The Division of Local Services (DLS) provides oversight, training, and guidance to assist Massachusetts cities and towns in the achievement of sound and efficient fiscal management.

DLS has five units:
- Bureau of Accounts
- Bureau of Local Assessment
- Municipal Finance Law Bureau
- Data Analytics and Resources Bureau
- Technical Assistance Bureau

DLS is responsible for:
- Ensuring the fairness and equity of local property assessment and taxation
- The accuracy and quality of local accounting and treasury management
- Interpreting state laws that govern local finances
- Distributing local aid
- Maintaining a comprehensive databank on local finances

DLS has a $6.2M operating budget, 55 employee, and offices are located in Boston, Worcester and Springfield.
Technical Assistance Bureau (TAB) – Mission

Provides communities with guidance and resources they need to strengthen core competencies and operate more efficiently and effectively.

- Implement Financial Policies and Practices
- Develop a Long-range Financial Forecasts
- Prepare a Capital Improvement Plans
- Evaluate Financial Management Structures
- Utilize Financial Trend Monitoring
- Develop and circulate best practice guidance and tools
- Provide hands-on training and workshops

TAB has visited over 300+ communities since 2000

What kinds of challenges do communities face every day?

- Policies
- Transparency
- Accountability
- Leadership
- Budget
- Planning
- Support
- Timeliness
- Procedures
- Structure
- Skills
- Compliance
- Training
- Reconciliations
- Security
- Legal
- Responsibilities
- Knowledge
Technical Assistance Bureau (TAB) – Early Intervention Initiative

Simply put, it brings together the Division’s resources, expertise, and talent to develop strategies, tools, and guidance for assisting distressed communities.

TAB Early Intervention Initiative – How does it work?

**Indicators**
- Late tax rate setting or Schedule A filing
- Free cash deficits or balance sheet submission issues
- Turnover in key positions or other staffing issues
- Cash flow issues (revenue anticipation borrowing)
- Large outstanding receivable balance
- Audit material weaknesses, lack of audit
- Significant debt burden
- Sizable or recurring deficits
- Reliance on one-time revenues or reserves
- Outdated, inefficient, or manual processes
- Internal control issues

**Trend Monitoring**
- Operating position: free cash, reserves, outstanding receivables
- Unfunded liabilities: pension and OPEB
- Property taxes: average single family tax bills, new growth, tax levies
- General fund revenues and expenditures: budget per capita, local receipts
- Demographics: population, unemployment, income per capita, property valuation per capita (equalized across state)
- Debt: total outstanding debt, debt per capita, annual debt service, debt as a percentage of budget
- Bond rating
### TAB Early Intervention Initiative – Recent Examples

<table>
<thead>
<tr>
<th>Town</th>
<th>Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Royalston</td>
<td>longstanding financial issues, late reporting, staffing issues</td>
</tr>
<tr>
<td>Charlton</td>
<td>recordkeeping, late reporting, staffing issues</td>
</tr>
<tr>
<td>Webster</td>
<td>longstanding financial issues, late reporting, new town admin, staffing issues</td>
</tr>
<tr>
<td>Hardwick</td>
<td>significant capital needs</td>
</tr>
<tr>
<td>Methuen</td>
<td>structural budget problems, deficit</td>
</tr>
<tr>
<td>Millville</td>
<td>Structural budget problems, RSD assessments</td>
</tr>
<tr>
<td>Pioneer Valley RSD</td>
<td>deficit, lack of oversight or accountability, staffing issues</td>
</tr>
<tr>
<td>Hatfield</td>
<td>Turnover, longstanding financial issues, late reporting</td>
</tr>
<tr>
<td>Bedford</td>
<td>certification issues, communication, priorities</td>
</tr>
<tr>
<td>West Brookfield</td>
<td>unexpected turnover</td>
</tr>
<tr>
<td>Gosnold</td>
<td>Late reporting</td>
</tr>
<tr>
<td>Ashburnham</td>
<td>Missed debt service payment, turnover, staffing issues, recordkeeping, late reporting</td>
</tr>
</tbody>
</table>

### TAB Early Intervention Initiative – Observations

- Policies Work
- Document Processes and Procedures
- Hold Financial Management Team Meetings
- Plan for Turnover
- Understand and Address Audit Findings
- Invest in People and Infrastructure
- Move from Elected to Appointed
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