roadmap
- Recruit and on-board a Chief Information Officer to lead the Shared Services team, interface with Town and School leadership and the Information Advisory Board

## Performance Outcomes

- Provide improved support of all department help desk requests by load-balancing IT staff and leveraging competencies more broadly.
- Improve effectiveness of all new software applications by developing a comprehensive Software evaluation, procurement, configuration, deployment and maintenance
- Rational and pragmatic management of all enabling technologies- cell phones, “blackberries”/PDA’s, laptop & desktop PC’s, document management, networks, wireless access, and specialized technologies with emphasis on multi-use, inter-changeable, inter-operable, in order to maximize total cost of ownership and optimum use.

## Supporting Rationale

- Maximizes coordination across GenGov and School Departments by identifying areas of leverage, (e.g., shared resources, knowledge, etc).
  - Enables flexibility for resource allocation and growth
  - Provide economies of scale across support and operational units by leveraging limited but critical resources and competencies
- Enables prioritization of services and ongoing Cost/Expense/Investment commitments based on the needs, requirements and uses of technology to master the role & responsibility
  - Maximizes the integration of IT with the broader transformation efforts within Government and School to respond to service levels, budget requirements, market changes and customer needs
- Addresses key needs and requirements to develop a long-term technology roadmap and deployment plan to better support capital budgeting and operating cost management; Avoid unexpected capital requests
- Provides the means and knowledge to design and implement Business Continuity and Disaster Management plan

## Data Sources

- General Government and School Department Budgets
- Interviews with various department heads
- Research databases including Gartner, IDC, and Yankee among many
- Benchmarking and Leading Practices reports
- Relevant experience and knowledge of members of the ECTF



## Procurement and Purchasing Shared Service Recommendation

### Description or Summary

Recommend the consolidation, integration and implementation of shared procurement procedures between the General Government and School Department Purchasing/procurement functions. This recommendation will improve overall cost management through volume buying, increase overall efficiency, improve controls through centralize purchasing functions and allow the general system to take advantage of economies of scale.

### Key Objectives

- Maximizes efficiency and minimizes expenses by leveraging the combination of GenGov and School Departments, to:
  - Take advantage of consortiums to capture greater discounts
  - Increase efficiency and economies of scale by coordinating procurement functions across the town and across consortium(s)
  - Improve controls by centralizing policy and administration of purchasing and procurement
  - Moving to centralized demand planning or supplies inventory forecasting processes may improve bulk buying and reduce cost of goods

### Performance Outcomes

- Increase efficiency and support of all departments purchasing needs through centralizing procurement.
- Improve expense control and increased economies of scale by joining and taking advantage of consortium and their group buying strengths as one unit rather than the Gen Gov or School Department unilaterally
- Increased control and policy administration through a centralized procurement process
- Timely & accurate processing/delivery of invoices will be critical in cash flow management

### Supporting Rationale

- Develop cohesive and clear strategic imperative (cost, service, quality) and corresponding customer service level to deliver consistently across Town departments
- Establish, maintain and measure clear end-to-end purchasing and procurement accountability for GenGov or School Department processes, performance and execution
- Recognize the capabilities that exist within GenGov and School Department to leverage resources, processes, learning and expertise
- Improve the access and visibility to “supplies” inventory across all Departments
- Managing “procurement” with improved tools, standard methodologies, documented processes and evaluation techniques and tools will be key to long term improvement in balancing lowest cost provider with highes quality service delivered.

### Data Sources

- General Government and School Department Budgets
- Interviews with various department heads
- Relevant experience and knowledge of members of the Expense Control Task Force



## Near-Term Initiatives

Some ECTF recommendations are already under review or are contemplated by the Town Administrator, Superintendent of Schools or other department heads and should be monitored, tracked and measured for completion and outcome

Initiative Area	Owner(s)	Description	Current Status
Eliminate Red Checks	<ul style="list-style-type: none"> <li>• Town Administrator</li> <li>• School Superintendent</li> </ul>	Eliminate the "Red Checks" for all employees including but not limited to employee mileage reimbursement, clothing allowance, cleaning allowance, tool allowance, etc. Also institute full tax withholding against all red checks	Under detailed review by Town Administrator
Bi-Weekly Payroll and Direct Deposit	<ul style="list-style-type: none"> <li>• Town Administrator</li> <li>• School Superintendent</li> </ul>	Move ALL Town and School employees to a Bi-Weekly payroll cycle and Direct Deposit of all Payroll and Stipend Checks	Under detailed review and expected to implement shortly
Eliminate the antiquated Fire Call Boxes	<ul style="list-style-type: none"> <li>• Fire Chief</li> <li>• DPW</li> </ul>	Turn off the Fire Call Box system and remove the boxes from the physical locations. In the longer term consider new technologies such as wireless fire call boxes	
Ambulance Fee Collection	<ul style="list-style-type: none"> <li>• Town Administrator</li> </ul>	Commentary and analysis indicates there continues to be a gap between what the Town bills to residents for Ambulance Services and what is collected, leaving a short-fall	Town Administrator and Finance Department are working on closing the gap
Regionalization of Public Safety Services	<ul style="list-style-type: none"> <li>• Fire Chief</li> </ul>	Complete a detailed analysis and evaluation of the Town's ability to participate in a full or partial regionalization of Public Safety services with other Metro West communities	
Memorial School Kitchen Upgrade	<ul style="list-style-type: none"> <li>• Superintendent</li> </ul>	Re-evaluate the financial analysis of the Kitchen Upgrade versus the transfer of food service preparation to the High School. This is a near-term analysis in order to re-evaluate in FY2009 prior to the project beginning	Funds have been approved for this project by Town Meeting
Full Privatization or expanded Outsourcing of School Food Service Program	<ul style="list-style-type: none"> <li>• Superintendent</li> <li>• Town Procurement Officer</li> </ul>	The current Food Services contract has been extended for one year. There is an opportunity to completely re-evaluate the outsourcing/privatization model for Food Services.	School Superintendent, School Finance and Town Procurement are working on developing an approach.
Full Privatization or Closure of Sassamon Trace Golf Course	<ul style="list-style-type: none"> <li>• Town Administrator</li> </ul>	Analyzing the financial impacts and the economics of operating a golf course; Determining the options and economic benefits as to the best and highest use (utility) of the land (i.e. Wind Farm, Solar)	Expect the Sassamon Trace Oversight Board and Town Administrator to conduct an evaluation this autumn



## Continuing Analysis of Potential Opportunities

The Expense Control Task Force is continuing to pursue a number of opportunities which are detailed below

Initiative Area	Description	Assessment Requirements
Asset Management	Consider the options and cost to benefit analysis of the best way to deliver the core services from both departments including combining into shared services, privatization of some or all services or leveraging contract-based services	Complete Data Gathering and Benchmarking;; Complete Fact Finding with Department Heads and other constituencies; Analyze Leading Practices; Develop one or more recommendations
Water Services Billing Costs	Conduct an analysis and options of water service billing to identify potential cost savings opportunities up to and including outsourcing billing and collections	Complete Data Gathering and Benchmarking;; Complete Fact Finding with Department Heads and other constituencies; Analyze Leading Practices; Develop one or more recommendations
Regionalization or Outsourcing of Benefits Administration	Complete a detailed analysis and evaluation of the Town and School Department's ability to participate in a full or partial regionalization of Benefits Administration with other Metro West communities; Complete a similar analysis for outsourcing.	Complete Data Gathering and Benchmarking;; Complete Fact Finding with Department Heads and other constituencies; Analyze Leading Practices; Develop one or more recommendations
Scheduling/Overtime Management & Software Evaluation	Consider the various options and approaches to improving the scheduling of critical public safety resources to maximize schedule adherence and shift coverage requirements while minimizing standard overtime and training overtime costs	Complete data gathering and Benchmarking; Interview key Public Safety personnel; Conduct initial evaluation of potential approaches and solutions; Make recommendation
Fire Department Regional Training Consortium		
Regionalization of Veterans Affairs		
Director of Public Health		
Department of Public Works/ Department of Recreation	Consider the options and cost to benefit analysis of the best way to deliver the core services from both departments including combining into shared services, privatization of some or all services or leveraging contract-based services	Complete Data Gathering and Benchmarking;; Complete Fact Finding with Department Heads and other constituencies; Analyze Leading Practices; Develop one or more recommendations
Privatization of Ambulance Services	Currently under review as part of the West Suburban Regionalization study	Complete Data gathering and Benchmarking; Collaborate with West Suburban communities; Complete Fact Finding with Public Safety and other constituencies

## Next Steps

### Expense Control Task Force



While the Expense Control Task Force will continue to move forward in analyzing opportunities to control short and long term costs, there are some “Next Steps”

- Continue the Task Force analysis and evaluation of the potential opportunities as detailed previously in this document
- Provide any support requested by the Town Administrator or the School Superintendent as they evaluate and act on the recommendation detailed in this document
- Respond to the pleasure of the Board Of Selectmen and School Committee or input from Natick residents for other potential Expense Control opportunities deserving analysis and evaluation



## SECTION III.

## Appendix

### Expense Control Task Force



- List of Interviews
- Reference Sources

## Task Force Interviews

**Expense  
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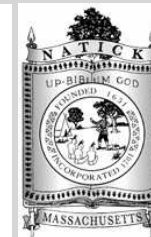


Following are the various General Government and School Department personnel who attended Task Force meetings and were interviewed

- Ms. Martha White, Town Administrator, Natick General Government
- Mr. Bob Graham, Director of Facilities Services, Natick School Department
- Dr. Joseph Keefe, Interim Superintendent of Schools
- Mr. Chris Bradley, Procurement Officer, Natick General Government
- Mr. Fred Witte, Comptroller, Natick General Government
- Ms. Marianne Davis, Director of Human Resources, Natick School Department
- Mr. Corey Lovett, Facilities Director, Natick DPW
- Ms. Betty Dennis, Personnel Director, Natick General Government
- Ms. Linda Clark, Benefits Administrator, Natick General Government
- Mr. Bob LeFrancois, Director of IT, Natick General Government
- Mr. Robert Palmer, Finance Director, Natick General Government
- Mr. Dennis Roache, Director of IT, Natick School Department

# Reference Sources

**Expense  
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Force**



## Town of Natick Documents

Document Title	Date Created	Author(s)	Description	Paper Location	Electronic Location
FY2009 Healthcare Rates			Monthly Health/Dental Insurance Rates July 1, 2008 – June 30, 2009	PDF file received from Betty Dennis	
Employee and Retiree Information Booklet on Health Care Plans	May 2008		Info on health insurance plans offered to town employees and retirees	Booklet provided by Betty Dennis	
IT Department Hardware and Software List			Document from Bob LeFrancois listing hardware and software for town of Natick	Paper from Bob LeFrancois	
MMAAA Presentation	March 2008		Presentation about Municipal Accounting system	Powerpoint presentation provided by Fred Witte	
Natick 360 Report	June 2008	Natick 360 committee	Natick Strategic Plan 2008 - 2012		<a href="http://natickma.gov/Public_Documents/NatickMA_BComm/nat360/index">http://natickma.gov/Public_Documents/NatickMA_BComm/nat360/index</a>
New Officials Finance Forum Handbook	June 2008	Division of Local Services		PDF provided by Fred Witte	
Sassamon Trace Golf Course	Various		Various docs about the golf course		<a href="http://natickma.gov/Public_Documents/NatickMA_Admin/GolfCourse/index">http://natickma.gov/Public_Documents/NatickMA_Admin/GolfCourse/index</a>
NPS Technology Plan 2007 - 2010	Updated 2/8/08	Dennis Roche	Technology plan for Natick Public Schools		<a href="http://www.natick.k12.ma.us/Departments/technology/Tech%20Plans/Tech%20Plan%202007%20-%202010%20v1-4.pdf">http://www.natick.k12.ma.us/Departments/technology/Tech%20Plans/Tech%20Plan%202007%20-%202010%20v1-4.pdf</a>
Natick Budget FY2009	Various		Various docs about FY2009 budget		<a href="http://natickma.gov/Public_Documents/NatickMA_BudgetBook/2009BudgetBook/index">http://natickma.gov/Public_Documents/NatickMA_BudgetBook/2009BudgetBook/index</a>  <a href="http://www.natickma.gov/public_documents/NatickMA_TownMeeting/Budget_Message_and_FinCom_rec_o_addendum.pdf">http://www.natickma.gov/public_documents/NatickMA_TownMeeting/Budget_Message_and_FinCom_rec_o_addendum.pdf</a>
2008 Override	Various		Various docs relating to the 2008 override		<a href="http://www.natickma.gov/Public_Documents/NatickMA_Admin/FY090verride/index">http://www.natickma.gov/Public_Documents/NatickMA_Admin/FY090verride/index</a>

# Reference Sources

## Expense Control Task Force



Document Title	Date Created	Author(s)	Description	Paper Location	Electronic Location
Town of <b>Arlington</b> FY2009 Budget Presentation		Brian F. Sullivan, Town Manager			<a href="http://www.arlingtonma.gov/Public_Documents/ArlingtonMA_Financial/budget/2009/FY2009BudgetProposal.pdf">http://www.arlingtonma.gov/Public_Documents/ArlingtonMA_Financial/budget/2009/FY2009BudgetProposal.pdf</a>
Consolidation May Mean Savings	7/4/08	Metrowest Daily News	Article about <b>Ashland</b> 's committee looking into consolidation of services		<a href="http://www.metrowestdailynews.com/news/x1816439572/Consolidation-may-mean-cost-savings">http://www.metrowestdailynews.com/news/x1816439572/Consolidation-may-mean-cost-savings</a>
Consolidation in <b>Barnstable</b> leads to town-school cooperation	2/1/07	MMA	Article about consolidation of school and town finance operations		<a href="http://www.mma.org/index.php?option=com_content&amp;task=view&amp;id=1626&amp;Itemid=88">http://www.mma.org/index.php?option=com_content&amp;task=view&amp;id=1626&amp;Itemid=88</a>
Town of <b>Brookline</b> Override Study Committee Final Report	January 2008		Report from Brookline's Override Study Committee		<a href="http://www.town.brookline.ma.us/Boards/PDFs/FinalReport.pdf">http://www.town.brookline.ma.us/Boards/PDFs/FinalReport.pdf</a>
Town of <b>Brookline</b> Override Study Committee Public Information Session Consolidation of School Facilities with DPW	Updated March 6, 2008 March 17, 2008		Presentation by Brookline's Override Study committee Article on consolidation in <b>Franklin</b> of consolidation of school facilities with DPW		<a href="http://www.town.brookline.ma.us/Boards/PDFs/OSC_SelectmenPresentation01302008.pdf">http://www.town.brookline.ma.us/Boards/PDFs/OSC_SelectmenPresentation01302008.pdf</a> <a href="http://franklinschoolcommittee.wordpress.com/2008/03/17/consolidation-of-school-facilities-with-town-dpw/">http://franklinschoolcommittee.wordpress.com/2008/03/17/consolidation-of-school-facilities-with-town-dpw/</a>
Report of the Financial Plan Working Group for the Town of <b>Hopkinton</b> , Massachusetts	October 10, 2007		Report on group working on expense control items for Hopkinton		<a href="http://www.hopkinton.org/gov/fpwg/pdf/FPWG_Report.pdf">http://www.hopkinton.org/gov/fpwg/pdf/FPWG_Report.pdf</a>
Town of <b>Sharon</b> RFP for consolidation study	January 2006		RFP to conduct a consolidation study of the Town of Sharon, Department of Public Works and the Sharon School Department Maintenance Department		<a href="http://www.townofsharon.net/public_documents/SharonMA_WebDocs/Sharon%20Building%20and%20Grounds%20Consolidation%20Study%20RFP.pdf">http://www.townofsharon.net/public_documents/SharonMA_WebDocs/Sharon%20Building%20and%20Grounds%20Consolidation%20Study%20RFP.pdf</a>
Preliminary Revenue Report Town of <b>Sudbury</b> Budget Review Task Force	September 2008		Preliminary Report from Sudbury's Budget Review Task Force outlining expense control and revenue enhancement ideas		<a href="http://www.sudbury.ma.us/documents/dl/4502/BudgetReviewTaskForceRevenueSubcommitteePreliminaryReport.pdf">http://www.sudbury.ma.us/documents/dl/4502/BudgetReviewTaskForceRevenueSubcommitteePreliminaryReport.pdf</a>
Final Report to the <b>Tewksbury</b> Board of Selectmen from the Financial Planning Task Force	January 22, 2008	Financial Planning Task Force	The Financial Planning Task Force, FPTF, was created by the Tewksbury Board of Selectmen in May of 2007 for the purpose of developing revenue and expense projections for Fiscal Years 2009 through 2011 and recommending a course of action to balance the budgets for those fiscal years.		<a href="http://www.tewksbury.mec.edu/FPTFFinalRpt/FPTF%20FINAL%20REPORT%20OUTLINE.pdf">http://www.tewksbury.mec.edu/FPTFFinalRpt/FPTF%20FINAL%20REPORT%20OUTLINE.pdf</a>

# Reference Sources

**Expense  
Control  
Task  
Force**



## Misc Documents

Document Title	Date Created	Author(s)	Description	Paper Location	Electronic Location
DOR Costing Analysis	Revised March, 2005		A Guide to Costing Municipal Services presents the basic concepts and techniques of costing. It is intended both as an introduction for officials new to costing and as a refresher for officials who have used costing before.		<a href="http://www.mass.gov/?pageID=dorsubtopic&amp;L=5&amp;L0=Home&amp;L1=Local+Officials&amp;L2=Municipal+Data+and+Financial+Management&amp;L3=Municipal+Knowledge+Base&amp;L4=Technical+Assistance%3a&amp;sid=Ador">http://www.mass.gov/?pageID=dorsubtopic&amp;L=5&amp;L0=Home&amp;L1=Local+Officials&amp;L2=Municipal+Data+and+Financial+Management&amp;L3=Municipal+Knowledge+Base&amp;L4=Technical+Assistance%3a&amp;sid=Ador</a>